

**HERONS GLEN RECREATION DISTRICT
BOARD WORKSHOP BUDGET MEETINGS
June 16, 2020, 9:30 A.M., Card Room C/Zoom**

MINUTES

BOARD MEMBERS/OTHERS	PRESENT	OTHERS	PRESENT
Chair Don Misener	X	Board Sec. Julie Heimlich	X
Vice Chair Howard Young	X	Tim Gies Fin Com.	X
Treasurer Jayne Schwarz	X	Mary Koenig Fin Com.	X
Secretary Mary Ann Polvinen	X	Ron Turcot Fin Com.	X
Asst Sec/Treas William Kulkoski	Zoom	Tom DeLache Fin Com.	Zoom
GM J.B. Belknap	X	Peter Overs Task Force Com.	Zoom
Controller Lynn Garcia	X	Jason Miller F&B Mgr/Ex. Chef	X
		Dan Parker Maint. Superintendent	X
		Residents	1

I. **CALL TO ORDER** – Chair Don Misener called the meeting to order at 9:34 a.m.

II. PRESENTATION OF BUDGETS –

GM J.B. Belknap and Controller Lynn Garcia reviewed lines item on the attached reports and the Supervisors discussed:

Food & Beverage-Restaurant Income- Jason Miller, F&B Manager/Executive Chef

General Assumptions Restaurant:

- Restaurant hours will remain the same.
- 50% capacity.
- 2 Seatings - 80 people at each - total 160 per day. Normal seating during season is 224. $160/224=71\%$
- Increasing prices by 10% (high end proteins).
- Outside catering sales is only being budgeted for events that are actually booked at the time of the budget process.
- Food cost 44% based on a 12-month average with serving higher quality food, average beverage cost 25%.
- Combined F & B Manager with Exec Chef Position.
- Using payroll schedules for FOH & BOH similar to those used in FY20, adjusted for limited capacity.
- No wage increases, per Board direction.
- Entertainment/Decorations - no longer supplying helium, as the price of helium has increased from \$415 to \$700 per tank and is difficult to find.
- Based on 50% capacity (with 4 H-2B employees 1 server, 1 bartender and 2 cooks), we can expect a subsidy of \$389,023 for the restaurant, a decrease of \$27,751 from FY20 projected of \$416,774 and an increase of \$66,254 from FY20 budget and \$105,282 more than with 75% capacity.

The Supervisors discussed the F&B Budget details and approved the 50% capacity budget due to Covid-19 restrictions. Discussed H2B workers, event planning and postponing entertainment in the lounge until January (\$8-\$9K savings). The Board will re-evaluate in September if the restrictions are removed or changed due to the virus.

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Capital and Deferred Budgets

- Discussed items in the Capital and Deferred Budget that need to be removed and to be paid out of the Bond funds.
- Discussed various options for increasing capital and deferred assessments-no conclusion on rate increases at this time.
- Pumps (this will be reviewed as part of Tim Kortanen's Golf Course Maintenance budget).
- Discussed moving the surplus money from the Intermediate Fund to the Capital Fund.

Fitness Center-Income Statement -Dan Parker, Clubhouse Maintenance Superintendent

General Assumptions Fitness Center:

- New Fitness Equipment 5-year lease (rowing machine, cable machine, 2 upright bikes, elliptical) of \$260/month for all new machines.

The Supervisors discussed the Fitness Center budget details and agreed to the increase over budget due to full year of operations. Discussed adding a new web-based TV sound system for \$3,600, a chiller to water fountain and improving landscaping.

III. QUESTIONS & DISCUSSION

The Supervisors discussed:

- CMR Contract: Clubhouse Roof replacement (\$250K deductible)- still in progress, the contract is not approved yet.
- Fitness Center pipe break-WPM \$32K. Determining who is at fault.
- Testing H2B workers returning for Covid-19 also if they will be allowed to enter the US.

IV. ANY OTHER BUSINESS TO COME BEFORE THE BOARD-There was no other business discussed.

V. ADJOURNMENT – The meeting was adjourned at 2:43 p.m.

Attachments

/jh

8/12/20

Date

SUBMITTED BY:

Julie Heimlich

Julie Heimlich, Board Secretary

APPROVED BY HGRD BOARD:

8-14-20

Date

Don Misener

Don Misener, HGRD Board Chair

General Assumptions - 2020-2021 Fiscal Budget

- O&M Divisor will be 1285 due to acquisition of the 15 HOA/Taylor Morrison lots by the HGRD in Dec 2016
- CLIS Divisor will be 1284 - we still have one vacant lot in the community that has not been built out
- Property & Liability insurance estimate shows an increase of 13% over 19-20 actuals and 9% of 19-20 budget
- Salary increases - 0% per board instructions based on pandemic situation. Performance bonuses remain in budget.
- Healthcare premiums are estimated to increase 9% over 19-20 actuals
- Electricity will stay relatively flat
- Gasoline prices based on actuals due to the global economic and political uncertainties, despite the overall decrease in prices due to COVID-19
- FGUA (sewer) would not give us any foresight on increases, so we are going with the previous year's increase of 2.01% - Lee County Utilities will stay flat
- Refuse - 4% increase from WastePro
- All costs associated with the bond projects will be billed under Capital directly to the specific bond projects (i.e. golf course renovation & CLIS)

Restaurant Assumptions

- Restaurant hours will remain the same
- **50% Capacity**
- 2 Seatings - 80 people at each - total 160 per day. Normal seating during season is 224. $160/224=71\%$
- Increasing prices by 10%
- Outside Sales is only being budgeted for events that are actually booked at the time of the budget process
- Food cost 44% based on a 12 month average with serving higher quality food, average beverage cost 25%
- Combined F & B Mgr with Exec Chef Position
- Using payroll schedules for FOH & BOH similar to those used in FY20, adjusted for limited capacity
- No wage increases, per board direction
- 10-6950 Entertainment/Decorations - no longer supplying helium, as the price of helium has increased from \$415 to \$700 per tank and is difficult to find
- Based on 50% capacity (with 4 H-2B employees), we can expect a subsidy of \$389,023 for the restaurant, a decrease of \$27,751 from FY20 projected of \$416,774 and an increase of \$66,254 from FY20 budget and \$105,282 more than with 75% capacity
- Based on 75% Capacity (with 8 H-2B employees), subsidy for the restaurant is expected to be \$283,741, a decrease of \$133,033 over FY20 projected of \$416,774 and an decrease of \$39,028 over FY20 budget

Fitness Center

- New Fitness Equipment 5 yr lease (rowing machine, cable machine, 2 upright bikes, elliptical) of \$260/mo for all new machines

Pro Shop Assumptions

- Golf course shut down for renovation mid April
- Both Single and Couple golf membership dues to stay the same as FY20
- Difference between revenue and expenses will be set aside to be given as possible member dues discounts if renovation takes longer than expected, or moved to Golf Course Special Improvements Fund if not used.
- 60-4210 Single membership is 60% of the couple membership rate
- 60-4210 Golf membership maxes out at 539 members (480 res and 59 non-res) - decrease of 6% from FY20 actuals in res memberships and increase of 1 expected non-res members
- Rounds based 10% increase in Public and RNM Play and 10% decrease in Member Guest and Member Play
- 60-4231, 4260 & 4270 Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March

Golf Course Maintenance Assumptions

- 30-6100, 6200 & 6202 \$223,024 in hourly payroll, payroll taxes and benefits will be moved from operations to the capital budget for both the golf course renovation and the CLIS project

CLIS

76-6100 Director of GCM/Grounds supervision allocation included. Mid-Apr through Sep 70% of Irrigation Mgr salary to CLIS

10 - Herons Glen Recreation District

2020-21 Budget Worksheets

Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020

10 - Restaurant: 50% Capacity

		Total	Budget over	Budget over	Notes
		Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓	
INCOME					
4110	ASSESSMENTS, BASE 1285 U	345208			
	2018-19 Actuals	322769			
	2019-20 Budget	322769		-100% (322,769)	
	2019-20 Projected	0	-100%	(322,769)	
	2020-21 Budget				<== FY17 Actuals
4410	FOOD SALES-DINING ROOM	348736			increase prices 10%
	2018-19 Actuals	285039			50% capacity. 2 seatings per night
	2019-20 Budget	310000			80 people per seating (total 160 per night)
	2019-20 Projected	204656	23%	46,444	29% decrease over 19-20 budget
	2020-21 Budget	251100	-19%	(58,900)	<== FY17 Actuals
4430	BEVERAGE SALES-DINING RO	83412			increase prices 10%
	2018-19 Actuals	88383			50% capacity. 2 seatings per night
	2019-20 Budget	96000			80 people per seating (total 160 per night)
	2019-20 Projected	54108	44%	23,652	29% decrease over 19-20 budget
	2020-21 Budget	77760	-19%	(18,240)	<== FY18 Actuals
4433	FOOD REVENUE-LOUNGE	323818			increase prices 10%
	2018-19 Actuals	307769			50% capacity. 2 seatings per night
	2019-20 Budget	320000			80 people per seating (total 160 per night)
	2019-20 Projected	280167	-7%	(20,967)	29% decrease over 19-20 budget
	2020-21 Budget	259200	-19%	(60,800)	<== FY18 Actuals
4434	BEVERAGE REVENUE-LOUNGE	204100			increase prices 10%
	2018-19 Actuals	208501			50% capacity. 2 seatings per night
	2019-20 Budget	217000			80 people per seating (total 160 per night)
	2019-20 Projected	137969	27%	37,801	29% decrease over 19-20 budget
	2020-21 Budget	175770	-19%	(41,230)	<== FY18 Actuals
4550	BANQUET FOOD-RESIDENTS	135935			
	2018-19 Actuals	135517			increase prices 10%
	2019-20 Budget	145000			50% capacity
	2019-20 Projected	89035	-19%	(16,535)	50% decrease over 19-20 budget
	2020-21 Budget	72500	-50%	(72,500)	<== FY18 Actuals
4552	BANQUET BEVERAGES- RESI	31246			
	2018-19 Actuals	19959			increase prices 10%
	2019-20 Budget	23000			50% capacity
	2019-20 Projected	19998	-42%	(8,498)	50% decrease over 19-20 budget
	2020-21 Budget	11500	-50%	(11,500)	<== FY18 Actuals
4570	BANQUET FOOD - OUTSIDE	61308			
	2018-19 Actuals	8518			
	2019-20 Budget	12350			
	2019-20 Projected	21232	-83%	(17,608)	Wedding for 121 people in Nov
	2020-21 Budget	3624	-71%	(8,726)	<== FY18 Actuals
4572	BANQUET BEVERAGE- OUTSI	14420			
	2018-19 Actuals	1889			
	2019-20 Budget	5850			
	2019-20 Projected	1386	30%	414	Wedding for 121 people in Nov
	2020-21 Budget	1800	-69%	(4,050)	<== FY18 Actuals
4579	BANQUET, OTHER REVENUES	5905			
	2018-19 Actuals	2048			
	2019-20 Budget	150			
	2019-20 Projected	753		1,960	
	2020-21 Budget	2713	2,563		Wedding for 121 people in Nov
TOTAL INCOME					
	2018-19 Actuals	1402829			
	2019-20 Budget	1452119	1,129,350		
	2019-20 Projected	1157392		834,623	
	2020-21 Budget	855967	-41%	855,967	24% decrease over FY20 budgeted revenue
	Cost of Revenues			(273,383)	21,344
5420-21	COS FOOD				
	Operating Budget - v1 Restaurant 50%				

10 - Restaurant: 50% Capacity						
		Total	Budget over	Budget over		
		Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓		Notes
	2018-19 Actuals	319644				
	2019-20 Budget	323240				Budgeting for 44% cost of food
	2019-20 Projected	279180		-9% (24,424)		
	2020-21 Budget	254756	-21% (68,484)			
5430	COS, BEVERAGE					
	2018-19 Actuals	80054				
	2019-20 Budget	85463				
	2019-20 Projected	60013		11% 6,695		
	2020-21 Budget	66708	-22% (18,755)			Budgeting for 25% cost of bev
	TOTAL COST OF REVENUES	-----				
	2018-19 Actuals	399698				
	2019-20 Budget	408702				
	2019-20 Projected	339193		-5% (17,729)		
	2020-21 Budget	321463	-21% (87,239)			
	GROSS PROFIT MARGIN	-----				
	2018-19 Actuals	1003131				
	2019-20 Budget	1043417				
	2019-20 Projected	818200		-35% (283,696)		
	2020-21 Budget	534504	-49% (508,913)			
	EXPENSES	-----				
6150	PAYROLL KITCHEN					Food Cost 44% Bev Cost 25%
	2018-19 Actuals	271331				
	2019-20 Budget	286787				Based on attached hourly daily
	2019-20 Projected	259780		-7% (17,785)		schedules for in-season and off-season
	2020-21 Budget	241995	-16% (44,792)			includes mandatory increase in H-2B wages
6155	PAYROLL, KITCHEN, OT					Includes mgr bonuses
	2018-19 Actuals	8870				
	2019-20 Budget	8722				
	2019-20 Projected	6265		-3% (160)		based on 50% capacity including events
	2020-21 Budget	6105	-30% (2,616)			based on holiday and Monday events
6180	PAYROLL, SERVICE					
	2018-19 Actuals	212733				
	2019-20 Budget	205883				Based on attached hourly daily schedules
	2019-20 Projected	168903		7% 12,596		for in-season and off-season. Bonuses incl.
	2020-21 Budget	181500	-12% (24,383)			Combined F & B Mgr with Exec Chef Position
6185	PAYROLL, SERVICE, OT					Includes mandatory increase in H-2B wages.
	2018-19 Actuals	6815				
	2019-20 Budget	2100				
	2019-20 Projected	1589		-7% (119)		based on 50% capacity including events
	2020-21 Budget	1470	-30% (630)			based on holiday and Monday events
6200	PAYROLL TAXES & FEES					
	2018-19 Actuals	97918				
	2019-20 Budget	106012				
	2019-20 Projected	92542		-1% (1,271)		Increased Jan & Feb for FUTA/SUTA taxes
	2020-21 Budget	91272	-14% (14,741)			not previously budgeted
6202	PAYROLL BENEFITS					
	2018-19 Actuals	44759				
	2019-20 Budget	61806				
	2019-20 Projected	50214		13% 6,729		Budgeted for 9 out of 10 FT positions
	2020-21 Budget	56943	-8% (4,863)			Assume 9% increase health rates
6250	H-2B ADDITIONAL EXPENSES					
	2018-19 Actuals	29025				
	2019-20 Budget	37209				
	2019-20 Projected	32860		-23% (7,415)		*Note#1
	2020-21 Budget	25445	-32% (11,764)			4 H-2B Employees down from 10
6300	ADVERTISING					
	2018-19 Actuals	1752				
	2019-20 Budget	6700				Indeed employment advertising
	2019-20 Projected	143		4585% 6,557		Wedding promotional advertising

