

# BAREFOOT BAY RECREATION DISTRICT

## FY25 Proposed Budget



Presented to the  
Board of Trustees  
On March 19, 2024



# **Barefoot Bay Recreation District**

## **Board of Trustees**

Bruce Amoss, Chairman

Joseph Klosky, 1<sup>st</sup> Vice Chairman

Ann Hansen, 2<sup>nd</sup> Vice-Chairman

Jeff Grunow, Treasurer

Elaine Van Berschot, Secretary

## **Staff**

Kent A. Cichon, Community Manager

Cindy Mihalick, Interim District Clerk

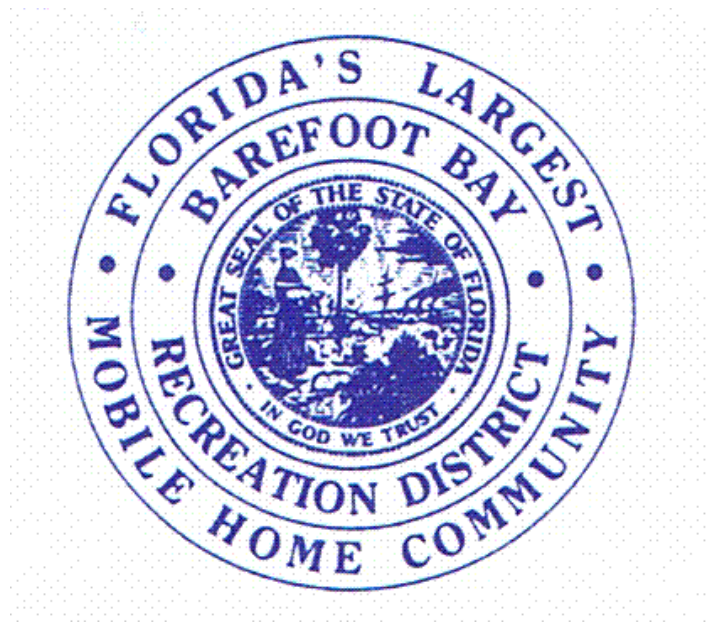
Charles Henley, Finance Manager

Kathy Mendes, Food and Beverage Manager / Interim Human Resources Manager

Bill Balash, PGA Golf Professional, Interim Golf Operations Manager

Matt Goetz, Property Services Manager

Garrett M. Olsen, Esq., General Counsel



(This page left intentionally blank to ensure proper pagination.)

## Table of Contents

Transmittal Letter	
Introduction.....	6
Changes from FY24 Approved Budget.....	6
General Fund Financial Summary Table.....	9
FY25 Proposed Budget Summary.....	11
Basis of Development of the FY25 Proposed Budget.....	11
Personnel Summary.....	13
Change in Departmental Revenues/Sources.....	14
Change in Departmental Expenditures/Uses.....	16
Key Points Summary	
Proposed Revenues/Sources.....	18
Proposed Expenditures/Uses.....	19
FY24 Accomplishments.....	22
FY25 Initiatives.....	23
Challenges within the FY25 Proposed Budget.....	24
Summary and Acknowledgements.....	26
Departmental Section	
FY25 Organizational Chart.....	28
Revenue and Expenditure Line-item Detail	
Administration.....	30
Resident Relations.....	42
Food & Beverage.....	50
Golf – Pro Shop.....	64
Property Services.....	68
Vehicle Storage.....	82
Shopping Center.....	84
Stormwater.....	88
R&M/Capital Projects.....	90
Five-Year Capital Improvement and Project Plan	
FY25 Projects.....	94
FY26 Projects.....	96
FY27 Projects.....	98
FY28 Projects.....	100
FY29 Projects.....	102
Resources	
Personnel.....	104
Introduction.....	104
FY25 Proposed Budget FTEs (Summary).....	104
Pay Plan (Narrative Summary).....	105
FTE Listing.....	107
Vehicle Inventory.....	109

Glossary.....	110
---------------	-----





# Barefoot Bay Recreation District

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

625 Barefoot Boulevard  
Barefoot Bay, Florida  
32976-7305  
Phone 772.664.3141  
Fax 772.664.1928  
[www.bbrd.org](http://www.bbrd.org)

## Board of Trustees

**Bruce Amoss,**  
Chairman

**Joseph Klosky,**  
1st Vice-Chair

**Ann Hansen,**  
2<sup>nd</sup> Vice-Chair

**Jeff Grunow,**  
Treasurer

**Elaine Van Berschot,**  
Secretary

## Leadership Team

**Kent A. Cichon,**  
Community Manager

**Charles Henley,**  
Finance Manager

**Matt Goetz,**  
Property Services Manager

**Kathy Mendes,**  
Food & Beverage Manager /  
Interim HR Manager

**Bill Balash,**  
PGA Golf Professional,  
Interim Golf Operations  
Manager

**Cindy Mihalick,**  
Interim District Clerk

## General Counsel

**Garrett M. Olsen, Esq.**  
Vose Law Firm LLP

March 19, 2024

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

I am pleased to present the FY25 Proposed Budget. The information contained herein comprises the FY25 Proposed Budget line-items, comprehensive budgetary data for FY25, and the four out years of the FY25-29 Five-year Capital Improvement and Project Plan. The information within this document is the conclusion of departmental requests, staff analyses, and community input. This document is designed to be a resource for a variety of users who include but are not limited to: 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.

FY25 revenues/sources and expenditures/uses figures contained within this document were developed and major revenue streams were reviewed and set during the 2nd quarter of FY24. Although uncertainty of future events is virtually certain, the development of the FY25 Proposed Budget was based on factual information available at the time.

## **Changes from FY24 Adopted Budget**

Overarching economic/political conditions that have changed or continued since June 2023 (date of the adoption of the FY24 Adopted 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 raises 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 has been dramatic. 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% 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.

BBRD addressed this issue with limited success through advertising starting pay above the minimum rate, enhancing benefits, hosting an on-site job fair, and adjusting pay grades upwardly on an annual basis to lessen the impact of pay compression. These steps were designed to avert widespread loss of long-term semi-skilled, skilled, and management personnel to other organizations willing to pay competitive salaries in future years.

- *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.

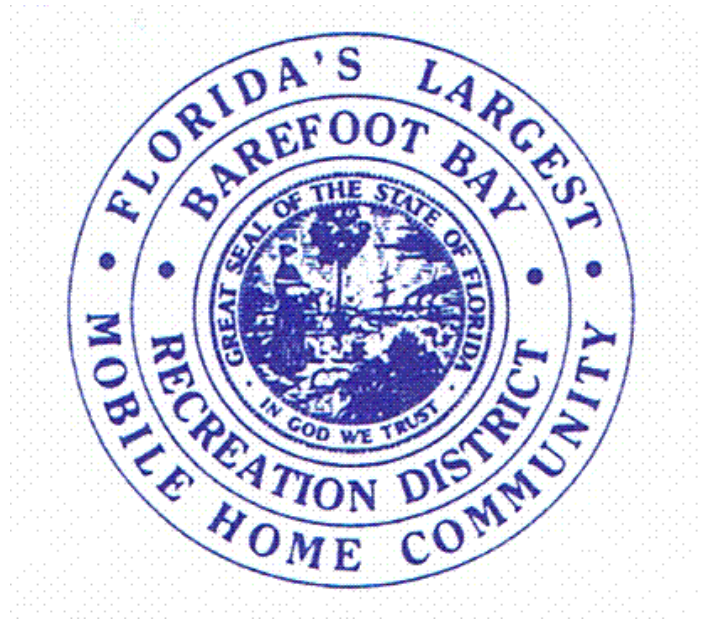
Additionally, public and private employers in the area have aggressively increased starting pay for low-skilled part-time positions over the last 3 years. Given the private sector's ability to quickly adapt compared to the budgetary processes required by public sector agencies, BBRD will undoubtedly be playing catch-up 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. The FY23 Adopted Budget also included an increase to the employer paid portion of employee health benefits and retirement contributions.

- *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 2024, albeit at lower levels than in previous years. Economists expect inflation to recede further in 2024 and normalize with a low chance of a recession, however inflation levels have reached a plateau, which has persisted for several months. Absent a return to historic low inflation, BBRD will be in a difficult financial situation as the cap on increases in the assessment (approximately 54% of BBRD total revenues/sources) will prevent adding sufficient monies to future budgets to offset the inflationary increases that impact the entire budget. 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 FY25. Additionally, as BBRD develops the budget 18 months before the end of the fiscal year, FY25 line item increases account for inflationary pressures of FY24 and projected FY25. 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 increase in operating costs for FY25.

## **General Fund**

The FY25 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.



(This page left intentionally blank to ensure proper pagination.)



**The FY25 General Fund Proposed Budget is based  
on an assessment rate of \$972.49 per year per lot.**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Adopted Budget</b>	<b>FY25 Proposed Budget</b>
<b>Revenues/Sources</b>				
District Clerk	3,850	27,724	-	-
Finance	4,043,645	4,354,840	4,637,515	4,820,259
Human Resources	-	-	-	-
Administration	4,047,495	4,382,564	4,637,515	4,820,259
Customer Service	82,040	81,416	274,077	149,152
DOR	9,891	17,179	26,752	21,966
Comm. Watch	-	-	-	-
Resident Relations	91,931	98,595	300,829	171,118
Administration	(11,751)	(14,591)	(15,530)	(31,780)
Lounge	444,949	580,541	514,490	667,550
19th Hole	338,143	416,373	531,060	602,182
Special Events	318,749	492,639	404,710	573,606
Food & Beverage	1,090,090	1,474,962	1,434,730	1,811,558
Golf-Pro Shop	736,826	664,170	731,226	796,234
Buildings	-	572	-	-
Grounds	1,088	-	-	-
Custodial	-	-	-	-
Pools	-	-	-	-
Recreation	599,102	561,613	629,872	680,156
Property Services	600,190	562,185	629,872	680,156
Vehicle Storage	186,079	208,479	247,098	279,322
Shopping Center	128,930	143,197	144,528	150,694
Stormwater	-	-	-	-
R&M/Capital Projects	108,900	-	-	-
<b>Total Revenues/Sources</b>	<b>6,990,441</b>	<b>7,534,152</b>	<b>8,125,798</b>	<b>8,709,341</b>

**The FY25 General Fund Proposed Budget is based  
on an assessment rate of \$972.49 per year per lot.**

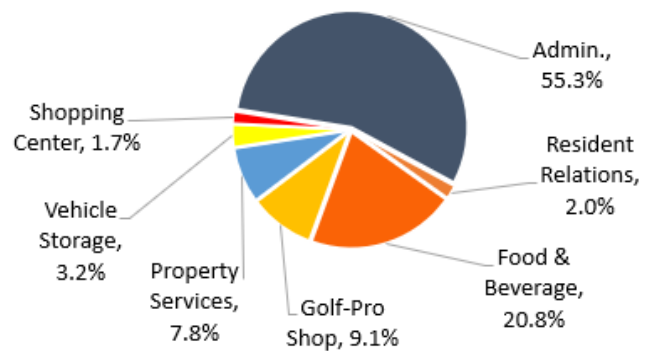
	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Adopted Budget</b>	<b>FY25 Proposed Budget</b>
<b>Expenditures/Uses</b>				
District Clerk	714,609	592,786	778,322	801,715
Finance	586,783	651,390	1,034,923	978,026
Human Resources				156,556
Administration	1,301,392	1,244,176	1,813,245	1,936,297
Customer Service	274,785	269,724	283,790	175,539
DOR	247,144	274,811	295,069	282,325
Comm. Watch	46,399	41,399	86,940	68,668
Resident Relations	568,328	585,934	665,799	526,532
Administration	108,173	116,135	122,930	195,202
Lounge	391,557	600,910	500,947	634,621
19th Hole	372,789	454,724	586,002	660,178
Special Events	240,405	426,992	426,805	527,955
Food & Beverage	1,112,924	1,598,761	1,636,684	2,017,956
Golf-Pro Shop	997,490	950,373	1,216,508	1,114,355
Buildings	622,647	591,570	674,671	718,026
Grounds	194,278	177,978	213,706	249,918
Custodial	285,179	329,745	380,069	421,378
Pools	504,284	545,549	586,507	624,497
Recreation	268,110	267,469	307,515	313,083
Property Services	1,874,498	1,912,311	2,162,468	2,326,902
Vehicle Storage	30,142	16,473	18,597	18,089
Shopping Center	54,399	46,928	47,731	61,010
Stormwater	16,430	20,813	22,920	23,850
R&M/Capital Projects	1,407,495	651,245	541,846	684,350
<b>Total Expenditures/Uses</b>	<b>7,363,098</b>	<b>7,027,014</b>	<b>8,125,798</b>	<b>8,709,341</b>

### FY25 General Fund Proposed Budget Summary

The FY25 General Fund Proposed Budget is presented balanced at \$8,709,341 in total revenues/sources and expenditures/uses with \$50,000 in capital reserves for the BOT to roll forward into FY26 and future fiscal years to fund one-time projects; and \$190,000 in R&M/capital projects reserves for the BOT to roll forward into FY25, fund one-time projects, or ongoing operating expenses for FY25. The FY25 General Fund Proposed Budget was developed upon conservative yet realistic revenue projections based on multi-year trends and economic analyses during the 2<sup>nd</sup> quarter of FY24. The FY25 Proposed Budget was developed upon the assumption that due to the cap on assessment increases and the impacts of the state minimum wage law and persistent high inflation that, however undesirable, one-time monies normally budgeted for R&M/Capital project would have to be programmed for personnel and operating (recurring) costs in FY25 and the subsequent years.

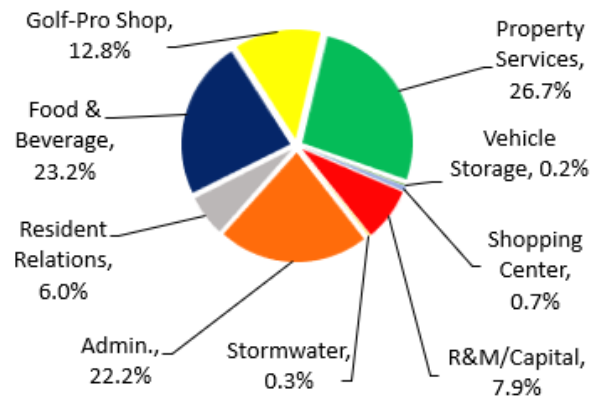
The FY25 General Fund Proposed Budget total revenues/sources of \$8,709,341, are \$583,543 or 7.2% higher than the FY24 Adopted Budget. Specific details of the changes in revenues/sources start on page 15 of this section.

**FY25 Revenues/Sources**



The FY25 General Fund Proposed Budget total expenditures/uses of \$8,709,341 are \$583,543 or 7.2% higher than the FY24 Adopted Budget. When capital reserves and R&M/Capital expenditures/uses (one-time expenditures, contingency, and reserves for the BOT to fund their priority projects) are removed from the equation, FY25 is \$491,039 or 6.6% higher than the FY24 Adopted Budget. Specific details of the changes in expenditures/uses start on page 16 of this section.

**FY25 Expenditures/Uses**



### *Basis of Development of the FY25 Proposed Budget*

The FY25 General Fund Proposed Budget was built upon the following parameters:

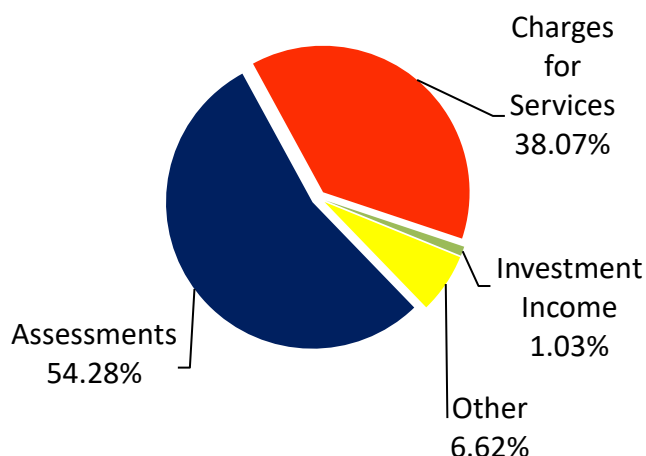
#### Revenues/Sources

- An increase to a Building A Kitchen fee and an average 6.0% increase in Food & Beverage prices to offset the impact of the 2024 increase in the Florida minimum wage and inflationary pressures is comprised of the following:
  - Increase of Building A Kitchen fee for use by non-BBRD caterers
  - 5.0% increase in beverage prices
  - 7.0% increase in food prices

- Multiple revenue adjustments with a combined \$583,543 in new revenues over FY24 Adopted Budget:

- Assessment receipts increase of \$183,121 in FY25 from a \$3.20 or 4.115% increase in the monthly rate to \$81.04 to partly offset the impact of inflationary pressures on operating costs and personnel increases
- Recreation (AKA Social Membership) fees receipts increase of \$115,700 from a \$50 increase in the price of the one-time fee paid by new property owners
- Guest Passes fee receipts decrease of \$119,641 from an overestimate. A trend analysis of these revenues was not feasible, due to previous fee increases not occurring from a few years and up to approximately a decade
- Badges & Additional Social Membership fees receipts decrease of \$65,416 from an overestimate. A trend analysis of these revenues was not feasible, due to previous fee increases not occurring from a few years and up to approximately a decade
- Golf Course Memberships and other fees and charges receipts increase of \$73,834
- RV Storage rental fee receipts increase of \$29,172 from a \$5.48 a month increase resulting in a new monthly rate of \$65.00

