



FY 2023-2024 Preliminary Proposed Budget Summary:

The proposed budget of \$875 is a reduction of \$21 from the prior year for non-waterfront lots. The main component of this decrease was the “true-up” component, reflecting realized favorability from the prior year and as reported during monthly GM reports. (The true-up component balances out the assessment to reflect current results).

The operational departments and amenities saw increases in payroll and benefits, reflecting a statutory wage increase, wage inflation, and the continued increased cost of benefits. The amenities, led by Golf, continue to show organic growth in revenue, but also reflect price increases as recommended by the Strategic Planning Committee’s guidance.

Within the assessment is a continued increase in infrastructure spending for roads, drainage, mailboxes, deferred maintenance, and new capital project(s) and initiatives.

Aquatics reflects an increase in the budget that is mainly to fund the attempt to fill open lifeguard positions.

The “bold” decision we made for the pipe-lining process for our major drainage pipes has delivered operational savings, and we believe has had a strong positive impact on drainage. We will continue this unprecedented maintenance project in this proposed budget.

Reallocation of prior efficiencies have been allocated to the Police Department to continue to fund the “Take Home Car Program.” The proposed budget also includes an increase in the police 401(k) benefit contribution and increased salary adjustments, all to help retain and recruit officers.

The Strategic Plan we implemented in 2019 and updated this year continues to show positive results. The addition of new hires has strengthened an already constructive team. We continue to review the DMA Reserve Replacements and calculate the required funding limits, as set by the Budget and Finance Committee and the Board.

The Bulkhead differential remains at \$615. We have also sourced material ourselves to keep bulkhead replacement costs down. We recommended and received approval from the Board to enter into a competitive bid contract, which also produced savings.

ESTIMATE/BUDGET COMPARISON

REVENUES	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET	22-23 ESTIMATE
				VS. 23-24 BUDGET
ADMINISTRATION	6,687,428	6,672,292	6,434,679	(237,613)
FINANCE / MEMBERSHIP	20,000	36,975	21,200	(15,775)
PUBLIC RELATIONS	62,305	58,988	66,295	7,307
COMPLIANCE / PERMITS / INSPECT	185,610	161,075	221,360	60,285
PUBLIC WORKS	120,000	115,500	85,000	(30,500)
POLICE	484,000	561,351	561,351	-
RECREATION / PARKS	352,213	338,752	392,760	54,008
RACQUET SPORTS	138,538	168,771	167,465	(1,306)
AQUATICS	910,938	933,308	959,444	26,136
GOLF OPERATIONS / MAINTENANCE	1,286,568	1,482,829	1,524,687	41,858
CLUBHOUSE GRILLE	298,012	349,569	326,250	(23,319)
BEACH CLUB	398,000	500,191	428,780	(71,411)
BEACH PARKING	570,645	570,347	642,615	72,268
YACHT CLUB	2,095,001	2,464,252	2,245,175	(219,077)
MARINAS	351,053	395,445	382,321	(13,124)
SUBTOTAL	13,960,311	14,809,645	14,459,382	(350,263)
BULKHEAD FUNDING	1,169,921	1,252,940	1,151,114	(101,826)
CAPITAL FUNDING	1,302,255	2,640,000	1,024,163	(1,615,837)
TOTAL REVENUES	16,432,487	18,702,585	16,634,659	(2,067,926)
EXPENDITURES				
ADMINISTRATION	760,548	744,720	824,543	79,823
MANAGER'S OFFICE	300,161	308,213	371,668	63,455
FINANCE / MEMBERSHIP	841,890	863,310	889,132	25,822
PUBLIC RELATIONS	342,281	331,571	348,359	16,788
COMPLIANCE / PERMITS / INSPECT	256,773	263,750	239,089	(24,661)
GENERAL MAINTENANCE	730,303	682,003	717,673	35,670
PUBLIC WORKS	1,797,283	1,706,340	1,812,220	105,880
FIRE / EMS	1,064,024	1,064,024	994,578	(69,446)
POLICE	1,937,287	1,860,750	1,969,120	108,370
RECREATION / PARKS	861,666	811,849	896,693	84,844
RACQUET SPORTS	157,241	151,803	163,605	11,802
AQUATICS	968,224	913,284	1,057,125	143,841
GOLF MAINT	790,564	779,958	839,777	59,819
GOLF OPERATIONS	443,612	449,985	491,504	41,519
CLUBHOUSE GRILLE	235,106	280,296	257,831	(22,465)
BEACH CLUB	274,117	288,339	276,278	(12,061)
BEACH PARKING	62,685	39,168	60,876	21,708
YACHT CLUB	1,990,590	2,276,698	2,093,918	(182,780)
MARINAS	145,956	153,170	155,394	2,224
SUBTOTAL	13,960,311	13,969,231	14,459,382	490,151
BULKHEAD	1,169,921	1,252,940	1,151,114	(101,826)
REPLACEMENT & NEW CAPITAL	1,302,255	2,640,000	1,024,163	(1,615,837)
TOTAL EXPENDITURES	16,432,487	17,862,171	16,634,659	(1,227,512)

DEPARTMENTAL SUMMARY

BUDGET 2023-2024

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,434,680	824,543	5,610,137	664
MANAGER'S OFFICE	-	371,668	(371,668)	(44)
FINANCE / MEMBERSHIP	21,200	889,132	(867,932)	(103)
PUBLIC RELATIONS	66,295	348,359	(282,064)	(33)
COMPLIANCE-PERMITS	221,360	239,089	(17,729)	(2)
GENERAL MAINTENANCE	-	717,673	(717,673)	(85)
PUBLIC WORKS	85,000	1,812,220	(1,727,220)	(204)
FIRE / EMS	-	994,578	(994,578)	(118)
POLICE	561,351	1,969,120	(1,407,769)	(167)
RECREATION	392,760	896,693	(503,933)	(60)
TENNIS	40,298	77,512	(37,215)	(4)
PLATFORM TENNIS	19,487	31,205	(11,719)	(1)
PICKLEBALL	107,681	54,887	52,793	6
AQUATICS	959,444	1,057,125	(97,681)	(12)
GOLF OPS	1,524,687	491,504	1,033,183	122
GOLF MAINT	-	839,777	(839,777)	(99)
CLUBHOUSE GRILL	326,250	257,831	68,419	8
BEACH CLUB	428,780	276,278	152,502	18
BEACH PARKING	642,615	60,876	581,739	69
YACHT CLUB	2,245,175	2,093,918	151,257	18
MARINAS	382,321	155,394	226,927	27
SUB-TOTAL	14,459,383	14,459,382	0	0
OTHER ADDITIONS			-	-
NET			0	0

