

# FY23 Adopted Budget



Adopted by the  
Board of Trustees  
on June 28, 2022

# **Barefoot Bay Recreation District**

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Kathy Mendes, Food and Beverage Manager

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

Matt Goetz, Property Services Manager

Mackenzie Leiva, Management Analyst

## Table of Contents

### Transmittal Letter

Introduction.....	A – 1
Changes from FY22 Approved Budget.....	A – 1
General Fund Financial Summary Table.....	A – 4
FY23 Adopted Budget Summary.....	A – 6
FY22 Year-end Estimated Revenues/Sources.....	A – 8
FY22 Year-end Estimated Expenditures/Uses.....	A – 9
Personnel Summary.....	A – 10
Change in Departmental Revenues/Sources.....	A – 11
Change in Departmental Expenditures/Uses.....	A – 13
Decision Point Summary.....	A – 14
Recommended Revenues/Sources.....	A – 15
Recommended Expenditures/Uses.....	A – 16
FY22 Accomplishments.....	A – 17
FY23 Initiatives.....	A – 18
Challenges within the FY23 Adopted Budget.....	A – 19
Summary and Acknowledgements.....	A – 21

### Fund Analysis

Introduction.....	B – 1
Fund Structure.....	B – 1
General Fund Summary Table.....	B – 3
Changes in Revenues/Sources.....	B – 4
Changes in Expenditures/Uses.....	B – 6
Changes in Fund Balance.....	B – 8

### Departmental Summaries

Introduction.....	C – 1
FY23 Organizational Chart.....	C – 1
Administration.....	C – 2
Resident Relations.....	C – 8
Food & Beverage.....	C – 12
Golf – Pro Shop.....	C – 17
Property Services.....	C – 20

### Budgetary Detail

#### Revenue and Expenditure Line-item Detail

Administration.....	D – 1
Resident Relations.....	D – 10
Food & Beverage.....	D – 19
Golf – Pro Shop.....	D – 35
Property Services.....	D – 39
Vehicle Storage.....	D – 52
Shopping Center.....	D – 53

Stormwater.....	D – 55
R&M/Capital Projects.....	D – 56
Decision Points List.....	D – 60
Individual Decision Points.....	D – 61-67
BBRD-wide Comparative Tables	
FY22 Year-end Estimate.....	D – 68
FY23 Approved.....	D – 70
Revenue and Expenditure History Per Department	
Administration.....	E – 1
Resident Relations.....	E – 6
Food & Beverage.....	E – 11
Golf – Pro Shop.....	E – 21
Property Services .....	E – 23
Vehicle Storage.....	E – 30
Shopping Center.....	E – 31
Stormwater.....	E – 32
R&M/Capital Projects.....	E – 33
Five Year Financial Model and Capital Improvement Plan	
Introduction.....	F – 1
Changes Made Since the FY22 Approved Budget .....	F - 1
Five Year Plan Summary Table.....	F – 4
Revenues/Sources .....	F – 6
Five Year Revenues/Sources and Expenditures/Uses Trends.....	F – 8
Financial Outlook.....	F – 10
Summary of Projects .....	F – 11
List of Projects and Descriptions per Fiscal Year.....	F – 13
Detailed Five Year Plan .....	F – 23
Resources	
Personnel.....	G – 1
Introduction.....	G – 1
FY23 FTEs (Summary).....	G – 1
Pay Plan (Narrative Summary).....	G – 2
FTE Listing.....	G – 4
Proposed FY23 Employee Pay and Classification Plan.....	G – 7
Information Technology Inventory and Replacement Schedule.....	G – 10
Vehicle Inventory.....	G – 12
Glossary.....	H - 1



# Barefoot Bay Recreation District

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

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## Board of Trustees

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**Stephanie Brown,**  
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**Charles Henley,**  
Finance Manager

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Human Resources Manager

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

**Mackenzie Leiva,**  
Management Analyst

## General Counsel

**John M. Cary, Esq.**  
Vose Law Firm LLP

July 28, 2022

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

I am pleased to present the FY23 Adopted Budget. This document represents the culmination of ten plus months of staff's time. The information contained herein comprises the FY23 Adopted Budget line-items, comprehensive budgetary data for FY23, and the four out years of the FY23-27 Five-year Financial Model and Capital Improvement Plan (FY23-27 5yrFM&CIP). The information within this document is the conclusion of departmental requests, staff analyses, and residents' input from the "townhall style" budget kick-off meeting on January 18, 2022, recommendations by the past Community Manager, the FY23 Working Draft Proposed Budget (WDPB) (as made available to the BOT and public on March 7, 2022), multiple BOT workshops/meeting, and a public hearing prior to the adoption of the FY22 Approved Budget on June 28, 2022. This document is designed to be a resource for a variety of users who include but are not limited to: students learning about how local government works, staff who manage the resources allocated to them, elected officials, residents, prospective homeowners, and financial institutions assessing the fiscal strength of BBRD. Readers are encouraged to focus on information of interest versus reading the document from start to finish.

FY23 revenues/sources and expenditures/uses numbers contained within this document were developed in January 2022 and major revenue streams were reviewed and set on February 12, 2022. Although uncertainty of future events is virtually certain, the development of the FY23 Adopted Budget was based on the FY23 WDPB's assumption (in mid-February 2022) of no further BBRD, state, or federal restrictions related to the COVID-19 pandemic or any future variant. Readers should note that the last BBRD COVID-19 capacity restrictions were lifted on July 1, 2021, however a return to full operational tempo did not occur until February 2022 due to the closure of Building A for the renovations project.

## **Changes from FY22 Approved Budget**

Specific changes from FY22 are itemized in the Five-Year Financial Model and Capital Improvement Plan section of this document starting on page F-1.

Overarching economic/political conditions that have changed since June 2021 (date of the adoption of the FY22 Approved Budget) include:

- *Rapidly rising low-skilled entry-level wages as a result of the passage of State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27 and changing preferences of job applicants*

In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27 when future increases will revert to CPI (65% of BBRD voters voted yes on the amendment). Due to the nature of BBRD's workforce, the financial impact will be dramatic as 25 of 20 non-tipped pay grades currently have starting pay less than \$15.00 an hour. Beginning in mid-2021, local employers seeking low-skilled employees began rapidly raising their advertised starting pay well beyond the new minimum wage. While such employers within a ten-minute commute from BBRD are currently only 10-20% higher than the minimum wage, one of the lasting impacts of the pandemic related shut down and restrictions appear to be an increase in alternate employment opportunities for low-skilled individuals through remote work. Currently unknown is whether the 2021 spike in starting salaries was a one-time event or will repeat the next four years.

BBRD addressed this issue with limited success through advertising starting pay above the minimum rate, enhancing new hire benefits, and hosting an on-site job fair. In December 2021, the BOT authorized an outside firm to conduct an independent pay and benefits study to guide staff and the BOT in addressing the growing compensation issue and the eventual compression of the pay plan.

- *Decreasing applicant pools*

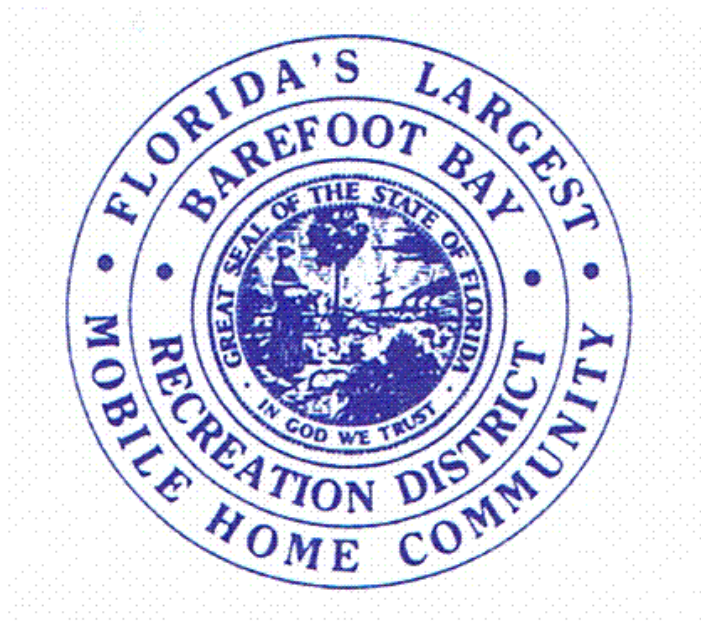
Another plausible factor in the difficulty to hire low-skilled employees appears to be a decrease in job seekers who can pass BBRD's pre-employment drug screening. With the implementation of a smokable medical marijuana law in 2019 and the growing number of dispensaries and users, previous potential applicants are now ineligible to be hired and appear to understand that applying for jobs with BBRD is a futile effort. Easing the pre-employment drug screening criteria to exclude marijuana is problematic as workers compensation rates would increase (BBRD currently benefits from a reduction in rate for being a drug free workplace) and the potential degradation of the organizational reputation of BBRD being a drug user friendly employer.

- *Inflation*

With changes at the Federal government in January 2021, higher energy costs were anticipated as a decrease in domestic oil and natural gas production would impact global prices sooner than the widespread rollout of electric vehicles and charging stations. What was unexpected was the level of the spike in inflation that occurred in 2021, which continues into 2022. Economists now expect inflation will remain high throughout 2022 and a recession may occur prior to the end of 2023. The FY23-27 5yrFM&CIP was developed under the expectation that there would be a return to historical rates by the end of 2022. Absent a return to historic low inflation, BBRD will be in a difficult financial situation as the cap on increases in the assessment (approximately 57% of BBRD total revenues/sources) will prevent adding sufficient monies to future budgets to offset the inflationary increases that impact the entire budget.

### **General Fund**

The FY23 Adopted Budget was developed using the traditional "pay as you go" financing methodology. BBRD is debt free (except for routine lease-purchase agreements [i.e., Golf-Pro Shop fleet golf carts, copiers, etc.]). The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages.



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**The FY23 General Fund Adopted Budget is based  
on an assessment rate of \$864.84 per year per lot.**

	<b>FY21 Actual</b>	<b>FY22 Original Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
<b>Revenues/Sources</b>						
District Clerk	15,370	3,000	3,000	3,000	-	3,000
Finance	4,055,691	4,044,360	4,037,000	4,035,731	188,684	4,224,415
Administration	4,071,061	4,047,360	4,040,000	4,038,731	188,684	4,227,415
Customer Service	58,277	71,700	77,235	80,185	-	80,185
DOR	14,786	16,800	9,590	9,590	-	9,590
Comm. Watch	-	-	-	-	-	-
Resident Relations	73,063	88,500	86,825	89,775	-	89,775
Administration	(5,227)	(19,635)	(7,836)	(20,577)	-	(20,577)
Lounge	191,448	465,435	454,639	499,134	-	499,134
19th Hole	217,480	531,521	338,797	563,754	-	563,754
Special Events	106,923	368,858	303,401	427,994	-	427,994
Food & Beverage	510,623	1,346,179	1,089,001	1,470,305	-	1,470,305
Golf-Pro Shop	602,035	691,768	672,254	665,316	-	665,316
Buildings	-	-	-	-	-	-
Grounds	40	-	-	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	440,358	569,550	580,000	608,550	21,000	629,550
Property Services	440,398	569,550	580,000	608,550	21,000	629,550
Vehicle Storage	170,354	179,819	183,000	184,970	22,020	206,990
Shopping Center	122,827	134,965	130,000	139,365	-	139,365
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	15,906	-	88,400	-	-	-
<b>Total Revenues/Sources</b>	<b>6,006,266</b>	<b>7,058,141</b>	<b>6,869,480</b>	<b>7,197,012</b>	<b>231,704</b>	<b>7,428,716</b>



**The FY23 General Fund Adopted Budget is based  
on an assessment rate of \$864.84 per year per lot.**

	<b>FY21 Actual</b>	<b>FY22 Original Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
<b>Expenditures/Uses</b>						
District Clerk	626,023	676,683	722,699	682,975	-	682,975
Finance	601,514	736,947	634,301	745,441	100,000	845,441
Administration	1,227,536	1,413,630	1,357,000	1,428,416	100,000	1,528,416
Customer Service	198,755	231,419	234,128	240,832	-	240,832
DOR	244,525	253,853	268,261	277,288	-	277,288
Comm. Watch	53,016	78,034	70,481	82,094	-	82,094
Resident Relations	496,296	563,306	572,870	600,214	-	600,214
Administration	97,766	97,738	107,581	112,646	-	112,646
Lounge	157,282	452,153	434,332	462,241	8,834	471,075
19th Hole	201,481	507,114	322,024	557,388	9,511	566,899
Special Events	62,046	328,625	256,062	362,959	4,669	367,628
Food & Beverage	518,575	1,385,630	1,120,000	1,495,234	23,014	1,518,248
Golf-Pro Shop	892,849	976,514	1,012,485	994,589	17,911	1,012,500
Buildings	563,592	586,500	625,139	652,424	-	652,424
Grounds	165,738	181,644	173,640	190,534	-	190,534
Custodial	278,990	321,062	293,695	319,223	8,029	327,252
Pools	524,354	444,090	562,811	512,355	71,346	583,701
Recreation	137,291	235,012	211,813	254,118	3,918	258,036
Property Services	1,669,965	1,768,308	1,867,098	1,928,654	83,293	2,011,947
Vehicle Storage	16,199	16,497	29,600	17,761	-	17,761
Shopping Center	56,916	38,368	55,000	45,045	-	45,045
Stormwater	42,371	21,520	39,386	22,625	-	22,625
R&M/Capital Projects	1,266,330	874,368	1,671,547	500,410	171,550	671,960
<b>Total Expenditures/Uses</b>	<b>6,187,039</b>	<b>7,058,141</b>	<b>7,724,986</b>	<b>7,032,948</b>	<b>395,768</b>	<b>7,428,716</b>

### FY23 General Fund Adopted Budget Summary

The FY23 General Fund Adopted Budget is presented balanced at \$7,428,716 in total revenues/sources and expenditures/uses with \$400,410 in reserves for the BOT to either roll forward into FY24 or fund one-time projects. The FY23 General Fund Adopted Budget was developed upon conservative yet realistic revenue projections based on multi-year trends and economic analyses as of February 12, 2022. The FY23 Adopted Budget was developed upon the assumption that due to the cap on assessment increases and the impacts of the state minimum wage law and 40-year record high inflation that, however undesirable, one-time monies normally budgeted for R&M/Capital project would have to begin to be programed for personnel and operating (recurring) costs in FY23 and the subsequent years.

The FY23 General Fund Adopted Budget total revenues/sources of \$7,428,716, are \$370,575 or 5.25% higher than the FY22 Approved Budget. When one-time monies (FY22 budgeted grant receipts) are removed from the total revenues/sources, the FY23 Adopted Budget is \$420,575 or 5.96% higher than the FY22 Approved Budget. Specific details of the changes in revenues/sources start on page A-11 of this section.

The FY23 General Fund Adopted Budget total expenditures/uses of \$7,428,716 are \$370,575 or 5.25% higher than the FY22 Approved Budget. When R&M/Capital expenditures/uses (one-time expenditures, contingency, and reserves for the BOT to fund their priority projects) are removed from the equation, FY23 is \$572,983 or 9.27% higher than the FY22 Approved Budget. Specific details of the changes in expenditures/uses start on page A-12 of this section. Recommended expenditures/uses in the form of decision points are summarized starting on page A-15 and detailed starting on pages D-60.

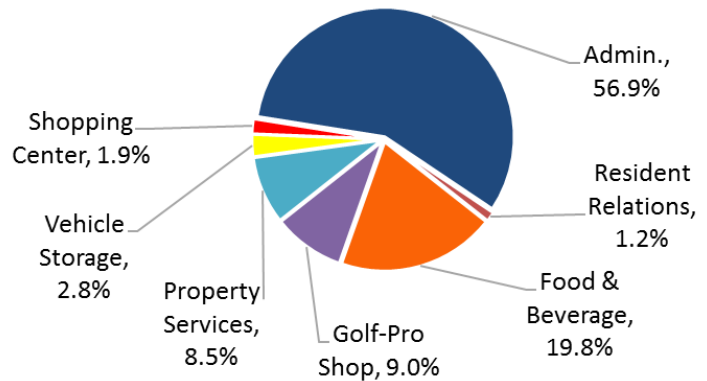
### *Basis of Development of the FY23 Adopted Budget*

The FY23 General Fund Adopted Budget was built upon the following parameters:

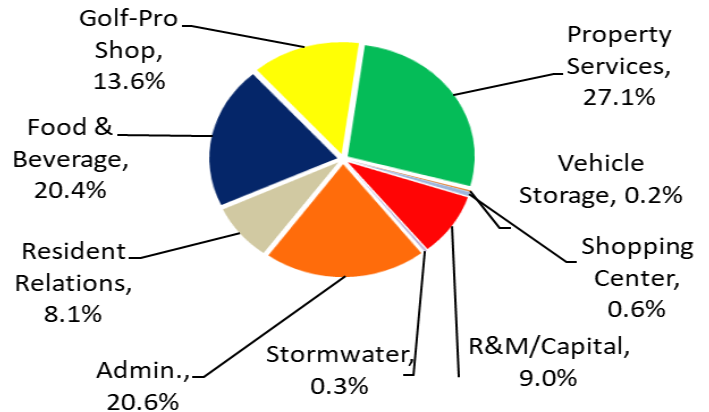
#### Revenues/Sources

- An average 6.0% increase in Food & Beverage prices to offset the impact of the 2022 increase in the Florida minimum wage and inflationary pressures is comprised of the following:
  - 7.0% increase in beverage prices
  - 5.0% increase in food prices (originally planned for 2.5% but increased in response to continued record high inflation in the late part of 2021 and early 2022)

**FY23 Revenues/Sources**



**FY23 Expenditures/Uses**



- Three recommended decision points with a combined \$231,704 in new revenues:
  - Assessment receipts increase of \$188,684 in FY23 from a \$3.23 or 4.698% increase in the monthly rate to \$72.07 to partly offset the impact of inflationary pressures on operating costs and personnel increases
  - Recreation (AKA Social Membership) fees receipts increase of \$21,000 from a \$50 increase in the price of the one-time fee paid by new property owners
  - RV Storage rental fee receipts increase of \$22,020 from a \$5 a month increase resulting in a new monthly rate of \$46.00

#### Expenditures/Uses

- Continuation of a formal pay plan with a maximum of 5.0% of payroll costs split between a COLA and merit increase for all eligible employees
  - Historically BBRD funded a 3.0% maximum increase for employee incentives
  - Recommended to continue in FY23 is the maximum of 5.0% increase, began in FY20, to enable BBRD to maintain as competitive a compensation plan as possible (as compared to similar positions in comparable organizations)
  - Excludes those employees receiving 5% or more increase from the Florida minimum wage increase
- 12.50% increase in health insurance premiums
- 15.0% increase in workers compensation insurance premiums due to experience
- 5.0% increase in liability insurance premiums due to experience and anticipated increase in valuation of BBRD assets
- 2.0% increase telephone, internet, and cable costs
- 3.0% increase in electricity costs
- 10.0% increase in propane costs
- 10.0% increase in water and sewer costs
- 5.0% increase in solid waste removal costs
- Five recommended operating decision points at a combined cost of \$395,768
  - \$100,000 for employee pay and classification plan compression increases
  - \$43,149 for state mandated minimum wage increase (year 2 of 6)
  - \$15,000 for annual trimming of palm trees on the golf course
  - \$66,069 for 2.69 FTE Pool Hosts part-time positions
- \$171,550 in R&M/capital projects
- \$15,203 in operating contingency
- \$100,000 in capital contingency for unforeseen projects and/or unanticipated cost increases
- \$400,410 in capital reserves to balance the FY23 Adopted Budget and/or allow the BOT to fund priority projects not currently funded

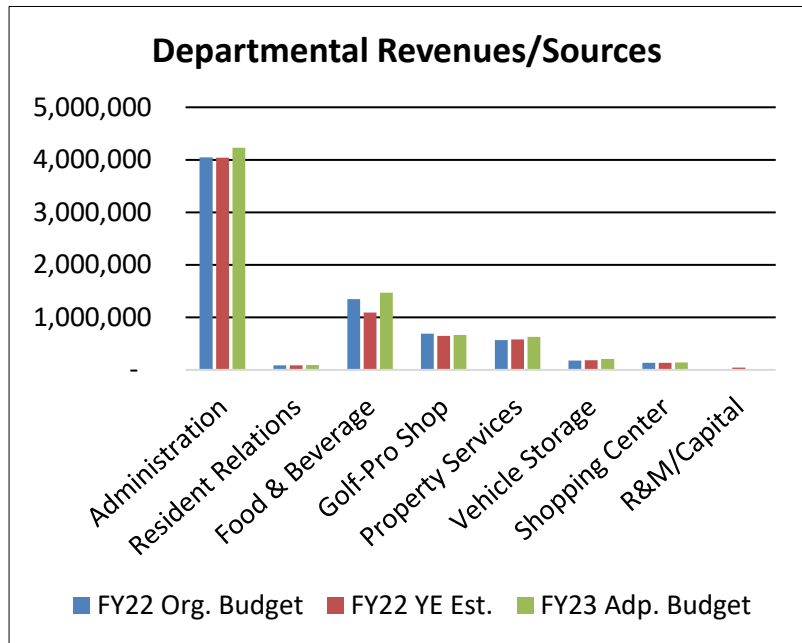
#### Fund Balance

The BOT approved lowering the current 20.0% minimum fund balance policy to 15.0% starting in FY23. When the 20.0% minimum fund balance policy was enacted, the annual budget was under \$6 million (FY17 Approved Budget was \$5,882,454) which equated to a minimum fund balance of \$1,016,913. Due to dramatic increases over the next few years due to the State minimum wage law and record high inflation, staff recommended lowering the BBRD minimum fund balance policy to 15.0%. Said reduction will still maintain a minimum of \$1 million in fund balance which is adequate to address the needs of BBRD in the extremely rare occurrence of an isolated event that causes widespread damage to BBRD facilities but does not trigger a FEMA response.

## FY22 Year-end Estimated Revenues/Sources\*

- Administration

FY22 Year-end Estimates are projected to be \$4,040,000, a decrease of \$31,061 or 0.76% from the FY21 Actuals. This decrease is anticipated due to interest income, insurance proceeds, sales of fixed assets, and miscellaneous income. These decreases are offset by increased assessment receipts. The FY23 Adopted Budget is \$4,227,415.



- Resident Relations

FY22 Year-end Estimates are projected to be \$86,825, an increase of \$13,762 or 18.84% from the FY21 Actuals. This increase is anticipated due to increased guest pass receipts offset by lower DOR enforcement fees. The FY23 Adopted Budget is \$89,775 which assumes a plateauing of receipts unless fees are increased by a future BOT.

- Food & Beverage

FY22 Year-end Estimates are projected to be \$1,089,001, an increase of \$578,377 or 113.27% from the FY21 Actuals. This increase is due to the department's FY21 limited operations during the COVID-19 pandemic phased re-opening while FY22 is projected to have full operations starting mid-fiscal year once the Building A renovation project (part of which was the expansion of the catering kitchen) is completed and additional staff hired. The FY23 Adopted Budget is \$1,470,305 which assumes continued normalcy throughout FY23 and an average 6.0% increase in prices.

- Golf-Pro Shop

FY22 Year-end Estimates are projected to be \$672,254, an increase of \$70,219 or 11.66% from the FY21 Actuals. The increase is due to COVID-19 related reduction in FY21 and a return to historic membership levels in FY22. The FY23 Adopted Budget is \$665,316 which assumes continued normalcy throughout FY23.

- Property Services

FY22 Year-end Estimates are projected to be \$580,000, an increase of \$139,602 or 37.70% over the FY21 Actuals due to an increase in the one-time social membership fee in FY22. The FY23 Adopted Budget is \$629,550 due to projected continued strong home sales and a \$50 increase in the cost of the one-time social membership fee.

- Vehicle Storage

FY22 Year-end Estimates are projected to be \$183,000, an increase of \$12,646 or 7.42% from the FY21 Actuals due to the mid-FY21 rate increase of \$5 a month. The FY23 Adopted Budget is \$206,990 based on the assumption of continued 99% plus leasing of spaces and an additional \$5 a month rate increase.

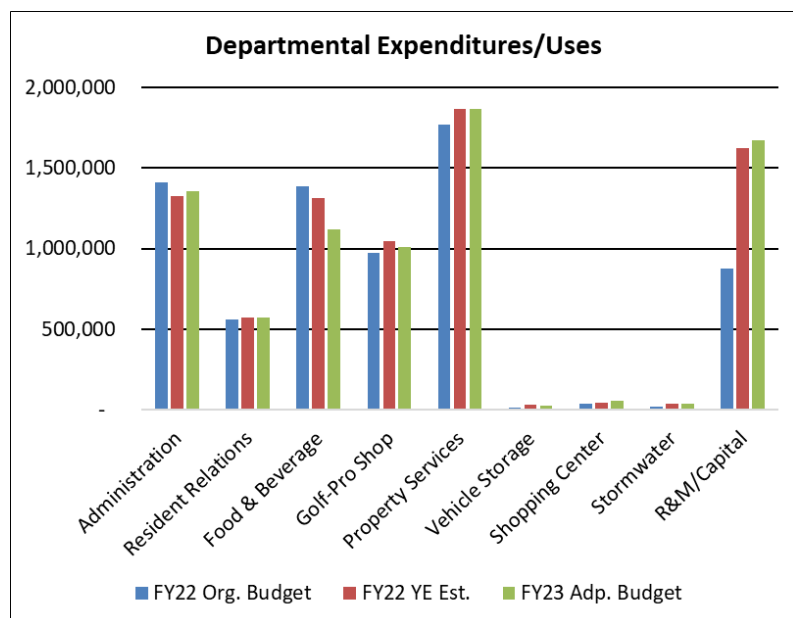
- Shopping Center  
FY22 Year-end Estimates are projected to be \$130,000, an increase of \$2,524 or 1.98% over the FY21 Actuals. This increase is due to the one unit that was previously leased at no charge to a non-private being leased to a private entity in mid-FY22. The FY23 Adopted Budget is \$139,365 based on continued complete occupancy and the assumption that the land lease proposal will not be executed.
- R&M/Capital  
FY22 Year-end Estimates are projected to be \$88,400 from the sale of fixed assets (NRP sale of lots) as opposed to zero receipts in FY21. Zero receipts at projected for FY23.

\*Year-end Estimates have been updated as of July 2022. Year-end estimates in the other section of this document are as of March 2022.

#### FY22 Year-end Estimated Expenditures/Uses\*\*

- Administration

FY22 Year-end Estimates are projected to be \$1,357,000, an increase of \$129,464 or 10.55% over the FY21 Actuals. This increase is primarily due mid-FY22 employee raises, increased employee health insurance premiums, increased election costs (related to the 2021 election being only a local election), and an unfilled position vacancy for the majority of FY21. The FY23 Adopted Budget is \$1,528,416.



- Resident Relations

FY22 Year-end expenditures are projected to be \$572,870, an increase of \$76,574 or 15.43% over the FY21 Actuals. This increase is primarily due to FY21 employee vacancies, mid-FY22 employee raises, and increased employee health insurance premiums. The FY23 Adopted Budget is \$600,214.

- Food & Beverage

FY22 Year-end expenditures are projected to be \$1,120,000, an increase of \$601,425 or 115.98% from FY21 Actuals. This dramatic increase is primarily a result of COVID-19 limited FY21 operations, mid-FY22 employee raises, and a return to full operations in mid-FY22. The FY23 Adopted Budget is \$1,518,248.

- Golf-Pro Shop

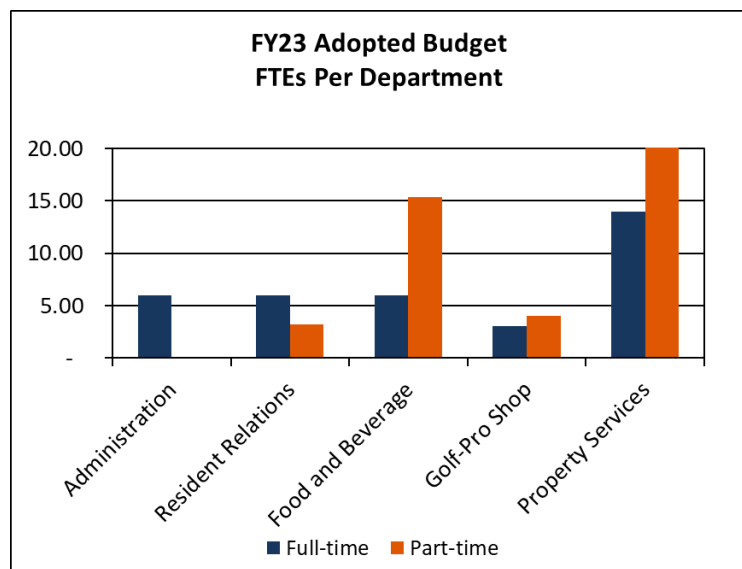
FY22 Year-end expenditures are projected to be \$1,012,485, an increase of \$119,636 or 13.40% over the FY21 Actuals. This increase is primarily related to COVID-19 limited FY21 operations, mid-FY22 employee raises, increased employee health insurance premiums, and one-time FY22 grant related expenditures. The FY23 Adopted Budget is \$1,012,500.

- Property Services  
FY22 Year-end expenditures are projected to be \$1,867,098, an increase of \$197,133 or 11.80% over FY21 Actuals. This increase is primarily due to mid-FY22 employee raises, increased employee health insurance premiums, and inflationary pressures. The FY23 Adopted Budget is \$2,011,947.
- Vehicle Storage  
FY22 Year-end expenditures are projected to be \$29,600, an increase of \$13,401 or 82.73% from FY21 Actuals. This increase is a result of unbudgeted repairs to the CCTV system at Micco RV lot. The FY23 Adopted Budget is \$17,761.
- Shopping Center  
FY22 Year-end expenditures are projected to be \$55,000, a decrease of \$1,916 or 3.37% from FY21 Actuals. This decrease is primarily due to the higher repair and maintenance expense in FY21. The FY23 Adopted Budget is \$45,045.
- Stormwater  
FY22 Year-end expenditures are projected to be \$39,386, a decrease of \$2,985 or 7.04% from FY21 Actuals. This decrease is primarily due to the project cost of a state mandated stormwater assessment in FY22 which is offset by the last ten payments for the FY16 bank loan being made in FY21. The FY23 Adopted Budget is \$22,625.
- R&M/Capital  
FY22 Year-end expenditures are projected to be \$1,671,547, an increase of \$405,217 or 32.00% from FY21 Actuals. This increase is primarily due to the anticipated completion of multiple roll forward projects budgeted in prior years. FY23 Adopted Budget expenditures are budgeted at \$671,960 of which \$171,550 is for new one-time and recurring projects, \$100,000 is for contingency, and \$400,410 is for reserves (to be programed by the BOT or roll forwarded into FY24).

\*\*Year-end Estimates have been updated as of July 2022. Year-end estimates in the other section of this document are as of March 2022.

#### Personnel Summary

Beginning with the FY16 Budget, personnel calculations shifted from the traditional “head count” method to the use of full-time equivalents (FTEs). The use of FTEs (as defined as the decimal number of hours worked when compared to a normal 40-hour week – i.e., part-time employees scheduled for 20 hours a week is a 0.50 FTE) allows the reader to better understand the staffing levels of departments rather than presenting an inflated perception of the raw number of part-time employees. The FY23 Adopted Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY23 will



continue the current practice of operating the largest departments on a majority part-time staffing pattern.

Approved for FY23 are 77.99 FTEs, an increase of 1.38 FTEs (1.80% of total staffing) from the FY22 Approved Budget. This increase is the result of the following:

*Changes made in the Base Budget*

- Recognition of the mid-FY21 reorganization among the Administration and Property Services Departments. Specifically, the following changes were made in FY21 and therefore the net change is observed in FY22 Base Budget:
  - Administration: District Clerk
    - Addition of 0.11 FTE Maintenance/Audio Visual position
  - Property Services: Buildings
    - Deletion of 0.11 FTE Maintenance/Audio Visual Position
- Other changes made within the FY22 Base Budget
  - Food and Beverage
    - Addition of 0.03 FTE Bartender position
    - Addition of 0.02 FTE Cook position
    - Deletion of 0.05 FTE Host position
  - Property Services: Buildings
    - Addition of 0.50 FTE Building Tech II Position
    - Deletion of 0.50 FTE Building Tech III Position
  - Property Services: Custodial
    - Deletion of 0.65 FTE Crowd Monitor Position
    - Deletion of 1.31 FTE Custodian position
  - Property Services: Pools
    - Addition of 0.65 FTE Pool Host positions

*Changes made by Decision Points*

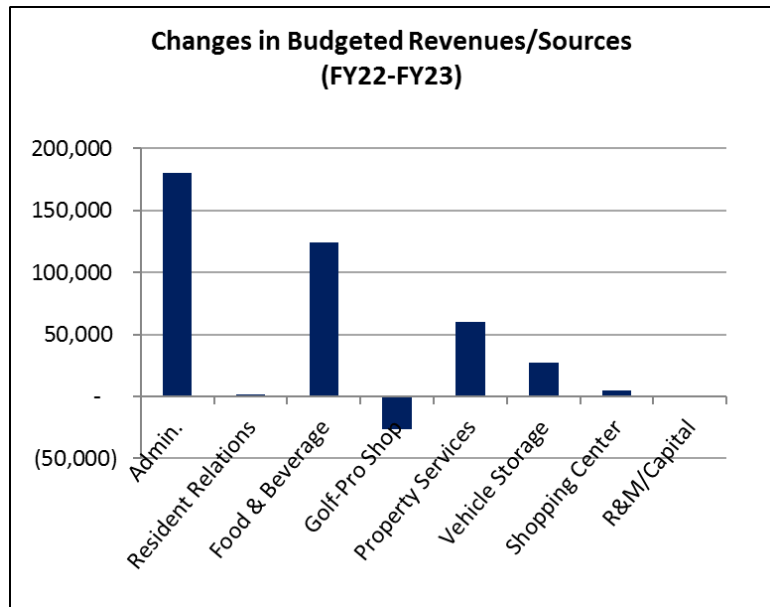
- Property Services: Pools
  - Addition of 2.69 FTE Pool Host positions to address increasing size of crowds at Food & Beverage events, club events, and unruly attitude of some attendees.

Changes in Departmental Revenues/Sources

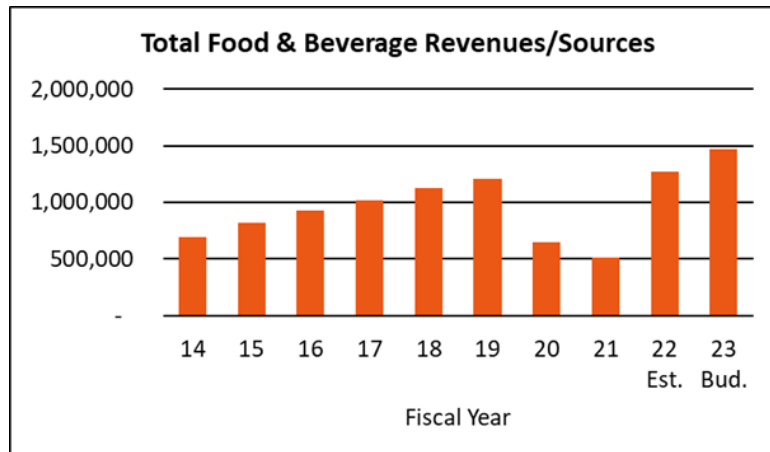
*Increases*

- The largest increase in the total revenues/sources is budgeted for the Administration Department. The FY23 Adopted Budget of \$4,227,415 is \$180,055 or 4.45% higher than the FY22 Approved Budget primarily due to a recommended decision point that will increase the assessment rate (\$3.23 a month resulting in an additional \$188,684 in annual receipts) which is slightly offset by decreased interest income.
- The second largest increase in total revenues/sources is budgeted for the Food & Beverage Department. The FY23 Adopted Budget of \$1,470,305 is an increase of \$124,126 or 9.22% over the FY22 Approved Budget. This increase is primarily due to the need to increase prices to off-set minimum wage increases, inflationary pressures, and a full-year of use of the Building A Kitchen and food trailer at Pool #1.

When departmental sales are compared over a ten-year period (FY14 through FY23) a staggering \$782,690 or 113.83% growth is observed. The chart to the below right illustrates how the BOT adopted *Food & Beverage Principles of Operations* document (first adopted by the BOT in FY15) and other management enhancements have altered the growth pattern of the department (prior to the onset of the COVID-19 pandemic and resulting recession). The impact of the 2020 voter approved Florida minimum wage law (annual increases of \$1.00 an hour from FY22 through FY27 and then resets back to annual increased based on CPI) will dramatically alter how the department operates. Staff believes starting in FY23 the department will begin to experience a 2.0% decline in sales as the rising prices will limit price conscious customers' ability to frequent the Lounge, 19<sup>th</sup> Hole, and special events as compared to prior years. To offset the decrease of price conscious patrons, an increase in innovative special events and menu options are planned.



- The third largest increase in total revenues/sources is budgeted for the Property Services Department. The FY23 Adopted Budget is budgeted at \$629,550, which is an increase of \$60,000 or 10.53% over the FY22 Approved Budget.



- Said increase is primarily the result of anticipated continued strong sales of homes in FY22 coupled a recommended decision point that will increase the one-time social membership fee new property owners pay from \$1,300 to \$1,350 plus tax.
- The fourth largest increase in total revenues/sources is budgeted for the Vehicle Storage Department. The FY23 Adopted Budget of \$206,990 is an increase of \$27,171 or 15.11% over the FY22 Approved Budget. Said increase is primarily the result of a recommended decision point increasing the monthly rental rate by \$5.00 and refinement in the budgeting calculations.

#### Decreases

- The largest decrease in the total revenues/sources is budgeted for the Golf-Pro Shop Department. The FY23 Adopted Budget of \$665,316 is \$26,452 or 3.82% lower than the FY22 Adopted Budget

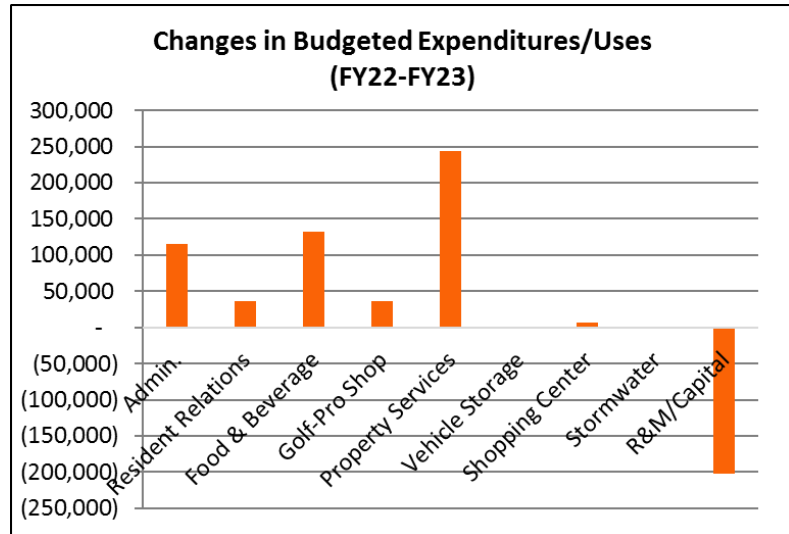


primarily due to the FY22 Approved Budget containing budgeted one-time grant receipts and projected slight growth in membership related receipts in FY23.

#### Changes in Departmental Expenditures/Uses

##### *Increases*

- The largest departmental budgetary increase in total expenditures/uses is projected for the Property Services Department. The FY23 Adopted Budget of \$2,011,947 is \$243,639 or 13.78% higher than the FY22 Approved Budget primarily due to mid-FY22 employee raises, increased employee health insurance premiums, minimum wage increases, inflationary pressures, and a recommended decision point to add part-time Pool Host positions.



- The second largest increase in expenditures/uses is budgeted for Food & Beverage Department. The FY23 Adopted Budget of \$1,151,248 is \$132,618 or 9.57% increase over the FY22 Approved Budget. The primary factors for the increase are mid-FY22 employee raises, minimum wage increases, increased employee health insurance premiums, and inflationary factors.

Readers new to BBRD should note that the BOT adopted 2014 *Food & Beverage Principles of Operations* document and the subsequent 2016 update both clearly state that maximum hours of operations is more important than full departmental cost recovery through sales. Additionally, prior BOTs have increased the number of full-time staff in the Food & Beverage Department to address inconsistency in service and menu items which will account for approximately \$50,000 in costs that were not present in the department five years ago. Hence, the need of the annual operational subsidy from other General Fund revenues/sources (i.e., total departmental expenditures exceed total revenues). Due to the fiscal strain upon BBRD, staff is taking action to reduce costs while having the least possible impact upon services. The 19<sup>th</sup> Hole has experienced the largest change, as the site hosted weekly pasta night meals and had entertainment throughout the week prior to the COVID-19 pandemic. The following was approved in FY22: elimination of Pasta Night as a stand-alone Sub-department and merging said function into Special Events Sub-department and having a weekly themed dinner event in Building A, of which pasta night is a regular rotating feature. Additionally, live music/entertainment was eliminated at the 19<sup>th</sup> Hole in lieu of focusing all live entertainment at the Lounge/Lakeside/Building A "Entertainment Center." Ideally, these and other changes will eventually be incorporated into a 3<sup>rd</sup> edition of the *Food & Beverage Principles of Operations* document and adopted by the BOT. However, with a condensed budget preparation window for the FY23 Adopted Budget, said analysis and revision of the *Food & Beverage Principles of Operations* document was not possible given staffing limitations and other higher priorities.

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

- The third largest departmental budgetary increase in total expenditures/uses is budgeted for the Administration Department. The FY23 Adopted Budget of \$1,528,416 is \$114,786 or 8.12% higher than the FY22 Approved Budget primarily due to mid-FY22 employee raises, increased employee health insurance premiums, anticipated increases in liability insurance, inflationary pressures, and a recommended decision point to fund additional raises to select employees to address the compression of the employee pay and classification plan related to minimum wage increases. Specific uses of the compression funding will be determined with the use of employee pay and benefits study is completed that was completed in 2022, with the budget being transferred to the respective departments once specific raises are determined.
- The fourth largest departmental increase in total expenditures/uses is budgeted for the Resident Relations Department. FY23 Adopted Budget of \$600,214 is \$36,908 or 6.55% higher than the FY22 Approved Budget primarily due to mid-FY22 employee raises, increased employee health insurance premiums, and inflationary pressures.
- The fifth largest departmental budgetary increase in total expenditures/uses is budgeted for the Golf-Pro Shop Department. The FY23 Adopted Budget of \$1,012,500 is \$35,986 or 3.69% higher than the FY22 Approved Budget primarily due to mid-FY22 employee raises, minimum wage increases, increased employee health insurance premiums, inflationary pressures, and a recommended decision point to trim the palm trees on the Golf Course once a year.

#### *Decreases*

- The largest departmental budgetary decrease in total expenditures/uses is budgeted for the R&M/Capital Department. The FY23 Adopted Budget of \$671,960 is \$202,408 or 23.15% lower than the FY22 Approved Budget due to the need to balance the FY23 Adopted Budget and the inability to sufficiently increase the assessment rate beyond the assessment increase limitation agreement with Brevard County. Continued decreases in the level of expenditures in this department are anticipated in the next four years until the annual \$1.00 minimum wage increases end in FY27.

#### Decision Points Summary

One of the many ways the Department Managers and I strive to improve operations is through a focus on continuous improvement. One manifestation of this effort is the following decision points that were developed and submitted for consideration by the BOT. Three revenues/sources and five expenditures/uses decision points were requested by Department Managers and/or the 2020 BOT. All decision points are recommended for inclusion in the FY23 Adopted Budget. A summary table of the decision points is provided on page D-60 and detailed information about expenditures/uses decision points are provided on pages D-61-67. FY23 R&M/Capital projects are listed starting on pages D-58 in the

Budget Detail section. All R&M/Capital projects are listed in the 5yrFM&CIP section of this document starting on page F-13.

*Recommended Revenues/Sources Decision Points*

- \$188,684 Increase in assessment rate by \$3.23 or 4.698% per month

For many years, prior BOTs held the assessment rate steady as long as possible and when absolutely required then raised the rate. This practice led to the annual debate of “whether the assessment rate should be increased?” BBRD’s assessment is a non-ad valorem (i.e., not based on the value of the property) assessment which does not rise or fall based on the value of property like the commonly recognized property tax used to fund cities, counties, and schools in Florida. With the receipts from the assessment representing 56.67% of the FY23 General Fund’s total revenues/sources (excluding grant receipts), it is not financially feasible in the long run to hold said revenue stream constant while almost all of BBRD’s expenditures/uses increases are due to inflationary pressures.

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

In 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). The CPI to be used for the FY23-27 FM&CIP is 4.698%. Specifically, the following assessment rates total a \$10.71 (15.56%) increase in the monthly assessment rate over a five-year period (annual increase in receipts in parentheses).

- \$72.07 in FY23
  - \$3.23 or 4.698% inflationary increase (\$188,684)
- \$74.24 in FY24
  - \$2.16 or 3.000% inflationary increase (\$126,308)
- \$76.46 in FY25
  - \$2.23 or 3.000% inflationary increase (\$130,098)
- \$77.99 in FY26
  - \$1.53 or 2.000% inflationary increase (\$89,334)
- \$79.55 in FY27
  - \$1.56 or 2.000% inflationary increase (\$91,120)

See page D-61 for details.

- \$21,000 Increase in the one-time social membership paid by new property owners by \$50.00  
The one-time social member fee was increased \$550 in FY22 by the 2021 BOT. An additional \$50 increase in the one-time social membership fee was approved for FY23 (as planned in previous 5yrFM&CIPs), resulting in an additional \$21,000 in receipts each year thereafter (given a constant number of genuine transfers of property). See page D-62 for details.

- \$22,020 Increase in the RV Storage monthly rental fee by \$5.00  
The monthly rental fee was increased \$5.00 for FY23 by the BOT with an additional increase planned for FY24. This is estimated to result in an additional \$22,020 in receipts each year (given a constant number of genuine transfers of property). See page D-63 for details.

*Recommended Expenditures/Uses Decision Points*

- \$100,000 Employee Pay and Classification Plan compression Increases  
Due to the ever-increasing difficulty to recruit and retain employees (especially certain positions toward the bottom of the pay scale) as the result of State minimum wage increases, the BOT contracted with an outside firm in December 2021 to provide independent guidance on how to address the compression of the Employee Pay and Classification Plan. This decision point is recommended to provide the BOT guidance on how best to start addressing compensation after the report is received in late April 2022. See page D-64 for details
- \$43,149 State mandated minimum wage increase (year 2 of 6)  
In 2020, the voters of the State of Florida approved a Constitutional Amendment increasing the non-tipped minimum wage to \$15.00 an hour and the tipped minimum wage to \$11.98 by October 1, 2026. The second step (effective October 1, 2022) requires a non-tipped minimum wage of \$11.00 and a tipped minimum wage of \$7.98. See page D-65 for details.
- \$15,000 Annual trimming of palm trees on the Golf Course  
Many residents who relocate to Florida do not appreciate the natural look of sable palm trees and prefer the trimmed appearance. Additionally, many golfers "lose" balls in untrimmed palm trees. The 2021 BOT authorized the one-time trimming of the Golf Course trees and most people were extremely happy with the results. Based on the 2022 initiative, this decision point has been included in the FY23 Adopted Budget. See page D-66 for details.
- \$15,000 2.69 FTE Pool Hosts (part-time)  
This decision point will add additional staffing for the increasing size of crowds at Food & Beverage events, club events, and to deal with increasing unruly attitudes of some attendees. See page D-67 for details.
- \$171,550 R&M/Capital Projects  
Due to the need for the BOT to have time within their FY23 Budget review period to possibly appeal the CPI cap to the Brevard County Board of County Commissioners (regarding unfunded mandates), the submittal date for the FY23 WDPB was set at March 7, 2022, from the *Policy Manual* requirement of no later than April 1, 2022. Hence, the traditional 5yrFM&CIP workshop (where the BOT reviews staff's proposed list of projects and provides policy direction for the development of the WDPB) was not held. The January 18, 2022, Budget Kick-off Townhall meeting served as a substitute for policy and project direction to staff regarding the development of this document, however specific projects were not discussed. Hence due to the fiscal strain facing BBRD, staff did not substantially re-order previously listed projects except for adding new projects adding additional repair or replacement projects. Hence, 11 new projects are recommended in the FY23 Adopted Budget.

Limited funding does exist outside of the decision point to allow the BOT to add priority projects to the FY23 Adopted Budget or roll the monies forward into FY24. The FY23 R&M/Capital projects are listed

starting on pages D-58. All R&M/Capital projects (funded and non-funded) are listed in the 5yrFM&CIP section of this document starting on page F-13.

## **Accomplishments and Initiatives**

### FY22 Accomplishments

BBRD has a proud and rich heritage of providing quality recreation amenities for residents and guests while operating in a fiscally responsible manner. While some residents may observe the additional time needed to execute the more complex R&M/Capital projects, the reader is encouraged to remember some of the factors that can delay or cancel projects such as the two-year terms of trustees, recent rapid turnover in the positions of trustees (either through only serving a single term or by resignations often resulting in changing priorities and/or canceling of previously planned and funded projects), the seasonal doubling of BBRD's population, national economic factors, and international pandemics. Through it all, staff continues to execute their duties in a professional, efficient, and effective manner. The following is a sampling of accomplishments and projects that are anticipated to be achieved/completed by September 30, 2022:

- BBRD's fifth annual Budget Kick-off Townhall meeting and quarterly townhall meetings
- 7<sup>th</sup> straight "clean" financial audit
- Multiple revisions to the *Policy Manual* and *Employee Handbook*
- Adoption of a social media policy and rollout of official BBRD Facebook page
- Completion of stormwater assessment as required by Florida House Bill 35 (enacted into law in 2021)
- Completion of the Building A renovations project (new and expanded catering kitchen, complete HVAC replacement/upgrade, and electrical infrastructure replacement)
- Installation of Tennis Court restroom trailer
- Procurement and installation of a kitchen trailer at Pool #1 to be used for special events and high food sales volume events
- Installation of ADA lifts at pools
- Purchase of properties through the Neighborhood Revitalization Program, removal of structures, and sale of properties to encourage new home installations
- Renovations of Building D/E restrooms
- Replacement of damaged sidewalks in the Community Center area and in front of Building D/E
- Replacement of multiple HVAC systems
- Completion of the Shopping Center Electrical Upgrade project
- Repairs to the Golf Course lake banks
- Relocation of Golf Course scoreboard and expansion of the picnic area (grant funded)
- Replacement of Golf Course green #10 with USGA standard green (partially grant funded and first USGA green at the course)
- Repairs to Golf Course irrigation pump system irrigation system
- Repairs to the Golf Course cart barn
- Repairs to golf course irrigation pumps and associated equipment
- Replacement of vehicles and utility carts
- Replacement of Building A interior doors
- Replacement of exterior windows and doors at multiple sites
- Installation of electrical outlets under the oaks (natural assembly area with walking trail used for special events by clubs and organizations)
- Tennis courts resurfacing

- Repairs to the retaining wall behind Building A
- Vehicle replacements
- Commencement of Pool #1 pit replacement and heater relocation project (anticipated to be completed in early FY23)
- Commencement of 19<sup>th</sup> Hole kitchen renovation and additional walk-in coolers project (anticipated to be completed in early FY23)
- Commencement of Lounge outside bar project (anticipated to be completed in early FY23)

### **FY23 Initiatives**

Although most of this document focuses on specific departmental operations and projects, some initiatives span multiple departments and require an organizational-wide effort to accomplish. The only future certainty is that no one knows how global, national, state, county, or local events will impact BBRD. Staff believes the following key initiatives will continue regardless of how FY23 plays out.

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

While a significant number of residents use social media, historic staffing levels prohibited the creation and use of official BBRD social media accounts and sites. State Public Records law requires all postings (employee and the public) to be retained per specific retention periods even if a post is removed for violation of BBRD (yet to be adopted) Social Media Policy. With the hiring of the new Management Analyst position in late FY21, the development of said policy and expansion of communications via social media is anticipated to be accomplished in 2022.

Expanding upon this new social media outreach, primarily into the Facebook platform, will be individual departmental objectives in FY23 for producing in-house short informative videos geared to social media users who prefer visual information rather than traditional text information found on [www.bbrd.org](http://www.bbrd.org).

- *Focusing on Core Services*  
The private sector has long understood the profit motivation in terms of focusing on core activities. BBRD management, like other public sector leaders, has a continuous improvement mindset that strives to effectively and efficiently use public funds to maximize utility to the residents. Beginning in FY21, in response to the identification of impending fiscal strain, staff began examining additional cost savings measures that would have minimal impact upon services to residents. FY23 promises to be a

year of challenges where “doing it the way we always have” will no longer be an option due to decreasing one-time monies in the budget and the need to seek innovative, cost saving measures.

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

- *Employee Engagement/Retention*

The passage of the 2020 minimum wage Florida Constitutional Amendment is having a dramatic impact upon personnel cost now and in the future and indirectly hindering the ability to recruit and retain the best possible employees without significant increased personnel funding. While the FY23-27 5yrFM&CIP fully funds the required minimum wage increases for the next five years, there currently is not sufficient available funding to address the looming compression of the pay plan *and continue* (emphasis added) the past level of one-time R&M/capital project expenditures. Staff began enhanced tracking of employee recruitment, engagement, and turnover in FY22. These metrics will track the number of applicants per position, number of applicants seeking starting pay higher than the minimum and mid-points of the respective pay classifications, an annual employee survey regarding compensation and benefits, employee tenure, and enhanced exit interviews and metrics. This information will help future staff and BOTs in understanding the impact of compression and factors in employee separations.

The FY23-27 5yrFM&CIP contains annual funding of \$100,000 to address compression of the pay plan and possible benefits enrichment. The funding of an outside consultant in December 2021 to conduct an independent pay and benefits analysis has helped guide staff and the BOT in how to address compression in FY23. Staff recommends future BOTs have the vendor update their findings every three years until wages stabilize due to the uncertainty in how market forces will evolve in the future.

### **Challenges within the FY23 Adopted Budget**

The old adage of “there are no problems money cannot solve” is as true as ever, but BBRD, like most public entities, does not have unlimited resources. Department managers developed their FY23 WDPB Budget requests under the guidance that essential needs will be funded, service quality improvements will have priority, and excessive line-item requests will be scrutinized and reduced where needed. Each department manager worked to develop win-win results within their budgets to fund requested items while staying within the framework of projected revenues. However, other long-term challenges, both monetary and non-monetary still face BBRD including:

- *Conflicting desires of residents for use of limited facilities*
  - Staff and the BOT continue to deal with resident frustration over the limited size of BBRD meeting rooms and Food & Beverage facilities. No short-term solution, except increased patience and understanding on the part of residents, is possible. The opening of the Administration Building in March 2019 helped alleviate this problem with the addition of a small new meeting room available to residents, clubs, and organizations. Lastly, the reader should be aware of a real estate statistic

that speaks volumes to the differing opinions of residents. Namely, *median* home listing price in BBRD in 2022 (on the date of publication of this document) was approximately \$179,900 (an increase of 25% from July 2021 as taken from [www.realtor.com](http://www.realtor.com)). For comparison purposes, two years ago the median listing price was \$119,000. When one considers that one-half of residents' homes are less than this range, it is not a stretch to infer the wide variability of household disposable income, and therefore, the differing of opinions on the level of the annual assessment and quality of optional amenities (i.e., food, drinks, golf green fees, etc.).

- To substantiate the issue of availability of assembly rooms, the BOT requested staff to conduct a facilities usage study in late FY19. On October 16, 2019, staff completed the *Facilities Usage Report* that statistically demonstrated the variability in availability of assembly rooms. Namely, highly desirable days and times are heavily used while other days and most afternoons are rarely used especially in the summer months.
  - Hence, no easy answers will be found regarding this issue anytime soon other than an acceptance of a growing level of disagreement within the community regarding costs and prices.
- *Continued debate among residents of how the Food & Beverage Department should operate*
    - Prior to FY14, the Food & Beverage Department had not (in the recent past) ever been given formal direction from the BOT regarding how it should be operated. Individual trustees had strong opinions, but they varied and were given to either the department manager or community manager individually rather than as official BOT direction. From FY10 through FY13, total departmental revenues grew only 8.40% over the three-year period.
    - To formalize BOT direction, a document was developed based on exhaustive data analysis and was reviewed and adopted by the BOT in 2014. The *Food & Beverage Principles of Operations* clearly stated that the *Department is to be operated as an amenity where maximum hours of operation is more important than generating a surplus or breaking even* (emphasis added), although management is to minimize the required subsidy as much as possible. *The required subsidy was clearly demonstrated to be a function of summer hours that are not profitable* (emphasis added). In the revised 2016 edition, management was given the flexibility to modify hours and prices as needed to further reduce the subsidy, yet the document retained full operations during the unprofitable summer months.
    - Although the *Food & Beverage Principles of Operations* clearly links the provision of live music and/or entertainment with increased sales, in FY20 the BOT transferred the budget for non-ticketed music and entertainment from the various Food & Beverage Sub-Department general ledger accounts into Property Services Department's Recreation Sub-Department general ledger via Resolution 2020-03. This action was done under the premise that non-ticketed music and live entertainment was a primary reason for the annual subsidy and therefore is actually a "free" amenity offered to the residents and their guests regardless if they purchase food and/or beverages from BBRD during the events. The conflict between the *Food & Beverage Principles of Operations* and Resolution 2020-03 hopefully can be resolved by a future BOT once staff has the time to update the underlying data of *Food & Beverage Principles of Operations* as originally analyzed in 2014. Staff began in late 2022 (after the hiring of a Management Analyst) the lengthy data gathering and analysis work needed to prepare a draft 3<sup>rd</sup> edition for consideration by the BOT. Said document with various operational options (backed by relevant data) is tentatively scheduled to be available to the BOT for consideration in 2022.



- Absent an update of the data, staff proposed, and the BOT accepted as part of the FY22 Approved Budget) three significant changes to Food & Beverage operations in FY22 to reduce overall costs and reduce the amount of the required subsidy.
  - Shifting all regular entertainment from the 19<sup>th</sup> Hole to the Lounge/Lakeside/Building A “Entertainment Center”
  - Eliminate Pasta Night as a stand-alone Sub-Department and merge it with the Special Events Sub-department (budgetary change)
  - Eliminate Pasta Night as a weekly event at the 19<sup>th</sup> Hole and merge them into rotating themed dinner nights at Building A (operational change)
- For FY23, staff will continue to expand special events to build upon the successful “winter beats” concert series and outdoor events that have added elements when compared to typical street dances.
- One must appreciate how weather negatively impacts departmental revenues, especially the Special Events Sub-Department. Although severe weather is expected throughout the summer rainy seasons, it is not uncommon for the dry winter months to occasionally have rainy years and/or the more frequent rainy weekend. Therefore, it is only a matter of time before the Barefoot by the Lake Festival (in February of each year) has either heavy rains or extremely cold weather resulting in \$15,000 to \$30,000 or more in losses for the single event. Of note, the 2022 festival netted approximately \$6,000 in revenues over expenditures.
- Based on the *Food & Beverage Principles of Operations* adopted by the BOT and the organizational embrace of the professional management style brought to BBRD in early FY14, total departmental revenues are projected to increase by an astonishingly staggering \$782,690 or 113.83% over the ten-year period for FY14 through FY23. The impact of COVID-19 upon the last two fiscal years deviate from this growth pattern. FY23, with the hope of a lasting post-COVID-19 pandemic world, provides the prospects of a return to this growth pattern (although tampered due the impacts of the new minimum wage law).

