

# FY22

# Approved Budget



Adopted by the  
Board of Trustees  
on June 22, 2021



# **Barefoot Bay Recreation District**

## **Board of Trustees**

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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

Mackenzie Leiva, Management Analyst

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# Barefoot Bay Recreation District

An Independent Special  
District of the State of  
Florida established in 1984.

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Board of Trustees  
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**Bruce Amoss,**  
1st Vice-Chair

**Michael Morrissey,**  
2<sup>nd</sup> Vice-Chair

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Leadership Team  
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**PGA Certified Professional,**  
Golf Operations Manager

**Mackenzie Leiva,**  
Management Analyst

General Counsel  
**Clifford Repperger, Jr.,**  
WhiteBird, PLLC

August 6, 2021

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present the FY22 Approved Budget. This document represents the culmination of ten plus months of staff's time. The information contained herein comprises the FY22 Approved Budget line-items, comprehensive budgetary data for FY22, and the four out years of the FY22-26 Five-year Financial Model and Capital Improvement Plan (FY22-26 5yrFM&CIP). The information within this document is the conclusion of departmental requests, staff analyses, results of the "townhall style" budget kick-off meeting on January 14, 2021, recommendations by the Community Manager, the FY22 Working Draft Proposed Budget (WDPB) (as made available to the BOT and public on March 3, 2021), multiple BOT budget workshops/meeting, and a public hearing prior to the adoption of the FY22 Approved Budget on June 22, 2021. 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.

FY22 revenue/sources and expenditures/uses numbers contained within this document were developed in January 2021 and major revenue streams were reviewed and set on Friday, February 12, 2021 (and later rechecked by staff prior to budge workshops/meetings). Although uncertainty of the future events is virtually certain, the development of the FY22 Approved Budget was based on the FY22 WDPB's assumption (in mid-February 2021) of BBRD capacity restrictions through the end of FY21 and a return to normalcy at the start of FY22. Modification of operations are scalable and a deviation from the assumption of the return to normalcy should not significantly impact BBRD's fiscal condition. Readers should note that the last COVID-19 capacity restrictions were lifted on July 1, 2021, but a return to full operational tempo is not anticipated until October 1, 2021.

## Changes from FY21 Approved Budget

As of mid-June 2021, the 2021 BOT has four new members (including Trustee Grunow who was appointed to fill the unexpired term of Trustee Compton who resigned in late 2020 and Trustee Amoss who was appointed to fill the unexpired term of Randy Loveland) and have made few significant policy changes from 2020 except for deciding not to proceed with the FY21 and FY22 Golf Course Irrigation Replacement and Lounge/Lakeside Expansion projects. Specific changes are itemized in the Five-Year Financial Model and Capital Improvement Plan section of this document on pages F-1 through F-3. Underlying these changes are multiple



economic conditions that changed in the past year that required changes to the underlying data of the FY22 Approved Budget and FY22-26 5yr FM&CIP:

- *Limit on future assessment increases between the BOT and the Brevard County Board of County Commissioners.*

In late 2020, the BOT agreed to limit all future increases in BBRD's annual assessment to no greater than consumer price index (CPI). The CPI for 2020 (prior 12 months aggregate) is 1.234% as compared to the previously planned 3.0% increase and roll up to the next integer (monthly rate). The effect upon the FY22-26 5yrFM&CIP is the reduction of approximately \$1.89 Million over the five-year period.

- *Passage of State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27*

In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27 when future increases will revert to CPI (65% of BBRD voters voted yes on the amendment). Due to the nature of BBRD's workforce, the financial impact will be dramatic as 24 of 28 non-tipped pay grades currently have starting pay less than \$15.00 an hour. The impact to FY22 is estimated at \$28,606 and will grow dramatically each subsequent year. Although the FY22-26 5yrFM&CIP contains sufficient revenues/sources to meet this requirement, there currently is not sufficient resources to address the "compression" of the pay plan and avoid widespread loss of long-term semi-skilled, skilled, and management personnel to other organizations willing to pay competitive salaries in future years.

- *Probability of higher energy costs in future years*

With changes at the Federal government, most people will agree higher energy costs can be expected in the next several years as a decrease in domestic oil and natural gas production will impact global prices sooner than widespread rollout of electrical vehicles and charging stations. Additionally, since a majority of FPL's energy production is from natural gas fueled power plants, increases in utility costs should also be expected.

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 initiatives are a result of the ultimate power being invested in the people who the staff and the elected officials serve.

### **General Fund**

The FY22 WDPB was developed using the traditional "pay as you go" financing methodology coupled with short-term financing in FY22 to fund the Lounge/Lakeside Expansion Phases I & II projects. All proposed debt would have been paid off by end of FY29. The elimination of these projects by the BOT eliminated the need for debt issuance, hence, BBRD is debt free (except for routine lease-purchase agreements (i.e., Golf-Pro Shop fleet golf carts). The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages.



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**The FY22 General Fund Approved Budget is based  
on an assessment rate of \$826.08 per year per lot.**

	<b>FY20 Actual</b>	<b>FY21 Original Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
<b>Revenues/Sources</b>						
District Clerk	15,924	3,000	3,000	3,000	-	3,000
Finance	4,078,926	4,003,703	4,017,861	3,995,292	49,068	4,044,360
Administration	4,094,850	4,006,703	4,020,861	3,998,292	49,068	4,047,360
Customer Service	41,794	75,715	24,914	71,700	-	71,700
DOR	15,285	24,600	15,800	16,800	-	16,800
Comm. Watch	-	-	-	-	-	-
Resident Relations	57,079	100,315	40,714	88,500	-	88,500
Administration	(16,131)	(32,910)	(3,638)	(19,635)	-	(19,635)
Lounge	193,915	438,267	153,409	465,435	-	465,435
19th Hole	249,656	507,115	219,440	531,521	-	531,521
Pasta Night	34,895	76,982	-	-	-	-
Special Events	185,596	296,886	80,890	368,858	-	368,858
Food & Beverage	647,930	1,286,340	450,101	1,346,179	-	1,346,179
Golf-Pro Shop	609,107	649,517	552,475	691,768	-	691,768
Buildings	5,000	-	5,000	-	-	-
Grounds	696	-	696	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	320,018	317,200	339,815	338,550	231,000	569,550
Property Services	325,713	317,200	345,511	338,550	231,000	569,550
Vehicle Storage	160,280	157,449	168,656	179,819	-	179,819
Shopping Center	90,087	110,104	123,154	134,965	-	134,965
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	20,950	1,000,000	2,556	-	-	-
<b>Total Revenues/Sources</b>	<b>6,005,997</b>	<b>7,627,628</b>	<b>5,704,028</b>	<b>6,778,073</b>	<b>280,068</b>	<b>7,058,141</b>



**The FY22 General Fund Approved Budget is based  
on an assessment rate of \$826.08 per year per lot.**

	<b>FY20 Actual</b>	<b>FY21 Original Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
<b>Expenditures/Uses</b>						
District Clerk	558,809	635,640	594,736	676,683	-	676,683
Finance	547,690	704,850	572,905	736,947	-	736,947
Administration	1,106,499	1,340,490	1,167,641	1,413,630	-	1,413,630
Customer Service	179,231	198,131	187,656	231,419	-	231,419
DOR	205,218	265,359	235,088	253,853	-	253,853
Comm. Watch	51,322	80,151	64,932	78,034	-	78,034
Resident Relations	435,770	543,641	487,676	563,306	-	563,306
Administration	94,021	120,434	102,141	110,302	(12,564)	97,738
Lounge	221,329	363,539	118,144	444,050	8,103	452,153
19th Hole	290,036	520,861	188,776	499,266	7,848	507,114
Pasta Night	23,096	61,174	-	-	-	-
Special Events	138,472	231,907	44,258	323,425	5,200	328,625
Food & Beverage	766,954	1,297,915	453,319	1,377,043	8,587	1,385,630
Golf-Pro Shop	859,403	917,049	931,452	974,992	1,522	976,514
Buildings	514,895	577,224	560,020	586,500	-	586,500
Grounds	180,700	191,274	192,806	198,124	(16,480)	181,644
Custodial	293,589	294,217	305,073	319,148	1,914	321,062
Pools	404,716	422,598	529,004	440,373	3,717	444,090
Recreation	171,410	231,766	127,679	234,710	302	235,012
Property Services	1,565,309	1,717,079	1,714,581	1,778,855	(10,547)	1,768,308
Vehicle Storage	16,352	18,516	15,856	16,497	-	16,497
Shopping Center	70,397	36,073	42,250	38,368	-	38,368
Stormwater	57,100	50,547	49,872	21,520	-	21,520
R&M/Capital Projects	889,999	1,706,318	1,604,142	100,000	774,368	874,368
<b>Total Expenditures/Uses</b>	<b>5,767,784</b>	<b>7,627,628</b>	<b>6,466,789</b>	<b>6,284,211</b>	<b>773,930</b>	<b>7,058,141</b>
				<b>surplus/deficit</b>		<b>-</b>

### FY22 General Fund Approved Budget Summary

The FY22 General Fund Approved Budget is presented balanced at \$7,058,141 in total revenues/sources and expenditures/uses. The FY22 General Fund WDPB was developed upon conservative yet realistic revenue projections based on multi-year trends and economic analyses as of February 12, 2021 (when the data within the FY22 WDPB document were set). The FY22 WDPB was developed upon the assumption that the execution of the Lounge/Lakeside Expansion projects (Phases I & II) will begin in mid-FY22, while the validation, execution of the bank loan, bidding, and contracting would be accomplished in calendar year 2021. During the budget workshops/meetings, the BOT defunded these projects and the need for bank loan, and associated debt service payment while adding other projects to the FY22 Approved Budget.

The FY22 General Fund Approved Budget total revenues/sources of \$7,058,141, are \$569,487 or 7.47% lower than the FY21 Approved Budget. When one-time monies (FY21 bank loan budget and FY22 grant receipts) are removed from the total revenues/sources for each year, The FY22 Approved Budget is \$380,513 or 5.74% higher than the FY21 Approved Budget. Specific details of the changes in revenues/sources start on page A-11 of this section.

The FY22 General Fund Approved Budget total expenditures/uses of \$7,058,141 are \$569,487 or 7.47% lower than the FY21 Approved Budget. When R&M/Capital expenditures /uses (largely one-time expenditures) are removed from the equation, FY22 is \$262,463 or 4.36% higher than the FY21 Approved Budget. Specific details of the changes in expenditures/uses start on page A-13 of this section. Approved expenditures/uses in the form of decision points are summarized starting on page A-16 and detailed starting on pages D-62.

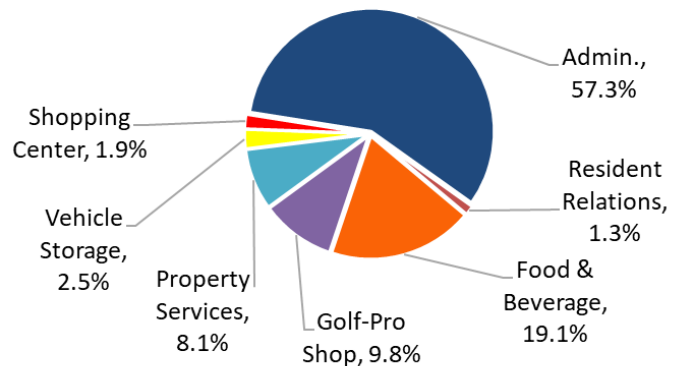
### *Basis of Development of the FY22 Approved Budget*

The FY22 General Fund Approved Budget was built upon the following parameters:

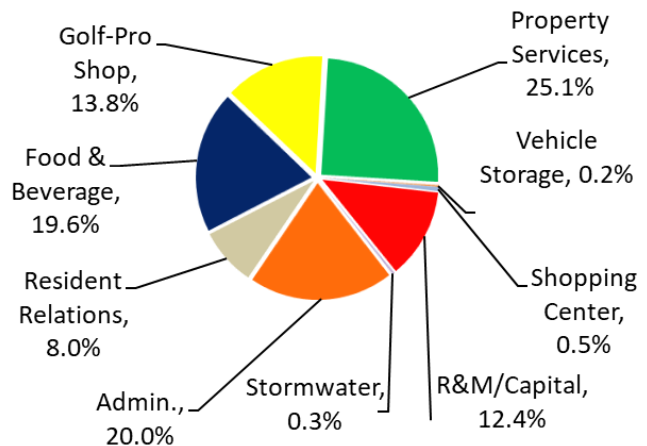
#### Revenues/sources

- \$49,068 in FY22 from a \$0.84 or 1.234% increase in the monthly assessment rate to \$68.84 to partly off-set the impact of inflationary pressures on operating costs
- An average 5.00% increase in Food & Beverage prices to offset the impact of the 2021 increase in the Florida minimum wage comprised of the following:
  - 7.0% increase in beverage prices
  - 2.5% increase in food prices
- \$550 increase in the price of the one-time social membership fee paid by new property owners

### **FY22 Revenues/Sources**



### **FY22 Expenditures/Uses**



- \$50 increase as planned in previous 5yrFM&CIPs
- \$500 increase added by the BOT during their budget review workshops/meetings
- \$5 a month increase in the RV Storage rental fee (adopted by the BOT and effective mid-FY21 after the publication of the FY22 WDPB but before adoption of the FY22 Approved Budget)

#### 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 FY22 is the maximum of 5.00% increase, began in FY20, to enable BBRD to maintain as competitive a compensation plan as possible (as compared to similar positions in comparable organizations)
  - Excludes those employees receiving 5% or more increase from the Florida minimum wage increase
- 17.00% increase in health insurance premiums
  - 7.50% increase included in the FY22 WDPB as distributed among respective line-items
  - 9.50% increase added during the budget review workshops/meeting (as a result of preliminary renewal information) and budgeted in Administration: Finance Contingency account to be distributed to the respective line-items after open enrollment is completed
- No change in workers compensation insurance premiums (due to experience)
- 0.00% increase in liability insurance premium rates, however, an increase of \$4,429 is anticipated due to increased valuation of BBRD assets
- 3 recommended operating decision points at a combined savings of \$438
  - \$28,606 for State mandated minimum wage increase (year 1 of 6)
  - (\$12,564) from the elimination of 0.40 FTE administrative support positions within Food & Beverage
  - (\$16,480) from the elimination of 0.40 FTE administrative support positions in Property Services
- \$774,368 in R&M/capital projects
- \$100,000 in capital contingency for unforeseen projects and/or unanticipated cost increases
- \$26,571 in operating contingency (excluding above specified monies for increased health insurance premiums)

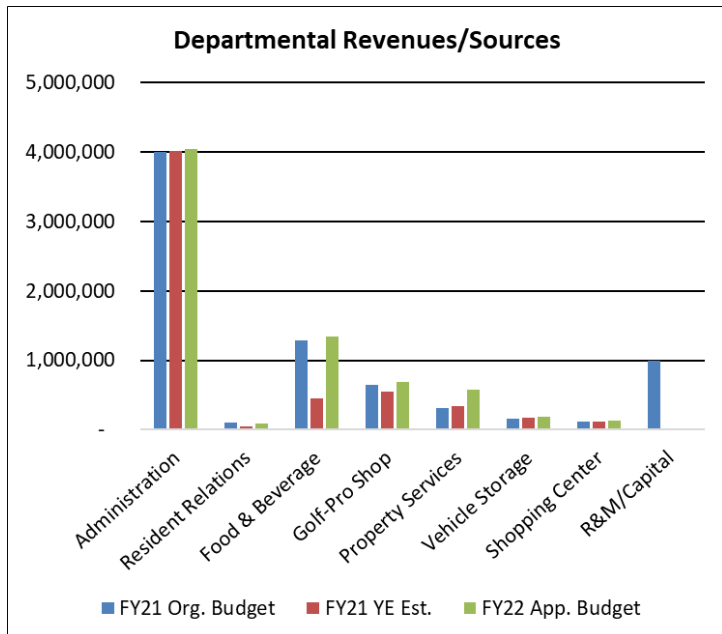
The charts on the following pages illustrate the relative stability of BBRD's General Fund finances. Multi-year comparisons are difficult to easily understand this year as the FY21 Budget was developed before the onset of the COVID-19 pandemic (and the BOT decided not to modify the numbers due to the high level of uncertainty at that time). Hence differences in FY21 Budget to FY21 Year-end Estimates and FY22 Approved Budget are significant but not unexpected.

#### FY21 Year-end Estimated Revenues/Sources

- Administration  
FY21 Year-end Estimates are projected to be \$4,020,861, a decrease of \$73,989 or 1.81% from the FY20 Actuals. This decrease is anticipated due to decreased interest income (one-time receipts in FY20 related to tax deed sales), insurance proceeds (higher than normal FY20 receipts), and COVID-19 reimbursements (in FY20). The FY22 Approved Budget is budgeted at \$4,047,360.

- Resident Relations

FY21 Year-end Estimates are projected to be \$40,714, a decrease of \$16,365 or 28.67% from the FY20 Actuals. This decrease is anticipated due to COVID-19 related restricted use of amenities/buildings in addition to the closure of Building A for renovations during the winter season which dramatically reduced guest pass sales. The FY22 Approved Budget is budgeted at \$88,500 which assumes a return to normalcy in guest pass sales but reduced DOR enforcement fees.



- Food & Beverage

FY21 Year-end Estimates are projected to be \$450,101, a decrease of \$197,829 or 30.53% from the FY20 Actuals. This decrease is due to the department's limited operations during the COVID-19 pandemic (pandemic began after FY20 winter season was just about concluded, while the entire FY21's winter season was negatively impacted). The FY22 Approved Budget is budgeted at \$1,346,179 which assumes normalcy returning at the start of FY22.

- Golf-Pro Shop

FY21 Year-end Estimates are projected to be \$552,475, a decrease of \$56,632 or 9.30% from the FY20 Actual. The decrease is due to COVID-19 related reduction in tee times and decreased foot traffic in the Pro Shop (i.e., reduced merchandise sales). The FY22 Approved Budget is budgeted at \$691,768 which assumes a return to normalcy and \$50,000 in grant reimbursement receipts.

- Property Services

FY21 Year-end Estimates are projected to be \$345,511, an increase of \$19,798 or 6.08% over the FY20 Actuals due to a return to strong home sales after modest dip in sales in late 2019 and early 2020. The FY22 Approved Budget is budgeted at \$569,550 due to the \$550 increase in the cost of the one-time social membership fee.

- Vehicle Storage

FY21 Year-end Estimates are projected to be \$168,656, an increase of \$8,376 or 5.23% from the FY20 Actual due to the mid-FY21 rate increase of \$5 a month. The FY22 Approved Budget is budgeted at \$179,819 based on the assumption of continued 99% plus leasing of spaces.

- Shopping Center

FY21 Year-end Estimates are projected to be \$123,154, an increase of \$33,067 or 36.71% over the FY20 Actual. This increase is due to the leasing of the last two vacant units in FY20 (rent payments started in late FY20 and FY21 respectively) as offset by COVID-19 related rent forgiveness given to tenants by the BOT. The FY22 Approved Budget is budgeted at \$134,965 based on continued complete occupancy and the first four months of land lease payments.

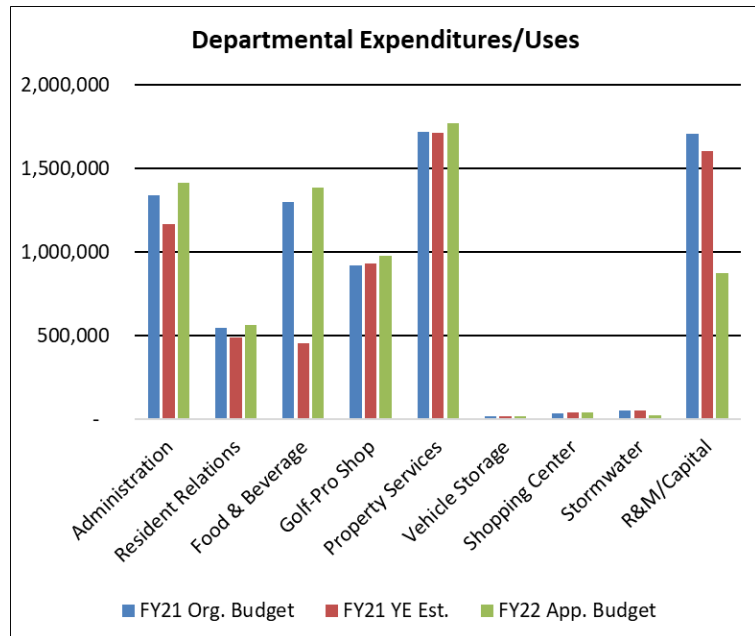
- R&M/Capital

FY21 Year-end Estimates are projected to be \$2,556 (FY21 donation) as opposed to the FY20 Actual \$20,950 from the sale of fixed assets (NRP sale of lots). Although a \$1,000,000 bank loan was budgeted in FY21, the BOT decided not to pursue the loan and defunded the planned Lounge/Lakeside Expansion projects in FY21. Zero receipts are projected for FY22.

#### FY21 Year-end Estimated Expenditures/uses

- Administration

FY21 Year-end Estimates are projected to be \$1,167,641, an increase of \$61,142 or 5.53% over the FY20 Actual. This increase is primarily due to only four months of the Management Analyst position expenses, mid-FY21 employee raises, and FY20 staffing vacancies. The FY22 Approved Budget is budgeted at \$1,413,630.



- Resident Relations

FY21 Year-end expenditures are projected to be \$487,676, an increase of \$51,906 or 11.91% over the FY20 Actual. This increase is primarily due to FY20 vacancies and limited hours of operations plus mid-FY21 employee raises. FY22 Approved Budget expenditures are budgeted at \$563,306.

- Food & Beverage

FY21 Year-end expenditures are projected to be \$453,319, a decrease of \$313,635 or 40.89% from FY20 Actuals. This decrease is primarily a result of limited FY21 operations during the profitable winter seasons versus the full operations during the FY20 winter season. FY22 Approved Budget expenditures are budgeted at \$1,385,630.

- Golf-Pro Shop

FY21 Year-end expenditures are projected to be \$931,452, an increase of \$72,049 or 8.38% over the FY20 Actuals. This increase is primarily related to decreased personnel costs in FY20 coupled with mid-FY21 employee raises and grant related expenditures. FY22 Approved Budget expenditures are budgeted at \$976,514.

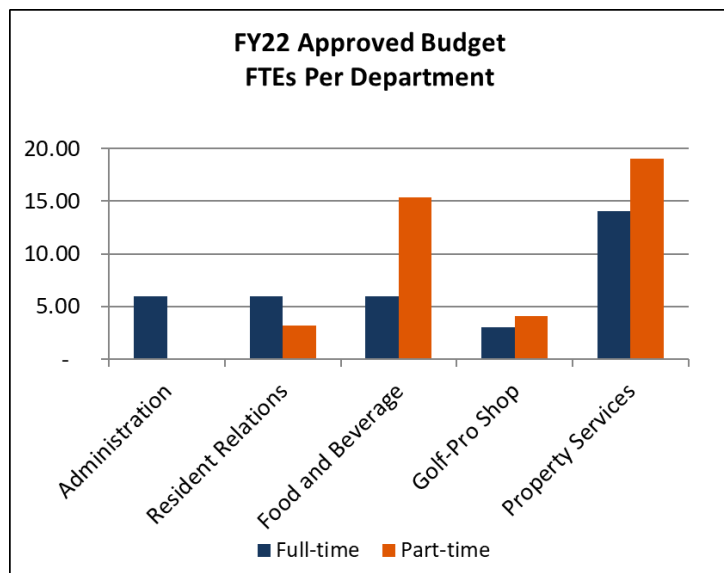
- Property Services

FY21 Year-end expenditures are projected to be \$1,714,581, an increase of \$149,272 or 9.54% over FY20 Actuals. This increase is primarily due to FY20 vacancies, coupled with mid-FY21 employee raises and temporary employee costs to provide enhanced COVID-19 protocols. FY22 Approved Budget expenditures are budgeted at \$1,768,308.

- Vehicle Storage  
FY21 Year-end expenditures are projected to be \$15,856, a decrease of \$496 or 3.03% from FY20 Actuals. FY22 Approved Budget expenditures are budgeted at \$16,497.
- Shopping Center  
FY21 Year-end expenditures are projected to be \$42,250, a decrease of \$28,147 or 39.98% from FY20 Actuals. This decrease is primarily due to the replacement of three HVAC systems, completions of the installation of the marquee sign, and higher repair and maintenance expense in FY20. Expenditures for FY22 Approved Budget are budgeted at \$38,368.
- Stormwater  
FY21 Year-end expenditures are projected to be \$49,872, a decrease of \$7,228 or 12.66% from FY20 Actuals. This decrease is primarily due to the last ten payments for the FY16 bank loan being made in FY21. Expenditures for FY22 Approved Budget are budgeted at \$21,520.
- R&M/Capital  
FY21 Year-end expenditures are projected to be \$1,604,142, an increase of \$714,143 or 80.24% from FY20 Actuals. This increase is primarily due to the anticipated completion of multiple roll forward projects budgeted in prior years. Expenditures for FY22 Approved Budget are budgeted at \$874,368 of which \$774,368 is for new one-time and recurring projects.

#### Personnel Summary

Beginning with the FY16 Budget, 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 FY22 Approved Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY22 will continue the current practice of operating the largest departments on a majority part-time staffing pattern.



Authorized for FY22 are 76.61 FTEs, a decrease of 1.61 FTEs (2.06% of total staffing) from the FY21 Approved Budget. This decrease is the result of the following:



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

- Recognition of the mid-FY21 reorganization between the Administration and Resident Relations Departments. Specifically, the following changes were made in FY21 and therefore the net change is observed in FY22 Base Budget:
  - Administration: District Clerk
    - Deletion of a 0.08 FTE seasonal Administrative Assistant (summer records retention/disposal) position
  - Administration: Finance
    - Deletion of a 1.00 FTE full-time Accounting Associate position (benefits moved to Resident Relations)
  - Resident Relations: Customer Service
    - Conversion of a H.R. Generalist/Office Coordinator position from part-time (0.63 FTE) to full-time (1.00 FTE)
  - Resident Relations: DOR Enforcement
    - Deletion of a 0.65 FTE part-time DOR/ARCC Inspector position
- Deletion of 0.45 FTE part-time administrative support hours in Food & Beverage
- Addition of a 0.45 FTE part-time Expeditor position in Food & Beverage to transport prepared food from the expanded Building A kitchen to the Lounge/Lakeside during special events and other high-volume sales times

#### *Changes made by Decision Points*

- Deletion of 0.40 FTE part-time administrative support positions in Food & Beverage
- Deletion of 0.85 FTE seasonal Groundskeeper positions in Property Services

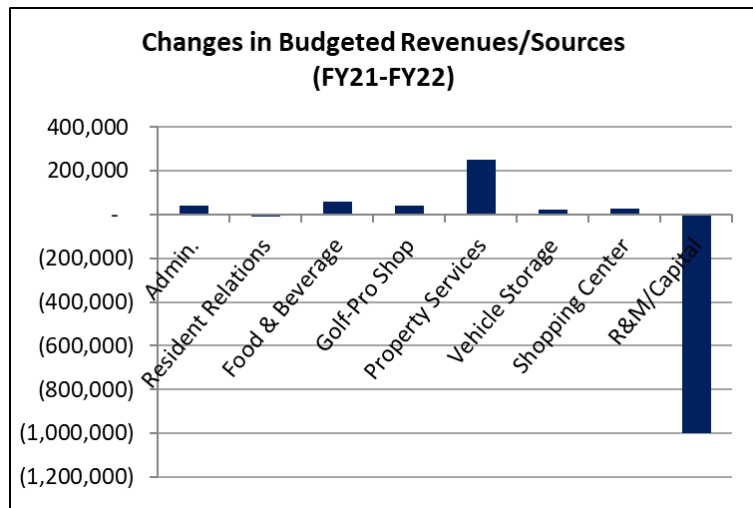
#### *Changes made by the BOT during budget review workshops/meetings*

- Addition of 1.00 FTE full-time Management Analyst position that was previously budgeted as part of the management contract with Special District Services, Inc. Said conversion of the contracted position to a direct hire status resulted in a FY22 Budget savings of \$1,555 which was added to the Finance Contingency line-item account.

#### Changes in Departmental Revenues/Sources

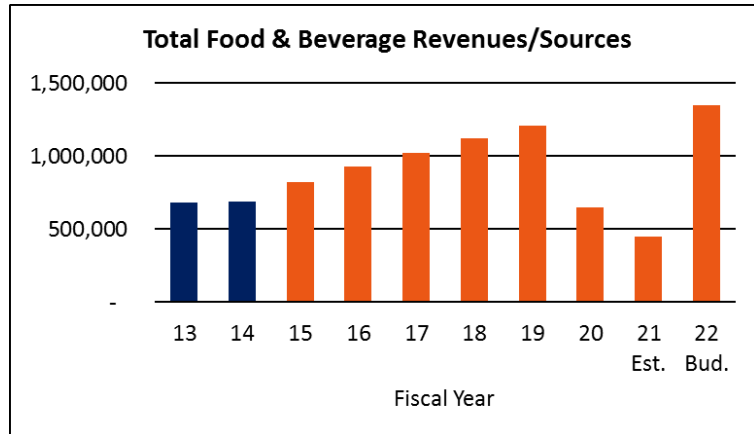
##### *Increases*

- The Property Services Department is budgeted to have the largest increase in FY22 Approved Budget revenues/sources at \$569,550, which is an increase of \$252,350 or 79.56% over the FY21 Approved Budget. Said increase is primarily the result of anticipated continued strong sales of homes in FY22 coupled with two approved decision points that increase the one-time social membership fee new property owners pay from \$750 to \$1,300 plus tax.



- The second largest increase in total revenues/source is budgeted Food & Beverage Department. The FY22 Approved Budget of \$1,346,179 is an increase of \$59,839 or 4.65% over the FY21 Approved Budget. This increase is primarily due to the need to increase prices to off-set minimum wage increases and anticipated higher utility costs.

When departmental sales are compared over a ten-year period (FY13 through FY22) a staggering \$665,352 or 97.8% growth is observed. The chart on the following page illustrates how the BOT adopted *Food & Beverage Principles of Operations* document (first adopted by the BOT in FY15) and other management enhancements have altered the growth pattern of the department (prior to the onset of the COVID-19 pandemic and resulting recession).



The impact of the 2020 voter approved Florida minimum wage law (annual increases of \$1.00 an hour from FY22 through FY26 and then resets back to annual increased based on CPI) will dramatically alter how the department operates. Staff believes starting in FY23 the department will begin to experience a 2.0% decline in sales as the rising prices will limit lower income customers' ability to frequent the Lounge, 19<sup>th</sup> Hole, and special events as compared to prior years.

- The third largest increase in total revenues/source is budgeted for the Golf-Pro Shop Department. The FY22 Approved Budget of \$691,768 is an increase of \$42,251 or 6.50% over the FY21 Approved Budget. Said increase is primarily the result of a \$50,000 grant reimbursement anticipated in the later part of FY22.
- The fourth largest increase in the total revenues/sources is budgeted for the Administration Department. The FY22 Approved Budget of \$4,047,360 is \$40,657 or 1.01% higher than the FY21 Adopted Budget primarily due to an increase in the assessment rate (\$0.84 a month resulting in an additional \$49,068 in annual receipts) which is slightly offset by decreased miscellaneous income.
- The fifth largest increase in total revenues/source is budgeted for the Shopping Center Department. The FY22 Approved Budget of \$134,965 is \$24,861 or 22.58% higher than the FY21 Adopted Budget primarily due to the leasing of the two vacant units in 2020 and the planned execution of a land lease in FY21.

#### Decreases

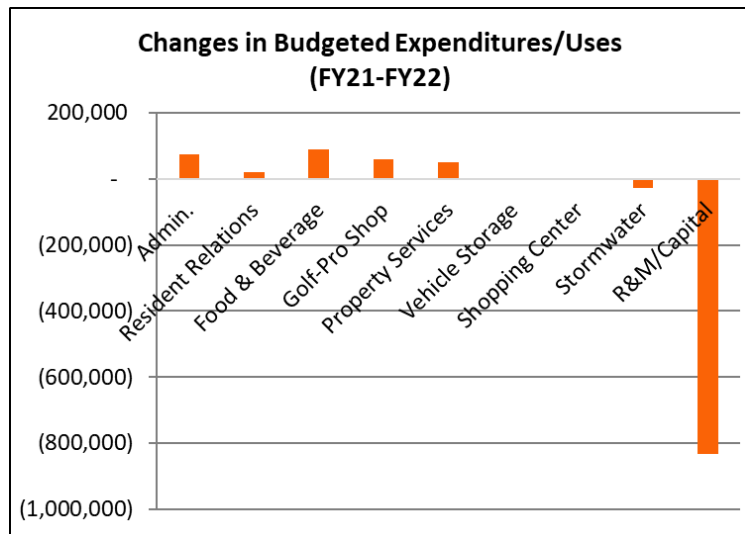
- The largest decrease in the total revenues/sources is budgeted for the R&M/Capital Department. The FY22 Approved Budget of \$0 is \$1,000,000 or 100.00% lower than the FY21 Adopted Budget primarily due to FY21 Budget for a bank loan that was not executed and zero anticipated receipts in FY22.
- The second largest decrease in total revenues/source is budgeted Resident Relations Department. The FY22 Approved Budget of \$88,500 is \$11,815 or 11.78% lower than the FY21 Adopted Budget primarily due to anticipated decrease in involuntary DOR Enforcement actions and their resulting fees.

## Changes in Departmental Expenditures/Uses

### *Increases*

- The largest dollar increase in expenditures/uses is budgeted for Food & Beverage Department. The FY22 Approved Budget of \$1,385,630 is \$87,715 or 6.76% increase over the FY21 Approved Budget. The primary factors for the increase are mid-FY20 employee raises, minimum wage increases, and anticipated high utility costs.

- Readers new to BBRD should note that the BOT adopted 2014 *Food & Beverage Principles of Operations* document and its 2016 update both clearly state that maximum hours of operations is more important than full departmental cost recovery through sales. Additionally, prior BOTs have increased the number of full-time staff in the Food & Beverage Department to address inconsistency in service and menu items which will account for approximately \$40,000 in costs that were not present in the department five years ago. Hence, no one should be surprised or question the need of the annual operational subsidy from other General Fund revenues/ sources (i.e., total departmental expenditures exceed total revenues). Due to the looming fiscal strain upon BBRD, staff is taking action to reduce costs while having the least possible impact upon services. The 19<sup>th</sup> Hole will experience the largest change in that pre-COVID-19 the site hosted weekly pasta night meals and had entertainment throughout the week. Approved for FY22 is the elimination of Pasta Night as a stand-alone Sub-department while merging said function into Special Events Sub-department and having a weekly themed dinner event in Building A, of which pasta night will be a regular rotating feature. Additionally, staff recommends eliminating live entertainment at the 19<sup>th</sup> Hole in lieu of focusing all live entertainment at the Lounge/Lakeside/Building A “Entertainment Center.” Ideally, these and other changes will eventually be incorporated into a 3<sup>rd</sup> edition of the *Food & Beverage Principles of Operations* document and adopted by the BOT. However, with a condensed budget preparation window for the FY22 WDPB, said analysis and revision of the *Food & Beverage Principles of Operations* document was not possible given staffing limitations.



Complicating a typical multi-year analysis of Food & Beverage Departmental revenues to expenditures is the transfer of non-ticketed music and entertainment budget and expenditures from Food & Beverage to Property Services in mid-FY20. In a marked shift from the Adopted *Food & Beverage Principles of Operations* (which clearly links the use of music and entertainment to increased sales), the 2020 BOT stated they believed non-ticketed music and entertainment should be viewed as free entertainment to residents and guests and therefore separate from the Food & Beverage Department. Although non-ticketed music and entertainment is now budgeted and expensed in the Property Services Department, the Food & Beverage Manager is still responsible for selecting bands and entertainment while the Property Services Manager is budgetarily responsible for the expenditures.

- The second largest departmental budgetary increase in total expenditures/uses is budgeted for the Administration Department. The FY22 Approved Budget of \$1,413,630 is \$73,140 or 5.46% higher than the FY21 Approved Budget primarily due to mid-FY21 employee raises, higher employee incentive funding (due to 12 months of raises in FY22 versus prior practice of 9 months of raises), higher than originally anticipated (preliminary renew rates were obtained after the publication of the FY22 WDPB and before adoption of the FY22 Approved Budget) employee health insurance premiums (budgeted in Finance Department Contingency account which will be distributed to other departments via a budget amendment after open enrollment is completed), higher elections costs (due to non-congressional election year), and replacement of Trustees' electronic devices.
- The third largest departmental budgetary increase in total expenditures/uses is budgeted for the Golf-Pro Shop Department. The FY22 Approved Budget of \$976,514 is \$59,465 or 6.48% higher than the FY21 Approved Budget primarily due to mid-FY21 employee raises, minimum wage increases, anticipated high utility costs, and higher repair and maintenance costs to complete a 100% reimbursable \$50,000 grant program.
- The fourth largest departmental budgetary increase in total expenditures/uses is projected for the Property Services Department. The FY22 Approved Budget of \$1,768,308 is \$51,229 or 2.98% higher than the FY21 Approved Budget primarily due to mid-FY21 employee raises, minimum wage increases, and anticipated high utility costs.
- The fifth largest departmental increase in total expenditures/uses is budgeted for the Resident Relations Department. FY22 Approved Budget of \$563,306 is \$19,665 or 3.62% higher than the FY21 Approved Budget primarily due to mid-FY21 employee raises, a mid-FY21 re-organization with Finance that converted a Resident Relations position from part-time to full-time (offset by the elimination of a part-time ARCC/DOR Inspector position), and increased utility costs.

#### *Decreases*

- The largest departmental budgetary decrease in total expenditures/uses is budgeted for the R&M/Capital Department. The FY22 Approved Budget of \$874,368 is \$831,950 or 48.76% lower than the FY21 Approved Budget due to a decrease in the cost of FY22 projects as compared to FY21 projects originally budgeted.
- The second largest departmental budgetary decrease in total expenditures/uses is budgeted for the Stormwater Department. The FY22 Approved Budget of \$21,520 is \$29,027 or 57.43% lower than the FY21 Approved Budget primarily due to the short-term loan being paid off in July 2021.

#### 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. Two revenues/sources and eight expenditures/uses decision points were requested by Department Managers, individual Trustees, and/or the BOT. Of these, I recommended both revenue/sources and four expenditures/uses decision points for inclusion in the FY22 WDPB. During the budget review workshops/meetings, the BOT added a third revenue/source decision point, modified the list of R&M/Capital projects, and approved my recommended decision points. A summary table of the decision points is provided on page D-62 and

detailed information about approved and non-approved expenditures/uses decision points are provided on pages D–63-69. R&M/Capital projects are listed individually starting on page F-12.

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

- \$49,068 Increase in the monthly assessment by \$0.84 or 1.234% per month

For many years, prior BOTs held the assessment rate steady as long as possible and when absolutely required then raised the rate. In my opinion, this practice lead to the mis-guided annual debate of “whether the assessment rate should be increased?” The reason I believe this is a mis-guided debate is the fact that BBRD’s assessment is a non-ad valorem (i.e., not based on the value of the property) assessment which does not rise or fall based on the value of property like the commonly recognized property tax used to fund cities, counties, and schools in Florida. With the receipts from the assessment representing 57.44% of the FY22 General Fund’s total revenues/sources (excluding grant receipts), it is not financially feasible in the long run to hold said revenue stream constant while almost all of BBRD’s expenditures/uses increase due to inflationary pressures.

Initially approved for FY19 and planned for future years was an annual increase in the assessment that allowed BBRD to maintain an equitable purchasing power for the personnel and operating costs needed to provide services to residents and guests. When needed, additional increases in the rate were to be made for specific purposes. This separation of rate increases based on inflationary pressures and other needs helps communicate to residents, property owners, and other stakeholders the rationale behind the increases. At the January 31, 2019 Proposed FY20-24 5yrFM&CIP Workshop, the BOT reached a consensus to increase this annual inflationary off-set adjustment to 3.00% and to add a secondary increase “to round up to the next integer” of the monthly assessment.

In 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). The CPI to be used for the FY22-26 FM&CIP is 1.234%. Specifically, the following assessment rates total a \$4.30 (6.32%) increase in the monthly assessment rate over a five-year period (annual increase in receipts in parentheses).

- \$68.84 in FY22
    - \$0.84 or 1.234% inflationary increase (\$49,089)
  - \$69.69 in FY23
    - \$0.85 or 1.234% inflationary increase (\$49,694)
  - \$70.55 in FY24
    - \$0.86 or 1.234% inflationary increase (\$50,307)
  - \$71.42 in FY25
    - \$0.87 or 1.234% inflationary increase (\$50,928)
  - \$72.30 in FY26
    - \$0.88 or 1.234% inflationary increase (\$51,557)
- \$21,000 Increase in the one-time social membership paid by new property owners by \$50

The one-time social member fee was last increased by \$255 in FY18. A \$50 increase in the one-time social membership fee is approved for FY22 (as planned in previous 5yrFM&CIPs), resulting in an additional \$21,000 in receipts each year thereafter (given a constant number of genuine transfers of property).

- 210,000 Increase in the one-time social membership paid by new property owners by \$500  
During the budget review workshops/meetings, the BOT added an additional \$500 increase in the one-time social membership fee for FY22 (on top of the planned \$50 a month increase), resulting in an additional \$210,000 in receipts each year thereafter (given a constant number of genuine transfers of property).

*Approved Expenditures/Uses Decision Points*

- \$28,606 State mandated minimum wage increase (year 1 of 6)  
In 2020, the voters of the State of Florida approved a Constitutional Amendment increasing the non-tipped minimum wage to \$15.00 an hour and the tipped minimum wage to \$11.98 by October 1, 2026. The first step (effective October 1, 2021) requires a non-tipped minimum wage of \$10.00 and a tipped minimum wage of \$6.98. See page D-63 for details.
- (\$28,230) Elimination of 0.40 FTE administrative support positions in Food & Beverage  
In response to the anticipated fiscal strain upon future budgets, the Food and Beverage Department will eliminate previously budgeted administrative support staff (0.25 FTE Administrative Assistant \$7,946 and 0.15 FTE Administrative Clerk \$4,618) to offset future fiscal strain. Work previously accomplished by these positions will shift to the Administration: District Clerk's Administrative Assistant. See page D-65 for details.
- (\$16,480) Elimination of 0.85 FTE seasonal Groundskeeper positions in Property Services  
With the elimination of multiple vacant lots from the DOR Enforcement mowing list (due to the tax certificate and deed sale initiative of 2020), the historic inability to hire seasonal groundskeepers, and the impending fiscal strain upon BBRD this decision point will reduce staffing by 0.85 FTE while reallocating a portion of the previous budget to Professional Services for the periodic hiring of day laborers to address peak workload conditions associated with special projects. See page D-67 for details.
- \$774,368 R&M/Capital Projects  
Due to the need for the BOT to have time within their FY22 Budget review period to possibly appeal the CPI cap to the Brevard County Board of County Commissioners (regarding unfunded mandates), the submittal date for the FY22 WDPB was moved up to March 3, 2021, from the Policy Manual requirement of no later than April 1, 2021. Hence, the traditional 5yrFM&CIP workshop (where the BOT reviews staff's proposed list of projects and provides policy direction for the development of the WDPB) was not held. The January 14, 2021, Budget Kick-off Townhall meeting served as a substitute for policy and project direction to staff regarding the development of this document. While the BOT defunded two projects (Golf Course irrigation replacement projects, phases 3 & 4), no other significant direction was given. With the impending fiscal strain facing BBRD (coupled with 3 of 5 trustees being on the BOT less than 6 months in March 2021), staff did not substantially re-order previously listed projects except for adding new projects and removing funding from certain projects to ensure BBRD stays above the minimum fund balance policy of 20% throughout the 5-year window. Hence, 12 projects were proposed in the FY22 WDPB, of which nine are new, two are recurring, and one is the second year of a two-year phased project.

During the budget review workshops/meetings, the BOT defunded two additional projects and funded seven additional projects for a total of 18 projects in FY22 budgeted at \$774,368 in addition to the four roll-forward projects budgeted at \$311,015. See page F-12 for a listing of the FY22 R&M/Capital projects and subsequent pages for brief descripts of said projects.



### *Non-Approved Decision Points*

- (\$28,230)      Conversion of DOR/ARCC Inspector Position from Full-time to Part-time (reduction of 0.30 FTE)  
This decision point was not recommended by the Community Manager (due to the negative consequences such a reduction in staffing will have upon inspection capabilities and the recruitment/retention of qualified staff). However, due to future fiscal strain upon BBRD, the BOT may choose to include this decision point in the FY22 Budget to free up sufficient budget to fund other priorities as they may identify. The BOT did not add this to the FY22 Approved Budget. See page D-64 for details.
- \$23,610      Trimming of palm trees on Golf Course twice a year  
This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD and staff's preference to use BBRD's resources for repairs and maintenance that directly impacts the playability of the course. The reader should note that the ABM maintenance contract (for the golf course) specifies that palm trees are to be trimmed until they reach a height of 12 feet (was 15 feet prior to last contract extension). ABM is also contractually required to pick up dead palm fronds, palm boots, and seed pods as they fall. The BOT did not add this to the FY22 Approved Budget. See page D-66 for details.
- \$15,674      Part-Time Landscape/Irrigation Technician (0.50 FTE)  
This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD. The reader should note that BBRD historically has had limited success in maintaining moderate to quality landscaping due to staffing restraints, lack of irrigation, and adequate funding for fertilization, pest control, and other horticultural issues (fungus, micro-nutrients, etc.). This decision point would add a part-time position (0.50 FTE) at a pay grade that could attract and retain a person with advanced landscaping and irrigation skills. The BOT did not add this to the FY22 Approved Budget. See page D-68 for details.
- \$97,040      2.0 FTE Full-time Building Tech positions  
This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD. The BOT did not add this to the FY22 Approved Budget. See page D-69 for details.

Decision points are summarized in a table format on page D-62. R&M/Capital projects are listed individually in the 5yrFM&CIP Section of this document starting on page F-12.

### **Accomplishments and Initiatives**

#### FY21 Accomplishments

BBRD has a proud and rich heritage of providing quality recreation amenities for residents and guests while operating in a fiscally responsible manner. Due to past decisions of BOTs (i.e., making a new Administration Building the top priority over previously planned projects, seeking to issue bonds for certain projects, commissioning design work and then canceling projects, etc.), smooth execution of previous 5yrFM&CIPs has been challenging for staff and confusing for residents who casually follow BOT and staff news. Regardless of these challenges, that are to be expected in a political environment with two-year terms for the legislative body, staff continues to execute their duties in a professional, efficient, and effective manner.

Accomplishments/projects anticipated to be achieved/completed by September 30, 2021:

- Facilitation of COVID-19 safe outdoor Veterans Day and Memorial Day events
- 50<sup>th</sup> Anniversary celebration of first home installed in BBRD
- BBRD's fourth Budget Kick-off Townhall meeting and quarterly townhall meetings
- Phased re-opening from the FY20 COVID-19 pandemic shut down that limited outbreaks of the virus among residents and staff
- Award of a 100% reimbursable \$50,000 grant (planned completion and receipt of reimbursement planned for late FY22)
- Leasing of last vacant unit at the Shopping Center (over 5-years since the Shopping Center was at full occupancy)
- 6<sup>th</sup> straight "clean" financial audit
- Purchase of properties through the Neighborhood Revitalization Program, removal of structures, and sale of properties to encourage new home installations
- Sale of vacant properties purchased through the Neighborhood Revitalization Program via Brevard County tax deed sales to encourage new home installations
- Increased financial transparency through "Finance Weekly" information on [www.bbrd.org](http://www.bbrd.org)
- Implementation of a new and improved initial "non-urgent" DOR violation letter
- 6th annual "Best Public Golf Course Award" as voted by readers of a local newspaper
- Continuation of one-on-one new homeowner orientations (344 sessions conducted for 582 residents in the first ten months of FY21)
- Multiple revisions to the *Policy Manual*
- Completion of Pool #2 pit replacement and resurfacing project, resulting in enhanced water quality levels
- Renovations of Pool #2 restrooms
- Completion of the Building A Renovations (electrical upgrade, HVAC upgrade, and new expanded catering kitchen) project
- Relocation of CCTV centralized hardware in Building A to a secure location
- Replacement and expansion of the Building A fire and smoke detection system
- Multiple roof replacements with the new standard "Colonial Red" metal roof system
- Replacement of multiple flat roofs
- Renovation of the Softball field restrooms
- Dredging of the Golf Course irrigation intake well and rehabilitated irrigation pump motors
- Strengthening the northern approach of the Gunther Bypass golf cart path
- Successful bidding of Shopping Center Electrical Upgrade project
- Design of new Golf Course irrigation system
- Procurement of a kiosk system (sustainable replacement for the almost full-capacity name board of deceased veterans) for the Building A Veterans Memorial Hallway
- Replacement of vehicles
- Replacement of multiple electrical panels
- Replacement of multiple HAVC units
- Repairs to the Golf Course cart barn
- Relocation of Golf Course scoreboard (grant funded)
- Installation of a new awning over the terrace on the west side of Building A opposite the Lounge
- Upgrades to Building D/E restrooms
- Replacement of multiple windows and doors
- Researched options for procurement of a restroom trailer for the pickle ball and tennis courts

## **FY22 Initiatives**

Although most of this document focused on specific departmental operations and projects, some initiatives span multiple departments and require a BBRD effort to accomplish. The only future certainty is that no one knows how global, national, state, county, or local events will impact BBRD. Staff believes the following key initiatives will continue regardless of how FY22 plays out.

- *Expanding Communications Capabilities with Residents and Property Owners Away from BBRD*  
Although every local government struggle to communicate with citizens in a timely and cost-effective manner, BBRD has additional hurdles to overcome, including but not limited to, homeowner diversity (regarding interest in their favorite amenity) and that approximately 40-50% of residents only reside in BBRD during the winter months. While BBRD has expanded resident outreach efforts in the past years from the traditional print media outlets, limitations on effectiveness remain. Use of the bulk email system, while beneficial, also has unintended consequences. Just as residents each have their “favorite” amenity in BBRD, there is great diversity of thought in how often the bulk email system should be used. Current practice is emergency preparations, county notices, and “urgent” information. The problem lies in how one defines “urgent.” Some residents prefer almost daily updates on their favorite amenity or project, while others will simply tune out the emails if they deem them arriving too often or not relevant.

While a significant number of residents use social media, historic staffing levels prohibited the creation and use of official BBRD social media accounts and sites. State Public Records law require all postings (employee and the public) to be retained per specific retention periods even if a post is removed for violation of BBRD (yet to be developed and adopted) Social Media Policy. With the filing of the new Management Analyst position, development of said policy and expansion of communications via social media is currently planned for the early part of FY22.

- *Focusing on Core Services*  
Although many people automatically view the fiscal strain upon BBRD’s finances solely as a negative situation imposed upon the community without its explicit consent, the reader should also view the positive long-term outcomes from the situation. The private sector has long understood the profit motivation in terms of focusing on core activities. BBRD management, like other public sector leaders, has a continuous improvement mindset that strives to effectively and efficiently use public funds to maximize utility to the residents. Beginning in FY21, in response to the identification of impending fiscal strain, staff began examining additional cost savings measures that would have minimal impact upon services to residents. Examples include, FY22 Approved Budget personnel reduction proposals, elimination of the purchase of pre-printed letterhead, and the re-evaluation of rationale behind the vehicle replacement schedule.

The political nature of the public sector often works against “operating like a business” effort. Too often, local governments expand services past the most efficient and effective point in trying to be everything to everyone. The tightening of budgetary resources versus residents’ requests and desires should encourage a public discussion throughout the next few years regarding the priorities of BBRD. Once these priorities are identified, services that are the lowest priorities of the community can be scaled back or eliminated without excessive negative reactions from the public. Hence, when personnel, commodity, and utility costs stabilize in future years, BBRD should be positioned well with scaled back services that match available revenues/sources.

- *Employee Engagement/Retention*

The passage of the 2020 minimum wage Florida Constitutional Amendment will have a dramatic impact upon personnel cost in future years and indirectly the ability to recruit and retain the best possible employees. While the FY22-26 5yrFM&CIP fully funds the required minimum wage increases for the first five (out of six) years, there currently is not sufficient available funding to address the looming compression of the pay plan. While future BOTs will ultimately decide how BBRD addresses compression, staff will begin an enhanced tracking of employee recruitment, engagement, and turnover in FY22. The yet to be developed metrics will track the number of applicants per position, number of applicants seeking starting pay higher than the minimum and mid-points of the respective pay classifications, an annual employee survey regarding compensation and benefits, employee tenure, and enhanced exit interviews and metrics. This information will help future BOTs in deciding the impact of compression and factors in employee separations.

Regardless of how BBRD ultimately decides to address employee pay compression, the only course of action not attainable is to maintain the status quo and expect the same level of service in the future. Widespread turnover in staff is a very high probability whether compression is addressed before or after skilled, semi-skilled, and management employees leave for better compensating employers. Only when the community realizes employees have many choices where they can work and tone down the constant negativity directed toward them will long-term retention of critical staff be possible.

### **Challenges within the FY22 Approved Budget**

The old adage of “there are no problems money cannot solve” is as true as ever, but BBRD, like most public entities, does not have unlimited resources. Department managers developed their FY22 WDPB requests under the guidance that essential needs will be funded, service quality improvements will have priority, and excessive line-item requests will be scrutinized and reduced where 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 projected revenues. However, other long-term challenges, both monetary and non-monetary still face BBRD including:

- *Conflicting desires of residents for use of limited facilities*

- Staff and the BOT continue to deal with 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 Administration Building in March 2019 helped alleviate this problem with the addition of a small new 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 sale price in BBRD in 2021 (July 27, 2021, taken from [www.realtor.com](http://www.realtor.com)) was approximately \$144,000. When one considers that one-half of residents’ homes are 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.).
- To substantiate the issue of availability of assembly rooms, the BOT requested staff to conduct a facilities usage study in late FY19. On October 16, 2019, staff completed the *Facilities Usage Report* that statistically demonstrated the variability in availability of assembly rooms. Namely, highly desirable days and times are heavily used while other days and most afternoons are rarely used especially in the summer months.

- Hence, no easy answers will be found regarding this issue anytime soon other than an acceptance of a growing level of disagreement within the community regarding costs and prices.
- *Continued disagreement among residents of how the Food & Beverage Department should operate*
  - Prior to FY14, the Food & Beverage Department had not (in the recent past) ever been given formal direction from the BOT regarding how it should be operated. Individual trustees had strong opinions, but they varied and were given to either the department manager or community manager individually rather than as official BOT direction. From FY10 through FY13 (prior to my arrival), total departmental revenues grew only 8.40% over the three-year period.
  - To formalize BOT direction, a document was developed based on exhaustive data analysis and was reviewed and adopted by the BOT in 2014. This *Food & Beverage Principles of Operations* clearly stated that the Department is to be operated as an amenity where maximum hours of operation is more important than generating a surplus or breaking even, although management is to minimize the required subsidy as much as possible. *The required subsidy was clearly demonstrated to be a function of summer hours that are not profitable, although many people simply choose to ignore this fact* (emphasis added). In the revised 2016 edition, management was given the flexibility to modify hours and prices as needed to further reduce the subsidy yet full operations during the unprofitable summer months was retained.
  - Although the *Food & Beverage Principles of Operations* clearly links the provision of live music and/or entertainment with increased sales, in FY20 the BOT transferred the budget for non-ticketed music and entertainment from the various Food & Beverage Sub-Department general ledger accounts into Property Services Department's Recreation Sub-Department general ledger via Resolution 2020-03. This action was done under the premise that non-ticketed music and live entertainment was a primary reason for the annual subsidy and therefore is actually a "free" amenity offered to the residents and their guests regardless if they purchase food and/or beverages from BBRD during the events. The conflict between the *Food & Beverage Principles of Operations* and Resolution 2020-03 hopefully can be resolved by a future BOT once staff has the time to update the underlying data of *Food & Beverage Principles of Operations* as originally analyzed in 2014. Staff recently began the lengthy data gathering and analysis work needed to prepare a draft 3<sup>rd</sup> edition for consideration by the BOT. Said document with various operational options (backed by relevant data) is tentatively scheduled to be available to the 2022 BOT for consideration in early to mid FY22.
  - Absent an update of the data, staff proposed, and the BOT accepted as part of the FY22 Approved Budget) three significant changes to Food & Beverage operations in FY22 to reduce overall costs and reduce the amount of the required subsidy.
    - Shifting all regular entertainment from the 19<sup>th</sup> Hole to the Lounge/Lakeside/Building A "Entertainment Center"
    - Eliminate Pasta Night as a stand-alone Sub-Department and merge it with the Special Events Sub-department (budgetary change)
    - Eliminate Pasta Night as a weekly event at the 19<sup>th</sup> Hole and merge them into rotating themed dinner nights at Building A (operational change)
  - Lack of appreciation of how weather impacts departmental revenues, especially the Special Events Sub-Department, adds to critical comments about the department's management. Although severe weather is expected throughout the summer rainy seasons, it is not uncommon for the dry winter months to occasionally have rainy years and/or the more frequent rainy weekend. Therefore, it is only a matter of time before the Barefoot by the Lake Festival (in February of each year) has either heavy rains or extremely cold weather resulting in \$15,000 to \$20,000 or more in losses for the single event.

- Based on the *Food & Beverage Principles of Operations* adopted by the BOT and the organizational embrace of the professional management style I brought to BBRD in early FY14, total departmental revenues increased in the first 6 years an astounding 77.34% as compared to FY13 total departmental revenues. The impact of COVID-19 upon the last two fiscal years deviate from this growth pattern. FY22, with the hope of a post-COVID-19 pandemic world, provides the prospects of a return to this growth pattern (although tampered due the impacts of the new minimum wage law).
- In 2017, the Barefoot Bay Civic Volunteer Organization (formerly operating under the name Barefoot Bay Homeowners' Association, although it technically was not a state recognized homeowners' association) conducted a resident census and survey that asked (among many other questions) how the Food & Beverage Department should operate. One possible answer was for the functions to be privatized. Sadly, I do not believe most people who completed the survey realized my staff is not allowed to operate the department under the parameters that a vendor would enjoy (freedom to set hours of operations and a decreased level of political/homeowner interference regarding personnel issues). The percentage of respondents desiring this option was significant but fell far short of being a majority.