10 - Restaurant: 50% Capacity						
		Total	Budget over	Budget over		
		Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓		Notes
	2020-21 Budget	6700	0%	-		Feb-Sep
6500	CASUAL LABOR					
	2018-19 Actuals	553				
	2019-20 Budget	750				
	2019-20 Projected	936		-20% (186)		
	2020-21 Budget	750	0%	-		kitchen temps for banquets same as FY20
6600	CLEANING SUPPLIES					
	2018-19 Actuals	7525				
	2019-20 Budget	6400				
	2019-20 Projected	9361		-20% (1,836)		chemicals for kitchen dishmachine based on 18-19 budget actuals
	2020-21 Budget	7525	18%	1,125		
6610	COMPLIMENTARY MEALS					
	2018-19 Actuals	3122				
	2019-20 Budget	3750				
	2019-20 Projected	2353		59% 1,397		
	2020-21 Budget	3750	0%	-		based on 19-20 Budget
6650	CONTINUING EDUCATION					
	2018-19 Actuals	1551				American Culinary Fed monthly meetings
	2019-20 Budget	845				National Restaurant Assoc. May \$120
	2019-20 Projected	600		41% 245		Northstar User Conference Oct
	2020-21 Budget	845	0%	-		
6750	DISHES & GLASSWARE					
	2018-19 Actuals	4070				
	2019-20 Budget	4000				
	2019-20 Projected	2528		58% 1,472		
	2020-21 Budget	4000	0%	-		silverware, china & glasswear replacement
6850	DUES & SUBSCRIPTIONS					
	2018-19 Actuals	235				American Culinary Federation \$250 May
	2019-20 Budget	875				National Restaurant Assoc. \$250
	2019-20 Projected	775		13% 100		NFM Chamber Jan \$100
	2020-21 Budget	875	0%	-		ACC for Exec Chef Jun \$275
6900	ELECTRIC*					
	2018-19 Actuals	40466				
	2019-20 Budget	42494				
	2019-20 Projected	41319		-1% (427)		Avg of 18-19 and 19-20 actuals
	2020-21 Budget	40892	-4%	(1,602)		LCEC 0% increase
6901	EMPLOYEE MEALS					
	2018-19 Actuals	3924				based on 19-20 Budget
	2019-20 Budget	4211				Cost of tracking employee meals to
	2019-20 Projected	4542		-7% (331)		FOH & BOH staff when working
	2020-21 Budget	4211	0%	-		doubles; offset by pd emp meals
6948	ENTERTAINMENT-DINING ROO					
	2018-19 Actuals	4985				Start Sunday brunch in Nov
	2019-20 Budget	5230				Michael Moore-Kelly \$170@
	2019-20 Projected	3505		49% 1,725		\$270 holidays (Thanksgiving, Mother's Day
	2020-21 Budget	5230	0%	-		and Easter)
6949	ENTERTAINMENT LOUNGE					
	2018-19 Actuals	17850				
	2019-20 Budget	18675				
	2019-20 Projected	8425		118% 9,900		Based on entertainment schedule booked
	2020-21 Budget	18325	-2%	(350)		
6950	ENTERTAINMENT/DECORATION					
	2018-19 Actuals	7051				includes ent. for Season Opener Nov
	2019-20 Budget	7325				Jamaican Night, Mens & Ladies Nights
	2019-20 Projected	2672		107% 2,853		Christmas Dinner Show, Drawings,
	2020-21 Budget	5525	-25%	(1,800)		No longer supplying helium
7225	GRATIS / Food & Beverage					
	2018-19 Actuals	2230				
	2019-20 Budget	2414				
	2019-20 Projected	1031		134% 1,382		
	2020-21 Budget	2414		-		based on 19-20 Budget
7699-21	INSURANCE - v1 Restaurant 50%					

10 - Restaurant: 50% Capacity						
	Total	Budget over	Budget over			
	Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓			Notes
2018-19 Actuals	16489					
2019-20 Budget	17395					Estimated 13% increase over actuals
2019-20 Projected	16802			11%	1,839	Allocated to each dept based on a percentage
2020-21 Budget	18640	7%	1,245			According to estimate received from Gulfshore
7450 LEASE						
2018-19 Actuals	5217					
2019-20 Budget	6120					New glass machine lease \$123.03
2019-20 Projected	6107			3%	201	ice machines 200/mnth
2020-21 Budget	6308	3%	188			NuCo \$202.64 CO2 Tank Lease
7500 LICENSES & TAXES						
2018-19 Actuals	5205					BMI Apr \$2085, SEASAC Jan \$438,
2019-20 Budget	5206					ASCAP Mar \$360, DBPR Business License
2019-20 Projected	3148			65%	2,058	Nov \$357, Liquor license Mar \$1920
2020-21 Budget	5206	0%	-			Van registration May \$46.10
7550 LINEN						
2018-19 Actuals	20709					
2019-20 Budget	20279					
2019-20 Projected	15179			-6%	(984)	based on 50% capacity including events
2020-21 Budget	14195	-30%	(6,084)			based on 19-20 budget
7600 MAINTENANCE & REPAIRS						
2018-19 Actuals	5602					
2019-20 Budget	9600					
2019-20 Projected	8523			13%	1,077	
2020-21 Budget	9600	0%	-			based on 19-20 budget
7751 MEMBER REWARDS-FOOD						
2018-19 Actuals	47054					
2019-20 Budget	49190					
2019-20 Projected	41019			3%	1,219	
2020-21 Budget	42238	-14%	(6,953)			based on 19-20 actual YTD at Feb 29 82.77%
7752 MEMBER REWARDS BEVERAGE						
2018-19 Actuals	26228					
2019-20 Budget	27569					
2019-20 Projected	18058			34%	6,063	
2020-21 Budget	24121	-13%	(3,448)			based on 19-20 actual YTD at Feb 29 95.14%
7850 OFFICE SUPPLIES						
2018-19 Actuals	3357					
2019-20 Budget	4860					
2019-20 Projected	3760			1%	40	
2020-21 Budget	3800	-22%	(1,060)			New monitor in Mar
7950 PROPANE GAS						
2018-19 Actuals	19905					
2019-20 Budget	25191					
2019-20 Projected	23929			5%	1,262	
2020-21 Budget	25191	0%	-			based on 19-20 budget
8130 RESIDENT EVENT DECORATION						
2018-19 Actuals	-917					
2019-20 Budget	0					
2019-20 Projected	-3683				3,683	
2020-21 Budget	0		-			Resident event parties pay for themselves
8150 REFUSE						
2018-19 Actuals	10324					
2019-20 Budget	10247					
2019-20 Projected	10322			8%	838	
2020-21 Budget	11159	9%	913			4% increase over 19-20 actuals starting in Mar
8300 SERVICE CONTRACTS						
2018-19 Actuals	13574					
2019-20 Budget	12561					
2019-20 Projected	11892			6%	669	
2020-21 Budget	12561	0%	-			*See Note2
8351 SMALL EQUIPMENT-KITCHEN						
2018-19 Actuals	9172					
2020-21 Budget	7900					

10 - Restaurant: 50% Capacity						
	Total	Budget over		Budget over		
	Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓			Notes
2019-20 Projected	522		1413%	7,378		various kitchen equipment replacement under \$5k
2020-21 Budget	7900	0%	-			
8400 SUPPLIES						
2018-19 Actuals	22311					
2019-20 Budget	19935					
2019-20 Projected	18401		8%	1,534		based on 19-20 budget
2020-21 Budget	19935	0%	-			paper & Styrofoam supplies
8450 TELEPHONE*						
2018-19 Actuals	1628					
2019-20 Budget	1680					
2019-20 Projected	1860		10%	180		includes \$50 cell phone reimbursement for
2020-21 Budget	2040	21%	360			F & B Director
8500 TRAVEL						
2018-19 Actuals	82					National Rest. Assoc. Annual Conf May
2019-20 Budget	1675					Food show & educational mtgs
2019-20 Projected	573		192%	1,102		Northstar User Conference Oct
2020-21 Budget	1675	0%	-			
8550 UNIFORMS						
2018-19 Actuals	4574					staff uniforms
2019-20 Budget	3500					kitchen chef coats
2019-20 Projected	1228		185%	2,272		chef & sous chef coat cleaning
2020-21 Budget	3500	0%	-			
8700 WATER & SEWER*						
2018-19 Actuals	8587					
2019-20 Budget	8322					
2019-20 Projected	9586		1%	100		FGUA increase of 2.01%
2020-21 Budget	9686	16%	1,364			Lee County Utilities 0% increase
TOTAL EXPENSES	-----					
2018-19 Actuals	985136					
2019-20 Budget	1043417					
2019-20 Projected	912205		1%	11,322		
2020-21 Budget	923526	-11%	(119,891)			
NET INCOME/(LOSS)	-----					
2018-19 Actuals	17995					
2019-20 Budget	0		(322,769)			
2019-20 Projected	-94005			(416,774)		
2020-21 Budget	-389023		(389,023)	(389,023)		
			66,254	(27,751)		
FY 2021 Budgeted COS Food %	44%					
FY 2021 Budgeted COS Bev %	25%					
FY 2021 Budg Operating Revenue	855967					
FY 2021 Budg COGS	321463					
FY 2021 Budg Operating Expenses	923526					
FY 2021 Budg Operating Loss	-389023					
FY 2021 Assessment	0					
FY 2021 Budg Net Income(Loss)	-389023					
FY 2020 Budg Operating Revenue	1129350					
FY 2020 Budg COGS	408702					
FY 2020 Budg Operating Expenses	1043417					
FY 2020 Budg Operating Loss	-322769					
FY 2020 Assessment	322769					
FY 2020 Budg Net Income(Loss)	0					
FY 2020 Proj Operating Revenue	834623					
FY 2020 Proj COGS	339193					
FY 2020 Proj Operating Expenses	912205					
FY 2020 Proj Operating Loss	-416774					

10 - Restaurant: 50% Capacity

		Total	Budget over	Budget over	Notes
		Year	Budget ↑ / ↓	Actual/Proj ↑ / ↓	
FY 2020 Assessment	322769				
FY 2020 Proj Net Income(Loss)	-94005				
*Note1 - H-2B Additional Expenses (4 employees)					
10-6250				Total	
iStorage				975	
Pabian Law				18,600	
J & H Recruiting				600	
Apartment Corporate Application Fee				200	
Airfare & Baggage				2,400	
Transportation to/from airport				1,000	
Visa Application Fee Reimbursement				760	
Mileage reimbursement for pick up/drop off at bus stop				910	
				25,445	
*Note2 - Service Contracts					
10-8300				Total	
Direct TV				2,859	
TWC Hotside Preventative Maint.				1,575	
TWC Refrigeration Preventative Maint.				2,484	
Fat Free Kitchen Exhaust Vent System				2,256	
A1 Gator Septic - Pump Out Grease Traps				2,295	
Pro Edge Paper Knife Service				1,092	
				12,561	

