

Barefoot Bay Recreation District



Homeowners' Summary Approved Budget

FY22 (10/01/2021 – 9/30/2022)

This document contains two sections of the FY22 Approved Budget adopted by the Board of Trustees on June 22, 2021. Pages D-70-73 are omitted due to their size. To view the full budget please stop by the Administration Building or go to www.bbrd.org.



Barefoot Bay Recreation District

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

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Property Services Manager

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Food & Beverage Manager

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Golf Operations Manager

Mackenzie Leiva,
Management Analyst

General Counsel
Clifford Repperger, Jr.,
WhiteBird, PLLC

August 6, 2021

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present the FY22 Approved Budget. This document represents the culmination of ten plus months of staff's time. The information contained herein comprises the FY22 Approved Budget line-items, comprehensive budgetary data for FY22, and the four out years of the FY22-26 Five-year Financial Model and Capital Improvement Plan (FY22-26 5yrFM&CIP). The information within this document is the conclusion of departmental requests, staff analyses, results of the "townhall style" budget kick-off meeting on January 14, 2021, recommendations by the Community Manager, the FY22 Working Draft Proposed Budget (WDPB) (as made available to the BOT and public on March 3, 2021), multiple BOT budget workshops/meeting, and a public hearing prior to the adoption of the FY22 Approved Budget on June 22, 2021. This document is designed to be a resource for a variety of users who include but are not limited to: students learning about how local government works, staff who manage the resources allocated to them, elected officials, residents, prospective homeowners, and financial institutions assessing the fiscal strength of BBRD. Readers are encouraged to focus on information of interest versus reading the document from start to finish.

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

Changes from FY21 Approved Budget

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

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

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

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

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

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

- *Probability of higher energy costs in future years*

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

Major swings in policy direction, while preventing easily understandable multi-year comparison of data, should not be frowned upon as one of the principles of a representative democracy is accountability of staff to the elected officials and their accountability to the voters. Hence, the shift towards and then away from significant projects and initiatives are a result of the ultimate power being invested in the people who the staff and the elected officials serve.

General Fund

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



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

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

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

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

FY22 General Fund Approved Budget Summary

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

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

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

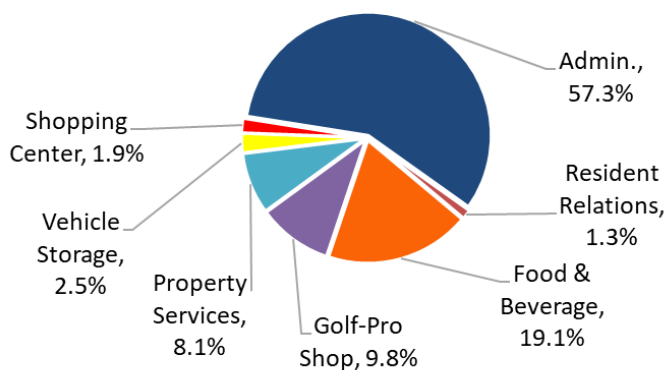
Basis of Development of the FY22 Approved Budget

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

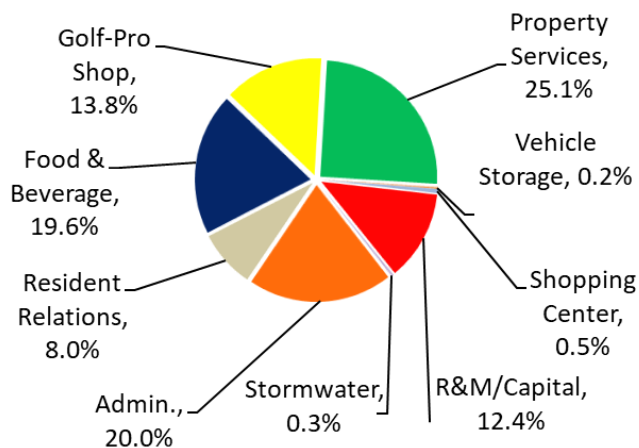
Revenues/sources

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

FY22 Revenues/Sources



FY22 Expenditures/Uses



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

Expenditures/uses

- Continuation of a formal pay plan with a maximum of 5.00% of payroll costs split between a COLA and merit increase for all eligible employees
 - Historically BBRD funded a 3.00% maximum increase for employee incentives
 - Recommended to continue in FY22 is the maximum of 5.00% increase, began in FY20, to enable BBRD to maintain as competitive a compensation plan as possible (as compared to similar positions in comparable organizations)
 - Excludes those employees receiving 5% or more increase from the Florida minimum wage increase
- 17.00% increase in health insurance premiums
 - 7.50% increase included in the FY22 WDPB as distributed among respective line-items
 - 9.50% increase added during the budget review workshops/meeting (as a result of preliminary renewal information) and budgeted in Administration: Finance Contingency account to be distributed to the respective line-items after open enrollment is completed
- No change in workers compensation insurance premiums (due to experience)
- 0.00% increase in liability insurance premium rates, however, an increase of \$4,429 is anticipated due to increased valuation of BBRD assets
- 3 recommended operating decision points at a combined savings of \$438
 - \$28,606 for State mandated minimum wage increase (year 1 of 6)
 - (\$12,564) from the elimination of 0.40 FTE administrative support positions within Food & Beverage
 - (\$16,480) from the elimination of 0.40 FTE administrative support positions in Property Services
- \$774,368 in R&M/capital projects
- \$100,000 in capital contingency for unforeseen projects and/or unanticipated cost increases
- \$26,571 in operating contingency (excluding above specified monies for increased health insurance premiums)