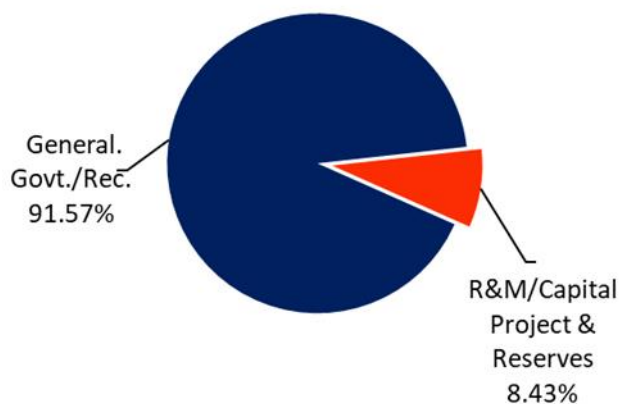
**FY25 Revenues/Sources**



#### Expenditures/Uses

- Continuation of a formal pay plan to comply with the voter mandated minimum wage increase, lessen the impact of wage compression, and provide a merit increase for all eligible employees:
  - Historically BBRD funded a 3.0% maximum increase for employee incentives
  - Recommended to continue in FY25 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
- 15.0% increase in health insurance premiums
- 72.0% increase in workers' compensation insurance premiums primarily due to experience
- 59.5% increase in liability insurance premiums over the FY24 Adopted Budget due to experience, anticipated increase in valuation of BBRD assets, and liability insurance cost inflation impacting Florida
- 17.0% change in telephone, internet, and cable costs
- 5.5% increase in electricity costs
- 27.0% increase in propane costs

**FY25 Expenditures/Uses**



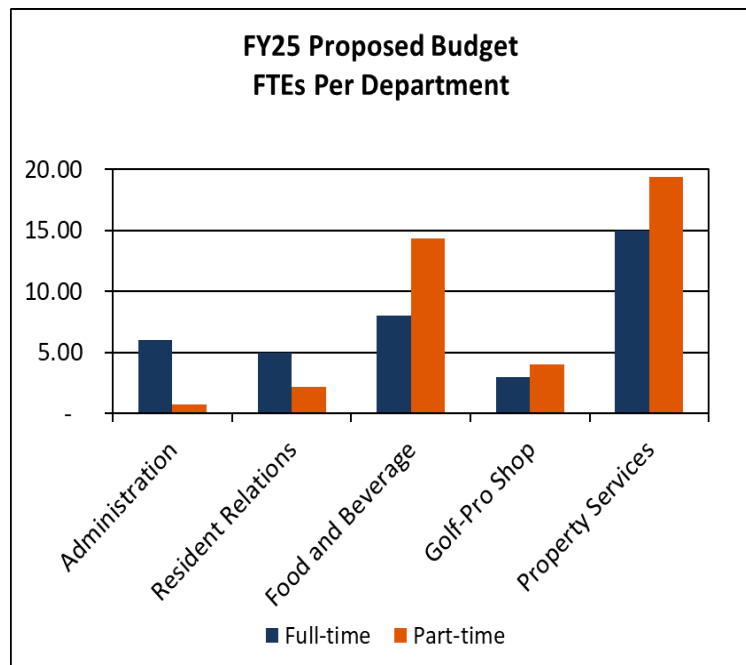
- 13.0% increase in water and sewer costs
- 16.0% increase in solid waste removal costs
- \$179,102 for employee pay and classification plan (voter mandated minimum wage increase - year 4 of 6, compression increases, and merit increases)
- \$15,200 Live Stream program
- \$22,000 in operating contingency
- \$50,000 in capital reserves
- \$374,350 in R&M/capital projects
- \$120,000 in R&M/capital projects contingency for unforeseen projects and/or unanticipated cost increases
- \$190,000 in R&M/capital projects reserves to allow the BOT to fund priority projects or operating expenses not currently funded

#### Fund Balance

The BOT approved lowering the previous 20.0% minimum fund balance policy to 15.0% starting in FY22. 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.

#### 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 FY25 Proposed Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY25 will continue the current practice of operating the largest departments on a majority part-time staffing pattern.



Proposed for FY25 are 78.22 FTEs, a decrease of 0.16 FTEs (0.20% of total staffing) from the FY24 Adopted Budget. This decrease is the result of the following:

*Changes made in the Base Budget*

- A reorganization among the Administration, Resident Relations, and Food & Beverage Departments resulted in a net increase of 0.75 FTE for Administration, a decrease of 2.00 FTE for Resident Relations, and an increase of 1.00 FTE for Food & Beverage. The Administration (District Clerk) Administrative Coordinator position was transferred to Food & Beverage (Administration). The Resident Relations (Customer Service and DOR Enforcement) Resident Relations/HR Manager position was reclassified to a part-time Assistant HR Manager position and (Customer Service) Resident Relations & HR Coordinator position was reclassified to an Administrative Coordinator position. These two positions were transferred to Administration (Human Resources).

*Other changes made within the FY25 Base Budget*

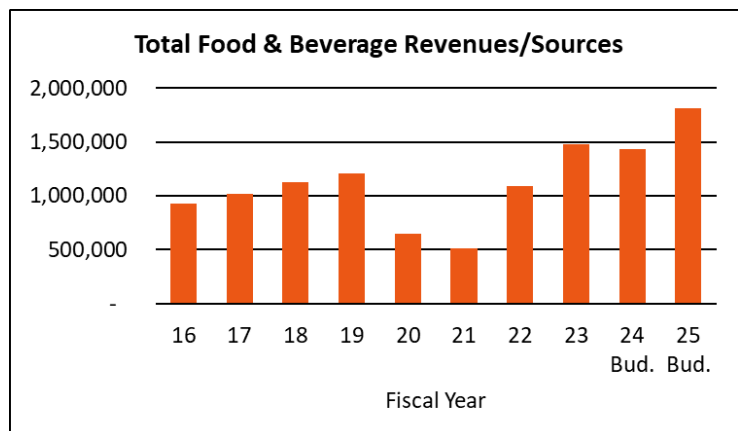
- Food and Beverage: Lounge
  - Addition of 0.17 FTE Part-time Dish Washer Position
  - Addition of 0.25 FTE Part-time Server Position
- Food and Beverage: 19<sup>th</sup> Hole
  - Deletion of 0.46 FTE Part-time Server Position
- Food and Beverage: Special Events
  - Addition of 0.04 FTE Part-time Server Position
- Property Services: Pools
  - Addition of 0.20 FTE Part-time Pool Tech Position
- Property Services: Recreation
  - Deletion of 0.11 FTE Part-time Courtesy Golf Cart Driver Position

Changes in Departmental Revenues/Sources

*Increases*

- The largest increase in the total revenues/sources is budgeted for the Food & Beverage Department. The FY25 Proposed Budget of \$1,811,558 is \$376,828 or 26.26% higher than the FY24 Adopted Budget due to the full return of residents, guests, and normal departmental operations from the pandemic related shut down and restrictions; opening of the new 19<sup>th</sup> Hole kitchen; price increases to offset high inflationary costs; and management and staff improvements and innovations.

When departmental sales are compared over a ten-year period (FY16 through FY25), \$884,073 or 48.80% growth is observed. The chart to the 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).

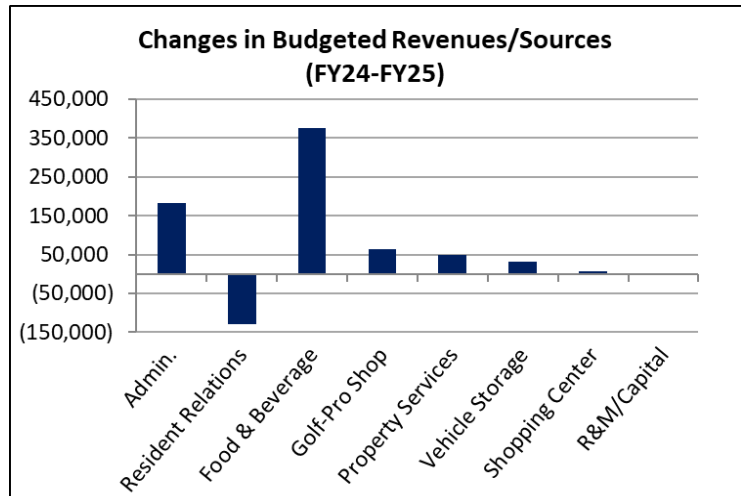


The impact of the 2020 voter approved Florida minimum wage law (annual increases of \$1.00 an



hour from FY22 through FY27 and then resets back to annual increased based on CPI) has dramatically altered how the department operates. Staff projected that in FY23, the department would begin to experience a decline in sales, as the rising prices would 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, new services, and menu options have been implemented.

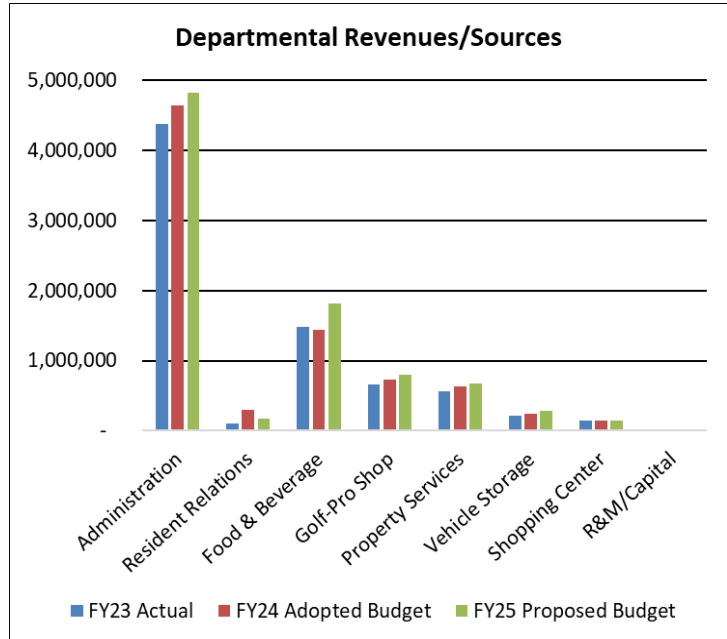
- The second largest increase in the total revenues/sources is budgeted for the Administration Department. The FY25 Proposed Budget of \$4,820,259 is \$182,744 or 3.94% higher than the FY24 Adopted Budget primarily due to a proposed increase in the assessment rate (~\$3.20 a month resulting in an additional \$183,121 in annual receipts).



- The third largest increase in total revenues/sources is budgeted for the Golf – Pro Shop Department. The FY25 Proposed Budget is budgeted at \$796,234, which is an increase of \$65,008 or 8.89% over the FY24 Approved Budget. Said increase is the result of proposed increases for various golf fees and projected increased play, due to substantial improvements to the course condition and managerial operations.
- The fourth largest increase in total revenues/sources is budgeted for the Property Services Department. The FY25 Proposed Budget is budgeted at \$680,156, which is an increase of \$50,284 or 7.98% over the FY24 Approved Budget. Said increase is primarily the result of the proposed social membership fee increase.

## Decreases

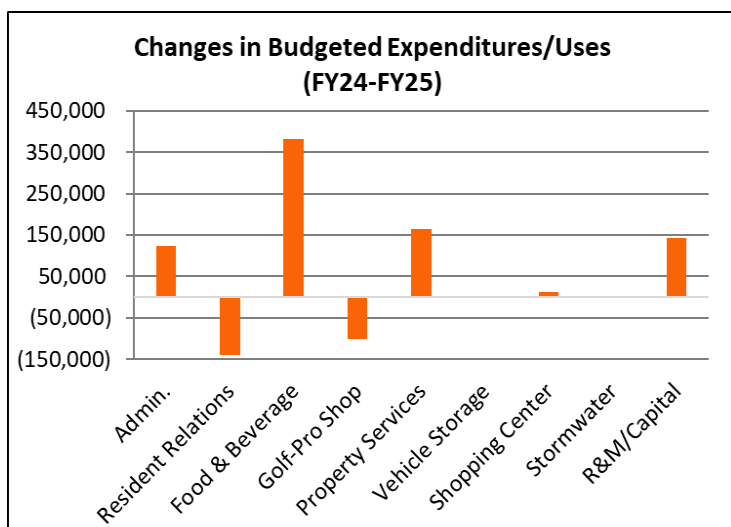
- The largest decrease in the total revenues/sources is budgeted for the Resident Relations Department. The FY25 Proposed Budget of \$171,118 is \$129,711 or 43.12% lower than the FY24 Adopted Budget primarily due to the overestimation of revenues to be generated by fee increases in FY24. A trend analysis of these revenues was not feasible, due to previous fee increases not occurring from a few years and up to approximately a decade. In addition, not all individual units of each fee type sold were tracked prior to FY24, resulting in a lack of statistical information necessary to produce accurate projections.



## Changes in Departmental Expenditures/Uses

### Increases

- The largest increase in expenditures/uses is budgeted for Food & Beverage Department. The FY25 Proposed Budget of \$2,017,956 is \$381,272 or 23.30% increase over the FY24 Adopted Budget. The primary factors for the increase are employee raises, minimum wage increases, increased employee health insurance premiums, paper supplies, propane, greater food and beverage costs, and inflationary factors.

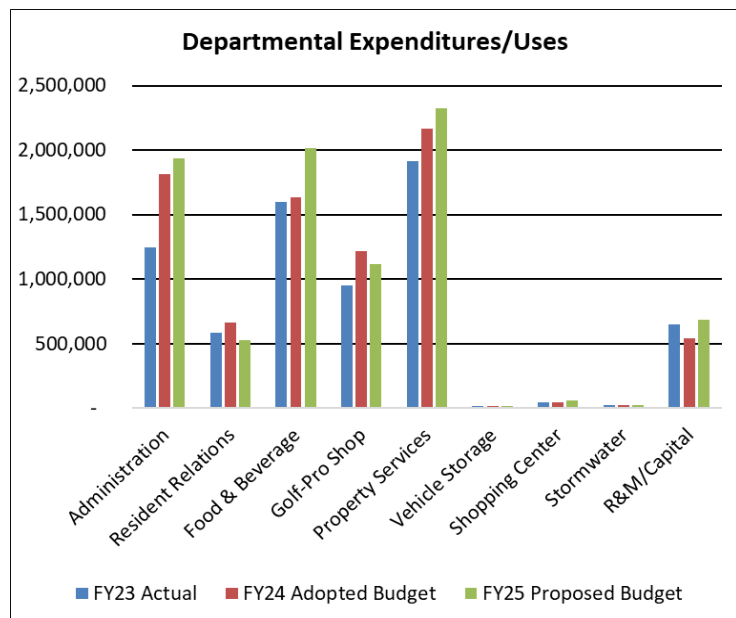


Readers new to BBRD should note that the BOT adopted 2014 *Food & Beverage Principles of Operations* document and the subsequent 2016 update both clearly state that maximum hours of operations is more important than full departmental cost recovery through sales. Additionally, prior BOTs have increased the number of full-time staff in the Food & Beverage Department to address inconsistency in service and menu items which accounts for more costs that were not present in the department seven years ago. Hence, the need for 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 took action to reduce costs while having the least possible impact upon services. The 19<sup>th</sup> Hole 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 became 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.” Subsequently, live entertainment returned to the 19<sup>th</sup> Hole with much success; and with the completion of the 19<sup>th</sup> Hole’s new kitchen, pasta night was removed from the Building A regular rotation to return to the 19<sup>th</sup> Hole as Pizz-Asta Night. 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.

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

- The second largest departmental budgetary increase in total expenditures/uses is budgeted for the Property Services Department. The FY25 Proposed Budget of \$2,326,902 is \$164,434 or 7.60% higher than the FY24 Adopted Budget primarily due to employee raises, minimum wage increases, workers’ comp. insurance, increased musical entertainment costs, and inflationary pressures.



- The third largest departmental budgetary increase in total expenditures/uses is projected for the R&M/Capital Projects Department. The FY25 Proposed Budget of \$684,350 is \$142,504 or 26.30% higher than the FY24 Adopted Budget primarily due to two higher cost projects (Lounge walk-in cooler replacement, and Shopping Center parking lot milling and Veterans Gathering Center/W&S Office parking lot repair & seal coat), and inflationary pressures.
- The fourth largest departmental budgetary increase in total expenditures/uses is budgeted for the Administration Department. The FY25 Proposed Budget of \$1,936,297 is \$123,052 or 6.79% higher than the FY24 Adopted Budget primarily due to reorganization that resulted in one net gain of a position, increased employee health insurance premiums, and anticipated increases in liability insurance.

- The fifth largest departmental increase in total expenditures/uses is budgeted for the Shopping Center Department. The FY25 Proposed Budget of \$61,010 is \$13,279 or 27.82% higher than the FY24 Adopted Budget primarily due to solid waste utilities and building repair & maintenance costs.

#### *Decreases*

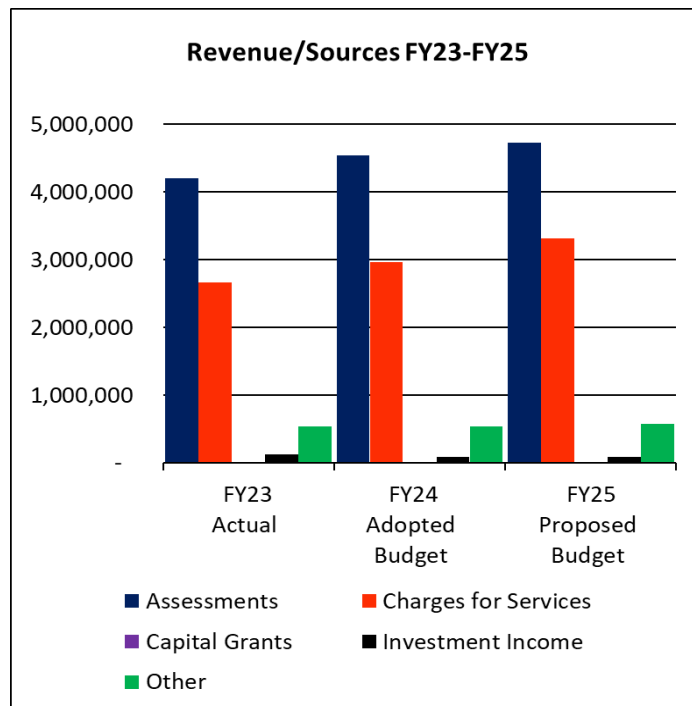
- The largest departmental budgetary decrease in total expenditures/uses is budgeted for the Resident Relations Department. The FY25 Proposed Budget of \$526,532 is \$139,267 or 20.92% lower than the FY24 Adopted Budget primarily due to a reorganization, which has resulted in a decrease of 2 FTEs for this department.