### **Summary and Acknowledgements**

The FY23 Adopted Budget represents the accumulation of many hours of teamwork by staff to provide a transparent policy and fiscal guide for the BOT to review and ultimately approve a budget for the next year. BBRD does not rise or fall on the work of any one individual but is the result of each employee working as a team to deliver services as identified and requested by the BOT. This document is one of many fruits of the labor of employees and the policy direction of the BOT.

The reader is encouraged to remember that the state of BBRD is not only the result of the efforts of the current BOT and staff but is built upon the foundation built by previous Trustees, residents, and staff. What we have today in BBRD is an inheritance given to us by those who have previously walked the path that we have before us today. The strength of BBRD is found in the cohesiveness of the team approach now in place among management and staff operating under the policy direction from the BOT. Notably, BBRD has greatly benefited from a professionally and ethically operated organization.

Once again, I would like to express my gratitude to the Board of Trustees for bringing me to this unique and wonderful community we call Barefoot Bay. I have greatly enjoyed my interactions with each Trustee and resident, knowing that we all have the community’s best interests at heart and mind. As another fiscal year draws to a conclusion, I offer a well-deserved thank you to the tireless efforts that the Barefoot Bay’s hardworking and dedicated staff has exemplified throughout the year. A community’s budget

document does not put itself together and this is no less true of our own. Just as the shoemaker in the fairytale had his elves, Barefoot Bay has its very own elf for the budget. Thank you Mackenzie Leiva, Management Analyst for developing a budget document of which our community can be very proud and well informed.

In conclusion, the appreciation of the contributions made to the development of the FY23 Adopted Budget by the residents, Board of Trustees, and Barefoot Bay staff can never be overstated.

In public service,



Kent A. Cichon

Barefoot Bay Recreation District Community Manager

## **Fund Analysis**

### **Introduction**

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

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

Additionally, the reader should note, FY23 WDPB data (basis of the BOT’s budget review, modifications, and eventual adoption of the FY23 Approved Budget) was developed a month earlier than historically due to the 2020 inter-local agreement between the BOT and the Brevard County Board of County Commissioners limiting the annual increase in the assessment rate to a specific Consumer Price Index (CPI). Said agreement has an annual appeal process which may require up to six weeks to process. Hence, the FY23 Budget calendar was modified to allow this potential appeal process while still meeting advertising and adoption deadlines. The reader should note a higher degree of uncertainty is now built into the budget process as department managers only had three months of actual data (current fiscal year) to use in forecasting year-end estimates and the next fiscal year line-item revenues/sources and expenditures/uses. While significant revenue streams were reviewed in early February 2022, the majority of the financial data used in this document was developed in January 2022.

### **Fund Structure**

For several years, BBRD had two Governmental Funds: General and Debt Service. The General Fund is the operations fund in which all non-debt service transactions are budgeted and recorded. Correspondingly, major debt-service payments were made from the Debt Service Fund and revenues were received from inter-fund transfers from the General Fund. The Debt Service Fund was closed after the final debt service payment was made in January 2017. Hence, FY23 Adopted Budget only contains the General Fund.

Within the General Fund are nine departments for FY23. Typically, all departments except the R&M/Capital Department are used to account for operating revenues/sources and expenditures/uses. The R&M/Capital Department is used for transparency purposes to list where most “projects” are budgeted and expensed. On rare occasions, the BOT will instruct staff to budget and expense a significant R&M/capital project in a different department. Additionally, routine R&M projects (i.e., computer replacements, equipment repairs, etc.) are expensed within the respective departments’ R&M line-items.

Five of the nine departments are comprised of personnel who provide varied services to internal customers (i.e., other departments and employees), residents, and visitors. The other four departments historically account for specific functions of interest to the BOT (such as Vehicle Storage, Shopping Center,

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

The General Fund Summary provided on the following page is similar to the format used in the FY21 Audit (statement of net position and governmental funds balance sheet, page 08; statement of activities and governmental funds revenue, expenditures, and changes in fund balance on page 9) but adapted to the FY23 Budget line-item format. The fund summary in this section is presented from a cash accounting perspective and is more concise than the 5yrFM&CIP data as presented later in this document. Hence, the reader can opt for a concise overview of the General Fund (FY21-FY23) within this section, a more detailed and futuristic view found in the "5yrFM&CIP" section (FY21-FY27) starting on page F - 1, or a detailed line-item review (FY21-FY23) found within "Budgetary Detail" section starting on page D - 1.



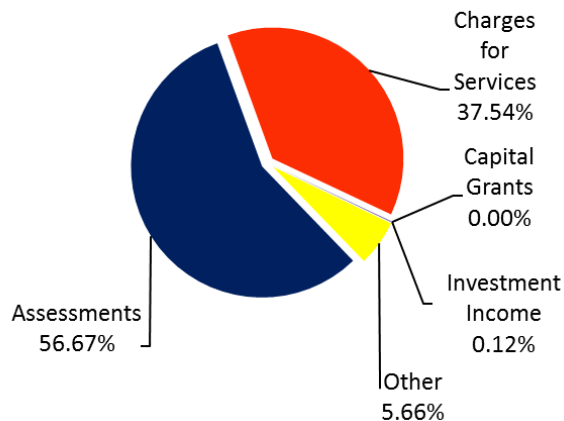
### General Fund Summary

	FY21 Actual*	FY22 Original Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget	FY23 Est. Year-end
<b>Beginning Fund Balance</b>	<b>2,374,581</b>	<b>1,048,443</b>	<b>2,193,809</b>	<b>1,291,745</b>	<b>N/A</b>	<b>1,291,745</b>	<b>1,291,745</b>
<b>Revenues/Sources</b>							
Assessments	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041	4,210,041
Charges for Services	1,610,634	2,564,444	2,582,063	2,768,082	21,000	2,789,082	2,789,082
Capital Grants	-	50,000	-	-	-	-	50,000
Investment Income	12,339	12,237	5,537	8,887	-	8,887	8,887
Other	412,661	406,024	403,935	398,686	22,020	420,706	420,706
Debt Issuance	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>6,006,266</b>	<b>7,058,141</b>	<b>7,012,892</b>	<b>7,197,012</b>	<b>231,704</b>	<b>7,428,716</b>	<b>7,478,716</b>
<b>Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenues/Sources</b>	<b>6,006,266</b>	<b>7,058,141</b>	<b>7,012,892</b>	<b>7,197,012</b>	<b>231,704</b>	<b>7,428,716</b>	<b>7,478,716</b>
<b>Total Resources</b>	<b>8,380,847</b>	<b>8,106,584</b>	<b>9,206,701</b>	<b>8,488,757</b>	<b>N/A</b>	<b>8,720,461</b>	<b>8,770,461</b>
<b>Expenditures</b>							
General Govt./Recreation	4,974,536	6,283,773	6,241,615	6,394,316	60,154	6,854,880	7,195,307
Debt Service	30,627	-	1,794	1,876	-	1,876	1,876
Capital/Reserve for Capital	1,181,876	774,368	1,671,547	400,410	171,550	571,960	437,756
<b>Transfers</b>	-	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>6,187,039</b>	<b>7,058,141</b>	<b>7,914,956</b>	<b>6,796,602</b>	<b>231,704</b>	<b>7,428,716</b>	<b>7,634,939</b>
Undesignated Fund Bal.	1,816,322	1,048,443	925,539	1,692,155	N/A	1,291,745	1,135,522
Designated or Committed Fund Balance							
Nonspendable for inventory							
& prepaids	242,749	N/A	100,000	N/A	N/A	N/A	100,000
Committed for CIP	134,738	N/A	266,206	N/A	N/A	N/A	N/A
<b>Ending Fund Balance</b>	<b>2,193,809</b>	<b>1,048,443</b>	<b>1,291,745</b>	<b>1,692,155</b>	<b>N/A</b>	<b>1,291,745</b>	<b>1,135,522</b>

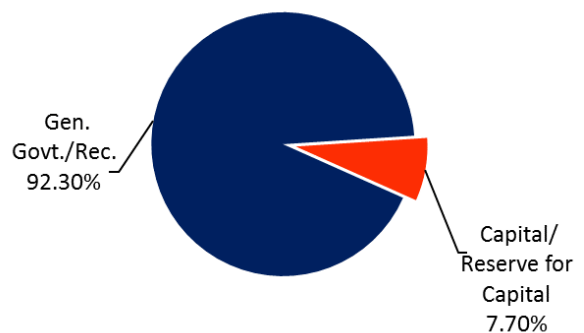
\* Indicates the following differences between data presented above and within the FY21 Audit:

Assessment is \$22,417 less than shown in Audit due to the auditors including the receipts from five general ledger accounts (District Assessment Fee, Delinquent Fee Collections, Delinquent Fee Collections, Lien Fee Reimbursement, and Legal Fee Recovery) in the "Assessment" revenue/sources line within the Audit. Said receipts are shown in "Other" revenue/sources line above for FY21.

**FY23 Revenues/Sources**

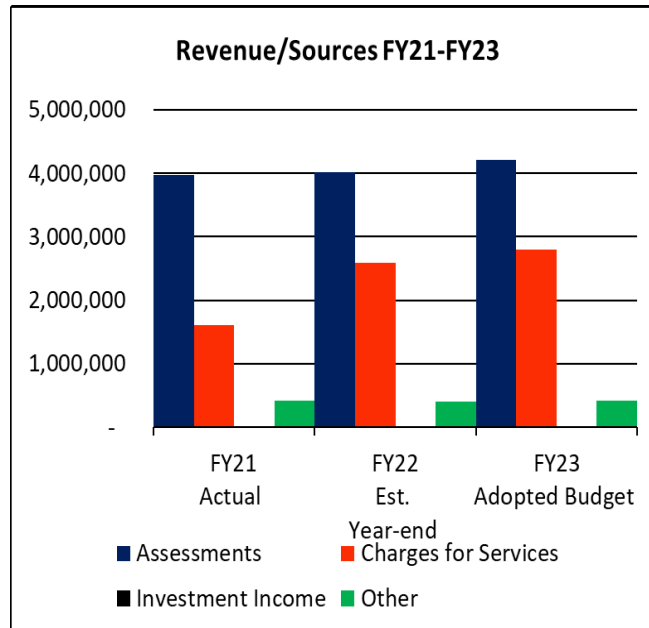


**FY23 Expenditures/Uses**



#### Change in General Fund Revenues/Sources

Historically, long-term General Fund total revenues/sources were relatively constant as the majority of BBRD's revenue is derived from a non-ad valorem assessment that is not sensitive to economic downturns like ad valorem property taxes. Adding to this historic stability was the pre-2015 BOT's practice of not raising the assessment rate for long periods of time which left BBRD exposed to inflationary pressures that would require sharp increases. Approved as a part of the FY19 Budget was a shift from this long-term strategy to an annual increase in the assessment for inflationary purposes plus any other specific increases. The FY23 Adopted Budget continues this strategy within the confines of the assessment increase cap agreement with Brevard County.



Four revenues/sources' enhancements, totaling \$280,068, are proposed for the General Fund in FY23 as summarized below:

#### Decision Points

- Increase in the assessment of 4.698% or \$3.23 a month to partly offset the impact of rising personnel costs and inflationary pressures. This annual increase will result in an additional \$188,684 in revenue in FY23.
- Increase of \$50 in the one-time social membership paid by new property owners. This increase (as planned in previous 5yrFM&CIPs) from \$1,300 plus tax to \$1,350 plus tax is projected to result in an additional \$21,000 in annual receipts, assuming a constant number of genuine sales in properties.
- Increase of \$5.00 in the monthly RV Storage rental fee. This increase (as planned in previous 5yrFM&CIPs) from \$41.00 plus tax to \$46.00 plus tax is projected to result in an additional \$22,020 in annual receipts, assuming a continued high occupancy rate.

#### Base Budget

- Increase in Food & Beverage prices to offset the impacts of the state minimum wage increases and 40-year record high inflation
  - 7.0% beverage prices
  - 5.0% food prices

Fluctuations in the composition of the General Fund Revenue/Source are illustrated on the following page:



	<b>FY21 Actual</b>	<b>FY22 Est. Year-end</b>	<b>FY23 Adopted Budget</b>	<b>FY23 Est. Year-end</b>
Assessments	66.11%	57.34%	56.67%	56.29%
Charges for Services	26.82%	36.82%	37.54%	37.29%
Capital Grants	0.00%	0.00%	0.00%	0.67%
Investment Income	0.21%	0.08%	0.12%	0.12%
Other	6.87%	5.76%	5.66%	5.63%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

The significant increase in Charges for Services percentage (and corresponding decrease in the Assessments percentage) is primarily related to Food & Beverage Department's limited operations in FY21 due to the pandemic. The Department returned to full operations in the second half of FY22.

FY23 General Fund total revenues/sources are proposed at \$7,428,716 a \$325,275 or 5.79% increase over the FY22 Approved Budget primarily due to:

#### Assessments

- Increase of \$188,684 or 4.698% in assessment receipts from a \$3.23 increase in the monthly rate offset by the reduction in number of assessed lots due to the consolidation of ten lots into five per DOR regulations/guidelines. This increase is the maximum allowed under the inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). Said new revenues will partly offset personnel increases and inflationary increases.

#### Charges for Services

- Increase of \$124,126, or 9.22% in Food and Beverage revenue primarily associated with price increases to address the Florida minimum wage increase of tipped and non-tipped employees and inflationary increases.
- Increase of \$60,000 or 10.53% in recreation fees due to an increase in the price of the one-time social membership fee paid by new property owners (from \$1,300 to \$1,350), increased home sales, and increased number of new homeowners purchasing additional social memberships as Florida is projected to continue to have a new housing shortage amidst large in-migration from other states.
- Increase of \$6,595 or 10.64% in guest pass receipts due to the COVID-19 restrictions on use of facilities during the FY21 winter season and an increase in monthly and phone purchased (doubled cost) guest pass purchases.

#### Other

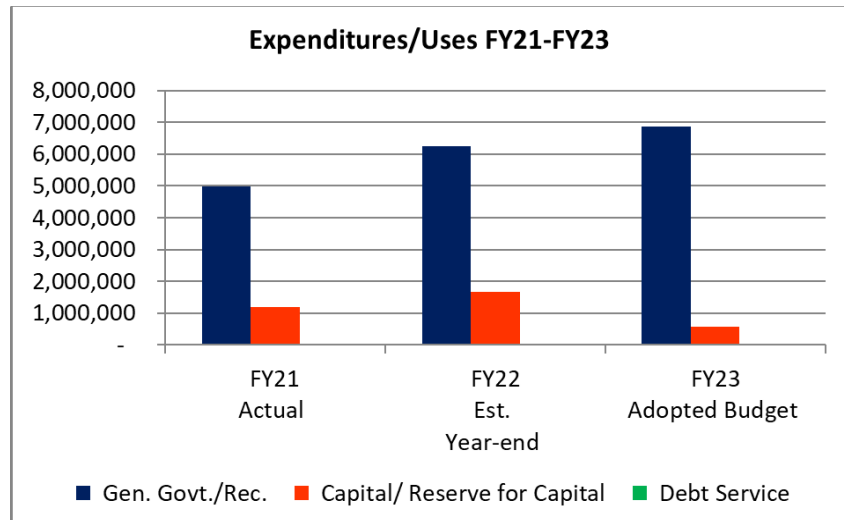
- Increase of \$27,171 or 15.11% in Vehicle Storage due to the mid-FY21 \$5 a month rate increase by the BOT and proposed \$5 a month rate increase in FY23. The new rate will be \$46 a month, still well below comparable rental spaces in nearby private sector storage facilities.

When one-time revenues/sources are removed from the equation, the General Fund is projected to have a \$1,286,938 or 18.36% increase in total revenues/sources over the next five years (i.e., from FY22 Approved Budget to FY27 Projected Budget), primarily due to annual increases in the assessment rate, increasing one-time social membership fee, and other one-time adjustments (detailed in the 5yrFM&CIP Section starting on page F – 1 of this document).

### Change in General Fund Expenditures/Uses

Although specific General Fund expenditures/uses can be very dynamic when viewed on an annual basis, the aggregate total expenditures/uses typically have a relatively consistent inflationary pace unless significant changes are made by the BOT. The FY23 Adopted Budget contains total expenditures/uses \$7,428,716, which is an increase of \$370,575 or 5.25% from the FY22 Approved Budget. When one-time capital budgets are removed from the equation, the FY23 Adopted Budget is \$572,983 or 9.12% higher than the previous year.

The chart to the right illustrates how General Fund expenditures are increasingly budgeted for “general government/recreation” purposes verse “capital” or “debt service” (terms in parentheses are taken from the annual Audit and used for comparative purposes). The reader should note the “bump” in capital expenditures in FY22 is due to the planned completion of previously budgeted projects.



The following decisions points (see Budget Detail section, pages D-64-67 for details) are recommended for inclusion in the FY23 Adopted Budget:

- \$100,000 Employee Pay and Classification Plan compression increases
- \$43,149 State mandated minimum wage increase
- \$15,000 Annual trimming of palm trees on Golf Course
- \$66,069 Additional 2.69 FTE Pool Hosts (part-time)
- \$171,50 R&M/Capital Projects

Additionally, anticipated non-decision point increased costs include:

- Employee incentive (annual raises)
- Employee medical insurance premiums
- Fuel
- General liability insurance
- Workers' compensation
- Utilities/Electricity
- Utilities/Propane
- Utilities/Solid Waste - Garbage/Recycling
- Utilities/Water

Overall departmental changes recommended for FY23, encompassing the above items include the following significant changes:



- Increase of \$243,639 or 13.78% in Property Services primarily due to mid-FY22 employee raises, FY23 minimum wage increases, inflationary increases, and funding for an additional 2.69 FTE part-time pool host positions due to increasing size of crowds at Food & Beverage Events, club events, and unruly attitude of some attendees.
- Increase of \$132,618 or 9.57% in Food & Beverage primarily due to mid-FY22 employee raises, FY23 minimum wage increases, and inflationary increases.
- Increase of \$114,786 or 8.12% in Administration primarily due to mid-FY22 employee raises, FY23 minimum wage increases, inflationary increases, and \$100,000 to address compression of the employee pay and classification plan.
- Increase of \$36,908 or 6.55% in Resident Relations primarily due to mid-FY22 employee raises and inflationary increases.
- Increase of \$35,986 or 3.69% in Golf-Pro Shop primarily due to mid-FY22 employee raises, inflationary increases, and new funding for annual palm tree trimming on the golf course.
- Decrease of \$202,408 or 23.15% in R&M/Capital primarily due need to balance the budget and move previous one-time funding to recurring expenditures as a result of the cap on assessment increases and rapidly increasing personnel costs and 40-year high inflationary pressures on operating expenditures. Sadly, further decreases in available one-time monies can be expected in the next several fiscal years unless BBRD dramatically scales back operations.

Historically, five-year projected increases in total expenditures/uses were difficult to accurately project given the disproportional impact new capital projects can have on the budget. However, with the current cap on assessment increases, future large one-time capital project are not possible (unless the scope of current operations are significantly altered). Personnel and operating expenditures/uses are more readily known.

FY27 personnel and operating total expenditures/uses are projected to be \$1,762,469 or 28.48% higher than FY22 Revised Budget due to the following:

- Projected \$1,376,285 or 45.75% increase total personnel costs
  - An estimated \$975,883 increase from FY22 to FY27 in salaries/wages (including annual raises/and compression raises) due to the cost of annual employee raises, Florida minimum wage law increases, and the need to address the compression of the pay and classification plan to remain competitive with other local agencies in the recruitment and retention of employees
    - An estimated \$399,267 increase (not including payroll taxes) from FY22 to FY27 for the planned 5% annual employee incentives for those employees not receiving minimum wage increases
    - An estimated \$208,249 increase (not including payroll taxes) as required by the Florida minimum wage law (tops out in FY26 at \$15.00 an hour for non-tipped employees and \$11.98 an hour for tipped employees and then adjusted upward each subsequent year based on a CPI
    - \$500,000 increase (not including payroll taxes) to address the compression of the pay and classification plan
  - Projected \$211,153 or 57.01% increase in medical insurance costs (assumes 12.5% increase in FY23 and 8.0% in subsequent years) from FY22 to FY27
- Projected 386,183 or 12.14% inflationary impact on operating costs (assumes operating inflation returns to a 2.0% rate by the end of 2022 and gradually decreases to historic rates by FY27)

#### Change in General Fund Balance

As of February 12, 2022 (date of final review of the financial data contained within this document), FY22 estimated year-end total fund balance of \$1,291,745 represents a decrease of \$902,064 or 41.12% from the ending FY21 fund balance due to the planned execution of several projects that were budgeted in prior years. In 2016, the BOT adopted a 20.0% minimum fund balance policy to use excess funds within fund balance without adversely affecting BBRD's fiscal condition and ability to maintain adequate monies in case of emergencies and/or unplanned expenditures. When 20.0% minimum fund balance policy was enacted, the annual budget was under \$6 million (FY17 Approved Budget was \$5,882,454) which equated to a minimum fund balance of \$1,016,913.

Due to dramatic increases over the next few years due to the State minimum wage law and record high inflation, staff is recommending lowering the BBRD minimum fund balance policy to 15.0%. Said reduction will still maintain a minimum of \$1 million in fund balance which is adequate to address the needs of BBRD in the extremely rare occurrence of an isolated event that causes widespread damage to BBRD facilities but does not trigger a FEMA response. The COVID-19 pandemic demonstrated how a proactive rightsizing of the workforce can dramatically lessen recurring cost, something that while not desirable under any circumstances probably would be warranted if going below the \$1 million fund balance level was ever required.

Finally, while the current financial forecast shows fund balance percentages in the low to mid 20% in the out years (FYs25-27), the reader should be hesitant in believing there is surplus monies in future years. Due to the past two BOT's not wanting to review and/or modify out year budgetary programing, staff changed the methodology used in developing the FY23-27 5yrFM&CIP in that only repair and replacement projects are programed as funded projects. All other requests are shown as unfunded and a one-time budgetary surplus of \$400,410 is identified for FY23. However, due to roll-forward projects from FY22, the majority of the surplus for FY23 is accounted for if the BOT desires to stay above the proposed 15% minimum fund balance for the end of FY23.

To say BBRD, the BOT, and staff are facing financial headwinds the next few years is the understatement of 2022.

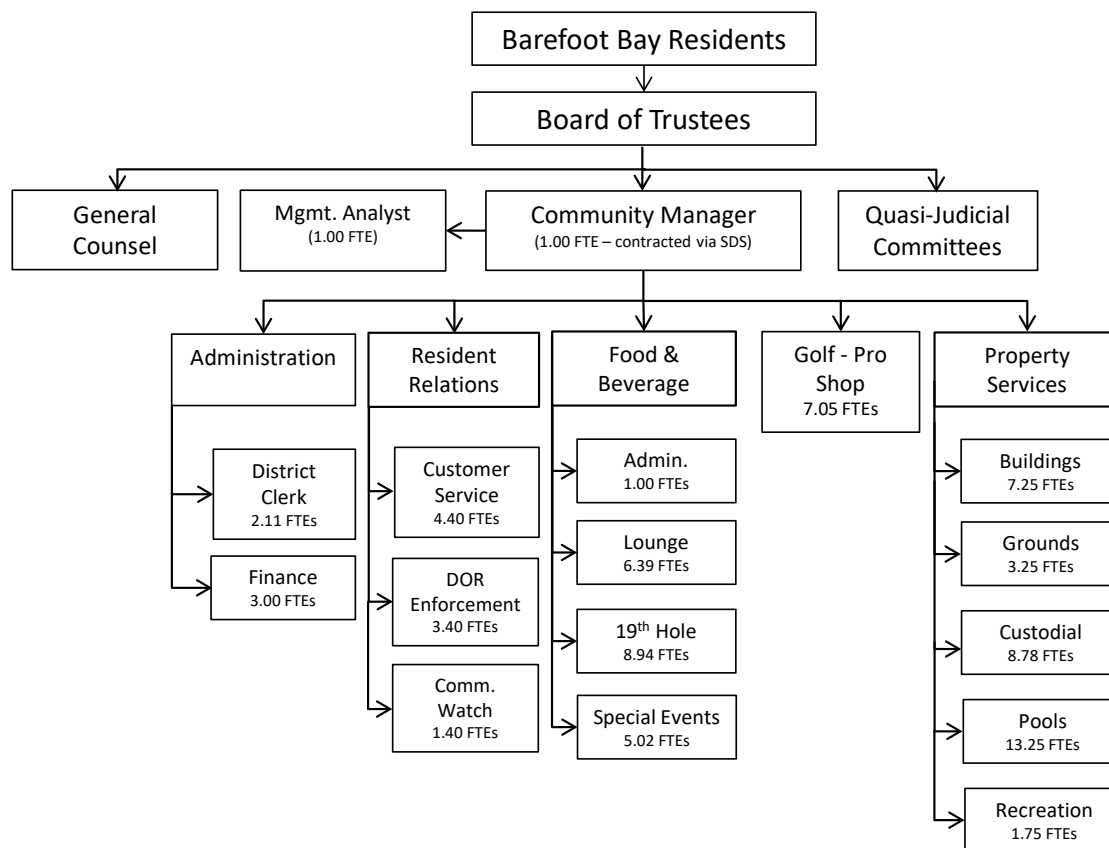
## Departmental Summaries

### Introduction

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

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

### FY23 Adopted Budget Organizational Chart\*



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

## Administration

### Department Description

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

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

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

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

### FY21 Objectives:

- A. Research expanded paperless options for district operations (i.e., digital signing, electronic payment, and storage systems, filing).

*Results: Completed. Digital signing for internal staff as well as outside vendors would be costly and not feasible at this time. Electronic filing would be a part of records management software in objective B. Electronic payment options would be feasible. Staff will further research electronic payment options and submit a proposal in a future budget cycle.*

- B. Explore the feasibility of records management software for more efficient and centrally located records for all departments.

*Results: Completed. Records Management software would be feasible, cost effective, and the best long-term option. Staff will further research costs and submit a proposal for consideration of funding in a future budget cycle.*

FY22 Objectives:

- A. Establish an authorization process for creating forms, manuals, and guides (to ensure consistency of use, retention, and destruction) by the end of September 2022.  
*Status: In progress. Forms are in the process of being updated and new guidelines will be completed by June 30, 2022. The authorization process is anticipated to be completed by September 30, 2022.*
- B. Create an organizational retrieval system that will improve the accessibility of public records.  
*Status: In progress. Ongoing cleanup is being done on all digital drives while creating a new digital filing system. The project is anticipated to be completed by August 31, 2022.*

FY23 Objectives:

- A. Update the filing classification of public records for all BBRD Departments to reflect retention and identification numbers by September 30, 2023.
- B. Establish Public Records Management protocols by June 30, 2023.

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

FY21 Objectives:

- A. Update the IT inventory procedure by December 2020.  
*Results: Completed. All hardware was added to the new inventory software and procedure in place to update, change and add hardware inventory.*
- B. Increase security protocols for changing passwords, authorized access, removing former employees and access to physical files. Establish a training plan for security awareness to be completed by end of FY21.  
*Results: Partially completed. Protocol for changing passwords is complete. The IT vendor is currently updating software for all computers to allow for authorized access and permission protocols and going over security awareness training options. Project anticipated to be completed by June 30, 2022.*

FY22 Objectives:

- A. Research if there is a need to establish a vendor management process to ensure that all 3<sup>rd</sup> parties who store, process, or transmit data on BBRD's behalf have a contractual obligation to apply a certain degree of security and periodically provide a report to that effect.  
*Status: Completed. A vendor management process would be beneficial to centralize vendor management, mitigate risk and measure performance. A vendor management policy would ensure that vendors are meeting a certain level of security.*
- B. Assess all BBRD hardware to determine upgrade or replacement needs.  
*Status: Completed. IT vendor has assessed all hardware, established a list and is in the process of upgrading or replacing hardware that is necessary for optimum functionality.*

FY23 Objectives:

- A. Work with IT vendor to develop strategies to improve network utilization, internet speed, and connectivity within all BBRD buildings by March 31, 2023.
- B. Provide training to BBRD staff by December 15, 2022, to improve the utilization of the BBRD website.

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

FY21 Objectives:

- A. Establish an annual workplace safety training. Training tools to include videos and/or on-site simulation. To be completed by June 2021.  
*Status: Due to the COVID-19 pandemic this objective was not completed in FY21. However, staff resumed working on this in FY22 and anticipates accomplishment of this objective by May 31, 2022.*
- B. Update and practice emergency building evacuation plan by June 2021.  
*Status: Completed. Staff will conduct annual evacuation exercised each summer going forward.*

FY22 Objectives:

- A. Assemble a comprehensive list of risk hazards by the end of FY22.  
*Status: In progress. Currently compiling a list and is on schedule to be completed by the June 30, 2022.*
- B. Explore the cost of conducting an external risk assessment report.  
*Status: Completed. Risk assessment was conducted as a part of general liability insurance plan. BBRD will receive a report once complete.*

FY23 Objectives:

- A. Establish employee training for hazard recognition, avoidance, and reporting. To be completed by June 30, 2023.
- B. Formalize and sync departmental personal protective equipment inspections to replace and/or add protective equipment if necessary by December 15, 2022.

Goal #4: Financial practices and systems are integrated throughout BBRD for maximum utility.

FY21 Objectives:

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

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

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

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

FY22 Objectives:

- A. Develop analysis tools to aid the analysis and evaluation of Food and Beverage Department finances by May 31, 2022.

*Status: Completion of this objective is anticipated by August 31, 2022, due to the delay in rehiring Food & Beverage supervisors and the need to accomplish this task outside of the busy winter season.*

- B. Begin providing enhanced internal financial analysis to Food & Beverage Manager and Community Manager by the 25<sup>th</sup> of each month starting in June 2022.

*Status: Completion of this objective is anticipated by June 30, 2022.*

FY23 Objectives:

- A. Begin providing enhanced tools to aid the recording and organization of receipts from each department by February 28, 2023.

- B. Explore feasibility of fixed time clock stations by January 15, 2023.

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

FY21 Objectives:

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

*Result: Completed (feasible using technology currently owned by BBRD). The effectiveness of only posting to [www.bbrd.org](http://www.bbrd.org) is in question as residents have shown little interest in the information posted on the website. Staff will reengage this objective once the official BBRD Facebook page is established.*

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

*Result: Due to delays launching the official BBRD Facebook account this objective was not accomplished. Once the Facebook page is launched this objective will be completed in the future.*

FY22 Objectives:

- A. Explore feasibility of creating web-based educational short video (regarding BBRD finances, how the budget process works, types of expenditures, etc.) to post on [www.bbrd.org](http://www.bbrd.org).  
*Status: Completed (feasible given current technology available to staff). Planned implementation of posting short videos to [www.bbrd.org](http://www.bbrd.org) and the official BBRD Facebook page is anticipated to begin by June 30, 2022.*

FY23 Objectives:

- A. Explore the feasibility of measuring traffic the Finance Page on [www.bbrd.org](http://www.bbrd.org) by April 30, 2023.
- B. Develop scripts for web-based educational short videos starring Trustees regarding BBRD finances to post on [www.bbrd.org](http://www.bbrd.org) and the official BBRD Facebook page starting February 1, 2023.

Financial Summary

	FY21 Actuals	FY22 Revised Budget	FY22 Year-end Estimate	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
<b>Revenues/Sources</b>						
Assessments	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041
Charges for Services	-	-	-	-	-	-
Investment Income	12,339	12,237	5,537	8,887	-	8,887
Other Income	88,090	9,687	9,687	8,487	-	8,487
Total	4,071,061	4,047,360	4,036,581	4,038,731	188,684	4,227,415
<b>Exp./Uses by Sub-Department</b>						
District Clerk	626,023	663,098	692,278	682,975	-	682,975
Finance	601,514	664,666	634,271	745,441	100,000	845,441
Total	1,227,537	1,327,764	1,326,549	1,428,416	100,000	1,528,416
<b>Exp./Uses by Category</b>						
Personnel	377,723	441,532	455,450	466,910	-	466,910
Operating	849,814	830,661	844,661	946,303	100,000	1,046,303
Capital	-	-	-	-	-	-
Other	-	55,571	26,438	15,203	-	15,203
Total	1,227,537	1,327,764	1,326,549	1,428,416	100,000	1,528,416



# Peronnel Summary (FTEs)

	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Adopted Budget</b>
District Clerk	1.84	3.11	3.11	3.11	-	3.11
Finance	3.00	3.00	3.00	3.00	-	3.00
Total	4.84	6.11	6.11	6.11	-	6.11

## Performance Measures

	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Adopted Budget</b>
<u>Efficiency</u>				
Average response time for IT service requests				
1 to be resolved	1 day	1 day	1 day	1 day
2 Average time for record request turnaround	2 days	2 days	2 days	2 days
3 Invoices processed per week	59	81	75	80
4 Checks cut per week	37	42	40	42
5 Days taken to complete monthly bank rec.	2	3	3	3
<u>Effectiveness</u>				
1 IT service costs*	14,794	20,200	51,240	51,240
2 Hours of clerk training per year	48	48	48	48
3 Unqualified audit report	Yes	Yes	Yes	Yes
4 No. of findings in audit	-	-	-	-
Financial report available to Trustees &				
5 Depts. by the 15th of the following month	Yes	Yes	Yes	Yes
<u>Outputs</u>				
1 Number of workers comp. claims filed	2	2	2	2
2 Number of liability claims filed	-	4	4	6
3 Minutes recorded/drafted	27	36	36	36
4 No. of estoppels processed	648	360	601	456
5 No. of closings	534	350	489	420
6 No. of liens placed/satisfied	18/55	30/45	20/35	20/35
7 Proceeds from sale of surplus items	\$ 22,602	\$ 500	\$ 500	\$ 500

\*Monthly service charges along with additional for site visits and labor if needed. Cost increase from transition from repair/replace system to a managed system.

## Resident Relations

### Department Description

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

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

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

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

### Goals and Objectives

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

#### FY21 Objectives:

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

*Result: This objective was not accomplished due to delays in the roll-out of Food & Beverage Department's new POS system. Staff will use lessons learned from the Food & Beverage Departmental roll-out to implement this project as soon as feasible.*

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

*Result: Revised the BBRD one-on-one homeowner orientation process (as opposed to prior group sessions sponsored by the CVO) to place more emphasis on the DOR and ARCC and allows time for each homeowner to ask questions.*

#### FY22 Objectives:

- A. Coordinate a multi-department review of Administration Building inter-departmental procedures to ensure maximum efficiency and quality customer service by September 30, 2022.

*Status: Staff will be meeting with the Finance and District Clerk departments to streamline the process by September 30, 2022.*

- B. Development of short multimedia presentations regarding the roles and responsibilities of the Resident Relations Department by June 30, 2022.

*Status: Staff is currently researching reasonable options to record short video presentations and anticipates commencement of said presentation by August 30, 2022. Staff place them on [www.bbrd.org](http://www.bbrd.org) and future official BBRD social media sites.*

FY23 Objectives:

- A. Research the availability of stand-alone programs that can be used by Customer Service personnel to check the status of homeowners when processing transactions by August 31, 2023.
- B. Coordinate with Property Services Departmental personnel regarding the enhancement of social membership suspension list utilization by July 31, 2023.

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

FY21 Objectives:

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

*Result: ARCC guidelines were updated by the ARCC in FY21 and will be reviewed as needed in the future.*

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

*Result: This objective was not accomplished since the current vendor could not provide services as previously indicated. Staff will research the feasibility of creating an internal database as time permits.*

FY22 Objectives:

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

*Status: Articles have been submitted and will continue to be submitted.*

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

*Status: Communications was initiated and are in the early stages of starting, to be completed by August 31, 2022.*

FY23 Objectives:

- A. Staff will develop a comprehensive DOR and ARCC handout that realtors can distribute by July 2023.
- B. Conduct bi-annual focus groups with homeowners to obtain independent feedback regarding ARCC and DOR processes and experiences. The first focus group is planned to be held by March 31, 2023.

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

**FY22 Objectives:**

- A. Develop and annually update, a market comparison of employer provided benefits prior to the BOT renewal of employee insurance programs for FY23 (by July 31, 2022).

*Status: In progress and expected to be achieved on time.*

- B. Develop a database of employee retention metrics (i.e., percentage of starting pay above minimum, length of service at separation, frequency of turnover in semi-skilled, skilled, and management positions, etc.) that will aid future BOT's in addressing compression of the pay and classification plan from the annual increases in the Florida minimum wage. First draft of this database will be developed by June 30, 2022.

*Status: In the development phase and expected to be accomplished on time.*

**FY23 Objectives:**

- A. Enhance the recruitment and onboarding processes to better quantify efforts and results by February 28, 2023.

- B. Increase participates of exit interviews of separating employees through the provision of Food & Beverage gift certificates to employees who complete the process by November 30, 2022.

**Financial Summary**

	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Adopted Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	66,224	80,515	79,975	82,925	-	82,925
Other Income	6,840	7,985	6,850	6,850		6,850
Total	73,064	88,500	86,825	89,775	-	89,775
<b>Exp./Uses by Sub-Department</b>						
Customer Service	198,755	242,407	234,688	240,832	-	240,832
DOR Enforcement	244,525	259,338	268,261	277,288	-	277,288
Community Watch	53,016	80,205	70,481	82,094		82,094
Total	496,296	581,950	573,430	600,214	-	600,214
<b>Exp./Uses by Category</b>						
Personnel	367,548	446,975	453,050	460,250		460,250
Operating	128,748	134,975	120,380	139,964	-	139,964
Total	496,296	581,950	573,430	600,214	-	600,214

### Personnel Summary (FTEs)

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
Customer Service	4.33	4.40	4.40	4.40	-	4.40
DOR Enforcement	2.52	3.40	3.40	3.40	-	3.40
Community Watch	1.25	1.40	1.40	1.40	-	1.40
Total	8.10	9.20	9.20	9.20	-	9.20

### Performance Measures

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Adopted Budget</b>
<u>Efficiency</u>				
1 Number of DOR violations	1,586	2,375	2537	2665
2 Number of ARCC permits	640	673	661	664
<u>Effectiveness</u>				
1 Number of job openings filled *	19	32	33	34
Number of DOR cases referred to Violations				
2 Committee	355	264	317	322
Number of DOR cases referred to the Board				
3 of Trustees	14	39	22	26
<u>Outputs</u>				
1 Number of employees hired	47	34	42	41
2 Number of employees separated	30	27	26	22
3 Annual rental badges issued	80	93	89	95
4 Seasonal rental badges issued	59	339	148	183
Average RV storage occupancy				
5 (369 available)	367	366	367	367

\* Based on the number of open positions for each job

## Food & Beverage

### Department Description

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

- The Lounge is a live entertainment venue that has historically offered beverages, sandwiches, salads, and snacks throughout the day to pool and Lounge patrons. There are also scheduled entertainment activities such as Karaoke and Trivia Night in the evenings.
- The 19<sup>th</sup> Hole located at the Golf course caters to golfers and residents desiring a full bar and table side restaurant service and has historically provided breakfast, lunch, and light dinner (hours vary per season). The breakfast offerings were originally limited to breakfast sandwiches, muffins and biscuits and gravy. The lunch menu is a mix of cold and hot sandwiches, salads, and daily blackboard specials. Every Friday, fish and chips is a popular menu item.
- Pasta Night was a weekly Wednesday night event at the 19<sup>th</sup> Hole featuring Italian sub sandwiches, pasta entrees, and two weekly pasta specials. This Sub-Department ceased to be used in FY22 and activities were rolled into a weekly themed dinner night in Special Events.
- Special Events include a variety of events held outside of regularly scheduled operations. Typically, a combination of live bands, a buffet, or outside grilling is planned to provide extra entertainment year-round to our residents. Additionally, Music Bingo, a very popular game, and Building A or D/E bar and/or catering requests are accounted for within Special Events. A new large-scale event called “Barefoot by the Lake”, a music, art, and food festival, was developed in FY18 and is now an annual event. A new themed dinner evening begins in mid-2022 offering a variety of international and/or themed dinners according to holidays and seasons.

### Goals and Objectives

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

#### FY21 Objectives:

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

*Result: Partially completed. The 19<sup>th</sup> Hole menu was re-designed to offer popular lunch menu items only. When the Building A project is completed (kitchen, HVAC, and electrical upgrades) further menu updates will be accomplished.*

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

*Result: Videos of culinary and bar staff were produced and posted in a limited fashion. Due to an administrative staff extended absence and delays in culinary recruitment, this objective was paused and will be re-started in the Spring of 2022.*

FY22 Objectives:

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

*Status: Objective will commence by May 31, 2022.*

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

*Status: Chef’s tips and pre-shifts meetings commence in February 2022. Trainings will be conducted by August 31, 2022.*

FY23 Objectives:

- A. Host “A Taste of the Bay” event to showcase the culinary diversification of BBRD and its restaurant industry neighbors by planning a culinary and entertainment event at Pool 1 by September 30, 2023.

- B. Conduct semi-annual focus groups to receive feedback on current and possible new menu items starting in Spring 2023.

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

FY21 Objectives:

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

*Result: A Nextdoor account was created, and regular postings started in July 2021.*

- B. Increase social media engagement in the departmental Facebook and Instagram pages offering reader’s choice specials on Saturday and Sunday.

*Result: Special postings began in January 2021.*

FY22 Objectives:

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

*Status: Short, fun videos of customers are regularly posted. Staff videos will commence by May 31, 2022.*

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

*Status: The Food and Beverage page regularly posts activities and accomplishments of the Golf Course. Posting of Food and Beverage activities on the Golf Course page will commence by May 31, 2022.*

FY23 Objectives:

- A. Begin using the Nextdoor site to expand outreach to a wider neighborhood base in the surrounding area of Barefoot Bay for patronage at the public venue, and the 19<sup>th</sup> Hole, through coupons to encourage immediate sales by November 30, 2022.
- B. Explore the feasibility of transitioning from the Golf Now email distribution list to the BBRD system, reaching a wider community audience, sending out monthly offers and announcements of special menu items and events to increase patron of departmental events and facilities by January 15, 2023.

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

FY21 Objectives:

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

*Result: This object was not accomplished. Staff will re-engage this task once full catering capacity is resumed in FY22.*

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

*Result: This objective was not developed or executed due delays in completing the Building A project before the end of FY21.*

FY22 Objectives:

- A. By November 30, 2021, create a new catering menu offering a variety of wedding packages and party packages rather than a standard menu to offer more options to our customers and increase Special Event Sub-department revenues.

*Status: A new Catering Coordinator was hired in early FY22, and this task is anticipated to be completed by June 30, 2022.*

- B. Increase brand/business awareness through a variety of videos and portfolio of pictures of entertainment, musicians, people dancing, displays of food and staff interviews.

*Status: Videos and pictures will commence by May 31, 2022, as the Catering subdepartment fully re-opens in early Spring 2022.*

FY23 Objectives:

- A. Promote and expand the catering subdepartment as a unique concept through menu variety, atmosphere, and friendly, accommodating staff. Menu creation, buffet presentation and a catering service training program will be developed by the supervisory team by June 30, 2023.
- B. Build a repeat customer base through random follow up calls and/or emails with all customers to rate their experience and offer new customers a special deal on appetizers and/or wine for their tables at their next booked event by January 31, 2023.



## Financial Summary

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	509,068	1,324,949	1,235,828	1,409,100	-	1,409,100
Other Income	1,555	21,230	32,924	61,205	-	61,205
<b>Total</b>	<b>510,623</b>	<b>1,346,179</b>	<b>1,268,752</b>	<b>1,470,305</b>	<b>-</b>	<b>1,470,305</b>
<b>Exp./Uses by Sub-Department</b>						
Administration	97,766	102,111	107,581	112,646	-	112,646
Lounge	157,282	453,577	434,332	462,241	8,834	471,075
19th Hole	201,481	520,542	444,440	557,388	9,511	566,899
Pasta Night	-	-	-	-	-	-
Special Events	62,046	328,625	324,921	362,959	4,669	367,628
<b>Total</b>	<b>518,575</b>	<b>1,404,855</b>	<b>1,311,274</b>	<b>1,495,234</b>	<b>23,014</b>	<b>1,518,248</b>
<b>Exp./Uses by Category</b>						
Personnel	205,778	618,821	612,654	667,925	23,014	690,939
Operating	312,797	786,034	698,621	827,309	-	827,309
Capital	-	-	-	-	-	-
<b>Total</b>	<b>518,575</b>	<b>1,404,855</b>	<b>1,311,275</b>	<b>1,495,234</b>	<b>23,014</b>	<b>1,518,248</b>

## Personnel Summary (FTEs)

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
Administration	1.00	1.00	1.00	1.00	-	1.00
Lounge	2.64	7.40	6.80	6.39	-	6.39
19th Hole	3.10	7.90	6.84	8.94	-	8.94
Pasta Night	-	-	-	-	-	-
Special Events	0.04	5.05	4.95	5.02	-	5.02
<b>Total</b>	<b>6.78</b>	<b>21.35</b>	<b>19.59</b>	<b>21.35</b>	<b>-</b>	<b>21.35</b>

## Performance Measures

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Adopted Budget</b>
<u>Efficiency</u>				
1 Labor cost-Themed Night	N/A	28%	31%	28%
<u>Effectiveness</u>				
1 Mystery Shopper # of observations	N/A	23	12	24
2 Lounge average rating	-	97%	97%	98%
3 19th Hole average rating	-	97%	97%	98%
Resident Satisfaction Rate -Street				
4 Dances*	97%	96%	96%	97%
<u>Outputs</u>				
1 Street Dance Attendance	14,979	15,331	15,339	15,526
2 No. of catered functions	4	126	95	132
3 No. of kegs drank (purchased)	308	403	421	429
No. of coupons to customers (F&B				
4 Friend Program)	369	7,233	5,341	7,302
5 No. of dinners served - Themed Night	N/A	6,685	4,586	7,522
6 No. of regular menu items sold by dept.				
Lounge**	4,017	17,667	15,822	17,951
19th Hole	7,426	42,231	28,906	35,714

\* As reflected by informal face-to-face satisfaction during January & July (not conducted in Jan. 2022)

\*\*Reflects low cost items such as hot dogs and grab 'n go lunches

## Golf - Pro Shop

### Department Description

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

### Goals and Objectives

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

#### FY21 Objectives:

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

*Result: This objective was not accomplished but will be pursued in the later part of calendar year 2022.*

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

*Result: The contract for the replacement of the scoreboard was approved by the BOT on June 11, 2021, and the surveying and engineering work took the balance of FY21. Replacement of the scoreboard is anticipated in the first half of FY22 with the balance of the work anticipated being accomplished by June 30, 2022.*

#### FY22 Objectives:

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

*Status: This project was canceled as ABM stated different maintenance practices could achieve the same desired results.*

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

*Status: Accomplished in early FY22. Two members are selected to play a round of golf with Golf Pro and Superintendent to allow them an opportunity to ask any question regarding golf operations or maintenance.*

#### FY23 Objectives:

- A. Seek additional grant funding to offset cost of green expansion project of greens number 6, 9, and 18. These three greens, if expanded, will help facilitate healthy turf growth, increase the playing area for flag location, and reduce excessive compactness due to their current size.
- B. Redesign and plant specific peripheral areas along the golf course property to improve appearance by September 30, 2023.

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

FY21 Objectives:

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

*Result: Partially completed. COVID-19 safety concerns limited the ability to focus on non-direct customer service tasks due to staffing and budgetary limitations.*

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

*Result: Postponed until FY22 due to members' COVID-19 concerns of close interactions with staff.*

FY22 Objectives:

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

*Status: Planned execution by September 30, 2022 (outside of busy winter season).*

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

*Status: Planning is underway and implementation is planned to be phased in starting in May 2022.*

FY23 Objectives:

- A. Streamline golf groups events using Golf Genius Software to ensure all golfing groups have equitable handicap system across league events by November 30, 2022.

- B. Work with Office of the District Clerk personnel to create short promotional videos (to be posted on BBRD's official social media sites) using staff to highlight new items for sale and/or special events by May 31, 2023.

## Financial Summary

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	543,254	566,449	581,543	592,783	-	592,783
Other Income	58,782	125,319	65,711	72,533		72,533
Total	602,036	691,768	647,254	665,316	-	665,316
<b>Exp./Uses by Sub-Department</b>						
Golf-Pro Shop	892,849	985,890	1,047,485	994,589	17,911	1,012,500
Total	892,849	985,890	1,047,485	994,589	17,911	1,012,500
<b>Exp./Uses by Category</b>						
Personnel	239,905	284,630	283,432	284,880	2,911	287,791
Operating	642,146	701,260	764,053	709,709	-	709,709
Capital	10,798	-	-	-	-	-
Other	-	-	-	-	15,000	15,000
Total	892,849	985,890	1,047,485	994,589	17,911	1,012,500

## Personnel Summary (FTEs)

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
Golf - Pro Shop	6.06	7.05	7.05	7.05	-	7.05
Total	6.06	7.05	7.05	7.05	-	7.05

## Performance Measure

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Adopted Budget</b>
<u>Efficiency</u>				
1 Pro Shop Sales Per Round	\$1.41	\$1.70	\$1.52	\$1.62
2 Rounds played per day per Player Assistant*	37	37	37	38
<u>Effectiveness</u>				
1 Percentage Increase in Member Renewals**	-2%	30%	1%	1%
2 Customer Service Level***	97%	97%	97%	97%
<u>Outputs</u>				
1 Rounds Played	40,683	41,205	40,905	41,545
2 Number of Members	329	427	427	430
3 Green Fee Receipts	121,749	145,801	127,899	136,421
4 Number of Tournaments	12	10	18	18
5 Pro Shop Sales	57,268	70,025	62,076	67,459

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

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

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

## Property Services

### Department Description

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

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

### Goals and Objectives

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

#### FY21 Objectives:

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

*Result: Due to the state mandated stormwater assessment study (due to Tallahassee by June 30, 2022), staff did not attempt to complete this objective and will use the findings of the assessment to develop a phased work plan by September 30, 2022.*

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

*Result: Staff continues to collect leaves and other biodegradable organics for composting. Due to the phased re-opening in Food & Beverage Department in 2021, the planned integration of compostable food waste gathered from Food & Beverage Departmental operations was not accomplished. Staff plans on executing this plan in the second half of FY22.*

#### FY22 Objectives:

- A. Develop a horticultural/landscape education incentive plan for staff to get an opportunity to develop more skills directly applicable to their job by June 30, 2023. This plan will also be

applied to the technician jobs for relevant skills to their jobs to help further advance staff ability.

*Status: As in person training and classes begin to recommence, Property Service will begin to work with staff eager to further their career and make themselves more valuable to BBRD by locating classes, sign up/registration, and incentive programs for completion of the course. Property Services still strives for a completion of a plan before June 30, 2023.*

- B. Establish contact with other small public sector entities throughout central Florida to tour the facilities comparing operations and management tactics for grounds, buildings, and custodial department by August 30, 2023.

*Status: Property Services will commence making contact with surrounding municipalities now that COVID-19 restriction has ended. Utilizing the travel and training line item under Property Services, the department manager was able to attend the American Public Works Expo (APWA- Florida chapter) where a large portion of local entities throughout the state meet to train and exchange ideas and information, however this was still a very thin crowd due to COVID-19, staff will continue to push forward on attempts to work with our surrounding small entities and continues to be on track for August 30, 2023.*

FY23 Objectives:

- A. Explore alternatives to the current waste disposal company for trash, landscaping waste, and recycling needs of BBRD that would enhance recycling effectiveness and lower the cost of trash collection by January 15, 2023.
- B. Develop a cost proposal for a pedestrian Nature Trail to be cut into the virgin acreage near East Lake that would include animal/nature identification signs, trail markings, and proper signage identifying the trail as an unpaved surface by January 15, 2023.

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

FY21 Objectives:

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

*Result: Due to BBRD's insurance carrier change this year, (from FMIT to EGIS) the Office of the District Clerk is currently working with the new vendor to establish new training beginning in FY22. Staff did complete training in the FY21 to include First Aid, CPR and AED, sexual harassment, and bloodborne pathogens.*

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

*Result: Due to COVID-19 concerns this was not accomplished. Staff plans on accomplishing this objective in the future when such contact is safe for the participants.*

FY22 Objectives:

- A. Due to the COVID-19 pandemic, continue to explore more options to protect the ongoing health and safety of BBRD's residents and guests.

*Status: Staff continues to sanitize buildings utilizing the fogging method wipe down furniture and commonly touched surfaces and ensuring that hand sanitizer stations are filled up. Staff is looking into the feasibility of adding systems to the air conditions in the buildings that would help sanitize recirculated air (that do not require new HVAC systems).*

- B. Utilize contacts made with surrounding local municipalities to share best practices of operations and management and to explore feasibility of reducing training costs by forming cooperative training classes beginning in FY23.

*Status: Property Services is currently seeking contacts with surrounding municipalities to build relationships for the purposes of training and information exchange. Utilizing the professional memberships of APWA (American Public Works Association) and FRPA (Florida Recreation and Parks Association) staff is on track to begin working with other small entities by June 2022, providing there are no more major COVID related events.*

**FY23 Objectives:**

- A. Develop and implement an incident response team (IRT) comprised of line staff and management trained to handle advanced incident report and investigation. Staff seeks to implement the IRT by May 31, 2023.
- B. Work with the Office of District Clerk to develop and disseminate to other departments short training TED (short 15 minute or less discussions) style videos reinforcing safe workplace behaviors to reinforce a culture of safety by February 28, 2023.

**Financial Summary**

	<b>FY21 Actuals</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>	<b>FY23 Base Budget</b>	<b>FY23 Decision Points</b>	<b>FY23 Adopted Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	433,424	569,550	608,550	608,550	21,000	629,550
Other Income	40	-	-	-	-	-
<b>Total</b>	<b>433,464</b>	<b>569,550</b>	<b>608,550</b>	<b>608,550</b>	<b>21,000</b>	<b>629,550</b>
<b>Exp./Uses by Sub-Department</b>						
Buildings	563,592	616,098	625,139	652,424	-	652,424
Grounds	165,738	184,508	173,640	190,534	-	190,534
Custodial	278,990	326,588	293,695	319,223	8,029	327,252
Pools	524,354	458,605	562,811	512,355	71,346	583,701
Recreation	137,291	235,001	211,813	254,118	3,918	258,036
<b>Total</b>	<b>1,669,965</b>	<b>1,820,800</b>	<b>1,867,098</b>	<b>1,928,654</b>	<b>83,293</b>	<b>2,011,947</b>
<b>Exp./Uses by Category</b>						
Personnel	1,169,684	1,225,839	1,223,906	1,233,656	82,697	1,316,353
Operating	494,729	594,961	643,192	694,998	596	695,594
Capital	5,552	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<b>1,669,965</b>	<b>1,820,800</b>	<b>1,867,098</b>	<b>1,928,654</b>	<b>83,293</b>	<b>2,011,947</b>



### Personnel Summary (FTEs)

	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Adopted Budget</b>
Building	7.44	7.25	7.20	7.25	-	7.25
Grounds	2.89	3.25	2.92	3.25	-	3.25
Custodial	8.87	10.04	8.45	8.78	-	8.78
Pools	14.44	10.56	13.25	10.56	2.69	13.25
Recreation	0.95	1.75	1.05	1.75	-	1.75
Total	34.59	32.85	32.87	31.59	2.69	34.28

### Performance Measures

	<b>FY21</b>	<b>FY22</b>	<b>FY22</b>	<b>FY23</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Adopted Budget</b>
<u>Efficiency</u>				
1 Weekly Custodial set up and tear downs*	16-22	44-51	40-23	22-23
2 Weekly in-season number of pool users**	866	3,498	3,123	3,253
<u>Effectiveness</u>				
Ave. number of safety violations identified in				
1 bi-weekly inspections***	N/A	4.0	12.0	4.0
2 Overall rating given to buildings****	8.8	8.7	8.8	8.9
Overall rating given to common area				
3 landscaping/turf**	8.1	8.1	8.3	8.3
<u>Outputs</u>				
1 Capital Projects managed	12	13	21	12
2 No. of after-hour emergency call outs***	50	5	38	23
3 No. of days pools closed due to repairs*****	195	238	216	53

\* As measured in January and August

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

\*\*\* Due to staff turn over data is not available for FY22.

