

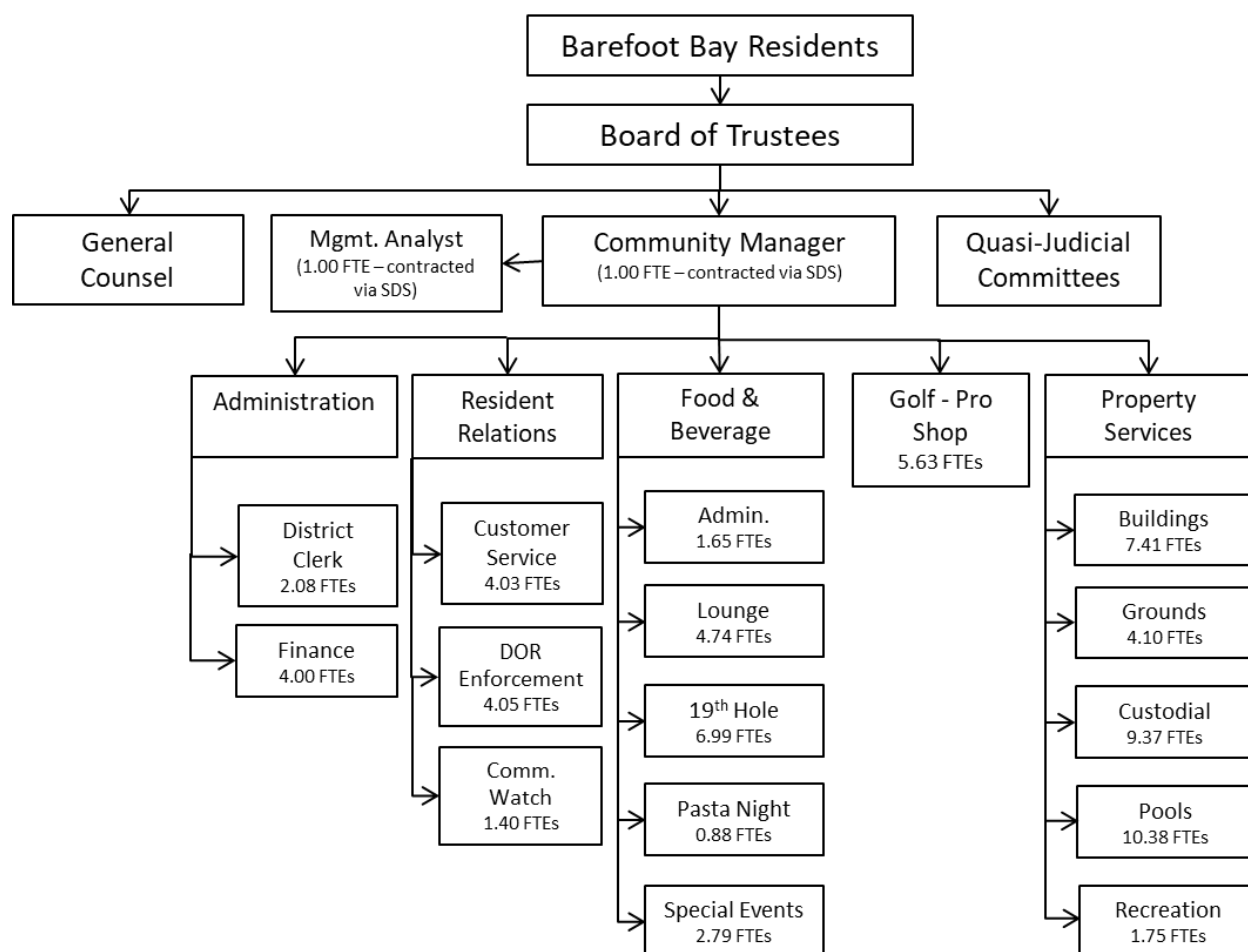
## Departmental Summaries

### Introduction

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

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

### FY20 Approved Budget Organizational Chart\*



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

## Administration

### Department Description

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

The District Clerk's Office is the official records custodian of BBRD, support function to the BOT, risk manager, and IT contract manager. Specific functions include agenda preparation for the Board of Trustees meetings and workshops, minutes recording, and trustee liaison activities. The sub-department coordinates with all advisory committees (when they exist) to ensure meetings are properly advertised, minutes recorded, and records retained and published on BBRD's website. As records custodian, the District Clerk is the point of contact for all records requests and responsible for ensuring records are properly retained and then destroyed according to state law.

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

### Goals and Objectives

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

#### FY18 Objectives:

- A. Roll-out new website format to increase ease of use by 30Sep18.