### **Summary and Acknowledgements**

The FY22 Approved Budget represents the accumulation of many hours of teamwork by staff, to provide a transparent policy and fiscal guide (in the FY22 WDPB) for the 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 is the result 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 efforts of the current 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, I believe 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 and ensuring the accuracy of their numbers. 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 advice 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 FY22 Approved Budget are solely my responsibility.



In conclusion, as I have served you and our community for the past eight 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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## **Fund Analysis**

### **Introduction**

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

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

Additionally, the reader should note, FY22 WDPB data (basis of the BOT’s budget review, modifications, and eventual adoption of the FY22 Approved Budget) was developed a month earlier than normal due to the 2020 inter-local agreement between the BOT and the Brevard County Board of County Commissioners limiting the annual increase in the assessment rate to a specific Consumer Price Index (CPI). Said agreement has an annual appeal process which may require up to six weeks to process. Hence, the FY22 Budget calendar was modified to allow this potential appeal process while still meeting advertising and adoption deadlines. The reader should note a higher degree of uncertainty is now built into the budget process as department managers only had three months of actual data (current fiscal year) to use in forecasting year-end estimates and the next fiscal year line-item revenues/sources and expenditures/uses. While significant revenue streams were reviewed in early February 2021, the majority of the financial data used in this document was developed in January 2021.

### **Fund Structure**

For several years, BBRD had two Governmental Funds: General and Debt Service. The General Fund is the operations fund in which all non-debt service transactions are budgeted and recorded. Correspondingly, major debt-service payments were made from the Debt Service Fund and revenues were received from inter-fund transfers from the General Fund. The Debt Service Fund was closed after the final debt service payment was made in January 2017. Hence, FY22 Approved Budget only contains the General Fund.

Within the General Fund are nine departments for FY22. Typically, all departments except the R&M/Capital Department are used to account for operating revenues/sources and expenditures/uses. The R&M/Capital Department is used for transparency purposes to list where most “projects” are budgeted and expensed. In rare occasions the BOT will instruct staff to budget and expense a significant R&M/capital project in a different department. Additionally, routine R&M projects (i.e., HVAC replacements, minor roof replacements, equipment repairs, etc.) are expensed within the respective departments’ R&M line-items.

Five of the nine departments are comprised of personnel who provide varied services to internal customers (i.e., other departments and employees), residents, and visitors. The other four departments

historically account for specific functions of interest to the BOT (such as Vehicle Storage, Shopping Center, Stormwater, and R&M/Capital Projects). Although each department is budgeted individually, only the General Fund has a balanced budget requirement per Florida Statutes. Some departments are perceived as generating surplus revenue (such as Administration, Vehicle Storage, and Shopping Center) while the other departments (Resident Relations, Food & Beverage, Golf, Property Services, Stormwater, and R&M/Capital Projects) are perceived as operating based on a subsidy generated from the revenue producing departments; however, there is no such thing as departmental revenue. All revenues within these departments are “General Fund revenues.” Only the long-standing custom of BBRD to budget revenues across the departments requires revenues to be divided across departments. To view each department as independent is to view the specific functions of each department through cloudy lens that ignore the complexity of a modern public entity and the role internal service departments play in providing service to residents and guests through other departments.

The General Fund Summary provided on the following page is similar to the format used in the FY20 Audit (statement of net position and governmental funds balance sheet, page 08; statement of activities and governmental funds revenue, expenditures, and changes in fund balance on page 9) but adapted to the FY22 Budget line-item format. The fund summary in this section is presented in a cash accounting perspective and is more concise than the 5yrFM&CIP data as presented later in this document. Hence, the reader can opt for a concise overview of the General Fund (FY20-FY22) within this section, a more detailed and futuristic view found in the “5yrFM&CIP” section (FY20-FY26) starting on page F - 1, or a detailed line-item review (FY20-FY22) found within “Budgetary Detail” section starting on page D - 1.



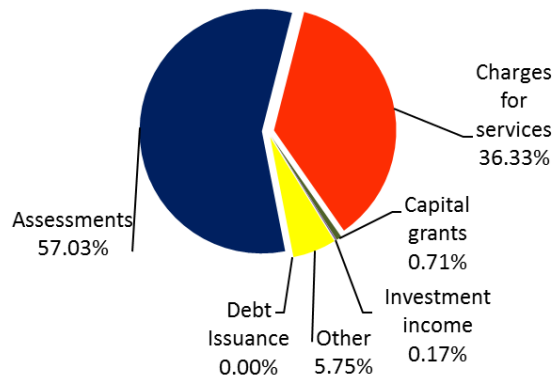
## General Fund Summary

	FY20 Actual*	FY21 Original Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget	FY22 Est. Year-end
<b>Beginning Fund Balance</b>	<b>2,136,368</b>	<b>1,048,443</b>	<b>2,374,581</b>	<b>1,611,820</b>	<b>N/A</b>	<b>1,611,820</b>	<b>1,611,820</b>
<b>Revenues/Sources</b>							
Assessments	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436	4,025,436
Charges for Services	1,614,070	2,324,905	1,379,029	2,333,444	231,000	2,564,444	2,564,444
Capital Grants	5,696	-	-	50,000	-	50,000	50,000
Investment Income	82,594	16,800	15,249	12,237	-	12,237	12,237
Other	364,938	307,923	331,750	406,024	-	406,024	406,024
Debt Issuance	-	1,000,000	-	-	-	-	-
<b>Total Revenues</b>	<b>6,013,103</b>	<b>7,627,628</b>	<b>5,704,028</b>	<b>6,778,073</b>	<b>280,068</b>	<b>7,058,141</b>	<b>7,058,141</b>
<b>Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenues/Sources</b>	<b>6,013,103</b>	<b>7,627,628</b>	<b>5,704,028</b>	<b>6,778,073</b>	<b>280,068</b>	<b>7,058,141</b>	<b>7,058,141</b>
<b>Total Resources</b>	<b>8,149,471</b>	<b>8,676,071</b>	<b>8,078,609</b>	<b>8,389,893</b>	<b>N/A</b>	<b>8,669,961</b>	<b>8,669,961</b>
<b>Expenditures**</b>							
General Govt./Recreation	4,961,725	6,155,338	4,831,716	6,284,211	(438)	6,283,773	6,277,596
Debt Service	36,242	113,790	30,931	-	-	-	-
Capital	776,923	1,358,500	1,604,142	-	774,368	774,368	1,085,383
<b>Total Expenditures</b>	<b>5,774,890</b>	<b>7,627,628</b>	<b>6,466,789</b>	<b>6,284,211</b>	<b>773,930</b>	<b>7,058,141</b>	<b>7,362,979</b>
<b>Transfers</b>	-	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>5,774,890</b>	<b>7,627,628</b>	<b>6,466,789</b>	<b>6,284,211</b>	<b>773,930</b>	<b>7,058,141</b>	<b>7,362,979</b>
Undesignated Fund Bal.	1,262,727	1,048,443	1,255,805	2,105,682	N/A	1,611,820	1,306,982
Designated or Committed Fund Balance							
Nonspendable for inventory							
& prepaids	99,072	N/A	45,000	N/A	N/A	N/A	45,000
Committed for CIP	1,012,782	N/A	311,015	N/A	N/A	N/A	N/A
<b>Ending Fund Balance</b>	<b>2,374,581</b>	<b>1,048,443</b>	<b>1,611,820</b>	<b>2,105,682</b>	<b>N/A</b>	<b>1,611,820</b>	<b>1,306,982</b>

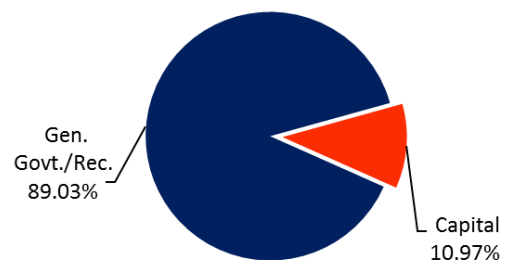
\* Indicates the following differences between data presented above and within the FY20 Audit:

1. Assessment is \$11,112 less than shown in Audit
2. Other Miscellaneous is \$18,128 more than shown in Audit (due to inclusion of \$1,560 in Delinquent Fee Collections, \$1,080 in Lien Fee Reimbursement, and \$8,472 in Legal Fee Recovery Lien, and \$7,106 in Proceeds of Capital Lease)

**FY22 Revenues/Sources**

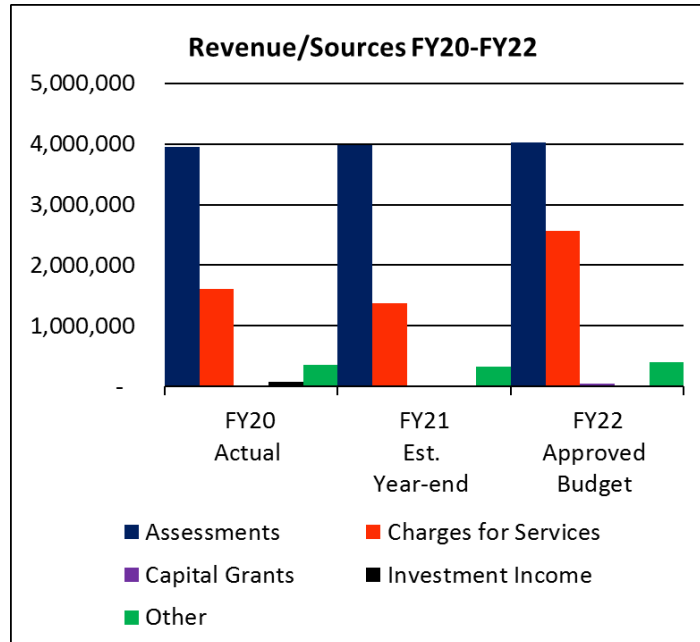


**FY22 Expenditures/Uses**



### Change in General Fund Revenues/Sources

Historically, long-term General Fund total revenues/sources were relatively constant as the majority of BBRD's revenue is derived from a non-ad valorem assessment that is not sensitive to economic downturns like ad valorem property taxes. Adding to this historic stability was the prior BOT's practice of not raising the assessment rate for long periods of time which left BBRD exposed to inflationary pressures that would require sharp increases. Approved as a part of the FY19 Budget was a shift from this long-term strategy to an annual increase in the assessment for inflationary purposes plus any other specific increases. The FY22 Approved Budget continues this strategy within the confines of the assessment increase cap agreement with Brevard County.



Three revenues/sources enhancements, totaling \$280,068, are approved for the General Fund in FY22 as summarized below:

- Increase in the assessment of 1.234% or \$0.84 a month to partly offset inflationary pressures. This annual increase will result in an additional \$49,068 in revenue in FY22.
- Increase of \$50 in the one-time social membership paid by new property owners. This increase (as planned in previous 5yrFM&CIPs) from \$750 plus tax to \$800 plus tax is projected to result in an additional \$21,000 in annual receipts, assuming a constant number of sales in properties.
- Increase of \$500 in the one-time social membership paid by new property owners. This increase (as added by the BOT during budget review workshops/meetings) from \$800 plus tax to \$1,300 plus tax is projected to result in an additional \$210,000 in annual receipts, assuming a constant number of sales in properties.

Additionally, the \$1,000,000 bank loan (7-years repayment) to finance one-time capital projects that was budgeted in FY21 but is now not anticipated to be realized as the BOT removed the planned receipts once they decided to not proceed with two large projects originally included in the FY21-25 5yrFM&CIP.

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

	FY20 Actual	FY21 Est. Year-end	FY22 Approved Budget	FY22 Est. Year-end
<b>Revenues/Sources by Percentage</b>				
Assessments	65.62%	69.74%	57.03%	57.03%
Charges for services	26.84%	24.18%	36.33%	36.33%
Capital grants	0.09%	0.00%	0.71%	0.71%
Investment income	1.37%	0.27%	0.17%	0.17%
Other	6.07%	5.82%	5.75%	5.75%
Total	100.0%	100.0%	100.0%	100.0%



The significant increase in Charges for Services percentage (and corresponding decrease in the Assessments percentage) is directly related to the previously detailed increase in the cost of the one-time social membership fee.

FY22 General Fund total revenues/sources are approved at \$7,058,141; a \$569,487 or 7.47% decrease over the FY21 Approved Budget primarily due to:

- Zero Bond/Loan Proceeds in FY22 as compared to the \$1,000,000 bank loan receipts budgeted in FY22 (which were not realized as the loan was not executed at the direction of the BOT).
- Increase of \$252,350 or 79.56% in Property Services due to an increase in the price of the one-time social membership fee paid by new property owners (from \$750 to \$1,300) and continued high number of sales of properties as Florida is projected to continue to have a new housing shortage amidst large in-migration from other states. The increase in the price of the one-time social membership represents approximately 92% of the projected increase in receipts for FY22.
- Increase of \$59,839 or 4.65% in Food and Beverage revenue primarily associated with a price increases to address the Florida minimum wage increase of tipped and non-tipped employees and higher utility costs.
- Increase of \$42,251 or 6.50% in Golf-Pro Shop due to forecasted receipts of a \$50,000 grant reimbursement while being offset by declines from historical level of other revenue sources due to the lingering impact of the COVID-19 pandemic.
- Increase of \$24,861 or 22.58% in Shopping Center due to the leasing of the two vacant units in 2020 and the planned execution of a land lease in FY21.
- Increase of \$23,370 or 14.21% in Vehicle Storage due to the mid-FY21 rate increase by the BOT.

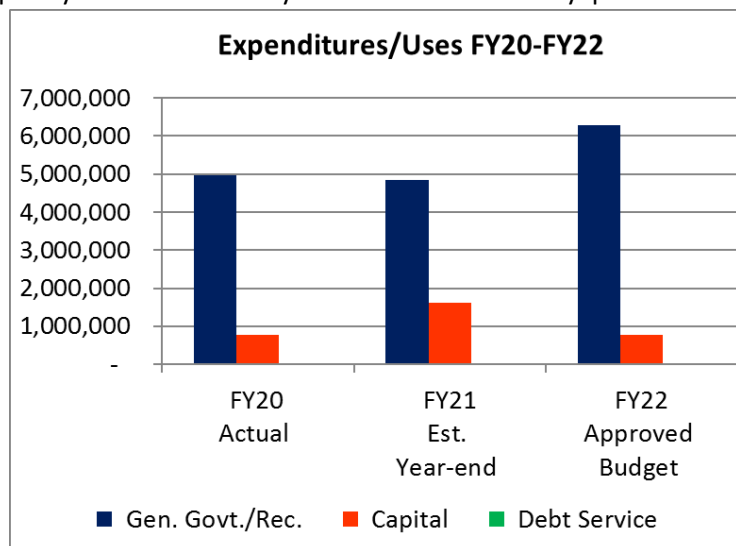
When one-time revenues/sources are removed from the equation, the General Fund is projected to have a \$958,089 or 14.46% increase in total revenues/sources over the next five years (i.e., from FY21 Approved Budget to FY26 Projected Budget), primarily due to annual increases in the assessment rate, increasing one-time social membership fee, and other one-time adjustments (detailed in Five-Year Financial Model and Capital Improvement Plan Section starting on page F – 1 of this document).

#### Change in General Fund Expenditures/Uses

Although specific General Fund expenditures/uses can be very dynamic when viewed on an annual basis, the aggregate total expenditures/uses typically have a relatively consistent inflationary pace unless significant changes are made by the BOT.

The FY22 Approved Budget contains total expenditures/uses \$7,058,141, which is a decrease of \$569,487 or 7.47% from the FY21 Approved Budget. When one-time capital budgets are removed from the equation, the FY22 Approved Budget is \$262,463 or 4.36% higher than the previous year.

The chart to the right illustrates how General Fund expenditures are increasingly budgeted for “general government/recreation” purposes verse “capital” or “debt service” (terms in



parentheses are taken from the annual Audit and used for comparative purposes). The reader should note the “bump” in capital expenditures in FY21 is due to the planned completion of previously budgeted projects.

The following decisions points (see Budget Detail section, pages D-63-69 for details) are included in the FY22 Approved Budget:

- \$28,606 State mandated minimum wage increase
- (\$28,230) Elimination of 0.40 FTE administrative support positions in Food & Beverage
- (\$16,480) Elimination of 0.85 FTE seasonal grounds keeper positions in Property Services
- \$774,368 R&M/Capital Projects

Additionally, anticipated non-decision point increased costs include:

- Medical insurance premiums
- Fuel
- Utilities/Electricity
- Utilities/Water
- Utilities/Propane
- Utilities/Solid Waste - Garbage/Recycling
- Employee incentive

Overall departmental changes approved for FY22, encompassing the above items include the following significant changes:

- Increase of \$87,715 or 6.76% in Food & Beverage primarily due to mid-FY21 employee raises, FY22 minimum wage increases, increased cost of utilities, and increased cost of food and beverage products
- Increase of \$59,465 or 6.48% in Golf-Pro Shop primarily due to mid-FY21 employee raises, grant related expenditures, and increased cost of fuel and utilities
- Increase of \$51,229 or 2.98% in Property Services primarily due to mid-FY21 employee raises, FY22 minimum wage increases, and increased cost of fuel and utilities
- Increase of \$73,140 or 5.46% in Administration primarily due to mid-FY21 employee raises, higher elections costs (due to non-congressional election year), replacement of Trustees’ electronic devices, and higher than expected FY22 employee health insurance premiums (staff received notice of a double digit renewal after the FY22 WDPB was published and the BOT added \$29,000 to operating contingency which will be distributed to other departments once the BOT adopts the FY22 employee insurance coverages in August/September 2021)
- Increase of \$19,665 or 3.62% in Resident Relations primarily due to mid-FY21 employee raises and a mid-FY20 re-organization that converted a part-time position to full-time
- Decrease of \$29,027 or 57.43% in Stormwater primarily due to the short-term bank loan debt service being completed in FY21

Five-year projected increases in total expenditures/uses are difficult to accurately project given the disproportional impact new capital projects can have on the budget. However, operating expenditures/uses are more readily known. FY26 personnel and operating total expenditures/uses are projected to be \$794,772 or 12.97% higher than FY21 levels due to the following:

- Projected \$555,420 or 23.90% increase salaries, wages, and payroll taxes

- An estimated \$255,000 increase (not indexed for inflation) in FY26 as compared to FY21 due to required increases in wages from the Florida minimum wage law. This figure does not address the compression of the pay and classification plan.
- An estimated \$384,000 increase (not indexed for inflation) in FY26 as compared to FY21 for the planned 5% annual employee incentives for those employees not receiving minimum wage increases
- Projected 7.50% annual growth in medical insurance costs
- Projected 1.00% annual growth in dental insurance costs from FY23 through FY26
- Projected 1.15% inflationary impact on operating costs (increased from the FY21's assumption of 0.75% due to impact of minimum wage increases and increased energy prices upon goods and services to be purchased over the next several years)

#### Change in General Fund Balance

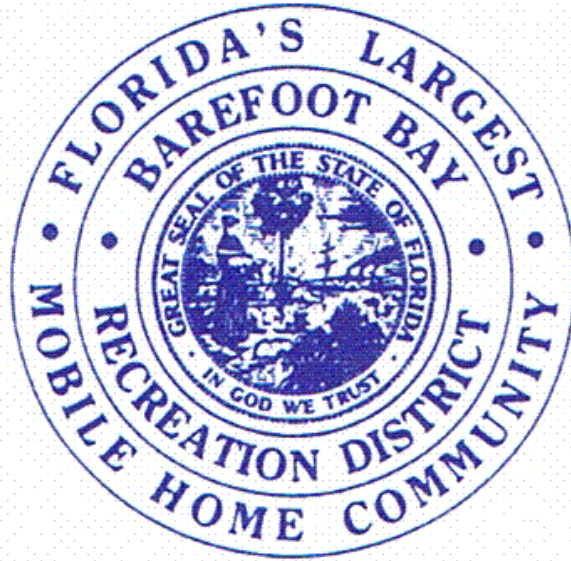
As of June 22, 2021 (date of the adoption of the FY22 Approved Budget which was originally assembled based upon financial date from February 12, 2021 – the date of final review of the data for FY21 Year-end Estimates included in this document), FY21 estimated year-end total fund balance of \$1,611,820 represents a decrease of \$762,761 or 32.12% from the ending FY20 fund balance due to the planned execution of several projects that were budgeted in prior years. In 2016, the BOT adopted a 20.0% minimum fund balance policy to use excess funds within fund balance without adversely affecting BBRD's fiscal condition and ability to maintain adequate monies in case of emergencies and/or unplanned expenditures.

Specifically, the FY22-26 5yrFM&CIP forecasts the fund balances for FY21 – FY26 as illustrated to the right. Although the FY22 Estimated Year-end percentage is slightly lower than BBRD's minimum fund balance policy, the reader should not

	Ending Fund Balance	Dollar Change	Percent Change	Fund Balance Percentage
<u>Fiscal Year</u>				
FY21 Estimated Year-end	1,611,820	(762,761)	-32.12%	20.49%
FY22 Approved Budget	1,611,820	-	0.00%	25.51%
FY22 Estimated Year-end	1,306,982	(304,838)	-18.91%	19.97%
FY23 Projected Budget	1,794,429	487,448	37.30%	27.51%
FY24 Projected Budget	2,278,006	483,576	26.95%	33.90%
FY25 Projected Budget	2,699,896	421,890	18.52%	39.00%
FY26 Projected Budget	3,060,455	360,559	13.35%	44.21%

be alarmed as most years have one or more projects delayed which will result in the ending fund balance ending above the 20% threshold. The reader should note the dollar amounts should not be viewed as annual surplus/deficits that can be aggregated but are one-time snap shots of specific periods.

Finally, out-year surpluses should not necessarily be viewed as monies available for new R&M/Capital projects, since the cost of addressing the pending compression of the pay plan is not factored into the 5yrFM&CIP. Said cost will be realized through increased salaries and wages to either current employees or those who are hired at higher rates of employees who leave for employers with more competitive pay and classifications plans.



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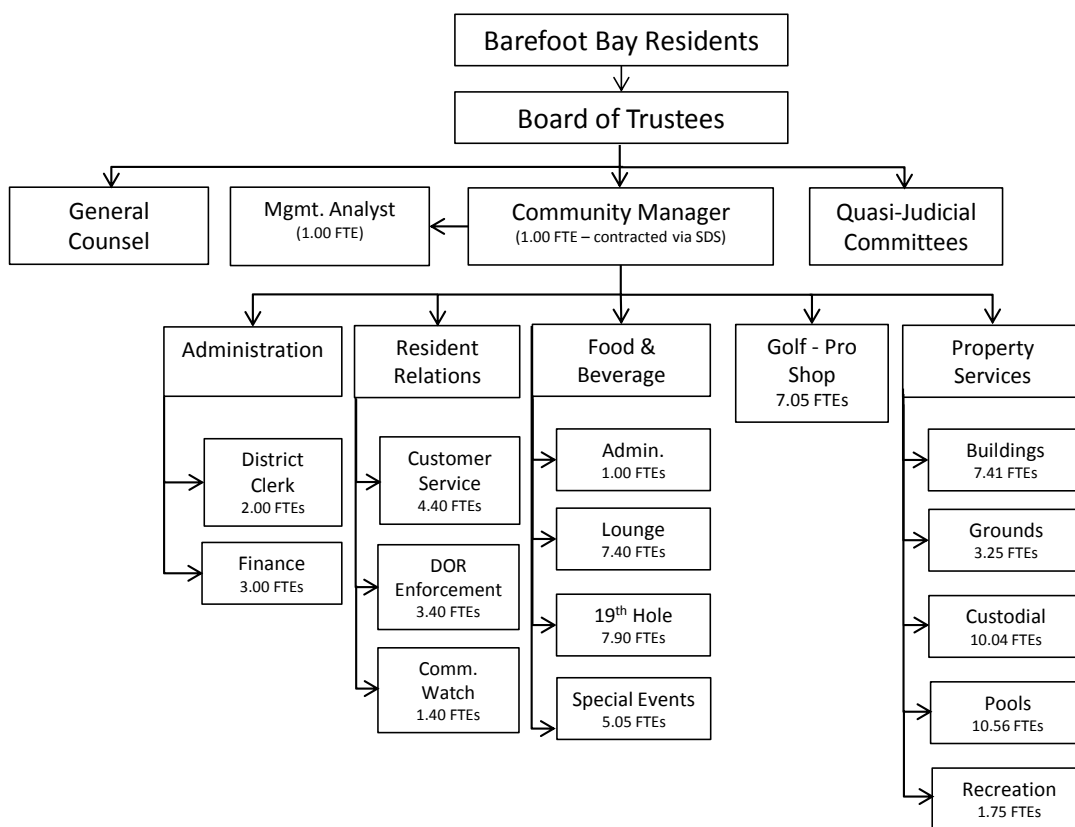
## Departmental Summaries

### Introduction

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

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

### FY22 Approved Budget Organizational Chart\*



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

## Administration

### Department Description

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

The District Clerk is the official records custodian, risk manager and IT contract manager to the Barefoot Bay Recreation District. The District Clerk also provides support to the Board of Trustees which includes agenda preparation for regular board meetings and workshops, transcription of minutes, and trustee liaison activities. Additionally, the sub-department coordinates with all advisory committees (when they exist) to ensure that meetings are properly advertised, minutes transcribed, and that records are retained and published on Barefoot Bay Recreation District's website. As records custodian, the District Clerk is the main point of contact for all records requests and responsible for ensuring records are properly retained and disposed of according to Florida State Statute, Chapter 119.

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

### Goals and Objectives

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

#### FY20 Objectives:

- A. Explore feasibility of acquiring a second on-site storage unit and shifting records currently stored in the Shopping Center records unit, and if cost-effective, submit a decision point as part of the FY21 Budget process.

*Result: Submitted as a part of the FY21 Budget process and currently listed as a funded project in FY25.*

- B. Explore concept of partnering with local high school or college to develop low-cost short videos summarizing information contained within on-line documents for users whose primary information source is Facebook by May 31, 2020.

*Result: Due to the COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. Explore the feasibility of records management software for more efficient and centrally located records for all departments.  
*Status: Completed. Records Management software would be feasible, cost effective, and the best long-term option. Staff will further research costs and submit a proposal for consideration of funding in a future budget cycle.*
- B. Research expanded paperless options for district operations (i.e., digital signing, electronic payment and storage systems, filing).  
*Status: In progress. This objective is currently being researched and is projected to be completed by June 2021.*

FY22 Objectives:

- A. Establish an authorization process for creating forms, manuals, and guides (to ensure consistency of use, retention, and destruction) by the end of September 2022.
- B. Create an organizational retrieval system that will improve the accessibility of public records.

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

FY20 Objectives:

- A. Update BBRD's IT Policy and present it to the BOT for consideration of adoption by September 30, 2020.  
*Results: Due to the COVID-19 pandemic, this objective was not accomplished.*
- B. Host quarterly informal focus groups of residents to gain information on changing preferences of how residents obtain information related to BBRD.  
*Results: Due to the COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. Update the IT inventory procedure by December 2020.  
*Status: In progress. Inventory software was purchased and process to log all hardware information is anticipated to be completed by June 2021.*
- B. Increase security protocols for changing passwords, authorized access, removing former employees and access to physical files. Establish a training plan for security awareness to be completed by end of FY21.  
*Status: In progress. This objective is on schedule to be completed by the end of September 2021.*

FY22 Objectives:

- A. Research if there is a need to establish a vendor management process to ensure that all 3<sup>rd</sup> parties who store, process, or transmit data on BBRD's behalf have a contractual obligation to apply a certain degree of security and periodically provide a report to that effect.
- B. Assess all BBRD hardware to determine upgrade or replacement needs.

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

FY20 Objectives:

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

*Results: Due to the COVID-19 pandemic, this objective was not accomplished.*

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

*Results: Due to the COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. Establish an annual workplace safety training. Training tools to include videos and/or on-site simulation. To be completed by June 2021.

*Status: Due to the on-going COVID-19 pandemic, large group on-site training is currently suspended. All active employees received FMIT accounts to complete safety training online.*

- B. Update and practice emergency building evacuation plan by June 2021.

*Status: In progress. This objective is on schedule to be completed by June 30, 2021.*

FY22 Objectives:

- A. Assemble a comprehensive list of risk hazards by the end of FY22.

- B. Explore the cost of conducting an external risk assessment report.

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

FY20 Objectives:

- A. Explore feasibility of either expansion of current accounting system into a cross-departmental management information system (MIS) or procurement of alternate MIS.

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

- B. Conduct review and update financial procedures and policies with focus on departments of origins of receipts.

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

FY21 Objectives:

- A. Develop analysis tools to aid the analysis and evaluation of Food and Beverage Department finances by June 30, 2021.

*Status: Due to the on-going COVID-19 pandemic, this objective will not be accomplished in FY21 and will be rolled into FY22 when Food & Beverage Department anticipates having supervisory positions rehired.*



- B. Begin providing enhanced internal financial analysis to Food & Beverage Manager and Community Manager by the 25<sup>th</sup> of each month starting in July 2021.

*Status: Due to the on-going COVID-19 pandemic, this objective will not be accomplished in FY21 and will be rolled into FY22 when Food & Beverage Department anticipates having supervisory positions rehired.*

FY22 Objectives:

- A. Develop analysis tools to aid the analysis and evaluation of Food and Beverage Department finances by May 31, 2022.
- B. Begin providing enhanced internal financial analysis to Food & Beverage Manager and Community Manager by the 25<sup>th</sup> of each month starting in June 2022.

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

FY20 Objectives:

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

*Result: Completed. Staff has determined that although possible, implementation and operations are not cost effective.*

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

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. Explore feasibility of creating a financial information page on [www.bbrd.org](http://www.bbrd.org).

*Status: In process, the creation of page has been completed but cross training has been restricted due to the COVID-19 pandemic, expansion of information loaded each month on the page is ongoing.*

- B. Explore feasibility of linking a financial information page on [www.bbrd.org](http://www.bbrd.org) to the BBRD Facebook page.

*Status: Due to delays in the hiring of a Management Analyst (via the SDS contract), the BBRD Facebook account has not been created as of February 2021. This objective will remain on hold until said position is filled and the official BBRD Facebook account is created, and operational staff trained.*

FY22 Objectives:

- A. Explore feasibility of subscribing to a finance transparency web-based interface on [www.bbrd.org](http://www.bbrd.org).
- B. Explore feasibility of creating web-based educational short video (regarding BBRD finances, how the budget process works, types of expenditures, etc.) to post on [www.bbrd.org](http://www.bbrd.org).

## Financial Summary

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY22</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Assessments	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Charges for Services	-	-	-	-	-	-
Investment Income	82,594	16,800	15,249	12,237	-	12,237
Other Income	66,451	11,903	27,612	9,687	-	9,687
Total	4,094,850	4,006,703	4,020,861	3,998,292	49,068	4,047,360
<b>Exp./Uses by Sub-Department</b>						
District Clerk	558,809	636,487	594,736	676,683	-	676,683
Finance	547,690	618,365	572,905	736,947	-	736,947
Total	1,106,499	1,254,852	1,167,641	1,413,630	-	1,413,630
<b>Exp./Uses by Category</b>						
Personnel	288,347	348,724	346,694	417,548	-	417,548
Operating	818,152	906,128	820,947	996,082	-	996,082
Total	1,106,499	1,254,852	1,167,641	1,413,630	-	1,413,630

## Peronnel Summary (FTEs)

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY22</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
District Clerk	2.08	2.08	2.50	3.00	-	3.00
Finance	3.00	3.00	3.00	3.00	-	3.00
Total	5.08	5.08	5.50	6.00	-	6.00

## Performance Measures

	FY20 Actuals	FY21 Revised Budget	FY21 Year-end Estimate	FY22 Approved Budget
<u>Efficiency</u>				
Average response time for IT service requests				
1 to be resolved	1 day	1 day	2 days	1 day
2 Average time for record request turnaround	2 days	2 days	2 days	2 days
3 Invoices processed per week	81	85	81	81
4 Checks cut per week	42	48	41	42
Days taken to complete monthly bank				
5 reconciliation	2	3	2	3
<u>Effectiveness</u>				
1 IT service costs*	13,271	25,236	22,000	20,000
2 Hours of clerk training per year	48	48	24	48
3 Unqualified audit report	Yes	Yes	Yes	Yes
4 No. of findings in audit	-	-	-	-
Financial report available to Trustees &				
5 Depts. by the 15th of the following month	100%	100%	100%	100%
<u>Outputs</u>				
1 Number of workers comp. claims filed	4	1	4	4
2 Number of liability claims filed	12	1	4	4
3a Board minutes without error**	95%	N/A	N/A	N/A
3b Minutes recorded/drafted**	46	44	38	42
4 No. of estoppels processed	469	370	364	360
5 No. of closings	419	360	375	350
6 No. of liens placed/satisfied	28/23	30/45	28/30	30/45
7 Proceeds from sale of surplus items	5,110	500	500	500

\* Indicated BBRD changed IT vendors in FY21 and moved from a "fix and repair" to "managed" IT system

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

## Resident Relations

### Department Description

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

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

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

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

### Goals and Objectives

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

#### FY20 Objectives:

- A. Streamline resident badging system to ensure compatible with FY21 planned implementation of electronic badges and scanning stations at pools and other isolated locations by June 30, 2020.

*Result: A new electronic badging system was implemented in the first half of FY20 which takes 50% less time to produce a badge. Although the planned implementation of electronic badging is now an unfunded project within the FY21-25 5yrFM&CIP, the future badge conversion should be seamless from this new process.*

- B. Coordinate a multi-department review of Administration Building inter-departmental procedures to ensure maximum efficiency and quality customer service by December 31, 2019.

*Result: Due to the on-going COVID-19 pandemic, this objective this objective was not completed.*

#### FY21 Objectives:

- A. Implement a POS (point of sale) System at the front counter by December 31, 2020.

*Status: Staff will be working with IT and anticipates implementation by September 30, 2021.*

- B. Development of additional new homeowner orientation/educational programs to increase awareness of how BBRD operates and how to engage personnel responsible for County services.

*Status: Implemented a new one-on-one homeowner orientation process (as opposed to prior group sessions) conducted by staff which places more emphasis on the DOR and ARCC and allows time for each homeowner to ask questions.*

FY22 Objectives:

- A. *Coordinate a multi-department review of Administration Building inter-departmental procedures to ensure maximum efficiency and quality customer service by September 30, 2022.*
- B. *Development of short multimedia presentations regarding the roles and responsibilities of the Resident Relations Department by June 30, 2022.*

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

FY20 Objectives:

- A. Research feasibility of merging DOR and ARCC Guidelines into a single document by the end of December 2019.

*Result: Due to COVID-19 staff has not completed this objective. Staff will keep working on this extremely time-consuming task.*

- B. Develop a procedural guideline to help DOR/ARCC Inspectors increase direct contact with homeowners in situations where this step has a high probability of quickly obtaining voluntary compliance by March 31, 2020, thereby decreasing the administrative cost of enforcement.

*Result: Due to vacancies in DOR/ARCC Inspector positions, this objective was not accomplished.*

FY21 Objectives:

- A. Facilitate a complete review with ARCC for more defined guidelines by June 30, 2021.

*Status: ARCC guidelines were updated by the ARCC in FY21 and continue to be reviewed.*

- B. Implement mailing database with Neopost by December 30, 2020.

*Status: Current vendor could not provide services as previously indicated. Staff is researching feasibility of creating an internal database.*

FY22 Objectives:

- A. *Submit a six-month series of articles to the Tattler explaining the ARCC/DOR process, limitations, and successes beginning with the December 2021 edition of the Tattler.*

- B. *Seek to establish an ARCC/DOR exchange program with Holiday Park in Palm Bay (also a Special District). Staff along with members of the ARCC and Violations Committee of both Districts will be able exchange ideas and best practices thereby improving services in both Districts.*

Goal #3: BBRD is a competitive employer in the local market and has a compensation and benefits plan that is within the median of similar employers in Brevard and Indian River Counties (New for FY22).

**FY22 Objectives:**

- A. Develop (and annually update) a market comparison of employer provided benefits prior to the BOT renewal of employee insurance programs for FY23 (by July 31, 2022).
- B. Develop a database of employee retention metrics (i.e., percentage of starting pay above minimum, length of service at separation, frequency of turnover in semi-skilled, skilled, and management positions, etc.) that will aid future BOT's in addressing compression of the pay and classification plan from the annual increases in the Florida minimum wage. First draft of this database will be developed by June 30, 2022.

**Financial Summary**

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	54,051	93,500	33,670	80,515	-	80,515
Other Income	3,028	6,815	7,044	7,985	-	7,985
Total	57,079	100,315	40,714	88,500	-	88,500
<b>Exp./Uses by Sub-Department</b>						
Customer Service	179,231	229,644	187,656	231,419	-	231,419
DOR Enforcement	205,218	246,072	235,088	253,853	-	253,853
Community Watch	51,322	81,830	64,932	78,034	-	78,034
Total	435,770	557,546	487,676	563,306	-	563,306
<b>Exp./Uses by Category</b>						
Personnel	333,538	425,260	375,136	428,252	-	428,252
Operating	102,232	132,286	112,540	135,054	-	135,054
Total	435,770	557,546	487,676	563,306	-	563,306

**Personnel Summary (FTEs)**

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
Customer Service	4.34	4.40	3.90	4.40	-	4.40
DOR Enforcement	3.65	3.40	3.40	3.40	-	3.40
Community Watch	1.40	1.40	1.40	1.40	-	1.40
Total	9.39	9.20	8.70	9.20	-	9.20

Performance Measures

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Approved Budget</b>
<u>Efficiency</u>				
1 Number of DOR violations	2,287	2,465	2,328	2,375
2 Number of ARCC permits	637	684	642	673
<u>Effectiveness</u>				
1 Number of job openings filled	47	45	47	32
Number of DOR cases referred to Violations				
2 Committee	272	284	284	264
Number of DOR cases referred to the Board				
3 of Trustees	32	35	35	39
<u>Outputs</u>				
1 Number of employees hired	51	47	52	34
2 Number of employees separated	83	11	18	27
3 Annual rental badges issued	87	79	81	93
4 Seasonal rental badges issued	306	324	317	339
Average RV storage occupancy				
5 (369 available)	365	367	367	366

## Food & Beverage

### Department Description

The Food & Beverage Department operates two fixed site facilities (Lounge and 19th Hole), numerous special events (street dances, holiday events, a variety of special music & food events, etc.), and a new themed dinner night in Building A (replaces Pasta night at the 19<sup>th</sup> Hole) and caters to BBRD clubs, organizations renting the facilities, and various golf tournaments as requested and contractually agreed upon. As the community and BOT deal with anticipated future fiscal strain, staff anticipates either a growing subsidy or a shift away from previously provided services that are not profitable.

- The Lounge is a live entertainment venue that has historically offered beverages, sandwiches, salads, and snacks throughout the day to pool and Lounge patrons. There are also scheduled entertainment activities such as Karaoke and Trivia Night in the evenings.
- The 19<sup>th</sup> Hole located at the Golf course caters to golfers and residents desiring a full bar and table side restaurant service and has historically provided breakfast, lunch, and light dinner (hours vary per season). The breakfast offerings were originally limited to breakfast sandwiches, muffins and biscuits and gravy. The lunch menu is a mix of cold and hot sandwiches, salads, and daily blackboard specials. Every Friday, Fish and Chips is a popular menu item.
- Pasta Night was a weekly Wednesday night event at the 19<sup>th</sup> Hole featuring Italian sub sandwiches, pasta entrees, and two weekly pasta specials. This Sub-Department will cease to be used in FY22 and activities will be rolled into a weekly themed dinner night in Special Events.
- Special Events include a variety of events held outside of regularly scheduled operations. Typically, a combination of live bands, a buffet, or outside grilling is planned to provide extra entertainment year-round to our residents. Additionally, Music Bingo, a very popular game, and Building A or D/E bar and/or catering requests are accounted for within Special Events. A new large-scale event called “Barefoot by the Lake”, a music, art, and food festival, was developed in FY18 and is planned to be an annual event. A new themed dinner evening begins October 2021 offering a variety of international and/or themed dinners according to holidays and seasons.

### Goals and Objectives

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

#### FY20 Objectives:

- A. Continue to use the variety of tools developed to receive input and constructive feedback from our customers and improve as a result. Supervisors will randomly interview customers about their experiences, document the input, and use it as a training tool in staff meetings.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

- B. In-house “Chef’s Tips” training to improve staff skills. Customer service and skills training workshops for front and back of the house will be held in the summer months. Start short, 10 minute “pre-shift” meetings.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*



FY21 Objectives:

- A. Remain competitive and modern through menu updates, working diet trends and resident favorites into our menus, and boost slow times through menu specials and new offers by February 2021.

*Status: At the time of this update (February 2021), due to the on-going COVID-19 pandemic and the Building A kitchen project, there is no kitchen service in the Building A/Lounge complex. The 19<sup>th</sup> Hole menu has been re-designed to offer popular lunch menu items only.*

- B. Create videos of culinary and bar staff in menu production and creating special drinks. Staff will post to Facebook, Instagram, Nextdoor and our YouTube Channel (Barefoot Bay Food and Beverage) by March 2021.

*Status: Implementation is in progress and anticipated to be completed by mid-to-late Spring 2021.*

FY22 Objectives:

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

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

FY20 Objectives:

- A. Enhance customers’ perception of Food & Beverage venues and events through the addition of short fun videos to the department’s Facebook page of staff working, interviews at staff meetings, and customers having a good time at events.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

- B. Partner with the golf course Facebook page to promote each departments’ activities and accomplishments.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. Create a Nextdoor account, a site where the community comes together to get news & updates relative to their neighborhood. Staff will attempt to increase interest and visits by offering “insiders” special deals such as “neighborhood news Tuesday” to reveal a deal in a post on Tuesdays, promote a “sudden menu special” just for followers, etc.

*Status: A Nextdoor account was created, and regular postings will start in March 2021.*

- B. Increase social media engagement in our Facebook and Instagram followers by offering reader’s choice specials on Saturday and Sunday.

*Status: Special postings scheduled to begin in March 2021.*

FY22 Objectives:

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

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

FY20 Objectives:

- A. By June 30, 2020, create a new catering menu offering a variety of wedding packages and party packages rather than a standard menu to offer more options to our customers and increase Special Event Sub-department revenues.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

- B. Post videos on Facebook of catering production, interviews with staff, event locations, displays of food, bands playing, and people dancing to promote the Special Event Sub-department's catering events.

*Result: Due to the on-going COVID-19 pandemic, this objective was not accomplished.*

FY21 Objectives:

- A. By December 31, 2020, a catering catalog will be posted on Facebook and the Barefoot Bay Food and Beverage web site showcasing a variety of catered events and menus.

*Status: Due to the ongoing COVID-19 pandemic and Building A kitchen project, anticipated limited capacity of Building A throughout FY21, the normal catering function is not anticipated to resume in FY21 (although limited catering will continue to be offered). This objective will not be accomplished.*

- B. TBD after operations resume from COVID-19 pandemic closure.

*Status: This objective was not developed due to the ongoing COVID-19 pandemic.*

FY22 Objectives:

- A. By November 30, 2021, create a new catering menu offering a variety of wedding packages and party packages rather than a standard menu to offer more options to our customers and increase Special Event Sub-department revenues.
- B. Increase brand/business awareness through a variety of videos and portfolio of pictures of entertainment, musicians, people dancing, displays of food and staff interviews.

## Financial Summary

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY22</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	629,026	1,267,167	450,006	1,324,949	-	1,324,949
Other Income	18,905	19,173	95	21,230	-	21,230
Total	647,931	1,286,340	450,101	1,346,179	-	1,346,179
<b>Exp./Uses by Sub-Department</b>						
Administration	94,021	122,532	102,141	110,302	(12,564)	97,738
Lounge	221,329	362,956	118,144	444,050	8,103	452,153
19th Hole	290,036	522,559	188,776	499,266	7,848	507,114
Pasta Night	23,096	61,174	-	-	-	-
Special Events	138,472	232,459	44,258	323,425	5,200	328,625
Total	766,954	1,301,679	453,319	1,377,043	8,587	1,385,630
<b>Exp./Uses by Category</b>						
Personnel	366,577	606,189	260,793	590,735	8,587	599,322
Operating	396,427	695,490	192,526	786,308	0.34	786,308
Capital	3,950	-	-	-	-	-
Total	766,954	1,301,679	453,319	1,377,043	8,587	1,385,630

## Personnel Summary (FTEs)

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY22</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
Administration	1.42	1.85	1.00	1.40	(0.40)	1.00
Lounge	2.23	5.56	1.79	7.40	-	7.40
19th Hole	4.97	9.54	3.92	7.90	-	7.90
Pasta Night	0.73	1.46	-	-	-	-
Special Events	1.67	3.34	0.30	5.05	-	5.05
Total	11.02	21.75	7.01	21.75	(0.40)	21.35

## Performance Measures

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Approved Budget</b>
<u>Efficiency</u>				
1 Labor cost-Themed Night	22%	28%	N/A	28%
<u>Effectiveness</u>				
1 No. of mystery shopper observations	9	20	-	23
2 Lounge average rating	98%	97%	91%	97%
3 19th Hole average rating	96%	97%	90%	97%
Resident satisfaction rate - street				
4 dances*	97%	97%	95%	96%
<u>Outputs</u>				
1 Street dance attendance**	6,708	15,252	8,702	15,331
2 No. of catered functions***	95	143	10	126
3 No. of kegs drank (purchased)	195	412	114	403
No. of coupons to customers (F&B				
4 "Friend" program)	3,684	7,882	812	7,233
No. of dinners served - Themed				
5 night****	2,474	4,231	-	6,685
6 No. of regular menu items sold:				
Lounge	8,074	17,631	1,123	17,667
19th Hole*****	25,161	45,624	4,082	42,231

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

\*\*Indicates Saturday and Sunday Street Dances Jan-Sep

\*\*\*No catering department FY21, 19th Hole staff catering limited events, FY22 may have yet to return to prior levels

\*\*\*\*New event in Bldg A w/new commercial kitchen, replaces Pasta Night, projected to average higher covers

\*\*\*\*\*Lunch only January - September

## Golf - Pro Shop

### Department Description

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

### Goals and Objectives

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

#### FY20 Objectives:

- A. Create an irrigation system repair program to bring our system up to date with current technologies and standards.

*Result: The irrigation system was funded in FY20 and completed in FY21. Replacement of heads and piping will complete the program (timing unknown as of February 2021).*

- B. Create an aggressive weed killing program to minimize the impact on general playing areas.

*Result: ABM implemented an herbicide program to more aggressively minimize the impact of weeds.*

#### FY21 Objectives:

- A. Seek additional grant funding to help offset cost of green expansion project of greens number 6, 9, and 18. These three greens if expanded will help facilitate healthy turf growth, increase the playing area for flag location and reduce excessive compactness due to their current size.

*Status: This objective is on hold until the 2020 Grant program is completed at which time a new grant proposal can be submitted.*

- B. Replace scoreboard, add picnic tables, and landscaping improvements.

*Status: This project will be done during summer as there is less traffic and use. (Grant funding will be used)*

#### FY22 Objectives:

- A. Golf course practice green redesign and replacement (grant funded) to USGA Specs will help facilitate healthy turf growth, improve the practice playing area for flag location and reduce excessive moisture retention.

- B. Expand weekly member play with pro/superintendent to allow question answering sessions of members in the operations and maintenance of the golf course grounds.

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

FY20 Objectives:

- A. Provide web-based training to select staff to better update the Department website and its utilization to provide customers a one-stop location for golf course news and information.

*Result: This objective will be moved to FY22 due to the COVID-19 pandemic.*

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

*Result: Cross training was accomplished; however future additional training will be needed as new hires begin work.*

FY21 Objectives:

- A. Increase continuing education of inside staff to further improve sales and operations to capture repeat customer business and revenue growth.

*Status: Due to COVID-19 pandemic, staff clinics and sales educational seminars will be conducted (locally and web-based) by September 30, 2021, to improve sales functions.*

- B. Add member only benefits, such as lesson clinics, seminars, etc.

*Status: Postponed until FY22 to ensure the safety of all participants.*

FY22 Objectives:

- A. Complete employee web-based training so they can better update departmental website and its utilization to provide customers a one-stop location for golf course news and information.

- B. Add member only benefits, such as lesson clinics, seminars, etc.

Financial Summary

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	540,896	573,208	499,705	566,449	-	566,449
Other Income	68,211	76,309	52,770	125,319	-	125,319
Total	609,107	649,517	552,475	691,768	-	691,768
<b>Exp./Uses by Sub-Department</b>						
Golf-Pro Shop	859,403	923,362	931,452	974,992	1,522	976,514
Total	859,403	923,362	931,452	974,992	1,522	976,514
<b>Exp./Uses by Category</b>						
Personnel	236,212	266,267	268,947	273,608	1,522	275,130
Operating	623,191	657,095	662,505	701,384	-	701,384
Total	859,403	923,362	931,452	974,992	1,522	976,514

## Personnel Summary (FTEs)

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
Golf - Pro Shop	7.05	7.05	6.75	7.05	-	7.05
Total	7.05	7.05	6.75	7.05	-	7.05

## Performance Measures

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Approved Budget</b>
<u>Efficiency</u>				
1. Pro Shop Sales Per Round****	\$1.59	\$1.69	\$1.32	\$1.70
2. Rounds played per day per Player Assistant*	38	39	36	37
<u>Effectiveness</u>				
1. Percentage Increase in Member Renewals**	2%	2%	-3%	1%
2. Customer Service Level***	97%	97%	97%	97%
<u>Outputs</u>				
1. Rounds Played****	41,701	41,875	39,678	41,205
2. Number of Memberships****	300	295	278	282
3. Green Fee Receipts****	115,897	139,000	98,105	145,801
4. Number of Tournaments****	10	8	8	10
5. Pro Shop Sales****	66,106	70,935	52,195	70,025

\*Player Assistants are used all day to ensure social distancing operations for pandemic

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

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

\*\*\*\*COVID-19 has reduced the number of available tee times, and has dramatically reduced Pro Shop traffic for sales. While some tournaments have decided to continue, many have said they will wait for safety to be

## Property Services

### Department Description

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

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

### Goals and Objectives

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

#### FY20 Objectives:

- A. Refine the FY21-25 5yrFM&CIP using Dude Solutions' Capital Forecasting modular and data imported from the facilities assessment conducted in FY19.

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

- B. Development of a phased plan to replace previously donated palms that cannot thrive based on current common area level of care by June 30, 2020.

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

#### FY21 Objectives:

- A. Develop a phased lake bank restoration plan for BBRD lakes (excluding the Golf Course Lake banks) to repair minor and moderate washouts and eroding banks to be added to future stormwater budget documents by December 30, 2020.

*Status: Due to COVID-19 pandemic this objective is now scheduled for completion by September 30, 2021.*

- B. Explore options other than irrigation to supply better nutrition for the tree and plantings along the Blvd. and common areas by May 30, 2021.

*Status: Staff has already over the last few years begun a mulching pile of tree debris and grass clippings. Staff is exploring options to integrate compostable food waste gathered from the 19<sup>th</sup> Hole, Lounge, and other food related areas to add to the*



*pile to create nutrient dense compost and soil to distribute around various test areas within BBRD. Depending on food waste availability, the commencement of test sites is uncertain.*

FY22 Objectives:

- A. Develop a horticultural/landscape education incentive plan for staff to get an opportunity to develop more skills directly applicable to their job by June 30, 2023. This plan will also be applied to the technician jobs for relevant skills to their jobs to help further advance staff ability.
- B. Establish contact with other small public sector entities throughout central Florida to tour the facilities comparing operations and management tactics for grounds, buildings and custodial department by August 30, 2023.

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

FY20 Objectives:

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

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

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

*Result: Due to the COVID-19 pandemic, this objective was not completed.*

FY21 Objectives:

- A. Work with the District Clerk to establish new safety training through BBRD's insurance provider by April 30, 2021.

*Status: Due to the COVID-19 pandemic, this objective is now scheduled for completion by September 30, 2021.*

- B. Establish contacts with surrounding local municipalities and explore feasibility of reducing training costs by forming cooperative training classes for multiple entities by August 30, 2021.

*Status: This objective is directly impacted by the COVID-19 pandemic as it involves public gatherings and therefore will not be accomplished in FY21.*

FY22 Objectives:

- A. Due to the COVID-19 pandemic, continue to explore more options to protect the ongoing health and safety of BBRD's residents and guests.
- B. Utilize contacts made with surrounding local municipalities to share best practices of operations and management and to explore feasibility of reducing training costs by forming cooperative training classes beginning in FY23.

## Financial Summary

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	320,018	317,200	339,815	338,550	231,000	569,550
Other Income	5,696	-	5,696	-	-	-
<b>Total</b>	<b>325,713</b>	<b>317,200</b>	<b>345,511</b>	<b>338,550</b>	<b>231,000</b>	<b>569,550</b>
<b>Exp./Uses by Sub-Department</b>						
Buildings	514,895	589,125	560,020	586,500	-	586,500
Grounds	180,700	190,722	192,806	198,124	(16,480)	181,644
Custodial	293,589	298,470	305,073	319,148	1,914	321,062
Pools	404,716	431,087	529,004	440,373	3,717	444,090
Recreation	171,410	232,152	127,679	234,710	302	235,012
<b>Total</b>	<b>1,565,309</b>	<b>1,741,556</b>	<b>1,714,581</b>	<b>1,778,855</b>	<b>(10,547)</b>	<b>1,768,308</b>
<b>Exp./Uses by Category</b>						
Personnel	1,032,174	1,177,868	1,241,211	1,198,568	(15,547)	1,183,021
Operating	499,704	563,688	473,370	580,287	5,000	585,287
Capital	33,431	-	-	-	-	-
<b>Total</b>	<b>1,565,309</b>	<b>1,741,556</b>	<b>1,714,581</b>	<b>1,778,855</b>	<b>(10,547)</b>	<b>1,768,308</b>

## Personnel Summary (FTEs)

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Base Budget</b>	<b>FY22 Decision Points</b>	<b>FY22 Approved Budget</b>
Building	7.41	7.41	7.41	7.41	-	7.41
Grounds	4.10	4.10	4.10	4.10	(0.85)	3.25
Custodial	9.37	10.04	10.04	10.04	-	10.04
Pools	12.38	10.56	15.63	10.56	-	10.56
Recreation	1.75	1.75	-	1.75	-	1.75
<b>Total</b>	<b>35.01</b>	<b>33.86</b>	<b>37.18</b>	<b>33.86</b>	<b>(0.85)</b>	<b>33.01</b>

## Performance Measures

	<b>FY20 Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>	<b>FY22 Approved Budget</b>
<u>Efficiency</u>				
1 Weekly Custodial set up and tear downs*	34-10	61-30	20-15	44-51
2 Weekly in-season number of pool users**	4,045	2,842	3,245	3,498
<u>Effectiveness</u>				
Ave. number of safety violations identified in				
1 bi-weekly inspections***	N/A	2.0	4.0	4.0
2 Overall rating given to buildings****	9.0	9.2	9.0	8.7
Overall rating given to common area				
3 landscaping/turf**	7.7	7.9	8.0	8.1
<u>Outputs</u>				
1 Capital Projects managed	15	10	19	13
2 No. of after-hour emergency call outs***	N/A	6	5	5
3 No. of days pools closed due to repairs*****	198	125	184	238

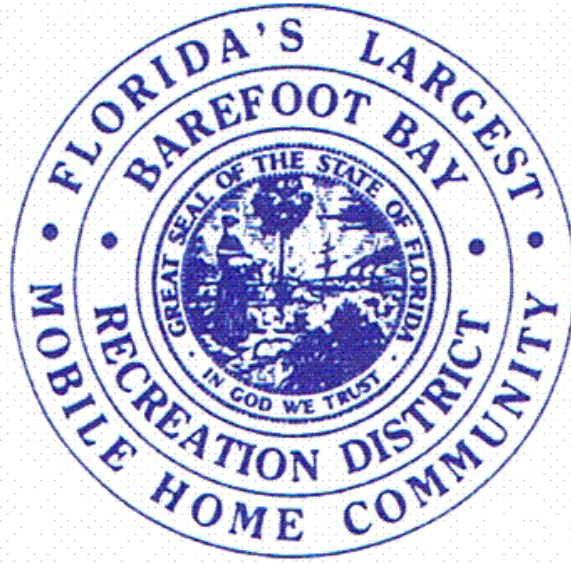
\* As measured in January and August (Building A tentatively shut down for renovations in August)

\*\* As measured in January 11th-17th

\*\*\* Data is not available for FY20

\*\*\*\* As rated on a scale of 1-10 on the 2nd week of May.