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

\*\*\*\*\* FY22 anticipated for pit repairs and general maintenance



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## FY23 Budget

Dept.							
Sub-Department		FY22	FY22	FY23	FY23	FY23	
Category		Revised	Est.	Base	Decision	Adopted	
Description	FY21	Budget	Year-end	Budget	Points	Budget	
	Actual						
Revenues							
Administration							
Assessments							
District Assessment Fee	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041	
Sub-Total:	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041	
Interest							
Interest Income	12,339	12,237	5,537	8,887	-	8,887	
Sub-Total:	12,339	12,237	5,537	8,887	-	8,887	
Other Income							
NSF Fees	40	40	40	40	-	40	
Vendor Discount	736	212	212	212	-	212	
Sales Tax Discounts	360	360	360	360	-	360	
Delinquent Fee Collections	1,250	1,250	1,250	1,250	-	1,250	
Lien Fee Reimbursement	765	675	675	675	-	675	
Legal Fee Recovery	20,335	2,450	2,450	2,450	-	2,450	
Postage Revenue	-	-	-	-	-	-	
Insurance Proceeds	15,283	3,000	3,000	3,000	-	3,000	
Proceeds Sales of Fixed Assets	22,602	1,450	1,450	250	-	250	
Miscellaneous Income General	26,719	250	250	250	-	250	
Sub-Total:	88,090	9,687	9,687	8,487	-	8,487	
<b>Total Revenues:</b>	<b>4,071,061</b>	<b>4,047,360</b>	<b>4,036,581</b>	<b>4,038,731</b>	<b>188,684</b>	<b>4,227,415</b>	
Expenditures							
Administration							
Personnel Expenses							
F/T Salaries	267,728	326,207	337,166	337,166	-	337,166	
P/T Wages	-	4,833	3,125	4,166	-	4,166	
Overtime	221	150	277	150	-	150	
Special Pay	750	2,050	1,725	2,050	-	2,050	
Payroll Taxes	52,223	22,094	26,116	26,211	-	26,211	
401 A Benefit	3,893	5,192	6,035	6,035	-	6,035	
Medical/Dental/Life Insurance	52,908	81,006	81,006	91,132	-	91,132	
Sub-Total:	377,723	441,532	455,450	466,910	-	466,910	
Professional Expenses							
Payroll Fees	22,645	22,650	22,650	22,650	-	22,650	
Professional Fees	15,240	33,600	20,200	11,801	-	11,801	
Legal Fees	80,772	67,550	51,502	57,600	-	57,600	
Management Fees	163,686	173,228	173,228	177,408	-	177,408	
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000	
Accounting & Auditing Fees	34,160	31,000	28,920	34,500	-	34,500	
Software/IT Support	74,417	31,167	66,023	65,906	-	65,906	
Sub-Total:	395,920	364,195	367,523	374,865	-	374,865	

## FY23 Budget

Dept. Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Supplies						
Operating Supplies	9,074	9,671	9,855	9,763	-	9,763
Sub-Total:	9,074	9,671	9,855	9,763	-	9,763
Other Gen. & Admin. Expenses						
Collection Fees	76,997	79,560	80,427	84,201	-	84,201
Collection Discounts	127,967	129,391	130,694	136,826	-	136,826
Property Taxes	14,626	18,176	15,506	16,591	-	16,591
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	5,867	7,023	6,165	100,666	100,000	200,666
Employee Recruitment & Testing	362	300	-	150	-	150
Lien & Recording Fees	928	1,360	1,208	1,248	-	1,248
Travel and Training	4,770	12,102	9,940	13,352	-	13,352
Telephone, Internet, Cable	3,942	5,342	4,628	4,852	-	4,852
Postage	2,729	3,566	3,077	3,271	-	3,271
Utilities/Electricity	3,206	5,196	3,250	3,345	-	3,345
Utilities/Water	1,198	2,338	1,310	1,441	-	1,441
Equipment Leasing	3,803	4,165	4,027	4,166	-	4,166
Insurance	132,743	124,770	123,840	130,032	-	130,032
Workers Comp. Insurance	816	470	477	716	-	716
Printing	1,731	3,343	2,559	3,036	-	3,036
Advertising	1,967	2,226	2,226	4,169	-	4,169
Bank Charges	21,756	31,495	31,495	33,500	-	33,500
Bad Debt	8,039	-	2,240	-	-	-
Licenses, permits, lien fees	175	-	175	175	-	175
Dues and Subscriptions	4,874	5,885	5,545	5,555	-	5,555
Election Expenses	4,251	8,980	23,823	4,548	-	4,548
Sub-Total:	423,746	446,688	453,612	552,840	100,000	652,840
Maintenance & Repairs						
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	2,398	2,458	2,426	2,520	-	2,520
R & M Equipment	18,676	7,649	11,245	6,315	-	6,315
Contingency						
Contingency	-	55,571	26,438	15,203	-	15,203
Sub-Total:	-	55,571	26,438	15,203	-	15,203
Capital Outlay						
Total Expenditures:	1,227,537	1,327,764	1,326,549	1,428,416	100,000	1,528,416
Total Revenues over Expenditures:	2,843,524	2,719,596	2,710,032	2,610,315	88,684	2,698,999

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	15,283	3,000	3,000	3,000	-	3,000
FY23 Base Budget: Miscellaneous insurance claims based on a history						
Misc. Income General	87	-	-	-	-	-
Sub-Total:	15,370	3,000	3,000	3,000	-	3,000
<b>Total Revenues:</b>	<b>15,370</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>

## Expenditures

### Administration

#### District Clerk

#### Personnel Expenses

F/T Salaries	91,731	144,061	155,020	155,020	-	155,020
FY22 Year-end Est.: 1.0 FTE District Clerk \$69,516, 1.0 FTE Management Analyst \$50,734, and 1.0 FTE Administrative Assistant \$34,770						
FY23 Base Budget: 1.0 FTE District Clerk \$69,516, 1.0 FTE Management Analyst \$50,734, and 1.0 FTE Administrative Assistant \$34,770						
P/T Wages	-	4,833	3,125	4,166	-	4,166
FY22 Year-end Est.: Vacancy in 0.11 FTE Custodian/AV Tech during portion of the year \$3,125						
FY23 Base Budget: 0.11 FTE Custodian/AV Tech \$4,166						
Special Pay	-	1,300	975	1,300	-	1,300
FY23 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	154	-	127	-	-	-
Payroll Taxes	6,997	8,675	12,182	12,277	-	12,277
FY23 Base Budget: 7.65 % of Payroll						
401 A Benefit	1,250	2,586	3,304	3,304	-	3,304
FY23 Base Budget: 2 employees contribution						
Medical/Dental/Life Insurance	17,179	40,503	40,503	45,566	-	45,566
FY22 Year-end Est.: 3 Medical \$13,220/person = \$39,660, 3 Dental \$240/person = \$720, and 3 Life \$41/person = \$123						
FY23 Base Budget: 3 Medical \$14,908/person (12.5% increase) = \$44,723, 3 Dental \$240/person (0% increase) = \$720, and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	117,311	201,958	215,236	221,633	-	221,633

#### Professional Expenses

Professional Fees	14,794	20,200	20,200	5,201	-	5,201
FY22 Year-end Est.: AV Redesign, improvements, and any misc.						
FY23 Base Budget: AV related costs, improvements, and misc.						
Legal Fees	75,939	63,000	49,477	54,900		54,900
FY23 Base Budget: 61% of Legal Services contract						
Management Fees	163,686	173,228	173,228	177,408	-	177,408
FY22 Year-end Est.: \$167,228 Base SDS Contract and \$6,000 expenses						
FY23 Base Budget: \$171,408 Base SDS Contract and \$6,000 expenses						

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY23 Base Budget: Preparation of assessment roll (part of SDS contract)						
Software/ IT Support	69,444	25,344	41,754	43,147	-	43,147
FY22 Year-end Est.: \$9,072 Civic Clerk (Agenda program), \$5,988 Civic Media (Live Stream program), \$2,756 Civic CMS (Website program), \$4,622 Civic Ready (Notification/alert system), \$1,800 asset management system, Adobe \$1,019, \$14,997 24% of IT Firm (Omega) support, backup and storage services, plus \$1,500 IT labor costs for special projects, Proof Point Essentials and Microsoft 365 licensing. \$1,500 IT labor cost for special projects.						
FY23 Base Budget: \$9,526 Civic Clerk (Agenda program), \$6,287 Civic Media (Live Stream program), \$2,894 Civic CMS (Website program), \$4,853 Civic Ready (Notification/alert system), \$1,800 Asset Management, \$1,019 Adobe, \$15,268 28% of IT Firm (Omega) support, backup, and storage services, plus \$1,500 IT labor costs for special projects, Proof Point Essentials and Microsoft 365 licensing.						
Sub-Total:	328,863	286,772	289,659	285,656	-	285,656
Supplies						
Operating Supplies	6,036	7,000	7,000	7,000	-	7,000
FY23 Base Budget: Office supplies and equipment upgrades						
Sub-Total:	6,036	7,000	7,000	7,000	-	7,000
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	362	250	-	100	-	100
FY23 Base Budget: Pre-employment expenses (background check, drug test, lift test, etc.)						
Lien & Recording Fees	50	235	235	235	-	235
attendance system and employee accounts						
Travel and Training	4,099	8,070	8,070	9,320	-	9,320
FY22 Year-end Est.: \$4,320 FASD Conference (4 people registration, travel, lodging, meals), and \$1,250 FL Association of Clerks (registration, travel, lodging, and meals), and \$2,500 Management Analyst travel/training (FCCMA Conference, misc. webinars)						
FY23 Base Budget: \$4,320 FASD Conference (4 people registration, travel, lodging, meals), and \$2,500 FL Association of Clerks (registration, travel, lodging, and meals),webinars and \$2,500 Management Analyst travel/training (FASD Conference or FCCMA Conference, misc. webinars)						
Telephone, Internet, Cable	1,921	3,243	2,000	2,040	-	2,040
FY23 Base Budget: Proration of Administration's Building internet charges, two emergency cell phones, and Management Analyst's cell phone (assumes 2% increase in costs)						
Postage	1,663	2,042	1,852	1,947	-	1,947
FY23 Base Budget: Budget mail out and regular mail out						
Utilities/Electricity	1,602	2,598	1,750	1,800	-	1,800
FY23 Base Budget: Proration of Administration Building expense (assumes 3% increase in costs)						
Utilities/Water	599	1,169	690	759	-	759
FY23 Base Budget: Proration of Administration Building expense (assumes 10% increase in costs)						
Equipment Leasing	1,015	1,014	1,014	1,015	-	1,015
FY23 Base Budget: 25% of the copier lease and 10% of the overages						
Insurance	132,743	124,770	123,840	130,032	-	130,032
FY23 Base Budget: Liability, Auto & Property, Pier, Tees & Greens all included (assumes 5% increase in costs)						

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Workers Comp. Insurance	628	273	280	420	-	420
FY23 Base Budget: Assume 15% change in rate due to experience						
Printing	1,190	2,418	1,804	2,111	-	2,111
FY23 Base Budget: Annual proposed budget mailout						
Advertising	790	931	931	2,783	-	2,783
FY23 Base Budget: Required advertising expenses including referendums						
Dues and Subscriptions	4,375	4,940	4,600	4,600	-	4,600
FY23 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	4,251	8,980	23,823	4,548	-	4,548
FY22 Year-end Est.: Non federal election trend (addition of Supervisor of Elections required temporary labor costs)						
FY23 Base Budget: Federal election trend						
Sub-Total:	155,287	160,933	170,889	161,710	-	161,710
Maintenance & Repairs						
R & M Buildings	1,199	1,235	1,217	1,226	-	1,226
FY23 Base Budget: 25% of fire inspection and pest control of Administration Building						
R & M Equipment	17,327	5,200	8,277	5,750	-	5,750
FY22 Year-end Est.: Replacement of 1 laptop (District Clerk), and 5 tablets (replacing laptops for Trustees per replacement schedule) managed hardware for Veterans Gathering Center and CVO, and AV equipment for Bldg. D/E						
FY23 Base Budget: \$750 Minor replacement and \$1,500 contingency for unexpected hardware failures, and \$3,500 contingency for BOT Meeting video/live stream equipment failure/replacement						
Sub-Total:	18,526	6,435	9,494	6,976	-	6,976
<b>Total Expenditures:</b>	<b>626,023</b>	<b>663,098</b>	<b>692,278</b>	<b>682,975</b>	<b>-</b>	<b>682,975</b>
<b>Total Revenues over Expenditures:</b>	<b>(610,653)</b>	<b>(660,098)</b>	<b>(689,278)</b>	<b>(679,975)</b>	<b>-</b>	<b>(679,975)</b>

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041
FY22 Year-end Est.: 4,873 lots at \$68.84 per month						
FY23 Base Budget: 4,868 lots at \$68.84 per month						
FY23 Decision Point: 4,868 lots at \$3.23 per month						
Sub-Total:	3,970,632	4,025,436	4,021,357	4,021,357	188,684	4,210,041
Interest						
Interest Income	12,339	12,237	5,537	8,887	-	8,887
FY23 Base Budget: Interest earned from bank accounts and assessments						
Sub-Total:	12,339	12,237	5,537	8,887	-	8,887
Other Income						
NSF Fees	40	40	40	40	-	40
FY23 Base Budget: Non-sufficient fund check fee recovery						
Vendor Discount	736	212	212	212	-	212
FY23 Base Budget: Fuel rebates and payment discounts on non inventory purchases						
Sales Tax Discounts	360	360	360	360	-	360
FY23 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,250	1,250	1,250	1,250	-	1,250
FY23 Base Budget: Fees charged on past due assessments, rent, and storage fees						
Lien Fee Reimbursement	765	675	675	675	-	675
FY23 Base Budget: Fees charged to accounts for filing or amending liens						
Legal Fee Recovery	20,335	2,450	2,450	2,450	-	2,450
FY23 Base Budget: Fees charged to accounts for legal fees incurred related to the account						
Proceeds Sales of Fixed Assets	22,602	1,450	1,450	250	-	250
FY23 Base Budget: Proceeds from the sale of other assets at auction						
Miscellaneous Income General	26,632	250	250	250	-	250
FY23 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:	72,720	6,687	6,687	5,487	-	5,487
<b>Total Revenues:</b>	<b>4,055,691</b>	<b>4,044,360</b>	<b>4,033,581</b>	<b>4,035,731</b>	<b>188,684</b>	<b>4,224,415</b>



## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries	175,997	182,146	182,146	182,146	-	182,146
FY22 Year-end Est.: 1.0 FTE Finance Manager \$91,042, 1.0 FTE Lead Accountant \$50,170, and 1.0 FTE Accounting Associate II \$40,934						
FY23 Base Budget: 1.0 FTE Finance Manager \$91,042, 1.0 FTE Lead Accountant \$50,170, and 1.0 FTE Accounting Associate II \$40,934						
Overtime	67	150	150	150	-	150
Special Pay	750	750	750	750	-	750
FY23 Base Budget: Acting Finance Manager in the absence of Finance Manager and Acting Community Manager during Community Manager absence						
Payroll Taxes	45,226	13,419	13,934	13,934	-	13,934
FY23 Base Budget: 7.65% of payroll						
401 A Benefit	2,643	2,606	2,731	2,731	-	2,731
FY23 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	35,729	40,503	40,503	45,566	-	45,566
FY22 Year-end Est.: 3 Medical \$13,220/person = \$39,660, 3 Dental \$240/person = \$720, and 3 Life \$41/person = \$123						
FY23 Base Budget: 3 Medical \$14,908/person (12.5% increase) = \$44,723, 3 Dental \$240/person (0% increase) = \$720, and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	260,412	239,574	240,214	245,277	-	245,277
Professional Expenses						
Payroll Fees	22,645	22,650	22,650	22,650	-	22,650
FY23 Base Budget: \$450 per payroll, \$1,100 W2, 1095 and 1099 processing, and \$9,840 annual cost for time and attendance system and employee accounts						
Professional Fees	446	13,400	-	6,600	-	6,600
FY22 Year-end Est.: Temporary labor not used in FY22						
FY23 Base Budget: Temporary employment agency usage						
Legal Fees	4,833	4,550	2,025	2,700	-	2,700
Analyst's cell phone (assumes 2% increase in costs)						
Accounting & Auditing Fees	34,160	31,000	28,920	34,500	-	34,500
FY22 Year-end Est.: \$22,000 audit expense, \$2,000 OPEB, and \$4,920 accounting/audit support						
FY23 Base Budget: \$23,000 audit expense, \$7,000 OPEB, and \$4,500 accounting/audit support						
Software/IT Support	4,973	5,823	24,269	22,759	-	22,759
FY22 Year-end Est.: Accounting software and support \$16,905, and IT Support: \$5,364 Proportional share of base contract plus \$2,000 IT labor costs for special projects						
FY23 Base Budget: Accounting software and support \$15,395, and IT Support: \$5,364 Proportional share of base contract plus \$2,000 IT labor cost for special projects						
Sub-Total:	67,057	77,423	77,864	89,209	-	89,209

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Supplies						
Operating Supplies	3,038	2,671	2,855	2,763	-	2,763
FY23 Base Budget: Supplies used in daily operations						
Sub-Total:	3,038	2,671	2,855	2,763	-	2,763
Other Gen. & Admin. Expenses						
Collection Fees	76,997	79,560	80,427	84,201	-	84,201
FY23 Base Budget: 2% of assessment collected paid to Brevard County						
FY23 Base Budget: Property tax discount for early payment of assessment						
Property Taxes	14,626	18,176	15,506	16,591	-	16,591
FY23 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY23 Base Budget: Fees paid to Fiduciary						
Employee Incentive	5,867	7,023	6,165	100,666	100,000	200,666
FY22 Year-end Est.: \$820 for Flu Shots, \$3,030 for Christmas gift cards, and \$2,315 Christmas Party						
FY23 Base Budget: \$820 for Flu Shots, \$3,300 for Christmas gift cards, \$2,150 for Christmas Party, and \$94,396 for 5.0% maximum annual employee increase split between a COLA and merit increase. The budget for employee increases are transferred to the respective departments after the annual evaluations are processed.						
FY23 Decision Point: Employee Pay and Classification Plan compression increases (will be distributed to respective departments after the annual evaluations are completed)						
Employee Recruitment & Testing	-	50	-	50	-	50
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	878	1,125	973	1,013	-	1,013
FY23 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	671	4,032	1,870	4,032	-	4,032
FY22 Year-end Est.: FGFOA Boot Camp \$880 2 persons, Misc. Webinars \$990 for 3 persons						
FY23 Base Budget: Continuing education and training for Finance Department: FGFOA Annual Conference (Track 1 Accounting, Auditing, and Financial Reporting) for 2 persons \$1,130 with lodging, transportation, and meals \$1,912, Online training: Misc. Webinars \$990 for 3 persons						
Telephone, Internet, Cable	2,021	2,099	2,628	2,812	-	2,812
FY23 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	1,066	1,524	1,225	1,324	-	1,324
FY23 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	1,604	2,598	1,500	1,545	-	1,545
FY23 Base Budget: 25% for Administration Building (assumes 3% increase in cost)						
Utilities/Water	599	1,169	620	682	-	682
FY23 Base Budget: 25% for Administration Building (assumes 10% increase in cost)						
Equipment Leasing	2,788	3,151	3,013	3,151	-	3,151
FY22 Year-end Est.: \$1,944 (100%) postage machine and \$1,069 (25%) copier and overages						
FY23 Base Budget: \$1,944 (100%) postage machine and \$1,207 (25%) copier and overages						

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Workers Comp. Insurance	188	197	197	296	-	296
FY23 Base Budget: Assume 15% change in rate due to experience						
Printing	541	925	755	925	-	925
FY23 Base Budget: Checks, letterhead, and envelopes						
Advertising	1,177	1,295	1,295	1,386	-	1,386
FY23 Base Budget: Notice of audited statement of revenues and expenditures						
Bank Charges	21,756	31,495	31,495	33,500	-	33,500
FY23 Base Budget: Bank and credit card fees						
Bad Debt	8,039	-	2,240	-	-	-
Licenses, permits, lien fees	175	-	175	175	-	175
FY23 Base Budget: Department of Economic Opportunity Special District Fee						
Dues and Subscriptions	499	945	945	955	-	955
FY23 Base Budget: Memberships in Sam's Club, Amazon, PayPal, and Web Hosting						
Sub-Total:	268,459	285,755	282,723	391,130	100,000	491,130
Maintenance & Repairs						
R & M Buildings	1,199	1,223	1,209	1,294	-	1,294
FY23 Base Budget: Fire alarm, annual inspection, and pest control						
R & M Equipment	1,349	2,449	2,968	565	-	565
FY22 Year-end Est.: Replacement of Finance Manager Laptop, Accounting Associate computer, and misc. office equipment replacement						
FY23 Base Budget: Minor office equipment replacement						
Sub-Total:	2,548	3,672	4,177	1,859	-	1,859
Contingency						
Contingency	-	55,571	26,438	15,203	-	15,203
FY23 Base Budget: Cost of one employee health insurance (approximately 20% of eligible employees do not elect coverage)						
Sub-Total:	-	55,571	26,438	15,203	-	15,203
<b>Total Expenditures:</b>	<b>601,514</b>	<b>664,666</b>	<b>634,271</b>	<b>745,441</b>	<b>100,000</b>	<b>845,441</b>
<b>Total Revenues over Expenditures:</b>	<b>3,454,177</b>	<b>3,379,694</b>	<b>3,399,310</b>	<b>3,290,290</b>	<b>88,684</b>	<b>3,378,974</b>

## FY23 Budget

Dept. Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	50,182	61,955	68,550	68,550	-	68,550
Building Rental	1,256	4,560	1,835	4,785	-	4,785
DOR Enforcement Fees	14,786	14,000	9,590	9,590	-	9,590
Sub-Total:	66,224	80,515	79,975	82,925	-	82,925
Other Income						
Miscellaneous Income General	6,840	7,985	6,850	6,850	-	6,850
Sub-Total:	6,840	7,985	6,850	6,850	-	6,850
<b>Total Revenues:</b>	<b>73,064</b>	<b>88,500</b>	<b>86,825</b>	<b>89,775</b>	<b>-</b>	<b>89,775</b>
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	201,882	250,930	262,642	262,642	-	262,642
P/T Wages	83,759	95,618	98,140	98,140	-	98,140
Overtime	4,825	475	983	703	-	703
Special Pay	1,578	1,750	1,246	1,980	-	1,980
Payroll Taxes	22,845	25,351	27,771	27,807	-	27,807
401 A Benefit	3,057	5,065	7,941	7,860	-	7,860
Medical/Dental/Life Insurance	49,601	67,786	54,327	61,118	-	61,118
Sub-Total:	367,548	446,975	453,050	460,250	-	460,250
Professional Expenses						
Professional Fees	10,378	28,500	17,865	28,500	-	28,500
Legal Fees	63,461	43,003	36,433	39,700	-	39,700
HR Consulting Fees	-	-	-	-	-	-
Software Subscriptions	11,100	14,305	15,938	19,849	-	19,849
Sub-Total:	84,939	85,808	70,236	88,049	-	88,049
Supplies						
Operating Supplies	10,369	7,758	8,211	9,076	-	9,076
Fuel	6,381	7,029	8,825	10,150	-	10,150
Sub-Total:	16,751	14,787	17,036	19,226	-	19,226

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	682	1,060	869	956	-	956
Travel and Training	135	3,723	3,323	4,871	-	4,871
Telephone, Internet, Cable	3,618	3,616	3,712	3,793	-	3,793
Postage	2,125	2,190	2,543	2,784	-	2,784
Utilities/Electricity	3,208	2,560	3,550	3,663	-	3,663
Utilities/Water	1,198	1,329	1,373	1,512	-	1,512
Equipment Leasing	5,191	5,656	4,596	4,936	-	4,936
Workers Comp. Insurance	498	582	584	739	-	739
Printing	239	870	457	762	-	762
Employee Clothing Allowance	356	585	620	625	-	625
DOR Enforcement Expenses	685	2,145	1,240	1,657	-	1,657
Dues and Subscriptions	802	495	650	700	-	700
Sub-Total:	18,737	24,811	23,517	26,998	-	26,998

Maint. & Repairs

R & M Buildings	2,399	2,612	2,579	2,631	-	2,631
R & M Equipment	1,207	2,757	3,468	1,553	-	1,553
Vehicle Maintenance	3,460	3,500	2,980	675	-	675
Sub-Total:	7,066	8,869	9,027	4,859	-	4,859

Miscellaneous

Miscellaneous Expenditures	1,258	700	560	832	-	832
Cash Over/Short	(3)	-	4	-	-	-
Sub-Total:	1,255	700	564	832	-	832

**Total Expenditures: 496,296 581,950 573,430 600,214 - 600,214**

**Total Revenues over Expenditures: (423,232) (493,450) (486,605) (510,439) - (510,439)**

## FY23 Budget

Dept.	Sub-Department		FY21	FY22	FY22	FY23	FY23	FY23
	Category		Actual	Revised	Est.	Base	Decision	Adopted
	Description			Budget	Year-end	Budget	Points	Budget
Revenues								
Resident Relations								
Customer Service								
Charges for Services								
	Guest Passes		50,182	61,955	68,550	68,550	-	68,550
	FY22 Year-end Est.: Increase in monthly and phone (cost double) guest pass purchases							
	FY23 Base Budget: Assume new plateau of revenue							
	Building Rental		1,256	4,560	1,835	4,785	-	4,785
	FY22 Year-end Est.: Current year income down due to COVID-19 and Bldg. A closed for renovations							
	FY23 Base Budget: Anticipate return to historical levels							
	Sub-Total:		51,438	66,515	70,385	73,335	-	73,335
Other Income								
	Miscellaneous Income General		6,840	5,185	6,850	6,850	-	6,850
	FY23 Base Budget: Replacement keys and badges							
	Sub-Total:		6,840	5,185	6,850	6,850	-	6,850
	Total Revenues:		58,278	71,700	77,235	80,185	-	80,185

Expenditures						
Resident Relations						
Customer Service						
Personnel Expenses						
F/T Salaries	101,372	118,418	121,676	121,676	-	121,676
FY22 Year-end Est.: 0.6 FTE Resident Relations/HR Manager \$46,525, 1.0 FTE Calendar/RV Coordinator \$34,757, and 1.0 FTE HR Generalist/Office Coordinator \$40,394						
FY23 Base Budget: 0.6 FTE Resident Relations/HR Manager \$46,525, 1.0 FTE Calendar/RV Coordinator \$34,757, and 1.0 FTE HR Generalist/Office Coordinator \$40,394						
P/T Wages	48,661	52,753	55,411	55,411	-	55,411
FY22 Year-end Est.: 1.8 FTE Customer Service Clerk						
FY23 Base Budget: 1.8 FTE Customer Service Clerk						
Overtime	421	100	138	164	-	164
Special Pay	1,371	1,500	1,046	1,700	-	1,700
FY23 Base Budget: Acting Department Manager pay during Manager absence						
Payroll Taxes	12,087	12,361	13,638	13,690	-	13,690
FY23 Base Budget: 7.65% of payroll						
401 A Benefit	1,942	2,011	3,659	3,651	-	3,651
FY23 Base Budget: 2.6 employees contribution						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Medical/Dental/Life Insurance	12,012	27,171	13,711	15,425	-	15,425
FY22 Year-end Est.: 1 Medical \$13,220, 1.6 Dental \$240/person = \$384, and 2.6 Life \$41/person = \$107						
FY23 Base Budget: 1 Medical \$14,934 (12.5% increase), 1.6 Dental \$240/person (0% increase) = \$384, and 2.6 Life \$41/person (0% increase) = \$107						
Sub-Total:	177,866	214,314	209,279	211,717	-	211,717

### Professional Expenses

Legal Fees	2,260	5,103	3,433	4,500	-	4,500
FY23 Base Budget: Human Resources related legal fees						
Software/ IT Support	300	1,985	2,884	4,319	-	4,319
FY22 Year-end Est.: IT Support: \$295 proportional share of base contract plus \$1,500 IT labor cost for special projects, and \$1,089 in house badge checker and machine updates						
FY23 Base Budget: IT Support: \$1,437 proportional share of base contract plus \$1,500 IT labor cost for special projects, and \$1,382 In-house badge checker and machine updates						
Sub-Total:	2,560	7,088	6,317	8,819	-	8,819

### Supplies

Operating Supplies	7,273	5,744	5,586	6,043	-	6,043
FY23 Base Budget: Paper, office supplies, badge yearly stickers, and miscellaneous						
Sub-Total:	7,273	5,744	5,586	6,043	-	6,043

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	682	540	470	591	-	591
FY23 Base Budget: Cost of advertisement, pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel and Training	135	1,608	945	2,493	-	2,493
FY22 Year-end Est.: Online training for H.R. Manager due to COVID-19						
FY23 Base Budget: Resident Relations/H.R. Manager H.R. Conference \$1,851, H.R. Generalist/Office Coordinator miscellaneous training \$642						
Telephone, Internet, Cable	2,009	1,913	2,061	2,103	-	2,103
FY23 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 (assumes 2% increase in cost)						
Postage	75	395	15	100	-	100
FY23 Base Budget: Expense for correspondences						
Utilities/Electricity	1,604	1,924	1,750	1,803	-	1,803
FY23 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in cost)						
Utilities/Water	599	736	683	752	-	752
FY23 Base Budget: Proration of Administration Building expense 25% (assumes 10% increase in cost)						
Equipment Leasing	2,596	3,100	2,298	2,468	-	2,468
FY22 Year-end Est.: 50% of front copier lease and 25% of back copier lease plus overage						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Workers Comp. Insurance	111	184	190	285	-	285
FY23 Base Budget: Assume 15% change in rate due to experience						
Printing	-	580	240	476	-	476
FY23 Base Budget: Brochures, badges, envelopes, etc.						
Dues and Subscriptions	187	270	450	450	-	450
FY23 Base Budget: H.R. resource program						
Sub-Total:	7,997	11,250	9,102	11,521	-	11,521

Maint. & Repairs

R & M Buildings	1,200	1,386	1,240	1,250	-	1,250
FY23 Base Budget: Proration of Administration Building (pest control and security monitoring)						
R & M Equipment	604	1,925	2,600	650	-	650
FY22 Year-end Est.: Replacement of computer for H.R. Manager, H.R. Generalist/ Office Coordinator, and RV/Calendar Coordinator						
FY23 Base Budget: Minor items as needed						
Sub-Total:	1,804	3,311	3,840	1,900	-	1,900

Miscellaneous

Miscellaneous Expenditures	1,258	700	560	832	-	832
FY23 Base Budget: Keys for beach and pier						
Cash Over/Short	(3)	-	4	-	-	-
Sub-Total:	1,255	700	564	832	-	832

<b>Total Expenditures:</b>	<b>198,755</b>	<b>242,407</b>	<b>234,688</b>	<b>240,832</b>	<b>-</b>	<b>240,832</b>
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<b>Total Revenues over Expenditures:</b>	<b>(140,477)</b>	<b>(170,707)</b>	<b>(157,453)</b>	<b>(160,647)</b>	<b>-</b>	<b>(160,647)</b>
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## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Resident Relations							
DOR Enforcement							
Charges for Services							
DOR Enforcement Fees		14,786	14,000	9,590	9,590	-	9,590
FY22 Year-end Est.: Based on current trend of non compliance							
Sub-Total:		14,786	14,000	9,590	9,590	-	9,590
Other Income							
Miscellaneous Income General		-	2,800	-	-	-	-
FY22 Year-end Est.: Zero legal fees anticipated to be recovered							
Sub-Total:		-	2,800	-	-	-	-
<b>Total Revenues:</b>		<b>14,786</b>	<b>16,800</b>	<b>9,590</b>	<b>9,590</b>	<b>-</b>	<b>9,590</b>
Expenditures							
Resident Relations							
DOR Enforcement							
Personnel Expenses							
F/T Salaries		100,510	132,512	140,966	140,966	-	140,966
FY22 Year-end Est.: 0.4 FTE Resident Relations/H.R. Manager \$31,017, 1.0 FTE Administrative Assistant \$36,795, and 2.0 FTE DOR/ARCC Inspector \$73,154							
FY23 Base Budget: 0.4 FTE Resident Relations/H.R. Manager \$31,017, 1.0 FTE Administrative Assistant \$36,795, and 2.0 FTE DOR/ARCC Inspector \$73,154							
Overtime		4,404	300	845	464	-	464
Special Pay		207	250	200	280	-	280
FY23 Base Budget: Acting Department Manager during absence							
Payroll Taxes		7,809	9,878	10,864	10,841	-	10,841
FY22 Year-end Est.: 1.8 FTE Customer Service Clerk							
401 A Benefit		1,115	3,054	4,282	4,209	-	4,209
FY23 Base Budget: 3.4 employees contribution							
Medical/Dental/Life Insurance		37,589	40,615	40,616	45,693	-	45,693
FY22 Year-end Est.: 3 medical \$13,220/person = \$39,660, 3.4 dental \$240/person = \$816, and 3.4 life \$41/person = \$140							
FY23 Base Budget: 3 medical \$14,912/person (12.5% increase) = \$44,737, 3.4 dental \$240/person (0% increase) = \$816, and 3.4 life \$41/person (0% increase) = \$140							
Sub-Total:		151,634	186,609	197,773	202,453	-	202,453

## FY23 Budget

Dept.	Sub-Department		FY22	FY22	FY23	FY23	FY23
	Category	FY21	Revised	Est.	Base	Decision	Adopted
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Professional Expenses							
	Legal Fees	61,201	37,900	33,000	35,200	-	35,200
	FY23 Base Budget: Prorated legal fee (\$25,000) plus anything additional for court fees (\$10,000)						
	Software/ IT Support	10,800	12,320	13,054	15,530	-	15,530
	FY22 Year-end Est.: IT Support: \$1,360 proportional share of base contract plus \$1,500 IT labor cost for special projects, \$11,694 Citizen Serve fees for Two DOR/ARCC inspectors, Resident Relations/H.R. Manager, H.R. Generalist/Office Coordinator and DOR/ARCC Administrative Assistant						
	FY23 Base Budget: IT Support: \$1,745 proportional share of base contract plus \$1,500 IT labor cost for special projects, \$12,285 Citizen Serve fees for Two DOR/ARCC inspectors, Resident Relations/H.R. Manager, H.R. Generalist/Office Coordinator and DOR/ARCC Administrative Assistant						
	Sub-Total:	72,001	50,220	46,054	50,730	-	50,730
Supplies							
	Operating Supplies	3,096	1,874	2,536	2,898	-	2,898
	FY23 Base Budget: Paper, office supplies, wooden stakes for posting						
	Fuel	2,433	2,636	3,365	3,870	-	3,870
	FY23 Base Budget: For DOR truck (assumes 15% increase in cost)						
	Sub-Total:	5,529	4,510	5,901	6,768	-	6,768
Other Gen. & Admin. Expenses							
	Employee Recruitment & Testing	-	370	260	200	-	200
	FY23 Base Budget: Cost of advertisement, pre-employment expenses (background check, drug test, etc.), and return to work lift tests when applicable						
	Travel and Training	-	2,115	2,378	2,378	-	2,378
	FY22 Year-end Est.: Florida Association of Code Enforcement training for one Inspector \$1,938, Continuing Education for Inspectors \$440						
	FY23 Base Budget: Florida Association of Code Enforcement training for one Inspector \$1,938, Continuing Education for Inspectors \$383						
	Telephone, Internet, Cable	1,054	1,108	1,151	1,180	-	1,180
	FY23 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 (assumes 2% increase in cost)						
	Postage	2,050	1,795	2,528	2,684	-	2,684
	FY23 Base Budget: Cost of mailing DOR violations						
	Utilities/Electricity	1,604	636	1,800	1,860	-	1,860
	FY23 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in cost)						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Utilities/Water	599	593	690	760	-	760
FY23 Base Budget: Proration of Administration Building expense 25% (assumes 10% increase in cost)						
Equipment Leasing	2,596	2,556	2,298	2,468	-	2,468
FY23 Base Budget: 50% of front copier lease and 25% of back copier lease						
Workers Comp. Insurance	300	303	304	350	-	350
FY23 Base Budget: Assume 15% change in rate due to experience						
Printing	239	290	217	286	-	286
FY23 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	685	2,145	1,240	1,657	-	1,657
FY22 Year-End Est.: COVID-19 decreased abatement costs as fewer homeowners were willing to allow vendors onto properties for power washes						
FY23 Base Budget: Violation abatement costs (power wash, etc.) (COVID-19 has decreased our enforcement of PW)						
Employee Clothing Allowance	356	305	280	305	-	305
FY23 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	615	225	200	250	-	250
FY23 Base Budget: Florida Association of Code Enforcement memberships (4) annual renewal						
Sub-Total:	10,098	12,441	13,346	14,378	-	14,378

Maint. & Repairs

R & M Buildings	1,199	1,226	1,339	1,381	-	1,381
FY23 Base Budget: Proration of Administration Building pest control and security monitoring expense						
R & M Equipment	604	832	868	903	-	903
FY23 Base Budget: Replacement of minor equipment as needed						
Vehicle Maintenance	3,460	3,500	2,980	675	-	675
FY23 Base Budget: Expense incurred for departmental mid-size truck						
Sub-Total:	5,263	5,558	5,187	2,959	-	2,959

**Total Expenditures: 244,525 259,338 268,261 277,288 - 277,288**

**Total Revenues over Expenditures: (229,739) (242,538) (258,671) (267,698) - (267,698)**

## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Expenditures							
Resident Relations							
Community Watch							
Personnel Expenses							
P/T Wages		35,098	42,865	42,729	42,729	-	42,729
FY22 Year End Est.: 1.4 FTE Community Watch Officers							
FY23 Base Budget: 1.4 FTE Community Watch Officers							
Overtime		-	75	-	75	-	75
Payroll Taxes		2,950	3,112	3,269	3,276	-	3,276
FY23 Base Budget: 7.65% payroll taxes							
Sub-Total:		38,048	46,052	45,998	46,080	-	46,080
Professional Expenses							
Professional Fees		10,378	28,500	17,865	28,500	-	28,500
FY23 Base Budget: Off-duty Brevard County Sheriff patrol program							
Sub-Total:		10,378	28,500	17,865	28,500	-	28,500
Supplies							
Operating Supplies		-	140	89	135	-	135
FY23 Base Budget: Batteries, paper, printed violation stickers, truck decals, etc.							
Fuel		3,948	4,393	5,460	6,280	-	6,280
FY23 Base Budget: Fuel for mid-size truck patrols (assumes 15% increase in cost)							
Sub-Total:		3,948	4,533	5,549	6,415	-	6,415
Other Gen. & Admin. Expenses							
Employee Recruitment & Testing		-	150	139	165	-	165
FY23 Base Budget: Cost of advertisement, pre-employment expenses (background check, drug test, etc.), and return to work lift tests when applicable							
Telephone, Internet, Cable		555	595	500	510	-	510
FY23 Base Budget: Community Watch Officers' shared cell phone (assumes 2% increase in cost)							
Workers Comp. Insurance		88	95	90	104	-	104
FY23 Base Budget: Assume 15% change in rate due to experience							
Employee Clothing Allowance		-	280	340	320	-	320
FY23 Base Budget: Shirts for Community Watch Officers							
Sub-Total:		642	1,120	1,069	1,099	-	1,099
<b>Total Expenditures:</b>		<b>53,016</b>	<b>80,205</b>	<b>70,481</b>	<b>82,094</b>	<b>-</b>	<b>82,094</b>
<b>Total Revenues over Expenditures:</b>		<b>(53,016)</b>	<b>(80,205)</b>	<b>(70,481)</b>	<b>(82,094)</b>	<b>-</b>	<b>(82,094)</b>

## FY23 Budget

Dept.						
Sub-Department		FY22	FY22	FY23	FY23	FY23
Category	FY21	Revised	Est.	Base	Decision	Adopted
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	440,790	843,206	834,517	902,230	-	902,230
Food Sales	73,505	501,378	409,147	527,447	-	527,447
Coupons	(3,545)	(18,056)	(6,364)	(18,996)	-	(18,996)
Staff Discount	(34)	(1,579)	(1,472)	(1,581)	-	(1,581)
F&B Shift Discount	(1,648)	-	-	-	-	-
Sub-Total:	509,068	1,324,949	1,235,828	1,409,100	-	1,409,100
Other Income						
Vending Machine Income	86	261	1,471	1,552	-	1,552
Merchandise Sales	1,396	2,956	6,255	7,265	-	7,265
Donations	-	-	-	-	-	-
Miscellaneous Income General	74	18,013	25,198	52,388	-	52,388
Sub-Total:	1,555	21,230	32,924	61,205	-	61,205
<b>Total Revenues:</b>	<b>510,623</b>	<b>1,346,179</b>	<b>1,268,751</b>	<b>1,470,305</b>	<b>-</b>	<b>1,470,305</b>
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	72,567	203,467	203,908	219,326	2,080	221,406
P/T Wages	98,922	304,491	309,869	323,715	19,298	343,013
Overtime	584	3,448	2,789	3,900	-	3,900
Special Pay	2,383	274	1,177	705	-	705
Payroll Taxes	17,199	37,300	39,607	41,895	1,636	43,531
401 A Benefit	2,169	2,295	2,295	2,441	-	2,441
Medical/Dental/Life Insurance	11,955	67,546	53,009	75,943	-	75,943
Sub-Total:	205,778	618,821	612,654	667,925	23,014	690,939
Professional Expenses						
Professional Fees	1,036	4,155	15,187	16,787	-	16,787
Software/IT Support	253	-	5,400	6,091	-	6,091
Sub-Total:	1,289	4,155	20,587	22,878	-	22,878
Supplies						
Operating Supplies	3,815	14,404	9,133	12,910	-	12,910
Cleaning Supplies	2,201	9,211	6,268	8,874	-	8,874
Beverage Supplies	2,626	6,641	5,475	6,345	-	6,345
Paper Supplies	6,862	21,280	16,679	22,608	-	22,608
Fuel	-	85	74	89	-	89
Sub-Total:	15,503	51,621	37,629	50,826	-	50,826

## FY23 Budget

Dept.						
Sub-Department		FY22	FY22	FY23	FY23	FY23
Category	FY21	Revised	Est.	Base	Decision	Adopted
Description	Actual	Budget	Year-end	Budget	Points	Budget
Other General & Administrative Expenses						
Employee Recruitment & Testing	918	3,576	2,027	2,415	-	2,415
Travel & Training	1,027	4,622	3,425	4,348	-	4,348
Telephone, Internet, Cable	5,976	7,316	6,181	6,627	-	6,627
Utilities/Electricity	3,922	4,850	5,600	5,800	-	5,800
Utilities/Propane	2,381	9,706	8,588	9,087	-	9,087
Utilities/Water	2,058	3,360	3,300	3,630	-	3,630
Utilities/Solid Waste-Gar/Rec	4,226	8,502	4,950	5,215	-	5,215
Equipment Leasing	4,770	18,808	21,099	22,885	-	22,885
Uniform Leasing	5,225	7,760	7,634	9,036	-	9,036
Workers Comp. Insurance	4,554	6,050	4,944	6,298	-	6,298
Advertising	23	5,704	4,760	6,015	-	6,015
Licenses, permits, lien fees	3,131	5,278	4,648	5,057	-	5,057
Dues & Subscriptions	6,060	10,188	8,003	12,169	-	12,169
Sub-Total:	44,272	95,720	85,159	98,583	-	98,583
Maintenance & Repairs						
R & M - Misc.	-	386	1,650	3,957	-	3,957
R & M Buildings	4,265	5,504	5,117	6,179	-	6,179
R & M Equipment	10,567	19,214	16,523	20,342	-	20,342
Sub-Total:	14,832	25,104	23,290	30,478	-	30,478
Operations						
Music & Entertainment	-	9,280	14,475	29,322	-	29,322
Merchandise Cost of Sales	756	3,875	4,985	5,775	-	5,775
Food Cost of Sales	47,358	240,311	187,749	232,077	-	232,077
Beverage Cost of Sales	162,694	312,091	288,884	315,781	-	315,781
Soft Drink & CO2	26,117	43,877	35,863	41,590	-	41,590
Sub-Total:	236,925	609,434	531,956	624,545	-	624,545
Miscellaneous						
Cash Over/Short	(25)	-	-	-	-	-
Sub-Total:	(25)	-	-	-	-	-
<b>Total Expenditures:</b>	<b>518,575</b>	<b>1,404,855</b>	<b>1,311,275</b>	<b>1,495,234</b>	<b>23,014</b>	<b>1,518,248</b>

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Food & Beverage						
Administration						
Charges for Services						
Coupons	(3,545)	(18,056)	(6,364)	(18,996)	-	(18,996)
FY23 Base Budget: Value of redeemed coupons customers earned at Food & Beverage events or via promotional programs						
Staff Discount	(34)	(1,579)	(1,472)	(1,581)	-	(1,581)
FY23 Base Budget: Value of 30% employee discount available to all BBRD employees while at work						
F&B Shift Discount	(1,648)	-	-	-	-	-
FY22 Year-end Est.: Program discontinued in FY21						
Sub-Total:	(5,227)	(19,635)	(7,836)	(20,577)	-	(20,577)
<b>Total Revenues:</b>	<b>(5,227)</b>	<b>(19,635)</b>	<b>(7,836)</b>	<b>(20,577)</b>	<b>-</b>	<b>(20,577)</b>
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	72,567	76,773	76,773	76,773	-	76,773
FY22 Year-end Est.: 1.0 FTE FB Manager \$76,773						
FY23 Base Budget: 1.0 FTE FB Manager \$76,773						
P/T Wages	911	-	-	-	-	-
Overtime	225	-	-	-	-	-
Payroll Taxes	5,563	5,593	5,873	5,873	-	5,873
FY23 Base Budget: 7.65% payroll taxes						
401 A Benefit	2,169	2,295	2,295	2,441	-	2,441
FY23 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	11,955	13,501	13,501	15,189	-	15,189
FY22 Year-end Est.: 1 Medical \$13,220/person, 1 Dental \$240/person, and 1 Life \$41/person						
FY23 Base Budget: 1 Medical \$15,203/person (12.5% increase), 1 Dental \$240/person (0% increase), and 1 Life \$41/person (0% increase)						
Sub-Total:	93,390	98,162	98,442	100,276	-	100,276
Professional Expenses						
Professional Fees	-	760	5,402	6,292	-	6,292
FY22 Year-end Est.: POS and Gift Card monthly fees for 19th Hole, Lounge, Bldg. D/E, and Bldg. A stations						
FY23 Base Budget: POS and Gift Card monthly fees for 19th Hole, Lounge, Bldg. D/E, and Bldg. A stations						
Software/IT Support	253	-	1,359	2,050	-	2,050
FY22 Year-end Est.: IT Support: \$359 Proration plus \$1,500 IT labor costs for special projects						
FY23 Base Budget: IT Support: \$550 proration plus \$1,500 IT labor costs for special projects						
Sub-Total:	253	760	6,761	8,342	-	8,342
Supplies						
Operating Supplies	320	126	154	223	-	223
FY23 Base Budget: Office operating supplies						

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Paper Supplies	-	102	98	136	-	136
FY23 Base Budget: Office card stock, calendars, etc.						
Sub-Total:	320	228	252	359	-	359
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	55	49	183	-	183
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	-	175	136	202	-	202
FY23 Base Budget: Continuing education for Food & Beverage Manager						
Telephone, Internet, Cable	778	916	783	1,021	-	1,021
FY23 Base Budget: Food & Beverage Manager's office phone, cell phones for Food & Beverage Manager, and Bar Supervisor (second in command)						
Workers Comp. Insurance	1,130	94	94	108	-	108
FY23 Base Budget: Assume 15% change in rate due to experience						
Dues & Subscriptions	374	275	159	284	-	284
Sub-Total:	2,282	1,515	1,221	1,798	-	1,798
Maintenance & Repairs						
R & M Equipment	1,521	1,446	905	1,871	-	1,871
FY22 Year-end Est.: Replacement of desktop (formerly used by Administrative Assistant) with a laptop for supervisory staff, and replacement of other office equipment as needed						
FY23 Base Budget: Laptop for Food and Beverage Manager						
Sub-Total:	1,521	1,446	905	1,871	-	1,871
<b>Total Expenditures:</b>	<b>97,766</b>	<b>102,111</b>	<b>107,581</b>	<b>112,646</b>	<b>-</b>	<b>112,646</b>
<b>Total Revenues over Expenditures:</b>	<b>(97,766)</b>	<b>(102,111)</b>	<b>(107,581)</b>	<b>(112,646)</b>	<b>-</b>	<b>(112,646)</b>



## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	177,742	390,163	390,551	417,474	-	417,474
FY22 Year-end Est.: Projections based on FYTD data and trend analysis						
FY23 Base Budget: 7% increase in prices						
Food Sales	13,619	73,505	60,804	78,180	-	78,180
FY22 Year-end Est.: Projections based on FYTD data and trend analysis						
FY23 Base Budget: Food truck will increase food options and sales (5% increase in prices)						
Sub-Total:	191,361	463,668	451,355	495,654	-	495,654
Other Income						
Vending Machine Income	86	261	1,471	1,552	-	1,552
FY23 Base Budget: Dart machine and ATM receipts						
Miscellaneous Income General	1	1,506	1,813	1,928	-	1,928
FY23 Base Budget: New Year's Eve tickets and New Year's Eve Pool 1 gate fee						
Sub-Total:	87	1,767	3,284	3,480	-	3,480
<b>Total Revenues:</b>	<b>191,448</b>	<b>465,435</b>	<b>454,639</b>	<b>499,134</b>	<b>-</b>	<b>499,134</b>

## Expenditures

### Food & Beverage

#### Lounge

#### Personnel

F/T Salaries	-	30,083	36,013	33,118	794	33,912
FY22 Year-end Est.: 0.50 FTE Kitchen Supervisor \$22,880, 0.54 FTE Bar Supervisor \$9772, and 0.20 FTE Bartender \$3,361						
FY23 Base Budget: 0.50 FTE Kitchen Supervisor \$22,880, 0.38 FTE Bar Supervisor \$6,876, and 0.20 FTE Bartender \$3,361						
FY23 Decision Point: State minimum wage increase effective October 1, 2022						
P/T Wages	31,822	118,225	114,067	106,863	7,412	114,275
FY22 Year-end Est.: 1.80 FTE Cook \$47,511, 2.49 FTE Bartender \$41,848, 0.68 FTE Server \$11,287, 0.15 FTE Crowd Monitor/Bar Back \$3,354, 0.24 FTE Dishwasher \$5,491, and 0.20 FTE Expeditor \$4,576						
FY23 Base Budget: 1.40 FTE Cook \$36,953, 2.49 FTE Bartender \$41,848, 0.68 FTE Server \$11,287, 0.30 FTE Crowd Monitor/Bar Back \$6,708, 0.24 FTE Dishwasher \$5,491, and 0.20 FTE Expeditor \$4,576						
FY23 Decision Point: State minimum wage increase effective October 1, 2022						
Overtime	266	527	324	628	-	628
Special Pay	1,278	274	325	378	-	378
Payroll Taxes	4,187	11,121	11,531	10,786	628	11,414
FY22 Year-end Est.: 7.65% payroll tax						
FY23 Base Budget: State minimum wage increase effective October 1, 2022						
Medical/Dental/Life Insurance	-	27,002	27,002	30,377	-	30,377
FY22 Year-end Est.: 2 Medical \$13,220/person = \$26,440, 2 Dental \$240/person = \$480, and 2 Life \$41/person = \$82						
FY23 Base Budget: 2 Medical \$14,908 /person (12.5% increase) = \$29,816, 2 Dental \$240 /person (0% increase) = \$480, and 2 Life \$41/person (0% increase) = \$82						
Sub-Total:	37,553	187,232	189,262	182,150	8,834	190,984

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Professional Expenses						
Professional Fees	-	-	2,021	2,021	-	2,021
FY22 Year-end Est: POS software, gift card production, and processing fees						
FY23 Base Budget: POS software, gift card production, and processing fees						
Software/IT Support	894	1,520	4,219	4,574	-	4,574
FY22 Year-end Est: IT Support: \$2,719 proportional share of base contract plus \$1,500 IT labor cost for special projects						
FY23 Base Budget: IT Support: \$2,574 proportional share of base contract plus \$2,000 IT labor cost for special projects						
Sub-Total:	894	1,520	6,240	6,595	-	6,595
Supplies						
Operating Supplies	590	2,559	1,237	1,768	-	1,768
FY23 Base Budget: Glasses, flatware, utensils, tools, kitchen small wares, POS tape, and toner						
Cleaning Supplies	327	2,983	1,737	3,222	-	3,222
FY22 Year-end Est.: Building A kitchen not open 1st quarter						
FY23 Base Budget: Supplies to clean equipment, dishes, glasses, counter tops, Eco lab filters						
Beverage Supplies	1,645	3,220	2,675	2,943	-	2,943
FY23 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	2,607	10,851	7,111	11,319	-	11,319
FY22 Year-end Est.: Building A kitchen not open 1st quarter						
FY23 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	5,169	19,613	12,760	19,251	-	19,251
Other General & Administrative Expenses						
Employee Recruitment & Testing	735	2,424	1,328	1,428	-	1,428
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	469	1,795	1,541	1,849	-	1,849
FY23 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
Telephone, Internet, Cable	715	1,184	1,076	1,196	-	1,196
FY23 Base Budget: Landline in Lounge, internet fees for POS service and payroll						
Utilities/Electricity	2,273	2,226	3,100	3,200	-	3,200
FY23 Base Budget: Lounge expense (assumes 3% increase in cost)						
Utilities/Propane	(448)	2,134	1,400	1,540	-	1,540
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events) (assumes 10% increase in cost)						
Utilities/Water	878	1,196	1,500	1,650	-	1,650
FY23 Base Budget: Lounge expense (assumes 10% increase in cost)						
Utilities/Solid Waste-Gar/Rec	1,836	4,228	1,900	2,000	-	2,000
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Lounge expense (assumes 5% increase in cost)						
Equipment Leasing	1,571	2,054	1,810	2,111	-	2,111
FY23 Base Budget: Sirius radio and dishwasher						

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Uniform Leasing	2,612	3,109	2,771	3,492	-	3,492
FY23 Base Budget: Ongoing uniform leasing program, towels, and kitchen staff aprons						
Workers Comp. Insurance	944	2,107	1,720	2,590	-	2,590
FY23 Base Budget: Assume 15% change in rate due to experience						
Advertising	12	1,689	1,428	1,773	-	1,773
FY23 Base Budget: Pro-rated cost of Tattler advertisements with the 19th Hole, Lounge, and Special Events						
Licenses, permits, lien fees	1,183	2,882	2,250	2,362	-	2,362
FY23 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	3,167	5,782	4,142	5,984	-	5,984
FY22 Year-end Est.: Reduction in The American Society of Composers, Authors, and Publishers, for prior year lower music expense						
FY23 Base Budget: Pro-rated royalty fees for The American Society of Composers, Authors, and Publishers (ASCAP), The Society of European Stage Authors (SESAC), and Broadcast Music, Inc. (BMI), Regulatory Compliance training and membership						
Sub-Total:	15,946	32,810	25,966	31,176	-	31,176
Maintenance & Repairs						
R & M - Misc.	-	-	1,264	3,468	-	3,468
FY23 Base Budget: Repairs made that are not building or equipment related to the departmental operation						
R & M Buildings	2,883	2,594	3,219	3,289	-	3,289
FY23 Base Budget: Repairs made that are building related to the F&B operation						
R & M Equipment	4,512	6,794	6,471	7,338	-	7,338
FY23 Base Budget: Repairs to equipment, inspection and maintenance cleaning agreement for ice machine, and equipment purchases for cooking food and/or beverages						
Sub-Total:	7,395	9,388	10,954	14,095	-	14,095
Operations						
Music & Entertainment	-	3,125	3,125	4,567	-	4,567
FY23 Base Budget: Ticketed music for New Year's Eve						
Food Cost of Sales	8,775	34,916	27,971	34,399	-	34,399
FY23 Base Budget: Purchase of food for lunch menu items, tacos, pizzas, and sliders						
Beverage Cost of Sales	65,598	141,662	136,343	146,116	-	146,116
FY23 Base Budget: Purchase of alcoholic beverages, beer, and wine to prepare and serve drinks						
Soft Drink & CO2	15,957	23,311	21,712	23,892	-	23,892
FY23 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases						
Sub-Total:	90,330	203,014	189,151	208,974	-	208,974
Miscellaneous						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	(6)	-	-	-	-	-
<b>Total Expenditures:</b>	<b>157,282</b>	<b>453,577</b>	<b>434,332</b>	<b>462,241</b>	<b>8,834</b>	<b>471,075</b>
<b>Total Revenues over Expenditures:</b>	<b>34,165</b>	<b>11,858</b>	<b>20,307</b>	<b>36,894</b>	<b>(8,834)</b>	<b>28,060</b>

## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
19th Hole							
Charges for Services							
Beverage Sales		178,472	272,138	263,974	291,188	-	291,188
FY22 Year-end Est.: Projections based on FYTD, trend analysis. Assumption is March through September will see significantly higher sales than first four months due to expanded menu items and re-allocation/expansion of hours of operations							
FY23 Base Budget: 7% increase in prices							
Food Sales		38,993	258,858	189,229	271,801	-	271,801
FY22 Year-end Est.: Projections based on FYTD, trend analysis. Assumption is March through September will see significantly higher sales than first four months due to expanded menu items and re-allocation/expansion of hours of operations							
FY23 Base Budget: Remodeled kitchen will increase food sales (especially breakfast) and 5% increase in prices							
Sub-Total:		217,465	530,996	453,203	562,989	-	562,989
Other Income							
Miscellaneous Income General		15	525	635	765	-	765
FY22 Year-end Est.: Super Bowl Football Game tickets							
FY23 Base Budget: Ticket Sales							
Sub-Total:		15	525	635	765	-	765
<b>Total Revenues:</b>		<b>217,480</b>	<b>531,521</b>	<b>453,838</b>	<b>563,754</b>	<b>-</b>	<b>563,754</b>

### Expenditures

#### Food & Beverage

#### 19th Hole

#### Personnel

F/T Salaries		-	65,706	59,025	74,855	814	75,669
FY22 Year-end Est.: 0.20 FTE Kitchen Supervisor \$9,152, 0.60 FTE Lead Cook \$21,341, 0.60 FTE Cook \$15,837, 0.20 FTE Bar Supervisor \$3,619, and 0.54 FTE Bartender \$9,075 (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events)							
FY23 Base Budget: 0.20 FTE Kitchen Supervisor \$9,152, 0.80 FTE Lead Cook \$28,454, 0.80 FTE Cook \$21,116, 0.39 FTE Bar Supervisor \$7,057, and 0.54 FTE Bartender \$9,075							
FY23 Decision Point: State minimum wage increase effective October 1, 2022							

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

P/T Wages	56,927	105,546	107,537	128,587	8,021	136,608
FY22 Year-end Est.: (following assumes slow down in off season sales and corresponding reduction in staff and menu availability) 0.80 FTE Cook \$21,108, 1.66 FTE Bartender \$27,899, 0.5 FTE Lead Server \$5,547, 1.24 FTE Server \$23,709, and 0.50 FTE Dishwasher \$11,440						
FY23 Base Budget: 2.16 FTE Cook \$57,014, 1.66 FTE Bartender \$27,899, 0.5 FTE Lead Server \$8,320, 1.24 FTE Server \$21,123, 0.15 FTE Crowd Monitor/Bar Back \$3,454, and 0.50 FTE Dishwasher \$11,440						
FY23 Decision Point: State minimum wage increase effective October 1, 2022						
Overtime	92	1,592	1,481	1,784	-	1,784
FY23 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
FY23 Decision Point: State minimum wage increase effective October 1, 2022						
Special Pay	1,105	-	852	327	-	327
Payroll Taxes	6,709	12,304	12,920	15,725	676	16,401
FY22 Year-end Est.: 7.65% payroll tax						
FY23 Base Budget: State minimum wage increase effective October 1, 2022						
Medical/Dental/Life Insurance	-	27,043	12,506	30,377	-	30,377
FY22 Year-end Est.: 0.92 Medical \$12,508/person = \$12,162, 0.92 Dental/person \$240 = \$221, and 3 Life \$41/person = \$123						
FY23 Base Budget: 2 Medical \$14,908/person = \$29,815 (12.5% increase), 2 Dental/person \$240 = \$480 (0% increase), and 3 Life \$41/person = \$123 (0% increase)						
Sub-Total:	64,833	212,191	194,321	251,655	9,511	261,166

### Professional Expenses

Professional Fees	-	-	2,021	2,021	-	2,021
FY22 Year-end Est: POS software and gift card production and processing fees						
Software/IT Support	143	1,520	4,219	4,574	-	4,574
FY22 Year-end Est: IT Support: \$2,719 proportional share of base contract plus \$1,500 IT labor cost for special projects						
FY23 Base Budget: IT Support: \$2,574 proportional share of base contract plus \$2,000 IT labor cost for special projects						
Sub-Total:	143	1,520	6,240	6,595	-	6,595

### Supplies

Operating Supplies	1,156	4,346	2,861	3,256	-	3,256
FY23 Base Budget: Glasses, flatware, dishes, utensils, tools, kitchen small wares, and POS tape						
Cleaning Supplies	1,874	5,737	4,165	5,122	-	5,122
FY23 Base Budget: Supplies to clean floors, dishes, and counter tops						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Beverage Supplies	981	1,933	1,623	1,896	-	1,896
FY23 Base Budget: Styrofoam and translucent cups, covers, straws, and bar naps						
Paper Supplies	4,027	8,402	8,426	9,074	-	9,074
FY23 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, and dinner napkins						
Fuel	-	85	74	89	-	89
FY23 Base Budget: Van expense						
Sub-Total:	8,038	20,503	17,149	19,437	-	19,437

### Other General & Administrative Expenses

Employee Recruitment & Testing	183	948	468	642	-	642
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	559	2,418	1,572	1,981	-	1,981
FY23 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry specific service training for staff						
Telephone, Internet, Cable	4,482	5,216	4,322	4,410	-	4,410
FY23 Base Budget: 19th Hole land line, Internet, Direct TV (assumes 2% increase in cost)						
Utilities/Electricity	1,648	2,624	2,500	2,600	-	2,600
FY23 Base Budget: 19th Hole expense (assumes 3% increase in cost)						
Utilities/Propane	2,388	4,025	3,699	3,709	-	3,709
FY23 Base Budget: 19th Hole expense (assumes 10% increase in cost)						
Utilities/Water	1,180	2,164	1,800	1,980	-	1,980
FY23 Base Budget: 19th Hole expense (assumes 10% increase in cost)						
Utilities/Solid Waste-Gar/Rec	1,994	2,303	1,200	1,270	-	1,270
FY23 Base Budget: 19th Hole expense (assumes 5% increase in cost)						
Equipment Leasing	3,199	3,888	3,688	4,393	-	4,393
FY23 Base Budget: Sirius radio and 2 dishwashers						
Uniform Leasing	2,612	3,106	3,671	3,788	-	3,788
FY23 Base Budget: Ongoing uniform leasing program-chef's uniforms, front of the house polos, towels, and aprons						
Workers Comp. Insurance	1,842	2,263	1,630	1,875	-	1,875
FY23 Base Budget: Assume 15% change in rate due to experience						
Advertising	12	1,536	846	1,660	-	1,660
FY23 Base Budget: Pro-rated advertising fees in the Tattler with the Lounge and Special Events						
Licenses, permits, lien fees	723	1,021	962	1,026	-	1,026
FY23 Base Budget: Food and Liquor licenses						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21

Actual

FY22

Revised

Budget

FY22

Est.