*Results: Due to heightened concerns of possible lawsuits over non-compliant Americans with Disabilities Act (ADA) web-sites, staff deferred action on this objective to pursue bids from vendors who would provide web-site hosting services aimed at ensuring state law and ADA compliancy. Staff anticipates this objective will be completed in mid-FY19.*

- B. Revise records storage and purging system by requiring records of a department with the same retention period to be stored in unique packages.

*Results: All records previously stored off-site were moved to a new on-site record storage facility in the West RV lot, reviewed and repacked per disposal dates. Approximately 80% of records previously stored off-site were beyond disposal date and were destroyed in accordance of State law. A new procedure was implemented to require departmental records to be packed per disposal date versus previous custom department and year created.*

FY19 Objectives:

- A. Provide online public records request form via BBRD website for resident convenience.  
*Status: This object is anticipated to be completed by the end of May 2019.*
- B. Provide increased visibility and ease of access to BBRD Board meetings via the website.  
*Status: New website (scheduled to go live by the end of May 2019) will have BOT meeting videos embedded within it rather than the series of current links that some residents find confusing.*

FY20 Objectives:

- A. Explore feasibility of acquiring a second on-site storage unit and shifting records currently stored in the Shopping Center records unit, and if cost-effective, submit a decision point as part of the FY21 Budget process
- B. Explore cost of partnering with local high school or college to develop a contractual relationship for the development of low cost short videos summarizing information contained within on-line documents for users whose primary information source is Facebook by May 31, 2020.

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

FY18 Objectives:

- A. Upgrade BBRD Website to become more visually appealing and user friendly.  
*Results: A new web-based BOT agenda process and searchable database system is anticipated to go live by May 31, 2019 which will increase ease of residents seeking to view specific meeting discussions and agenda material versus watching entire meetings.*

FY19 Objectives:

- A. Refine the current IT inventory into a comprehensive 10-year plan for maintenance and replacement of IT equipment and technology to keep up District productivity and efficiency.  
*Status: This task is anticipated to be completed by September 30, 2019.*
- B. Develop a proposal for consideration in the FY20 Budget process for a centralized informational self-service station (or kiosk) which would enable residents to check the status/balance on their RV accounts, social fees, kayak storage fees, and status on the restriction list.  
*Status: Upon further exploration of this concept, this objective was canceled in lieu of focusing efforts on making BBRD's web-site more accessible and user friendly.*

FY20 Objectives:

- A. Update BBRD's IT Policy and present it to the BOT for consideration of adoption by September 30, 2020.
- B. Host quarterly informal focus groups of residents to gain information on changing preferences of how residents obtain information related to BBRD.

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

FY18 Objectives:

- A. Incentives for employees that provide ideas or identify safety hazards.

*Results: An Innovation, extraordinary service and/or innovation award program was adopted by the BOT in October 2018 providing incentives for employees to identify cost savings, risk factors, and/or those whose work is innovative or extraordinary.*

- B. Safety education i.e., seminars and workshops for managers.

*Results: Harassment prevention training was provided to all employees in FY18 while department managers provided department specific training to their employees.*

FY19 Objectives:

- A. Implement and maintain a new safety training program for staff and managers.

*Status: Staff is working with a new insurance company on this objective and anticipates implementation of a new program starting in July 2019.*

- B. Develop safety training material to be provided to new employees.

*Status: While department managers provide their employees with job specific training, staff is working on a district wide safety training program that would be provided to specific employee groups based on job hazards (i.e. outdoor machinery, office, kitchen, etc.) and anticipates implementation by September 30, 2019.*

FY20 Objectives:

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

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

Goal #4A: Receive Certificate of Achievement for Excellence in Financial Reporting Program issued by the Government Finance Officers Association (GFOA).

FY18 Objectives:

- A. Train Finance Department staff to become more conscientious of how to perform their daily duties according to audit procedures.

*Results: Staff participated in multiple SAGE Accounting Software training sessions and is now better equipped to use BBRD's accounting system.*

- B. Prepare Comprehensive Annual Financial Reports (CAFR) and submit the report to GFOA within six months after the end of fiscal year 2018.

*Results: Due to turnover in the department this objective was not accomplished.*

FY19 Objectives:

- A. Develop long-term plan to accomplish this task for the audit of FY20.

*Status: After reviewing the skill level of Finance Office personnel and short-term (next few years) needs of BBRD, this objective was not accomplished as the Finance Manager and Community Manager concur that this goal is no longer achievable in the short-term and should be deleted in favor of a more important goal.*

- B. TBD after new Finance Manager finalizes his departmental needs assessment (NLT 31Aug18).  
*Status: Due to elimination of this goal, development of this objective was not warranted and did not occur.*

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

FY18 Objectives:

*Goal 4B is newly established goal (established as part of the FY20 WDPB) and replaces Goal 4A, hence there are no results for FY18 objectives.*

FY19 Objectives:

- A. Identify and implement any applicable cost-effective procedures and systems to improve the integration of the financial systems throughout BBRD.

