

FY20 Budget

Dept.							
Sub-Department			FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Administration							
Assessments							
District Assessment Fee		3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Sub-Total:		3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Interest							
Interest Income		25,164	12,000	16,000	14,500	-	14,500
Sub-Total:		25,164	12,000	16,000	14,500	-	14,500
Other Income							
NSF Fees		40	80	80	80	-	80
Sales Tax Discounts		360	360	360	360	-	360
Delinquent Fee Collections		1,205	5,010	4,020	4,620	-	4,620
Lien Fee Reimbursement		1,890	1,515	1,680	1,580	-	1,580
Legal Fee Recovery		10,956	2,020	2,100	1,545	-	1,545
Postage Revenue		78	98	98	105	-	105
Insurance Proceeds		6,985	3,500	21,407	3,000	-	3,000
Proceeds Sales of Fixed Assets		12,169	5,000	8,500	6,500	-	6,500
Miscellaneous Income General		9,071	1,400	13,921	5,110	-	5,110
Sub-Total:		42,755	18,983	52,166	22,900	-	22,900
Total Revenues:		3,658,019	3,741,127	3,778,310	3,746,826	153,939	3,900,765
Expenditures							
Administration							
Personnel Expenses							
F/T Salaries		188,623	259,111	250,451	271,731	-	271,731
P/T Wages		19,824	12,081	4,486	2,428	-	2,428
Overtime		7,037	540	4,872	-	-	-
Special Pay		1,300	2,000	2,300	2,300	-	2,300
Payroll Taxes		15,543	23,794	19,545	20,788	-	20,788
401 A Benefit		1,636	3,674	4,953	5,001	-	5,001
Medical/Dental/Life Insurance		22,724	33,630	43,132	49,405	-	49,405
Sub-Total:		256,686	334,830	329,739	351,653	-	351,653
Professional Expenses							
Payroll Fees		10,642	16,860	16,160	16,160	-	16,160
Professional Fees		70,819	15,665	23,603	6,790	10,500	17,290
Legal Fees		74,931	95,000	73,955	77,000	-	77,000
Management Fees		152,722	177,289	173,289	222,374	-	222,374
Management Fees/Tax Roll		5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees		21,000	33,000	30,000	31,163	-	31,163
Software Renewal/Support Fees		7,440	51,440	44,811	31,070	-	31,070
Sub-Total:		342,553	394,254	366,818	389,557	10,500	400,057

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Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Supplies						
Operating Supplies	7,214	10,500	7,828	7,872	-	7,872
Fuel	-	-	-	-	-	-
Sub-Total:	7,214	10,500	7,828	7,872	-	7,872
Other Gen. & Admin. Expenses						
Collection Fees	68,211	70,256	69,750	70,479	-	70,479
Collection Discounts	114,006	117,057	117,057	117,351	-	117,351
Property Taxes	15,636	16,105	15,772	16,246	-	16,246
ICMA Retirement	750	1,000	1,000	1,000	-	1,000
Employee Incentive	6,027	7,104	6,360	102,245	45,342	147,587
Employee Recruitment & Testing	926	320	648	509	-	509
Lien & Recording Fees	1,216	1,588	1,323	1,347	-	1,347
Travel and Training	4,162	10,405	10,280	8,180	-	8,180
Telephone, Internet, Cable	6,250	6,297	5,500	5,609	-	5,609
Postage	2,775	5,799	4,739	4,900	-	4,900
Utilities/Electricity	3,756	4,206	3,605	3,522	-	3,522
Equipment Leasing	6,128	5,429	5,258	5,261	-	5,261
Insurance	130,017	130,955	149,626	149,626	-	149,626
Workers Comp. Insurance	1,605	1,278	1,608	1,527	-	1,527
Printing	3,251	3,716	3,004	3,083	-	3,083
Advertising	4,580	5,146	4,709	4,796	-	4,796
Bank Charges	22,967	30,763	27,230	28,750	-	28,750
Bad Debt	10,743	-	-	-	-	-
Dues and Subscriptions	17,368	4,070	4,590	5,830	-	5,830
Election Expenses	7,712	8,650	2,351	7,935	-	7,935
Sub-Total:	428,084	430,144	434,410	538,196	45,342	583,538
Maintenance & Repairs						
R & M Buildings	2,192	2,287	2,307	2,346	-	2,346
R & M Equipment	4,349	2,675	2,935	1,150	-	1,150
Sub-Total:	6,541	4,962	5,242	3,496	-	3,496
Contingency						
Contingency	-	20,618	-	24,390	-	24,390
Sub-Total:	-	20,618	-	24,390	-	24,390
Miscellaneous						
Cash Over/Short	(45)	-	-	-	-	-
Transfers						
Transfer to Debt Service Fund	-	700,000	-	-	-	-
Sub-Total:	-	700,000	-	-	-	-
Total Expenditures:	1,041,033	1,895,308	1,144,037	1,315,164	55,842	1,371,006
Total Revenues over Expenditures:	2,616,987	1,845,819	2,634,273	2,431,662	98,097	2,529,759

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Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
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Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds		6,985	3,500	21,407	3,000	-
FY19 Year-end Est.: Federal workers compensation refund \$7,000 and FEMA proceeds \$14,407						
FY20 Base Budget: Miscellaneous insurance claim proceeds						
Misc. Income General		257	400	95	110	-
FY20 Base Budget: Printing services for residents and miscellaneous						
Sub-Total:		7,242	3,900	21,502	3,110	-
Total Revenues:		7,242	3,900	21,502	3,110	-
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries		54,659	76,851	82,158	87,485	-
FY19 Year-end Est.: 1.0 FTE District Clerk \$56,053 and 0.94 FTE Administrative Assistant \$26,105						
FY20 Base Budget: 1.0 FTE District Clerk \$56,597 and 1.0 FTE Administrative Assistant \$30,888						
P/T Wages		19,824	12,081	4,486	2,428	-
FY19 Year-end Est.: 0.10 FTE Receptionist \$2,059 and 0.08 FTE Administrative Assistant (seasonal records management) \$2,427						
FY20 Base Budget: 0.08 FTE Administrative Assistant (seasonal records management) \$2,428						
Special Pay		1,300	1,000	1,300	1,300	-
FY20 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime		-	40	22	-	-
Payroll Taxes		5,073	7,579	6,628	6,693	-
FY20 Base Budget: 7.65 % of payroll						
401 A Benefit		1,636	1,632	1,681	1,698	-
FY20 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance		7,847	22,943	21,911	25,106	-
FY19 Year-end Est.: 2 Medical \$10,604/person = \$21,208, 2 Dental \$311/person = \$621, and 2 Life \$41/person = \$82						
FY20 Base Budget: 2 Medical \$12,195/person (15% increase) = \$24,390, 2 Dental \$317/person (2% increase) = \$634, and 2 Life \$41/person = \$82						
Sub-Total:		90,339	122,126	118,186	124,710	-

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Professional Fees	11,401	3,895	3,265	3,265	10,500	13,765
FY20 Base Budget: IT Support						
FY20 Decision Point: CivicRec (web-based subscription to provide on-line services such as room reservation, purchase of guest passes, tickets, and a centralized source of information) added by BOT at the 1st Budget Workshop.						
Legal Fees	72,621	95,000	73,955	77,000	-	77,000
FY20 Base Budget: Non-departmental specific legal expense						
Management Fees	152,722	177,289	173,289	222,374		222,374
FY19 Year-end Est.: SDS contract amended to include 3 months of a Management Analyst position plus expenses						
FY20 Base Budget: SDS contract and \$6,000 in expenses plus 12 months of a Management Analyst position (6 months addition in FY20 as first 6 months was budgeted in FY19).						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY20 Base Budget: Part of SDS contract						
Software Renewal/Support Fees	1,006	46,150	39,590	25,640	-	25,640
FY19 Year-end Est.: Civic Clerk \$13,990, Civic Plus \$11,500 and App and Backup services \$14,100						
FY20 Base Budget: Civic Clerk \$8,640, Civic Plus \$2,500 and App and Backup services \$14,500						
Sub-Total:	242,749	327,334	295,099	333,279	10,500	343,779

Supplies

Operating Supplies	4,838	5,200	4,951	4,969	-	4,969
FY20 Base Budget: Supplies for office and summer records management program						
Fuel	-	-	-	-	-	-
Sub-Total:	4,838	5,200	4,951	4,969	-	4,969

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	713	200	449	250	-	250
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Lien & Recording Fees	184	500	235	235	-	235
FY20 Base Budget: Fees to County						
Travel and Training	707	4,805	4,680	4,680	-	4,680
FY19 Year-end Est.: \$155 FIOG \$2,825 FASD conference (travel, lodging, and meals for 2) \$1,700 FL Assn of Clerks (registration, travel, lodging, and meals)						
FY20 Base Budget: \$155 FIOG, \$2,825 FASD conference (travel, lodging, and meals for 2) \$1,700 FL Assn of Clerks (registration, travel, lodging, and meals)						
Telephone, Internet, Cable	2,963	2,478	2,199	2,231	-	2,231
FY20 Base Budget: Prorated costs for Administration Building						
Postage	1,307	2,302	2,635	2,732	-	2,732
FY20 Base Budget: \$2,444 budget mail out and \$288 regular mail expenses						
Equipment Leasing	3,316	3,569	3,398	3,401	-	3,401
FY20 Base Budget: Printer lease and tangible property tax						

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Insurance	130,017	130,955	149,626	149,626	-	149,626
FY20 Base Budget: \$55,152 Liability, \$2,977 Auto and \$91,497 Property						
Workers Comp. Insurance	1,209	963	1,212	1,151	-	1,151
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	1,833	2,570	1,899	1,903	-	1,903
FY20 Base Budget: Budget mail out printing costs						
Advertising	3,515	3,695	3,620	3,651	-	3,651
FY20 Base Budget: Required advertising expenses						
Dues and Subscriptions	16,784	3,850	3,850	4,910	-	4,910
FY19 Year-end Est.: \$175 Special District state required fee, \$75 Florida Association of City Clerks, \$600 Mail Chimp (bulk email system), and \$3,000 Florida Association of Special Districts (2nd year of introductory discounted cost)						
FY20 Base Budget: \$175 Special District state required fee, \$75 Florida Association of City Clerks, \$660 Mail Chimp (bulk email system), and \$4,000 Florida Association of Special Districts (full membership cost)						
Election Expenses	7,712	8,650	2,351	7,935	-	7,935
FY19 Year-end Est.: Federal Election Trend						
FY20 Base Budget: Non Federal Election Trend						
Sub-Total:	170,260	164,537	176,154	182,705	-	182,705

Maintenance & Repairs

R & M Buildings	380	-	-	-	-	-
R & M Equipment	4,137	1,925	1,925	500	-	500
FY19 Year-end Est.: Replacement of equipment as needed plus \$1,200 for Management Analyst computer and miscellaneous needs						
FY20 Base Budget: Replacement of equipment as needed						
Sub-Total:	4,517	1,925	1,925	500	-	500

Total Expenditures:	512,703	621,122	596,315	646,163	10,500	656,663
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Total Revenues over Expenditures:	(505,461)	(617,222)	(574,813)	(643,053)	(10,500)	(653,553)
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FY20 Budget

Dept.						
Sub-Department						
Category						
Description	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
FY19 Year-end Est.: 4,879 lots at \$61.50 per month						
FY20 Base Budget: 4,878 lots at \$63.37 per month						
FY20 Decision Point: \$111,218 from 3.0% (\$1.90 per month) annual increase for inflationary pressures						
FY20 Decision Point: \$42,721 from BOT requested "round up to the nearest integer" (\$0.73 per month)						
Sub-Total:	3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Interest						
Interest Income	25,164	12,000	16,000	14,500	-	14,500
FY20 Base Budget: Interest earned from district bank accounts and past due assessments						
Sub-Total:	25,164	12,000	16,000	14,500	-	14,500
Other Income						
NSF Fees	40	80	80	80	-	80
FY20 Base Budget: Non sufficient fund check fee recovery						
Sales Tax Discounts	360	360	360	360		360
FY20 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,205	5,010	4,020	4,620	-	4,620
FY20 Base Budget: : Charges on past due assessments, rents, and storage fees						
Lien Fee Reimbursement	1,890	1,515	1,680	1,580	-	1,580
FY20 Base Budget: Charges to accounts for filing or amending liens						
Legal Fee Recovery	10,956	2,020	2,100	1,545	-	1,545
FY20 Base Budget: Charges to accounts for legal fees incurred related to the account						
Postage Revenue	78	98	98	105	-	105
FY20 Base Budget: Charges for postage expenses incurred						
Proceeds Sales of Fixed Assets	12,169	5,000	8,500	6,500	-	6,500
FY19 Year-end Est.: Anticipated bump in receipts due to disposition of Old Administration Building miscellaneous assets						
FY20 Base Budget: Proceeds from the sale of vehicles, electronics, and other fixed assets						
Miscellaneous Income General	8,814	1,000	13,826	5,000	-	5,000
FY19 Year-end Est.: 100% Refund from Federal Unemployment Taxes: 2016 \$4,421.65, 2017 \$4,631.57, and 2018 \$4,772.46						
FY20 Base Budget: Based on historic trends. Receipts that are not anticipated and do not fit into other general ledger descriptions.						
Sub-Total:	35,513	15,083	30,664	19,790	-	19,790
Total Revenues:	3,650,777	3,737,227	3,756,808	3,743,716	153,939	3,897,655

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Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
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Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries		133,964	182,260	168,293	184,246	-
FY19 Year-end Est.: 1.0 FTE Finance Manager \$74,346; 0.5 FTE Accounting Associate III \$22,589 (employee on extended leave); and 2.0 FTE Accounting Associate II \$71,358						
FY20 Base Budget: 1.0 FTE Finance Manager \$75,067; 1.0 FTE Accounting Associate III \$37,128; and 2.0 FTE Accounting Associate II \$72,051						
P/T Wages		-	-	-	-	-
Overtime		7,037	500	4,850	-	-
FY19 Year-end Est.: Higher than normal due to unplanned vacancy during second half of year						
Special Pay		-	1,000	1,000	1,000	-
FY20 Base Budget: Acting Finance Manager pay in the absence of the Finance Manager						
Payroll Taxes		10,470	16,215	12,917	14,095	-
FY20 Base Budget: 7.65 % of payroll						
401 A Benefit		-	2,042	3,272	3,303	-
FY20 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance		14,877	10,687	21,221	24,299	-
FY19 Year-end Est.: 1 Employee Child \$9,832 (Obamacare plan) and 1 Employee Medical \$10,604 = \$ 20,435, 2 Dental \$311/person = \$622, and 4 Life \$41/person = \$164						
FY20 Base Budget: 1 Employee Child \$11,306 (Obamacare plan) and 1 Employee Medical \$12,195 (15% increase) = \$23,501, 2 Dental \$317/person (2% increase) = \$634, and 4 Life \$41/person = \$164						
Sub-Total:		166,348	212,704	211,553	226,943	-
Professional Expenses						
Payroll Fees		10,642	16,860	16,160	16,160	-
FY20 Base Budget: \$535 per payroll plus \$1,250, W2 and 1099 processing and \$1,000 maintenance						
Professional Fees		59,418	11,770	20,338	3,525	-
FY19 Year-end Est.: \$4,520 IT support \$8,568 of temp account staff \$7,250 audit support						
FY20 Base Budget: IT support (audit support moved to Accounting & Auditing Fees)						
Legal Fees		2,310	-	-	-	-
Accounting & Auditing Fees		21,000	33,000	30,000	31,163	-
FY19 Year-end Est.: \$23,000 audit fee and \$7,000 OPEB						
FY20 Base Budget: \$23,000 audit fee, \$2,000 OPEB, and \$6,163 audit support (15% reduction)						
Software Renewal/Support Fees		6,434	5,290	5,221	5,430	-
FY20 Base Budget: Accounting software and support, assumes 4% increase						
Sub-Total:		99,804	66,920	71,719	56,278	-