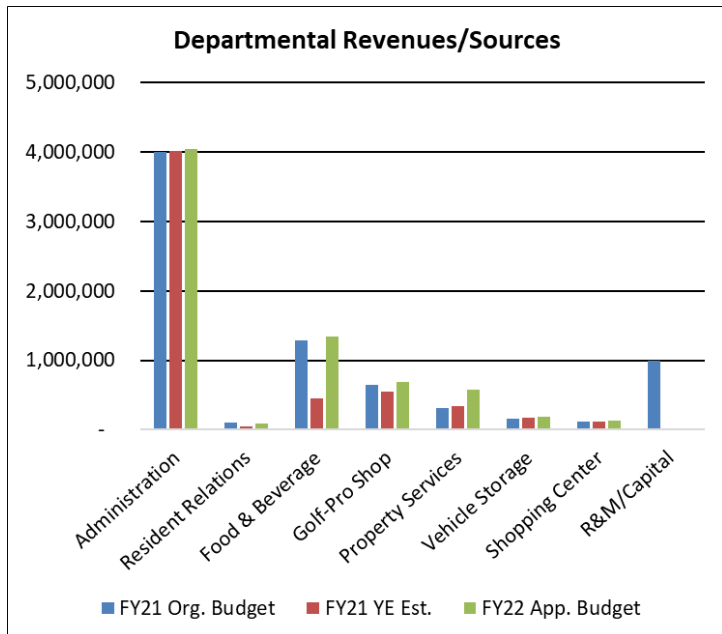
The charts on the following pages illustrate the relative stability of BBRD's General Fund finances. Multi-year comparisons are difficult to easily understand this year as the FY21 Budget was developed before the onset of the COVID-19 pandemic (and the BOT decided not to modify the numbers due to the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

FY21 Year-end Estimated Revenues/Sources

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

- Resident Relations

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



- Food & Beverage

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

- Golf-Pro Shop

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

- Property Services

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

- Vehicle Storage

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

- Shopping Center

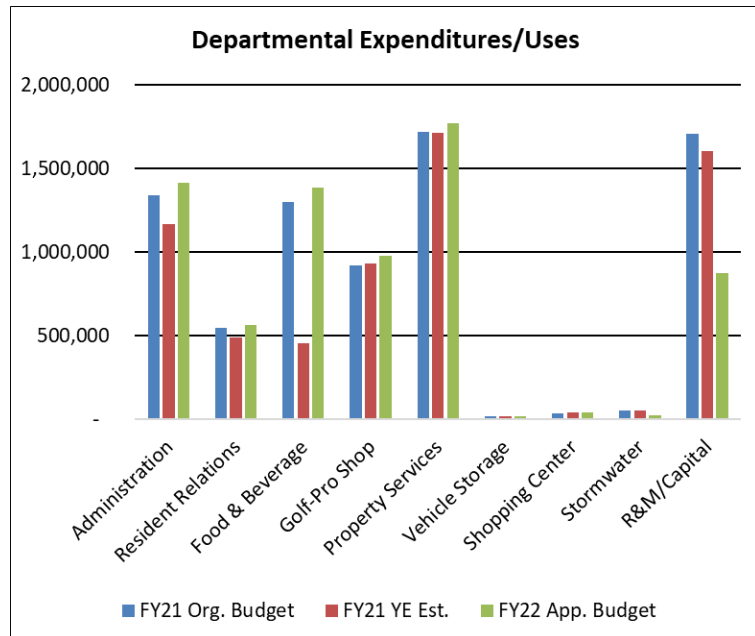
FY21 Year-end Estimates are projected to be \$123,154, an increase of \$33,067 or 36.71% over the FY20 Actual. This increase is due to the leasing of the last two vacant units in FY20 (rent payments started in late FY20 and FY21 respectively) as offset by COVID-19 related rent forgiveness given to tenants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