#### Key Points Summary

#### *Revenues/Sources*

- \$183,121 Increase in assessment rate by \$3.20 or 4.115% 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 approximately 54% of the FY25 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 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.

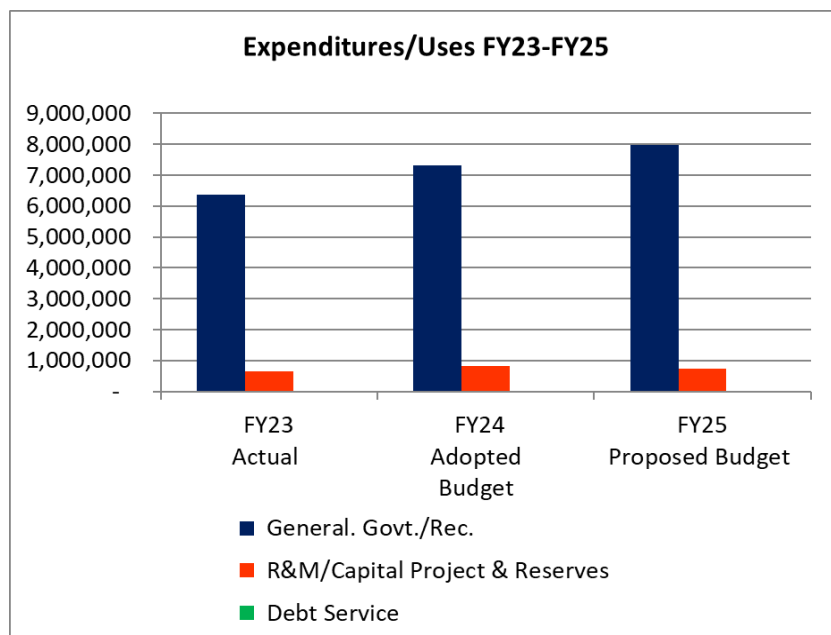
In 2020, the BOT entered into an inter-local agreement with Brevard County Board of County Commissioners to limit the annual increase in the assessment rate to a Consumer Price Index (CPI).

- **\$115,700**      Increase in the one-time social membership paid by new property owners by \$50.00  
The one-time social membership 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 and FY24 (as planned in previous 5yrFM&CIPs). This fee has been planned to increase by \$50 for the next two years and therefore proposed for a \$50 increase in the FY25 Proposed Budget. The actual revenues for this source is projected to increase in FY25, as compared to the FY24 Adopted Budget, due to the estimated number of home sales in Barefoot Bay during the next fiscal year.
- Fees and Charges adjustment increase  
Numerous BBRD fees and charges had not been adjusted for years and in many cases for approximately a full decade, hence these fees and charges had not kept pace with inflationary increases. As a means of addressing these economic pressures, especially in recent years, and unfunded mandates, the FY24 Adopted Budget is comprised of revenues based on assorted BBRD fees and charges appropriately adjusted upward to fund the District's operations at a level to which the residents are accustomed. These fees and charges include but not limited to Guest Passes, Kitchen A, Food & Beverage prices, badges, and golf memberships. The FY25 Proposed Budget is also comprised of revenues from these same sources, however the increase in each fee and charge is substantially less than the increase adopted for FY24. In fact, there are selected fees and charges that have no increases proposed, while others have been proposed for decreases.
- **\$29,172**      Increase in the RV Storage monthly rental fee by \$5.48  
The monthly rental fee was increased by \$10.00 for FY24 by the BOT. With a consistent 100% occupancy rate, the FY25 proposed increase is estimated to result in an additional \$29,172 in receipts.

#### *Expenditures/Uses*

- Repair & Maintenance and Small Projects

With a combination of economic pressures, unfunded mandates, and a revenue cap on BBRD's primary funding source, BBRD staff has recommended a pause on new large projects for the next two fiscal years at minimum to focus on the repair and maintenance of BBRD's existing facilities and amenities, and implementation of select small projects. BBRD's charter was approved by its electors four decades ago and the many wonderful facilities and amenities that the residents have been enjoying over this span of time require a rejuvenation.



- \$269,671 Liability Insurance

BBRD's budget for FY24 was impacted by a substantial increase in its liability insurance premium. As stated earlier in this document, due to experience, anticipated increase in valuation of BBRD assets, and liability insurance cost inflation impacting Florida, the FY25 Proposed Budget includes an estimated amount of \$269,671 for the cost of liability insurance, which is a 39.9% increase over the amended FY24 Adopted Budget.

The experience modifier for the District was on a downward trajectory until FY21, where it was relatively equal to FY20. An upward trajectory followed, which coincided with a change in the District's risk management (the experience modifier is based on the previous 3 years, not inclusive of the current year expiring). A staff Safety Committee that meets on a monthly basis was created at the end of FY23 and the risk management of the District changed again at the beginning of FY24 with now a positive team approach and an ongoing collaboration with the District's insurance representatives. As a result, an organizational culture has been developed which focuses strongly on District safety, with a goal of reducing the experience modifier. Although new safety measures continue to be implemented, dividends will not be initially realized with a lower experience modifier, due to the "lag time" of the methodology used to calculate the experience modifier. Therefore, it is anticipated that the District will continue to incur elevated premiums in the near term.

- \$179,902 Employee Compensation

These FY25 Proposed Budget funds are to be utilized to implement the employee pay and compensation plan, which includes compliance with the voter mandated minimum wage, limiting impacts of wage compression, and the provision of merit increases. 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 fourth step (effective October 1, 2024) requires a non-tipped minimum wage of \$13.00 and a tipped minimum wage of \$9.98, an increase from the previous fiscal year of 8.33% and 11.14% respectively.

- \$50,000 Reserve for Capital

A Reserve for Capital account was first created for the FY24 Adopted Budget. The concept of this account is to designate available unappropriated new revenues within each annual budget to increase the account's balance over multiple fiscal years for the purpose of funding future capital equipment and large projects, that would otherwise place an undue burden on the use of a single fiscal year's revenues or require deficit funding.

- \$174,014 Food Cost of Sales, Beverage Cost of Sales, and Soft Drink

The proposed expenditure budgets for Food Cost of Sales, Beverage Cost of Sales, and Soft Drink for the Food & Beverage Department in FY25 is \$174,014 or 21.0% greater than these budgeted amounts in the FY24 Adopted Budget. This increase is due to inflationary pressures and the purchase of greater quantities due to, as previously identified in this document, the full return of residents, guests, and normal departmental operations from the pandemic related shut down and restrictions, as well as the opening and full operation of the new 19<sup>th</sup> Hole kitchen.

- \$374,350 R&M/Capital Projects

Due to the need for the BOT to have time within their FY25 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 FY25 Proposed Budget was set at March 19, 2024, from the *Policy Manual* requirement of no later than April 1, 2024. The October 17, 2023, Budget Kick-off Townhall meeting



served as an opportunity for staff to provide the BOT with the majority of projects it intended to include in the proposed budget and for the staff to receive feedback from the BOT for the purposes of modifying the projects that were ultimately included. Hence, 11 new projects are recommended in the FY25 Adopted Budget, 1 continuing annual project (damaged concrete replacement), and 1 BOT deferred project (Golf Course pond aeration) from the FY24 Budget development process.

Limited discretionary funding in the amount of \$190,000 does exist to allow the BOT to add priority projects or operational expenditures to the FY25 Proposed Budget or roll the monies forward into FY26. The FY25 R&M/Capital projects are listed starting on page 90. All R&M/Capital projects are listed in the Five-Year Capital Improvement and Project Plan section of this document starting on page 94.

- Inflation  
Historically high inflation rates had been persistent until the latter half of FY23. Although inflation rates have come down from their highs, they remain at elevated levels and above the Federal Reserve Board's target rate of 2%. The FY25 Proposed Budget was developed to address these ongoing inflationary pressures, however it should be cautioned that a resurgence in higher inflationary rates may accordingly require operational and capital expenditure adjustments.

## **Accomplishments and Initiatives**

### FY24 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 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 regulations of higher levels of government. 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 have been achieved/completed or anticipated to be achieved/completed by September 30, 2024:

- BBRD's seventh annual Budget Kick-off Townhall meeting and quarterly townhall meetings
- 9<sup>th</sup> straight "clean" financial audit
- Multiple revisions to the *Policy Manual*
- HVAC unit replacement for the Shopping Center
- New, replacement, and repair of 19<sup>th</sup> Hole HVAC system
- Replacement of two (2) utility carts
- Replacement of doors at multiple sites
- Retrofitted Building D/E entrance door to an automatic opening door
- Implementation of a new lightning detector application
- Seal coating, restriping, and replacement of car stops for the Building A parking lot
- Asphalt repair, seal coating, restriping, and replacement of car stops for the Building D/E parking lot
- New, replacement, and repair of Building A, C, and Lounge camera system
- New, replacement, and repair of Golf Pro Shop and 19<sup>th</sup> Hole camera system
- Repair of water intrusion issues and floor replacement in the Administration Building
- Stools replaced in the 19<sup>th</sup> Hole; and stools, chairs, and tables replaced in the Lounge
- Reconstruction of the Pool #1 wheelchair ramp to ADA standards
- Construction of the new Pool #1 smoking area
- Upgrading of the Lawn Bowling irrigation system
- Installation of new safety signage at multiple sites
- Complete replacement of the Basketball Court fence
- Partial replacement of the Mico Road RV Storage Lot fence
- Replacement of Brightview's office with the installation of a new shed
- Upgrading of electrical utilities at the Lakeside Stage
- Completion of Beach restroom project (anticipated to be completed in summer of FY24)

## FY25 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 FY25 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% 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 be retained per specific retention periods even if a post is removed for violation of BBRD Social Media Policy. The expansion of communications via social media is anticipated to be accomplished in 2025.

Expanding upon this new social media outreach, primarily into the Facebook platform, will be individual departmental objectives in FY25 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. FY25 promises to be yet another 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 continues to have a dramatic impact upon personnel cost and indirectly hinders the ability to recruit and retain the best possible employees without significant increased personnel funding. While the FY25 Proposed Budget fully funds the required minimum wage increases, there currently is not sufficient available funding to fully address 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, 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 FY25 Proposed Budget contains funding to lessen the impact of compression within the pay plan. 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. Staff recommends future BOTs have the vendor update their findings every four to five years until wages stabilize due to the uncertainty in how market forces will evolve in the future.

### **Challenges within the FY25 Proposed 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 FY25 Proposed Budget requests under the guidance that essential needs will be funded, service quality improvements and rejuvenation of existing amenities and facilities will have priority, new large projects will be deferred to future fiscal years, 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 address resident frustration over the availability 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 2024 (on the date of publication of this document) was approximately \$195,570, a increase of 3.48% from March 2023). 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 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 the lengthy data gathering and analysis work needed to prepare a draft 3rd edition for consideration by the BOT. Said document with various operational options (backed by relevant data) will be made available to the BOT for consideration, once staffing availability allows.
  - Absent an update of the data, staff proposed, and the BOT accepted as part of the FY22 Adopted 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)
  - Subsequently, live entertainment returned to the 19<sup>th</sup> Hole with much success; and with the completion of the 19<sup>th</sup> Hole's new kitchen, pasta night was removed from the Building A regular rotation to return to the 19<sup>th</sup> Hole as Pizz-Asta Night.
  - For FY25, 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 \$20,000 to \$35,000 or more in losses for the single event. Of note, the 2024 festival netted approximately \$18,909 in revenues over expenditures.

- o 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 \$884,073 or 48.80% over the ten-year period for FY16 through FY25. The impact of COVID-19 within a two fiscal year period deviate from this growth pattern. FY25 provides for the prospects of a continuing growth pattern (although tampered due to the impacts of the current minimum wage law).

### **Summary and Acknowledgements**

The FY25 Proposed 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 will greatly benefit from being a professionally and ethically operated organization.

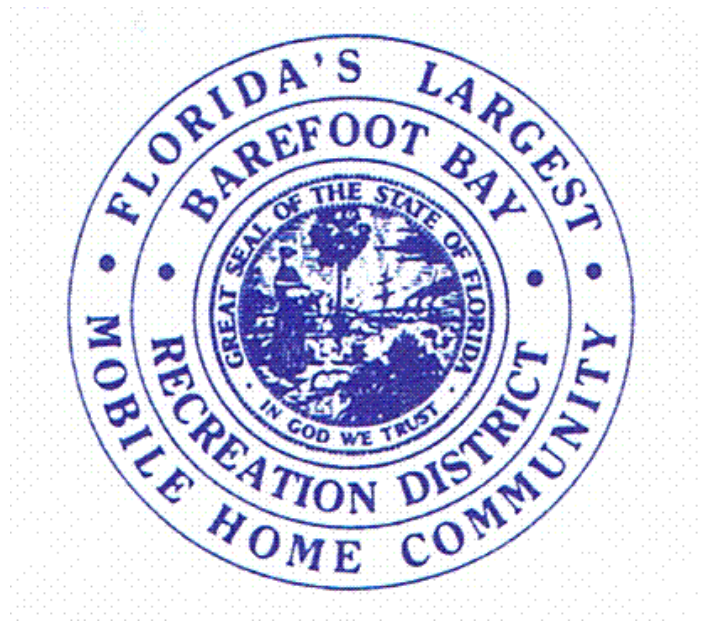
As I approach my second anniversary as the Community Manager, I would like to express my continuing gratitude to the Board of Trustees for entrusting me with the management of this unique and wonderful community we call Barefoot Bay. As we near the mid-point of this fiscal year, I would like to thank Barefoot Bay's hardworking and dedicated staff for all the effort that they continue to provide for our community. There are simply no words that can truly convey my deep and sincere appreciation for the support and warmth that the residents of this community have provided me. I pledge to our residents, the heart and soul of Barefoot Bay, my full effort each and every day to make our home the very best place to live and play.

In conclusion, the value of the contributions made to the development of the FY25 Proposed Budget by the residents, Board of Trustees, and Barefoot Bay staff can *never* be overstated.

In public service,

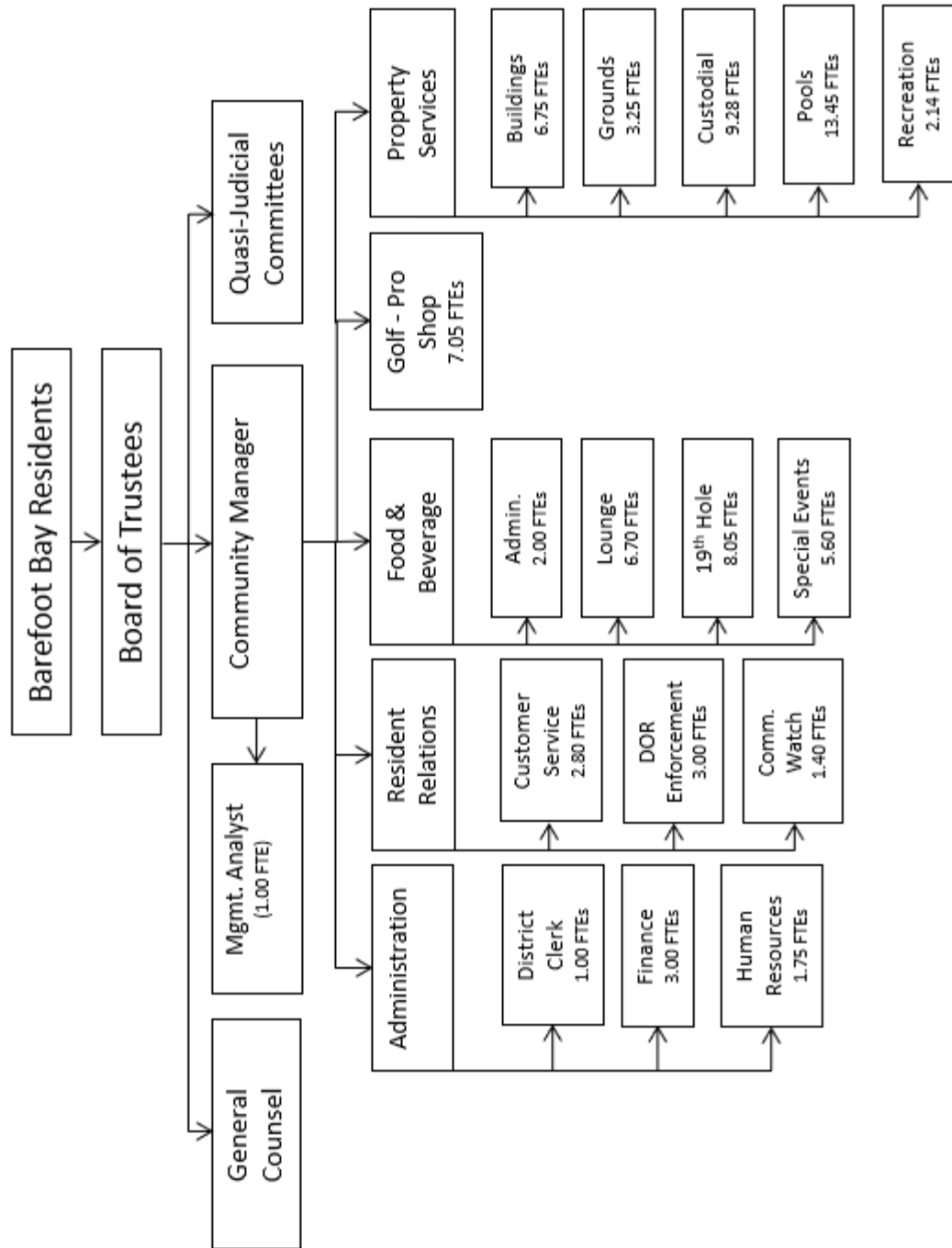
Kent A. Cichon  
Barefoot Bay Recreation District Community Manager



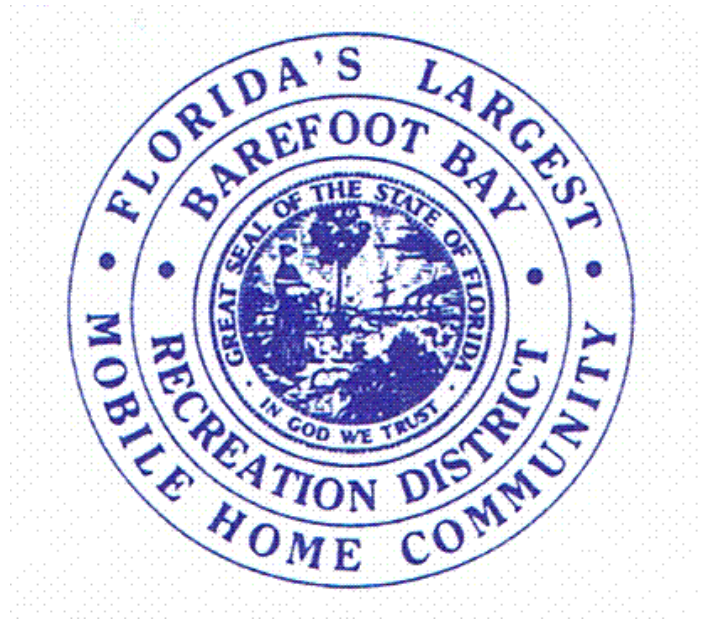


(This page left intentionally blank to ensure proper pagination.)