DEPARTMENTAL SUMMARY

ESTIMATE FOR YEAR ENDED 4/30/23

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	6,672,292	744,720	5,927,572	5,926,881	691
MANAGER'S OFFICE	0	308,213	(308,213)	(300,161)	(8,052)
FINANCE/MEMBERSHIP	36,975	863,310	(826,335)	(821,891)	(4,444)
PUBLIC RELATIONS	58,988	331,571	(272,583)	(279,976)	7,393
COMPLIANCE-PERMITS	161,075	263,750	(102,675)	(71,163)	(31,512)
GENERAL MAINTENANCE	0	682,003	(682,003)	(730,303)	48,300
PUBLIC WORKS	115,500	1,706,340	(1,590,840)	(1,677,283)	86,443
FIRE/AMBULANCE	0	1,064,024	(1,064,024)	(1,064,024)	0
POLICE	561,351	1,860,750	(1,299,399)	(1,453,287)	153,888
RECREATION	338,752	811,849	(473,097)	(509,453)	36,356
TENNIS	36,948	73,930	(36,982)	(36,466)	(516)
PLATFORM TENNIS	18,332	24,700	(6,368)	(14,246)	7,878
PICKLEBALL	113,491	53,173	60,318	32,008	28,310
AQUATICS	933,308	913,284	20,024	(57,286)	77,310
GOLF OPS	1,476,329	449,985	1,026,344	842,956	183,388
GOLF MAINT	6,500	779,958	(773,458)	(790,564)	17,106
CLUBHOUSE GRILLE	349,569	280,296	69,273	62,906	6,367
BEACH CLUB	500,191	288,339	211,852	123,883	87,969
BEACH PARKING	570,347	39,168	531,179	507,960	23,219
YACHT CLUB	2,464,252	2,276,698	187,554	104,411	83,143
MARINAS	395,445	153,170	242,275	205,097	37,178
SUB-TOTAL	14,809,645	13,969,231	840,414	0	840,414
CAPITAL ADDITIONS			0	0	" 0
NET			840,414	0	840,414

ASSESSMENT RATES

FISCAL YEAR 2023-24

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,716	875
NON-WATER/ESTATE	77	1,313
WATER	1,361	1,490
WATER/ESTATE	6	2,235
WATER/NON-BULKHEAD	288	965
WATER/NON-BULKHEAD/ESTATE	1	1,448
COMMERCIAL	3	
TOTAL	8,452	

ASSESSMENT SUMMARY

	2022-23	2023-24	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS	784	792	8
AMENITY OPERATIONS	(116)	(151)	(35)
SUB-TOTAL	668	640	(28)
RESERVES	227	235	8
NON-WATER LOTS	896	875	(20)
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	1,511	1,490	(20)

ASSESSMENT DETAIL

	2022-23	2023-24	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS			
ADMINISTRATION	133	157	23
COMPLIANCE / PERMITS / INSPECT	8	2	(6)
GENERAL MAINTENANCE	86	85	(1)
PUBLIC WORKS	198	204	6
FIRE / EMS	126	118	(8)
POLICE	172	167	(5)
RECREATION / PARKS	60	60	(0)
SUB-TOTAL	784	792	8
AMENITY OPERATIONS			
RACQUET SPORTS	2	(0)	(2)
AQUATICS	7	12	5
GOLF OPERATIONS/MAINTENANCE	(14)	(31)	(17)
BEACH CLUB	(15)	(18)	(3)
BEACH PARKING	(60)	(69)	(9)
YACHT CLUB	(12)	(18)	(6)
MARINAS	(24)	(27)	(3)
SUB-TOTAL	(116)	(151)	(35)
RESERVES			
REPLACEMENT	202	210	8
NEW CAPITAL	0	0	0
OPERATING DEFICIT	0	0	0
DRAINAGE	0	0	0
ROADS	0	0	0
BULKHEADS	25	25	0
SUB-TOTAL	227	235	8
NON-WATER LOTS	896	875	(20)
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	1,511	1,490	(20)

RESERVES

FISCAL YEAR 2023-24

TYPE	EST BALANCE 5/1/22	CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS	EXPENDITURES	BALANCE 4/30/23
REPLACEMENT	5,334,561	1,935,152	(399,163)	6,870,550
BULKHEADS/WATERWAYS	366,510	1,063,850	(1,151,114)	279,246
ROADS	694,666	360,000	(350,000)	704,666
DRAINAGE	227,014	210,000	(250,000)	187,014
NEW CAPITAL	30,090	40,000	(25,000)	45,090
TOTALS	6,652,841	3,609,002	(2,175,277)	8,086,566

CAPITAL SUMMARY

FISCAL YEAR 2023-24

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT	399,163
DRAINAGE	250,000
ROADS	350,000
NEW CAPITAL	25,000
TOTAL FUNDS-CAPITAL ADDITIONS	1,024,163
USE OF FUNDS	
REPLACEMENT & NEW CAPITAL	
GOLF MAINTENANCE	34,275
AQUATICS	68,800
PUBLIC WORKS	65,100
RECREATION	170,063
YACHT CLUB	35,975
CLUBHOUSE GRILLE	12,930
BEACH CLUB	12,020
KAYAK LAUNCH (NEW)	25,000
TOTAL REPLACEMENT & NEW CAPITAL	424,163
ROADS CAPITAL	350,000
DRAINAGE CAPITAL	250,000
TOTAL NEW & REPLACEMENT CAPITAL	1,024,163

MEMBERSHIP DUES

FISCAL YEAR 2023-24

TYPE	FAMILY	INDIVIDUAL	NON-MEMBERS
SWIM			
SUMMER	360	215	535-295
WINTER	510	330	750-445
YEARLY	665	425	935-575
TENNIS			
	436	275	670-421
TENNIS - AFTER 12			
	182	115	234-145
PLATFORM TENNIS			
	295	180	410-250
PICKLEBALL			
	305	187	426-260
GOLF			
	2,550	1,650	2,750-1,750
GOLF - AFTER 12			
	1,800	1,100	1,850-1,150
BEACH PARKING			
ANNUAL (NO MEMBER)	250	250	600
ANNUAL (MEMBER) ⁽¹⁾	165	165	
WEEKLY	170	170	170
DAILY	50	50	50

(1) Available only when purchasing swim, tennis, platform tennis, pickleball or golf.

USER FEES

FISCAL YEAR 2023-24

SWIM

DAILY - RESIDENTS / OWNERS

ADULTS (18+)	\$10
CHILDREN (5-17)	\$8

DAILY - NON-RESIDENTS

ADULTS (18+)	\$15
CHILDREN (5-17)	\$13

TENNIS

DAILY - RESIDENTS / OWNERS

TENNIS	\$10
PICKLEBALL	\$7
PLATFORM	\$7

DAILY - NON-RESIDENTS

TENNIS	\$15
PICKLEBALL	\$8
PLATFORM	\$8

GOLF RESIDENT RATES

CART FEES	18 HOLES	9 HOLES
MEMBERS	25	15
OWNERS - GUESTS	25	15

MEMBERS ONLY

UNLIMITED CART PKG - FAMILY	2,200
UNLIMITED CART PKG - INDIVIDUAL	1,500

GREEN / CART FEES	18 HOLES	9 HOLES
OWNERS & GUESTS (WEEKDAY)	59	35
OWNERS & GUESTS - AFTER 12 (WEEKDAY)	49	30
OWNERS & GUESTS (WEEKEND)	64	40
OWNERS & GUESTS - AFTER 12 (WEEKEND)	54	35
TWILIGHT - AFTER 3PM	40	30