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

FY21 Year-end Estimated Expenditures/uses

- Administration

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



- Resident Relations

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

- Food & Beverage

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

- Golf-Pro Shop

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

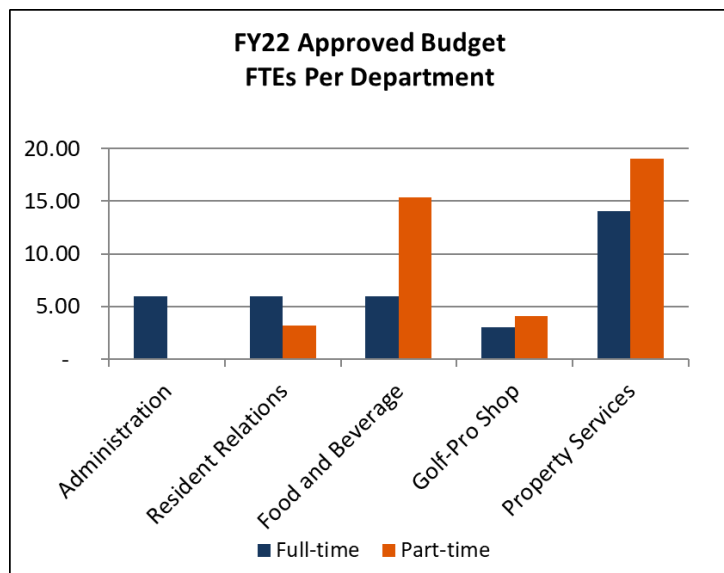
- Property Services

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

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

Personnel Summary

Beginning with the FY16 Budget, personnel calculations shifted from the traditional “head count” method to the use of full-time equivalents (FTEs). The use of FTEs (as defined as the decimal number of hours worked when compared to a normal 40-hour week – i.e., part-time employees scheduled for 20 hours a week is a 0.50 FTE) allows the reader to better understand the staffing levels of departments rather than presenting an inflated perception of the raw number of part-time employees. The FY22 Approved Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY22 will continue the current practice of operating the largest departments on a majority part-time staffing pattern.



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

Changes made in the Base Budget

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

Changes made by Decision Points

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

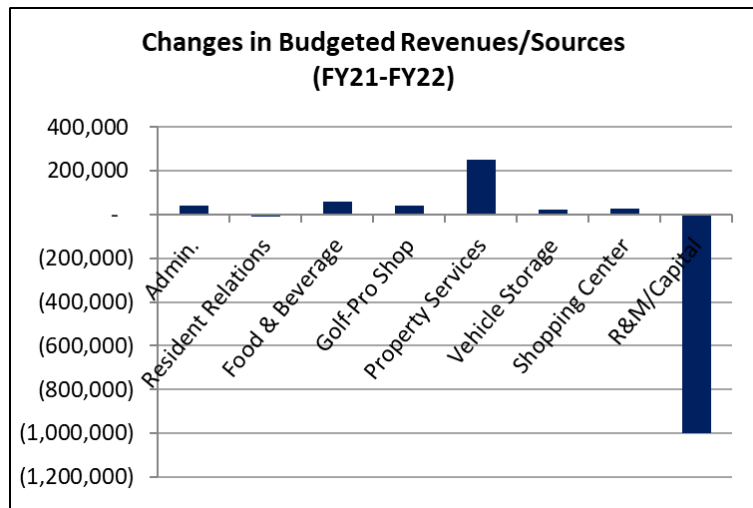
Changes made by the BOT during budget review workshops/meetings