Year-end

FY23

Base

Budget

FY23

Decision

Points

FY23

Adopted

Budget

Dues & Subscriptions

1,184

1,976

1,858

2,146

-

2,146

FY23 Base Budget: Regulatory Compliance training and membership fee

Sub-Total:

22,007

33,488

28,216

31,480

-

31,480

Maintenance & Repairs

R & M - Misc.

-

386

386

489

-

489

FY23 Base Budget: Repairs made that are not building or equipment related to operations

R & M Buildings

1,382

2,534

1,522

2,477

-

2,477

FY23 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to operations.

R & M Equipment

4,427

8,993

5,219

8,994

-

8,994

FY23 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages

Sub-Total:

5,809

11,913

7,127

11,960

-

11,960

Operations

Food Cost of Sales

25,123

124,630

86,586

119,592

-

119,592

FY23 Base Budget: Products purchased to prepare menu items

Beverage Cost of Sales

65,875

98,102

92,390

101,916

-

101,916

FY23 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks

Soft Drink & CO2

9,672

18,195

12,412

14,754

-

14,754

FY23 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases

Sub-Total:

100,670

240,927

191,388

236,262

-

236,262

Miscellaneous

Cash Over/Short

(19)

-

-

-

-

-

Sub-Total:

(19)

-

-

-

-

-

**Total Expenditures:**

**201,481**

**520,542**

**444,440**

**557,388**

**9,511**

**566,899**

**Total Revenues over Expenditures:**

**15,999**

**10,979**

**9,398**

**6,366**

**(9,511)**

**(3,145)**

## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
Pasta Night (Eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)							
Charges for Services							
Beverage Sales		-	-	-	-	-	-
Food Sales		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
Other Income							
Miscellaneous Income General		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
<b>Total Revenues:</b>		-	-	-	-	-	-
Expenditures							
Food & Beverage							
Pasta Night (Eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)							
Personnel							
F/T Salaries		-	-	-	-	-	-
P/T Wages		-	-	-	-	-	-
Payroll Taxes		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
Supplies							
Operating Supplies		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
Other General & Administrative Expenses							
Employee Recruitment & Testing		-	-	-	-	-	-
Utilities/Solid Waste-Gar/Rec		-	-	-	-	-	-
Workers Comp. Insurance		-	-	-	-	-	-
Dues & Subscriptions		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
Maintenance & Repairs							
R & M Buildings		-	-	-	-	-	-
R & M Equipment		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-



## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Operations							
Music & Entertainment		-	-	-	-	-	-
Food Cost of Sales		-	-	-	-	-	-
Beverage Cost of Sales		-	-	-	-	-	-
Soft Drink & CO2		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
Miscellaneous							
Cash Over/Short		-	-	-	-	-	-
Sub-Total:		-	-	-	-	-	-
<b>Total Expenditures:</b>		-	-	-	-	-	-
<b>Total Revenues over Expenditures:</b>		-	-	-	-	-	-

## FY23 Budget

Dept.						
Sub-Department			FY22	FY22	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY23
						Adopted
						Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	84,576	180,905	179,992	193,568	-	193,568
FY22 Year-end Est.: 7% increase (reallocate Pasta Night beverage sales to Special Events, adding a weekly themed dinner night in Building A). Themed nights did not commence in first six months. Due to the ongoing COVID-19 health concerns, there continues to be cancellations and/or reduction in planned events.						
FY23 Base Budget: 7% increase in prices						
Food Sales	20,893	169,015	159,114	177,466	-	177,466
FY22 Year-end Est.: 2.5% increase (reallocate Pasta Night food sales to Special Events, adding a themed night dinner night in Building A) Kitchen not open first six months and continued COVID-19 health concerns resulting in cancellations and/or reduction in planned events.						
FY23 Base Budget: Full year of new commercial kitchen and themed event, and 5% increase in price						
Sub-Total:	105,469	349,920	339,106	371,034	-	371,034
Other Income						
Merchandise Sales	1,396	2,956	6,255	7,265	-	7,265
FY23 Base Budget: Barefoot By The Lake Festival and Color My World Cancer Free merchandise sales						
Miscellaneous Income General	58	15,982	22,750	49,695	-	49,695
FY22 Year-end Est.: New Winter Beats Concert Series						
FY23 Base Budget: Winter Beats Concert Series expansion						
Sub-Total:	1,454	18,938	29,005	56,960	-	56,960
<b>Total Revenues:</b>	<b>106,923</b>	<b>368,858</b>	<b>368,111</b>	<b>427,994</b>	<b>-</b>	<b>427,994</b>
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	-	30,905	32,097	34,580	472	35,052
FY22 Year-end Est.: 0.30 FTE Kitchen Supervisor \$13,728, 0.15 Lead Cook \$5,335, 0.15 FTE Cook \$3,959, 0.26 FTE Bar Supervisor \$4,705, and 0.26 FTE Bartender \$4,370 (Reallocated Pasta Night labor to Special Events.) (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to the Lounge)						
FY23 Base Budget: 0.30 FTE Kitchen Supervisor \$13,728, 0.20 FTE Lead Cook \$7,114, 0.20 FTE Cook \$5,279, 0.23 FTE Bar Supervisor \$4,090, and 0.26 FTE Bartender \$4,370 (Reallocated Pasta Night labor to Special Events.) (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to the Lounge)						
FY23 Decision Point: State minimim wage increase effective October 1, 2022						
P/T Wages	9,261	80,720	88,265	88,265	3,865	92,130
FY22 Year-end Est.: 0.46 FTE Catering Coordinator \$17,222, 1.18 FTE Cook \$31,146, 1.24 FTE Bartender \$20,840, 0.42 FTE Server \$6,971, 0.03 FTE Host \$686, 0.08 FTE Crowd Monitor/Bar Back \$1,789, 0.17 FTE Dishwasher \$3,890, and 0.25 Expeditor \$5,720 (Reallocated Pasta Night labor to Special Events )						
FY23 Base Budget: 0.46 FTE Catering Coordinator \$17,222, 1.18 FTE Cook \$31,146 , 1.24 FTE Bartender \$20,840, 0.42 FTE Server \$6,971, 0.03 FTE Host \$686, 0.08 FTE Crowd Monitor/Bar Back \$1,789, 0.17 FTE Dishwasher \$3,890, and 0.25 Expeditor \$5,720						
FY23 Decision Point: State minimim wage increase effective October 1, 2022						

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Overtime	-	1,329	984	1,488	-	1,488
FY23 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Payroll Taxes	740	8,282	9,283	9,511	332	9,843
FY23 Base Budget: 7.65% payroll tax						
FY23 Decision Point: State minimim wage increase effective October 1, 2022						
Sub-Total:	10,002	121,236	130,629	133,844	4,669	138,513

### Professional Expenses

Professional Fees	-	355	1,347	1,347	-	1,347
FY23 Base Budget: POS software and gift card production and processing fees						
Sub-Total:	-	355	1,347	1,347	-	1,347

### Supplies

Operating Supplies	1,749	7,373	4,881	7,663	-	7,663
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Festival merchandise purchases, bar glasses, plates, utensils, plates, flatware, chafing dishes, and serving dishes						
Cleaning Supplies	-	491	366	530	-	530
FY22 Year-end Est.: Building A kitchen not open first six months						
FY23 Base Budget: Cleaning supplies for Building A kitchen equipment						
Beverage Supplies	-	1,488	1,177	1,507	-	1,507
FY23 Base Budget: Styrofoam and translucent cups, covers, straws, and bar naps						
Paper Supplies	227	1,925	1,044	2,079	-	2,079
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, and dinner napkins						
Fuel	-	-	-	-	-	-
Sub-Total:	1,976	11,277	7,468	11,779	-	11,779

### Other General & Administrative Expenses

Employee Recruitment & Testing	-	149	182	162	-	162
FY23 Base Budget: Pre-employment expenses for new hires (background check, drug test, etc.) and return to work lift test when applicable						
Travel and Training	-	234	176	316	-	316
FY23 Base Budget: Prorated expense for industry specific training for catering culinary staff.						
Telephone, Internet, Cable	-	-	-	-	-	-
Utilities/Propane	440	3,547	3,489	3,838	-	3,838
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Increase in Bldg. A kitchen usage: fryer and stove cost shared with Lounge. (assume 10% increase in cost)						
Utilities/Solid Waste-Gar/Rec	396	1,971	1,850	1,945	-	1,945
FY22 Year-end Est.: Building A kitchen not open first quarter						
FY23 Base Budget: Special Events expense (assumes 5% increase in costs)						

## FY23 Budget

Dept.						
Sub-Department						
Category						
Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Equipment Leasing	-	12,866	15,601	16,381	-	16,381
FY23 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	-	1,545	1,192	1,756	-	1,756
FY23 Base Budget: Uniform "staff" shirts for Barefoot By The Lake festival, and uniforms for Catering Coordinator, and catering staff						
Workers Comp. Insurance	639	1,586	1,500	1,725	-	1,725
FY23 Base Budget: Assume 15% change in rate due to experience						
Advertising	-	2,479	2,486	2,582	-	2,582
FY23 Base Budget: Festival advertising, Tattler ads, and website domain fees						
Licenses, permits, lien fees	1,225	1,375	1,436	1,669	-	1,669
FY23 Base Budget: Food license, pro-rated liquor license, five special event permits, and three temporary license extensions						
Dues & Subscriptions	1,336	2,155	1,844	3,755	-	3,755
FY22 Year-end Est.: Reduction in The American Society of Composers, Authors and Publishers, for prior year lower music expense						
FY23 Base Budget: Pro-rated royalty fees for The American Society of Composers, Authors and Publishers, The Society of European Stage Authors and Broadcast Music, Inc						
Sub-Total:	4,037	27,907	29,756	34,129	-	34,129
Maintenance & Repairs						
R & M Buildings	-	376	376	413	-	413
FY23 Base Budget: Repairs made that are not building or equipment related to the departmental operation						
R&M Equipment	107	1,981	3,928	2,139	-	2,139
FY22 Year-end Est.: Replacement of reach coolers behind both D/E and Building A bars (Coke removed their units)						
FY23 Base Budget: Regularly scheduled inspection, cleaning, and repairs for refrigeration equipment						
Sub-Total:	107	2,357	4,304	2,552	-	2,552
Operations						
Music & Entertainment	-	6,155	11,350	24,755	-	24,755
FY23 Base Budget: Winter Beats Concert Series, Ticketed entertainment and music only						
Merchandise Cost of Sales	756	3,875	4,985	5,775	-	5,775
FY23 Base Budget: Merchandise purchased for festival						
Food Cost of Sales	13,459	80,765	73,192	78,085	-	78,085
FY23 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	31,221	72,327	60,151	67,749	-	67,749
FY23 Base Budget: Alcoholic beverages, beer, and wine purchased to prepare and serve drinks						
Soft Drink & CO2	488	2,371	1,739	2,944	-	2,944
FY23 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	45,924	165,493	151,417	179,308	-	179,308
<b>Total Expenditures:</b>	<b>62,046</b>	<b>328,625</b>	<b>324,921</b>	<b>362,959</b>	<b>4,669</b>	<b>367,628</b>
<b>Total Revenues over Expenditures:</b>	<b>44,878</b>	<b>40,233</b>	<b>43,190</b>	<b>65,035</b>	<b>(4,669)</b>	<b>60,366</b>

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

Revenues

Golf - Pro Shop

Charges for Services

Golf Memberships	233,207	233,075	260,228	262,834	-	262,834
FY22 Year-end Est.: 8% increase of winter members						
FY23 Base Budget: Assumes increase of four members						
Non Resident Golf User Fee	-	1,050	-	-	-	-
FY23 Base Budget: This item is included in Golf Membership Revenue						
Fleet Golf Cart Rentals	84,544	86,955	85,777	84,127	-	84,127
FY22 Year-end Est.: Private golf cart fleet has increased and walking has significantly increased this season						
FY23 Base Budget: Based on estimated number of golfers currently utilizing our fleet						
Private Golf Cart Fees	91,284	90,899	96,052	97,013	-	97,013
FY22 Year-end Est.: Based on increased return of winter residents						
FY23 Base Budget: Expect continued use of private carts with a slight increase in membership growth						
Handicap Fees	8,001	6,580	8,280	8,350	-	8,350
FY22 Year-end Est.: Many winter residents have returned and signed up again for golf handicap fees which allows them to play in our leagues or events						
FY23 Base Budget: Anticipate a slight growth in members joining leagues						
Golf Club Storage	-	205	-	-	-	-
FY23 Base Budget: This item is included in Golf Rental Equipment						
Practice Range	1,933	989	1,092	1,659	-	1,659
FY22 Year-end Est.: Based on increased usage due to return of more winter residents						
FY23 Base Budget: Based on historical trends of range utilization						
Greens Fees	121,749	145,801	127,899	136,421	-	136,421
FY22 Year-end Est.: Based on available time slots not utilized by members						
FY23 Base Budget: Based on historical trends of availability of tee sheet						
Golf Rental Equipment	2,536	895	2,215	2,379	-	2,379
FY22 Year-end Est.: Increase in membership has increased member guests returning with the need for rental equipment						
FY23 Base Budget: Based on historical trends						
Sub-Total:	543,254	566,449	581,543	592,783	-	592,783

Other Income

State Grant - Recreation	-	50,000	-	-	-	-
FY22 Year-end Est.: 100% reimbursement of 2020 Florida Recreation Development Assistance (FRDAP) grant (\$32,000 for green renovation, \$13,000 for picnic area, \$5,000 for landscape), Receipts anticipated to be received FY23						
Merchandise Sales	57,268	70,025	62,076	67,459	-	67,459
FY22 Year-end Est.: Due to Chits being extended through December of 2022, some customers have decided to accumulate the amount for bigger ticket items, thus impacting past historically sales items						
FY23 Base Budget: Based on available merchandise and increased return of winter residents						
Youth Group Income	-	3,500	2,137	3,500	-	3,500
FY23 Base Budget: Grant for Junior Golf program						

## FY23 Budget

Dept.

Sub-Department  
Category  
Description

	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Miscellaneous Income General	1,513	1,794	1,498	1,574	-	1,574
FY23 Base Budget: Based on receipts that do not fit into other line items (membership processing fees, copy etc.)						
Sub-Total:	58,782	125,319	65,711	72,533	-	72,533
<b>Total Revenues:</b>	<b>602,035</b>	<b>691,768</b>	<b>647,254</b>	<b>665,316</b>	<b>-</b>	<b>665,316</b>

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	147,013	152,343	152,121	152,121	-	152,121
FY22 Year-end Est.: 1.0 FTE Golf Operations Manager \$78,811, 1.0 FTE PGA Golf Professional \$46,197, and 1.0 FTE (Golf) Clerk \$27,113						
FY23 Base Budget: 1.0 FTE Golf Operations Manager \$78,811, 1.0 FTE PGA Golf Professional \$46,197, and 1.0 FTE (Golf) Clerk \$27,113						
P/T Wages	58,210	94,192	92,986	92,986	2,704	95,690
FY22 Base Budget: 1.30 FTE (Golf) Clerk \$32,516, 2.25 FTE Player Assistant \$49,031, and 0.50 FTE Player Assistant/Cart Tech \$11,440						
FY23 Base Budget: 1.30 FTE (Golf) Clerk \$32,516, 2.25 FTE Player Assistant \$49,031, and 0.50 FTE Player Assistant/Cart Tech \$11,440						
FY23 Decision Point: State minimum wage increase effective October 1, 2022						
Overtime	1,290	875	1,290	1,089	-	1,089
Special Pay	500	-	-	-	-	-
Payroll Taxes	16,499	19,199	18,888	18,839	207	19,046
FY23 Base Budget: 7.65% of Payroll						
FY23 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	4,434	4,438	4,564	4,564	-	4,564
FY23 Base Budget: 3 employee contributions						
Medical/Dental/Life Insurance	11,959	13,583	13,583	15,281	-	15,281
FY22 Year-end Est.: 1 Medical \$13,220, 1 Dental \$240, and 3 Life \$41/person = \$123						
FY23 Base Budget: 1 Medical \$14,918 (12.5% inc.), 1 Dental \$240 (0% increase), and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	239,905	284,630	283,432	284,880	2,911	287,791

Professional Expenses

Software/ IT Support	1,860	5,660	7,160	8,484	-	8,484
FY22 Year-end Est.: Toro Irrigation Software \$1,860, and IT Support: \$3,800 proportional share of base contract plus \$1,500 IT labor cost for special projects						
FY23 Base Budget: Toro Irrigation Software \$1,860, and IT Support: \$5,124 proportional share of base contract plus \$1,500 IT labor cost for special projects						
Sub-Total:	1,860	5,660	7,160	8,484	-	8,484

Supplies

Operating Supplies	13,131	10,958	13,179	14,032	-	14,032
FY23 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	13,131	10,958	13,179	14,032	-	14,032

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	1,151	485	613	589	-	589
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift test when applicable						
Travel and Training	245	2,500	275	2,500	-	2,500
FY22 Year-end Est: Most continuing education was virtual due to pandemic						
FY23 Base Budget: PGA continuing education to ensure license validation (planned return to in-person events)						
Telephone, Internet, Cable	4,042	3,987	4,850	5,000	-	5,000
FY23 Base Budget: Land lines, Wi-Fi and internet speed capability for POS systems (assume 2% increase in cost)						
Utilities/Electricity	17,680	20,487	21,100	21,735	-	21,735
FY23 Base Budget: Pro Shop, cart barn, restrooms on course, and ABM facilities (assumes 3% increase in costs)						
Utilities/Water	7,695	7,546	8,875	9,763	-	9,763
FY23 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 10% increase in costs)						
Utilities/Solid Waste - Gar/Rec.	9,244	8,942	7,000	7,350	-	7,350
FY23 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 5% increase in costs)						
Equipment Leasing	32,001	30,883	30,983	30,983	-	30,983
FY22 Year-end Est.: Yamaha Fleet Lease \$26,232/year, ABM Office Trailer Rental \$1,080/year, copier lease \$3,571 /year						
FY23 Base Budget: Yamaha Fleet Lease \$26,232/year, ABM Office Trailer Rental \$1,080/year, copier lease \$3,571 /year						
Workers Comp. Insurance	2,264	906	906	1,042	-	1,042
FY23 Base Budget.: Assumes a 15% rate increase						
Advertising	2,746	3,745	3,955	4,025	-	4,025
FY22 Year-end Est.: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	1,045	704	704	695	-	695
FY23 Base Budget: Golf staff uniforms						
Dues and Subscriptions	8,571	9,050	9,050	9,050	-	9,050
FY23 Base Budget: FSGA dues \$150, GHIN Handicap Fees \$7,270, USGA \$150, PGA \$1,192, Web Hosting \$288						
Sub-Total:	86,684	89,235	88,311	92,732	-	92,732

### Maint. & Repairs

Golf Course Maintenance	446,492	470,472	470,472	484,586	-	484,586
FY23 Base Budget: ABM contract for maintenance of course (assumes 3% increase - maximum allowed under contract)						
R & M Buildings	1,434	6,928	6,928	7,435	-	7,435
FY22 Year-end Est.: ADS Security \$263, Orkin \$671 Replacement of ABM worksite Window A/C Heat \$499, and unexpected miscellaneous repairs to Pro Shop and ABM worksite facilities						
FY23 Base Budget: Repairs to Pro Shop and ABM worksite facilities						
R & M Grounds	52,437	66,595	107,140	44,758	15,000	59,758
FY22 Year-end Est: Golf course repairs not covered by ABM service contract: \$1,768 drainage, mulching tee stations, \$4,092 bunker sand for annual upkeep, \$6,000 annual nematode infestation treatment, \$24,096 irrigation replacement parts, FRDAP projects (\$51,444 renovation of #10 putting green, \$14,740 picnic area expansion, and \$5,000 landscaping)						
FY23 Base Budget: Golf course repairs not covered by ABM service contract to include drainage, mulching tee stations, bunker sand for annual maintenance upkeep, \$6,000 annual nematode infestation treatment, irrigation components, and golf course safety issues that may arise spontaneously.						
FY23 Decision Point: Annual trimming of Palm Trees on Golf Course						

## FY23 Budget

Dept.

Sub-Department  
Category  
Description

FY21  
Actual

FY22  
Revised  
Budget

FY22  
Est.  
Year-end

FY23  
Base  
Budget

FY23  
Decision  
Points

FY23  
Adopted  
Budget

R & M Equipment	585	3,975	22,260	7,985	-	7,985
FY22 Year-end Est.: Service and repair to two 50 HP irrigation pumps, one 15 HP jockey pump, pump station, and other equipment issues that may arise spontaneously.						
FY23 Base Budget: Annual irrigation pump service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste does not enter intake, servicing of pump shafts, and electrical components if needed						
Sub-Total:	500,948	547,970	606,800	544,764	15,000	559,764

Operations

Merchandise Cost of Sales	37,579	45,493	46,809	47,821	-	47,821
FY23 Base Budget: Based on increased cost of goods due to inflation						
Sub-Total:	37,579	45,493	46,809	47,821	-	47,821

Miscellaneous

Debt Service Principal	1,716	1,944	1,794	1,876	-	1,876
FY23 Base Budget: \$162/month for ADA Cart lease with \$1 buyout post 4 years ending 2024						
Debt Service Interest	228	-	-	-	-	-
Sub-Total:	1,944	1,944	1,794	1,876	-	1,876

Capital Outlay

Capital Outlay	10,798	-	-	-	-	-
FY21 Actual: Project re-classified during the audit process						
Sub-Total:	10,798	-	-	-	-	-

**Total Expenditures: 892,849 985,890 1,047,485 994,589 17,911 1,012,500**

**Total Revenues over Expenditures: (290,814) (294,122) (400,231) (329,273) (17,911) (347,184)**



## FY23 Budget

Dept.							
Sub-Department		FY21	FY22	FY22	FY23	FY23	FY23
Category		Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Adopted Budget
Revenues							
Property Services (roll-up)							
Charges for Services							
	Recreation Fees	402,000	546,000	576,000	576,000	21,000	597,000
	Badge & Additional SMF	31,424	23,550	32,550	32,550	-	32,550
	Sub-Total:	433,424	569,550	608,550	608,550	21,000	629,550
Other Income							
	Donations	40	-	-	-	-	-
	Sub-Total:	40	-	-	-	-	-
	<b>Total Revenues:</b>	<b>433,464</b>	<b>569,550</b>	<b>608,550</b>	<b>608,550</b>	<b>21,000</b>	<b>629,550</b>
Expenditures							
Property Services (roll-up)							
Personnel Expenses							
	F/T Salaries	474,373	533,392	509,318	528,994	-	528,994
	P/T Wages	445,974	445,626	449,768	411,474	76,820	488,294
	Overtime	22,588	11,042	13,450	12,063	-	12,063
	Special Pay	12,348	8,841	11,859	10,177	-	10,177
	Payroll Taxes	75,832	75,190	75,306	73,648	5,877	79,525
	401 A Benefit	3,554	2,675	4,220	4,710	-	4,710
	Medical/Dental/Life Insurance	135,015	149,073	159,985	192,590	-	192,590
	Sub-Total:	1,169,684	1,225,839	1,223,906	1,233,656	82,697	1,316,353
Professional Expenses							
	Professional Fees	-	5,000	5,000	6,000	-	6,000
	Software/ IT Support	-	6,048	11,251	11,465	-	11,465
	Sub-Total:	-	11,048	16,251	17,465	-	17,465
Supplies							
	Operating Supplies	20,830	12,063	15,894	16,866	-	16,866
	Cleaning Supplies	27,210	24,667	24,667	25,999	-	25,999
	Chlorine	35,341	33,152	32,566	34,323	-	34,323
	Chemicals	261	3,903	2,864	3,048	-	3,048
	Small Tools & Hardware	10,970	10,118	9,902	10,242	-	10,242
	Fuel	13,589	18,599	20,469	23,540	-	23,540
	Sub-Total:	108,200	102,502	106,362	114,018	-	114,018
Other Gen. & Admin. Expenses							
	Employee Recruitment & Testing	2,479	1,150	2,471	2,246	-	2,246
	Travel and Training	2,745	3,280	4,295	3,738	-	3,738
	Telephone, Internet, Cable	10,820	11,972	10,002	10,345	-	10,345
	Utilities/Electricity	43,513	44,652	55,695	57,369	-	57,369
	Utilities/Water	29,764	27,962	35,072	38,580	-	38,580
	Utilities/Propane	14,449	8,303	35,000	38,500	-	38,500
	Utilities/Solid Waste - Garb/Rec.	14,774	12,741	19,183	20,062	-	20,062

## FY23 Budget

Dept.		FY22	FY22	FY23	FY23	FY23
Sub-Department	FY21	Revised	Est.	Base	Decision	Adopted
Category	Actual	Budget	Year-end	Budget	Points	Budget
Utilities/Portable Toilets	8,565	4,175	8,741	4,201	-	4,201
Equipment Leasing	7,262	10,748	8,823	9,705	-	9,705
Resident Activities	24,475	17,025	20,060	21,464	-	21,464
Workers Comp. Insurance	15,463	15,034	15,170	14,879	596	15,475
Advertising	228	-	500	500	-	500
Licenses, Permits, Lien Fees	2,158	1,625	1,832	2,000	-	2,000
Employee Clothing Allowance	4,689	6,150	6,150	6,177	-	6,177
Dues and Subscriptions	4,876	-	490	524	-	524
Sub-Total:	186,261	164,817	223,484	230,290	596	230,886
Maint. & Repairs						
R & M - Misc.	-	34,833	28,420	29,353	-	29,353
R & M Buildings	53,140	55,587	61,847	60,185	-	60,185
R & M Grounds	69,565	62,949	65,265	68,572	-	68,572
R & M Equipment	22,461	33,316	44,824	39,708	-	39,708
R & M Pools	14,705	18,466	18,466	19,320	-	19,320
Vehicle Maintenance	4,997	3,251	2,922	3,095	-	3,095
Sub-Total:	164,869	208,402	221,744	220,233	-	220,233
Operations						
Music & Entertainment - Lounge	17,450	65,875	48,636	65,875	-	65,875
Music & Entertainment - 19th Hole	-	-	1,136	4,800	-	4,800
Music & Entertain. - Special Events	17,950	42,317	25,579	42,317	-	42,317
Sub-Total:	35,400	108,192	75,351	112,992	-	112,992
Capital Outlay						
Capital Outlay	5,552	-	-	-	-	-
Sub-Total:	5,552	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,669,965</b>	<b>1,820,800</b>	<b>1,867,098</b>	<b>1,928,654</b>	<b>83,293</b>	<b>2,011,947</b>
<b>Total Revenues over Expenditures:</b>	<b>(1,236,501)</b>	<b>(1,251,250)</b>	<b>(1,258,548)</b>	<b>(1,320,104)</b>	<b>(62,293)</b>	<b>(1,382,397)</b>

## FY23 Budget

Dept.		FY22	FY22	FY23	FY23	FY23
Sub-Department	FY21	Revised	Est.	Base	Decision	Adopted
Category	Actual	Budget	Year-end	Budget	Points	Budget

### Expenditures

#### Property Services

##### Buildings

##### Personnel Expenses

F/T Salaries	268,139	279,411	272,410	280,410	-	280,410
FY22 Year-end Est.: 2.95 FTE Building Tech III \$119,421, 1.0 FTE Building Tech II \$32,698, 1.0 FTE Building Tech I \$30,576, 1.0 FTE Property Services Crew Leader \$47,549, 0.5 FTE Pools Supervisor/Office Coordinator \$23,348, and 0.25 FTE Property Services Manager \$18,819						
FY23 Base Budget: 3.0 FTE Building Tech III \$127,421, 1.0 FTE Building Tech II \$32,698, 1.0 FTE Building Tech I \$30,576, 1.0 FTE Property Services Crew Leader \$47,549, 0.5 FTE Pools Supervisor/Office Coordinator \$23,348, and 0.25 FTE Property Services Manager \$18,819						
P/T Wages	22,062	21,868	16,494	16,494	-	16,494
FY22 Year-end Est.: 0.5 FTE Building Tech II \$16,494						
FY23 Base Budget: 0.5 FTE Building Tech II \$16,494						
Overtime	10,759	8,249	10,068	9,563	-	9,563
FY23 Base Budget: Unanticipated after hours emergency work						
Special Pay	650	500	1,555	500	-	500
FY23 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	22,649	22,011	23,103	23,596	-	23,596
FY23 Base Budget: 7.65% of payroll						
401 A Benefit	3,554	2,675	3,519	3,659	-	3,659
FY23 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	93,427	94,788	103,645	116,601	-	116,601
FY22 Year-end Est.: 7.67 Medical \$13,220/person = \$ 101,397, 8 Dental \$240/person = \$1,920, and 8 Life \$41/person = \$328						
FY23 Base Budget: 8 Medical \$14,294/person (12.5% increase) = \$ 114,353, 8 Dental \$240/person (0% increase) = \$1,920, and 8 Life \$41/person (0% increase) = \$328						
Sub-Total:	421,239	429,502	430,794	450,823	-	450,823

##### Professional Expenses

Software/ IT Support	-	5,823	9,526	9,465	-	9,465
FY22 Year-end Est.: Facility Dude.com/dudesolutions: web based work order system \$3,559, capital forecasting system \$1,191, and 6% Base IT Support \$3,276 (Reclassified from Dues & Subscriptions) plus \$1,500 for IT labor cost for special projects						
FY23 Base Budget: Facility Dude.com/dudesolutions: web based work order system \$3,665, capital forecasting system \$1,226, and 6% Base IT Support \$3,074 plus \$1,500 for IT labor cost for special projects						
Sub-Total:	-	5,823	9,526	9,465	-	9,465

##### Supplies

Operating Supplies	9,649	6,596	5,555	5,625	-	5,625
FY23 Base Budget: Office equipment, office supplies, keys, safety equipment						
Chemicals	112	250	231	250	-	250
FY23 Base Budget: WD-40, graffiti remover, grease, hilco lube (Lubricant spray safe to use on electricity)						
Small Tools & Hardware	10,869	9,555	9,462	9,702	-	9,702
FY23 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware, and tools as needed						

## FY23 Budget

Dept.			FY22	FY22	FY23	FY23	FY23
Sub-Department		FY21	Revised	Est.	Base	Decision	Adopted
Category		Actual	Budget	Year-end	Budget	Points	Budget

Fuel	9,476	11,845	13,150	15,123	-	15,123
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FY23 Base Budget: For trucks and equipment (assumes 15% increase in costs)

Sub-Total:	30,106	28,246	28,398	30,700	-	30,700
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### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	200	200	280	200	-	200
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FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable

Travel and Training	45	2,485	3,255	2,625	-	2,625
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FY22 Year-end Est.: Dude University, APWA/FRPA annual membership, APWA professional conference, and National Seminars Training for 2 supervisors

FY23 Base Budget: APWA/FRPA annual membership, APWA professional conference, and National Seminars Training for 2 supervisors

Telephone, Internet, Cable	4,358	5,326	3,815	3,892	-	3,892
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FY23 Base Budget: 5 cell phones, 1 telephone line, 1 fax line, internet/WiFi/cable (assumes 2% increase in costs)

Utilities/Electricity	15,413	17,803	15,150	15,605	-	15,605
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FY23 Base Budget: Buildings A, C, D/E, Property Services (assumes 3% increase in costs)

Utilities/Water	5,692	5,018	7,477	8,225	-	8,225
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FY23 Base Budget: For facilities (Buildings A, C, D/E, Property Services) (assumes 10% increase in costs)

Utilities/Solid Waste - Garb/Rec.	8,101	5,390	12,700	13,335	-	13,335
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FY23 Base Budget: Roll off trash and recycling dumpsters for buildings and related work (assumes 5% increase in costs)

Equipment Leasing	1,057	3,157	2,426	2,641	-	2,641
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FY23 Base Budget: For various routine projects

Workers Comp. Insurance	5,157	5,652	5,652	6,500	-	6,500
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FY23 Base Budget: Assumes 15% increase in costs

Licenses, Permits, Lien Fees	1,108	325	532	700	-	700
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FY23 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems, emergency exit lights)

Employee Clothing Allowance	1,584	1,575	1,575	1,575	-	1,575
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FY23 Base Budget: Safety shoes for 9 employees \$675, shirts for 9 employees \$900

Dues and Subscriptions	4,876	-	490	524	-	524
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FY23 Base Budget: Dues for FRPA, APWA, and renewal for BlueTarp (Northern Tools trade credit by Capital One)

Sub-Total:	47,592	46,931	53,352	55,822	-	55,822
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### Maint. & Repairs

R & M - Misc.	-	34,833	28,420	29,353	-	29,353
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FY22 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 6th year of the 6 year replacement plan of tables and chairs \$5,000

FY23 Base Budget: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 1st year of the new annual 6 year replacement plan of tables and chairs \$5,000

R & M Buildings	52,537	55,587	58,857	60,185	-	60,185
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FY23 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.

## FY23 Budget

Dept.							
Sub-Department	FY21	FY22	FY22	FY23	FY23	FY23	
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Adopted Budget	
R & M Equipment	1,570	11,925	12,870	12,981	-	12,981	
FY22 Year-end Est.: Replacement of 1 laptop (Property Service Manager) per replacement schedule							
FY23 Base Budget: Maintenance cost for Building A lift, golf carts, backhoe, trailer, ladders							
Vehicle Maintenance	4,997	3,251	2,922	3,095	-	3,095	
FY23 Base Budget: Preventative maintenance such as tires for trucks, replacement hoses and belts, oil changes, etc.							
Sub-Total:	59,104	105,596	103,069	105,614	-	105,614	
Capital Outlay							
Capital Outlay	5,552	-	-	-	-	-	
FY21 Actual: Project expense reclassified from R&M							
Sub-Total:	5,552	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>563,592</b>	<b>616,098</b>	<b>625,139</b>	<b>652,424</b>	<b>-</b>	<b>652,424</b>	
<b>Total Revenues over Expenditures:</b>	<b>(563,592)</b>	<b>(616,098)</b>	<b>(625,139)</b>	<b>(652,424)</b>	<b>-</b>	<b>(652,424)</b>	

## FY23 Budget

Dept.		FY22	FY22	FY23	FY23	FY23
Sub-Department	FY21	Revised	Est.	Base	Decision	Adopted
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services						
Grounds						
Other Income						
Donations	40	-	-	-	-	-
Sub-Total:	40	-	-	-	-	-
<b>Total Revenues:</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	70,131	77,952	76,589	76,589	-	76,589
FY22 Year-end Est.: 2.0 FTE Groundskeeper \$57,770, 0.25 FTE Property Services Manager \$18,819						
FY23 Base Budget: 2.0 FTE Groundskeeper \$57,770, 0.25 FTE Property Services Manager \$18,819						
P/T Wages	13,067	22,715	15,933	23,899		23,899
FY22 Year-end Est.: 0.67 FTE Groundskeeper \$15,933 (vacancy occurred)						
FY23 Base Budget: 1.0 FTE Groundskeeper \$23,899						
Overtime	37	85	85	100	-	100
Payroll Taxes	6,506	7,513	7,084	7,695	-	7,695
FY23 Base Budget: 7.65% of payroll						
Medical/Dental/Life Insurance	11,928	13,501	13,542	15,235	-	15,235
FY22 Year-end Est.: 1 Medical \$13,220/person, 1 Dental \$240/person, and 2 Life \$41/person = \$82						
FY23 Base Budget: 1 Medical \$14,913/person (12.5% increase), 1 Dental \$240/person (0% increase), and 2 Life \$41/person (0% increase) = \$82						
Sub-Total:	101,670	121,766	113,233	123,518	-	123,518
Professional Expenses						
Professional Fees	-	5,000	5,000	6,000	-	6,000
FY23 Base Budget: Temporary labor budget						
Sub-Total:	-	5,000	5,000	6,000	-	6,000
Supplies						
Operating Supplies	652	425	425	501	-	501
FY23 Base Budget: Blades, oil, chains, string trimmer line, etc.						
Chemicals	149	3,653	2,633	2,798	-	2,798
FY23 Base Budget: Concentrate herbicide, preemergent for licensed users, and siteone						
Small Tools & Hardware	101	398	275	315	-	315
FY23 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	4,114	4,078	4,519	5,197	-	5,197
FY23 Base Budget: Diesel fuel for equipment (assumes 15% increase in costs)						
Sub-Total:	5,015	8,554	7,852	8,811	-	8,811

## FY23 Budget

Dept.			FY22	FY22	FY23	FY23	FY23
Sub-Department		FY21	Revised	Est.	Base	Decision	Adopted
Category		Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses							
Employee Recruitment & Testing		-	100	200	200	-	200
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable							
Utilities/Water		2,396	2,350	2,730	3,003	-	3,003
FY23 Base Budget: Water for amenities at Community Center (625 Barefoot Blvd.) (assumes 10% increase in costs)							
Utilities/Solid Waste - Garb/Rec.		4,933	5,805	5,133	5,309	-	5,309
FY23 Base Budget: Landscape debris dumpster disposal cost							
Equipment Leasing		6,206	4,952	3,758	4,336	-	4,336
FY23 Base Budget: Lift for trimming trees and outdoor light repairs							
Workers Comp. Insurance		2,452	2,281	2,281	2,623	-	2,623
FY23 Base Budget: Assumes 15% increase in costs							
Licenses, Permits, Lien Fees		-	250	250	250	-	250
FY23 Base Budget: License \$250 for 1 staff member to get herbicide spray license							
Employee Clothing Allowance		150	700	700	700	-	700
FY23 Base Budget: Safety shoes for 4 employees \$300, and shirts for 4 employees \$400							
Sub-Total:		16,136	16,438	15,052	16,421	-	16,421
Maint. & Repairs							
R & M Grounds		27,941	23,989	22,392	24,413	-	24,413
FY23 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilized fertilization, and mulch							
R & M Equipment		14,976	8,761	10,111	11,371	-	11,371
FY23 Base Budget: Replacement equipment as needed, such as string trimmers, blowers, chain saws, pole saws, etc.							
Sub-Total:		42,917	32,750	32,503	35,784	-	35,784
<b>Total Expenditures:</b>		<b>165,738</b>	<b>184,508</b>	<b>173,640</b>	<b>190,534</b>	<b>-</b>	<b>190,534</b>
<b>Total Revenues over Expenditures:</b>		<b>(165,738)</b>	<b>(184,508)</b>	<b>(173,640)</b>	<b>(190,534)</b>	<b>-</b>	<b>(190,534)</b>

## FY23 Budget

Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	51,245	80,136	64,280	75,956	-	75,956
FY22 Year-end Est.: 1.0 FTE Custodian \$22,110, 0.67 FTE Custodian Supervisor \$23,351, and 0.25 FTE Property Services Manager \$18,819						
FY23 Base Budget: 1.0 FTE Custodian \$22,110, 1.0 Custodian Supervisor \$35,027, and 0.25 FTE Property Services Manager \$18,819						
P/T Wages	156,882	170,709	149,624	149,624	7,458	157,082
FY22 Year-end Est.: 5.82 FTE Custodian \$128,683, 0.71 FTE Custodian/Audio Visual Tech (Videoing of BOT Meetings) \$20,941, 0.65 FTE Crowd Monitor eliminated						
FY23 Base Budget: 5.82 FTE Custodian \$128,683, and 0.71 FTE Custodian/Audio Visual Tech (Videoing of Meeting) \$20,941						
FY23 Decision Point: State minimum wage increase						
Overtime	9,732	1,853	2,395	1,500	-	1,500
FY23 Base Budget: Coverage for street dances and special events						
Special Pay	475	500	2,222	500	-	500
FY23 Base Budget: Call out pay for critical events						
Payroll Taxes	17,631	18,800	16,604	17,297	571	17,868
FY23 Base Budget: 7.65% of payroll						
401 A Benefit	-	-	701	1,051	-	1,051
FY22 Year-end Est.: 0.67 FTE employee participation						
FY23 Base Budget: 1 employee participation						
Medical/Dental/Life Insurance	5,854	13,782	15,796	30,377	-	30,377
FY22 Year-end Est.: 1.17 Medical \$13,220 = \$15,467, 1.17 Dental \$240/person = \$281, and 1.17 Life \$41/person = \$48						
FY23 Base Budget: 2 Medical \$14,908 (12.5% increase) = \$29,815, 2 Dental \$240/person (0% increase) = \$480, and 2 Life \$41/person (0% increase) = \$82						
Sub-Total:	241,821	285,780	251,622	276,305	8,029	284,334
Professional Expenses						
Software/ IT Support	-	225	1,725	2,000	-	2,000
FY22 Year-end Est.: IT Support: \$225 proportional share of base contract plus \$1,500 IT labor cost for special projects						
FY23 Base Budget: IT Support: \$500 proportional share of base contract plus \$1,500 IT labor cost for special projects						
Sub-Total:	-	225	1,725	2,000	-	2,000
Supplies						
Operating Supplies	550	2,869	2,003	2,125	-	2,125
FY23 Base Budget: Ink, paper, brooms, dusters, labor law posters, Covid-19 safety supplies, misc. supplies						
Cleaning Supplies	27,210	24,667	24,667	25,999	-	25,999
FY23 Base Budget: Hand soap, paper products, garbage bags, various cleaning supplies for meeting rooms, buildings, and offices						



## FY23 Budget

Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Small Tools & Hardware	-	165	165	225	-	225
FY23 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	-	2,676	2,800	3,220	-	3,220
FY23 Base Budget: For custodial truck (also used by District Clerk personnel) and utility carts (assumes 15% increase in costs)						
Sub-Total:	27,759	30,377	29,635	31,569	-	31,569

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	1,263	300	905	1,015	-	1,015
FY23 Base Budget: Pre-employment expenses (background, drug test, etc.), and return to work lift tests when applicable						
Travel and Training	90	-	-	-	-	-
Telephone, Internet, Cable	1,664	1,801	1,676	1,855	-	1,855
FY23 Base Budget: 2 cell phones, 1 telephone line, internet, WiFi						
Workers Comp. Insurance	3,865	4,877	4,877	3,042	-	3,042
FY23 Base Budget: Assumes 15% increase in costs						
Employee Clothing Allowance	801	1,975	1,975	2,002	-	2,002
FY23 Base Budget: Safety shoes for 15 employees \$1,125, and shirts for 15 employees \$850						
Sub-Total:	7,684	8,953	9,433	7,914	-	7,914

### Maint. & Repairs

R & M Equipment	1,726	1,253	1,280	1,435	-	1,435
FY23 Base Budget: Minor equipment replacement. Vacuum, billy goat, etc.						
Sub-Total:	1,726	1,253	1,280	1,435	-	1,435

<b>Total Expenditures:</b>	<b>278,990</b>	<b>326,588</b>	<b>293,695</b>	<b>319,223</b>	<b>8,029</b>	<b>327,252</b>
<b>Total Revenues over Expenditures:</b>	<b>(278,990)</b>	<b>(326,588)</b>	<b>(293,695)</b>	<b>(319,223)</b>	<b>(8,029)</b>	<b>(327,252)</b>

## FY23 Budget

Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	84,858	95,893	96,039	96,039	-	96,039
FY22 Year-end Est.: 2.0 FTE Pool Hosts \$53,872, 0.5 FTE Pools Supervisor/Office Coordinator \$23,348, 0.25 FTE Property Services Manager \$18,819						
FY23 Base Budget: 2.0 FTE Pool Hosts \$53,872, 0.5 FTE Pools Supervisor/Office Coordinator \$23,348, 0.25 FTE Property Services Manager \$18,819						
P/T Wages	251,542	194,636	245,877	185,057	65,722	250,779
FY22 Year-end Est.: 2.5 FTE Pool Tech \$65,000 and 8 FTE Pool Host \$180,877						
FY23 Base Budget: 2.5 FTE Pool Tech \$65,000, 5.31 FTE Pool Host \$120,057						
FY23 Decision Point: State minimum wage increase						
FY23 Decision Point: Addition of 2.69 FTE Pool Hosts						
Overtime	2,059	855	902	900	-	900
FY23 Base Budget: Pool Host coverage for street dances and special events, Pool Tech coverage for maintaining health standards per Brevard County						
Special Pay	11,223	7,841	8,082	9,177	-	9,177
FY23 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	28,854	24,136	26,844	22,275	5,028	27,303
FY23 Base Budget: 7.65% of payroll						
FY23 Decision Point: State minimum wage increase						
FY23 Decision Point: Addition of 2.69 FTE Pool Hosts						
Medical/Dental/Life Insurance	23,806	27,002	27,002	30,377	-	30,377
FY22 Year-end Est.: 2 Medical \$13,220/person = \$26,440, 2 Dental \$240/person = \$480, and 2 Life insurance \$41/person = \$82						
FY23 Base Budget: 2 Medical \$14,908/person (12.5% increase) = \$29,815, 2 Dental \$240/person (0% increase) = \$480, and 2 Life insurance \$41/person (0% increase) = \$82						
Sub-Total:	402,342	350,363	404,746	343,825	70,750	414,575
Supplies						
Operating Supplies	8,160	1,652	7,120	7,618	-	7,618
FY23 Base Budget: Tile soap, cleaning chemicals, PH testing chemicals, and miscellaneous office supplies for pool operations						
Chlorine	35,341	33,152	32,566	34,323	-	34,323
FY23 Base Budget: Treatment of pools per Brevard County Health Department standards						
Sub-Total:	43,501	34,804	39,686	41,941	-	41,941

## FY23 Budget

Sub-Department Category Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	885	450	543	650	-	650
FY23 Base Budget: Pre-employment expenses (background, drug test, etc.), and return to work lift tests when applicable						
Travel and Training	1,010	795	1,040	1,113	-	1,113
FY23 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Host						
Telephone, Internet, Cable	2,754	2,825	2,740	2,795	-	2,795
FY23 Base Budget: 1 telephone, internet/WiFi, 3 cell phones (assumes 2% increases in costs)						
Utilities/Electricity	19,361	18,904	30,755	31,680	-	31,680
FY23 Base Budget: Pool buildings and pumps (assumes 3% increase in costs)						
Utilities/Propane	14,407	7,741	34,600	38,060	-	38,060
FY23 Base Budget: Fuel for pool heaters (assumes 10% increase in costs)						
Utilities/Water	17,333	15,579	19,505	21,456	-	21,456
FY23 Base Budget: Pools and pool buildings (assumes 10% increase in costs)						
Workers Comp. Insurance	3,953	2,140	2,220	2,553	596	3,149
FY23 Base Budget: Assume 15% change in rate due to experience (assumes 15% increase in costs)						
FY23 Decision Point: Addition of 2.69 FTE Pool Hosts						
Licenses, Permits, Lien Fees	1,050	1,050	1,050	1,050	-	1,050
FY23 Base Budget: Pool Inspections (healthy and safety fees)						
Employee Clothing Allowance	2,154	1,900	1,900	1,900	-	1,900
FY23 Base Budget: Safety shoes for 6 employees \$450, shirts for 27 employees \$1,450						
Sub-Total:	62,906	51,384	94,353	101,257	596	101,853
Maint. & Repairs						
R & M Equipment	899	3,588	5,560	6,012	-	6,012
FY23 Base Budget: Replacement pumps, motors, pipes, etc.						
R & M Pools	14,705	18,466	18,466	19,320	-	19,320
FY23 Base Budget: Tables, chairs, umbrellas, ladders, tile, pavers, etc.						
Sub-Total:	15,605	22,054	24,026	25,332	-	25,332
<b>Total Expenditures:</b>	<b>524,354</b>	<b>458,605</b>	<b>562,811</b>	<b>512,355</b>	<b>71,346</b>	<b>583,701</b>
<b>Total Revenues over Expenditures:</b>	<b>(524,354)</b>	<b>(458,605)</b>	<b>(562,811)</b>	<b>(512,355)</b>	<b>(71,346)</b>	<b>(583,701)</b>

## FY23 Budget

Dept.		FY21	FY22	FY22	FY23	FY23	FY23
Sub-Department		Actual	Revised	Est.	Base	Decision	Adopted
Category			Budget	Year-end	Budget	Points	Budget
Revenues							
Property Services							
Recreation							
Charges for Services							
Recreation Fees	402,000	546,000	576,000	576,000	21,000	597,000	
FY23 Base Budget: Continued high volume of home sales anticipated due to in-migration to Florida and nation-wide housing shortage							
FY23 Decision Point: Increase one-time social membership fee by \$50.00							
Badge & Additional SMF	31,424	23,550	32,550	32,550	-	32,550	
FY22 Base Budget.: A return to pre-pandemic sales levels							
Miscellaneous Income General	6,934	-	-	-	-	-	
Sub-Total:	440,358	569,550	608,550	608,550	21,000	629,550	
			-	-			
<b>Total Revenues:</b>	<b>440,358</b>	<b>569,550</b>	<b>608,550</b>	<b>608,550</b>	<b>21,000</b>	<b>629,550</b>	
Expenditures							
Property Services							
Recreation							
Personnel Expenses							
P/T Wages	2,421	35,698	21,840	36,400	3,640	40,040	
FY22 Year-end Est.: 1.05 FTE Courtesy Cart Driver \$21,840 reduced use due to COVID-19							
FY23 Base Budget: 1.75 FTE Courtesy Cart Driver \$36,400							
FY23 Decision Point: State minimum wage increase							
Payroll Taxes	192	2,730	1,671	2,785	278	3,063	
FY23 Base Budget: 7.65% of payroll							
FY23 Decision Point: State minimum wage increase							
Sub-Total:	2,613	38,428	23,511	39,185	3,918	43,103	
Supplies							
Operating Supplies	1,818	521	791	997	-	997	
FY23 Base Budget: Water and safety supplies							
Sub-Total:	1,818	521	791	997	-	997	
Other Gen. & Admin. Expenses							
Employee Recruitment & Testing	131	100	543	181	-	181	
FY23 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable.							
Travel and Training	1,600	-	-	-	-	-	
Telephone, Internet, Cable	2,044	2,020	1,771	1,803	-	1,803	
FY23 Base Budget: Phones at pickleball, tennis courts, and softball field, and internet access for CCTV system at the beach (assumes 2% increase in costs)							
Utilities/Electricity	8,738	7,945	9,790	10,084	-	10,084	
FY23 Base Budget: Pickleball courts, tennis courts, softball field, beach, pier, etc. (assumes 3% increase in costs)							
Utilities/Propane	42	562	400	440	-	440	
FY23 Base Budget: Grill usage by residents and propane heaters behind the Lounge (assumes 10% increases in costs)							

## FY23 Budget

Dept.			FY22	FY22	FY23	FY23	FY23
	Sub-Department	FY21	Revised	Est.	Base	Decision	Adopted
	Category	Actual	Budget	Year-end	Budget	Points	Budget
	Utilities/Water	4,343	5,015	5,360	5,896	-	5,896
	FY23 Base Budget: Usage for amenities (softball field, garden club, etc.) (assumes 10% increases in costs)						
	Utilities/Solid Waste - Garb/Rec.	1,740	1,546	1,350	1,418	-	1,418
	FY23 Base Budget: Solid waste disposal expense (assumes 5% increases in costs)						
	Utilities/Portable Toilets	8,565	4,175	8,741	4,201	-	4,201
	FY23 Base Budget: Holding tank clean out of tennis courts unit and annual septic tank cleanout at beach						
	Equipment Leasing	-	2,639	2,639	2,728	-	2,728
	FY23 Base Budget: Lift rental for Christmas decorations						
	Resident Activities	24,475	17,025	20,060	21,464	-	21,464
	FY23 Base Budget: Memorial Day, Independence Day, kids swim, Veteran's Day, and one-time events						
	Workers Comp. Insurance	36	84	140	161	-	161
	FY23 Base Budget: Assume 15% change in rate due to experience						
	Advertising	228	-	500	500	-	500
	Sub-Total:	51,942	41,111	51,294	48,876	-	48,876
Maint. & Repairs							
	R & M Buildings	603	-	2,990	-	-	-
	R & M Grounds	41,625	38,960	42,873	44,159	-	44,159
	FY23 Base Budget: Assumes 15% increase in costs						
	FY23 Base Budget: \$22,761 Maintenance to softball field and lawn bowling, \$9,888 over 60 softball field care, \$4,532 beach lawncare, \$6,978 miscellaneous repairs to amenities						
	R & M Equipment	3,291	7,789	15,003	7,909	-	7,909
	FY23 Base Budget: All recreational equipment and storage for: bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, handball, etc. plus \$2,500 for Deck the Halls Christmas decorations replacement						
	Sub-Total:	45,518	46,749	60,866	52,068	-	52,068
Operations							
	Music & Entertainment - Lounge	17,450	65,875	48,636	65,875	-	65,875
	FY23 Base Budget: Budget for non-ticketed music moved from Food & Beverage: Lounge to Property Services						
	Music & Entertain. - 19th Hole	-	-	1,136	4,800	-	4,800
	FY23 Base Budget: Budget for non-ticketed music moved from Food & Beverage: 19th Hole to Property Services						
	Music & Entertain. - Special Events	17,950	42,317	25,579	42,317	-	42,317
	FY23 Base Budget: Budget for non-ticketed music moved from Food & Beverage: Special Events to Property Services						
	Sub-Total:	35,400	108,192	75,351	112,992	-	112,992
	<b>Total Expenditures:</b>	<b>137,291</b>	<b>235,001</b>	<b>211,813</b>	<b>254,118</b>	<b>3,918</b>	<b>258,036</b>

## FY23 Budget

Dept.						
Sub-Department		FY22	FY22	FY23	FY23	FY23
Category	FY21	Revised	Est.	Base	Decision	Adopted
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	168,786	177,917	183,276	183,276	22,020	205,296
FY23 Base Budget: FY23 Base Budget: Based on 98% occupancy and historic trends						
FY23 Decision Point: Increase in RV storage monthly rental Fee by \$5.00						
Kayak Storage Income	1,498	1,422	1,548	1,548	-	1,548
FY23 Base Budget: Assumes occupancy continues at 50%						
Sub-Total:	170,284	179,339	184,824	184,824	22,020	206,844
Other Income						
Delinquent Fee Collections	70	480	90	146	-	146
FY23 Base Budget: Based on historic trend						
Sub-Total:	70	480	90	146	-	146
<b>Total Revenues:</b>	<b>170,354</b>	<b>179,819</b>	<b>184,914</b>	<b>184,970</b>	<b>22,020</b>	<b>206,990</b>
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	153	95	1,265	184	-	184
FY23 Base Budget: Purchase of miscellaneous items and postage (keys for emergency use )						
Sub-Total:	153	95	1,265	184	-	184
Other Gen. & Admin. Expenses						
Utilities/Electricity	8,224	8,064	8,415	8,668	-	8,668
FY23 Base Budget: Electricity for street lights and use of electric outlets by customers (assumes 3% increase in costs)						
Utilities/Water	1,785	1,713	1,645	1,810	-	1,810
FY23 Base Budget: Water used by customers and maintenance staff (assumes 10% increase in costs)						
Access System Service Fee	5,265	5,625	5,585	5,974	-	5,974
FY23 Base Budget: Access gates and card system service fee						
Sub-Total:	15,275	15,402	15,645	16,452	-	16,452
Maint. & Repairs						
R & M Equipment	772	1,000	16,775	1,125	-	1,125
FY23 Year-end Est.: Repairs to gate access system, water supply, electric supply, and new security system deposit						
FY23 Base Budget: Repairs to gate access system, water supply, and electric supply						
Sub-Total:	772	1,000	16,775	1,125	-	1,125
<b>Total Expenditures:</b>	<b>16,199</b>	<b>16,497</b>	<b>33,685</b>	<b>17,761</b>	<b>-</b>	<b>17,761</b>
<b>Total Revenues over Expenditures:</b>	<b>154,155</b>	<b>163,322</b>	<b>151,229</b>	<b>167,209</b>	<b>22,020</b>	<b>189,229</b>

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	93,685	101,597	103,003	106,532	-	106,532
FY23 Base Budget: Excludes 3 units used by non-profits (CVO,Veteran's Gathering Center, and Paradise Planner) who pay no rent. CVO moved into a smaller unit mid-FY22 and old unit was leased, thereby increasing revenue. Assumed is land lease will not be executed (partial year receipts were originally budgeted).						
Common Area Maint Income	16,878	20,708	18,333	18,951	-	18,951
FY23 Base Budget: Excludes 3 units used by non-profits (CVO,Veteran's Gathering Center, and Paradise Planner) who pay no rent. CVO moved into a smaller unit mid-FY22 and old unit was leased, thereby increasing revenue. Assumed is land lease will not be executed (partial year receipts were originally budgeted).						
Real Estate Taxes Income	12,264	12,660	13,380	13,882	-	13,882
FY23 Base Budget: Excludes 3 units used by non-profits (CVO,Veteran's Gathering Center, and Paradise Planner) who pay no rent. CVO moved into a smaller unit mid-FY22 and old unit was leased, thereby increasing revenue. Assumed is land lease will not be executed (partial year receipts were originally budgeted).						
Sub-Total:	122,827	134,965	134,716	139,365	-	139,365
<b>Total Revenues:</b>	<b>122,827</b>	<b>134,965</b>	<b>134,716</b>	<b>139,365</b>	<b>-</b>	<b>139,365</b>

## Expenditures

### Shopping Center

#### Professional Expenses

Professional Fees	580	-	1,278	250	-	250
FY23 Base Budget: IT support for electronic sign						
Legal Fees	5,018	-	2,630	2,700	-	2,700
FY23 Base Budget: 3% of Legal Services contract						
Sub-Total:	5,598	-	3,908	2,950	-	2,950

#### Other Gen. & Admin. Expenses

Property taxes	16,794	17,298	17,056	17,568	-	17,568
FY23 Base Budget: 3% increase is anticipated						
Telephone, Internet, Cable	2,881	3,159	2,000	2,040	-	2,040
FY23 Base Budget: Assumes 2% increase in costs						
Utilities/Electricity	1,789	1,836	2,042	2,104	-	2,104
FY23 Base Budget: Assumes 3% increases in costs						
Utilities/Water	1,161	1,197	1,850	2,035	-	2,035
FY23 Base Budget: Assumes 10% increases in costs						
Utilities/Solid Waste - Garb./Rec.	5,879	5,614	4,830	5,072	-	5,072
FY23 Base Budget: Assumes 5% increases in costs						
CVO Utilities	3,480	3,444	3,544	3,792	-	3,792
FY23 Base Budget: 7% increase is anticipated						
Sub-Total:	31,984	32,548	31,322	32,611	-	32,611

## FY23 Budget

Dept. Sub-Department Category	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Maint. & Repairs						
R & M Buildings	11,995	5,575	9,087	8,284	-	8,284
FY23 Base Budget: \$1,343 ADS for Firesafety Monitoring, \$3,341 for Pest Control, and \$3,600 for misc. repairs						
R & M Grounds	-	245	184	1,200	-	1,200
FY23 Base Budget: Landscaping augmentation planned for Spring of 2023						
Sub-Total:	11,995	5,820	9,271	9,484	-	9,484
Capital Outlay						
Capital Outlay	7,339	-	-	-	-	-
Sub-Total:	7,339	-	-	-	-	-
<b>Total Expenditures:</b>	<b>56,916</b>	<b>38,368</b>	<b>44,501</b>	<b>45,045</b>	<b>-</b>	<b>45,045</b>
<b>Total Revenues over Expenditures:</b>	<b>65,911</b>	<b>96,597</b>	<b>90,215</b>	<b>94,320</b>	<b>-</b>	<b>94,320</b>



## FY23 Budget

Dept.							
Sub-Department			FY22	FY22	FY23	FY23	FY23
Category		FY21	Revised	Est.	Base	Decision	Adopted
Description		Actual	Budget	Year-end	Budget	Points	Budget
Expenditures							
Stormwater							
Professional Expenses							
Professional Fees		-	500	20,000	525	-	525
FY22 Year-end Est.: Plug for cost of state mandated 20-year assessment study requirement							
Sub-Total:		-	500	20,000	525	-	525
Supplies							
Fuel		-	310	300	450	-	450
FY22 Year-end Est.: Estimated fuel cost related to stormwater activities							
FY23 Base Budget: Increased cost for increase monitoring and minor projects							
Sub-Total:		-	310	300	450	-	450
Other Gen. & Admin. Expenses							
Equipment Leasing		-	450	-	750	-	750
Sub-Total:		-	450	-	750	-	750
Maint. & Repairs							
R & M Grounds		13,460	20,000	18,901	20,600	-	20,600
FY23 Base Budget: Anticipated 3% increased cost of services							
R & M Equipment		-	260	185	300	-	300
FY23 Base Budget: Minor equipment and material needs for nuisance vegetation removal and canal/lake bank restoration projects							
Sub-Total:		13,460	20,260	19,086	20,900	-	20,900
Miscellaneous							
Debt Service Principal		28,660	-	-	-	-	-
Debt Service Interest		252	-	-	-	-	-
Sub-Total:		28,911	-	-	-	-	-
<b>Total Expenditures:</b>		<b>42,371</b>	<b>21,520</b>	<b>39,386</b>	<b>22,625</b>	<b>-</b>	<b>22,625</b>
<b>Total Revenues over Expenditures:</b>		<b>(42,371)</b>	<b>(21,520)</b>	<b>(39,386)</b>	<b>(22,625)</b>	<b>-</b>	<b>(22,625)</b>

## FY23 Budget

Dept.						
Sub-Department						
Category						
Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Revenues						
R&M/Capital Projects						
Other Income						
Sale of Fixed Assets	-	45,300	45,300	-	-	-
Sub-Total:	-	45,300	45,300	-	-	-
<b>Total Revenues:</b>	<b>-</b>	<b>45,300</b>	<b>45,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures						
R&M/Capital Projects						
Professional Expenses						
Professional Fees	1,422	-	-	-	-	-
Sub-Total:	1,422	-	-	-	-	-
Contingency						
Contingency	-	60,059	-	100,000	-	100,000
FY23 Base Budget: \$100,000 for unforeseen expenses						
Reserves	-	-	-	400,410	-	400,410
Sub-Total:	-	60,059	-	500,410	-	500,410
Capital Outlay						
Neighborhood Revitalize Program	40,191	94,293	94,293	-	-	-
Replace Damaged Concrete Sidewalks/Assembly Areas	1,386	137,829	52,300	-	-	-
Pro Shop Roof Replacement	17,100	-	-	-	-	-
Pro Shop Electrical Panel Replacement	1,300	-	-	-	-	-
P.S. (Falcon) Electrical Panel Replacement	2,000	-	-	-	-	-
Replace Pit at Pool #2	50,224	-	-	-	-	-
Pool #2 Resurfacing	49,500	-	-	-	-	-
Lounge/Lakeside Exp. Design	33,623	-	-	-	-	-
Additional Long-term Records Storage Unit	4,624	-	-	-	-	-
Replace P.S. truck (2006 F-250 size)	34,435	-	-	-	-	-
Additional P.S. Truck	22,093	-	-	-	-	-
Golf Course Irrigation System Replacement, Ph. 2 (design, engineering, etc.)	5,625	-	-	-	-	-
Shopping Center Roof Design	2,800	-	-	-	-	-
Shopping Center Electrical Design	16,140	-	-	-	-	-
Utility Trailer	2,687	-	-	-	-	-

## FY23 Budget

Dept.