OTHER FEES

FISCAL YEAR 2023-24

TYPE	AMOUNT
LOST PARKING PERMITS ANNUAL	50
LOST PARKING PERMITS WEEKLY	10
TRANSFER FEES	150
LOST PHOTO / OWNER ID	5

CPI FEES	
FISCAL YEAR 2023-24	
NEW STARTS / ADDITIONS	
FILING FEE	35
INSPECTION FEE	325
COMPLETION DEPOSIT	1,500
ADDITIONS	
NO FOOTPRINT CHANGE	
INSPECTION FEE	80
COMPLETION DEPOSIT	375
FOOTPRINT CHANGE	
INSPECTION FEE	160
COMPLETION DEPOSIT	750
CHANGE DURING CONSTRUCTION	
FILING FEE	35
DECKS	
FILING FEE	35
INSPECTION FEE	80
SHEDS	
FILING FEE	35
INSPECTION FEE	80
DOCKS	
FILING FEE	35
INSPECTION FEE	80
FENCING	
FILING FEE	35
INSPECTION FEE	80
COLOR CHANGE	
FILING FEE	35
INSPECTION FEE	80
COMPLETION DEPOSIT - (DECKS-SHEDS-DOCKS-FENCING)	250
VARIANCE	
FILING FEE	50
DEMOLITION/MOVING	
FILING FEE	35
INSPECTION FEE	80
BUSINESS LICENSE (PREVIOUSLY HOME OCCUPATION)	
FILING FEE	75
RENEWAL	50
PERMANENT RV PARKING	
FILING FEE	35
INSPECTION FEE	80
RESUBMITTAL (OVER 1 YR)	
FILING FEE	35
INSPECTION FEE	80
RESALE CERTIFICATES	
IMPROVED	250
UNIMPROVED	50
DOCUMENTS PKG	20
ADMINISTRATE FEE	
GRASS CUTTING	100
TRASH / DEBRIS	100
PROPOSED TREE PERMIT	
FILING FEE	35
INSPECTION FEE	80

BOAT SLIP RATES*

FISCAL YEAR 2023-24

YACHT CLUB

15' - 25'	2,125
26' - 39'	2,895
40' - 44' AND LIVE-ABOARDS	4,085

SWIM & RACQUET CLUB

ALL BOAT SLIPS	1,535
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* Non-property owners, if slips become available will be charged an additional \$100 per season, or an additional 10% of the rate, whichever is higher.

**GENERAL ADMINISTRATION
2024 BUDGET WORKSHEET**

		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40001	ASSESSMENTS	9,056,751	9,126,681	9,348,383	8,499,283	8,512,810	8,512,810	8,321,008	(191,802)
	LESS: RESERVE CONTRIBUTION	(3,353,976)	(3,267,426)	(3,729,802)	(3,289,016)	(3,295,341)	(3,374,016)	(3,129,002)	245,014
40002	SURPLUS TRANSFER	-	-	-	650,000	650,000	650,000	650,000	-
40018	INTEREST CHARGES	27,812	39,658	38,690	50,000	24,731	49,731	50,000	269
40020	CASINO FUNDS	325,000	325,000	350,000	450,000	225,000	450,000	450,000	-
40021	GRANTS	-	-	402,908	-	-	-	-	-
40030	RIGHT OF WAY FEES	185,265	196,468	225,000	195,000	97,500	195,000	195,000	-
40031	INTEREST INCOME	255,813	110,629	97,006	75,000	81,325	160,000	200,000	40,000
40098	MISCELLANEOUS	91,012	1,291,382	249,077	57,164	9,633	28,767	47,674	18,907
	TOTAL REVENUES	6,587,676	7,822,392	6,981,261	6,687,431	6,305,658	6,672,292	6,784,680	112,388
	EXPENSES								
	WAGES & BENEFITS								
64450	PAYROLL COST	(42,187)	18,901	1,089	-	952	952	-	(952)
	TOTAL WAGES & BENEFITS	(42,187)	18,901	1,089	-	952	952	-	(952)
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	43,287	47,991	43,000	38,000	45,000	51,000	40,000	(11,000)
74750	COMPUTER SUPPLIES	-	29,873	17,686	15,000	1,612	9,112	15,000	5,888
74770	LEGAL FEES	108,415	167,922	138,434	140,000	88,479	158,479	140,000	(18,479)
74800	CREDIT CARDS	4,064	10,588	13,668	15,000	23,359	30,859	30,859	-
74810	ADVERTISING BIDS	-	76	-	-	-	-	-	-
75040	CONTRACT SERVICES	162,564	186,926	164,079	180,900	82,567	173,017	195,900	22,883
75580	POSTAGE	4,039	-	-	-	-	-	-	-
75640	SUPPLIES	5,866	1,986	1,270	-	235	235	235	-
	TOTAL SERVICES & SUPPLIES	328,234	445,362	378,137	388,900	241,252	422,702	421,994	(708)
	UTILITIES								
86330	WATER & SEWER	8,407	(2,172)	3,266	1,464	612	1,344	3,500	2,156
	TOTAL UTILITIES	8,407	(2,172)	3,266	1,464	612	1,344	3,500	2,156
	OTHER COSTS								
76720	BAD DEBTS	412,666	100,000	112,500	50,000	17,708	42,708	50,000	7,292
76730	BOARD EXPENSES	14,338	16,590	26,431	25,000	4,167	16,667	25,000	8,333
76760	CONTINGENCY	-	-	-	-	-	-	40,000	40,000
76840	ELECTIONS & REFERENDUMS	19,758	40,665	46,460	35,000	43,588	43,588	35,000	(8,588)
76880	INSURANCE	50,195	102,659	145,874	182,036	72,942	145,884	170,899	25,015
76900	BANK CHARGES	275	96	100	-	-	-	-	-
76940	50TH ANNIVERSARY	1,572	-	-	-	-	-	-	-
97000	TAXES	77,199	71,530	63,676	78,150	31,800	70,875	78,150	7,275
	TOTAL OTHER COSTS	576,002	331,540	395,041	370,186	170,205	319,722	399,049	79,327
	TOTAL OPERATING COSTS	870,457	793,631	777,534	760,550	413,021	744,720	824,543	79,823
	NET OPERATING	5,717,219	7,028,760	6,203,728	5,926,881	5,892,637	5,927,572	5,960,137	32,565
	OTHER EXPENSES								
	DEPRECIATION								
97300	ROADS	151,031	127,957	121,105	69,558	34,782	69,561	69,561	-
97330	BUILDINGS	531,583	627,878	636,412	615,055	307,530	615,058	615,058	-
97360	FURNITURE & EQUIPMENT	795,456	889,184	878,741	661,214	330,600	661,207	661,207	-
97390	IMPROVEMENTS	440,396	447,264	527,671	423,912	211,956	423,912	423,912	-
	TOTAL DEPRECIATION	1,918,466	2,092,284	2,163,928	1,769,739	884,868	1,769,738	1,769,738	-
	NET	3,798,753	4,936,476	4,039,799	4,157,142	5,007,769	4,157,834	4,190,399	32,565