# FY25 Adopted Budget Organizational Chart\*



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



(This page left intentionally blank to ensure proper pagination.)

## **Administration**

Administration is comprised of three sub-departments: District Clerk, Finance, and Human Resources, 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 for 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.

Human Resources is a new sub-department that was born from the current reorganization of the BBRD. This sub-department manages the BBRD organization's personnel matters, employee files and record keeping, employee training, employee health insurance benefits, and workers compensation; risk management and liaison to insurance provider; and ADA compliance. In addition, this sub-department serves in the role as backup to the District Clerk for agenda preparation, records requests, and clerk at BOT meetings.

## FY25 Proposed Budget

Dept.				
Sub-Department			FY23	FY25
Category		FY22	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Administration (rollup)				
Assessments				
	District Assessment Fee	4,205,845	4,544,153	4,727,274
	Sub-Total:	4,205,845	4,544,153	4,727,274
Interest				
	Interest Income	128,846	90,125	90,000
	Sub-Total:	128,846	90,125	90,000
Other Income				
	NSF Fees	-	40	-
	Vendor Discount	-	212	-
	Sales Tax Discounts	390	360	360
	Delinquent Fee Collections	1,730	750	750
	Lien Fee Reimbursement	855	350	350
	Legal Fee Recovery	6,834	1,225	1,225
	Postage Revenue	-	-	-
	Insurance Proceeds	27,435	-	-
	Proceeds Sales of Fixed Assets	7,780	150	150
	Miscellaneous Income General	2,849	150	150
	Sub-Total:	47,873	3,237	2,985
	<b>Total Revenues:</b>	<b>4,382,564</b>	<b>4,637,515</b>	<b>4,820,259</b>
Expenditures				
Administration (rollup)				
Personnel Expenses				
	F/T Salaries	310,481	359,195	421,842
	P/T Wages	-	-	-
	Overtime	6,802	2,000	1,000
	Special Pay	-	750	-
	Payroll Taxes	23,497	27,689	32,348
	401 A Benefit	6,737	11,519	16,913
	Medical/Dental/Life Insurance	66,661	92,244	119,673
	Sub-Total:	414,178	493,397	591,776

## FY25 Proposed Budget

Dept.				
Sub-Department			FY23	FY25
Category		FY22	Adopted	Proposed
Description		Actual	Budget	Budget
Administration (rollup)				
Professional Expenses				
Payroll Fees		26,875	26,526	27,950
Professional Fees		9,306	13,200	10,500
Legal Fees		57,692	51,840	51,840
Management Fees		173,290	181,700	186,086
Management Fees/Tax Roll		2,457	2,500	2,500
Accounting & Auditing Fees		37,720	34,500	36,000
Software/IT Support		59,778	86,400	96,084
Sub-Total:		367,118	396,666	410,960
Supplies				
Operating Supplies		8,250	11,085	9,775
Sub-Total:		8,250	11,085	9,775
Other Gen. & Admin. Expenses				
Collection Fees		81,524	90,883	94,545
Collection Discounts		137,229	149,957	165,455
Property Taxes		15,766	16,450	17,108
ICMA Retirement		500	1,000	1,000
Employee Incentive		6,012	235,437	187,607
Employee Recruitment & Testing		-	400	750
Lien & Recording Fees		644	1,440	1,440
Travel and Training		6,901	14,890	16,800
Telephone, Internet, Cable		4,827	6,447	6,357
Postage		1,453	3,582	1,774
Utilities/Electricity		4,118	4,402	5,436
Utilities/Propane		-	1,512	1,081
Utilities/Water		1,468	1,392	1,856
Equipment Leasing		3,361	3,992	3,948
Insurance		126,547	169,042	269,671
Workers Comp. Insurance		840	698	1,184
Printing		3,254	3,327	4,015
Advertising		943	3,433	1,900
Bank Charges		39,409	36,683	42,000
Bad Debt		648	-	500
Licenses, Permits, Lien Fees		175	175	175



## FY25 Proposed Budget

Dept.				
Sub-Department			FY23	FY25
Category		FY22	Adopted	Proposed
Description		Actual	Budget	Budget
Administration (rollup)				
Employee Clothing Allowance		-	-	-
Dues and Subscriptions		4,909	5,660	6,450
Election Expenses		2,323	25,014	5,000
Sub-Total:		442,851	775,816	836,052
Maintenance & Repairs				
R & M - Misc.		-	-	-
R & M Buildings		1,600	2,678	3,234
R & M Equipment		10,161	13,800	12,500
Sub-Total:		11,761	16,478	15,734
Contingency				
Contingency		-	19,803	22,000
Sub-Total:		-	19,803	22,000
Miscellaneous				
Cash Over/Short		18	-	-
Miscellaneous Expenditures		-	-	-
Sub-Total:		18	-	-
Reserve				
Reserve for Capital		-	100,000	50,000
Sub-Total:		-	100,000	50,000
Capital Outlay				
Capital Outlay		-	-	-
Sub-Total:		-	-	-
Transfers				
Transfer to Debt Service Fund		-	-	-
Sub-Total:		-	-	-
Total Expenditures:		1,244,176	1,813,245	1,936,297

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Revenues			
Administration			
District Clerk			
Other Income			
Insurance Proceeds	27,435	-	-
Misc. Income General	289	-	-
Sub-Total:	27,724	-	-
<b>Total Revenues:</b>	<b>27,724</b>	<b>-</b>	<b>-</b>
Expenditures			
Administration			
District Clerk			
Personnel Expenses			
F/T Salaries	106,442	160,971	112,008
P/T Wages	-	-	-
Special Pay	-	-	-
Overtime	1,019	500	-
Payroll Taxes	7,912	12,353	8,569
401 A Benefit	2,821	3,500	4,480
Medical/Dental/Life Insurance	26,408	46,122	34,183
Sub-Total:	144,602	223,446	159,240
Professional Expenses			
Professional Fees	9,306	6,600	8,000
Legal Fees	54,900	49,410	47,910
Management Fees	173,290	181,700	186,086
Management Fees/Tax Roll	2,457	2,500	2,500
Software/ IT Support	45,357	68,869	77,500
Sub-Total:	285,310	309,079	321,996
Supplies			
Operating Supplies	5,419	8,060	5,750
Sub-Total:	5,419	8,060	5,750

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Administration			
District Clerk			
Other Gen. & Admin. Expenses			
Employee Recruitment & Testing		200	250
Lien & Recording Fees	215	260	260
Travel and Training	4,069	10,190	12,300
Telephone, Internet, Cable	2,084	3,368	2,397
Postage	188	2,132	216
Utilities/Electricity	2,059	2,201	2,289
Utilities/Propane		756	-
Utilities/Water	734	682	807
Equipment Leasing	827	937	850
Insurance	126,547	169,042	269,671
Workers Comp. Insurance	492	197	314
Printing	2,492	2,312	3,000
Advertising	424	2,783	1,000
Employee Clothing Allowance		-	-
Dues and Subscriptions	4,260	4,610	5,000
Election Expenses	2,323	25,014	5,000
Sub-Total:	146,714	224,684	303,354
Maintenance & Repairs			
R & M Buildings	800	1,303	1,375
R & M Equipment	9,941	11,750	10,000
Sub-Total:	10,741	13,053	11,375
<b>Total Expenditures:</b>	<b>592,786</b>	<b>778,322</b>	<b>801,715</b>

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Revenues			
Administration			
Finance			
Assessments			
District Assessment Fee	4,205,845	4,544,153	4,727,274
Sub-Total:	4,205,845	4,544,153	4,727,274
Interest			
Interest Income	128,846	90,125	90,000
Sub-Total:	128,846	90,125	90,000
Other Income			
NSF Fees		40	-
Vendor Discount		212	-
Sales Tax Discounts	390	360	360
Delinquent Fee Collections	1,730	750	750
Lien Fee Reimbursement	855	350	350
Legal Fee Recovery	6,834	1,225	1,225
Proceeds Sales of Fixed Assets	7,780	150	150
Miscellaneous Income General	2,560	150	150
Sub-Total:	20,149	3,237	2,985
<b>Total Revenues:</b>	<b>4,354,840</b>	<b>4,637,515</b>	<b>4,820,259</b>
Expenditures			
Administration			
Finance			
Personnel Expenses			
F/T Salaries	204,039	198,224	209,100
Overtime	5,783	1,500	1,000
Special Pay		750	-
Payroll Taxes	15,585	15,336	16,073
401 A Benefit	3,916	8,019	8,404
Medical/Dental/Life Insurance	40,253	46,122	51,294
Sub-Total:	269,576	269,951	285,871

## FY25 Proposed Budget

Dept.				
	Sub-Department		FY24	FY25
	Category	FY23	Adopted	Proposed
		Actual	Budget	Budget
Administration				
Finance				
	Professional Expenses			
	Payroll Fees	26,875	26,526	27,950
	Professional Fees		6,600	2,500
	Legal Fees	2,792	2,430	2,430
	Accounting & Auditing Fees	37,720	34,500	36,000
	Software/IT Support	14,421	17,531	16,584
	Sub-Total:	81,808	87,587	85,464
	Supplies			
	Operating Supplies	2,831	3,025	3,025
	Sub-Total:	2,831	3,025	3,025
	Other Gen. & Admin. Expenses			
	Collection Fees	81,524	90,883	94,545
	Collection Discounts	137,229	149,957	165,455
	Property Taxes	15,766	16,450	17,108
	ICMA Retirement	500	1,000	1,000
	Employee Incentive	6,012	235,437	187,607
	Employee Recruitment & Testing	-	200	250
	Lien & Recording Fees	429	1,180	1,180
	Travel and Training	2,832	4,700	4,500
	Telephone, Internet, Cable	2,743	3,079	3,202
	Postage	1,265	1,450	1,508
	Utilities/Electricity	2,059	2,201	2,289
	Utilities/Propane		756	786
	Utilities/Water	734	710	763
	Equipment Leasing	2,534	3,055	2,220
	Workers Comp. Insurance	348	501	588
	Printing	762	1,015	1,015
	Advertising	519	650	650
	Bank Charges	39,409	36,683	42,000
	Bad Debt	648	-	500
	Licenses, Permits, Lien Fees	175	175	175
	Dues and Subscriptions	649	1,050	950
	Sub-Total:	296,137	551,132	528,291

## FY25 Proposed Budget

Dept.				
Sub-Department		FY23	FY24	FY25
Category		Actual	Adopted Budget	Proposed Budget
Administration				
Finance				
Maintenance & Repairs				
R & M Buildings		800	1,375	1,375
R & M Equipment		220	2,050	2,000
Sub-Total:		1,020	3,425	3,375
Contingency				
Contingency		-	19,803	22,000
Sub-Total:		-	19,803	22,000
Miscellaneous				
Cash Over/Short		18	-	-
Sub-Total:		18	-	-
Reserve				
Reserve for Capital			100,000	50,000
Sub-Total:		-	100,000	50,000
Transfers				
Transfer to Debt Service Fund		-	-	-
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>651,390</b>	<b>1,034,923</b>	<b>978,026</b>

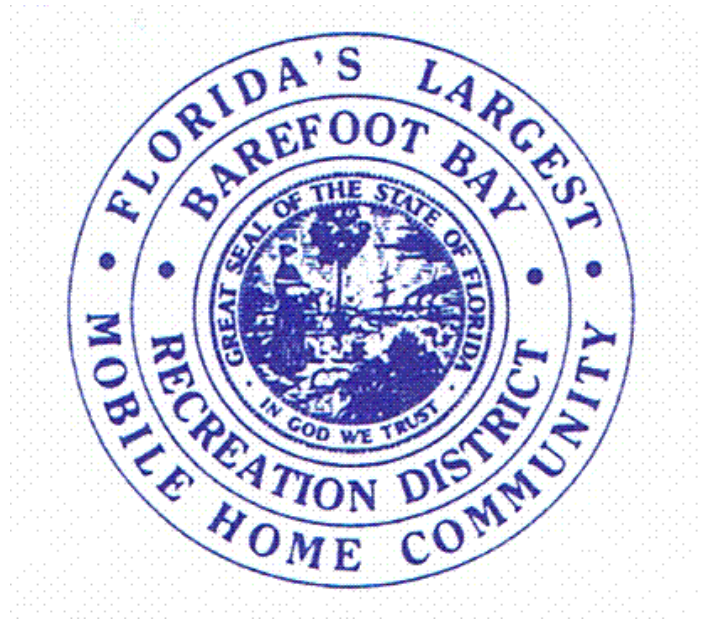
## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Expenditures			
Administration			
Human Resources			
Personnel Expenses			
F/T Salaries	-	-	100,734
P/T Wages	-	-	-
Special Pay	-	-	-
Overtime	-	-	-
Payroll Taxes	-	-	7,706
401 A Benefit	-	-	4,029
Medical/Dental/Life Insurance	-	-	34,196
Sub-Total:	-	-	146,665
Professional Expenses			
Professional Fees	-	-	-
Legal Fees	-	-	1,500
Management Fees	-	-	-
Software/ IT Support	-	-	2,000
Sub-Total:	-	-	3,500
Supplies			
Operating Supplies	-	-	1,000
Sub-Total:	-	-	1,000
Other Gen. & Admin. Expenses			
Employee Recruitment & Testing		-	250
Lien & Recording Fees	-	-	-
Travel and Training	-	-	-
Telephone, Internet, Cable	-	-	758
Postage	-	-	50
Utilities/Electricity	-	-	858
Utilities/Propane	-	-	295
Utilities/Water	-	-	286
Equipment Leasing	-	-	878
Workers Comp. Insurance	-	-	282
Printing	-	-	-
Advertising	-	-	250
Employee Clothing Allowance	-	-	-
Dues and Subscriptions	-	-	500
Sub-Total:	-	-	4,407

## FY25 Proposed Budget

Dept.				
Sub-Department		FY23	FY24	FY25
Category		Actual	Adopted Budget	Proposed Budget
Administration				
Human Resources				
Maintenance & Repairs				
	R & M Buildings	-	-	484
	R & M Equipment	-	-	500
	Sub-Total:	-	-	984
	<b>Total Expenditures:</b>	-	-	<b>156,556</b>





(This page left intentionally blank to ensure proper pagination.)

## **Resident Relations**

Resident Relations is comprised of three sub-departments: Customer Service, Deed of Restrictions (DOR) Enforcement, and Community Watch. The Vehicle Storage Department is operated by Customer Service.

Customer Service provides external services to the Barefoot Bay residents. 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 became a function of this sub-department.