\*\*\*\*\* FY21 Pool 2 closure for pit replacement FY22 Pool 1 pit replacement and heater room removal



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## FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Administration						
Assessments						
District Assessment Fee	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Sub-Total:	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Interest						
Interest Income	82,594	16,800	15,249	12,237	-	12,237
Sub-Total:	82,594	16,800	15,249	12,237	-	12,237
Other Income						
NSF Fees	40	80	40	40	-	40
Vendor Discount	912	260	204	212	-	212
Sales Tax Discounts	360	360	360	360	-	360
Delinquent Fee Collections	1,125	3,575	1,080	1,250	-	1,250
Lien Fee Reimbursement	1,080	1,168	810	675	-	675
Legal Fee Recovery	8,472	1,225	8,184	2,450	-	2,450
Postage Revenue	-	-	-	-	-	-
Insurance Proceeds	15,924	3,000	3,000	3,000	-	3,000
Proceeds Sales of Fixed Assets	5,110	1,985	3,325	1,450	-	1,450
Miscellaneous Income General	33,428	250	10,609	250	-	250
Sub-Total:	66,451	11,903	27,612	9,687	-	9,687
<b>Total Revenues:</b>	<b>4,094,850</b>	<b>4,006,703</b>	<b>4,020,861</b>	<b>3,998,292</b>	<b>49,068</b>	<b>4,047,360</b>
Expenditures						
Administration						
Personnel Expenses						
F/T Salaries	229,401	280,699	269,717	311,335	-	311,335
P/T Wages	-	2,278	-	-	-	-
Overtime	265	725	239	150	-	150
Special Pay	1,078	2,140	2,050	2,050	-	2,050
Payroll Taxes	16,951	21,800	20,751	21,787	-	21,787
401 A Benefit	3,229	5,302	3,987	5,192	-	5,192
Medical/Dental/Life Insurance	37,422	53,125	49,950	77,034	-	77,034
Sub-Total:	288,347	366,069	346,694	417,548	-	417,548
Professional Expenses						
Payroll Fees	21,117	22,650	21,906	22,650	-	22,650
Professional Fees	32,613	19,323	23,075	33,600	-	33,600
Legal Fees	79,650	52,988	70,952	67,550	-	67,550
Management Fees	159,661	208,103	165,649	173,228	-	173,228
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees	33,090	35,000	35,000	31,000	-	31,000
Software Subscriptions	40,043	36,760	36,366	31,167	-	31,167
Sub-Total:	371,173	379,824	357,948	364,195	-	364,195

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

### Supplies

Operating Supplies	10,924	8,264	8,088	9,671	-	9,671
Sub-Total:	10,924	8,264	8,088	9,671	-	9,671

### Other Gen. & Admin. Expenses

Collection Fees	77,306	77,220	77,696	79,560	-	79,560
Collection Discounts	122,813	126,953	124,414	129,391	-	129,391
Property Taxes	17,385	15,235	17,820	18,176	-	18,176
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	5,331	14,150	5,465	89,620	-	89,620
Employee Recruitment & Testing	344	565	815	300	-	300
Lien & Recording Fees	744	1,209	1,420	1,360	-	1,360
Travel and Training	988	8,945	7,739	12,102	-	12,102
Telephone, Internet, Cable	4,572	5,109	4,942	5,342	-	5,342
Postage	2,919	4,456	3,838	3,566	-	3,566
Utilities/Electricity	3,094	5,238	5,094	5,196	-	5,196
Utilities/Water	1,368	2,045	2,270	2,338	-	2,338
Equipment Leasing	3,363	4,024	4,024	4,165	-	4,165
Insurance	137,970	141,226	147,632	152,061	-	152,061
Workers Comp. Insurance	720	754	954	432	-	432
Printing	1,942	3,461	3,343	3,343	-	3,343
Advertising	1,625	2,740	2,045	2,226	-	2,226
Bank Charges	21,875	31,516	26,995	31,495	-	31,495
Bad Debt	9,128	-	584	-	-	-
Dues and Subscriptions	5,409	5,530	5,875	5,885	-	5,885
Election Expenses	8,347	2,500	4,250	8,980	-	8,980
Sub-Total:	428,243	453,876	448,215	556,538	-	556,538

### Maintenance & Repairs

R & M - Misc.	-	-	-	-	-	-
R & M Buildings	2,391	3,111	2,398	2,458	-	2,458
R & M Equipment	5,421	5,149	4,298	7,649	-	7,649
Sub-Total:	7,812	8,260	6,696	10,107	-	10,107

### Contingency

Contingency	-	38,559	-	55,571	-	55,571
Sub-Total:	-	38,559	-	55,571	-	55,571

**Total Expenditures: 1,106,499 1,254,852 1,167,641 1,413,630 - 1,413,630**

**Total Revenues over Expenditures: 2,988,351 2,751,851 2,853,220 2,584,662 49,068 2,633,730**

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	15,924	3,000	3,000	3,000	-	3,000
FY22 Base Budget: Miscellaneous insurance claims based on a history						
Misc. Income General	-	-	-	-	-	-
Sub-Total:	15,924	3,000	3,000	3,000	-	3,000
<b>Total Revenues:</b>	<b>15,924</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	80,152	108,523	97,627	137,696	-	137,696
FY21 Year-end Est.: 1.0 FTE District Clerk \$62,295, 0.33 FTE Management Analyst \$14,133, and 1.0 FTE Administrative Assistant \$21,199						
FY22 Base Budget: 1.0 FTE District Clerk \$63,044, 1.0 FTE Management Analyst \$42,870, and 1.0 FTE Administrative Assistant \$31,782						
P/T Wages	-	2,278	-	-	-	-
FY21 Year-end Est.: 0.08 FTE Seasonal Records Technician position was not filled						
FY22 Base Budget: 0.08 FTE Seasonal Records Technician position was eliminated as part of an internal reallocation of resources						
Special Pay	548	1,300	1,300	1,300	-	1,300
FY22 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	135	-	-	-	-	-
Payroll Taxes	5,763	8,509	7,501	8,368	-	8,368
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	629	2,820	1,412	2,586	-	2,586
FY22 Base Budget: 2 employees contribution						
Medical/Dental/Life Insurance	13,875	21,178	13,902	38,367	-	38,367
FY21 Year-end Est.: 1.17 Medical \$11,635/person = \$13,574, 1.17 Dental \$240/person = \$280, and 1.17 Life \$41/person = \$48						
FY22 Base Budget: 3 Medical \$12,508/person (7.5% increase) = \$37,524, 3 Dental \$240/person (0% increase) = \$720, and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	101,103	144,608	121,742	188,317	-	188,317

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Professional Expenses						
Professional Fees	9,061	6,198	18,648	20,200	-	20,200
FY21 Year-end Est.: \$1,416 IT support (former vendor), \$14,997 new IT firm (Omega) backup and storage services, \$2,235 one-time onboarding fee						
FY22 Base Budget: \$15,200 IT support and \$5,000 for misc. hardware replacement/upgrades						
Legal Fees	75,555	50,000	66,000	63,000	-	63,000
FY22 Base Budget: Based on historic trends						
Management Fees	159,661	208,103	165,649	173,228	-	173,228
FY21 Year-end Est.: \$163,149 Base SDS Contract and \$2,500 expenses						
FY22 Base Budget: \$167,228 Base SDS Contract and \$6,000 expenses						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY22 Base Budget: Preparation of assessment roll (part of SDS contract)						
Software Subscriptions	33,686	31,440	30,820	25,344	-	25,344
FY21 Year-end Est.: \$8,640 Civic Clerk, \$2,500 Civic Plus, \$5,703 Civic Media , \$2,317 Civic Ready, \$18,500 Applications and Backup services and \$1,800 asset management system						
FY22 Base Budget: \$8,640 Civic Clerk, \$2,500 Civic Plus, \$5,703 Civic Media, \$4,621 Civic Ready, \$2,080 Applications and \$1,800 asset management system						
Sub-Total:	282,962	300,741	286,117	286,772	-	286,772
Supplies						
Operating Supplies	8,480	5,495	5,495	7,000	-	7,000
FY22 Base Budget: Office supplies and equipment upgrades						
Sub-Total:	8,480	5,495	5,495	7,000	-	7,000
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	213	400	650	250	-	250
FY21 Year-end Est.: Administrative Assistant position turned over twice in FY21 and Management Analyst recruitment						
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	-	100	235	235	-	235
FY22 Base Budget: Fees to the County						
Travel and Training	763	5,545	4,769	8,070	-	8,070
FY21 Year-end Est.: \$3,219 FASD conference (4 people registration, travel, lodging, meals) and \$1,550 quarterly meetings (3 meetings a year for 3 people: registration, travel, lodging and meals)						
FY22 Base Budget: \$4,320 FASD conference (4 people travel, lodging and meals) \$1,250 FL Association of Clerks (registration, travel, lodging and meals), and \$2,500 Management Analyst travel/training (FASD Conference, FCCA Conference, misc. webinars)						
Telephone, Internet, Cable	2,601	2,843	2,843	3,243	-	3,243
FY22 Base Budget: Proration of Administration Building's internet charges, two emergency cell phones, and Management Analyst's cell phone						
Postage	1,463	2,620	2,620	2,042	-	2,042
FY22 Base Budget: Budget mail out and regular mail out						



## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Utilities/Electricity	1,547	2,577	2,547	2,598	-	2,598
FY22 Base Budget: Proration of Administration Building expense (assumes 2% increase in costs)						
Utilities/Water	684	624	1,135	1,169	-	1,169
FY22 Base Budget: Proration of Administration Building expense (assumes 3% increase in costs)						
Equipment Leasing	780	1,014	1,014	1,014	-	1,014
FY22 Base Budget: 25% of copier lease and 10% of the overages						
Insurance	137,970	141,226	147,632	152,061	-	152,061
FY21 Year-end Est.: \$65,360 Liability, \$2,309 Auto, and \$79,963 Property						
FY22 Base Budget: \$67,321 Liability (3% increase in insured value), \$2,378 Auto (3% increase in insured value), and \$82,362 Property (3% increase in insured value)						
Workers Comp. Insurance	540	630	630	208	-	208
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	1,215	2,418	2,418	2,418	-	2,418
FY22 Base Budget: Annual proposed budget mailout						
Advertising	537	1,322	750	931	-	931
FY22 Base Budget: Required advertising expenses						
Bank Charges	135	-	-	-	-	-
Dues and Subscriptions	4,585	4,595	4,940	4,940	-	4,940
FY22 Base Budget: Florida Association of City Clerks \$75, International Institute of Municipal Clerks \$175, Florida Association of Special Districts \$4,000, International City/County Management Association \$200, and Florida City and County Management Association \$150						
Election Expenses	8,347	2,500	4,250	8,980	-	8,980
FY21 Year-end Est.: Federal election trend						
FY22 Base Budget: Non federal election trend						
Sub-Total:	161,380	168,414	176,433	188,159	-	188,159
Maintenance & Repairs						
R & M Buildings	1,196	850	1,199	1,235	-	1,235
FY21 Year-end Est.: 25% of fire inspection \$861 and pest control \$338 of Administration Building						
FY22 Base Budget: 25% of fire inspection \$887 and pest control \$348 of Administrative Building (3% increase)						
R & M Equipment	3,688	3,750	3,750	5,200	-	5,200
FY21 Year-end Est.: Replacement of miscellaneous equipment and 3 desktops (District Clerk, Administrative Assistant, and Community Manager) per replacement schedule						
FY22 Base Budget: Replacement of miscellaneous equipment, 1 laptop (District Clerk), and 5 tablets (replacing laptops for 4 of 5 Trustees) per replacement schedule						
Sub-Total:	4,884	4,600	4,949	6,435	-	6,435
<b>Total Expenditures:</b>	<b>558,809</b>	<b>623,858</b>	<b>594,736</b>	<b>676,683</b>	<b>-</b>	<b>676,683</b>
<b>Total Revenues over Expenditures:</b>	<b>(542,885)</b>	<b>(620,858)</b>	<b>(591,736)</b>	<b>(673,683)</b>	<b>-</b>	<b>(673,683)</b>

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
FY21 Year-end Est.: 4,875 lots at \$68 per month						
FY22 Base Budget: 4,873 lots at \$68 per month						
FY22 Decision Point: 4,873 lots at \$0.84 per month (1.234% increase)						
Sub-Total:	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Interest						
Interest Income	82,594	16,800	15,249	12,237	-	12,237
FY21 Year-end Est.: \$12,471 Interest earned from bank accounts and \$2,778 on tax certificates						
FY22 Base Budget: Interest earned from bank accounts						
Sub-Total:	82,594	16,800	15,249	12,237	-	12,237
Other Income						
NSF Fees	40	80	40	40	-	40
FY22 Base Budget: Non sufficient fund check fee recovery						
Vendor Discount	912	260	204	212	-	212
FY22 Base Budget: Fuel rebates and payment discounts on non inventory purchases						
Sales Tax Discounts	360	360	360	360	-	360
FY22 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,125	3,575	1,080	1,250	-	1,250
FY22 Base Budget: Fees charged on past due assessments, rents and storage fees						
Lien Fee Reimbursement	1,080	1,168	810	675	-	675
FY22 Base Budget: Fees charged to accounts for filing or amending liens						
Legal Fee Recovery	8,472	1,225	8,184	2,450	-	2,450
FY22 Base Budget: Fees charged to accounts for legal fees incurred related to the account						
Postage Revenue	-	-	-	-	-	-
Proceeds Sales of Fixed Assets	5,110	1,985	3,325	1,450	-	1,450
FY21 Year-end Est.: From the sale of vehicles \$3,200, and other assets \$125						
FY22 Base Budget: From the sale of one mid-size truck \$1,200 and other assets \$250						
Miscellaneous Income General	33,428	250	10,609	250	-	250
FY21 Year-end Est.: Refund of Form 941 Payroll Tax from the Families First Corona Virus Relief Act						
FY22 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:	50,527	8,903	24,612	6,687	-	6,687
<b>Total Revenues:</b>	<b>4,078,926</b>	<b>4,003,703</b>	<b>4,017,861</b>	<b>3,995,292</b>	<b>49,068</b>	<b>4,044,360</b>

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries	149,249	172,176	172,090	173,639	-	173,639
FY21 Year-end Est.: 1.0 FTE Finance Manager \$86,153, 1.0 FTE Lead Accountant \$47,317, and 1.0 FTE Accounting Associate II \$38,620						
FY22 Base Budget: 1.0 FTE Finance Manager \$86,882, 1.0 FTE Lead Accountant \$47,778, and 1.0 FTE Accounting Associate II \$38,979						
Overtime	130	725	239	150	-	150
Special Pay	530	840	750	750	-	750
FY22 Base Budget: Acting Finance Manager in the absence of Finance Manager						
Payroll Taxes	11,188	13,291	13,250	13,419	-	13,419
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	2,600	2,482	2,575	2,606	-	2,606
FY22 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	23,547	31,947	36,048	38,667	-	38,667
FY21 Year-end Est.: 2 Medical \$11,635/person = \$34,905, 1 Obamacare Medical with dependent = \$11,935, 3 Dental \$240/person = \$720, and 3 Life \$41/person = \$123						
FY22 Base Budget: 2 Medical \$12,508/person = \$34,905 (7.5% increase), 1 Medical (Employee with Child) = \$12,808 (7.5% increase), Dental \$240/person = \$720 (0% increase), and 3 Life \$41/person = \$123 (0% increase)						
Sub-Total:	187,244	221,461	224,952	229,231	-	229,231
Professional Expenses						
Payroll Fees	21,117	22,650	21,906	22,650	-	22,650
FY22 Base Budget: \$450 per payroll, \$750 W2 and 1099 processing, and \$850 per month for time and attendance system and employee accounts						
Professional Fees	23,552	13,125	4,427	13,400	-	13,400
FY21 Year-end Est.: IT Support \$2,027 and temporary employment agency usage \$2,400 (replacing 1.0 FTE Accounting Associate as part of a mid-FY21 reorganization approved by the BOT on December 4, 2020)						
FY22 Base Budget: IT Support \$3,800 (revised proration) and temporary employment agency usage \$9,600						
Legal Fees	4,095	2,988	4,952	4,550	-	4,550
FY22 Base Budget: Expense directly related to Finance issues/projects						
Accounting & Auditing Fees	33,090	35,000	35,000	31,000	-	31,000
FY21 Year-end Est.: \$22,000 audit expense, \$7,000 OPEB, and \$6,000 accounting/audit support						
FY22 Base Budget: \$22,000 audit expense, \$4,000 OPEB, and \$5,000 accounting/audit support (planned reduction)						
Software Subscriptions	6,357	5,320	5,546	5,823	-	5,823
FY22 Base Budget: Accounting software and support						
Sub-Total:	88,211	79,083	71,831	77,423	-	77,423

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Supplies						
Operating Supplies	2,444	2,769	2,593	2,671	-	2,671
FY22 Base Budget: Operating supplies used in daily operations						
Sub-Total:	2,444	2,769	2,593	2,671	-	2,671
Other Gen. & Admin. Expenses						
Collection Fees	77,306	77,220	77,696	79,560	-	79,560
FY22 Base Budget: 2% of Assessment collected paid to Brevard County						
Collection Discounts	122,813	126,953	124,414	129,391	-	129,391
FY22 Base Budget: Property tax discount for early payment of assessment						
Property Taxes	17,385	15,235	17,820	18,176	-	18,176
FY22 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY22 Base Budget: Annual fee for maintaining employee 401A and 457 plans.						
Employee Incentive	5,331	14,150	5,465	89,620	-	89,620
FY21 Year-end Est.: \$505 for Flu Shots, \$4,960 for Christmas gift cards in lieu of Christmas Party.						
FY22 Base Budget: \$525 for Flu Shots, \$3,510 for Christmas gift cards \$1,440 for Christmas Party and \$84,145 for 5% maximum annual employee increase split between a COLA and merit increase (12 months versus prior 9 months worth of increases due to change in timing of minimum wage annual increase to October 1st. The budget for employee increases are transferred to the respective departments after the annual evaluations are processed).						
Employee Recruitment & Testing	131	165	165	50	-	50
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	744	1,109	1,185	1,125	-	1,125
FY22 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	225	3,400	2,970	4,032	-	4,032
FY21 Year-end Est.: Online Training: FGFOA Boot Camp \$1,320 for 1 person, miscellaneous webinars \$1,650 for 3 persons						
FY22 Base Budget: Continuing education and training for Finance Department: FGFOA Annual Conference for 2 persons with lodging, transportation and meals \$3,042, miscellaneous webinars \$990 for 3 persons						
Telephone, Internet, Cable	1,971	2,266	2,099	2,099	-	2,099
FY22 Base Budget: 5 land lines (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges and web hosting expense						
Postage	1,456	1,836	1,218	1,524	-	1,524
FY22 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	1,547	2,661	2,547	2,598	-	2,598
FY22 Base Budget: 25% for Administration Building (assumes 2% increase in costs)						
Utilities/Water	684	1,421	1,135	1,169	-	1,169
FY22 Base Budget: 25% for Administration Building (assumes 3% increase in costs)						
Equipment Leasing	2,583	3,010	3,010	3,151	-	3,151
FY21 Year-end Est.: \$1,803 (100%) postage machine and \$1,207 (25%) copier and overages						
FY22 Base Budget: : \$1,944 (100%) postage machine and \$1,207 (25%) copier and overages						

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Workers Comp. Insurance	180	124	324	224	-	224
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	727	1,043	925	925	-	925
FY22 Base Budget: Checks, letterhead and envelopes						
Advertising	1,088	1,418	1,295	1,295	-	1,295
FY22 Base Budget: Notice of audited statement of revenues and expenditures						
Bank Charges	21,740	31,516	26,995	31,495	-	31,495
FY22 Base Budget: Bank and credit card fees						
Bad Debt	9,128	-	584	-	-	-
Dues and Subscriptions	824	935	935	945	-	945
FY22 Base Budget: Memberships in Sams, Amazon, PayPal, Web Hosting						
Sub-Total:	266,863	285,462	271,782	368,379	-	368,379
Maintenance & Repairs						
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	1,195	2,261	1,199	1,223	-	1,223
FY22 Base Budget: Fire alarm, annual inspection, pest control						
R & M Equipment	1,733	1,399	548	2,449	-	2,449
FY21 Year-end Est.: Office equipment repairs - FY21 scheduled computer replacement completed in FY20 due to catastrophic failure						
FY22 Base Budget: Finance Manager laptop and Accounting Associate computer and office equipment repairs						
Sub-Total:	2,928	3,660	1,747	3,672	-	3,672
Contingency						
Contingency	-	38,559	-	55,571	-	55,571
FY22 Base Budget: \$25,016 Cost of 2 employee health insurance (18% of eligible employees do not elect coverage), \$1,555 saving from converting Management Analyst from SDS contract position to BBRD direct hire (change made by BOT during budget review workshops), and \$29,000 for anticipated higher employee health insurance premiums (received notification after FY22 WDPB was developed and added here for simplicity purposes [will be transferred to specific departments mid-FY22])						
Sub-Total:	-	38,559	-	55,571	-	55,571
<b>Total Expenditures:</b>	<b>547,690</b>	<b>630,994</b>	<b>572,905</b>	<b>736,947</b>	<b>-</b>	<b>736,947</b>
<b>Total Revenues over Expenditures:</b>	<b>3,531,236</b>	<b>3,372,709</b>	<b>3,444,956</b>	<b>3,258,345</b>	<b>49,068</b>	<b>3,307,413</b>

## FY22 Budget

Dept. Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	36,271	66,000	18,035	61,955	-	61,955
Building Rental	2,495	5,500	1,635	4,560	-	4,560
DOR Enforcement Fees	15,285	22,000	14,000	14,000	-	14,000
Sub-Total:	54,051	93,500	33,670	80,515	-	80,515
Other Income						
Miscellaneous Income General	3,028	6,815	7,044	7,985	-	7,985
Sub-Total:	3,028	6,815	7,044	7,985	-	7,985
<b>Total Revenues:</b>	<b>57,079</b>	<b>100,315</b>	<b>40,714</b>	<b>88,500</b>	<b>-</b>	<b>88,500</b>
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	172,637	239,646	212,272	240,572	-	240,572
P/T Wages	97,132	93,596	87,232	90,813	-	90,813
Overtime	5,289	475	693	475	-	475
Special Pay	1,425	1,830	1,250	1,750	-	1,750
Payroll Taxes	20,602	25,552	23,332	25,351	-	25,351
401 A Benefit	886	3,891	2,412	5,065	-	5,065
Medical/Dental/Life Insurance	35,567	60,270	47,945	64,226	-	64,226
Sub-Total:	333,538	425,260	375,136	428,252	-	428,252
Professional Expenses						
Professional Fees	11,184	33,210	20,777	30,020	-	30,020
Legal Fees	32,449	36,400	38,980	43,003	-	43,003
HR Consulting Fees	835	-	1,145	1,520	-	1,520
Software Subscriptions	11,596	12,680	11,255	11,265	-	11,265
Sub-Total:	56,064	82,290	72,157	85,808	-	85,808
Supplies						
Operating Supplies	9,853	7,997	7,641	7,758	-	7,758
Fuel	6,112	7,370	5,388	7,029	-	7,029
Sub-Total:	15,965	15,367	13,029	14,787	-	14,787

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	162	675	710	1,060	-	1,060
Travel and Training	1,405	4,156	479	3,723	-	3,723
Telephone, Internet, Cable	3,746	3,788	3,476	3,616	-	3,616
Postage	1,588	3,504	2,165	2,190	-	2,190
Utilities/Electricity	3,092	3,964	3,232	2,560	-	2,560
Utilities/Water	1,368	1,764	1,141	1,329	-	1,329
Equipment Leasing	6,045	5,545	5,076	5,656	-	5,656
Workers Comp. Insurance	444	431	439	661	-	661
Printing	129	1,080	384	870	-	870
Employee Clothing Allowance	-	674	685	585	-	585
DOR Enforcement Expenses	550	3,125	1,879	2,145	-	2,145
Dues and Subscriptions	1,764	200	465	495	-	495
Sub-Total:	20,293	28,906	20,131	24,890	-	24,890
Maint. & Repairs						
R & M Buildings	2,390	1,714	2,509	2,612	-	2,612
R & M Equipment	1,974	1,176	626	2,757	-	2,757
Vehicle Maintenance	2,525	2,133	3,738	3,500	-	3,500
Sub-Total:	6,890	5,023	6,873	8,869	-	8,869
Miscellaneous						
Miscellaneous Expenditures	3,025	700	350	700	-	700
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	3,019	700	350	700	-	700
<b>Total Expenditures:</b>	<b>435,770</b>	<b>557,546</b>	<b>487,676</b>	<b>563,306</b>	<b>-</b>	<b>563,306</b>
<b>Total Revenues over Expenditures:</b>	<b>(378,691)</b>	<b>(457,231)</b>	<b>(446,962)</b>	<b>(474,806)</b>	<b>-</b>	<b>(474,806)</b>

## FY22 Budget

Dept.	Sub-Department		FY21	FY21	FY22	FY22	FY22
	Category	FY20	Revised	Est.	Base	Decision	Approved
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Resident Relations							
Customer Service							
Charges for Services							
	Guest Passes	36,271	66,000	18,035	61,955	-	61,955
	FY21 Year-end Est.: Receipts down due to COVID-19 pandemic						
	FY22 Base Budget: Return to pre-COVID-19 average receipts						
	Building Rental	2,495	5,500	1,635	4,560	-	4,560
	FY21 Year-end Est.: Receipts down due to COVID-19 and Bldg. A closed for renovations						
	FY22 Base Budget: Return to pre-COVID-19 average receipts						
	Sub-Total:	38,766	71,500	19,670	66,515	-	66,515
Other Income							
	Miscellaneous Income General	3,028	4,215	5,244	5,185	-	5,185
	FY22 Base Budget: Replacement keys and badges						
	Sub-Total:	3,028	4,215	5,244	5,185	-	5,185
	<b>Total Revenues:</b>	<b>41,794</b>	<b>75,715</b>	<b>24,914</b>	<b>71,700</b>	<b>-</b>	<b>71,700</b>
Expenditures							
Resident Relations							
Customer Service							
Personnel Expenses							
	F/T Salaries	76,016	111,104	90,213	111,450	-	111,450
	FY21 Year-end Est.: 0.6 FTE Resident Relations/H.R. Manager \$42,282, 1.0 FTE Calendar/RV Coordinator \$31,119, and 0.5 FTE H.R. Generalist/Office Coordinator \$16,812						
	FY22 Base Budget: 0.6 FTE Resident Relations/H.R. Manager \$44,391, 1.0 FTE Calendar/RV Coordinator \$33,093, and 1.0 FTE H.R. Generalist/Office Coordinator \$33,966						
	P/T Wages	51,537	53,278	49,632	50,132	-	50,132
	FY21 Year-end Est.: 1.8 FTE Customer Service Clerk						
	FY22 Base Budget: 1.8 FTE Customer Service Clerk						
	Overtime	98	150	-	100	-	100
	Special Pay	1,100	1,480	1,250	1,500	-	1,500
	FY22 Base Budget: Acting department manager and Acting Community Manager pay during absences						
	Payroll Taxes	9,728	12,589	11,117	12,361	-	12,361
	FY22 Base Budget: 7.65% payroll taxes						
	401 A Benefit	886	1,950	934	2,011	-	2,011
	FY21 Year-end Est.: Two employees contribution planned, but due to vacancies only one participated						
	FY22 Base Budget: Two employees contribution						



## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Medical/Dental/Life Insurance	11,112	24,103	12,085	25,747	-	25,747
FY21 Year-end Est.: 1 Medical \$11,635, 1.6 Dental \$240/person = \$384, and 1.6 Life \$41/person = \$66						
FY22 Base Budget: 2 Medical \$12,508/person (7.5% increase) = \$25,016, 2.6 Dental \$240/person (0% increase) = \$624, and 2.6 Life \$41/person (0% increase)= \$107						
Sub-Total:	150,477	204,654	165,231	203,301	-	203,301

### Professional Expenses

Legal Fees	7,648	4,000	4,780	5,103	-	5,103
FY22 Base Budget: Human Resources related legal fees						
Professional Fees	835	-	1,145	1,520	-	1,520
FY22 Base Budget: IT Services (revised proration)						
Software Subscriptions	796	1,678	455	465	-	465
FY22 Base Budget: Badge checker and maker updates						
Sub-Total:	9,279	5,678	6,380	7,088	-	7,088

### Supplies

Operating Supplies	7,258	5,400	5,828	5,744	-	5,744
FY22 Base Budget: Paper, office supplies, badge yearly stickers and miscellaneous						
Sub-Total:	7,258	5,400	5,828	5,744	-	5,744

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	150	460	540	-	540
FY22 Base Budget: Cost of advertisement, background/drug checks and return to work lift tests						
Travel and Training	-	1,835	350	1,608	-	1,608
FY21 Year-end Est.: COVID-19 prevented in person conference attendance						
FY22 Base Budget: Resident Relations/H.R. Manager H.R. Conference \$1,360, H.R. Generalist/Office Coordinator miscellaneous training \$248						
Telephone, Internet, Cable	2,040	2,093	1,844	1,913	-	1,913
FY22 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	385	395	-	395
FY22 Base Budget: Expense for correspondences						
Utilities/Electricity	1,546	1,982	1,664	1,924	-	1,924
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 2% increase in costs)						
Utilities/Water	684	882	593	736	-	736
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in costs)						
Equipment Leasing	2,341	3,156	2,588	3,100	-	3,100
FY22 Base Budget: 50% of front copier lease and 25% of back copier lease plus overage						

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Workers Comp. Insurance	96	109	117	209	-	209
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	-	785	140	580	-	580
FY22 Base Budget: Brochures, badges, envelopes, etc.						
Dues and Subscriptions	1,295	-	270	270	-	270
FY22 Base Budget: Society for Human Resource Management (SHRM) membership						
Sub-Total:	8,002	11,497	8,411	11,275	-	11,275

Maint. & Repairs

R & M Buildings	1,195	1,325	1,310	1,386	-	1,386
FY22 Base Budget: Proration of Administration Building (pest control and security monitoring)						
R & M Equipment	-	390	146	1,925	-	1,925
FY22 Base Budget: (2) Desktop computer replacements (Department Manager and Calendar/RV Coordinator) and minor items as needed						
Sub-Total:	1,195	1,715	1,456	3,311	-	3,311

Miscellaneous

Miscellaneous Expenditures	3,025	700	350	700	-	700
FY22 Base Budget: Budget: Keys for beach and pier						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	3,019	700	350	700	-	700

<b>Total Expenditures:</b>	<b>179,231</b>	<b>229,644</b>	<b>187,656</b>	<b>231,419</b>	<b>-</b>	<b>231,419</b>
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<b>Total Revenues over Expenditures:</b>	<b>(137,437)</b>	<b>(153,929)</b>	<b>(162,742)</b>	<b>(159,719)</b>	<b>-</b>	<b>(159,719)</b>
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## FY22 Budget

Dept.							
Sub-Department			FY21	FY21	FY22	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Resident Relations							
DOR Enforcement							
Charges for Services							
DOR Enforcement Fees		15,285	22,000	14,000	14,000	-	14,000
FY20 Actual: Based on actual receipts (non-collectibles are removed in the Audit process)							
FY22 Base Budget: Based on reduced lots to be mowed by staff for DOR violations							
Sub-Total:		15,285	22,000	14,000	14,000	-	14,000
Other Income							
Miscellaneous Income General		-	2,600	1,800	2,800	-	2,800
FY22 Base Budget: Legal fee recovery							
Sub-Total:		-	2,600	1,800	2,800	-	2,800
<b>Total Revenues:</b>		<b>15,285</b>	<b>24,600</b>	<b>15,800</b>	<b>16,800</b>	<b>-</b>	<b>16,800</b>
Expenditures							
Resident Relations							
DOR Enforcement							
Personnel Expenses							
F/T Salaries		96,621	128,542	122,059	129,122	-	129,122
FY21 Year-end Est.: 0.4 FTE Resident Relations/H.R. Manager \$27,836, 1.0 FTE Administrative Assistant \$32,967, and 2.0 FTE DOR/ARCC Inspectors \$61,256							
FY22 Base Budget: 0.4 FTE Resident Relations/H.R. Manager \$29,594, 1.0 FTE Administrative Assistant \$35,048, and 2.0 FTE DOR/ARCC Inspectors \$64,480							
P/T Wages		11,439	-	-	-	-	-
FY21 Year-end Est.: 0.7 FTE DOR/ARCC Inspector position eliminated mid-FY20 through a re-organization							
Overtime		5,191	250	648	300	-	300
Special Pay		325	350	-	250	-	250
FY22 Base Budget: Acting Department Manager pay during absence							
Payroll Taxes		8,235	9,879	9,338	9,878	-	9,878
FY22 Base Budget: 7.65% of payroll							
401 A Benefit		-	1,941	1,478	3,054	-	3,054
FY21 Year-end Est.: One employee contributions full year, one employee half year							
FY22 Base Budget: Three employees contributions							

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Medical/Dental/Life Insurance	24,455	36,167	35,860	38,479	-	38,479
FY21 Year-end Est.: 3 Medical \$11,635/person = \$34,905, 3.4 Dental \$240/person = \$816, and 3.4 Life insurance \$41/person = \$139						
FY22 Base Budget: 3 Medical \$12,508/person (7.5% increase) = \$37,524, 3.4 Dental \$240/person (0% increase) = \$816, and 3.4 Life insurance \$41/person (0% increase) = \$139						
Sub-Total:	146,266	177,129	169,383	181,083	-	181,083

### Professional Expenses

Professional Fees	1,242	810	912	1,520	-	1,520
FY22 Base Budget: IT Support (revised proration)						
Legal Fees	24,801	32,400	34,200	37,900	-	37,900
FY22 Base Budget: Legal expense for increase in involuntary DOR Enforcement						
Software Subscriptions	10,800	11,002	10,800	10,800	-	10,800
FY22 Base Budget: CitizenServe fees for two DOR/ARCC Inspectors, Resident Relations/H.R. Manager, and DOR/ARCC Administrative Assistant						
Sub-Total:	36,843	44,212	45,912	50,220	-	50,220

### Supplies

Operating Supplies	2,595	2,388	1,728	1,874	-	1,874
FY22 Base Budget: Paper, office supplies, wooden stakes for posting						
Fuel	2,292	2,671	1,928	2,636	-	2,636
FY22 Base Budget: For DOR truck (assumes 15% increase in prices from 2020)						
Sub-Total:	4,887	5,059	3,656	4,510	-	4,510

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	61	375	185	370	-	370
FY22 Base Budget: Background check, lift test, and advertising						
Travel and Training	1,405	2,321	129	2,115	-	2,115
FY21 Year-end Est.: Continuing education for full-time Inspectors \$129. Inspectors are only sent to the Florida Association of Code Enforcement training class after their first six months of work. No one will meet that threshold in FY21 due to turnover.						
FY22 Base Budget: Florida Association of Code Enforcement training for one Inspector \$1,986. Continuing education for Inspectors \$129.						
Telephone, Internet, Cable	1,127	1,134	1,056	1,108	-	1,108
FY22 Base Budget: 1 land line (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges, 2 tablets and 1 cell phone						
Postage	1,588	2,999	1,780	1,795	-	1,795
FY22 Base Budget: Cost of mailing DOR violations						
Utilities/Electricity	1,546	1,982	1,568	636	-	636
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 2% increase in costs)						

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
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Utilities/Water	684	882	548	593	-	593
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in costs)						
Equipment Leasing	3,704	2,389	2,488	2,556	-	2,556
FY22 Base Budget: 50% of front copier lease and 25% of back copier lease						
Workers Comp. Insurance	264	238	238	344	-	344
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	129	295	244	290	-	290
FY22 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	550	3,125	1,879	2,145	-	2,145
FY21 Year-end Est.: Violation abatement costs (power wash, etc.). COVID-19 decreased enforcement of power washes as staff gave people more time to come into compliance.						
FY22 Base Budget: Violation abatement costs (power wash, etc.)						
Employee Clothing Allowance	-	424	410	305	-	305
FY22 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	469	200	195	225	-	225
FY22 Base Budget: Florida Association of Code Enforcement memberships (4) annual renewal						
Sub-Total:	11,527	16,364	10,720	12,482	-	12,482

Maint. & Repairs

R & M Buildings	1,195	389	1,199	1,226	-	1,226
FY22 Base Budget: Proration of Administration Building pest control and security monitoring expense						
R & M Equipment	1,974	786	480	832	-	832
FY22 Base Budget: Replacement of minor equipment as needed						
Vehicle Maintenance	2,525	2,133	3,738	3,500	-	3,500
FY22 Base Budget: Expense incurred for departmental mid-size truck. Slight reduction in FY22 due to new truck arriving late FY22.						
Sub-Total:	5,695	3,308	5,417	5,558	-	5,558

<b>Total Expenditures:</b>	<b>205,218</b>	<b>246,072</b>	<b>235,088</b>	<b>253,853</b>	<b>-</b>	<b>253,853</b>
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<b>Total Revenues over Expenditures:</b>	<b>(189,933)</b>	<b>(221,472)</b>	<b>(219,288)</b>	<b>(237,053)</b>	<b>-</b>	<b>(237,053)</b>
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## FY22 Budget

Dept.						
Sub-Department			FY21	FY21	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY22
						Approved
						Budget
Expenditures						
Resident Relations						
Community Watch						
Personnel Expenses						
P/T Wages		34,156	40,318	37,600	40,681	-
FY21 Year-end Est.: 1.4 FTE Community Watch Officers						
FY22 Base Budget: 1.4 FTE Community Watch Officers						
Overtime		-	75	45	75	-
Payroll Taxes		2,639	3,084	2,877	3,112	-
FY22 Base Budget: 7.65% payroll taxes						
Sub-Total:		36,795	43,477	40,522	43,868	-
Professional Expenses						
Professional Fees		9,942	32,400	19,865	28,500	-
FY21 Year-end Est.: Off-duty Brevard County Sheriff patrol program						
FY22 Base Budget: Off-duty Brevard County Sheriff patrol program. Will utilize Community Watch Officers to reduce budget for cost savings.						
Sub-Total:		9,942	32,400	19,865	28,500	-
Supplies						
Operating Supplies		-	209	85	140	-
FY22 Base Budget: Batteries, paper, printed violation stickers, truck decals, etc.						
Fuel		3,820	4,699	3,460	4,393	-
FY22 Base Budget: Fuel for mid-size truck patrols (assumes 15% increase in price from 2020)						
Sub-Total:		3,820	4,908	3,545	4,533	-
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing		101	150	65	150	-
FY22 Base Budget: Cost of advertisements, background/drug checks and return to work physicals/lift tests						
Telephone, Internet, Cable		579	561	576	595	-
FY22 Base Budget: Community Watch Officers' shared cell phone						
Workers Comp. Insurance		84	84	84	108	-
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Employee Clothing Allowance		-	250	275	280	-
FY22 Base Budget: Shirts for Community Watch Officers						
Sub-Total:		765	1,045	1,000	1,133	-
<b>Total Expenditures:</b>		<b>51,322</b>	<b>81,830</b>	<b>64,932</b>	<b>78,034</b>	<b>-</b>
<b>Total Revenues over Expenditures:</b>		<b>(51,322)</b>	<b>(81,830)</b>	<b>(64,932)</b>	<b>(78,034)</b>	<b>-</b>
						<b>(78,034)</b>

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	406,935	798,703	306,782	843,206	-	843,206
Food Sales	238,222	501,374	146,862	501,378	-	501,378
Coupons	(9,388)	(17,988)	(672)	(18,056)	-	(18,056)
Staff Discount	(576)	(1,295)	(437)	(1,579)	-	(1,579)
F&B Shift Discount	(6,168)	(13,627)	(2,529)	-	-	-
Sub-Total:	629,026	1,267,167	450,006	1,324,949	-	1,324,949
Other Income						
Vending Machine Income	251	462	95	261	-	261
Merchandise Sales	2,404	2,895	-	2,956	-	2,956
Donations	-	-	-	-	-	-
Miscellaneous Income General	16,250	15,816	-	18,013	-	18,013
Sub-Total:	18,905	19,173	95	21,230	-	21,230
<b>Total Revenues:</b>	<b>647,930</b>	<b>1,286,340</b>	<b>450,101</b>	<b>1,346,179</b>	<b>-</b>	<b>1,346,179</b>
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	136,431	195,463	81,266	197,580	2,226	199,806
P/T Wages	166,085	305,371	95,931	286,736	5,751	292,487
Overtime	3,700	4,665	376	3,448	-	3,448
Special Pay	62	-	465	-	-	-
Payroll Taxes	26,648	38,698	13,660	36,690	610	37,300
401 A Benefit	2,082	2,089	2,186	2,295	-	2,295
Medical/Dental/Life Insurance	31,570	59,903	12,909	63,986	-	63,986
Sub-Total:	366,577	606,189	206,793	590,735	8,587	599,322
Professional Expenses						
Professional Fees	2,145	2,399	1,717	4,155	-	4,155
Sub-Total:	2,145	2,399	1,717	4,155	-	4,155
Supplies						
Operating Supplies	6,515	13,656	1,890	14,404	-	14,404
Cleaning Supplies	4,755	7,703	1,277	9,211	-	9,211
Beverage Supplies	2,435	5,771	1,201	6,641	-	6,641
Paper Supplies	9,615	19,165	2,825	21,280	-	21,280
Fuel	-	65	27	85	-	85
Sub-Total:	23,320	46,360	7,220	51,621	-	51,621

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Other General & Administrative Expenses						
Employee Recruitment & Testing	1,842	2,712	612	3,576	-	3,576
Travel & Training	3,295	4,218	1,692	4,622	-	4,622
Telephone, Internet, Cable	11,252	10,867	7,255	7,316	-	7,316
Utilities/Electricity	3,471	3,607	2,668	4,850	-	4,850
Utilities/Propane	3,741	7,274	1,697	9,706	-	9,706
Utilities/Water	2,223	2,584	2,037	3,360	-	3,360
Utilities/Solid Waste-Gar/Rec	5,413	7,288	4,617	8,502	-	8,502
Equipment Leasing	15,305	18,113	4,709	18,808	-	18,808
Uniform Leasing	4,572	7,266	2,077	7,760	-	7,760
Workers Comp. Insurance	4,311	4,369	4,128	6,050	-	6,050
Advertising	1,365	4,655	964	5,704	-	5,704
Licenses, permits, lien fees	590	4,190	3,550	5,278	-	5,278
Dues & Subscriptions	9,745	6,572	5,968	10,188	-	10,188
Sub-Total:	67,123	83,715	41,974	95,720	-	95,720
Maintenance & Repairs						
R & M - Misc.	-	374	-	386	-	386
R & M Buildings	4,444	5,659	1,755	5,504	-	5,504
R & M Equipment	14,483	16,441	4,097	19,214	-	19,214
Sub-Total:	18,927	22,474	5,852	25,104	-	25,104
Operations						
Music & Entertainment	2,300	8,060	-	9,280	-	9,280
Merchandise Cost of Sales	162	1,985	-	3,875	-	3,875
Food Cost of Sales	110,296	231,868	67,436	240,311	-	240,311
Beverage Cost of Sales	144,180	257,313	106,357	312,091	-	312,091
Soft Drink & CO2	27,725	41,316	15,445	43,877	-	43,877
Sub-Total:	284,663	540,542	189,238	609,434	-	609,434
Miscellaneous						
Cash Over/Short	50	-	-	-	-	-
Sub-Total:	50	-	-	-	-	-
Capital Outlay						
Capital Outlay	3,950	-	-	-	-	-
Sub-Total:	3,950	-	-	-	-	-
<b>Total Expenditures:</b>	<b>766,954</b>	<b>1,301,679</b>	<b>453,319</b>	<b>1,377,043</b>	<b>8,587</b>	<b>1,385,630</b>
<b>Total Revenues over Expenditures:</b>	<b>(119,024)</b>	<b>(15,339)</b>	<b>(3,218)</b>	<b>(30,863)</b>	<b>(8,587)</b>	<b>(39,450)</b>



## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department		Revised	Est.	Base	Decision	Approved
Category	FY20 Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Administration						
Charges for Services						
Coupons	(9,388)	(17,988)	(672)	(18,056)	-	(18,056)
FY22 Base Budget: Value of redeemed coupons customers earned at Food & Beverage events or via promotional events						
Staff Discount	(576)	(1,295)	(437)	(1,579)	-	(1,579)
FY22 Base Budget: Value of 30% employee discount available to all BBRD employees while at work						
F&B Shift Discount	(6,168)	(13,627)	(2,529)	-	-	-
FY22 Base Budget: Value of departmental program for employees (free sandwich or snack) while at work. Benefit planned to be discontinued in FY22.						
Sub-Total:	(16,131)	(32,910)	(3,638)	(19,635)	-	(19,635)
<b>Total Revenues:</b>	<b>(16,131)</b>	<b>(32,910)</b>	<b>(3,638)</b>	<b>(19,635)</b>	<b>-</b>	<b>(19,635)</b>
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	70,391	72,243	72,242	73,112	-	73,112
FY21 Year-end Est.: 1.0 FTE Food & Beverage Manager \$72,242						
FY22 Base Budget: 1.0 FTE Food & Beverage Manager \$73,112						
P/T Wages	8,729	25,806	7,251	11,671	(11,671)	-
FY21 Year-end Est.: 0.15 FTE Administrative Assistant \$4,767 and 0.10 FTE Administrative Clerk \$2,484						
FY22 Base Budget: 0.25 FTE Administrative Assistant \$7,946 and 0.15 FTE Administrative Clerk \$3,725						
FY22 Decision Point: 0.25 FTE reduction in Administrative Assistant \$7,946 and 0.15 FTE reduction in Administrative Clerk \$3,725						
Overtime	-	-	-	-	-	-
Payroll Taxes	5,877	7,500	6,081	6,486	(893)	5,593
FY22 Base Budget: 7.65% payroll taxes						
FY22 Decision Point: Reduction in payroll taxes from elimination of part-time administrative positions						
401 A Benefit	2,082	2,089	2,186	2,295	-	2,295
FY22 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	3,613	12,020	11,916	12,789	-	12,789
FY21 Year-end Est.: 1 Medical \$11,635/person = \$11,635, 1 Dental \$240/person = \$240, and 1 Life \$41/person = \$41						
FY22 Base Budget: 1 Medical \$12,508 (7.5% increase), 1 Dental \$240 (0% increase), and 1 Life \$41/person (0% increase)						
Sub-Total:	90,693	119,658	99,676	106,353	(12,564)	93,789
Professional Expenses						
Professional Fees	242	175	456	760	-	760
FY22 Base Budget: IT support (revised proration)						
Sub-Total:	242	175	456	760	-	760

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Supplies						
Operating Supplies	13	489	88	126	-	126
FY22 Base Budget: Office operating supplies						
Paper Supplies	-	98	26	102	-	102
FY22 Base Budget: Office card stock, pens, calendars, etc.						
Sub-Total:	13	587	114	228	-	228
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	58	21	55	-	55
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	93	215	76	175	-	175
FY22 Base Budget: Continuing education for Food & Beverage Manager						
Telephone, Internet, Cable	854	762	772	916	-	916
FY22 Base Budget: Food & Beverage Manager's office phone, cell phones for Food & Beverage Manager and Bar Supervisor (second in command)						
Workers Comp. Insurance	1,873	852	852	94	-	94
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Dues & Subscriptions	254	-	82	275	-	275
Sub-Total:	3,074	1,887	1,803	1,515	-	1,515
Maintenance & Repairs						
R & M Equipment	-	225	92	1,446	-	1,446
FY22 Base Budget: Replacement of desktop (formerly used by Administrative Assistant) with a laptop for supervisory staff, replacement of other office equipment as needed						
Sub-Total:	-	225	92	1,446	-	1,446
<b>Total Expenditures:</b>	<b>94,021</b>	<b>122,532</b>	<b>102,141</b>	<b>110,302</b>	<b>(12,564)</b>	<b>97,738</b>
<b>Total Revenues over Expenditures:</b>	<b>(94,021)</b>	<b>(122,532)</b>	<b>(102,141)</b>	<b>(110,302)</b>	<b>12,564</b>	<b>(97,738)</b>

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales	135,914	254,335	119,778	272,138	-	272,138
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage and energy costs						
Food Sales	113,262	252,545	99,662	258,858	-	258,858
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices)						
Sub-Total:	249,176	506,880	219,440	530,996	-	530,996
Other Income						
Miscellaneous Income General	480	235	-	525	-	525
FY22 Base Budget: Minor sales that do not fit into other accounts						
Sub-Total:	480	235	-	525	-	525
<b>Total Revenues:</b>	<b>249,656</b>	<b>507,115</b>	<b>219,440</b>	<b>531,521</b>	<b>-</b>	<b>531,521</b>

## Expenditures

### Food & Beverage

#### 19th Hole

#### Personnel

F/T Salaries	54,553	87,262	5,220	64,504	1,202	65,706
FY21 Year-end Est.: 0.02 FTE Kitchen Supervisor \$754, 0.08 FTE Lead Cook \$2,711, 0.05 FTE Bar Supervisor \$772, and 0.08 FTE Bartender \$983						
FY22 Base Budget: 0.20 FTE Kitchen Supervisor \$7,538, 0.80 FTE Lead Cook \$27,107, 0.80 FTE Cook \$20,134, 0.20 FTE Bar Supervisor \$3,087, and 0.54 FTE Bartender \$6,638 (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	49,706	113,054	60,071	87,454	6,088	93,542
FY21 Year-end Est.: 1.13 FTE Cook \$28,440, 1.75 FTE Bartender \$21,512, 0.79 FTE Server \$9,711, and 0.02 FTE Dishwasher \$408						
FY22 Base Budget: 1.16 FTE Cook \$29,196, 1.66 FTE Bartender \$20,406, 1.74 FTE Server \$21,389, 0.30 FTE Crowd Monitor/Bar Back \$6,271, and 0.50 FTE Dishwasher \$10,192						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	2,118	2,154	376	1,592	-	1,592
FY22 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Special Pay	-	-	465	-	-	-
Payroll Taxes	10,005	15,488	5,059	11,746	558	12,304
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	-	-	-	-	-	-

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Medical/Dental/Life Insurance	12,570	23,844	-	25,619	-	25,619
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FY21 Year-end Est.: Due to limited operations (COVID 19 pandemic restrictions) zero staff are enrolled in medical/dental/life benefits

FY22 Base Budget: 2 medical \$12,508/person = \$25,016 (7.5% increase), 2 dental/person \$240 = \$480 (0% increase), and 3 life \$41/person = \$123 (0% increase)

Sub-Total:	128,952	241,802	71,191	190,915	7,848	198,763
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### Professional Expenses

Professional Fees	1,118	1,281	456	1,520	-	1,520
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FY22 Base Budget: IT support (revised proration)

Sub-Total:	1,118	1,281	456	1,520	-	1,520
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### Supplies

Operating Supplies	1,997	3,394	561	4,346	-	4,346
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FY22 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape

Cleaning Supplies	3,760	4,864	798	5,737	-	5,737
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FY22 Base Budget: Supplies to clean floors, dishes, counter tops

Beverage Supplies	687	1,706	382	1,933	-	1,933
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FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps

Paper Supplies	4,998	7,794	1,089	8,402	-	8,402
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FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins

Fuel	-	65	27	85	-	85
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FY22 Base Budget: Van expense (assume 15% increase in energy prices)

Sub-Total:	11,443	17,823	2,857	20,503	-	20,503
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### Other General & Administrative Expenses

Employee Recruitment & Testing	543	621	216	948	-	948
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FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable

Travel & Training	1,785	2,199	776	2,418	-	2,418
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FY22 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry specific service training for staff

Telephone, Internet, Cable	8,923	9,289	5,676	5,216	-	5,216
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FY22 Base Budget: 19th Hole land line, Internet, Direct TV (NFL Ticket eliminated)

Utilities/Electricity	1,535	1,994	1,044	2,624	-	2,624
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 2% increase in costs)

Utilities/Propane	1,880	3,489	862	4,025	-	4,025
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 2% increase in costs)

Utilities/Water	1,192	1,981	1,369	2,164	-	2,164
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 3% increase in costs)

Utilities/Solid Waste-Gar/Rec	1,877	1,496	1,974	2,303	-	2,303
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 3% increase in costs)

Equipment Leasing	2,426	3,592	3,248	3,888	-	3,888
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FY22 Base Budget: Sirius radio and 2 dishwashers

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Uniform Leasing	1,710	2,748	722	3,106	-	3,106
FY22 Base Budget: Ongoing uniform leasing program-chef's uniforms, front of the house polos, towels and aprons						
Workers Comp. Insurance	1,142	1,572	1,572	2,263	-	2,263
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	618	1,492	417	1,536	-	1,536
FY22 Base Budget: Pro-rated advertising fees in the <i>Tattler</i> with the Lounge and Special Events						
Licenses, permits, lien fees	-	998	723	1,021	-	1,021
FY22 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	1,797	1,786	1,792	1,976	-	1,976
FY21 Year-end Est.: Prorated royalty fees, Regulatory Compliance training and membership fee						
FY22 Base Budget: Increase in the American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	25,427	33,257	20,391	33,488	-	33,488

### Maintenance & Repairs

R & M - Misc.	-	249	-	386	-	386
FY22 Base Budget: Repairs made that are not building or equipment related to operations						
R & M Buildings	1,894	2,236	516	2,534	-	2,534
FY22 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to operations.						
R & M Equipment	8,134	8,176	425	8,993	-	8,993
FY22 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	10,029	10,661	941	11,913	-	11,913

### Operations

Music & Entertainment	-	655	-	-	-	-
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03						
Food Cost of Sales	52,435	118,696	44,847	124,630	-	124,630
FY22 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	48,156	81,387	40,906	98,102	-	98,102
FY22 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	12,477	16,997	7,187	18,195	-	18,195
FY22 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases						
Sub-Total:	113,068	217,735	92,940	240,927	-	240,927

<b>Total Expenditures:</b>	<b>290,036</b>	<b>522,559</b>	<b>188,776</b>	<b>499,266</b>	<b>7,848</b>	<b>507,114</b>
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<b>Total Revenues over Expenditures:</b>	<b>(40,380)</b>	<b>(15,444)</b>	<b>30,664</b>	<b>32,255</b>	<b>(7,848)</b>	<b>24,407</b>
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## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	163,597	364,638	131,778	390,163	-	390,163
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage and energy costs						
Food Sales	29,838	71,712	21,536	73,505	-	73,505
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices)						
Sub-Total:	193,436	436,350	153,314	463,668	-	463,668
Other Income						
Vending Machine Income	251	462	95	261	-	261
FY21 Year-end Est.: Leased new machines with new vendor. 90/10 revenue split between BBRD and vendor for 2 years.						
ATM user fees (20%). This will be extended due to COVID pandemic. Do not anticipate much significant dart machine play.						
FY22 Base Budget: Dart machine and ATM receipts						
Miscellaneous Income General	228	1,455	-	1,506	-	1,506
FY22 Base Budget: New Year's Eve tickets and New Year's Eve Pool #1 entrance fee						
Sub-Total:	480	1,917	95	1,767	-	1,767
<b>Total Revenues:</b>	<b>193,915</b>	<b>438,267</b>	<b>153,409</b>	<b>465,435</b>	<b>-</b>	<b>465,435</b>

## Expenditures

### Food & Beverage

#### Lounge

#### Personnel

F/T Salaries	9,021	13,145	1,902	29,638	445	30,083
FY21 Year-end Est.: 0.03 FTE Kitchen Supervisor \$1,130 and 0.05 FTE Bar Supervisor \$772						
FY22 Base Budget: 0.50 FTE Kitchen Supervisor \$18,845, 0.54 FTE Bar Supervisor \$8,334, and 0.20 FTE Bartender \$2,459. (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	63,722	91,626	24,927	111,143	7,082	118,225
FY21 Year-end Est.: 0.29 FTE Cook \$7,299, 1.40 FTE Bartender \$17,210, and 0.02 FTE Crowd Monitor/Bar Back \$418						
FY22 Base Budget: 2.40 FTE Cook \$60,403, 2.49 FTE Bartender \$30,609, 0.68 FTE Server \$8,359, 0.15 FTE Crowd Monitor/Bar Back \$3,136, 0.24 FTE Dishwasher \$4,892, and 0.20 FTE Expeditor \$3,744						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	392	495	-	527	-	527
Special Pay	62	-	525	274	-	274
Payroll Taxes	6,931	8,053	2,093	10,545	576	11,121
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Medical/Dental/Life Insurance	15,387	24,039	993	25,578	-	25,578
FY21 Year-end Est.: 1 medical (1 month) \$970/person = \$970, 1 dental (1 month) \$240/person = \$20, and 1 life (1 month) \$41/person = \$4						
FY22 Base Budget: 2 medical \$12,508/person = \$25,016 (7.5% increase), 2 dental \$240/person = \$480 (0% increase), and 2 life \$41/person = \$82 (0% increase)						
Sub-Total:	95,453	137,358	30,440	177,705	8,103	185,808
Professional Expenses						
Professional Fees	461	761	456	1,520	-	1,520
FY22 Base Budget: IT support (revised proration)						
Sub-Total:	461	761	456	1,520	-	1,520
Supplies						
Operating Supplies	972	2,259	527	2,559	-	2,559
FY22 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape/toner						
Cleaning Supplies	957	2,633	448	2,983	-	2,983
FY22 Base Budget: Supplies to clean equipment, dishes, glasses, counter tops, Eco lab filters						
Beverage Supplies	1,360	2,842	541	3,220	-	3,220
FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar napkins						
Paper Supplies	4,080	9,577	1,481	10,851	-	10,851
FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	7,370	17,311	2,997	19,613	-	19,613
Other General & Administrative Expenses						
Employee Recruitment & Testing	1,299	1,977	375	2,424	-	2,424
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	1,305	1,692	726	1,795	-	1,795
FY22 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
Telephone, Internet, Cable	1,050	816	546	1,184	-	1,184
FY22 Base Budget: Land line in Lounge, Internet fees for POS service and payroll						
Utilities/Electricity	1,935	1,613	1,624	2,226	-	2,226
FY22 Base Budget: Lounge expense (based on full service for 12 months and 2% increase in costs)						
Utilities/Propane	850	1,893	212	2,134	-	2,134
FY21 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events and based on full service for 12 months and a 2% increase in costs)						
Utilities/Water	1,030	603	668	1,196	-	1,196
FY22 Base Budget: Lounge expense (based on full service for 12 months and 3% increase in costs)						
Utilities/Solid Waste-Gar/Rec	2,742	3,641	2,431	4,228	-	4,228
FY22 Base Budget: Lounge expense (based on full service for 12 months and 3% increase in costs)						
Equipment Leasing	1,248	1,822	1,461	2,054	-	2,054
FY22 Base Budget: Sirius radio, dishwasher						
Uniform Leasing	1,710	2,827	922	3,109	-	3,109
FY22 Base Budget: Ongoing uniform leasing program, towels and kitchen staff aprons						

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Workers Comp. Insurance	732	816	816	2,107	-	2,107
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	618	1,565	322	1,689	-	1,689
FY22 Base Budget: Pro-rated cost of <i>Tattler</i> advertisements with the 19th Hole and Special Events						
Licenses, permits, lien fees	-	2,293	2,202	2,882	-	2,882
FY22 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	5,516	2,692	3,522	5,782	-	5,782
FY21 Year-end Est.: Two year adjustment in The American Society of Composers, Authors & Publishers (ASCAP) fee						
FY22 Base Budget: Pro-rated royalty fees, Regulatory Compliance training and membership, annual increase in The American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	20,036	24,250	15,827	32,810	-	32,810
Maintenance & Repairs						
R & M - Misc.	-	125	-	-	-	-
FY22 Base Budget: Repairs made that are not building or equipment related to the F&B operation						
R & M Buildings	2,457	3,114	1,239	2,594	-	2,594
FY22 Base Budget: Repairs made that are building related to the F&B operation						
R & M Equipment	5,397	6,026	2,116	6,794	-	6,794
FY21 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.						
FY22 Base Budget: Repairs to equipment, inspection and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	7,854	9,265	3,355	9,388	-	9,388
Operations						
Music & Entertainment	-	1,650	-	3,125	-	3,125
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03.						
FY22 Base Budget: Ticketed music for New Year's Eve, Margaritaville party, Eat to the Beats						
Food Cost of Sales	13,820	33,704	11,041	34,916	-	34,916
FY22 Base Budget: Purchase of food for lunch menu items, tacos, pizzas, and sliders						
Beverage Cost of Sales	57,960	116,684	46,122	141,662	-	141,662
FY22 Base Budget: Purchase of alcoholic beverages, beer, and wine to prepare and serve drinks						
Soft Drink & CO2	14,426	21,973	7,906	23,311	-	23,311
FY22 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases						
Sub-Total:	86,207	174,011	65,069	203,014	-	203,014



## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Miscellaneous						
Cash Over/Short	(1)	-	-	-	-	-
Sub-Total:	(1)	-	-	-	-	-
Capital Outlay						
Capital Outlay	3,950	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	3,950	-	-	-	-	-
<b>Total Expenditures:</b>	<b>221,329</b>	<b>362,956</b>	<b>118,144</b>	<b>444,050</b>	<b>8,103</b>	<b>452,153</b>
<b>Total Revenues over Expenditures:</b>	<b>(27,414)</b>	<b>75,311</b>	<b>35,265</b>	<b>21,385</b>	<b>(8,103)</b>	<b>13,282</b>

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	94,442	154,011	55,226	180,905	-	180,905
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage/energy costs and reallocation of Pasta Night beverage sales to Special Events, adding a weekly themed dinner night in Building A						
Food Sales	73,225	125,854	25,664	169,015	-	169,015
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices) plus the reallocation of Pasta Night food sales to Special Events, adding a themed night dinner night in Building A						
Sub-Total:	167,667	279,865	80,890	349,920	-	349,920
Other Income						
Merchandise Sales	2,404	2,895	-	2,956	-	2,956
FY22 Base Budget: Barefoot By The Lake Festival merchandise and Sea of Pink sales						
Donations	-	-	-	-	-	-
Miscellaneous Income General	15,525	14,126	-	15,982	-	15,982
FY22 Base Budget: Ticket sales						
Sub-Total:	17,929	17,021	-	18,938	-	18,938
<b>Total Revenues:</b>	<b>185,596</b>	<b>296,886</b>	<b>80,890</b>	<b>368,858</b>	<b>-</b>	<b>368,858</b>
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	699	12,158	1,902	30,326	579	30,905
FY21 Year-end Est.: 0.03 FTE Kitchen Supervisor \$1,131 and 0.05 FTE Bar Supervisor \$771						
FY22 Base Budget: 0.30 FTE Kitchen Supervisor \$11,307, 0.20 FTE Lead Cook \$6,776, 0.20 FTE Cook \$5,034, 0.26 FTE Bar Supervisor \$4,013, and 0.26 FTE Bartender \$3,196 (Reallocated Pasta Night labor to Special Events.) (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to the Lounge and Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	38,947	60,551	3,682	76,468	4,252	80,720
FY21 Year-end Est.: 0.05 FTE Cook \$1,258, 0.13 FTE Bartender \$1,598, 0.02 FTE Crowd Monitor/Bar Back \$418, and 0.02 FTE Dishwasher \$408						
FY22 Base Budget: 0.46 FTE Catering Coordinator \$15,787, 1.16 FTE Cook \$29,196, 1.21 FTE Bartender \$14,874, 0.42 FTE Server \$5,163, 0.08 FTE Host \$1,631, 0.08 FTE Crowd Monitor/Bar Back \$1,672, 0.17 FTE Dishwasher \$3,465, and 0.25 FTE Expeditor \$4,680 (Reallocated Pasta Night labor to Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Overtime	1,190	2,016	-	1,329	-	1,329
FY22 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Payroll Taxes	3,062	5,562	427	7,913	369	8,282
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Sub-Total:	43,898	80,288	6,011	116,036	5,200	121,236

### Professional Expenses

Professional Fees	324	182	349	355	-	355
FY22 Base Budget: Web site development for festival site, domain fees						
Sub-Total:	324	182	349	355	-	355

### Supplies

Operating Supplies	3,462	7,355	714	7,373	-	7,373
FY22 Base Budget: Festival merchandise purchases, bar glasses, plates, utensils, plates, flatware, chafing dishes, serving dishes						
Cleaning Supplies	37	206	31	491	-	491
FY22 Base Budget: Cleaning supplies for Building A kitchen equipment						
Beverage Supplies	388	1,223	278	1,488	-	1,488
FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	537	1,696	229	1,925	-	1,925
FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	-	-	-	-	-	-
Sub-Total:	4,424	10,480	1,252	11,277	-	11,277

### Other General & Administrative Expenses

Employee Recruitment & Testing	-	-	-	149	-	149
FY22 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel and Training	113	112	114	234	-	234
FY22 Base Budget: Prorated expense for industry specific training for catering culinary staff						
Telephone, Internet, Cable	425	-	261	-	-	-
Utilities/Propane	1,011	1,892	623	3,547	-	3,547
FY22 Base Budget: Increase in Bldg. A kitchen usage: fryer and stove cost shared with Lounge (based on full service for 12 months and 2% increase in costs)						
Utilities/Solid Waste-Gar/Rec	583	1,689	212	1,971	-	1,971
FY22 Base Budget: Special Events expense (based on full service for 12 months and 2% increase in costs)						
Equipment Leasing	11,631	12,699	-	12,866	-	12,866
FY22 Base Budget: Barefoot By The Lake festival requires weekend rentals: Ice truck, stage, generator, lights, portlets, refrigeration truck, & chairs for festival. Ice truck required for other large special events.						
Uniform Leasing	1,152	1,691	433	1,545	-	1,545
FY22 Base Budget: Uniform "staff" shirts for Barefoot By The Lake festival						

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

Workers Comp. Insurance	444	888	888	1,586	-	1,586
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	130	1,598	225	2,479	-	2,479
FY22 Base Budget: Festival advertising, <i>Tattler</i> ads, website domain fees						
Licenses, permits, lien fees	590	899	625	1,375	-	1,375
FY22 Base Budget: Food license, pro-rated liquor license, three special event permits, three temporary license extensions						
Dues & Subscriptions	2,178	2,094	572	2,155	-	2,155
FY21 Year-end Est.: Pro-rated royalty fees, adjustment to fee						
FY22 Base Budget: Increase in the American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	18,256	23,562	3,953	27,907	-	27,907

### Maintenance & Repairs

R & M Buildings	92	215	-	376	-	376
FY22 Base Budget: Repairs made that are not building or equipment related to F&B operations						
R&M Equipment	952	2,014	1,464	1,981	-	1,981
FY21 Year-end Est.: Purchase of kegerator for outdoor events, regularly scheduled inspection and maintenance of equipment						
FY22 Base Budget: Regularly scheduled inspection, cleaning and repairs for refrigeration equipment						
Sub-Total:	1,044	2,229	1,464	2,357	-	2,357

### Operations

Music & Entertainment	2,300	5,755	-	6,155	-	6,155
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03						
FY22 Base Budget: Ticketed entertainment and music only						
Merchandise Cost of Sales	162	1,985	-	3,875	-	3,875
FY22 Base Budget: Merchandise purchased for festival						
Food Cost of Sales	33,905	55,375	11,548	80,765	-	80,765
FY22 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	33,464	50,421	19,329	72,327	-	72,327
FY22 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	684	2,182	352	2,371	-	2,371
FY22 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	70,515	115,718	31,229	165,493	-	165,493

### Miscellaneous

Cash Over/Short	12	-	-	-	-	-
Sub-Total:	12	-	-	-	-	-

**Total Expenditures: 138,472 232,459 44,258 323,425 5,200 328,625**

**Total Revenues over Expenditures: 47,123 64,427 36,632 45,433 (5,200) 40,233**

## FY22 Budget

Dept.							
Sub-Department			FY21	FY21	FY22	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
Pasta Night (To be eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)							
Charges for Services							
Beverage Sales		12,982	25,719	-	-	-	-
Food Sales		21,897	51,263	-	-	-	-
Sub-Total:		34,879	76,982	-	-	-	-
Other Income							
Miscellaneous Income General		16	-	-	-	-	-
Sub-Total:		16	-	-	-	-	-
<b>Total Revenues:</b>		<b>34,895</b>	<b>76,982</b>	-	-	-	-
Expenditures							
Food & Beverage							
Pasta Night (To be eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)							
Personnel							
F/T Salaries		1,767	10,655	-	-	-	-
P/T Wages		4,981	14,334	-	-	-	-
Payroll Taxes		773	2,095	-	-	-	-
Sub-Total:		7,520	27,084	-	-	-	-
Supplies							
Operating Supplies		70	159	-	-	-	-
Sub-Total:		70	159	-	-	-	-
Other General & Administrative Expenses							
Employee Recruitment & Testing		-	56	-	-	-	-
Utilities/Solid Waste-Gar/Rec		211	462	-	-	-	-
Workers Comp. Insurance		120	241	-	-	-	-
Dues & Subscriptions		129	1,786	-	-	-	-
Sub-Total:		460	759	-	-	-	-
Maintenance & Repairs							
R & M Buildings		-	94	-	-	-	-
R & M Equipment		133	94	-	-	-	-
Sub-Total:		133	94	-	-	-	-

## FY22 Budget

Dept.							
Sub-Department		FY20	FY21	FY21	FY22	FY22	FY22
Category		Actual	Revised	Est.	Base	Decision	Approved
Description			Budget	Year-end	Budget	Points	Budget
Operations							
Music & Entertainment		-	-	-	-	-	-
Food Cost of Sales		10,136	24,093	-	-	-	-
Beverage Cost of Sales		4,599	8,821	-	-	-	-
Soft Drink & CO2		137	164	-	-	-	-
Sub-Total:		14,873	33,078	-	-	-	-
Miscellaneous							
Cash Over/Short		39	-	-	-	-	-
Sub-Total:		39	-	-	-	-	-
<b>Total Expenditures:</b>		<b>23,096</b>	<b>61,174</b>	-	-	-	-
<b>Total Revenues over Expenditures:</b>		<b>11,799</b>	<b>15,808</b>	-	-	-	-

## FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships	235,029	248,533	227,150	233,075	-	233,075
FY21 Year-end Est.: Decreased memberships due to some seasonal members not returning due to COVID-19						
FY22 Base Budget: Based on historical trends pre-COVID-19						
Non Resident Golf User Fee	-	950	1,249	1,050	-	1,050
FY22 Base Budget: Based on historical usage of course						
Fleet Golf Cart Rentals	87,928	84,965	78,456	86,955	-	86,955
FY21 Year-end Est.: Reduction of tee times, single rider per cart, significant increase in walking due to COVID-19 concerns						
FY22 Base Budget: Based on historical trends pre-COVID-19						
Private Golf Cart Fees	90,580	87,050	87,537	90,899	-	90,899
FY21 Year-end Est.: A slight decrease (as compared to FY20) as some seasonal players did not return this year						
FY22 Base Budget: Anticipate snowbirds returning and registering their carts on the course						
Handicap Fees	8,548	7,980	6,320	6,580	-	6,580
FY21 Year-end Est.: Guests only require a handicap if they are playing in BBRD games or events. Since many snowbirds have not returned there is no need for them to purchase a handicap for play.						
FY22 Base Budget: Anticipate an increase when guests return to play in tournaments, leagues, or events						
Golf Club Storage	-	255	220	205	-	205
FY22 Base Budget: Based on usage trends						
Practice Range	1,028	2,489	236	989	-	989
FY21 Year-end Est.: With the check in policy of 10 minutes prior to a tee time and players' concern out being in close proximity to others, range practice use is projected to be minimal						
FY22 Base Budget: Anticipate return to pre-COVID-19 levels						
Greens Fees	115,897	139,000	98,105	145,801	-	145,801
FY21 Year-end Est.: Non-member play has been impacted significantly due to COVID-19 protocols						
FY22 Base Budget: Based on historical trends pre-COVID-19						
Golf Rental Equipment	1,887	1,986	432	895	-	895
FY21 Year-end Est.: Very few guests visiting members so the need for rental clubs and equipment declined						
FY22 Base Budget: Based on historical trends pre-COVID-19						
Sub-Total:	540,896	573,208	499,705	566,449	-	566,449
Other Income						
State Grant - Recreation	-	-	-	50,000	-	50,000
FY22 Base Budget: 100% reimbursement of 2020 Florida Recreation Development Assistance (FRDAP) grant						
Merchandise Sales	66,106	70,935	52,195	70,025	-	70,025
FY21 Year-end Est.: Due to customers health concerns of being in confined spaces, many guests show up to play golf and leave. The Pro Shop sees very few customers due to COVID-19 concerns and Chits were extended through September 2021, so people will wait until they perceive it is safe to shop.						
FY22 Base Budget: Based on historical trends pre-COVID-19						
Youth Group Income	-	3,500	-	3,500	-	3,500
FY21 Year-end Est.: Due to COVID-19 protocols, Jr. Camp was cancelled						
FY22 Base Budget: Based on historical trends pre-COVID-19						

## FY22 Budget

Dept.

Sub-Department

Category  
Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
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Miscellaneous Income General	2,105	1,874	575	1,794	-	1,794
FY21 Year-end Est.: Lower than budgeted receipts due to fewer memberships and play resulting from COVID-19 restrictions						
FY22 Base Budget: Based on receipts that do not fit into other line items (membership processing fees, copy etc.)						
Sub-Total:	68,211	76,309	52,770	125,319	-	125,319
<b>Total Revenues:</b>	<b>609,107</b>	<b>649,517</b>	<b>552,475</b>	<b>691,768</b>	<b>-</b>	<b>691,768</b>

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	140,889	143,611	143,567	145,125	-	145,125
FY21 Year-end Est.: 1.0 FTE Golf Operations Manager \$74,128, 1.0 FTE Golf Professional \$43,467, and 1.0 FTE (Golf) Clerk \$25,972						
FY22 Base Budget: 1.0 FTE Golf Operations Manager \$75,067, 1.0 FTE Golf Professional \$43,992, and 1.0 FTE (Golf) Clerk \$26,066						
P/T Wages	63,721	87,296	90,067	91,208	1,414	92,622
FY21 Year-end Est.: 1.30 FTE (Golf) Clerk \$31,882, 2.25 FTE Player Assistant \$47,463, and 0.50 FTE Player Assistant/Cart Tech \$10,722						
FY22 Base Budget: 1.30 FTE (Golf) Clerk \$32,286, 2.25 FTE Player Assistant \$48,064, and 0.50 FTE Player Assistant/Cart Tech \$10,858						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	853	919	1,271	875	-	875
Payroll Taxes	15,006	17,735	17,735	19,091	108	19,199
FY22 Base Budget: 7.65% of Payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	4,309	4,172	4,309	4,438	-	4,438
FY22 Base Budget: 3 employee contributions						
Medical/Dental/Life Insurance	11,433	12,534	11,998	12,871	-	12,871
FY21 Year-end Est.: 1 Medical \$11,635, 1 Dental \$240, and 3 Life \$41/person = \$123						
FY22 Base Budget: 1 Medical \$12,508 (7.5% Inc.), 1 Dental \$240 (0% increase), and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	236,212	266,267	268,947	273,608	1,522	275,130

Professional Expenses

Professional Fees	475	825	825	3,800	-	3,800
FY22 Base Budget: IT Maintenance (revised proration)						
Software Subscriptions	1,860	1,860	1,860	1,860	-	1,860
FY22 Base Budget: Toro Irrigation Software						
Sub-Total:	2,335	2,685	2,685	5,660	-	5,660

Supplies

Operating Supplies	8,994	10,459	11,899	10,958	-	10,958
FY21 Year-end Est.: Items for daily operations and tournament expenses to include purchase of cart dividers for COVID-19 response procedures						
FY22 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	8,994	10,459	11,899	10,958	-	10,958



## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
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### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	237	880	197	485	-	485
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift test when applicable						
Travel and Training	919	2,500	623	2,500	-	2,500
FY21 Year-end Est.: Due to COVID-19, all travel and training with the PGA of America was suspended						
FY22 Base Budget: Resumption of PGA continuing education to ensure license validation						
Telephone, Internet, Cable	4,003	3,871	3,939	3,987	-	3,987
FY22 Base Budget: Land lines, Wi-Fi and Internet speed capability for POS systems						
Utilities/Electricity	17,439	19,890	17,439	20,487	-	20,487
FY22 Base Budget: Pro Shop, cart barn, restrooms on course, and ABM facilities (assumes 2% increase in costs)						
Utilities/Water	6,540	7,326	6,540	7,546	-	7,546
FY22 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 3% increase in costs)						
Utilities/Solid Waste - Gar/Rec.	7,952	8,682	8,465	8,942	-	8,942
FY22 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 3% increase in costs)						
Equipment Leasing	29,058	30,271	30,779	30,883	-	30,883
FY22 Base Budget: Yamaha Fleet Lease \$26,232/year, ABM Office Trailer Rental \$1,080/year, copier lease \$3,571 /year						
Workers Comp. Insurance	2,172	2,172	2,172	1,030	-	1,030
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	1,640	3,950	1,321	3,745	-	3,745
FY22 Base Budget: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	741	695	496	704	-	704
Dues and Subscriptions	7,251	7,455	8,061	9,050	-	9,050
FY21 Year-end Est.: FSGA dues \$150, GHIN Handicap Fees \$6,281, USGA \$150, PGA \$1,192, Web Hosting \$288						
FY22 Base Budget: FSGA dues \$150, GHIN Handicap Fees \$7,270, USGA \$150, PGA \$1,192, Web Hosting \$288						
Sub-Total:	77,952	87,692	80,032	89,359	-	89,359

### Maint. & Repairs

Golf Course Maintenance	443,465	456,769	456,769	470,472	-	470,472
FY22 Base Budget: ABM contract for maintenance of course (assumes 3% increase - maximum allowed under contract)						
R & M Buildings	1,477	6,459	3,987	6,928	-	6,928
FY22 Base Budget: Repairs to Pro Shop and ABM worksite facilities						
R & M Grounds	36,566	35,691	54,566	66,595	-	66,595
FY21 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. Begin FRDAP project of picnic area: \$13,000 (replacement of scoreboard/entertainment center and additional picnic tables) landscaping: \$5,000 (new trees, shrubs etc.).						
FY22 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. Conclude FRDAP project, Golf Course: \$32,000 (renovation of practice green area).						

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

R & M Equipment

3,089

7,850

11,948

3,975

-

3,975

FY21 Year-end Est.: \$9,048 Irrigation pumps rewind system maintenance and \$2,900 lake dredging for irrigation pumps

FY22 Base Budget: Annual irrigation pump service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste do not enter intake, servicing of pump shafts, and electrical components if needed

Sub-Total:

484,597

506,769

527,270

547,970

-

547,970

Operations

Merchandise Cost of Sales

49,314

49,491

38,675

45,493

-

45,493

FY22 Base Budget: Cost of merchandise sold to golfers and increased sales opportunities through street dances and festival

Sub-Total:

49,314

49,491

38,675

45,493

-

45,493

Miscellaneous

Debt Service Principal

-

-

1,944

1,944

-

1,944

FY22 Base Budget: \$162/month for ADA Cart lease with \$1 buyout at end of 48 payments

Capital Outlay

-

-

-

-

-

-

Sub-Total:

-

-

1,944

1,944

-

1,944

Total Expenditures:

859,403

923,362

931,452

974,992

1,522

976,514

Total Revenues over Expenditures:

(250,296)

(273,845)

(378,977)

(283,224)

(1,522)

(284,746)

## FY22 Budget

Dept.			FY21	FY21	FY22	FY22	FY22
Sub-Department		FY20	Revised	Est.	Base	Decision	Approved
Category		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Property Services (roll-up)							
Charges for Services							
	Recreation Fees	287,107	283,200	320,250	315,000	231,000	546,000
	Badge & Additional SMF	32,911	34,000	19,565	23,550	-	23,550
	Sub-Total:	320,018	317,200	339,815	338,550	231,000	569,550
Other Income							
	Donations	5,696	-	-	-	-	-
	Miscellaneous Income General	-	-	-	-	-	-
	Sub-Total:	5,696	-	-	-	-	-
	<b>Total Revenues:</b>	<b>325,713</b>	<b>317,200</b>	<b>339,815</b>	<b>338,550</b>	<b>231,000</b>	<b>569,550</b>
Expenditures							
Property Services (roll-up)							
Personnel Expenses							
	F/T Salaries	454,387	502,770	508,986	513,528	-	513,528
	P/T Wages	358,261	443,947	506,587	447,097	(14,442)	432,655
	Overtime	25,515	10,493	8,455	11,042	-	11,042
	Special Pay	11,146	8,262	9,254	8,841	-	8,841
	Payroll Taxes	62,274	74,282	75,709	76,602	(1,105)	75,497
	401 A Benefit	3,298	2,590	2,868	2,675	-	2,675
	Medical/Dental/Life Insurance	117,292	135,525	129,352	138,783	-	138,783
	Sub-Total:	1,032,174	1,177,868	1,241,211	1,198,568	(15,547)	1,183,021
Professional Expenses							
	Professional Fees	4,263	732	700	985	5,000	5,985
	Software Subscriptions	-	-	-	5,823	-	5,823
	Sub-Total:	4,263	732	700	6,808	5,000	11,808
Supplies							
	Operating Supplies	13,116	12,030	12,044	12,063	-	12,063
	Cleaning Supplies	27,480	25,126	17,179	24,667	-	24,667
	Chlorine	35,175	35,353	32,187	33,152	-	33,152
	Chemicals	259	2,331	2,303	3,903	-	3,903
	Small Tools & Hardware	9,020	10,482	9,876	10,118	-	10,118
	Fuel	12,715	16,071	15,231	18,599	-	18,599
	Sub-Total:	97,765	101,393	88,821	102,502	-	102,502
Other Gen. & Admin. Expenses							
	Employee Recruitment & Testing	2,100	1,475	1,047	1,150	-	1,150
	Travel and Training	2,641	6,074	4,183	3,280	-	3,280
	Telephone, Internet, Cable	11,429	12,145	11,353	11,972	-	11,972
	Utilities/Electricity	41,057	44,947	37,596	44,652	-	44,652
	Utilities/Water	33,089	24,994	24,875	27,962	-	27,962
	Utilities/Propane	10,767	7,816	7,551	8,303	-	8,303

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Utilities/Solid Waste - Garb/Rec.	14,074	14,042	14,017	12,741	-	12,741
Utilities/Portable Toilets	8,101	4,100	7,799	4,175	-	4,175
Equipment Leasing	10,568	10,455	10,188	10,748	-	10,748
Resident Activities	13,704	16,985	16,737	17,025	-	17,025
Workers Comp. Insurance	15,045	14,833	14,833	17,200	-	17,200
Licenses, Permits, Lien Fees	1,205	1,625	2,035	1,625	-	1,625
Employee Clothing Allowance	3,654	5,325	5,519	6,150	-	6,150
Dues and Subscriptions	4,126	4,002	4,611	-	-	-
Sub-Total:	171,559	168,818	162,343	166,983	-	166,983
Maint. & Repairs						
R & M - Misc.	-	20,664	20,000	22,233	-	22,233
R & M Buildings	53,546	48,295	51,377	55,587	-	55,587
R & M Grounds	67,876	61,960	64,041	62,949	-	62,949
R & M Equipment	18,636	29,021	28,000	33,316	-	33,316
R & M Pools	17,556	18,896	17,555	18,466	-	18,466
Vehicle Maintenance	7,578	4,499	3,833	3,251	-	3,251
Sub-Total:	165,192	183,335	184,806	195,802	-	195,802
Operations						
Music & Entertainment - Lounge	30,090	65,275	-	65,875	-	65,875
Music & Entertainment - 19th Hole	7,825	15,570	-	-	-	-
Music & Entertain. - Pasta Night	2,700	4,385	-	-	-	-
Music & Entertain. - Special Events	20,310	24,180	36,700	42,317	-	42,317
Sub-Total:	60,925	109,410	36,700	108,192	-	108,192
Capital Outlay						
Capital Outlay	33,431	-	-	-	-	-
Sub-Total:	33,431	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,565,309</b>	<b>1,741,556</b>	<b>1,714,581</b>	<b>1,778,855</b>	<b>(10,547)</b>	<b>1,768,308</b>
<b>Total Revenues over Expenditures:</b>	<b>(1,239,595)</b>	<b>(1,424,356)</b>	<b>(1,374,766)</b>	<b>(1,440,305)</b>	<b>241,547</b>	<b>(1,198,758)</b>

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services						
Other Income						
Donations	5,000	-	-	-	-	-
Sub-Total:	5,000	-	-	-	-	-
<b>Total Revenues:</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	233,486	270,020	264,046	266,650	-	266,650
FY21 Year-end Est.: 3.0 FTE Building Tech III \$119,398, 1.0 FTE Building Tech II \$30,900, 1.0 FTE Building Tech I \$28,902, 1.0 FTE Property Services Crew Leader \$45,114, 0.5 FTE Pools Supervisor/Office Coordinator \$22,021, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 3.0 FTE Building Tech III \$120,557, 1.0 FTE Building Tech II \$31,200, 1.0 FTE Building Tech I \$29,182, 1.0 FTE Property Services Crew Leader \$45,552, 0.5 FTE Pools Supervisor/Office Coordinator \$22,235, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	10,776	26,219	20,471	21,078	-	21,078
FY21 Year-end Est.: 0.5 FTE Building Tech II \$15,150, 0.11 FTE Maintenance/Audio Visual Tech \$3,931, and 0.05 FTE Custodian/Audio Visual Tech \$1,390						
FY22 Base Budget: 0.5 FTE Building Tech II \$15,704, 0.11 FTE Maintenance/Audio Visual Tech \$3,970, and 0.05 FTE Custodian/Audio Visual Tech \$1,404						
Overtime	19,711	8,800	5,810	8,249	-	8,249
FY21 Year-end Est.: Anticipated lower due to less functions and closure of facilities						
FY22 Base Budget: Unanticipated after hours emergency work						
Special Pay	675	300	500	500	-	500
FY22 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	18,945	23,571	21,766	22,011	-	22,011
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	3,298	2,590	2,868	2,675	-	2,675
FY22 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	74,320	91,646	83,693	89,804	-	89,804
FY21 Year-end Est.: 7 Medical \$11,635/employee= \$81,445, 8 Dental \$240/employee = \$1,920, and 8 Life \$41/employee = \$328						
FY22 Base Budget: 7 Medical \$12,508/employee (7.5% increase) = \$87,556, 8 Dental \$240/employee (0% increase)= \$1,920, and 8 Life \$41/employee (0% increase) = \$328						
Sub-Total:	361,210	423,146	399,154	410,967	-	410,967

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Professional Expenses						
Professional Fees	500	505	500	760	-	760
FY22 Base Budget: IT support (revised proration)						
Software Subscriptions	-	-	-	5,823	-	5,823
FY22 Base Budget: Facility Dude.com/dudesolutions (web based work order system \$3,800 and capital forecasting system \$1,272 [previously budgeted and expensed under Dues and Subscriptions]) and miscellaneous \$1,070						
Sub-Total:	500	505	500	6,583	-	6,583
Supplies						
Operating Supplies	6,803	6,525	6,961	6,596	-	6,596
FY22 Base Budget: Office equipment, office supplies, keys, safety equipment						
Chemicals	-	303	275	250	-	250
FY22 Base Budget: WD40, graffiti remover, grease, wasp & hornet spray						
Small Tools & Hardware	9,015	9,842	9,326	9,555	-	9,555
FY22 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware, and tools as needed						
Fuel	9,170	10,300	9,987	11,845	-	11,845
FY21 Year-end Est.: For trucks and equipment and extra for monitoring beach restroom project						
FY22 Base Budget: Fuel for trucks and equipment (assumes 15% increase in price from 2020 with FY21 additional fuel for beach restroom cleaning included)						
Sub-Total:	24,988	26,970	26,549	28,246	-	28,246
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	427	211	100	200	-	200
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Travel and Training	2,336	5,266	3,388	2,485	-	2,485
FY21 Year-end Est.: Pending classes resuming during or after COVID-19 pandemic						
FY22 Base Budget: Dude University, APWA/FRPA annual membership, APWA professional conference, Misc. training for 2 supervisors						
Telephone, Internet, Cable	4,693	5,491	4,984	5,326	-	5,326
FY22 Base Budget: 5 cell phones, 1 telephone line, 1 fax line, internet/wi-fi/cable						
Utilities/Electricity	13,968	18,809	15,302	17,803	-	17,803
FY21 Year-end Est.: Decreased expense anticipated due to Bldg. A closure for renovations						
FY22 Base Budget: Buildings A, C, D/E, Property Services (assumes 2% increase in costs)						
Utilities/Water	6,211	4,555	4,596	5,018	-	5,018
FY22 Base Budget: Buildings A, C, D/E, Property Services (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb/Rec.	6,930	7,350	7,136	5,390	-	5,390
FY22 Base Budget: Roll off trash and recycling dumpsters for buildings and related work (assumes 3% increase in costs)						
Equipment Leasing	3,845	3,127	2,987	3,157	-	3,157
FY22 Base Budget: For various routine projects						
Workers Comp. Insurance	4,921	4,896	4,896	6,429	-	6,429
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Licenses, Permits, Lien Fees	155	325	735	325	-	325
FY22 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems, emergency exit lights)						
Employee Clothing Allowance	1,130	1,575	1,550	1,575	-	1,575
FY22 Base Budget: Safety shoes for 9 employees \$675 and shirts for 9 employees \$900						
Dues and Subscriptions	4,126	4,002	4,611	-	-	-
FY22 Base Budget: Facility Dude.com/dudesolutions (web based work order system \$2,993 and capital forecasting system \$1,009) moved to Software Subscriptions						
Sub-Total:	48,743	55,607	50,286	47,708	-	47,708
Maint. & Repairs						
R & M - Misc.	-	20,664	20,000	22,233	-	22,233
FY21 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 4th and 5th years of the 6-year replacement plan of tables and chairs \$10,000						
FY22 Base Budget: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 6th year of the 6-year replacement plan of tables and chairs \$5,000						
R & M Buildings	53,496	48,295	50,777	55,587	-	55,587
FY22 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	1,319	9,439	8,922	11,925	-	11,925
FY22 Base Budget: Maintenance cost for Building A lift, golf carts, backhoe, trailer, ladders plus replacement of a laptop computer (P.S. Manager)						
Vehicle Maintenance	7,578	4,499	3,833	3,251	-	3,251
FY22 Base Budget: Preventative maintenance such as tires for trucks, replacement hoses and belts, oil changes, etc.						
Sub-Total:	62,392	82,897	83,532	92,996	-	92,996
Capital Outlay						
Capital Outlay	17,061	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	17,061	-	-	-	-	-
<b>Total Expenditures:</b>	<b>514,895</b>	<b>589,125</b>	<b>560,020</b>	<b>586,500</b>	<b>-</b>	<b>586,500</b>
<b>Total Revenues over Expenditures:</b>	<b>(514,895)</b>	<b>(589,125)</b>	<b>(560,020)</b>	<b>(586,500)</b>	<b>-</b>	<b>(586,500)</b>

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services						
Other Income						
Donations	696	-	-	-	-	-
Sub-Total:	696	-	-	-	-	-
<b>Total Revenues:</b>	<b>696</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	73,651	75,926	75,846	76,059	-	76,059
FY21 Year-end Est.: 2.0 FTE Groundskeeper \$58,135 and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 2.0 FTE Groundskeeper \$58,135 and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	23,992	41,749	41,596	42,097	(19,954)	22,143
FY21 Year-end Est.: 1.0 FTE Groundskeeper \$21,642 and 0.85 FTE Groundskeeper (seasonal) \$19,954						
FY22 Base Budget: 1.0 FTE Groundskeeper \$22,755 and 0.85 FTE Groundskeeper (seasonal) \$19,342						
FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions						
Overtime	-	85	85	85	-	85
Payroll Taxes	7,201	9,009	8,409	9,039	(1,526)	7,513
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions						
Medical/Dental/Life Insurance	11,585	12,058	11,916	12,789	-	12,789
FY21 Year-end Est.: 1 Medical \$11,635/employee, 1 Dental \$240/employee, and 2 Life \$41/employee = \$81						
FY22 Base Budget: 1 Medical \$12,508/employee (7.5% increase), 1 Dental \$240/employee (0% increase), and 2 Life \$41/employee (0% increase) = \$82						
Sub-Total:	116,429	138,826	137,852	140,069	(21,480)	118,589
Professional Expenses						
Professional Fees	3,763	-	-	-	5,000	5,000
FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions (offset by adding temporary labor budget)						
Sub-Total:	3,763	-	-	-	5,000	5,000
Supplies						
Operating Supplies	143	511	520	425	-	425
FY22 Base Budget: Blades, oil, chains, string trimmer line, etc.						
Chemicals	259	2,028	2,028	3,653	-	3,653
FY22 Base Budget: Concentrate herbicide, preemergent for licensed users. Fertilizer and similar products budget moved here in FY22 from R&M: Grounds line-item.						
Small Tools & Hardware	4	455	420	398	-	398
FY22 Base Budget: Nuts, bolts, screws, chains, straps, etc.						



## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Fuel	3,546	3,444	3,044	4,078	-	4,078
FY22 Base Budget: Diesel fuel for equipment (assumes 15% increase in price from 2020)						
Sub-Total:	3,952	6,438	6,012	8,554	-	8,554
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	35	100	100	100	-	100
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Utilities/Water	2,386	-	2,263	2,350	-	2,350
FY22 Base Budget: Water for amenities at Community Center (625 Barefoot Blvd.)						
Utilities/Solid Waste - Garb/Rec.	5,647	5,239	5,202	5,805	-	5,805
FY22 Base Budget: Landscape debris dumpster disposal cost (assumes 3% increase in costs)						
Equipment Leasing	4,341	4,875	4,819	4,952	-	4,952
FY22 Base Budget: Lift for trimming trees and outdoor light repairs						
Workers Comp. Insurance	2,352	2,352	2,352	2,594	-	2,594
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Licenses, Permits, Lien Fees	-	250	250	250	-	250
FY22 Base Budget: License \$250 for 1 staff member to get herbicide spray license						
Employee Clothing Allowance	50	700	700	700	-	700
FY22 Base Budget: Safety shoes for 4 employees and \$300, shirts for 4 employees \$400						
Sub-Total:	14,812	13,516	15,686	16,751	-	16,751
Maint. & Repairs						
R & M Grounds	26,874	24,420	25,801	23,989	-	23,989
FY22 Base Budget: Signs, posts, benches, special projects on common grounds, and mulch (fertilizers and similar products budget moved to chemicals line-item in FY22)						
R & M Equipment	12,687	7,522	7,455	8,761	-	8,761
FY22 Base Budget: Replacement equipment as needed, such as string trimmers, blowers, chain saws, pole saws, etc.						
Sub-Total:	39,561	31,942	33,256	32,750	-	32,750
Capital Outlay						
Capital Outlay	2,183	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	2,183	-	-	-	-	-
<b>Total Expenditures:</b>	<b>180,700</b>	<b>190,722</b>	<b>192,806</b>	<b>198,124</b>	<b>(16,480)</b>	<b>181,644</b>
<b>Total Revenues over Expenditures:</b>	<b>(180,700)</b>	<b>(190,722)</b>	<b>(192,806)</b>	<b>(198,124)</b>	<b>16,480</b>	<b>(181,644)</b>

## FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	70,842	74,140	78,439	79,242	-	79,242
FY21 Year-end Est.: 1.0 FTE Custodian \$26,038, 1.0 FTE Custodian Supervisor \$34,690, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 1.0 FTE Custodian \$26,291, 1.0 FTE Custodian Supervisor \$35,027, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	153,816	157,394	164,441	166,391	1,778	168,169
FY21 Year-end Est.: 5.82 FTE Custodian \$134,399, 0.66 FTE Custodian AV Tech \$18,355, and 0.65 FTE Crowd Monitor \$11,687						
FY22 Base Budget: 5.82 FTE Custodian \$135,704, 0.66 FTE Custodian AV Tech \$18,533, and 0.65 FTE Crown Monitor \$12,154						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	4,428	999	2,102	1,853	-	1,853
FY21 Year-end Est.: Due to hiring freeze custodians fill in to cover shifts (lifted in January 2021)						
FY22 Base Budget: Coverage for street dances and special events						
Special Pay	848	520	498	500	-	500
FY22 Base Budget: Call out pay for critical events						
Payroll Taxes	16,984	17,829	18,779	18,971	136	19,107
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	-	-	-	-	-	-
Medical/Dental/Life Insurance	8,259	7,782	9,911	10,612	-	10,612
FY21 Year-end Est.: 1 Obamacare Medical with dependent \$9,349, 2 Dental \$240/employee = \$480, and 2 Life \$41/employee = \$82						
FY22 Base Budget: 1 Obamacare Medical with dependent \$10,050 (7.5% increase), 2 Dental \$240/employee (0% increase) = \$480, and 2 Life \$41/employee (0% increase) = \$82						
Sub-Total:	255,176	258,665	274,170	277,569	1,914	279,483
Professional Expenses						
Professional Fees	-	227	200	225	-	225
FY22 Base Budget: IT support						
Sub-Total:	-	227	200	225	-	225
Supplies						
Operating Supplies	990	2,845	2,699	2,869	-	2,869
FY22 Base Budget: Ink, paper, brooms, dusters, labor law posters, COVID-19 safety supplies, misc. supplies						
Cleaning Supplies	27,480	25,126	17,179	24,667	-	24,667
FY21 Year-end Est.: Cost anticipated to be lower due to COVID-19 closure and later restricted capacity of facilities						
FY22 Base Budget: Hand soap, paper products, garbage bags, various cleaning supplies for meeting rooms, buildings and offices						

## FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Small Tools & Hardware	-	185	130	165	-	165
FY22 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	-	2,327	2,200	2,676	-	2,676
FY22 Base Budget: For custodial truck (also used by District Clerk personnel) and utility carts (assumes 15% increase in price from 2020)						
Sub-Total:	28,470	30,483	22,208	30,377	-	30,377
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	321	620	300	300	-	300
FY22 Base Budget: Pre-employment expenses (background, drug test, etc.), and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-
Telephone, Internet, Cable	1,736	1,749	1,728	1,801	-	1,801
FY22 Base Budget: 2 cell phones, 1 telephone line, internet, Wi-Fi						
Workers Comp. Insurance	3,738	3,708	3,708	5,648	-	5,648
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Employee Clothing Allowance	1,508	1,600	1,600	1,975	-	1,975
FY22 Base Budget: Safety shoes for 15 employees \$1,125 and shirts for 15 employees \$850						
Sub-Total:	7,303	7,677	7,336	9,724	-	9,724
Maint. & Repairs						
R & M Equipment	447	1,418	1,159	1,253	-	1,253
FY22 Base Budget: Minor equipment replacement (vacuums, Billy goat, etc.)						
Sub-Total:	447	1,418	1,159	1,253	-	1,253
Capital Outlay						
Capital Outlay	2,192	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	2,192	-	-	-	-	-
<b>Total Expenditures:</b>	<b>293,589</b>	<b>298,470</b>	<b>305,073</b>	<b>319,148</b>	<b>1,914</b>	<b>321,062</b>
<b>Total Revenues over Expenditures:</b>	<b>(293,589)</b>	<b>(298,470)</b>	<b>(305,073)</b>	<b>(319,148)</b>	<b>(1,914)</b>	<b>(321,062)</b>

## FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	76,409	82,684	90,655	91,577	-	91,577
FY21 Year-end Est.: 2.0 FTE Pool Hosts \$50,923, 0.5 FTE Pools Supervisor/Office Coordinator \$22,021, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 2.0 FTE Pool Hosts \$51,418, 0.5 FTE Pools Supervisor/Office Coordinator \$22,235, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	157,887	185,145	280,079	182,114	3,453	185,567
FY21 Year-end Est.: 2.5 FTE Pool Tech \$65,508, 5.31 FTE Pool Host \$114,856, and 5.25 FTE Temporary Crowd Monitor \$99,715						
FY22 Base Budget: 2.5 FTE Pool Tech \$66,144 and 5.31 FTE Pool Host \$115,970						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	1,377	609	458	855	-	855
FY22 Base Budget: Pool Host coverage for street dances and special events, Pool Tech coverage for maintaining pools per Brevard County Health Department standards						
Special Pay	9,622	7,442	8,256	7,841	-	7,841
FY22 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	18,252	21,104	26,755	23,872	264	24,136
FY21 Year-end Est.: Increase due to extra staff (temporary Crowd Monitors) during the COVID-19 pandemic						
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Medical/Dental/Life Insurance	23,128	24,039	23,832	25,578	-	25,578
FY21 Year-end Est.: 2 Medical \$11,635/employee = \$23,270, 2 Dental \$240/employee = \$480, and 2 Life insurance \$41/employee = \$82						
FY22 Base Budget: 2 Medical \$12,508/employee (7.5% increase) = \$25,016, 2 dental \$240/employee (0% increase) = \$480, and 2 Life insurance \$41/employee (0% increase) = \$82						
Sub-Total:	286,675	321,023	430,035	331,837	3,717	335,554
Supplies						
Operating Supplies	3,186	1,663	1,421	1,652	-	1,652
FY22 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, miscellaneous office supplies for pool operations						
Chlorine	35,175	35,353	32,187	33,152	-	33,152
FY22 Base Budget: Treatment of pools per Brevard County Health Department standards						
Sub-Total:	38,360	37,016	33,608	34,804	-	34,804

## FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,317	449	452	450	-	450
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.), and return to work lift tests when applicable						
Travel and Training	305	808	795	795	-	795
FY22 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Host						
Telephone, Internet, Cable	2,951	2,880	2,723	2,825	-	2,825
FY22 Base Budget: 1 telephone, internet/Wi-Fi, 3 cell phones						
Utilities/Electricity	18,974	18,533	14,113	18,904	-	18,904
FY21 Year-end Est.: Assumed lower due to the extended closure of Pool #2 for construction/renovations						
FY22 Base Budget: Pool buildings and pumps (assumes 2% increase in costs)						
Utilities/Propane	10,017	7,214	7,149	7,741	-	7,741
FY22 Base Budget: Fuel for pool heaters (assumes 2% increase in costs)						
Utilities/Water	19,515	15,368	13,384	15,579	-	15,579
FY22 Base Budget: Pools and pool buildings (assumes 3% increase in costs)						
Workers Comp. Insurance	3,729	3,672	3,672	2,434	-	2,434
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Licenses, Permits, Lien Fees	1,050	1,050	1,050	1,050	-	1,050
FY22 Base Budget: Pool Inspections (health and safety fees)						
Employee Clothing Allowance	965	1,450	1,669	1,900	-	1,900
FY22 Base Budget: Safety shoes for 6 employees \$450 and shirts for 27 employees \$1,450						
Sub-Total:	58,823	51,424	45,006	51,678	-	51,678
Maint. & Repairs						
R & M Buildings	-	-	-	-	-	-
R & M Equipment	3,301	2,728	2,799	3,588	-	3,588
FY22 Base Budget: Replacement pumps, motors, pipes, etc.						
R & M Pools	17,556	18,896	17,555	18,466	-	18,466
FY22 Base Budget: Tables, chairs, umbrellas, ladders, tile, pavers, etc.						
Sub-Total:	20,858	21,624	20,354	22,054	-	22,054
<b>Total Expenditures:</b>	<b>404,716</b>	<b>431,087</b>	<b>529,004</b>	<b>440,373</b>	<b>3,717</b>	<b>444,090</b>
<b>Total Revenues over Expenditures:</b>	<b>(404,716)</b>	<b>(431,087)</b>	<b>(529,004)</b>	<b>(440,373)</b>	<b>(3,717)</b>	<b>(444,090)</b>

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	287,107	283,200	320,250	315,000	231,000	546,000
FY21 Year-end Est.: Increase in home prices and sales in Florida is driving up the sales of homes in BBRD as compared to FY20						
FY22 Base Budget: Anticipate a slight decrease in number of home sales as prices rise						
FY22 Decision Point: Increase of \$50.00 in one-time social membership fees as planned in the FY21-25 5yrFM&CIP						
FY22 Decision Point: Increase of \$500.00 in one-time social membership fees as added by the BOT on May 14, 2021 during a FY22 Budget discussion agenda item at a BOT Meeting						
Badge & Additional SMF	32,911	34,000	19,565	23,550	-	23,550
FY21 Year-end Est.: Historical data suggests fewer new homeowners are seeking additional residents' social membership badges						
FY22 Base Budget: Anticipate a modest increase in new homeowners purchasing additional social membership badges						
Sub-Total:	320,018	317,200	339,815	338,550	231,000	569,550
			-	-		
<b>Total Revenues:</b>	<b>320,018</b>	<b>317,200</b>	<b>339,815</b>	<b>338,550</b>	<b>231,000</b>	<b>569,550</b>
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	11,791	33,440	-	35,417	281	35,698
FY21 Year-end Est.: 0.0 FTE Courtesy Cart Driver due to COVID-19 restrictions						
FY22 Base Budget: 1.75 FTE Courtesy Cart Driver \$35,417						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	-	-	-	-	-	-
Payroll Taxes	893	2,768	-	2,709	21	2,730
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Sub-Total:	12,684	36,208	-	38,126	302	38,428
Supplies						
Operating Supplies	1,994	486	444	521	-	521
FY22 Base Budget: Water and safety supplies						
Sub-Total:	1,994	486	444	521	-	521
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	-	95	95	100	-	100
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-

## FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Telephone, Internet, Cable	2,049	2,025	1,918	2,020	-	2,020
FY22 Base Budget: Phones at pickleball, tennis courts, and softball field, plus cost for internet access for CCTV system at the beach						
Utilities/Electricity	8,114	7,605	8,181	7,945	-	7,945
FY22 Base Budget: Pickleball courts, tennis courts, softball field, beach, pier, etc. (assumes 2% increase in costs)						
Utilities/Propane	750	602	402	562	-	562
FY22 Base Budget: Grill usage by residents and propane heaters behind the Lounge (assumes 2% increase in costs)						
Utilities/Water	4,977	5,071	4,632	5,015	-	5,015
FY22 Base Budget: Usage for amenities (softball field, garden club, etc.) (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb/Rec.	1,497	1,453	1,679	1,546	-	1,546
FY22 Base Budget: Solid waste disposal expense (assumes 3% increase in costs)						
Utilities/Portable Toilets	8,101	4,100	7,799	4,175	-	4,175
FY21 Year-end Est.: Port-a-potties cost expected to be higher as the restroom completion date was delayed						
FY22 Base Budget: Port-a-potties at the tennis courts						
Equipment Leasing	2,382	2,453	2,382	2,639	-	2,639
FY22 Base Budget: Lift rental for Christmas decorations						
Resident Activities	13,704	16,985	16,737	17,025	-	17,025
FY22 Base Budget: Memorial Day, Independence Day, kids swim, Veteran's Day, and one-time events						
Workers Comp. Insurance	305	205	205	95	-	95
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Sub-Total:	41,879	40,594	44,030	41,122	-	41,122
Maint. & Repairs						
R & M Buildings	50	-	600	-	-	-
R & M Grounds	41,002	37,540	38,240	38,960	-	38,960
FY22 Base Budget: Maintenance to softball field and lawn bowling \$22,098, softball field care \$8,736, beach lawncare \$4,400, miscellaneous repairs to amenities						
R & M Equipment	882	7,914	7,665	7,789	-	7,789
FY22 Base Budget: All recreational equipment, bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, handball, etc. Additionally, \$2,500 for Christmas decorations repair and replacement.						
Sub-Total:	41,933	45,454	46,505	46,749	-	46,749
Operations						
Music & Entertainment - Lounge	30,090	65,275	-	65,875	-	65,875
FY21 Year-end Est.: Assume no live entertainment due to COVID-19 restrictions						
FY22 Base Budget: Entertainment on Friday nights, Saturday nights, and midweek (type of events to be determined)						
Music & Entertain. - 19th Hole	7,825	15,570	-	-	-	-
FY21 Year-end Est.: Assume no live entertainment due to COVID-19 restrictions						
FY22 Base Budget: Ceased live entertainment at 19th Hole as part of effort to reduce expenses						
Music & Entertain. - Pasta Night	2,700	4,385	-	-	-	-
FY21 Year-end Est.: Pasta Night suspended until all COVID-19 restrictions are lifted						
FY22 Base Budget: Pasta Night rolled into Special Events starting in FY22						

## FY22 Budget

Dept.			FY21	FY21	FY22	FY22	FY22
Sub-Department		FY20	Revised	Est.	Base	Decision	Approved
Category		Actual	Budget	Year-end	Budget	Points	Budget
Music & Entertain. - Special Events		20,310	24,180	36,700	42,317	-	42,317
FY21 Year-end Est.: Live entertainment planned to remain limited until all COVID-19 restrictions are lifted							
FY22 Base Budget: Entertainment for street dances, special outdoor events at the 19th Hole, specialty dinner nights (formerly known as Pasta Night), Barefoot by the Lake Festival and other non-ticketed special events							
Sub-Total:		60,925	109,410	36,700	108,192	-	108,192
Capital Outlay							
Capital Outlay		11,994	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors							
Sub-Total:		11,994	-	-	-	-	-
<b>Total Expenditures:</b>		<b>171,410</b>	<b>232,152</b>	<b>127,679</b>	<b>234,710</b>	<b>302</b>	<b>235,012</b>
<b>Total Revenues over Expenditures:</b>		<b>148,608</b>	<b>85,048</b>	<b>212,136</b>	<b>103,840</b>	<b>230,698</b>	<b>334,538</b>



## FY22 Budget

Dept. Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	157,578	155,373	167,112	177,917		177,917
FY21 Year-end Est.: Based on 98% occupancy and increase to \$41 a month by BOT effective May 1, 2021						
FY22 Base Budget: Based on 98% occupancy and historic trends						
Kayak Storage Income	2,267	1,426	1,404	1,422	-	1,422
FY22 Base Budget: Assumes occupancy continues at 50%						
Sub-Total:	159,845	156,799	168,516	179,339	-	179,339
Other Income						
Delinquent Fee Collections	435	650	140	480	-	480
FY22 Base Budget: Based on historic trend						
Sub-Total:	435	650	140	480	-	480
<b>Total Revenues:</b>	<b>160,280</b>	<b>157,449</b>	<b>168,656</b>	<b>179,819</b>	<b>-</b>	<b>179,819</b>
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	98	100	94	95	-	95
FY22 Base Budget: Purchase of miscellaneous items						
Sub-Total:	98	100	94	95	-	95
Other Gen. & Admin. Expenses						
Utilities/Electricity	7,710	8,977	7,906	8,064	-	8,064
FY22 Base Budget: Electricity for street lights and use of electric outlets by customers (assumes 2% increase in costs)						
Utilities/Water	1,791	1,933	1,664	1,713	-	1,713
FY22 Base Budget: Water used by customers and maintenance staff (assumes 3% increase in costs)						
Access System Service Fee	6,431	5,506	5,540	5,625	-	5,625
FY22 Base Budget: Access gates and card system service fee						
Sub-Total:	15,932	16,416	15,110	15,402	-	15,402
Maint. & Repairs						
R & M Equipment	322	2,000	652	1,000	-	1,000
FY22 Base Budget: Repairs to gate access system, water supply and electric supply						
Sub-Total:	322	2,000	652	1,000	-	1,000
<b>Total Expenditures:</b>	<b>16,352</b>	<b>18,516</b>	<b>15,856</b>	<b>16,497</b>	<b>-</b>	<b>16,497</b>
<b>Total Revenues over Expenditures:</b>	<b>143,928</b>	<b>138,933</b>	<b>152,800</b>	<b>163,322</b>	<b>-</b>	<b>163,322</b>

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	68,672	84,253	93,683	101,597	-	101,597
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
Common Area Maint Income	13,005	14,790	17,099	20,708	-	20,708
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
Real Estate Taxes Income	8,410	11,061	12,372	12,660	-	12,660
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent						
Sub-Total:	90,087	110,104	123,154	134,965	-	134,965
Other Income						
Delinquent Fee Collections	-	-	-	-	-	-
FY22 Base Budget: Based on current tenants payment history						
Sub-Total:	-	-	-	-	-	-
<b>Total Revenues:</b>	<b>90,087</b>	<b>110,104</b>	<b>123,154</b>	<b>134,965</b>	<b>-</b>	<b>134,965</b>
Expenditures						
Shopping Center						
Professional Expenses						
Professional Fees	6,277	-	580	-	-	-
FY22 Base Budget: IT support for electronic sign						
Legal Fees	2,222	-	1,650	-	-	-
FY21 Year-end Est.: Cost to pursue judgement against evicted former tenant						
Sub-Total:	8,499	-	2,230	-	-	-
Other Gen. & Admin. Expenses						
Property taxes	15,776	16,328	16,794	17,298	-	17,298
FY22 Base Budget: 3% increase is anticipated						

## FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Telephone, Internet, Cable	2,931	2,457	3,045	3,159	-	3,159
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas						
Utilities/Electricity	1,800	2,420	1,692	1,836	-	1,836
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas (assumes 2% increase in costs)						
Utilities/Water	1,162	1,166	1,001	1,197	-	1,197
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb./Rec.	4,483	4,496	6,744	5,614	-	5,614
FY21 Year-end Est.: Recurring monthly dumpster expense (2 new tenants added) and one-time construction waste						
FY22 Base Budget: Expense for dumpster service (assumes 3% increase in costs)						
CVO Utilities	3,526	2,682	3,225	3,444	-	3,444
FY22 Base Budget: Includes all the utilities for the CVO per the five-year agreement renewed on January 26, 2021 (assumes 2% increase in costs offset by electrical runs to other units being moved to proper panels)						
Sub-Total:	29,678	29,549	32,501	32,548	-	32,548
Maint. & Repairs						
R & M Buildings	13,011	6,291	7,286	5,575	-	5,575
FY21 Year-end Est.: Fire/CCTV \$1,343, pest/rodent control \$3,342, glass door replacement for Shaw Medical \$1,550, Miscellaneous repairs \$1,051						
FY22 Base Budget: Fire/CCTV \$1,383, pest/rodent control \$3,442 and miscellaneous repairs \$750						
R & M Grounds	1,051	233	233	245	-	245
FY22 Base Budget: Landscape maintenance						
Sub-Total:	14,062	6,524	7,519	5,820	-	5,820
Capital Outlay						
Capital Outlay	18,158	-	-	-	-	-
FY21 Year-end Est.: 3 HVAC units replaced in FY20						
Sub-Total:	18,158	-	-	-	-	-
<b>Total Expenditures:</b>	<b>70,397</b>	<b>36,073</b>	<b>42,250</b>	<b>38,368</b>	<b>-</b>	<b>38,368</b>
<b>Total Revenues over Expenditures:</b>	<b>19,690</b>	<b>74,031</b>	<b>80,904</b>	<b>96,597</b>	<b>-</b>	<b>96,597</b>

## FY22 Budget

Dept.							
Sub-Department			FY21	FY21	FY22	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Expenditures							
Stormwater							
Professional Expenses							
Professional Fees		1,037	500	435	500	-	500
FY22 Base Budget: Minor engineering fees for canal bank stabilization and other related projects							
Sub-Total:		1,037	500	435	500	-	500
Supplies							
Fuel		-	305	300	310	-	310
FY22 Base Budget: For Skid Steer							
Sub-Total:		-	305	300	310	-	310
Other Gen. & Admin. Expenses							
Equipment Leasing		-	490	400	450	-	450
FY22 Base Budget: Items needed for minor projects							
Sub-Total:		-	490	400	450	-	450
Maint. & Repairs							
R & M Grounds		21,280	20,000	19,500	20,000	-	20,000
FY22 Base Budget: \$14,000 for canal and lake spraying and \$6,000 for nuisance vegetation removal and minor canal bank stabilization projects							
R & M Equipment		-	265	250	260	-	260
FY22 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance							
Sub-Total:		21,280	20,265	19,750	20,260	-	20,260
Miscellaneous							
Debt Service Principal		33,800	26,336	26,336	-	-	-
FY21 Year-end Est.: 10 monthly payments of \$26,336 (last payment scheduled for July 2021)							
Debt Service Interest		984	2,651	2,651	-	-	-
FY21 Year-end Est.: 10 monthly payments of \$265 (last payment scheduled for July 2021)							
Sub-Total:		34,784	28,987	28,987	-	-	-
<b>Total Expenditures:</b>		<b>57,100</b>	<b>50,547</b>	<b>49,872</b>	<b>21,520</b>	<b>-</b>	<b>21,520</b>
<b>Total Revenues over Expenditures:</b>		<b>(57,100)</b>	<b>(50,547)</b>	<b>(49,872)</b>	<b>(21,520)</b>	<b>-</b>	<b>(21,520)</b>

## FY22 Budget

Dept.							
Sub-Department			FY21	FY21	FY22	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
R&M/Capital Projects							
Other Income							
Donations		-	-	2,556	-	-	-
FY21 Year-end Est.: From CVO to offset cost of running electrical service to pavilion and installation of lights and other fixtures							
Sale of Fixed Assets		20,950	-	-	-	-	-
Use of Fund Balance		-	-	-	-	-	-
Bond/Loan Proceeds		-	1,000,000	-	-	-	-
FY21 Year-end Est.: \$1,000,000 bank loan (with the last payment in March 2029) to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but deferred until FY22							
FY22 Base Budget: \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Proposed Budget by the BOT on March 16, 2021.							
Sub-Total:		20,950	1,000,000	2,556	-	-	-
<b>Total Revenues:</b>		<b>20,950</b>	<b>1,000,000</b>	<b>2,556</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures							
R&M/Capital Projects							
Professional Expenses							
Professional Fees		3,691	-	-	-	-	-
FY21 Year-end Est.: \$25,000 Validation costs (assumes process starts mid-FY21 and concludes in early FY22) - removed from the budget by the BOT on March 16, 2021							
Sub-Total:		3,691	-	-	-	-	-
Contingency							
Contingency		-	201,921	-	100,000	-	100,000
FY22 Base Budget: \$100,000 for unforeseen expenses							
Neighborhood Revitalize Program		-	25,000	25,000	-	-	-
Replace Damaged Concrete Sidewalks/Assembly Areas		-	25,000	-	-	-	-
Bldg. A Awning over "Terrace" Opposite Lounge		-	6,900	6,900	-	-	-
Bldg. D/E Restroom Upgrades		-	8,600	8,600	-	-	-
Pro Shop Exterior Windows Replacement		-	6,000	6,000	-	-	-
P.S. (Falcon) Exterior Windows Replacement		-	6,000	6,000	-	-	-
Softball Field Building Plumbing Fixtures Replacement		-	7,900	7,900	-	-	-
Restroom Trailer by Pickle Ball/Tennis Courts		-	50,000	50,000	-	-	-

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

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

-

-

-

Reserves

-

-

-

-

-

-

Sub-Total:

-

362,221

135,300

100,000

-

100,000

### Repair & Maintenance Projects

Pool #1 Walkway Roof  
Replacement, Ph. 2

39,900

-

-

-

-

-

Veterans' Gathering Center  
(Conversion of Old Res. Relations  
Office)

7,284

-

-

-

-

-

Marquee Sign at Shopping Ctr.