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

Changes in Departmental Revenues/Sources

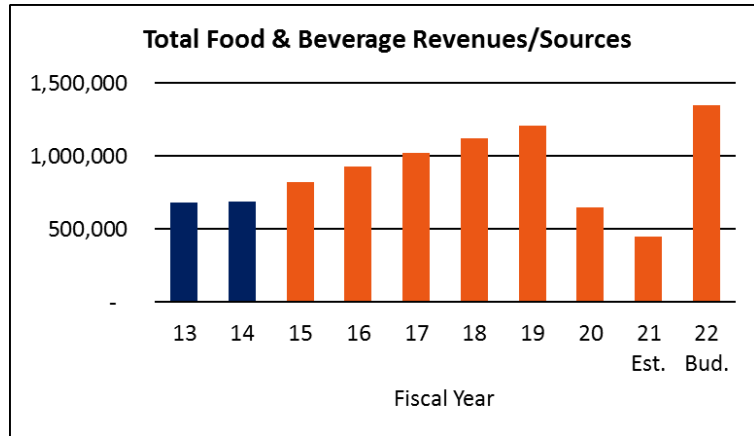
Increases

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



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

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



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

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

Decreases

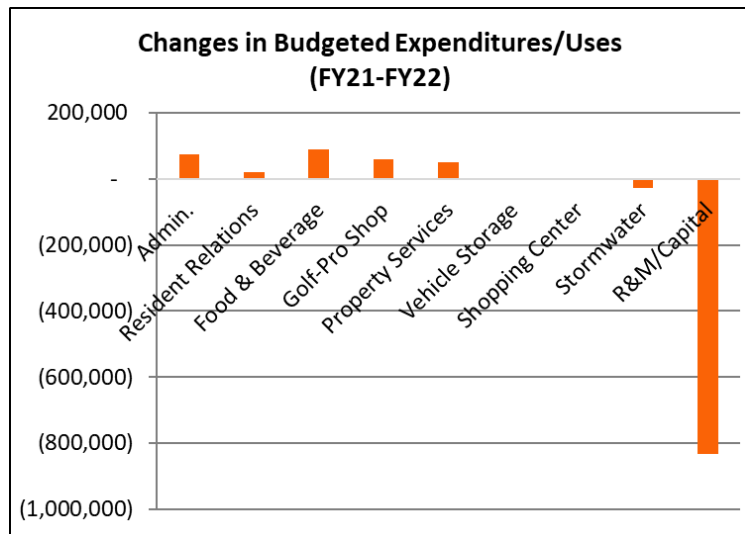
- The largest decrease in the total revenues/sources is budgeted for the R&M/Capital Department. The FY22 Approved Budget of \$0 is \$1,000,000 or 100.00% lower than the FY21 Adopted Budget primarily due to FY21 Budget for a bank loan that was not executed and zero anticipated receipts in FY22.
- The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

Changes in Departmental Expenditures/Uses

Increases

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

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



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

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

Decreases

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

Decision Points Summary

One of the many ways the Department Managers and I strive to improve operations is through a focus on continuous improvement. One manifestation of this effort is the following decision points that were developed and submitted for consideration by the BOT. Two revenues/sources and eight expenditures/uses decision points were requested by Department Managers, individual Trustees, and/or the BOT. Of these, I recommended both revenue/sources and four expenditures/uses decision points for inclusion in the FY22 WDPB. During the budget review workshops/meetings, the BOT added a third revenue/source decision point, modified the list of R&M/Capital projects, and approved my recommended decision points. A summary table of the decision points is provided on page D-62 and

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

Approved Revenues/Sources Decision Points

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

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

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

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

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

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

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

Approved Expenditures/Uses Decision Points

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

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

Non-Approved Decision Points

- (\$28,230) Conversion of DOR/ARCC Inspector Position from Full-time to Part-time (reduction of 0.30 FTE)

This decision point was not recommended by the Community Manager (due to the negative consequences such a reduction in staffing will have upon inspection capabilities and the recruitment/retention of qualified staff). However, due to future fiscal strain upon BBRD, the BOT may choose to include this decision point in the FY22 Budget to free up sufficient budget to fund other priorities as they may identify. The BOT did not add this to the FY22 Approved Budget. See page D-64 for details.

- \$23,610 Trimming of palm trees on Golf Course twice a year

This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD and staff's preference to use BBRD's resources for repairs and maintenance that directly impacts the playability of the course. The reader should note that the ABM maintenance contract (for the golf course) specifies that palm trees are to be trimmed until they reach a height of 12 feet (was 15 feet prior to last contract extension). ABM is also contractually required to pick up dead palm fronds, palm boots, and seed pods as they fall. The BOT did not add this to the FY22 Approved Budget. See page D-66 for details.

- \$15,674 Part-Time Landscape/Irrigation Technician (0.50 FTE)

This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD. The reader should note that BBRD historically has had limited success in maintaining moderate to quality landscaping due to staffing restraints, lack of irrigation, and adequate funding for fertilization, pest control, and other horticultural issues (fungus, micro-nutrients, etc.). This decision point would add a part-time position (0.50 FTE) at a pay grade that could attract and retain a person with advanced landscaping and irrigation skills. The BOT did not add this to the FY22 Approved Budget. See page D-68 for details.

- \$97,040 2.0 FTE Full-time Building Tech positions

This decision point was not recommended by the Community Manager due to the future fiscal strain upon BBRD. The BOT did not add this to the FY22 Approved Budget. See page D-69 for details.

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

Accomplishments and Initiatives

FY21 Accomplishments

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

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

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

FY22 Initiatives

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

- *Expanding Communications Capabilities with Residents and Property Owners Away from BBRD*

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

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

- *Focusing on Core Services*

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

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

- *Employee Engagement/Retention*

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

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

Challenges within the FY22 Approved Budget

The old adage of “there are no problems money cannot solve” is as true as ever, but BBRD, like most public entities, does not have unlimited resources. Department managers developed their FY22 WDPB requests under the guidance that essential needs will be funded, service quality improvements will have priority, and excessive line-item requests will be scrutinized and reduced where needed. I worked with each department manager to develop win-win results within their budgets to fund the majority of requested items while staying within the framework of projected revenues. However, other long-term challenges, both monetary and non-monetary still face BBRD including:

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

- Staff and the BOT continue to deal with resident frustration over the limited size of BBRD meeting rooms and Food & Beverage facilities. No short-term solution, except increased patience and understanding on the part of residents, is possible. The opening of Administration Building in March 2019 helped alleviate this problem with the addition of a small new meeting room available to residents, clubs, and organizations. Lastly, the reader should be aware of a real estate statistic that speaks volumes to the differing opinions of residents. Namely, *median* home sale price in BBRD in 2021 (July 27, 2021, taken from www.realtor.com) was approximately \$144,000. When one considers that one-half of residents’ homes are less than this range, it is not a stretch to infer the wide variability of household disposable income, and therefore, the differing of opinions on the level of the annual assessment and quality of optional amenities (i.e., food, drinks, golf green fees, etc.).
- To substantiate the issue of availability of assembly rooms, the BOT requested staff to conduct a facilities usage study in late FY19. On October 16, 2019, staff completed the *Facilities Usage Report* that statistically demonstrated the variability in availability of assembly rooms. Namely, highly desirable days and times are heavily used while other days and most afternoons are rarely used especially in the summer months.