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Supplies

Operating Supplies	2,376	5,300	2,877	2,903		2,903
FY20 Base Budget: Office supplies used in daily operations						
Fuel	-	-	-	-	-	-
Sub-Total:	2,376	5,300	2,877	2,903	-	2,903

Other Gen. & Admin. Expenses

Collection Fees	68,211	70,256	69,750	70,479	-	70,479
FY20 Base Budget: Paid to Brevard County related to collection and remittance of assessment receipts						
Collection Discounts	114,006	117,057	117,057	117,351	-	117,351
FY20 Base Budget: Property tax discount for early payment of assessments						
Property Taxes	15,636	16,105	15,772	16,246	-	16,246
FY20 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	750	1,000	1,000	1,000	-	1,000
FY20 Base Budget: Administrative expenses for BBRD 401A and 457 plans						
Employee Incentive	6,027	7,104	6,360	102,245	45,342	147,587
FY19 Year-end Est.: \$660 for flu shots, \$3,630 for Christmas gift cards, and \$2,070 for Christmas Party. Employee incentive budget allocated to departments mid-year.						
FY20 Base Budget: \$700 for flu shotss, \$3,630 for Christmas gift cards, \$2,070 for Christmas Party, and \$95,845 (5% maximum) employee incentive split between a COLA and merit increase						
FY20 Decision Point: \$45,342 (2.5%) pay plan adjustment (non-tipped employees only)						
Employee Recruitment & Testing	213	120	199	259	-	259
FY20 Base Budget: Cost of advertisements, background/drug checks and return to work physicals/lift tests						
Lien & Recording Fees	1,032	1,088	1,088	1,112	-	1,112
FY20 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	3,455	5,600	5,600	3,500	-	3,500
FY19 Year-end Est.: \$2,080 Government Accounting Boot Camp for 4, \$720 travel, lodging, and meals. \$2,800 for training on MIP for Accounting and Additional Staff (Managers, Customer Service).						
FY20 Base Budget: \$3,500 for professional training to be determined based on needs of employees						
Telephone, Internet, Cable	3,287	3,819	3,301	3,378	-	3,378
FY20 Base Budget: Telephone & Internet charges						
Postage	1,467	3,497	2,104	2,168	-	2,168
FY20 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	3,756	4,206	3,605	3,522	-	3,522
FY20 Base Budget: Anticipated saving due to New Administration Building						
Equipment Leasing	2,812	1,860	1,860	1,860	-	1,860
FY20 Base Budget: Postage Machine						
Workers Comp. Insurance	396	315	396	376	-	376
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	1,418	1,146	1,105	1,180	-	1,180
FY20 Base Budget: Checks, letterhead, and envelopes						

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Advertising	1,065	1,451	1,089	1,145	-	1,145
FY20 Base Budget: Notice of audited statement of revenues and expenditures plus miscellaneous						
Bank Charges	22,967	30,763	27,230	28,750	-	28,750
FY20 Base Budget: Bank and credit card fees						
Bad Debt	10,743	-	-	-	-	-
Dues and Subscriptions	584	220	740	920	-	920
FY20 Base Budget: Memberships in Sam's, Amazon, PayPal, Web Hosting, state professional association						
Sub-Total:	257,824	265,607	258,256	355,491	45,342	400,833

Maintenance & Repairs

R & M Buildings	1,812	2,287	2,307	2,346	-	2,346
FY20 Base Budget: Annual fire alarm inspection fee and a proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	212	750	1,010	650	-	650
FY20 Base Budget: Replacement of minor office equipment						
Sub-Total:	2,023	3,037	3,317	2,996	-	2,996

Contingency

Contingency	-	20,618	-	24,390	-	24,390
FY20 Base Budget: Cost of 2 employee health insurance (approximately 1/3 of eligible employees do not elect coverage)						
Sub-Total:	-	20,618	-	24,390	-	24,390

Miscellaneous

Cash Over/Short	(45)	-	-	-	-	-
Sub-Total:	(45)	-	-	-	-	-

Transfers

Transfer to Debt Service Fund	-	700,000	-	-	-	-
FY19 Year-end Est.: BOT decided to stop pursuing long-term financing of projects, therefore, the 2018 Bond Projects Fund was cancelled, and this transfer became moot						
Sub-Total:	-	700,000	-	-	-	-

Total Expenditures: 528,330 1,274,186 547,722 669,001 45,342 714,343

Total Revenues over Expenditures: 3,122,448 2,463,041 3,209,086 3,074,715 108,597 3,183,312

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Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	60,812	62,300	63,250	62,005	-	62,005
Building Rental	4,374	4,500	2,000	4,500	-	4,500
DOR Enforcement Fees	22,628	13,000	19,000	18,500	-	18,500
Sub-Total:	87,814	79,800	84,250	85,005	-	85,005
Other Income						
Miscellaneous Income General	4,046	4,215	4,785	4,500	-	4,500
Sub-Total:	4,046	4,215	4,785	4,500	-	4,500
Total Revenues:	91,860	84,015	89,035	89,505	-	89,505
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	169,582	163,427	152,666	155,707	29,827	185,534
P/T Wages	99,959	131,709	129,817	141,039	(14,913)	126,126
Overtime	324	350	98	365	-	365
Special Pay	950	-	1,200	1,200	-	1,200
Payroll Taxes	21,038	25,356	21,729	22,995	1,141	24,136
401 A Benefit	2,373	4,753	913	958	894	1,852
Medical/Dental/Life Insurance	18,084	22,094	33,252	38,016	12,553	50,569
Sub-Total:	312,310	347,689	339,675	360,280	29,502	389,782
Professional Expenses						
Professional Fees	17,889	36,000	29,655	36,250	-	36,250
Legal Fees	22,675	19,050	21,910	19,585	-	19,585
HR Consulting Fees	1,841	-	-	-	-	-
Software Renewal/Support Fees	10,940	11,150	11,234	11,356	-	11,356
Sub-Total:	53,344	66,200	62,799	67,191	-	67,191
Supplies						
Operating Supplies	8,358	8,260	6,751	6,729	-	6,729
Fuel	7,418	8,450	7,543	7,639	-	7,639
Sub-Total:	15,777	16,710	14,294	14,368	-	14,368
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	657	775	871	892	-	892
Travel and Training	3,383	4,880	4,627	5,441	-	5,441
Telephone, Internet, Cable	3,061	3,702	3,867	3,947	-	3,947

FY20 Budget

Dept.

Sub-Department

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Postage	5,410	4,388	3,640	3,661	-	3,661
Utilities/Electricity	1,297	1,359	1,344	1,220	-	1,220
Utilities/Water	621	750	586	615	-	615
Equipment Leasing	4,242	5,302	4,965	5,025	-	5,025
Workers Comp. Insurance	753	599	804	763	173	936
Printing	613	945	697	710	-	710
Employee Clothing Allowance	293	295	583	608	-	608
DOR Enforcement Expenses	2,790	1,300	4,480	4,199	-	4,199
Dues and Subscriptions	8,310	140	8,984	9,105	-	9,105
Sub-Total:	31,431	24,435	35,448	36,186	173	36,359

Maint. & Repairs

R & M Buildings	1,036	1,075	911	905	-	905
R & M Equipment	3,218	2,200	2,250	2,247	-	2,247
Vehicle Maintenance	-	822	822	884	-	884
Sub-Total:	4,254	4,097	3,983	4,036	-	4,036

Miscellaneous

Miscellaneous Expenditures	-	670	650	650	-	650
Cash Over/Short	(35)	-	(7)	-	-	-
Sub-Total:	(35)	670	643	650	-	650

Total Expenditures: 417,080 459,801 456,842 482,711 29,675 512,386

Total Revenues over Expenditures: (325,220) (375,786) (367,807) (393,206) (29,675) (422,881)

FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	60,812	62,300	63,250	62,005	-	62,005
FY20 Base Budget: FY20 is projected to be the peak in receipts						
Building Rental	4,374	4,500	2,000	4,500	-	4,500
FY19 Year-end Est.: Decreased receipts due to planned closure of Building A for renovations						
FY20 Base Budget: No significant anticipated changes in receipts						
Sub-Total:	65,186	66,800	65,250	66,505	-	66,505
Other Income						
Miscellaneous Income General	4,046	4,215	4,785	4,500	-	4,500
FY20 Base Budget: Replacement keys and badges						
Sub-Total:	4,046	4,215	4,785	4,500	-	4,500
Total Revenues:	69,232	71,015	70,035	71,005	-	71,005
Expenditures						
Resident Relations						
Customer Service						
Personnel Expenses						
F/T Salaries	74,869	68,793	66,594	68,802	-	68,802
FY19 Year-end Est.: 0.6 FTE Resident Relations Manager/HR Coordinator \$37,141 and 1.0 FTE Calendar/RV Coordinator \$29,453						
FY20 Base Budget: 0.6 FTE Resident Relations Manager/HR Coordinator \$38,351 and 1.0 FTE Calendar/RV/Coordinator \$30,451						
P/T Wages	35,886	47,374	48,880	65,854	-	65,854
FY19 Year-end Est.: 0.25 FTE Administrative Assistant \$7,030 and 1.8 FTE Customer Service Clerk \$41,850 (0.55 FTE transferred from District Clerk via a mid-year budget amendment)						
FY20 Base Budget: 0.63 FTE Administrative Assistant \$18,268 (0.378 FTE Administrative Assistant \$10,416 previously was budgeted in DOR) and 1.8 FTE Customer Service Clerk \$47,586						
Overtime	42	150	-	150	-	150
Special Pay	250	-	1,000	1,000	-	1,000
FY20 Base Budget: Acting department manager pay during his absences						
Payroll Taxes	8,518	9,709	8,930	10,601	-	10,601
FY20 Base Budget: 7.65% payroll taxes (higher in FY20 due to transfer of part-time hours from the DOR sub-department)						
401 A Benefit	2,144	1,998	913	958	-	958
FY20 Base Budget: One employee contribution						

FY20 Budget

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Medical/Dental/Life Insurance	7,213	10,899	11,168	12,768	-	12,768
FY19 Year-end Est.: 1 medical \$10,604, 1.6 dental \$311/person=\$498, and 1.6 life \$41/person=\$66						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1.6 dental \$317/person (2% increase) = \$507, and 1.6 life insurance \$41/person = \$66						
Sub-Total:	128,923	138,923	137,485	160,133	-	160,133

Professional Expenses

Legal Fees	5,355	3,000	950	1,105	-	1,105
FY20 Base Budget: Human Resources related legal fees						
HR Consulting Fees	1,841	-	-	-	-	-
Software Renewal/Support Fees	140	350	350	355	-	355
FY20 Base Budget: Badge updating software						
Sub-Total:	7,336	3,350	1,300	1,460	-	1,460

Supplies

Operating Supplies	4,288	3,600	3,865	3,813	-	3,813
FY20 Base Budget: Certified mail, paper, office supplies, and miscellaneous						
Sub-Total:	4,288	3,600	3,865	3,813	-	3,813

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	101	375	375	380	-	380
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	1,325	2,715	2,633	3,210	-	3,210
FY20 Base Budget: H.R. conference \$1,100, Lodging \$700, Travel \$310. One day Human Resources seminars \$400. One day seminars for Administrative Assistant \$300. Continuing Education for Customer Service Clerks \$450.						
Telephone, Internet, Cable	1,420	1,486	1,291	1,315	-	1,315
FY20 Base Budget: Land lines and cell phone expenses						
Postage	500	-	505	505	-	505
FY20 Base Budget: Expense for correspondences						
Utilities/Electricity	649	679	675	605	-	605
FY20 Base Budget: Proration of New Administration Building expense						
Utilities/Water	311	375	321	330	-	330
FY20 Base Budget: Proration of New Administration Building expense						
Equipment Leasing	2,021	2,387	1,988	2,033	-	2,033
FY20 Base Budget: 60% of copier lease (smaller unit as compared to previous years)						
Workers Comp. Insurance	214	170	214	203	-	203
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	318	450	399	409	-	409
FY20 Base Budget: Brochures ,badges, envelopes, etc.						

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Dues and Subscriptions	7,895	-	8,564	8,670	-	8,670
FY20 Base Budget: Human Resources modular						
Sub-Total:	14,753	8,637	16,965	17,660	-	17,660

Maint. & Repairs

R & M Buildings	556	550	540	540	-	540
FY20 Base Budget: Proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	2,243	1,550	1,875	400	-	400
FY19 Year-end Est.: Replaced 3 computers per computer replacement plan						
FY20 Base Budget: Replacement of desk top printer and minor items as needed						
Sub-Total:	2,798	2,100	2,415	940	-	940

Miscellaneous

Miscellaneous Expenditures	-	670	650	650	-	650
FY20 Base Budget: Keys for beach and pier						
Cash Over/Short	(35)	-	(7)	-	-	-
Sub-Total:	(35)	670	643	650	-	650

Total Expenditures:	158,062	157,280	162,673	184,656	-	184,656
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Total Revenues over Expenditures:	(88,831)	(86,265)	(92,638)	(113,651)	-	(113,651)
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FY20 Budget

Dept.						
Sub-Department						
Category						
Description	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees	22,628	13,000	19,000	18,500	-	18,500
FY20 Base Budget: Based on trend analysis and decreasing involuntary compliance						
Sub-Total:	22,628	13,000	19,000	18,500	-	18,500
Total Revenues:	22,628	13,000	19,000	18,500	-	18,500
Expenditures						
Resident Relations						
DOR Enforcement						
Personnel Expenses						
F/T Salaries	94,712	94,634	86,072	86,905	29,827	116,732
FY19 Year-end Est.: 0.4 FTE Resident Relations Manager/HR Coordinator \$25,322, 1.0 FTE DOR/ARCC Administrative Assistant \$29,994, and 1.0 FTE DOR/ARCC Inspector \$30,756						
FY20 Base Budget: 0.4 FTE Resident Relations Manager HR/Coordinator \$25,705, 1.0 FTE Administrative Assistant \$30,299, and 1.0 FTE DOR/ARCC Inspector \$30,901						
FY20 Decision Point: 1.00 FTE Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
P/T Wages	34,476	47,351	45,636	37,501	(14,913)	22,588
FY19 Year-end Est.: 1.15 FTE DOR/ARCC Inspector \$35,716 and 0.38 FTE Administrative Assistant \$9,920						
FY20 Base Budget: 1.15 FTE DOR/ARCC Inspector \$37,501 (Administrative Assistant moved into Customer Service)						
FY20 Decision Point: -0.50 FTE Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
Overtime	228	200	98	140	-	140
Special Pay	700	-	200	200	-	200
FY20 Base Budget: Acting Department Manager pay during his absence						
Payroll Taxes	9,913	12,417	10,098	9,543	1,141	10,684
FY20 Base Budget: 7.65% of payroll						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
401 A Benefit	229	2,755	-	-	894	894
FY19 Year-end Est.: Employee budgeted for contribution separated prior to FY19 beginning						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						