1,165

-

-

-

-

-

Bldg. C Exterior Rehabilitation

6,381

-

-

-

-

-

Sub-Total:

54,730

-

-

-

-

-

### Capital Outlay

Neighborhood Revitalize Program

66,614

50,834

50,834

-

-

-

Replace Damaged Concrete  
Sidewalks/Assembly Areas

-

89,215

25,000

-

25,000

25,000

Replace Pit Building at Pool #1

-

61,200

-

-

-

-

Relocate Heater Equipment at Pool  
#1

-

44,900

-

-

-

-

Replace Pit at Pool #2

24,537

49,074

49,074

-

-

-

Pool #2 Resurfacing

-

43,327

43,327

-

-

-

Admin. Building Replacement

42,501

-

-

-

-

-

Bldg. A Renovation Design

28,552

-

-

-

-

-

D/E Roof Repairs

5,800

-

-

-

-

-

Bldg. A FPE Electrical Panel  
Replacement

21,780

-

-

-

-

-

Bldg. C & Lounge: Electrical Panel  
and Transformer Replacement

14,520

-

-

-

-

-

Lounge Roof Replacement

49,950

-

-

-

-

-

Comm. Ctr. Projects: Convert West  
Shuffle Board Area to Miniature  
Golf

28,259

-

-

-

-

-

Pool #2 Canopy on Grass

-

-

-

-

-

-

Pool Services

2,000

-

-

-

-

-

Pool 2 Restrooms Roof  
Replacement (w/ metal)

14,250

-

-

-

-

-

Pool 3 Restrooms Roof  
Replacement (w/metal)

14,250

-

-

-

-

-

## FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Bandshell Lakeside of Lounge	19,000	-	-	-	-	-
Lounge/Lakeside Exp. Design	62,636	33,623	33,623	-	-	-
Lounge/Lakeside Expansion	-	750,000	-	-	-	-
Awning South Side of Lounge	-	-	-	-	29,000	29,000
Lounge Outside Bar	-	-	-	-	109,000	109,000
Replace Sidewalks at D&E / 19th Hole	-	-	-	-	-	-
Replace P.S. truck (2006 F-250 size)	-	35,000	34,435	-	-	-
Additional P.S. Truck	-	-	22,093	-	-	-
Utility Cart for Custodian Supervisor	8,388	-	-	-	-	-
Replace Lawnmower	32,332	-	-	-	-	-
Golf Course Lake Bank Repairs	975	-	-	-	-	-
(Golf) Irrigation System Replacement, Ph. 1 (6 satellite boxes)	47,362	-	-	-	-	-
Golf Course Irrigation System Replacement, Ph. 2 (design, engineering, etc.)	-	-	7,500	-	-	-
Beach projects, Ph. 3 (Restrooms)	88,858	6,843	68,850	-	-	-
Bench Covers for (26) Benches at Shuffleboard Courts	-	24,000	24,500	-	-	-
8 Benches for Miniature Golf Course	2,803	-	-	-	-	-
Bldg. A Renovations	117,207	479,437	607,000	-	-	-
Shopping Center Roof Design	20,772	5,224	8,024	-	-	-
Shopping Center Roof Replacement	-	-	167,000	-	-	-
Shopping Center Electrical Design	4,320	16,140	18,240	-	-	-
Shopping Center Electrical Infrastructure Replacement	-	82,400	82,400	-	-	-
Additional Parking Lights at the Shopping Center	-	19,100	19,100	-	-	-
Golf Course Lake Bank Restoration, Ph. 6 (Holes 10, 12, 14 & 17)	113,912	-	-	-	-	-
Utility Trailer	-	2,500	2,500	-	-	-
Bldg. A Interior Doors Replacement	-	5,400	5,400	-	-	-
Lounge HVAC Supply Fan Replacement	-	6,600	6,600	-	-	-
Bldg. D/E Exterior Doors and Windows Replacement	-	30,400	30,400	-	-	-

## FY22 Budget

Dept.

Sub-Department

Category

Description

FY20  
Actual

FY21  
Revised  
Budget

FY21  
Est.  
Year-end

FY22  
Base  
Budget

FY22  
Decision  
Points

FY22  
Approved  
Budget

19th Hole Walk in Cooler/Freezer	-	52,300	52,300	-	-	-
Pro Shop Roof Replacement	-	16,900	16,900	-	-	-
Pro Shop Electrical Panel Replacement	-	5,900	5,900	-	-	-
P.S. (Falcon) Electrical Panel Replacement	-	8,800	8,800	-	-	-
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	-	-	-
Replacement P.S. Truck (2006 full-size)	-	24,500	22,921	-	-	-
Vehicle for Beach Restroom Custodial Personnel	-	21,800	22,521	-	-	-
Golf Course Irrigation System Replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	250,000	-	-	-	-
Golf Course Cart Barn Repairs	-	6,500	6,500	-	-	-
New Food & Beverage Point of Sales (POS) System	-	-	8,000	-	-	-
Replacement Sidewalks at Bldg. D/E and the 19th Hole	-	-	-	-	22,700	22,700
Lounge Bathroom Air Handling Unit Replacement	-	-	-	-	4,700	4,700
Water and Sewer Office HVAC Condensing Unit Replacement	-	-	-	-	4,700	4,700
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	-	-	-	5,900	5,900
Replacement R.R. Truck (2015 mid-size)	-	-	-	-	23,000	23,000
Replacement HD Utility Cart (2008) used by Softball Association	-	-	-	-	10,000	10,000



## FY22 Budget

Dept.	Sub-Department						
	Category						
	Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
	Replacement P.S. Utility Cart (2016)	-	-	-	-	8,900	8,900
	Kitchen Trailer (replaces Pool #1 grill area)	-	-	-	-	64,600	64,600
	19th Hole Kitchen: New Hood and Stove	-	-	-	-	70,000	70,000
	Lounge Walk In Cooler Replacement	-	-	-	-	68,000	68,000
	Pool 3 Asphalt Parking Lot & Add Retention Pond	-	-	-	-	75,000	75,000
	Golf Course Lakebank Restoration: #6, #2, and #3	-	-	-	-	100,000	100,000
	Golf Course Lakebank Restoration: #5, #9, and #13	-	-	-	-	75,000	75,000
	Carpeting Miniature Golf Course	-	-	-	-	18,868	18,868
	Beach Projects, Ph. 4 (pavilion)	-	-	-	-	-	-
	Tennis Court Resurfacing	-	-	-	-	60,000	60,000
	Sub-Total:	831,578	2,241,017	1,468,842	-	774,368	774,368
Miscellaneous							
	Debt Service Principal	-	59,803	-	-	-	-
	FY21 Year-end Est.: \$1,000,000 bank loan to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but deferred until FY22 due to time requirement for validation of loans, therefore no debt service payments are anticipated to be made in FY21						
	FY22 Base Budget: \$119,607 annual principal payment for \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Budget by the BOT on March 16, 2021						
	Debt Service Interest	-	25,000	-	-	-	-
	FY21 Year-end Est.: \$1,000,000 bank loan to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but deferred until FY22 due to time requirement for validation of loans, therefore no debt service payments are anticipated to be made in FY21						
	FY22 Base Budget: \$50,000 annual interest payment for \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Budget by the BOT on March 16, 2021						
	Sub-Total:	-	84,803	-	-	-	-
	<b>Total Expenditures:</b>	<b>889,998</b>	<b>2,688,040</b>	<b>1,604,142</b>	<b>100,000</b>	<b>774,368</b>	<b>874,368</b>
	<b>Total Revenues over Expenditures:</b>	<b>(869,048)</b>	<b>(1,688,040)</b>	<b>(1,601,586)</b>	<b>(100,000)</b>	<b>(774,368)</b>	<b>(874,368)</b>

## FY22 General Fund Proposed Budget Decision Point List

Type	Project Name	Department	Amount	D.P. Form (Y/N)	NOTES	Included in FY22 (Y/N)
Revenues/Sources						
1	Increase in assessment by \$0.84 per Month	Administration: Finance	49,068	N	1.234% increase to partly offset inflationary increases	Y
2	Increase one-time social membership fee by \$50.00	Property Services: Recreation	21,000	N	FY21 fee is \$750.00 plus tax. Increase would result in a FY22 fee of \$800.00 plus tax.	Y
3	Increase one-time social membership fee by \$500.00	Property Services: Recreation	210,000	N	Increase would result in a FY22 fee of \$1,300.00 plus tax (added by the BOT on May 14, 2021)	Y
Total Requested G.F. Revenue/Sources Decision Points			280,068			
Total G.F. Rev./Sources Decision Points within FY22 Budget			280,068			
Expenditures/Uses						
1	State mandated minimum wage increase (year 1 of 6)	Food & Beverage; Golf-Pro Shop; and Property Services: Pools, Custodial, and Recreation	28,606	Y	Increase to tipped minimum wage of \$6.98 and non-tipped minimum wage of \$10.00 effective October 1, 2021. Will increase \$1.00 an hour the next 5 years.	Y
2	Conversion of DOR/ARCC Inspector Position from Full-time to Part-time (reduction of 0.30 FTE)	Resident Relations: DOR Enforcement	(28,230)	Y	BOT consideration if they desire to reduce recurring costs. Including this in the FY22 Budget will have a negative impact upon DOR enforcement capabilities.	N
3	Elimination of 0.40 FTE administrative support positions	Food & Beverage: Administration	(12,564)	Y	To reduce recurring costs by eliminating part-time administrative positions. Work will shift to Administration: District Clerk's Administrative Assistant.	Y
4	Trimming of palm trees on Golf Course	Golf-Pro Shop	23,610	Y	Requested by Trustee Nugent. Cost includes bi-annual trimming and removal of debris	N
5	Elimination of 0.85 FTE Seasonal Groundskeeper positions	Property Services: Grounds	(16,480)	Y	To reduce recurring costs by eliminating hard to fill seasonal positions while retaining a portion of the former budget for temporary labor needs	Y
6	Part-time Landscape/Irrigation Technician (0.50 FTE)	Property Services: Grounds	15,674	Y	To increase the quality of common area landscaping	N
7	2.0 FTE Full-time Building Tech positions	Property Services: Building	97,040	Y	Requested by Trustee Nugent to increase the quality and quantities of project execution by staff	N
8	R&M/Capital projects	R&M/Capital	774,368	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document and as amended by the BOT	Y
Total Requested G.F. Expenditure/Uses Decision Points			882,024			
Total G.F. Exp./Uses Decision Points within FY22 Budget			773,930			

**Barefoot Bay Recreation District**

FY22 Approved Budget

Decision Point

Title: State Minimum Wage Increase  
Department: Food & Beverage, Golf-Pro Shop, and Property Services  
Sub-Dept.: Lounge, 19th Hole, Special Events, Custodial, Pools, and Recreation  
FY22 Costs: \$28,606

**Justification:**

In 2020, the voters of the State of Florida approved a Constitutional Amendment increasing the non-tipped minimum wage to \$15.00 an hour and the tipped minimum wage to \$11.98 by October 1, 2026. The first step (effective October 1, 2021) requires a non-tipped minimum wage of \$10.00 and a tipped minimum wage of \$6.98. Subsequently, each October 1st, the minimum wages will increase by \$1.00 an hour until October 1, 2026 when the annual increase will revert back to CPI for non-tipped minimum wage, while tipped minimum wage will be \$3.02 less each year. This decision point is included in the FY22 Approved Budget but it does not address "compression" of the pay and classification plan.

**Budget Detail:****F&B: Lounge**

F/T Salaries	445
P/T Wages	7,082
Payroll Taxes	576

**F&B: 19th Hole**

F/T Salaries	1,202
P/T Wages	6,088
Payroll Taxes	558

**F&B: Special Events**

F/T Salaries	579
P/T Wages	4,252
Payroll Taxes	369

**Golf-Pro Shop**

P/T Wages	1,414
Payroll Taxes	108

**P.S.: Custodial**

P/T Wages	1,778
Payroll Taxes	136

**P.S.: Pools**

P/T Wages	3,453
Payroll Taxes	264

**P.S.: Recreation**

P/T Wages	281
Payroll Taxes	21

Total: 28,606

**Barefoot Bay Recreation District**

FY22 Approved Budget

Decision Point

Title: Conversion of DOR/ARCC Inspector Position from F/T to P/T  
Department: Resident Relations  
Sub-Dept.: DOR Enforcement  
FY22 Costs: -\$28,230

**Justification:**

Conversion of a full-time (1.00 FTE) DOR/ARCC Inspector to a part-time (0.70 FTE) to reduce costs.

This decision point is not recommended by the Community Manager (due to the negative consequences such a reduction in staffing will have upon inspection capabilities and the recruitment/retention of qualified staff). However, due to impact of the assessment cap, Florida minimum wage increases, and anticipated increases in energy costs, the BOT may choose to include this decision point in the FY22 Budget to free up sufficient budget to fund other priorities as they may identify. This decision point is not included in the FY22 Approved Budget.

**Budget Detail:**

F/T Salaries	(32,240)
P/T Wages	18,628
Payroll Taxes	(1,041)
Medical/Dental/Life Ins.	(12,583)
401 A Benefit	(967)
Workers Comp. Insurance	(27)
Total:	(28,230)

**Barefoot Bay Recreation District**  
FY22 Approved Budget  
Decision Point

Title: Elimination of 0.40 FTE administrative support positions  
Department: Food & Beverage  
Sub-Dept.: Admin.  
FY22 Costs: -\$12,564

**Justification:**

In response to the anticipated fiscal strain upon future budgets, the Food and Beverage Department will eliminate previously budgeted administrative support staff (0.25 FTE Administrative Assistant \$7,946 and 0.15 FTE Administrative Clerk \$4,618) to offset the fiscal strain of the assessment cap, Florida State minimum wage increases, and probable future increases in energy prices. Work previously accomplished by these positions will shift to the Administration: District Clerk's Administrative Assistant (position will remain budgeted and expensed in the Administration Department: District Clerk Sub-department but will work a number of weekly hours [per agreement between the District Clerk and Food & Beverage Manager] on administrative support for the Food & Beverage Manager). This decision point is included within the FY22 Approved Budget.

**Budget Detail:**

P/T Wages		(11,671)
Payroll Taxes		(893)
Total:		(12,564)

**Barefoot Bay Recreation District**

FY22 Approved Budget

Decision Point

Title: Trimming of palm trees on Golf Course  
Department: Golf - Pro Shop  
Sub-Dept.:   
FY22 Costs: \$23,610

**Justification:**

Trustee Nugent requested this decision point be developed and considered for funding.

The ABM maintenance contract specifies that palm trees are to be trimmed until they reach a height of 12 feet (was 15 feet prior to last contract extension but was reduced to minimize cost to BBRD). ABM is also contractually required to pick up dead palm fronds, palm boots, and seed pods as they fall. Historically, BBRD kept common area palm trees in excess of approximately 12 feet in a natural condition (i.e. did not trim dead or dying fronds). To enhance pest control, staff began a few years ago removing seed pods (and lower dead fronds) prior to the fruit maturing and dropping on the ground close to the 19th Hole. In the last 12-18 months, staff began trimming palm trees on the common area (excluding Golf Course) at a 9 and 3 o'clock pattern. Recent trimming common area palms have taken a 10 and 2 o'clock pattern (initiative of employees trimming the trees and not from direction of management). Staff cannot trim the palm trees on the Golf Course due to the heavy weight of the rental lift used on common area (would damage the Golf Course turf). Many residents who relocate to Florida do not appreciate the natural look and prefer the 11 and 1 o'clock "hurricane" cut appearance. Staff researched the cost to trim palm trees on the golf course several years ago and decided not to implement the change due to the approximate cost of \$20,000 a year for bi-annual trimming and prefer to use budgeted funds for long-term improvements to the course versus palm tree trimmings that do not affect the playability of the course.

The Community Manager does not recommend this decision point for funding in the FY22 WDPB due to the future fiscal strain and preference to use BBRD's resources for repairs and maintenance that directly impacts the playability of the course. This decision point is not included within the FY22 Approved Budget.

**Budget Detail:**

R & M Grounds	23,610
Total:	23,610

**Barefoot Bay Recreation District**  
FY22 Approved Budget  
Decision Point

Title: Elimination of 0.85 FTE Seasonal Groundskeeper positions  
Department: Property Services  
Sub-Dept.: Grounds  
FY21 Costs: -\$16,480

**Justification:**

With the elimination of multiple vacant lots from the DOR Enforcement mowing list (due to the tax certificate and deed sale initiative of 2020), the historic inability to hire seasonal groundskeepers, and the impending fiscal strain upon BBRD (assessment cap, minimum wage increases, and probable increasing energy costs) this decision point will reduce staffing by 0.85 FTE while reallocating a portion of the previous budget to Professional Services for the periodic hiring of day laborers to address peak workload conditions associated with special projects. This decision point is included within the FY22 Approved Budget.

**Budget Detail:**

P/T Wages	(19,954)
Payroll Taxes	(1,526)
Professional Fees	5,000
Total:	(16,480)

**Barefoot Bay Recreation District**

FY22 Approved Budget

Decision Point

Title: Landscape/Irrigation Technician  
Department: Property Services  
Sub-Dept.: Grounds  
FY21 Costs: \$15,674

**Justification:**

BBRD historically has had limited success in maintaining moderate to quality landscaping due to staffing restraints, lack of irrigation, and adequate funding for fertilization, pest control, and other horticultural issues (fungus, micro-nutrients, etc.). In the past, areas have been renovated with quality plantings (i.e. in from of the D/E Building entrance) to only have the plants slowly die off due to lack of care (as a result of current staff's level of knowledge and initiative). This decision point would add a part-time position (0.50 FTE) at a pay grade that could attract and retain a person with advanced landscaping and irrigation skills.

Although worthy of funding, the Community Manager did not recommend this decision point for funding in the FY22 WDPB due to anticipated fiscal strain on future budgets and that the community on average is satisfied with the level of landscaping in the common areas. This decision point is not included within the FY22 Approved Budget.

**Budget Detail:**

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



## Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

Title:	2.0 FTE F/T Building Technician III
Department:	Property Services
Sub-Dept.:	Buildings
FY21 Costs:	\$97,040

### Justification:

Trustee Nugent Requested this decision point be developed and considered for funding.

Included within the FY22 Approved Budget are 3.5 FTE Building Techs, 3.0 FTE Grounds Keepers, and 1.0 Property Services Crew Leader who are responsible for the maintenance of facilities/amenities and small R&M/Capital projects execution. Below is a description of the need and purpose of these two positions as provided by Property Services Manager Matt Goetz.

*As Property Services continues to help BBRD develop and grow, there is an ever escalating desire for the completion of more repairs and maintenance with as little down time as possible. With the addition of two full time Building Technician III's, Property Services staff will be able to utilize lower grade Building Techs to handle the routine maintenance such as changing A/C filters, fire safety inspections and repairs, lubrication of chains, locks and hinges, replacement of damaged or worn signs as well as minor patch and paint type of work orders and focus the more skilled technicians on larger facility upgrades to include major electrical repairs, major plumbing repairs, A/C duct replacement, skilled carpentry construction or finish work, major equipment repairs, etc. The addition of these 2 Building Tech III positions will help to reformat the entire way that Property Services staff perform day to day work orders and larger more complex projects.*

Although needed, the Community Manager did not recommend this decision point for funding due to the future negative impacts of the assessment cap, minimum wage increases, and probability of higher energy costs. This decision point is not included within the FY22 Approved Budget.

### Budget Detail:

F/T Salaries	2.0 FTEs	65,062
Payroll Taxes		4,977
Medical/Dental/Life Ins.		25,578
Workers Comp. Insurance		1,073
Employee Clothing Allowance	Shirts and Safety Shoes	350
Total:		97,040



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General Fund  
FY21 Year-end Estimate  
Comparative Table

General Fund  
FY21 Year-end Estimate  
Comparative Table

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																				
District Assessment Fee	-	3,978,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,978,000
Recreation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	320,250	-	-	-	-	320,250
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,565	-	-	-	-	19,565
Guest Passes	-	-	18,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,035
Golf Memberships	-	-	-	-	-	-	-	-	-	227,150	-	-	-	-	-	-	-	-	-	227,150
Non Resident Golf User Fees	-	-	-	-	-	-	-	-	-	1,249	-	-	-	-	-	-	-	-	-	1,249
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	78,456	-	-	-	-	-	-	-	-	-	78,456
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	87,537	-	-	-	-	-	-	-	-	-	87,537
Handicap Fees	-	-	-	-	-	-	-	-	-	6,320	-	-	-	-	-	-	-	-	-	6,320
Golf Club Storage	-	-	-	-	-	-	-	-	-	220	-	-	-	-	-	-	-	-	-	220
Practice Range	-	-	-	-	-	-	-	-	-	236	-	-	-	-	-	-	-	-	-	236
Greens Fees	-	-	-	-	-	-	-	-	-	98,105	-	-	-	-	-	-	-	-	-	98,105
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	432	-	-	-	-	-	-	-	-	-	432
Merchandise Sales	-	-	-	-	-	-	-	-	-	52,195	-	-	-	-	-	-	-	-	-	52,195
Coupons	-	-	-	-	-	(672)	-	-	-	-	-	-	-	-	-	-	-	-	-	(672)
Staff Discount	-	-	-	-	-	(437)	-	-	-	-	-	-	-	-	-	-	-	-	-	(437)
F&B Shift Discount	-	-	-	-	-	(2,529)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,529)
Beverage Sales	-	-	-	-	-	-	131,778	119,778	55,226	-	-	-	-	-	-	-	-	-	-	306,782
Food Sales	-	-	-	-	-	-	21,536	99,662	25,664	-	-	-	-	-	-	-	-	-	-	146,862
Building Rentals	-	-	1,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,635
DOR Enforcement Fees	-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000
Interest Income	-	15,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,249
Donations	-	-	-	-	-	-	-	-	-	-	5,000	696	-	-	-	-	-	-	2,556	8,252
Vending Machine Income	-	-	-	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-	-	95
NSF Fees	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Vendor Discount	-	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	1,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140	-	-	1,220
Lien Fee Reimbursement	-	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Legal Fee Recovery	-	8,184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,184
Ins. Proceeds (reimbursements)	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Proceeds from Sale of Fixed Assets	-	3,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,325
Misc. Income General	-	10,609	5,244	1,800	-	-	-	-	-	575	-	-	-	-	-	-	-	-	-	18,228
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,112	-	-	167,112
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,404	-	-	1,404
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,683	-	-	-	93,683
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,099	-	-	-	17,099
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,372	-	-	-	12,372
Total Revenues:	3,000	4,017,861	24,914	15,800	-	(3,638)	153,409	219,440	80,890	552,475	5,000	696	-	-	339,815	123,154	168,656	-	2,556	5,704,028
Expenditures																				
F/T Salaries	97,627	172,090	90,213	122,059	-	72,242	1,902	5,220	1,902	143,567	264,046	75,846	78,439	90,655	-	-	-	-	-	1,215,808
P/T Wages	-	-	49,632	-	37,600	7,251	24,927	60,071	3,682	90,067	20,471	41,596	164,441	280,079	-	-	-	-	-	779,817
Overtime	-	239	-	648	45	-	-	376	-	1,271	5,810	85	2,102	458	-	-	-	-	-	11,034
Special Pay	1,300	750	1,250	-	-	-	525	465	-	-	500	-	498	8,256	-	-	-	-	-	13,544
Payroll Taxes	7,501	13,250	11,117	9,338	2,877	6,081	2,093	5,059	427	17,735	21,766	8,409	18,779	26,755	-	-	-	-	-	151,187
401 A Benefit	1,412	2,575	934	1,478	-	2,186	-	-	-	4,309	2,868	-	-	-	-	-	-	-	-	15,762
Medical/Dental/Life Insurance	13,902	36,048	12,085	35,860	-	11,916	993	-	-	11,998	83,693	11,916	9,911	23,832	-	-	-	-	-	252,154
Payroll Fees	-	21,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,906
Professional Fees	18,648	4,427	1,145	912	19,865	456	456	456	349	825	500	-	200	-	-	580	-	435	-	49,254
Legal Fees	66,000	4,952	4,780	34,200	-	-	-	-	-	-	-	-	-	-	-	1,650	-	-	-	111,582
Management Fees	165,649	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,649
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
Software Renewal/Support Fees	30,820	5,546	455	10,800	-	-	-	-	-	1,860	-	-	-	-	-	-	-	-	-	49,481
Operating Supplies	5,495	2,593	5,828	1,728	85	88	527	561	714	11,899	6,961	520	2,699	1,421	444	-	94	-	-	41,657
Cleaning Supplies	-	-	-	-	-	-	448	798	31	-	-	-	-	-	-	-	-	-	-	1,277
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	32,187	-	-	-	-	-	32,187
Chemicals	-	-	-	-	-	-	-	-	-	-	275	2,028	17,179	-	-	-	-	-	-	19,482

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Beverage Supplies	-	-	-	-	-	-	541	382	278	-	-	-	-	-	-	-	-	-	-	1,201
Paper Supplies	-	-	-	-	-	26	1,481	1,089	229	-	-	-	-	-	-	-	-	-	-	2,825
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	9,326	420	130	-	-	-	-	-	-	9,876
Fuel	-	-	-	1,928	3,460	-	-	27	-	-	9,987	3,044	2,200	-	-	-	-	300	-	20,946
Collection Fees	-	77,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,696
Collection Discounts	-	124,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,414
Property Taxes	-	17,820	-	-	-	-	-	-	-	-	-	-	-	-	-	16,794	-	-	-	34,614
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Employee Incentive	-	5,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,465
Employee Recruitment & Testing	650	165	460	185	65	21	375	216	-	197	100	100	300	452	95	-	-	-	-	3,381
Lien & Recording Fees	235	1,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,420
Travel & Training	4,769	2,970	350	129	-	76	726	776	114	623	3,388	-	-	795	-	-	-	-	-	14,716
Telephone, Internet, Cable	2,843	2,099	1,844	1,056	576	772	546	5,676	261	3,939	4,984	-	1,728	2,723	1,918	3,045	-	-	-	34,010
Postage	2,620	1,218	385	1,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,003
Utilities/Electrical	2,547	2,547	1,664	1,568	-	-	1,624	1,044	-	17,439	15,302	-	-	14,113	8,181	1,692	7,906	-	-	75,627
Utilities/Propane	-	-	-	-	-	-	212	862	623	-	-	-	-	7,149	402	-	-	-	-	9,248
Utilities/Water	1,135	1,135	593	548	-	-	668	1,369	-	6,540	4,596	2,263	-	13,384	4,632	1,001	1,664	-	-	39,528
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	2,431	1,974	212	8,465	7,136	5,202	-	-	1,679	6,744	-	-	-	33,843
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,799	-	-	-	-	7,799
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,225	-	-	-	3,225
Equipment Leasing	1,014	3,010	2,588	2,488	-	-	1,461	3,248	-	30,779	2,987	4,819	-	-	2,382	-	-	400	-	55,176
Uniform Leasing	-	-	-	-	-	-	922	722	433	-	-	-	-	-	-	-	-	-	-	2,077
Insurance	147,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147,632
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,737	-	-	-	-	16,737
Workers Comp. Insurance	630	324	117	238	84	852	816	1,572	888	2,172	4,896	2,352	3,708	3,672	205	-	-	-	-	22,526
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,540	-	-	5,540
Licenses, permits & lien fees	-	-	-	-	-	-	2,202	723	625	-	735	250	-	1,050	-	-	-	-	-	5,585
Printing	2,418	925	140	244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,727
Advertising	750	1,295	-	-	-	-	322	417	225	1,321	-	-	-	-	-	-	-	-	-	4,330
Employee Clothing Allowance	-	-	-	410	275	-	-	-	-	496	1,550	700	1,600	1,669	-	-	-	-	-	6,700
Bank Charges	-	26,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,995
Dues & Subscriptions	4,940	935	270	195	-	82	3,522	1,792	572	8,061	4,611	-	-	-	-	-	-	-	-	24,980
DOR Enforcement Expenses	-	-	-	1,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,879
Bad Debts	-	584	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	584
Election Expenses	4,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,250
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	456,769	-	-	-	-	-	-	-	-	-	456,769
R & M Misc	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	20,000
R & M Buildings	1,199	1,199	1,310	1,199	-	-	1,239	516	-	3,987	50,777	-	-	-	600	7,286	-	-	-	69,312
R & M Grounds	-	-	-	-	-	-	-	-	-	54,566	8,922	25,801	-	-	38,240	233	-	19,500	-	147,262
R & M Equipment	3,750	548	146	480	-	92	2,116	425	1,464	11,948	3,833	7,455	1,159	2,799	7,665	-	652	250	-	44,782
R&M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	17,555	-	-	-	-	-	17,555
Vehicle Maintenance	-	-	-	3,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,738
Music & Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,700	-	-	-	-	36,700
Food Costs of Sales	-	-	-	-	-	-	11,041	44,847	11,548	-	-	-	-	-	-	-	-	-	-	67,436
Beverage Costs of Sales	-	-	-	-	-	-	46,122	40,906	19,329	-	-	-	-	-	-	-	-	-	-	106,357
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	7,906	7,187	352	-	-	-	-	-	-	-	-	-	-	15,445
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	-	38,675	-	-	-	-	-	-	-	-	-	38,675
Miscellaneous Expenditures	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350
Debt Service Principal	-	-	-	-	-	-	-	-	-	1,944	-	-	-	-	-	-	-	26,336	-	28,280
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,651	-	2,651
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,604,142	1,604,142
Total Expenditures:	594,736	572,905	187,656	235,088	64,932	102,141	118,144	188,776	44,258	931,452	560,020	192,806	305,073	529,004	127,679	42,250	15,856	49,872	1,604,142	6,466,789
Total Revenues over Expenditures:	(591,736)	3,444,956	(162,742)	(219,288)	(64,932)	(105,779)	35,265	30,664	36,632	(378,977)	(555,020)	(192,110)	(305,073)	(529,004)	212,136	80,904	152,800	(49,872)	(1,601,586)	(762,761)

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																				
District Assessment Fee	-	4,025,436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,025,436
Recreation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	546,000	-	-	-	-	546,000
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,550	-	-	-	-	23,550
Guest Passes	-	-	61,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,955
Golf Memberships	-	-	-	-	-	-	-	-	-	233,075	-	-	-	-	-	-	-	-	-	233,075
Non Resident Golf Initiation Fees	-	-	-	-	-	-	-	-	-	1,050	-	-	-	-	-	-	-	-	-	1,050
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	86,955	-	-	-	-	-	-	-	-	-	86,955
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	90,899	-	-	-	-	-	-	-	-	-	90,899
Handicap Fees	-	-	-	-	-	-	-	-	-	6,580	-	-	-	-	-	-	-	-	-	6,580
Golf Club Storage	-	-	-	-	-	-	-	-	-	205	-	-	-	-	-	-	-	-	-	205
Practice Range	-	-	-	-	-	-	-	-	-	989	-	-	-	-	-	-	-	-	-	989
Greens Fees	-	-	-	-	-	-	-	-	-	145,801	-	-	-	-	-	-	-	-	-	145,801
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	895	-	-	-	-	-	-	-	-	-	895
Merchandise Sales	-	-	-	-	-	-	-	-	2,956	70,025	-	-	-	-	-	-	-	-	-	72,981
Coupons	-	-	-	-	-	(18,056)	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,056)
Staff Discount	-	-	-	-	-	(1,579)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,579)
Beverage Sales	-	-	-	-	-	-	390,163	272,138	180,905	-	-	-	-	-	-	-	-	-	-	843,206
Food Sales	-	-	-	-	-	-	73,505	258,858	169,015	-	-	-	-	-	-	-	-	-	-	501,378
Building Rentals	-	-	4,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,560
DOR Enforcement Fees	-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000
Grants and Loans	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Interest Income	-	12,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,237
Vending Machine Income	-	-	-	-	-	-	261	-	-	-	-	-	-	-	-	-	-	-	-	261
NSF Fees	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Vendor Discount	-	212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	480	-	-	1,730
Lien Fee Reimbursement	-	675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	675
Legal Fee Recovery	-	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450
Ins. Proceeds (reimbursements)	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Proceeds from Sale of Fixed Assets	-	1,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,450
(Golf) Youth Group Income	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	-	-	-	-	-	3,500
Misc. Income General	-	250	5,185	2,800	-	-	1,506	525	15,982	1,794	-	-	-	-	-	-	-	-	-	28,042
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	177,917	-	-	177,917
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,422	-	-	1,422
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,597	-	-	-	101,597
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,708	-	-	-	20,708
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,660	-	-	-	12,660
Total Revenues:	3,000	4,044,360	71,700	16,800	-	(19,635)	465,435	531,521	368,858	691,768	-	-	-	-	569,550	134,965	179,819	-	-	7,058,141
Expenditures																				
F/T Salaries	137,696	173,639	111,450	129,122	-	73,112	30,083	65,706	30,905	145,125	266,650	76,059	79,242	91,577	-	-	-	-	-	1,410,366
P/T Wages	-	-	50,132	-	40,681	-	118,225	93,542	80,720	92,622	21,078	22,143	168,169	185,567	35,698	-	-	-	-	908,577
Overtime	-	150	100	300	75	-	527	1,592	1,329	875	8,249	85	1,853	855	-	-	-	-	-	15,990
Special Pay	1,300	750	1,500	250	-	-	274	-	-	-	500	-	500	7,841	-	-	-	-	-	12,915
Payroll Taxes	8,368	13,419	12,361	9,878	3,112	5,593	11,121	12,304	8,282	19,199	22,011	7,513	19,107	24,136	2,730	-	-	-	-	179,134
401 A Benefit	2,586	2,606	2,011	3,054	-	2,295	-	-	-	4,438	2,675	-	-	-	-	-	-	-	-	19,665
Medical/Dental/Life Insurance	38,367	38,667	25,747	38,479	-	12,789	25,578	25,619	-	12,871	89,804	12,789	10,612	25,578	-	-	-	-	-	356,900
Payroll Fees	-	22,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,650
Professional Fees	20,200	13,400	1,520	1,520	28,500	760	1,520	1,520	355	3,800	760	5,000	225	-	-	-	-	500	-	79,580
Legal Fees	63,000	4,550	5,103	37,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,553
Management Fees	173,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,228
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,000
Software Subscriptions	25,344	5,823	465	10,800	-	-	-	-	-	1,860	5,823	-	-	-	-	-	-	-	-	50,115
Operating Supplies	7,000	2,671	5,744	1,874	140	126	2,559	4,346	7,373	10,958	6,596	425	2,869	1,652	521	-	95	-	-	54,949
Cleaning Supplies	-	-	-	-	-	-	2,983	5,737	491	-	-	-	24,667	-	-	-	-	-	-	33,878
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	33,152	-	-	-	-	-	33,152

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Chemicals	-	-	-	-	-	-	-	-	-	-	250	3,653	-	-	-	-	-	-	-	3,903
Beverage Supplies	-	-	-	-	-	-	3,220	1,933	1,488	-	-	-	-	-	-	-	-	-	-	6,641
Paper Supplies	-	-	-	-	-	102	10,851	8,402	1,925	-	-	-	-	-	-	-	-	-	-	21,280
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	9,555	398	165	-	-	-	-	-	-	10,118
Fuel	-	-	-	2,636	4,393	-	-	85	-	-	11,845	4,078	2,676	-	-	-	-	310	-	26,023
Collection Fees	-	79,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,560
Collection Discounts	-	129,391	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129,391
Property Taxes	-	18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	17,298	-	-	-	35,474
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Employee Incentive	-	89,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,620
Employee Recruitment & Testing	250	50	540	370	150	55	2,424	948	149	485	200	100	300	450	100	-	-	-	-	6,571
Lien & Recording Fees	235	1,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,360
Travel & Training	8,070	4,032	1,608	2,115	-	175	1,795	2,418	234	2,500	2,485	-	-	795	-	-	-	-	-	26,227
Telephone, Internet, Cable	3,243	2,099	1,913	1,108	595	916	1,184	5,216	-	3,987	5,326	-	1,801	2,825	2,020	3,159	-	-	-	35,392
Postage	2,042	1,524	395	1,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,756
Utilities/Electrical	2,598	2,598	1,924	636	-	-	2,226	2,624	-	20,487	17,803	-	-	18,904	7,945	1,836	8,064	-	-	87,645
Utilities/Propane	-	-	-	-	-	-	2,134	4,025	3,547	-	-	-	-	7,741	562	-	-	-	-	18,009
Utilities/Water	1,169	1,169	736	593	-	-	1,196	2,164	-	7,546	5,018	2,350	-	15,579	5,015	1,197	1,713	-	-	45,445
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	4,228	2,303	1,971	8,942	5,390	5,805	-	-	1,546	5,614	-	-	-	35,799
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,175	-	-	-	-	4,175
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	-	-	-	3,444
Equipment Leasing	1,014	3,151	3,100	2,556	-	-	2,054	3,888	12,866	30,883	3,157	4,952	-	-	2,639	-	-	450	-	70,710
Uniform Leasing	-	-	-	-	-	-	3,109	3,106	1,545	-	-	-	-	-	-	-	-	-	-	7,760
Insurance	152,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152,061
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,025	-	-	-	-	17,025
Workers Comp. Insurance	208	224	209	344	108	94	2,107	2,263	1,586	1,030	6,429	2,594	5,648	2,434	95	-	-	-	-	25,373
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,625	-	-	5,625
Licenses, permits & lien fees	-	-	-	-	-	-	2,882	1,021	1,375	-	325	250	-	1,050	-	-	-	-	-	6,903
Printing	2,418	925	580	290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,213
Advertising	931	1,295	-	-	-	-	1,689	1,536	2,479	3,745	-	-	-	-	-	-	-	-	-	11,675
Employee Clothing Allowance	-	-	-	305	280	-	-	-	-	704	1,575	700	1,975	1,900	-	-	-	-	-	7,439
Bank Charges	-	31,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,495
Dues & Subscriptions	4,940	945	270	225	-	275	5,782	1,976	2,155	9,050	-	-	-	-	-	-	-	-	-	25,618
DOR Enforcement Expenses	-	-	-	2,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,145
Election Expenses	8,980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,980
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	470,472	-	-	-	-	-	-	-	-	-	470,472
R & M Misc	-	-	-	-	-	-	-	386	-	-	22,233	-	-	-	-	-	-	-	-	22,619
R & M Buildings	1,235	1,223	1,386	1,226	-	-	2,594	2,534	376	6,928	55,587	-	-	-	-	5,575	-	-	-	78,664
R & M Grounds	-	-	-	-	-	-	-	-	-	66,595	-	23,989	-	-	38,960	245	-	20,000	-	149,789
R & M Equipment	5,200	2,449	1,925	832	-	1,446	6,794	8,993	1,981	3,975	11,925	8,761	1,253	3,588	7,789	-	1,000	260	-	68,171
R & M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	18,466	-	-	-	-	-	18,466
Vehicle Maintenance	-	-	-	3,500	-	-	-	-	-	-	3,251	-	-	-	-	-	-	-	-	6,751
Contingency	-	55,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	155,571
Music & Entertainment	-	-	-	-	-	-	3,125	-	6,155	-	-	-	-	-	108,192	-	-	-	-	117,472
Food Costs of Sales	-	-	-	-	-	-	34,916	124,630	80,765	-	-	-	-	-	-	-	-	-	-	240,311
Beverage Costs of Sales	-	-	-	-	-	-	141,662	98,102	72,327	-	-	-	-	-	-	-	-	-	-	312,091
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	23,311	18,195	2,371	-	-	-	-	-	-	-	-	-	-	43,877
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	3,875	45,493	-	-	-	-	-	-	-	-	-	49,368
Miscellaneous Expenditures	-	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700
Debt Service Principal	-	-	-	-	-	-	-	-	-	1,944	-	-	-	-	-	-	-	-	-	1,944
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	774,368	774,368
Total Expenditures:	676,683	736,947	231,419	253,853	78,034	97,738	452,153	507,114	328,625	976,514	586,500	181,644	321,062	444,090	235,012	38,368	16,497	21,520	874,368	7,058,141
Total Revenues over Expenditures:	(673,683)	3,307,413	(159,719)	(237,053)	(78,034)	(117,373)	13,282	24,407	40,233	(284,746)	(586,500)	(181,644)	(321,062)	(444,090)	334,538	96,597	163,322	(21,520)	(874,368)	-

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Administration (roll up)</b>									
<b>Revenues</b>									
Assessments									
District Assessment Fee	2,636,825	3,515,627	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427
Total Assessments	2,636,825	3,515,627	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427
Investment Income									
Interest Income	148	20,873	5,300	25,164	8,214	28,147	14,476	82,594	3,964
Total Investment Income	148	20,873	5,300	25,164	8,214	28,147	14,476	82,594	3,964
Other Income									
NSF Fees	120	160	40	40	-	200	40	40	40
Vendor Discounts	-	-	-	-	-	9	236	912	160
Sale Tax Discount	120	360	120	360	120	360	120	360	120
Delinquent Fee Collections	1,820	5,150	1,540	1,205	1,275	1,035	1,120	1,125	970
Lien Fee Reimbursement	1,665	2,655	180	1,890	495	1,255	585	1,080	315
Legal Fee Recovery	472	4,858	-	10,956	4,916	7,813	525	8,472	13,848
Postage revenue	200	327	21	78	-	-	-	-	-
Sale of Fixed Assets	-	-	-	12,169	-	1,123	-	5,110	-
Donations	-	-	-	-	-	-	-	-	-
Insurance Proceeds	625	625	6,623	6,985	14,437	33,222	5,145	15,924	4,934
Misc. Income General	211	21,587	30	9,071	11,540	12,199	82	33,428	10,609
Total Other Income	5,232	35,722	8,554	42,755	32,782	57,215	7,853	66,451	30,997
<b>Total Revenues</b>	<b>2,642,206</b>	<b>3,572,222</b>	<b>2,771,148</b>	<b>3,658,019</b>	<b>2,877,823</b>	<b>3,778,281</b>	<b>3,019,189</b>	<b>4,094,850</b>	<b>3,168,388</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	67,696	204,759	77,207	188,623	66,047	229,946	64,797	229,401	83,964
P/T Wages	4,269	16,577	5,459	19,824	2,059	8,102	-	-	-
Overtime	27	193	1,795	7,037	3,192	8,967	169	265	67
Special Pay	325	1,525	700	1,300	550	1,771	753	1,078	150
Payroll Taxes	5,884	17,409	6,449	15,543	5,387	18,119	5,104	16,951	6,182
401 A Benefit	1,576	3,868	560	1,636	769	4,045	831	3,230	1,178
Medical Insurance	10,804	26,952	12,254	22,724	11,325	37,264	9,365	37,422	14,719
Total Personnel Expenses	90,581	271,282	104,424	256,686	89,328	308,214	81,019	288,349	106,260
Professional Expenses									
Payroll Fees	5,489	13,734	5,073	10,642	3,701	11,170	7,526	21,117	7,702
Professional Fees	19,142	74,327	15,720	70,819	10,982	40,577	22,281	32,613	2,508
Legal Fees	33,367	100,374	18,278	74,931	17,226	67,975	9,528	79,650	21,621
Management Fees	54,640	148,376	50,816	152,722	52,035	156,785	41,466	159,661	54,387
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accounting & Auditing Fees	20,000	31,000	14,000	21,000	19,760	37,840	31,090	33,090	32,160
Software Subscriptions	-	4,858	1,058	7,440	17,713	36,635	18,856	40,043	28,282
Total Professional Expenses	137,637	377,668	109,944	342,553	126,416	355,983	135,748	371,173	151,660
Supplies									
Operating Supplies	2,227	9,111	2,835	7,214	1,685	8,468	4,358	10,923	2,474
Fuel	-	64	-	-	-	-	-	-	-
Total Supplies	2,227	9,176	2,835	7,214	1,685	8,468	4,358	10,923	2,474
Other Gen. & Admin. Expenses									
Collection Fees	67,945	67,945	68,211	68,211	69,750	69,750	59,669	77,306	60,206
Collection Discounts	104,084	109,815	109,017	114,006	112,244	117,247	117,187	122,811	123,331
Property Taxes	15,711	15,711	15,636	15,636	15,772	15,772	14,791	17,385	14,626
ICMA Retirement	500	1,000	500	750	500	1,000	500	1,000	250
Employee Incentive	5,501	5,571	6,010	6,027	7,103	7,381	5,331	5,331	5,047
Employee Recruitment	142	457	521	926	264	430	213	344	30
Lien & Recording Fees	738	2,934	362	1,216	366	991	360	744	376
Refunds	-	-	257	-	-	-	-	-	-
Travel and Training	1,441	4,444	250	4,162	1,026	9,017	1,635	988	661
Telephone, Internet & Cable	1,456	4,854	2,279	6,250	1,871	5,966	1,498	4,572	1,117

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Administration (roll up)</b>									
Postage	660	8,500	517	2,775	790	2,177	600	2,920	300
Utilities/Electricity	1,126	3,659	1,402	3,756	1,418	2,801	1,331	3,093	1,001
Utilities/Water	-	-	-	-	269	2,294	577	1,368	373
Equipment Leasing	2,285	6,277	2,181	6,128	1,587	4,550	1,002	3,363	1,195
Insurance	55,306	150,430	40,333	130,017	56,360	152,613	41,235	137,970	44,248
Workers Comp. Insurance	1,865	2,244	316	1,605	536	1,608	240	720	272
Printing	-	6,574	214	3,251	-	3,187	323	1,942	-
Advertising	2,216	3,654	3,307	4,580	-	2,210	235	1,625	221
Licenses, permits, lien fees	-	-	-	-	-	-	175	175	175
Bank Charges	9,708	24,817	8,712	22,967	11,602	26,973	12,053	21,875	7,628
Bad Debts	(328)	(1,790)	(88)	10,743	(100)	3,608	10,805	9,128	1,036
Dues and Subscriptions	4,360	6,118	4,370	17,368	1,822	11,195	4,305	5,234	4,000
Election Expenses	692	692	7,712	7,712	-	2,352	8,346	8,346	4,251
<b>Total G. &amp; A. Expense</b>	<b>275,408</b>	<b>423,905</b>	<b>272,018</b>	<b>428,084</b>	<b>283,179</b>	<b>443,122</b>	<b>282,412</b>	<b>428,242</b>	<b>270,343</b>
<b>Maintenance &amp; Repairs</b>									
R & M Buildings	302	2,000	486	2,192	577	2,534	941	2,391	2,399
R & M Equipment	4,553	6,358	212	4,349	1,217	5,749	1,606	5,420	(82)
<b>Total Maintenance &amp; Repairs</b>	<b>4,854</b>	<b>8,357</b>	<b>697</b>	<b>6,541</b>	<b>1,794</b>	<b>8,284</b>	<b>2,547</b>	<b>7,811</b>	<b>2,316</b>
<b>Miscellaneous</b>									
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-
Cash Over/Short	-	(7)	(16)	(45)	(10)	20	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>(7)</b>	<b>(16)</b>	<b>(45)</b>	<b>(10)</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>									
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>510,708</b>	<b>1,090,382</b>	<b>489,903</b>	<b>1,041,033</b>	<b>502,392</b>	<b>1,124,091</b>	<b>506,083</b>	<b>1,106,499</b>	<b>533,053</b>
<b>Transfers</b>									
<b>Transfers Out</b>									
Transfer to Debt Service Fund	(430,000)	(430,000)	-	-	-	-	-	-	-
Transfer to Reserve	-	-	-	-	-	-	-	-	-
Transfer to Capital Account	-	-	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transfers</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Rev. &amp; Trsf. in /Exp. (exclud. Trsf. out)</b>	<b>2,131,498</b>	<b>2,481,840</b>	<b>2,281,245</b>	<b>2,616,987</b>	<b>2,375,431</b>	<b>2,654,191</b>	<b>2,513,105</b>	<b>2,988,352</b>	<b>2,635,335</b>



### Revenue and Expenditure History per Department

	Jan17 YTD	FY17	Jan18 YTD	FY18	Jan19 YTD	FY19	Jan20 YTD	FY20	Jan21 YTD
Administration - District Clerk	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues									
Other Income									
Insurance Proceeds	625	625	6,623	6,985	14,407	33,222	5,145	15,924	4,934
Misc. Income General	137	292	-	257	30	32	-	-	-
Total Other Income	762	917	6,623	7,242	14,437	33,254	5,145	15,924	4,934
<b>Total Revenues</b>	<b>762</b>	<b>917</b>	<b>6,623</b>	<b>7,242</b>	<b>14,437</b>	<b>33,254</b>	<b>5,145</b>	<b>15,924</b>	<b>4,934</b>
Expenditures									
Personnel Expenses									
F/T Salaries	14,587	50,803	18,269	54,659	24,270	78,316	21,339	80,152	22,411
P/T Wages	4,269	16,577	5,459	19,824	2,059	8,102	-	-	-
Overtime	-	-	-	-	28	1,266	39	135	-
Special Pay	-	400	700	1,300	550	1,181	373	548	-
Payroll Taxes	1,485	5,195	1,449	5,073	2,074	6,584	1,706	5,763	1,681
401 A Benefit	478	1,504	560	1,636	596	1,792	-	630	400
Medical Insurance	2,969	7,906	6,138	7,847	3,624	15,713	2,337	13,875	2,954
Total Personnel Expenses	23,788	82,385	32,576	90,339	33,201	112,954	25,795	101,103	27,445
Professional Expenses									
Professional Fees	18,109	50,773	5,726	11,401	2,001	17,698	6,429	9,061	2,365
Legal Fees	33,367	100,374	18,633	72,621	17,086	65,332	9,371	75,555	18,821
Management Fees	54,640	148,376	50,816	152,722	52,035	156,785	41,466	159,661	54,387
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Software Subscriptions	-	-	-	1,006	17,713	31,565	17,781	33,686	28,282
Total Professional Expenses	111,116	304,523	80,175	242,749	93,835	276,381	80,047	282,962	108,856
Supplies									
Operating Supplies	1,092	4,814	2,035	4,838	1,450	6,290	3,559	8,479	1,397
Fuel	-	64	-	-	-	-	-	-	-
Total Supplies	1,092	4,879	2,035	4,838	1,450	6,290	3,559	8,479	1,397
Other Gen. & Admin. Expenses									
Employee Recruitment	142	142	420	713	101	267	213	213	30
Lien & Recording Fees	248	1,760	194	184	30	30	-	-	40
Travel and Training	140	794	250	707	1,026	4,517	1,635	763	661
Telephone, Internet & Cable	156	1,308	1,133	2,963	694	2,716	720	2,601	588
Postage	10	6,460	8	1,307	31	1,534	-	1,464	-
Utilities/Electricity	-	-	-	-	-	356	665	1,546	500
Utilities/Water	-	-	-	-	135	1,147	288	684	187
Equipment Leasing	1,140	3,207	1,141	3,316	1,136	2,628	276	780	347
Insurance	55,306	150,430	40,333	130,017	56,360	152,613	41,235	137,970	44,248
Workers Comp. Insurance	1,591	1,693	98	1,209	404	1,212	180	540	209
Printing	-	5,843	-	1,833	-	1,159	25	1,215	-
Advertising	2,216	2,272	3,307	3,515	-	872	235	537	221
Bank Charges	-	-	-	-	-	135	-	135	-
Dues and Subscriptions	4,315	4,670	4,325	16,784	1,350	9,913	4,320	4,585	4,000
Election Expenses	692	692	7,712	7,712	-	2,352	8,346	8,346	4,251
Total G. & A. Expense	65,956	179,271	58,921	170,260	61,267	181,452	58,139	161,380	55,282
Maintenance & Repairs									
R & M Buildings	-	-	285	380	-	413	471	1,195	1,199
R & M Equipment	3,485	5,290	-	4,137	862	4,381	500	3,688	(82)
Total Maintenance & Repairs	3,485	5,290	285	4,517	862	4,795	971	4,883	1,117
<b>Total Expenditures</b>	<b>205,437</b>	<b>576,347</b>	<b>173,992</b>	<b>512,703</b>	<b>190,615</b>	<b>581,871</b>	<b>168,511</b>	<b>558,809</b>	<b>194,096</b>

### Revenue and Expenditure History per Department

	Jan17 YTD	FY17	Jan18 YTD	FY18	Jan19 YTD	FY19	Jan20 YTD	FY20	Jan21 YTD
Administration - Finance	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues									
Assessments									
District Assessment Fee	2,636,825	3,530,317	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427
Total Assessments	2,636,825	3,530,317	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427
Investment Income									
Interest Income	148	16,163	5,300	25,164	8,214	28,147	14,476	82,594	3,964
Total Investment Income	148	16,163	5,300	25,164	8,214	28,147	14,476	82,594	3,964
Other Income									
NSF Fees	120	160	40	40	-	200	40	40	40
Vendor Discounts	-	-	-	-	-	9	236	912	160
Sale Tax Discount	120	360	120	360	120	360	120	360	120
Delinquent Fee Collections	1,820	5,150	1,540	1,205	1,275	1,035	1,120	1,125	970
Lien Fee Reimbursement	1,665	2,655	180	1,890	495	1,255	585	1,080	315
Legal Fee Recovery	-	7,858	-	10,956	-	7,813	525	8,472	13,848
Postage revenue	472	327	21	78	-	-	-	-	-
Sale of Fixed Assets	-	-	-	12,169	-	1,123	-	5,110	-
Donations	-	-	-	-	-	-	-	-	-
Misc. Income General	74	21,295	30	8,814	11,510	12,167	82	33,428	10,609
Total Other Income	4,271	37,805	1,932	35,513	13,400	23,961	2,708	50,527	26,063
<b>Total Revenues</b>	<b>2,641,244</b>	<b>3,584,285</b>	<b>2,764,525</b>	<b>3,650,777</b>	<b>2,858,441</b>	<b>3,745,027</b>	<b>3,014,044</b>	<b>4,078,926</b>	<b>3,163,453</b>
Expenditures									
Personnel Expenses									
F/T Salaries	53,109	153,956	58,938	133,964	41,777	151,630	43,458	149,250	61,553
P/T Wages	-	-	-	-	-	-	-	-	-
Overtime	27	193	1,795	7,037	3,164	7,701	130	130	67
Special Pay	325	1,125	-	-	-	590	380	530	150
Payroll Taxes	4,399	12,214	5,000	10,470	3,313	11,535	3,398	11,188	4,501
401 A Benefit	1,098	2,363	-	-	173	2,254	831	2,601	778
Medical Insurance	7,835	19,045	6,116	14,877	7,700	21,551	7,028	23,547	11,765
Total Personnel Expenses	66,793	188,897	71,848	166,348	56,127	195,260	55,225	187,245	78,814
Professional Expenses									
Payroll Fees	5,489	13,734	5,073	10,642	3,701	11,170	7,526	21,117	7,702
Professional Fees	1,033	23,554	9,994	59,418	8,981	22,879	15,852	23,552	143
Legal Fees	-	-	(355)	2,310	140	2,643	158	4,095	2,800
Accounting & Auditing Fees	20,000	31,000	14,000	21,000	19,760	37,840	31,090	33,090	32,160
Software Subscriptions	-	4,858	1,058	6,434	-	5,070	1,075	6,357	-
Total Professional Expenses	26,521	73,146	29,770	99,804	32,581	79,602	55,700	88,211	42,804
Supplies									
Operating Supplies	1,136	4,297	800	2,376	235	2,178	799	2,444	1,078
Total Supplies	1,136	4,297	800	2,376	235	2,178	799	2,444	1,078
Other Gen. & Admin. Expenses									
Collection Fees	67,945	67,945	68,211	68,211	69,750	69,750	59,669	77,306	60,206
Collection Discounts	104,084	109,815	109,017	114,006	112,244	117,247	117,187	122,811	123,331
Property Taxes	15,711	15,711	15,636	15,636	15,772	15,772	14,791	17,385	14,626
ICMA Retirement	500	1,000	500	750	500	1,000	500	1,000	250
Employee Incentive	5,501	5,571	6,010	6,027	7,103	7,381	5,331	5,331	5,047
Employee Recruitment	-	315	101	213	163	163	-	131	-
Lien & Recording Fees	490	1,174	168	1,032	336	961	360	744	336
Refunds	-	-	257	-	-	-	-	-	-
Travel and Training	1,301	3,650	-	3,455	-	4,500	-	225	-
Telephone, Internet & Cable	1,299	3,545	1,146	3,287	1,177	3,250	778	1,971	529
Postage	650	2,040	509	1,467	758	1,859	600	1,456	300
Utilities/Electricity	1,126	3,659	1,402	3,756	1,418	2,445	665	1,546	502
Utilities/Water	-	-	-	-	135	1,147	288	684	187
Equipment Leasing	1,145	3,070	1,040	2,812	451	1,921	726	2,583	848

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Administration - Finance</b>									
Workers Comp. Insurance	274	551	217	396	132	396	60	180	63
Printing	-	731	214	1,418	-	812	298	727	-
Advertising	-	1,382	-	1,065	-	1,337	-	1,088	-
Licenses, permits, lien fees	-	-	-	-	-	-	175	175	175
Bank Charges	9,708	24,817	8,712	22,967	11,602	26,838	12,053	21,740	7,628
Bad Debts	(328)	(1,790)	(88)	10,743	(100)	3,608	10,805	9,128	1,036
Dues and Subscriptions	45	1,448	45	584	472	1,283	(15)	649	-
Total G. & A. Expense	209,452	244,634	213,097	257,824	221,912	261,671	224,273	266,862	215,061
<b>Maintenance &amp; Repairs</b>									
R & M Buildings	302	2,000	201	1,812	577	2,121	471	1,195	1,199
R & M Equipment	1,068	1,068	212	212	355	1,368	1,106	1,733	-
Total Maintenance & Repairs	1,370	3,068	412	2,023	932	3,489	1,576	2,928	1,199
<b>Miscellaneous</b>									
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-
Cash Over/Short	1	(7)	(16)	(45)	(10)	20	-	-	-
Total Miscellaneous	1	(7)	(16)	(45)	(10)	20	-	-	-
<b>Total Expenditures</b>	<b>305,272</b>	<b>514,035</b>	<b>315,911</b>	<b>528,330</b>	<b>311,777</b>	<b>542,220</b>	<b>337,572</b>	<b>547,690</b>	<b>338,957</b>
<b>Transfers</b>									
Transfers Out									
Transfer to Debt Service Fund	(430,000)	(525,428)	-	-	-	-	-	-	-
Total Transfers Out	(430,000)	(525,428)	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(430,000)</b>	<b>(525,428)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Rev. & Trsf. in /Exp. (exclud. Trsf. out)	2,335,972	3,070,250	2,448,614	3,122,448	2,546,664	3,202,807	2,676,472	3,531,236	2,824,497