10 - Herons Glen Recreation District						
2020-21 Budget Worksheets						
Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020						
77 - Fitness Center						
	Total	Budget over	Budget over			
	Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓			Notes
INCOME						
4110 ASSESSMENTS, BASE 1285 U						
2018-19 Actuals	28053					
2019-20 Budget	42454					
2019-20 Projected	42454		-100%	(42,454)		
2020-21 Budget	0	-100%	(42,454)			
4910 LEASE, RETAIL						
2018-19 Actuals	0					
2019-20 Budget	1200					
2019-20 Projected	500		-100%			
2020-21 Budget	0	-100%				
4990 MISC OTHER INCOME						
2018-19 Actuals	0					
2019-20 Budget	0					
2019-20 Projected	3476		-100%	(3,476)		
2020-21 Budget	0	#DIV/0!	-			Sales of fobs at cost
TOTAL INCOME						
2018-19 Actuals	28053					
2019-20 Budget	43654		1,200			
2019-20 Projected	46429			3,976		
2020-21 Budget	0	-100%	-	-		
		(1,200)		(3,976)		
EXPENSES						
6600 CLEANING SUPPLIES						
2018-19 Actuals	4717					30% increase over 2019-20 Budget
2019-20 Budget	7800					increase due to COVID-19 safety precautions
2019-20 Projected	7544		31%	2,356		monk wipes, hand towels & hand sanitizer
2020-21 Budget	9900	27%	2,100			toilet paper, papertowels, soap, fragrance
6900 ELECTRIC*						
2018-19 Actuals	1726					
2019-20 Budget	10000					
2019-20 Projected	5299		66%	3,501		based on previous bldg actuals less \$100/mo
2020-21 Budget	8800	-12%	(1,200)			LCEC 0% increase
7175 FITNESS CENTER MAINTENAN						
2018-19 Actuals	5324					
2019-20 Budget	1600					Mainline chlorine sediment water filter in Oct
2019-20 Projected	14189		-30%	(4,289)		AC filters, ice machine filter, fire extinguishers
2020-21 Budget	9900	519%	8,300			floor cleaning \$350 2X, equipment maint/repair
7300 INSURANCE						
2018-19 Actuals	1644					Insurance increased to regular property
2019-20 Budget	4900					insurance as of date of CO
2019-20 Projected	4527		106%	4,793		Allocated to each dept based on a percentage
2020-21 Budget	9320	90%	4,420			According to estimate received from Gulfshore
7400 LANDSCAPE PLANT/SUPPLIES						
2018-19 Actuals	0					Rick Roberts Contract
2019-20 Budget	2755					Includes pinestraw in Nov \$2,500 (new)
2019-20 Projected	0		#DIV/0!	7,678		Fall Annuals in Nov \$1,500 (new) &
2020-21 Budget	7678	179%	4,923			Spring Annuals Jun \$1000 (new)
7450 LEASE						
2018-19 Actuals	207					
2019-20 Budget	3645					
2019-20 Projected	3599		73%	2,641		New Fitness Equipment Lease starting Oct
2020-21 Budget	6240	71%	2,595			\$260/mo ice machine \$260/mo
8300 SERVICE CONTRACTS						
2018-19 Actuals	840					
2019-20 Budget	12949					
2019-20 Projected	11887		26%	3,124		

77 - Fitness Center

		Total	Budget over		Notes
			Year	Budget +↑ / -↓	
	2020-21 Budget	15011	16%	2,062	*See Note 1
8450	TELEPHONE*				
	2018-19 Actuals	0			
	2019-20 Budget	360			
	2019-20 Projected	265		-14% (37)	
	2020-21 Budget	228	-37% (132)		
8700	WATER & SEWER*				
	2018-19 Actuals	634			
	2019-20 Budget	2400			
	2019-20 Projected	1259		55% 691	Still no good numbers yet
	2020-21 Budget	1950	-19% (450)		Lee County Utilities 0% increase
	TOTAL EXPENSES				
	2018-19 Actuals	23496			
	2019-20 Budget	43654			
	2019-20 Projected	50233		22% 11,116	
	2020-21 Budget	61349	41% 17,695		
	NET INCOME/(LOSS)				
	2018-19 Actuals	4557			
	2019-20 Budget	0	(42,454)		
	2019-20 Projected	-3803		(46,257)	
	2020-21 Budget	-61349	(61,349)	(61,349)	
			18,895	15,092	
	*Note 1 - FY21 Fitness Center Service Contracts				
	77-8300				
	Commercial Fitness Preventative Maintenance	Quarterly		1,540.00	
	Lift Station Maintenance	Quarterly		700.00	
	Fire Extinguishers	Annually		70.00	
	Fire Alarm Panel Test & Inspect	Annually		891.00	
	Fire Alarm Monitoring & Detection	Annually		600.00	
	Outsourced Cleaning Company	Monthly		10,410.00	
	Window Cleaning	Qty		800.00	
				15,011.00	

**HERONS GLEN RECREATION DISTRICT
BOARD WORKSHOP BUDGET MEETINGS
June 17, 2020, 9:30 A.M., Card Room C/Zoom**

MINUTES

BOARD MEMBERS/OTHERS	PRESENT	OTHERS	PRESENT
Chair Don Misener	X	Board Sec. Julie Heimlich	X
Vice Chair Howard Young	X	Tim Gies Fin Com.	X
Treasurer Jayne Schwarz	X	Mary Koenig Fin Com.	X
Secretary Mary Ann Polvinen	X	Ron Turcot Fin Com.	X
Asst Sec/Treas William Kulkoiski	Zoom	Tom DeLache Fin Com.	Zoom
GM J.B. Belknap	X	Peter Overs Task Force Com.	Zoom
Controller Lynn Garcia	X	John Abbott, Head Golf Pro	X
		Tim Kortanek, Dir. Of G&GC Maint.	X
		Residents	2

I. **CALL TO ORDER** – Chair Don Misener called the meeting to order at 9:30 a.m.

II. **PRESENTATION OF BUDGETS –**

GM J.B. Belknap and Controller Lynn Garcia reviewed lines item on the attached reports and the Supervisors discussed:

Pro Shop-John Abbott, Head Golf Professional

General Assumptions Pro Shop:

- Golf course shut down for renovation mid-April.
- Both single and couple golf membership fees to stay the same as FY20.
- Difference between revenue and expenses will be set aside to be given as possible member dues discounts if renovation takes longer than expected, or moved to Golf Course Special Improvements Fund if not used.
- Single membership is 60% of the couple membership rate. Golf membership maxes out at 539 members (480 resident and 59 non-resident) - decrease of 6% from FY20 actuals in resident memberships and increase of 1 expected non-resident members.
- Rounds based on 10% increase in public and resident non-members (RNM) play and 10% decrease in member guest and member play.
- Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March.

The Supervisors discussed the Pro Shop details and line items (staffing, outside play, & golf cart leases). The Supervisors discussed the golf memberships and fees for 2021 Budget (possibly giving a discount, adding a rejoining fee, reimbursement from the surplus if the golf course does not open on time or leaving fees the same as they are now). Discussed at the June 18 meeting, the Supervisors agreed to keep the membership fee rate the same as the current year rate as an incentive to join by October 1, 2020. The rates will be discussed in September again based on the number of members that have rejoined. The Supervisors discussed possibly keeping the rates the same for 2021-2022 year, which will be based on the completion of the renovation of the golf course for members that do rejoin in October 1, 2020. The Pro Shop budget was approved as submitted.

Golf Course Maintenance-Tim Kortanek, Director of Golf Course Maintenance & Grounds
General Assumption Golf Course Maintenance:

- \$223,024 in hourly payroll, payroll taxes and benefits will be moved from operations to the Bond projects for both the golf course renovation and the CLIS project.

The Supervisors discussed the Golf Course Maintenance Budget details. The golf course maintenance budget is decreasing primarily in labor costs which will be charged to the golf course renovation project and expected to be covered by Bond proceeds. The Supervisors discussed transferring the golf course maintenance labor to help with the CLIS irrigation project. Other reductions in the budget were chemicals and fertilization because the golf renovation project will begin in April of 2021. The Supervisor approved the Golf Course Maintenance budget as submitted. The Supervisors discussed the pumps and box of parts (changing systems to Rainbird from Hoover), it was agreed that a resolution will be approved to do the work now and reimburse the money from the Bond funds as part of the golf course renovation project.

CLIS- Tim Kortanek, Director of Golf Course Maintenance & Grounds

General Assumption CLIS:

- Director of GCM/Grounds supervision allocation included with the CLIS and the Golf Course Renovation projects.

The Supervisors discussed the CLIS Budget details and approved the proposed budget for the CLIS Department as submitted.

Capital and Deferred Budgets

The Supervisors discussed:

- Carry over items: need to determine if bond related and can be removed from the capital and deferred requirements.
- Club Benchmarking report-reserve study of assets will be in September. This could impact the capital requirements for future years.
- Air handlers possibly including in the clubhouse renovation needs.

III. QUESTIONS & DISCUSSION

The Supervisors discussed:

- Operating Budget-Money to be moved from the Intermediate fund to the Capital fund to help reduce FY2021 capital assessments.
- Operating Budget-HOA sub association increases (Meadows, Solana & Fairways).
- CMR update-contract needs to be modified so that the District will not have to pay more than the \$250K deductible to CMR to replace the Clubhouse Roof. A Resolution would need to be approved for a not to exceed amount of \$1K for the attorney's fees to re-write the contract Change Order.
- Golf Course Maintenance equipment lease reporting in financial statements was discussed.
- Getting as-built drawings for the sprinkler layout changes for each house for CLIS irrigation changes.
- Testing H2B workers for Covid-19 prior to them coming back.
- Stultz Contract-this will be reviewed with the Board next week.
- Task Force Problem Solving Ad Hoc Committee will be supported by the Board Secretary as needed. Bid Oversight Committee will be invited to meetings to review Bids over \$25K.

IV. ANY OTHER BUSINESS TO COME BEFORE THE BOARD-There was no other business discussed.

V. ADJOURNMENT – The meeting was adjourned at 3:42 p.m.

Attachments

/jh

8/12/20

Date

SUBMITTED BY

Julie Heimlich

Julie Heimlich, Board Secretary

APPROVED BY HGRD BOARD:

Don Misener

Don Misener, HGRD Board Chair

8-14-20

Date

General Assumptions - 2020-2021 Fiscal Budget

- O&M Divisor will be 1285 due to acquisition of the 15 HOA/Taylor Morrison lots by the HGRD in Dec 2016
- CLIS Divisor will be 1284 - we still have one vacant lot in the community that has not been built out
- Property & Liability insurance estimate shows an increase of 13% over 19-20 actuals and 9% of 19-20 budget
- Salary increases - 0% per board instructions based on pandemic situation. Performance bonuses remain in budget.
- Healthcare premiums are estimated to increase 9% over 19-20 actuals
- Electricity will stay relatively flat
- Gasoline prices based on actuals due to the global economic and political uncertainties, despite the overall decrease in prices due to COVID-19
- FGUA (sewer) would not give us any foresight on increases, so we are going with the previous year's increase of 2.01% - Lee County Utilities will stay flat
- Refuse - 4% increase from WastePro
- All costs associated with the bond projects will be billed under Capital directly to the specific bond projects (i.e. golf course renovation & CLIS)

Restaurant Assumptions

- Restaurant hours will remain the same
- **50% Capacity**
- 2 Seatings - 80 people at each - total 160 per day. Normal seating during season is 224. $160/224=71\%$
- Increasing prices by 10%
- Outside Sales is only being budgeted for events that are actually booked at the time of the budget process
- Food cost 44% based on a 12 month average with serving higher quality food, average beverage cost 25%
- Combined F & B Mgr with Exec Chef Position
- Using payroll schedules for FOH & BOH similar to those used in FY20, adjusted for limited capacity
- No wage increases, per board direction
- 10-6950 Entertainment/Decorations - no longer supplying helium, as the price of helium has increased from \$415 to \$700 per tank and is difficult to find
- Based on **50% capacity** (with 4 H-2B employees), we can expect a subsidy of \$389,023 for the restaurant, a decrease of \$27,751 from FY20 projected of \$416,774 and an increase of \$66,254 from FY20 budget and \$105,282 more than with 75% capacity
- Based on **75% Capacity** (with 8 H-2B employees), subsidy for the restaurant is expected to be \$283,741, a decrease of \$133,033 over FY20 projected of \$416,774 and an decrease of \$39,028 over FY20 budget

Fitness Center

- New Fitness Equipment 5 yr lease (rowing machine, cable machine, 2 upright bikes, elliptical) of \$260/mo for all new machines

Pro Shop Assumptions

- Golf course shut down for renovation mid April
- Both Single and Couple golf membership dues to stay the same as FY20
- Difference between revenue and expenses will be set aside to be given as possible member dues discounts if renovation takes longer than expected, or moved to Golf Course Special Improvements Fund if not used.
- 60-4210 Single membership is 60% of the couple membership rate
- 60-4210 Golf membership maxes out at 539 members (480 res and 59 non-res) - decrease of 6% from FY20 actuals in res memberships and increase of 1 expected non-res members
- Rounds based 10% increase in Public and RNM Play and 10% decrease in Member Guest and Member Play
- 60-4231, 4260 & 4270 Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March

Golf Course Maintenance Assumptions

- 30-6100, 6200 & 6202 \$223,024 in hourly payroll, payroll taxes and benefits will be moved from operations to the capital budget for both the golf course renovation and the CLIS project

CLIS

- 76-6100 Director of GCM/Grounds supervision allocation included. Mid-Apr through Sep 70% of Irrigation Mgr salary to CLIS
- 2020-2021 Operating Budget - v1 Assumptions