*Status: Staff anticipates completion of an analysis of current Resident Relation's departmental procedures by August 30, 2019 to ensure maximum accuracy in classification of daily receipts. Other departmental analyses will be conducted in future years as time permits.*

- B. Develop policies and procedures consistent with prudent internal control practices designed to improve financial system integration and train Finance staff.

*Status: Staff anticipates the codification of any changes to procedures resulting from Objective A by August 30, 2019.*

FY20 Objectives:

- A. Explore feasibility of either expansion of current accounting system into a cross-departmental management information system (MIS) or procurement of alternate MIS.
- B. Conduct review and update financial procedures and policy with focus on departments of origins receipts.

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

FY18 Objectives:

- A. Present to the BOT, at year end, the Finance Department's collections and overall performance.

*Results: Due to a protracted absence of one of the three Accounting Associates, this objective was not completed. Staff anticipates this objective being completed by the first meeting in November each year going forward.*

- B. Research possible electronic software and storage system for accounts payable to increase transparency and shorten invoice processing time.

*Results: This objective was deferred until staff had time to fully explore the potential of the current accounting system.*

**FY19 Objectives:**

- A. Reevaluate financial and operational interface with Resident Relations Department once both departments are housed within the New Administration Building.

*Status: Staff anticipates this will be accomplished by May 30, 2019.*

- B. Development of individual three-year training plan for Accounting Associates.

*Status: accomplish by September 30, 2019.*

**FY20 Objectives:**

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

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

**Financial Summary**

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Assessments	3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Investment Income	25,164	12,000	16,000	14,500	-	14,500
Other Income	42,755	18,983	52,166	22,900	-	22,900
<b>Total</b>	<b>3,658,019</b>	<b>3,741,127</b>	<b>3,778,310</b>	<b>3,746,826</b>	<b>153,939</b>	<b>3,900,765</b>
<b>Exp./Uses by Sub-Department</b>						
District Clerk	512,703	621,122	596,315	646,163	10,500	656,663
Finance	528,330	1,274,186	547,722	669,001	45,342	714,343
<b>Total</b>	<b>1,041,033</b>	<b>1,895,308</b>	<b>1,144,037</b>	<b>1,315,164</b>	<b>55,842</b>	<b>1,371,006</b>
<b>Exp./Uses by Category</b>						
Personnel	256,686	394,254	329,739	351,653	-	351,653
Operating	784,347	801,054	814,298	963,511	55,842	1,019,353
Other	-	700,000	-	-	-	-
<b>Total</b>	<b>1,041,033</b>	<b>1,895,308</b>	<b>1,144,037</b>	<b>1,315,164</b>	<b>55,842</b>	<b>1,371,006</b>

# Personnel Summary (FTEs)

	<b>FY 18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
District Clerk	1.93	2.12	2.12	2.08	-	2.08
Finance	3.50	4.00	3.50	4.00	-	4.00
Total	5.43	6.12	5.62	6.08	-	6.08

## Performance Measures

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Approved Budget</b>
<u>Efficiency</u>				
Average response time for IT service				
1 requests to be resolved	1 day	1 day	1 day	1 day
Average time for recordRequest				
2 turnaround	2 days	2 days	2 days	2 days
3 Invoices processed per week	98	99	99	100
4 Checks cut per week	53	57	55	55
5 Days taken to complete monthly bank rec.	5	7	5	5
<u>Effectiveness</u>				
1 IT service costs	11,401	25,236	12,094	2,500
2 Hours of clerk training per year	48	48	60	60
3 Unqualified audit report	Yes	Yes	Yes	Yes
4 No. of findings in audit	-	-	1	-
Financial report available to Trustees &				
5 Depts. by the 15th of the following month	100%	100%	100%	100%
<u>Outputs</u>				
1 Number of workers comp. claims filed	1	1	1	1
2 Number of liability claims filed	1	1	1	1
3 Board minutes without error*	95%	95%	N/A	N/A
3 Minutes recorded/drafted*	N/A	N/A	46	44
4 No. of estoppels processed	460	415	425	400
5 No. of closings	413	410	420	395
6 No. of liens placed/satisfied	44/39	30/62	36/50	37/49
7 Proceeds from sale of surplus items	12,169	5,000	2,000	1,000

\* Indicates change in measurements with #3 ceasing and #4 beginning to be reported.