Sub-Department

Category

Description

FY21

Actual

FY22

Revised

Budget

FY22

Est.

Year-end

FY23

Base

Budget

FY23

Decision

Points

FY23

Adopted

Budget

Bldg. A Tower Roof Replacement	24,300	-	-	-	-	-
Lounge (2) HVAC Replacements	11,272	-	-	-	-	-
Replacement P.S. Truck (2006 full-size)	22,921	-	-	-	-	-
Vehicle for Beach Restroom Custodial Personnel	22,521	-	-	-	-	-
Softball Field Building Plumbing Fixtures Replacement	451	-	-	-	-	-
Softball Field Building Roof Replacement	5,400	-	-	-	-	-
Comm. Center Electrical Repairs	6,288	14,684	14,672	-	-	-
Beach projects, Ph. 3 (Restrooms)	14,519	68,850	68,850	-	-	-
Bldg. A Renovations	622,856	48,402	48,402	-	-	-
Shopping Center Roof Replacement	184,000	18,000	-	-	-	-
19th Hole Walk in Cooler/Freezer	5,738	46,562	-	-	-	-
Golf Course Cart Barn Repairs	4,450	10,680	15,500	-	-	-
Bldg. A Awning over "Terrace" Opposite Lounge	3,273	6,546	8,046	-	-	-
Bldg. D/E Restroom Upgrades	3,412	5,189	5,189	-	-	-
Restroom Trailer by Pickle Ball/Tennis Courts	29,524	36,426	36,426	-	-	-
Bldg. A Vets Hallway Electronic Display System	15,050	-	-	-	-	-
Shuffleboard Equipment	5,204	-	-	-	-	-
Relocate Pit and Heater at Pool #1	-	109,100	-	-	-	-
ADA Pool Lifts (3)	-	-	22,750	-	-	-
Awning South Side of Lounge	-	29,000	-	-	-	-
Lounge Outside Bar	-	109,000	79,134	-	-	-
Replace Sidewalks at D&E / 19th Hole	-	22,700	22,700	-	-	-
Shopping Center Electrical Infrastructure Upgrades	-	190,815	190,815	-	-	-
Bldg. A Interior Doors Replacement	-	5,400	5,400	-	-	-
VGC Building HVAC Condensing Unit Replacement	-	4,900	5,350	-	-	-
Shopping Ctr. (935) HVAC Ground Condensing Unit Replacement	-	4,900	6,325	-	-	-
Shopping Ctr. (937 [CVO]) HVAC Roof Condensing Unit Replacement	-	5,800	4,755	-	-	-

## FY23 Budget

Dept.	Sub-Department						
	Category		FY21	FY22	FY22	FY23	FY23
	Description		Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points
							Adopted Budget
	Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	5,900	7,560	-	-	-
	New Food & Beverage Point of Sales (POS) System	-	7,136	7,136	-	-	-
	Exterior Doors and Windows Replacement	-	66,353	67,000	-	-	-
	Additional Sound Dampening Panels for Building A	-	8,160	8,160	-	-	-
	Electrical Outlets Under the Oaks East of the Building A Lake	-	17,238	-	-	-	-
	Lounge Bathroom Air Handling Unit Replacement	-	4,700	4,700	-	-	-
	Water and Sewer Office HVAC Condensing Unit Replacement	-	4,700	5,350	-	-	-
	Replacement R.R. Truck (2015 mid-size)	-	23,000	23,000	-	-	-
	Replacement HD Utility Cart (2008) used by Softball Association	-	10,000	10,000	-	-	-
	Replacement P.S. Utility Cart (2016)	-	8,900	8,900	-	-	-
	Kitchen Trailer (replaces Pool #1 grill area)	-	64,600	69,192	-	-	-
	19th Hole Kitchen renovation and walk in cooler/freezer: New Hood and Stove	-	184,562	280,000	-	-	-
	Lounge Walk In Cooler Replacement	-	68,000	-	-	-	-
	Pool 3 Asphalt Parking Lot & Add Retention Pond	-	75,000	-	-	-	-
	FY22 Golf Course Lake bank Restoration	-	237,276	237,276	-	-	-
	Carpeting Miniature Golf Course	-	18,868	-	-	-	-
	Tennis Court Resurfacing	-	60,000	60,000	-	-	-
	Bldg. A Retaining Wall Repairs	-	137,700	155,000	-	-	-
	Replacement Backhoe (used)	-	-	-	-	40,100	40,100
	Shopping Ctr. (937) Exterior Windows Replacement	-	-	-	-	30,000	30,000
	Portable 20kw Emergency Backup Generator	-	-	-	-	25,000	25,000
	Golf Course Maintenance Facility (Green Building) Repairs	-	-	-	-	16,600	16,600
	Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	-	-	-	-	13,400	13,400

## FY23 Budget

Dept.							
Sub-Department							
Category							
Description	FY21 Actual	FY22 Revised Budget	FY22 Est. Year-end	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget	
Pool #2 Tech Closet Electrical Panel Replacement	-	-	-	-	10,120	10,120	
Replacement P.S. Utility Cart (2016)	-	-	-	-	10,000	10,000	
Replacement Courtesy Golf Cart (2016)	-	-	-	-	10,000	10,000	
Pro Shop Cart Barn Electrical Panel Replacement	-	-	-	-	6,800	6,800	
19th Hole Ceiling Air Handling Unit Replacement	-	-	-	-	2,530	2,530	
Softball Field Shed Replacement					7,000	7,000	
Sub-Total:	1,264,908	1,971,169	1,624,181	-	171,550	171,550	
<b>Total Expenditures:</b>	<b>1,266,330</b>	<b>2,031,228</b>	<b>1,624,181</b>	<b>500,410</b>	<b>171,550</b>	<b>671,960</b>	
<b>Total Revenues over Expenditures:</b>	<b>(1,266,330)</b>	<b>(1,985,928)</b>	<b>(1,578,881)</b>	<b>(500,410)</b>	<b>(171,550)</b>	<b>(671,960)</b>	

### FY23 General Fund Adopted Budget Decision Point List

Type	Project Name	Department	Amount	D.P. Form (Y/N)	NOTES	Included in FY23 (Y/N)
Revenues/Sources						
1	Increase in assessment rate by \$3.23 per month	Administration: Finance	188,684	Y	\$3.23 or 4.698% increase in the monthly rate to offset minimum wage increases and to partly offset inflationary increases.	Y
2	Increase one-time social membership fee by \$50.00	Property Services: Recreation	21,000	Y	FY22 fee is \$1,300.00 plus tax. Increase would result in a FY23 fee of \$1,350.00 plus tax.	Y
3	Increase in RV Storage monthly rental fee by \$5.00	RV Storage	22,020	Y	FY22 rate is \$41.00 plus tax per month. Increase would result in a FY23 rate of \$46.00 plus tax.	Y
Total Requested G.F. Revenue/Sources Decision Points			231,704			
Total G.F. Rev./Sources Decision Points within FY23 Budget			231,704			
Expenditures/Uses						
1	Employee Pay and Classification Plan Compression Increases	Finance	100,000	Y	Funds to partially address compression of the Employee Pay and Classification Plan due to minimum wage increases. Specific distribution will be based on the Pay and Benefits Study findings expected in April 2022.	Y
2	State mandated minimum wage increase (year 2 of 6)	Food & Beverage; Golf-Pro Shop; and Property Services	43,149	Y	Increase to tipped minimum wage of \$7.98 and non-tipped minimum wage of \$11.00 effective October 1, 2022. Will increase \$1.00 an hour the next 4 years.	Y
3	Annual trimming of palm trees on the Golf Course	Golf-Pro Shop	15,000	Y	Since the 2021 BOT approved a similar expenditure and was well pleased with the work, staff recommends inclusion in the annual budget.	Y
4	2.69 FTE Pool Hosts (part-time)	Property Services: Pools	66,069	Y	Additional staffing needed due to increasing size of crowds at Food & Beverage events, club events, and unrulily attitude of some attendees.	Y
5	R&M/Capital projects	R&M/Capital	171,550	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document.	Y
Total Requested G.F. Expenditure/Uses Decision Points			395,768			
Total G.F. Exp./Uses Decision Points within FY23 Budget			395,768			

**Barefoot Bay Recreation District**

FY23 Adopted Budget

Decision Point

Title: Increase in Assessment Rate by \$3.23 per Month  
Department: Administration  
Sub-Dept.: Finance  
FY23 Impact: \$188,684

**Justification:**

In late 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). The CPI to be used for the FY23-27 FM&CIP is 4.698%. The corresponding FY23 monthly assessment rate therefore is recommended to be \$72.07, or an increase of \$3.23 from the FY22 rate of \$68.84.

Although General Counsel Repperger opined in 2021 that staff should use the latest CPI number for the four out years within future 5yrFM&CIPs as the maximum increases, staff believes the current level of inflation will decrease over time and thus a declining future CPI is recommended for the out years (FY24-FY27) planning purposes as found in the FY23-27 5yrFM&CIP.

**Budget Detail:**

District Assessment Fee	188,684
Total:	188,684

**Barefoot Bay Recreation District**  
FY23 Adopted Budget  
Decision Point

Title: Increase one-time social membership fee by \$50.00  
Department: Property Services  
Sub-Dept.: Recreation  
FY23 Impact: \$21,000

**Justification:**

In FY22, the BOT authorized a \$550 increase in the one-time social membership fee to a total of \$1,300. Additionally, the 2021 BOT added a \$50 increase in next four subsequent years of the FY22-26 5yrFM&CIP realizing an additional \$21,000 annual increase given a constant number of genuine home sales.

Hence, a \$50 increase in the one-time fee is recommended for inclusion in the FY23 WDPB.

**Budget Detail:**

Recreation Fees		21,000
Total:		21,000



**Barefoot Bay Recreation District**  
FY23 Adopted Budget  
Decision Point

Title: Increase in RV Storage Monthly Rental Fee by \$5.00  
Department: Vehicle Storage  
Sub-Dept.: \_\_\_\_\_  
FY23 Impact: \$22,020

**Justification:**

Based upon a 2021 detailed survey and analysis of surrounding storage lot fee structures, BBRD's rental rates (prior to May 1, 2021) were documented to be very low and under market rate for similar services rendered. The 2021 BOT subsequently increased the monthly rental fee by \$5.00 a month to \$41.00 per space. Additionally, the 2021 BOT instructed staff to increase the rental rate by \$5 a month in FY23 and FY24.

Hence, the increase in the monthly rental rate by \$5.00 to \$46.00 is recommended for inclusion in the FY23 WDPB.

**Budget Detail:**

Vehicle Storage Income		22,020
	Total:	22,020

**Barefoot Bay Recreation District**

FY23 Adopted Budget

Decision Point

Title: Pay and Classification Plan Compression Increases  
Department: Administration  
Sub-Dept.: Finance  
FY23 Costs: \$100,000

**Justification:**

Beginning in FY17, BBRD adopted a formal pay and classification plan based on a representative employee pay survey and an internal comparative worth review. In early 2019, staff updated the previous salary survey.

The FY22 employee pay and classification plan updated BBRD's personnel system for compliance with the new Florida minimum wages of \$6.98 for tipped employees and \$10.00 for non-tipped employees that started October 1, 2021. Of note, all tipped classifications will be paid the same while non-tipped classifications one through five will be paid the same. Further compression of the pay and classification plan will occur each year as the minimum wages will increase an additional \$1.00 an hour until 2026 when the increase returns to the annual increase returns to the CPI.

Staff had planned on requesting a formal external employee classification and compensation as part of the FY23 Budget to guide future BOTs in how to handle pay and benefits related to the compression of the pay plan. However, due to the ever increasing difficulty to recruit and retain employees (especially certain positions toward the bottom of the pay scale), the BOT contracted with an outside firm in December 2021 to provide independent guidance on how to address the compression. This decision point is recommended to provide the BOT a start in address employee pay and compensation after the report from the consulting firm is received in late April 2022.

**Budget Detail:**

Employee Incentive	100,000
Total:	100,000

**Barefoot Bay Recreation District**

FY23 Adopted 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: \$43,149

**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 second step (effective October 1, 2022) requires a non-tipped minimum wage of \$11.00 and a tipped minimum wage of \$7.98. Subsequently, each October 1st, the minimum wages will increase by \$1.00 an hour until October 1, 2027 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 does not address "compression" of the pay and classification plan.

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

F/T Salaries	794
P/T Wages	7,412
Payroll Taxes	628

**F&B: 19th Hole**

F/T Salaries	814
P/T Wages	8,021
Payroll Taxes	676

**F&B: Special Events**

F/T Salaries	472
P/T Wages	3,865
Payroll Taxes	332

**Golf-Pro Shop**

P/T Wages	2,704
Payroll Taxes	207

**P.S.: Custodial**

P/T Wages	7,458
Payroll Taxes	571

**P.S.: Pools**

P/T Wages	4,902
Payroll Taxes	375

**P.S.: Recreation**

P/T Wages	3,640
Payroll Taxes	278

Total: 43,149

**Barefoot Bay Recreation District**

FY23 Adopted Budget

Decision Point

Title: Annual trimming of Golf Course Palm Trees  
Department: Golf - Pro Shop  
Sub-Dept.: \_\_\_\_\_  
FY23 Costs: \$15,000

**Justification:**

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 few years, staff began trimming palm trees on the common area (excluding Golf Course) with a goal of being between a 9 and 3 o'clock to 10 and 2 o'clock pattern (as opposed to the 11 and 1 o'clock hurricane cut). 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 trimmed appearance. Additionally, many golfers "lose" balls in untrimmed trees. The 2021 BOT authorized the one-time trimming of the Golf Course trees and most people were extremely happy with the results. Based on the 2022 initiative, the Community Manager recommends inclusion of this decision point in the FY23 WDPB.

**Budget Detail:**

R & M Grounds		15,000
Total:		15,000

**Barefoot Bay Recreation District**  
FY23 Adopted Budget  
Decision Point

Title:	<u>2.69 FTE Pool Hosts (part-time)</u>
Department:	<u>Property Services</u>
Sub-Dept.:	<u>Pools</u>
FY23 Costs:	<u>\$66,069</u>

**Justification:**

Additional staffing (2.69 FTE part-time positions) needed due to increasing size of crowds at Food & Beverage Events, club events, and unrulily attitude of some attendees.

**Budget Detail:**

P/T Wages	<u>60,820</u>
Payroll Taxes	<u>4,653</u>
Workers Comp. Insurance	<u>596</u>
	<u></u>
	<u></u>
	<u></u>
	<u></u>
Total:	<u>66,069</u>



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General Fund  
FY22 Year-end Estimate  
Comparative Table

General Fund  
FY22 Year-end Estimate  
Comparative Table

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																				
District Assessment Fee	-	4,021,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,021,357
Recreation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	576,000	-	-	-	-	576,000
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,550	-	-	-	-	32,550
Guest Passes	-	-	68,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,550
Golf Memberships	-	-	-	-	-	-	-	-	-	260,228	-	-	-	-	-	-	-	-	-	260,228
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	85,777	-	-	-	-	-	-	-	-	-	85,777
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	96,052	-	-	-	-	-	-	-	-	-	96,052
Handicap Fees	-	-	-	-	-	-	-	-	-	8,280	-	-	-	-	-	-	-	-	-	8,280
Practice Range	-	-	-	-	-	-	-	-	-	1,092	-	-	-	-	-	-	-	-	-	1,092
Greens Fees	-	-	-	-	-	-	-	-	-	127,899	-	-	-	-	-	-	-	-	-	127,899
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	2,215	-	-	-	-	-	-	-	-	-	2,215
Merchandise Sales	-	-	-	-	-	-	-	-	6,255	62,076	-	-	-	-	-	-	-	-	-	68,331
Coupons	-	-	-	-	-	(6,364)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,364)
Staff Discount	-	-	-	-	-	(1,472)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,472)
Beverage Sales	-	-	-	-	-	-	390,551	263,974	179,992	-	-	-	-	-	-	-	-	-	-	834,517
Food Sales	-	-	-	-	-	-	60,804	189,229	159,114	-	-	-	-	-	-	-	-	-	-	409,147
Building Rentals	-	-	1,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,835
DOR Enforcement Fees	-	-	-	9,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,590
Interest Income	-	5,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,537
Vending Machine Income	-	-	-	-	-	-	1,471	-	-	-	-	-	-	-	-	-	-	-	-	1,471
NSF Fees	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Vendor Discount	-	212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90	-	-	1,340
Lien Fee Reimbursement	-	675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	675
Legal Fee Recovery	-	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450
Ins. Proceeds (reimbursements)	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Proceeds from Sale of Fixed Assets	-	1,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,300	46,750
(Golf) Youth Group Income	-	-	-	-	-	-	-	-	-	2,137	-	-	-	-	-	-	-	-	-	2,137
Misc. Income General	-	250	6,850	-	-	-	1,813	635	22,750	1,498	-	-	-	-	-	-	-	-	-	33,796
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,276	-	-	183,276
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,548	-	-	1,548
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	103,003	-	-	-	103,003
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,333	-	-	-	18,333
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,380	-	-	-	13,380
Total Revenues:	3,000	4,033,581	77,235	9,590	-	(7,836)	454,639	453,838	368,111	647,254	-	-	-	-	608,550	134,716	184,914	-	45,300	7,012,892
Expenditures																				
F/T Salaries	155,020	182,146	121,676	140,966	-	76,773	36,013	59,025	32,097	152,121	272,410	76,589	64,280	96,039	-	-	-	-	-	1,465,155
P/T Wages	3,125	-	55,411	-	42,729	-	114,067	107,537	88,265	92,986	16,494	15,933	149,624	245,877	21,840	-	-	-	-	953,888
Overtime	127	150	138	845	-	-	324	1,481	984	1,290	10,068	85	2,395	902	-	-	-	-	-	18,789
Special Pay	975	750	1,046	200	-	-	325	852	-	-	1,555	-	2,222	8,082	-	-	-	-	-	16,007
Payroll Taxes	12,182	13,934	13,638	10,864	3,269	5,873	11,531	12,920	9,283	18,888	23,103	7,084	16,604	26,844	1,671	-	-	-	-	187,688
401 A Benefit	3,304	2,731	3,659	4,282	-	2,295	-	-	-	4,564	3,519	-	701	-	-	-	-	-	-	25,055
Medical/Dental/Life Insurance	40,503	40,503	13,711	40,616	-	13,501	27,002	12,506	-	13,583	103,645	13,542	15,796	27,002	-	-	-	-	-	361,910
Payroll Fees	-	22,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,650
Professional Fees	20,200	-	-	-	17,865	5,402	2,021	2,021	1,347	-	-	5,000	-	-	-	1,278	-	20,000	-	75,134
Legal Fees	49,477	2,025	3,433	33,000	-	-	-	-	-	-	-	-	-	-	-	2,630	-	-	-	90,565
Management Fees	173,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,228
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	28,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,920
Software/ IT Support	41,754	24,269	2,884	13,054	-	1,359	4,219	4,219	-	7,160	9,526	-	1,725	-	-	-	-	-	-	110,169
Operating Supplies	7,000	2,855	5,586	2,536	89	154	1,237	2,861	4,881	13,179	5,555	425	2,003	7,120	791	-	1,265	-	-	57,537
Cleaning Supplies	-	-	-	-	-	-	1,737	4,165	366	-	-	-	24,667	-	-	-	-	-	-	30,935
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	32,566	-	-	-	-	-	32,566
Chemicals	-	-	-	-	-	-	-	-	-	-	231	2,633	-	-	-	-	-	-	-	2,864
Beverage Supplies	-	-	-	-	-	-	2,675	1,623	1,177	-	-	-	-	-	-	-	-	-	-	5,475

General Fund  
FY22 Year-end Estimate  
Comparative Table

General Fund  
FY22 Year-end Estimate  
Comparative Table

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Paper Supplies	-	-	-	-	-	98	7,111	8,426	1,044	-	-	-	-	-	-	-	-	-	-	16,679
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	9,462	275	165	-	-	-	-	-	-	9,902
Fuel	-	-	-	3,365	5,460	-	-	74	-	-	13,150	4,519	2,800	-	-	-	-	300	-	29,668
Collection Fees	-	80,427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,427
Collection Discounts	-	130,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,694
Property Taxes	-	15,506	-	-	-	-	-	-	-	-	-	-	-	-	-	17,056	-	-	-	32,562
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Employee Incentive	-	6,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,165
Employee Recruitment & Testing	-	-	470	260	139	49	1,328	468	182	613	280	200	905	543	543	-	-	-	-	5,980
Lien & Recording Fees	235	973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,208
Travel & Training	8,070	1,870	945	2,378	-	136	1,541	1,572	176	275	3,255	-	-	1,040	-	-	-	-	-	21,258
Telephone, Internet, Cable	2,000	2,628	2,061	1,151	500	783	1,076	4,322	-	4,850	3,815	-	1,676	2,740	1,771	2,000	-	-	-	31,373
Postage	1,852	1,225	15	2,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,620
Utilities/Electrical	1,750	1,500	1,750	1,800	-	-	3,100	2,500	-	21,100	15,150	-	-	30,755	9,790	2,042	8,415	-	-	99,652
Utilities/Propane	-	-	-	-	-	-	1,400	3,699	3,489	-	-	-	-	34,600	400	-	-	-	-	43,588
Utilities/Water	690	620	683	690	-	-	1,500	1,800	-	8,875	7,477	2,730	-	19,505	5,360	1,850	1,645	-	-	53,425
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	1,900	1,200	1,850	7,000	12,700	5,133	-	-	1,350	4,830	-	-	-	35,963
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,741	-	-	-	-	8,741
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,544	-	-	-	3,544
Equipment Leasing	1,014	3,013	2,298	2,298	-	-	1,810	3,688	15,601	30,983	2,426	3,758	-	-	2,639	-	-	-	-	69,528
Uniform Leasing	-	-	-	-	-	-	2,771	3,671	1,192	-	-	-	-	-	-	-	-	-	-	7,634
Insurance	123,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,840
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,060	-	-	-	-	20,060
Workers Comp. Insurance	280	197	190	304	90	94	1,720	1,630	1,500	906	5,652	2,281	4,877	2,220	140	-	-	-	-	22,081
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,585	-	-	5,585
Licenses, permits & lien fees	-	175	-	-	-	-	2,250	962	1,436	-	532	250	-	1,050	-	-	-	-	-	6,655
Printing	1,804	755	240	217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,016
Advertising	931	1,295	-	-	-	-	1,428	846	2,486	3,955	-	-	-	-	500	-	-	-	-	11,441
Employee Clothing Allowance	-	-	-	280	340	-	-	-	-	704	1,575	700	1,975	1,900	-	-	-	-	-	7,474
Bank Charges	-	31,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,495
Dues & Subscriptions	4,600	945	450	200	-	159	4,142	1,858	1,844	9,050	490	-	-	-	-	-	-	-	-	23,738
DOR Enforcement Expenses	-	-	-	1,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,240
Bad Debts	-	2,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,240
Election Expenses	23,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,823
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	470,472	-	-	-	-	-	-	-	-	-	470,472
R & M Misc	-	-	-	-	-	-	1,264	386	-	-	28,420	-	-	-	-	-	-	-	-	30,070
R & M Buildings	1,217	1,209	1,240	1,339	-	-	3,219	1,522	376	6,928	58,857	-	-	-	2,990	9,087	-	-	-	87,984
R & M Grounds	-	-	-	-	-	-	-	-	-	107,140	-	22,392	-	-	42,873	184	-	18,901	-	191,490
R & M Equipment	8,277	2,968	2,600	868	-	905	6,471	5,219	3,928	22,260	12,870	10,111	1,280	5,560	15,003	-	16,775	185	-	115,280
R & M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	18,466	-	-	-	-	-	18,466
Vehicle Maintenance	-	-	-	2,980	-	-	-	-	-	-	2,922	-	-	-	-	-	-	-	-	5,902
Music & Entertainment	-	-	-	-	-	-	3,125	-	11,350	-	-	-	-	-	75,351	-	-	-	-	89,826
Food Costs of Sales	-	-	-	-	-	-	27,971	86,586	73,192	-	-	-	-	-	-	-	-	-	-	187,749
Beverage Costs of Sales	-	-	-	-	-	-	136,343	92,390	60,151	-	-	-	-	-	-	-	-	-	-	288,884
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	21,712	12,412	1,739	-	-	-	-	-	-	-	-	-	-	35,863
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	4,985	46,809	-	-	-	-	-	-	-	-	-	51,794
Miscellaneous Expenditures	-	-	560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	560
Debt Service Principal	-	-	-	-	-	-	-	-	-	1,794	-	-	-	-	-	-	-	-	-	1,794
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,671,547	1,671,547
Cash Over/Short	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Total Expenditures:	692,278	634,271	234,688	268,261	70,481	107,581	434,332	444,440	324,921	1,047,485	625,139	173,640	293,695	562,811	211,813	44,501	33,685	39,386	1,671,547	7,914,956
Total Revenues over Expenditures:	(689,278)	3,399,310	(157,453)	(258,671)	(70,481)	(115,417)	20,307	9,398	43,190	(400,231)	(625,139)	(173,640)	(293,695)	(562,811)	396,737	90,215	151,229	(39,386)	(1,626,247)	(902,064)



Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																				
District Assessment Fee	-	4,210,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,210,041
Recreation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	597,000	-	-	-	-	597,000
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,550	-	-	-	-	32,550
Guest Passes	-	-	68,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,550
Golf Memberships	-	-	-	-	-	-	-	-	-	262,834	-	-	-	-	-	-	-	-	-	262,834
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	84,127	-	-	-	-	-	-	-	-	-	84,127
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	97,013	-	-	-	-	-	-	-	-	-	97,013
Handicap Fees	-	-	-	-	-	-	-	-	-	8,350	-	-	-	-	-	-	-	-	-	8,350
Practice Range	-	-	-	-	-	-	-	-	-	1,659	-	-	-	-	-	-	-	-	-	1,659
Greens Fees	-	-	-	-	-	-	-	-	-	136,421	-	-	-	-	-	-	-	-	-	136,421
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	2,379	-	-	-	-	-	-	-	-	-	2,379
Merchandise Sales	-	-	-	-	-	-	-	-	7,265	67,459	-	-	-	-	-	-	-	-	-	74,724
Coupons	-	-	-	-	-	(18,996)	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,996)
Staff Discount	-	-	-	-	-	(1,581)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,581)
Beverage Sales	-	-	-	-	-	-	417,474	291,188	193,568	-	-	-	-	-	-	-	-	-	-	902,230
Food Sales	-	-	-	-	-	-	78,180	271,801	177,466	-	-	-	-	-	-	-	-	-	-	527,447
Building Rentals	-	-	4,785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,785
DOR Enforcement Fees	-	-	-	9,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,590
Interest Income	-	8,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,887
Vending Machine Income	-	-	-	-	-	-	1,552	-	-	-	-	-	-	-	-	-	-	-	-	1,552
NSF Fees	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Vendor Discount	-	212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146	-	-	1,396
Lien Fee Reimbursement	-	675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	675
Legal Fee Recovery	-	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450
Ins. Proceeds (reimbursements)	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Proceeds from Sale of Fixed Assets	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250
(Golf) Youth Group Income	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	-	-	-	-	-	3,500
Misc. Income General	-	250	6,850	-	-	-	1,928	765	49,695	1,574	-	-	-	-	-	-	-	-	-	61,062
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205,296	-	-	205,296
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,548	-	-	1,548
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,532	-	-	-	106,532
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,951	-	-	-	18,951
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,882	-	-	-	13,882
Total Revenues:	3,000	4,224,415	80,185	9,590	-	(20,577)	499,134	563,754	427,994	665,316	-	-	-	-	629,550	139,365	206,990	-	-	7,428,716
Expenditures																				
F/T Salaries	155,020	182,146	121,676	140,966	-	76,773	33,912	75,669	35,052	152,121	280,410	76,589	75,956	96,039	-	-	-	-	-	1,502,329
P/T Wages	4,166	-	55,411	-	42,729	-	114,275	136,608	92,130	95,690	16,494	23,899	157,082	250,779	40,040	-	-	-	-	1,029,303
Overtime	-	150	164	464	75	-	628	1,784	1,488	1,089	9,563	100	1,500	900	-	-	-	-	-	17,905
Special Pay	1,300	750	1,700	280	-	-	378	327	-	-	500	-	500	9,177	-	-	-	-	-	14,912
Payroll Taxes	12,277	13,934	13,690	10,841	3,276	5,873	11,414	16,401	9,843	19,046	23,596	7,695	17,868	27,303	3,063	-	-	-	-	196,120
401 A Benefit	3,304	2,731	3,651	4,209	-	2,441	-	-	-	4,564	3,659	-	1,051	-	-	-	-	-	-	25,610
Medical/Dental/Life Insurance	45,566	45,566	15,425	45,693	-	15,189	30,377	30,377	-	15,281	116,601	15,235	30,377	30,377	-	-	-	-	-	436,064
Payroll Fees	-	22,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,650
Professional Fees	5,201	6,600	-	-	28,500	6,292	2,021	2,021	1,347	-	-	6,000	-	-	-	250	-	525	-	58,757
Legal Fees	54,900	2,700	4,500	35,200	-	-	-	-	-	-	-	-	-	-	-	2,700	-	-	-	100,000
Management Fees	177,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	177,408
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	34,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,500
Software/IT Support	43,147	22,759	4,319	15,530	-	2,050	4,574	4,574	-	8,484	9,465	-	2,000	-	-	-	-	-	-	116,902
Operating Supplies	7,000	2,763	6,043	2,898	135	223	1,768	3,256	7,663	14,032	5,625	501	2,125	7,618	997	-	184	-	-	62,831
Cleaning Supplies	-	-	-	-	-	-	3,222	5,122	530	-	-	-	25,999	-	-	-	-	-	-	34,873
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	34,323	-	-	-	-	-	34,323
Chemicals	-	-	-	-	-	-	-	-	-	-	250	2,798	-	-	-	-	-	-	-	3,048

Description	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Sp. Events	Golf- Pro Shop	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Beverage Supplies	-	-	-	-	-	-	2,943	1,896	1,507	-	-	-	-	-	-	-	-	-	-	6,346
Paper Supplies	-	-	-	-	-	136	11,319	9,074	2,079	-	-	-	-	-	-	-	-	-	-	22,608
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	9,702	315	225	-	-	-	-	-	-	10,242
Fuel	-	-	-	3,870	6,280	-	-	89	-	-	15,123	5,197	3,220	-	-	-	-	450	-	34,229
Collection Fees	-	84,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,201
Collection Discounts	-	136,826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,826
Property Taxes	-	16,591	-	-	-	-	-	-	-	-	-	-	-	-	-	17,568	-	-	-	34,159
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Employee Incentive	-	200,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,666
Employee Recruitment & Testing	100	50	591	200	165	183	1,428	642	162	589	200	200	1,015	650	181	-	-	-	-	6,356
Lien & Recording Fees	235	1,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,248
Travel & Training	9,320	4,032	2,493	2,378	-	202	1,849	1,981	316	2,500	2,625	-	-	1,113	-	-	-	-	-	28,809
Telephone, Internet, Cable	2,040	2,812	2,103	1,180	510	1,021	1,196	4,410	-	5,000	3,892	-	1,855	2,795	1,803	2,040	-	-	-	32,657
Postage	1,947	1,324	100	2,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,055
Utilities/Electrical	1,800	1,545	1,803	1,860	-	-	3,200	2,600	-	21,735	15,605	-	-	31,680	10,084	2,104	8,668	-	-	102,684
Utilities/Propane	-	-	-	-	-	-	1,540	3,709	3,838	-	-	-	-	38,060	440	-	-	-	-	47,587
Utilities/Water	759	682	752	760	-	-	1,650	1,980	-	9,763	8,225	3,003	-	21,456	5,896	2,035	1,810	-	-	58,771
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	2,000	1,270	1,945	7,350	13,335	5,309	-	-	1,418	5,072	-	-	-	37,699
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,201	-	-	-	-	4,201
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,792	-	-	-	3,792
Equipment Leasing	1,015	3,151	2,468	2,468	-	-	2,111	4,393	16,381	30,983	2,641	4,336	-	-	2,728	-	-	750	-	73,425
Uniform Leasing	-	-	-	-	-	-	3,492	3,788	1,756	-	-	-	-	-	-	-	-	-	-	9,036
Insurance	130,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,032
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,464	-	-	-	-	21,464
Workers Comp. Insurance	420	296	285	350	104	108	2,590	1,875	1,725	1,042	6,500	2,623	3,042	3,149	161	-	-	-	-	24,270
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,974	-	-	5,974
Licenses, permits & lien fees	-	175	-	-	-	-	2,362	1,026	1,669	-	700	250	-	1,050	-	-	-	-	-	7,232
Printing	2,111	925	476	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,798
Advertising	2,783	1,386	-	-	-	-	1,773	1,660	2,582	4,025	-	-	-	-	500	-	-	-	-	14,709
Employee Clothing Allowance	-	-	-	305	320	-	-	-	-	695	1,575	700	2,002	1,900	-	-	-	-	-	7,497
Bank Charges	-	33,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,500
Dues & Subscriptions	4,600	955	450	250	-	284	5,984	2,146	3,755	9,050	524	-	-	-	-	-	-	-	-	27,998
DOR Enforcement Expenses	-	-	-	1,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,657
Election Expenses	4,548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,548
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	484,586	-	-	-	-	-	-	-	-	-	484,586
R & M Misc	-	-	-	-	-	-	3,468	489	-	-	29,353	-	-	-	-	-	-	-	-	33,310
R & M Buildings	1,226	1,294	1,250	1,381	-	-	3,289	2,477	413	7,435	60,185	-	-	-	-	8,284	-	-	-	87,234
R & M Grounds	-	-	-	-	-	-	-	-	-	59,758	-	24,413	-	-	44,159	1,200	-	20,600	-	150,130
R & M Equipment	5,750	565	650	903	-	1,871	7,338	8,994	2,139	7,985	12,981	11,371	1,435	6,012	7,909	-	1,125	300	-	77,328
R &M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	19,320	-	-	-	-	-	19,320
Vehicle Maintenance	-	-	-	675	-	-	-	-	-	-	3,095	-	-	-	-	-	-	-	-	3,770
Contingency	-	15,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	115,203
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,410	400,410
Music & Entertainment	-	-	-	-	-	-	4,567	-	24,755	-	-	-	-	-	112,992	-	-	-	-	142,314
Food Costs of Sales	-	-	-	-	-	-	34,399	119,592	78,085	-	-	-	-	-	-	-	-	-	-	232,076
Beverage Costs of Sales	-	-	-	-	-	-	146,116	101,916	67,749	-	-	-	-	-	-	-	-	-	-	315,781
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	23,892	14,754	2,944	-	-	-	-	-	-	-	-	-	-	41,590
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	5,775	47,821	-	-	-	-	-	-	-	-	-	53,596
Miscellaneous Expenditures	-	-	832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	832
Debt Service Principal	-	-	-	-	-	-	-	-	-	1,876	-	-	-	-	-	-	-	-	-	1,876
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171,550	171,550
Total Expenditures:	682,975	845,441	240,832	277,288	82,094	112,646	471,075	566,899	367,628	1,012,500	652,424	190,534	327,252	583,701	258,036	45,045	17,761	22,625	671,960	7,428,716
Total Revenues over Expenditures:	(679,975)	3,378,974	(160,647)	(267,698)	(82,094)	(133,223)	28,059	(3,145)	60,366	(347,184)	(652,424)	(190,534)	(327,252)	(583,701)	371,514	94,320	189,229	(22,625)	(671,960)	-

## Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Administration (roll up)</b>									
Revenues									
Assessments									
District Assessment Fee	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427	3,970,632	3,227,985
Total Assessments	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427	3,970,632	3,227,985
Investment Income									
Interest Income	5,300	25,164	8,214	28,147	14,476	82,594	3,964	12,339	1,950
Total Investment Income	5,300	25,164	8,214	28,147	14,476	82,594	3,964	12,339	1,950
Other Income									
NSF Fees	40	40	-	200	40	40	40	40	80
Vendor Discounts	-	-	-	9	236	912	160	736	320
Sale Tax Discount	120	360	120	360	120	360	120	360	120
Delinquent Fee Collections	1,540	1,205	1,275	1,035	1,120	1,125	970	1,250	600
Lien Fee Reimbursement	180	1,890	495	1,255	585	1,080	315	765	225
Legal Fee Recovery	-	10,956	4,916	7,813	525	8,472	13,848	20,335	1,132
Postage revenue	21	78	-	-	-	-	-	-	-
Sale of Fixed Assets	-	12,169	-	1,123	-	5,110	-	22,602	-
Insurance Proceeds	6,623	6,985	14,437	33,222	5,145	15,924	4,934	15,283	1,949
Misc. Income General	30	9,071	11,540	12,199	82	33,428	10,609	26,719	270
Total Other Income	8,554	42,755	32,782	57,215	7,853	66,451	30,997	88,090	4,695
<b>Total Revenues</b>	<b>2,771,148</b>	<b>3,658,019</b>	<b>2,877,823</b>	<b>3,778,281</b>	<b>3,019,189</b>	<b>4,094,850</b>	<b>3,168,388</b>	<b>4,071,061</b>	<b>3,234,631</b>
Expenditures									
Personnel Expenses									
F/T Salaries	77,207	188,623	66,047	229,946	64,797	229,401	83,964	267,728	111,078
P/T Wages	5,459	19,824	2,059	8,102	-	-	-	-	-
Overtime	1,795	7,037	3,192	8,967	169	265	67	221	563
Special Pay	700	1,300	550	1,771	753	1,078	150	750	857
Payroll Taxes	6,449	15,543	5,387	18,119	5,104	16,951	6,182	52,223	7,964
401 A Benefit	560	1,636	769	4,045	831	3,230	1,178	3,893	1,339
Medical/Dental/Life Insurance	12,254	22,724	11,325	37,264	9,365	37,422	14,719	52,908	26,747
Total Personnel Expenses	104,424	256,686	89,328	308,214	81,019	288,349	106,260	377,723	148,548
Professional Expenses									
Payroll Fees	5,073	10,642	3,701	11,170	7,526	21,117	7,702	22,645	9,338
Professional Fees	15,720	70,819	10,982	40,577	22,281	32,613	2,508	15,240	342
Legal Fees	18,278	74,931	17,226	67,975	9,528	79,650	21,621	80,772	22,078
Management Fees	50,816	152,722	52,035	156,785	41,466	159,661	54,387	163,686	56,054
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accounting & Auditing Fees	14,000	21,000	19,760	37,840	31,090	33,090	32,160	34,160	18,920
Software/IT Support	1,058	7,440	17,713	36,635	18,856	40,043	28,282	74,417	25,278
Total Professional Expenses	109,944	342,553	126,416	355,983	135,748	371,173	151,660	395,919	137,010
Supplies									
Operating Supplies	2,835	7,214	1,685	8,468	4,358	10,923	2,474	9,074	2,298
Total Supplies	2,835	7,214	1,685	8,468	4,358	10,923	2,474	9,074	2,298
Other Gen. & Admin. Expenses									
Collection Fees	68,211	68,211	69,750	69,750	59,669	77,306	60,206	76,997	61,988
Collection Discounts	109,017	114,006	112,244	117,247	117,187	122,811	123,331	127,968	127,214
Property Taxes	15,636	15,636	15,772	15,772	14,791	17,385	14,626	14,626	15,506
ICMA Retirement	500	750	500	1,000	500	1,000	250	1,000	500
Employee Incentive	6,010	6,027	7,103	7,381	5,331	5,331	5,047	5,867	5,345
Employee Recruitment	521	926	264	430	213	344	30	362	-
Lien & Recording Fees	362	1,216	366	991	360	744	376	928	648
Refunds	257	-	-	-	-	-	-	-	-
Travel and Training	250	4,162	1,026	9,017	1,635	988	661	4,770	355
Telephone, Internet & Cable	2,279	6,250	1,871	5,966	1,498	4,572	1,117	3,942	1,544
Postage	517	2,775	790	2,177	600	2,920	300	2,729	370
Utilities/Electricity	1,402	3,756	1,418	2,801	1,331	3,093	1,001	3,206	1,166

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Administration (roll up)</b>									
Utilities/Water	-	-	269	2,294	577	1,368	373	1,198	415
Equipment Leasing	2,181	6,128	1,587	4,550	1,002	3,363	1,195	3,803	1,092
Insurance	40,333	130,017	56,360	152,613	41,235	137,970	44,248	132,743	41,280
Workers Comp. Insurance	316	1,605	536	1,608	240	720	272	815	157
Printing	214	3,251	-	3,187	323	1,942	-	1,730	163
Advertising	3,307	4,580	-	2,210	235	1,625	221	1,968	306
Licenses, permits, lien fees	-	-	-	-	175	175	175	175	-
Bank Charges	8,712	22,967	11,602	26,973	12,053	21,875	7,628	21,756	13,925
Bad Debts	(88)	10,743	(100)	3,608	10,805	9,128	1,036	8,039	630
Dues and Subscriptions	4,370	17,368	1,822	11,195	4,305	5,234	4,000	4,874	4,410
Election Expenses	7,712	7,712	-	2,352	8,346	8,346	4,251	4,251	23,823
Total G. & A. Expense	272,018	428,084	283,179	443,122	282,412	428,242	270,343	423,747	300,837
<b>Maintenance &amp; Repairs</b>									
R & M Buildings	486	2,192	577	2,534	941	2,391	2,399	2,399	2,349
R & M Equipment	212	4,349	1,217	5,749	1,606	5,420	(82)	18,675	11,024
Total Maintenance & Repairs	697	6,541	1,794	8,284	2,547	7,811	2,316	21,074	13,373
<b>Miscellaneous</b>									
Cash Over/Short	(16)	(45)	(10)	20	-	-	-	-	-
Total Miscellaneous	(16)	(45)	(10)	20	-	-	-	-	-
<b>Total Expenditures</b>	<b>489,903</b>	<b>1,041,033</b>	<b>502,392</b>	<b>1,124,091</b>	<b>506,083</b>	<b>1,106,499</b>	<b>533,053</b>	<b>1,227,536</b>	<b>602,065</b>
Net Revenues/Expenditures	2,281,245	2,616,987	2,375,431	2,654,191	2,513,105	2,988,352	2,635,335	2,843,525	2,632,566

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Administration - District Clerk</b>									
Revenues									
Other Income									
Insurance Proceeds	6,623	6,985	14,407	33,222	5,145	15,924	4,934	15,283	1,949
Misc. Income General	-	257	30	32	-	-	-	87	-
Total Other Income	6,623	7,242	14,437	33,254	5,145	15,924	4,934	15,370	1,949
<b>Total Revenues</b>	<b>6,623</b>	<b>7,242</b>	<b>14,437</b>	<b>33,254</b>	<b>5,145</b>	<b>15,924</b>	<b>4,934</b>	<b>15,370</b>	<b>1,949</b>
Expenditures									
Personnel Expenses									
F/T Salaries	18,269	54,659	24,270	78,316	21,339	80,152	22,411	91,731	48,175
Overtime	-	-	28	1,266	39	135	-	154	24
Special Pay	700	1,300	550	1,181	373	548	-	-	107
Payroll Taxes	1,449	5,073	2,074	6,584	1,706	5,763	1,681	6,997	3,210
401 A Benefit	560	1,636	596	1,792	-	630	400	1,250	479
Medical/Dental/Life Insurance	6,138	7,847	3,624	15,713	2,337	13,875	2,954	17,179	13,264
Total Personnel Expenses	32,576	90,339	33,201	112,954	25,795	101,103	27,445	117,311	65,260
Professional Expenses									
Professional Fees	5,726	11,401	2,001	17,698	6,429	9,061	2,365	14,794	265
Legal Fees	18,633	72,621	17,086	65,332	9,371	75,555	18,821	75,939	21,509
Management Fees	50,816	152,722	52,035	156,785	41,466	159,661	54,387	163,686	56,054
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Software/IT Support	-	1,006	17,713	31,565	17,781	33,686	28,282	69,444	16,894
Total Professional Expenses	80,175	242,749	93,835	276,381	80,047	282,962	108,856	328,862	99,722
Supplies									
Operating Supplies	2,035	4,838	1,450	6,290	3,559	8,479	1,397	6,036	1,654
Total Supplies	2,035	4,838	1,450	6,290	3,559	8,479	1,397	6,036	1,654
Other Gen. & Admin. Expenses									
Employee Recruitment	420	713	101	267	213	213	30	362	-
Lien & Recording Fees	194	184	30	30	-	-	40	50	20
Travel and Training	250	707	1,026	4,517	1,635	763	661	4,099	355
Telephone, Internet & Cable	1,133	2,963	694	2,716	720	2,601	588	1,921	583
Postage	8	1,307	31	1,534	-	1,464	-	1,663	-
Utilities/Electricity	-	-	-	356	665	1,546	500	1,602	583
Utilities/Water	-	-	135	1,147	288	684	187	599	207
Equipment Leasing	1,141	3,316	1,136	2,628	276	780	347	1,015	278
Insurance	40,333	130,017	56,360	152,613	41,235	137,970	44,248	132,743	41,280
Workers Comp. Insurance	98	1,209	404	1,212	180	540	209	628	92
Printing	-	1,833	-	1,159	25	1,215	-	1,190	-
Advertising	3,307	3,515	-	872	235	537	221	790	306
Bank Charges	-	-	-	135	-	135	-	-	-
Dues and Subscriptions	4,325	16,784	1,350	9,913	4,320	4,585	4,000	4,375	4,175
Election Expenses	7,712	7,712	-	2,352	8,346	8,346	4,251	4,251	23,823
Total G. & A. Expense	58,921	170,260	61,267	181,452	58,139	161,380	55,282	155,287	71,702
Maintenance & Repairs									
R & M Buildings	285	380	-	413	471	1,195	1,199	1,199	1,139
R & M Equipment	-	4,137	862	4,381	500	3,688	(82)	17,327	8,056
Total Maintenance & Repairs	285	4,517	862	4,795	971	4,883	1,117	18,526	9,195
<b>Total Expenditures</b>	<b>173,992</b>	<b>512,703</b>	<b>190,615</b>	<b>581,871</b>	<b>168,511</b>	<b>558,809</b>	<b>194,096</b>	<b>626,023</b>	<b>247,533</b>

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Administration - Finance</b>									
Revenues									
Assessments									
District Assessment Fee	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427	3,970,632	3,227,985
Total Assessments	2,757,293	3,590,100	2,836,827	3,692,918	2,996,860	3,945,805	3,133,427	3,970,632	3,227,985
Investment Income									
Interest Income	5,300	25,164	8,214	28,147	14,476	82,594	3,964	12,339	1,950
Total Investment Income	5,300	25,164	8,214	28,147	14,476	82,594	3,964	12,339	1,950
Other Income									
NSF Fees	40	40	-	200	40	40	40	40	80
Vendor Discounts	-	-	-	9	236	912	160	736	320
Sale Tax Discount	120	360	120	360	120	360	120	360	120
Delinquent Fee Collections	1,540	1,205	1,275	1,035	1,120	1,125	970	1,250	600
Lien Fee Reimbursement	180	1,890	495	1,255	585	1,080	315	765	225
Legal Fee Recovery	-	10,956	-	7,813	525	8,472	13,848	20,335	1,132
Postage revenue	21	78	-	-	-	-	-	-	-
Sale of Fixed Assets	-	12,169	-	1,123	-	5,110	-	22,602	-
Misc. Income General	30	8,814	11,510	12,167	82	33,428	10,609	26,632	270
Total Other Income	1,932	35,513	13,400	23,961	2,708	50,527	26,063	72,720	2,746
<b>Total Revenues</b>	<b>2,764,525</b>	<b>3,650,777</b>	<b>2,858,441</b>	<b>3,745,027</b>	<b>3,014,044</b>	<b>4,078,926</b>	<b>3,163,453</b>	<b>4,055,691</b>	<b>3,232,682</b>
Expenditures									
Personnel Expenses									
F/T Salaries	58,938	133,964	41,777	151,630	43,458	149,250	61,553	175,997	62,903
Overtime	1,795	7,037	3,164	7,701	130	130	67	67	539
Special Pay	-	-	-	590	380	530	150	750	750
Payroll Taxes	5,000	10,470	3,313	11,535	3,398	11,188	4,501	45,226	4,753
401 A Benefit	-	-	173	2,254	831	2,601	778	2,643	860
Medical/Dental/Life Insurance	6,116	14,877	7,700	21,551	7,028	23,547	11,765	35,729	13,483
Total Personnel Expenses	71,848	166,348	56,127	195,260	55,225	187,245	78,814	260,412	83,288
Professional Expenses									
Payroll Fees	5,073	10,642	3,701	11,170	7,526	21,117	7,702	22,645	9,338
Professional Fees	9,994	59,418	8,981	22,879	15,852	23,552	143	446	77
Legal Fees	(355)	2,310	140	2,643	158	4,095	2,800	4,833	570
Accounting & Auditing Fees	14,000	21,000	19,760	37,840	31,090	33,090	32,160	34,160	18,920
Software/IT Support	1,058	6,434	-	5,070	1,075	6,357	-	4,973	8,383
Total Professional Expenses	29,770	99,804	32,581	79,602	55,700	88,211	42,804	67,056	37,288
Supplies									
Operating Supplies	800	2,376	235	2,178	799	2,444	1,078	3,038	644
Total Supplies	800	2,376	235	2,178	799	2,444	1,078	3,038	644
Other Gen. & Admin. Expenses									
Collection Fees	68,211	68,211	69,750	69,750	59,669	77,306	60,206	76,997	61,988
Collection Discounts	109,017	114,006	112,244	117,247	117,187	122,811	123,331	127,968	127,214
Property Taxes	15,636	15,636	15,772	15,772	14,791	17,385	14,626	14,626	15,506
ICMA Retirement	500	750	500	1,000	500	1,000	250	1,000	500
Employee Incentive	6,010	6,027	7,103	7,381	5,331	5,331	5,047	5,867	5,345
Employee Recruitment	101	213	163	163	-	131	-	-	-
Lien & Recording Fees	168	1,032	336	961	360	744	336	878	628
Refunds	257	-	-	-	-	-	-	-	-
Travel and Training	-	3,455	-	4,500	-	225	-	671	-
Telephone, Internet & Cable	1,146	3,287	1,177	3,250	778	1,971	529	2,021	961
Postage	509	1,467	758	1,859	600	1,456	300	1,066	370
Utilities/Electricity	1,402	3,756	1,418	2,445	665	1,546	502	1,604	583
Utilities/Water	-	-	135	1,147	288	684	187	599	207
Equipment Leasing	1,040	2,812	451	1,921	726	2,583	848	2,788	814
Workers Comp. Insurance	217	396	132	396	60	180	63	188	66
Printing	214	1,418	-	812	298	727	-	541	163

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Administration - Finance</b>									
Advertising	-	1,065	-	1,337	-	1,088	-	1,177	-
Licenses, permits, lien fees	-	-	-	-	175	175	175	175	-
Bank Charges	8,712	22,967	11,602	26,838	12,053	21,740	7,628	21,756	13,925
Bad Debts	(88)	10,743	(100)	3,608	10,805	9,128	1,036	8,039	630
Dues and Subscriptions	45	584	472	1,283	(15)	649	-	499	235
Total G. & A. Expense	213,097	257,824	221,912	261,671	224,273	266,862	215,061	268,460	229,135
<b>Maintenance &amp; Repairs</b>									
R & M Buildings	201	1,812	577	2,121	471	1,195	1,199	1,199	1,209
R & M Equipment	212	212	355	1,368	1,106	1,733	-	1,349	2,968
Total Maintenance & Repairs	412	2,023	932	3,489	1,576	2,928	1,199	2,548	4,177
<b>Miscellaneous</b>									
Cash Over/Short	(16)	(45)	(10)	20	-	-	-	-	-
Total Miscellaneous	(16)	(45)	(10)	20	-	-	-	-	-
<b>Total Expenditures</b>	<b>315,911</b>	<b>528,330</b>	<b>311,777</b>	<b>542,220</b>	<b>337,572</b>	<b>547,690</b>	<b>338,957</b>	<b>601,514</b>	<b>354,532</b>
 Net Revenues/Expenditures	 2,448,614	 3,122,448	 2,546,664	 3,202,807	 2,676,472	 3,531,236	 2,824,497	 3,454,177	 2,878,150

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Resident Relations (roll up)</b>									
Revenues									
Charges for Services									
Guest Passes	15,358	60,812	16,567	64,975	18,596	36,271	7,199	50,182	18,806
Building Rental	560	4,374	567	4,903	1,888	2,495	170	1,256	380
DOR Enforcement Fees	14,831	22,628	11,850	50,017	15,782	15,285	8,180	14,786	6,581
Total Charges for Services	30,749	87,814	28,984	119,895	36,265	54,051	15,549	66,224	25,767
Other Income									
Legal Fee Recovery	-	-	-	-	2,118	-	-	-	-
Miscellaneous Income General	1,434	4,046	1,712	3,803	1,263	3,028	1,915	6,840	2,030
Total Other Income	1,434	4,046	1,712	3,803	3,380	3,028	1,915	6,840	2,030
<b>Total Revenues</b>	<b>32,183</b>	<b>91,861</b>	<b>30,696</b>	<b>123,698</b>	<b>39,646</b>	<b>57,079</b>	<b>17,464</b>	<b>73,064</b>	<b>27,796</b>
Expenditures									
Personnel Expenses									
F/T Salaries	47,764	125,582	37,073	141,003	51,811	172,637	71,359	201,882	87,288
P/T Wages	38,246	143,959	43,348	138,076	42,691	97,134	28,546	83,759	28,020
Overtime	109	324	5	634	335	5,290	723	4,825	690
Special Pay	-	950	250	2,914	800	1,425	850	1,578	-
Payroll Taxes	7,060	21,038	6,152	21,328	7,361	20,602	7,303	22,845	8,799
401 A Benefit	1,112	2,373	308	875	310	886	473	3,057	2,212
Medical/Dental/Life Insurance	8,280	18,084	6,957	25,233	11,960	35,567	15,699	49,602	14,784
Total Personnel Expenses	102,572	312,310	94,093	330,063	115,268	333,539	124,955	367,549	141,794
Professional Expenses									
Professional Fees	6,835	19,730	6,065	21,664	6,843	12,020	353	10,678	250
Legal Fees	4,164	22,675	11,651	36,513	7,525	32,448	22,993	63,461	6,382
Software/IT Support	10,800	10,940	10,968	10,968	11,596	11,596	10,800	10,800	16,400
Total Professional Expenses	21,799	53,344	28,684	69,145	25,964	56,064	34,145	84,938	23,033
Supplies									
Operating Supplies	2,664	8,358	2,451	7,596	5,251	9,852	2,763	10,370	2,653
Fuel	508	7,418	1,973	6,720	2,306	6,113	1,782	6,381	2,258
Total Supplies	3,173	15,777	4,423	14,316	7,557	15,965	4,545	16,751	4,911
Other Gen. & Admin. Expenses									
Employee Recruitment	546	657	297	458	61	161	221	682	331
Travel and Training	35	3,383	-	1,895	1,156	1,405	-	135	-
Telephone, Internet & Cable	1,031	3,061	1,192	3,949	1,176	3,746	1,189	3,618	1,160
Postage	1,556	5,410	521	2,566	844	1,588	700	2,125	630
Utilities/Electricity	391	1,297	407	1,346	1,331	3,093	1,003	3,208	1,166
Utilities/Water	208	621	188	2,121	567	1,367	373	1,198	415
Equipment Leasing	1,494	4,242	1,748	4,587	3,017	6,045	2,082	5,191	1,669
Workers Comp. Insurance	469	753	254	762	148	444	166	498	194
Printing	296	613	-	988	-	129	-	239	163
Advertising	-	-	-	-	-	-	-	-	195
Employee Clothing Allowance	293	293	-	71	-	-	-	356	1,800
DOR Subcontracted Services	375	2,790	1,120	2,630	125	550	125	685	-
Dues and Subscriptions	737	8,310	3,449	10,646	1,221	1,764	274	802	226
Total G. & A. Expense	7,431	31,431	9,174	32,019	9,645	20,293	6,134	18,737	7,948
Maintenance & Repairs									
R & M Buildings	295	1,036	510	1,608	941	2,391	2,399	2,399	2,279
R & M Equipment	1,509	3,218	-	3,795	1,974	1,974	-	1,207	1,274
Vehicle Maintenance	-	-	-	548	807	2,525	2,143	3,460	910
Total Maintenance & Repairs	1,804	4,254	510	5,950	3,723	6,890	4,542	7,066	4,463



# Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Resident Relations (roll up)</b>									
Miscellaneous									
Cash Over/Short	(2)	(35)	(12)	(6)	(11)	(6)	-	(3)	-
Miscellaneous Expenditures	-	-	400	1,000	-	3,025	-	1,258	(1)
Total Miscellaneous	(2)	(35)	388	994	(11)	3,019	-	1,255	(1)
<b>Total Expenditures</b>	<b>136,776</b>	<b>417,080</b>	<b>137,272</b>	<b>452,487</b>	<b>162,147</b>	<b>435,770</b>	<b>174,320</b>	<b>496,296</b>	<b>182,148</b>
Net Revenues/Expenditures	(104,593)	(325,220)	(106,577)	(328,789)	(122,501)	(378,691)	(156,857)	(423,232)	(154,352)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>R.R.: Customer Service</b>									
Revenues									
Charges for Services									
Guest Passes	15,358	60,812	16,567	64,975	18,596	36,271	7,199	50,182	18,806
Building Rental	560	4,374	567	4,903	1,888	2,495	170	1,256	380
Total Charges for Services	15,918	65,186	17,134	69,878	20,483	38,766	7,369	51,438	19,186
Other Income									
Miscellaneous Income General	1,434	4,046	1,712	3,803	1,263	3,028	1,915	6,840	2,030
Total Other Income	1,434	4,046	1,712	3,803	1,263	3,028	1,915	6,840	2,030
<b>Total Revenues</b>	<b>17,352</b>	<b>69,233</b>	<b>18,846</b>	<b>73,681</b>	<b>21,746</b>	<b>41,794</b>	<b>9,284</b>	<b>58,278</b>	<b>21,215</b>
Expenditures									
Personnel Expenses									
F/T Salaries	22,920	74,869	21,549	72,967	24,545	76,016	30,054	101,372	44,449
P/T Wages	12,712	35,886	10,312	53,033	22,625	51,538	16,360	48,661	16,949
Overtime	21	42	-	88	11	98	-	421	35
Special Pay	-	250	50	489	725	1,100	700	1,371	-
Payroll Taxes	2,727	8,518	2,427	9,541	3,686	9,728	3,452	12,087	4,734
401 A Benefit	896	2,144	308	875	310	886	269	1,942	1,446
Medical/Dental/Life Insurance	3,612	7,213	2,868	8,003	2,897	11,112	3,976	12,012	4,355
Total Personnel Expenses	42,888	128,923	37,514	144,997	54,799	150,478	54,812	177,867	71,968
Professional Expenses									
Professional Fees	763	1,841	329	1,551	451	835	300	300	250
Legal Fees	665	5,355	630	6,300	980	7,648	1,403	2,260	614
Software/IT Support	-	140	-	-	796	796	-	-	3,258
Total Professional Expenses	1,428	7,336	959	7,851	2,227	9,279	1,703	2,560	4,122
Supplies									
Operating Supplies	1,298	4,288	1,893	6,056	3,890	7,257	1,881	7,273	1,482
Total Supplies	1,298	4,288	1,893	6,056	3,890	7,257	1,881	7,273	1,482
Other Gen. & Admin. Expenses									
Employee Recruitment	101	101	-	-	-	-	221	682	181
Travel and Training	-	1,325	-	1,220	-	-	-	135	-
Telephone, Internet & Cable	461	1,420	419	1,849	615	2,040	636	2,009	597
Postage	-	500	-	-	-	-	-	75	-
Utilities/Electricity	195	649	203	673	665	1,546	502	1,606	583
Utilities/Water	104	311	107	1,185	298	684	187	597	207
Equipment Leasing	713	2,021	702	2,002	827	2,341	1,041	2,596	835
Workers Comp. Insurance	125	214	72	216	32	96	37	111	61
Printing	-	318	-	988	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	195
Dues and Subscriptions	737	7,895	3,449	10,596	880	1,295	28	187	226
Total G. & A. Expense	2,437	14,753	4,952	18,729	3,318	8,003	2,651	7,998	2,885
Maintenance & Repairs									
R & M Buildings	148	556	386	979	471	1,195	1,199	1,199	1,139
R & M Equipment	1,509	2,243	-	3,795	-	-	-	604	1,274
Total Maintenance & Repairs	1,656	2,798	386	4,773	471	1,195	1,199	1,803	2,413
Miscellaneous									
Cash Over/Short	(2)	(35)	(12)	(6)	(11)	(6)	-	(3)	-
Miscellaneous Expenditures	-	-	400	1,000	-	3,025	-	1,258	(1)
Total Miscellaneous	(2)	(35)	388	994	(11)	3,019	-	1,255	(1)
<b>Total Expenditures</b>	<b>49,705</b>	<b>158,062</b>	<b>46,092</b>	<b>183,400</b>	<b>64,694</b>	<b>179,231</b>	<b>62,247</b>	<b>198,756</b>	<b>82,870</b>
Net Revenues/Expenditures	(32,353)	(88,830)	(27,247)	(109,719)	(42,948)	(137,437)	(52,963)	(140,478)	(61,655)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>R.R.: DOR Enforcement</b>									
Revenues									
Charges for Services									
DOR Enforcement Fees	14,831	22,628	11,850	25,685	15,872	15,285	8,180	14,786	6,581
Total Charges for Services	14,831	22,628	11,850	25,685	15,872	15,285	8,180	14,786	6,581
Other Income									
Legal Fee Recovery	-	-	-	-	2,118	-	-	-	-
Total Other Income	-	-	-	-	2,118	-	-	-	-
<b>Total Revenues</b>	<b>14,831</b>	<b>22,628</b>	<b>11,850</b>	<b>25,685</b>	<b>17,990</b>	<b>15,285</b>	<b>8,180</b>	<b>14,786</b>	<b>6,581</b>
Expenditures									
Personnel Expenses									
F/T Salaries	24,845	50,712	15,524	68,036	27,266	96,621	41,305	100,510	42,839
P/T Wages	16,991	78,476	23,588	55,944	11,439	11,439	-	-	-
Overtime	33	228	5	546	324	5,191	723	4,404	655
Special Pay	-	700	200	2,425	75	325	150	207	-
Payroll Taxes	3,151	9,913	2,988	9,526	3,010	8,235	2,915	7,809	3,038
401 A Benefit	217	229	-	-	-	-	204	1,115	767
Medical/Dental/Life Insurance	4,668	10,872	4,089	17,230	9,063	24,455	11,723	37,589	10,429
Total Personnel Expenses	49,905	151,129	46,394	153,707	51,177	146,266	57,020	151,634	57,727
Professional Expenses									
Professional Fees	-	259	-	642	1,100	1,242	53	-	-
Legal Fees	3,499	17,320	11,021	30,213	6,545	24,801	21,590	61,201	5,769
Software/IT Support	10,800	10,800	10,884	10,884	10,800	10,800	10,800	10,800	13,142
Total Professional Expenses	14,299	28,379	21,905	41,739	18,445	36,843	32,443	72,001	18,911
Supplies									
Operating Supplies	1,240	3,897	558	1,540	1,361	2,595	882	3,096	1,170
Fuel	172	2,801	740	2,542	865	2,292	708	2,433	847
Total Supplies	1,412	6,698	1,297	4,082	2,226	4,887	1,590	5,529	2,017
Other Gen. & Admin. Expenses									
Employee Recruitment	213	325	297	307	61	61	-	-	151
Travel and Training	35	2,058	-	675	1,156	1,405	-	-	-
Telephone, Internet & Cable	570	1,640	773	1,846	373	1,127	358	1,054	373
Postage	1,556	4,910	521	2,566	844	1,588	700	2,050	630
Utilities/Electricity	195	649	203	673	665	1,546	502	1,604	583
Utilities/Water	104	311	80	936	268	684	187	599	207
Equipment Leasing	780	2,222	1,046	2,585	2,190	3,704	1,041	2,596	835
Workers Comp. Insurance	286	392	132	396	88	264	100	300	101
Printing	296	296	-	-	-	129	-	239	163
Employee Clothing Allowance	207	207	-	71	-	-	-	356	-
DOR Subcontracted Services	375	2,790	1,120	2,630	125	550	125	685	1,800
Dues and Subscriptions	-	415	-	50	341	469	246	615	-
Total G. & A. Expense	4,618	16,214	4,172	12,735	6,111	11,527	3,259	10,098	4,842
Maintenance & Repairs									
R & M Buildings	148	480	124	630	471	1,195	1,199	1,199	1,139
R & M Equipment	-	975	-	-	1,974	1,974	-	604	-
Vehicle Maintenance	-	-	-	548	807	2,525	2,143	3,460	910
Total Maintenance & Repairs	148	1,455	124	1,177	3,252	5,694	3,343	5,263	2,050
<b>Total Expenditures</b>	<b>70,382</b>	<b>203,874</b>	<b>73,892</b>	<b>213,440</b>	<b>81,211</b>	<b>205,218</b>	<b>97,654</b>	<b>244,525</b>	<b>85,546</b>
Net Revenues/Expenditures	(55,551)	(181,246)	(62,042)	(187,755)	(63,222)	(189,933)	(89,474)	(229,739)	(78,965)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>R.R.: Community Watch</b>									
Expenditures									
Personnel Expenses									
P/T Wages	8,543	29,596	9,447	29,099	8,627	34,157	12,187	35,098	11,071
Overtime	54	54	-	-	-	-	-	-	-
Payroll Taxes	1,182	2,607	738	2,260	664	2,639	936	2,950	1,027
Total Personnel Expenses	9,779	32,258	10,185	31,359	9,291	36,795	13,123	38,048	12,098
Professional Expenses									
Professional Fees	6,072	17,630	5,736	19,471	5,293	9,943	-	10,378	-
Software/IT Support	-	-	84	84	-	-	-	-	-
Total Professional Expenses	6,072	17,630	5,820	19,555	5,293	9,943	-	10,378	-
Supplies									
Operating Supplies	126	174	-	-	-	-	-	-	-
Fuel	336	4,617	1,233	4,178	1,441	3,821	1,074	3,948	1,411
Total Supplies	462	4,791	1,233	4,178	1,441	3,821	1,074	3,948	1,411
Other Gen. & Admin. Expenses									
Employee Recruitment	232	232	-	151	-	101	-	-	-
Telephone, Internet & Cable	-	-	-	254	188	579	194	555	189
Workers Comp. Insurance	58	147	50	150	28	84	29	88	32
Employee Clothing Allowance	86	86	-	-	-	-	-	-	-
Total G. & A. Expense	376	465	50	555	216	763	224	642	221
<b>Total Expenditures</b>	<b>16,689</b>	<b>55,143</b>	<b>17,288</b>	<b>55,647</b>	<b>16,241</b>	<b>51,322</b>	<b>14,420</b>	<b>53,016</b>	<b>13,731</b>
Net Revenues/Expenditures	(16,689)	(55,143)	(17,288)	(55,647)	(16,241)	(51,322)	(14,420)	(53,016)	(13,731)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Food &amp; Beverage (roll up)</b>									
Revenues									
Charge for Service									
Beverage Sales	264,891	759,168	268,086	773,111	260,858	406,935	86,819	440,790	256,732
Food Sales	118,486	363,844	156,841	445,636	160,138	238,222	9,517	73,505	69,311
Coupons	-	-	(7,105)	(19,885)	(6,314)	(9,388)	(593)	(3,545)	(3,664)
Employee Discount	-	-	(482)	(1,130)	(409)	(570)	(4)	(34)	-
F&B Shift Discount	-	-	(7,622)	(17,723)	(4,446)	(6,168)	(212)	(1,648)	(71)
Total Charge for Service	383,377	1,123,012	409,719	1,180,009	409,827	629,032	95,527	509,068	322,308
Other Income									
Merchandise Sales	-	1,640	-	1,692	977	2,404	1	1,396	407
Vending Machine Income	326	840	325	1,238	113	251	6	86	408
Donations	-	-	2,000	2,000	-	-	-	-	-
Misc. Income General	250	-	14,751	22,457	6,160	16,244	16	74	17,718
Total Other Income	576	2,480	17,076	27,387	7,250	18,899	23	1,555	18,533
<b>Total Revenues</b>	<b>383,953</b>	<b>1,125,492</b>	<b>426,794</b>	<b>1,207,396</b>	<b>417,077</b>	<b>647,930</b>	<b>95,550</b>	<b>510,623</b>	<b>340,841</b>
Expenditures									
Personnel Expenses									
F/T Salaries	57,382	155,437	53,953	179,948	64,136	136,431	25,080	72,567	42,424
P/T Wages	89,344	261,028	83,561	273,153	108,247	166,023	18,205	98,922	65,870
Overtime	5,423	9,798	2,908	9,535	748	3,700	16	584	311
Special Pay	-	-	-	153	12	62	800	2,383	879
Payroll Taxes	13,110	37,375	12,290	39,377	15,773	26,648	3,990	17,199	10,203
401 A Benefit	661	1,847	633	1,877	596	2,082	651	2,169	709
Medical/Dental/Life Insurance	14,137	31,679	12,410	44,579	18,108	31,570	3,933	11,955	7,701
Total Personnel Expenses	180,058	497,164	165,755	548,622	207,619	366,515	52,675	205,778	128,095
Professional Expenses									
Professional Fees	1,501	4,645	625	2,587	885	2,145	143	143	369
Software/IT Support	-	-	-	-	-	-	-	1,147	7,944
Total Professional Expenses	1,501	4,645	625	2,587	885	2,145	143	1,290	8,313
Supplies									
Operating Supplies	4,756	12,774	4,954	13,164	3,178	6,494	455	3,815	1,939
Cleaning Supplies	2,157	4,595	2,513	7,654	3,437	4,755	249	2,201	1,827
Beverage Supplies	2,534	9,197	1,921	5,329	1,498	2,435	388	2,626	1,867
Paper Supplies	6,693	15,614	6,804	18,775	6,346	9,637	1,477	6,862	5,001
Fuel	51	51	-	152	-	-	-	-	-
Total Supplies	16,190	42,231	16,191	45,073	14,459	23,320	2,568	15,503	10,633
Other Gen. & Admin. Expenses									
Employee Recruitment	1,732	4,015	934	2,944	1,304	1,842	-	918	1,178
Travel and Training	2,488	4,659	957	3,800	1,795	3,295	484	1,027	-
Telephone, Internet & Cable	6,737	14,877	3,414	9,892	8,188	11,252	2,059	5,976	1,850
Utilities/Electricity	1,154	3,571	1,181	3,935	1,077	3,471	945	3,922	1,403
Utilities/Propane	2,368	8,649	2,578	6,974	2,293	3,741	(533)	2,381	1,066
Utilities/Water	623	2,119	846	2,298	824	2,223	578	2,058	817
Utilities/Solid Waste & Recy.	1,048	3,653	1,539	4,973	2,327	5,413	1,321	4,226	1,361
Equipment Leasing	1,781	8,848	4,335	16,271	3,173	15,305	1,675	4,770	2,182
Uniform Leasing	2,300	5,221	1,600	6,966	2,432	4,572	141	5,225	2,258
Workers Comp. Insurance	5,951	8,374	2,950	8,850	1,456	4,311	1,518	4,554	1,774
Advertising	360	1,298	2,463	4,404	975	1,365	-	23	893
Licenses, permits, lien fees	-	225	257	3,488	482	590	-	3,131	251
Dues and Subscriptions	1,998	6,641	1,895	3,791	3,028	9,874	2,147	6,060	2,456
Total G. & A. Expense	28,540	72,151	24,947	78,586	29,354	67,252	10,334	44,272	17,487

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>Food &amp; Beverage (roll up)</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Maintenance & Repairs									
R & M Misc	90	-	-	-	-	-	-	-	-
R & M Buildings	1,647	5,986	2,703	6,259	1,175	4,444	4,265	4,265	4,265
R & M Equipment	4,072	11,592	10,101	15,325	8,143	14,616	2,775	10,567	13,169
Total Maintenance & Repairs	5,809	17,578	12,804	21,584	9,319	19,060	7,040	14,832	17,434
Operations									
Music and Entertainment	33,855	98,990	37,038	116,833	40,465	2,300	-	-	5,144
Merchandise Cost of Sales	-	-	487	3,425	162	162	-	756	473
Food Cost of Sales	69,012	188,810	67,855	189,858	66,061	110,296	6,989	47,358	36,467
Beverage Cost of Sales	91,103	262,174	89,054	251,581	95,166	144,180	30,961	162,694	90,110
Soft Drink & CO2	10,021	32,776	13,695	40,002	15,052	27,725	5,431	25,714	12,701
Total Operations	203,992	582,749	208,130	601,700	216,907	284,663	43,381	236,521	144,894
Miscellaneous									
Cash Over/Short	(23)	(40)	51	17	(1)	50	-	(25)	(8)
Total Miscellaneous	(23)	(40)	51	17	(1)	50	-	(25)	(8)
Capital Outlay									
Capital Outlay	-	-	-	6,225	-	3,950	-	-	-
Total Capital Outlay	-	-	-	6,225	-	3,950	-	-	-
<b>Total Expenditures</b>	<b>436,067</b>	<b>1,216,478</b>	<b>428,503</b>	<b>1,304,393</b>	<b>478,541</b>	<b>766,954</b>	<b>116,141</b>	<b>518,172</b>	<b>326,849</b>
Net Revenues/Expenditures	(52,115)	(90,987)	(1,708)	(96,997)	(61,464)	(119,024)	(20,591)	(7,548)	13,992

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>F&amp;B: Administration</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charge for Service									
Coupons	-	-	(7,105)	(19,885)	(6,314)	(9,388)	(593)	(3,545)	(3,663)
Employee Discount	-	-	(482)	(1,130)	(409)	(570)	(4)	(34)	-
F&B Shift Discount	-	-	(7,622)	(17,723)	(4,446)	(6,168)	(212)	(1,648)	(71)
Total Charge for Service	-	-	(15,209)	(38,738)	(11,169)	(16,125)	(810)	(5,227)	(3,734)
Other Income									
Miscellaneous Income General	-	-	-	-	(3)	(6)	-	-	-
Total Other Income	-	-	-	-	(3)	(6)	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>(15,209)</b>	<b>(38,738)</b>	<b>(11,172)</b>	<b>(16,131)</b>	<b>(810)</b>	<b>(5,227)</b>	<b>(3,734)</b>
Expenditures									
Personnel Expenses									
F/T Salaries	22,039	63,871	21,088	71,773	22,746	70,391	25,080	72,567	26,183
P/T Wages	4,570	14,008	4,363	14,220	5,776	8,729	(47)	911	-
Overtime	222	2,262	-	-	-	-	-	225	-
Payroll Taxes	2,241	6,138	1,954	6,464	2,193	5,877	1,774	5,563	1,785
401 A Benefit	609	1,794	633	1,877	596	2,082	651	2,169	709
Medical/Dental/Life Insurance	22	(108)	199	462	318	3,613	3,868	11,955	4,493
Total Personnel Expenses	29,704	87,967	28,238	94,797	31,629	90,693	31,326	93,390	33,170
Professional Expenses									
Professional Fees	448	1,541	85	85	95	242	-	-	-
Software/IT Support	-	-	-	-	-	-	-	253	2,387
Total Professional Expenses	448	1,541	85	85	95	242	-	253	2,387
Supplies									
Operating Supplies	79	682	254	420	6	13	17	320	-
Total Supplies	79	682	254	420	6	13	17	320	-
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	35	-	-	-	-	-
Travel and Training	-	-	-	35	93	93	-	-	-
Telephone, Internet & Cable	553	1,580	495	1,194	259	854	265	778	259
Workers Comp. Insurance	923	1,908	636	1,908	284	1,873	454	1,130	28
Dues and Subscriptions	50	81	-	30	-	254	-	374	92
Total G. & A. Expense	1,525	3,569	1,131	3,202	636	3,074	719	2,282	378
Maintenance & Repairs									
R & M Equipment	-	-	-	-	-	-	-	1,521	-
Total Maintenance & Repairs	-	-	-	-	-	-	-	1,521	-
Miscellaneous									
Cash Over/Short	-	-	-	5	-	-	-	-	-
Total Miscellaneous	-	-	-	5	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,755</b>	<b>93,759</b>	<b>29,707</b>	<b>98,508</b>	<b>32,366</b>	<b>94,021</b>	<b>32,062</b>	<b>97,766</b>	<b>35,936</b>
Net Revenues/Expenditures	(31,755)	(93,759)	(44,916)	(137,247)	(43,539)	(110,152)	(32,871)	(102,994)	(39,670)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>F&amp;B: Lounge</b>									
Revenues									
Charge for Service									
Beverage Sales	121,835	355,703	114,466	349,222	112,060	163,597	24,951	177,742	121,216
Food Sales	16,703	58,661	20,046	65,418	20,510	29,838	1,002	13,619	6,479
Total Charge for Service	138,538	414,364	134,511	414,640	132,570	193,436	25,953	191,361	127,695
Other Income									
Vending Machine Income	326	840	325	1,238	113	251	6	86	408
Miscellaneous Income General	250	-	111	250	178	228	1	1	1,192
Total Other Income	576	840	436	1,488	290	480	6	87	1,600
<b>Total Revenues</b>	<b>139,113</b>	<b>415,204</b>	<b>134,947</b>	<b>416,128</b>	<b>132,861</b>	<b>193,915</b>	<b>25,960</b>	<b>191,448</b>	<b>129,295</b>
Expenditures									
Personnel Expenses									
F/T Salaries	7,552	21,448	5,821	9,736	4,181	9,021	-	-	3,363
P/T Wages	26,204	73,325	25,795	89,398	39,585	63,660	6,131	31,822	19,400
Overtime	94	353	22	620	269	392	-	266	-
Special Pay	-	-	-	-	12	62	463	1,278	439
Payroll Taxes	3,114	9,015	2,957	9,202	4,275	6,931	799	4,187	2,523
Medical/Dental/Life Insurance	9,370	21,126	6,547	21,898	8,028	15,387	20	-	-
Total Personnel Expenses	46,335	125,265	41,142	130,854	56,350	95,453	7,413	37,553	25,724
Professional Expenses									
Professional Fees	714	1,446	384	1,156	168	461	-	-	-
Software/IT Support	-	-	-	-	-	-	-	894	2,164
Total Professional Expenses	714	1,446	384	1,156	168	461	-	894	2,164
Supplies									
Operating Supplies	1,433	2,799	1,146	2,157	723	972	68	590	542
Cleaning Supplies	512	1,382	649	2,326	681	957	-	327	197
Beverage Supplies	1,445	5,181	1,171	2,719	869	1,360	179	1,645	1,182
Paper Supplies	2,933	7,223	3,106	9,488	2,588	4,080	680	2,607	1,414
Fuel	51	-	-	-	-	-	-	-	-
Total Supplies	6,375	16,586	6,072	16,690	4,861	7,370	927	5,169	3,335
Other Gen. & Admin. Expenses									
Employee Recruitment	427	1,621	863	2,204	912	1,299	-	735	414
Travel and Training	1,120	2,166	297	1,555	604	1,305	242	469	-
Telephone, Internet & Cable	244	802	212	845	207	1,050	200	715	135
Utilities/Electricity	528	1,553	492	1,664	508	1,935	519	2,273	839
Utilities/Propane	369	2,921	638	1,768	510	850	(726)	(448)	33
Utilities/Water	264	811	225	488	259	1,030	233	878	295
Utilities/Solid Waste & Recy.	457	1,461	653	2,145	1,251	2,742	608	1,836	544
Equipment Leasing	865	2,051	493	1,606	477	1,248	504	1,571	634
Uniform Leasing	1,150	2,639	848	2,828	1,216	1,710	71	2,612	1,129
Workers Comp. Insurance	1,605	1,822	608	1,824	272	732	336	944	618
Advertising	120	458	188	705	455	618	-	12	65
Licenses, permits, lien fees	-	-	-	2,093	-	-	-	1,183	-
Dues and Subscriptions	1,093	3,890	900	1,783	1,434	5,516	1,249	3,167	1,480
Total G. & A. Expense	8,242	22,195	6,416	21,509	8,105	20,036	3,236	15,946	6,185
Maintenance & Repairs									
R & M Buildings	852	3,394	1,965	2,981	623	2,457	2,883	2,883	2,883
R & M Equipment	631	5,408	3,346	5,603	3,511	5,397	1,524	4,512	4,317
Total Maintenance & Repairs	1,483	8,803	5,311	8,584	4,134	7,854	4,407	7,395	7,200
Operations									
Music and Entertainment	21,300	56,138	21,830	64,495	24,505	-	-	-	-
Food Cost of Sales	9,470	30,441	8,672	27,871	8,469	13,820	690	8,775	3,019



# Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>F&amp;B: Lounge</b>									
Beverage Cost of Sales	41,859	122,840	38,026	113,639	40,874	57,960	8,898	65,598	42,753
Soft Drink & CO2	5,435	16,014	7,238	21,305	7,347	14,426	2,656	15,765	8,022
Total Operations	78,064	225,432	75,766	227,310	81,195	86,207	12,244	90,139	53,794
Miscellaneous									
Cash Over/Short	(16)	(22)	(2)	28	(1)	(1)	-	(6)	(2)
Total Miscellaneous	(16)	(22)	(2)	28	(1)	(1)	-	(6)	(2)
Capital Outlay									
Capital Outlay	-	-	-	-	-	3,950	-	-	-
Total Capital Outlay	-	-	-	-	-	3,950	-	-	-
<b>Total Expenditures</b>	<b>141,197</b>	<b>399,705</b>	<b>135,089</b>	<b>406,130</b>	<b>154,811</b>	<b>221,329</b>	<b>28,228</b>	<b>157,091</b>	<b>98,400</b>
Net Revenues/Expenditures	(2,083)	15,499	(142)	9,997	(21,950)	(27,414)	(2,268)	34,357	30,895

## Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>F&amp;B: 19th Hole</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charge for Service									
Beverage Sales	92,903	261,220	96,995	249,539	91,080	135,914	51,986	178,472	85,784
Food Sales	57,924	169,123	80,984	216,663	79,154	113,262	4,976	38,993	37,877
Total Charge for Service	150,827	430,344	177,979	466,202	170,234	249,176	56,962	217,465	123,660
Other Income									
Merchandise Sales	-	-	-	324	-	-	-	-	-
Miscellaneous Income General	-	-	159	-	159	480	15	15	-
Total Other Income	-	-	159	324	159	480	15	15	-
<b>Total Revenues</b>	<b>150,827</b>	<b>430,344</b>	<b>178,139</b>	<b>466,526</b>	<b>170,393</b>	<b>249,656</b>	<b>56,976</b>	<b>217,480</b>	<b>123,660</b>
Expenditures									
Personnel Expenses									
F/T Salaries	24,792	60,525	24,313	88,616	35,529	54,553	-	-	11,355
P/T Wages	38,118	113,738	32,773	96,476	32,654	49,706	11,000	56,927	35,312
Overtime	2,716	4,218	1,646	3,410	186	2,118	16	92	217
Special Pay	-	-	-	153	-	-	336	1,105	439
Payroll Taxes	5,848	16,368	5,400	16,811	6,764	10,005	1,378	6,709	4,645
401 A Benefit	52	52	-	-	-	-	-	-	-
Medical/Dental/Life Insurance	4,744	10,662	5,663	22,219	9,762	12,570	45	-	3,208
Total Personnel Expenses	76,272	205,562	69,795	227,686	84,894	128,952	12,776	64,833	55,177
Professional Expenses									
Professional Fees	340	1,658	156	1,298	445	1,118	143	143	369
Software/IT Support	-	-	-	-	-	-	-	-	2,108
Total Professional Expenses	340	1,658	156	1,298	445	1,118	143	143	2,476
Supplies									
Operating Supplies	1,938	4,004	2,337	3,951	896	1,997	369	1,156	895
Cleaning Supplies	1,436	3,213	1,855	5,216	2,718	3,760	249	1,874	1,630
Beverage Supplies	643	2,692	710	1,713	442	687	209	981	685
Paper Supplies	3,371	7,729	3,131	7,638	3,421	4,998	797	4,027	3,587
Fuel	-	51	-	-	-	-	-	-	-
Total Supplies	7,388	17,689	8,032	18,517	7,477	11,443	1,624	8,038	6,797
Other Gen. & Admin. Expenses									
Employee Recruitment	1,270	2,359	70	705	392	543	-	183	603
Travel and Training	1,368	2,494	660	2,162	986	1,785	242	559	-
Telephone, Internet & Cable	5,940	12,383	2,708	7,599	7,535	8,923	1,594	4,483	1,457
Utilities/Electricity	626	2,018	689	2,271	569	1,535	426	1,648	564
Utilities/Propane	1,407	4,009	1,341	3,484	1,107	1,880	46	2,388	629
Utilities/Water	359	1,308	621	1,809	565	1,192	346	1,180	522
Utilities/Solid Waste & Recy.	240	973	417	1,229	550	1,877	661	1,994	490
Equipment Leasing	916	2,845	1,267	3,535	1,070	2,426	1,170	3,199	1,548
Uniform Leasing	1,150	2,581	753	2,733	1,216	1,710	71	2,612	1,129
Workers Comp. Insurance	2,563	3,175	1,166	3,498	524	1,142	709	1,842	663
Advertising	120	720	375	1,362	455	618	-	12	65
Licenses, permits, lien fees	-	-	-	723	-	-	-	723	-
Dues and Subscriptions	318	1,345	995	1,578	1,042	1,797	282	1,184	387
Total G. & A. Expense	16,279	36,210	11,061	32,687	16,010	25,427	5,545	22,007	8,057
Maintenance & Repairs									
R & M Misc	90	-	-	-	-	-	-	-	-
R & M Buildings	476	1,749	738	3,278	553	1,894	1,382	1,382	1,382
R & M Equipment	2,376	4,555	6,755	7,326	4,232	8,134	1,251	4,427	5,424
Total Maintenance & Repairs	2,942	6,304	7,493	10,604	4,785	10,029	2,633	5,809	6,806
Operations									
Music and Entertainment	4,975	15,538	5,050	13,245	5,400	-	-	-	-
Food Cost of Sales	34,537	87,763	35,040	92,309	32,628	52,435	3,421	25,123	19,999

# Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>F&amp;B: 19th Hole</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Beverage Cost of Sales	31,895	90,211	32,220	81,210	33,213	48,156	18,540	65,875	29,887
Soft Drink & CO2	4,574	13,408	6,050	16,541	7,386	12,477	2,776	9,460	4,289
Total Operations	75,981	206,920	78,361	203,306	78,627	113,068	24,736	100,458	54,176
Miscellaneous									
Cash Over/Short	(6)	(7)	44	(11)	-	-	-	(19)	(3)
Total Miscellaneous	(6)	(7)	44	(11)	-	-	-	(19)	(3)
Capital Outlay									
Capital Outlay	-	-	-	6,225	-	-	-	-	-
Total Capital Outlay	-	-	-	6,225	-	-	-	-	-
<b>Total Expenditures</b>	<b>179,196</b>	<b>474,336</b>	<b>174,943</b>	<b>500,311</b>	<b>192,239</b>	<b>290,036</b>	<b>47,456</b>	<b>201,269</b>	<b>133,485</b>
Net Revenues/Expenditures	(28,369)	(43,992)	3,195	(33,785)	(21,845)	(40,380)	9,520	16,211	(9,825)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>F&amp;B: Pasta Night*</b>									
Revenues									
Charge for Service									
Beverage Sales	11,640	31,066	11,111	26,541	8,722	12,982	-	-	-
Food Sales	11,412	37,728	16,393	44,720	15,381	21,897	-	-	-
Total Charge for Service	23,052	68,794	27,505	71,260	24,103	34,879	-	-	-
Miscellaneous Income General	-	-	-	9	14	16	-	-	-
Total Other Income	-	-	-	9	14	16	-	-	-
<b>Total Revenues</b>	<b>23,052</b>	<b>68,794</b>	<b>27,505</b>	<b>71,269</b>	<b>24,118</b>	<b>34,895</b>	-	-	-
Expenditures									
Personnel Expenses									
F/T Salaries	1,383	4,804	1,809	6,294	1,437	1,767	-	-	-
P/T Wages	2,700	10,347	3,726	12,753	4,152	4,981	-	-	-
Payroll Taxes	334	1,203	459	1,546	488	773	-	-	-
Total Personnel Expenses	4,417	16,354	5,994	20,593	6,076	7,520	-	-	-
Supplies									
Operating Supplies	-	-	93	128	-	49	-	-	-
Paper Supplies	-	-	-	-	-	21	-	-	-
Total Supplies	-	-	93	128	-	70	-	-	-
Other Gen. & Admin. Expenses									
Employee Recruitment	35	35	-	-	-	-	-	-	-
Utilities/Solid Waste & Recy.	53	216	93	273	122	211	-	-	-
Workers Comp. Insurance	118	472	160	480	80	120	-	-	-
Dues and Subscriptions	-	-	-	-	-	129	-	-	-
Total G. & A. Expense	207	723	253	753	202	460	-	-	-
Maintenance & Repairs									
R & M Buildings	110	276	-	-	-	-	-	-	-
R & M Equipment	-	-	-	-	-	133	-	-	-
Total Maintenance & Repairs	110	276	-	-	-	133	-	-	-
Operations									
Music and Entertainment	-	2,025	1,575	4,275	1,575	-	-	-	-
Food Cost of Sales	6,614	19,578	7,091	19,043	6,348	10,136	-	-	-
Beverage Cost of Sales	3,991	10,729	3,687	8,629	3,179	4,599	-	-	-
Soft Drink & CO2	13	13	-	-	-	137	-	-	-
Total Operations	11,293	32,345	12,353	31,947	11,102	14,873	-	-	-
Miscellaneous									
Cash Over/Short	(0)	-	0	0	-	39	-	-	-
Total Miscellaneous	(0)	-	0	0	-	39	-	-	-
<b>Total Expenditures</b>	<b>16,026</b>	<b>49,698</b>	<b>18,692</b>	<b>53,421</b>	<b>17,380</b>	<b>23,096</b>	-	-	-
Net Revenues/Expenditures	7,026	19,096	8,813	17,848	6,737	11,799	-	-	-

\* Operations ceased mid-FY20 due to COVID-19 pandemic. Scheduled to resume in FY22 as part of Special Event sub-department

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>F&amp;B: Special Events</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charge for Service									
Beverage Sales	38,513	111,178	45,514	147,810	48,996	94,442	9,882	84,576	49,732
Food Sales	32,447	98,332	39,418	118,836	45,092	73,225	3,540	20,893	24,955
Total Charge for Service	70,960	209,510	84,932	266,646	94,088	167,667	13,422	105,469	74,687
Other Income									
Merchandise Sales	-	1,640	-	1,692	977	2,404	1	1,396	407
Donations	-	-	2,000	2,000	-	-	-	-	-
Miscellaneous Income General	-	-	14,479	21,874	5,812	15,525	-	58	16,527
Total Other Income	-	1,640	16,479	25,566	6,789	17,929	1	1,454	16,933
<b>Total Revenues</b>	<b>70,960</b>	<b>211,150</b>	<b>101,411</b>	<b>292,212</b>	<b>100,878</b>	<b>185,596</b>	<b>13,423</b>	<b>106,923</b>	<b>91,620</b>
Expenditures									
Personnel Expenses									
F/T Salaries	1,616	4,790	923	3,528	243	699	-	-	1,522
P/T Wages	17,751	49,611	16,904	60,306	26,079	38,947	1,122	9,261	11,159
Overtime	391	2,964	1,240	5,505	292	1,190	-	-	94
Payroll Taxes	1,573	4,651	1,520	5,354	2,054	3,062	39	740	1,249
Total Personnel Expenses	21,331	62,016	20,587	74,693	28,669	43,898	1,160	10,002	14,025
Professional Expenses									
Professional Fees	-	-	-	48	178	324	-	-	-
Software/IT Support	-	-	-	-	-	-	-	-	1,285
Total Professional Expenses	-	-	-	48	178	324	-	-	1,285
Supplies									
Operating Supplies	1,305	5,288	1,124	6,508	1,553	3,462	-	1,749	502
Cleaning Supplies	208	-	9	112	37	37	-	-	-
Beverage Supplies	446	1,324	41	897	188	388	-	-	-
Paper Supplies	389	662	567	1,650	337	537	-	227	-
Fuel	-	-	-	152	-	-	-	-	-
Total Supplies	2,349	7,275	1,740	9,319	2,115	4,424	-	1,976	502
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	-	-	-	-	-	161
Travel and Training	-	-	-	48	113	113	-	-	-
Telephone, Internet & Cable	-	112	-	254	188	425	-	-	-
Utilities/Propane	592	1,720	599	1,723	676	1,011	147	441	404
Utilities/Solid Waste & Recy.	297	1,003	375	1,326	404	583	53	396	327
Equipment Leasing	-	3,952	2,575	11,130	1,626	11,631	-	-	-
Uniform Leasing	-	-	-	1,405	-	1,152	-	-	-
Workers Comp. Insurance	741	997	380	1,140	296	444	19	639	465
Advertising	120	120	1,900	2,337	65	130	-	-	763
Licenses, permits, lien fees	-	225	257	672	482	590	-	1,225	251
Dues and Subscriptions	537	1,325	-	401	551	2,178	615	1,336	498
Total G. & A. Expense	2,287	9,453	6,086	20,436	4,401	18,256	834	4,037	2,867
Maintenance & Repairs									
R & M Buildings	210	566	-	-	-	92	-	-	-
R & M Equipment	1,065	1,629	-	2,397	400	952	-	107	3,428
Total Maintenance & Repairs	1,274	2,195	-	2,397	400	1,044	-	107	3,428
Operations									
Music and Entertainment	6,905	25,290	8,583	34,818	8,985	2,300	-	-	5,144
Merchandise Cost of Sales	-	-	487	3,425	162	162	-	756	473
Food Cost of Sales	18,391	51,028	17,052	50,635	18,616	33,905	2,877	13,459	13,449
Beverage Cost of Sales	13,358	38,395	15,121	48,102	17,901	33,464	3,523	31,221	17,469
Soft Drink & CO2	-	3,340	406	2,156	320	684	-	488	390
Total Operations	38,654	118,053	41,650	139,137	45,983	70,515	6,401	45,924	36,924

# Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
F&B: Special Events	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Miscellaneous									
Cash Over/Short	(1)	(11)	9	(5)	-	12	-	-	(3)
Total Miscellaneous	(1)	(11)	9	(5)	-	12	-	-	(3)
<b>Total Expenditures</b>	<b>65,893</b>	<b>198,980</b>	<b>70,072</b>	<b>246,023</b>	<b>81,745</b>	<b>138,472</b>	<b>8,395</b>	<b>62,046</b>	<b>59,027</b>
Net Revenues/Expenditures	5,067	12,170	31,339	46,189	19,133	47,123	5,028	44,877	32,593

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>Golf - Pro Shop</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charges for Services									
Golf Memberships	62,848	227,363	235,703	216,576	217,992	235,029	208,767	233,207	244,545
Non Resident Golf User Fee	950	960	100	1,150	-	-	-	-	-
Fleet Golf Cart Rentals	30,612	82,290	35,413	89,926	35,113	87,928	27,445	84,544	30,117
Private Golf Cart Fees	19,913	79,296	47,474	87,051	80,798	90,580	78,749	91,284	88,215
Handicap Fees	2,130	5,415	7,147	8,120	7,948	8,548	7,001	8,001	8,536
Golf Club Storage	330	330	-	-	-	-	-	-	55
Practice Range	727	2,636	556	2,210	542	1,028	374	1,933	579
Greens Fees	55,371	139,332	57,989	147,817	53,993	115,897	38,837	121,749	51,059
Golf Equipment Rental	580	1,920	613	2,469	1,037	1,887	687	2,536	1,280
<b>Total Charges for Service</b>	<b>173,461</b>	<b>539,542</b>	<b>384,995</b>	<b>555,319</b>	<b>397,423</b>	<b>540,896</b>	<b>361,860</b>	<b>543,254</b>	<b>424,386</b>
Other Income									
Merchandise Sales	27,028	65,183	30,945	71,997	28,978	66,106	17,189	57,268	27,369
Grants	-	-	-	50,000	-	-	-	-	-
Miscellaneous Income General	942	1,077	564	5,623	1,280	2,105	651	1,513	800
<b>Total Other Income</b>	<b>27,970</b>	<b>66,260</b>	<b>31,510</b>	<b>127,620</b>	<b>30,257</b>	<b>68,211</b>	<b>17,839</b>	<b>58,782</b>	<b>28,169</b>
<b>Total Revenues</b>	<b>201,430</b>	<b>605,801</b>	<b>416,505</b>	<b>682,939</b>	<b>427,680</b>	<b>609,107</b>	<b>379,699</b>	<b>602,035</b>	<b>452,555</b>
Expenditures									
Personnel Expenses									
F/T Salaries	50,121	153,557	41,444	134,881	47,591	140,889	51,766	147,013	53,431
P/T Wages	15,106	44,745	17,320	53,675	21,704	63,721	21,885	58,210	21,817
Overtime	57	666	221	761	521	853	285	1,290	691
Special Pay	-	718	240	1,300	-	-	-	500	-
Payroll Taxes	5,184	15,600	4,621	14,483	5,395	15,006	5,551	16,499	5,517
401 A Benefit	1,262	3,577	2,117	4,891	1,393	4,309	1,355	4,434	1,483
Medical/Dental/Life Insurance	20	6,091	3,797	11,193	3,835	11,433	3,905	11,959	4,398
<b>Total Personnel Expenses</b>	<b>71,750</b>	<b>224,954</b>	<b>69,761</b>	<b>221,185</b>	<b>80,439</b>	<b>236,212</b>	<b>84,747</b>	<b>239,905</b>	<b>87,336</b>
Professional Expenses									
Professional Fees	1,320	2,201	383	1,810	143	475	-	-	-
Software/IT Support	-	1,860	-	1,860	-	1,860	-	1,860	2,715
<b>Total Professional Expenses</b>	<b>1,320</b>	<b>4,061</b>	<b>383</b>	<b>3,670</b>	<b>143</b>	<b>2,335</b>	<b>-</b>	<b>1,860</b>	<b>2,715</b>
Supplies									
Operating Supplies	3,269	8,944	1,462	8,192	2,448	8,994	3,287	13,131	1,440
<b>Total Supplies</b>	<b>3,269</b>	<b>8,944</b>	<b>1,462</b>	<b>8,192</b>	<b>2,448</b>	<b>8,994</b>	<b>3,287</b>	<b>13,131</b>	<b>1,440</b>
Other Gen. & Admin. Expenses									
Employee Recruitment	306	436	171	686	136	237	-	1,151	613
Lien & Recording Fees	-	-	-	242	-	-	-	-	-
Travel and Training	-	250	35	1,353	820	919	-	245	-
Telephone, Internet & Cable	1,619	4,297	1,200	4,050	1,285	3,939	1,213	4,042	1,417
Postage	11	-	-	-	-	64	-	-	-
Tournament Expenses	-	425	-	-	-	-	-	-	-
Utilities/Electricity	6,014	21,249	7,583	22,301	6,450	17,439	5,412	17,680	6,472
Utilities/Water	2,738	6,947	2,890	7,496	2,680	6,540	3,318	7,695	2,640
Utilities/Solid Waste & Recy.	3,141	9,239	2,589	8,127	2,538	7,952	3,708	9,244	2,847
Equipment Leasing	10,953	32,404	12,562	29,863	11,606	29,058	11,766	32,001	10,896
Workers Comp. Insurance	1,516	4,362	1,456	4,368	724	2,172	755	2,264	302
Advertising	1,765	4,929	-	1,596	880	1,640	-	2,746	-
Employee Clothing Allowance	-	-	-	131	649	741	-	1,045	188
Dues and Subscriptions	405	6,814	534	7,048	300	7,251	330	8,571	568
<b>Total Other G. &amp; A. Exp.</b>	<b>28,468</b>	<b>91,352</b>	<b>29,021</b>	<b>87,260</b>	<b>28,069</b>	<b>77,952</b>	<b>26,503</b>	<b>86,684</b>	<b>25,943</b>

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Golf - Pro Shop</b>									
Maintenance & Repairs									
Golf Course Maintenance	147,822	441,812	147,822	443,465	147,822	443,465	148,831	446,492	153,296
R & M Buildings	293	7,567	1,162	3,348	389	1,477	1,434	1,434	935
R & M Grounds	15,564	28,741	22,401	39,405	12,301	36,566	5,940	52,437	3,981
R & M Equipment	5,095	2,348	16,051	26,120	213	3,089	-	585	18,282
Total Maintenance & Repairs	168,773	480,469	187,435	512,337	160,725	484,597	156,204	500,948	176,493
Operations									
Merchandise Cost of Sales	22,196	49,569	18,675	50,540	19,147	49,314	10,563	37,579	14,853
	22,196	49,569	18,675	50,540	19,147	49,314	10,563	37,579	14,853
Miscellaneous									
Debt Service	-	-	-	-	-	-	648	1,944	648
Cash Over/Short	(0)	(17)	(2)	(2)	-	-	(0)	(0)	-
Total Miscellaneous	(0)	(17)	(2)	(2)	-	-	648	1,944	648
Capital Outlay									
Capital Outlay	-	18,316	-	-	-	-	-	10,798	-
Total Capital Outlay	-	18,316	-	-	-	-	-	10,798	-
<b>Total Expenditures</b>	<b>295,776</b>	<b>877,648</b>	<b>306,734</b>	<b>883,181</b>	<b>290,971</b>	<b>859,403</b>	<b>281,951</b>	<b>892,849</b>	<b>309,429</b>
Net Revenues/Expenditures	(94,346)	(271,847)	109,771	(200,242)	136,709	(250,296)	97,748	(290,814)	143,126



## Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Property Services (roll up)</b>									
Revenues									
Charge for Service									
Recreation Fees	105,615	333,203	115,625	369,871	87,849	287,107	99,370	402,000	160,281
Badge & Additional SMF	-	-	19,499	31,979	23,043	32,911	10,084	31,424	18,867
Total Charge for Service	105,615	333,203	135,124	401,850	110,893	320,018	109,454	433,424	179,148
Other Income									
Donations	-	5,982	-	696	696	5,696	-	40	77
Miscellaneous Income General	-	-	47	47	-	-	6,934	6,934	-
Total Other Income	-	5,982	47	742	696	5,696	6,934	6,974	77
<b>Total Revenues</b>	<b>105,615</b>	<b>339,185</b>	<b>135,171</b>	<b>402,593</b>	<b>111,588</b>	<b>325,713</b>	<b>116,388</b>	<b>440,398</b>	<b>179,226</b>
Expenditures									
Personnel Expenses									
F/T Salaries	141,154	393,277	120,937	407,766	148,607	454,387	167,993	474,373	149,553
P/T Wages	120,687	358,652	115,564	373,113	126,749	358,261	165,646	445,974	138,465
Overtime	1,137	10,862	5,191	26,846	6,631	25,515	4,217	22,588	5,553
Special Pay	2,425	10,085	1,737	9,608	4,223	11,146	3,945	12,348	5,761
Payroll Taxes	20,204	60,054	18,749	61,751	22,113	62,274	24,840	75,832	22,996
401 A Benefit	1,135	3,216	1,007	3,005	1,095	3,298	1,026	3,554	1,198
Medical/Dental/Life Insurance	46,150	86,953	32,460	101,434	38,034	117,292	43,713	135,015	45,998
Total Personnel Expenses	332,891	923,098	295,645	983,522	347,452	1,032,174	411,380	1,169,684	369,524
Professional Expenses									
Professional Fees	128	438	255	12,981	3,811	4,263	-	-	77
Software/IT Support	-	-	-	-	-	-	-	-	9,413
Total Professional Expenses	128	438	255	12,981	3,811	4,263	-	-	9,491
Supplies									
Operating Supplies	2,944	10,521	7,765	14,643	3,244	13,116	5,492	20,829	5,970
Cleaning Supplies	7,598	33,562	8,075	38,088	7,474	27,480	6,093	27,210	9,796
Chlorine	8,456	33,948	9,372	36,676	8,771	35,175	32,187	35,341	14,125
Chemicals	-	-	-	118	-	259	-	261	-
Small Tools & Hardware	1,960	10,399	3,262	9,930	3,966	9,020	2,281	10,970	2,303
Fuel	7,275	15,661	3,446	14,414	4,608	12,715	3,837	13,589	4,488
Total Supplies	28,233	104,091	31,919	113,869	28,063	97,765	49,889	108,199	36,683
Other Gen. & Admin. Expenses									
Employee Recruitment	1,395	4,040	606	2,728	743	2,100	350	2,479	1,022
Travel and Training	340	2,153	915	2,581	2,336	2,641	-	2,745	557
Telephone, Internet & Cable	3,246	9,796	3,354	11,376	3,644	11,429	3,819	10,820	3,297
Utilities/Electricity	14,158	42,437	14,314	46,439	13,946	41,057	10,903	43,513	15,989
Utilities/Propane	8,493	10,993	6,336	10,120	4,714	10,767	4,130	14,449	6,983
Utilities/Water	9,215	26,717	8,801	25,097	9,520	33,089	8,348	29,764	10,260
Utilities/Solid Waste & Recy.	4,361	15,187	3,720	13,874	5,033	14,074	4,139	14,774	7,345
Utilities/Portable Toilets	2,307	7,636	2,678	8,514	2,536	8,101	2,884	8,565	2,947
Equipment Leasing	3,773	15,325	5,444	7,588	5,391	10,568	4,660	7,262	3,466
Workers Comp. Insurance	19,901	30,127	11,124	33,762	4,996	15,045	5,154	15,463	5,011
Licenses, permits, lien fees	-	1,246	-	1,050	155	1,305	735	2,158	-
Employee Clothing Allowance	2,800	3,010	907	5,311	360	3,654	828	4,689	100
Resident Activities	2,646	17,079	8,372	16,383	769	13,604	11,737	24,475	7,800
Dues and Subscriptions	2,656	2,656	2,788	3,580	2,928	4,126	4,611	4,876	-
Total Occupancy	75,290	188,402	69,360	188,403	57,071	171,559	62,298	186,033	64,776
Maintenance & Repairs									
R & M Misc	-	-	-	2,814	-	-	-	-	-
R & M Buildings	10,408	61,832	17,073	52,580	19,112	53,546	20,460	53,140	20,171
R & M Grounds	20,717	67,004	24,503	65,541	26,212	67,876	26,360	69,565	28,832
R & M Equipment	6,840	26,405	5,207	31,737	11,167	18,636	4,876	22,462	31,256

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Property Services (roll up)</b>									
R & M Pools	6,667	20,380	6,980	28,769	5,521	17,557	4,738	14,705	11,265
Vehicle Maintenance	1,245	3,104	1,965	5,368	2,285	7,578	2,375	4,997	333
Total Maintenance & Repairs	45,877	178,725	55,728	186,810	64,297	165,192	58,809	164,869	91,857
Operating Expenses									
Music & Entertainment - Lounge	-	-	-	-	-	30,090	-	17,450	23,210
Music & Ent. - 19th Hole	-	-	-	-	-	7,825	-	-	375
Music & Ent - Pasta Night	-	-	-	-	-	2,700	-	-	-
Music & Ent. - Special Events	-	-	-	-	-	20,310	2,500	17,950	11,691
Total Operating Expenses	-	-	-	-	-	60,925	2,500	35,400	35,276
Capital Outlay									
Capital Outlay	-	16,051	-	5,394	-	33,431	-	5,552	-
Total Capital Outlay	-	16,051	-	5,394	-	33,431	-	5,552	-
<b>Total Expenditures</b>	<b>482,419</b>	<b>1,410,804</b>	<b>452,908</b>	<b>1,490,978</b>	<b>500,694</b>	<b>1,565,309</b>	<b>584,876</b>	<b>1,669,738</b>	<b>607,607</b>
Net Revenues/Expenditures	(376,804)	(1,071,619)	(317,737)	(1,088,386)	(389,106)	(1,239,596)	(468,488)	(1,229,340)	(428,381)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>P.S.: Buildings</b>									
Revenues									
Other Income									
Donations	-	-	-	-	-	5,000	-	-	-
Total Other Income	-	-	-	-	-	5,000	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	<b>5,000</b>	-	-	-
Expenditures									
Personnel Expenses									
F/T Salaries	74,456	202,545	59,229	197,400	76,316	233,486	95,376	268,139	88,031
P/T Wages	7,379	21,559	4,428	11,644	-	10,776	10,207	22,062	5,394
Overtime	347	6,359	4,145	20,497	5,474	19,711	2,086	10,759	3,483
Special Pay	975	3,740	162	968	25	675	225	650	1,254
Payroll Taxes	5,900	17,143	5,074	16,919	6,337	18,945	7,530	22,649	7,569
401 A Benefit	791	2,583	1,007	3,005	1,095	3,298	1,026	3,554	1,198
Medical/Dental/Life Insurance	27,749	53,022	21,308	64,431	23,650	74,320	29,383	93,427	31,305
Total Personnel Expenses	117,597	306,950	95,353	314,864	112,897	361,210	145,833	421,239	138,233
Professional Expenses									
Professional Fees	128	383	255	784	48	500	-	-	77
Software/IT Support	-	-	-	-	-	-	-	-	6,701
Total Professional Expenses	128	383	255	784	48	500	-	-	6,779
Supplies									
Operating Supplies	1,995	6,494	6,535	8,767	2,025	6,803	3,249	9,649	1,655
Small Tools & Hardware	1,836	10,175	3,148	9,683	3,962	9,015	2,199	10,981	2,303
Fuel	5,639	10,939	2,959	10,473	3,459	9,170	2,577	9,476	3,387
Total Supplies	9,469	27,608	12,643	28,923	9,446	24,988	8,025	30,106	7,346
Other Gen. & Admin. Expenses									
Employee Recruitment	-	583	175	520	396	427	-	200	181
Travel and Training	-	-	-	1,074	2,336	2,336	-	45	557
Telephone, Internet & Cable	1,763	5,250	1,747	5,366	1,547	4,693	1,644	4,358	1,306
Utilities/Electricity	5,285	16,723	5,683	18,623	5,437	13,968	3,967	15,413	5,344
Utilities/Water	1,967	5,492	1,564	4,403	1,547	6,211	1,597	5,692	1,878
Utilities/Solid Waste & Recy.	1,648	5,735	2,308	7,076	2,457	6,930	2,415	8,101	4,131
Equipment Leasing	178	3,860	1,779	3,029	258	3,845	259	1,057	-
Workers Comp. Insurance	7,175	9,402	3,636	10,908	1,632	4,921	1,701	5,157	1,884
Licenses, permits, lien fees	-	196	-	-	155	155	735	1,108	-
Employee Clothing Allowance	619	805	160	1,080	225	1,130	56	1,584	100
Dues and Subscriptions	2,656	2,656	2,788	3,580	2,928	4,126	4,611	4,876	-
Total Occupancy	21,291	50,702	19,840	55,659	18,917	48,743	16,984	47,592	15,381
Maintenance & Repairs									
R & M Misc	-	-	-	2,814	-	-	-	-	-
R & M Buildings	10,158	61,832	16,923	52,580	18,898	53,496	19,860	52,537	17,181
R & M Equipment	-	9,086	331	7,800	978	1,319	555	1,570	9,652
Vehicle Maintenance	1,245	3,104	1,965	5,368	2,275	7,578	2,375	4,997	333
Total Maintenance & Repairs	11,402	74,023	19,219	68,561	22,152	62,392	22,790	59,104	27,167
Capital Outlay									
Capital Outlay	-	10,511	-	5,394	-	17,061	-	5,552	-
Total Capital Outlay	-	10,511	-	5,394	-	17,061	-	5,552	-
<b>Total Expenditures</b>	<b>159,887</b>	<b>470,176</b>	<b>147,310</b>	<b>474,186</b>	<b>163,459</b>	<b>514,895</b>	<b>193,631</b>	<b>563,592</b>	<b>194,906</b>
Net Revenues/Expenditures	(159,887)	(470,176)	(147,310)	(474,186)	(163,459)	(509,895)	(193,631)	(563,592)	(194,906)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>P.S.: Grounds</b>									
Other Income									
Donations	-	-	-	696	696	696	-	40	-
Total Other Income	-	-	-	696	696	696	-	40	-
<b>Total Revenues</b>	-	-	-	<b>696</b>	<b>696</b>	<b>696</b>	-	<b>40</b>	-
Expenditures									
Personnel Expenses									
F/T Salaries	21,643	67,534	22,137	71,920	24,934	73,651	24,678	70,131	25,822
P/T Wages	6,146	16,016	5,676	18,587	8,164	23,992	4,728	13,067	4,075
Overtime	-	12	-	31	-	-	-	37	-
Payroll Taxes	2,283	6,564	2,111	6,777	2,546	7,201	2,110	6,506	2,245
Medical/Dental/Life Insurance	4,606	9,284	3,784	11,052	4,045	11,585	3,918	11,928	4,493
Total Personnel Expenses	34,678	99,410	33,708	108,368	39,688	116,429	35,434	101,670	36,634
Professional Expenses									
Professional Fees	-	-	-	12,197	3,763	3,763	-	-	-
Total Professional Expenses	-	-	-	12,197	3,763	3,763	-	-	-
Supplies									
Operating Supplies	-	35	519	700	20	143	142	652	-
Chemicals	-	-	-	118	-	259	-	149	-
Small Tools & Hardware	73	73	-	33	4	4	82	101	-
Fuel	1,385	4,470	487	3,895	1,148	3,546	1,260	4,114	1,101
Total Supplies	1,458	4,578	1,006	4,746	1,172	3,952	1,483	5,015	1,101
Other Gen. & Admin. Expenses									
Employee Recruitment	-	101	35	206	35	35	-	-	-
Utilities/Water	-	-	-	-	417	2,386	747	2,396	829
Utilities/Solid Waste & Recy.	2,323	8,255	962	5,461	1,973	5,647	1,144	4,933	2,736
Equipment Leasing	2,506	10,377	3,665	4,558	2,751	4,341	4,401	6,206	2,241
Workers Comp. Insurance	2,280	4,251	1,748	5,244	784	2,352	817	2,452	760
Employee Clothing Allowance	291	291	50	286	-	50	150	150	-
Total Occupancy	7,399	23,274	6,460	15,757	5,960	14,812	7,259	16,136	6,567
Maintenance & Repairs									
R & M Grounds	8,093	29,923	12,164	33,863	13,112	26,874	13,029	27,941	8,012
R & M Equipment	3,289	6,798	2,647	10,294	1,651	12,687	4,008	14,976	6,210
Total Maintenance & Repairs	11,382	36,722	14,811	44,157	14,763	39,561	17,038	42,917	14,222
Capital Outlay									
Capital Outlay	-	5,540	-	-	-	2,183	-	-	-
Total Capital Outlay	-	5,540	-	-	-	2,183	-	-	-
<b>Total Expenditures</b>	<b>54,916</b>	<b>169,523</b>	<b>55,985</b>	<b>185,224</b>	<b>65,347</b>	<b>180,700</b>	<b>61,215</b>	<b>165,738</b>	<b>58,524</b>
Net Revenues/Expenditures	(54,916)	(169,523)	(55,985)	(184,528)	(64,651)	(180,004)	(61,215)	(165,698)	(58,524)

