

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

| | | | | | | |
|---|---------|---------|---------|---------|---|---------|
| 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 |
| Total Expenditures: | 558,809 | 623,858 | 594,736 | 676,683 | - | 676,683 |
| Total Revenues over Expenditures: | (542,885) | (620,858) | (591,736) | (673,683) | - | (673,683) |

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 |
| Total Revenues: | 4,078,926 | 4,003,703 | 4,017,861 | 3,995,292 | 49,068 | 4,044,360 |

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 |
| Total Expenditures: | 547,690 | 630,994 | 572,905 | 736,947 | - | 736,947 |
| Total Revenues over Expenditures: | 3,531,236 | 3,372,709 | 3,444,956 | 3,258,345 | 49,068 | 3,307,413 |

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 |
| Total Revenues: | 57,079 | 100,315 | 40,714 | 88,500 | - | 88,500 |
| 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

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 | 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 |

Total Expenditures: 435,770 557,546 487,676 563,306 - 563,306

Total Revenues over Expenditures: (378,691) (457,231) (446,962) (474,806) - (474,806)

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 |
| | Total Revenues: | 41,794 | 75,715 | 24,914 | 71,700 | - | 71,700 |
| 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 |

| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|
| Total Expenditures: | 179,231 | 229,644 | 187,656 | 231,419 | - | 231,419 |
|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|

| | | | | | | |
|--|------------------|------------------|------------------|------------------|----------|------------------|
| Total Revenues over Expenditures: | (137,437) | (153,929) | (162,742) | (159,719) | - | (159,719) |
|--|------------------|------------------|------------------|------------------|----------|------------------|

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 |
| Total Revenues: | | 15,285 | 24,600 | 15,800 | 16,800 | - | 16,800 |
| 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 |
|----------------|---------------------------|--------------------------|------------------------|----------------------------|----------------------------|
|----------------|---------------------------|--------------------------|------------------------|----------------------------|----------------------------|

| | | | | | | |
|--|--------|--------|--------|--------|---|--------|
| 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 |

| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|
| Total Expenditures: | 205,218 | 246,072 | 235,088 | 253,853 | - | 253,853 |
|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|

| | | | | | | |
|--|------------------|------------------|------------------|------------------|----------|------------------|
| Total Revenues over Expenditures: | (189,933) | (221,472) | (219,288) | (237,053) | - | (237,053) |
|--|------------------|------------------|------------------|------------------|----------|------------------|

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 | - |
| Total Expenditures: | | 51,322 | 81,830 | 64,932 | 78,034 | - |
| Total Revenues over Expenditures: | | (51,322) | (81,830) | (64,932) | (78,034) | - |

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 |
| Total Revenues: | 647,930 | 1,286,340 | 450,101 | 1,346,179 | - | 1,346,179 |
| 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 | - | - | - | - | - |
| Total Expenditures: | 766,954 | 1,301,679 | 453,319 | 1,377,043 | 8,587 | 1,385,630 |
| Total Revenues over Expenditures: | (119,024) | (15,339) | (3,218) | (30,863) | (8,587) | (39,450) |

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 | | | | | | |
| 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) |
| Total Revenues: | (16,131) | (32,910) | (3,638) | (19,635) | - | (19,635) |
| 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 |
| Total Expenditures: | 94,021 | 122,532 | 102,141 | 110,302 | (12,564) | 97,738 |
| Total Revenues over Expenditures: | (94,021) | (122,532) | (102,141) | (110,302) | 12,564 | (97,738) |

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 |
| Total Revenues: | 249,656 | 507,115 | 219,440 | 531,521 | - | 531,521 |

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 |
|-------------------------------|--------|--------|---|--------|---|--------|

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 |
|------------|---------|---------|--------|---------|-------|---------|

Professional Expenses

| | | | | | | |
|-------------------|-------|-------|-----|-------|---|-------|
| Professional Fees | 1,118 | 1,281 | 456 | 1,520 | - | 1,520 |
|-------------------|-------|-------|-----|-------|---|-------|

FY22 Base Budget: IT support (revised proration)

| | | | | | | |
|------------|-------|-------|-----|-------|---|-------|
| Sub-Total: | 1,118 | 1,281 | 456 | 1,520 | - | 1,520 |
|------------|-------|-------|-----|-------|---|-------|

Supplies

| | | | | | | |
|--------------------|-------|-------|-----|-------|---|-------|
| Operating Supplies | 1,997 | 3,394 | 561 | 4,346 | - | 4,346 |
|--------------------|-------|-------|-----|-------|---|-------|