FY20 Budget

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Sub-Department

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Description

FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
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Medical/Dental/Life Insurance	10,872	11,195	22,084	25,248	12,553	37,801
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FY19 Year-end Est.: 2 medical \$10,604/person = \$21,208, 2.4 dental \$311/person = \$746, and 2.4 life insurance \$41/person = \$98

FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2.4 dental \$317/person (2% increase) = \$760, and 2.4 life insurance \$41/person = \$98

FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop) 1 medical = \$12,195, 1 Dental = \$317, and 1 Life Insurance = \$41

Sub-Total:	151,129	168,552	164,188	159,537	29,502	189,039
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Professional Expenses

Professional Fees	259	-	205	250	-	250
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FY20 Base Budget: IT support

Legal Fees	17,320	16,050	20,960	18,480	-	18,480
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FY20 Base Budget: Legal expense for involuntary enforcement since special districts are prohibited by state law from imposing monetary fines for non-compliance to DOR

Software Renewal/Support Fees	10,800	10,800	10,884	11,001	-	11,001
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FY20 Base Budget: Citizen Serve (DOR enforcement web-based system) fees for three DOR/ARCC inspectors, Resident relations Manager/HR Coordinator, Administrative Assistant, and DOR/ARCC Administrative Assistant

Sub-Total:	28,379	26,850	32,049	29,731	-	29,731
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Supplies

Operating Supplies	3,897	3,910	2,687	2,713	-	2,713
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FY20 Base Budget: Certified mail, paper, office supplies, and miscellaneous

Fuel	2,801	5,450	2,844	2,903	-	2,903
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FY20 Base Budget: Fuel for DOR truck

Sub-Total:	6,698	9,360	5,531	5,616	-	5,616
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Other Gen. & Admin. Expenses

Employee Recruitment & Testing	325	250	357	362	-	362
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FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests

Travel and Training	2,058	2,165	1,994	2,231	-	2,231
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FY19 Year-end Est.: Florida Association of Code Enforcement training (\$750), Travel and Lodging (\$922), Continuing Education (\$322)

FY20 Base Budget: Florida Association of Code Enforcement training for one Inspector (\$750) Travel and lodging (\$998), Continuing Ed for Inspectors (\$483)

Telephone, Internet, Cable	1,640	1,821	2,185	2,235	-	2,235
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FY20 Base Budget: Telephone, cable data access for DOR/ARCC inspector tablets

Postage	4,910	4,388	3,135	3,156	-	3,156
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FY20 Base Budget: Cost of mailing DOR violation letters

Utilities/Electricity	649	680	669	615	-	615
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FY20 Base Budget: Proration of New Administration Building expense

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Utilities/Water	311	375	265	285	-	285
FY20 Base Budget: Proration of New Administration Building expense						
Equipment Leasing	2,222	2,915	2,977	2,992	-	2,992
FY20 Base Budget: 40% copier lease and 100% postage meter lease						
Workers Comp. Insurance	392	312	396	376	173	549
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
Printing	296	495	298	301	-	301
FY20 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	2,790	1,300	4,480	4,199	-	4,199
FY19 Year-end Est.: Increase in involuntary power wash abatement						
FY20 Base Budget: Violation Abatement costs (power wash, etc.)						
Employee Clothing Allowance	207	200	398	403	-	403
FY20 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	415	140	420	435	-	435
FY20 Base Budget: Florida Association of Code Enforcement membership annual renewal						
Sub-Total:	16,214	15,041	17,574	17,590	173	17,763

Maint. & Repairs

R & M Buildings	480	525	371	365	-	365
FY20 Base Budget: Proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	975	650	375	1,847	-	1,847
FY20 Base Budget: Replacement of minor equipment as needed and two tablets per the computer replacement plan						
Vehicle Maintenance	-	822	822	884	-	884
FY20 Base Budget: Expenses incurred for departmental golf cart and mid-size truck						
Sub-Total:	1,455	1,997	1,568	3,096	-	3,096

Total Expenditures:	203,874	221,800	220,910	215,570	29,675	245,245
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Total Revenues over Expenditures:	(181,246)	(208,800)	(201,910)	(197,070)	(29,675)	(226,745)
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FY20 Budget

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Expenditures

Resident Relations

Community Watch

Personnel Expenses

P/T Wages	29,596	36,984	35,301	37,684	-	37,684
FY19 Year-end Est.: 1.4 FTE Community Watch Officers						
FY20 Base Budget: 1.4 FTE Community Watch Officers						
Overtime	54	-	-	75	-	75
Payroll Taxes	2,607	3,230	2,701	2,851	-	2,851
FY20 Base Budget: 7.65% of payroll						
Sub-Total:	32,258	40,214	38,002	40,610	-	40,610

Professional Expenses

Professional Fees	17,630	36,000	29,450	36,000	-	36,000
FY20 Base Budget: Off-duty Brevard County Sheriff patrol program						
Sub-Total:	17,630	36,000	29,450	36,000	-	36,000

Supplies

Operating Supplies	174	750	199	203	-	203
FY20 Base Budget: Batteries, paper, printed violation stickers, etc.						
Fuel	4,617	3,000	4,699	4,736	-	4,736
FY20 Base Budget: Fuel for mid-size truck patrols						
Sub-Total:	4,791	3,750	4,898	4,939	-	4,939

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	232	150	139	150	-	150
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Telephone, Internet, Cable	-	395	391	397	-	397
FY20 Base Budget: Community Watch Officers' shared cell phone						
Workers Comp. Insurance	147	117	194	184	-	184
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Employee Clothing Allowance	86	95	185	205	-	205
FY20 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	465	757	909	936	-	936

Total Expenditures:	55,143	80,721	73,259	82,485	-	82,485
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Total Revenues over Expenditures:	(55,143)	(80,721)	(73,259)	(82,485)	-	(82,485)
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FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	759,168	766,450	815,862	844,823	-	844,823
Food Sales	363,844	352,513	373,040	388,306	-	388,306
Sub-Total:	1,123,012	1,118,963	1,188,902	1,233,129	-	1,233,129
Other Income						
Vending Machine Income	840	1,310	1,625	1,655	-	1,655
Miscellaneous Income General	1,640	5,944	18,645	24,997	-	24,997
Sub-Total:	2,480	7,254	20,270	26,652	-	26,652
Total Revenues:	1,125,492	1,126,217	1,209,172	1,259,781	-	1,259,781
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	155,437	185,055	185,127	187,112	-	187,112
P/T Wages	261,028	212,473	211,749	214,452	-	214,452
Overtime	9,798	2,590	4,568	5,043	-	5,043
Payroll Taxes	37,375	33,712	27,843	28,115	-	28,115
401 A Benefit	1,847	2,552	1,867	1,885	-	1,885
Medical/Dental/Life Insurance	31,679	53,725	55,765	75,318	-	75,318
Sub-Total:	497,163	490,107	486,919	511,925	-	511,925
Professional Expenses						
Professional Fees	4,645	1,375	2,053	2,707	-	2,707
Sub-Total:	4,645	1,375	2,053	2,707	-	2,707
Supplies						
Operating Supplies	12,774	10,858	17,379	17,443	-	17,443
Cleaning Supplies	4,595	5,682	6,013	6,074	-	6,074
Beverage Supplies	9,197	7,973	8,824	9,017	-	9,017
Paper Supplies	15,614	14,184	15,955	16,145	-	16,145
Fuel	51	195	65	69	-	69
Sub-Total:	42,231	38,892	48,236	48,748	-	48,748

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Other General & Administrative Expenses

Employee Recruitment & Testing	4,015	2,155	1,992	1,649	-	1,649
Travel & Training	4,659	4,384	4,848	5,004	-	5,004
Telephone, Internet, Cable	14,877	16,424	14,948	15,054	-	15,054
Utilities/Electricity	3,571	4,186	3,849	3,978	-	3,978
Utilities/Propane	8,649	7,342	8,816	9,100	-	9,100
Utilities/Water	2,119	2,427	2,304	2,382	-	2,382
Utilities/Solid Waste-Gar/Rec	3,653	3,622	3,883	3,916	-	3,916
Equipment Leasing	8,848	7,881	14,467	14,326	-	14,326
Uniform Leasing	5,221	5,997	5,335	5,430	-	5,430
Workers Comp. Insurance	8,374	7,036	9,735	9,250	-	9,250
Advertising	1,298	2,175	5,040	5,177	-	5,177
Licenses, permits, lien fees	225	-	1,054	1,195	-	1,195
Dues & Subscriptions	6,641	8,152	6,872	7,255	-	7,255
Sub-Total:	72,151	71,781	83,143	83,716	-	83,716

Maintenance & Repairs

R & M - Misc.	-	445	212	369	-	369
R & M Buildings	5,986	5,175	5,151	5,448	-	5,448
R & M Equipment	11,592	16,507	15,908	18,544	-	18,544
Sub-Total:	17,578	22,127	21,271	24,361	-	24,361

Operations

Music & Entertainment	98,990	99,920	106,875	109,472	-	109,472
Food Cost of Sales	188,810	183,911	195,786	199,242	-	199,242
Beverage Cost of Sales	262,174	248,483	272,094	280,757	-	280,757
Soft Drink & CO2	32,776	37,479	41,940	43,792	-	43,792
Sub-Total:	582,749	569,793	616,695	633,263	-	633,263

Miscellaneous

Cash Over/Short	(39)	-	-	-	-	-
Sub-Total:	(39)	-	-	-	-	-

Total Expenditures: 1,216,478 1,194,075 1,258,317 1,304,720 - 1,304,720

Total Revenues over Expenditures: (90,986) (67,858) (49,145) (44,940) - (44,940)

FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	63,871	62,448	62,253	62,857	-	62,857
FY19 Year-end Est.: 1.0 FTE Food & Beverage Manager \$62,253						
FY20 Base Budget: 1.0 FTE Food & Beverage Manager \$62,858						
P/T Wages	14,008	18,696	17,613	17,784	-	17,784
FY19 Year-end Est.: 0.15 FTE Administrative Clerk \$3,147, 0.50 FTE Administrative Assistant \$14,466						
FY20 Base Budget: 0.15 FTE Administrative Clerk \$3,166, 0.50 FTE Administrative Assistant \$14,618						
Overtime	2,262	-	-	-	-	-
Payroll Taxes	6,138	7,072	6,109	6,169	-	6,169
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit	1,794	1,897	1,867	1,885	-	1,885
FY20 Base Budget: One employee contribution						
Medical/Dental/Life Insurance	(108)	45	1,860	12,553	-	12,553
FY19 Year-end Est.: 2 months of 1 Medical \$10,604 = \$1,767, 2 months of 1 Dental \$311 = \$52, and 1 Life \$41						
FY20 Base Budget: 1 Medical \$12,195 (15% increase), 1 Dental \$317 (2% increase), and 1 Life \$41						
Sub-Total:	87,967	90,158	89,702	101,248	-	101,248
Professional Expenses						
Professional Fees	1,541	-	482	482	-	482
FY20 Base Budget: IT support						
Sub-Total:	1,541	-	482	482	-	482
Supplies						
Operating Supplies	682	609	653	668	-	668
FY20 Base Budget: Office operating supplies-printer toner, batteries, etc.						
Paper Supplies	-	169	111	125	-	125
FY20 Base Budget: Office card stock, file folders, pens, note books, etc.						
Sub-Total:	682	778	764	793	-	793
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	50	65	-	-	-
Travel & Training	-	225	213	235	-	235
FY20 Base Budget: Continuing education for Food & Beverage Manager and/or Administrative Assistant						
Telephone, Internet, Cable	1,580	1,639	1,646	1,694	-	1,694
FY20 Base Budget: Food & Beverage Manager's office phone, Food & Beverage Manager and Administrative Assistant cell phones						

FY20 Budget

Dept.

Sub-Department

Category

Description

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Actual

FY19
Revised
Budget

FY19
Est.
Year-end

FY20
Base
Budget

FY20
Decision
Points

FY20
Approved
Budget

Workers Comp. Insurance

1,908

1,520

1,908

1,813

-

1,813

FY20 Base Budget: Rate anticipated to decline 5% due to experience

Dues & Subscriptions

81

-

-

-

-

-

Sub-Total:

3,569

3,434

3,832

3,742

-

3,742

Maintenance & Repairs

R & M Equipment

-

325

195

275

-

275

FY20 Base Budget: Replacement/repair of office equipment as needed

Sub-Total:

-

325

195

275

-

275

Total Expenditures:

93,759

94,695

94,975

106,540

-

106,540

Total Revenues over Expenditures:

(93,759)

(94,695)

(94,975)

(106,540)

-

(106,540)

FY20 Budget

Dept.	Sub-Department	FY18	FY19	FY19	FY20	FY20	FY20
	Category		Revised	Est.	Base	Decision	Approved
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
Lounge							
Charges for Services							
	Beverage Sales	355,703	358,979	359,588	371,609	-	371,609
FY19 Year-end Est.: Projections based on FYTD and trend analysis							
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales							
	Food Sales	58,661	72,166	60,258	62,559	-	62,559
FY19 Year-end Est.: Projections based on FYTD and trend analysis							
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales							
	Sub-Total:	414,364	431,145	419,846	434,168	-	434,168
Other Income							
	Vending Machine Income	840	1,310	1,625	1,655	-	1,655
FY20 Base Budget: Based on trend analysis and assumption of status quo of dart machine receipts (leased machines with a 50/50 split in revenue between the vendor and BBRD).							
	Miscellaneous Income General	-	1,995	1,915	2,200	-	2,200
FY20 Base Budget: New Year's Eve tickets (assumes modest increase in FY20) and New Year's Eve Pool 1 entrance fee							
	Sub-Total:	840	3,305	3,540	3,855	-	3,855
	Total Revenues:	415,204	434,450	423,386	438,023	-	438,023

Expenditures						
Food & Beverage						
Lounge						
Personnel						
F/T Salaries	21,448	23,425	22,589	22,419	-	22,419
FY19 Year-end Est.: 0.30 FTE Kitchen Supervisor \$9,641, 0.37 FTE Bar Supervisor \$7,464, and 0.37 FTE Bartender \$5,484						
FY20 Base Budget: 0.30 FTE Kitchen Supervisor \$10,383, 0.37 FTE Bar Supervisor \$5,895, and 0.37 FTE Bartender \$6,164						
P/T Wages	73,325	65,362	63,267	64,483	-	64,483
FY19 Year-end Est.: 1 FTE Cook \$23,561, 1.85 FTE Bartender \$26,936, 0.57 Server \$7,114, 0.19 FTE Crowd Monitor/Bar Back \$3,971, and 0.09 FTE Dishwasher \$1,685						
FY20 Base Budget: 1 FTE Cook \$23,420, 1.85 FTE Bartender \$28,860, 0.57 Server \$6,864, 0.19 FTE Crowd Monitor/Bar Back \$3,655, and 0.09 FTE Dishwasher \$1,684						
Overtime	353	155	219	227	-	227
Payroll Taxes	9,015	7,112	4,338	4,380	-	4,380
FY20 Base Budget: 7.65% payroll tax						

FY20 Budget

Dept.