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
P.S.: Custodial	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Expenditures									
Personnel Expenses									
F/T Salaries	21,891	55,062	16,065	62,530	23,613	70,842	20,424	51,245	7,294
P/T Wages	48,907	137,362	43,519	140,259	54,210	153,816	53,228	156,882	53,465
Overtime	790	3,971	495	3,730	1,157	4,428	1,847	9,732	1,504
Special Pay	-	516	-	64	223	848	400	475	1,309
Payroll Taxes	5,550	15,759	4,749	15,958	6,105	16,984	5,647	17,631	4,481
401 A Benefit	344	633	-	-	-	-	-	-	-
Medical/Dental/Life Insurance	4,606	5,565	(324)	3,788	2,469	8,259	2,569	5,854	1,233
Total Personnel Expenses	82,088	218,868	64,504	226,329	87,778	255,176	84,115	241,821	69,287
Professional Expenses									
Professional Fees	-	55	-	-	-	-	-	-	-
Software/IT Support	-	-	-	-	-	-	-	-	1,085
Total Professional Expenses	-	55	-	-	-	-	-	-	1,085
Supplies									
Operating Supplies	724	2,111	644	1,931	504	990	290	550	129
Cleaning Supplies	7,598	33,562	8,075	38,088	7,474	27,480	6,093	27,210	9,796
Small Tools & Hardware	50	150	114	214	-	-	-	-	-
Fuel	252	252	-	-	-	-	-	-	-
Total Supplies	8,625	36,075	8,833	40,233	7,978	28,470	6,383	27,759	9,925
Other Gen. & Admin. Expenses									
Employee Recruitment	1,153	1,914	396	1,432	-	321	-	1,263	661
Travel and Training	-	-	-	105	171	-	-	90	-
Telephone, Internet & Cable	131	436	162	1,150	563	1,736	583	1,664	568
Workers Comp. Insurance	4,740	7,504	2,748	8,244	1,236	3,738	1,288	3,865	1,626
Employee Clothing Allowance	1,060	1,085	697	2,143	75	1,508	622	801	-
Total Occupancy	7,084	10,939	4,003	13,074	2,045	7,303	2,494	7,684	2,854
Maintenance & Repairs									
R & M Misc	-	1,615	-	-	2,192	447	-	1,726	480
Total Maintenance & Repairs	-	1,615	-	-	2,192	447	-	1,726	480
Capital Outlay									
Capital Outlay	-	-	-	-	-	2,192	-	-	-
Total Capital Outlay	-	-	-	-	-	2,192	-	-	-
<b>Total Expenditures</b>	<b>97,797</b>	<b>267,552</b>	<b>77,340</b>	<b>279,635</b>	<b>99,993</b>	<b>293,589</b>	<b>92,992</b>	<b>278,990</b>	<b>83,631</b>
Net Revenues/Expenditures	(97,797)	(267,552)	(77,340)	(279,635)	(99,993)	(293,589)	(92,992)	(278,990)	(83,631)

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
<b>P.S.: Pools</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Expenditures									
Personnel Expenses									
F/T Salaries	23,164	68,137	23,506	75,915	23,745	76,409	27,514	84,858	28,407
P/T Wages	54,649	169,162	55,288	182,210	57,534	157,887	94,357	251,542	69,279
Overtime	-	516	551	2,588	-	1,377	285	2,059	566
Special Pay	1,450	5,829	1,575	8,576	3,975	9,622	3,320	11,223	3,198
Payroll Taxes	6,152	19,351	6,268	20,481	6,596	18,252	9,311	28,854	7,536
Medical/Dental/Life Insurance	9,190	19,082	7,692	22,164	7,871	23,128	7,843	23,806	8,967
Total Personnel Expenses	94,605	282,077	94,880	311,933	99,721	286,675	142,630	402,342	117,952
Professional Expenses									
Software/IT Support	-	-	-	-	-	-	-	-	542
Total Professional Expenses	-	-	-	-	-	-	-	-	542
Supplies									
Operating Supplies	30	1,569	67	2,638	695	3,186	1,490	8,160	3,517
Chlorine	8,456	33,948	9,372	36,676	8,771	35,175	32,187	35,341	14,125
Fuel	-	-	-	47	-	-	-	-	-
Total Supplies	8,486	35,517	9,438	39,361	9,466	38,360	33,677	43,501	17,642
Other Gen. & Admin. Expenses									
Employee Recruitment	241	1,236	-	534	141	1,317	350	885	181
Travel and Training	340	853	915	1,402	-	305	-	1,010	-
Telephone, Internet & Cable	856	2,600	882	2,882	919	2,951	935	2,754	875
Utilities/Electricity	6,446	18,580	6,070	19,800	6,026	18,974	4,394	19,361	7,483
Utilities/Propane	8,301	10,701	5,992	9,551	4,382	10,017	4,088	14,407	6,983
Utilities/Water	5,979	16,448	5,101	15,659	5,887	19,515	4,833	17,333	5,977
Workers Comp. Insurance	5,471	8,158	2,720	8,160	1,224	3,729	1,276	3,953	713
Licenses, permits, lien fees	-	1,050	-	1,050	-	1,050	-	1,050	-
Employee Clothing Allowance	830	830	-	986	60	965	-	2,154	-
Total Occupancy	28,464	60,454	21,680	60,024	18,639	58,823	15,875	62,906	22,212
Maintenance & Repairs									
R & M Equipment	2,289	5,144	-	2,139	446	3,301	185	899	4,878
R & M Pools	6,667	20,380	6,980	28,769	5,521	17,557	4,738	14,705	11,265
Total Maintenance & Repairs	8,955	25,524	6,980	30,908	5,968	20,858	4,923	15,605	16,142
<b>Total Expenditures</b>	<b>140,511</b>	<b>403,572</b>	<b>132,978</b>	<b>442,227</b>	<b>133,793</b>	<b>404,716</b>	<b>197,106</b>	<b>524,354</b>	<b>174,490</b>
Net Revenues/Expenditures	(140,511)	(403,572)	(132,978)	(442,227)	(133,793)	(404,716)	(197,106)	(524,354)	(174,490)

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>P.S.: Recreation</b>									
Revenues									
Charge for Service									
Recreation Fees	105,615	333,203	115,625	369,871	87,849	287,107	99,370	402,000	160,281
Badge & Additional SMF	-	-	19,499	31,979	23,043	32,911	10,084	31,424	18,867
Total Charge for Service	105,615	333,203	135,124	401,850	110,893	320,018	109,454	433,424	179,148
Other Income									
Donations	-	5,982	-	-	-	-	-	-	777
Miscellaneous Income General	-	-	47	47	-	-	6,934	6,934	-
Total Other Income	-	5,982	47	47	-	-	6,934	6,934	777
<b>Total Revenues</b>	<b>105,615</b>	<b>339,185</b>	<b>135,171</b>	<b>401,897</b>	<b>110,893</b>	<b>320,018</b>	<b>116,388</b>	<b>440,358</b>	<b>179,926</b>
Expenditures									
Personnel Expenses									
P/T Wages	3,605	14,553	6,653	20,413	6,841	11,791	3,127	2,421	6,252
Special Pay	-	3	-	-	-	-	-	-	-
Payroll Taxes	318	1,237	547	1,615	528	893	242	192	1,166
Total Personnel Expenses	3,924	15,793	7,200	22,028	7,369	12,684	3,369	2,613	7,418
Professional Expenses									
Software/IT Support	-	-	-	-	-	-	-	-	1,085
Total Professional Expenses	-	-	-	-	-	-	-	-	1,085
Supplies									
Operating Supplies	195	313	-	606	-	1,994	321	1,818	669
Total Supplies	195	313	-	606	-	1,994	321	1,818	669
Other Gen. & Admin. Expenses									
Employee Recruitment	-	206	-	35	-	-	-	131	-
Travel and Training	-	1,300	-	-	-	-	-	1,600	-
Telephone, Internet & Cable	496	1,510	563	1,978	614	2,049	657	2,044	549
Utilities/Electricity	2,427	7,135	2,561	8,016	2,483	8,114	2,543	8,738	3,161
Utilities/Propane	192	292	344	569	332	750	42	42	-
Utilities/Water	1,269	4,777	2,136	5,036	1,669	4,977	1,171	4,343	1,575
Utilities/Solid Waste & Recy.	390	1,197	451	1,337	604	1,497	580	1,740	478
Utilities/Portable Toilets	2,307	7,636	2,678	8,514	2,536	8,101	2,884	8,565	2,947
Equipment Leasing	1,089	1,089	-	-	2,382	2,382	-	-	1,225
Workers Comp. Insurance	236	812	272	1,206	120	305	71	36	28
Licenses, permits, lien fees	-	-	-	-	-	100	-	-	-
Employee Clothing Allowance	-	-	-	816	-	-	-	-	-
Resident Activities	2,646	17,079	8,372	16,383	769	13,604	11,737	24,475	7,800
Total Occupancy	11,052	43,034	17,377	43,889	11,509	41,879	19,685	51,714	17,762
Maintenance & Repairs									
R & M Buildings	250	-	150	-	214	50	600	603	2,990
R & M Grounds	12,624	37,081	12,339	31,678	13,100	41,002	13,331	41,625	20,820
R & M Equipment	1,263	3,762	2,228	11,505	5,909	882	127	3,291	10,036
Total Maintenance & Repairs	14,137	40,842	14,718	43,183	19,223	41,933	14,058	45,518	33,846
Operating Expenses									
Music & Entertainment - Lounge	-	-	-	-	-	30,090	-	17,450	23,210
Music & Ent. - 19th Hole	-	-	-	-	-	7,825	-	-	375
Music & Ent - Pasta Night	-	-	-	-	-	2,700	-	-	-
Music & Ent. - Special Events	-	-	-	-	-	20,310	2,500	17,950	11,691
Total Operating Expenses	-	-	-	-	-	60,925	2,500	35,400	35,276
Capital Outlay									
Capital Outlay	-	-	-	-	-	11,994	-	-	-
Total Capital Outlay	-	-	-	-	-	11,994	-	-	-
<b>Total Expenditures</b>	<b>29,308</b>	<b>99,982</b>	<b>39,295</b>	<b>109,707</b>	<b>38,101</b>	<b>171,410</b>	<b>39,933</b>	<b>137,064</b>	<b>96,056</b>
Net Revenues/Expenditures	76,307	239,204	95,875	292,190	72,791	148,608	76,455	303,294	83,870

### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Vehicle Storage</b>									
Revenues									
Rents & Royalties									
Vehicle Storage Income	52,960	154,616	53,325	155,352	53,609	157,578	53,509	168,786	60,952
Kayak Storage Income	1,376	2,723	1,231	1,699	418	2,267	782	1,498	1,160
Total Rents & Royalties	54,336	157,339	54,555	157,050	54,027	159,845	54,290	170,284	62,112
Other Income									
Delinquent Fee Collections	330	970	325	660	320	435	70	70	10
Total Other Income	330	970	325	660	320	435	70	70	10
<b>Total Revenues</b>	<b>54,666</b>	<b>158,309</b>	<b>54,880</b>	<b>157,710</b>	<b>54,347</b>	<b>160,280</b>	<b>54,360</b>	<b>170,354</b>	<b>62,122</b>
Expenditures									
Supplies									
Operating Supplies	-	-	-	-	-	98	-	-	1,212
Total Supplies	-	-	-	-	-	98	-	-	1,212
Other Gen. & Admin. Expenses									
Utilities/Electricity	2,851	7,045	4,080	9,625	2,707	7,710	2,657	8,224	2,753
Utilities/Water	576	2,322	618	1,849	630	1,791	541	1,785	643
Access Sys. Service Fee	1,123	4,505	1,527	5,072	2,814	6,431	5,340	5,265	445
Total Occupancy	4,550	13,872	6,225	16,546	6,150	15,932	8,538	15,275	3,841
Maintenance & Repairs									
R & M Equipment	349	1,529	2,856	2,856	323	323	-	772	8,775
Total Maintenance & Repairs	349	1,529	2,856	2,856	323	323	-	772	8,775
<b>Total Expenditures</b>	<b>4,899</b>	<b>15,401</b>	<b>9,081</b>	<b>19,402</b>	<b>6,473</b>	<b>16,352</b>	<b>8,538</b>	<b>16,046</b>	<b>13,828</b>
Net Revenues/Expenditures	49,767	142,907	45,799	138,308	47,874	143,928	45,822	154,308	48,293



### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Shopping Center</b>									
Revenues									
Rents & Royalties									
Leasing Income	25,226	69,013	34,330	71,683	31,960	68,671	39,168	93,685	40,880
Common Area Maint. Income	4,452	12,607	5,783	12,654	5,434	13,005	6,742	16,878	6,963
Real Estate Taxes Income	3,077	8,430	3,172	8,474	2,864	8,410	4,014	12,264	4,125
<b>Total Rents &amp; Royalties</b>	<b>32,754</b>	<b>90,051</b>	<b>43,285</b>	<b>92,811</b>	<b>40,258</b>	<b>90,087</b>	<b>49,925</b>	<b>122,827</b>	<b>51,968</b>
Other Income									
Delinquent Fee Collections	475	1,275	400	500	-	(25)	-	-	-
<b>Total Other Income</b>	<b>475</b>	<b>1,275</b>	<b>400</b>	<b>500</b>	<b>-</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>33,229</b>	<b>91,326</b>	<b>43,685</b>	<b>93,311</b>	<b>40,258</b>	<b>90,062</b>	<b>49,925</b>	<b>122,827</b>	<b>51,968</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	-	6,402	95	6,277	580	580	1,277
Legal Fees	-	-	3,281	7,675	979	2,222	1,020	5,018	457
<b>Total Professional Expenses</b>	<b>-</b>	<b>-</b>	<b>3,281</b>	<b>14,077</b>	<b>1,074</b>	<b>8,499</b>	<b>1,600</b>	<b>5,598</b>	<b>1,734</b>
Other Gen. & Admin. Expenses									
Property Taxes	15,056	15,056	15,607	15,607	15,776	15,776	16,794	16,794	17,056
Telephone, Internet & Cable	359	989	330	1,517	1,113	2,931	1,005	2,881	654
Utilities/Electricity	522	1,823	703	2,329	763	1,800	549	1,789	669
Utilities/Water	239	778	245	1,042	394	1,162	289	1,161	459
Utilities/Solid Waste & Recy.	1,305	4,242	1,359	3,711	1,698	4,483	2,444	5,879	2,113
CVO Utilities	1,074	2,810	1,058	3,463	840	3,526	1,015	3,480	1,183
<b>Total Occupancy</b>	<b>18,556</b>	<b>25,699</b>	<b>19,302</b>	<b>27,669</b>	<b>20,583</b>	<b>29,678</b>	<b>22,095</b>	<b>31,984</b>	<b>22,133</b>
Maintenance & Repairs									
R & M Buildings	2,945	10,300	1,742	5,478	2,427	13,011	7,286	11,995	6,625
R & M Grounds	-	-	-	-	75	75	-	-	-
R & M Equipment	-	-	-	-	-	977	-	-	-
<b>Total Maintenance &amp; Repairs</b>	<b>2,945</b>	<b>10,300</b>	<b>1,742</b>	<b>5,478</b>	<b>2,502</b>	<b>14,062</b>	<b>7,286</b>	<b>11,995</b>	<b>6,625</b>
Capital Outlay									
Capital Outlay	-	4,095	-	-	-	18,158	-	7,339	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>4,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,158</b>	<b>-</b>	<b>7,339</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,500</b>	<b>40,094</b>	<b>24,324</b>	<b>47,224</b>	<b>24,159</b>	<b>70,397</b>	<b>30,981</b>	<b>56,916</b>	<b>30,492</b>
Net Revenues/Expenditures	11,729	51,232	19,361	46,087	16,099	19,665	18,944	65,911	21,477

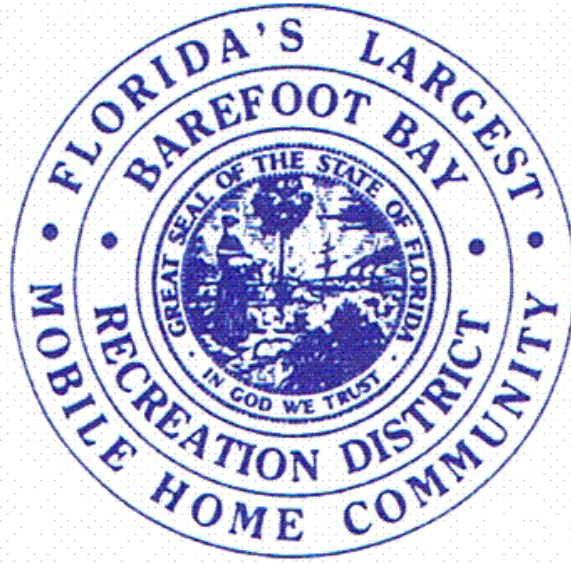
### Revenue and Expenditure History per Department

	Jan18 YTD Actual	FY18 Actual	Jan19 YTD Actual	FY19 Actual	Jan20 YTD Actual	FY20 Actual	Jan21 YTD Actual	FY21 Actual	Jan22 YTD Actual
<b>Stormwater</b>									
Expenditures									
Professional Expenses									
Professional Fees	-	9,203	-	452	-	1,037	-	-	-
Total Professional Expenses	-	9,203	-	452	-	1,037	-	-	-
Supplies									
Fuel	-	-	-	-	-	-	-	-	300
Total Supplies	-	-	-	-	-	-	-	-	300
Maintenance & Repairs									
R & M Grounds	20,709	28,773	4,356	13,068	4,356	21,280	4,487	13,460	6,321
Canal/Lake Restoration	-	-	-	-	-	-	-	-	-
Total Maintenance & Repairs	20,709	28,773	4,356	13,068	4,356	21,280	4,487	13,460	6,321
Miscellaneous									
Debt Service Principal	10,734	32,421	10,929	33,103	11,227	33,817	11,466	28,660	-
Debt Service Interest	860	2,363	666	1,681	367	967	129	252	-
Total Miscellaneous	11,595	34,784	11,595	34,784	11,595	34,784	11,595	28,911	-
Capital Outlay									
Capital Outlay	-	9,390	-	-	-	-	-	-	-
Total Capital Outlay	-	9,390	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>32,303</b>	<b>82,149</b>	<b>15,951</b>	<b>48,304</b>	<b>15,951</b>	<b>57,100</b>	<b>16,081</b>	<b>42,371</b>	<b>6,621</b>
Net Revenues/Expenditures	(32,303)	(82,149)	(15,951)	(48,304)	(15,951)	(57,100)	(16,081)	(42,371)	(6,621)

### Revenue and Expenditure History per Department

	Jan18		Jan19		Jan20		Jan21		Jan22
	YTD	FY18	YTD	FY19	YTD	FY20	YTD	FY21	YTD
R&M/Capital Projects	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues									
Other Income									
Grants	-	179,089	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	69,790	-	20,950	-	13,350	45,300
Insurance Proceeds	-	44,795	-	-	-	-	-	-	-
Donations	-	-	53,887	85,122	-	-	2,556	2,556	-
Total Other Income	-	223,884	53,887	154,912	-	20,950	2,556	15,906	45,300
<b>Total Revenues</b>	<b>-</b>	<b>223,884</b>	<b>53,887</b>	<b>154,912</b>	<b>-</b>	<b>20,950</b>	<b>2,556</b>	<b>15,906</b>	<b>45,300</b>
Expenditures									
Professional Expenses									
Professional Fees	3,150	8,546	-	7,008	1,391	3,691	-	1,422	-
Total Professional Expenses	3,150	8,546	-	7,008	1,391	3,691	-	1,422	-
R&M Projects*									
Total R&M Projects	12,405	122,753	35,456	293,870	14,124	54,730	-	-	-
Capital Outlay									
Total Capital Outlay	127,043	991,592	502,020	742,138	281,998	831,578	390,929	1,259,704	239,087
<b>Total Expenditures</b>	<b>142,598</b>	<b>1,122,891</b>	<b>537,476</b>	<b>1,043,016</b>	<b>297,513</b>	<b>889,999</b>	<b>390,929</b>	<b>1,261,126</b>	<b>239,087</b>
Net Revenues/Expenditures	(142,598)	(899,007)	(483,589)	(888,104)	(297,513)	(869,049)	(388,373)	(1,245,220)	(193,787)

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



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## Five-Year Financial Model and Capital Improvement Plan

### Introduction

Starting seven years ago, staff developed, and the BOT annually reviewed and endorsed a five-year financial model and capital improvement plan (5yrFM&CIP). This interactive model allows the BOT the ability to make changes to assumptions and/or projects and immediately see the impact on the ending fund balance of each fiscal year (FY22-27). The interactivity, however, adds a complexity to the model that is not easily understood and utilized by first time decision makers. The 5yrFM&CIP is not a detailed road map of future revenues and expenditures, but a planning tool to enable Trustees, residents, staff, and other interested parties (i.e., grant program reviewers, potential bonding agents, insurance companies, etc.) to understand the planned direction in which BBRD will move in the next few years.

The reader should note the presentation of financial data within this section is oriented to a multi-year perspective and includes beginning and ending fund balance figures as opposed to data contained within the "Budgetary Detail" section of this document. Hence some items such as "Contingency" and "Reserves" may appear contradictory to the laymen when data from various sections of this document are compared to each other. However, the readership of this document ranges from financial professionals to average residents and hence no one simple presentation of data is possible or warranted. Specifically, "Contingency" is shown in this section which is budgeted for "unforeseen yet anticipated" change orders in projects or projects/expenses the BOT wishes to fund after the budget is adopted (without having to go through a budget amendment process). Likewise, "Reserves" was added this year to denote available FY23 Budget monies (required to balance expenditures/uses with revenues/sources) that the BOT may consider using to fund priority projects or letting roll forward into FY24.

Economic conditions new to BBRD (as of February 1, 2022) since the FY22 Approved Budget was adopted. The following scenarios were not considered in the development of the FY22-26 5yrFM&CIP. Their combined impact has significantly altered the FY23-27 5yrFM&CIP.

- *Rising inflation*

Beginning in early 2021 and escalating through to the present, nationwide inflation is currently at a 40-year record high. Economists are split between two camps of whether the future hold continued high inflation or the rate we return to the recent historic pattern of 1-3% annually. Impacting BBRD is the cost of goods and services, project costs, and a local rapidly rising low-skilled wage market. All three of these sectors have significantly impacted operating general ledger account budgets for FY23. Additionally, as BBRD develops the budget 18 months before the end of the fiscal year, FY23 line item increases account for inflationary pressures of FY22 and projected FY23. If not for the continuing efforts of staff to reduce costs through innovation, bulk purchases, competitive bidding, etc. the increases in operating expenses would greatly exceed the budgeted 5.73% increase in operating costs for FY23.

As a result of current and future inflation, staff is recommending as part of the FY23 to lower BBRD's minimum fund balance policy currently at 20.0% to 15.0%. The primary purpose of the minimum fund balance policy is to ensure adequate money is available for the aftermath of an isolated catastrophic event when outside finance support is lacking or has a significant lag time. The most probable scenario for BBRD is an isolated highly destructive tornado that destroys multiple BBRD facilities but does not rise to the level of FEMA intervention. Although BBRD is well insured, insurance proceeds are typically

slow in being received versus the quick infusion of cash associated with FEMA responses to widespread disasters such as hurricanes. With the increasing size of the budget, the 15% fund balance level will still provide for over \$1.1 million in cash which is sufficient to operate BBRD on a limited staffing basis for 2-3 months until insurance proceeds are received.

- *Rising market rate for low skilled positions because of the passage of State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27 and changing national employment factors*

In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27 when future increases will revert back to CPI. Due to the nature of BBRD's workforce, the financial impact will be dramatic as 21 of 28 non-tipped pay grades currently have starting pay less than \$15.00 an hour. The direct impact to FY23 is estimated at \$43,149 (plus payroll taxes) and will grow dramatically each subsequent year. The BOT authorized a pay and benefits study in December 2021 to guide BBRD in addressing the "compression" of the pay plan and advert widespread loss of long-term semi-skilled, skilled, and management personnel to other organizations willing to pay competitive salaries in future years. The FY23-27 5yrFM&CIP contains \$100,000 each year to address this compression.

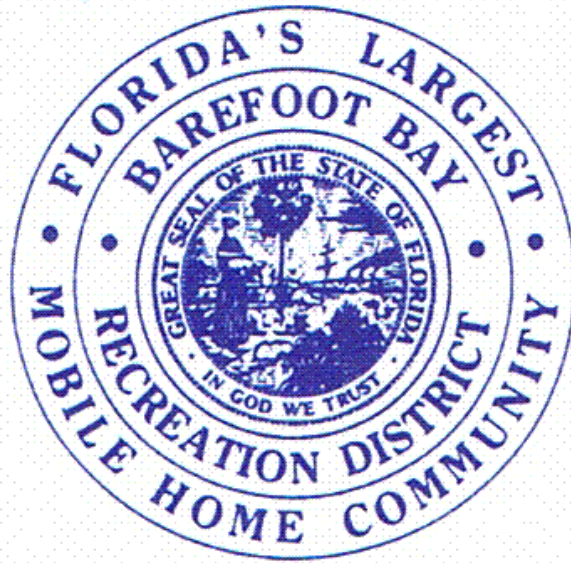
Additionally, public and private employers in the area have aggressively increased starting pay for low-skilled part-time positions over the last 12 months. Given the private sector's ability to quickly adopt versus the budgetary processes required by public sector agencies, BBRD will undoubtedly be paying catchup in the competitive recruitment of these positions for the next few years. In late, 2021, BBRD slightly enriched the vacation leave benefit for part-time and new employees to address this issue.

- *Probability of higher energy costs in future years*

With changes in political party control of the Federal government in 2021 and the corresponding shift in focus away from traditional energy production to "green" energy sources, most people will agree higher energy costs can be expected in the next several years as a decrease in domestic oil and natural gas production will impact global prices sooner than the widespread rollout of electric vehicles and charging stations will make such vehicles as convenient to use as compared to traditional vehicles. Forecasting gasoline and diesel prices is less scientific these days than best guess making. The FY23 Adopted Budget uses a 15% increase assumption for vehicular fuel which is based on continued conservation efforts of staff to reduce unnecessary fuel consumption. The only bright spot regarding energy consumption is that FPL (local provider of electricity) has forecasted very low rate increases for the next few years.

### **General Fund**

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



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<b>General Fund</b>	<b>FY21 Actual</b>	<b>FY22 Revised Budget</b>	<b>FY22 Year-end Estimate</b>
<b>Beginning Fund Balance</b>	<b>2,374,581</b>	<b>2,193,809</b>	<b>2,193,809</b>
Revenues/Sources			
Assessment	3,970,632	4,025,436	4,021,357
Recreation Fees	433,424	569,550	608,550
Guest Passes	50,182	61,955	68,550
DOR Enforcement Fees	14,786	14,000	9,590
Food & Beverage Sales	510,623	1,346,179	1,268,752
Golf-Pro Shop Fees & Income	602,035	641,768	647,254
Shopping Center Income	122,827	134,965	134,716
Vehicle Storage Income	170,354	179,819	184,914
Misc. Revenue	131,404	79,769	69,209
Bond/Loan Proceeds	-	-	-
Grant Revenue	-	50,000	-
<b>Revenues/Sources</b>	<b>6,006,266</b>	<b>7,103,441</b>	<b>7,012,892</b>
(Dollar change from previous year)	270	(524,187)	1,006,626
(Percent change from previous year)	0.00%	-6.87%	16.76%
<b>Total Resources</b>	<b>8,380,847</b>	<b>9,297,250</b>	<b>9,206,701</b>
Expenditures/Uses			
Personnel	2,360,639	3,008,237	3,028,492
Operating	2,560,753	3,179,878	3,214,917
New Non-Capital Proposals	739	-	-
R&M/Capital	1,264,908	1,856,607	1,624,181
Reserves	-	-	-
Contingency	-	115,630	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
<b>Total Expenditures/Uses</b>	<b>6,187,039</b>	<b>8,160,352</b>	<b>7,867,590</b>
(Dollar change from previous year)	419,255	(422,694)	1,680,552
(Percent change from previous year)	7.27%	-4.92%	27.16%
Rev./Sources minus Exp./Uses	(180,772)	(1,056,911)	(854,698)
Ending Fund Balance			
Undesignated Fund Balance	1,816,322	1,136,898	688,632
Committed Fund Balance			
Non-spendable for inventory & prepaids	242,749	-	100,000
Committed for CIP	134,738	-	550,479
<b>Total Ending Fund Balance</b>	<b>2,193,809</b>	<b>1,136,898</b>	<b>1,339,111</b>
<b>Fund Balance (excluding committed for capital, prepaids, projects &amp; transfers) percentage of subsequent year's budget (Personnel &amp; Operating). FY27 is based on FY27 Budget numbers.</b>	<b>29.35%</b>	<b>16.86%</b>	<b>10.21%</b>



<b>FY23 Adopted Budget</b>	<b>FY23 Year-end Estimate</b>	<b>FY24 Proj. Budget</b>	<b>FY25 Proj. Budget</b>	<b>FY26 Proj. Budget</b>	<b>FY27 Proj. Budget</b>
<b>1,339,111</b>	<b>1,339,111</b>	<b>1,155,408</b>	<b>1,516,814</b>	<b>1,740,156</b>	<b>1,880,051</b>
4,210,041	4,210,041	4,336,589	4,466,687	4,556,021	4,647,141
629,550	629,550	650,550	671,550	692,550	692,550
68,550	68,550	68,550	68,550	68,550	68,550
9,590	9,590	9,590	9,590	9,590	9,590
1,470,305	1,470,305	1,542,350	1,617,925	1,697,203	1,780,366
665,316	665,316	665,316	698,582	698,582	698,582
139,365	139,365	139,565	139,765	139,965	140,165
206,990	206,990	229,010	229,010	229,010	229,010
29,009	29,009	29,038	29,067	29,096	29,125
-	-	-	-	-	-
-	50,000	-	-	-	-
<b>7,428,716</b>	<b>7,478,716</b>	<b>7,670,558</b>	<b>7,930,725</b>	<b>8,120,567</b>	<b>8,295,079</b>
325,275	465,824	241,842	260,168	189,841	174,512
4.58%	6.64%	3.26%	3.39%	2.39%	2.15%
<b>8,767,827</b>	<b>8,817,827</b>	<b>8,825,966</b>	<b>9,447,540</b>	<b>9,860,723</b>	<b>10,175,130</b>
3,416,639	3,389,051	3,677,760	3,930,874	4,188,975	4,384,523
3,324,914	3,292,519	3,406,412	3,467,508	3,520,852	3,566,061
-	-	-	-	-	-
171,550	665,646	179,560	265,350	228,870	81,600
400,410	200,000	-	-	-	-
115,203	115,203	116,419	117,651	118,974	120,398
N/A	N/A	(71,000)	(74,000)	(77,000)	(80,000)
<b>7,428,716</b>	<b>7,662,419</b>	<b>7,309,151</b>	<b>7,707,384</b>	<b>7,980,672</b>	<b>8,072,581</b>
(731,636)	(205,172)	(119,565)	398,232	273,288	91,909
-8.97%	-2.61%	-1.61%	5.45%	3.55%	1.15%
-	(183,703)	361,406	223,342	139,895	222,498
1,339,111	1,055,408	1,516,814	1,740,156	1,880,051	2,102,549
-	100,000	-	-	-	-
-	-	-	-	-	-
<b>1,339,111</b>	<b>1,155,408</b>	<b>1,516,814</b>	<b>1,740,156</b>	<b>1,880,051</b>	<b>2,102,549</b>
<b>18.90%</b>	<b>14.90%</b>	<b>20.50%</b>	<b>22.57%</b>	<b>23.65%</b>	<b>26.45%</b>

## Revenues/Sources

The following section is not meant to be a comprehensive discussion of all General Fund revenues/sources general ledger accounts but is confined to a concise listing and explanation of revenue/source streams. The reader should note, that due to the need for the BOT to have time within their review period to possibly appeal the CPI cap to the Brevard County Board of County Commissions (regarding unfunded mandates), the submittal date for the FY23 WDPB was moved up to March 7, 2021, from the *Policy Manual* requirement of no later than April 1, 2022. Hence, the analysis and projections of revenue streams (conducted in January 2022) have a higher degree of uncertainty due to less current fiscal year actual data to compare to prior years' data.

- **Assessment**

For the last several fiscal years, prior BOTs had adopted 5-yrFM&CIPs with annual increases in the assessment rate. Specifically, the FY21 Approved Budget was developed using a 3.00% annual increase plus an annual "round up to the next monthly integer." However, in late 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI). The CPI to be used for the FY23-27 FM&CIP is 4.698%. Lower rates are used for the four out years. Specifically, the following assessment rates total a \$10.71 (15.56%) increase in the monthly assessment rate over a five-year period (annual increase in receipts in parentheses).

- \$72.07 in FY23
  - \$3.23 or 4.698% inflationary increase (\$188,684)
- \$74.24 in FY24
  - \$2.16 or 3.000% inflationary increase (\$126,308)
- \$76.46 in FY25
  - \$2.23 or 3.000% inflationary increase (\$130,098)
- \$77.99 in FY26
  - \$1.53 or 2.000% inflationary increase (\$89,334)
- \$79.55 in FY27
  - \$1.56 or 2.000% inflationary increase (\$91,120)

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

FY22 Year-end Estimate receipts of \$608,550 are projected to be \$175,126 or 40.41% higher than FY21 Actuals partly due to the historical high level of property transfers driven by the shortage of new homes in the state and the \$550 increase in the one-time social membership fee approved for FY22. Recommended for FY23 is an additional \$50 increase which will result in additional receipts of \$21,000 annually given a constant rate of genuine home sales. Additionally, the FY23-27 5yrFM&CIP contains annual increases of \$50 in FYs24-26.

- **Guest Passes**

FY22 Year-end Estimate receipts of \$68,550 are projected to be \$18,368 or 36.60% higher than FY21 Actuals due to the COVID-19 restrictions on the use of facilities during the FY21 winter season and an increase in monthly and phone purchased (doubled cost) guest passes. Receipts are projected to remain constant throughout the remainder of the five-year forecast.

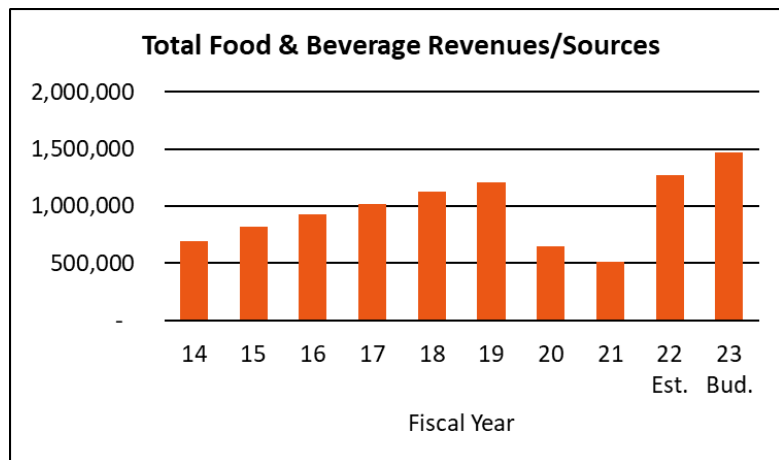
- **DOR Enforcement Fees**

Receipts are booked as billed and then the uncollectible receivables are removed from the line-item during the audit process. Receipts of \$14,786 were collectible (due to use of modified accrual

accounting) in FY21. Year-end Estimate receipts for FY22 are projected at \$9,590 or \$7,210 or 42.92% lower than FY21 Budget due to decreased involuntary abatement of violations. Collectible receipts are projected to be relatively stable from FY22 through FY26 due to the inability to remove additional undesirable homes through the Neighborhood Revitalization Program (due to the BBRD Charter limit on new acquisitions and rising property prices) that generated uncollectible fees.

- **Food and Beverage Sales**

FY22 Year-end Estimate of \$1,268,752 is \$758,129 or 148.47% higher than the pandemic limited FY21 Actuals due the complete shutdown of the department from the COVID-19 pandemic in 2020 after the busy winter season and the phased re-opening in 2021. The chart to the right illustrates the double-digit growth in total revenues/sources from FY15 through FY18 while the growth slowed in FY19 to 7.3%. FY23 receipts are budgeted at \$1,470,305, an increase of \$124,126 or 9.22% over the FY22 Budget. In comparison, the five prior years (FS09-13) experienced an average of less than 2% growth each year.



The 5yrFM&CIP contains price increases of 5.0% increase for food and 7.0% increase for beverages in FY23 while the out years contain annual price increase of 2.5% for food and 7.0% for beverages (in addition to management's ability to change prices throughout the year based on changing costs of products as provided within the 2016 edition of the BBRD *Food & Beverage Principles of Operations* document). Assumed in FY23-FY27 is a 2.0% decline in sales as prices (driven by increasing prices [as a result of the increasing Florida minimum wage] forcing out price conscious customers who currently frequent Food & Beverage locations and events).

Budgeted capital projects for the Lounge Lakeside area should facilitate increased departmental sales starting in FY23. The replacement of Pool #1 pit, relocation of the heater building, construction of an outside bar, and installation of an additional canopy will expand the desirable areas patrons prefer during live entertainment and decrease labor cost associated with setting up the temporary outside bar currently in use.

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

As the number of golf courses nationwide has declined over the past two decades, coupled with the changing demographics of BBRD residents, membership driven revenues have correspondingly declined. However, the last three years appear to indicate a pause in the decline of memberships. Due to the nature of golf (an outdoor sport where participants can socially distance themselves from one another), the impact of the COVID-19 pandemic on operations was limited. The FY22 Year-end Estimated receipts of \$647,254 are projected to be \$45,219 or 7.51% higher than FY21 Actuals due to reduced winter golfers in FY21 who stayed up north due to the pandemic. Projected total receipts for FY23 of \$665,316 are \$23,548 or 3.67% higher than FY22 Approved Budget due to an anticipated slight increase in golf membership related fees. Given current membership demographics and planned

improvements in the course, staff projects memberships and related revenues will remain relatively constant (with minor fluctuations from year to year) over the following four-years except for FY25 when a 10% increase in membership fees (i.e., memberships and trail fees) is planned.

The reader should note that \$50,000 in grant receipts originally projected to be received in FY22 is not anticipated to be received in mid-FY23.

- **Shopping Center Income**  
FY22 Year-end Estimate receipts of \$134,716 are projected to be \$11,889 or 9.68% higher than FY21 Actuals due to the leasing of the former CVO unit (CVO moved into a smaller space that was formerly leased at no charge to a non-profit). The increase would have been higher, but the planned land lease for a parcel adjacent to the Shopping Center appears to have died from a lack of response by the proposed tenant's corporate office. All units continued to be leased with the exception of units provided for free to the following local non-profit entities: Veterans' Gathering Center (which absorbed the previously separate Veterans' Service Office), Civic Volunteer Organization, and Paradise Planners. FY23 projects receipts of \$139,365 are \$4,400 or 3.26% higher than the FY22 Approved Budget due to the aforementioned contraction of free space leasing in FY22. Future receipts are anticipated to remain stable with the minor increase associated with lease renewals.
- **Vehicle Storage Income**  
FY22 Year-end Estimate of \$184,914 are projected to be \$14,560 or 8.55% higher than the FY21 Actuals due to FY22 being a full year with the mid-FY21 rate increase of \$5 to the monthly rental rate. Based upon a detailed survey and analysis of surrounding storage lot fee structures, BBRD's rental rates (prior to May 1, 2021) were documented to be very low and under market rate for similar services rendered. At the February 22, 2021, BOT meeting, the Trustees instructed staff to increase the projected FY23 and FY24 rental rates each by \$5 a month. Hence, the FY23 projected receipts of \$206,990 are \$27,171 or 15.11% higher than the FY22 Approved Budget due to the \$5 a month rate increase and anticipated increases in kayak storage receipts and delinquent account fees. FY24 and beyond annual projected receipts of \$229,010 represent a \$58,656 or 34.43% increase over FY21 Actual receipts.
- **Grant Revenue**  
BBRD received 100% reimbursement for the 2017 \$50,000 Golf Course Florida Recreation Development Assistance Program (FRDAP) grant in FY19. Later in 2019, BBRD applied for another 100% reimbursable \$50,000 FRDAP grant for Golf Course improvements. Award of the grant was received in FY20 after the Approved Budget was adopted. Staff has detailed the planned expenditures within the Golf-Pro Shop line-item details (see R&M Grounds account description on pages D – 37) for FY22 Year-end Estimate. Said 100% reimbursement was budgeted to be received in FY22 but is now forecasted to be received in FY23. Staff plans on pursuing additional grants for the golf course once this program is completed.

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

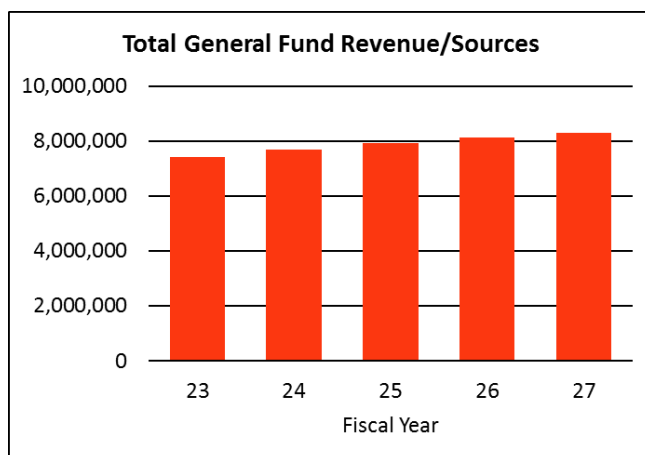
Historically, BBRD experienced very little change from year to year in total annual revenues/sources. The FY18-22 5yrFM&CIP had only a 1.68% variability expected over the 5-year period. This pattern was a result of previous BOTs holding the assessment rate constant for multiple years and then having to adopt a significant increase to offset the cumulative effects of annual inflationary pressures. Unintended consequences of this strategy were the declining competitiveness of employee compensation and benefits and diminishing R&M/Capital budgets. Beginning in FY19, the BOT adopted a 1.50% annual

increase in the assessment rate to offset inflationary pressures. In FY20, the BOT upped the annual increase to a 3.00% annual increase while adding an annual “round up to the next integer” increase so the monthly assessment would always be even dollars with no cents. The BOT adopted the FY21 Approved Budget using this methodology.

Later in 2020, the BOT entered into an interlocal agreement with the Brevard County Board of County Commissioners to limit all future increases in BBRD’s annual assessment to no greater than CPI. The CPI for 2021 (prior 12 months aggregate) is 4.698% as compared to the previously FY22 1.234% increase. Per former General Counsel Repperger, staff is required to use no higher than the current CPI rate for the four out years of the FY23-27 5yrFM&CIP. Staff does not believe the current high level of inflation will be sustained over the next four years, and therefore, is recommending the use of a diminishing CPI rate of 3.00% in FYs24-25 and 2.00% in FYs26-27. The effect of the increased CPI upon the FY23-27 5yrFM&CIP, as compared to the five-year forecast from last year, is the addition of approximately \$394,772 over the five-year period. Each year going forward, the new CPI will be used with potential wild swings in additional revenues being added or removed based on the annual change in the CPI.

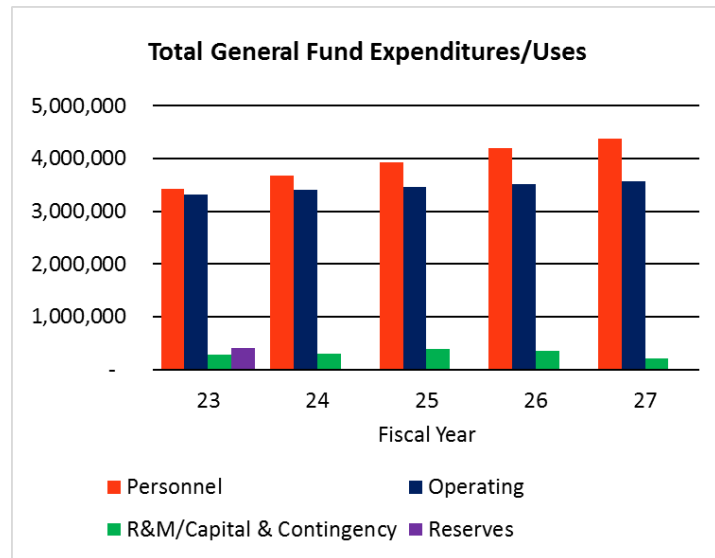
The five-year growth of \$1,282,187 or 18.28% in revenues/sources is projected from the low of \$7,428,716 in FY23 to the high of \$8,295,079 in FY27 as illustrated to the right (chart includes one-time monies). The increases from the FY22 Year-end Estimate to the FY27 projected Budget for specific revenue streams are listed below:

- Assessment receipts increase of \$625,784 or 15.56% due to annual projected increases in the rate
- Food & Beverage receipts increase of \$511,614 or 40.32% due to annual increases in price to off-set minimum wage increases and inflationary pressures
- Recreation Fees receipts increase of \$4,000 or 13.80% due to planned increases in the fee in FYs23-26 as proposed by the 2021 BOT
- Golf-Pro Shop receipts increase of \$51,328 or 8.59% primarily due to a planned 10% increase in membership fees in FY25
- Vehicle Storage receipts increase of \$44,096 or 23.85% primarily due to planned annual rental fee increases of \$5.00 per month in FYs23-24



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

The five-year growth of \$1,014,440 or 14.37% in total expenditures/uses are projected from a low of an estimated \$7,428,716 in FY23 to a high of \$8,072,581 in FY27. The future impact of the Florida minimum wage increases can be seen in the chart to the right where the growth curve of personnel costs is angling upwards over time as opposed to the modest increase in projected operating costs. While the growth in personnel and operating costs is largely invisible to most of the public, the available monies left over for R&M/Capital projects will become more visible over time as residents see less maintenance work and projects accomplished in BBRD. Specific changes in the 5-year window include:



- Total personnel expenditures increase of \$1,356,031 or 44.78% due to minimum wage increases, the need to address compression of the pay plan, and rising employee health insurance premiums
- Total operating expenditures increase of \$351,144 or 10.92% due to inflationary pressures
- Total R&M/Capital/Contingency decrease of \$728,144 or 78.30% in expenditures from the FY22 Approved Budget to the FY27 Projected Budget (decrease to fund increasing personnel and operating costs while retaining modest reserves each year for BOT priorities regarding new R&M/Capital projects)

#### Financial Outlook

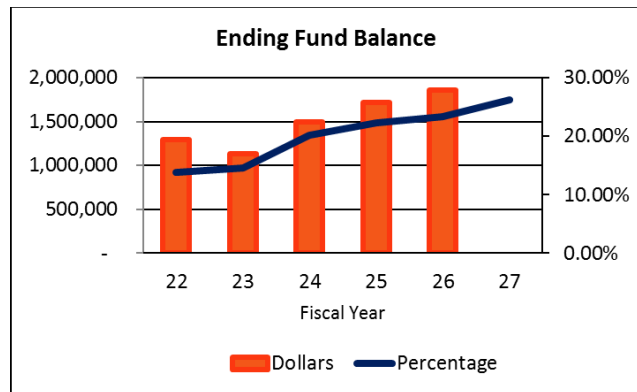
FY22 began the year with a fund balance of \$2,193,809 (audited number) and is projected to end with \$1,291,745 which equates to an 13.73% fund balance (significantly below the minimum fund balance policy of 20% primarily due to rising costs of previously budgeted projects). The percentage of fund balance is calculated as liquid assets (excluding committed for capital, prepaids, projects & transfers) percentage of the subsequent year's budget (personnel & operating). FY27's minimum fund balance is calculated based on FY27 Budget numbers.

FY23 is budgeted to end with a fund balance of \$1,291,745 which equates to 18.23% of fund balance. When anticipated roll forward projects from FY22 are added into FY23, the year-end estimated fund balance becomes \$1,135,522 or 14.62%. While this level is significantly below the current minimum fund balance policy, the reader should not be alarmed for three reasons:

1. Most years one or more capital projects are not completed as planned and the unspent budget artificially increases fund balance for that year and is then rolled forward into the following year.
2. FY23 Adopted Budget has \$400,410 in reserves not currently dedicated to any planned expenditure. This reserve will permit the BOT to fund any priority projects not currently funded and/or roll the budget forward into FY24.
3. Due to rapidly rising personnel costs, staff believes it is feasible for the BOT to consider decreasing the minimum fund balance policy to 15% which would maintain sufficient funding for emergencies.

Year-end estimates (chart on the next page presents columns as the dollar amount of fund balance while the trend line represents fund balance as a percentage of operating costs as defined by BBRD) are

presented as of February 13, 2022 to allow the reader to understand the timeframe of the adoption of the FY23 WDPB. Contained within this presentation is the assumption that all projects will be completed within the years budgeted for FYs23-27 unless otherwise noted. An examination of the chart suggests BBRD has surplus monies beginning in FY24. While technically correct as presented, the surplus in future years is actually the portion of the budget that is available for the BOT to program for one-time projects as they desire. Beginning with the FY23 WDPB, staff will no longer try to program maximum R&M/Capital projects but only repair/replacement/maintenance projects identified through the fleet replacement schedule and the Facility Dude capital replacement program (use started in FY19). Staff will defer to the BOT the decision making regarding discretionary R&M/Capital spending.



### Summary of Projects

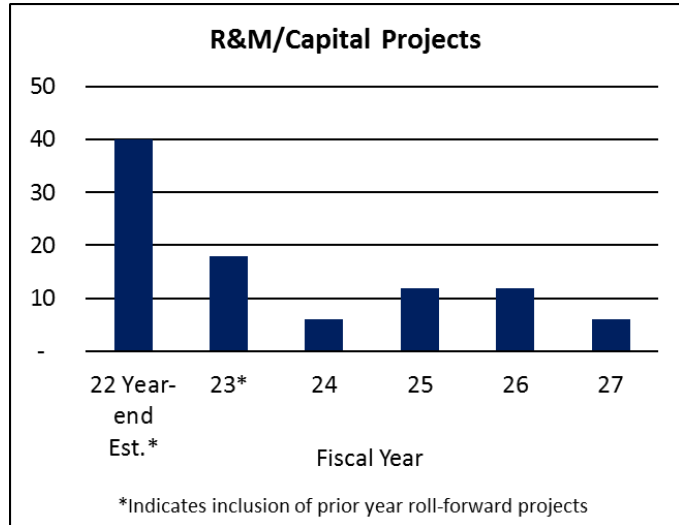
The FY23-27 5yrFM&CIP contains 110 requested projects (including one non-R&M/capital project) with 56 funded projects (including anticipated roll-forward projects budgeted in FY22) over the five-year period costing \$1,193,136. This combined funding represents a \$704,047 or 37.11% decrease from the previous 5yrFM&CIP level of funding.

The reader should note the following assumptions:

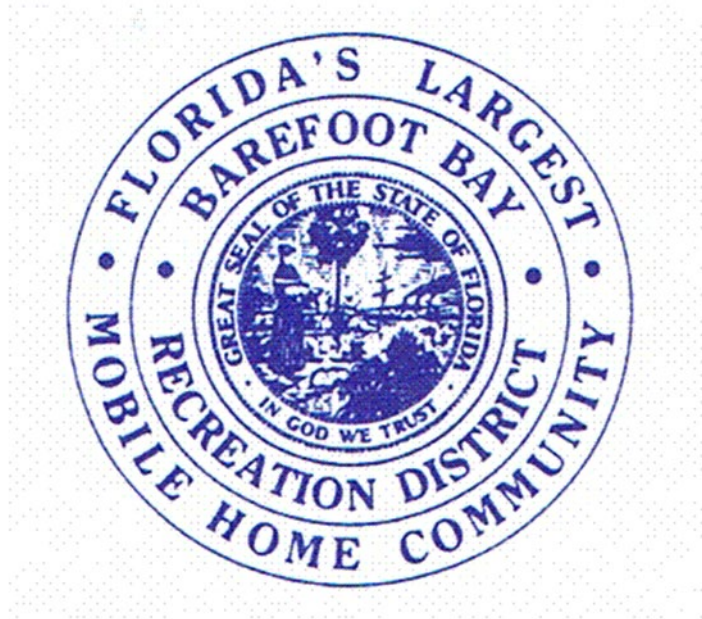
FY23-27 5yrFM&CIP Projects				
	Requested	Funded	FY22 Budgeted	Total Budgeted / Funded
<b>Non-Capital Projects</b>	1	-	1	1
<b>R&amp;M/Capital Projects</b>				
Concrete, pavers & etc.	13	4	1	5
Pools	6	-	3	3
Buildings	55	41	16	57
Vehicles	7	7	4	11
Amenities	19	3	4	7
Other	9	1	7	8
<b>R&amp;M/Capital Projects:</b>	<b>109</b>	<b>56</b>	<b>35</b>	<b>91</b>
<b>Total Projects:</b>	<b>110</b>	<b>56</b>	<b>36</b>	<b>92</b>

- FY23 Year-end Estimate contains seven previously funded projects to be paid for with fund balance.
- Due to projects that have funding over multiple years, the summation of the number of individual projects for each year results in a higher number than the summation of projects regardless of year of execution.

The number of projects per fiscal year are illustrated to the right and detailed on the following pages. Readers should not be surprised that the 5yrFM&CIP is “front loaded” with projects as the current use of the 5yrFM&CIP is not widely valued in BBRD (staff started using this process started in FY15 and has received a modest response to the attempt to proactively plan projects over a five-year window). The two-year terms of trustees is another (although not popular to state) factor that influences the front-loading of projects.



The following pages list the funded projects per fiscal year in an easy to read format and a concise justification of each project. The reader should note the projects are listed in order of cost per year and not their appearance on the detailed FY23-27 5yrFM&CIP as found on pages F-23-26. The estimated cost of all projects were increased 10% from the amount listed in the FY22-26 5yrFM&CIP to account for inflationary pressures.





<b>Budget</b>	<b>FY23 Funded Projects</b>
40,100	Replacement backhoe (used)
30,000	Shopping Center (937) exterior windows replacement
25,000	Portable 20kw emergency backup generator
16,600	Golf Course maintenance facility (green building) repairs
13,400	Upgrade golf cart parking area (Lounge) to crushed concrete
10,120	Pool #2 tech closet electrical panel replacement
10,000	Replacement Property Services utility cart (2016)
10,000	Replacement courtesy golf cart (2016)
7,000	Softball Field shed replacement
6,800	Pro Shop cart barn electrical panel replacement
2,530	19th Hole ceiling air handling unit replacement
<b>171,550</b>	<b>FY23 (New/Recurring Projects) Sub-total</b>
<b>Use of Fund</b>	
<b>Balance</b>	<b>FY23 (Roll Forward from FY22) Projects</b>
85,529	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
39,567	Lounge outside bar
37,400	Lounge walk in cooler replacement
36,250	Kitchen trailer (replaces Pool #1 grill area)
26,100	19th Hole walk in cooler/freezer
25,410	19th Hole kitchen: new hood and stove
15,950	Awning south side of Lounge
<b>266,206</b>	<b>FY23 (Use of Fund Balance - Existing Projects) Sub-total</b>
<b>437,756</b>	<b>FY23 Sub-total</b>

#### **FY23 Project Detail**

##### Replacement Backhoe (used)

FY23 \$40,100 funded project in accordance with the fleet replacement schedule.

##### Shopping Center (937) Exterior Windows Replacement

FY23 \$30,000 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Portable 20kw Emergency Backup Generator

FY23 \$25,000 funded project. Specifically, this project consists of acquisition of a portable “tow behind generator” capable of partly energizing Building D/E or Falcon Drive Complex. Of note, the size of the proposed generator will only permit “emergency use” capabilities and will not fully energize Building D/E (i.e., will not power HVAC systems and full electrical draw).

#### Golf Course Maintenance Facility (Green Building) Repairs

FY23 \$16,600 funded project to make repairs to the following:

- Outside dilapidated walls
- Frame
- Leaks
- Interior Lighting

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

FY23 \$13,400 funded project which will be executed by Property Services staff.

#### Pool #2 Tech Closet Electrical Panel Replacement

FY23 \$10,120 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Replacement Property Services Utility Cart (2016)

FY23 \$10,000 funded project in accordance with the fleet replacement schedule.

#### Replacement Courtesy Golf Cart (2016)

FY23 \$10,000 funded project in accordance with the fleet replacement schedule. Due to the use amount and type (higher number of operating hours and more frequent starts and stops than other similar vehicles), a shorter useful economic life span should be expected.

#### Softball Field Shed Replacement

New FY23 \$7,000 funded project to replace an aging unit. Repairs to the unit are cost prohibited versus replacement costs when useful economic lifespan is considered.

#### Pro Shop Cart Barn Electrical Panel Replacement

FY23 \$6,800 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY23 \$2,530 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

Estimated \$85,529 use of fund balance (roll forward from FY22). The budget is used as needed and accrued year-to-year for larger projects. The FY23 monies are shown as being fully expended so the reader can easily understand future funding levels. Due to the current Charter limitation on new acquisitions, zero budget is recommended for this project until the limitation is increased by the voters.

#### Lounge Outside Bar

Estimated FY23 \$39,567 use of fund balance (roll forward from FY22) to complete the construction of a permanent bar outside of the Lounge on the south side of the building. This project is anticipated to commence in the second half of FY22 and be completed in early FY23.

#### Lounge Walk In Cooler Replacement

Estimated FY23 \$37,400 use of fund balance (roll forward from FY22) to complete the replacement of the aging existing outdoor unit. This project is anticipated to commence in the second half of FY22 and be completed in early FY23.

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

Estimated FY23 \$36,250 use of fund balance (roll forward from FY22) to complete the replacement of the screened grill area with a commercial kitchen trailer and installation of a quality gate system for transportation of the trailer to special event sites. This project is anticipated to commence in the second half of FY22 and be completed in early FY23. The reader should note, in 2019, the Brevard County Health Department changed its interpretation of applicable codes and started prohibiting staff from cooking food to order on the grill within the screen room. The acquisition of the kitchen trailer will allow staff to cook food to order at special events and heavily attended Pool #1/Lakeside events.

#### 19th Hole Walk In Cooler Replacement

Estimated FY23 \$26,100 use of fund balance (roll forward from FY22) to complete the replacement of the interior undersized walk in cooler with an external unit and repurposing of the interior space. This project is anticipated to commence in the second half of FY22 and be completed in early FY23.

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

Estimated FY23 \$25,410 use of fund balance (roll forward from FY22) to complete the replacement of the existing stove and hood systems with larger units and relocate them within the kitchen. This project is anticipated to commence in the second half of FY22 and be completed in early FY23.

#### Awning South Side of Lounge

Estimated FY23 \$15,950 use of fund balance (roll forward from FY22) to complete the construction of a stand-alone 36' by 39' awning on the south side of the Lounge. This project is anticipated to commence in the second half of FY22 and be completed in early FY23.

<b>Budget</b>	<b>FY24 Projects</b>
62,040	Bldg. D/E roof replacement
59,500	Replacement shed and canopy - pickle ball/tennis courts
31,900	Veterans' Gathering Center/Water and Sewer Office roof replacement (w/ metal)
10,200	Replacement Property Services utility cart (2018)
10,200	Replacement Property Service utility cart (2018)
5,720	19th Hole ground HVAC condensing unit replacement
<b>179,560</b>	<b>FY24 Sub-total</b>

## **FY24 Project Details**

### Building D/E Roof Replacement

FY24 \$62,040 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY24 \$59,500 funded project to replace the current structures.

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

FY24 \$31,900 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

### Replacement Property Services Utility Cart (2018)

FY24 \$10,200 funded project in accordance with the fleet replacement schedule.

### Replacement Property Services Utility Cart (2018)

FY24 \$10,200 funded project in accordance with the fleet replacement schedule.

### 19th Hole Ground HVAC Condensing Unity Replacement

FY24 \$5,720 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY25 Projects</b>
59,100	Shopping Center (937) sprinkler system and standpipe replacement
47,190	Property Service (Falcon) exterior rollup doors replacement
39,380	Property Service (Falcon) interior lighting replacement
28,600	Shopping Center (935) exterior doors replacement
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
22,110	Bldg. D/E VCT (vinyl composition floor tile) flooring replacement
11,990	Bldg. C ceiling tile replacement
8,580	Pro Shop exterior door replacement
8,580	Veterans' Gathering Center exterior doors replacement
6,600	Pro Shop ceiling repair/painting
4,620	Bldg. D/E exterior walls repair/painting
3,600	Bldg. A HVAC ground mini-split system replacement
<b>265,350</b>	<b>FY25 Sub-total</b>

## **FY25 Project Details**

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

FY25 \$59,100 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses. Due to the current and future fiscal strain facing BBRD and a 2022 internal assessment of the system, this project was deferred from last year's planned inclusion in the FY23 Budget.