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

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

Summary and Acknowledgements

The FY22 Approved Budget represents the accumulation of many hours of teamwork by staff, to provide a transparent policy and fiscal guide (in the FY22 WDPB) for the BOT to review and ultimately approve a budget for the next year. BBRD does not rise or fall on the work of any one individual but is the result of each employee working as a team to deliver services as identified and requested by the BOT. This document is one of many fruits of the labor of employees and the policy direction of the BOT.

The reader is encouraged to remember that the state of BBRD is not only the result of the efforts of the current BOT and staff but is built upon the foundation built by previous Trustees, residents, and staff. What we have today in BBRD is an inheritance given to us by those who have previously walked the path that we have before us today. The strength of BBRD is found in the cohesiveness of the team approach now in place among management and staff operating under the policy direction from the BOT. Although a few would like to return to the days of Trustees micromanaging staff, I believe most informed residents now understand the benefit of a professionally and ethically operated organization.

I would like to personally express my appreciation to those individuals who have enabled the production of this document. I am humbled every day to be entrusted by the BOT to serve as your Community Manager. This position is not one that is taken lightly, and I strive every day to manage operations in a manner that builds upon successes of my predecessors and that executes policy direction of the BOT. Each BBRD employee deserves specific recognition for her/his role played in our organization, although space does not permit me to specifically recognize each employee individually. However, Finance Manager Charles Henley warrants recognition for his time devoted to assisting the other department managers in their personnel budgeting and ensuring the accuracy of their numbers. Rich Armington, Resident Relation/Human Resources Manager, merits extraordinary recognition for all he does for BBRD staff and the community. While having the most diverse and heavy workload of all the department managers, Mr. Armington is always available to me when I need assistance in a critical matter or advice in how to handle delicate issues. I cannot imagine our organization being successful without him. With that being said, any errors or omissions contained within the FY22 Approved Budget are solely my responsibility.

In conclusion, as I have served you and our community for the past eight years, I am humbled by the privilege to come to BBRD every day and be entrusted with the responsibility of managing this organization. I believe as the BOT and staff work together, with the assistance of the Civic Volunteer Organization, we are making BBRD the *perfect place to live, work, and play*.

In public service,

John W. Coffey, ICMA-CM
Barefoot Bay Recreation District Community Manager



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FY22 Budget

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Approved
Budget

Supplies

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

Other Gen. & Admin. Expenses

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

Maintenance & Repairs

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

Contingency

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

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

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

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	15,924	3,000	3,000	3,000	-	3,000
FY22 Base Budget: Miscellaneous insurance claims based on a history						
Misc. Income General	-	-	-	-	-	-
Sub-Total:	15,924	3,000	3,000	3,000	-	3,000
Total Revenues:	15,924	3,000	3,000	3,000	-	3,000

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
FY21 Year-end Est.: 4,875 lots at \$68 per month						
FY22 Base Budget: 4,873 lots at \$68 per month						
FY22 Decision Point: 4,873 lots at \$0.84 per month (1.234% increase)						
Sub-Total:	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Interest						
Interest Income	82,594	16,800	15,249	12,237	-	12,237
FY21 Year-end Est.: \$12,471 Interest earned from bank accounts and \$2,778 on tax certificates						
FY22 Base Budget: Interest earned from bank accounts						
Sub-Total:	82,594	16,800	15,249	12,237	-	12,237
Other Income						
NSF Fees	40	80	40	40	-	40
FY22 Base Budget: Non sufficient fund check fee recovery						
Vendor Discount	912	260	204	212	-	212
FY22 Base Budget: Fuel rebates and payment discounts on non inventory purchases						
Sales Tax Discounts	360	360	360	360	-	360
FY22 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,125	3,575	1,080	1,250	-	1,250
FY22 Base Budget: Fees charged on past due assessments, rents and storage fees						
Lien Fee Reimbursement	1,080	1,168	810	675	-	675
FY22 Base Budget: Fees charged to accounts for filing or amending liens						
Legal Fee Recovery	8,472	1,225	8,184	2,450	-	2,450
FY22 Base Budget: Fees charged to accounts for legal fees incurred related to the account						
Postage Revenue	-	-	-	-	-	-
Proceeds Sales of Fixed Assets	5,110	1,985	3,325	1,450	-	1,450
FY21 Year-end Est.: From the sale of vehicles \$3,200, and other assets \$125						
FY22 Base Budget: From the sale of one mid-size truck \$1,200 and other assets \$250						
Miscellaneous Income General	33,428	250	10,609	250	-	250
FY21 Year-end Est.: Refund of Form 941 Payroll Tax from the Families First Corona Virus Relief Act						
FY22 Base Budget: Based on historic trends excluding one-time events. Receipts that are not anticipated and do not fit into other general ledger descriptions.						
Sub-Total:	50,527	8,903	24,612	6,687	-	6,687
Total Revenues:	4,078,926	4,003,703	4,017,861	3,995,292	49,068	4,044,360