**General Administration
Selected Budget Details 2024**

Accounting Fees	40,000
Year-End Financial Audit Engagement	30,000
Tax returns	10,000
Legal Fees	140,000
Board meetings, lawsuits, personnel matters	
Contract Services	195,900
Northstar Annual Maintenance	90,000
Comcast Redundancy	33,000
Other Computer Service	60,000
Custodial Services	12,900
Bad Debt Expense	50,000
Estimated Assessment Foreclosure write-offs	
Board Expenses	25,000
Employee Lunch - Christmas	4,500
Volunteer appreciation party	6,500
Orientation	2,000
Misc - Board gifts - supplies - photos - flowers	12,000
Election / Referendums	35,000
Election	20,000
Referendums	15,000
Insurance	170,899
High-Level Overall 5% Increase	25,000
Wind Buy-Back	39,424
Directors	24,417
Umbrella	37,993
Liability	21,549
Admin Property + Flood	13,328
Crime	1,444
Cyber Liability	4,244
Inland Marine	3,500
Taxes	78,150
Personal Property	76,000
OPA lots (2)	830
Corporation	1,320

GENERAL ADMINISTRATION							
REVENUE DETAILS							
ASSESSMENT FEES							
	ACTUAL 2021				ACTUAL 2022		
LOT TYPE	#LOTS	RATE	AMOUNT		#LOTS	RATE	AMOUNT
NON-WATER	6,716	986	6,621,976		6,716	996	6,689,136
NON-WATER/ESTATE	77	1,479	113,883		77	1,494	115,038
WATER	1,361	1,501	2,042,861		1,361	1,611	2,192,571
WATER/ESTATE	6	2,252	13,509		6	2,417	14,502
WATER/NON-BULK	288	1,076	309,888		288	1,086	312,768
WATER/NON-BULK/ESTATE	1	1,614	1,614		1	1,629	1,629
COMMERCIAL	3		22,506		3		22,739
TOTAL	8,452		9,126,237		8,452		9,348,383
	BUDGET 2023				BUDGET 2024		
LOT TYPE	#LOTS	RATE	AMOUNT		#LOTS	RATE	AMOUNT
NON-WATER	6,716	896	6,017,536		6,716	875	5,876,500
NON-WATER/ESTATE	77	1,344	103,488		77	1,313	101,101
WATER	1,361	1,511	2,056,471		1,361	1,490	2,027,890
WATER/ESTATE	6	2,267	13,602		6	2,235	13,410
WATER/NON-BULK	288	986	283,968		288	965	277,920
WATER/NON-BULK/ESTATE	1	1,479	1,479		1	1,448	1,448
COMMERCIAL	3		22,739		3		22,739
TOTAL	8,452		8,499,283		8,452		8,321,008

GENERAL MANAGER'S OFFICE

2024 BUDGET WORKSHEET

		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	201,170	239,406	225,260	238,675	119,180	249,112	288,270	39,158
64350	OVERTIME	1,139	-	-	-	574	574	200	(374)
64450	PAYROLL COST	44,596	38,583	20,183	35,059	14,887	35,142	58,207	23,065
64600	EMPLOYEES	2,126	3,689	5,396	500	199	499	500	1
64650	TRAINING	-	-	-	3,500	-	-	3,500	3,500
	TOTAL WAGES & BENEFITS	249,030	281,678	250,839	277,734	134,840	285,327	350,677	65,350
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,937	922	28	1,500	1,752	2,052	1,000	(1,052)
74810	EMPLOYEE ADS	210	-	297	-	-	-	-	-
75040	CONTRACT SERVICES	49,406	1,290	700	5,000	228	1,128	2,500	1,372
75130	CLEANING SUPPLIES	538	772	601	272	84	144	200	56
75520	GAS & OIL	405	484	1,431	2,000	2,242	4,192	2,500	(1,692)
75580	POSTAGE	-	16	-	200	-	90	100	10
75610	PRINTING	-	-	-	2,500	-	-	-	-
75640	SUPPLIES	1,745	2,074	1,965	1,000	1,041	1,941	1,500	(441)
	TOTAL SERVICES & SUPPLIES	54,240	5,558	5,021	12,472	5,347	9,547	7,800	(1,747)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	2,177	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	-	2,177	-	-	-	-	-	-
	UTILITIES								
86200	ELECTRICITY	2,717	3,704	3,737	3,200	1,569	3,189	4,000	811
86260	REFUSE REMOVAL	339	264	232	300	129	273	300	27
86290	TELEPHONE	4,672	5,047	4,487	3,600	3,415	5,815	4,800	(1,015)
86330	WATER & SEWER	601	598	615	497	306	612	700	88
	TOTAL UTILITIES	8,329	9,612	9,071	7,597	5,419	9,889	9,800	(89)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	145	362	665	575	370	630	575	(55)
76880	INSURANCE	1,788	1,716	2,662	1,783	1,410	2,820	2,816	(4)
	TOTAL OTHER COSTS	1,933	2,078	3,327	2,358	1,780	3,450	3,391	(59)
	TOTAL OPERATING COSTS	313,532	301,104	268,259	300,161	147,386	308,213	371,668	63,455
	NET OPERATING	(313,532)	(301,104)	(268,259)	(300,161)	(147,386)	(308,213)	(371,668)	(63,455)

**General Manager's Office
Selected Budget Details 2024**

Contract Services	2,500
Other	2,500
Insurance	2,816
Building/contents	2,296
Liability	520