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Resident Relations (rollup)				
Charges for Services				
	Guest Passes	73,750	252,767	133,126
	Building Rental	3,021	10,050	13,780
	DOR Enforcement Fees	17,179	26,752	21,966
	Sub-Total:	93,950	289,569	168,872
Other Income				
	Miscellaneous Income General	4,645	11,260	2,246
	Sub-Total:	4,645	11,260	2,246
	<b>Total Revenues:</b>	<b>98,595</b>	<b>300,829</b>	<b>171,118</b>
Expenditures				
Resident Relations (rollup)				
Personnel Expenses				
	F/T Salaries	302,203	300,580	209,020
	P/T Wages	80,329	104,970	71,372
	Overtime	1,876	817	1,130
	Special Pay	100	900	200
	Payroll Taxes	28,712	31,156	21,552
	401 A Benefit	12,062	10,196	8,410
	Medical/Dental/Life Insurance	54,022	61,788	85,464
	Sub-Total:	479,304	510,407	397,148
Professional Expenses				
	Professional Fees	320	29,500	10,000
	Legal Fees	36,668	35,730	35,050
	HR Consulting Fees	-	-	-
	Software/IT Support	25,504	28,072	26,072
	Sub-Total:	62,492	93,302	71,122
Supplies				
	Operating Supplies	4,277	11,350	7,800
	Fuel	7,838	10,900	11,000
	Sub-Total:	12,115	22,250	18,800

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Resident Relations (rollup)				
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		181	900	1,000
Travel and Training		1,161	5,300	3,250
Telephone, Internet, Cable		3,371	4,030	2,951
Postage		3,117	3,000	3,358
Utilities/Electricity		4,118	4,402	3,720
Utilities/Propane		-	1,512	1,247
Utilities/Water		1,468	1,364	1,270
Equipment Leasing		4,745	5,622	4,274
Workers Comp. Insurance		864	1,170	3,044
Printing		1,269	1,200	1,485
Advertising		-	-	-
Licenses, Permits, Lien Fees		131	-	150
Employee Clothing Allowance		-	800	750
DOR Enforcement Expenses		680	1,650	1,000
Dues and Subscriptions		996	870	1,470
Sub-Total:		22,101	31,820	28,969
Maint. & Repairs				
R & M Buildings		1,600	2,795	1,983
R & M Equipment		3,329	2,750	3,650
Vehicle Maintenance		2,243	875	2,000
Sub-Total:		7,172	6,420	7,633
Miscellaneous				
Miscellaneous Expenditures		2,750	1,600	2,860
Cash Over/Short		-	-	-
Sub-Total:		2,750	1,600	2,860
<b>Total Expenditures:</b>		<b>585,934</b>	<b>665,799</b>	<b>526,532</b>

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Resident Relations				
Customer Service				
Charges for Services				
	Guest Passes	73,750	252,767	133,126
	Building Rental	3,021	10,050	13,780
	Sub-Total:	76,771	262,817	146,906
Other Income				
	Miscellaneous Income General	4,645	11,260	2,246
	Sub-Total:	4,645	11,260	2,246
	<b>Total Revenues:</b>	<b>81,416</b>	<b>274,077</b>	<b>149,152</b>
Expenditures				
Resident Relations				
Customer Service				
Personnel Expenses				
	F/T Salaries	154,275	144,414	72,634
	P/T Wages	47,324	59,455	25,343
	Overtime	1,104	250	250
	Special Pay	100	600	200
	Payroll Taxes	15,327	15,661	7,530
	401 A Benefit	7,217	5,777	2,923
	Medical/Dental/Life Insurance	12,731	15,666	34,183
	Sub-Total:	238,078	241,823	143,063
Professional Expenses				
	Professional Fees	-	-	-
	Legal Fees	5,975	4,050	4,050
	Software/ IT Support	9,229	11,436	9,436
	Sub-Total:	15,204	15,486	13,486
Supplies				
	Operating Supplies	2,912	8,300	5,650
	Sub-Total:	2,912	8,300	5,650

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Resident Relations				
Customer Service				
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		181	500	500
Travel and Training		-	2,700	750
Telephone, Internet, Cable		1,808	2,234	1,263
Postage		200	100	208
Utilities/Electricity		2,059	2,201	1,431
Utilities/Propane		-	756	491
Utilities/Water		734	682	477
Equipment Leasing		2,251	2,811	1,463
Workers Comp. Insurance		336	449	276
Printing		851	600	885
Advertising		-		-
Dues and Subscriptions		208	570	570
Sub-Total:		8,628	13,603	8,314
Maint. & Repairs				
R & M Buildings		800	1,328	516
R & M Equipment		1,352	1,650	1,650
Sub-Total:		2,152	2,978	2,166
Miscellaneous				
Miscellaneous Expenditures		2,750	1,600	2,860
Cash Over/Short		-	-	-
Sub-Total:		2,750	1,600	2,860
Total Expenditures:		269,724	283,790	175,539

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Resident Relations				
DOR Enforcement				
Charges for Services				
	DOR Enforcement Fees	17,179	26,752	21,966
	Sub-Total:	17,179	26,752	21,966
Other Income				
	Miscellaneous Income General	-	-	-
	Sub-Total:	-	-	-
	<b>Total Revenues:</b>	<b>17,179</b>	<b>26,752</b>	<b>21,966</b>
Expenditures				
Resident Relations				
DOR Enforcement				
Personnel Expenses				
	F/T Salaries	147,928	156,166	136,386
	Overtime	772	487	800
	Special Pay	-	300	-
	Payroll Taxes	10,826	12,007	10,495
	401 A Benefit	4,845	4,419	5,487
	Medical/Dental/Life Insurance	41,291	46,122	51,281
	Sub-Total:	205,662	219,501	204,449
Professional Expenses				
	Professional Fees	-	-	-
	Legal Fees	30,693	31,680	31,000
	Software/ IT Support	16,275	16,636	16,636
	Sub-Total:	46,968	48,316	47,636
Supplies				
	Operating Supplies	1,365	2,900	2,000
	Fuel	2,939	4,000	4,000
	Sub-Total:	4,304	6,900	6,000

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Resident Relations				
DOR Enforcement				
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		-	200	250
Travel and Training		1,161	2,600	2,500
Telephone, Internet, Cable		1,067	1,254	1,152
Postage		2,917	2,900	3,150
Utilities/Electricity		2,059	2,201	2,289
Utilities/Propane		-	756	756
Utilities/Water		734	682	793
Equipment Leasing		2,494	2,811	2,811
Workers Comp. Insurance		408	556	2,072
Printing		418	600	600
DOR Enforcement Expenses		680	1,650	1,000
Licenses, Permits, Lien Fees		131	-	150
Employee Clothing Allowance		-	400	350
Dues and Subscriptions		788	300	900
Sub-Total:		12,857	16,910	18,773
Maint. & Repairs				
R & M Buildings		800	1,467	1,467
R & M Equipment		1,977	1,100	2,000
Vehicle Maintenance		2,243	875	2,000
Sub-Total:		5,020	3,442	5,467
<b>Total Expenditures:</b>		<b>274,811</b>	<b>295,069</b>	<b>282,325</b>



## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Expenditures				
Resident Relations				
Community Watch				
Personnel Expenses				
P/T Wages		33,005	45,515	46,029
Overtime		-	80	80
Payroll Taxes		2,559	3,488	3,527
Sub-Total:		35,564	49,083	49,636
Professional Expenses				
Professional Fees		320	29,500	10,000
Sub-Total:		320	29,500	10,000
Supplies				
Operating Supplies		-	150	150
Fuel		4,899	6,900	7,000
Sub-Total:		4,899	7,050	7,150
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		-	200	250
Telephone, Internet, Cable		496	542	536
Workers Comp. Insurance		120	165	696
Employee Clothing Allowance		-	400	400
Sub-Total:		616	1,307	1,882
Total Expenditures:		41,399	86,940	68,668

## **Food & Beverage**

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 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. All food featured at that location are rolled into the 19<sup>th</sup> Hole Sub-Department.
- 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 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, Rustic Roast, began in mid-2022 offering a variety of international and/or themed dinners according to holidays and seasons.

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Food & Beverage (roll-up)				
Charges for Services				
Beverage Sales		978,216	924,790	1,126,949
Food Sales		444,572	470,590	638,610
Coupons		(10,309)	(12,295)	(11,855)
Staff Discount		(1,674)	(1,455)	(1,925)
F&B Shift Discount		(2,888)	(1,780)	(18,000)
Sub-Total:		1,407,917	1,379,850	1,733,779
Other Income				
Vending Machine Income		1,448	1,555	1,593
Merchandise Sales		2,907	3,800	3,350
Donations		-	-	-
Miscellaneous Income General		62,690	49,525	72,836
Sub-Total:		67,045	54,880	77,779
<b>Total Revenues:</b>		<b>1,474,962</b>	<b>1,434,730</b>	<b>1,811,558</b>
Expenditures				
Food & Beverage (roll-up)				
Personnel				
F/T Salaries		229,448	292,598	368,618
P/T Wages		342,498	316,306	336,533
Overtime		11,282	4,135	10,600
Special Pay		-	400	-
Payroll Taxes		50,699	46,928	54,770
401 A Benefit		5,921	4,069	11,100
Medical/Dental/Life Insurance		75,836	76,914	119,686
Sub-Total:		715,684	741,350	901,307
Professional Expenses				
Professional Fees		3,894	10,540	6,500
Software/IT Support		14,666	8,780	15,280
Sub-Total:		18,560	19,320	21,780

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Food & Beverage (roll-up)				
Supplies				
Operating Supplies		15,898	14,650	18,115
Cleaning Supplies		7,754	9,970	9,021
Beverage Supplies		8,500	8,955	9,803
Paper Supplies		28,074	20,330	32,352
Fuel		-	100	100
Sub-Total:		60,226	54,005	69,391
Other General & Administrative Expenses				
Employee Recruitment & Testing		4,153	2,600	6,000
Travel & Training		369	5,805	5,805
Telephone, Internet, Cable		13,549	7,042	14,633
Utilities/Electricity		12,706	14,544	14,539
Utilities/Propane		18,502	9,359	20,065
Utilities/Water		2,909	2,705	3,323
Utilities/Solid Waste-Gar/Rec		5,905	5,711	6,378
Equipment Leasing		10,621	23,683	24,027
Uniform Leasing		6,866	9,255	7,690
Workers Comp. Insurance		7,380	10,444	16,496
Advertising		210	3,815	2,180
Licenses, Permits, Lien Fees		3,767	5,414	5,409
Employee Clothing Allowance		2,576	-	2,900
Dues & Subscriptions		6,809	9,707	9,700
Sub-Total:		96,322	110,084	139,145
Maintenance & Repairs				
R & M - Misc.		-	3,095	-
R & M Buildings		4,022	6,195	5,960
R & M Equipment		21,772	18,500	22,579
Sub-Total:		25,794	27,790	28,539

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Food & Beverage (roll-up)				
Operations				
	Music & Entertainment	23,145	25,635	28,635
	Merchandise Cost of Sales	2,104	5,775	2,420
	Food Cost of Sales	246,221	276,905	353,726
	Beverage Cost of Sales	355,856	329,535	409,984
	Soft Drink & CO2	54,756	46,285	63,029
	Sub-Total:	682,082	684,135	857,794
Miscellaneous				
	Cash Over/Short	93	-	-
	Sub-Total:	93	-	-
	<b>Total Expenditures:</b>	<b>1,598,761</b>	<b>1,636,684</b>	<b>2,017,956</b>

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Revenues			
Food & Beverage			
Administration			
Charges for Services			
Coupons	(10,309)	(12,295)	(11,855)
Staff Discount	(1,674)	(1,455)	(1,925)
F&B Shift Discount	(2,888)	(1,780)	(18,000)
Sub-Total:	(14,871)	(15,530)	(31,780)
Other Income			
Miscellaneous Income General	280	-	-
Sub-Total:	280	-	-
<b>Total Revenues:</b>	<b>(14,591)</b>	<b>(15,530)</b>	<b>(31,780)</b>
Expenditures			
Food & Beverage			
Administration			
Personnel			
F/T Salaries	85,412	82,472	143,645
P/T Wages	-	-	-
Overtime	-	-	500
Payroll Taxes	6,330	6,309	11,027
401 A Benefit	3,362	2,563	5,746
Medical/Dental/Life Insurance	13,309	15,374	17,098
Sub-Total:	108,413	106,718	178,016
Professional Expenses			
Professional Fees	3,894	6,855	6,500
Software/IT Support	2,654	4,780	4,780
Sub-Total:	6,548	11,635	11,280
Supplies			
Operating Supplies	111	215	215
Paper Supplies	-	175	-
Sub-Total:	111	390	215

## FY25 Proposed Budget

Dept.				
Sub-Department		FY23	FY24	FY25
Category		Actual	Adopted Budget	Proposed Budget
Food & Beverage				
Administration				
Other General & Administrative Expenses				
Employee Recruitment & Testing		-	-	250
Travel & Training		169	1,755	1,755
Telephone, Internet, Cable		762	1,085	823
Workers Comp. Insurance		132	172	404
Dues & Subscriptions		-	290	
Sub-Total:		1,063	3,302	3,232
Maintenance & Repairs				
R & M Equipment		-	885	2,459
Sub-Total:		-	885	2,459
<b>Total Expenditures:</b>		<b>116,135</b>	<b>122,930</b>	<b>195,202</b>

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Revenues			
Food & Beverage			
Lounge			
Charges for Services			
Beverage Sales	458,391	427,910	527,150
Food Sales	117,189	82,090	134,767
Sub-Total:	575,580	510,000	661,917
Other Income			
Vending Machine Income	1,448	1,555	1,593
Miscellaneous Income General	3,513	2,935	4,040
Sub-Total:	4,961	4,490	5,633
<b>Total Revenues:</b>	<b>580,541</b>	<b>514,490</b>	<b>667,550</b>
Expenditures			
Food & Beverage			
Lounge			
Personnel			
F/T Salaries	51,842	37,660	39,479
P/T Wages	147,156	111,711	127,440
Overtime	842	700	900
Special Pay	-	200	-
Payroll Taxes	18,008	11,496	12,838
401 A Benefit	2,137	1,506	1,579
Medical/Dental/Life Insurance	37,587	30,748	51,294
Sub-Total:	257,572	194,021	233,530
Professional Expenses			
Professional Fees	-	2,210	-
Software/IT Support	4,784	2,000	3,500
Sub-Total:	4,784	4,210	3,500
Supplies			
Operating Supplies	2,012	2,790	2,500
Cleaning Supplies	3,813	4,315	4,315
Beverage Supplies	4,428	4,955	5,100
Paper Supplies	15,159	10,475	17,450
Sub-Total:	25,412	22,535	29,365



## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Food & Beverage			
Lounge			
Other General & Administrative Expenses			
Employee Recruitment & Testing	181	1,000	2,500
Travel & Training	100	1,655	1,655
Telephone, Internet, Cable	982	1,271	1,061
Utilities/Electricity	10,684	7,272	11,539
Utilities/Propane	10,349	2,773	11,177
Utilities/Water	1,595	1,184	1,723
Utilities/Solid Waste-Gar/Rec	2,107	2,190	2,276
Equipment Leasing	1,706	1,700	1,900
Uniform Leasing	3,433	3,600	3,900
Workers Comp. Insurance	3,036	4,308	4,498
Advertising	-	590	590
Licenses, Permits, Lien Fees	2,532	2,586	2,586
Employee Clothing Allowance	529		600
Dues & Subscriptions	3,690	6,552	6,000
Sub-Total:	40,924	36,681	52,005
Maintenance & Repairs			
R & M - Misc.	-	2,570	-
R & M Buildings	2,655	3,545	3,545
R & M Equipment	6,771	7,120	7,120
Sub-Total:	9,426	13,235	10,665
Operations			
Music & Entertainment	-	3,135	3,135
Food Cost of Sales	64,904	45,160	74,647
Beverage Cost of Sales	166,754	153,425	191,777
Soft Drink & CO2	31,302	28,545	35,997
Sub-Total:	262,960	230,265	305,556
Miscellaneous			
Cash Over/Short	(168)	-	-
Sub-Total:	(168)	-	-
<b>Total Expenditures:</b>	<b>600,910</b>	<b>500,947</b>	<b>634,621</b>

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Food & Beverage				
19th Hole				
Charges for Services				
	Beverage Sales	319,466	298,470	367,386
	Food Sales	96,215	231,000	234,000
	Sub-Total:	415,681	529,470	601,386
Other Income				
	Miscellaneous Income General	692	1,590	796
	Sub-Total:	692	1,590	796
	<b>Total Revenues:</b>	<b>416,373</b>	<b>531,060</b>	<b>602,182</b>
Expenditures				
Food & Beverage				
19th Hole				
Personnel				
	F/T Salaries	56,396	85,452	94,376
	P/T Wages	106,006	130,141	135,467
	Overtime	5,274	1,873	4,700
	Special Pay	-	200	-
	Payroll Taxes	16,230	16,651	17,943
	401 A Benefit	422	-	3,775
	Medical/Dental/Life Insurance	24,940	30,792	51,294
	Sub-Total:	209,268	265,109	307,555
Professional Expenses				
	Professional Fees	-	-	-
	Software/IT Support	4,357	2,000	3,500
	Sub-Total:	4,357	2,000	3,500

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Food & Beverage				
19th Hole				
Supplies				
Operating Supplies		1,607	3,945	1,900
Cleaning Supplies		2,675	5,125	3,250
Beverage Supplies		2,481	2,385	2,853
Paper Supplies		6,215	8,115	7,147
Fuel		-	-	-
Sub-Total:		12,978	19,570	15,150
Other General & Administrative Expenses				
Employee Recruitment & Testing		3,611	800	2,500
Travel & Training		100	2,105	2,105
Telephone, Internet, Cable		11,805	4,686	12,749
Utilities/Electricity		2,022	7,272	3,000
Utilities/Propane		2,423	3,101	2,700
Utilities/Water		1,314	1,521	1,600
Utilities/Solid Waste-Gar/Rec		2,364	1,391	2,553
Equipment Leasing		4,201	4,393	4,537
Uniform Leasing		3,433	3,790	3,790
Workers Comp. Insurance		2,196	3,096	6,731
Advertising		-	590	590
Licenses, Permits, Lien Fees		723	1,123	1,123
Employee Clothing Allowance		529	-	550
Dues & Subscriptions		1,423	2,350	2,000
Sub-Total:		36,144	36,218	46,528
Maintenance & Repairs				
R & M - Misc.		-	525	-
R & M Buildings		1,367	2,235	2,000
R & M Equipment		7,820	6,495	7,000
Sub-Total:		9,187	9,255	9,000

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Food & Beverage				
19th Hole				
Operations				
	Food Cost of Sales	53,282	134,135	129,613
	Beverage Cost of Sales	116,223	104,975	133,655
	Soft Drink & CO2	13,197	14,740	15,177
	Sub-Total:	182,702	253,850	278,445
Miscellaneous				
	Cash Over/Short	88	-	-
	Sub-Total:	88	-	-
	<b>Total Expenditures:</b>	<b>454,724</b>	<b>586,002</b>	<b>660,178</b>

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Revised	Proposed
Description		Actual	Budget	Budget
Revenues				
Food & Beverage				
Special Events				
Charges for Services				
	Beverage Sales	200,359	198,410	232,413
	Food Sales	231,168	157,500	269,843
	Sub-Total:	431,527	355,910	502,256
Other Income				
	Merchandise Sales	2,907	3,800	3,350
	Miscellaneous Income General	58,205	45,000	68,000
	Sub-Total:	61,112	48,800	71,350
	<b>Total Revenues:</b>	<b>492,639</b>	<b>404,710</b>	<b>573,606</b>
Expenditures				
Food & Beverage				
Special Events				
Personnel				
	F/T Salaries	35,798	87,014	91,118
	P/T Wages	89,336	74,454	73,626
	Overtime	5,166	1,562	4,500
	Payroll Taxes	10,131	12,472	12,962
	Medical/Dental/Life Insurance	-	-	-
	Sub-Total:	140,431	175,502	182,206
Professional Expenses				
	Professional Fees	-	1,475	-
	Software/IT Support	2,871	-	3,500
	Sub-Total:	2,871	1,475	3,500

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Revised	Proposed
Description		Actual	Budget	Budget
Food & Beverage				
Special Events				
Supplies				
Operating Supplies		12,168	7,700	13,500
Cleaning Supplies		1,266	530	1,456
Beverage Supplies		1,591	1,615	1,850
Paper Supplies		6,700	1,565	7,755
Fuel		-	100	100
Sub-Total:		21,725	11,510	24,661
Other General & Administrative Expenses				
Employee Recruitment & Testing		361	800	750
Travel and Training		-	290	290
Telephone, Internet, Cable		-	-	-
Utilities/Propane		5,730	3,485	6,188
Utilities/Solid Waste-Gar/Rec		1,434	2,130	1,549
Equipment Leasing		4,714	17,590	17,590
Uniform Leasing		-	1,865	-
Workers Comp. Insurance		2,016	2,868	4,863
Advertising		210	2,635	1,000
Licenses, Permits, Lien Fees		512	1,705	1,700
Employee Clothing Allowance		1,518	-	1,750
Dues & Subscriptions		1,696	515	1,700
Sub-Total:		18,191	33,883	37,380
Maintenance & Repairs				
R & M Buildings		-	415	415
R&M Equipment		7,181	4,000	6,000
Sub-Total:		7,181	4,415	6,415
Operations				
Music & Entertainment		23,145	22,500	25,500
Merchandise Cost of Sales		2,104	5,775	2,420
Food Cost of Sales		128,035	97,610	149,466
Beverage Cost of Sales		72,879	71,135	84,552
Soft Drink & CO2		10,257	3,000	11,855
Sub-Total:		236,420	200,020	273,793

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Revised	Proposed
Description		Actual	Budget	Budget
Food & Beverage				
Special Events				
Miscellaneous				
Cash Over/Short		173	-	-
Sub-Total:		173	-	-
Total Expenditures:		426,992	426,805	527,955

## **Golf - Pro Shop**

BBRD Golf Course is comprised of an executive par 60 golf course, a Golf Pro Shop, and a cart barn for a 34-cart fleet. Other features include a 130-yard driving range, 2 hitting nets, and a practice green for putting, chipping, and bunker practice. The facility functions as the premier amenity of Barefoot Bay Recreation District. Weekly organized golf includes a Men's Golf League, a 9-Hole & 18-Hole Ladies Golf Leagues, The Martini League (Ladies Fun League), and the Sunday PM Scramble. The membership of the course is primarily comprised of residents with a small number of non-resident members. Members may use their own cart (pending approval) with the purchase of an annual trail fee. 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 regripping are conducted by the PGA professional who also develops, operates, and oversees tournaments and other special events.



## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
Golf - Pro Shop				
Charges for Services				
Golf Memberships		251,665	292,804	315,238
Fleet Golf Cart Rentals		104,239	98,193	125,000
Private Golf Cart Fees		77,660	112,648	103,852
Handicap Fees		10,827	9,875	12,451
Golf Club Storage		-	375	-
Practice Range		2,185	2,216	2,294
Greens Fees		150,595	139,288	170,122
Golf Rental Equipment		3,407	3,294	3,570
Sub-Total:		600,578	658,693	732,527
Other Income				
State Grant - Recreation		-	-	-
Merchandise Sales		58,864	67,459	61,807
Donations		-	-	-
Youth Group Income		2,500	3,500	-
Miscellaneous Income General		2,228	1,574	1,900
Sub-Total:		63,592	72,533	63,707
<b>Total Revenues:</b>		<b>664,170</b>	<b>731,226</b>	<b>796,234</b>
Expenditures				
Golf - Pro Shop				
Personnel Expenses				
F/T Salaries		156,508	155,537	156,395
P/T Wages		62,677	103,173	106,103
Overtime		845	1,143	994
Special Pay		-	-	-
Payroll Taxes		16,682	19,879	20,157
401 A Benefit		4,827	4,792	6,256
Medical/Dental/Life Insurance		22,239	15,462	34,196
Sub-Total:		263,778	299,986	324,101

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Golf - Pro Shop				
Professional Expenses				
Software/ IT Support		9,132	8,224	9,132
Sub-Total:		9,132	8,224	9,132
Supplies				
Operating Supplies		4,247	19,550	11,890
Sub-Total:		4,247	19,550	11,890
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		903	600	1,000
Travel and Training		2,047	2,500	2,500
Telephone, Internet, Cable		4,397	5,313	5,313
Utilities/Electricity		22,143	21,956	23,029
Utilities/Water		6,866	7,549	7,141
Utilities/Solid Waste - Gar/Rec.		9,444	8,048	9,822
Equipment Leasing		32,858	34,031	42,400
Workers Comp. Insurance		1,224	1,679	7,299
Advertising		2,380	4,025	1,200
Employee Clothing Allowance		1,262	1,275	1,275
Dues and Subscriptions		9,065	8,780	10,451
Sub-Total:		92,589	95,756	111,430
Maint. & Repairs				
Golf Course Maintenance		482,470	514,734	538,988
R & M Buildings		17,151	10,000	10,000
R & M Grounds		18,929	55,975	35,000
R & M Equipment		20,674	13,975	30,000
Sub-Total:		539,224	594,684	613,988
Operations				
Merchandise Cost of Sales		39,618	47,821	43,814
Sub-Total:		39,618	47,821	43,814
Miscellaneous				
Debt Service Principal		1,876	483	-
Debt Service Interest		68	4	-
Sub-Total:		1,944	487	-

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Golf - Pro Shop				
Capital Outlay				
Capital Outlay			150,000	-
Sub-Total:		-	150,000	-
Miscellaneous				
Cash Over/Short		(159)	-	-
Sub-Total:		(159)	-	-
<b>Total Expenditures:</b>		<b>950,373</b>	<b>1,216,508</b>	<b>1,114,355</b>

## **Property Services**

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.
- 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, resident sponsored events (i.e., Memorial Day parade, Veterans Day ceremony, Christmas parade, etc.) are funded here.

## FY25 Proposed Budget

Dept.				
	Sub-Department		FY23	FY24
	Category		Actual	Adopted
				Budget
				FY25
				Proposed
				Budget
Revenues				
Property Services (roll-up)				
Charges for Services				
	Recreation Fees		513,100	478,800
	Badge & Additional SMF		44,813	151,072
	Sub-Total:		557,913	629,872
				680,156
Other Income				
	Donations		3,700	-
	Miscellaneous Income General		572	-
	Sub-Total:		4,272	-
				-
	<b>Total Revenues:</b>		<b>562,185</b>	<b>629,872</b>
				<b>680,156</b>
Expenditures				
Property Services (roll-up)				
Personnel Expenses				
	F/T Salaries		537,010	605,966
	P/T Wages		399,881	488,683
	Overtime		10,922	12,661
	Special Pay		12,905	11,150
	Payroll Taxes		73,084	85,563
	401 A Benefit		9,612	4,946
	Medical/Dental/Life Insurance		142,498	199,535
	Sub-Total:		1,185,912	1,408,504
				1,472,377
Professional Expenses				
	Professional Fees		156	6,000
	Software/ IT Support		16,934	11,857
	Sub-Total:		17,090	17,857
				36,065

## FY25 Proposed Budget

Dept.				
	Sub-Department		FY24	FY25
	Category	FY23	Adopted	Proposed
		Actual	Budget	Budget
Property Services (roll-up)				
	Supplies			
	Operating Supplies	20,137	18,120	23,185
	Cleaning Supplies	27,139	29,500	29,500
	Chlorine	49,331	34,325	42,000
	Chemicals	896	3,800	3,800
	Small Tools & Hardware	6,293	10,400	10,100
	Fuel	15,662	26,685	24,250
	Sub-Total:	119,458	122,830	132,835
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	1,445	2,200	3,250
	Travel and Training	6,769	5,440	11,090
	Telephone, Internet, Cable	10,046	10,992	10,123
	Utilities/Electricity	60,440	64,321	69,021
	Utilities/Water	43,781	38,575	45,531
	Utilities/Propane	26,860	27,567	27,567
	Utilities/Solid Waste - Garb/Rec.	21,132	21,968	21,977
	Utilities/Portable Toilets	10,257	9,588	10,667
	Equipment Leasing	12,612	18,000	17,250
	Resident Activities	29,536	22,000	28,000
	Workers Comp. Insurance	18,120	25,232	44,218
	Advertising	-	500	500
	Licenses, Permits, Lien Fees	1,050	2,070	2,150
	Employee Clothing Allowance	2,586	6,330	5,930
	Dues and Subscriptions	359	524	575
	Sub-Total:	244,993	255,307	297,849
Maint. & Repairs				
	R & M - Misc.	-	31,100	24,500
	R & M Buildings	59,359	60,185	68,625
	R & M Grounds	61,937	73,414	83,150
	R & M Equipment	47,723	42,206	52,971
	R & M Pools	29,898	20,000	22,555
	Vehicle Maintenance	3,601	3,095	4,250
	Sub-Total:	202,518	230,000	256,051

## FY25 Proposed Budget

Dept.				
	Sub-Department	FY23	FY24	FY25
	Category	Actual	Adopted	Proposed
			Budget	Budget
Property Services (roll-up)				
	Operations			
	Music & Entertainment - Lounge	83,950	75,970	78,250
	Music & Entertainment - 19th Hole	18,515	9,600	9,800
	Music & Entertain. - Special Events	39,875	42,400	43,675
	Sub-Total:	142,340	127,970	131,725
Capital Outlay				
	Capital Outlay	-	-	-
	Sub-Total:	-	-	-
	<b>Total Expenditures:</b>	<b>1,912,311</b>	<b>2,162,468</b>	<b>2,326,902</b>

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Revenues				
Property Services				
Buildings				
Other Income				
	Misc. Income General	572	-	-
	Sub-Total:	572	-	-
	<b>Total Revenues:</b>	<b>572</b>	<b>-</b>	<b>-</b>
Expenditures				
Property Services				
Buildings				
Personnel Expenses				
	F/T Salaries	283,278	294,850	310,157
	P/T Wages	669	-	-
	Overtime	4,839	10,041	9,500
	Special Pay	1,600	600	500
	Payroll Taxes	21,304	23,370	24,492
	401 A Benefit	7,719	3,842	12,406
	Medical/Dental/Life Insurance	101,152	122,992	119,686
	Sub-Total:	420,561	455,695	476,741
Professional Expenses				
	Professional Fees	156	-	2,000
	Software/ IT Support	10,765	9,857	11,000
	Sub-Total:	10,921	9,857	13,000
Supplies				
	Operating Supplies	10,409	6,500	12,000
	Chemicals	176	500	500
	Small Tools & Hardware	5,678	9,700	9,000
	Fuel	11,758	17,000	14,500
	Sub-Total:	28,021	33,700	36,000



## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Property Services				
Buildings				
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		181	200	750
Travel and Training		2,884	3,625	5,225
Telephone, Internet, Cable		4,447	4,135	4,300
Utilities/Electricity		23,195	23,275	24,123
Utilities/Water		8,972	7,052	9,331
Utilities/Solid Waste - Garb/Rec.		11,708	14,602	12,176
Equipment Leasing		157	2,000	2,500
Workers Comp. Insurance		7,608	10,300	20,394
Licenses, Permits, Lien Fees		-	770	800
Employee Clothing Allowance		1,072	1,575	1,575
Dues and Subscriptions		359	524	575
Sub-Total:		60,583	68,058	81,749
Maint. & Repairs				
R & M - Misc.		-	31,100	24,500
R & M Buildings		59,359	60,185	68,625
R & M Equipment		8,723	12,981	13,411
Vehicle Maintenance		3,402	3,095	4,000
Sub-Total:		71,484	107,361	110,536
Capital Outlay				
Capital Outlay		-	-	-
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>591,570</b>	<b>674,671</b>	<b>718,026</b>

## FY25 Proposed Budget

Dept.				
	Sub-Department		FY23	FY24
	Category		Actual	Adopted
				Budget
				FY25
				Proposed
				Budget
Revenues				
Property Services				
Grounds				
Other Income				
	Donations		-	-
	Sub-Total:		-	-
	<b>Total Revenues:</b>		-	-
Expenditures				
Property Services				
Grounds				
Personnel Expenses				
	F/T Salaries	79,362	86,934	126,118
	P/T Wages	5,149	23,462	-
	Overtime	19	100	100
	Payroll Taxes	6,355	8,453	9,656
	Medical/Dental/Life Insurance	13,523	15,418	17,098
	Sub-Total:	104,408	134,367	152,972
Professional Expenses				
	Professional Fees	-	6,000	4,000
	Sub-Total:	-	6,000	4,000
Supplies				
	Operating Supplies	315	500	500
	Chemicals	720	3,300	3,300
	Small Tools & Hardware	615	200	600
	Fuel	3,904	5,980	6,000
	Sub-Total:	5,554	9,980	10,400

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Property Services				
Grounds				
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	-	200	250
	Utilities/Water	2,936	2,729	3,053
	Utilities/Solid Waste - Garb/Rec.	7,611	5,813	7,915
	Equipment Leasing	5,777	6,000	6,250
	Workers Comp. Insurance	3,072	4,167	8,078
	Licenses, Permits, Lien Fees	-	250	300
	Employee Clothing Allowance	296	700	700
	Sub-Total:	19,692	19,859	26,546
Maint. & Repairs				
	R & M Grounds	33,706	30,000	41,000
	R & M Equipment	14,618	13,500	15,000
	Sub-Total:	48,324	43,500	56,000
	<b>Total Expenditures:</b>	<b>177,978</b>	<b>213,706</b>	<b>249,918</b>

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Expenditures				
Property Services				
Custodial				
Personnel Expenses				
	F/T Salaries	86,155	122,460	98,922
	P/T Wages	165,992	153,138	190,554
	Overtime	5,284	1,575	5,000
	Special Pay	-	500	500
	Payroll Taxes	20,225	21,242	22,566
	401 A Benefit	1,773	1,104	3,957
	Medical/Dental/Life Insurance	13,421	30,377	34,196
	Sub-Total:	292,850	330,396	355,695
Professional Expenses				
	Professional Fees	-	-	16,500
	Software/ IT Support	2,466	2,000	2,565
	Sub-Total:	2,466	2,000	19,065
Supplies				
	Operating Supplies	819	1,500	1,260
	Cleaning Supplies	27,139	29,500	29,500
	Small Tools & Hardware	-	500	500
	Fuel	-	3,705	3,750
	Sub-Total:	27,958	35,205	35,010
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	722	1,000	1,000
	Travel and Training	-	700	700
	Telephone, Internet, Cable	1,489	1,971	1,549
	Workers Comp. Insurance	3,564	4,992	4,454
	Employee Clothing Allowance	437	2,005	2,005
	Sub-Total:	6,212	10,668	9,708

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Property Services				
Custodial				
Maint. & Repairs				
	R & M Equipment	60	1,800	1,650
	Vehicle Maintenance	199	-	250
	Sub-Total:	259	1,800	1,900
	<b>Total Expenditures:</b>	<b>329,745</b>	<b>380,069</b>	<b>421,378</b>

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Expenditures				
Property Services				
Pools				
Personnel Expenses				
	F/T Salaries	88,215	101,722	101,366
	P/T Wages	217,844	256,443	258,249
	Overtime	780	945	945
	Special Pay	11,305	10,050	11,280
	Payroll Taxes	24,398	28,241	28,446
	401 A Benefit	120	-	4,055
	Medical/Dental/Life Insurance	14,402	30,748	34,196
	Sub-Total:	357,064	428,149	438,537
Professional Expenses				
	Professional Fees	-	-	-
	Software/ IT Support	1,237	-	-
	Sub-Total:	1,237	-	-
Supplies				
	Operating Supplies	6,571	7,620	7,425
	Chlorine	49,331	34,325	42,000
	Sub-Total:	55,902	41,945	49,425
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	542	600	1,000
	Travel and Training	-	1,115	1,125
	Telephone, Internet, Cable	1,985	2,970	2,064
	Utilities/Electricity	20,274	26,200	27,248
	Utilities/Propane	26,860	27,085	27,085
	Utilities/Water	26,761	24,307	27,831
	Workers Comp. Insurance	3,684	5,171	10,077
	Licenses, Permits, Lien Fees	1,050	1,050	1,050
	Employee Clothing Allowance	781	1,900	1,500
	Sub-Total:	81,937	90,398	98,980

## FY25 Proposed Budget

Dept.				
	Sub-Department	FY23	FY24	FY25
	Category	Actual	Adopted	Proposed
			Budget	Budget
Property Services				
	Pools			
	Maint. & Repairs			
	R & M Equipment	19,511	6,015	15,000
	R & M Pools	29,898	20,000	22,555
	Sub-Total:	49,409	26,015	37,555
	<b>Total Expenditures:</b>	<b>545,549</b>	<b>586,507</b>	<b>624,497</b>

## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Revenues				
Property Services				
Recreation				
Charges for Services				
	Recreation Fees	513,100	478,800	594,500
	Badge & Additional SMF	44,813	151,072	85,656
	Donations	3,700	-	-
	Sub-Total:	561,613	629,872	680,156
	<b>Total Revenues:</b>	<b>561,613</b>	<b>629,872</b>	<b>680,156</b>
Expenditures				
Property Services				
Recreation				
Personnel Expenses				
	P/T Wages	10,227	55,640	44,990
	Payroll Taxes	802	4,257	3,442
	Sub-Total:	11,029	59,897	48,432
Professional Expenses				
	Professional Fees	-	-	-
	Software/ IT Support	2,466	-	-
	Sub-Total:	2,466	-	-
Supplies				
	Operating Supplies	2,023	2,000	2,000
	Sub-Total:	2,023	2,000	2,000



## FY25 Proposed Budget

Dept.			FY24	FY25
Sub-Department		FY23	Adopted	Proposed
Category		Actual	Budget	Budget
Property Services				
Recreation				
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		-	200	250
Travel and Training		3,885	-	4,040
Telephone, Internet, Cable		2,125	1,916	2,210
Utilities/Electricity		16,971	14,846	17,650
Utilities/Propane		-	482	482
Utilities/Water		5,112	4,487	5,316
Utilities/Solid Waste - Garb/Rec.		1,813	1,553	1,886
Utilities/Portable Toilets		10,257	9,588	10,667
Equipment Leasing		6,678	10,000	8,500
Resident Activities		29,536	22,000	28,000
Workers Comp. Insurance		192	602	1,215
Advertising		-	500	500
Employee Clothing Allowance		-	150	150
Sub-Total:		76,569	66,324	80,866
Maint. & Repairs				
R & M Buildings		-	-	-
R & M Grounds		28,231	43,414	42,150
R & M Equipment		4,811	7,910	7,910
Sub-Total:		33,042	51,324	50,060
Operations				
Music & Entertainment - Lounge		83,950	75,970	78,250
Music & Entertain. - 19th Hole		18,515	9,600	9,800
Music & Entertain. - Special Events		39,875	42,400	43,675
Sub-Total:		142,340	127,970	131,725
<b>Total Expenditures:</b>		<b>267,469</b>	<b>307,515</b>	<b>313,083</b>

## **Vehicle Storage**

Vehicle storage and kayak storage is managed by Resident Relations and operated by Customer Service. There are three locations: Barefoot Bay pier for Kayak storage, consisting of 25 spaces; the west lot for RV, boats, and small trailers storage, consisting of 96 spaces; and the Micco lot for RV, boats, and small trailers storage, consisting of 269 spaces. The vacancy rate for kayak storage varies during the year from 0% to 35%, while the storage lots are always at capacity with a waiting list of 10-20 homeowners. The storage lots include security cameras and residents renting a space are issued electronic swipe cards to access these fenced in facilities.