10 - Herons Glen Recreation District 2020-21 Budget Worksheets					
Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020					
60 - Pro Shop					
	Total	Budget over	Budget over		
	Year	Budget ↑ / ↓	Actual/Proj ↑ / ↓		Notes
INCOME					
4210 MEMBERSHIP FEES					
2018-19 Actuals	1318232				
2019-20 Budget	1331002				Maxed out at 600 members this yr; Budget
2019-20 Projected	1414397			-11% (155,956)	maxes out at 539 members (6% reduction to actuals)
2020-21 Budget	1258442	-5% (72,560)			(10% reduction to budget) Includes increased non-resident memberships from 58 to 59
4230 RANGE & HANDICAP					
2018-19 Actuals	16506				
2019-20 Budget	7500				
2019-20 Projected	9000			-17% (1,500)	
2020-21 Budget	7500	0%	-		Based on range 26 members and 15 additional handicap services
4231 MEMBER GUEST FEES					
2018-19 Actuals	117938				Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March
2019-20 Budget	115515				Golf Course closed mid-Apr-Sep
2019-20 Projected	99052			-18% (17,968)	10% reduction to budget due to expected reduction
2020-21 Budget	81085	-30% (34,431)			in membership numbers
4260 PUBLIC PLAY FEES					
2018-19 Actuals	132662				Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March. Golf
2019-20 Budget	129648				Course closed mid-Apr-Sep. Increase 10% over
2019-20 Projected	92443			1% 1,347	19-20 Budget Based on 32 set asides per wk. GolfNow integrated with Chelsea, can book open tee
2020-21 Budget	93789	-28% (35,859)			times at will. No set asides on Wed or Fri
4270 RESIDENT NON-MEMBER FEES					
2018-19 Actuals	153756				Non-member fees lowered in March & April due to incremental renovation turf kill beginning in March
2019-20 Budget	151822				Golf Course closed mid-Apr-Sep.
2019-20 Projected	146346			-15% (22,059)	Increase 10% over 19-20 Budget
2020-21 Budget	124287	-18% (27,535)			Continue RNM Household 10 play card
4280 RANGE FEES					
2018-19 Actuals	5216				
2019-20 Budget	5690				
2019-20 Projected	4469			27% 1,221	Half of range open during renovation
2020-21 Budget	5690	0%	-		Based on 19-20 budget
4310 PRO SHOP, MDSE					
2018-19 Actuals	87852				December Christmas Party in Pro Shop
2019-20 Budget	107507				Based on 19-20 actuals thru Feb,
2019-20 Projected	64494			0% (250)	18-19 actuals for Mar. Closed mid-Apr-Sep
2020-21 Budget	64244	-40% (43,263)			Apr-Sep 20% of 18-19 actuals
4315 PRO SHOP, LESSONS - GOLF PRO					
2018-19 Actuals	740				
2019-20 Budget	1720				
2019-20 Projected	1005			71% 715	
2020-21 Budget	1720	0%	-		golf lessons get paid out dollar for dollar
4320 PRO SHOP, LESSONS - ASST. GOLF PRO					
2018-19 Actuals	120				
2019-20 Budget	430				
2019-20 Projected	110			291% 320	
2020-21 Budget	430	0%	-		golf lessons get paid out dollar for dollar
4325 PRO SHOP, GRIPS					
2018-19 Actuals	3571				
2019-20 Budget	3491				
2019-20 Projected	2168			7% 144	
2020-21 Budget	2311	-34% (1,179)			Golf Course closed mid-Apr thru Sep based on 19-20 actuals
4370 PRO SHOP, FOOD & BEVERAG					
2018-19 Actuals	5027				
2020-21 Budget - v1 Pro Shop	4671		Page 25		

60 - Pro Shop						
		Total	Budget over	Budget over		
		Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓		Notes
	2019-20 Projected	2800		8%	212	based on 19-20 actuals
	2020-21 Budget	3012	-36% (1,659)			Golf Course closed mid-Apr thru Sep
4380	PRO SHOP, CLUB RENTAL					
	2018-19 Actuals	1050				
	2019-20 Budget	985				
	2019-20 Projected	660		0%	-	Golf Course closed mid-Apr thru Sep
	2020-21 Budget	660	-33% (325)			based on 19-20 actuals
4990	MISCELLANEOUS OTHER INCO					
	2018-19 Actuals	6391				
	2019-20 Budget	800				
	2019-20 Projected	3373		-88% (2,973)		\$200 quarterly revenue from golf ball diver
	2020-21 Budget	400	-50% (400)			Golf Course closed mid-Apr thru Sep
	TOTAL INCOME	—				
	2018-19 Actuals	1849061				
	2019-20 Budget	1860782				
	2019-20 Projected	1840318		-11% (196,747)		
	2020-21 Budget	1643571	-12% (217,211)			
	Cost of Revenues	—				
5280	COS, PRO SHOP GRIPS					
	2018-19 Actuals	2837				
	2019-20 Budget	1955				
	2019-20 Projected	1303		-1% (9)		
	2020-21 Budget	1294	-34% (660)			based on 56% COS
5310	COS, PRO SHOP, MDSE					
	2018-19 Actuals	59669				
	2019-20 Budget	75255				
	2019-20 Projected	45135		0% (164)		
	2020-21 Budget	44971	-40% (30,284)			based on 70% COS
5360	COS, PRO SHOP, FOOD & BE					
	2018-19 Actuals	3163				
	2019-20 Budget	3036				
	2019-20 Projected	1984		-1% (26)		
	2020-21 Budget	1958	-36% (1,078)			65% cost of pro shop F&B
	TOTAL COST OF REVENUES	—				
	2018-19 Actuals	65669				
	2019-20 Budget	80246				
	2019-20 Projected	48422		0% (199)		
	2020-21 Budget	48223	-40% (32,023)			
	GROSS PROFIT MARGIN	—				
	2018-19 Actuals	1783392				
	2019-20 Budget	1780535				
	2019-20 Projected	1791895		-11% (196,548)		
	2020-21 Budget	1595347	-10% (185,188)			
	EXPENSES	—				
6100	PAYROLL					
	2018-19 Actuals	181052				Golf Course closed mid-Apr thru Sep
	2019-20 Budget	216484				Mid Apr-Sep decreased hours inside & outside.
	2019-20 Projected	188749		-12% (22,734)		Includes 0% salary increase.
	2020-21 Budget	166015	-23% (50,470)			includes 20hrs/wk bag attendants Oct thru mid-Apr
6125	PAYROLL, O.T.					
	2018-19 Actuals	2259				
	2019-20 Budget	2656				
	2019-20 Projected	865		245% 2,123		
	2020-21 Budget	2988	13% 332			based on OT hrs for asst golf pro during season
6175	PAYROLL GOLF LESSONS					
	2018-19 Actuals	860				
	2019-20 Budget	2150				
	2019-20 Projected	990		117% 1,160		
	2020-21 Budget	2150	0% -			golf lessons get paid out dollar for dollar
6190-21	PAYROLL, TAXES & FEES	Shop				

60 - Pro Shop						
	Total	Budget over	Budget over			
	Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓			Notes
2018-19 Actuals	28830					
2019-20 Budget	33545					
2019-20 Projected	28141		-8%	(2,371)		
2020-21 Budget	25771	-23%	(7,774)			
6202 PAYROLL BENEFITS						
2018-19 Actuals	5631					
2019-20 Budget	12667					
2019-20 Projected	6095		8%	478		Assume 9% increase health rates
2020-21 Budget	6574	-48%	(6,094)			assuming 1 out of 2 employees to take benefits
6300 ADVERTISING						
2018-19 Actuals	78					
2019-20 Budget	2500					
2019-20 Projected	0		#DIV/0!			
2020-21 Budget	0	-100%	(2,500)			Closed for renovation mid-Apr thru Sep
6650 CONTINUING EDUCATION						
2018-19 Actuals	40					
2019-20 Budget	2550					
2019-20 Projected	0		#DIV/0!			
2020-21 Budget	0	-100%	(2,550)			
6850 DUES & SUBSCRIPTIONS						
2018-19 Actuals	10577					
2019-20 Budget	9520					
2019-20 Projected	10915		-17%	(1,905)		FSGA \$150 Oct, USGA dues \$150 Dec
2020-21 Budget	9010	-5%	(510)			PGA due for Pro \$400 Jun
6900 ELECTRIC*						GHIN \$15pp Feb based on 554 members
2018-19 Actuals	14978					
2019-20 Budget	15773					
2019-20 Projected	15386		-1%	(204)		Avg of 18-19 and 19-20 actuals
2020-21 Budget	15182	-4%	(591)			LCEC 0% increase
7150 FIELD SUPPLIES						
2018-19 Actuals	12355					
2019-20 Budget	11416					Golf Course closed mid-Apr thru Sep
2019-20 Projected	13198		-17%	(2,182)		New Wooden hangers \$1k in summer
2020-21 Budget	11016	-4%	(400)			cups, lids, scorecards, Plexiglass for carts \$2400
7200 GASOLINE						bag tags and club champion trophies \$1100 Mar
2018-19 Actuals	4882					
2019-20 Budget	4628					based on 19-20 actuals thru Apr due to the global
2019-20 Projected	4276		-15%	(647)		economic and political uncertainties, despite
2020-21 Budget	3629	-22%	(999)			the decrease in prices from COVID-19
7225 GRATIS / MEMBER RELATIONS						Golf Course closed mid-Apr thru Sep
2018-19 Actuals	1200					
2019-20 Budget	1200					
2019-20 Projected	490		23%	110		
2020-21 Budget	600	-50%	(600)			Pro Shop Christmas Party
7300 INSURANCE						
2018-19 Actuals	34862					
2019-20 Budget	36778					
2019-20 Projected	35524		10%	3,621		Estimated 13% increase over actuals
2020-21 Budget	39145	6%	2,367			Allocated to each dept based on a percentage
7450 LEASE						According to estimate received from Gulfshore
2018-19 Actuals	30718					
2019-20 Budget	32510					cart fleet lease \$1625/mo ends early in Mar
2019-20 Projected	36011		-22%	(8,036)		additional 12 cart lease \$858/mo
2020-21 Budget	27975	-14%	(4,535)			additional 10 cart lease \$735/mo
7600 MAINTENANCE & REPAIRS						property tax in Nov for all three leases
2018-19 Actuals	2782					
2019-20 Budget	3394					mandatory annual oil changes & cart repairs
2019-20 Projected	2015		14%	278		19-20 actuals Oct-Feb
2020-21 Budget	2293	-32%	(1,101)			18-19 actuals Mar & Apr
7825 OFFICE EQUIPMENT						tune-up kits in October. Closed mid-Apr thru Sep
2018-19 Actuals	1824					
2019-20 Budget	1776					
2019-20 Projected	1866		0%	-		copier/printer lease \$91.31/mo
2020-21 Operating Budget	v1 Pre-Shop					includes estimated property tax of \$32 Dec

60 - Pro Shop

		Total	Budget over		Budget over		Notes and copier usage	
			Year	Budget ↑ / ↓	Actual/Proj ↑ / ↓			
	2020-21 Budget	1866		5%	89			
7850	OFFICE SUPPLIES							
	2018-19 Actuals	861						
	2019-20 Budget	5900						
	2019-20 Projected	5321			-72%	(3,846)	POS chip reader for new cc system Oct	
	2020-21 Budget	1475	-75%	(4,425)			Golf Course closed mid-Apr thru Sep	
8100	RANGE BALLS & MATS							
	2018-19 Actuals	8158						
	2019-20 Budget	8200						
	2019-20 Projected	8190				10		
	2020-21 Budget	8200	0%	-			planning on purchasing the same number	
8150	REFUSE							
	2018-19 Actuals	2581						
	2019-20 Budget	2564						
	2019-20 Projected	2583			8%	207	4% increase over 19-20 actuals beginning in Mar	
	2020-21 Budget	2790	9%	226				
8300	SERVICE CONTRACTS							
	2018-19 Actuals	4094						
	2019-20 Budget	4152						
	2019-20 Projected	4155			3%	134		
	2020-21 Budget	4289	3%	137			Chelsea/Northstar increase 3.3%	
8450	TELEPHONE*							
	2018-19 Actuals	1203						
	2019-20 Budget	1200						
	2019-20 Projected	1390			14%	194	based on 19-20 actuals	
	2020-21 Budget	1584	32%	384			includes \$50 cell reimbursement for golf pro	
8500	TRAVEL							
	2018-19 Actuals	0						
	2019-20 Budget	250						
	2019-20 Projected	0				250		
	2020-21 Budget	250	0%	-			PGA Merchandise show in Orlando	
8550	UNIFORMS							
	2018-19 Actuals	1380						
	2019-20 Budget	1750						
	2019-20 Projected	1534			14%	216	Outside staff in Sep	
	2020-21 Budget	1750	0%	-			Inside staff in Oct/Nov/Dec	
8700	WATER & SEWER*							
	2018-19 Actuals	1108						
	2019-20 Budget	1329						
	2019-20 Projected	1472			1%	16	FGUA increase of 2.01% based on prior year	
	2020-21 Budget	1488	12%	159			Lee County Utilities 0% increase	
	TOTAL EXPENSES							
	2018-19 Actuals	352370						
	2019-20 Budget	414894						
	2019-20 Projected	369166			-9%	(33,127)		
	2020-21 Budget	336039	-19%	(78,855)				
	NET INCOME/(LOSS)	=====						
	2018-19 Actuals	1431022						
	2019-20 Budget	1365642						
	2019-20 Projected	1422730			-11%	(163,421)		
	2020-21 Budget	1259309	-8%	(106,333)				
		=====						