FINANCE & MEMBERSHIP DEPARTMENT									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40598	MISCELLANEOUS	10,392	16,665	41,826	20,000	26,440	36,440	20,000	(16,440)
40599	MERCHANDISE	-	-	-	-	2,170	2,170	3,000	830
	TOTAL REVENUES	10,392	16,665	41,826	20,000	28,610	38,610	23,000	(15,610)
	COST OF GOODS SOLD								
50502	MERCHANDISE	-	-	-	-	1,635	1,635	1,800	165
	TOTAL COST OF GOODS SOLD	-	-	-	-	1,635	1,635	1,800	165
	NET REVENUES	10,392	16,665	41,826	20,000	26,975	36,975	21,200	(15,775)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	468,015	483,541	548,810	574,844	308,452	609,780	628,723	18,943
64350	OVERTIME	12,943	7,232	4,936	-	3,560	3,560	-	(3,560)
64450	PAYROLL COST	132,934	147,927	133,146	169,183	70,345	160,345	168,678	8,333
64600	EMPLOYEES	1,073	656	806	750	402	777	750	(27)
64650	TRAINING	706	404	165	500	1,638	1,888	500	(1,388)
	TOTAL WAGES & BENEFITS	615,671	639,760	687,862	745,277	384,397	776,350	798,651	22,301
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	370	-	-	-	-	-	-
74750	COMPUTER SUPPLIES	2,714	6,901	1,303	4,200	4,097	6,197	5,000	(1,197)
74770	LEGAL FEES	-	4,504	-	-	-	-	-	-
74810	EMPLOYEE ADS	204	1,126	2,084	450	413	638	-	(638)
74840	EQUIPMENT RENTAL	-	1,990	2,512	-	502	502	-	(502)
75040	CONTRACT SERVICES	37,531	23,310	27,593	32,264	8,995	25,127	32,264	7,137
75130	CLEANING SUPPLIES	816	1,772	2,765	650	431	756	-	(756)
75520	VEHICLE GAS	684	419	26	200	84	184	-	(184)
75580	POSTAGE	10,702	9,023	14,325	13,200	7,060	13,660	13,200	(460)
75610	PRINTING	903	-	-	4,500	-	2,250	-	(2,250)
75640	SUPPLIES	11,974	12,307	19,872	16,000	3,677	11,677	16,000	4,323
	TOTAL SERVICES & SUPPLIES	65,528	61,721	70,479	71,464	25,259	60,991	66,464	5,473
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	1,990	-	42	250	-	125	-	(125)
	TOTAL REPAIRS & MAINTENANCE	1,990	-	42	250	-	125	-	(125)
	UTILITIES								
86200	ELECTRICITY	6,434	7,408	7,440	6,000	3,419	6,419	7,900	1,481
86260	REFUSE REMOVAL	384	264	232	625	129	442	300	(142)
86290	TELEPHONE	5,194	5,950	5,822	8,400	5,021	9,221	6,200	(3,021)
86330	WATER & SEWER	1,202	1,198	1,230	994	612	1,109	1,300	191
	TOTAL UTILITIES	13,213	14,820	14,724	16,019	9,181	17,191	15,700	(1,491)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	788	195	2,440	400	55	255	-	(255)
76880	INSURANCE	6,180	6,216	7,777	8,480	4,158	8,398	8,317	(81)
	TOTAL OTHER COSTS	6,968	6,411	10,217	8,880	4,213	8,653	8,317	(336)
	TOTAL OPERATING COSTS	703,370	722,711	783,325	841,890	423,050	863,310	889,132	25,822
	NET OPERATING	(692,978)	(706,046)	(741,499)	(821,890)	(396,075)	(826,335)	(867,932)	(41,597)

**Finance & Membership
Selected Budget Details 2024**

Contract Services	32,264
Payroll processing fees	16,700
Hardware/Software Maint	5,000
HRIS fees	3,000
Postage Machine Maint	3,600
Misc.	3,964
Postage	13,200
Mailing assessments, accounts payable, etc.	
Supplies	16,000
General supplies to include: copy paper, letterhead, envelopes, checks, small furniture, etc.	
Insurance	8,317
Building & Contents	4,457
Liability	2,170
Fiduciary	1,690

**PUBLIC RELATIONS & MARKETING
2024 BUDGET WORKSHEET**

		2019	2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES									
40315	FARMERS MARKET	-	4,810	24,183	-	-	-	-	-	-
40321	GRANTS	10,000	10,000	-	-	-	-	-	-	-
40394	ADVERTISING SALES	31,138	32,325	56,805	66,040	61,805	26,771	58,738	66,295	7,557
40398	MISCELLANEOUS	19,165	10,176	1,520	-	500	-	250	-	(250)
40399	MERCHANDISE	-	-	455	850	-	-	-	-	-
	TOTAL REVENUES	60,303	57,311	82,963	66,890	62,305	26,771	58,988	66,295	7,307
	EXPENSES									
	WAGES & BENEFITS									
64200	PAYROLL	107,941	110,006	110,639	115,016	115,627	61,043	118,857	127,250	8,393
64350	OVERTIME	386	677	1,586	1,624	-	1,110	1,110	-	(1,110)
64450	PAYROLL COST	18,559	19,032	39,734	36,022	45,933	17,870	40,837	47,968	7,131
64600	EMPLOYEES	539	457	256	391	250	158	283	250	(33)
64650	TRAINING	-	-	111	80	500	-	250	500	250
	TOTAL WAGES & BENEFITS	127,425	130,171	152,327	153,133	162,309	80,181	161,337	175,969	14,632
	SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	1,781	34	97	59	100	462	512	500	(12)
75040	CONTRACT SERVICES	14,563	20,708	17,133	16,057	12,249	5,268	13,017	15,003	1,986
75130	CLEANING SUPPLIES	445	477	478	593	250	74	199	250	51
75520	GAS & OIL	107	70	-	22	1,000	-	500	667	167
75580	POSTAGE	15,548	17,638	13,171	21,009	21,415	10,831	21,346	22,799	1,453
75610	PRINTING	37,689	43,903	32,035	45,678	49,230	15,357	42,692	36,831	(5,861)
75640	SUPPLIES	2,481	2,117	2,502	3,840	1,000	638	1,138	2,500	1,362
	TOTAL SERVICES & SUPPLIES	72,614	84,947	65,415	87,259	85,244	32,630	79,404	78,550	(854)
	REPAIRS & MAINTENANCE									
75940	EQUIPMENT	-	-	-	-	4,000	-	2,000	4,000	2,000
	TOTAL REPAIRS & MAINTENANCE	-	-	-	-	4,000	-	2,000	4,000	2,000
	UTILITIES									
86200	ELECTRICITY	1,125	1,143	741	736	500	342	592	800	208
86260	REFUSE REMOVAL	126	194	264	232	85	129	172	300	128
86290	TELEPHONE	2,242	2,551	2,505	4,450	2,500	3,530	4,780	4,700	(80)
86330	WATER & SEWER	132	164	164	168	167	84	167	200	33
	TOTAL UTILITIES	3,625	4,052	3,673	5,586	3,252	4,085	5,711	6,000	289
	OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	1,500	814	900	843	850	230	655	1,350	695
76880	INSURANCE	1,046	720	696	858	942	462	933	925	(8)
76970	PROMOTION	98,330	45,654	55,726	49,078	85,684	50,850	81,439	81,566	127
76980	SALES EXPENSE	-	-	-	-	-	-	-	-	-
97000	TAXES	-	-	-	1,821	-	92	92	-	(92)
	TOTAL OTHER COSTS	100,876	47,187	57,322	52,600	87,476	51,634	83,119	83,841	722
	TOTAL OPERATING COSTS	304,540	266,358	278,738	298,578	342,281	168,530	331,571	348,359	16,788
	NET OPERATING	(244,237)	(209,047)	(195,774)	(231,688)	(279,976)	(141,759)	(272,583)	(282,064)	(9,481)