## FY24 Proposed Budget

Dept.				
Sub-Department				
Category				
Description	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget	
Revenues				
Vehicle Storage				
Rents & Royalties				
Vehicle Storage Income	203,877	244,608	273,780	
Kayak Storage Income	3,907	2,340	4,992	
Sub-Total:	207,784	246,948	278,772	
Other Income				
Delinquent Fee Collections	695	150	550	
Sub-Total:	695	150	550	
<b>Total Revenues:</b>	<b>208,479</b>	<b>247,098</b>	<b>279,322</b>	
Expenditures				
Vehicle Storage				
Supplies				
Operating supplies		184	200	
Sub-Total:	-	184	200	
Other Gen. & Admin. Expenses				
Telephone, Internet, Cable	2,190	1,300	2,365	
Utilities/Electricity	9,054	9,291	9,778	
Utilities/Water	2,311	2,234	2,496	
Access System Service Fee	2,820	3,088	3,000	
Sub-Total:	16,375	15,913	17,639	
Maint. & Repairs				
R & M Equipment	98	2,500	250	
Sub-Total:	98	2,500	250	
Capital Outlay				
Capital Outlay		-		
Sub-Total:	-	-	-	
<b>Total Expenditures:</b>	<b>16,473</b>	<b>18,597</b>	<b>18,089</b>	

## **Shopping Center**

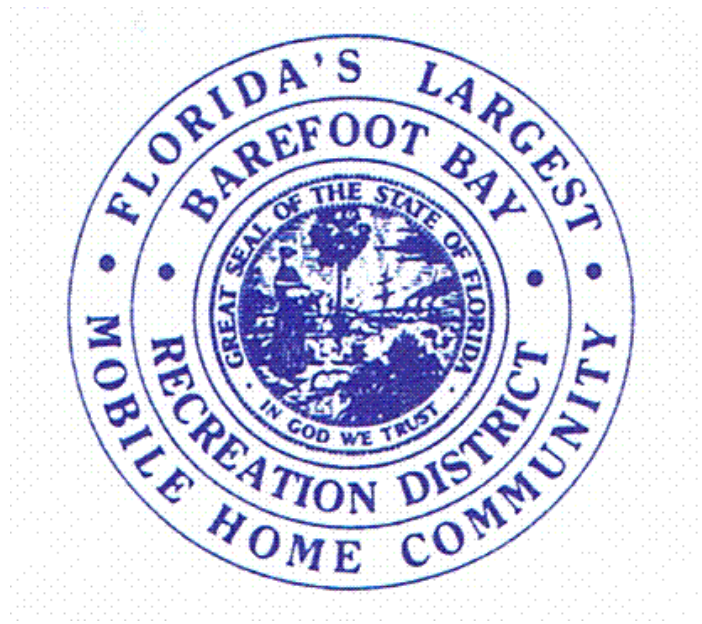
The Barefoot Bay Recreation District (BBRD) owns a centrally located 17,655 square feet, 3 building Neighborhood Shopping Center consisting of 12 Units, which it uses to subsidize and supplement amenities offered to residents of the Bay. Two of the buildings were built in the mid to late 1970s, while the other building was built in the early 1990s. BBRD both rents space to retailers and it allows various clubs to occupy space at no charge, thereby often maintaining a fully occupied complex. The retail tenants mainly offer day to day needs to residents including groceries, convenience items, personal services, food services, and transportation related services and items. The clubs, such as the Civic Volunteer Organization, the Brevard County Sherriff's Citizens Observer Patrol, and multiple veterans' groups, generally offer free or low-cost services to the residents of BBRD. The Shopping Center is jointly managed by the Finance Department and the Property Services Department.

## FY25 Proposed Budget

Dept. Sub-Department Category	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget
Revenues			
Shopping Center			
Rents & Royalties			
Leasing Income	107,028	107,342	109,169
Common Area Maint Income	21,171	21,816	24,669
Real Estate Taxes Income	14,998	15,370	16,856
Sub-Total:	143,197	144,528	150,694
Other Income			
Delinquent Fee Collections	-	-	-
Sub-Total:	-	-	-
<b>Total Revenues:</b>	<b>143,197</b>	<b>144,528</b>	<b>150,694</b>
Expenditures			
Shopping Center			
Professional Expenses			
Professional Fees	-	250	250
Legal Fees	2,700	2,700	2,700
Software/IT Support	-	250	250
Sub-Total:	2,700	3,200	3,200
Other Gen. & Admin. Expenses			
Property taxes	18,265	17,568	22,071
Telephone, Internet, Cable	2,011	2,168	2,144
Utilities/Electricity	2,609	2,585	2,687
Utilities/Water	1,031	1,410	1,242
Utilities/Solid Waste - Garb./Rec.	10,624	6,500	10,745
CVO Utilities	3,807	4,152	3,921
Sub-Total:	38,347	34,383	42,810
Maint. & Repairs			
R & M Buildings	5,881	10,148	15,000
R & M Grounds	-	-	-
Sub-Total:	5,881	10,148	15,000

## FY25 Proposed Budget

Dept.				
Sub-Department		FY23	FY24	FY25
Category		Actual	Adopted Budget	Proposed Budget
Shopping Center				
Capital Outlay				
	Capital Outlay	-	-	-
	Sub-Total:	-	-	-
	<b>Total Expenditures:</b>	<b>46,928</b>	<b>47,731</b>	<b>61,010</b>



(This page left intentionally blank to ensure proper pagination.)

## **Stormwater**

Stormwater is rain that washes off driveways, parking lots, roads, yards, rooftops, and other hard surfaces. Stormwater picks up pollutants, such as nutrients from fertilizers and grass clippings, chemicals, bacteria, sediment, and trash, then washes these things into ditches and storm drains.

The larger portion of Stormwater is managed by BBRD's Property Services Department. Barefoot Bay Stormwater systems are comprised of multiple small lakes on BBRD general grounds and Golf Course with interconnecting waterways moving excess storm runoff to the Brevard County waterways.

BBRD Golf Course consists of six interconnected bodies of water and BBRD general grounds consists of three large bodies of water, the largest of which is located at 625 Barefoot Blvd. The second largest is located at the end of East Drive, with the smallest being located at the end of Tequesta Drive. The canals run along the entirety of BBRD, starting on Barefoot Boulevard continuing down Waterway Drive and around Barefoot Circle, where it then all flows into Brevard County managed waterways at the end of Dottie Lane.

Barefoot Bay Recreation District's stormwater system is a hybrid system in that Brevard County maintains the piped drainage and parameter canals, while BBRD maintains the interior surface drainage, the piped drainage back of Tamarind Circle, and Pocatella Drive. The three weirs in BBRD (Building A lake, and two by the garden club area) are the responsibility of BBRD. The pipe under Dottie Lane belongs to Brevard County.

Funds are annually allocated to repair and maintain the surface and piped drainage of Barefoot Bay's canals and lakes. BBRD contracts a waterway management company to maintain the health of the canals by treating the weeds and testing the overall health of the water. Additional funds are used to keep the canal banks clean (mowing and tree removal) as well as reconstruction of failing banks. Some funds are also allocated to repair and maintain the bobcat and boom mower purchased for stormwater maintenance, as well as the fuel needed to operate.



## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Expenditures				
Stormwater				
Professional Expenses				
Professional Fees		-	-	-
Sub-Total:		-	-	-
Supplies				
Fuel		-	500	500
Sub-Total:		-	500	500
Other Gen. & Admin. Expenses				
Equipment Leasing		-	850	850
Sub-Total:		-	850	850
Maint. & Repairs				
R & M Grounds		20,813	21,220	22,000
R & M Equipment		-	350	500
Sub-Total:		20,813	21,570	22,500
Miscellaneous				
Debt Service Principal		-	-	-
Debt Service Interest		-	-	-
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>20,813</b>	<b>22,920</b>	<b>23,850</b>

## **R&M/Capital Projects**

The R&M/Capital Projects Department is used for transparency purposes to list where most “projects” are budgeted and expensed. Occasionally, a significant R&M/capital project will be budgeted and expensed 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. A brief description of each of this department’s current fiscal year projects, as well as planned future projects, may be found in the Five-Year Capital Improvement and Project Plan within this budget document. This department also accounts for the revenue from the sale of various fixed assets.

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
Revenues				
R&M/Capital Projects				
Other Income				
Sale of Fixed Assets		-	-	-
Insurance Proceeds		-	-	-
Sub-Total:		-	-	-
<b>Total Revenues:</b>		-	-	-
Expenditures				
R&M/Capital Projects				
Contingency				
Contingency		-	120,000	120,000
Reserves		-	14,946	190,000
Sub-Total:		-	134,946	310,000
Capital Outlay				
Neighborhood Revitalize Program		2,302	-	-
Beach projects, Ph. 3 (Restrooms)		22,682	-	-
Relocate Pit and Heater at Pool #1		279,793	-	-
Lounge Outside Bar		79,717	-	-
Shopping Center Electrical				
Infrastructure Upgrades		71,323	-	-
Replacement R.R. Truck (2015 mid-size)		25,406	-	-
19th Hole Kitchen renovation and walk in cooler/freezer: New Hood and Stove		81,551	-	-
Replacement P.S. Utility Cart (2016)		10,931	-	-
Replacement Courtesy Golf Cart (2016)		10,000	-	-
Pool #1 Resurface		67,540		
Replacement shed and canopy - pickle ball/tennis courts			59,500	

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
R&M/Capital Projects				
Softball Field tall outfield fence extension and grandstands canopy (FRDAP)			50,000	
Lightning Detector Warning System			37,000	
Building A parking lot seal coat			35,000	
Veterans' Gathering Center/Water and Sewer Office roof replacement (w/ metal)			31,900	
Building A, C, and Lounge Camera System			23,700	
Administration Building interior repairs - floor and leaks			20,000	
Building A Bar Rebuild			20,000	
Lounge & 19th Hole Replacement Stools, Chairs, and Tables			15,750	
Golf Pro Shop and 19th Hole Camera System			13,300	
Building D/E parking lot repair & seal coat			12,200	
Building A Chair Replacement			12,000	
Replacement canopies on west side of lounge			11,130	
Replacement Property Services utility cart (2018)			10,200	
Replacement Property Service utility cart (2018)			10,200	
Damaged concrete replacement			10,000	25,000
Lounge Bar Renovation and New Large Ice Machine			8,000	
19th Hole ground HVAC condensing unit replacement			5,720	
Lakeside Stage Electrical Improvements			5,000	

## FY25 Proposed Budget

Dept.				
Sub-Department			FY24	FY25
Category		FY23	Adopted	Proposed
Description		Actual	Budget	Budget
R&M/Capital Projects				
Building D/E New Portable Bar			4,000	
Wrapping 19th Hole Cooler			3,300	
Lounge walk in cooler/freezer replacement				160,000
Shopping Center parking lot milling and Veterans Gathering Center/W&S Office parking lot repair & seal coat				110,000
Grounds Beautification				25,000
Shopping Center (935) - Exterior Doors Replacement				15,000
Golf Course Pond Aeration			9,000	9,000
Accessibility to Facilities				8,000
Shopping Center - floor replacement				7,000
Lawn Bowling - Gutter Replacement				6,500
Veterans Gathering Center - Exterior Doors (2) Replacement				3,120
Pro Shop - Ceiling Repair/ Painting				2,500
Building D/E - Exterior Walls Repair/Painting				2,230
Building A - Storage Room Ventilation				1,000
Sub-Total:		651,245	406,900	374,350
<b>Total Expenditures:</b>		<b>651,245</b>	<b>541,846</b>	<b>684,350</b>

## Five-Year Capital Improvement and Project Plan

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 capital and non-capital projects are intermingled.

<b>Budget</b>	<b>FY25 Projects</b>
160,000	Lounge walk-in cooler/freezer replacement
110,000	Shopping Center parking lot milling and Veterans Gathering Center/W&S Office parking lot repair & sealcoating
25,000	Damaged concrete replacement
25,000	Grounds beautification
15,000	Shopping Center (935) exterior doors replacement
9,000	Golf Course pond aeration
8,000	Accessibility to facilities
7,000	Shopping Center floor replacement
6,500	Lawn Bowling gutter replacement
3,120	Veterans Gathering Center exterior doors (2) replacement
2,500	Pro Shop ceiling repair/painting
2,230	Bldg. D/E exterior walls repair/painting
1,000	Bldg. A storage room ventilation
<b>374,350</b>	<b>FY25 Sub-total</b>

### FY25 Project Details

#### Lounge walk-in cooler/freezer replacement

FY25 \$160,000 funded project. Replacement of the existing aged outdoor unit that has reached the end of its useful life.

#### Shopping Center parking lot milling and Veterans Gathering Center/W&S Office parking lot repair & sealcoating

FY25 \$110,000 funded project. The Shopping Center parking lot's asphalt will have reached the end of its useful life and should be milled to prevent more costly repairs. The Veterans Gathering Center/W&S Office parking lot needs repair and sealcoating to extend its useful life.

#### Damaged concrete replacement (locations TBD)

FY25 Estimated \$25,000. The budget is used as needed.

Grounds beautification (locations TBD)

FY25 \$25,000 funded project. This project may include plantings of trees, shrubs, and small plants; large planters with small trees; and other common landscaping features.

Shopping Center (935) exterior doors replacement

FY25 \$15,000 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Golf Course pond aeration

FY25 New \$9,000 funded project. Aeration equipment located in the ponds of the Golf Course will increase the health of the waterbodies.

Accessibility to facilities (locations TBD)

FY25 \$8,000 funded project. This project may incorporate the provision of ADA standards throughout District properties and may be in conjunction with door replacement projects to provide accessibility to buildings.

Shopping Center floor replacement

FY25 \$7,000 funded project. The flooring in the unit currently leased by the convenience store has aged and needs refurbishment.

Lawn Bowling gutter replacement

FY25 \$6,500 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).

Veterans Gathering Center exterior doors (2) replacement

FY25 \$3,120 funded project. This project was identified through the capital replacement program populated by Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop ceiling repair/painting

FY25 \$2,500 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Bldg. D/E exterior walls repair/painting

FY25 \$2,230 funded project. This project was identified through the capital replacement program populated by the 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 \$1,000 funded project. This project is a replacement of the HVAC ground mini-split system and was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY26 Funded Projects</b>
100,000	FRDAP Grant(s) - Basketball/Pickleball/Golf
27,400	Property Services truck (2013 full-size) replacement
25,000	Damaged concrete replacement
12,000	19th Hole exterior doors (3) replacement
8,690	Building C - HVAC replacement
8,690	Building D/E - HVAC replacement
8,000	Accessibility to facilities
7,000	Property Services Department interior refurbishment
5,000	Building C ceiling tile replacement
2,500	Property Services Department exterior walls repair
2,000	Pro Shop exterior doors (3) replacement
2,000	Pool #2 exterior doors (3) replacement
<b>208,280</b>	<b>FY26 Sub-total</b>

#### **FY26 Project Details**

##### FRDAP Grant(s) – Basketball/Pickleball/Golf

FY26 \$100,000 funded FRDAP grant project(s), which includes one or two of the following recommendations: Reconstruction of the Basketball Court, construction of additional Pickleball Court(s), and various enhancements to the Golf Course. A FRDAP grant in an amount up to \$50,000 is 100% reimbursement/0% match, while a FRDAP grant in an amount over \$50,000 to \$150,000 is 75% reimbursement/25% match.

##### Property Services truck (2013 full-size) replacement

FY26 \$27,400 funded project in accordance with the fleet replacement schedule.

##### Damaged concrete replacement (locations TBD)

FY26 Estimated \$25,000. The budget is used as needed.

##### 19th Hole exterior doors replacement

FY26 \$12,000 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Building C - HVAC replacement

FY26 \$8,690 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.



Building D/E - HVAC replacement

FY26 \$8,690 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Accessibility to facilities (locations TBD)

FY26 \$8,000 funded project. This project may incorporate the provision of ADA standards throughout District properties and may be in conjunction with door replacement projects to provide accessibility to buildings.

Property Services Department interior refurbishment

FY26 \$7,000 funded project. This project will refurbish the staff lunchroom area, restrooms, plumbing, and other deteriorated interior.

Building C ceiling tile replacement

FY26 \$5,000 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Property Services Department exterior walls repair

FY26 \$2,500 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop exterior doors (3) replacement

FY26 \$2,000 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pool #2 exterior doors (3) replacement

FY26 \$2,000 funded projects. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY27 Funded Projects</b>
80,000	Pool #3 resurfacing
25,000	Damaged concrete replacement
14,500	Shopping Center exterior doors (5) replacement
11,200	Pool #3 tool room electrical panel replacement
9,559	Building C - HVAC replacement
9,559	Building D/E - HVAC replacement
8,000	Accessibility to facilities
7,350	Shopping Center condensing unit replacement
<b>165,168</b>	<b>FY27 Sub-total</b>

### **FY27 Project Details**

#### Pool #3 resurfacing

FY27 \$80,000 funded project. The surface of Pool #3 will have reached the end of its useful life and should be resurfaced.