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Resident Relations (roll up)</b>									
Revenues									
Charges for Services									
Guest Passes	15,533	60,571	15,358	60,812	16,567	64,975	18,596	36,271	7,199
Building Rental	2,703	5,742	560	4,374	567	4,903	1,888	2,495	170
DOR Enforcement Fees	13,974	20,889	14,831	22,628	11,850	50,017	15,782	15,285	8,180
Total Charges for Services	32,210	87,202	30,749	87,814	28,984	119,895	36,265	54,051	15,549
Other Income									
Legal Fee Recovery	-	-	-	-	-	-	2,118	-	-
Miscellaneous Income General	1,193	16,170	1,434	4,046	1,712	3,803	1,263	3,028	1,915
Total Other Income	1,193	16,170	1,434	4,046	1,712	3,803	3,380	3,028	1,915
<b>Total Revenues</b>	<b>33,403</b>	<b>103,372</b>	<b>32,183</b>	<b>91,861</b>	<b>30,696</b>	<b>123,698</b>	<b>39,646</b>	<b>57,079</b>	<b>17,464</b>
Expenditures									
Personnel Expenses									
F/T Salaries	45,402	143,200	47,764	125,582	37,073	141,003	51,811	172,637	71,359
P/T Wages	26,095	98,869	38,246	143,959	43,348	138,076	42,691	97,134	28,546
Overtime	65	1,047	109	324	5	634	335	5,290	723
Special Pay	467	1,483	-	950	250	2,914	800	1,425	850
Payroll Taxes	5,830	19,189	7,060	21,038	6,152	21,328	7,361	20,602	7,303
401 A Benefit	1,139	3,930	1,112	2,373	308	875	310	886	473
Medical Insurance	6,071	17,138	8,280	18,084	6,957	25,233	11,960	35,567	15,699
Total Personnel Expenses	85,070	284,855	102,572	312,310	94,093	330,063	115,268	333,539	124,955
Professional Expenses									
Professional Fees	-	-	6,835	19,730	6,065	21,664	6,843	12,020	353
Legal Fees	3,236	36,135	4,164	22,675	11,651	36,513	7,525	32,448	22,993
HR Consultant Fees	4,913	4,913	-	-	-	-	-	-	-
Software Renewal/Sup. Fees	10,800	12,600	10,800	10,940	10,968	10,968	11,596	11,596	10,800
Total Professional Expenses	18,949	53,648	21,799	53,344	28,684	69,145	25,964	56,064	34,145
Supplies									
Operating Supplies	2,775	8,098	2,664	8,358	2,451	7,596	5,251	9,852	2,763
Fuel	2,577	7,145	508	7,418	1,973	6,720	2,306	6,113	1,782
Total Supplies	5,352	15,243	3,173	15,777	4,423	14,316	7,557	15,965	4,545
Other Gen. & Admin. Expenses									
Employee Recruitment	367	367	546	657	297	458	61	161	221
Travel and Training	-	1,464	35	3,383	-	1,895	1,156	1,405	-
Telephone, Internet & Cable	859	2,704	1,031	3,061	1,192	3,949	1,176	3,746	1,189
Postage	1,800	4,409	1,556	5,410	521	2,566	844	1,588	700
Utilities/Electricity	380	1,328	391	1,297	407	1,346	1,331	3,093	1,003
Utilities/Water	147	606	208	621	188	2,121	567	1,367	373
Equipment Leasing	1,582	4,365	1,494	4,242	1,748	4,587	3,017	6,045	2,082
Workers Comp. Insurance	399	783	469	753	254	762	148	444	166
Printing	412	889	296	613	-	988	-	129	-
Employee Clothing Allowance	-	-	293	293	-	71	-	-	-
DOR Subcontracted Services	-	750	375	2,790	1,120	2,630	125	550	125
Dues and Subscriptions	35	339	737	8,310	3,449	10,646	1,221	1,764	274
Total G. & A. Expense	5,981	18,005	7,431	31,431	9,174	32,019	9,645	20,293	6,134
Maintenance & Repairs									
R & M Buildings	393	1,093	295	1,036	510	1,608	941	2,391	2,399
R & M Equipment	1,106	2,006	1,509	3,218	-	3,795	1,974	1,974	-
Vehicle Maintenance	-	-	-	-	-	548	807	2,525	2,143
Total Maintenance & Repairs	1,499	3,099	1,804	4,254	510	5,950	3,723	6,890	4,542

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Resident Relations (roll up)</b>									
Miscellaneous									
Cash Over/Short	21	18	(2)	(35)	(12)	(6)	(11)	(6)	-
Miscellaneous Expenditures	399	899	-	-	400	1,000	-	3,025	-
<b>Total Miscellaneous</b>	<b>420</b>	<b>917</b>	<b>(2)</b>	<b>(35)</b>	<b>388</b>	<b>994</b>	<b>(11)</b>	<b>3,019</b>	<b>-</b>
<b>Total Expenditures</b>	<b>117,270</b>	<b>375,766</b>	<b>136,776</b>	<b>417,080</b>	<b>137,272</b>	<b>452,487</b>	<b>162,147</b>	<b>435,770</b>	<b>174,320</b>
Net Revenues/Expenditures	(83,867)	(272,394)	(104,593)	(325,220)	(106,577)	(328,789)	(122,501)	(378,691)	(156,857)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>R.R.: Customer Service</b>									
Revenues									
Charges for Services							0.51		
Guest Passes	15,533	60,571	15,358	60,812	16,567	64,975	18,596	36,271	7,199
Building Rental	2,703	5,742	560	4,374	567	4,903	1,888	2,495	170
Total Charges for Services	18,236	66,313	15,918	65,186	17,134	69,878	20,483	38,766	7,369
Other Income									
Miscellaneous Income General	1,193	16,170	1,434	4,046	1,712	3,803	1,263	3,028	1,915
Total Other Income	1,193	16,170	1,434	4,046	1,712	3,803	1,263	3,028	1,915
<b>Total Revenues</b>	<b>19,429</b>	<b>82,483</b>	<b>17,352</b>	<b>69,233</b>	<b>18,846</b>	<b>73,681</b>	<b>21,746</b>	<b>41,794</b>	<b>9,284</b>
Expenditures									
Personnel Expenses									
F/T Salaries	19,600	62,494	22,920	74,869	21,549	72,967	24,545	76,016	30,054
P/T Wages	9,854	32,736	12,712	35,886	10,312	53,033	22,625	51,538	16,360
Overtime	5	832	21	42	-	88	11	98	-
Special Pay	-	25	-	250	50	489	725	1,100	700
Payroll Taxes	2,401	7,522	2,727	8,518	2,427	9,541	3,686	9,728	3,452
401 A Benefit	791	2,420	896	2,144	308	875	310	886	269
Medical Insurance	3,056	8,685	3,612	7,213	2,868	8,003	2,897	11,112	3,976
Total Personnel Expenses	35,707	114,713	42,888	128,923	37,514	144,997	54,799	150,478	54,812
Professional Expenses									
Professional Fees	-	-	763	1,841	329	1,551	451	835	300
Legal Fees	718	4,060	665	5,355	630	6,300	980	7,648	1,403
HR Consultant Fees	4,913	4,913	-	140	-	-	796	796	-
Total Professional Expenses	5,631	8,973	1,428	7,336	959	7,851	2,227	9,279	1,703
Supplies									
Operating Supplies	942	3,691	1,298	4,288	1,893	6,056	3,890	7,257	1,881
Total Supplies	942	3,691	1,298	4,288	1,893	6,056	3,890	7,257	1,881
Other Gen. & Admin. Expenses									
Employee Recruitment	166	166	101	101	-	-	-	-	221
Travel and Training	-	-	-	1,325	-	1,220	-	-	-
Telephone, Internet & Cable	380	1,225	461	1,420	419	1,849	615	2,040	636
Utilities/Electricity	190	664	195	649	203	673	665	1,546	502
Utilities/Water	74	303	104	311	107	1,185	298	684	187
Equipment Leasing	713	2,004	713	2,021	702	2,002	827	2,341	1,041
Workers Comp. Insurance	152	308	125	214	72	216	32	96	37
Printing	124	299	-	318	-	988	-	-	-
Dues and Subscriptions	-	199	737	7,895	3,449	10,596	880	1,295	28
Total G. & A. Expense	1,799	5,169	2,437	14,753	4,952	18,729	3,318	8,003	2,651
Maintenance & Repairs									
R & M Buildings	197	546	148	556	386	979	471	1,195	1,199
R & M Equipment	200	650	1,509	2,243	-	3,795	-	-	-
Total Maintenance & Repairs	397	1,196	1,656	2,798	386	4,773	471	1,195	1,199
Miscellaneous									
Cash Over/Short	21	18	(2)	(35)	(12)	(6)	(11)	(6)	-
Miscellaneous Expenditures	399	899	-	-	400	1,000	-	3,025	-
Total Miscellaneous	420	917	(2)	(35)	388	994	(11)	3,019	-
<b>Total Expenditures</b>	<b>44,895</b>	<b>134,658</b>	<b>49,705</b>	<b>158,062</b>	<b>46,092</b>	<b>183,400</b>	<b>64,694</b>	<b>179,231</b>	<b>62,247</b>
Net Revenues/Expenditures	(25,466)	(52,175)	(32,353)	(88,830)	(27,247)	(109,719)	(42,948)	(137,437)	(52,963)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>R.R.: DOR Enforcement</b>									
Revenues									
Charges for Services									
DOR Enforcement Fees	13,974	32,419	14,831	22,628	11,850	25,685	15,872	15,285	8,180
Total Charges for Services	13,974	32,419	14,831	22,628	11,850	25,685	15,872	15,285	8,180
Other Income									
Legal Fee Recovery	-	-	-	-	-	-	2,118	-	-
Miscellaneous Income General	-	-	-	-	-	-	-	-	-
Total Other Income	-	-	-	-	-	-	2,118	-	-
<b>Total Revenues</b>	<b>13,974</b>	<b>32,419</b>	<b>14,831</b>	<b>22,628</b>	<b>11,850</b>	<b>25,685</b>	<b>17,990</b>	<b>15,285</b>	<b>8,180</b>
Expenditures									
Personnel Expenses									
F/T Salaries	25,802	80,706	24,845	50,712	15,524	68,036	27,266	96,621	41,305
P/T Wages	10,570	43,094	16,991	78,476	23,588	55,944	11,439	11,439	-
Overtime	60	215	33	228	5	546	324	5,191	723
Special Pay	467	1,458	-	700	200	2,425	75	325	150
Payroll Taxes	2,890	9,655	3,151	9,913	2,988	9,526	3,010	8,235	2,915
401 A Benefit	348	1,510	217	229	-	-	-	-	204
Medical Insurance	3,015	8,453	4,668	10,872	4,089	17,230	9,063	24,455	11,723
Total Personnel Expenses	43,152	145,091	49,905	151,129	46,394	153,707	51,177	146,266	57,020
Professional Expenses									
Professional Fees	-	-	-	259	-	642	1,100	1,242	53
Legal Fees	2,519	32,075	3,499	17,320	11,021	30,213	6,545	24,801	21,590
Software Subscriptions	10,800	12,600	10,800	10,800	10,884	10,884	10,800	10,800	10,800
Total Professional Expenses	13,319	44,675	14,299	28,379	21,905	41,739	18,445	36,843	32,443
Supplies									
Operating Supplies	1,355	3,816	1,240	3,897	558	1,540	1,361	2,595	882
Fuel	2,385	5,316	172	2,801	740	2,542	865	2,292	708
Total Supplies	3,739	9,132	1,412	6,698	1,297	4,082	2,226	4,887	1,590
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	213	325	297	307	61	61	-
Travel and Training	-	1,464	35	2,058	-	675	1,156	1,405	-
Telephone, Internet & Cable	479	1,478	570	1,640	773	1,846	373	1,127	358
Postage	1,800	4,409	1,556	4,910	521	2,566	844	1,588	700
Utilities/Electricity	190	664	195	649	203	673	665	1,546	502
Utilities/Water	74	303	104	311	80	936	268	684	187
Equipment Leasing	869	2,361	780	2,222	1,046	2,585	2,190	3,704	1,041
Workers Comp. Insurance	207	315	286	392	132	396	88	264	100
Printing	287	590	296	296	-	-	-	129	-
Employee Clothing Allowance	-	-	207	207	-	71	-	-	-
DOR Subcontracted Services	-	750	375	2,790	1,120	2,630	125	550	125
Dues and Subscriptions	35	140	-	415	-	50	341	469	246
Total G. & A. Expense	3,941	12,474	4,618	16,214	4,172	12,735	6,111	11,527	3,259
Maintenance & Repairs									
R & M Buildings	197	546	148	480	124	630	471	1,195	1,199
R & M Equipment	906	1,356	-	975	-	-	1,974	1,974	-
Vehicle Maintenance	-	-	-	-	-	548	807	2,525	2,143
Total Maintenance & Repairs	1,103	1,902	148	1,455	124	1,177	3,252	5,694	3,343
<b>Total Expenditures</b>	<b>65,253</b>	<b>213,274</b>	<b>70,382</b>	<b>203,874</b>	<b>73,892</b>	<b>213,440</b>	<b>81,211</b>	<b>205,218</b>	<b>97,654</b>
Net Revenues/Expenditures	(51,279)	(180,855)	(55,551)	(181,246)	(62,042)	(187,755)	(63,222)	(189,933)	(89,474)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>R.R.: Community Watch</b>									
Expenditures									
Personnel Expenses									
P/T Wages	5,671	23,039	8,543	29,596	9,447	29,099	8,627	34,157	12,187
Overtime	-	-	54	54	-	-	-	-	-
Payroll Taxes	539	2,012	1,182	2,607	738	2,260	664	2,639	936
Total Personnel Expenses	6,210	25,051	9,779	32,258	10,185	31,359	9,291	36,795	13,123
Professional Expenses									
Professional Fees	-	-	6,072	17,630	5,736	19,471	5,293	9,943	-
Software Renewal/Sup. Fees	-	-	-	-	84	84	-	-	-
Total Professional Expenses	-	-	6,072	17,630	5,820	19,555	5,293	9,943	-
Supplies									
Operating Supplies	478	592	126	174	-	-	-	-	-
Fuel	192	1,829	336	4,617	1,233	4,178	1,441	3,821	1,074
Total Supplies	670	2,421	462	4,791	1,233	4,178	1,441	3,821	1,074
Other Gen. & Admin. Expenses									
Employee Recruitment	201	201	232	232	-	151	-	101	-
Telephone, Internet & Cable	-	-	-	-	-	254	188	579	194
Workers Comp. Insurance	40	160	58	147	50	150	28	84	29
Employee Clothing Allowance	-	-	86	86	-	-	-	-	-
Total G. & A. Expense	241	361	376	465	50	555	216	763	224
<b>Total Expenditures</b>	<b>7,122</b>	<b>27,834</b>	<b>16,689</b>	<b>55,143</b>	<b>17,288</b>	<b>55,647</b>	<b>16,241</b>	<b>51,322</b>	<b>14,420</b>
Net Revenues/Expenditures	(7,122)	(27,834)	(16,689)	(55,143)	(17,288)	(55,647)	(16,241)	(51,322)	(14,420)



**Revenue and Expenditure History per Department**

	Jan17 YTD	FY17	Jan18 YTD	FY18	Jan19 YTD	FY19	Jan20 YTD	FY20	Jan21 YTD
<b>Food &amp; Beverage (roll up)</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	247,314	706,571	264,891	759,168	268,086	773,111	260,858	406,935	86,819
Food Sales	108,240	309,792	118,486	363,844	156,841	445,636	160,138	238,222	9,517
Coupons	-	-	-	-	(7,105)	(19,885)	(6,314)	(9,388)	(593)
Employee Discount	-	-	-	-	(482)	(1,130)	(409)	(570)	(4)
F&B Shift Discount	-	-	-	-	(7,622)	(17,723)	(4,446)	(6,168)	(212)
<b>Total Charge for Service</b>	<b>355,554</b>	<b>1,016,363</b>	<b>383,377</b>	<b>1,123,012</b>	<b>409,719</b>	<b>1,180,009</b>	<b>409,827</b>	<b>629,032</b>	<b>95,527</b>
Other Income									
Merchandise Sales	-	-	-	1,640	-	1,692	977	2,404	1
Vending Machine Income	510	542	326	840	325	1,238	113	251	6
Donations	-	-	-	-	2,000	2,000	-	-	-
Misc. Income General	1,941	3,310	250	-	14,751	22,457	6,160	16,244	16
<b>Total Other Income</b>	<b>2,451</b>	<b>3,852</b>	<b>576</b>	<b>2,480</b>	<b>17,076</b>	<b>27,387</b>	<b>7,250</b>	<b>18,899</b>	<b>23</b>
<b>Total Revenues</b>	<b>358,005</b>	<b>1,020,215</b>	<b>383,953</b>	<b>1,125,492</b>	<b>426,794</b>	<b>1,207,396</b>	<b>417,077</b>	<b>647,930</b>	<b>95,550</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	45,430	147,207	57,382	155,437	53,953	179,948	64,136	136,431	25,080
P/T Wages	74,703	221,023	89,344	261,028	83,561	273,153	108,247	166,023	18,205
Overtime	720	4,702	5,423	9,798	2,908	9,535	748	3,700	16
Special Pay	-	225	-	-	-	153	12	62	800
Payroll Taxes	11,190	33,867	13,110	37,375	12,290	39,377	15,773	26,648	3,990
401 A Benefit	584	2,167	661	1,847	633	1,877	596	2,082	651
Medical Insurance	8,989	25,197	14,137	31,679	12,410	44,579	18,108	31,570	3,933
<b>Total Personnel Expenses</b>	<b>141,616</b>	<b>434,387</b>	<b>180,058</b>	<b>497,164</b>	<b>165,755</b>	<b>548,622</b>	<b>207,619</b>	<b>366,515</b>	<b>52,675</b>
Professional Expenses									
Professional Fees	-	-	1,501	4,645	625	2,587	885	2,145	143
<b>Total Professional Expenses</b>	<b>-</b>	<b>-</b>	<b>1,501</b>	<b>4,645</b>	<b>625</b>	<b>2,587</b>	<b>885</b>	<b>2,145</b>	<b>143</b>
Supplies									
Operating Supplies	4,923	11,423	4,756	12,774	4,954	13,164	3,178	6,494	455
Cleaning Supplies	1,958	5,711	2,157	4,595	2,513	7,654	3,437	4,755	249
Beverage Supplies	2,765	7,356	2,534	9,197	1,921	5,329	1,498	2,435	388
Paper Supplies	4,247	13,069	6,693	15,614	6,804	18,775	6,346	9,637	1,477
Fuel	53	173	51	51	-	152	-	-	-
<b>Total Supplies</b>	<b>13,946</b>	<b>37,733</b>	<b>16,190</b>	<b>42,231</b>	<b>16,191</b>	<b>45,073</b>	<b>14,459</b>	<b>23,320</b>	<b>2,568</b>
Other Gen. & Admin. Expenses									
Employee Recruitment	595	2,380	1,732	4,015	934	2,944	1,304	1,842	-
Travel and Training	565	4,345	2,488	4,659	957	3,800	1,795	3,295	484
Telephone, Internet & Cable	7,901	16,311	6,737	14,877	3,414	9,892	8,188	11,252	2,059
Utilities/Electricity	1,263	3,964	1,154	3,571	1,181	3,935	1,077	3,471	945
Utilities/Propane	1,994	6,162	2,368	8,649	2,578	6,974	2,293	3,741	(533)
Utilities/Water	690	2,460	623	2,119	846	2,298	824	2,223	578
Utilities/Solid Waste & Recy.	1,170	3,691	1,048	3,653	1,539	4,973	2,327	5,413	1,321
Equipment Leasing	1,883	5,393	1,781	8,848	4,335	16,271	3,173	15,305	1,675
Uniform Leasing	1,880	5,847	2,300	5,221	1,600	6,966	2,432	4,572	141
Workers Comp. Insurance	6,537	13,053	5,951	8,374	2,950	8,850	1,456	4,311	1,518
Advertising	-	-	360	1,298	2,463	4,404	975	1,365	-
Licenses, permits, lien fees	-	-	-	225	257	3,488	482	590	-
Employee Clothing Allowance	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,964	7,000	1,998	6,641	1,895	3,791	3,028	9,874	2,147
<b>Total G. &amp; A. Expense</b>	<b>26,441</b>	<b>70,605</b>	<b>28,540</b>	<b>72,151</b>	<b>24,947</b>	<b>78,586</b>	<b>29,354</b>	<b>67,252</b>	<b>10,334</b>

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Food &amp; Beverage (roll up)</b>									
Maintenance & Repairs									
R & M Misc	-	-	90	-	-	-	-	-	-
R & M Buildings	1,488	5,428	1,647	5,986	2,703	6,259	1,175	4,444	4,265
R & M Equipment	5,222	12,500	4,072	11,592	10,101	15,325	8,143	14,616	2,775
Total Maintenance & Repairs	6,711	17,929	5,809	17,578	12,804	21,584	9,319	19,060	7,040
Operations									
Music and Entertainment	28,710	82,935	33,855	98,990	37,038	116,833	40,465	2,300	-
Merchandise Cost of Sales	-	-	-	-	487	3,425	162	162	-
Food Cost of Sales	56,020	163,487	69,012	188,810	67,855	189,858	66,061	110,296	6,989
Beverage Cost of Sales	81,712	229,659	91,103	262,174	89,054	251,581	95,166	144,180	30,961
Soft Drink & CO2	11,344	31,942	10,021	32,776	13,695	40,002	15,052	27,725	5,431
Total Operations	177,785	508,023	203,992	582,749	208,130	601,700	216,907	284,663	43,381
Miscellaneous									
Cash Over/Short	(4)	4	(23)	(40)	51	17	(1)	50	-
Total Miscellaneous	(4)	4	(23)	(40)	51	17	(1)	50	-
Capital Outlay									
Capital Outlay	-	-	-	-	-	6,225	-	3,950	-
Total Capital Outlay	-	-	-	-	-	6,225	-	3,950	-
<b>Total Expenditures</b>	<b>366,495</b>	<b>1,068,681</b>	<b>436,067</b>	<b>1,216,478</b>	<b>428,503</b>	<b>1,304,393</b>	<b>478,541</b>	<b>766,954</b>	<b>116,141</b>
Net Revenues/Expenditures	(8,490)	(48,465)	(52,115)	(90,987)	(1,708)	(96,997)	(61,464)	(119,024)	(20,591)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Administration</b>									
Revenues									
Charge for Service									
Coupons	-	-	-	-	(7,105)	(19,885)	(6,314)	(9,388)	(593)
Employee Discount	-	-	-	-	(482)	(1,130)	(409)	(570)	(4)
F&B Shift Discount	-	-	-	-	(7,622)	(17,723)	(4,446)	(6,168)	(212)
Total Charge for Service	-	-	-	-	(15,209)	(38,738)	(11,169)	(16,125)	(810)
Other Income									
Miscellaneous Income General	-	-	-	-	-	-	(3)	(6)	-
Total Other Income	-	-	-	-	-	-	(3)	(6)	-
<b>Total Revenues</b>	-	-	-	-	<b>(15,209)</b>	<b>(38,738)</b>	<b>(11,172)</b>	<b>(16,131)</b>	<b>(810)</b>
Expenditures									
Personnel Expenses									
F/T Salaries	16,219	57,938	22,039	63,871	21,088	71,773	22,746	70,391	25,080
P/T Wages	5,830	17,101	4,570	14,008	4,363	14,220	5,776	8,729	(47)
Overtime	50	348	222	2,262	-	-	-	-	-
Payroll Taxes	1,816	5,937	2,241	6,138	1,954	6,464	2,193	5,877	1,774
401 A Benefit	532	1,672	609	1,794	633	1,877	596	2,082	651
Medical Insurance	14	33	22	(108)	199	462	318	3,613	3,868
Total Personnel Expenses	24,460	83,028	29,704	87,967	28,238	94,797	31,629	90,693	31,326
Professional Expenses									
Professional Fees	-	-	448	1,541	85	85	95	242	-
Total Professional Expenses	-	-	448	1,541	85	85	95	242	-
Supplies									
Operating Supplies	545	1,638	79	682	254	420	6	13	17
Paper Supplies	-	-	-	-	-	-	-	-	-
Total Supplies	545	1,638	79	682	254	420	6	13	17
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	-	-	35	-	-	-
Travel and Training	-	206	-	-	-	35	93	93	-
Telephone, Internet & Cable	530	1,631	553	1,580	495	1,194	259	854	265
Workers Comp. Insurance	1,237	2,467	923	1,908	636	1,908	284	1,873	454
Dues and Subscriptions	-	-	50	81	-	30	-	254	-
Total G. & A. Expense	1,768	4,305	1,525	3,569	1,131	3,202	636	3,074	719
Cash Over/Short	-	-	-	-	-	5	-	-	-
Total Miscellaneous	-	-	-	-	-	5	-	-	-
<b>Total Expenditures</b>	<b>26,773</b>	<b>88,971</b>	<b>31,755</b>	<b>93,759</b>	<b>29,707</b>	<b>98,508</b>	<b>32,366</b>	<b>94,021</b>	<b>32,062</b>

**Revenue and Expenditure History per Department**

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Lounge</b>									
Revenues									
Charge for Service									
Beverage Sales	114,783	333,529	121,835	355,703	114,466	349,222	112,060	163,597	24,951
Food Sales	22,171	69,879	16,703	58,661	20,046	65,418	20,510	29,838	1,002
Total Charge for Service	136,954	403,408	138,538	414,364	134,511	414,640	132,570	193,436	25,953
Other Income									
Merchandise Sales	-	-	-	-	-	-	-	-	-
Vending Machine Income	510	542	326	840	325	1,238	113	251	6
Miscellaneous Income General	1,061	1,645	250	-	111	250	178	228	1
Total Other Income	1,571	2,187	576	840	436	1,488	290	480	6
<b>Total Revenues</b>	<b>138,525</b>	<b>405,595</b>	<b>139,113</b>	<b>415,204</b>	<b>134,947</b>	<b>416,128</b>	<b>132,861</b>	<b>193,915</b>	<b>25,960</b>
Expenditures									
Personnel Expenses									
F/T Salaries	10,021	26,160	7,552	21,448	5,821	9,736	4,181	9,021	-
P/T Wages	24,650	67,053	26,204	73,325	25,795	89,398	39,585	63,660	6,131
Overtime	96	318	94	353	22	620	269	392	-
Special Pay	-	75	-	-	-	-	12	62	463
Payroll Taxes	3,085	8,452	3,114	9,015	2,957	9,202	4,275	6,931	799
Medical Insurance	6,363	18,130	9,370	21,126	6,547	21,898	8,028	15,387	20
Total Personnel Expenses	44,215	120,189	46,335	125,265	41,142	130,854	56,350	95,453	7,413
Professional Expenses									
Professional Fees	-	-	714	1,446	384	1,156	168	461	-
Total Professional Expenses	-	-	714	1,446	384	1,156	168	461	-
Supplies									
Operating Supplies	895	3,509	1,433	2,799	1,146	2,157	723	972	68
Cleaning Supplies	514	1,622	512	1,382	649	2,326	681	957	-
Beverage Supplies	1,627	4,894	1,445	5,181	1,171	2,719	869	1,360	179
Paper Supplies	1,851	6,570	2,933	7,223	3,106	9,488	2,588	4,080	680
Fuel	-	66	51	-	-	-	-	-	-
Total Supplies	4,888	16,662	6,375	16,586	6,072	16,690	4,861	7,370	927
Other Gen. & Admin. Expenses									
Employee Recruitment	101	822	427	1,621	863	2,204	912	1,299	-
Travel and Training	345	2,166	1,120	2,166	297	1,555	604	1,305	242
Telephone, Internet & Cable	158	578	244	802	212	845	207	1,050	200
Utilities/Electricity	571	1,855	528	1,553	492	1,664	508	1,935	519
Utilities/Propane	309	1,269	369	2,921	638	1,768	510	850	(726)
Utilities/Water	213	902	264	811	225	488	259	1,030	233
Utilities/Solid Waste & Recy.	548	1,634	457	1,461	653	2,145	1,251	2,742	608
Equipment Leasing	608	1,797	865	2,051	493	1,606	477	1,248	504
Uniform Leasing	940	2,923	1,150	2,639	848	2,828	1,216	1,710	71
Workers Comp. Insurance	1,377	2,739	1,605	1,822	608	1,824	272	732	336
Advertising	-	-	120	458	188	705	455	618	-
Licenses, permits, lien fees	-	-	-	-	-	2,093	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,128	4,508	1,093	3,890	900	1,783	1,434	5,516	1,249
Total G. & A. Expense	6,297	21,194	8,242	22,195	6,416	21,509	8,105	20,036	3,236
Maintenance & Repairs									
R & M Buildings	850	2,923	852	3,394	1,965	2,981	623	2,457	2,883
R & M Equipment	2,922	7,078	631	5,408	3,346	5,603	3,511	5,397	1,524
Total Maintenance & Repairs	3,772	10,002	1,483	8,803	5,311	8,584	4,134	7,854	4,407
Operations									
Music and Entertainment	17,785	52,335	21,300	56,138	21,830	64,495	24,505	-	-
Food Cost of Sales	11,246	36,628	9,470	30,441	8,672	27,871	8,469	13,820	690
Beverage Cost of Sales	37,917	108,177	41,859	122,840	38,026	113,639	40,874	57,960	8,898

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Lounge</b>									
Soft Drink & CO2	6,308	19,308	5,435	16,014	7,238	21,305	7,347	14,426	2,656
Total Operations	73,256	216,448	78,064	225,432	75,766	227,310	81,195	86,207	12,244
Miscellaneous									
Cash Over/Short	528	526	(16)	(22)	(2)	28	(1)	(1)	-
Total Miscellaneous	528	526	(16)	(22)	(2)	28	(1)	(1)	-
Capital Outlay									
Capital Outlay	-	-	-	-	-	-	-	3,950	-
Total Capital Outlay	-	-	-	-	-	-	-	3,950	-
<b>Total Expenditures</b>	<b>132,956</b>	<b>385,020</b>	<b>141,197</b>	<b>399,705</b>	<b>135,089</b>	<b>406,130</b>	<b>154,811</b>	<b>221,329</b>	<b>28,228</b>
Net Revenues/Expenditures	5,569	20,575	(2,083)	15,499	(142)	9,997	(21,950)	(27,414)	(2,268)

**Revenue and Expenditure History per Department**

<b>F&amp;B: 19th Hole</b>	<b>Jan17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Jan18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Jan19 YTD Actual</b>	<b>FY19 Actual</b>	<b>Jan20 YTD Actual</b>	<b>FY20 Actual</b>	<b>Jan21 YTD Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	87,603	230,878	92,903	261,220	96,995	249,539	91,080	135,914	51,986
Food Sales	48,807	123,302	57,924	169,123	80,984	216,663	79,154	113,262	4,976
Total Charge for Service	136,410	354,180	150,827	430,344	177,979	466,202	170,234	249,176	56,962
Other Income									
Merchandise Sales	-	-	-	-	-	324	-	-	-
Miscellaneous Income General	85	810	-	-	159	-	159	480	15
Total Other Income	85	810	-	-	159	324	159	480	15
<b>Total Revenues</b>	<b>136,495</b>	<b>354,990</b>	<b>150,827</b>	<b>430,344</b>	<b>178,139</b>	<b>466,526</b>	<b>170,393</b>	<b>249,656</b>	<b>56,976</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	15,664	49,809	24,792	60,525	24,313	88,616	35,529	54,553	-
P/T Wages	34,570	90,322	38,118	113,738	32,773	96,476	32,654	49,706	11,000
Overtime	168	2,242	2,716	4,218	1,646	3,410	186	2,118	16
Special Pay	-	150	-	-	-	153	-	-	336
Payroll Taxes	5,128	14,372	5,848	16,368	5,400	16,811	6,764	10,005	1,378
401 A Benefit	52	496	52	52	-	-	-	-	-
Medical Insurance	2,612	7,034	4,744	10,662	5,663	22,219	9,762	12,570	45
Total Personnel Expenses	58,195	164,423	76,272	205,562	69,795	227,686	84,894	128,952	12,776
Professional Expenses									
Professional Fees	-	-	340	1,658	156	1,298	445	1,118	143
Total Professional Expenses	-	-	340	1,658	156	1,298	445	1,118	143
Supplies									
Operating Supplies	2,822	4,435	1,938	4,004	2,337	3,951	896	1,997	369
Cleaning Supplies	1,444	4,089	1,436	3,213	1,855	5,216	2,718	3,760	249
Beverage Supplies	922	2,246	643	2,692	710	1,713	442	687	209
Paper Supplies	2,289	6,292	3,371	7,729	3,131	7,638	3,421	4,998	797
Fuel	53	106	-	51	-	-	-	-	-
Total Supplies	7,530	17,168	7,388	17,689	8,032	18,517	7,477	11,443	1,624
Other Gen. & Admin. Expenses									
Employee Recruitment	152	1,099	1,270	2,359	70	705	392	543	-
Travel and Training	220	1,973	1,368	2,494	660	2,162	986	1,785	242
Telephone, Internet & Cable	7,212	14,102	5,940	12,383	2,708	7,599	7,535	8,923	1,594
Utilities/Electricity	692	2,109	626	2,018	689	2,271	569	1,535	426
Utilities/Propane	1,005	2,599	1,407	4,009	1,341	3,484	1,107	1,880	46
Utilities/Water	477	1,558	359	1,308	621	1,809	565	1,192	346
Utilities/Solid Waste & Recy.	313	940	240	973	417	1,229	550	1,877	661
Equipment Leasing	1,275	3,595	916	2,845	1,267	3,535	1,070	2,426	1,170
Uniform Leasing	940	2,923	1,150	2,581	753	2,733	1,216	1,710	71
Workers Comp. Insurance	2,730	5,478	2,563	3,175	1,166	3,498	524	1,142	709
Advertising	-	-	120	720	375	1,362	455	618	-
Licenses, permits, lien fees	-	-	-	-	-	723	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	243	1,354	318	1,345	995	1,578	1,042	1,797	282
Total G. & A. Expense	15,261	37,731	16,279	36,210	11,061	32,687	16,010	25,427	5,545
Maintenance & Repairs									
R & M Misc	-	-	90	-	-	-	-	-	-
R & M Buildings	513	1,888	476	1,749	738	3,278	553	1,894	1,382
R & M Equipment	1,694	4,317	2,376	4,555	6,755	7,326	4,232	8,134	1,251
Total Maintenance & Repairs	2,207	6,205	2,942	6,304	7,493	10,604	4,785	10,029	2,633
Operations									
Music and Entertainment	2,400	6,975	4,975	15,538	5,050	13,245	5,400	-	-
Food Cost of Sales	25,396	65,919	34,537	87,763	35,040	92,309	32,628	52,435	3,421

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: 19th Hole</b>									
Beverage Cost of Sales	29,102	76,896	31,895	90,211	32,220	81,210	33,213	48,156	18,540
Soft Drink & CO2	4,890	12,455	4,574	13,408	6,050	16,541	7,386	12,477	2,776
Total Operations	61,788	162,245	75,981	206,920	78,361	203,306	78,627	113,068	24,736
Miscellaneous									
Cash Over/Short	(0)	(506)	(6)	(7)	44	(11)	-	-	-
Total Miscellaneous	(0)	(506)	(6)	(7)	44	(11)	-	-	-
Capital Outlay									
Capital Outlay	-	-	-	-	-	6,225	-	-	-
Total Capital Outlay	-	-	-	-	-	6,225	-	-	-
<b>Total Expenditures</b>	<b>144,979</b>	<b>387,266</b>	<b>179,196</b>	<b>474,336</b>	<b>174,943</b>	<b>500,311</b>	<b>192,239</b>	<b>290,036</b>	<b>47,456</b>
Net Revenues/Expenditures	(8,484)	(32,276)	(28,369)	(43,992)	3,195	(33,785)	(21,845)	(40,380)	9,520

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Pasta Night</b>									
Revenues									
Charge for Service									
Beverage Sales	7,740	25,186	11,640	31,066	11,111	26,541	8,722	12,982	-
Food Sales	9,065	27,212	11,412	37,728	16,393	44,720	15,381	21,897	-
Total Charge for Service	16,805	52,398	23,052	68,794	27,505	71,260	24,103	34,879	-
Miscellaneous Income General	-	-	-	-	-	9	14	16	-
Total Other Income	-	-	-	-	-	9	14	16	-
<b>Total Revenues</b>	<b>16,805</b>	<b>52,398</b>	<b>23,052</b>	<b>68,794</b>	<b>27,505</b>	<b>71,269</b>	<b>24,118</b>	<b>34,895</b>	<b>-</b>
Expenditures									
Personnel Expenses									
F/T Salaries	1,523	6,753	1,383	4,804	1,809	6,294	1,437	1,767	-
P/T Wages	2,686	7,131	2,700	10,347	3,726	12,753	4,152	4,981	-
Payroll Taxes	363	1,133	334	1,203	459	1,546	488	773	-
Total Personnel Expenses	4,571	15,017	4,417	16,354	5,994	20,593	6,076	7,520	-
Supplies									
Operating Supplies	-	222	-	-	93	128	-	49	-
Paper Supplies	-	-	-	-	-	-	-	21	-
Total Supplies	-	222	-	-	93	128	-	70	-
Other Gen. & Admin. Expenses									
Employee Recruitment	-	72	35	35	-	-	-	-	-
Utilities/Solid Waste & Recy.	70	209	53	216	93	273	122	211	-
Workers Comp. Insurance	338	674	118	472	160	480	80	120	-
Dues and Subscriptions	100	-	-	-	-	-	-	129	-
Total G. & A. Expense	508	955	207	723	253	753	202	460	-
Maintenance & Repairs									
R & M Buildings	63	309	110	276	-	-	-	-	-
R & M Equipment	-	-	-	-	-	-	-	133	-
Total Maintenance & Repairs	63	309	110	276	-	-	-	133	-
Operations									
Music and Entertainment	-	-	-	2,025	1,575	4,275	1,575	-	-
Food Cost of Sales	4,322	14,539	6,614	19,578	7,091	19,043	6,348	10,136	-
Beverage Cost of Sales	2,282	8,272	3,991	10,729	3,687	8,629	3,179	4,599	-
Soft Drink & CO2	-	-	13	13	-	-	-	137	-
Total Operations	6,604	22,811	11,293	32,345	12,353	31,947	11,102	14,873	-
Miscellaneous									
Cash Over/Short	1	1	(0)	-	0	0	-	39	-
Total Miscellaneous	1	1	(0)	-	0	0	-	39	-
<b>Total Expenditures</b>	<b>11,748</b>	<b>39,315</b>	<b>16,026</b>	<b>49,698</b>	<b>18,692</b>	<b>53,421</b>	<b>17,380</b>	<b>23,096</b>	<b>-</b>
Net Revenues/Expenditures	5,057	13,082	7,026	19,096	8,813	17,848	6,737	11,799	-



### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Special Events</b>									
Revenues									
Charge for Service									
Beverage Sales	37,188	116,978	38,513	111,178	45,514	147,810	48,996	94,442	9,882
Food Sales	28,198	89,399	32,447	98,332	39,418	118,836	45,092	73,225	3,540
Total Charge for Service	65,386	206,377	70,960	209,510	84,932	266,646	94,088	167,667	13,422
Other Income									
Merchandise Sales	-	-	-	1,640	-	1,692	977	2,404	1
Donations	-	-	-	-	2,000	2,000	-	-	-
Miscellaneous Income General	795	855	-	-	14,479	21,874	5,812	15,525	-
Total Other Income	795	855	-	1,640	16,479	25,566	6,789	17,929	1
<b>Total Revenues</b>	<b>66,180</b>	<b>207,232</b>	<b>70,960</b>	<b>211,150</b>	<b>101,411</b>	<b>292,212</b>	<b>100,878</b>	<b>185,596</b>	<b>13,423</b>
Expenditures									
Personnel Expenses									
F/T Salaries	2,003	6,547	1,616	4,790	923	3,528	243	699	-
P/T Wages	6,967	39,417	17,751	49,611	16,904	60,306	26,079	38,947	1,122
Overtime	407	1,794	391	2,964	1,240	5,505	292	1,190	-
Payroll Taxes	798	3,973	1,573	4,651	1,520	5,354	2,054	3,062	39
Total Personnel Expenses	10,175	51,730	21,331	62,016	20,587	74,693	28,669	43,898	1,160
Professional Expenses									
Professional Fees	-	-	-	-	-	48	178	324	-
Total Professional Expenses	-	-	-	-	-	48	178	324	-
Supplies									
Operating Supplies	660	1,619	1,305	5,288	1,124	6,508	1,553	3,462	-
Cleaning Supplies	-	-	208	-	9	112	37	37	-
Beverage Supplies	216	216	446	1,324	41	897	188	388	-
Paper Supplies	107	207	389	662	567	1,650	337	537	-
Fuel	-	-	-	-	-	152	-	-	-
Total Supplies	984	2,042	2,349	7,275	1,740	9,319	2,115	4,424	-
Other Gen. & Admin. Expenses									
Employee Recruitment	342	387	-	-	-	-	-	-	-
Travel and Training	-	-	-	-	-	48	113	113	-
Telephone, Internet & Cable	-	-	-	112	-	254	188	425	-
Utilities/Propane	680	2,294	592	1,720	599	1,723	676	1,011	147
Utilities/Solid Waste & Recy.	239	908	297	1,003	375	1,326	404	583	53
Equipment Leasing	-	-	-	3,952	2,575	11,130	1,626	11,631	-
Uniform Leasing	-	-	-	-	-	1,405	-	1,152	-
Workers Comp. Insurance	854	1,694	741	997	380	1,140	296	444	19
Advertising	-	-	120	120	1,900	2,337	65	130	-
Licenses, permits, lien fees	-	-	-	225	257	672	482	590	-
Dues and Subscriptions	492	1,137	537	1,325	-	401	551	2,178	615
Total G. & A. Expense	2,608	6,420	2,287	9,453	6,086	20,436	4,401	18,256	834
Maintenance & Repairs									
R & M Buildings	63	309	210	566	-	-	-	92	-
R & M Equipment	606	1,105	1,065	1,629	-	2,397	400	952	-
Total Maintenance & Repairs	669	1,413	1,274	2,195	-	2,397	400	1,044	-
Operations									
Music and Entertainment	8,525	23,625	6,905	25,290	8,583	34,818	8,985	2,300	-
Merchandise Cost of Sales	-	-	-	-	487	3,425	162	162	-
Food Cost of Sales	15,057	46,401	18,391	51,028	17,052	50,635	18,616	33,905	2,877
Beverage Cost of Sales	12,410	36,314	13,358	38,395	15,121	48,102	17,901	33,464	3,523
Soft Drink & CO2	145	178	-	3,340	406	2,156	320	684	-
Total Operations	36,137	106,518	38,654	118,053	41,650	139,137	45,983	70,515	6,401

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>F&amp;B: Special Events</b>									
Miscellaneous									
Cash Over/Short	(533)	(17)	(1)	(11)	9	(5)	-	12	-
Total Miscellaneous	(533)	(17)	(1)	(11)	9	(5)	-	12	-
<b>Total Expenditures</b>	<b>50,039</b>	<b>168,108</b>	<b>65,893</b>	<b>198,980</b>	<b>70,072</b>	<b>246,023</b>	<b>81,745</b>	<b>138,472</b>	<b>8,395</b>
Net Revenues/Expenditures	16,141	39,124	5,067	12,170	31,339	46,189	19,133	47,123	5,028

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Golf - Pro Shop</b>									
Revenues									
Charges for Services									
Golf Memberships	82,090	235,875	62,848	227,363	235,703	216,576	217,992	235,029	208,767
Non Resident Golf User Fee	450	1,300	950	960	100	1,150	-	-	-
Non Resident-Golf Initiation Fee	500	450	-	-	-	-	-	-	-
Fleet Golf Cart Rentals	34,647	85,983	30,612	82,290	35,413	89,926	35,113	87,928	27,445
Private Golf Cart Fees	24,926	76,221	19,913	79,296	47,474	87,051	80,798	90,580	78,749
Handicap Fees	2,330	6,525	2,130	5,415	7,147	8,120	7,948	8,548	7,001
Golf Club Storage	220	550	330	330	-	-	-	-	-
Practice Range	471	1,502	727	2,636	556	2,210	542	1,028	374
Greens Fees	52,028	139,642	55,371	139,332	57,989	147,817	53,993	115,897	38,837
Golf Equipment Rental	644	1,773	580	1,920	613	2,469	1,037	1,887	687
Total Charges for Service	198,306	549,821	173,461	539,542	384,995	555,319	397,423	540,896	361,860
Other Income									
Merchandise Sales	23,572	65,720	27,028	65,183	30,945	71,997	28,978	66,106	17,189
Miscellaneous Income Golf	1,040	1,490	-	-	-	-	-	-	-
Grants	-	-	-	-	-	50,000	-	-	-
Miscellaneous Income General	674	12,673	942	1,077	564	5,623	1,280	2,105	651
Total Other Income	25,285	79,883	27,970	66,260	31,510	127,620	30,257	68,211	17,839
<b>Total Revenues</b>	<b>223,591</b>	<b>629,704</b>	<b>201,430</b>	<b>605,801</b>	<b>416,505</b>	<b>682,939</b>	<b>427,680</b>	<b>609,107</b>	<b>379,699</b>
Expenditures									
Personnel Expenses									
F/T Salaries	33,750	110,313	50,121	153,557	41,444	134,881	47,591	140,889	51,766
P/T Wages	20,696	56,854	15,106	44,745	17,320	53,675	21,704	63,721	21,885
Overtime	19	19	57	666	221	761	521	853	285
Special Pay	1,629	3,329	-	718	240	1,300	-	-	-
Payroll Taxes	4,763	13,855	5,184	15,600	4,621	14,483	5,395	15,006	5,551
401 A Benefit	923	2,635	1,262	3,577	2,117	4,891	1,393	4,309	1,355
Medical Insurance	26	(94)	20	6,091	3,797	11,193	3,835	11,433	3,905
Total Personnel Expenses	61,805	186,910	71,750	224,954	69,761	221,185	80,439	236,212	84,747
Professional Expenses									
Professional Fees	-	400	1,320	2,201	383	1,810	143	475	-
Software Subscriptions	-	1,668	-	1,860	-	1,860	-	1,860	-
Total Professional Expenses	-	2,068	1,320	4,061	383	3,670	143	2,335	-
Supplies									
Operating Supplies	7,101	11,893	3,269	8,944	1,462	8,192	2,448	8,994	3,287
Total Supplies	7,101	11,893	3,269	8,944	1,462	8,192	2,448	8,994	3,287
Other Gen. & Admin. Expenses									
Property Taxes	1,005	1,005	-	-	-	-	-	-	-
Employee Recruitment	446	596	306	436	171	686	136	237	-
Lien & Recording Fees	-	-	-	-	-	242	-	-	-
Travel and Training	-	18	-	250	35	1,353	820	919	-
Telephone, Internet & Cable	1,879	4,603	1,619	4,297	1,200	4,050	1,285	3,939	1,213
Postage	-	27	11	-	-	-	-	64	-
Tournament Expenses	-	-	-	425	-	-	-	-	-
Utilities/Electricity	6,712	19,239	6,014	21,249	7,583	22,301	6,450	17,439	5,412
Utilities/Water	2,239	6,896	2,738	6,947	2,890	7,496	2,680	6,540	3,318
Utilities/Solid Waste & Recy.	3,238	7,836	3,141	9,239	2,589	8,127	2,538	7,952	3,708
Equipment Leasing	12,812	31,307	10,953	32,404	12,562	29,863	11,606	29,058	11,766
Workers Comp. Insurance	3,119	6,257	1,516	4,362	1,456	4,368	724	2,172	755
Advertising	1,955	3,565	1,765	4,929	-	1,596	880	1,640	-
Employee Clothing Allowance	108	1,031	-	-	-	131	649	741	-
Dues and Subscriptions	420	5,984	405	6,814	534	7,048	300	7,251	330
Total Other G. & A. Exp.	33,934	88,365	28,468	91,352	29,021	87,260	28,069	77,952	26,503

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Golf - Pro Shop</b>									
Maintenance & Repairs									
Golf Course Maintenance	145,009	435,026	147,822	441,812	147,822	443,465	147,822	443,465	148,831
R & M Buildings	4,556	5,809	293	7,567	1,162	3,348	389	1,477	1,434
R & M Grounds	14,080	32,605	15,564	28,741	22,401	39,405	12,301	36,566	5,940
R & M Equipment	100	2,187	5,095	2,348	16,051	26,120	213	3,089	-
Total Maintenance & Repairs	163,744	475,626	168,773	480,469	187,435	512,337	160,725	484,597	156,204
Operations									
Merchandise Cost of Sales	17,234	48,227	22,196	49,569	18,675	50,540	19,147	49,314	10,563
Beverage Cost of Sales	-	-	-	-	-	-	-	-	-
	17,234	48,227	22,196	49,569	18,675	50,540	19,147	49,314	10,563
Miscellaneous									
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	648
Cash Over/Short	(48)	(45)	(0)	(17)	(2)	(2)	-	-	(0)
Total Miscellaneous	(48)	(45)	(0)	(17)	(2)	(2)	-	-	648
Capital Outlay									
Capital Outlay	-	4,251	-	18,316	-	-	-	-	-
Total Capital Outlay	-	4,251	-	18,316	-	-	-	-	-
<b>Total Expenditures</b>	<b>283,770</b>	<b>817,294</b>	<b>295,776</b>	<b>877,648</b>	<b>306,734</b>	<b>883,181</b>	<b>290,971</b>	<b>859,403</b>	<b>281,951</b>
Net Revenues/Expenditures*	(60,179)	(187,590)	(94,346)	(271,847)	109,771	(200,242)	136,709	(250,296)	97,748

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

### Revenue and Expenditure History per Department

	Jan17 YTD	FY17	Jan18 YTD	FY18	Jan19 YTD	FY19	Jan20 YTD	FY20	Jan21 YTD
Property Services (roll up)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Revenues</b>									
Charge for Service									
Recreation Fees	95,504	263,751	105,615	333,203	115,625	369,871	87,849	287,107	99,370
Badge & Additional SMF	-	-	-	-	19,499	31,979	23,043	32,911	10,084
Total Charge for Service	95,504	263,751	105,615	333,203	135,124	401,850	110,893	320,018	109,454
Other Income									
Donations	-	-	-	5,982	-	696	696	5,696	-
Miscellaneous Income General	-	-	-	-	47	47	-	-	6,934
Total Other Income	-	-	-	5,982	47	742	696	5,696	6,934
<b>Total Revenues</b>	<b>95,504</b>	<b>263,751</b>	<b>105,615</b>	<b>339,185</b>	<b>135,171</b>	<b>402,593</b>	<b>111,588</b>	<b>325,713</b>	<b>116,388</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	123,508	402,649	141,154	393,277	120,937	407,766	148,607	454,387	167,993
P/T Wages	109,738	342,349	120,687	358,652	115,564	373,113	126,749	358,261	165,646
Overtime	2,037	5,693	1,137	10,862	5,191	26,846	6,631	25,515	4,217
Special Pay	511	2,061	2,425	10,085	1,737	9,608	4,223	11,146	3,945
Payroll Taxes	18,794	59,454	20,204	60,054	18,749	61,751	22,113	62,274	24,840
401 A Benefit	1,053	3,044	1,135	3,216	1,007	3,005	1,095	3,298	1,026
Medical Insurance	35,243	95,450	46,150	86,953	32,460	101,434	38,034	117,292	43,713
Total Personnel Expenses	290,884	910,699	332,891	923,098	295,645	983,522	347,452	1,032,174	411,380
Professional Expenses									
Professional Fees	-	-	128	438	255	12,981	3,811	4,263	-
Total Professional Expenses	-	-	128	438	255	12,981	3,811	4,263	-
Supplies									
Operating Supplies	5,826	17,876	2,944	10,521	7,765	14,643	3,244	13,116	5,492
Cleaning Supplies	6,548	22,037	7,598	33,562	8,075	38,088	7,474	27,480	6,093
Chlorine	8,387	33,247	8,456	33,948	9,372	36,676	8,771	35,175	32,187
Chemicals	1,584	3,560	-	-	-	118	-	259	-
Small Tools & Hardware	3,502	11,299	1,960	10,399	3,262	9,930	3,966	9,020	2,281
Fuel	4,726	15,059	7,275	15,661	3,446	14,414	4,608	12,715	3,837
Total Supplies	30,573	103,078	28,233	104,091	31,919	113,869	28,063	97,765	49,889
Other Gen. & Admin. Expenses									
Employee Recruitment	351	2,040	1,395	4,040	606	2,728	743	2,100	350
Travel and Training	-	1,630	340	2,153	915	2,581	2,336	2,641	-
Telephone, Internet & Cable	3,382	9,595	3,246	9,796	3,354	11,376	3,644	11,429	3,819
Utilities/Electricity	14,770	46,184	14,158	42,437	14,314	46,439	13,946	41,057	10,903
Utilities/Propane	6,987	12,361	8,493	10,993	6,336	10,120	4,714	10,767	4,130
Utilities/Water	6,818	28,296	9,215	26,717	8,801	25,097	9,520	33,089	8,348
Utilities/Solid Waste & Recy.	3,909	10,066	4,361	15,187	3,720	13,874	5,033	14,074	4,139
Utilities/Portable Toilets	2,527	7,710	2,307	7,636	2,678	8,514	2,536	8,101	2,884
Equipment Leasing	2,544	5,553	3,773	15,325	5,444	7,588	5,391	10,568	4,660
Workers Comp. Insurance	24,832	49,480	19,901	30,127	11,124	33,762	4,996	15,045	5,154
Licenses, permits, lien fees	-	1,350	-	1,246	-	1,050	155	1,305	735
Employee Clothing Allowance	444	3,261	2,800	3,010	907	5,311	360	3,654	828
Resident Activities	140	3,563	2,646	17,079	8,372	16,383	769	13,604	11,737
Dues and Subscriptions	2,529	2,944	2,656	2,656	2,788	3,580	2,928	4,126	4,611
Total Occupancy	69,233	184,033	75,290	188,402	69,360	188,403	57,071	171,559	62,298
Maintenance & Repairs									
R & M Misc	309	1,393	-	-	-	2,814	-	-	-
R & M Buildings	14,590	38,675	10,408	61,832	17,073	52,580	19,112	53,546	20,460
R & M Grounds	17,062	59,831	20,717	67,004	24,503	65,541	26,212	67,876	26,360
R & M Equipment	10,945	24,626	6,840	26,405	5,207	31,737	11,167	18,636	4,876
R & M Pools	4,241	10,590	6,667	20,380	6,980	28,769	5,521	17,557	4,738
Vehicle Maintenance	1,946	6,705	1,245	3,104	1,965	5,368	2,285	7,578	2,375
Total Maintenance & Repairs	49,092	141,820	45,877	178,725	55,728	186,810	64,297	165,192	58,809

# Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Property Services (roll up)</b>									
Operating Expenses									
Music & Entertainment - Lounge	-	-	-	-	-	-	-	30,090	-
Music & Ent. - 19th Hole	-	-	-	-	-	-	-	7,825	-
Music & Ent - Pasta Night	-	-	-	-	-	-	-	2,700	-
Music & Ent. - Special Events	-	-	-	-	-	-	-	20,310	2,500
Total Operating Expenses	-	-	-	-	-	-	-	60,925	2,500
Miscellaneous									
Cash Over/Short	(1)	(6)	-	-	-	-	-	-	-
Total Miscellaneous	(1)	(6)	-	-	-	-	-	-	-
Capital Outlay									
Capital Outlay	-	15,470	-	16,051	-	5,394	-	33,431	-
Total Capital Outlay	-	15,470	-	16,051	-	5,394	-	33,431	-
<b>Total Expenditures</b>	<b>439,781</b>	<b>1,355,094</b>	<b>482,419</b>	<b>1,410,804</b>	<b>452,908</b>	<b>1,490,978</b>	<b>500,694</b>	<b>1,565,309</b>	<b>584,876</b>
Net Revenues/Expenditures	(344,277)	(1,091,344)	(376,804)	(1,071,619)	(317,737)	(1,088,386)	(389,106)	(1,239,596)	(468,488)

# Revenue and Expenditure History per Department

P.S.: Buildings	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
Revenues									
Other Income									
Donations	-	-	-	-	-	-	-	5,000	-
Total Other Income	-	-	-	-	-	-	-	5,000	-
<b>Total Revenues</b>	-	-	-	-	-	-	-	<b>5,000</b>	-
Expenditures									
Personnel Expenses									
F/T Salaries	60,128	196,705	74,456	202,545	59,229	197,400	76,316	233,486	95,376
P/T Wages	7,202	22,412	7,379	21,559	4,428	11,644	-	10,776	10,207
Overtime	1,607	3,908	347	6,359	4,145	20,497	5,474	19,711	2,086
Special Pay	54	304	975	3,740	162	968	25	675	225
Payroll Taxes	5,159	16,397	5,900	17,143	5,074	16,919	6,337	18,945	7,530
401 A Benefit	712	2,058	791	2,583	1,007	3,005	1,095	3,298	1,026
Medical Insurance	20,623	55,931	27,749	53,022	21,308	64,431	23,650	74,320	29,383
Total Personnel Expenses	95,486	297,713	117,597	306,950	95,353	314,864	112,897	361,210	145,833
Professional Expenses									
Professional Fees	-	-	128	383	255	784	48	500	-
Total Professional Expenses	-	-	128	383	255	784	48	500	-
Supplies									
Operating Supplies	4,520	11,569	1,995	6,494	6,535	8,767	2,025	6,803	3,249
Chemicals	188	337	-	-	-	-	-	-	-
Small Tools & Hardware	3,502	11,168	1,836	10,175	3,148	9,683	3,962	9,015	2,199
Fuel	3,215	9,815	5,639	10,939	2,959	10,473	3,459	9,170	2,577
Total Supplies	11,424	32,889	9,469	27,608	12,643	28,923	9,446	24,988	8,025
Other Gen. & Admin. Expenses									
Employee Recruitment	-	90	-	583	175	520	396	427	-
Travel and Training	-	140	-	-	-	1,074	2,336	2,336	-
Telephone, Internet & Cable	2,299	5,612	1,763	5,250	1,747	5,366	1,547	4,693	1,644
Utilities/Electricity	5,785	18,163	5,285	16,723	5,683	18,623	5,437	13,968	3,967
Utilities/Water	1,410	5,857	1,967	5,492	1,564	4,403	1,547	6,211	1,597
Utilities/Solid Waste & Recy.	1,756	4,492	1,648	5,735	2,308	7,076	2,457	6,930	2,415
Equipment Leasing	2,544	3,190	178	3,860	1,779	3,029	258	3,845	259
Workers Comp. Insurance	7,438	14,872	7,175	9,402	3,636	10,908	1,632	4,921	1,701
Licenses, permits, lien fees	-	-	-	196	-	-	155	155	735
Employee Clothing Allowance	394	1,151	619	805	160	1,080	225	1,130	56
Dues and Subscriptions	2,529	2,944	2,656	2,656	2,788	3,580	2,928	4,126	4,611
Total Occupancy	24,155	56,512	21,291	50,702	19,840	55,659	18,917	48,743	16,984
Maintenance & Repairs									
R & M Misc	309	1,393	-	-	-	2,814	-	-	-
R & M Buildings	14,590	38,532	10,158	61,832	16,923	52,580	18,898	53,496	19,860
R & M Equipment	3,093	6,510	-	9,086	331	7,800	978	1,319	555
Vehicle Maintenance	1,946	6,705	1,245	3,104	1,965	5,368	2,275	7,578	2,375
Total Maintenance & Repairs	19,938	53,139	11,402	74,023	19,219	68,561	22,152	62,392	22,790
Capital Outlay									
Capital Outlay	-	12,770	-	10,511	-	5,394	-	17,061	-
Total Capital Outlay	-	12,770	-	10,511	-	5,394	-	17,061	-
<b>Total Expenditures</b>	<b>151,003</b>	<b>453,024</b>	<b>159,887</b>	<b>470,176</b>	<b>147,310</b>	<b>474,186</b>	<b>163,459</b>	<b>514,895</b>	<b>193,631</b>
Net Revenues/Expenditures	(151,003)	(453,024)	(159,887)	(470,176)	(147,310)	(474,186)	(163,459)	(509,895)	(193,631)