Public Relations & Marketing Selected Budget Details 2024

504 Contract Services		15,003
	Website Hosting	450
	a) OP Yacht Club website	
	E-blast Service	1,638
	a) Constant Contact	
	Graphic Design	12,645
	a) Ocean Wild Design for Newsletter/Activity Guide (6 total iss	
	Dropbox Inc Service	150
	a) Year Subscription 1 TB Storage Space	
	iCloud storage	120
	a) Year Subscription 2 TB Storage Space	
558 Postage	(4) Newsletters	22,799
	(2) Activity Guides	
	a) Delmarva Printing & Design	
561 Printing	(4) Newsletters	36,831
	(2) Activity Guides	
	a) Delmarva Printing & Design	
697 Promotion		81,566
<i>Marketing Tools</i>	Trade Booths & Sponsorships	3,655
	a) OP Chamber "Silver" level sponsorship \$2,210	
	b) OC Chamber annual dues \$495	
	c) Berlin Chamber annual dues \$175	
	d) AGH Pengiun Swim sponsorship \$500	
	e) Veterans Memorial Foundation sponsorship \$250	
	f) OP/Taylor Bank Golf Tournament sponsorship \$25	
	Marketing giveaway Brochures	2,425
	a) Map printing \$1,749.58 / 5,000 copies	
	b) Wedding Folders \$675/250 copies	
	<i>Marketing Rack Cal</i> Summer Weekly Events (1,000 copies) \$200	1,000
	Yacht Club Entertainment (1,000 copies) \$200	
	Aquatics (1,000 copies) \$200	
	Racquet Sports (1,000 copies) \$200	
	Golf (1,000 copies) \$200	
<i>Marketing Mix</i>	Publications/ Newspaper / Magazines/Web	34,486
	a) Bayside Gazette - 14 full-page ads (\$5,530)	
	b) Ocean Pines Progress - 18 full-page ads, 12 banners (\$8,250)	
	c) The Courier - 24 full-page ads (\$5,646)	
	d) Dispatch - 8 full-page ads (\$3,960)	
	e) Wedding Wire/The Knot - annual fee, for weddings/banquets (\$9,000)	
	f) Fish in OC - annual fee, for Marinas (\$2,000)	
	g) Worcester County Sheriff's calendar \$100	
Golf		40,000

COMPLIANCE - PERMITS - INSPECTIONS									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40623	ADMINISTRATION FEES	2,575	1,500	570	3,000	465	865	2,500	1,635
40624	INSPECTION FEES	27,025	35,080	37,971	40,070	17,090	29,090	69,995	40,905
40625	FILING FEES	9,565	11,760	13,110	16,290	6,860	13,660	30,615	16,955
40627	RESALE CERTIFICATIONS	112,950	175,370	144,010	125,000	56,240	112,240	114,750	2,510
40631	INTEREST INCOME	2,514	1,446	1,956	1,250	1,857	3,657	3,500	(157)
40698	MISCELLANEOUS INCOME	-	-	2,850	-	1,563	1,563	-	(1,563)
	TOTAL REVENUES	154,629	225,156	200,467	185,610	84,075	161,075	221,360	60,285
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	82,535	100,232	145,493	140,995	64,234	140,081	128,307	(11,774)
64350	OVERTIME	3,568	5,990	4,058	3,000	1,614	2,814	2,500	(314)
64450	PAYROLL COST	23,187	28,612	28,423	69,028	36,066	71,911	65,152	(6,759)
64600	EMPLOYEES	59	378	669	400	147	297	300	3
	TOTAL WAGES & BENEFITS	109,349	135,212	178,643	213,423	102,061	215,103	196,259	(18,844)
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	-	3,154	-	1,412	1,412	-	(1,412)
74750	COMPUTER SUPPLIES	690	1,164	527	1,000	-	360	550	190
74770	LEGAL FEES	660	6,504	-	4,200	10,500	15,500	10,000	(5,500)
74990	UNIFORMS	151	579	541	300	552	552	500	(52)
75040	CONTRACT SERVICES	10,311	20,437	10,364	16,250	5,776	11,866	13,250	1,384
75130	CLEANING SUPPLIES	516	455	766	500	162	312	300	(12)
75520	GAS & OIL	2,524	988	3,705	3,000	1,789	3,589	4,000	411
75580	POSTAGE	2	-	5	500	4	214	250	36
75610	PRINTING	-	57	-	-	-	-	-	-
75640	SUPPLIES	2,432	3,093	3,411	2,800	1,516	2,596	2,800	204
	TOTAL SERVICES & SUPPLIES	17,287	33,278	22,470	28,550	21,711	36,401	31,650	(4,751)
	REPAIRS & MAINTENANCE								
75710	AUTO TRUCK	-	-	-	400	-	200	200	-
75940	EQUIPMENT	-	424	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	-	424	-	400	-	200	200	-
	UTILITIES								
86200	ELECTRICITY	2,409	320	540	2,300	258	1,398	600	(798)
86230	PROPANE GAS	1,120	1,460	1,488	3,500	23	1,423	1,600	177
86260	REFUSE REMOVAL	598	550	550	550	275	551	600	49
86290	TELEPHONE	4,635	5,748	4,696	4,900	3,166	5,566	5,000	(566)
86330	WATER & SEWER	268	330	222	215	114	228	300	72
	TOTAL UTILITIES	9,029	8,407	7,496	11,465	3,836	9,166	8,100	(1,066)
	OTHER COSTS								
76880	INSURANCE	2,820	2,520	2,695	2,935	1,440	2,880	2,880	-
	TOTAL OTHER COSTS	2,820	2,520	2,695	2,935	1,440	2,880	2,880	-
	TOTAL OPERATING COSTS	138,485	179,841	211,304	256,773	129,048	263,750	239,089	(24,661)
	NET OPERATING	16,144	45,315	(10,837)	(71,163)	(44,973)	(102,675)	(17,729)	84,946

**Compliance - Permits - Inspections
Selected Budget Details 2024**

Legal Fees	10,000
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	13,250
Programming	1,000
Copier Maint	250
Cleaning Service	0
Misc.	12,000
Gas & Oil	4,000
Supplies	2,800
Other	2,800
Insurance	2,880
Trucks	2,320
Building/contents	560