Sub-Department

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Medical/Dental/Life Insurance	21,126	21,521	21,348	25,106	-	25,106
FY19 Year-end Est.: 2 medical \$10,309/person = \$20,618, 2 dental \$311/person = \$648, and 2 life \$41/person = \$82						
FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2 dental/person \$317 (2% increase) = \$634, and 2 life \$41/person = \$82						

Sub-Total:	125,265	117,575	111,761	116,615	-	116,615
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Professional Expenses

Professional Fees	1,446	925	574	633	-	633
FY20 Base Budget: IT support						

Sub-Total:	1,446	925	574	633	-	633
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Supplies

Operating Supplies	2,799	3,689	3,996	3,752	-	3,752
FY20 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	1,382	1,658	1,654	1,667	-	1,667

FY20 Base Budget: Supplies to clean floors, dishes, counter tops

Beverage Supplies	5,181	5,000	4,984	5,041	-	5,041
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FY20 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps

Paper Supplies	7,223	6,784	7,346	7,422	-	7,422
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FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins

Sub-Total:	16,586	17,131	17,980	17,882	-	17,882
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Other General & Administrative Expenses

Employee Recruitment & Testing	1,621	795	924	755	-	755
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FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical

Travel & Training	2,166	2,225	2,196	2,223	-	2,223
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FY20 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry-specific service training for staff

Telephone, Internet, Cable	802	601	724	736	-	736
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FY20 Base Budget: Landline in Lounge, internet fees for POS service, and payroll

Utilities/Electricity	1,553	1,854	1,633	1,695	-	1,695
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FY20 Base Budget: Lounge expense

Utilities/Propane	2,921	1,365	2,927	2,934	-	2,934
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FY20 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events)

Utilities/Water	811	901	928	956	-	956
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FY20 Base Budget: Lounge expense

Utilities/Solid Waste-Gar/Rec	1,461	1,632	1,688	1,694	-	1,694
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FY20 Base Budget: Lounge expense

Equipment Leasing	2,051	1,891	2,034	2,056	-	2,056
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FY20 Base Budget: Sirius radio, dishwasher

FY20 Budget

Dept.

Sub-Department

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Uniform Leasing	2,639	2,984	2,658	2,732	-	2,732
FY20 Base Budget: Ongoing uniform leasing program: towels and kitchen staff aprons						
Workers Comp. Insurance	1,822	1,451	1,824	1,733	-	1,733
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	458	-	188	275	-	275
FY20 Base Budget: Pro-rated cost of Tattler advertisements with the 19th Hole and Special Events						
Dues & Subscriptions	3,890	4,570	3,991	4,263	-	4,263
FY20 Base Budget: Pro-rated royalty fees, food & liquor license fees						
Sub-Total:	22,195	20,269	21,715	22,052	-	22,052

Maintenance & Repairs

R & M - Misc.	-	125	114	115	-	115
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R & M Buildings	3,394	2,850	2,994	3,078	-	3,078
FY20 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to Food & Beverage operations						
R & M Equipment	5,408	7,360	6,232	7,567	-	7,567
FY19 Year-end Est.: New thermostat for walk-in, ice machine moved to improve performance						
FY20 Base Budget: Share expense of outdoor bar & kegerator with Special Event sub department. Needed for Saturday night music and larger Lounge music events.						
Sub-Total:	8,803	10,335	9,340	10,760	-	10,760

Operations

Music & Entertainment	56,138	54,590	56,226	56,994	-	56,994
FY20 Base Budget: Entertainment on Friday and Saturday nights, karaoke, and trivia night						
Food Cost of Sales	30,441	36,990	33,141	32,530	-	32,530
FY20 Base Budget: Purchase of food for lunch menu items, tacos, pizzas, and sliders						
Beverage Cost of Sales	122,840	116,455	126,890	130,063	-	130,063
FY20 Base Budget: Purchase of alcoholic beverages, beer, and wine to prepare and serve drinks						
Soft Drink & CO2	16,014	21,598	19,825	21,296	-	21,296
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	225,432	229,633	236,082	240,883	-	240,883

Miscellaneous

Cash Over/Short	(22)	-	-	-	-	-
Sub-Total:	(22)	-	-	-	-	-

Total Expenditures:	399,705	395,868	397,452	408,825	-	408,825
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Total Revenues over Expenditures:	15,499	38,582	25,934	29,197	-	29,197
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FY20 Budget

Dept.	Sub-Department	FY19	FY19	FY20	FY20	FY20
Category		Revised	Est.	Base	Decision	Approved
Description	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales	261,220	241,540	281,451	288,487	-	288,487
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	169,123	144,178	164,363	168,472	-	168,472
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	430,344	385,718	445,814	456,959	-	456,959
Other Income						
Miscellaneous Income General	-	995	975	1,125	-	1,125
FY20 Base Budget: Football championship game reserved seating ticket sales with price increase						
Sub-Total:	-	995	975	1,125	-	1,125
Total Revenues:	430,344	386,713	446,789	458,084	-	458,084

Expenditures

Food & Beverage						
19th Hole						
Personnel						
F/T Salaries	60,525	71,643	71,542	72,815	-	72,815
FY19 Year-end Est.: 0.40 FTE Kitchen Supervisor \$12,854, 0.92 FTE Lead Cook \$25,812, 0.70 FTE Cook \$19,828, 0.37 FTE Bar Supervisor \$7,464, and 0.37 FTE Bartender \$5,584						
FY20 Base Budget: 0.40 FTE Kitchen Supervisor \$13,844, 0.92 FTE Lead Cook \$27,862, 0.70 FTE Cook \$20,020, 0.37 FTE Bar Supervisor \$5,387, and 0.37 FTE Bartender \$5,702						
P/T Wages	113,738	72,340	81,862	82,702	-	82,702
FY19 Year-end Est.: 1.90 FTE Cook \$46,968, 1.35 FTE Bartender \$16,020, 1.50 FTE Server \$17,180, 0.01 FTE Crowd Monitor/Bar Back \$188, and 0.08 FTE Dishwasher \$1,506						
FY20 Base Budget: 1.90 FTE Cook \$47,424, 1.35 FTE Bartender \$16,388, 1.50 FTE Server \$17,180, 0.01 FTE Crowd Monitor/Bar Back \$190, and 0.08 FTE Dishwasher \$1,520						
Overtime	4,218	2,235	1,995	2,138	-	2,138
FY20 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Payroll Taxes	16,368	12,733	11,414	11,525	-	11,525
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit	52	459	-	-	-	-
FY19 Year-end Est.: Employee who participated separated prior to start of FY19						

FY20 Budget

Dept.

Sub-Department

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Medical/Dental/Life Insurance	10,662	28,953	32,557	37,659	-	37,659
FY19 Year-end Est.: 3 medical \$10,604/person = \$31,812, 2 dental \$311/person = \$622, and 3 life \$41/person = \$123						
FY20 Base Budget: 3 medical \$12,195/person (15% increase) = \$36,585, 3 dental/person \$317 (2% increase) = \$951, and 3 life \$41/person = \$123						
Sub-Total:	205,562	188,363	199,370	206,839	-	206,839

Professional Expenses

Professional Fees	1,658	450	997	1,592	-	1,592
FY20 Base Budget: IT support						
Sub-Total:	1,658	450	997	1,592	-	1,592

Supplies

Operating Supplies	4,004	4,575	4,892	4,933	-	4,933
FY20 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	3,213	4,024	4,359	4,407	-	4,407
FY20 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	2,692	2,285	2,451	2,549	-	2,549
FY20 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	7,729	6,551	7,821	7,874	-	7,874
FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	51	195	65	69	-	69
FY20 Base Budget: Van expense						
Sub-Total:	17,689	17,630	19,588	19,832	-	19,832

Other General & Administrative Expenses

Employee Recruitment & Testing	2,359	1,195	981	862	-	862
FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical						
Travel & Training	2,494	1,934	2,439	2,546	-	2,546
FY20 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry-specific service training for staff						
Telephone, Internet, Cable	12,383	14,184	12,578	12,624	-	12,624
FY20 Base Budget: 19th Hole land line, Internet, Direct TV & NFL ticket						
Utilities/Electricity	2,018	2,332	2,216	2,283	-	2,283
FY20 Base Budget: 19th Hole expense						
Utilities/Propane	4,009	3,680	4,156	4,267	-	4,267
FY20 Base Budget: 19th Hole expense						
Utilities/Water	1,308	1,526	1,376	1,426	-	1,426
FY20 Base Budget: 19th Hole expense						
Utilities/Solid Waste-Gar/Rec	973	1,159	1,089	1,097	-	1,097
FY20 Base Budget: 19th Hole expense						

FY20 Budget

Dept.

Sub-Department

Category

Description

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Equipment Leasing	2,845	3,315	3,468	3,271	-	3,271
FY20 Base Budget: Sirius radio and 2 dishwashers						
Uniform Leasing	2,581	3,013	2,677	2,698	-	2,698
FY20 Base Budget: Ongoing uniform leasing program: chef's uniforms, front of the house polos, towels, and aprons						
Workers Comp. Insurance	3,175	2,785	3,492	3,317	-	3,317
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	720	-	1,200	1,225	-	1,225
FY20 Base Budget: Pro-rated advertising fees in the Tattler with the Lounge and Special Events						
Dues & Subscriptions	1,345	2,008	1,555	1,605	-	1,605
FY20 Base Budget: Prorated royalty fees, food, and liquor license						
Sub-Total:	36,210	37,131	37,227	37,221	-	37,221

Maintenance & Repairs

R & M - Misc	-	320	98	254	-	254
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R & M Buildings	1,749	1,950	1,738	1,899	-	1,899
FY20 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to the Food & Beverage operations.						
R & M Equipment	4,555	7,822	8,254	8,156	-	8,156
FY20 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	6,304	10,092	10,090	10,309	-	10,309

Operations

Music & Entertainment	15,538	11,295	15,455	15,655	-	15,655
FY20 Base Budget: Music on Thursdays and Karaoke on Saturdays						
Food Cost of Sales	87,763	78,005	85,468	87,605	-	87,605
FY20 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	90,211	80,005	88,304	89,430	-	89,430
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	13,408	14,691	14,786	14,982	-	14,982
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	206,920	183,996	204,013	207,672	-	207,672

Miscellaneous

Cash Over/Short	(7)	-	-	-	-	-
Sub-Total:	(7)	-	-	-	-	-

Total Expenditures: 474,336 437,662 471,285 483,465 - 483,465

Total Revenues over Expenditures: (43,993) (50,949) (24,496) (25,381) - (25,381)

FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category			Revised	Est.	Base	Decision
Description	FY18		Budget	Year-end	Budget	Points
	Actual					FY20
						Approved
						Budget
Revenues						
Food & Beverage						
Pasta Night						
Charges for Services						
Beverage Sales	31,066	29,267	31,376	32,160	-	32,160
FY19 Year-end Est: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	37,728	32,545	39,614	40,604	-	40,604
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	68,794	61,812	70,990	72,764	-	72,764
Total Revenues:	68,794	61,812	70,990	72,764	-	72,764
Expenditures						
Food & Beverage						
Pasta Night						
Personnel						
F/T Salaries	4,804	7,817	9,066	9,153	-	9,153
FY19 Year-end Est.: 0.10 FTE Kitchen Supervisor \$3,428, 0.10 FTE Lead Cook \$2,999, 0.08 FTE Bar Supervisor \$1,154, and 0.09 FTE Bartender \$1,485						
FY20 Base Budget: : 0.10 FTE Kitchen Supervisor \$3,461, 0.10 FTE Lead Cook \$3,028, 0.08 FTE Bar Supervisor \$1,165, and 0.09 FTE Bartender \$1,499						
P/T Wages	10,347	9,696	7,595	7,669	-	7,669
FY19 Year-end Est.: 0.05 FTE Cook \$1,239, 0.15 FTE Bartender \$1,654, 0.16 FTE Server \$2,366, 0.06 FTE Host \$709, and 0.09 FTE Dishwasher \$1,627						
FY20 Base Budget: 0.05 FTE Cook \$1,262, 0.15 FTE Bartender \$1,682, 0.16 FTE Server \$2,398, 0.06 FTE Host \$716, and 0.09 FTE Dishwasher \$1,611						
Payroll Taxes	1,203	1,410	1,261	1,274	-	1,274
FY20 Base Budget: 7.65% payroll tax						
Sub-Total:	16,354	18,923	17,922	18,096	-	18,096
Supplies						
Operating Supplies	-	80	34	55	-	55
FY20 Base Budget: Small wares purchases specific to Pasta Night						
Sub-Total:	-	80	34	55	-	55

FY20 Budget

Dept.

Sub-Department

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Other General & Administrative Expenses

Employee Recruitment & Testing	35	40	22	32	-	32
FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical						
Utilities/Solid Waste-Gar/Rec	216	216	219	224	-	224
FY20 Base Budget: Pasta Night expense						
Workers Comp. Insurance	472	376	529	504	-	504
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Sub-Total:	723	632	770	760	-	760

Maintenance & Repairs

R & M Buildings	276	125	118	127	-	127
FY20 Base Budget: Pro-rated expense for building repairs specific to Food & Beverage operations						
Sub-Total:	276	125	118	127	-	127

Operations

Music & Entertainment	2,025	2,400	3,595	3,599	-	3,599
FY20 Base Budget: Higher quality of music has led to higher customer satisfaction in D/E						
Food Cost of Sales	19,578	17,104	20,599	21,114	-	21,114
FY20 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	10,729	9,658	10,981	11,256	-	11,256
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	13	624	155	160	-	160
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	32,345	29,786	35,330	36,129	-	36,129

Total Expenditures:	49,698	49,546	54,174	55,167	-	55,167
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Total Revenues over Expenditures:	19,096	12,266	16,816	17,597	-	17,597
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FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	111,178	136,664	143,447	152,567	-	152,567
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	98,332	103,624	108,805	116,671	-	116,671
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	209,510	240,288	252,252	269,238	-	269,238
Other Income						
Miscellaneous Income General	1,640	2,954	15,755	21,672	-	21,672
FY20 Base Budget: Ticket sales, merchandise sales, donation						
Sub-Total:	1,640	2,954	15,755	21,672	-	21,672
Total Revenues:	211,150	243,242	268,007	290,910	-	290,910
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	4,790	19,722	19,677	19,868	-	19,868
FY19 Year-end Est.: 0.20 FTE Kitchen Supervisor \$6,855, 0.30 FTE Cook \$8,497, 0.18 FTE Bar Supervisor \$2,840, and 0.09 FTE Bartender \$1,485						
FY20 Base Budget: 0.20 FTE Kitchen Supervisor \$6,922, 0.30 FTE Cook \$8,580, 0.18 FTE Bar Supervisor \$2,867, and 0.09 FTE Bartender \$1,499						
P/T Wages	49,611	46,379	41,412	41,814	-	41,814
FY19 Year-end Est.: 0.38 FTE Catering Coordinator \$11,909, 0.70 FTE Cook \$18,091, 0.55 FTE Bartender \$6,265, 0.26 FTE Server \$2,897, 0.05 FTE Crowd Monitor/Bar Back \$591, and 0.07 FTE Dishwasher \$1,659						
FY20 Base Budget: 0.38 FTE Catering Coordinator \$12,025, 0.70 FTE Cook \$18,267, 0.55 FTE Bartender \$6,326, 0.26 FTE Server \$2,925, 0.05 FTE Crowd Monitor/Bar Back \$596, and 0.07 FTE Dishwasher \$1,675						
Overtime	2,964	200	2,354	2,678	-	2,678
Payroll Taxes	4,651	5,385	4,721	4,767	-	4,767
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit	-	196	-	-	-	-
FY19 Year-end Est.: Employee who planned to participate separated prior to start of FY19						
Medical/Dental/Life Ins.	-	3,206	-	-	-	-
FY19 Year-end Est.: Employee who planned to participate separated prior to start of FY19						
Sub-Total:	62,016	75,088	68,164	69,127	-	69,127