#### Damaged concrete replacement (locations TBD)

FY27 Estimated \$25,000. The budget is used as needed.

#### Shopping Center exterior doors (5) replacement

FY27 \$14,500 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.

#### Pool #3 Tool Room electrical panel replacement

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.

#### Bldg. C - HVAC replacement

FY27 \$9,559 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Bldg. D/E - HVAC replacement

FY27 \$9,559 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Accessibility to facilities (locations TBD)

FY27 \$8,000 funded project. This project may incorporate the provision of ADA standards throughout District properties and may be in conjunction with door replacement projects to provide accessibility to buildings.

Shopping Center condensing unit replacement

FY27 \$7,350 funded projects. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY28 Funded Projects</b>
47,500	Food & Beverage van (2013) replacement
25,000	Damaged concrete replacement
10,037	Building C - HVAC replacement
10,000	Accessibility to facilities
6,850	Administration Building mini-split system replacement
4,500	19th Hole interior doors (3) replacement
3,750	Administration Building interior wall finishes and paint
3,415	Veterans Gathering Center ceiling tiles replacement
<b>111,052</b>	<b>FY28 Sub-total</b>

### **FY28 Project Details**

#### Food & Beverage Van (2013) replacement

FY28 \$47,500 funded project in accordance with the fleet replacement schedule.

#### Damaged concrete replacement (locations TBD)

FY28 Estimated \$25,000. The budget is used as needed.

#### Bldg. C - HVAC replacement

FY28 \$10,037 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Accessibility to facilities (locations TBD)

FY28 \$10,000 funded project. This project may incorporate the provision of ADA standards throughout District properties and may be in conjunction with door replacement projects to provide accessibility to buildings.

#### Administration Building mini-split system replacement

FY28 \$6,850 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### 19th Hole interior doors (3) replacement

FY28 \$4,500 funded projects. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

#### Administration Building interior wall finishes and paint

FY28 \$3,750 funded projects. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Veterans Gathering Center ceiling repair/painting

FY28 \$3,415 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

<b>Budget</b>	<b>FY29 Funded Projects</b>
59,100	Shopping Center (937) sprinkler system and standpipe replacement
25,000	Damaged concrete replacement
18,000	Lounge floor replacement
17,900	Lounge fire alarm panel update
15,550	Building A interior wall refinishing
15,510	Building D/E ceiling tiles replacement
10,000	Accessibility to facilities
5,583	Building D/E interior wall refinishing
3,031	Building C interior wall refinishing
2,916	Pro Shop interior wall refinishing
1,900	Veterans Gathering Center interior wall refinishing
1,200	Pool #2 interior wall refinishing
1,200	Pool #3 interior wall refinishing
<b>176,890</b>	<b>FY29 Sub-total</b>

#### **FY29 Project Details**

##### Shopping Center (937) sprinkler system and standpipe replacement

FY29 \$59,100 funded project. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Damaged concrete replacement (locations TBD)

FY29 Estimated \$25,000. The budget is used as needed.

##### Lounge floor replacement

FY29 \$18,000. It is anticipated that the Lounge carpet and dance floor will have reached the end of their useful life and require replacement.

##### Lounge fire alarm panel update

FY29 \$17,900. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

##### Building A interior wall refinishing

FY29 \$15,550. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building D/E ceiling tiles replacement

FY29 \$15,510. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Accessibility to facilities (locations TBD)

FY29 \$10,000 funded project. This project may incorporate the provision of ADA standards throughout District properties and may be in conjunction with door replacement projects to provide accessibility to buildings.

Building D/E interior wall refinishing

FY29 \$5,583. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Building C interior wall refinishing

FY29 \$3,031. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pro Shop interior wall refinishing

FY29 \$2,916. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Veterans Gathering Center interior wall refinishing

FY29 \$1,900. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pool #2 interior wall refinishing

FY29 \$1,200. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

Pool #3 interior wall refinishing

FY29 \$1,200. This project was identified through the capital replacement program populated by the Facilities Dude assessment of BBRD buildings and major amenities and on-going repair and maintenance expenses.

## Resources

From the inception of BBRD until FY15, the annual budget consisted of a 5-column line-item budget with extremely little detail. Beginning ten 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 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 development of the FY16 Proposed Budget, 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

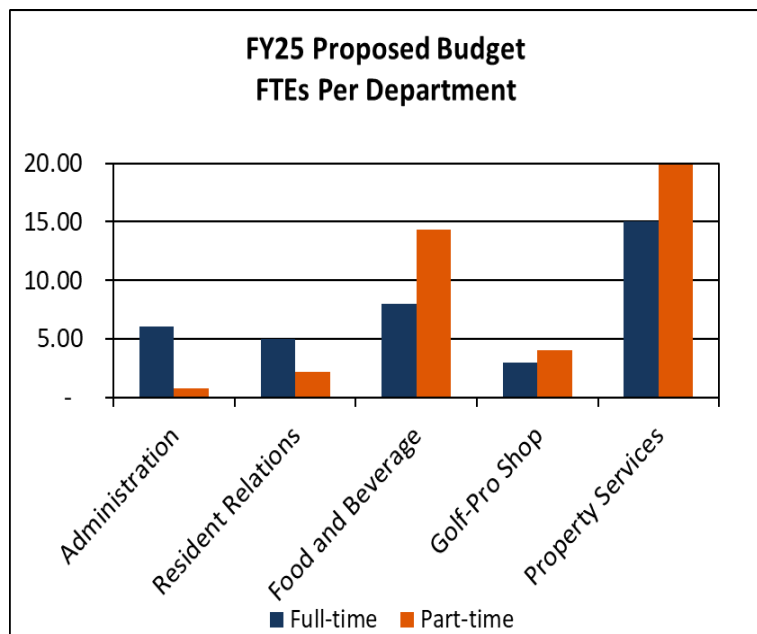
\* Indicates all full-time employees are assumed to be 1.0 FTE since BBRD Policy allows an employee to work a minimum of 30 hours per week and be classified as full-time.

#### FY25 Proposed Budget FTEs

Proposed for FY25 are 78.22 FTEs, a decrease of 0.16 FTEs (0.20% of total staffing) from the FY24 Adopted Budget. This decrease is the result of the following:

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

- A reorganization among the Administration, Resident Relations, and Food & Beverage Departments resulted in a net increase of 0.75 FTE for Administration, a decrease of 2.00 FTE for Resident Relations, and an increase of 1.00 FTE for Food & Beverage. The Administration (District Clerk) Administrative





Coordinator position was transferred to Food & Beverage (Administration). The Resident Relations (Customer Service and DOR Enforcement) Resident Relations/HR Manager position was reclassified to a part-time Assistant HR Manager position and (Customer Service) Resident Relations & HR Coordinator position was reclassified to an Administrative Coordinator position. These two positions were transferred to Administration (Human Resources).

*Other changes made within the FY25 Base Budget*

- Food and Beverage: Lounge
  - Addition of 0.17 FTE Part-time Dish Washer Position
  - Addition of 0.25 FTE Part-time Server Position
- Food and Beverage: 19<sup>th</sup> Hole
  - Deletion of 0.46 FTE Part-time Server Position
- Food and Beverage: Special Events
  - Addition of 0.04 FTE Part-time Server Position
- Property Services: Pools
  - Addition of 0.20 FTE Part-time Pool Tech Position
- Property Services: Recreation
  - Deletion of 0.11 FTE Part-time Courtesy Golf Cart Driver Position

Furthermore, 47.30% of FY25 Proposed 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 34.87 FTEs or 44.58% of all BBRD FTEs proposed for FY25. Due to the COVID-19 pandemic, 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 hired temporary positions for COVID-19 screens and heightened sanitation efforts. Said temporary positions were ceased in FY21.

Pay Plan

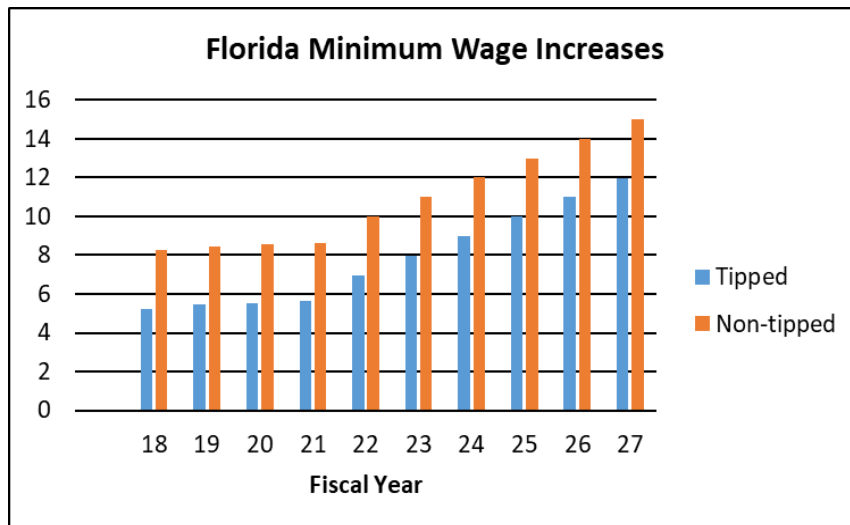
Prior to FY17, BBRD did not have a formal pay plan where positions are ranked from lowest to highest paying, nor did most positions have an established minimum to maximum pay range. New employees typically were hired at starting points loosely based on what the previous employee was paid. Additionally, 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. A proposed FY25 plan will be provided to the BOT later in the budget process and formally adopted in June 2024, to take effect October 1, 2024. The following excerpt, pertaining to staff compensation, from the FY22 Approved Budget document represents the direction that the BOT and District Administration were to take beginning in FY22:

*Since FY17, each position was 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 six fiscal years, all tipped pay grades and the lowest four non-tipped pay grades will each be paid the minimum tipped and non-tipped minimum wages in FY22 and beyond. While this structure is not in the spirit of maintaining a comparative worth*

*pay and classification plan, adjusting up the entire pay plan is not fiscally and politically attainable.*

Although this direction was not carried out with a new Board and District Management beginning in FY23, FY22 began 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 findings of this analysis and subsequent report, was completed in June 2022, which aided the BOT in how to address compression within the pay and classification plan. Staff recommends a similar study be conducted in FY26 or FY27 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.



The following pages provide a detail listing of positions per department over a four-year period.

### Full-time Equivalent Listing

Dept./Position Title	FY22 Actuals	FY23 Actuals	FY24 Adopted Budget	FY25 Proposed Budget
<b>Administration</b>				
Accounting Associate II	1.02	1.12	-	-
Accounting Associate III	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-
District Clerk	1.00	1.00	1.00	1.00
Finance Manager	1.02	1.00	1.00	1.00
HR Coordinator	-	-	-	1.00
HR Manager	-	-	-	0.75
Lead Accountant	1.02	1.00	1.00	1.00
Maintenance/Audio-Visual	0.02	-	-	-
Management Analyst	0.93	-	1.00	1.00
Full-time positions:	5.99	5.12	6.00	6.00
Part-time positions:	0.02	-	-	0.75
<b>Total Admin. positions:</b>	<b>6.01</b>	<b>5.12</b>	<b>6.00</b>	<b>6.75</b>
<b>Resident Relations</b>				
Calendar/RV Storage Coordinator	1.01	1.00	1.00	1.00
Community Watch Officer	1.07	1.00	1.40	1.40
Customer Service Clerk	1.61	1.55	1.80	1.80
DOR/ARCC Administrative Assistant	0.94	1.00	1.00	1.00
DOR/ARCC Inspector	1.95	2.00	2.00	2.00
HR Generalist/Office Coordinator	1.01	1.00	1.00	-
Resident Relations/H.R. Manager	1.00	1.00	1.00	-
Full-time positions:	5.91	6.00	7.00	5.00
Part-time positions:	2.68	2.55	2.20	2.20
<b>Total R.R. positions:</b>	<b>8.59</b>	<b>8.55</b>	<b>9.20</b>	<b>7.20</b>
<b>Food and Beverage</b>				
Administrative Assistant	-	-	-	1.00
Barback	0.37	1.25	0.53	1.25
Bar Supervisor	0.80	0.87	1.00	1.00
Bartender	4.89	4.63	5.39	4.60
Catering Coordinator	0.43	0.25	1.00	1.00
Cook	4.87	4.34	5.20	5.20
Dish Washer	0.78	1.27	0.91	1.25
Expeditor	0.57	-	0.45	-
Food and Beverage Manager	1.02	1.00	1.00	1.00
Host	-	0.04	0.03	0.25
Kitchen Supervisor	0.70	0.85	1.00	1.00
Lead Bartender	-	-	1.00	1.00
Lead Cook	-	1.12	1.00	1.00
Lead Server	-	0.40	0.50	0.50
Server	2.03	3.52	2.34	2.30
Full-time positions:	5.31	5.59	7.00	8.00
Part-time positions:	11.15	13.95	14.35	14.35
<b>Total F&amp;B positions:</b>	<b>16.46</b>	<b>19.54</b>	<b>21.35</b>	<b>22.35</b>

### Full-time Equivalent Listing

Dept./Position Title	FY22 Actuals	FY23 Actuals	FY24 Adopted Budget	FY25 Proposed Budget
<b>Golf</b>				
(Golf) Clerk	1.62	1.48	2.30	2.30
Golf Operations Manager	1.02	1.00	1.00	1.00
Golf Professional	1.01	1.00	1.00	1.00
Player Assistant	1.99	0.79	2.25	2.25
Player Assistant/Cart Tech	0.52	0.59	0.50	0.50
Full-time positions:	3.03	3.00	3.00	3.00
Part-time positions:	3.13	1.86	4.05	4.05
<b>Total Golf positions:</b>	<b>6.16</b>	<b>4.86</b>	<b>7.05</b>	<b>7.05</b>
<b>Property Services</b>				
Building Tech. I	0.99	-	1.00	1.00
Building Tech. II	1.60	2.04	1.00	1.00
Building Tech. III	2.63	2.92	3.00	3.00
Courtesy Cart Driver	0.74	0.43	1.75	1.64
Crowd Monitor	0.65	-	0.50	0.50
Custodian	5.95	6.12	7.32	7.32
Custodian Supervisor	0.71	0.88	1.00	1.00
Custodian/AV Tech	0.92	-	0.71	0.71
Groundskeeper	2.17	2.00	3.00	3.00
P.S. Crew Leader	1.09	0.60	1.00	1.00
Pool Host	7.25	8.50	10.00	10.00
Pool Tech.	3.03	2.70	2.50	2.70
Pools Supervisor/Office Coordinator	1.09	1.00	1.00	1.00
Property Services Manager	1.00	1.00	1.00	1.00
Full-time positions:	14.01	14.56	15.00	15.00
Part-time positions:	15.81	13.63	19.78	19.87
<b>Total Property Services positions:</b>	<b>29.82</b>	<b>28.19</b>	<b>34.78</b>	<b>34.87</b>
<b>Total BBRD Positions:</b>	<b>67.04</b>	<b>66.26</b>	<b>78.38</b>	<b>78.22</b>
<b>Full-time positions:</b>	<b>34.25</b>	<b>34.27</b>	<b>38.00</b>	<b>37.00</b>
<b>Part-time positions:</b>	<b>32.79</b>	<b>31.99</b>	<b>40.38</b>	<b>41.22</b>

### Vehicle Inventory\*

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replace.
					Mechanical	Body		Year
Trucks/Vans								
1	2013	Ford	F150 pick up	54,335	Fair	Good	Property Services	FY26
2	2013	Ford	E150 Van	15,246	Good	Good	Food & Beverage	FY28
3	2022	TBD	Mid-size truck	26,498	Excellent	Excellent	Res. Relations: DOR	FY30
4	2019	Ford	F250 Pick-up	16,866	Excellent	Excellent	Property Services	FY31
5	2016	Ford	Dump Truck	6,780	Good	Good	Property Services	FY31
6	2018	Nissan	Frontier	48,134	Excellent	Good	Prop. Ser.: Custodial	FY32
7	2021	Ford	F150 Pick-up	13,256	Excellent	Excellent	Property Services	FY33
8	2021	Ford	F250 Pick-up	11,622	Excellent	Excellent	Property Services	FY33
9	2021	Ford	F150 Pick-up	30,248	Excellent	Good	Property Services	FY33
10	2021	Ford	Ranger**	7,262	Excellent	Excellent	Prop. Ser.: Custodial	FY33

Rank	Year	Make	Model	Hours	Condition		Dept./Sub-Dept.	Replace. Year
					Mechanical	Body		
Utility Carts								
1	2018	Toro	Workman GTX***	3990	Poor	Fair	Prop. Ser.: Custodial	FY24
2	2018	Toro	Workman GTX***	3623	Poor	Fair	Prop. Ser.: Custodial	FY24
3	2018	John Deere	Gator TS	1610	Good	Good	Property Services	FY30
4	2018	John Deere	Gator TS	2786	Excellent	Excellent	Property Services	FY30
5	2019	John Deere	Gator TS	1780	Excellent	Excellent	Property Services	FY31
6	2020	John Deere	Gator TS	564	Excellent	Excellent	Prop. Ser.: Custodial	FY32
7	2020	John Deere	Gator TS	N/A	Excellent	Excellent	Prop. Ser.: Custodial	FY32

\* Inventory listing is based on Actual vehicles as of February 20, 2024.

\*\*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 vehicle replacement ordered.

## Glossary

**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 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.

**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.

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

**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 \$5,000.

**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.

**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 Capital Improvement and Project Plan:** Represents the R&M/capital projects plan over a five-year period. The plan 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 provide 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.

**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.

**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.

**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.

**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.

**Statute:** 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.

**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.

**Proposed Budget:** 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.