FY22 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape

| | | | | | | |
|-------------------|-------|-------|-----|-------|---|-------|
| Cleaning Supplies | 3,760 | 4,864 | 798 | 5,737 | - | 5,737 |
|-------------------|-------|-------|-----|-------|---|-------|

FY22 Base Budget: Supplies to clean floors, dishes, counter tops

| | | | | | | |
|-------------------|-----|-------|-----|-------|---|-------|
| Beverage Supplies | 687 | 1,706 | 382 | 1,933 | - | 1,933 |
|-------------------|-----|-------|-----|-------|---|-------|

FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps

| | | | | | | |
|----------------|-------|-------|-------|-------|---|-------|
| Paper Supplies | 4,998 | 7,794 | 1,089 | 8,402 | - | 8,402 |
|----------------|-------|-------|-------|-------|---|-------|

FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins

| | | | | | | |
|------|---|----|----|----|---|----|
| Fuel | - | 65 | 27 | 85 | - | 85 |
|------|---|----|----|----|---|----|

FY22 Base Budget: Van expense (assume 15% increase in energy prices)

| | | | | | | |
|------------|--------|--------|-------|--------|---|--------|
| Sub-Total: | 11,443 | 17,823 | 2,857 | 20,503 | - | 20,503 |
|------------|--------|--------|-------|--------|---|--------|

Other General & Administrative Expenses

| | | | | | | |
|--------------------------------|-----|-----|-----|-----|---|-----|
| Employee Recruitment & Testing | 543 | 621 | 216 | 948 | - | 948 |
|--------------------------------|-----|-----|-----|-----|---|-----|

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 |
|-------------------|-------|-------|-----|-------|---|-------|

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 |
|----------------------------|-------|-------|-------|-------|---|-------|

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 |
|-----------------------|-------|-------|-------|-------|---|-------|

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 |
|-------------------|-------|-------|-----|-------|---|-------|

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 |
|-----------------|-------|-------|-------|-------|---|-------|

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 |
|-------------------------------|-------|-------|-------|-------|---|-------|

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 |
|-------------------|-------|-------|-------|-------|---|-------|

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 |

| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| Total Expenditures: | 290,036 | 522,559 | 188,776 | 499,266 | 7,848 | 507,114 |
|----------------------------|----------------|----------------|----------------|----------------|--------------|----------------|

| | | | | | | |
|--|-----------------|-----------------|---------------|---------------|----------------|---------------|
| Total Revenues over Expenditures: | (40,380) | (15,444) | 30,664 | 32,255 | (7,848) | 24,407 |
|--|-----------------|-----------------|---------------|---------------|----------------|---------------|

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 |
| Total Revenues: | 193,915 | 438,267 | 153,409 | 465,435 | - | 465,435 |

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 | - | - | - | - | - |
| Total Expenditures: | 221,329 | 362,956 | 118,144 | 444,050 | 8,103 | 452,153 |
| Total Revenues over Expenditures: | (27,414) | 75,311 | 35,265 | 21,385 | (8,103) | 13,282 |

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 |
| Total Revenues: | 185,596 | 296,886 | 80,890 | 368,858 | - | 368,858 |
| 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 | - | - | - | - | - |
| Total Revenues: | | 34,895 | 76,982 | - | - | - | - |
| 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 | - | - | - | - | - |
| Total Expenditures: | | 23,096 | 61,174 | - | - | - | - |
| Total Revenues over Expenditures: | | 11,799 | 15,808 | - | - | - | - |

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 |
|----------------|---------------------------|--------------------------|------------------------|----------------------------|----------------------------|
|----------------|---------------------------|--------------------------|------------------------|----------------------------|----------------------------|

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------|----------------|
| 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 |
| Total Revenues: | 609,107 | 649,517 | 552,475 | 691,768 | - | 691,768 |

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

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 | - | - | - | - | - |
| | Total Revenues: | 325,713 | 317,200 | 339,815 | 338,550 | 231,000 | 569,550 |
| 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 | - | - | - | - | - |
| Total Expenditures: | 1,565,309 | 1,741,556 | 1,714,581 | 1,778,855 | (10,547) | 1,768,308 |
| Total Revenues over Expenditures: | (1,239,595) | (1,424,356) | (1,374,766) | (1,440,305) | 241,547 | (1,198,758) |

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 | - | - | - | - | - |
| Total Revenues: | 5,000 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| | | | | | | |
| Total Expenditures: | 514,895 | 589,125 | 560,020 | 586,500 | - | 586,500 |
| | | | | | | |
| Total Revenues over Expenditures: | (514,895) | (589,125) | (560,020) | (586,500) | - | (586,500) |