10 - Herons Glen Recreation District

2020-21 Budget Worksheets

Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020

30 - Golf Maintenance

		Total Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓	Notes
	EXPENSES				
6100	PAYROLL				
	2018-19 Actuals	486278			Includes 0% increase in wages
	2019-20 Budget	492216			16 employees Oct-mid Apr. hourly employees
	2019-20 Projected	488447		-33% (159,317)	moved to capital for renovation & CLIS projects
	2020-21 Budget	329130	-33% (163,086)		mid Apr - Sep. Changed 1 FT position to PT
6125	PAYROLL, O.T.				
	2018-19 Actuals	20626			
	2019-20 Budget	14521			
	2019-20 Projected	15532		-49% (7,563)	
	2020-21 Budget	7970	-45% (6,551)		
6200	PAYROLL TAXES & FEES				
	2018-19 Actuals	74607			
	2019-20 Budget	71925			
	2019-20 Projected	70917		-30% (21,509)	
	2020-21 Budget	49408	-31% (22,517)		
6202	PAYROLL BENEFITS				
	2018-19 Actuals	57117			Assume 9% increase health rates
	2019-20 Budget	91314			Assume 12 out of 15 will take it. Includes
	2019-20 Projected	65174		-19% (12,142)	Director of Golf & Grounds vehicle allowance
	2020-21 Budget	53031	-42% (38,283)		Capitalizing hourly employees' benefits mid Apr-Sep
6500	CASUAL LABOR				
	2018-19 Actuals	0			
	2019-20 Budget	2400			
	2019-20 Projected	2400		-100% (2,400)	Additional labor for aerifications during summer
	2020-21 Budget	0	(2,400)		not needed due to renovation
6550	CHEMICALS				
	2018-19 Actuals	147151			OCT Pre-emergent weed applications
	2019-20 Budget	150000			One application of Nematode in Dec.
	2019-20 Projected	146230		-50% (73,230)	Capitalizing mid Apr-Sep. Contracting out spraying
	2020-21 Budget	73000	-51% (77,000)		of Roundup 1X to avoid potential liability
6951	EQUIPMENT RENTAL				
	2018-19 Actuals	2452			
	2019-20 Budget	2100			
	2019-20 Projected	2100		-100% (2,100)	
	2020-21 Budget	0	-100% (2,100)		
6650	CONTINUING EDUCATION				Fairway Aerifier not needed due to renovation
	2018-19 Actuals	1310			
	2019-20 Budget	1720			
	2019-20 Projected	1550		11% 170	OSHA classes May \$400
	2020-21 Budget	1720	0%		Nat'l conf in Feb; FTGA conf in Sept
					FTGA Chapter event Sept
6651	CONTRACT LABOR				Various local education seminars Jan & Apr
	2018-19 Actuals	4350			
	2019-20 Budget	0			
	2019-20 Projected	0			
	2020-21 Budget	0			
6850	DUES & SUBSCRIPTIONS				
	2018-19 Actuals	1034			
	2019-20 Budget	1299			
	2019-20 Projected	1764		-26% (465)	Pesticide License System \$239 Apr for Eric
	2020-21 Budget	1299	0%		FL Golf Course Superintendent Assoc. \$150 Jun
					Nat'l GCSA for Tim Dec \$380, Eric in Mar
6900	ELECTRIC*				
	2018-19 Actuals	23223			
	2019-20 Budget	26887			
	2019-20 Projected	27194		-7% (1,985)	Avg of 18-19 and 19-20 actuals
	2020-21 Budget	25209	-6% (1,678)		LCEC 0% increase
7100	FERTILIZER				
	2018-19 Actuals	88755			
	2019-20 Budget	101000			

30 - Golf Maintenance						
	Total	Budget over Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓		Notes
2019-20 Projected	118571			-55% (65,571)		Capitalizing mid Apr-Sep.
2020-21 Budget	53000	-48%	(48,000)			Liquid fertilizer on tees & fairways
7150 FIELD SUPPLIES						
2018-19 Actuals	30691					Golf renovation mid Apr - Sep
2019-20 Budget	20750					same as 19-20 Budget
2019-20 Projected	19924			-31% (6,224)		Replace flags, flagsticks, cups
2020-21 Budget	13700	-34%	(7,050)			And new cupcutters Oct
7200 GASOLINE						
2018-19 Actuals	25806					All fuel going to the renovation mid Apr-Sep
2019-20 Budget	29576					based on 19-20 actuals due to the global
2019-20 Projected	28793			-59% (17,016)		economic and political uncertainties, despite
2020-21 Budget	11777	-60%	(17,799)			the decrease in prices due to COVID-19
7300 INSURANCE						
2018-19 Actuals	26382					Estimated 13% increase over actuals
2019-20 Budget	27832					Allocated to each dept based on a percentage
2019-20 Projected	26883			11% 2,942		According to estimate received from Gulfshore
2020-21 Budget	29825	7%	1,993			
7350 IRRIGATION						
2018-19 Actuals	21962					repairs and costs to repair pumphouse
2019-20 Budget	30200					components as they age.
2019-20 Projected	32611			-71% (23,011)		New irrigation going in with the renovation
2020-21 Budget	9600	-68%	(20,600)			
7400 LANDSCAPE PLANT/SUPPLIES						
2018-19 Actuals	21286					Two loads of Pinestraw \$13k in Oct
2019-20 Budget	24000					Winter annuals \$5k Nov
2019-20 Projected	36354			-45% (16,354)		Supplemental Pinestraw in Dec
2020-21 Budget	20000	-17%	(4,000)			
7450 LEASE						
2018-19 Actuals	36987					Attached revised 5 yr replacement plan
2019-20 Budget	129629					Security cameras \$135.39/mo
2019-20 Projected	142789			-20% (28,261)		All annual leases charged in month paid
2020-21 Budget	114528	-12%	(15,101)			New 20-21 GCM lease in July
7600 MAINTENANCE & REPAIRS						
2018-19 Actuals	1589					
2019-20 Budget	3400					
2019-20 Projected	2778			22% 623		Annual wash station cleanup in Jul
2020-21 Budget	3400	0%	-			
7655 MAINTENANCE, EQUIPMENT						
2018-19 Actuals	67258					Golf renovation mid Apr - Sep - capital costs
2019-20 Budget	62950					Repair cost levels stay low with
2019-20 Projected	68932			-52% (35,782)		proper equipment replacement plan
2020-21 Budget	33150	-47%	(29,800)			
7850 OFFICE SUPPLIES						
2018-19 Actuals	6161					
2019-20 Budget	2400					
2019-20 Projected	3853			-38% (1,453)		-Based on 19-20 Budget
2020-21 Budget	2400	0%	-			
7900 PROFESSIONAL FEES						
2018-19 Actuals	0					
2019-20 Budget	0					
2019-20 Projected	2150			-100% (2,150)		GCSAA Site Visit Report
2020-21 Budget	0 #DIV/0!		-			
8150 REFUSE						
2018-19 Actuals	10254					
2019-20 Budget	11531					4% increase in WastePro starting in Mar
2019-20 Projected	11408			-57% (6,541)		Greenwaste Debris Removal \$350@
2020-21 Budget	4866	-58%	(6,665)			Apr-Sep will be paid thru the bond for renovation
8250 SEED, SOD, SAND						
2018-19 Actuals	29140					
2019-20 Budget	26761					
2019-20 Projected	26352			-77% (20,344)		Topdressing sand for greens, Divot sand
2020-21 Budget	6008	-78%	(20,753)			for tees, no bunker sand Oct & Nov
8300-21 SERVICE CONTRACTS GCM						

30 - Golf Maintenance						
		Total	Budget over Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓	
	2018-19 Actuals	18500				Replacing pump station - no Hoover agreement
	2019-20 Budget	18058				12 months. \$207/mth Rainbird irr support
	2019-20 Projected	17474			-45% (7,910)	\$300/mth new equip wash station serv agreement
	2020-21 Budget	9564	-47%	(8,494)		\$225/mth Golf Safety, NexAir (welding) \$65/mo
8350	SMALL TOOLS					
	2018-19 Actuals	4415				
	2019-20 Budget	6600				
	2019-20 Projected	4723			40% 1,877	weedeaters, edgers, blowers, etc
	2020-21 Budget	6600	0%			same as 19-20 budget
8450	TELEPHONE*					
	2018-19 Actuals	1395				
	2019-20 Budget	1328				
	2019-20 Projected	1872			26% 480	
	2020-21 Budget	2352	77%	1,024		
8500	TRAVEL					Includes \$50 cell reimbursement for Tim & Eric
	2018-19 Actuals	3373				
	2019-20 Budget	2400				
	2019-20 Projected	2025			43% 875	Feb GCSAA nat'l conf in Las Vegas
	2020-21 Budget	2900	21%	500		Sept FTGA state conf in St. Augustine
8550	UNIFORMS					
	2018-19 Actuals	7161				
	2019-20 Budget	8700				
	2019-20 Projected	9755			-8% (755)	Sun hats, gloves in July
	2020-21 Budget	9000	3%	300		Mgr uniforms in Jan & Jul
8700	WATER & SEWER*					
	2018-19 Actuals	4061				
	2019-20 Budget	4147				
	2019-20 Projected	4255			1% 44	FGUA increase of 2.01% based on prior year
	2020-21 Budget	4300	4%	153		Lee County Utilities 0% increase
	TOTAL EXPENSES	-----				
	2018-19 Actuals	1238010				
	2019-20 Budget	1365642				
	2019-20 Projected	1384962			-37% (507,226)	
	2020-21 Budget	877737	-36%	(487,905)		

<u>REVISED 5 year Equipment Replacement Plan - DRAFT</u>		<u>Quantity</u>	<u>Estimated Price</u>	<u>Annual lease exp impact</u>
<u>2020-2021</u>				
Reel grinder	1	\$50,000.00	based on proposed plan	\$20,460.00
Toro San Pro w/Box Blade	1	\$28,000.00	lease expiring 10/20	(\$33,767.00)
Toro 686	1	\$15,000.00		
	<u>TOTAL:</u>	<u>\$93,000.00</u>		
<u>2021-2022</u>				
Toro TriFlex	1	\$41,000.00	based on proposed plan	\$14,960.00
Toro Workman	1	\$27,000.00	lease expiring 05/22	(\$28,990.00)
	<u>TOTAL</u>	<u>\$68,000.00</u>		
<u>2022-2023</u>				
Toro Workman GTX	1	\$13,000.00	based on proposed plan	\$16,218.89
Toro Sand Pro 2040 Z	1	\$19,000.00	lease expiring 05/23	(\$38,296.00)
Toro Greensmaster 3320 TriFlex Hybrid Greens Mower	1	\$41,722.23		
	<u>TOTAL</u>	<u>\$73,722.23</u>		
<u>2023-2024</u>				
Toro MDX Diesel	2	\$37,100.00	based on proposed plan	\$23,122.00
Toro Greensmaster 3320 TriFlex Hybrid Greens Mower	1	\$43,000.00	lease expiring	(\$21,264.07)
Toro Workman GTX electric	2	\$25,000.00		
	<u>TOTAL</u>	<u>\$105,100.00</u>		

10 - Herons Glen Recreation District

2020-21 Budget Worksheets

Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020

76 - CLIS

		Total Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓	
					Notes
INCOME					
4110	ASSESSMENTS, BASE 1285 U				
	2018-19 Actuals	210576			
	2019-20 Budget	223872			
	2019-20 Projected	223872		-100% (223,872)	
	2020-21 Budget	0	-100% (223,872)		
4917	CLIS INCOME				
	2018-19 Actuals	174369			
	2019-20 Budget	179600			
	2019-20 Projected	179600		3% 5,388	
	2020-21 Budget	184988	3%	5,388	Increase of 3% over 19-20 budget/actuals
4990	MISCELLANEOUS OTHER INCO				
	2018-19 Actuals	9322			
	2019-20 Budget	5000			
	2019-20 Projected	6266		-4% (266)	Irrigation hookups for new homes
	2020-21 Budget	6000	20%	1,000	driveways, pools, etc
	TOTAL INCOME	-----			
	2018-19 Actuals	394267			
	2019-20 Budget	408472		184,600	
	2019-20 Projected	409738			185,866
	2020-21 Budget	190988	-53%	190,988	190,988
				6,388	5,122
EXPENSES					
6100	PAYROLL				
	2018-19 Actuals	164312			
	2019-20 Budget	212012			0% wage increase. 70% of Irrigation
	2019-20 Projected	196162		0% 489	Mgr Salary for CLIS project mid-Apr-Sep
	2020-21 Budget	196651	-7%	(15,362)	DOGCM Supervision 20% allocation included
6125	PAYROLL, O.T.				
	2018-19 Actuals	6709			
	2019-20 Budget	6864			
	2019-20 Projected	9754		-29% (2,837)	
	2020-21 Budget	6917	1%	53	
6200	PAYROLL TAXES & FEES				
	2018-19 Actuals	25270			
	2019-20 Budget	30494			
	2019-20 Projected	28891		-2% (612)	70% of Irrigation
	2020-21 Budget	28279	-7%	(2,214)	Mgr Salary for CLIS project mid-Apr-Sep
6202	PAYROLL BENEFITS				
	2018-19 Actuals	19927			
	2019-20 Budget	19831			
	2019-20 Projected	12910		62% 7,997	Assume 9% increase health rates
	2020-21 Budget	20907	5%	1,076	Assume 3 out of 6 will elect benefits
6625	COMPUTER SUPPORT				
	2018-19 Actuals	1750			
	2019-20 Budget	1750			
	2019-20 Projected	1750		0%	
	2020-21 Budget	1750	0%	-	Tucor Controller access maint fee in Feb for front & back of community
6650	CONTINUING EDUCATION				
	2018-19 Actuals	340			
	2019-20 Budget	490			
	2019-20 Projected	490		0%	
	2020-21 Budget	490	0%	-	Online classes in May
6850	DUES & SUBSCRIPTIONS				
	2018-19 Actuals	640			
	2019-20 Budget	680			
	2019-20 Projected	406		67% 274	FL Irrigation Society Water Summit in Nov
	2020-21 Budget	680	0%		Irrigation Assoc. Membership Oct \$390
	Operating Budget v1 CLIS				FL Irrigation Society in Oct \$290