FY20 Budget

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Supplies

Operating Supplies	5,288	1,905	7,804	8,035	-	8,035
FY20 Base Budget: Festival merchandise purchases: bar glasses, plates, utensils, flatware, chafing dishes, and serving dishes						
Beverage Supplies	1,324	688	1,389	1,427	-	1,427
FY20 Base Budget: Styrofoam and translucent cups, covers, straws, and bar naps						
Paper Supplies	662	680	677	724	-	724
FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, and dinner napkins						
Sub-Total:	7,275	3,273	9,870	10,186	-	10,186

Other General & Administrative Expenses

Employee Recruitment & Testing	-	75	-	-	-	-
Telephone, Internet, Cable	112	-	-	-	-	-
Utilities/Propane	1,720	2,297	1,733	1,899	-	1,899
FY20 Base Budget: Propane used for special events grill, Bldg. A fryer, and stove(share cost with Lounge)						
Utilities/Solid Waste-Gar/Rec	1,003	615	887	901	-	901
FY20 Base Budget: Special Events expense						
Equipment Leasing	3,952	2,675	8,965	8,999	-	8,999
FY20 Base Budget: Ice truck for special events, stage, generator, lights, portlets, refrigeration truck, chairs for festival						
Workers Comp. Insurance	997	904	1,982	1,883	-	1,883
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	120	2,175	3,652	3,677	-	3,677
FY20 Base Budget: Festival advertising, tattler ads, website domain fees						
Licenses, permits, lien fees	225		1,054	1,195		1,195
FY20 Base Budget: Three special event permits, three temporary license extensions						
Dues & Subscriptions	1,325	1,574	1,326	1,387	-	1,387
FY20 Base Budget: Food license for Building A, pro-rated cost of liquor license, and pro-rated royalty fees						
Sub-Total:	9,453	10,315	19,599	19,941	-	19,941

Maintenance & Repairs

R & M Buildings	566	250	301	344	-	344
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R&M Equipment	1,629	1,000	1,227	2,546	-	2,546
FY19 Year-end Est.: Expense for single door refrigeration unit and miscellaneous						
FY20 Base Budget: Expense for portable outdoor bar, kegerator needed for outdoor events and miscellaneous						
Sub-Total:	2,195	1,250	1,528	2,890	-	2,890

Operations

Music & Entertainment	25,290	31,635	31,599	33,224	-	33,224
FY20 Base Budget: Music Bingo, music for street dances, special events, and ticketed events						

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Food Cost of Sales	51,028	51,812	56,578	57,993	-	57,993
FY20 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	38,395	42,365	45,919	50,008	-	50,008
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	3,340	566	7,174	7,354	-	7,354
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	118,053	126,378	141,270	148,579	-	148,579

Miscellaneous

Cash Over/Short	(11)	-	-	-	-	-
Sub-Total:	(11)	-	-	-	-	-

Total Expenditures: 198,980 216,304 240,431 250,723 - 250,723

Total Revenues over Expenditures: 12,170 26,938 27,576 40,187 - 40,187

FY20 Budget

Dept.	Sub-Department	FY19	FY19	FY20	FY20	FY20
Category		Revised	Est.	Base	Decision	Aproved
Description	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships	227,363	211,863	210,986	214,587	-	214,587
FY19 Year-end Est.: Continued demographical changes in BBRD memberships: based on 285 memberships resulting in 404 members. FY18 had 289 memberships resulting in 418 members. FY17 had 327 memberships resulting in 499 members. There are seven less family memberships this year.						
FY20 Base Budget: Based on 281 memberships and on current industry trends and evolving demographic of new residents into BBRD						
Non Resident Golf User Fee	960	750	1,100	1,000	-	1,000
FY19 Year-end Est.: Based on non-resident golfers joining membership						
FY20 Base Budget: Based on anticipated number of non-resident golfers obtaining memberships and golfers buying a resident user card to use the facilities as a BBRD resident						
Fleet Golf Cart Rentals	82,290	80,100	80,046	82,002	-	82,002
FY19 Year-end Est: Based on less members obtaining trail fees, yet utilizing our fleet carts for play						
FY20 Base Budget: Based on non-member historical cart rental						
Private Golf Cart Fees	79,296	85,000	84,957	86,995	-	86,995
FY19 Year-end Est: Based on membership obtaining trail fees						
FY20 Base Budget: Based on anticipated membership renewal and trail fee historical data						
Handicap Fees	5,415	5,820	7,740	6,980	-	6,980
FY19 Year-end Est.: Based on number of players who purchased handicap for league play						
FY20 Base Budget: Based on historical fees collected for individuals wishing to play in BBRD leagues, events, and tournaments						
Golf Club Storage	330	500	330	385	-	385
FY20 Base Budget: Based on historical usage						
Practice Range	2,636	2,500	2,189	2,478	-	2,478
FY20 Base Budget: Based on usage trends						
Greens Fees	139,332	149,151	141,505	143,650	-	143,650
FY20 Base Budget: Based on tee time availability and general public play						
Golf Rental Equipment	1,920	1,375	2,412	2,395	-	2,395
FY20 Base Budget: Based on rental equipment usage trends						
Sub-Total:	539,542	537,059	531,265	540,472	-	540,472
Other Income						
Merchandise Sales	65,183	74,300	69,974	71,987	-	71,987
FY19 Year-end Est.: Based on pro shop and street dance sales						
FY20 Base Budget: Based on Pro Shop, street dances, and Festival sales and events						

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Miscellaneous Income General	1,077	2,250	1,546	1,775	-	1,775
FY20 Base Budget: Based on receipts that do not fit into other line items, Membership Processing Fees, copy, etc.						
Sub-Total:	66,260	76,550	71,520	73,762	-	73,762
Total Revenues:	605,801	613,609	602,785	614,234	-	614,234

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	153,557	131,435	136,784	138,112	-	138,112
FY19 Year-end Est.: 1.0 FTE Golf Operations Manager \$67,424, 1.0 FTE Associate Golf Professional \$39,511, and 1.0 FTE (Golf) Clerk \$29,849						
FY20 Base Budget: 1.0 FTE Golf Operations Manager \$68,078, 1.0 FTE Associate Golf Professional \$39,894, and 1.0 FTE (Golf) Clerk \$30,139						
P/T Wages	44,745	54,689	54,862	55,427	-	55,427
FY19 Year-end Est.: 1.0 FTE (Golf) Clerk \$22,022, 1.20 FTE Player Assistant \$22,520, and 0.43 FTE Player Assistant/Cart Tech \$10,320						
FY20 Base Budget: 1.0 FTE (Golf) Clerk \$22,268, 1.20 FTE Player Assistant \$22,739, and 0.43 FTE Player Assistant/Cart Tech \$10,420						
Overtime	666	-	-	-	-	-
Special Pay	718	-	520	-	-	-
Payroll Taxes	15,600	16,885	14,701	14,806	-	14,806
FY20 Base Budget: 7.65% of payroll						
401 A Benefit	3,577	4,107	4,104	4,143	-	4,143
FY20 Base Budget: 3 employees contributing						
Medical/Dental/Life Insurance	6,091	10,444	11,038	12,635	-	12,635
FY19 Year-end Est.: 1 Medical \$10,604, 1 Dental \$311, and 3 Life \$41/person = \$123						
FY20 Base Budget: 1 Medical \$12,195 (15% increase), 1 Dental \$317 (2% increase), and 3 Life \$41/person = \$123						
Sub-Total:	224,954	217,560	222,009	225,123	-	225,123

Professional Expenses

Professional Fees	2,201	1,700	798	825	-	825
FY20 Base Budget: IT maintenance						
Software Renewal/Support Fees	1,860	1,860	1,860	1,860	-	1,860
FY20 Base Budget: Toro Irrigation Software						
Sub-Total:	4,061	3,560	2,658	2,685	-	2,685

Supplies

Operating Supplies	8,944	12,150	9,977	10,000	-	10,000
FY20 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	8,944	12,150	9,977	10,000	-	10,000

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Other Gen. & Admin. Expenses

Property Taxes	-	1,365	1,365	1,365	-	1,365
FY20 Base Budget: Paid on leased equipment						
Employee Recruitment & Testing	436	500	425	450	-	450
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	250	2,500	2,438	2,450	-	2,450
FY20 Base Budget: Educational conferences or seminars needed for Golf Operations Manager and Associate Golf Professional to maintain current certification						
Telephone, Internet, Cable	4,297	4,907	3,998	4,073	-	4,073
FY20 Base Budget: Phone lines, Wi-Fi and internet speed capability for POS Systems						
Tournament Expenses	425	-	-	-	-	-
FY19 Year-end Est.: Use of this account ceased in FY18						
Utilities/Electricity	21,249	17,250	22,345	23,096	-	23,096
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Utilities/Water	6,947	8,459	7,129	7,203	-	7,203
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Utilities/Solid Waste - Gar/Rec.	9,239	8,300	8,644	8,731	-	8,731
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Equipment Leasing	32,404	29,209	29,252	29,252	-	29,252
FY20 Base Budget: Yamaha fleet lease \$24,156/year, maintenance office trailer rental \$1,080/year, copier lease \$4,016/year						
Workers Comp. Insurance	4,362	4,362	4,832	4,590	-	4,590
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	4,929	2,900	2,880	2,891	-	2,891
FY20 Base Budget: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	-	1,300	-	-	-	-
Dues and Subscriptions	6,814	6,813	7,350	7,350	-	7,350
FY20 Base Budget: FSGA dues \$288, GHIN Handicap Fees \$5,436, USGA \$260, PGA \$1,078, and web hosting \$288						
Sub-Total:	91,352	87,865	90,658	91,451	-	91,451

Maint. & Repairs

Golf Course Maintenance	441,812	456,759	443,465	456,769	-	456,769
FY20 Base Budget: Cost for maintenance services per the maintenance contract						
R & M Buildings	7,567	4,900	4,890	5,900	-	5,900
FY19 Year-end Est.: Repairs of aging facility including new insulation						
FY20 Base Budget: Ongoing repairs of aging facilities as needed						

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R & M Grounds	41,367	44,800	39,990	39,000	-	39,000
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FY19 Year-end Est.: Golf course repairs not covered by maintenance 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

FY20 Base Budget: Golf course repairs not covered by maintenance 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

R & M Equipment	7,343	5,012	17,353	7,100	-	7,100
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FY19 Year-end Est.: Jockey Pump and Jockey Pump Motor Replacement and service \$5,567, HDPE Water Line replacement \$2,300, VFD Controller replacement \$4,070, Irrigation Pump System Maintenance \$826, Anchor Marine Environmental Services Dredge, and replacement of Jockey Pump Intake piping \$3,900. Replacement of operations manager server, replacement of Pro Shop computer (ASUS) \$710

FY20 Base Budget: Annual irrigation pumps service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste does not enter intake, servicing of pump shafts, packing, and electrical components if needed. Replacement of Pro Shop POS Computer (2 each).

Sub-Total:	498,089	511,471	505,698	508,769	-	508,769
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Operations

Merchandise Cost of Sales	50,103	44,500	43,850	45,625	-	45,625
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FY20 Base Budget: Based on buying plan for merchandise sales to golfers and increased sales opportunities through street dances and festivals

Sub-Total:	50,103	44,500	43,850	45,625	-	45,625
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Miscellaneous

Cash Over/Short	(17)	-	-	-	-	-
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Sub-Total:	(17)	-	-	-	-	-
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Total Expenditures:	877,486	877,106	874,850	883,653	-	883,653
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Total Revenues over Expenditures:	(271,684)	(263,497)	(272,065)	(269,419)	-	(269,419)
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FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	333,203	290,000	342,750	338,250	-	338,250
Badge & Additional SMF	-	-	45,105	44,300	-	44,300
Total Revenues:	333,203	290,000	387,855	382,550	-	382,550
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	393,277	489,837	472,071	483,412	-	483,412
P/T Wages	358,652	412,703	390,292	394,082	-	394,082
Overtime	10,859	1,552	8,586	2,843	-	2,843
Special Pay	10,088	3,234	6,413	6,815	-	6,815
Payroll Taxes	60,054	79,674	66,001	67,128	-	67,128
401 A Benefit	3,216	4,236	2,403	2,427	-	2,427
Medical/Dental/Life Insurance	86,953	128,334	98,457	112,823	-	112,823
Sub-Total:	923,098	1,119,570	1,044,223	1,069,530	-	1,069,530
Professional Expenses						
Professional Fees	438	-	611	724	-	724
Sub-Total:	438	-	611	724	-	724
Supplies						
Operating Supplies	10,521	12,175	12,647	11,354	-	11,354
Cleaning Supplies	33,562	22,607	22,501	23,128	-	23,128
Chlorine	33,948	34,057	34,057	35,033	-	35,033
Chemicals	-	1,500	1,465	2,374	-	2,374
Small Tools & Hardware	10,399	8,000	10,560	11,042	-	11,042
Fuel	15,661	14,846	13,801	14,403	-	14,403
Sub-Total:	104,091	93,185	95,031	97,334	-	97,334
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	4,040	3,200	1,877	1,961	-	1,961
Travel and Training	2,153	2,900	3,122	3,188	2,060	5,248
Telephone, Internet, Cable	9,796	9,355	9,981	10,196	-	10,196
Utilities/Electricity	42,437	42,428	42,978	44,495	-	44,495
Utilities/Water	26,717	23,446	24,174	24,517	-	24,517
Utilities/Propane	10,993	14,476	8,412	9,493	-	9,493
Utilities/Solid Waste - Garb/Rec.	15,187	10,635	11,971	12,359	-	12,359
Utilities/Portable Toilets	7,636	6,195	8,355	8,102	-	8,102
Equipment Leasing	15,325	4,250	8,129	8,992	-	8,992

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Resident Activities	17,079	13,800	15,478	14,750	-	14,750
Workers Comp. Insurance	30,127	26,565	33,372	31,684	-	31,684
Licenses, Permits, Lien Fees	1,246	1,800	1,751	1,776	-	1,776
Employee Clothing Allowance	3,010	7,276	5,088	5,088	-	5,088
Dues and Subscriptions	2,656	2,906	2,788	3,886	-	3,886
Sub-Total:	188,402	169,232	177,476	180,487	2,060	182,547
Maint. & Repairs						
R & M - Misc	-	22,500	6,552	22,473	-	22,473
R & M Buildings	61,832	35,850	52,628	41,591	-	41,591
R & M Grounds	67,004	68,200	42,067	42,845	-	42,845
R & M Equipment	26,405	34,554	30,090	27,706	-	27,706
R & M Pools	20,380	15,252	15,136	15,601	-	15,601
Vehicle Maintenance	3,104	4,860	4,780	4,821	-	4,821
Sub-Total:	178,725	181,216	151,253	155,037	-	155,037
Capital Outlay						
Capital Outlay	16,051	-	-	-	-	-
Sub-Total:	16,051	-	-	-	-	-
Total Expenditures:	1,410,804	1,563,203	1,468,594	1,503,112	2,060	1,505,172
Total Revenues over Expenditures:	(1,077,600)	(1,273,203)	(1,080,739)	(1,120,562)	(2,060)	(1,122,622)