**Revenue and Expenditure History per Department**

<b>P.S.: Grounds</b>	<b>Jan17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Jan18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Jan19 YTD Actual</b>	<b>FY19 Actual</b>	<b>Jan20 YTD Actual</b>	<b>FY20 Actual</b>	<b>Jan21 YTD Actual</b>
Other Income									
Donations	-	-	-	-	-	696	696	696	-
Total Other Income	-	-	-	-	-	696	696	696	-
<b>Total Revenues</b>	-	-	-	-	-	<b>696</b>	<b>696</b>	<b>696</b>	-
Expenditures									
Personnel Expenses									
F/T Salaries	22,421	72,542	21,643	67,534	22,137	71,920	24,934	73,651	24,678
P/T Wages	5,145	17,228	6,146	16,016	5,676	18,587	8,164	23,992	4,728
Overtime	-	6	-	12	-	31	-	-	-
Payroll Taxes	2,200	7,012	2,283	6,564	2,111	6,777	2,546	7,201	2,110
Medical Insurance	2,952	8,358	4,606	9,284	3,784	11,052	4,045	11,585	3,918
Total Personnel Expenses	32,718	105,147	34,678	99,410	33,708	108,368	39,688	116,429	35,434
Professional Expenses									
Professional Fees	-	-	-	-	-	12,197	3,763	3,763	-
Total Professional Expenses	-	-	-	-	-	12,197	3,763	3,763	-
Supplies									
Operating Supplies	-	314	-	35	519	700	20	143	142
Chemicals	1,396	3,223	-	-	-	118	-	259	-
Small Tools & Hardware	-	131	73	73	-	33	4	4	82
Fuel	779	2,945	1,385	4,470	487	3,895	1,148	3,546	1,260
Total Supplies	2,175	6,613	1,458	4,578	1,006	4,746	1,172	3,952	1,483
Other Gen. & Admin. Expenses									
Employee Recruitment	136	331	-	101	35	206	35	35	-
Utilities/Water	-	-	-	-	-	-	417	2,386	747
Utilities/Solid Waste & Recy.	1,739	4,440	2,323	8,255	962	5,461	1,973	5,647	1,144
Equipment Leasing	-	2,363	2,506	10,377	3,665	4,558	2,751	4,341	4,401
Workers Comp. Insurance	3,671	7,121	2,280	4,251	1,748	5,244	784	2,352	817
Licenses, permits, lien fees	-	300	-	-	-	-	-	-	-
Employee Clothing Allowance	50	355	291	291	50	286	-	50	150
Total Occupancy	5,596	14,910	7,399	23,274	6,460	15,757	5,960	14,812	7,259
Maintenance & Repairs									
R & M Grounds	3,700	17,365	8,093	29,923	12,164	33,863	13,112	26,874	13,029
R & M Equipment	2,939	11,274	3,289	6,798	2,647	10,294	1,651	12,687	4,008
Total Maintenance & Repairs	6,638	28,639	11,382	36,722	14,811	44,157	14,763	39,561	17,038
Capital Outlay									
Capital Outlay	-	-	-	5,540	-	-	-	2,183	-
Total Capital Outlay	-	-	-	5,540	-	-	-	2,183	-
<b>Total Expenditures</b>	<b>47,127</b>	<b>155,309</b>	<b>54,916</b>	<b>169,523</b>	<b>55,985</b>	<b>185,224</b>	<b>65,347</b>	<b>180,700</b>	<b>61,215</b>
Net Revenues/Expenditures	(47,127)	(155,309)	(54,916)	(169,523)	(55,985)	(184,528)	(64,651)	(180,004)	(61,215)



# Revenue and Expenditure History per Department

P.S.: Custodial	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
Expenditures									
Personnel Expenses									
F/T Salaries	18,227	63,635	21,891	55,062	16,065	62,530	23,613	70,842	20,424
P/T Wages	49,742	139,012	48,907	137,362	43,519	140,259	54,210	153,816	53,228
Overtime	363	1,064	790	3,971	495	3,730	1,157	4,428	1,847
Special Pay	-	50	-	516	-	64	223	848	400
Payroll Taxes	5,569	16,513	5,550	15,759	4,749	15,958	6,105	16,984	5,647
401 A Benefit	341	986	344	633	-	-	-	-	-
Medical Insurance	5,780	14,498	4,606	5,565	(324)	3,788	2,469	8,259	2,569
Total Personnel Expenses	80,023	235,758	82,088	218,868	64,504	226,329	87,778	255,176	84,115
Professional Expenses									
Professional Fees	-	-	-	55	-	-	-	-	-
Total Professional Expenses	-	-	-	55	-	-	-	-	-
Supplies									
Operating Supplies	700	3,347	724	2,111	644	1,931	504	990	290
Cleaning Supplies	6,548	22,037	7,598	33,562	8,075	38,088	7,474	27,480	6,093
Small Tools & Hardware	-	-	50	150	114	214	-	-	-
Fuel	732	2,299	252	252	-	-	-	-	-
Total Supplies	7,981	27,683	8,625	36,075	8,833	40,233	7,978	28,470	6,383
Other Gen. & Admin. Expenses									
Employee Recruitment	215	633	1,153	1,914	396	1,432	-	321	-
Travel and Training	-	-	-	-	-	105	171	-	-
Telephone, Internet & Cable	131	394	131	436	162	1,150	563	1,736	583
Workers Comp. Insurance	6,315	12,573	4,740	7,504	2,748	8,244	1,236	3,738	1,288
Employee Clothing Allowance	-	793	1,060	1,085	697	2,143	75	1,508	622
Total Occupancy	6,661	14,394	7,084	10,939	4,003	13,074	2,045	7,303	2,494
Maintenance & Repairs									
R & M Misc	-	395	-	1,615	-	-	2,192	447	-
Total Maintenance & Repairs	-	395	-	1,615	-	-	2,192	447	-
Capital Outlay									
Capital Outlay	-	-	-	-	-	-	-	2,192	-
Total Capital Outlay	-	-	-	-	-	-	-	2,192	-
<b>Total Expenditures</b>	<b>94,665</b>	<b>278,229</b>	<b>97,797</b>	<b>267,552</b>	<b>77,340</b>	<b>279,635</b>	<b>99,993</b>	<b>293,589</b>	<b>92,992</b>
Net Revenues/Expenditures	(94,665)	(278,229)	(97,797)	(267,552)	(77,340)	(279,635)	(99,993)	(293,589)	(92,992)

### Revenue and Expenditure History per Department

<b>P.S.: Pools</b>	<b>Jan17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Jan18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Jan19 YTD Actual</b>	<b>FY19 Actual</b>	<b>Jan20 YTD Actual</b>	<b>FY20 Actual</b>	<b>Jan21 YTD Actual</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	22,733	69,767	23,164	68,137	23,506	75,915	23,745	76,409	27,514
P/T Wages	44,185	154,417	54,649	169,162	55,288	182,210	57,534	157,887	94,357
Overtime	66	715	-	516	551	2,588	-	1,377	285
Special Pay	457	1,682	1,450	5,829	1,575	8,576	3,975	9,622	3,320
Payroll Taxes	5,527	18,668	6,152	19,351	6,268	20,481	6,596	18,252	9,311
Medical Insurance	5,887	16,664	9,190	19,082	7,692	22,164	7,871	23,128	7,843
<b>Total Personnel Expenses</b>	<b>78,855</b>	<b>261,912</b>	<b>94,605</b>	<b>282,077</b>	<b>94,880</b>	<b>311,933</b>	<b>99,721</b>	<b>286,675</b>	<b>142,630</b>
Supplies									
Operating Supplies	56	1,190	30	1,569	67	2,638	695	3,186	1,490
Chlorine	8,387	33,247	8,456	33,948	9,372	36,676	8,771	35,175	32,187
Fuel	-	-	-	-	-	47	-	-	-
<b>Total Supplies</b>	<b>8,443</b>	<b>34,437</b>	<b>8,486</b>	<b>35,517</b>	<b>9,438</b>	<b>39,361</b>	<b>9,466</b>	<b>38,360</b>	<b>33,677</b>
Other Gen. & Admin. Expenses									
Employee Recruitment	-	986	241	1,236	-	534	141	1,317	350
Travel and Training	-	1,490	340	853	915	1,402	-	305	-
Telephone, Internet & Cable	862	2,639	856	2,600	882	2,882	919	2,951	935
Utilities/Electricity	6,403	19,999	6,446	18,580	6,070	19,800	6,026	18,974	4,394
Utilities/Propane	6,950	12,090	8,301	10,701	5,992	9,551	4,382	10,017	4,088
Utilities/Water	4,144	17,605	5,979	16,448	5,101	15,659	5,887	19,515	4,833
Workers Comp. Insurance	6,839	13,667	5,471	8,158	2,720	8,160	1,224	3,729	1,276
Licenses, permits, lien fees	-	1,050	-	1,050	-	1,050	-	1,050	-
Employee Clothing Allowance	-	962	830	830	-	986	60	965	-
<b>Total Occupancy</b>	<b>25,199</b>	<b>70,489</b>	<b>28,464</b>	<b>60,454</b>	<b>21,680</b>	<b>60,024</b>	<b>18,639</b>	<b>58,823</b>	<b>15,875</b>
Maintenance & Repairs									
R & M Equipment	968	2,717	2,289	5,144	-	2,139	446	3,301	185
R & M Pools	4,241	10,590	6,667	20,380	6,980	28,769	5,521	17,557	4,738
<b>Total Maintenance &amp; Repairs</b>	<b>5,209</b>	<b>13,307</b>	<b>8,955</b>	<b>25,524</b>	<b>6,980</b>	<b>30,908</b>	<b>5,968</b>	<b>20,858</b>	<b>4,923</b>
Miscellaneous									
Cash Over/Short	(1)	(6)	-	-	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>(1)</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay									
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>117,706</b>	<b>380,138</b>	<b>140,511</b>	<b>403,572</b>	<b>132,978</b>	<b>442,227</b>	<b>133,793</b>	<b>404,716</b>	<b>197,106</b>
Net Revenues/Expenditures	(117,706)	(380,138)	(140,511)	(403,572)	(132,978)	(442,227)	(133,793)	(404,716)	(197,106)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>P.S.: Recreation</b>									
Revenues									
Charge for Service									
Recreation Fees	95,504	266,746	105,615	333,203	115,625	369,871	87,849	287,107	99,370
Badge & Additional SMF	-	-	-	-	19,499	31,979	23,043	32,911	10,084
Total Charge for Service	95,504	266,746	105,615	333,203	135,124	401,850	110,893	320,018	109,454
Other Income									
Donations	-	-	-	5,982	-	-	-	-	-
Miscellaneous Income General	-	-	-	-	47	47	-	-	6,934
Total Other Income	-	-	-	5,982	47	47	-	-	6,934
<b>Total Revenues</b>	<b>95,504</b>	<b>266,746</b>	<b>105,615</b>	<b>339,185</b>	<b>135,171</b>	<b>401,897</b>	<b>110,893</b>	<b>320,018</b>	<b>116,388</b>
Expenditures									
Personnel Expenses									
P/T Wages	3,463	9,280	3,605	14,553	6,653	20,413	6,841	11,791	3,127
Special Pay	-	25	-	3	-	-	-	-	-
Payroll Taxes	339	864	318	1,237	547	1,615	528	893	242
Total Personnel Expenses	3,802	10,169	3,924	15,793	7,200	22,028	7,369	12,684	3,369
Supplies									
Operating Supplies	550	1,456	195	313	-	606	-	1,994	321
Fuel	-	-	-	-	-	-	-	-	-
Total Supplies	550	1,456	195	313	-	606	-	1,994	321
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	206	-	35	-	-	-
Travel and Training	-	-	-	1,300	-	-	-	-	-
Telephone, Internet & Cable	90	949	496	1,510	563	1,978	614	2,049	657
Utilities/Electricity	2,582	8,022	2,427	7,135	2,561	8,016	2,483	8,114	2,543
Utilities/Propane	37	271	192	292	344	569	332	750	42
Utilities/Water	1,264	4,833	1,269	4,777	2,136	5,036	1,669	4,977	1,171
Utilities/Solid Waste & Recy.	414	1,133	390	1,197	451	1,337	604	1,497	580
Utilities/Portable Toilets	2,527	7,710	2,307	7,636	2,678	8,514	2,536	8,101	2,884
Equipment Leasing	-	-	1,089	1,089	-	-	2,382	2,382	-
Workers Comp. Insurance	569	1,247	236	812	272	1,206	120	305	71
Licenses, permits, lien fees	-	-	-	-	-	-	-	100	-
Employee Clothing Allowance	-	-	-	-	-	816	-	-	-
Resident Activities	140	3,563	2,646	17,079	8,372	16,383	769	13,604	11,737
Total Occupancy	7,622	27,729	11,052	43,034	17,377	43,889	11,509	41,879	19,685
Maintenance & Repairs									
R & M Buildings	-	143	250	-	150	-	214	50	600
R & M Grounds	13,362	42,466	12,624	37,081	12,339	31,678	13,100	41,002	13,331
R & M Equipment	3,944	3,731	1,263	3,762	2,228	11,505	5,909	882	127
Total Maintenance & Repairs	17,306	46,340	14,137	40,842	14,718	43,183	19,223	41,933	14,058
Operating Expenses									
Music & Entertainment - Lounge	-	-	-	-	-	-	-	30,090	-
Music & Ent. - 19th Hole	-	-	-	-	-	-	-	7,825	-
Music & Ent - Pasta Night	-	-	-	-	-	-	-	2,700	-
Music & Ent. - Special Events	-	-	-	-	-	-	-	20,310	2,500
Total Operating Expenses	-	-	-	-	-	-	-	60,925	2,500
Capital Outlay									
Capital Outlay	-	2,700	-	-	-	-	-	11,994	-
Total Capital Outlay	-	2,700	-	-	-	-	-	11,994	-
<b>Total Expenditures</b>	<b>29,280</b>	<b>88,394</b>	<b>29,308</b>	<b>99,982</b>	<b>39,295</b>	<b>109,707</b>	<b>38,101</b>	<b>171,410</b>	<b>39,933</b>
Net Revenues/Expenditures	66,224	178,352	76,307	239,204	95,875	292,190	72,791	148,608	76,455

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Vehicle Storage</b>									
Revenues									
Rents & Royalties									
Vehicle Storage Income	48,138	143,424	52,960	154,616	53,325	155,352	53,609	157,578	53,509
Kayak Storage Income	2,019	3,655	1,376	2,723	1,231	1,699	418	2,267	782
Total Rents & Royalties	50,157	147,079	54,336	157,339	54,555	157,050	54,027	159,845	54,290
Other Income									
Delinquent Fee Collections	800	1,475	330	970	325	660	320	435	70
Total Other Income	800	1,475	330	970	325	660	320	435	70
<b>Total Revenues</b>	<b>50,957</b>	<b>148,554</b>	<b>54,666</b>	<b>158,309</b>	<b>54,880</b>	<b>157,710</b>	<b>54,347</b>	<b>160,280</b>	<b>54,360</b>
Expenditures									
Supplies									
Operating Supplies	-	-	-	-	-	-	-	98	-
Total Supplies	-	-	-	-	-	-	-	98	-
Other Gen. & Admin. Expenses									
Utilities/Electricity	2,707	8,585	2,851	7,045	4,080	9,625	2,707	7,710	2,657
Utilities/Water	427	1,750	576	2,322	618	1,849	630	1,791	541
Access Sys. Service Fee	1,388	3,160	1,123	4,505	1,527	5,072	2,814	6,431	5,340
Total Occupancy	4,522	13,495	4,550	13,872	6,225	16,546	6,150	15,932	8,538
Maintenance & Repairs									
R & M Equipment	544	1,305	349	1,529	2,856	2,856	323	323	-
Total Maintenance & Repairs	544	1,305	349	1,529	2,856	2,856	323	323	-
<b>Total Expenditures</b>	<b>5,066</b>	<b>14,800</b>	<b>4,899</b>	<b>15,401</b>	<b>9,081</b>	<b>19,402</b>	<b>6,473</b>	<b>16,352</b>	<b>8,538</b>
Net Revenues/Expenditures	45,892	133,754	49,767	142,907	45,799	138,308	47,874	143,928	45,822

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Shopping Center</b>									
Revenues									
Rents & Royalties									
Leasing Income	22,105	65,163	25,226	69,013	34,330	71,683	31,960	68,671	39,168
Common Area Maint Income	3,963	11,665	4,452	12,607	5,783	12,654	5,434	13,005	6,742
Real Estate Taxes Income	2,614	7,642	3,077	8,430	3,172	8,474	2,864	8,410	4,014
Total Rents & Royalties	28,682	84,470	32,754	90,051	43,285	92,811	40,258	90,087	49,925
Other Income									
Delinquent Fee Collections	150	225	475	1,275	400	500	-	(25)	-
Total Other Income	150	225	475	1,275	400	500	-	(25)	-
<b>Total Revenues</b>	<b>28,832</b>	<b>84,695</b>	<b>33,229</b>	<b>91,326</b>	<b>43,685</b>	<b>93,311</b>	<b>40,258</b>	<b>90,062</b>	<b>49,925</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	-	-	-	6,402	95	6,277	580
Legal Fees	-	-	-	-	3,281	7,675	979	2,222	1,020
Total Professional Expenses	-	-	-	-	3,281	14,077	1,074	8,499	1,600
Other Gen. & Admin. Expenses									
Property Taxes	14,919	14,919	15,056	15,056	15,607	15,607	15,776	15,776	16,794
Sales Tax	-	-	-	-	-	-	-	-	-
Telephone, Internet & Cable	-	-	359	989	330	1,517	1,113	2,931	1,005
Utilities/Electricity	695	936	522	1,823	703	2,329	763	1,800	549
Utilities/Water	189	987	239	778	245	1,042	394	1,162	289
Utilities/Solid Waste & Recy.	1,275	3,826	1,305	4,242	1,359	3,711	1,698	4,483	2,444
CVO Utilities	-	1,835	1,074	2,810	1,058	3,463	840	3,526	1,015
Total Occupancy	17,078	22,503	18,556	25,699	19,302	27,669	20,583	29,678	22,095
Maintenance & Repairs									
R & M Buildings	2,076	6,625	2,945	10,300	1,742	5,478	2,427	13,011	7,286
R & M Grounds	-	-	-	-	-	-	75	75	-
R & M Equipment	-	-	-	-	-	-	-	977	-
Total Maintenance & Repairs	2,076	6,625	2,945	10,300	1,742	5,478	2,502	14,062	7,286
Miscellaneous									
Miscellaneous Expenditures	-	2,285	-	-	-	-	-	-	-
Total Miscellaneous	-	2,285	-	-	-	-	-	-	-
Capital Outlay									
Capital Outlay	-	4,900	-	4,095	-	-	-	18,158	-
Total Capital Outlay	-	4,900	-	4,095	-	-	-	18,158	-
<b>Total Expenditures</b>	<b>19,154</b>	<b>36,313</b>	<b>21,500</b>	<b>40,094</b>	<b>24,324</b>	<b>47,224</b>	<b>24,159</b>	<b>70,397</b>	<b>30,981</b>
Net Revenues/Expenditures	9,678	48,381	11,729	51,232	19,361	46,087	16,099	19,665	18,944

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>Stormwater</b>									
Expenditures									
Professional Expenses									
Professional Fees	1,166	1,646	-	9,203	-	452	-	1,037	-
Total Professional Expenses	1,166	1,646	-	9,203	-	452	-	1,037	-
Other Gen. & Admin. Expenses									
Equipment Leasing	-	1,546	-	-	-	-	-	-	-
Total Gen. & Admin. Expenses	-	1,546	-	-	-	-	-	-	-
Maintenance & Repairs									
R & M Grounds	4,356	19,551	20,709	28,773	4,356	13,068	4,356	21,280	4,487
Canal/Lake Restoration	479	1,767	-	-	-	-	-	-	-
Total Maintenance & Repairs	4,835	21,318	20,709	28,773	4,356	13,068	4,356	21,280	4,487
Miscellaneous									
Debt Service Principal	10,508	31,742	10,734	32,421	10,929	33,103	11,227	33,817	11,466
Debt Service Interest	1,087	3,041	860	2,363	666	1,681	367	967	129
Total Miscellaneous	11,595	34,784	11,595	34,784	11,595	34,784	11,595	34,784	11,595
Capital Outlay									
Capital Outlay	-	183,292	-	9,390	-	-	-	-	-
Total Capital Outlay	-	183,292	-	9,390	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,595</b>	<b>242,586</b>	<b>32,303</b>	<b>82,149</b>	<b>15,951</b>	<b>48,304</b>	<b>15,951</b>	<b>57,100</b>	<b>16,081</b>
Net Revenues/Expenditures	(17,595)	(242,586)	(32,303)	(82,149)	(15,951)	(48,304)	(15,951)	(57,100)	(16,081)

### Revenue and Expenditure History per Department

	Jan17 YTD Actual	FY17 Actual	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual
<b>R&amp;M/Capital Projects</b>									
Revenues									
Other Income									
Grants	-	-	-	179,089	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	69,790	-	20,950	-
Insurance Proceeds	-	-	-	44,795	-	-	-	-	-
Donations	-	-	-	-	53,887	85,122	-	-	2,556
Total Other Income	-	-	-	223,884	53,887	154,912	-	20,950	2,556
<b>Total Revenues</b>	-	-	-	<b>223,884</b>	<b>53,887</b>	<b>154,912</b>	-	<b>20,950</b>	<b>2,556</b>
Expenditures									
Professional Expenses									
Professional Fees	-	13,250	3,150	8,546	-	7,008	1,391	3,691	-
Total Professional Expenses	-	13,250	3,150	8,546	-	7,008	1,391	3,691	-
R&M Projects*									
Total R&M Projects	8,768	40,322	12,405	122,753	35,456	293,870	14,124	54,730	-
Capital Outlay									
Total Capital Outlay	58,156	301,437	127,043	991,592	502,020	742,138	281,998	831,578	390,929
<b>Total Expenditures</b>	<b>66,924</b>	<b>355,009</b>	<b>142,598</b>	<b>1,122,891</b>	<b>537,476</b>	<b>1,043,016</b>	<b>297,513</b>	<b>889,999</b>	<b>390,929</b>
Net Revenues/Expenditures	(66,924)	(355,009)	(142,598)	(899,007)	(483,589)	(888,104)	(297,513)	(869,049)	(388,373)

\* Indicates R&M projects were discontinued as a separate category in FY21.



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## Five-Year Financial Model and Capital Improvement Plan

### Introduction

Starting six years ago, staff developed and the BOT annually reviewed and endorsed a five-year financial model and capital improvement plan (5yrFM&CIP). This interactive model allows the BOT the ability to make changes to assumptions and/or projects and immediately see the impact on the ending fund balance of each fiscal year (FY21-26). The interactiveness, however, adds a complexity to the model that is not easily understood and utilized by first time decision makers. The 5yrFM&CIP is not a detailed road map of future revenues and expenditures, but a planning tool to enable Trustees, residents, staff, and other interested parties (i.e., grant program reviewers, potential bonding agents, insurance companies, etc.) to understand the planned direction in which BBRD will move in the next few years.

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

### Changes Made from the FY21-25 Five-year Financial Model & Capital Improvement Plan (as part of the FY21 Approved Budget)

Economic conditions new to BBRD (January 1, 2021) since the FY21 Approved Budget was adopted.

The following scenarios were not considered in the development of the FY21-25 5yrFM&CIP. Their combined impact has dramatically altered the FY22-26 5yrFM&CIP.

- *Interlocal agreement between BOT and the Brevard County Board of County Commissioners to limit future assessment increases to a consumer price index (CPI).*

In late 2020, the BOT agreed to limit all future increases in BBRD's annual assessment to no greater than the CPI. The CPI for 2020 (prior 12 months aggregate) is 1.234% as compared to the previously planned 3.0% increase and roll up to the next integer (of monthly assessment rate). The effect upon the FY22-25 5yrFM&CIP is the reduction of approximately \$1.89 Million over the five-year period.

- *Passage of State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27*

In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27 when future increases will revert back to CPI. Due to the nature of BBRD's workforce, the financial impact will be dramatic as 24 of 28 non-tipped pay grades currently have starting pay less than \$15.00 an hour. The impact to FY22 is estimated at \$28,606 and will grow dramatically each subsequent year. Although the FY22-26 5yrFM&CIP contains sufficient revenues/sources to meet this requirement, there currently is not sufficient resources to address the "compression" of the pay plan and advert widespread loss of long-term semi-skilled, skilled, and management personnel to other organizations willing to pay competitive salaries in future years.

- *Probability of higher energy costs in future years*

With changes in political party control of the Federal government, most people will agree higher energy costs can be expected in the next several years as a decrease in domestic oil and natural gas production will impact global prices sooner than widespread rollout of electrical vehicles and charging stations will make such vehicles as convenient to use as compared to traditional vehicles. Additionally, since a majority of FPL's energy production is from natural gas fueled power plants, increases in utility prices should also be expected.

#### January 14, 2021, Budget Kickoff Meeting

The BOT reached a consensus to "postpone" the FY21 Budgeted "Golf Course irrigation system replacement, Ph. 3" project and the FY22 funded "Golf Course irrigation system replacement, Ph. 4" project.

#### Subsequent changes made by staff as contained in the FY22 Working Draft Proposed Budget submitted to the BOT on March 3, 2021

The following changes were made between the January 14, 2021, and February 12, 2021 (date of financial data contained within this document was finalized):

#### *Revenues/sources*

- Modification of planned bank loans in terms of amounts and durations to better address anticipated cash flow needs:
  - Deletion of the FY21 Year-end Estimate for \$1,000,000 Bank Loan receipts due to General Counsel Repperger's statement at the January 26, 2021, BOT meeting that the validation process would take 6-9 months. This would prevent BBRD from obtaining the loan within FY21.
  - Deletion of the planned FY22 bank loan of \$400,000 due to "postponement" of the Golf Course irrigation replacement Phases 3 & 4 (total budget of \$500,000)
  - Addition of a \$1,000,000 bank loan in FY22 for the Lounge/Lakeside Expansion projects (originally budgeted for Phase 1 [Lakeside expansion] \$750,000 in FY21 and Phase 2 [interior expansion and an addition of outside bar] \$250,000 in FY22)

#### *Expenditures/uses*

- Additions and deletions to the FY22 WDPB personnel and operating line-items as summarized by the Decision Point Summary table on page D – 62.
  - A decrease of 2.61 FTEs from the FY21 Approved Budget, of which a reduction of 1.25 FTEs is detailed in decision points
- Changes to various R&M/Capital projects as summarized below and detailed later in this section
  - Shift of expected execution of projects to FY22
    - Replacement pit building at pool 1
    - Relocate heater equipment at pool 1
    - Lounge/Lakeside expansion (Phase 1)
    - Building A retaining wall repairs
  - Removal of funding for projects to maintain minimum fund balance (year of previous funding is listed in parentheses)
    - Repave Shopping Center parking lot (FY23)
    - Repave/reconstruct 19th Hole/Building D/E parking lot (FY23)
    - Repave/reconstruct West RV lot (FY24)

- Repave/reconstruct Micco RV lot (FY24)
- 19th Hole Kitchen expansion (FY25)
- Golf Greens (4) reconstruction (FY24)
- Golf Greens (4) reconstruction (FY25)
- Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads) (FY21)
- Golf Course irrigation system replacement, Ph. 4 (back nine piping/heads) (FY22)
- Modification of fleet replacement schedule from prior 10-year cycle (for most road capable vehicles) to a conditions-based system, thereby decreasing replacement costs over the next several years

#### Changes made by the BOT prior to Adoption of the FY22 Approved Budget on June 22, 2021

##### *Revenues/sources*

- Addition of an extra \$500 to the proposed FY22 \$50 increase in the one-time social membership fee paid on genuine transfers of property. This additional increase is projected to realize \$210,000 in receipts in FY22.
- Deletion of the planned FY22 \$1,000,000 seven-year bank loan to finance two capital projects

##### *Expenditures/uses*

- Deletion of the FY19 Year-end estimated expense of \$25,000 for bank loan validation
- Deletion of the FY22 bank loan debt service of \$169,607 (as planned bank loan was removed from the Budget)
- Deletion of the FY22 Lounge/Lakeside expansion project costing \$1,000,000 (FY22 Budget of \$750,000 and FY22 use of fund balance of \$250,000)
- Addition of a FY22 Awning south side of Lounge project costing \$29,000
- Addition of a FY22 Lounge outside bar project costing \$109,000
- Addition of a FY22 19<sup>th</sup> Hole kitchen: new hood and stove project costing \$70,000
- Addition of a FY22 Lounge walk in cooler replacement project costing \$68,000
- Conversion of an unfunded FY26 Pool #3 asphalt parking lot and retention pond project to a FY22 funded project costing \$75,000
- Conversion of an unfunded FY26 Golf Course lake bank restoration #6, #2, and #3 project to a FY22 funded project costing \$100,000
- Conversion of an unfunded FY26 Golf Course lake bank restoration #5, #9, and #13 project to a FY22 funded project costing \$75,000
- Addition of a FY22 carpeting miniature golf course project at \$18,868 (not a cost estimate but a last-minute plug number, actual cost will vary based on the yet to be determined scope of work)

#### **General Fund**

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

<b>General Fund Five-Year Financial Model</b>	<b>FY20 Actual</b>	<b>FY21 Revised Budget</b>	<b>FY21 Year-end Estimate</b>
<b>Beginning Fund Balance</b>	<b>2,136,368</b>	<b>1,543,256</b>	<b>2,374,581</b>
Revenues/Sources			(7,749)
Assessment	3,945,805	3,978,000	3,978,000
Recreation Fees	320,018	317,200	339,815
Guest Passes	36,271	66,000	18,035
DOR Enforcement Fees	15,285	22,000	15,800
Food & Beverage Sales	647,930	1,286,340	450,101
Golf-Pro Shop Fees & Income	609,108	649,517	552,475
Shopping Center Income	90,087	110,104	123,154
Vehicle Storage Income	160,279	157,449	168,656
Misc. Revenue	181,213	41,018	57,992
Bond/Loan Proceeds	-	1,000,000	-
Grant Revenue	-	-	-
<b>Revenues/Sources</b>	<b>6,005,997</b>	<b>7,627,628</b>	<b>5,704,028</b>
(Dollar change from previous year)	(564,573)	1,117,025	(301,969)
(Percent change from previous year)	-8.59%	17.16%	-5.03%
<b>Total Resources</b>	<b>8,142,365</b>	<b>9,170,884</b>	<b>8,078,609</b>
Expenditures/Uses			
Personnel	2,256,789	2,841,654	2,439,306
Operating	2,624,686	3,000,922	2,422,602
New Non-Capital Proposals	-	2,500	739
R&M/Capital	886,308	2,425,317	1,604,142
Debt Service	-	84,803	-
Contingency/Reserves	-	227,851	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
<b>Total Expenditures/Uses</b>	<b>5,767,784</b>	<b>8,583,046</b>	<b>6,466,789</b>
(Dollar change from previous year)	(398,346)	1,027,466	699,005
(Percent change from previous year)	-6.46%	13.60%	12.12%
Rev./Sources minus Exp./Uses	238,213	(955,418)	(762,761)
Ending Fund Balance			
Undesignated Fund Balance	1,262,727	587,838	1,255,805
Committed Fund Balance			
Non-spendable for inventory & prepaids	99,072	-	45,000
Committed for CIP	1,012,782	-	311,015
<b>Total Ending Fund Balance</b>	<b>2,374,581</b>	<b>587,838</b>	<b>1,611,820</b>
<b>Fund Balance (excluding committed for capital, prepaids, projects &amp; transfers) percentage of subsequent year's budget (Personnel &amp; Operating). FY26 is based on FY26 Budget numbers.</b>	<b>21.61%</b>	<b>9.59%</b>	<b>20.49%</b>

<b>FY22 Approved Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Proj. Budget</b>	<b>FY24 Proj. Budget</b>	<b>FY25 Proj. Budget</b>	<b>FY26 Proj. Budget</b>
<b>1,611,820</b>	<b>1,611,820</b>	<b>1,306,982</b>	<b>1,794,429</b>	<b>2,278,006</b>	<b>2,699,896</b>
4,025,436	4,025,436	4,076,783	4,127,090	4,178,019	4,229,575
569,550	569,550	590,550	611,550	632,550	653,550
61,955	61,955	61,955	61,955	61,955	61,955
16,800	16,800	16,800	16,800	16,800	16,800
1,346,179	1,346,179	1,412,142	1,481,337	1,553,922	1,630,064
641,768	641,768	591,768	591,768	591,768	591,768
134,965	134,965	148,298	148,498	148,698	148,898
179,819	179,819	199,614	221,311	221,311	221,311
31,669	31,669	31,701	31,732	31,764	31,796
-	-	-	-	-	-
50,000	50,000	-	-	-	-
<b>7,058,141</b>	<b>7,058,141</b>	<b>7,129,610</b>	<b>7,292,041</b>	<b>7,436,787</b>	<b>7,585,717</b>
(569,487)	1,354,113	71,469	162,431	144,746	148,931
-7.47%	23.74%	1.01%	2.28%	1.98%	2.00%
<b>8,669,961</b>	<b>8,669,961</b>	<b>8,436,592</b>	<b>9,086,471</b>	<b>9,714,793</b>	<b>10,285,613</b>
<b>(569,487)</b>	<b>(0.0747)</b>				
2,987,692	3,010,515	3,174,973	3,326,670	3,477,547	3,633,144
3,140,510	3,140,510	3,144,626	3,195,789	3,242,541	3,289,830
-	-	-	-	-	-
774,368	1,085,383	226,000	188,300	195,800	201,700
-	-	-	-	-	-
155,571	126,571	128,564	130,706	133,009	135,485
N/A	N/A	(32,000)	(33,000)	(34,000)	(35,000)
<b>7,058,141</b>	<b>7,362,979</b>	<b>6,642,162</b>	<b>6,808,465</b>	<b>7,014,897</b>	<b>7,225,159</b>
(1,524,905)	896,191	(415,979)	166,302	206,432	210,262
-17.77%	13.86%	-5.89%	2.50%	3.03%	3.00%
-	(304,838)	487,448	483,576	421,890	360,559
1,611,820	1,261,982	1,794,429	2,278,006	2,699,896	3,060,455
-	45,000	-	-	-	-
-	-	-	-	-	-
<b>1,611,820</b>	<b>1,306,982</b>	<b>1,794,429</b>	<b>2,278,006</b>	<b>2,699,896</b>	<b>3,060,455</b>
<b>25.51%</b>	<b>19.97%</b>	<b>27.51%</b>	<b>33.90%</b>	<b>39.00%</b>	<b>44.21%</b>

## Revenues/Sources

The following section is not meant to be a comprehensive discussion of all General Fund revenues/sources general ledger accounts but is confined to concise listing and explanation of revenue/source streams. The reader should note, that due to the need for the BOT to have time within their review period to possibly appeal the CPI cap to the Brevard County Board of County Commissions (regarding unfunded mandates), the submittal date for the FY22 WDPB was moved up to March 3, 2021, from the *Policy Manual* requirement of no later than April 1, 2021. Hence, the analysis and projections of revenue streams (conducted in January 2020) have a higher degree of uncertainty due less current fiscal year actual revenue and expenditure data to compare to prior years' data.

- **Assessment**

For the last several fiscal years, prior BOTs had adopted 5-yrFM&CIPs with annual increases in the assessment rate. Specifically, the FY21 Approved Budget was developed using a 3.00% annual increase plus an annual "round up to the next monthly integer." However, in late 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). The CPI to be used for the FY22-26 FM&CIP is 1.234%. Specifically, the following assessment rates total a \$4.30 (6.32%) increase in the monthly assessment rate over a five-year period (annual increase in receipts in parentheses).

- \$68.84 in FY22
  - \$0.84 or 1.234% inflationary increase (\$49,068)
- \$69.69 in FY23
  - \$0.85 or 1.234% inflationary increase (\$49,694)
- \$70.55 in FY24
  - \$0.86 or 1.234% inflationary increase (\$50,307)
- \$71.42 in FY25
  - \$0.87 or 1.234% inflationary increase (\$50,928)
- \$72.30 in FY26
  - \$0.88 or 1.234% inflationary increase (\$51,557)

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

FY21 Year-end Estimate receipts are projected to be \$19,797 or 6.19% higher than FY20 Actuals partly due to the onset of the COVID-19 pandemic in 2020 and partly due to a return to historical level of property transfers driven by the shortage of new homes in the state. A \$550 increase in the one-time social membership fee is approved for FY22 (\$50 was planned in previous 5yrFM&CIPs and the BOT added an additional \$500 during their workshops/meetings), resulting in an additional \$231,000 in receipts each year thereafter (given a constant number of genuine transfers of property). Additionally, the BOT added a \$50 increase in each subsequent year of the FY22-26 5yrFM&CIP realizing an additional \$21,000 annual increase given a constant number of genuine home sales.

- **Guest Passes**

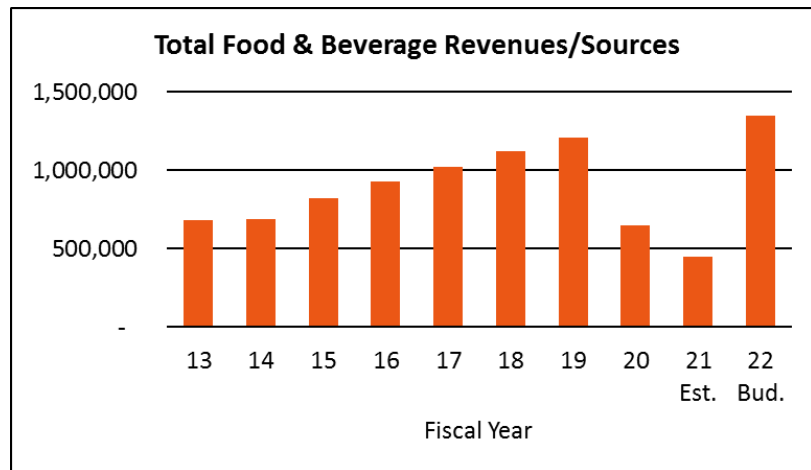
FY21 Year-end Estimate receipts are projected to be \$18,035 or 50.28% lower than FY20 Actuals due to the COVID-19 restrictions on use of facilities during the FY21 winter season. Receipts are projected to return to near historic levels in FY22 and remain constant throughout the remainder of the five-year forecast.

- **DOR Enforcement Fees**

Receipts are booked as billed and then the uncollectible receivables are removed from the line-item during the audit process. Although \$43,775 was billed in FY20, only \$15,285 was collectible (due to use of modified accrual accounting). FY21 Year-end Estimate receipts are projected to be \$6,200 or 28.18% lower than FY21 Budget due to the anticipated decrease in involuntary abatement of violations. Collectible receipts are projected to be relatively stable from FY22 through FY26 due to the inability to remove additional undesirable homes through the Neighborhood Revitalization Program (due to the BBRD Charter limit on new acquisitions and rising property prices) that generated uncollectible fees.

- **Food and Beverage Sales**

FY21 Year-end Estimate of \$450,101 is \$197,829 or 30.53% lower than FY20 Actuals due the complete shutdown of the department from the COVID-19 pandemic in 2020 after the busy winter season and the phased re-opening in 2021. The chart to the right illustrates the double-digit growth in total revenues/sources from FY15 through FY18 while FY19's growth slowed to 7.3%. The



five prior years experienced an average of less than 2% growth each year. FY22 receipts are budgeted at \$1,346,179, an increase of \$41,786 or 3.20% over FY19 Actuals (last year of full operations).

The 5yrFM&CIP contains an annual increase in food of 2.5% and beverage prices of 7.0% (in addition to management's ability to change prices throughout the year based on changing costs of products as provided within the 2016 edition of the BBRD *Food & Beverage Principles of Operations* document). Assumed in FY23-FY26 is a 2.0% decline in sales as prices (driven by increasing prices [as a result of the increasing Florida minimum wage] forcing out lower income customers who currently frequent Food & Beverage locations and events).

The "Lounge/Lakeside expansion" project contained within the 5yrFM&CIP was defunded by the BOT during their budget workshops in favor of a smaller stand-alone canopy, outside bar, and walk in cooler replacement projects. Factoring into their decision to change course from the FY21 Approved Budget was the opposition to borrowing the money needed for the larger project.

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

As the number of golf courses nationwide have declined over the past two decades, coupled with the changing demographics of BBRD residents, membership driven revenues have correspondingly declined. However, the last two years appear to indicate a pause in the decline of memberships. Due to the nature of golf (outdoor sport where participants can socially distance from one another), the impact of the COVID-19 pandemic on operations was limited. The FY21 Year-end Estimated receipts projected \$56,633 or 9.30% lower than FY20 Actuals. This decrease would have been higher except for a 10% increase in Golf membership fees that took effect in FY21. Projected total receipts for FY22

of \$641,768 are \$7,749 or 1.19% lower than FY21 Approved Budget due to an anticipated slight decline in the number of golfers electing memberships (offset by increased green fee receipts). Given current membership demographics and planned improvements in the course over the next five-years, staff projects memberships and related revenues will remain relatively constant (with minor fluctuations from year to year) over the following four-years.

The reader should note that \$50,000 in grant receipts is shown separately in this section of the document but shown as a part of Golf-Pro Shop revenues/sources in the Budget Detail section on page D – 35.

- **Shopping Center Income**  
Due to the leasing of two units in FY20, the FY21 Year-end Estimated receipts of \$123,154 are \$33,067 or 36.71% higher than the FY20 Actuals. The increase would have been higher, but the BOT gave partial rent relief to tenants in FY20 to offset their losses during the initial COVID-19 statewide shut down. FY21 budgeted receipts of \$134,965 are based on anticipated renewals of all leased spaces with the first four months receipts from a land lease for a parcel adjacent to the Shopping Center. Beginning in FY22 all units are assumed to be leased with the exception of the Veterans' Service Office, Veterans' Gathering Center, and Civic Volunteer Organization's Office units which are provided to the non-profit entities for free. Future years' total receipts will be \$13,333 higher as each year will contain 12 months of land lease payments.
- **Vehicle Storage Income**  
Staff anticipates FY21 Year-end Estimate of \$168,656, \$11,207 or 7.12% higher than the FY20 Actuals as occupancy remains near 100% and the mid-year \$5 increase of the rental rate to \$41 a month effective May 1, 2021. Based upon a detailed survey and analysis of surrounding storage lot fee structures, BBRD's rental rates (prior to May 1, 2021) were documented to be very low and under market rate for similar services rendered. Hence, the FY22 projected receipts of 179,819 are \$11,163 or 6.62% higher than the FY21 Year-end estimates. Additionally, at the February 22, 2021, BOT meeting, the Trustees instructed staff to increase the projected FY23 and FY24 rental rates each by \$5 a month. FY24 and beyond annual projected receipts of \$221,311 represent a \$61,031 or 8.08% increase over FY20 Actual receipts.
- **Bond/Loan Proceeds**  
The FY21-25 5yrFM&CIP contained the following planned loans as detailed below:
  - FY21 \$1,000,000 (7-year repayment) loan (including capitalized interest) to partly finance the "Lounge/Lakeside expansion (Phase I)" project, "Golf Course irrigation system replacement, Ph. 3" project, and maintain sufficient General fund balance. The repayment schedule was:
    - 6 months in FY21
    - 12 months in FYs22-27
    - 6 months in FY28
  - FY22 \$400,000 (3-year repayment) loan (including capitalized interest) to finance the currently planned "Lounge/Lakeside expansion (Phase II)" project, "Golf Course Irrigation Replacement, Ph. 4" project, and maintain BBRD's 20% minimum General Fund balance. The repayment schedule was:
    - 3 months in FY22
    - 12 months in FYs23&24
    - 9 months in FY25



At the January 14, 2021, FY22 Budget Kickoff Meeting, the BOT agreed to “postpone” the golf irrigation projects. At a subsequent BOT meeting, the Trustees agreed to revisit the \$1,000,000 bank loan and Lounge/Lakeside Expansion projects (Phases I & II) at the FY22 Budget workshops where they defunded both projects (and correspondingly removed the planned bank loan receipts). Hence, this revenue stream is budgeted for zero receipts in the FY22 Approved Budget.

- **Grant Revenue**

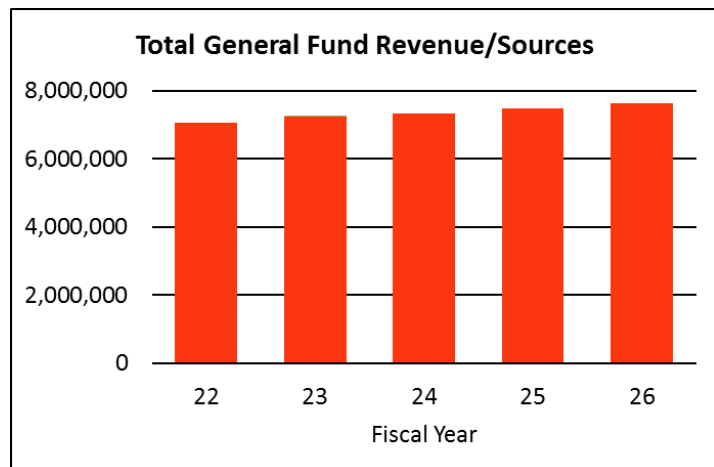
BBRD received 100% reimbursement for the 2017 \$50,000 Golf Course Florida Recreation Development Assistance Program (FRDAP) grant in FY19. Later in 2019, BBRD applied for another 100% reimbursable \$50,000 FRDAP grant for Golf Course improvements. Award of the grant was received in FY20 after the Approved Budget was adopted. Staff has detailed the planned expenditures within the Golf-Pro Shop line-item details (see pages D – 37-38) for FY21 Year-end Estimate and FY22 Base Budget. Said 100% reimbursement is budgeted for FY22 and anticipated to be received toward the end of the fiscal year. Staff does not anticipate pursuing new grants unless they are 100% reimbursable, cover planned projects, and/or are directed by the BOT to pursue them.

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

Historically, BBRD has experienced very little change from year to year in total annual revenues/sources. The FY18-22 5yrFM&CIP had only a 1.68% variability expected over the 5-year period. This pattern was a result of previous BOTs holding the assessment rate constant for multiple years and then having to adopt a significant increase to offset the cumulative effects of annual inflationary pressures. Unintended consequences of this strategy were the declining competitiveness of employee compensation and benefits and diminishing R&M/Capital budgets. Beginning in FY19, the BOT adopted an 1.50% annual increase in the assessment rate to off-set inflationary pressures. In FY20, the BOT upped the annual increase to a 3.00% annual increase while adding an annual “round up to the next integer” increase so the monthly assessment would always be even dollars with no cents. The BOT adopted the FY21 Approved Budget using this methodology.

Later in 2020, the BOT entered into an interlocal agreement with the Brevard County Board of County Commissioners to limit all future increases in BBRD’s annual assessment to no greater than CPI. The CPI for 2020 (prior 12 months aggregate) is 1.234% as compared to the previously planned 3.0% increase and roll up to the next integer. Per General Counsel Repperger, staff is required to use this same rate for the four out years of the FY22-26 5yrFM&CIP. The effect upon the FY22-26 5yrFM&CIP is the reduction of approximately \$1.89 Million over the five-year period. Each year going forward, the new CPI will be used for all five-years of the 5yrFM&CIP with potential wild swings in additional revenues being added or removed based on the annual change in the CPI.

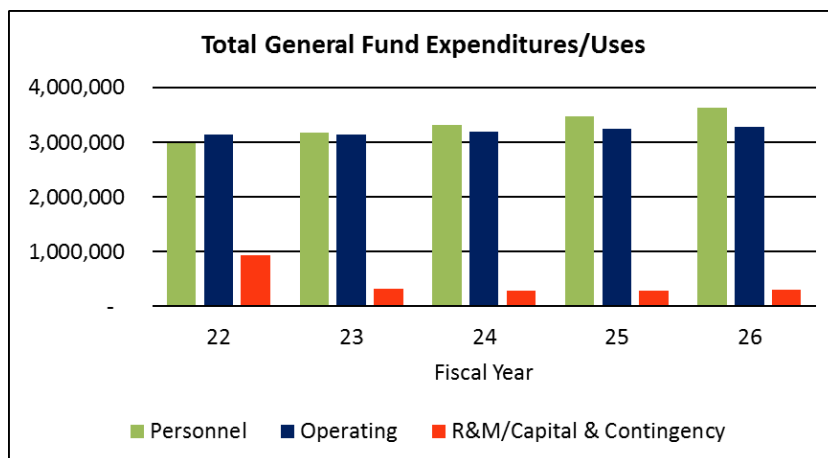
The five-year growth of 8.18% in revenues/sources is projected from the low of \$7,058,141 in FY22 to the high of \$7,635,717 in FY26 as illustrated to the right (chart includes one-time monies). While the assessment rate is capped at 1.234% annual growth, the bulk of the new revenue is from increased Food & Beverage prices (21.09% due to increased prices in



response to the minimum wage increases), increased Vehicle Storage receipts (23.07% increase due rate increases planned for FYs 23 & 24), and increased Shopping Center income (10.32% due to the new land lease).

Within the last several years, the growth in total expenditures/uses was driven primarily by increases in salaries/wages and Food & Beverage expenditures (as related to double digit growth in sales). These prior increases in personnel costs were related to the BOT's desire to increase the competitiveness of BBRD as an employer as compared to other similar local governments and to retain quality employees (as opposed to being a training organization in which employees leave for better paying jobs elsewhere after a few years of service).

Future total expenditures/uses are projected to grow from a low of an estimated \$6,642,162 in FY23 to a high of \$7,225,159 in FY26. The future impact of the Florida minimum wage increases can be seen in the chart to the right where the growth curve of personnel costs is angling upwards over time as opposed to the modest increase in projected operating costs. While the growth in personnel and operating costs is largely invisible



to most of the public, the available monies left over for R&M/Capital projects will become more visible over time as residents see less maintenance work and projects accomplished in BBRD.

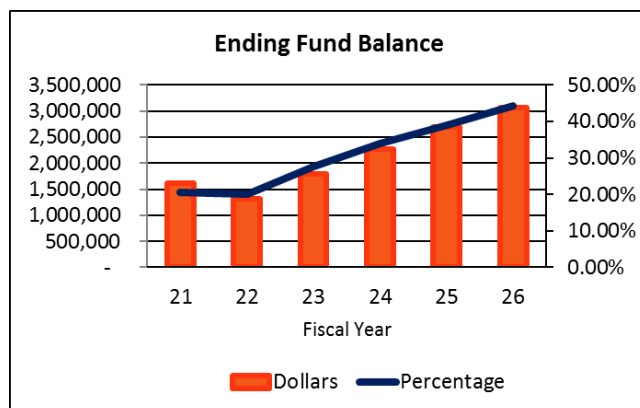
To partly offset the future growth in personnel costs, staff has submitted cost savings decision points to reduce the number of employees where possible without directly impacting services. The FY22 Approved Budget contains the following staffing decision points:

- (\$28,230) Elimination of 0.40 FTE administrative support positions in Food & Beverage
- (\$16,480) Elimination of 0.85 FTE administrative support positions in Property Services

Similar offsets in future years appears unlikely unless significant negative impacts to services are accepted.

#### Financial Outlook

FY21 began the year with a fund balance of \$2,374,581 (audited number) and is projected to end with \$1611,820 which equates to a 20.49% fund balance (slightly above the minimum fund balance policy of 20%). FY22 is projected to end with a fund balance of \$1,306,982 which equates to 19.97%. Year-end estimates (chart to the right presents columns as the dollar amount of fund balance while the trend line represents fund balance as a percentage of operating costs as defined by BBRD) are presented as of June 22,



2021 to allow the reader to understand the timeframe of the adoption of the FY22 Approved Budget. Contained within this presentation is the assumption that all projects will be completed within the years budgeted for FYs21-26 unless otherwise noted. A close examination of the chart suggests BBRD has surplus monies beginning in FY23. While technically correct as presented, the omission of monies dedicated toward addressing the compression of the pay plan (resulting from the Florida minimum wage increases) creates this illusion. The probable magnitude of the cost of addressing compression will only start to be known in FY23 or FY24 when other employers start to increase wages to maintain a competitive advantage in employee recruitment and retention.

### Summary of Projects

The FY22-26 5yrFM&CIP contains 106 requested projects (including one non-R&M/capital project) with 56 funded projects (including two stand-alone projects budgeted in prior years) over the five-year period costing \$1,897,183.

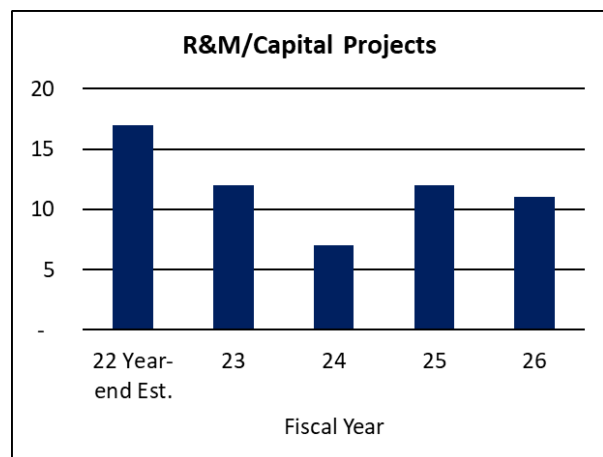
The reader should note the following assumptions:

- FY22 Year-end Estimate contains 18 new or recurring projects (funded with FY22 revenues) plus 4 previously funded projects (to be paid for with fund balance).
- Due to projects that have funding over multiple years, the summation of the number of individual projects for each year results in a higher number than the summation of projects regardless of year of execution.

	<b>Requested</b>	<b>Funded</b>	<b>Prior-year Budgeted</b>	<b>Total Budgeted / Funded</b>
<b>Non-Capital Projects</b>	1	-	-	-
<b>R&amp;M/Capital Projects</b>				
Concrete, pavers & etc.	13	3	-	3
Pools	7	-	2	2
Buildings	45	36	-	36
Vehicles	9	9	-	9
Amenities	21	4	-	4
Other	10	2	-	2
<b>R&amp;M/Capital Projects:</b>	<b>105</b>	<b>54</b>	<b>2</b>	<b>56</b>
<b>Total Projects:</b>	<b>106</b>	<b>54</b>	<b>2</b>	<b>56</b>

The number of projects per fiscal year are illustrated to the right and detailed on the following pages. Readers should not be surprised that the 5yrFM&CIP is "front loaded" with projects as the current use of the 5yrFM&CIP is relatively new to BBRD (started with FY15). The two-year terms of trustees is another, (although not popular to state) factor that influences the front-loading of projects.

The following pages list the funded projects per fiscal year in an easy to read format, a concise description of each project. The reader should note the projects are listed in order of cost per year and not their appearance on the detailed FY22-26 5yrFM&CIP as found on pages F-22-25.



<b>Budget</b>	<b>FY22 Funded Projects</b>
109,000	Lounge outside bar
100,000	Golf Course lake bank (#6, #2, & #3) repairs
75,000	Golf Course lake bank (#5, #9, & #13) repairs
75,000	Pool 3 asphalt parking lot & add retention pond
70,000	19th Hole kitchen: new hood and stove
68,000	Lounge walk in cooler replacement
64,600	Kitchen trailer (replaces Pool #1 grill area)
60,000	Tennis court resurfacing
29,000	Awning south side of Lounge
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
23,000	Replacement Resident Relations (DOR/ARCC Enforcement) truck (2015 mid-size)
22,700	Replacement sidewalks at Bldg. D/E and the 19th Hole
18,868	Carpeting Miniature Golf Course
10,000	Replacement HD utility cart (2008) used by softball association
8,900	Replacement P.S. utility cart (2016)
5,900	Shopping Ctr. (937) HVAC roof condensing unit replacement
4,700	Lounge bathroom air handling unit replacement
4,700	Water and Sewer Office HVAC condensing unit replacement
<b>774,368</b>	<b>FY22 (New/Recurring Projects) Sub-total</b>

<b>Use of Fund</b>	
<b>Balance</b>	<b>FY22 (Roll Forward from FY21) Projects</b>
137,700	Bldg. A retaining wall repairs
64,215	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
62,400	Replacement pit building at pool 1
46,700	Relocate heater equipment at pool 1
<b>311,015</b>	<b>FY21 (Use of Fund Balance - Existing Projects) Sub-total</b>

### **FY22 Project Detail**

#### Lounge Outside Bar

FY22 \$109,000 funded project to construct a permanent bar outside of the Lounge on the south side of the building. The BOT added this project during the budget workshops/meetings after defunding the comprehensive Lounge/Lakeside Expansion projects (Phases I & II).