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
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Budget

FY21
Est.
Year-end

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Budget

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Other Gen. & Admin. Expenses

Employee Recruitment & Testing	162	675	710	1,060	-	1,060
Travel and Training	1,405	4,156	479	3,723	-	3,723
Telephone, Internet, Cable	3,746	3,788	3,476	3,616	-	3,616
Postage	1,588	3,504	2,165	2,190	-	2,190
Utilities/Electricity	3,092	3,964	3,232	2,560	-	2,560
Utilities/Water	1,368	1,764	1,141	1,329	-	1,329
Equipment Leasing	6,045	5,545	5,076	5,656	-	5,656
Workers Comp. Insurance	444	431	439	661	-	661
Printing	129	1,080	384	870	-	870
Employee Clothing Allowance	-	674	685	585	-	585
DOR Enforcement Expenses	550	3,125	1,879	2,145	-	2,145
Dues and Subscriptions	1,764	200	465	495	-	495
Sub-Total:	20,293	28,906	20,131	24,890	-	24,890

Maint. & Repairs

R & M Buildings	2,390	1,714	2,509	2,612	-	2,612
R & M Equipment	1,974	1,176	626	2,757	-	2,757
Vehicle Maintenance	2,525	2,133	3,738	3,500	-	3,500
Sub-Total:	6,890	5,023	6,873	8,869	-	8,869

Miscellaneous

Miscellaneous Expenditures	3,025	700	350	700	-	700
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	3,019	700	350	700	-	700

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

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

FY22 Budget

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

FY22 Budget

Dept.

Sub-Department

Category

Description

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Budget

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

Professional Expenses

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

Supplies

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

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	150	460	540	-	540
FY22 Base Budget: Cost of advertisement, background/drug checks and return to work lift tests						
Travel and Training	-	1,835	350	1,608	-	1,608
FY21 Year-end Est.: COVID-19 prevented in person conference attendance						
FY22 Base Budget: Resident Relations/H.R. Manager H.R. Conference \$1,360, H.R. Generalist/Office Coordinator miscellaneous training \$248						
Telephone, Internet, Cable	2,040	2,093	1,844	1,913	-	1,913
FY22 Base Budget: 3 land lines (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges and 1 cell phone						
Postage	-	505	385	395	-	395
FY22 Base Budget: Expense for correspondences						
Utilities/Electricity	1,546	1,982	1,664	1,924	-	1,924
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 2% increase in costs)						
Utilities/Water	684	882	593	736	-	736
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in costs)						
Equipment Leasing	2,341	3,156	2,588	3,100	-	3,100
FY22 Base Budget: 50% of front copier lease and 25% of back copier lease plus overage						

FY22 Budget

Dept.

Sub-Department

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

Maint. & Repairs

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

Miscellaneous

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

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

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

FY22 Budget

Dept.

Sub-Department

Category

Description

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Budget

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

Professional Expenses

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

Supplies

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

Other Gen. & Admin. Expenses

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

FY22 Budget

Dept.

Sub-Department

Category

Description

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

Maint. & Repairs

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

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

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

Expenditures

Food & Beverage

19th Hole

Personnel

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Approved
Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Approved
Budget

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

Maintenance & Repairs

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

Operations

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

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

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	163,597	364,638	131,778	390,163	-	390,163
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage and energy costs						
Food Sales	29,838	71,712	21,536	73,505	-	73,505
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices)						
Sub-Total:	193,436	436,350	153,314	463,668	-	463,668
Other Income						
Vending Machine Income	251	462	95	261	-	261
FY21 Year-end Est.: Leased new machines with new vendor. 90/10 revenue split between BBRD and vendor for 2 years.						
ATM user fees (20%). This will be extended due to COVID pandemic. Do not anticipate much significant dart machine play.						
FY22 Base Budget: Dart machine and ATM receipts						
Miscellaneous Income General	228	1,455	-	1,506	-	1,506
FY22 Base Budget: New Year's Eve tickets and New Year's Eve Pool #1 entrance fee						
Sub-Total:	480	1,917	95	1,767	-	1,767
Total Revenues:	193,915	438,267	153,409	465,435	-	465,435
Expenditures						
Food & Beverage						
Lounge						
Personnel						
F/T Salaries	9,021	13,145	1,902	29,638	445	30,083
FY21 Year-end Est.: 0.03 FTE Kitchen Supervisor \$1,130 and 0.05 FTE Bar Supervisor \$772						
FY22 Base Budget: 0.50 FTE Kitchen Supervisor \$18,845, 0.54 FTE Bar Supervisor \$8,334, and 0.20 FTE Bartender \$2,459. (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	63,722	91,626	24,927	111,143	7,082	118,225
FY21 Year-end Est.: 0.29 FTE Cook \$7,299, 1.40 FTE Bartender \$17,210, and 0.02 FTE Crowd Monitor/Bar Back \$418						
FY22 Base Budget: 2.40 FTE Cook \$60,403, 2.49 FTE Bartender \$30,609, 0.68 FTE Server \$8,359, 0.15 FTE Crowd Monitor/Bar Back \$3,136, 0.24 FTE Dishwasher \$4,892, and 0.20 FTE Expeditor \$3,744						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	392	495	-	527	-	527
Special Pay	62	-	525	274	-	274
Payroll Taxes	6,931	8,053	2,093	10,545	576	11,121
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