76 - CLIS						
	Total	Budget over	Budget over			Notes
	Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓			
6900 ELECTRIC*						
2018-19 Actuals	31411					
2019-20 Budget	33347					
2019-20 Projected	33755		-3%	(1,172)		Avg of 18-19 and 19-20 actuals
2020-21 Budget	32583	-2%	(764)			LCEC 0% increase
7200 GASOLINE						
2018-19 Actuals	1522					
2019-20 Budget	1768					
2019-20 Projected	1441		23%	327		based on 19-20 budget due to the global economic and political uncertainties, despite the decrease in prices due to COVID-19
2020-21 Budget	1768	0%	-			
7250 SMALL EQUIPMENT						
2018-19 Actuals	3982					
2019-20 Budget	0					
2019-20 Projected	0		#DIV/0!	2,500		
2020-21 Budget	2500	#DIV/0!	2,500			Vibratory shovel
7300 INSURANCE						
2018-19 Actuals	17274					
2019-20 Budget	18223					
2019-20 Projected	17602		11%	1,971		Estimated 13% increase over actuals
2020-21 Budget	19572	7%	1,349			Allocated to each dept based on a percentage
						According to estimate received from Gulfshore
7450 LEASE						
2018-19 Actuals	-217					
2019-20 Budget	5065					Previous two club cars lease done
2019-20 Projected	5065		-40%	(2,035)		New annual Club Car Carryall lease
2020-21 Budget	3030	-40%	(2,035)			apx \$3030/yr
7600 MAINTENANCE & REPAIRS						
2018-19 Actuals	392					
2019-20 Budget	1800					
2019-20 Projected	750		140%	1,050		Expenses associated with cart & trencher maintenance
2020-21 Budget	1800	0%	-			
7676 PARTS & SUPPLIES						
2018-19 Actuals	49327					
2019-20 Budget	51612					
2019-20 Projected	59079		-9%	(5,079)		4.6% increase over 19-20 budget
2020-21 Budget	54000	5%	2,388			based on the cost of plastic increasing
7850 OFFICE SUPPLIES						
2018-19 Actuals	947					
2019-20 Budget	600					
2019-20 Projected	250		140%	350		
2020-21 Budget	600	0%	-			Based on 19-20 budget
7852 PUMP MAINTENANCE						
2018-19 Actuals	11588					
2019-20 Budget	10210					
2019-20 Projected	8773		16%	1,437		Hoover preventative maint contracts for Front, Mystic, #16 & Effluent pumps split between GCM & CLIS over 12 mos
2020-21 Budget	10210	0%	-			Divers to clean screens & check intakes
8250 SEED, SOD, SAND						
2018-19 Actuals	0					
2019-20 Budget	400					
2019-20 Projected	793		40%	320		load of dirt and sod used to dress up around repairs and irrigation breaks
2020-21 Budget	1113	178%	713			
8350 SMALL TOOLS						
2018-19 Actuals	2616					
2019-20 Budget	1200					
2019-20 Projected	890		69%	610		
2020-21 Budget	1500	25%	300			buying better quality tools
8450 TELEPHONE*						
2018-19 Actuals	626					
2019-20 Budget	684					
2019-20 Projected	808		16%	128		
2020-21 Budget	936	37%	252			Based on two Sprint cell phones for monitoring the CLIS system
8500 TRAVEL						

76 - CLIS						
		Total	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓		
	2018-19 Actuals	789				
	2019-20 Budget	800				
	2019-20 Projected	633				
	2020-21 Budget	800	0%	-		
8550	UNIFORMS					Mileage reimbursement
	2018-19 Actuals	3014				
	2019-20 Budget	4000				
	2019-20 Projected	2507				
	2020-21 Budget	4200	5%	200		
8700	WATER & SEWER*					Mgr uniforms in Oct & May to include shirts back into contract
	2018-19 Actuals	269				
	2019-20 Budget	266				
	2019-20 Projected	286			1%	
	2020-21 Budget	290	9%	23		
8701	EFFLUENT WATER					FGUA increase of 2.01% based on prior year Lee County Utilities 0% increase
	2018-19 Actuals	6375				
	2019-20 Budget	6375				
	2019-20 Projected	6375				
	2020-21 Budget	0		(6,375)		
	TOTAL EXPENSES					CLIS does not use Effluent Water
	2018-19 Actuals	350668				
	2019-20 Budget	408472				
	2019-20 Projected	391531			0%	
	2020-21 Budget	390576	-4%	(17,896)		
	NET INCOME/(LOSS)	=====				
	2018-19 Actuals	43599				
	2019-20 Budget	0		(223,872)		
	2019-20 Projected	18208				
	2020-21 Budget	-199588		(199,588)		(205,665)
		=====		(24,284)		(199,588)
						(6,076)

10 - Herons Glen Recreation District						
2020-21 Budget Worksheets						
Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020						
70 - Clubhouse,Pool,Spa						
	Total Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓			Notes
INCOME						
4110 ASSESSMENTS, BASE 1285 U	672107					
2018-19 Actuals	672107					
2019-20 Budget	709684					
2019-20 Projected	709684		-100%	(709,684)		
2020-21 Budget	0	-100%	(709,684)			
4990 MISC OTHER INCOME						
2018-19 Actuals	10254					
2019-20 Budget	10000					
2019-20 Projected	12950		-23%	(2,950)		
2020-21 Budget	10000	0%	-			HG Tennis Association fees
TOTAL INCOME						
2018-19 Actuals	682361					
2019-20 Budget	719684		10,000			
2019-20 Projected	722634			12,950		
2020-21 Budget	10000	-99%	10,000	10,000		
	—		-	(2,950)		
EXPENSES						
6100 PAYROLL						
2018-19 Actuals	144892					Assume 0% wage increase
2019-20 Budget	175353					Adding additional staff member as a 2nd shift
2019-20 Projected	168457		21%	35,417		for additional sports courts maint. and afternoon
2020-21 Budget	203873	16%	28,521			pool maint. Outsourced housekeeping duties
6125 PAYROLL, O.T.						
2018-19 Actuals	9237					
2019-20 Budget	2400					
2019-20 Projected	5390		-55%	(2,990)		As amenities and events have increased,
2020-21 Budget	2400	0%	-			OT hrs occur for setups and projects
6200 PAYROLL TAXES & FEES						
2018-19 Actuals	21580					
2019-20 Budget	24310					Adding additional staff member as a 2nd shift
2019-20 Projected	23605		20%	4,703		for additional sports courts maint. and afternoon
2020-21 Budget	28307	16%	3,997			pool maint.
6202 PAYROLL BENEFITS						
2018-19 Actuals	12966					
2019-20 Budget	19700					
2019-20 Projected	16629		63%	10,456		Assume 9% increase health rates
2020-21 Budget	27085	37%	7,386			Assume 4 out of 5 people take insurance
6500 CASUAL LABOR						
2018-19 Actuals	0					
2019-20 Budget	500					
2019-20 Projected	500		0%	-		tennis windscreens
2020-21 Budget	500	0%	-			up and down
6550 CHEMICALS						
2018-19 Actuals	6070					
2019-20 Budget	5984					
2019-20 Projected	8078		23%	1,870		
2020-21 Budget	9948	66%	3,964			based on 19-20 actuals through April
6600 CLEANING SUPPLIES						
2018-19 Actuals	10563					New chemicals being used for sanitation
2019-20 Budget	10000					due to COVID-19 safety precautions
2019-20 Projected	13487		-11%	(1,487)		Paper products, hand soap & sanitizer
2020-21 Budget	12000	20%	2,000			floor & carpet cleaning in house
6650 CONTINUING EDUCATION						
2018-19 Actuals	0					
2019-20 Budget	739					
2019-20 Projected	500		-22%	(111)		Welch tennis summer seminar \$150 Jul
2020-21 Budget	389	-47%	(350)			additional employee certified in pool maintenance
6900 ELECTRIC*						
2018-19 Actuals	39135					Seminar Oct, \$239 every 5 yrs CPO Apr
2019-20 Budget	38922					

**HERONS GLEN RECREATION DISTRICT
BOARD WORKSHOP BUDGET MEETINGS
June 18, 2020, 9:30 A.M., Card Room C/Zoom**

MINUTES

BOARD MEMBERS/OTHERS	PRESENT	OTHERS	PRESENT
Chair Don Misener	X	Board Sec. Julie Heimlich	X
Vice Chair Howard Young	X	Tim Gies Fin Com.	X
Treasurer Jayne Schwarz	X	Mary Koenig Fin Com.	X
Secretary Mary Ann Polvinen	X	Ron Turcot Fin Com.	X
Asst Sec/Treas William Kulkoiski	Zoom	Tom DeLache Fin Com.	Zoom
GM J.B. Belknap	X	Peter Overs Task Force Com.	Zoom
Controller Lynn Garcia	X	Dan Parker Maint. Superintendent	X
		Wendy Shea Exec. Asst.	X
		Residents	1

I. CALL TO ORDER – Chair Don Misener called the meeting to order at 9:35 a.m.

II. PRESENTATION OF BUDGETS –

GM J.B. Belknap and Controller Lynn Garcia reviewed lines item on the attached reports and the Supervisors discussed:

Clubhouse Maintenance- Dan Parker, Clubhouse Maintenance Superintendent

General Assumption Clubhouse Maintenance:

- Adding one additional 2nd shift staff member to handle additional sports courts maintenance due to lack of volunteers and afternoon pool maintenance.
- Outsource Tennis court maintenance to Welch Tennis Courts Inc. Har-Tru court maintenance needed every 3rd year included in Deferred Maintenance. The 6th year is major maintenance performed by Welch and included in Deferred Maintenance. All other work is performed in-house.
- CLIS no longer uses Effluent Water since the well in the pro shop lake was put in. Effluent water is used only on the golf course and expected to be charged to the renovation project starting mid-April.

The Supervisors discussed the Clubhouse Maintenance Budget details. The repair of the loose pavers around the pool will be part of deck expansion. The Fountain outside the clubhouse by the pool is not working. The Board agreed that this should drained and filled in with dirt and landscaping planted instead of fixing the fountain. The landscaping in front of the clubhouse needs to be fixed up. The Board agreed that an additional staff member would be added for additional work requirements on amenities (pool, tennis courts, bocce courts, etc.) and other clubhouse maintenance work that is needed. The Tennis Association fee of \$10K will stay the same. The Supervisors approved the Clubhouse Maintenance budget as submitted.

Administration

General Assumptions Administration:

- Concert series and individual tickets are the same price as last year. This activity will not include a net income. Activity is zero based budget due to COVID-19. Need 100% capacity in the ballroom in order to move forward with concerts, otherwise will postpone until the following year.

- Sub-Association Accounting Fees – no increase (subsequently changed to charge the contracted increase to each association).
- Interest Income decrease based on declining interest rates due to the state of the economy caused by the pandemic.
- Payroll Taxes & Fees decreased due to no longer doing pre-employment drug testing.
- 401K match up to \$2,500/month from \$1,300 based on 2019-20 average.
- Northstar software support increased 3.3%.
- Northstar upgrade to version 6.2 training \$4,600 in June – budgeted all in Administration.
- Professional Fees - increase of \$6,975 for new auditor's fees.

Wendy Shea reviewed the Concert series plan for 2021. The Board agreed to re-evaluate the concert series for 2021 to be discussed at the October Board Meeting. There needs to be a mandate from the state in place on November 1st to postpone all the shows until the following year without having to pay a penalty. Wendy Shea will send out a survey to the community in September to find out if residents are in support of attending concerts in 2021.

The Supervisors discussed the Administrative Budget details.

- Managers bonuses and being paid out at year end instead of at anniversary dates-GM Belknap will review staff for bonuses and amounts to be paid out of the award money fund.
- Changing performance criteria for F&B Manager, Golf Pro, and Golf Course Maintenance Superintendent (Tim's role during renovations).
- Reviewing staff that might be under paid.
- No pay increases.
- Creating a compensation committee (Supervisor Polvinen, Karren Jessop and Vale McCarter)
- Assuming the website responsibility and integrating with North Star-this is in the 2019-2020 budget.
- IT support fees.
- Recommended that GM Belknap take vacation time.
- Possibly adding a temporary office person-will rely on office staff to communicate if they cannot keep up with assigned job duties.
- Staggering office staff work schedules when the office reopens.
- Purchasing laptops for office staff working from home-staff should not be using their personal computers for work. These need to be purchased as soon as possible.
- All extra expenses for Covid-19 are being tracked separately in each department.

The Board agreed to moving all the bonus amounts to a line item in the administration department that GM Belknap has discretion up to a \$1K without Board approval, anything over that amount will require Board approval. The Supervisors agreed to a 3% increase to the HOA Sub Association fees. The Administration budget was changed as noted.

Capital Budget

General Assumptions Capital:

- Capital assessment calculated on 30-year expenses without Bond items \$92/quarter – applied.
- Capital assessment calculated on 10-year expenses without Bond items \$63/quarter.

The Supervisors discussed the Capital Budget details. The Board discussed transferring money from the Intermediate Capital Fund to cover operating capital needs for FY2020-21 only. This will reduce the quarterly capital fees to \$70. The Board also took into consideration accumulated funds for capital

The Supervisors discussed the Capital Budget details. The Board discussed transferring money from the Intermediate Capital Fund to cover operating capital needs for FY2020-21 only. This will reduce the quarterly capital fees to \$70. The Board also took into consideration accumulated funds for capital items in the Long-Range Plan and which may be included in the Bond Projects. This would help maintain the capital reserve fund for future capital reserve requirements.

Deferred Maintenance

The Board reviewed the budget plan for Deferred Maintenance and approved as submitted.

The Board, after reviewing both the Capital and Deferred Budgets for any item that was being carried forward, requested that management review all items that are possible Bond items and revise the schedules.

III. QUESTIONS & DISCUSSION

The Supervisors discussed golf membership fees and agreed to keep the fee rate the same as the current year rate as an incentive to join by October 1, 2020. The Board agreed to discuss in September and evaluate based on the number of members who have rejoined. The Board discussed possibly keeping the rates the same for 2021-2022 year, which will be based on the completion of the renovation of the golf course, for members that rejoin in October 1, 2020.

The Supervisors discussed the Bond rating, a resolution needs to be approved at Monday's Board meeting for the firm of S&P Global Rating Evaluation Service to provide the necessary Bond rating.

Final Budget:

After reviewing all the budgets, the Board agreed to a total quarterly assessment of \$560 (2.8%) increase.