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	202,545	252,212	246,624	249,018	-	249,018
FY19 Year-end Est.: 3.0 FTE Building Tech III \$116,864, 1.0 FTE Building Tech II \$28,304, 1.0 FTE Building Tech I \$25,606, 1.0 FTE Property Services Crew Leader \$40,170, 0.5 FTE Pool Supervisor/Office Coordinator \$19,972, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 3.0 FTE Building Tech III \$117,998, 1.0 FTE Building Tech II \$28,579, 1.0 FTE Building Tech I \$25,854, 1.0 FTE Property Services Crew Leader \$40,560, 0.5 FTE Pool Supervisor/Office Coordinator \$20,165, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	21,559	23,110	24,207	24,442	-	24,442
FY19 Year-end Est.: 0.5 FTE Building Tech II \$19,477, 0.11 FTE Maintenance/Audio-Visual \$3,492, and 0.05 FTE Custodian/Audio-Visual Tech \$1,238						
FY20 Base Budget: 0.5 FTE Building Tech II \$19,666, 0.11 FTE Maintenance/Audio-Visual \$3,526, and 0.05 FTE Custodian/Audio-Visual Tech \$1,250						
Overtime	6,359	950	6,132	1,050	-	1,050
FY20 Base Budget: Cost of unanticipated after hours emergency work						
Special Pay	3,740	300	298	300	-	300
FY20 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	17,143	23,924	20,719	20,920	-	20,920
FY20 Base Budget: 7.65% of the total payroll						
401 A Benefit	2,583	3,191	2,403	2,427	-	2,427
FY20 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	53,022	85,163	54,551	62,529	-	62,529
FY19 Year-end Est.: 5 medical \$10,604/person = \$53,020, 4 dental \$311/person = \$1,244, 7 life insurance \$41/person = \$287						
FY20 Base Budget: 5 medical \$12,195/person (15% increase) = \$60,975, 4 dental \$317/person (2% increase) = \$1,268, 7 life insurance \$41/person = \$286						
Sub-Total:	306,950	388,850	354,934	360,686	-	360,686
Professional Expenses						
Professional Fees	383	-	425	525	-	525
FY20 Base Budget: IT Support						
Sub-Total:	383	-	425	525	-	525
Supplies						
Operating Supplies	6,494	6,850	8,181	6,652	-	6,652
FY19 Year-end Est.: Routine items plus replacement of 2 defibrillators						
FY20 Base Budget: Ladders, lumber, safety cones, paint, spray solvents, safety equipment, light bulbs, additional safety equipment as needed						

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department		Revised	Est.	Base	Decision	Approved
Category	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Chemicals	-	325	316	325	-	325
FY20 Base Budget: WD40, graffiti remover, grease, wasp/hornet spray						
Small Tools & Hardware	10,175	6,950	9,751	10,043	-	10,043
FY20 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware and tools as needed						
Fuel	10,939	10,371	10,150	10,300	-	10,300
FY20 Base Budget: Fuel for trucks and equipment						
Sub-Total:	27,608	24,496	28,398	27,320	-	27,320

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	583	600	253	395	-	395
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Travel and Training	-	2,200	2,160	2,189	2,060	4,249
FY20 Base Budget: 2 supervisors training seminars; Property Services manager professional membership and continuing education for Florida Recreation and Parks Association & American Public Works Association						
FY20 Decision Point: Dude University (provided by BBRD's work order and capital forecasting system vendor) with hotel room \$1,500 and \$560 for flight and baggage cost						
Telephone, Internet, Cable	5,250	5,350	5,203	5,299	-	5,299
FY20 Base Budget: 4 cell phones, 1 telephone line, 1 fax line, and Internet/wi-fi/cable						
Utilities/Electricity	16,723	16,000	17,981	18,201	-	18,201
FY20 Base Budget: Buildings A, C, D&E, and Property Services shop						
Utilities/Water	5,492	5,996	5,544	5,599	-	5,599
FY20 Base Budget: Water for facilities (Buildings, A, C, D&E and Property Services shop)						
Utilities/Solid Waste - Garb/Rec.	5,735	4,470	6,002	5,950	-	5,950
FY20 Base Budget: Roll off trash and recycling dumpsters for buildings and related work						
Equipment Leasing	3,860	2,400	2,650	3,381	-	3,381
FY20 Base Budget: Equipment leasing for various routine projects						
Workers Comp. Insurance	9,402	8,686	10,908	10,363	-	10,363
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Licenses, Permits, Lien Fees	196	250	201	226	-	226
FY20 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems)						
Employee Clothing Allowance	805	2,041	1,410	1,410	-	1,410
FY19 Year-end Est.: Safety shoes for 9 employees \$600 and shirts for 9 employees \$1,280 (projected at 75% due to historic trends of some employees not using maximum benefit)						
FY20 Base Budget: Safety shoes for 9 employees \$600 and shirts for 9 employees \$1,280 (budgeted at 75% due to historic trends of some employees not using maximum benefit)						
Dues and Subscriptions	2,656	2,906	2,788	3,886	-	3,886
FY20 Base Budget: Facilitydude.com/Dudesolutions.com (web based work order system \$2,906 and capital forecasting system \$980)						
Sub-Total:	50,702	50,899	55,100	56,899	2,060	58,959

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Maint. & Repairs						
R & M - Misc.	-	22,500	6,552	22,473	-	22,473
FY19 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 3rd year of 6-year replacement plan - tables and chairs \$5,000						
FY20 Base Budget: emergency repairs, large appliance replacement/repair, vandalism, etc.; 4th year of 6-year replacement plan - tables and chairs \$5,000						
R & M Buildings	61,832	35,850	52,478	41,591	-	41,591
FY20 Base Budget: A/C repairs & replacements, lights, interior doors, carpet where needed, improvements to BBRD buildings, general maintenance, painting and repairs, etc.						
R & M Equipment	9,086	14,424	12,500	9,751	-	9,751
FY19 Year-end Est.: Radio system repeater and replacement of 3 computers						
FY20 Base Budget: maintenance cost for Building A lift, golf carts, backhoe, trailers, etc.						
Vehicle Maintenance	3,104	4,860	4,780	4,821	-	4,821
FY20 Base Budget: Preventative maintenance, such as: tires for trucks, replacement hoses and belts, oil changes, etc.						
Sub-Total:	74,023	77,634	76,310	78,636	-	78,636
Capital Outlay						
Capital Outlay	10,511	-	-	-	-	-
Sub-Total:	10,511	-	-	-	-	-
Total Expenditures:	470,176	541,879	515,167	524,066	2,060	526,126
Total Revenues over Expenditures:	(470,176)	(541,879)	(515,167)	(524,066)	(2,060)	(526,126)

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	67,534	79,328	78,290	79,050	-	79,050
FY19 Year-end Est.: 2.0 FTE Groundskeeper \$62,583 and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 2.0 FTE Groundskeeper \$63,190 and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	16,016	36,891	38,110	38,480	-	38,480
FY19 Year-end Est.: 1.0 FTE Groundskeeper \$20,600 and 0.85 FTE Groundskeeper (Seasonal) \$17,510						
FY20 Base Budget: 1.0 FTE Groundskeeper \$20,800 and 0.85 FTE Groundskeeper (Seasonal) \$17,680						
Overtime	12	-	-	100	-	100
Payroll Taxes	6,564	10,460	8,904	8,991	-	8,991
FY20 Base Budget: 7.65% of the total payroll						
Medical/Dental/Life Insurance	9,284	10,732	10,997	12,594	-	12,594
FY19 Year-end Est.: 1 medical \$10,604, 1 dental \$311, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1 dental \$317 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	99,410	137,411	136,301	139,215	-	139,215
Supplies						
Operating Supplies	35	900	636	649	-	649
FY20 Base Budget: Blades, oil, chains, string trimmer line, etc.						
Chemicals	-	1,175	1,149	2,049	-	2,049
FY20 Base Budget: Concentrate herbicide, pre-emergent for licensed users						
Small Tools & Hardware	73	850	556	799	-	799
FY20 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	4,470	2,800	2,920	3,302	-	3,302
FY20 Base Budget: Diesel fuel for equipment						
Sub-Total:	4,578	5,725	5,261	6,799	-	6,799
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	101	400	375	400	-	400
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Utilities/Solid Waste - Garb/Rec.	8,255	5,000	4,586	5,000	-	5,000
FY20 Base Budget: Landscape debris dumpster disposal cost						
Equipment Leasing	10,377	1,850	4,274	4,352	-	4,352
FY20 Base Budget: Lift for trimming trees, Christmas decorations, and tennis court lights						
Workers Comp. Insurance	4,251	4,172	5,244	4,982	-	4,982
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Licenses, Permits, Lien Fees	-	500	500	500	-	500
FY20 Base Budget: \$500 for 2 staff members to get herbicide spray licenses						

FY20 Budget

Dept.		FY18	FY19	FY19	FY20	FY20	FY20
Sub-Department							
Category		Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Approved Budget
Employee Clothing Allowance		291	1,385	825	825	-	825
FY19 Year-end Est.: Safety shoes for 4 employees = \$300; shirts for 4 employees \$800 (projected at 75% due to historic trends of some employees not using maximum benefit)							
FY20 Base Budget: Safety shoes for 4 employees = \$300; shirts for 4 employees \$800 (budgeted at 75% due to historic trends of some employees not using maximum benefit)							
Sub-Total:		23,274	13,307	15,804	16,059	-	16,059
Maint. & Repairs							
R & M Grounds		29,923	21,000	3,102	3,255	-	3,255
FY20 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilization, and mulch							
R & M Equipment		6,798	8,990	7,302	7,501	-	7,501
FY20 Base Budget: Replacement equipment as needed such as string trimmers, blowers, chain saws, pole saws, etc.							
Sub-Total:		36,722	29,990	10,404	10,756	-	10,756
Capital Outlay							
Capital Outlay		5,540	-	-	-	-	-
Sub-Total:		5,540	-	-	-	-	-
Total Expenditures:		169,523	186,433	167,770	172,829	-	172,829
Total Revenues over Expenditures:		(169,523)	(186,433)	(167,770)	(172,829)	-	(172,829)

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	55,062	74,994	65,004	72,394	-	72,394
FY19 Year-end Est.: 1.0 FTE Custodian \$24,802, 1.0 FTE Custodian Supervisor \$24,494, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 1.0 FTE Custodian \$25,043, 1.0 FTE Custodian Supervisor \$31,491, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	137,362	157,193	133,469	134,765	-	134,765
FY19 Year-end Est.: 5.82 FTE Custodian \$117,374 and 0.65 FTE Custodian/AV Tech \$16,095						
FY20 Base Budget: 5.82 FTE Custodian \$118,514 and 0.65 FTE Custodian/AV Tech \$16,251						
Overtime	3,971	352	953	564	-	564
FY20 Base Budget: Coverage for street dances and special events						
Special Pay	516	134	-	-	-	-
Payroll Taxes	15,759	20,557	15,214	15,847	-	15,847
FY20 Base Budget: 7.65% of the total payroll						
401 A Benefit	633	1,045	-	-	-	-
FY19 Year-end Est.: Employee who was contributing separated in late FY19						
Medical/Dental/Life Insurance	5,565	11,065	10,997	12,594	-	12,594
FY19 Year-end Est.: 1 medical \$10,604, 1 dental \$311, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1 dental \$317 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	218,868	265,340	225,637	236,164	-	236,164
Professional Expenses						
Professional Fees	55	-	186	199	-	199
FY20 Base Budget: IT Support						
Sub-Total:	55	-	186	199	-	199
Supplies						
Operating Supplies	2,111	2,250	2,181	2,204	-	2,204
FY20 Base Budget: Ink, paper, brooms, dusters, labor law posters, and miscellaneous supplies						
Cleaning Supplies	33,562	22,607	22,501	23,128	-	23,128
FY20 Base Budget: Various cleaning supplies for meeting rooms, buildings, and offices						
Small Tools & Hardware	150	200	253	200	-	200
FY20 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	252	1,675	731	801	-	801
FY20 Base Budget: Fuel for custodial truck (also used by District Clerk personnel) and utility carts						
Sub-Total:	36,075	26,732	25,666	26,333	-	26,333

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,914	1,200	799	625	-	625
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Telephone, Internet, Cable	436	460	537	547	-	547
FY20 Base Budget: 1 telephone line, Internet and Wi-Fi						
Workers Comp. Insurance	7,504	6,563	8,244	7,832	-	7,832
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Employee Clothing Allowance	1,085	2,335	1,751	1,751	-	1,751
FY19 Year-end Est.: Safety shoes for 12 employees \$900; shirts for 12 employees \$1,435 (projected at 75% due to historic trends of some employees not using maximum benefit)						
FY20 Base Budget: Safety shoes for 12 employees \$900; shirts for 12 employees \$1,1435 (budgeted at 75% due to historic trends of some employees not using maximum benefit)						
Sub-Total:	10,939	10,558	11,331	10,755	-	10,755
Maint. & Repairs						
R & M Equipment	1,615	710	688	737	-	737
FY20 Base Budget: Minor equipment replacement						
Sub-Total:	1,615	710	688	737	-	737
Total Expenditures:	267,552	303,340	263,508	274,188	-	274,188
Total Revenues over Expenditures:	(267,552)	(303,340)	(263,508)	(274,188)	-	(274,188)

FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	68,137	83,303	82,153	82,950	-	82,950
FY19 Year-end Est.: 2.0 FTE Pool Host \$46,474, 0.5 FTE Pools Supervisor/Office Coordinator \$19,972, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 2.0 FTE Pool Host \$46,925, 0.5 FTE Pools Supervisor/Office Coordinator \$20,165, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	169,162	171,662	163,719	165,309	-	165,309
FY19 Year-end Est.: 2.5 FTE Pool Tech \$60,049 and 5.13 FTE Pool Host \$103,670						
FY20 Base Budget: 2.5 FTE Pool Tech \$60,632 and 5.13 FTE Pool Host \$104,677						
Overtime	516	250	1,501	1,129	-	1,129
FY20 Base Budget: Pool Host coverage for street dances and special events						
Special Pay	5,829	2,800	6,115	6,515	-	6,515
FY19 Year-end Est.: Increase due to changes in Brevard County regulations governing pool maintenance						
FY20 Base Budget: Pool Tech coverage due to after hours call outs and increased call outs for new health code (pool chemical checks)						
Payroll Taxes	19,351	22,634	18,809	18,992	-	18,992
FY20 Base Budget: 7.658% of payroll						
Medical/Dental/Life Insurance	19,082	21,374	21,912	25,106	-	25,106
FY19 Year-end Est.: 2 medical \$10,604/person = \$21,208, 2 dental \$311/person = \$622, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2 dental \$317/person = \$634 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	282,077	302,023	294,209	300,001	-	300,001
Supplies						
Operating Supplies	1,569	1,275	1,250	1,349	-	1,349
FY20 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, and miscellaneous office supplies for pool operations						
Chlorine	33,948	34,057	34,057	35,033	-	35,033
FY20 Base Budget: Treatment of pools per Brevard County Health Department standards						
Sub-Total:	35,517	35,332	35,307	36,382	-	36,382
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,236	900	350	441	-	441
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	853	700	962	999	-	999
FY20 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Hosts						
Telephone, Internet, Cable	2,600	2,425	2,618	2,689	-	2,689
FY20 Base Budget: 1 telephone, internet/Wi-Fi, and 3 cell phones						