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

FY25 \$47,190 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY25 \$39,380 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY25 \$28,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

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

FY25 \$25,000 funded project. Budget is used as needed and accrued year-to-year for larger projects.

### **Building D/E VCT (vinyl composition floor tile) Flooring Replacement**

FY25 \$22,110 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

### **Building C Ceiling Tile Replacement**

FY25 \$11,990 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

### **Pro Shop Exterior Door Replacement**

FY25 \$8,580 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

### **Veterans Gathering Center (VGC) Exterior Doors Replacement**

FY25 \$8,580 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop Ceiling Repair/Painting

FY25 \$6,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Bldg. D/E Exterior Walls Repair/Painting

FY25 \$4,620 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building A HVAC Ground Mini-Split System Replacement

FY25 \$3,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY26 Funded Projects</b>
108,460	Property Services (Falcon) roof replacement
30,360	Property Services (Falcon) exterior walls repair
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
9,500	Lawn Bowling gutter replacement
8,580	Property Services (Falcon) plumbing replacement
8,580	Softball Field lighting system replacement
7,700	Building D/E exterior doors replacement
7,700	19th Hole exterior door replacement
7,700	Pool #2 exterior doors replacement
5,170	Veterans' Gathering Center HVAC ground condensing unit replacement
5,170	Shopping Center (937) HVAC roof condensing unit replacement
4,950	Building D/E air handler replacement
<b>228,870</b>	<b>FY26 Sub-total</b>

**FY26 Project Details**

Property Services (Falcon) Roof Replacement

FY26 \$108,460 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Property Services (Falcon) Exterior Walls Repair

FY26 \$30,360 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Replacement Damaged Concrete Sidewalks/Assembly Areas (Location TBD)

FY26 \$25,000 funded project. Budget is used as needed and accrued year-to-year for larger projects.

Replace Lawn Bowling Gutters

New FY26 \$9,500 funded project. This planned in-house project would replace the deteriorating wooden gutters (located around the parameter of the field and are an integral part of the game).

Property Services (Falcon) Plumbing Replacement

FY26 \$8,580 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Softball Field Lighting System Replacement

FY26 \$8,580 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building D/E Exterior Doors Replacement

FY26 \$7,700 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

19th Hole Exterior Door Replacement

FY26 \$7,700 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pool #2 Exterior Doors Replacement

FY26 \$7,700 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Veterans' Gathering Center HVAC Ground Condensing Unit Replacement

FY26 \$5,170 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Shopping Center (937) HVAC Roof Condensing Unit Replacement

FY26 \$5,170 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building D/E Air Handler Replacement

FY26 \$4,950 funded projects. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY27 Funded Projects</b>
27,400	Replacement Property Services truck (2013 full-size)
25,000	Replacement damaged concrete sidewalks/assembly areas (Location TBD)
11,200	Pool 3 tool room electrical panel replacement
7,600	Shopping Center exterior door system replacement
5,200	Bldg. C air handler tower condensing unit replacement
5,200	Shopping Center condensing unit - 1-5 rooftop replacement
<b>81,600</b>	<b>FY27 Sub-total</b>

### **FY27 Project Details**

#### Replace P.S. Truck (2013 full-size)

New \$27,400 funded project in accordance with the fleet replacement schedule.

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

FY27 \$25,000 funded project. Budget is used as needed and accrued year-to-year for larger projects.

#### Pool #3 Tool Room Electrical Panel Replacement

New FY27 \$11,200 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Shopping Center Exterior Door System Replacement

New FY27 \$6,600 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Shopping Center Condensing Unit - 1-5 RT Replacement

New FY27 \$4,510 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Bldg. C Air Handler Tower Condensing Unit Replacement

New FY27 \$4,510 funded project. This project was identified through the capital replacement program populated by the 2019 Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

### **Unfunded Projects**

The following list of projects are a compilation of previously requested projects with new requests that are not currently identified as funded through the FY23-27 5yrFM&CIP. The identified cost are projected FY27 Budget (indexed for inflation). A few projects do not contain a cost estimate due to a vague scope of work that prohibits the development of simple cost estimates. The list is provided to allow the BOT to select one or more projects for inclusion in the FY23-27 5yrFM&CIP as they warrant. The requesting part



(i.e., department, BOT, or residents) are indicated in parenthesis. Due to number of projects, a narrative description is not provided due to time constraints in preparing this document.

\$6,316,100	Replacement D-E/ 19th Hole/Pro Shop complex (prior BOT)
\$1,486,500	Veterans Building (resident)
\$1,238,800	Lounge/Lakeside expansion (Food & Beverage)
\$ 619,400	Pool 4 complex (pool, restrooms & small mtg rooms) south of Micco Rd. (Property Services)
\$ 568,600	Golf Greens (10) Reconstruction (Golf-Pro Shop)
\$ 560,300	Golf Maintenance worksite upgrade Ph. 2 (consolidated new building) (Golf-Pro Shop)
\$ 507,900	Pool 4 complex (pool and restrooms only) south of Micco Rd. (resident)
\$ 495,500	Bldg. A, Lounge and traffic circle emergency backup generator (prior BOT)
\$ 473,500	Purchase of the 7 lots north of P.S. complex on Falcon Dr. (resident)
\$ 367,700	Storage Bldg. and canopy connecting to east side of Bldg. A (resident)
\$ 359,500	Expansion of Micco RV Lot (incl. purchase of land) (Resident Relations)
\$ 335,600	19th Hole Kitchen expansion (Food & Beverage)
\$ 328,600	Golf maintenance worksite upgrade Ph. 1 (conversion of canal to piped drainage and filled for extra space) (Golf-Pro Shop)
\$ 323,100	Additional storage at Falcon Drive (land and building) (Property Services)
\$ 309,700	Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads) (Golf-Pro Shop)
\$ 309,700	Golf Course irrigation system replacement, Ph. 4 (back nine piping/heads) (Golf-Pro Shop)
\$ 297,500	Shopping Center metal roof (replaces shingles) (Property Services)
\$ 271,600	Repave/reconstruct Micco RV lot (Resident Relations)
\$ 227,400	Golf Greens (4) Reconstruction (Golf-Pro Shop)
\$ 227,400	Golf Greens (4) Reconstruction (Golf-Pro Shop)
\$ 158,600	Golf Course fairways rehabilitation (Golf-Pro Shop)
\$ 141,100	Repave Shopping Center parking lot (Property Services)
\$ 116,300	Golf Course greens expansion (holes 6, 9 & 18) (Golf-Pro Shop)
\$ 115,900	Repave/reconstruct West RV lot (Property Services)
\$ 100,500	Installation of mechanical pool covers (3) at Pools (resident)
\$ 92,900	Electronic resident badging system and scanning stations at pools (Resident Relations)
\$ 86,800	Purchase of vacant land north of Falcon Dr. complex (Property Services)
\$ 82,800	Awning along south side of Bldg. A (resident)
\$ 81,400	Pool 2 asphalt parking lot & add retention pond (Property Services)
\$ 75,300	Repave/reconstruct 19th Hole/Bldg. D/E parking lot (Property Services)
\$ 72,300	Replacement concrete & pavers Lounge (west side) (Property Services)
\$ 68,600	Beach projects, Ph. 4 (pavilion) (Recreation Committee)
\$ 58,400	Irrigation in Comm. Ctr. common areas & BFB median Ph. 1 (Community Manager)
\$ 44,200	Solar heating system for Pool #1 (resident)
\$ 40,800	Expand paver area west of Lounge by 20 feet (Food & Beverage)
\$ 37,200	Westside Rec. area pathways (Facilities Planning Committee)
\$ 37,200	Concrete grass areas between pickle ball and tennis courts (resident)
\$ 35,700	Beach gate access card system (Property Services)
\$ 34,700	Golf Course tee boxes rehabilitation (Golf-Pro Shop)
\$ 32,200	Leash free dog park (resident)
\$ 31,000	Fountain in lake by Bldg. A (resident)
\$ 25,800	Lounge: new westside awning and panels (Food & Beverage)

\$ 19,200	Canopy outside of Pool #2 (resident)
\$ 17,100	Golf Course maintenance office trailer and staff shed replacements (Golf-Pro Shop)
\$ 11,700	Christmas decorations Ph. 3 (resident)
\$ 5,200	Beach volleyball court (by Pool #1) (resident)
TBD	Geothermal heater for Pool #1 (prior BOT)
TBD	Splash Pad (resident)
TBD	Performing arts center (resident)
TBD	Indoor pool with fitness center (resident)
TBD	Climate controlled rentable storage units (to be built on land not yet owned by BBRD) excluding cost of land (resident)
TBD	Softball field tall outfield fence extension (resident)
TBD	Neighborhood revitalization program (Resident Relations)

FY23 Adopted Budget FY23-27 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

	FY21	FY22	FY22	FY23	FY23	FY24	FY25	FY26	FY27
General Fund	Actual	Revised Budget	Year-end Estimate	Adopted Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
Beginning Fund Balance	2,374,581	2,193,809	2,193,809	1,339,111	1,339,111	1,155,408	1,516,814	1,740,156	1,880,051
Revenues/Sources									
Assessment	3,970,632	4,025,436	4,021,357	4,210,041	4,210,041	4,336,589	4,466,687	4,556,021	4,647,141
Recreation Fees	433,424	569,550	608,550	629,550	629,550	650,550	671,550	692,550	692,550
Guest Passes	50,182	61,955	68,550	68,550	68,550	68,550	68,550	68,550	68,550
DOR Enforcement Fees	14,786	14,000	9,590	9,590	9,590	9,590	9,590	9,590	9,590
Food & Beverage Sales	510,623	1,346,179	1,268,752	1,470,305	1,470,305	1,542,350	1,617,925	1,697,203	1,780,366
Golf-Pro Shop Fees & Income	602,035	641,768	647,254	665,316	665,316	665,316	698,582	698,582	698,582
Shopping Center Income	122,827	134,965	134,716	139,365	139,365	139,565	139,765	139,965	140,165
Vehicle Storage Income	170,354	179,819	184,914	206,990	206,990	229,010	229,010	229,010	229,010
Misc. Revenue	131,404	79,769	69,209	29,009	29,009	29,038	29,067	29,096	29,125
Bond/Loan Proceeds	-	-	-	-	-	-	-	-	-
Grant Revenue	-	50,000	-	-	50,000	-	-	-	-
Revenues/Sources	6,006,266	7,103,441	7,012,892	7,428,716	7,478,716	7,670,558	7,930,725	8,120,567	8,295,079
(Dollar change from previous year)	270	(524,187)	1,006,626	325,275	465,824	241,842	260,168	189,841	174,512
(Percent change from previous year)	0.00%	-6.87%	16.76%	4.58%	6.64%	3.26%	3.39%	2.39%	2.15%
Total Resources	8,380,847	9,297,250	9,206,701	8,767,827	8,817,827	8,825,966	9,447,540	9,860,723	10,175,130
Expenditures/Uses									
Personnel									
Salaries/wages	1,897,495	2,430,444	2,453,839	2,521,300	2,731,257	2,731,257	2,932,702	3,131,075	3,331,371
Employee Incentive	-	-	-	94,396	-	83,369	74,700	71,846	74,956
State Min. Wage Increase	-	-	-	43,149	-	47,700	55,300	62,100	-
Compression Raises	-	-	-	100,000	-	100,000	100,000	100,000	100,000
Payroll Taxes	184,598	179,134	187,688	196,120	196,120	218,968	234,297	249,774	260,584
Health Insurance	254,500	370,358	353,766	427,428	427,428	461,622	498,552	538,436	581,511
Dental/life Insurance	6,938	8,636	8,144	8,636	8,636	8,722	8,810	8,898	8,987
Other	17,108	19,665	25,055	25,610	25,610	26,122	26,514	26,845	27,114
Personnel	2,360,639	3,008,237	3,028,492	3,416,639	3,389,051	3,677,760	3,930,874	4,188,975	4,384,523
Operating									
Administration	849,813	886,232	871,099	851,907	843,388	868,945	881,979	893,004	901,934
Resident Relations	128,747	134,975	120,380	139,964	138,564	142,763	144,905	146,716	148,183
Food & Beverage	312,798	785,305	698,621	827,309	819,036	843,855	856,513	867,219	875,892
Golf - Pro Shop	652,944	701,260	764,053	724,709	717,462	754,203	775,516	795,210	813,162
Property Services	500,965	595,721	643,192	695,594	688,638	709,506	720,148	729,150	736,442
Shopping Center	56,916	38,368	44,501	45,045	45,045	46,635	47,218	47,218	47,690
Stormwater	42,371	21,520	39,386	22,625	22,625	23,078	23,424	23,716	23,954
Vehicle Storage	16,199	16,497	33,685	17,761	17,761	18,116	18,388	18,618	18,804
Operating	2,560,753	3,179,878	3,214,917	3,324,914	3,292,519	3,406,412	3,467,508	3,520,852	3,566,061
New Non-Capital Proposals	739	-	-	-	-	-	-	-	-
R&M/Capital	1,264,908	1,856,607	1,624,181	171,550	665,646	179,560	265,350	228,870	81,600
Reserves	-	-	-	400,410	200,000	-	-	-	-
Contingency	-	115,630	-	115,203	115,203	116,419	117,651	118,974	120,398
(Year-end Rev. over Exp.)	N/A	N/A	N/A	N/A	N/A	(71,000)	(74,000)	(77,000)	(80,000)
Total Expenditures/Uses	6,187,039	8,160,352	7,867,590	7,428,716	7,662,419	7,309,151	7,707,384	7,980,672	8,072,581
(Dollar change from previous year)	419,255	(422,694)	1,680,552	(731,636)	(205,172)	(119,565)	398,232	273,288	91,909
(Percent change from previous year)	7.27%	-4.92%	27.16%	-8.97%	-2.61%	-1.61%	5.45%	3.55%	1.15%
Rev./Sources minus Exp./Uses	(180,772)	(1,056,911)	(854,698)	-	(183,703)	361,406	223,342	139,895	222,498
Ending Fund Balance									
Undesignated Fund Balance	1,816,322	1,136,898	688,632	1,339,111	1,055,408	1,516,814	1,740,156	1,880,051	2,102,549
Committed Fund Balance									
Non-spendable for inventory & prepaids	242,749	-	100,000	-	100,000	-	-	-	-
Committed for CIP	134,738	-	550,479	-	-	-	-	-	-
Total Ending Fund Balance	2,193,809	1,136,898	1,339,111	1,339,111	1,155,408	1,516,814	1,740,156	1,880,051	2,102,549

Fund Balance (excluding committed for capital, prepaids, projects & transfers) percentage of subsequent year's budget (Personnel & Operating).  
FY27 is based on FY27 Budget numbers.

	29.35%	16.86%	10.21%	18.90%	14.90%	20.50%	22.57%	23.65%	26.45%
Monthly assessment rate	N/A	68.84	68.84	72.07	72.07	74.24	76.46	77.99	79.55
Food & Beverage price increase %	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Golf membership increase %	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	0.00%	0.00%
Shopping Center increase %	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Vehicle Storage increase %	N/A	13.89%	13.89%	11.94%	11.94%	10.64%	0.00%	0.00%	0.00%
Other revenue increase %	N/A	N/A	N/A	N/A	N/A	0.10%	0.10%	0.10%	0.10%
Employee incentive %	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Health Insurance Change %	N/A	13.60%	13.60%	12.50%	12.50%	8.00%	8.00%	8.00%	8.00%
Dental Insurance Change %	N/A	0.00%	0.00%	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%
Operating inflationary %	N/A	N/A	N/A	N/A	N/A	2.00%	1.50%	1.25%	1.00%
Personnel % expended	N/A	N/A	99.5%	N/A	99.0%	99.0%	99.0%	99.0%	99.0%
Operating % expended	N/A	N/A	99.1%	N/A	99.0%	99.0%	99.0%	99.0%	99.0%

Non-R&M/Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

		Electronic resident badging system and scanning stations at pools	-	-	-	-	-	-	92,900
x		Christmas Decorations Maintenance	739	-	-	-	-	-	-

Total Non-Capital Proposals:	739	-	-	-	-	-	-	-	-
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R&M/Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

Concrete, Pavers & Paths

		Replacement damaged concrete sidewalks/assembly areas (Location TBD)	1,386	137,829	52,300	-	85,529	-	25,000	25,000	25,000
x	PS	Upgrade golf cart parking area (Lounge) to crushed concrete	-	-	-	13,400	13,400	-	-	-	-
x	PS	Replacement sidewalks at Bldg. D/E and the 19th Hole	-	22,700	22,700	-	-	-	-	-	-
	PS	Repave Shopping Center parking lot	-	-	-	-	-	-	-	-	141,100
	PS	Repave/reconstruct 19th Hole/Bldg. D/E parking lot	-	-	-	-	-	-	-	-	75,300
	PS	Repave/reconstruct West RV lot	-	-	-	-	-	-	-	-	115,900
	RR	Repave/reconstruct Micco RV lot	-	-	-	-	-	-	-	-	271,600
	PS	Replacement concrete & pavers Lounge (west side)	-	-	-	-	-	-	-	-	72,300
	F&B	Expand paver area west of Lounge by 20 feet	-	-	-	-	-	-	-	-	40,800
	FPC	Westside Rec. area pathways	-	-	-	-	-	-	-	-	37,200
	PS	Pool 2 asphalt parking lot & add retention pond	-	-	-	-	-	-	-	-	81,400

FY23 Adopted Budget FY23-27 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund			FY21 Actual	FY22 Revised Budget	FY22 Year-end Estimate	FY23 Adopted Budget	FY23 Year-end Estimate	FY24 Proj. Budget	FY25 Proj. Budget	FY26 Proj. Budget	FY27 Proj. Budget
x	PS	Pool 3 asphalt parking lot & add retention pond	-	75,000	-	-	-	-	-	-	-
	Res.	Concrete grass areas between pickle ball and tennis courts	-	-	-	-	-	-	-	-	37,200
			-	-	-	-	-	-	-	-	-
Pools			-	-	-	-	-	-	-	-	-
x	PS	Replacement pit building at pool #1	-	-	-	-	-	-	-	-	-
x	PS	Relocate pit and heater at pool #1	-	109,100	-	-	270,000	-	-	-	-
x	PS	ADA Pool Lifts (3)	-	-	22,750	-	-	-	-	-	-
x	PS	Replacement pit at pool #2	50,224	-	-	-	-	-	-	-	-
x	PS	Pool #2 resurfacing	49,500	-	-	-	-	-	-	-	-
	Res	Installation of mechanical pool covers (3) at Pools	-	-	-	-	-	-	-	-	100,500
	Res	Solar heating system for Pool #1	-	-	-	-	-	-	-	-	44,200
	PS	Pool 4 complex (pool, restrooms & small mtg rooms) south of Micco Rd.	-	-	-	-	-	-	-	-	619,400
	Res.	Pool 4 complex (pool and restrooms only) south of Micco Rd.	-	-	-	-	-	-	-	-	507,900
	BOT	Geothermal heater for Pool #1	-	-	-	-	-	-	-	-	-
	Res.	Splash Pad	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
x	PS	Exterior doors & windows replacement	-	66,353	67,000	-	-	-	-	-	-
x	PS/F&B	Bldg. A renovations	622,856	48,402	48,402	-	-	-	-	-	-
	FB	Bldg. A awning over "terrace" opposite Lounge	3,273	6,546	8,046	-	-	-	-	-	-
x	PS	Bldg. A interior doors replacement	-	5,400	5,400	-	-	-	-	-	-
	PS	Bldg. A HVAC ground mini-split system replacement	-	-	-	-	-	-	3,600	-	-
x	PS	Bldg. A Towers Roof Replacement	24,300	-	-	-	-	-	-	-	-
	BOT	Bldg. A, Lounge and traffic circle emergency backup generator	-	-	-	-	-	-	-	-	495,500
	Res.	Awning along south side of Bldg. A	-	-	-	-	-	-	-	-	82,800
	Res.	Storage Bldg. and canopy connecting to east side of Bldg. A	-	-	-	-	-	-	-	-	367,700
	F&B	Lounge: new westside awning and panels	-	-	-	-	-	-	-	-	25,800
x	F&B	Lounge/Lakeside expansion design	33,623	-	-	-	-	-	-	-	-
	F&B	Lounge/Lakeside expansion	-	-	-	-	-	-	-	-	1,238,800
x	PS	Lounge (2) HVAC replacement	11,272	-	-	-	-	-	-	-	-
	PS	Lounge bathroom air handling unit replacement	-	4,700	4,700	-	-	-	-	-	-
x	BOT	Awning south side of Lounge	-	29,000	-	-	29,000	-	-	-	-
x	BOT	Lounge outside bar	-	109,000	79,134	-	39,567	-	-	-	-
x	BOT	Lounge walk in cooler replacement	-	-	-	-	-	-	-	-	-
x	PS	Bldg. C ceiling tile replacement	-	-	-	-	-	-	11,990	-	-
	PS	Bldg. C air handler tower condensing unit replacement	-	-	-	-	-	-	-	-	5,200
x	PS	Bldg. D/E restroom upgrades	3,412	5,189	5,189	-	-	-	-	-	-
x	PS	Bldg. D/E roof replacement	-	-	-	-	-	-	-	-	-
x	PS	Bldg. D/E roof replacement	-	-	-	-	-	62,040	-	-	-
x	PS	Bldg. D/E VCT flooring replacement	-	-	-	-	-	-	22,110	-	-
x	PS	Bldg. D/E exterior walls repair/painting	-	-	-	-	-	-	4,620	-	-
	PS	Building D/E exterior doors replacement	-	-	-	-	-	-	-	7,700	-
x	PS	Building D/E air handler replacement	-	-	-	-	-	-	-	4,950	-
	BOT	Replacement D-E/ 19th Hole/Pro Shop complex	-	-	-	-	-	-	-	-	6,316,100
x	PS	19th Hole ceiling air handling unit replacement	-	-	-	2,530	2,530	-	-	-	-
x	PS	19th Hole ground HVAC condensing unit replacement	-	-	-	-	-	5,720	-	-	-
x	FB	19th Hole walk in cooler/freezer	5,738	-	-	-	-	-	-	-	-
x	BOT	19th Hole kitchen renovation and walk in cooler/freezer	-	184,562	280,000	-	70,000	-	-	-	-
	F&B	19th Hole Kitchen expansion	-	-	-	-	-	-	-	-	335,600
x	PS	19th Hole exterior door replacement	-	-	-	-	-	-	-	7,700	-
x	PS	Pro Shop roof replacement	17,100	-	-	-	-	-	-	-	-
x	PS	Pro Shop electrical panel replacement	1,300	-	-	-	-	-	-	-	-
	PS	Pro Shop cart barn electrical panel replacement	-	-	-	6,800	6,800	-	-	-	-
x	PS	Pro Shop exterior door replacement	-	-	-	-	-	-	8,580	-	-
x	PS	Pro Shop ceiling repair/painting	-	-	-	-	-	-	6,600	-	-
x	PS	Pool 1 walkway roof replacement, Ph. 2	-	-	-	-	-	-	-	-	-
x	PS	Pool #2 tech closet electrical panel replacement	-	-	-	10,120	10,120	-	-	-	-
x	PS	Pool #2 exterior doors replacement	-	-	-	-	-	-	-	7,700	-
	Res.	Canopy outside of Pool #2	-	-	-	-	-	-	-	-	19,200
x	PS	Pool 3 Tool room electrical panel replacement	-	-	-	-	-	-	-	-	11,200
x	PS	P.S. (Falcon) electrical panel replacement	2,000	-	-	-	-	-	-	-	-
x	PS	P.S. (Falcon) exterior rollup doors replacement	-	-	-	-	-	-	47,190	-	-
x	PS	P.S. (Falcon) interior lighting replacement	-	-	-	-	-	-	39,380	-	-
x	PS	P.S. (Falcon) plumbing replacement	-	-	-	-	-	-	-	8,580	-
x	PS	P.S. (Falcon) exterior walls repair	-	-	-	-	-	-	-	30,360	-
x	PS	P.S. (Falcon) roof replacement	-	-	-	-	-	-	-	108,460	-

FY23 Adopted Budget FY23-27 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund		FY21 Actual	FY22 Revised Budget	FY22 Year-end Estimate	FY23 Adopted Budget	FY23 Year-end Estimate	FY24 Proj. Budget	FY25 Proj. Budget	FY26 Proj. Budget	FY27 Proj. Budget
	Additional storage at Falcon Drive (land and building)	-	-	-	-	-	-	-	43,300	279,800
x	PS VGC Building HVAC condensing unit replacement	-	4,900	5,350	-	-	-	-	-	-
x	PS VGC exterior doors replacement	-	-	-	-	-	-	8,580	-	-
x	PS VGC/Water and Sewer Office roof replacement (w/ metal)	-	-	-	-	-	31,900	-	-	-
x	PS VGC HVAC ground condensing unit replacement	-	-	-	-	-	-	-	5,170	-
x	PS Water and Sewer Office HVAC condensing unit replacement	-	4,700	5,350	-	-	-	-	-	-
x	PS Shopping Center electrical design	16,140	-	-	-	-	-	-	-	-
x	PS Shopping Center electrical infrastructure upgrades	-	190,815	190,815	-	-	-	-	-	-
x	PS Shopping Center roof design	2,800	-	-	-	-	-	-	-	-
x	PS Shopping Center roof replacement	184,000	18,000	-	-	-	-	-	-	-
	Shopping Center metal roof (replaces shingles)	-	-	-	-	-	-	-	-	297,500
x	PS Shopping Ctr. (935) HVAC ground condensing unit replacement	-	4,900	6,325	-	-	-	-	-	-
x	PS Shopping Ctr. (937 [CVO]) HVAC roof condensing unit replacement	-	5,800	4,755	-	-	-	-	-	-
x	PS Shopping Ctr. (937) HVAC roof condensing unit replacement	-	5,900	7,560	-	-	-	-	-	-
x	PS Shopping Ctr. (937) exterior windows replacement	-	-	-	30,000	30,000	-	-	-	-
x	PS Shopping Ctr. (937) sprinkler system and standpipe replacement	-	-	-	-	-	-	59,100	-	-
x	PS Shopping Ctr. (935) exterior doors replacement	-	-	-	-	-	-	28,600	-	-
x	PS Shopping Ctr. (937) HVAC roof condensing unit replacement	-	-	-	-	-	-	-	5,170	-
x	PS Shopping Center exterior door system replacement	-	-	-	-	-	-	-	-	7,600
x	PS Shopping Center condensing Unit - 1-5 rooftop replacement	-	-	-	-	-	-	-	-	5,200
x	PS Softball Field building roof replacement	5,400	-	-	-	-	-	-	-	-
x	PS Softball Field building plumbing fixtures replacement	451	-	-	-	-	-	-	-	-
x	Res. Softball Field Shed Replacement	-	-	-	7,000	7,000	-	-	-	-
x	PS Softball Field lighting system replacement	-	-	-	-	-	-	-	8,580	-
x	DC Additional long-term records storage unit	4,624	-	-	-	-	-	-	-	-
x	PS Replacement shed and canopy - pickle ball/tennis courts	-	-	-	-	-	59,500	-	-	-
	Res. Veterans Building	-	-	-	-	-	-	-	-	1,486,500
	Res. Performing arts center	-	-	-	-	-	-	-	-	-
	Res. Indoor pool with fitness center	-	-	-	-	-	-	-	-	-
	Climate controlled rentable storage units (to be built on land not yet owned by BBRD) excluding cost of land	-	-	-	-	-	-	-	-	-
Vehicles										
x	PS Replacement P.S. truck (2006 F-250 size)	34,435	-	-	-	-	-	-	-	-
x	PS Additional P.S. truck	22,093	-	-	-	-	-	-	-	-
x	PS Replacement P.S. truck (2006 full-size)	22,921	-	-	-	-	-	-	-	-
x	PS Vehicle for Beach restroom custodial personnel	22,521	-	-	-	-	-	-	-	-
x	PS Replacement backhoe (used)	-	-	-	40,100	40,100	-	-	-	-
x	RR Replacement R.R. truck (2015 mid-size)	-	23,000	23,000	-	-	-	-	-	-
X	PS Replacement P.S. truck (2013 full-size)	-	-	-	-	-	-	-	-	27,400
x	PS Replacement HD utility cart (2008) used by softball association	-	10,000	10,000	-	-	-	-	-	-
x	PS Replacement P.S. utility cart (2016)	-	8,900	8,900	-	-	-	-	-	-
x	PS Replacement P.S. utility cart (2016)	-	-	-	10,000	10,000	-	-	-	-
x	PS Replacement P.S. utility cart (2018)	-	-	-	-	-	10,200	-	-	-
x	PS Replacement P.S. utility cart (2018)	-	-	-	-	-	10,200	-	-	-
x	PS Replacement courtesy golf cart (2016)	-	-	-	10,000	10,000	-	-	-	-
x	PS Utility trailer	2,687	-	-	-	-	-	-	-	-
x	FB Kitchen trailer (replaces Pool #1 grill area)	-	64,600	69,192	-	-	-	-	-	-
Amenities										
x	Res Restroom trailer by pickle ball/tennis courts	29,524	36,426	36,426	-	-	-	-	-	-
	Res. Leash free dog park	-	-	-	-	-	-	-	-	32,200
x	Golf FY22 Golf Course lake bank (#6, #2, #3, #5, #9, & #13) repairs	-	237,276	237,276	-	-	-	-	-	-
	Golf Golf Greens (4) Reconstruction	-	-	-	-	-	-	-	-	227,400
	Golf Golf Greens (4) Reconstruction	-	-	-	-	-	-	-	-	227,400
	Golf Golf Greens (10) Reconstruction	-	-	-	-	-	-	-	-	568,600
x	Golf Golf Course irrigation system replacement, Ph. 2 (design, engineering, etc.)	5,625	-	-	-	-	-	-	-	-
x	Golf Golf Course cart barn repairs	4,450	10,680	15,500	-	-	-	-	-	-
x	Golf Golf Course maintenance facility (green building) repairs	-	-	-	16,600	16,600	-	-	-	-
	Golf Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	-	-	-	-	-	-	-	309,700

FY23 Adopted Budget FY23-27 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund		FY21 Actual	FY22 Revised Budget	FY22 Year-end Estimate	FY23 Adopted Budget	FY23 Year-end Estimate	FY24 Proj. Budget	FY25 Proj. Budget	FY26 Proj. Budget	FY27 Proj. Budget
	Golf Course irrigation system replacement, Ph. 4 (back nine piping/heads)	-	-	-	-	-	-	-	-	309,700
Res.	Replacement of Golf Course irrigation pumps and intake system	-	-	-	-	-	-	-	-	347,800
Golf	Golf maintenance worksite upgrade Ph. 1 (conversion of canal to piped drainage and filled for extra space)	-	-	-	-	-	-	-	-	328,600
Golf	Golf Maintenance worksite upgrade Ph. 2 (consolidated new building)	-	-	-	-	-	-	-	59,500	500,800
Golf	Golf Course maintenance office trailer and staff shed replacements	-	-	-	-	-	-	-	-	17,100
Golf	Golf Course greens expansion (holes 6, 9 & 18)	-	-	-	-	-	-	-	-	116,300
Golf	Golf Course tee boxes rehabilitation	-	-	-	-	-	-	-	-	34,700
Golf	Golf Course fairways rehabilitation	-	-	-	-	-	-	-	78,500	80,100
x	Rec Beach projects, Ph. 3 (restrooms)	14,519	68,850	68,850	-	-	-	-	-	-
	Rec Beach projects, Ph. 4 (pavilion)	-	-	-	-	-	-	-	-	68,600
	PS Beach gate access card system	-	-	-	-	-	-	-	-	35,700
Res.	Softball field tall outfield fence extension	-	-	-	-	-	-	-	-	-
x	PS Tennis court resurfacing	-	60,000	60,000	-	-	-	-	-	-
x	PS Lawn Bowling gutters replacement	-	-	-	-	-	-	-	9,500	-
Other Requests										
x	RR Neighborhood revitalization program	40,191	94,293	94,293	-	-	-	-	-	-
x	Res. Bldg. A Vets Hallway electronic display system	15,050	-	-	-	-	-	-	-	-
x	Res. Shuffleboard Equipment	5,204	-	-	-	-	-	-	-	-
x	BOT Carpeting Miniature Golf Course	-	18,868	-	-	-	-	-	-	-
x	PS Comm. Center Electrical Repairs	6,288	14,684	14,672	-	-	-	-	-	-
x	PS Bldg. A retaining wall repairs	-	137,700	155,000	-	-	-	-	-	-
x	Res. Additional sound dampening panels for Bldg. A	-	8,160	8,160	-	-	-	-	-	-
x	Res. Electrical outlets under the oaks east of the Bldg. A lake	-	17,238	-	-	-	-	-	-	-
x	F&B New Food & Beverage point of sales (POS) system	-	7,136	7,136	-	-	-	-	-	-
x	PS Portable 20kw emergency backup generator	-	-	-	25,000	25,000	-	-	-	-
Res.	Fountain in lake by Bldg. A	-	-	-	-	-	-	-	-	31,000
Res.	Beach volleyball court (by Pool #1)	-	-	-	-	-	-	-	-	5,200
Res.	Christmas decorations Ph. 3	-	-	-	-	-	-	-	-	11,700
CM	Irrigation in Comm. Ctr. common areas & BFB median Ph. 1	-	-	-	-	-	-	-	-	58,400
PS	Purchase of vacant land north of Falcon Dr. complex	-	-	-	-	-	-	-	-	86,800
Res.	Purchase of the 7 lots north of P.S. complex on Falcon Dr.	-	-	-	-	-	-	-	-	473,500
RR	Expansion of Micco RV Lot (incl. purchase of land)	-	-	-	-	-	-	-	60,700	298,800
Total Funded Capital Projects:		1,264,908	1,856,607	1,624,181	171,550	665,646	179,560	265,350	228,870	81,600

## Resources

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

### Personnel

#### Introduction

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

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

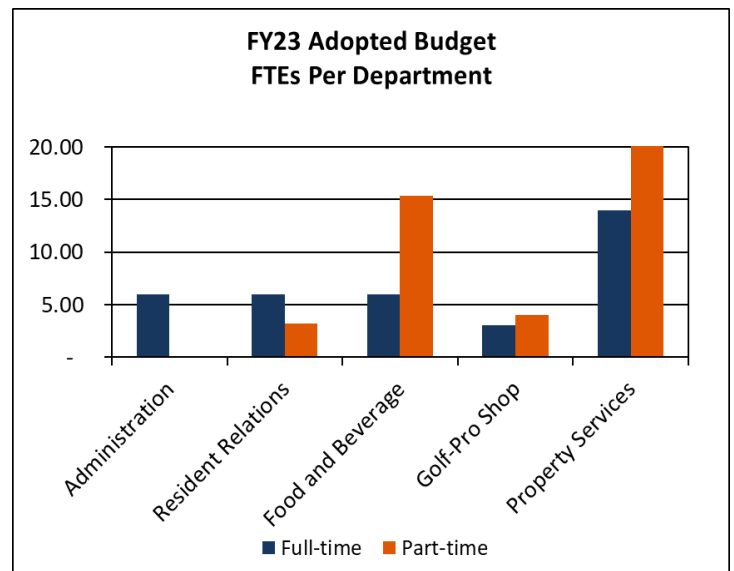
\* Indicates all full-time employees are assumed to be 1.0 FTE since BBRD Policy allows an employee to work a minimum of 30 hours per week and be classified as full-time.

#### FY23 Adopted Budget FTEs

Approved for FY23 are 77.99 FTEs, an increase of 1.38 FTEs (1.80% of total staffing) from the FY22 Approved Budget. This decrease is the result of the following:

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

- Recognition of the mid-FY21 reorganization among the Administration and Property Services Departments. Specifically, the following changes were made in FY21 and therefore the net change is observed in FY22 Base Budget within the FTE detailed listing later in this section:
  - Administration: District Clerk
    - Addition of 0.11 FTE Maintenance/Audio Visual position



- Property Services: Buildings
  - Deletion of 0.11 FTE Maintenance/Audio Visual Position
- Other changes made within the FY22 Base Budget
  - Food and Beverage
    - Addition of 0.03 FTE Bartender position
    - Addition of 0.02 FTE Cook position
    - Deletion of 0.05 FTE Host position
  - Property Services: Bldgs.
    - Addition of 0.50 FTE Building Tech II Position
    - Deletion of 0.50 FTE Building Tech III Position
  - Property Services: Custodial
    - Deletion of 0.65 FTE Crowd Monitor Position
    - Deletion of 1.31 FTE Custodian position
  - Property Services: Pools
    - Addition of 0.65 FTE Pool Host positions

*Changes made by Decision Points*

- Property Services: Pools
  - Addition of 2.69 FTE Pool Host positions via a decision point due to additional help being needed due to increasing size of crowds at Food & Beverage Events, club events, and unruly attitude of some attendees.

Furthermore, 44.88% of FY23 Adopted Budget FTEs are full-time employees demonstrating a fairly even distribution of full-time to part-time staffing hours worked. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Property Services Department contains 34.28 FTEs or 43.95% of all BBRD FTEs recommended for FY23. The reader should note the FY21 Actual FTE numbers are COVID-19 pandemic impacted due to some restrictions still in place during a proration of the year. Food & Beverage ceased operations in FY20 and later resumed limited operations (gradually has increased operations but did not resume normal operations until mid FY22). Property Services also partially ceased operations (i.e., pools) in FY20 but also has hired temporary positions for COVID-19 screens and heightened sanitation efforts. Said temporary positions were ceased in FY21.

Pay Plan

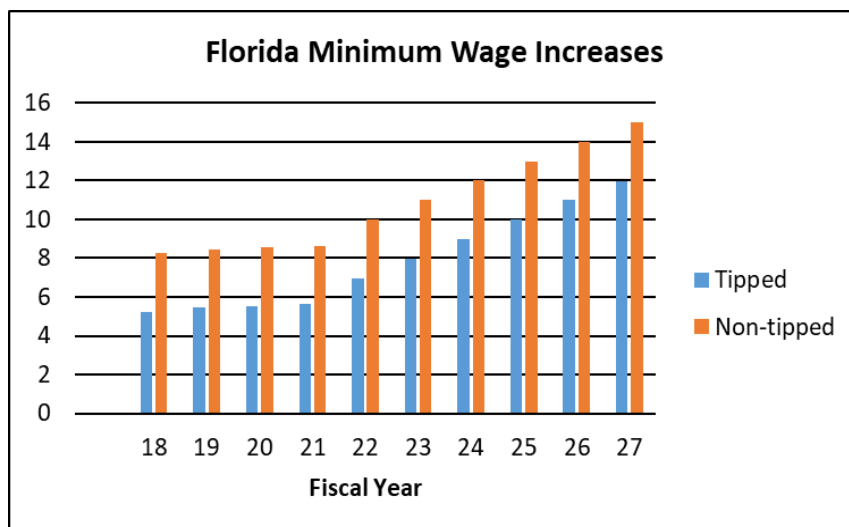
Prior to FY17, BBRD did not have a formal pay plan where positions are ranked from lowest to highest paying nor did most positions have an established minimum to maximum pay range. New employees typically were hired at starting points loosely based on what the previous employee was paid. Additionally,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

To address these deficiencies, the BOT first adopted a formal pay plan as part of the FY17 Approved Budget. The proposed FY23 plan (see page G – 7) will be formally adopted in September 2022 (prior to the October 1, 2022, Florida minimum wage increases taking effect). Since FY17 each position is listed per a compatible worth analysis within a system based on 2.5% increases between grades. However, due to the Florida minimum wage going up significantly the next five fiscal years, all tipped pay grades and the



lowest four non-tipped pay grades will each be paid the minimum tipped and non-tipped minimum wages in FY22 and beyond. While this structure is not in the spirit of maintaining a comparative worth pay and classification plan, adjusting up the entire pay plan is not fiscally and politically attainable. Hence, FY23 will begin the undesirable “compression” of BBRD’s pay and classification plan. The reader should note the more compressed the pay and classification becomes the more likely there will be turnover in the semi-skilled and professional positions as other employers raise their pay to remain competitive in an environment of rapidly increasing wages. In December 2021, the BOT hired an independent consulting firm to conduct a pay and benefits analysis to ensure BBRD maintain a compensation package based on comparable worth pay structure, is competitive in recruitment, and encourages long-term retention of staff. The initial findings of this analysis and subsequent report, was completed in June 2022, which will aid the BOT in how to address compression within the pay and classification plan. Staff recommends a similar study be conducted in FY25 or FY26 to provide updated information regarding the employee pay and benefits programs competitiveness in future years. The magnitude of future minimum wage increases (starting in FY22 as approved by Florida voters in November 2020) is illustrated in the below chart.

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



The following pages provide a detail listing of positions per department over a three-year period. The subsequent pages list the FY23 Proposed Employee Pay and Classification Plan (the FY23 Approved Employee Pay and Classification Plan will be adopted by the BOT in September 2022).

### Full-time Equivalent Listing

Dept./Position Title	FY21 Actuals	FY22 YE Est.	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
<b>Administration</b>					
Accounting Associate I	-	-	-	-	-
Accounting Associate II	1.00	1.00	1.00	-	1.00
Administrative Assistant	0.61	1.00	1.00	-	1.00
District Clerk	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	-	1.00
Lead Accountant	1.00	1.00	1.00	-	1.00
Maintenance/Audio-Visual	-	0.11	0.11	-	0.11
Management Analyst	0.23	1.00	1.00	-	1.00
Full-time positions:	5.33	6.00	6.00	-	6.00
Part-time positions:	-	0.11	0.11	-	0.11
<b>Total Admin. positions:</b>	<b>4.84</b>	<b>6.11</b>	<b>6.11</b>	-	<b>6.11</b>
<b>Resident Relations</b>					
HR Generalist/Office Coordinator	0.48	1.00	1.00	-	1.00
Calendar/RV Storage Coordinator	1.01	1.00	1.00	-	1.00
Community Watch Officer	1.25	1.40	1.40	-	1.40
Customer Service Clerk	1.84	1.80	1.80	-	1.80
DOR/ARCC Administrative Assistant	1.05	1.00	1.00	-	1.00
DOR/ARCC Inspector	1.47	2.00	2.00	-	2.00
Resident Relations/H.R. Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	5.50	5.50	6.00	-	6.00
Part-time positions:	2.60	3.70	3.20	-	3.20
<b>Total R.R. positions:</b>	<b>8.10</b>	<b>9.20</b>	<b>9.20</b>	-	<b>9.20</b>
<b>Food and Beverage</b>					
Administrative Assistant	-	-	-	-	-
Administrative Clerk	-	-	-	-	-
Bartender	3.36	6.39	6.39	-	6.39
Catering Coordinator	-	0.46	0.46	-	0.46
Cook	1.00	5.28	6.74	-	6.74
Crowd Monitor/Bar Back	0.03	0.23	0.53	-	0.53
Dish Washer	0.30	0.91	0.91	-	0.91
Expeditor	-	0.45	0.45	-	0.45

### Full-time Equivalent Listing

Dept./Position Title	FY21 Actuals	FY22 YE Est.	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Kitchen Supervisor	-	1.00	1.00	-	1.00
Food and Beverage Manager	1.00	1.00	1.00	-	1.00
Host	-	0.03	0.03	-	0.03
Bar Supervisor	-	1.00	1.00	-	1.00
Server	1.09	2.84	2.84	-	2.84
Full-time positions:	1.00	6.00	6.00	-	6.00
Part-time positions:	5.78	13.59	15.35	-	15.35
<b>Total F&amp;B positions:</b>	<b>6.78</b>	<b>19.59</b>	<b>21.35</b>	-	<b>21.35</b>
<b>Golf</b>					
Golf Professional	1.05	1.00	1.00	-	1.00
(Golf) Clerk	1.82	2.30	2.30	-	2.30
Golf Operations Manager	1.00	1.00	1.00	-	1.00
Player Assistant	1.88	2.25	2.25	-	2.25
Player Assistant/Cart Tech	0.20	0.50	0.50	-	0.50
Full-time positions:	3.00	3.00	3.00	-	3.00
Part-time positions:	2.95	4.05	4.05	-	4.05
<b>Total Golf positions:</b>	<b>5.95</b>	<b>7.05</b>	<b>7.05</b>	-	<b>7.05</b>
<b>Property Services</b>					
Building Tech. I	1.04	1.00	1.00	-	1.00
Building Tech. II	1.63	1.50	1.50	-	1.50
Building Tech. III	2.80	2.95	3.00	-	3.00
Courtesy Cart Driver	0.30	1.05	1.75	-	1.75
Crowd Monitor	0.65	-	-	-	-
Custodian	6.41	6.82	6.82	-	6.82
Custodian Supervisor	0.97	0.67	1.00	-	1.00
Custodian/AV Tech	0.96	0.71	0.71	-	0.71
Groundskeeper	2.64	2.67	3.00	-	3.00
Landscape/Irrigation Tech.	-	-	-	-	-
Maintenance/Audio-Visual	0.28	-	-	-	-
P.S. Crew Leader	1.16	1.00	1.00	-	1.00
Pool Host	11.15	10.00	7.31	2.69	10.00
Pool Supervisor/Office Coordinator	1.12	1.00	1.00	-	1.00

### Full-time Equivalent Listing

Dept./Position Title	FY21 Actuals	FY22 YE Est.	FY23 Base Budget	FY23 Decision Points	FY23 Adopted Budget
Pool Tech.	2.48	2.50	2.50	-	2.50
Property Services Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	14.04	14.00	14.00	-	14.00
Part-time positions:	20.55	18.87	17.59	2.69	20.28
<b>Total Property Services positions:</b>	<b>34.59</b>	<b>32.87</b>	<b>31.59</b>	<b>2.69</b>	<b>34.28</b>
<b>Total BBRD Positions:</b>	<b>60.26</b>	<b>74.82</b>	<b>75.30</b>	<b>2.69</b>	<b>77.99</b>
Full-time positions:	28.87	34.50	35.00	-	35.00
Part-time positions:	31.88	40.32	40.30	2.69	42.99



## Proposed FY23 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
Finance Manager	Mgr.	115	35.14	42.17	49.20
	Mgr.	114	34.28	41.14	48.00
	Mgr.	113	33.45	40.14	46.83
	Mgr.	112	32.63	39.16	45.68
	Mgr.	111	31.84	38.20	44.57
Food & Beverage Manager	Mgr.	110	31.06	37.27	43.48
Resident Relations/H.R. Manager	Mgr.	109	30.30	36.36	42.42
	Mgr.	108	29.56	35.48	41.39
Golf Operations Manager	Mgr.	107	28.84	34.61	40.38
	Mgr.	106	28.14	33.77	39.39
	Mgr.	105	27.45	32.94	38.43
District Clerk	Mgr.	104	26.78	32.14	37.50
Property Services Manager	Mgr.	103	26.13	31.35	36.58
Lead Accountant	Exempt	38	22.53	27.04	31.54
	Exempt	37	21.98	26.38	30.77
	Exempt	36	21.45	25.73	30.02
	Exempt	35	20.92	25.11	29.29
Management Analyst	Exempt	34	20.41	24.49	28.58
	Exempt	33	19.91	23.90	27.88
	Exempt	32	19.43	23.31	27.20
	Exempt	31	18.95	22.75	26.54
	Exempt	30	18.49	22.19	25.89
	Exempt	29	18.04	21.65	25.26
	Exempt	28	17.60	21.12	24.64
	Exempt	27	17.17	20.61	24.04
	Exempt	26	16.75	20.10	23.45
	Exempt	25	16.34	19.61	22.88
Kitchen Supervisor	Exempt	24	15.95	19.13	22.32
Accounting Associate III	Non-Exempt	28	17.60	21.12	24.64
Accounting Associate II	Non-Exempt	27	17.17	20.61	24.04
Golf Professional	Non-Exempt	26	16.75	20.10	23.45
Accounting Associate I	Non-Exempt	26	16.75	20.10	23.45

### Proposed FY23 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
P.S. Crew Leader	Non-Exempt	25	16.34	19.61	22.88
Custodian Supervisor	Non-Exempt	25			
Pool Sup./Office Coordinator	Non-Exempt	25			
H.R. Generalist/Office Coordinator	Non-Exempt	24	15.95	19.13	22.32
Catering Coordinator	Non-Exempt	23	15.56	18.67	21.78
Bldg. Tech III	Non-Exempt	23			
Maintenance/Audio-Visual	Non-Exempt	22	15.18	18.21	21.25
Bldg. Tech II	Non-Exempt	22			
Bldg. Tech/Mechanic	Non-Exempt	22			
	Non-Exempt	21	14.81	17.77	20.73
Administrative Assistant	Non-Exempt	20	14.45	17.34	20.22
DOR/ARCC Administrative Assistant	Non-Exempt	20			
DOR/ARCC Inspector	Non-Exempt	19	14.09	16.91	19.73
Calendar/RV Coordinator	Non-Exempt	19			
Lead Cook	Non-Exempt	19			
Lead Pool Tech	Non-Exempt	19			
Landscape/Irrigation Technician	Non-Exempt	18	13.75	16.50	19.25
Community Watch Officer	Non-Exempt	17	13.41	16.10	18.78
Accounting Clerk	Non-Exempt	17			
Bldg. Tech I	Non-Exempt	17			
Customer Service Clerk	Non-Exempt	16	13.09	15.70	18.32
Lead Groundskeeper	Non-Exempt	15	12.77	15.32	17.88
Custodian/AV Tech	Non-Exempt	14	12.46	14.95	17.44
	Non-Exempt	13	12.15	14.58	17.01
Lead Custodian	Non-Exempt	12	11.86	14.23	16.60
Pool Tech	Non-Exempt	12			
	Non-Exempt	11	11.57	13.88	16.19
Administrative Clerk	Non-Exempt	10	11.29	13.54	15.80
Receptionist/Clerk	Non-Exempt	10			
(Golf) Clerk	Non-Exempt	10			
Cook	Non-Exempt	10			
	Non-Exempt	9	11.01	13.21	15.41
	Non-Exempt	8	11.00	13.20	15.40
	Non-Exempt	7	11.00	13.20	15.40

### Proposed FY23 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
Groundskeeper	Non-Exempt	6	11.00	13.20	15.40
Pool Host	Non-Exempt	6			
Crowd Monitor	Non-Exempt	6			
Player Assistant/Cart Tech	Non-Exempt	6			
	Non-Exempt	5	11.00	13.20	15.40
	Non-Exempt	4	11.00	13.20	15.40
Custodian	Non-Exempt	3	11.00	13.20	15.40
Crowd Monitor/Bar Back	Non-Exempt	3			
	Non-Exempt	2	11.00	13.20	15.40
Dish Washer	Non-Exempt	1	11.00	13.20	15.40
Courtesy Golf Cart Driver	Non-Exempt	1			
F&B Expeditor	Non-Exempt	1			
F&B Host	Non-Exempt	1			
Player Assistant	Non-Exempt	1			
Bar Supervisor	Tipped Non-Exempt	H	7.98	9.58	11.17
	Tipped Non-Exempt	G	7.98	9.58	11.17
	Tipped Non-Exempt	F	7.98	9.58	11.17
	Tipped Non-Exempt	E	7.98	9.58	11.17
	Tipped Non-Exempt	D	7.98	9.58	11.17
Lead Server	Tipped Non-Exempt	C	7.98	9.58	11.17
Lead Bartender	Tipped Non-Exempt	C	7.98		
	Tipped Non-Exempt	B	7.98	9.58	11.17
Bartender	Tipped Non-Exempt	A	7.98	9.58	11.17
Server	Tipped Non-Exempt	A			

## Information Technology Inventory and Replacement Schedule

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



## Information Technology Inventory and Replacement Schedule

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

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

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

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

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

### Vehicle Inventory\*

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replace.
					Mechanical	Body		Year
Trucks/Vans								
1	2013	Ford	F150 pick up	48,262	Fair	Fair	Property Services	FY27
2	2013	Ford	E150 Van	14,173	Good	Good	Food & Beverage	FY28
3	2022	TBD	Mid-size truck***	N/A	New	New	Res. Relations: DOR	FY29
4	2019	Ford	F250 Pick-up	9,744	Excellent	Excellent	Property Services	FY31
5	2016	Ford	Dump Truck	5,585	Excellent	Excellent	Property Services	FY31
6	2018	Nissan	Frontier	26,380	Excellent	Excellent	Prop. Ser.: Custodial	FY32
7	2021	Ford	F150 Pick-up	10,941	Excellent	Excellent	Property Services	FY33
8	2021	Ford	F250 Pick-up	3,408	Excellent	Excellent	Property Services	FY33
9	2021	Ford	F150 Pick-up	5,698	Excellent	Excellent	Property Services	FY33
10	2021	Ford	Ranger**	342	Excellent	Excellent	Prop. Ser.: Custodial	FY33
Utility Carts								
1	2018	Toro	Workman GTX	N/A	Poor	Fair	Prop. Ser.: Custodial	FY24
2	2018	Toro	Workman GTX	N/A	Poor	Fair	Prop. Ser.: Custodial	FY24
3	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY30
4	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY30
5	2019	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY31
6	2020	John Deere	Gator TS	N/A	Excellent	Excellent	Prop. Ser.: Custodial	FY32
7	2020	John Deere	Gator TS	N/A	Excellent	Excellent	Prop. Ser.: Custodial	FY32
8	2022	John Deere	Gator TS***	N/A	New	New	Over 60 Softball	FY32
9	2022	Toro	Workman GTX***	N/A	New	New	Property Services	FY32
10	2023	Cushman	6 Passenger***	N/A	New	New	Property Services	FY33

\* Inventory listing is based on Actual vehicles as of February 15, 2022 and includes replacement units within the FY23 Budget.

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

\*\*\*Indicates vehicles to be ordered.

## Glossary

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

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

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

**Account:** A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

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

**Ad Hoc Committee:** A temporary committee established by the Board of Trustees to address a specific issue.

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

**ALS:** Advanced Life Support

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

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

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

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

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

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

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

**Assigned Fund Balance:** Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

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

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

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

**Barefoot Bay Homeowners' Association (BFBHOA):** Formerly a civic group within BBRD, as opposed to a state, recognized homeowners association that controls common areas and/or enforces a deed of

restrictions. This group changed its name to **Civic Volunteer Organization** in 2019 to eliminate the confusion that new and prospective residents had regarding the controlling entity of BBRD. The BFBHOA provided information, social events, and charitable service to residents. The BFBHOA was not a formal homeowners' association as defined by Florida Statutes nor did it have any control over common areas or the DOR within BBRD.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Outlay:** Expenditures resulting in the acquisition or addition of fixed assets. The District's threshold for accounting of capital purchases is \$2,000.

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

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

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

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

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

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

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

**CivicMedia:** A proprietary web-based live stream system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Expenses:** Decrease in net total assets. Expenses represent the total cost of operating during a specific period regardless of the timing of related expenditures.

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

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

**Florida City and County Management Association (FCCMA):** A professional organization of practicing public administrators from throughout Florida local governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MIP:** A business management software subscription-based product (previously called Sage) currently used by BBRD for accounting and resident/customer data management functions.

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

**Neighborhood Revitalization Program (NRP):** A line-item project within the R&M/Capital Department to acquire distressed properties, remove structures if necessary, and sell the vacant land so new homes can be constructed thereby increasing the property values and quality of the neighborhood. The NRP was first funded in FY16.

**Non-Recurring Revenues:** One-time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.



**Object of Expenditures:** Expenditures are classified based upon the type of goods or services incurred. Such classifications include Personnel Services, Supplies, Other General & Administrative Expenses, etc.

**Objective:** Desired output-oriented accomplishments that usually can be measured and achieved within a given time frame.

**One-Time Cost:** Non-recurring costs budgeted for one year and then removed.

**Operating Budget:** The portion of the budget that pertains to daily operations which provide basic governmental services. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

**Operating Costs:** Expenses for such items as expendable supplies, contractual services, and utilities.

**Other Post-Employment Benefits (OPEB):** A category of benefits former employees receive that are tracked and analyzed separately during the audit process.

**Output (Performance Measure):** Is the direct products and/or services delivered by a unit of government.

**Percent Change:** The percentage change between two consecutive fiscal years. If there is no sign at the beginning of the number, this indicates an increase, whereas a minus sign indicates a decrease.

**Performance Measurement:** A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

**Personnel Services:** Expenditures related solely to staffing, i.e., wages, salaries, overtime, taxes, and employee benefits.

**Point of Sales (POS):** A system of hardware and software that is used to process sales and track inventory in a retail setting.

**Policy Manual:** A document containing the Board of Trustees' adopted rules for the operations of Barefoot Bay Recreation District.

**Prior Year Encumbrance:** Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

**Recurring Costs:** Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

**Recurring Revenues:** Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Referendum:** A vote by the registered voters or property owners. A change to the BBRD Charter requires an affirmative vote of registered voters, while a referendum of the property owners is required to amend the Deed of Restrictions.

**Repair & Maintenance:** An expenditure account used by Barefoot Bay Recreation District to account for expenses related to the maintenance of existing infrastructure and/or equipment.

**Resolution:** A formal decision made by the Board of Trustees that is recorded at the Clerk of Court's Office and can only be reversed by another resolution.

**Resources:** A) Total amounts available for appropriation, including estimated revenue, fund transfers, and beginning fund balances. B) Inputs such as personnel, computers, and vehicles used by an organization to provide services to residents and internal customers.

**Restricted Fund Balance:** A portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions. Such restrictions typically are imposed by parties altogether outside the government such as creditors (through debt covenants), grantors, contributors, and other governments (through laws and regulations).

**Revenues:** Monies that the government receives as income.

**Rules for the Board of Trustees:** A document containing the Board of Trustees' adopted rules and procedures for how they as a group and as individual Trustees operate.

**Source:** A term typically used by governmental entities to identify a category of monies received by an organization that is not revenue, such as grants.

**Social Membership Fee (SMF):** A Deed of Restrictions required a one-time fee charge, upon the genuine sale of the property, to a new owner which is non-refundable and non-transferable.

**Society for Human Resource Management (SHRM):** A professional human resources membership association with a local chapter in Vero Beach, FL.

**Statue:** A written law enacted by a duly organized and constituted legal body.

**Special District Services, Inc. (SDS):** A private management company specializing in the administration and support of special districts within the state of Florida. SDS currently is contracted by Barefoot Bay Recreation District for the provision of a full-time Community Manager and related support.

**State Board of Administration (SBA):** The agency responsible for investing, managing, and safeguarding the assets of the Florida Retirement System Trust Fund as well as the assets of a variety of other funds, including a portion of Barefoot Bay Recreation District's General Fund balance.

**Sub-Department:** A unit of an organization that is comprised of a specific operation within a functional area. BBRD departments may contain one or more sub-departments.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Transmittal Letter:** The opening section of the budget that provides the Board of Trustees and residents with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

**Unassigned Fund Balance:** The portion of fund balance that is in excess of what is classified in one of the designated fund balance categories and therefore can be spent on any legal purpose so desired by BBRD.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**United States Golf Association (USGA):** The premier association of golf professionals.

**Use:** The consumption of budgeted funds that is not an expenditure.

**User Fees:** Charges for specific services rendered only to those using such services, i.e., greens fees, food and beverage service, guest passes, etc.

**Veterans' Gathering Center:** The name used by the association of veterans' groups for the Shopping Center unit provided to them at no charge by the BOT.

**Veterans' Service Office:** The name used by a group of veterans who volunteer time to assist other veterans in accessing benefits and services available to qualified veterans.

**Violations Committee:** A quasi-judicial committee appointed by the BOT to hear DOR enforcement cases and render decisions regarding alleged DOR violations.

**Vision:** A description of the desired future, providing a basis for formulating strategies and objectives.

**Working Capital:** Current assets minus current liabilities. Working capital indicates whether the government has enough short-term assets to cover its short-term debt. It is a measure of both the government's efficiency and its short-term financial health.

**Working Draft Proposed Budget (WDPB):** The budget proposed by the Community Manager to the Board of Trustees, as required by the BBRD Policy Manual, which must be provided to Trustees no later than the first of April each year.