IV. ANY OTHER BUSINESS TO COME BEFORE THE BOARD-There was no other business discussed.

V. ADJOURNMENT – The meeting was adjourned at 3:06 p.m.

Attachments

/jh

8/12/20

Date

SUBMITTED BY

Julie Heimlich

Julie Heimlich, Board Secretary

APPROVED BY HGRD BOARD:

8-14-20

Date

Don Misener

Don Misener, HGRD Board Chair

HERONS GLEN RECREATION DISTRICT 2020-2021 BUDGET

Restaurant 50% Capacity

O&M Cost Centers:	2018-2019		2019-2020		2020-2021		+/- over	% Δ
	BUDGET	ACTUALS	BUDGET	YR END PROJ	BUDGET	19-20 budget		
Administration	(\$774,104)	(\$622,228)	(\$733,317)	(\$717,318)	(\$778,057)	\$44,740	6.1%	
Restaurant	(\$345,169)	(\$327,213)	(\$322,769)	(\$416,774)	(\$389,023)	\$66,254	20.5%	
Clubhouse	(\$672,030)	(\$652,426)	(\$709,684)	(\$713,445)	(\$748,811)	\$39,127	5.5%	
Fitness Center	(\$28,049)	(\$23,496)	(\$42,454)	(\$46,257)	(\$61,349)	\$18,895	44.5%	
TOTAL (1285 homes assessed):	(\$1,819,351)	(\$1,625,362)	(\$1,808,223)	(\$1,893,793)	(\$1,977,239)	\$169,016	9.3%	
CLIS (1284 homes assessed)	(\$208,294)	(\$166,977)	(\$223,872)	(\$205,665)	(\$199,588)	(\$24,284)	-10.8%	
Annual O&M Assessment:	\$1,578		\$1,582		\$1,694	\$113	7.1%	
Pro Shop	\$1,355,734	\$1,431,022	\$1,365,642	\$1,422,730	\$1,259,309	(\$106,333)	-7.8%	
Golf Course Maint	(\$1,355,720)	(\$1,238,010)	(\$1,365,642)	(\$1,384,962)	(\$877,737)	(\$487,905)	-35.7%	
NET GOLF OPERATIONS:	\$15		\$0		\$381,572	\$381,572		

2019-2020	2020-2021	2020-2021	
Quarterly	Quarterly	Annual	% Δ

O&M (1285 homes)	\$352	\$385	\$1,539	9.3%	Household	\$4,171	\$4,171	0.0%
Irrigation (1284 homes)	\$44	\$39	\$155	-10.8%	Single	\$2,503	\$2,503	0.0%
Capital Replacement Reserve (1285 homes)*	\$83	\$92	\$367	10.6%				
Deferred Maint Reserve(1285 homes)*	\$66	\$67	\$269	1.3%				
Total O&M, Cap, & Def:	\$545	\$583	\$2,331	6.9%				
		566						

GOLF & TENNIS ASSOC. FEES		
2019-20	2020-21	
Golf Members	Golf Members	% Δ
\$4,171	\$4,171	0.0%
\$2,503	\$2,503	0.0%
2019-20	2020-21	
Tennis Assoc	Tennis Assoc	
\$10,000	\$10,000	

* Capital Replacement quarterly amounts were figured from a 30-yr average of annual needs according to the Long Range Plan (does not include any projects designated to be put into the bond)

* Deferred Maint Reserve quarterly amounts were figured from a 10-yr average of annual needs according to the Long Range Plan

Debt service (bond payments) are \$1,294.00 per year which amount will appear on your Lee County Property Tax bill.

70 - Clubhouse, Pool, Spa						
		Total	Budget over Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓	
	2019-20 Projected	37790			2%	673
	2020-21 Budget	38462	-1%	(460)		Avg of 18-19 and 19-20 actuals LCEC 0% increase
7185	FOUNTAINS (ELECTRIC)					
	2018-19 Actuals	10087				
	2019-20 Budget	10433				
	2019-20 Projected	10126			0%	(19)
	2020-21 Budget	10106	-3%	(327)		Avg of 18-19 and 19-20 actuals LCEC 0% increase
7190	FOUNTAIN & BUBBLER MAINT					
	2018-19 Actuals	2100				
	2019-20 Budget	2500				
	2019-20 Projected	2285			9%	215
	2020-21 Budget	2500	0%	-		preventative maint contract expenses to cover repairs
7200	GASOLINE					
	2018-19 Actuals	486				
	2019-20 Budget	647				
	2019-20 Projected	562			15%	84
	2020-21 Budget	647	0%	-		based on 19-20 budget due to the global economic and political uncertainties, despite the decrease in prices due to COVID-19
7251	SMALL EQUIPMENT SOUND					
	2018-19 Actuals	2708				
	2019-20 Budget	3300				
	2019-20 Projected	3611			-9%	(311)
	2020-21 Budget	3300	0%	-		Sound & Light equipment starting to break Replacement under \$5k
7300	INSURANCE					
	2018-19 Actuals	37218				
	2019-20 Budget	39263				
	2019-20 Projected	37924			11%	4,017
	2020-21 Budget	41941	7%	2,678		Allocated to each dept based on a percentage According to estimate received from Gulfshore
7400	LANDSCAPE PLANT/SUPPLIES					
	2018-19 Actuals	49850				Rick Roberts contract no increase
	2019-20 Budget	58220				\$10k in FY20 for outside surrounding pool deck
	2019-20 Projected	58990			-20%	(11,883)
	2020-21 Budget	47107	-19%	(11,113)		Includes pine straw in Nov \$5k
7450	LEASE					Fall Annuals in Nov \$3k & Spring Annuals Jun \$2k
	2018-19 Actuals	16727				carbon water filter 189/mth
	2019-20 Budget	30460				trash comp 300/mth, ice machines 1029/mth
	2019-20 Projected	29069			-10%	(2,857)
	2020-21 Budget	26212	-14%	(4,247)		Capital Lease security cameras - 5yr plan lease to own including maintenance \$666.36/mo
7500	LICENSES & TAXES					
	2018-19 Actuals	375				
	2019-20 Budget	375				
	2019-20 Projected	375			0%	-
	2020-21 Budget	375	0%	-		pool & spa permits
7600	MAINTENANCE & REPAIRS					
	2018-19 Actuals	58111				
	2019-20 Budget	64800				
	2019-20 Projected	75572			-5%	(3,572)
	2020-21 Budget	72000	11%	7,200		aging refrigeration costs to maintain an aging facility
7685	MAINTENANCE, POOL & SPA					
	2018-19 Actuals	11487				
	2019-20 Budget	9000				
	2019-20 Projected	9712			5%	488
	2020-21 Budget	10200	13%	1,200		money in defered for potential leaks and pump replacement
7850	OFFICE SUPPLIES					
	2018-19 Actuals	715				
	2019-20 Budget	480				
	2019-20 Projected	355			35%	125
	2020-21 Budget	480	0%	-		based on 19-20 budget
7950	PROPANE GAS					
	2018-19 Actuals	407				
	2019-20 Budget	600				
	2019-20 Projected	681			-12%	(81)
	2020-21 Budget	600	0%	-		propane tanks for portable gas grills for resident use - price went up
8150	REFUSE					
	2018-19 Actuals	4302				

70 - Clubhouse,Pool,Spa						
	Total	Budget over Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓		Notes
2019-20 Budget	4943					
2019-20 Projected	4899			3%	151	4% increase over 19-20 actuals beginning in Mar
2020-21 Budget	5050	2%	107			w/end of season extra p/u in May
8225 SECURITY						
2018-19 Actuals	15376					
2019-20 Budget	15837					
2019-20 Projected	15837			3%	475	
2020-21 Budget	16312	3%	475			3% increase from HOA for security costs
8300 SERVICE CONTRACTS						
2018-19 Actuals	154134					
2019-20 Budget	147928					
2019-20 Projected	150860			2%	3,004	Cleaning company increased 8%
2020-21 Budget	153865	4%	5,937			*See Note 1
8350 SMALL TOOLS						
2018-19 Actuals	792					
2019-20 Budget	1200					
2019-20 Projected	599			100%	601	
2020-21 Budget	1200	0%	-			based on 19-20 budget
8450 TELEPHONE*						
2018-19 Actuals	4414					
2019-20 Budget	3567					
2019-20 Projected	3782			-19%	(727)	Century Link Fire Alarm Panel & Tennis Courts
2020-21 Budget	3055	-14%	(512)			Line \$161.40/mo, Sharktek phone svc \$43.20/mo
8475 TENNIS COURT MAINTENANCE						
2018-19 Actuals	10348					
2019-20 Budget	12650					
2019-20 Projected	11421			-21%	(2,421)	Added pickleball, bocce & shuffleboard court maintenance. Annual clay maintenance done
2020-21 Budget	9000	-29%	(3,650)			in-house every year, with Welch every 3 yrs in deferred maint.
8500 TRAVEL						
2018-19 Actuals	690					
2019-20 Budget	900					
2019-20 Projected	600			50%	300	Mileage reimbursement for trips to
2020-21 Budget	900	0%	-			pool store, Home Depot, training, etc.
8550 UNIFORMS						
2018-19 Actuals	631					
2019-20 Budget	800					
2019-20 Projected	674			197%	1,326	5 employees twice a year
2020-21 Budget	2000	150%	1,200			Logo polo shirts & khaki shorts
8700 WATER & SEWER*						
2018-19 Actuals	19333					
2019-20 Budget	17376					
2019-20 Projected	17724			1%	224	FGUA increase of 2.01% based on prior year
2020-21 Budget	17948	3%	572			Lee County Utilities 0% increase
8701 EFFLUENT WATER						
2018-19 Actuals	16289					
2019-20 Budget	16498					
2019-20 Projected	16301			-32%	(5,254)	mid Apr thru Sep capital for golf course renovation
2020-21 Budget	11047	-33%	(5,451)			CLIS does not use Effluent Water \$6,375
TOTAL EXPENSES	—					
2018-19 Actuals	662680					
2019-20 Budget	719684					
2019-20 Projected	726395			4%	32,416	FGUA increase of 2.01% based on prior year
2020-21 Budget	758811	5%	39,127			Effluent water used to irrigate golf course
NET INCOME/(LOSS)	—					
2018-19 Actuals	19681					
2019-20 Budget	0		(709,684)			
2019-20 Projected	-3761				(713,445)	
2020-21 Budget	-748811		(748,811)		(748,811)	
	=====		39,127		35,366	

70 - Clubhouse,Pool,Spa

		Total	Budget over	Budget over	Notes
		Year	Budget +↑ / -↓	Actual/Proj +↑ / -↓	
*Note 1 - Service Contracts				Total	
Ecolab Pool Equipment		Monthly		11,940	
Terminix Pest Control		Monthly		3,312	
Bowen Cooling A/C & Chiller Maint.		Qty		6,240	
Lift Equipment Safety Inspection		Annually		500	
Kitchen Hood		Annually		890	
Fire Lines (2)		Monthly		720	
Sprinkler Test & Inspection		Annually		454	
Fire Extinguishers		Annually		314	
Fire Alarm Panel Test & Inspect		Annually		704	
Fire Alarm Monitoring & Detection		Annually		329	
Lake Management		Monthly		41,940	
Thorguard		Annually		788	
Outsourced Cleaning Company		Monthly		78,840	
Restaurant Window Cleaning		Qty		1,500	
Clubhouse & Ballroom Windows		Semi-Annually		1,700	
Symbiont Services (Pool Heating Maint Agreement)		Annually		685	
Securitas Camera Svc Contract		Monthly		2,260	
Annual Water Meter Service		Annually		750	
				153,865	

10 - Herons Glen Recreation District 2020-21 Budget Worksheets					
Actuals reported up to April/2020 with COVID-19 Budget Forecast May-Sep/2020					
00 - Administration					
	Total Year	Budget over Budget ↑ / ↓	Budget over Actual/Proj ↑ / ↓		Notes
INCOME					
4110 ASSESSMENTS, BASE 1285 U	774193				
2018-19 Actuals	733317				
2019-20 Budget	733317		-100%	(733,317)	
2019-20 Projected	0	-100%	(733,317)		
2020-21 Budget					
4920 CONCERT SERIES REVENUE	59498				Budgeted for break even due to COVID-19
2018-19 Actuals	60125				5 shows, 2 Jan, 2 Feb & 1 Mar
2019-20 Budget	57847		-6%	(3,747)	Package price \$90, Individual tix \$23
2019-20 Projected	54100	-10%	(6,025)		Showcase Jan
2020-21 Budget					
4945 HOA ACCOUNTING INCOME	15408				No increase
2018-19 Actuals	15870				Sub-HOA accounting agreements
2019-20 Budget	15870		0%	-	FHOA \$463.50/mo, MHOA \$315.18/mo
2019-20 Projected	15870	0%	-		SHOA \$543.84/mo
2020-21 Budget					
4986 INTEREST INCOME	58725				
2018-19 Actuals	36000				Lower rates due to the state of the economy
2019-20 Budget	49102		-51%	(25,102)	due to COVID-19
2019-20 Projected	24000	-33%	(12,000)		FL Prime SBA & FineMark Sweep Accts
2020-21 Budget					
4988 LATE FEE/MEMBER INTEREST	7776				
2018-19 Actuals	7400				
2019-20 Budget	5791		28%	1,609	
2019-20 Projected	7400	0%	-		Based on 19-20 budget
2020-21 Budget					
4990 MISCELLANEOUS OTHER INCO	60308				Based on 19-20 budget
2018-19 Actuals	53687				Virtual Mastercard A/P
2019-20 Budget	54413		-1%	(726)	\$200 estoppel and new resident setup fee
2019-20 Projected	53687	0%	-		Locker Fees billed in Sep for October
2020-21 Budget					
TOTAL INCOME	975907				
2018-19 Actuals	906399	173,082			
2019-20 Budget	916341		183,024		
2019-20 Projected	155057	-83%	155,057	155,057	
2020-21 Budget	-----	(18,025)	(27,967)		
EXPENSES					
6100 PAYROLL	348059				
2018-19 Actuals	394536				
2019-20 Budget	387071		2%	8,445	Board Secretary position hourly rate increased to include Web Design and Website Maint.
2019-20 Projected	395516	0%	979		Assume 0% salary increases
2020-21 Budget					
6125 PAYROLL, O.T.	1115				
2018-19 Actuals	0				
2019-20 Budget	508		(508)		
2019-20 Projected	0		-		
2020-21 Budget					
6200 PAYROLL TAXES & FEES	51241				
2018-19 Actuals	56692				
2019-20 Budget	54724		0%	(172)	no longer have drug testing
2019-20 Projected	54552	-4%	(2,140)		background check costs for all depts \$81/mo
2020-21 Budget					
6202 PAYROLL BENEFITS	56903				
2018-19 Actuals	55065				
2019-20 Budget	66109		9%	6,246	Assume 9% increase health rates 401k matching for all depts
2019-20 Projected	72355	31%	17,290		based on 2020 monthly average
2020-21 Budget					Medcom ACA Reporting Fee Oct/May \$1375
6225 CONCERT SERIES EXPENSES					