COMPLIANCE - PERMITS - INSPECTIONS BUDGET 2024			
	RATE	#	AMOUNT
NEW STARTS / ADDITIONS			
FILING FEE	35	15	525
INSPECTION FEE	325	15	4,875
COMPLETION AGREEMENT	1,500		XX
ADDITIONS			
NO FOOTPRINT CHANGE			
INSPECTION FEE	80	25	2,000
COMPLETION AGREEMENT	375		XX
FOOTPRINT CHANGE			
INSPECTION FEE	160	25	4,000
COMPLETION AGREEMENT	750		XX
CHANGE DURING CONST			
FILING FEE	35	10	350
DECKS			
FILING FEE	35	50	1,750
INSPECTION FEE	80	50	4,000
SHEDS			
FILING FEE	35	50	1,750
INSPECTION FEE	80	50	4,000
DOCKS			
FILING FEE	35	50	1,750
INSPECTION FEE	80	50	4,000
FENCING			
FILING FEE	35	50	1,750
INSPECTION FEE	80	50	4,000
COLOR CHANGE			
FILING FEE	35	35	1,225
INSPECTION FEE	80	35	2,800
COMPLETION AGREEMENT			
DEPOSIT FOR ABOVE	250		XX
VARIANCE			
FILING FEE	50	40	2,000
INSPECTION FEE	-	0	-
DEMOLITION/MOVING			
FILING FEE	35	1	35
INSPECTION FEE	80	1	80
BUSINESS LICENSE (PREVIOUSLY HOME OCCUPATION)			
FILING FEE	75	25	1,875
RENEWAL FEE	50	0	-
PERMANENT RV PARK			
FILING FEE	35	1	35
INSPECTION FEE	80	1	80
RESUBMITTAL (OVER 1 YR)			
FILING FEE	35	2	70
INSPECTION FEE	80	2	160
RESALE CERTIFICATES			
IMPROVED	250	450	112,500
UNIMPROVED	50	25	1,250
DOCUMENTS PKG	20	50	1,000
ADMIN FEES			
GRASS CUTTING	100	20	2,000
TRASH/DEBRIS	100	5	500
PROPOSED TREE PERMIT FEE			
FILING FEE	35	500	17,500
INSPECTION FEE	80	500	40,000
GRAND TOTAL			217,860
RECAP:			
ADMIN FEES			2,500
INSPECTION FEES			69,995
FILING FEES			30,615
RESALE CERTIFICATES			114,750
TOTAL			217,860

GENERAL MAINTENANCE 2024 BUDGET WORKSHEET										
		2019	2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES									
	WAGES & BENEFITS									
64200	PAYROLL	400,102	302,315	257,904	287,820	323,676	150,991	312,829	329,799	16,970
64350	OVERTIME	6,307	6,780	8,103	10,149	7,500	3,969	7,489	7,500	31
64450	PAYROLL COST	182,508	141,960	129,644	119,223	141,388	57,852	128,546	116,757	(11,789)
64600	EMPLOYEES	1,108	199	444	1,164	1,500	216	966	1,500	534
64650	TRAINING	95	95	474	80	500	-	290	500	210
64680	BILLED LABOR	-	-	-	-	(20,000)	-	(10,000)	(20,000)	(10,000)
	TOTAL WAGES & BENEFITS	590,120	451,348	396,569	418,437	454,564	213,028	440,100	436,056	(4,044)
	SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	-	-	687	99	-	-	-	-	-
74990	UNIFORMS	2,526	2,706	2,156	1,393	2,100	871	1,921	2,100	179
75040	CONTRACT SERVICES	26,114	11,263	7,985	19,415	10,000	5,512	11,312	16,500	5,188
75130	CLEANING SUPPLIES	516	516	455	766	700	294	639	700	61
75430	SHOP SUPPLIES	521	2,794	1,224	2,177	1,600	782	1,582	2,000	418
75460	SMALL TOOLS	959	877	760	329	800	794	1,094	1,000	(94)
75520	GAS & OIL	5,813	6,150	2,938	6,587	11,900	4,149	10,149	11,900	1,751
75580	POSTAGE	690	1	18	12	50	-	-	50	50
75640	SUPPLIES	4,044	4,211	10,205	3,771	4,500	1,364	3,264	4,500	1,236
	TOTAL SERVICES & SUPPLIES	41,183	28,517	26,428	34,549	31,650	13,766	29,961	38,750	8,789
	REPAIRS & MAINTENANCE									
75710	AUTO/TRUCK	1,458	-	1,056	439	1,500	532	1,282	1,500	218
75720	BUILDINGS	-	-	-	68	-	-	-	-	-
75752	BUILDING REPAIRS (GM)	-	-	-	44	-	-	-	-	-
75754	BUILDING REPAIRS (ADMIN)	-	-	251,680	1,419	-	13,220	13,220	-	(13,220)
75756	BUILDING REPAIRS (CPI)	-	-	25	-	-	-	-	-	-
75758	BUILDING REPAIRS (FIRE DEPT)	-	-	1,279	102	-	59	59	-	(59)
75760	BUILDING REPAIRS (GEN. MAINT.)	225,241	147,524	-	307	220,000	3,508	103,508	220,000	116,492
75762	BUILDING REPAIRS (PUBLIC WORKS)	-	-	9,290	2,673	-	2,834	2,834	-	(2,834)
75764	BUILDING REPAIRS (REC & PARKS)	-	-	5,333	5,489	-	9,559	9,559	-	(9,559)
75766	BUILDING REPAIRS (CRAFT)	-	-	2,626	900	-	292	292	-	(292)
75768	BUILDING REPAIRS (POLICE)	-	-	2,097	2,597	-	1,387	1,387	-	(1,387)
75770	BUILDING REPAIRS (MEMBERSHIP)	-	-	35	33	-	-	-	-	-
75772	BUILDING REPAIRS (MARINA)	-	-	1,466	2,584	-	1,124	1,124	-	(1,124)
75774	BUILDING REPAIRS (GOLF OPS)	-	-	1,298	3,485	-	3,891	3,891	-	(3,891)
75776	BUILDING REPAIRS (BEACH CLUB)	-	-	47,832	10,446	-	12,090	12,090	-	(12,090)
75778	BUILDING REPAIRS (GOLF MAINT.)	-	-	7,707	6,223	-	1,429	1,429	-	(1,429)
75780	BUILDING REPAIRS (TERNS GRILLE)	-	-	2,427	498	-	1,471	1,471	-	(1,471)
75781	XP BUILDING REPAIRS	-	-	37	-	-	-	-	-	-
75782	BUILDING REPAIRS (AQUATICS)	-	-	12,934	19,260	-	5,900	5,900	-	(5,900)
75784	BUILDING REPAIRS (COUNTRY CLUB)	-	-	11,561	10,976	-	4,219	4,219	-	(4,219)
75786	BUILDING REPAIRS (RACQUET SPORTS)	-	-	38,553	34,574	-	3,932	3,932	-	(3,932)
75788	BUILDING REPAIRS (YACHT CLUB)	-	-	30,206	27,425	-	24,333	24,333	-	(24,333)
75828	BUILDING CONTRACT	-	-	291	-	-	-	-	-	-
75940	EQUIPMENT	87	97	-	-	100	-	50	-	(50)
	TOTAL REPAIRS & MAINTENANCE	226,786	147,621	427,732	129,544	221,600	89,780	190,580	221,500	30,920
	UTILITIES									
86200	ELECTRICITY	3,265	3,552	3,169	3,751	3,600	2,008	3,808	4,000	192
86230	PROPANE GAS	2,415	1,938	2,535	2,224	2,500	66	2,116	2,400	284
86260	REFUSE REMOVAL	800	800	800	800	800	582	980	900	(80)
86290	TELEPHONE	8,754	6,854	7,441	5,725	7,500	2,493	6,243	6,100	(143)
86330	WATER & SEWER	204	268	330	222	215	114	222	300	78
	TOTAL UTILITIES	15,438	13,413	14,275	12,721	14,615	5,263	13,369	13,700	331
	OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	536	28	-	-	50	-	25	50	25
76880	INSURANCE	14,394	9,744	8,796	6,710	7,324	3,558	7,218	7,117	(101)
76960	PERMITS & LICENSES	1,158	325	491	352	500	375	750	500	(250)
	TOTAL OTHER COSTS	16,088	10,097	9,287	7,062	7,874	3,933	7,993	7,667	(326)
	TOTAL OPERATING COSTS	889,615	650,996	874,291	602,313	730,303	325,770	682,003	717,673	35,670
	NET OPERATING	(889,615)	(650,996)	(874,291)	(602,313)	(730,303)	(325,770)	(682,003)	(717,673)	(35,670)