#### Golf Course Lake Bank (#6, #2, & #3) Repairs

FY22 \$100,000 funded project to rehabilitate golf course lake banks. This project was originally included in the FY22 WDPB as an unfunded project in FY26. After the BOT defunded the Golf Course irrigation replacement projects (Phases III & IV), they added this project during their budget workshops/meetings.

#### Golf Course Lake Bank (#5, #9, & #13) Repairs

FY22 \$75,000 funded project to rehabilitate golf course lake banks. This project was originally included in the FY22 WDPB as an unfunded project in FY26. After the BOT defunded the Golf Course irrigation replacement projects (Phases III & IV), they added this project during their budget workshops/meetings.

#### Pool 3 Asphalt Parking Lot and Add Retention Pond

FY22 \$75,000 funded project to pave the parking lot (currently rough asphalt millings) and add a retention pond to handle the water run-off from the new impervious surface.

#### 19th Hole Kitchen: New Hood and Stove

FY22 \$70,000 funded project to replace the existing stove and hood systems with larger units and relocate them within the kitchen. The BOT added this project during their budget workshops/meetings.

#### Lounge Walk In Cooler Replacement

FY22 \$68,000 funded project to replace the aging existing outdoor unit. The BOT added this project during the budget workshops/meetings after defunding the comprehensive Lounge/Lakeside Expansion projects (Phases I & II).

#### Kitchen Trailer (Replaces Pool #1 Grill Area)

FY22 \$64,600 funded project to replace the screened grill area with a commercial kitchen trailer and installation of a quality gate system for transportation of the trailer to special event sites. The reader should note, in 2019, the Brevard County Health Department changed its interpretation of applicable codes and started prohibiting staff from cooking food to order on the grill within the screen room. The acquisition of the kitchen trailer would allow staff to cook food to order at special events and heavily attended pool #1/Lakeside events.

#### Tennis Courts Resurfacing

FY22 \$60,000 funded project to replace the overlay multi-layer surface of the three tennis courts that was installed in 2014. The current surface has a tear and the vendor is unwilling to repair it (proprietary surface) due to his business being located the Northeast. Unknown at this time is the exact type of the replacement surface. BBRD has experienced recurring problems (tears in the seams) in the overlay system since it was installed in FY14.

#### Awning South Side of Lounge

FY22 \$29,000 funded project to construct a stand-alone 36' by 39' awning on the south side of the Lounge. The BOT added this project during the budget workshops/meetings after defunding the comprehensive Lounge/Lakeside Expansion projects (Phases I & II).

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

\$25,000 each fiscal year. Budget is used as needed and accrued year-to-year for larger projects. The FY22 Budget (and assumed FY21 roll forward monies) is shown as being fully expended so the reader can easily understand future funding levels.

Replacement Resident Relations (DOR/ARCC Enforcement) Truck (2015 mid-size)

FY22 \$23,000 funded project per the revised fleet replacement schedule. The budget was increased slightly based on purchase price of a similar vehicle purchased in FY21.

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

FY22 \$22,700 to replace and expand the narrow sidewalk adjacent to the traffic circle. Originally budgeted for FY20, this project was postponed two years due to the impact of the COVID-19 pandemic and is anticipated to be executed during the summer months.

Carpeting Miniature Golf Course

FY22 \$18,868 funded project to replace the paint (with aggregate) playing surface with carpet. This project was added by the BOT at their last budget review meeting and the FY22 project budget is not a cost estimate but was the remaining available money left unprogrammed for FY22 (staff did not have prior notice of the intent to add this item and therefore did not have the opportunity to develop a realistic cost estimate). Prior to execution of this project, staff will place an agenda item on a BOT meeting to seek formal direction on the level of modifications to the course designed and constructed by staff.

Replacement HD Utility Cart (2008) used by Softball Association

FY22 \$10,000 funded project with no changes to cost or funding status/year from prior 5yrFM&CIPs.

Replacement Property Services Utility Cart (2013)

FY22 \$8,900 funded project. Previously scheduled to be replaced in FY23, due to the deteriorating condition of the unit the replacement is now recommended one year sooner in accordance with the fleet replacement schedule.

Shopping Center (937) HVAC Roof Condensing Unit Replacement

FY22 \$5,900 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Lounge Bathroom Air Handling Unit Replacement

FY22 \$4,700 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Water and Sewer Office HVAC Condensing Unit Replacement

FY22 \$4,700 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Bldg. A Retaining Wall Repairs

An assessment of the Building A/Pool #1/Lounge/Lakeside retaining wall in FY19 indicated the need for replacement of subsurface metal bracing and grouting of cracks in the wall. Staff initially sought bids for the repair work in mid-FY20 and the price of the first bid greatly exceeded expectation (was approximately \$130,000) and due to the time of year (rainy season was to begin within 60 days) decided to defer the project to the winter of 2021. Competing priorities prevented a request for proposal (RFP) from being issued in time for the work to be accomplished during the 2021 winter season, therefore this project is now scheduled for a late summer RFP issuance and commencement in late autumn/early winter of FY22.

#### Replacement Pit Building at Pool 1

(FKA Replacement Pit Building at Pool 1 and Addition of a Saltwater System)

FY22 use of fund balance of \$62,400 that was rolled forward from FY18 due at first to an inability to obtain bids. In 2019, BBRD executed a continuing services contract with a company for construction and consultation services which will enabled BBRD to proceed with this project. Based on the contractor's advice, the saltwater element was deleted due to costs in lieu of adding an ultraviolet light system (which will eliminate chlorine-resistant microorganisms) to a chlorine pellet system (versus the current chlorine liquid system). This project be executed at the same time as the Relocation of the Heater at Pool #1 project (as a combined project).

#### Relocate Heater Equipment at Pool 1

(FKA Relocation of Heater Equipment into New Pit Building at Pool 1)

The original FY20 budget of \$44,900 that was rolled forward from FY18 due to an inability to obtain bids. In 2019, BBRD executed a continuing services contract with a company for construction and consultation services which will enable BBRD to proceed with this project once Pool #2 projects are completed. Per the recommendation of the continuing services contractor, staff has changed the name of the project to reflect the revised scope of work (i.e., new plan is to demolish the heater building and place an external heater outside of the paved assembly building to lower costs and increase usable areas during live music events). This project be executed at the same time as the Replacement Pit Building at Pool 1 project (as a combined project).

<b>Budget</b>	<b>FY23 Projects</b>
51,600	Shopping Ctr. (937) sprinkler system and standpipe replacement
36,400	Replacement backhoe (used)
27,200	Shopping Ctr. (937) exterior windows replacement
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
22,700	Portable 20kw emergency backup generator
15,100	Golf Course maintenance facility (green building) repairs
12,100	Upgrade golf cart parking area (Lounge) to crushed concrete
9,200	Pool #2 tech closet electrical panel replacement
9,100	Replacement P.S. utility cart (2016)
9,100	Replacement courtesy golf cart (2016)
6,200	Pro Shop cart barn electrical panel replacement
2,300	19th Hole ceiling air handling unit replacement
<b>226,000</b>	<b>FY23 Sub-total</b>

#### **FY23 Project Details**

##### Shopping Center (937) Sprinkler System & Standpipe Replacement

FY23 \$51,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Replacement Backhoe (used)

FY23 \$36,400 funded project. Due to fiscal strain of the assessment cap, minimum wage increases, and anticipated higher energy costs, this project was moved out one-year and adjusted for inflation.

Shopping Center (937) Exterior Windows Replacement

FY23 \$27,200 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Replacement Damaged Concrete Sidewalks/Assembly Areas (Location TBD)

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

Portable 20kw Emergency Backup Generator

FY23 \$22,700 funded project. Specifically, this project consists of acquisition of a portable “tow behind generator” capable of partly energizing Building D/E or Falcon Drive Complex. Of note, the size of the proposed generator will only permit “emergency use” capabilities and will not fully energize Building D/E (i.e., will not power HVAC systems and full electrical draw).

Golf Course Maintenance Facility (Green Building) Repairs

FY23 \$15,100 funded project to make repairs to the following:

- Outside dilapidated walls
- Frame
- Leaks
- Interior Lighting

Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete

FY23 \$12,100 funded project which will be executed by Property Services staff.

Pool #2 Tech Closet Electrical Panel Replacement

FY23 \$9,200 funded project. This new project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Replacement Property Services Utility Cart (2016)

FY23 \$9,100 funded project in accordance with the fleet replacement schedule.

Replacement Courtesy Golf Cart (2016)

FY23 \$9,100 new funded project in accordance with the fleet replacement schedule. Due to the use amount and type (higher number of operating hours and more frequent starts and stops than other similar vehicles), a shorter useful economic life span should be expected.

Pro Shop Cart Barn Electrical Panel Replacement

FY23 \$6,200 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.



#### 19th Hole Ceiling Air Handling Unit Replacement

FY23 \$2,300 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY24 Projects</b>
56,400	Bldg. D/E roof replacement
54,100	Replacement shed and canopy - pickle ball/tennis courts
29,000	VGC/Water and Sewer Office roof replacement (w/ metal)
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
9,300	Replacement P.S. utility cart (2018)
9,300	Replacement P.S. utility cart (2018)
5,200	19th Hole ground HVAC condensing unit replacement
<b>188,300</b>	<b>FY24 Sub-total</b>

#### **FY24 Project Details**

##### Building D/E Roof Replacement

FY24 \$56,400 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY24 \$54,100 funded project to replace the current structures.

##### Veterans Gathering Center (VGC)/Water and Sewer Office Roof Replacement (with Metal Roof)

FY24 \$29,000 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

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

##### Replacement Property Services Utility Cart (2018)

FY24 \$9,300 funded project in accordance with the fleet replacement schedule.

##### Replacement Property Services Utility Cart (2018)

FY24 \$9,300 funded project in accordance with the fleet replacement schedule.

##### 19th Hole Ground HVAC Condensing Unity Replacement

FY24 \$5,200 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY25 Projects</b>
42,900	P.S. (Falcon) exterior rollup doors replacement
35,800	P.S. (Falcon) interior lighting replacement
26,000	Shopping Ctr. (935) exterior doors replacement
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
20,100	Bldg. D/E VCT flooring replacement
10,900	Bldg. C ceiling tile replacement
7,800	Pro Shop exterior door replacement
7,800	VGC exterior doors replacement
6,000	Pro Shop ceiling repair/painting
6,000	Additional long-term records storage unit
4,200	Bldg. D/E exterior walls repair/painting
3,300	Bldg. A HVAC ground mini-split system replacement
<b>195,800</b>	<b>FY25 Sub-total</b>

#### **FY25 Project Details**

##### Property Services (Falcon) Exterior Rollup Doors Replacement

FY25 \$42,900 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Property Services (Falcon) Interior Lighting Replacement

FY25 \$35,800 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Shopping Center (935) Exterior Doors Replacement

FY25 \$26,000 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

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

##### Building D/E VCT Flooring Replacement

FY25 \$20,100 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building C Ceiling Tile Replacement

FY25 \$10,900 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop Exterior Door Replacement

FY25 \$7,800 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Veterans Gathering Center (VGC) Exterior Doors Replacement

FY25 \$7,800 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop Ceiling Repair/Painting

FY25 \$6,000 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Additional Long-term Records Storage Unit

FY25 \$6,000 funded project to acquire a second used shipping container and customization to transfer records from current location at the Shopping Center which would free up the spot for potential leasing.

Bldg. D/E Exterior Walls Repair/Painting

FY25 \$4,200 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building A HVAC Ground Mini-Split System Replacement

FY25 \$3,300 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY26 Funded Projects</b>
98,600	P.S. (Falcon) roof replacement
27,600	P.S. (Falcon) exterior walls repair
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
7,800	P.S. (Falcon) plumbing replacement
7,800	Softball Field lighting system replacement
7,000	Building D/E exterior doors replacement
7,000	19th Hole exterior door replacement
7,000	Pool #2 exterior doors replacement
4,700	VGC HVAC ground condensing unit replacement
4,700	Shopping Ctr. (937) HVAC roof condensing unit replacement
4,500	Building D/E air handler replacement
<b>201,700</b>	<b>FY26 Sub-total</b>

#### **FY26 Project Details**

##### P.S. (Falcon) Roof Replacement

FY26 \$98,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### P.S. (Falcon) Exterior Walls Repair

FY26 \$27,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

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

##### P.S. (Falcon) Plumbing Replacement

FY26 \$7,800 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Softball Field Lighting System Replacement

FY26 \$7,800 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Building D/E Exterior Doors Replacement

FY26 \$7,000 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

19th Hole Exterior Door Replacement

FY26 \$7,000 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pool #2 Exterior Doors Replacement

FY26 \$7,000 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

VGC HVAC Ground Condensing Unit Replacement

FY26 \$4,700 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement

FY26 \$4,700 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building D/E Air Handler Replacement

FY26 \$4,500 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.



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FY22 Approved Budget FY22-26 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

			FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
General Fund			Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
x	PS	Pool 3 asphalt parking lot & add retention pond	-	-	-	75,000	75,000	-	-	-	-
	Res.	Concrete grass areas between pickle ball and tennis courts	-	-	-	-	-	-	-	-	33,100
Pools											
x	PS	Replacement pit building at pool #1	-	61,200	-	-	62,400	-	-	-	-
x	PS	Relocate heater equipment at pool #1	-	44,900	-	-	46,700	-	-	-	-
x	PS	Replacement pit at pool #2	24,537	49,074	49,074	-	-	-	-	-	-
x	PS	Pool #2 resurfacing	-	43,327	43,327	-	-	-	-	-	-
x	PS	Pool Services (engineering)	2,000	-	-	-	-	-	-	-	-
	Rec	Pool #2 canopy on grass	-	-	-	-	-	-	-	-	-
	Res	Installation of mechanical pool covers (3) at Pools	-	-	-	-	-	-	-	-	89,600
	Res	Solar heating system for Pool #1	-	-	-	-	-	-	-	-	39,500
	PS	Pool 4 complex (pool, restrooms & small mtg rooms) south of Micco Rd.	-	-	-	-	-	-	-	-	553,100
	BOT	Geothermal heater for Pool #1	-	-	-	-	-	-	-	-	-
Buildings											
x	BOT	Replacement Admin. Bldg.	42,501	-	-	-	-	-	-	-	-
x	PS	Bldg. A FPE electrical panel replacement	21,780	-	-	-	-	-	-	-	-
x	PS	Bldg. A renovations design	28,552	-	-	-	-	-	-	-	-
x	PS/F&B	Bldg. A renovations	117,207	479,437	607,000	-	-	-	-	-	-
x	FB	Bldg. A awning over "terrace" opposite Lounge	-	6,900	6,900	-	-	-	-	-	-
x	PS	Bldg. A interior doors replacement	-	5,400	5,400	-	-	-	-	-	-
x	PS	Bldg. A HVAC ground mini-split system replacement	-	-	-	-	-	-	-	3,300	-
x	PS	Lounge roof replacement	49,950	-	-	-	-	-	-	-	-
	BOT	Bldg. A, Lounge and traffic circle emergency backup generator	-	-	-	-	-	-	-	-	441,600
	F&B	Lounge: new westside awning and panels	-	-	-	-	-	-	-	-	23,000
x	F&B	Lounge/Lakeside expansion design	62,636	33,623	33,623	-	-	-	-	-	-
	F&B	Lounge/Lakeside expansion	-	750,000	-	-	-	-	-	-	1,104,100
x	FB	Bandshell Lakeside of Lounge	19,000	-	-	-	-	-	-	-	-
x	PS	Lounge HVAC supply fan replacement	-	6,600	6,600	-	-	-	-	-	-
x	PS	Lounge bathroom air handling unit replacement	-	-	-	4,700	4,700	-	-	-	-
x	BOT	Awning south side of Lounge	-	-	-	29,000	29,000	-	-	-	-
x	BOT	Lounge outside bar	-	-	-	109,000	109,000	-	-	-	-
x	BOT	Lounge walk in cooler replacement	-	-	-	68,000	68,000	-	-	-	-
x	PS	Bldg. C & Lounge: FPE electrical panel and transformer replacement.	14,520	-	-	-	-	-	-	-	-
x	PS	Bldg. C exterior rehabilitation	6,381	-	-	-	-	-	-	-	-
x	PS	Bldg. C ceiling tile replacement	-	-	-	-	-	-	-	10,900	-
x	PS	Bldg. D/E restroom upgrades	-	8,600	8,600	-	-	-	-	-	-
x	PS	Bldg. D/E exterior doors and windows replacement	-	30,400	30,400	-	-	-	-	-	-
x	PS	Bldg. D/E roof repair	5,800	-	-	-	-	-	-	-	-
x	PS	Bldg. D/E roof replacement	-	-	-	-	-	-	56,400	-	-
x	PS	Bldg. D/E VCT flooring replacement	-	-	-	-	-	-	-	20,100	-
x	PS	Bldg. D/E exterior walls repair/painting	-	-	-	-	-	-	-	4,200	-
x	PS	Building D/E exterior doors replacement	-	-	-	-	-	-	-	-	7,000
x	PS	Building D/E air handler replacement	-	-	-	-	-	-	-	-	4,500
	BOT	Replacement D-E/ 19th Hole/Pro Shop complex	-	-	-	-	-	-	-	-	5,629,300
x	PS	19th Hole ceiling air handling unit replacement	-	-	-	-	-	2,300	-	-	-
x	PS	19th Hole ground HVAC condensing unit replacement	-	-	-	-	-	-	5,200	-	-
x	FB	19th Hole walk in cooler/freezer	-	52,300	52,300	-	-	-	-	-	-
x	BOT	19th Hole kitchen: new hood and stove	-	-	-	70,000	70,000	-	-	-	-
	F&B	19th Hole Kitchen expansion	-	-	-	-	-	-	-	-	299,100
x	PS	19th Hole exterior door replacement	-	-	-	-	-	-	-	-	7,000
x	PS	Pro Shop roof replacement	-	16,900	16,900	-	-	-	-	-	-
x	PS	Pro Shop exterior windows replacement	-	6,000	6,000	-	-	-	-	-	-
x	PS	Pro Shop electrical panel replacement	-	5,900	5,900	-	-	-	-	-	-
x	PS	Pro Shop cart barn electrical panel replacement	-	-	-	-	-	6,200	-	-	-
x	PS	Pro Shop exterior door replacement	-	-	-	-	-	-	-	7,800	-
x	PS	Pro Shop ceiling repair/painting	-	-	-	-	-	-	-	6,000	-
x	PS	Pool 1 walkway roof replacement, Ph. 2	39,900	-	-	-	-	-	-	-	-
x	PS	Pool 2 restrooms roof replacement (w/ metal)	14,250	-	-	-	-	-	-	-	-
x	PS	Pool #2 tech closet electrical panel replacement	-	-	-	-	-	9,200	-	-	-
x	PS	Pool #2 exterior doors replacement	-	-	-	-	-	-	-	-	7,000
x	PS	Pool 3 restrooms roof replacement (w/metal)	14,250	-	-	-	-	-	-	-	-
x	PS	P.S. (Falcon) electrical panel replacement	-	8,800	8,800	-	-	-	-	-	-
x	PS	P.S. (Falcon) exterior windows replacement	-	6,000	6,000	-	-	-	-	-	-
x	PS	P.S. (Falcon) exterior rollup doors replacement	-	-	-	-	-	-	-	42,900	-
x	PS	P.S. (Falcon) interior lighting replacement	-	-	-	-	-	-	-	35,800	-



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			FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
General Fund			Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
x	PS	P.S. (Falcon) plumbing replacement	-	-	-	-	-	-	-	-	7,800
x	PS	P.S. (Falcon) exterior walls repair	-	-	-	-	-	-	-	-	27,600
x	PS	P.S. (Falcon) roof replacement	-	-	-	-	-	-	-	-	98,600
	PS	Additional storage at Falcon Drive (land and building)	-	-	-	-	-	-	-	42,400	249,400
x	Res.	Veterans' gather center (conversion of Resident Relations office)	7,284	-	-	-	-	-	-	-	-
x	PS	VGC Building HVAC condensing unit replacement	-	4,900	4,900	-	-	-	-	-	-
x	PS	VGC exterior doors replacement	-	-	-	-	-	-	-	7,800	-
x	PS	VGC/Water and Sewer Office roof replacement (w/ metal)	-	-	-	-	-	-	29,000	-	-
x	PS	VGC HVAC ground condensing unit replacement	-	-	-	-	-	-	-	-	4,700
x	PS	Water and Sewer Office HVAC condensing unit replacement	-	-	-	4,700	4,700	-	-	-	-
x	PS	Shopping Center electrical design	4,320	16,140	18,240	-	-	-	-	-	-
x	PS	Shopping Center electrical infrastructure replacement	-	82,400	82,400	-	-	-	-	-	-
x	PS	Shopping Center additional parking lights	-	19,100	19,100	-	-	-	-	-	-
x	PS	Shopping Center roof design	20,772	5,224	8,024	-	-	-	-	-	-
x	PS	Shopping Center roof replacement	-	-	167,000	-	-	-	-	-	-
	PS	Shopping Center metal roof (replaces shingles)	-	-	-	-	-	-	-	-	265,100
x	PS	Shopping Ctr. (935) HVAC ground condensing unit replacement	-	4,900	4,900	-	-	-	-	-	-
x	PS	Shopping Ctr. (937) HVAC roof condensing unit replacement	-	5,800	5,800	-	-	-	-	-	-
x	PS	Shopping Ctr. (937) exterior windows replacement	-	-	-	-	-	27,200	-	-	-
x	PS	Shopping Ctr. (937) HVAC roof condensing unit replacement	-	-	-	5,900	5,900	-	-	-	-
x	PS	Shopping Ctr. (937) sprinkler system and standpipe replacement	-	-	-	-	-	51,600	-	-	-
x	PS	Shopping Ctr. (935) exterior doors replacement	-	-	-	-	-	-	-	26,000	-
x	PS	Shopping Ctr. (937) HVAC roof condensing unit replacement	-	-	-	-	-	-	-	-	4,700
x	PS	Softball Field building roof replacement	-	3,500	3,500	-	-	-	-	-	-
x	PS	Softball Field building plumbing fixtures replacement	-	7,900	7,900	-	-	-	-	-	-
x	PS	Softball Field lighting system replacement	-	-	-	-	-	-	-	-	7,800
x	DC	Additional long-term records storage unit	-	-	-	-	-	-	-	6,000	-
x	PS	Replacement shed and canopy - pickle ball/tennis courts	-	-	-	-	-	-	54,100	-	-
	Res.	Veterans Building	-	-	-	-	-	-	-	-	1,324,900
	Res.	Performing arts center	-	-	-	-	-	-	-	-	-
	Res.	Indoor pool with fitness center	-	-	-	-	-	-	-	-	-
Vehicles											
x	PS	Replacement P.S. truck (2006 F-250 size)	-	35,000	34,435	-	-	-	-	-	-
x	PS	Additional P.S. truck	-	24,000	22,093	-	-	-	-	-	-
x	PS	Replacement P.S. truck (2006 full-size)	-	24,500	22,921	-	-	-	-	-	-
x	PS	Vehicle for Beach restroom custodial personnel	-	21,800	22,521	-	-	-	-	-	-
x	PS	Replacement backhoe (used)	-	-	-	-	-	36,400	-	-	-
x	RR	Replacement R.R. truck (2015 mid-size)	-	-	-	23,000	23,000	-	-	-	-
x	PS	Additional utility cart for custodial supervisor	8,388	-	-	-	-	-	-	-	-
x	PS	Replacement HD utility cart (2008) used by softball association	-	-	-	10,000	10,000	-	-	-	-
x	PS	Replacement P.S. utility cart (2016)	-	-	-	8,900	8,900	-	-	-	-
x	PS	Replacement P.S. utility cart (2016)	-	-	-	-	-	9,100	-	-	-
x	PS	Replacement P.S. utility cart (2018)	-	-	-	-	-	-	9,300	-	-
x	PS	Replacement P.S. utility cart (2018)	-	-	-	-	-	-	9,300	-	-
x	PS	Replacement courtesy golf cart (2016)	-	-	-	-	-	9,100	-	-	-
x	PS	Replacement lawnmower	32,332	-	-	-	-	-	-	-	-
x	PS	Utility trailer	-	2,500	2,500	-	-	-	-	-	-
x	FB	Kitchen trailer (replaces Pool #1 grill area)	-	-	-	64,600	64,600	-	-	-	-
Amenities											
x	Res.	Restroom trailer by pickle ball/tennis courts	-	50,000	50,000	-	-	-	-	-	-
	Res.	Leash free dog park	-	-	-	-	-	-	-	-	28,700
x	Golf	Golf Course lake bank restoration, Ph. 6 (Holes 10, 12, 14 & 17)	113,912	-	-	-	-	-	-	-	-
x	Golf	Golf Course lake bank repairs	975	-	-	-	-	-	-	-	-
x	Golf	Golf Course lake bank (#6, #2, & #3) repairs	-	-	-	100,000	100,000	-	-	-	-
x	Golf	Golf Course lake bank (#5, #9, & #13) repairs	-	-	-	75,000	75,000	-	-	-	-
	Golf	Golf Greens (4) Reconstruction	-	-	-	-	-	-	-	-	202,700
	Golf	Golf Greens (4) Reconstruction	-	-	-	-	-	-	-	-	202,700
	Golf	Golf Greens (10) Reconstruction	-	-	-	-	-	-	-	-	506,800
x	Golf	Golf Course Irrigation system replacement, Ph. 1 (6 satellite boxes)	47,362	-	-	-	-	-	-	-	-
x	Golf	Golf Course irrigation system replacement, Ph. 2 (design, engineering, etc.)	-	-	7,500	-	-	-	-	-	-

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			FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
General Fund			Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
x	Golf	Golf Course cart barn repairs	-	6,500	6,500	-	-	-	-	-	-
		Golf Course maintenance facility (green building) repairs	-	-	-	-	-	15,100	-	-	-
		Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	250,000	-	-	-	-	-	-	-
	Golf	Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	-	-	-	-	-	-	-	276,000
	Golf	Golf Course irrigation system replacement, Ph. 4 (back nine piping/heads)	-	-	-	-	-	-	-	-	276,000
	Golf	Golf maintenance worksite upgrade Ph. 1 (conversion of canal to piped drainage and filled for extra space)	-	-	-	-	-	-	-	-	292,900
	Golf	Golf Maintenance worksite upgrade Ph. 2 (consolidated new building)	-	-	-	-	-	-	-	53,100	446,300
	Golf	Golf Course maintenance office trailer and staff shed replacements	-	-	-	-	-	-	-	-	15,200
	Golf	Golf Course greens expansion (holes 6, 9 & 18)	-	-	-	-	-	-	-	-	103,700
	Golf	Golf Course putting green rehabilitation	-	-	-	-	-	-	-	-	37,000
	Golf	Golf Course tee boxes rehabilitation	-	-	-	-	-	-	-	-	30,900
	Golf	Golf Course fairways rehabilitation	-	-	-	-	-	-	-	69,950	71,350
x	Rec	Beach projects, Ph. 3 (restrooms)	88,858	6,843	68,850	-	-	-	-	-	-
	Rec	Beach projects, Ph. 4 (pavilion)	-	-	-	-	-	-	-	-	61,200
	PS	Beach gate access card system	-	-	-	-	-	-	-	-	31,800
x	PS	Tennis court resurfacing	-	-	-	60,000	60,000	-	-	-	-
Other Requests											
x	RR	Neighborhood revitalization program	66,614	75,834	75,834	-	-	-	-	-	-
x	RR	Marquee sign at Shopping Center	1,165	-	-	-	-	-	-	-	-
		Comm. Ctr. Projects: Convert west shuffleboard area to miniature golf	28,259	-	-	-	-	-	-	-	-
x	BOT	Carpeting Miniature Golf Course	-	-	-	18,868	18,868	-	-	-	-
		Covers for (26) benches at Shuffleboard courts	-	24,000	24,500	-	-	-	-	-	-
x	CM	8 benches for miniature golf course	2,803	-	-	-	-	-	-	-	-
x	PS	Bldg. A retaining wall repairs	-	-	-	-	137,700	-	-	-	-
		Additional sound dampening panels for Bldg. A	-	8,000	8,000	-	-	-	-	-	-
x	Res.	Electrical outlets under the oaks east of the Bldg. A lake	-	16,900	16,900	-	-	-	-	-	-
x	F&B	New Food & Beverage point of sales (POS) system	-	-	8,000	-	-	-	-	-	-
x	PS	Portable 20kw emergency backup generator	-	-	-	-	-	22,700	-	-	-
	LW	Fountain in lake by Bldg. A	-	-	-	-	-	-	-	-	27,600
	Res.	Beach volley ball court (by Pool #1)	-	-	-	-	-	-	-	-	4,600
	Res.	Christmas decorations Ph. 3	-	-	-	-	-	-	-	-	10,400
	CM	Irrigation in Comm. Ctr. common areas & BFB median Ph. 1	-	-	-	-	-	-	-	-	52,000
	PS	Purchase of vacant land north of Falcon Dr. complex	-	-	-	-	-	-	-	-	77,400
	Res.	Purchase of the 7 lots north of P.S. complex on Falcon Dr.	-	-	-	-	-	-	-	-	459,100
	RR	Expansion of Micco RV Lot (incl. purchase of land)	-	-	-	-	-	-	-	54,100	266,300
Total Funded Capital Projects:			886,308	2,425,317	1,604,142	774,368	1,085,383	226,000	188,300	195,800	201,700

## Resources

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

### Personnel

#### Introduction

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

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

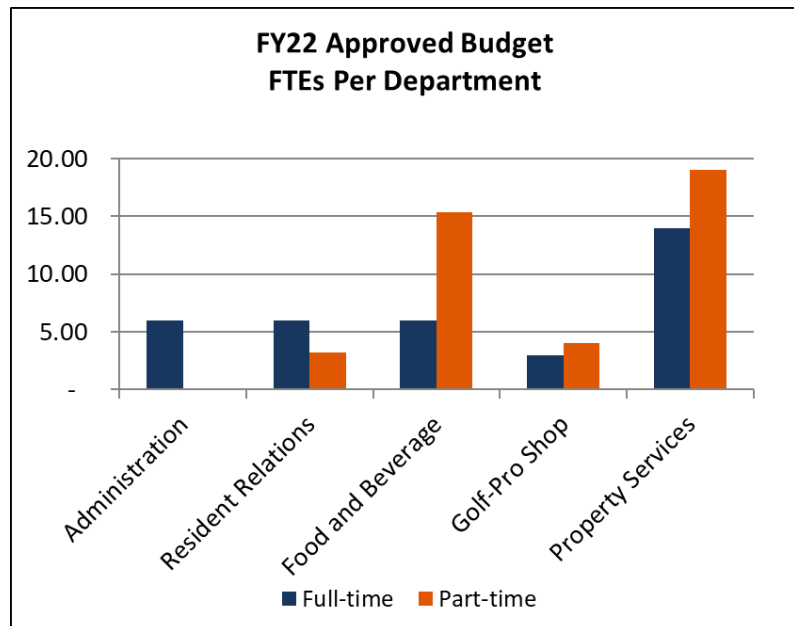
\* Indicates all full-time employees are assumed to be 1.0 FTE since BBRD Policy allows an employee to work a minimum of 30 hours per week and be classified as full-time.

#### FY22 Approved Budget FTEs

Approved for FY22 are 76.61 FTEs, a decrease of 1.61 FTEs (2.06% of total staffing) from the FY21 Approved Budget. This decrease is the result of the following:

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

- Recognition of the mid-FY21 reorganization among the Administration and Resident Relations Departments. Specifically, the following changes were made in FY21 and therefore the net change is observed in FY22 Base Budget within the FTE detailed listing later in this section:



- Administration: District Clerk
  - Deletion of a 0.08 FTE seasonal Administrative Assistant (summer records retention/disposal) position
- Administration: Finance
  - Deletion of a 1.00 FTE full-time Accounting Associate position (benefits moved to Resident Relations)
- Resident Relations: Customer Service
  - Conversion of a H.R. Generalist/Office Coordinator position from part-time (0.63 FTE) to full-time (1.00 FTE)
- Resident Relations: DOR Enforcement
  - Deletion of a 0.65 FTE part-time DOR/ARCC Inspector position
- Deletion of 0.45 FTE part-time Administrative support hours in Food & Beverage
- Addition of a 0.45 FTE part-time Expeditor position in Food & Beverage to transport prepared food from the expanded Building A kitchen to the Lounge/Lakeside during special events and other high-volume sales times

#### *Changes made by Decision Points*

- Deletion of 0.40 FTE part-time administrative support positions in Food & Beverage
- Deletion of 0.85 FTE seasonal Groundskeeper hours in Property Services

#### *Changes made by the BOT during budget review workshops/meetings*

- Addition of 1.00 FTE full-time Management Analyst position that was previously budgeted as part of the management contract with Special District Services, Inc. Said conversion of the contracted position to a direct hire status resulted in a FY22 Budget savings of \$1,555 which was added to the Finance Contingency line-item account.

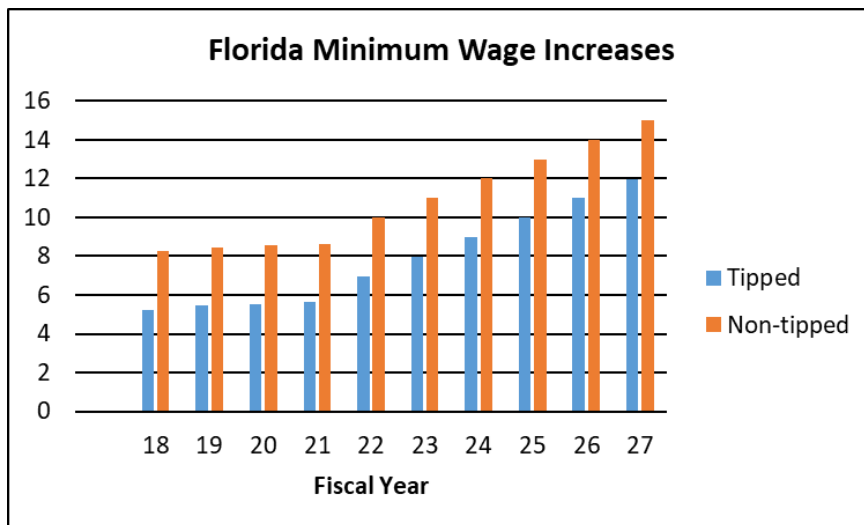
Furthermore, 45.69% of FY22 Approved Budget FTEs are full-time employees demonstrating a fairly even distribution of full-time to part-time staffing hours worked. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Property Services Department contains 33.01 FTEs or 43.09% of all BBRD FTEs approved for FY22. The reader should note the FY20 Actual and FY21 Year-end Estimate FTE numbers are COVID-19 pandemic impacted. Food & Beverage ceased operations in FY20 and later resumed limited operations (gradually has increased operations but not projected to resume normal operations until FY22). Property Services also partially ceased operations (i.e. pools) in FY20 but also has hired temporary positions for COVID-19 screens and heightened sanitation efforts. Said temporary positions were anticipated (at the time of the drafting of the FY22 WDPB) to be used through the end of FY21 and then ended.

#### Pay Plan

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

To address these deficiencies, the BOT first adopted a formal pay plan as part of the FY17 Approved Budget. The proposed FY22 plan (see page G – 7) will be formally adopted in September 2021 (prior to the October 1, 2021 Florida minimum wage increases taking effect). Since FY17 each position is listed per a compatible worth analysis within a system based on 2.5% increases between grades. However, due to the Florida minimum wage going up significantly each of the next six fiscal years, all tipped pay grades and the lowest four non-tipped pay grades will each be paid the minimum tipped and non-tipped minimum wages in FY22 and beyond. While this structure is not in the spirit of maintaining a comparative worth pay and classification plan, adjusting up the entire pay plan is not fiscally and politically attainable. Hence, FY22 will begin the undesirable “compression” of BBRD’s pay and classification plan. The reader should note the more compressed the pay and classification becomes the more likely there will be turnover in the semi-skilled and professional positions as other employers raise their pay to remain competitive in an environment of rapidly increasing wages. Due to the past practice of BOTs being focused almost solely on the next budget year (versus the 5-year window), staff recommends future BOTs hire an outside consultant in FY23 and FY25 to conduct comparable worth pay plan analyses to provide future BOTs independent guidance on how to handle compression within the pay and classification plan. The magnitude of future minimum wage increases (starting in FY22 as approved by Florida voters in November 2020) is illustrated in the below chart.

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



The following pages provide a detail listing of positions per department over a three-year period. The subsequent pages list the FY22 Proposed Employee Pay and Classification Plan (the FY22 Approved Employee Pay and Classification Plan will be adopted by the BOT in September 2021).

### Full-time Equivalent Listing

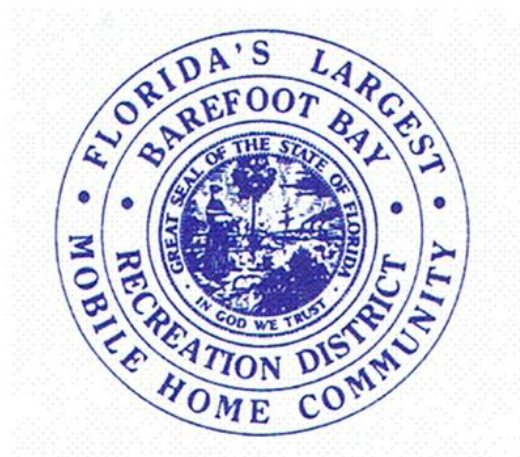
Dept./Position Title	FY20 Actual	FY21 YE Est.	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
<b>Administration</b>					
Accounting Associate I	-	-	-	-	-
Accounting Associate II	1.00	1.00	1.00	-	1.00
Administrative Assistant	1.00	1.00	1.00	-	1.00
District Clerk	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	-	1.00
Lead Accountant	1.00	1.00	1.00	-	1.00
Management Analyst	-	0.50	1.00	-	1.00
Full-time positions:	5.00	5.50	6.00	-	6.00
Part-time positions:	-	-	-	-	-
<b>Total Admin. positions:</b>	<b>5.00</b>	<b>5.50</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>
<b>Resident Relations</b>					
HR Generalist/Office Coordinator*	0.54	0.50	1.00	-	1.00
Calendar/RV Storage Coordinator	1.00	1.00	1.00	-	1.00
Community Watch Officer	1.40	1.40	1.40	-	1.40
Customer Service Clerk	1.80	1.80	1.80	-	1.80
DOR/ARCC Administrative Assistant	1.00	1.00	1.00	-	1.00
DOR/ARCC Inspector	2.65	2.00	2.00	-	2.00
Resident Relations/H.R. Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	4.00	5.50	6.00	-	6.00
Part-time positions:	5.39	3.20	3.20	-	3.20
<b>Total R.R. positions:</b>	<b>9.39</b>	<b>8.70</b>	<b>9.20</b>	<b>-</b>	<b>9.20</b>
* Indicates position was vacant for part of FY20 and FY21					
<b>Food and Beverage</b>					
Administrative Assistant	0.45	-	0.25	(0.25)	-
Administrative Clerk	0.07	-	0.15	(0.15)	-
Bartender	2.91	3.36	6.36	-	6.36
Catering Coordinator	0.30	-	0.46	-	0.46
Cook	2.75	1.55	6.72	-	6.72
Crowd Monitor/Bar Back	0.25	0.04	0.53	-	0.53
Dish Washer	0.25	0.04	0.91	-	0.91
Expeditor	-	-	0.45	-	0.45

### Full-time Equivalent Listing

Dept./Position Title	FY20 Actual	FY21 YE Est.	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Kitchen Supervisor	0.55	0.08	1.00	-	1.00
Food and Beverage Manager	1.00	1.00	1.00	-	1.00
Host	0.04	-	0.08	-	0.08
Bar Supervisor	0.70	0.15	1.00	-	1.00
Server	1.75	0.79	2.84	-	2.84
Full-time positions:	3.20	1.23	6.00	-	6.00
Part-time positions:	7.82	5.78	15.75	(0.40)	15.35
<b>Total F&amp;B positions:</b>	<b>11.02</b>	<b>7.01</b>	<b>21.75</b>	<b>(0.40)</b>	<b>21.35</b>
<b>Golf</b>					
Golf Professional	1.00	1.00	1.00	-	1.00
(Golf) Clerk*	2.30	2.00	2.30	-	2.30
Golf Operations Manager	1.00	1.00	1.00	-	1.00
Player Assistant	2.25	2.25	2.25	-	2.25
Player Assistant/Cart Tech	0.50	0.50	0.50	-	0.50
Full-time positions:	3.00	3.00	3.00	-	3.00
Part-time positions:	4.05	3.75	4.05	-	4.05
<b>Total Golf positions:</b>	<b>7.05</b>	<b>6.75</b>	<b>7.05</b>	<b>-</b>	<b>7.05</b>
<b>Property Services</b>					
Building Tech. I	1.00	1.00	1.00	-	1.00
Building Tech. II	1.00	1.00	1.00	-	1.00
Building Tech. III	3.50	3.50	3.50	-	3.50
Courtesy Cart Driver	1.75	-	1.75	-	1.75
Crowd Monitor	0.65	5.90	0.65	-	0.65
Custodian	7.47	8.14	8.14	-	8.14
Custodian Supervisor	1.00	1.00	1.00	-	1.00
Custodian/AV Tech	0.70	0.70	0.70	-	0.70
Groundskeeper	3.85	3.85	3.85	(0.85)	3.00
Landscape/Irrigation Tech.	-	-	-	-	-
Maintenance/Audio-Visual	0.11	0.11	0.11	-	0.11
P.S. Crew Leader	1.00	1.00	1.00	-	1.00
Pool Host	8.48	6.48	6.66	-	6.66
Pool Supervisor/Office Coordinator	1.00	1.00	1.00	-	1.00

### Full-time Equivalent Listing

Dept./Position Title	FY20 Actual	FY21 YE Est.	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Pool Tech.	2.50	2.50	2.50	-	2.50
Property Services Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	14.00	14.00	14.00	-	14.00
Part-time positions:	21.01	23.18	19.86	(0.85)	19.01
<b>Total Property Services positions:</b>	<b>35.01</b>	<b>37.18</b>	<b>33.86</b>	<b>(0.85)</b>	<b>33.01</b>
<b>Total BBRD Positions:</b>	<b>67.47</b>	<b>65.14</b>	<b>77.86</b>	<b>(1.25)</b>	<b>76.61</b>
Full-time positions:	29.20	29.23	35.00	-	35.00
Part-time positions:	38.27	35.91	42.86	(1.25)	41.61





### Proposed FY22 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
Finance Manager	Mgr.	115	35.34	42.40	49.47
	Mgr.	114	34.47	41.37	48.26
	Mgr.	113	33.63	40.36	47.09
	Mgr.	112	32.81	39.38	45.94
	Mgr.	111	32.01	38.42	44.82
Food & Beverage Manager	Mgr.	110	31.23	37.48	43.72
Resident Relations/H.R. Manager	Mgr.	109	30.47	36.56	42.66
	Mgr.	108	29.73	35.67	41.62
Golf Operations Manager	Mgr.	107	29.00	34.80	40.60
	Mgr.	106	28.29	33.95	39.61
	Mgr.	105	27.60	33.13	38.65
District Clerk	Mgr.	104	26.93	32.32	37.70
Property Services Manager	Mgr.	103	26.27	31.53	36.78
Lead Accountant	Exempt	38	22.66	27.19	31.72
	Exempt	37	22.10	26.52	30.95
	Exempt	36	21.56	25.88	30.19
	Exempt	35	21.04	25.25	29.45
Management Analyst	Exempt	34	20.53	24.63	28.74
	Exempt	33	20.02	24.03	28.03
	Exempt	32	19.54	23.44	27.35
	Exempt	31	19.06	22.87	26.68
	Exempt	30	18.60	22.31	26.03
	Exempt	29	18.14	21.77	25.40
	Exempt	28	17.70	21.24	24.78
	Exempt	27	17.27	20.72	24.17
	Exempt	26	16.85	20.22	23.58
	Exempt	25	16.44	19.72	23.01
Kitchen Supervisor	Exempt	24	16.03	19.24	22.45
Accounting Associate III	Non-Exempt	28	17.70	21.24	24.78
Accounting Associate II	Non-Exempt	27	17.27	20.72	24.17
Golf Professional	Non-Exempt	26	16.85	20.22	23.58
Accounting Associate I	Non-Exempt	26	16.85	20.22	23.58

### Proposed FY22 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
P.S. Crew Leader	Non-Exempt	25	16.44	19.72	23.01
Custodian Supervisor	Non-Exempt	25			
Pool Sup./Office Coordinator	Non-Exempt	25			
H.R. Generalist/Office Coordinator	Non-Exempt	24	16.03	19.24	22.45
Catering Coordinator	Non-Exempt	23	15.64	18.77	21.90
Bldg. Tech III	Non-Exempt	23			
Maintenance/Audio-Visual	Non-Exempt	22	15.26	18.31	21.37
Bldg. Tech II	Non-Exempt	22			
Bldg. Tech/Mechanic	Non-Exempt	22			
	Non-Exempt	21	14.89	17.87	20.85
Administrative Assistant	Non-Exempt	20	14.53	17.43	20.34
DOR/ARCC Administrative Assistant	Non-Exempt	20			
DOR/ARCC Inspector	Non-Exempt	19	14.17	17.01	19.84
Calendar/RV Coordinator	Non-Exempt	19			
Lead Cook	Non-Exempt	19			
Lead Pool Tech	Non-Exempt	19			
Landscape/Irrigation Technician	Non-Exempt	18	13.83	16.59	19.36
Community Watch Officer	Non-Exempt	17	13.49	16.19	18.88
Accounting Clerk	Non-Exempt	17			
Bldg. Tech I	Non-Exempt	17			
Customer Service Clerk	Non-Exempt	16	13.16	15.79	18.42
Lead Groundskeeper	Non-Exempt	15	12.84	15.41	17.97
Custodian/AV Tech	Non-Exempt	14	12.53	15.03	17.54
	Non-Exempt	13	12.22	14.66	17.11
Lead Custodian	Non-Exempt	12	11.92	14.31	16.69
Pool Tech	Non-Exempt	12			
	Non-Exempt	11	11.63	13.96	16.28
Administrative Clerk	Non-Exempt	10	11.35	13.62	15.89
Receptionist/Clerk	Non-Exempt	10			
(Golf) Clerk	Non-Exempt	10			
Cook	Non-Exempt	10			
	Non-Exempt	9	11.07	13.29	15.50
	Non-Exempt	8	10.80	12.96	15.12
	Non-Exempt	7	10.54	12.65	14.75

### Proposed FY22 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
Groundskeeper	Non-Exempt	6	10.28	12.34	14.39
Pool Host	Non-Exempt	6			
Crowd Monitor	Non-Exempt	6			
Player Assistant/Cart Tech	Non-Exempt	6			
	Non-Exempt	5	10.03	12.04	14.04
	Non-Exempt	4	10.00	12.00	14.00
Custodian	Non-Exempt	3	10.00	12.00	14.00
Crowd Monitor/Bar Back	Non-Exempt	3			
	Non-Exempt	2	10.00	12.00	14.00
Dish Washer	Non-Exempt	1	10.00	12.00	14.00
Courtesy Golf Cart Driver	Non-Exempt	1			
F&B Expeditor	Non-Exempt	1			
F&B Host	Non-Exempt	1			
Player Assistant	Non-Exempt	1			
Bar Supervisor	Tipped Non-Exempt	H	6.98	8.38	9.77
	Tipped Non-Exempt	G	6.98	8.38	9.77
	Tipped Non-Exempt	F	6.98	8.38	9.77
	Tipped Non-Exempt	E	6.98	8.38	9.77
	Tipped Non-Exempt	D	6.98	8.38	9.77
Lead Server	Tipped Non-Exempt	C	6.98	8.38	9.77
Lead Bartender	Tipped Non-Exempt	C			
	Tipped Non-Exempt	B	6.98	8.38	9.77
Bartender	Tipped Non-Exempt	A	6.98	8.38	9.77
Server	Tipped Non-Exempt	A			

## Information Technology Inventory and Replacement Schedule

Dept.	Unit	Position	Purchase Year	Anticipated Replacement Year
<b>Administration</b>				
	Desktop	Administrative Assistant	2021	2026
	Laptop	Administrative Assistant	2019	2024
	Desktop	Community Manager	2021	2026
	Laptop	Community Manager	2020	2025
	Desktop	District Clerk	2021	2026
	Laptop	District Clerk	2022	2027
	Laptop	Management Analyst	2019	2024
	Tablet	Trustee	2022	2027
	Tablet	Trustee	2022	2027
	Tablet	Trustee	2022	2027
	Tablet	Trustee	2022	2027
	Laptop	Trustee	2017	2023
	Domain Control Server	N/A	2019	2025
	Desktop	Accounting Associate	2020	2025
	Desktop	Accounting Associate	2022	2027
	Desktop	Lead Accountant	2019	2024
	Desktop	Finance Manager	2019	2024
	Laptop	Finance Manager	2022	2027
	Laptop	Meeting Projector Computer	2016	2024
<b>Resident Relations</b>				
	Desktop	Resident Relations/H.R. Manager	2022	2027
	Desktop	H.R. Generalist/Office Coord.	2019	2024
	Desktop	Calendar Coordinator	2022	2027
	Desktop*	Customer Service Clerk	2017	2024
	Desktop*	Customer Service Clerk	2017	2024
	Desktop	DOR Administrative Assistant	2018	2023
	Desktop	DOR/ARCC Inspector	2019	2024
	Laptop*	Badging System	2019	2025
	Tablet**	DOR/ARCC Inspector	2019	2023
	Tablet**	DOR/ARCC Inspector	2019	2023

## Information Technology Inventory and Replacement Schedule

Dept.	Unit	Position	Purchase Year	Anticipated Replacement Year
<b>Food &amp; Beverage</b>				
	Laptop	Supervisors (shared)	2022	2027
	Desktop	Food & Beverage Manager	2018	2023
	(4) POS Tiny Desktop***	N/A	2015	2022
	(2) POS Tiny Desktop***	N/A	2017	2022
	POS Server***	N/A	2017	2022
	POS Server***	N/A	2018	2023
<b>Golf-Pro Shop</b>				
	Desktop	Golf Operations Manager	2018	2023
	Desktop	Golf Professional	2019	2024
	Desktop	Handicap System	2019	2024
	(2) POS Tiny Desktop	POS System	2020	2025
<b>Property Services</b>				
	Desktop****	Timeclock/Training	2021	N/A
	Desktop	P.S. Crew Leader	2019	2024
	Desktop	Pool Supervisor/Office Coord.	2019	2024
	Laptop	Property Services Manager	2022	2027
	Desktop	Custodian Supervisor	2020	2025
	Desktop*****	Custodian (Bldg. A)	2015	N/A
	Desktop	A/V System in Building D/E	2018	2023
	Laptop	BOT Meetings Live Stream	2020	2025

\* Longer economic useful lifespan due to nature of use (i.e. programs not requiring large memory capabilities and operating speeds)

\*\* Shorter economic useful life span due to nature of use (in and out of vehicles, exposed to weather, need for large memory and fast operating system speed)

\*\*\* Staff will be seeking BOT authorization to replace the entire POS system in late FY21 (funding is contained within the R&M/Capital Department)

\*\*\*\* Primarily used time & attendance plus training. In lieu of purchasing a new unit, the unit will be replaced with one of the surplus computers in late FY21.

\*\*\*\*\* Primarily used time & attendance plus checking weather. In lieu of purchasing a new unit, the unit will be replaced with a surplus unit when needed.

## Vehicle Inventory\*

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replace.
					Mechanical	Body		Year
Trucks/Vans								
1	2015	Nissan	Frontier	109,501	Poor	Fair	Res. Relations: DOR	FY22
2	2013	Ford	F150 pick up	44,676	Fair	Fair	Property Services	FY27
3	2021	Ford	Ranger**	N/A	New	New	Prop. Ser.: Custodial	FY27
4	2013	Ford	E150 Van	13,671	Good	Good	Food & Beverage	FY28
5	2016	Ford	Dump Truck	4,862	Excellent	Excellent	Property Services	FY31
6	2019	Ford	F250 Pick-up	6,413	Excellent	Excellent	Property Services	FY31
7	2018	Nissan	Frontier	22,554	Excellent	Excellent	Prop. Ser.: Custodial	FY32
8	2021	Ford	F150 Pick-up	206	New	New	Property Services	FY33
9	2021	Ford	F250 Pick-up***	N/A	New	New	Property Services	FY33
10	2021	Ford	F150 Pick-up***	N/A	New	New	Property Services	FY33
Utility Carts								
1	2008	John Deere	Gator TS	N/A	Poor	Poor	Over 60 Softball	FY22
2	2016	Toro	Workman GTX	N/A	Poor	Poor	Property Services	FY22
3	2016	Cushman	6 Passenger	N/A	Poor	Fair	Property Services	FY23
4	2018	Toro	Workman GTX	N/A	Poor	Fair	Prop. Ser.: Custodial	FY24
5	2018	Toro	Workman GTX	N/A	Poor	Fair	Prop. Ser.: Custodial	FY24
6	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY30
7	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY30
8	2019	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY31
9	2020	John Deere	Gator TS	N/A	New	New	Prop. Ser.: Custodial	FY32

\* Inventory listing is based on Actual vehicles as of February 12, 2021 and includes replacement units within the FY22 Budget.

\*\*Indicates vehicles ordered but not received as of February 12, 2021.

\*\*\*Indicates vehicle for use by staff to travel back and forth to beach to clean restrooms and therefore has a shorter useful economic lifespan.

## Glossary

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

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

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

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

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

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

**American Society of Composers, Authors & Publishers (ASCAP):** A not-for-profit performance-rights organization (PRO) that protects its members' musical copyrights by monitoring public performances of their music, whether via a broadcast or live performance, and compensating them accordingly.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Brevard County Board of County Commissioners:** The governing body of Brevard County, FL.

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

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

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

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

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

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

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

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

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

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

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

**Closed Circuit Television (CCTV):** A stand-alone system of cameras used to record videos of specific areas for use in substantiating allegations of misconduct and/or criminal acts. BBRD's CCTV system is not intended to serve as a security system for property or persons.

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

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



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

**CivicClerk:** A proprietary web-based meeting and agenda preparation system.

**CivicCMS:** A proprietary web-based website design and management content software that also ensures compliancy with American with Disabilities Act requirements.

**CivicReady:** A proprietary web-based mass notification system.

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

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

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

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

**Compression:** When used in terms of a formal pay and classification plan refers to a decreasing of difference between the minimum wage and semi-skilled, skilled, supervisory, or management positions. Compression typically occurs when a dramatic increase in the minimum wage occurs. If not addressed, a compression of a pay and classification plan often leads to high turnover as employees with marketable skills/education/experience leave for higher paying similar jobs.

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

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

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

**Coronavirus (COVID-19):** A viral infection that started in China in 2019 and became a world-wide pandemic in early 2020.

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

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

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

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

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

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

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

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

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

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

**Efficiency (Performance Measure):** Ratio of output measures to resources (typically either budgeted funds or personnel).

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

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

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

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

**Florida Association of Special Districts (FASD):** The association of elected and appointed officials from various special districts within the state of Florida committed to unifying and strengthening special purpose government through education, the exchange of ideas, and active involvement in the legislative process.

**Federal Emergency Management Agency (FEMA):** The federal agency that aids during emergencies, and provides grant funding for emergencies, including emergency food and shelter.

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

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

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

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

**Florida Association of Special Districts (FASD):** The association of elected and appointed officials from various special districts within the state of Florida committed to unifying and strengthening special-purpose government through education, the exchange of ideas, and active involvement in the legislative process.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Greens Fees:** The cost to play golf when a person does not have a membership to a course. This does not include additional fees for use of a golf cart, etc.

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

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

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

**Inter-Local Agreement:** A formal agreement between two independent local governments regarding a specific issue.

**International City/County Management Association – Credential Manager (ICMA-CM):** The International City/County Management Association’s Credentialed Manager designation. ICMA’s mission is to advance professional local government through leadership, management, innovation, and ethics and by increasing the proficiency of appointed chief administrative officers, assistant administrators, and other employees who serve local governments and regional entities around the world. To receive the prestigious ICMA credential, a member must have significant experience as a senior management executive in local government; have earned a degree, preferably in public administration or a related field; and demonstrated a commitment to high standards of integrity and to lifelong learning and professional development.

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

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

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

**Management Analyst:** A job title typically used in local government for an entry level professional position that works under a department manager, chief appointed official, or in a centralized budget office. Job duties vary greatly but usually consist of assisting in general management work, development of the annual budget, research, agenda development, special project management, and citizen inquiries.

**Minimum Fund Balance:** Typically, a percentage of the total operating budget (excluding the total capital project budget and transfers) which is designated by the legislative body as the minimum level of reserves the entity will maintain for emergencies. BBRD’s minimum general fund balance is 20% of the subsequent year’s planned operating budget.

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

**Neighborhood Revitalization Program (NRP):** A line-item project within the R&M/Capital Department to acquire distressed properties, remove structures if necessary, and sell the vacant land so new homes can be constructed thereby increasing the property values and quality of the neighborhood. The NRP was first funded in FY16 and is projected to be funded through FY21.

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

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

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

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

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

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

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

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

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

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

**Personnel Services:** Expenditures related solely to staffing, i.e., wages, salaries, overtime, taxes, and employee benefits.

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

**Policy Manual:** A document containing the Board of Trustees' adopted rules for the operations of Barefoot Bay Recreation District.

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

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

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

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

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

**Resolution:** A formal decision made by the Board of Trustees that is recorded at the Clerk of Court's Office and can only be reversed by another resolution.

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

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

**Revenues:** Monies that the government receives as income.

**Rules for the Board of Trustees:** A document containing the Board of Trustees' adopted rules and procedures for how they as a group and as individual Trustees operate.

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

**Source:** A term typically used by governmental entities to identify a category of monies received by an organization that is not revenue, such as grants.

**Social Membership Fee (SMF):** A Deed of Restrictions required one-time fee charge, upon the genuine sale of the property, to a new owner which is non-refundable and non-transferable.

**Society for Human Resource Management (SHRM):** A professional human resources membership association with a local chapter in Vero Beach, FL.

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

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

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

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

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

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

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

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

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

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

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

**Veterans' Gathering Center:** The name used by the association of veterans' groups for the Shopping Center unit provided to them at no charge by the BOT.

**Veterans' Service Office:** The name used by a group of veterans who volunteer time to assist other veterans in accessing benefits and services available to qualified veterans.

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

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

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

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