Professional Expenses

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

Supplies

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

Other General & Administrative Expenses

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

FY22 Budget

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

Maintenance & Repairs

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

Operations

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

Miscellaneous

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

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

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

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

Expenditures

Golf - Pro Shop

Personnel Expenses

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

Professional Expenses

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

Supplies

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

FY22 Budget

Dept.

Sub-Department

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Description

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

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

Maint. & Repairs

Golf Course Maintenance	443,465	456,769	456,769	470,472	-	470,472
FY22 Base Budget: ABM contract for maintenance of course (assumes 3% increase - maximum allowed under contract)						
R & M Buildings	1,477	6,459	3,987	6,928	-	6,928
FY22 Base Budget: Repairs to Pro Shop and ABM worksite facilities						
R & M Grounds	36,566	35,691	54,566	66,595	-	66,595
FY21 Year-end Est.: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously. Begin FRDAP project of picnic area: \$13,000 (replacement of scoreboard/entertainment center and additional picnic tables) landscaping: \$5,000 (new trees, shrubs etc.).						
FY22 Base Budget: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously. Conclude FRDAP project, Golf Course: \$32,000 (renovation of practice green area).						

FY22 Budget

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R & M Equipment

3,089

7,850

11,948

3,975

-

3,975

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

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

Sub-Total:

484,597

506,769

527,270

547,970

-

547,970

Operations

Merchandise Cost of Sales

49,314

49,491

38,675

45,493

-

45,493

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

Sub-Total:

49,314

49,491

38,675

45,493

-

45,493

Miscellaneous

Debt Service Principal

-

-

1,944

1,944

-

1,944

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

Capital Outlay

-

-

-

-

-

-

Sub-Total:

-

-

1,944

1,944

-

1,944

Total Expenditures:

859,403

923,362

931,452

974,992

1,522

976,514

Total Revenues over Expenditures:

(250,296)

(273,845)

(378,977)

(283,224)

(1,522)

(284,746)

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

Dept.		FY21	FY21	FY22	FY22	FY22
Sub-Department	FY20	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	287,107	283,200	320,250	315,000	231,000	546,000
FY21 Year-end Est.: Increase in home prices and sales in Florida is driving up the sales of homes in BBRD as compared to FY20						
FY22 Base Budget: Anticipate a slight decrease in number of home sales as prices rise						
FY22 Decision Point: Increase of \$50 in one-time social membership fees as planned in the FY21-25 5yrFM&CIP						
FY22 Decision Point: Increase of \$500 in one-time social membership fees as added by the BOT on May 14, 2021 during a FY22 Budget discussion agenda item at a BOT Meeting						
Badge & Additional SMF	32,911	34,000	19,565	23,550	-	23,550
FY21 Year-end Est.: Historical data suggests fewer new homeowners are seeking additional residents' social membership badges						
FY22 Base Budget: Anticipate a modest increase in new homeowners purchasing additional social membership badges						
Sub-Total:	320,018	317,200	339,815	338,550	231,000	569,550
			-	-		
Total Revenues:	320,018	317,200	339,815	338,550	231,000	569,550
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	11,791	33,440	-	35,417	281	35,698
FY21 Year-end Est.: 0.0 FTE Courtesy Cart Driver due to COVID-19 restrictions						
FY22 Base Budget: 1.75 FTE Courtesy Cart Driver \$35,417						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	-	-	-	-	-	-
Payroll Taxes	893	2,768	-	2,709	21	2,730
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Sub-Total:	12,684	36,208	-	38,126	302	38,428
Supplies						
Operating Supplies	1,994	486	444	521	-	521
FY22 Base Budget: Water and safety supplies						
Sub-Total:	1,994	486	444	521	-	521
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	-	95	95	100	-	100
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20

Actual

FY21

Revised

Budget

FY21

Est.