FY20 Budget

Dept.			FY19	FY19	FY20	FY20	FY20
Sub-Department		FY18	Revised	Est.	Base	Decision	Approved
Category		Actual	Budget	Year-end	Budget	Points	Budget
Utilities/Electricity		18,580	19,217	17,496	18,703	-	18,703
FY20 Base Budget: Pool buildings and pumps at all 3 pools							
Utilities/Propane		10,701	14,126	7,724	8,788	-	8,788
FY20 Base Budget: Fuel for heaters at all 3 pools							
Utilities/Water		16,448	12,600	13,550	13,968	-	13,968
FY20 Base Budget: Water for pools and facilities							
Workers Comp. Insurance		8,158	6,497	8,160	7,752	-	7,752
FY20 Base Budget: Rate anticipated to decline 5% due to experience							
Licenses, Permits, Lien Fees		1,050	1,050	1,050	1,050	-	1,050
FY20 Base Budget: Pool inspections (health & safety fees)							
Employee Clothing Allowance		830	1,515	1,102	1,102	-	1,102
FY19 Year-end Est.: Safety shoes for 6 employees \$375, shirts for 18 employees \$1,020 (projected at 75% due to historic trends of some employees not using maximum benefit)							
FY20 Base Budget: Safety shoes for 6 employees \$450, shirts for 18 employees \$1,020 (budgeted at 75% due to historic trends of some employees not using maximum benefit)							
Sub-Total:		60,454	59,030	53,012	55,492	-	55,492
Maint. & Repairs							
R & M Equipment		5,144	5,080	4,680	4,766	-	4,766
FY19 Year-end Est.: Replacement of one pool pump and purchase of one backup pool pump							
FY20 Base Budget: Replacement of pumps, motors, pipes, etc.							
R & M Pools		20,380	15,252	15,136	15,601	-	15,601
FY19 Year-end Est.: Replacement of Lounge outdoor patio furniture was moved here from Food & Beverage starting in FY19							
FY20 Base Budget: Tables, chairs, ladders, tile, pavers, etc.							
Sub-Total:		25,524	20,332	19,816	20,367	-	20,367
Total Expenditures:		403,572	416,717	402,344	412,242	-	412,242
Total Revenues over Expenditures:		(403,572)	(416,717)	(402,344)	(412,242)	-	(412,242)

FY20 Budget

	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	333,203	290,000	342,750	338,250	-	338,250
FY20 Base Budget: Anticipation of FY20 being the peak year in receipts until the proposed fee increase in FY22						
Badge & Additional SMF	-	-	45,105	44,300	-	44,300
FY19 Year-end Est.: This revenue stream was previously a part of "Recreation Fees" but was separated out starting FY19 for better clarity to the reader and more accurate projections of future receipts						
FY20 Base Budget: Receipts from renters badges and additional one-time social memberships						
Sub-Total:	333,203	290,000	387,855	382,550	-	382,550
			378	368		
Charges for Services						
Donations from Private Sources	5,982	-	-	-	-	-
Sub-Total:	5,982	-	-	-	-	-
Total Revenues:	339,185	290,000	387,855	382,550	-	382,550
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	14,553	23,847	30,787	31,086	-	31,086
FY19 Year-end Est.: 1.75 FTE Courtesy Cart Drivers \$30,787 (FY19 Budget was budgeted as 1.25 FTEs but inadvertently listed in this section as 1.75 FTEs. Due to residents' requests the full 1.75 FTEs are projected to be used thereby resulting in the actual expense being higher than the budget.)						
FY20 Base Budget: 1.75 FTE Courtesy Cart Drivers \$31,086						
Overtime	3	-	-	-	-	-
Payroll Taxes	1,237	2,099	2,355	2,378	-	2,378
FY20 Base Budget: 7.65% of payroll						
Sub-Total:	15,793	25,946	33,142	33,464	-	33,464
Supplies						
Operating Supplies	313	900	399	500	-	500
Sub-Total:	313	900	399	500	-	500
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	206	100	100	100	-	100
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	1,300	-	-	-	-	-

FY20 Budget

	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Telephone, Internet, Cable	1,510	1,120	1,623	1,661	-	1,661
FY20 Base Budget: Phones at pickle ball, tennis courts, and softball field plus cost of Internet access for CCTV system at the beach						
Utilities/Electricity	7,135	7,211	7,501	7,591	-	7,591
FY20 Base Budget: Pickle ball courts, tennis courts, softball field, beach, pier, etc.						
Utilities/Propane	292	350	688	705	-	705
FY20 Base Budget: Cost of grill usage by residents						
Utilities/Water	4,777	4,850	5,080	4,950	-	4,950
FY20 Base Budget: Water for amenities (softball field, garden club, etc.)						
Utilities/Solid Waste - Garb/Rec.	1,197	1,165	1,383	1,409	-	1,409
FY20 Base Budget: Solid waste disposal expense						
Utilities/Portable Toilets	7,636	6,195	8,355	8,102	-	8,102
FY20 Base Budget: Porta-potties at the beach and tennis courts. Assumes new beach restrooms are finished in July 2020						
Equipment Leasing	1,089	-	1,205	1,259	-	1,259
FY20 Base Budget: Lift rental for the Christmas decorations						
Resident Activities	17,079	13,800	15,478	14,750	-	14,750
FY19 Year-end Est.: Old Admin. Building removal event, 4th of July event, Kids Swim events, and miscellaneous						
FY20 Base Budget: 4th of July event, Kids Swim events, and miscellaneous						
Workers Comp. Insurance	812	647	816	755	-	755
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Sub-Total:	43,034	35,438	42,229	41,282	-	41,282

Maint. & Repairs

R & M Buildings	-	-	150	-	-	-
R & M Grounds	37,081	47,200	38,965	39,590	-	39,590
FY19 Year-end Est.: Maintenance to Softball field and lawn bowling \$20,829, over 60 softball field care \$8,736, and beach lawn care \$4,400 plus miscellaneous repairs to amenities						
FY20 Base Budget: Maintenance to Softball field and lawn bowling \$21,454, over 60 softball field care \$8,736, and beach lawn care \$4,400 plus miscellaneous repairs to amenities						
R & M Equipment	3,762	5,350	4,920	4,951	-	4,951
FY20 Base Budget: All recreational equipment: bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, hand ball, etc.						
Sub-Total:	40,842	52,550	44,035	44,541	-	44,541
Total Expenditures:	99,982	114,834	119,805	119,787	-	119,787
Total Revenues over Expenditures:	239,204	175,166	268,050	262,763	-	262,763

FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	154,652	157,100	154,705	154,705	-	154,705
FY20 Base Budget: Based on 99.8% occupancy and historic trends						
Kayak Storage Income	2,722	2,520	2,152	1,995	-	1,995
FY19 Year-end Est.: Based on 12 (46%) occupied kayak spaces at \$45 per quarter (decreased after recent thefts)						
FY20 Base Budget: Based on anticipated continued decline in usage						
Sub-Total:	157,374	159,620	156,857	156,700	-	156,700
Other Income						
Delinquent Fee Collections	970	1,025	875	800	-	800
FY20 Base Budget: Based on historic trend analysis						
Sub-Total:	970	1,025	875	800	-	800
Total Revenues:	158,344	160,645	157,732	157,500	-	157,500
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	-	150	125	140	-	140
FY20 Base Budget: Purchase of RV decals, replacement access cards						
Sub-Total:	-	150	125	140	-	140
Other Gen. & Admin. Expenses						
Utilities/Electricity	7,045	8,690	10,082	10,522	-	10,522
FY20 Base Budget: Electricity for street lights and use by customers. Increased cost a result of resident's increased use of outlets without an offsetting charge.						
Utilities/Water	2,237	1,864	2,490	2,550	-	2,550
FY20 Base Budget: Increased water used by customers (at no charge) and maintenance staff						
Access System Service Fee	4,505	3,238	5,011	5,328	-	5,328
FY20 Base Budget: Access gates and card system service fee and additional access cards						
Sub-Total:	13,787	13,792	17,583	18,400	-	18,400
Maint. & Repairs						
R & M - Misc.	-	150	-	-	-	-
R & M Equipment	1,529	1,450	3,174	2,000	-	2,000
FY20 Base Budget: Repairs to gate access system, water supply, and electric supply						
Sub-Total:	1,529	1,600	3,174	2,000	-	2,000
Total Expenditures:	15,316	15,542	20,882	20,540	-	20,540
Total Revenues over Expenditures:	143,028	145,103	136,850	136,960	-	136,960

FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	69,013	79,920	70,687	82,127	-	82,127
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 3 units used by non-profits who do not pay rent						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year and 3 units used by non-profits (CVO, Veterans Service and Veterans Council) who do not pay rent						
Common Area Maint Income	12,607	13,490	12,520	14,205	-	14,205
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 2 units used by non-profits who do not pay CAM						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year and 3 units used by non-profits who do not pay CAM						
Real Estate Taxes Income	8,430	9,325	8,247	9,536	-	9,536
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 2 units used by non-profits who do not pay real estate tax						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 Exempt occupant (Bldg. 3 Space 2), and 3 units used by non-profits who do not pay real estate tax						
Sub-Total:	90,050	102,735	91,454	105,868	-	105,868
Other Income						
Delinquent Fee Collections	1,275	500	400	400	-	400
FY20 Base Budget: Projected to remain relatively constant						
Sub-Total:	1,275	500	400	400	-	400
Total Revenues:	91,325	103,235	91,854	106,268	-	106,268
Expenditures						
Shopping Center						
Other Gen. & Admin. Expenses						
Property taxes	15,056	15,300	15,607	16,153	-	16,153
FY20 Base Budget: A 3.5% increase is anticipated						
Telephone, Internet, Cable	989	-	1,611	1,933	-	1,933
FY19 Year-end Est.: Historically included Veterans Service Office. Increased due to addition of Veterans Council space mid-FY19.						
FY20 Base Budget: Increased due to full year of Veterans Council space.						
Utilities/Electricity	1,823	1,130	2,566	3,069	-	3,069
FY19 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Council space mid-FY19.						
FY20 Base Budget: Increased due to full year of Veterans Council space						

FY20 Budget

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Utilities/Water	778	720	1,080	1,296	-	1,296
FY19 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Council space mid-FY19						
FY20 Base Budget: Increased due to full year of Veterans Council space						
Utilities/Solid Waste - Garb./Rec.	4,242	4,042	4,361	4,408	-	4,408
FY20 Base Budget: Expense for dumpster service						
CVO Utilities	2,810	3,743	2,779	2,833	-	2,833
FY20 Base Budget: Includes all utilities for Citizens Volunteer Organization per the two-year lease renewed by the BOT on February 26, 2019						
Sub-Total:	25,699	24,935	28,004	29,692	-	29,692

Maint. & Repairs

R & M Buildings	10,300	6,800	6,095	6,105	-	6,105
FY19 Year-end Est.: Anticipated lower than previous fiscal year due to multiple HVAC replacements in FY18						
FY20 Base Budget: Anticipated to remain stable due to expenses incurred in prior years						
R & M Grounds	-	350	209	225	-	225
FY20 Base Budget: Mulch, herbicide, and minor plant replacements						
Sub-Total:	10,300	7,150	6,304	6,330	-	6,330

Capital Outlay

Capital Outlay	4,095	-	-	-	-	-
Sub-Total:	4,095	-	-	-	-	-

Total Expenditures:	40,094	32,085	34,308	36,022	-	36,022
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Total Revenues over Expenditures:	51,231	71,150	57,546	70,246	-	70,246
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FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20 Approved Budget
Expenditures						
Stormwater						
Professional Expenses						
Professional Fees		9,203	2,500	900	750	-
FY20 Base Budget: Engineering fees for canal bank stabilization projects and work on resolving weir issues						
Sub-Total:		9,203	2,500	900	750	-
Supplies						
Fuel		-	250	265	295	-
FY20 Base Budget: For skid steer						
Sub-Total:		-	250	265	295	-
Other Gen. & Admin. Expenses						
Equipment Leasing		-	1,000	500	500	-
FY20 Base Budget: Equipment needed for specific projects						
Sub-Total:		-	1,000	500	500	-
Maint. & Repairs						
R & M Grounds		28,773	71,000	21,000	20,000	-
FY19 Year-end Est.: Canal and lake spraying and removal of nuisance vegetation in addition to the balance of minor canal stabilization projects. Major canal stabilization projects on indefinite hold until weir and Dottie Lane piping issues resolved with the County.						
FY20 Base Budget: \$14,000 for canal and lake spraying, \$2,000 for tree/shrub removals, \$4,000 for minor stabilization projects						
R & M Equipment		-	500	250	250	-
FY20 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance						
Sub-Total:		28,773	71,500	21,250	20,250	-
Miscellaneous						
Debt Service Principal		32,421	31,603	31,603	31,603	-
FY20 Base Budget: 12 monthly payments of \$2,633.59 (last payment scheduled for July 2021)						
Debt Service Interest		2,363	3,181	3,181	3,181	-
FY20 Base Budget: 12 monthly payments of \$265.05 (last payment scheduled for July 2021)						
Sub-Total:		34,784	34,784	34,784	34,784	-
Capital Outlay						
Capital Outlay		9,390	-	-	-	-
Sub-Total:		9,390	-	-	-	-
Total Expenditures:		82,149	110,034	57,699	56,579	-
Total Revenues over Expenditures:		(82,149)	(110,034)	(57,699)	(56,579)	-

FY20 Budget

Dept.							
Sub-Department			FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
R&M/Capital Projects							
Other Income							
Donations		-	-	73,589	-	-	-
FY19 Year-end Est.: CVO donation for pavilion back of Building A							
Grants and Loans		179,089	50,000	50,000	-	-	-
FY19 Year-end Est.: Golf Course FRDAP grant receipts							
Insurance Proceeds		44,795	-	-	-	-	-
Use of Fund Balance		-	-	-	-	33,975	33,975
FY20 Decision Point: To balance budget and off-set cost of one-time R&M/Capital projects (added by BOT at 4th Budget Workshop)							
Trsf. from 2018 Bond Proj. Fund			651,000	-	-	-	-
FY19 Year-end Est.: One-time transfer from the 2018 Bond Projects Fund will not be received as BOT decided to not pursue long-term financing for projects.							
Sub-Total:		223,884	701,000	123,589	-	33,975	33,975
Total Revenues:		223,884	701,000	123,589	-	33,975	33,975
Expenditures							
R&M/Capital Projects							
Professional Expenses							
Professional Fees		8,546	-	-	-	-	-
Sub-Total:		8,546	-	-	-	-	-
Contingency							
Contingency		-	26,498	-	100,000	-	100,000
Sub-Total:		-	26,498	-	100,000	-	100,000
Repair & Maintenance Projects							
Softball Field Fence Replacement (Irma)		14,250	-	-	-	-	-
D/E Video System Replacement and Upgrade		17,115	-	-	-	-	-
(Golf) Cart Barn Repairs (Irma)		11,625	-	-	-	-	-
Comm. Ctr. Projs.: Replace 4 Bocce Ball Courts (grant)		7,719	-	-	-	-	-
Conceptual Re-Design of D-E/19th Hole/Pro Shop Complex		16,323	-	-	-	-	-
Pool #1 Walkway Roof Replacement, Ph. 1		-	-	-	-	-	-
Pool #1 Walkway Roof Replacement, Ph. 2		-	-	-	-	66,000	66,000