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 | - | - | - | - | - |
| Total Revenues: | 696 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Total Expenditures: | 180,700 | 190,722 | 192,806 | 198,124 | (16,480) | 181,644 |
| Total Revenues over Expenditures: | (180,700) | (190,722) | (192,806) | (198,124) | 16,480 | (181,644) |

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 | - | - | - | - | - |
| Total Expenditures: | 293,589 | 298,470 | 305,073 | 319,148 | 1,914 | 321,062 |
| Total Revenues over Expenditures: | (293,589) | (298,470) | (305,073) | (319,148) | (1,914) | (321,062) |

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 |
| Total Expenditures: | 404,716 | 431,087 | 529,004 | 440,373 | 3,717 | 444,090 |
| Total Revenues over Expenditures: | (404,716) | (431,087) | (529,004) | (440,373) | (3,717) | (444,090) |

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 in one-time social membership fees as planned in the FY21-25 5yrFM&CIP | | | | | | | |
| FY22 Decision Point: Increase of \$500 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 |
| | | | | - | - | | |
| Total Revenues: | | 320,018 | 317,200 | 339,815 | 338,550 | 231,000 | 569,550 |
| 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. | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Sub-Department | FY20 | FY21 | FY21 | FY22 | FY22 | FY22 |
| Category | Actual | Revised Budget | Est. Year-end | Base Budget | Decision Points | Approved 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 | - | - | - | - | - |
| Total Expenditures: | 171,410 | 232,152 | 127,679 | 234,710 | 302 | 235,012 |
| Total Revenues over Expenditures: | 148,608 | 85,048 | 212,136 | 103,840 | 230,698 | 334,538 |

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 |
| Total Revenues: | 160,280 | 157,449 | 168,656 | 179,819 | - | 179,819 |
| 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 |
| Total Expenditures: | 16,352 | 18,516 | 15,856 | 16,497 | - | 16,497 |
| Total Revenues over Expenditures: | 143,928 | 138,933 | 152,800 | 163,322 | - | 163,322 |

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: | - | - | - | - | - | - |
| Total Revenues: | 90,087 | 110,104 | 123,154 | 134,965 | - | 134,965 |
| 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 | - | - | - | - | - |
| | | | | | | |
| Total Expenditures: | 70,397 | 36,073 | 42,250 | 38,368 | - | 38,368 |
| | | | | | | |
| Total Revenues over Expenditures: | 19,690 | 74,031 | 80,904 | 96,597 | - | 96,597 |

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 | - | - | - |
| Total Expenditures: | | 57,100 | 50,547 | 49,872 | 21,520 | - | 21,520 |
| Total Revenues over Expenditures: | | (57,100) | (50,547) | (49,872) | (21,520) | - | (21,520) |

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 | - | - | - |
| Total Revenues: | | 20,950 | 1,000,000 | 2,556 | - | - | - |
| 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 | | FY20 | FY21 | FY21 | FY22 | FY22 |
| | Description | | Actual | Revised Budget | Est. Year-end | Base Budget | Decision Points |
| | Replacement P.S. Utility Cart (2016) | | - | - | - | - | 8,900 |
| | Kitchen Trailer (replaces Pool #1 grill area) | | - | - | - | - | 64,600 |
| | 19th Hole Kitchen: New Hood and Stove | | - | - | - | - | 70,000 |
| | Lounge Walk In Cooler Replacement | | - | - | - | - | 68,000 |
| | Pool 3 Asphalt Parking Lot & Add Retention Pond | | - | - | - | - | 75,000 |
| | Golf Course Lakebank Restoration: #6, #2, and #3 | | - | - | - | - | 100,000 |
| | Golf Course Lakebank Restoration: #5, #9, and #13 | | - | - | - | - | 75,000 |
| | Carpeting Miniature Golf Course | | - | - | - | - | 18,868 |
| | Beach Projects, Ph. 4 (pavilion) | | - | - | - | - | - |
| | Tennis Court Resurfacing | | - | - | - | - | 60,000 |
| | Sub-Total: | | 831,578 | 2,241,017 | 1,468,842 | - | 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 | - | - | - |
| | Total Expenditures: | | 889,998 | 2,688,040 | 1,604,142 | 100,000 | 774,368 |
| | Total Revenues over Expenditures: | | (869,048) | (1,688,040) | (1,601,586) | (100,000) | (874,368) |

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 |