00 - Administration						
	Total Year	Budget over Budget +↑ / -↓	Budget over Actual/Proj +↑ / -↓			Notes
2019-20 Budget	21250					
2019-20 Projected	20918		2%	332		Based on 19-20 budget
2020-21 Budget	21250	0%	-			Credit card & ACH fees
7825 OFFICE EQUIPMENT						
2018-19 Actuals	18457					Gatekeeper software \$495/mo
2019-20 Budget	20021					Dex copier, copy & toner shipping charges
2019-20 Projected	20551		-3%	(529)		\$366.27+\$325+\$16/mo (menu printing qly)
2020-21 Budget	20021	0%	-			Postage/Folder/Stuffer \$1286/qtr
7850 OFFICE SUPPLIES						Prop Tax for all machines est \$450
2018-19 Actuals	12555					
2019-20 Budget	9000					
2019-20 Projected	8500		6%	500		
2020-21 Budget	9000	0%	-			Based on 2019-20 Budget
7870 POSTAGE						
2018-19 Actuals	5464					
2019-20 Budget	6000					
2019-20 Projected	5526		9%	474		
2020-21 Budget	6000	0%	-			Based on 19-20 budget with reload at \$500/mo
7900 PROFESSIONAL FEES						
2018-19 Actuals	124644					\$6975 increase in auditor's fees
2019-20 Budget	122689					One-time fee of \$665 in Oct to add Fitness
2019-20 Projected	134740		-3%	(4,391)		Center to appraisal and increase to \$390/yr
2020-21 Budget	130349	6%	7,660			*See Note#3
8125 REC DISTRICT SOCIAL EVEN						
2018-19 Actuals	2663					Board Christmas Dinner at cost
2019-20 Budget	3200					
2019-20 Projected	1020		214%	2,180		Volunteer Appreciation Party based on actuals
2020-21 Budget	3200	0%	-			Budget meeting lunches in June
8300 SERVICE CONTRACTS						
2018-19 Actuals	2600					
2019-20 Budget	0					
2019-20 Projected	35		-100%	(35)		GCM Property SFWMD ERC Monitoring
2020-21 Budget	0		-			Report no necessary
8450 TELEPHONE*						
2018-19 Actuals	4873					Based on 19-20 budget
2019-20 Budget	4800					Includes \$50/mo cell reimbursement
2019-20 Projected	4453		8%	347		for GM, Controller & Exec Asst, Tablet for
2020-21 Budget	4800	0%	-			board email. New automated phone msg system.
8500 TRAVEL						
2018-19 Actuals	3930					
2019-20 Budget	3555					Northstar User Group Meeting Oct for Controller
2019-20 Projected	2325		36%	830		HFTP Annual Oct \$1600/Regional Jul \$350
2020-21 Budget	3155	-11%	(400)			& mthly meetings mileage \$45-Controller
						PGA Show Jan \$400
8550 UNIFORMS						
2018-19 Actuals	0					
2019-20 Budget	600					
2019-20 Projected	0		#DIV/0!	600		
2020-21 Budget	600	0%	-			for GM
8700 WATER & SEWER*						
2018-19 Actuals	859					
2019-20 Budget	1026					
2019-20 Projected	1153		1%	16		FGUA increase of 2.01% based on prior year
2020-21 Budget	1169	14%	142			Lee County Utilities 0% increase
TOTAL EXPENSES						
2018-19 Actuals	823943					
2019-20 Budget	906399					
2019-20 Projected	900342		4%	32,772		
2020-21 Budget	933114	3%	26,715			
NET INCOME/(LOSS)						
2018-19 Actuals	151964					
2019-20 Budget	0		(733,317)	42		

6/13/202

00 - Administration				
	Total Year	Budget over Budget ↑ / ↓	Budget over Actual/Proj ↑ / ↓	Notes
2019-20 Projected	15999		(717,318)	
2020-21 Budget	-778057	(778,057)	(778,057)	
	=====	44,740	60,739	
*Note#1 Admin Computer Support				
IT Vantage IT Support		30,180		
Firewall		700		
Northstar Support - General		17,011		
Northstar Support - New Website Hosting		14,461		
Northstar Support - Tableside POS, KDS		6,198		
SSL Certificate Yearly Renewal		103		
DYN Email Hosting		108		
Event Pro		769		
Microsoft Office 360		99		
		69,629		
*Note#2 Admin Dues & Subscriptions				
HFTP Dues (Controller)		415		
Survey Monkey		384		
Beekman Report		-		
Amazon Prime		499		
Mail Chimp		420		
PGA Dues (GM)		512		
PCA Annual Subscription		161		
Boardroom Magazine Subscription		200		
Thompson Reuters Fixed Asset Program renewal fee		450		
Zoom annual subscription		150		
		3,191		
*Note#3 Admin Professional Fees				
Knott Ebelini Hart		69,000		
LLS Tax Solutions Arbitrage Svcs for bonds		500		
US Bank Fees		9,400		
Supervisor Election Legal Fees		5,100		
Fishkind Report		5,000		
Fishkind Dissemination Svcs		1,500		
Bond Compliance Fixed Asset Survey		2,000		
Bond Compliance Required Engineering Certification		600		
Auditors (Progress Billing)		30,975		
Professional Meals		375		
Breeze Corp ad for budget resolution		3,560		
Lee County Non-Advalorem Taxes		1,284		
Townsend Annual Appraisal Update		1,055		
		130,349		

Herons Glen Recreation District - FOH Season

Week ending _____, 2018

SUMMER SEASON SCHEDULE	
Director of F & B	59.0
Dining Room Mgr.	50.0
FT Server 1	38.5
FT Server 2	40.0
FT Server 3	35.5
FT Seasonal Server 1	36.0
Bartender 1	35.0
PT Server 1	21.5
PT Server 2	4.0
PT Server 3	4.0
Bartender 2	36.5
Runner 1/Server	22.0
Runner 2/Server	10.0
Busser 1	0.0
Busser 2	10.5
Runner 3	0.0
Hostess 1	18.0
	361.5

Director of F & B	14,000.00	\$269.23	Jason
Dining Room Mgr.	42,000.00	\$807.69	Kim
FT Server 1	\$9.00	\$496.50	Erin
FT Server 2	\$8.00	\$320.00	Karrie
FT Server 3	\$7.25	\$257.38	Janine
FT Seasonal Server 1	\$5.44	\$195.84	Mark
Bartender 1	\$11.00	\$385.00	Jana
PT Server 1	\$5.54	\$119.11	
PT Server 2	\$5.54	\$22.16	
PT Server 3	\$5.54	\$22.16	
Bartender 2	\$8.85	\$323.03	TJ
Runner 1/Server	\$9.00	\$198.00	
Runner 2/Server	\$9.00	\$90.00	
Busser 1	\$9.00	\$0.00	
Busser 2	\$9.00	\$94.50	
Runner 3	\$9.00	\$0.00	
Hostess 1	\$11.00	\$198.00	Shannon
Payroll Week		\$3,798.59	
Payroll Month		16,460.57	

Not Punch In Before Your Sched

	A.C.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT
	Capital - Master list With 2% Inflation per yr - Bond ITEMS REMOVED																	
1																		
2																		
187																		
188	Fiture Capital Projects																	
189																		
190																		
191	Coating Allowance																	
192																		
193	Permanent Structures																	
194	Clubhouse																	
195	Driving Range Building																	
196	Pool Restroom																	
197	Tennis/Bocce Restroom																	
198	#17 Restroom																	
199	#5 Restroom																	
200	Pottington Pump station																	
201	Mystic Pump station																	
202	#16 Pump station																	
203	Golf Course Maintenance Staff & Repair Building																	
204	Golf Course Maintenance Equipment Storage Building																	
205	Golf Course Maintenance Fertilizer & Chemical Storage																	
206	Shelter Shack (approx \$20K to concrete building)																	
207	Fitness Center																	
208	Storage Facility																	
209																		
210																		
211	TOTAL HGGD CAPITAL REQUIREMENTS																	
212																		
213																		
214																		
215																		
216																		
217																		
218																		
219																		
220																		
221																		
222																		
223																		
224																		

PV Rollover Cash = Projected carryover after 2017-18 capital projects and annual collections, including cash balances in all capital bank accounts

PV Collections = #B3894 summt per owner * 4 - 1285

**HERONS GLEN RECREATION DISTRICT
SPECIAL BOARD MEETING
September 2, 2020, 5 P.M., Zoom
MINUTES**

BOARD MEMBERS	PRESENT	OTHERS	PRESENT
Chair Don Misener	Zoom	GM J.B. Belknap	Zoom
Vice Chair Howard Young	Zoom	Controller Lynn Garcia	Zoom
Treasurer Jayne Schwarz	Zoom	District Counsel Tom Hart	Zoom
Secretary Mary Ann Polvinen	Zoom	Board Sec. Julie Heimlich	Zoom
Asst Sec/Treas William Kulkoski	Zoom	Residents	0

- I. **CALL TO ORDER** – Chair Don Misener called the meeting to order at 5 pm.
- II. **PLEDGE OF ALLEGIANCE** – Supervisor Polvinen led the Pledge.
- III. **ROLL CALL** – Board Secretary Julie Heimlich called the roll and attending the meeting by Zoom were: Chair Don Misener, Supervisor Howard Young, Supervisor Jayne Schwarz, Supervisor Mary Ann Polvinen, Supervisor William Kulkoski, General Manager J.B. Belknap, Controller Lynn Garcia, and Counsel Tom Hart.
- IV. **APPROVAL OF MINUTES**- None
- V. **APPROVAL OF 2020/21 HGRD BUDGET AND ASSESSMENTS – PUBLIC HEARING**
 - A. **Final Budget Adoption -Reading of Resolution**

Counsel Hart Reviewed:
Resolution 2020-40 A resolution approving the final budget for 2020-2021 fiscal year; providing findings; providing confirmation of annual budget; providing for annual assessments and quarterly installments. Chair Misener noted that the annual assessment is \$2,242, which may be paid in quarterly installments of \$560.50.

 - 1. Call for Public Input on Budget**
Chair Misener asked if there was any public input and there was none. Counsel Hart noted that the public notice for this budget meeting was advertised and mailed out to the residents.
 - 2. Board's Vote on Approval of 2020/21 HGRD Budget**
Supervisor Young made a motion to approve **Resolution 2020-40** and Supervisor Polvinen seconded the motion. The motion passed unanimously.

B. Final Assessment Adoption – Reading of Resolution
Counsel Hart Reviewed:
Resolution 2020-41 A resolution finding special benefits; approving methodology for assessment and collecting and final 2020-2021 assessment roll; providing payment. The District was authorized, pursuant to the Act, to acquire recreational facilities, to levy non ad-valorem special assessments (the "Special Assessments"), and to issue Special Assessment Bonds, which it did as Series 1999 and Series 2006 and Series 2020 (the "Bonds"), payable from such Special Assessments to pay the costs and expenses of such acquisition, among other purpose. Counsel Hart noted that any delinquent assessments will need to have their annual assessment placed on their tax roll to let Controller Garcia know. Controller Garcia stated that she does that and will be sending the information for the tax roll.

1. Call for Public Input on Assessments

Chair Misener asked if there was any public input and there was none. Chair Misener noted that the new annual assessment for the Bond on the tax roll is \$1,425 which is \$131 increase for the new Bond.

2. Board's Vote on Approval of 2020/21 HGRD Assessments

Supervisor Kulkoski made a motion to approve Resolution 2020-41 and Supervisor Polvinen seconded the motion. The motion passed unanimously.

VI. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

Supervisor Kulkoski asked if the increase to \$3,100 (previously \$3,050) for the new owner capital fees needs to be transferred in the budget. Counsel Hart noted that this is in the Operating budget under Administration.

VII. RESIDENT COMMENTS

There were no resident comments.

VIII. NEXT WORKSHOP/MEETINGS

- A. Regular Board Workshop Mon., September 28, 2 p.m., Zoom/Cd Rm C
- B. Regular Board Meeting, Wed., September 30, 2 p.m., Zoom/Cd Rm C

Supervisor Young asked about the regular board meetings being moved to Thursdays. That is not until the 2021 Board scheduled meeting dates.

IX. ADJOURNMENT- The meeting was adjourned at 5:09 pm.

/jh Attachments

9/30/20

Date

SUBMITTED BY:

Julie Heimlich

Julie Heimlich, Board Secretary

APPROVED BY HGRD BOARD:

Don Misener

Don Misener, HGRD Board