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Veterans' Meeting Space (Conversion of Old Res. Relations Office)	-	15,000	15,000	-	-	-
Beach Volley Ball Court (by Pool #1)	-	4,000	-	-	-	-
Marquee Sign at Shopping Ctr.	-	19,056	19,056	-	-	-
Bldg. C Exterior Rehabilitation	-	82,000	117,225	-	-	-
Bldg. A Fire Alarm Replace./Upgrade	18,591	-	-	-	-	-
Facilities Assessment and Capital Forecasting Implementation	-	37,689	37,689	-	-	-
Pools #1 Heater Upgrade	11,971	-	-	-	-	-
Pools #2 Heater Upgrade	10,892	-	-	-	-	-
Pools #3 Heater Upgrade	10,892	12,000	-	-	-	-
Lounge Expansion Conceptual Design	3,375	5,005	15,925	-	-	-
Sub-Total:	122,753	174,750	204,895	-	66,000	66,000

Capital Outlay

Misc. F&B Equipment	4,837	-	-	-	-	-
Replace P.S. truck (2002 mid-size)	17,415	-	-	-	-	-
Replace P.S. HD Utility Cart (2008)	8,985	-	-	-	-	-
Replace P.S. Golf Cart (2000)	9,514	-	-	-	-	-
Replace P.S. Golf Cart (2012)	9,514	-	-	-	-	-
Replace P.S. Golf Cart (2003)	8,985	-	-	-	-	-
Replace Lawnmower	32,146	-	-	-	-	-
Comm. Ctr. Projs.: Shuffle Board /Bocce Benches and Covers (grant)	20,311	-	-	-	-	-
Replace Golf Cart Path Ph. 3	20,392	-	-	-	-	-
Christmas Decorations Ph. 1	12,405	-	-	-	-	-
Christmas Decorations Ph. 2	-	7,500	7,500	-	-	-
Replace P.S. Truck (2005 F-250- size)	-	32,757	32,757	-	-	-
Replace P.S. Golf Cart (2013)	-	9,400	8,476	-	-	-
Neighborhood Revitalize Program	28,959	106,710	106,710	-	25,000	25,000
Replace Damaged Concrete Sidewalks/Assembly Areas	-	66,715	15,715	-	25,000	25,000
Replace Concrete & Pavers Lounge (West Side)	-	55,000	-	-	-	-
Expand Paver Area West of Lounge by 20 feet	-	31,000	-	-	-	-
Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	-	11,000	-	-	-	-

FY20 Budget

Dept.	Sub-Department		FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Replace Pit Building at Pool #1 and Add Salt Water System		-	60,000	61,200	-	-	-
Relocate Heater Equipment into New Pit Building at Pool #1		-	44,000	44,900	-	-	-
Replace Pit at Pool #2		-	40,000	41,600	-	-	-
Hi-Def CCTV Cameras		13,269	-	-	-	-	-
Admin. Building Replacement		637,553	332,394	518,731	-	-	-
Upgrade Electrical Infrastructure in Bldg. A		-	146,475	-	-	-	-
Bldg. A Renovation Design		-	-	29,000	-	-	-
Replace Roof on Bldg. A		91,226	-	-	-	-	-
Long-term Records Storage Unit (replaces rental unit)		1,983	-	-	-	-	-
Golf Course Pump House		18,740	-	-	-	-	-
Bldg. A Kitchen Remodel Design		13,008	-	-	-	-	-
19th Hole Kitchen Renovation Design		10,089	-	-	-	-	-
Additional Parking Lights at the Shopping Center		-	18,000	-	-	-	-
Replace Roof on Lounge		-	32,000	-	-	-	-
Sails (Sun Shades) South of Lounge		5,713	5,713	5,713	-	-	-
Additional 4 Pickle Ball Courts		17,830	9,330	9,330	-	-	-
Restore Golf Course Bunkers Ph. 3		8,720	28,800	28,800	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf		-	22,500	22,500	-	-	-
Pool #2 Canopy on Grass		-	-	14,000	-	-	-
Pavilion Behind Building A (Donated by CVO)		-	-	73,589	-	-	-
Pool 2 Restrooms Roof Replacement (w/ metal)		-	-	-	-	25,000	25,000
Pool 3 Restrooms Roof Replacement (w/metal)		-	-	-	-	25,000	25,000
Bandshell Lakeside of Lounge		-	-	-	-	20,000	20,000
Lounge Expansion Conceptual Design		-	-	-	-	145,000	145,000
Replace Sidewalks at D&E / 19th Hole		-	-	-	-	21,800	21,800
Installation of Mechanical Pool Cover at Pool #1		-	-	19,500	-	-	-
Installation of Mechanical Pool Covers at Pools #2 & #3		-	-	-	-	40,000	40,000

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Replace P.S. truck (2006 F-250 size)	-	-	-	-	35,000	35,000
Additional P.S. Truck	-	-	-	-	24,000	24,000
Utility Cart for Custodian Supervisor	-	-	-	-	8,500	8,500
Replace Lawnmower	-	-	-	-	32,000	32,000
Lake Bank Repairs	-	-	-	-	75,000	75,000
(Golf) Irrigation System Replacement, Ph. 1 (6 satellite boxes)	-	-	-	-	60,000	60,000
Beach projects, Ph. 3 (Restrooms)	-	-	-	-	95,700	95,700
Bench Covers for (26) Benches at Shuffleboard Courts	-	-	-	-	24,000	24,000
8 Benches for Miniature Golf Course	-	-	2,400	-	-	-
New Carpet and Flooring in Pro Shop (added by staff after FY20-24 5yrFM&CIP workshop)	-	-	-	-	7,500	7,500

Sub-Total:	991,592	1,059,294	1,042,421	-	688,500	688,500
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Total Expenditures:	1,122,891	1,260,542	1,247,316	100,000	754,500	854,500
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Total Revenues over Expenditures:	(899,007)	(559,542)	(1,123,727)	(100,000)	(720,525)	(820,525)
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FY20 General Fund Approved Budget Decision Point List

Type	No.	Project Name	Department		D.P. Form (Y/N)	NOTES	Included in FY20 (Y/N)
Revenues/Sources							
	1	Increase in Assessment by \$1.90 per Month	Administration: Finance	111,218	N	\$1.90 or 3.00% to off-set inflationary increases	Y
	2	Increase in Assessment by \$0.73 per Month	Administration: Finance	42,721	N	Added by the BOT during the F20-24 5yrFM&CIP Workshop on Jan. 31, 2019 to round the monthly assessment rate up to the next integer.	Y
Total Requested G.F. Revenue/Sources Decision Points				153,939			
Total G.F. Revenue/Sources Decision Points within FY20 Budget				153,939			
Expenditures/Uses							
	1	CivicRec	Administration: District Clerk	10,500	Y	A web-based system that would permit residents to request meeting room reservation, purchase Food & Beverage tickets, and guest passes, etc.	Y
	2	Pay Plan Adjustment	Administration: Finance	45,342	Y	2.5% additional increase to the pay scale (increase of all non-tipped employee minimum pay rates).	Y
	3	DOR/ARCC Inspector Full Time Conversion (0.5 FTE)	Resident Relations: DOR Enforcement	29,675	Y	Conversion of a part-time position to full-time.	Y
	4	Attendance at Dude University	Property Services: Building	2,060	Y	To better utilize use of web-based work orders system and capital forecasting systems via "train the trainer" approach.	Y
	5	BBRD purchased Dart Machines (2) and Maintenance	Property Services: Recreation	10,800	Y	Listed for BOT consideration of alternate to current method of providing dart machines.	N
	6	R&M/Capital Projects (as presented to the BOT as part of the Proposed FY20-24 5yrFM&CIP)	R&M/Capital	752,200	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document.	Y
	7	Utility Cart for Custodian Supervisor (added by staff after FY20-24 5yrFM&CIP workshop)	R&M/Capital	8,500	Y	Prior supervisor preferred to ride with another person when traveling from one site to another. Current supervisor prefers to independently check on buildings and employees.	Y
	8	New Carpet and Flooring in Pro Shop (added by staff after FY20-24 5yrFM&CIP workshop)	R&M/Capital	7,500	Y	Replacement of carpet and allowance for possible repair to wooden sub-floor.	Y
Total Requested G.F. Expenditure/Uses Decision Points				866,577			
Total G.F. Expenditure/Uses Decision Points within FY20 Budget				855,777			

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: CivicRec
Department: Administration
Sub-Dept.: District Clerk
FY20 Costs: \$10,500

Justification:

Per the District Clerk:

The CivicRec Parks and Recreation Software can centralize District recreation operations. CivicRec (a product of CivicPlus which is the provider of the CivicClerk agenda system BBRD acquired in FY19) is cloud based which means staff can manage operations from any computer with access to the internet - and on any device. Additionally, residents can use the recreation registration software to create accounts to purchase guest passes, event tickets, rent facilities, pay late fees, and more. The dashboard will allow residents to access information without searching through web pages or directly contacting staff. Residents can conveniently view notifications, messages, and calendars when logged in then easily browse the site to make payments or purchases and reserve/rent facilities (at the time of this proposal, other department managers who would be impacted by this proposal had not had a chance to access the feasibility and cost/saving).

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

Budget Detail:

Professional Fees	Implementation	3,000
	Recurring Cost	4,500
	Database Import	3,000
	Total:	10,500

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: Pay Plan Adjustment
Department: Administration
Sub-Dept.: Finance
FY20 Costs: \$45,342

Justification:

Beginning in FY17, BBRD adopted a formal pay and classification plan based on a representative employee pay survey and an internal comparative-worth review to ensure the continued equity of the pay and classification plan where employees performing comparable work are fairly compensated. Based on results of a salary survey of comparable positions within comparable organizations (mirroring the salary survey conducted two years ago) BBRD's pay and classification plan is approximately 7.4% below market average. This finding was not surprising given the number of skilled and semi-skilled employees who left BBRD in 2018 for better compensated positions in other organizations. To address this issue and help retain a qualified and experienced workforce, an increase in the annual employee incentive funding (i.e. monies used to give employees a cost of living adjustment and merit increase) from the historic 3% maximum to a 5% maximum is included in the FY20 Approved Budget. Additionally, this decision point funds an additional 2.5% increase in the FY20 employee incentive funding to move BBRD's pay and classification plan to "average" in comparison to comparable positions within comparable organizations.

Budget Detail:

Employee Incentive	45,342
Total:	45,342

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: DOR/ARCC Inspector
Department: Resident Relations
Sub-Dept.: DOR Enforcement
FY20 Costs: \$29,675

Justification:

Per the Resident Relations Manager/H.R. Coordinator:

The success of any Department depends on the employees and the continuity of those employees. It takes 6-9 Months to train a DOR/ARCC Inspector. After which they must attend the Florida Association of Code Enforcement training at a cost of approximately \$2000. The continual growth in this department relies on hiring and retaining the employees. With the addition of 1.0 FTE full-time position and the deletion of 0.50 FTE part-time position (net increase of 0.50 FTE), the Department will continue to grow as a professional, knowledgeable, stable team, serving the needs of the department and District.

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

Budget Detail:

F/T Salaries	1.00 FTE	29,827
P/T Wages	0.50 FTE	(14,913)
Payroll Taxes		1,141
401 A Benefit		894
Medical/Dental/Life Ins.		12,553
Workers Comp. Insurance		173
Total:		29,675

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: Dude University
Department: Property Services
Sub-Dept.: Recreation
FY20 Costs: \$2,060

Justification:

In FY15, BBRD began using Facility Dude, a web-based work order system to increase the efficiency and effectiveness of internal work orders plus provide an accountability system for requests. In FY19, BBRD began use of Dude Solutions' Capital Planning System, a web-based facilities maintenance and budgeting system. Dude Solutions offers an annual Dude University, a five day educational seminar to teach the optimal use of their products. While staff is proficient in the basic use of these systems, a modest investment by BBRD to send one employee (member of Property Services management) to the 2020 Dude University would enable all of Property Services management personnel to improve their usage of these systems through a "train the trainer" approach.

Budget Detail:

Travel and Training	2,060
Total:	2,060

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: Dart Machines (2) and Free Use
Department: Property Services
Sub-Dept.: Recreation
FY20 Costs: \$10,800

Justification:

Historically, BBRD provided two dart machines for residents use at the Lounge via a contract where the vendor provided the machines and service at no cost and split the revenue 50/50 with BBRD (which has been accounted as Food & Beverage Department revenue). However, as the current vendor is planning to cease operations later this calendar year, residents have voiced their displeasure with the amount of service needed. Additionally, dart players have questioned the historic practice of "pay for play" for darts as opposed to the "free" use of the pool tables, bocce ball courts, etc.

This decision point would end the practice of "pay for play" by BBRD purchasing dart machines and paying for maintenance and repairs as needed. BBRD would purchase 2 units costing \$3,500-\$4,000 each and then incur the cost for service and maintenance. No fee would be charged to residents for their use.

An alternate option would be for BBRD to lease units with all the revenue from the fees paid by players going to the vendor until a certain amount is reached (\$3,000 was proposed by one vendor) who would then split the remaining annual receipts with BBRD (previously mentioned vendor offered to give BBRD 25% of receipts over \$3,000 annually).

This decision point was not recommended (by the Community Manager) in lieu of seeking another vendor with a similar arrangement as exists with the current provider (no leasing or purchase cost and revenue split between the vendor and BBRD) but provided for the edification of the reader concerning options of the status quo.

Budget Detail:

R & M Equipment	Dart Machines purchase	7,500
	Maintenance	1,800
Expenditures Sub-Total:		9,300
Vending Machine Income	F&B: Lounge	(1,500)
Revenues Sub-Total:		(1,500)
Total Net Cost:		10,800

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: Utility Cart for Custodian Supervisor (added by staff after FY20-24 5yrFM&CIP workshop)
Department: R&M/Capital
Sub-Dept.: _____
FY20 Costs: \$8,500

Justification:

Prior supervisor preferred to ride with another employee when traveling from one site to another. Current supervisor prefers to independently monitor the cleanliness of buildings, meeting room set-ups, and other tasks. This decision point will eliminate currently inefficient time when the Custodian Supervisor has to wait for a BBRD vehicle to use.

Budget Detail:

Capital Outlay		8,500
	Total:	8,500

Barefoot Bay Recreation District

FY20 Approved Budget

Decision Point

Title: New Carpet and Flooring in Pro Shop (added by staff after FY20-24 5yrFM&CIP workshop)
Department: Golf - Pro Shop
Sub-Dept.: _____
FY20 Costs: \$7,500

Justification:

The Pro Shop carpeting is aged, worn out, and the seams in the middle of the floor may become a tripping hazard (in the future) to distracted customers walking through the area. An allowance is factored into this decision point for possible damage beneath the carpeting due to water spills, deterioration, etc.

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

Budget Detail:

R & M Buildings		7,500
	Total:	7,500