Year-end

FY22

Base

Budget

FY22

Decision

Points

FY22

Approved

Budget

Additional Sound Dampening
Panels for Building A

-

8,000

8,000

-

-

-

Electrical Outlets Under the Oaks
East of the Building A Lake

-

16,900

16,900

-

-

-

Reserves

-

-

-

-

-

-

Sub-Total:

-

362,221

135,300

100,000

-

100,000

Repair & Maintenance Projects

Pool #1 Walkway Roof
Replacement, Ph. 2

39,900

-

-

-

-

-

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

7,284

-

-

-

-

-

Marquee Sign at Shopping Ctr.

1,165

-

-

-

-

-

Bldg. C Exterior Rehabilitation

6,381

-

-

-

-

-

Sub-Total:

54,730

-

-

-

-

-

Capital Outlay

Neighborhood Revitalize Program

66,614

50,834

50,834

-

-

-

Replace Damaged Concrete
Sidewalks/Assembly Areas

-

89,215

25,000

-

25,000

25,000

Replace Pit Building at Pool #1

-

61,200

-

-

-

-

Relocate Heater Equipment at Pool
#1

-

44,900

-

-

-

-

Replace Pit at Pool #2

24,537

49,074

49,074

-

-

-

Pool #2 Resurfacing

-

43,327

43,327

-

-

-

Admin. Building Replacement

42,501

-

-

-

-

-

Bldg. A Renovation Design

28,552

-

-

-

-

-

D/E Roof Repairs

5,800

-

-

-

-

-

Bldg. A FPE Electrical Panel
Replacement

21,780

-

-

-

-

-

Bldg. C & Lounge: Electrical Panel
and Transformer Replacement

14,520

-

-

-

-

-

Lounge Roof Replacement

49,950

-

-

-

-

-

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

28,259

-

-

-

-

-

Pool #2 Canopy on Grass

-

-

-

-

-

-

Pool Services

2,000

-

-

-

-

-

Pool 2 Restrooms Roof
Replacement (w/ metal)

14,250

-

-

-

-

-

Pool 3 Restrooms Roof
Replacement (w/metal)

14,250

-

-

-

-

-

FY22 Budget

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

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Approved
Budget

19th Hole Walk in Cooler/Freezer	-	52,300	52,300	-	-	-
Pro Shop Roof Replacement	-	16,900	16,900	-	-	-
Pro Shop Electrical Panel Replacement	-	5,900	5,900	-	-	-
P.S. (Falcon) Electrical Panel Replacement	-	8,800	8,800	-	-	-
VGC Building HVAC Condensing Unit Replacement	-	4,900	4,900	-	-	-
Shopping Ctr. (935) HVAC Ground Condensing Unit Replacement	-	4,900	4,900	-	-	-
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	5,800	5,800	-	-	-
Softball Field Building Roof Replacement	-	3,500	3,500	-	-	-
Replacement P.S. Truck (2006 full-size)	-	24,500	22,921	-	-	-
Vehicle for Beach Restroom Custodial Personnel	-	21,800	22,521	-	-	-
Golf Course Irrigation System Replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	250,000	-	-	-	-
Golf Course Cart Barn Repairs	-	6,500	6,500	-	-	-
New Food & Beverage Point of Sales (POS) System	-	-	8,000	-	-	-
Replacement Sidewalks at Bldg. D/E and the 19th Hole	-	-	-	-	22,700	22,700
Lounge Bathroom Air Handling Unit Replacement	-	-	-	-	4,700	4,700
Water and Sewer Office HVAC Condensing Unit Replacement	-	-	-	-	4,700	4,700
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	-	-	-	5,900	5,900
Replacement R.R. Truck (2015 mid-size)	-	-	-	-	23,000	23,000
Replacement HD Utility Cart (2008) used by Softball Association	-	-	-	-	10,000	10,000

FY22 Budget

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

FY22 General Fund Proposed Budget Decision Point List

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

Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

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

Justification:

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

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

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

F&B: 19th Hole

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

F&B: Special Events

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

Golf-Pro Shop

P/T Wages	1,414
Payroll Taxes	108

P.S.: Custodial

P/T Wages	1,778
Payroll Taxes	136

P.S.: Pools

P/T Wages	3,453
Payroll Taxes	264

P.S.: Recreation

P/T Wages	281
Payroll Taxes	21

Total: 28,606

Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

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

Justification:

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

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

Budget Detail:

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

Barefoot Bay Recreation District
FY22 Approved Budget
Decision Point

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

Justification:

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

Budget Detail:

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

Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

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

Justification:

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

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

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

Budget Detail:

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

Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

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

Justification:

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

Budget Detail:

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

Barefoot Bay Recreation District
FY22 Approved Budget
Decision Point

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

Justification:

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

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

Budget Detail:

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

Barefoot Bay Recreation District

FY22 Approved Budget

Decision Point

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

Justification:

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

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

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

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

Budget Detail:

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

General Fund
FY21 Year-end Estimate
Comparative Table

General Fund
FY21 Year-end Estimate
Comparative Table

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

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

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

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