**General Maintenance
Selected Budget Details 2024**

Billed Labor	436,056
Transfer of time spent for in-house building renovations, etc.	
Gas & Oil	11,900
Based on estimated use of 3,500 gals @ \$3.40 per gallon for 6 vehicles.	
Buildings	220,000
All minor repairs to buildings and building equipment. Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE	
Insurance	7,117
Trucks	5,265
Buildings/Contents	1,852

PUBLIC WORKS 2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
41422	DONATIONS	-	-	500	-	-	-	-	-
41496	COUNTY ROADS	88,344	93,946	151,187	85,000	42,500	97,500	85,000	(12,500)
41497	SALE OF ASSETS	8,163	-	-	-	-	18,000	-	(18,000)
41498	MISCELLANEOUS	-	57,795	12,280	35,000	-	-	-	-
	TOTAL REVENUES	96,507	151,741	163,967	120,000	42,500	115,500	85,000	(30,500)
	COST OF GOODS SOLD								
51002	DUNKS & LEAF BAGS	-	360	130	-	-	-	-	-
	TOTAL COST OF GOODS SOLD	-	360	130	-	-	-	-	-
	NET REVENUES	96,507	151,381	163,837	120,000	42,500	115,500	85,000	(30,500)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	622,128	609,495	622,265	703,955	280,102	632,079	709,184	77,105
64350	OVERTIME	14,891	19,378	26,081	20,000	13,471	25,971	20,000	(5,971)
64450	PAYROLL COST	294,560	274,740	264,587	358,379	124,325	303,514	346,046	42,532
64600	EMPLOYEES	3,854	1,999	1,823	3,500	976	2,724	3,500	776
64650	TRAINING	378	733	-	350	-	350	350	-
64680	BILLED LABOR	159	-	-	(20,000)	-	(10,000)	(20,000)	(10,000)
	TOTAL WAGES & BENEFITS	935,970	906,344	914,756	1,066,185	418,874	954,638	1,059,081	104,443
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	2,996	1,323	4,535	1,200	808	1,408	1,500	92
74800	CREDIT CARD FEES	-	926	938	-	896	896	-	(896)
74840	EQUIPMENT RENTAL	2,501	6,632	101	7,000	-	3,000	7,000	4,000
74990	UNIFORMS	10,684	8,874	5,901	10,500	4,367	9,617	10,500	883
75040	CONTRACT SERVICES	71,843	54,209	38,588	48,000	14,345	42,345	48,000	5,655
75130	CLEANING SUPPLIES	756	741	968	1,250	481	1,111	1,500	389
75310	LANDSCAPING	76,561	53,235	85,562	73,250	18,206	53,956	73,250	19,294
75340	SIGNS	3,633	10,816	8,625	16,500	2,910	9,910	16,500	6,590
75430	SHOP SUPPLIES	11,306	11,070	11,372	10,000	6,209	10,209	15,000	4,791
75460	SMALL TOOLS	376	1,653	1,792	1,000	612	1,112	2,250	1,138
75490	SNOW REMOVAL	-	10,243	23,111	10,000	-	10,000	10,000	-
75520	GAS & OIL	46,670	28,557	67,699	63,500	31,390	62,890	63,500	610
75580	POSTAGE	-	25	-	100	-	-	100	100
75640	SUPPLIES	11,477	7,983	7,381	7,000	8,937	12,537	8,000	(4,537)
	OTHER	227	-	-	-	-	-	-	-
	TOTAL SERVICES & SUPPLIES	239,030	196,289	256,574	249,300	89,161	218,991	257,100	38,109
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	-	13	-	84	84	-	(84)
75710	AUTO/TRUCK	28,474	24,681	12,090	18,000	21,818	30,818	20,000	(10,818)
75910	DRAINAGE	87,347	96,626	135,102	175,000	91,622	176,622	175,000	(1,622)
75940	EQUIPMENT	48,875	36,780	39,825	40,000	28,190	52,190	40,000	(12,190)
76000	ROADS & BRIDGES	35,927	21,258	36,867	92,000	50,720	96,720	92,000	(4,720)
	TOTAL REPAIRS & MAINTENANCE	200,622	179,345	223,898	325,000	192,434	356,434	327,000	(29,434)
	UTILITIES								
86200	ELECTRICITY	17,082	17,644	18,677	19,000	10,615	20,015	19,700	(315)
86230	PROPANE GAS	2,262	2,973	2,741	4,200	85	2,585	2,900	315
86260	REFUSE REMOVAL	123,053	69,660	73,673	60,000	33,878	83,878	77,400	(6,478)
86290	TELEPHONE	6,208	5,220	5,165	6,500	2,433	5,683	5,500	(183)
86330	WATER & SEWER	4,069	4,630	3,848	3,738	1,926	3,795	4,100	305
	TOTAL UTILITIES	152,674	100,128	104,103	93,438	48,937	115,956	109,600	(6,356)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	82	127	196	250	150	275	250	(25)
76880	INSURANCE	46,572	55,500	54,142	59,060	27,570	57,102	55,139	(1,963)
76960	PERMITS & LICENSES	2,383	1,791	2,380	4,050	1,144	2,944	4,050	1,106
	TOTAL OTHER COSTS	49,036	57,418	56,718	63,360	28,864	60,321	59,439	(882)
	TOTAL OPERATING COSTS	1,577,332	1,439,524	1,556,048	1,797,283	778,270	1,706,340	1,812,220	105,880
	NET OPERATING	(1,480,825)	(1,288,143)	(1,392,211)	(1,677,283)	(735,770)	(1,590,840)	(1,727,220)	(136,380)

**Public Works
Selected Budget Details 2024**

Contract Services	48,000
Wildlife Control	15,000
Mosquito Spraying	16,800
Cleaning Services	3,150
Fire Protection	630
Copier Maint	210
Pest Control	210
Tree Removal	10,000
Other	2,000
Landscaping	73,250
Beautification of all common areas around all facilities and entrances.	
Gas & Oil	63,500
Based on estimated use of 8,500 gals of gas 10 vehicles and equipment. Also, 8,500 gals of diesel for 4 Dump trucks and various equipment. \$4,000 for oil.	
Drainage Repair & Maintenance	175,000
Pipes, stone, fill dirt, seed and erosion control	
Roads & Bridges Repair & Maintenance	92,000
Roadside trimming	25,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	40,250
Stone, fill dirt & seed	15,750
Insurance	55,139
Trucks	31,238
Building/Bridges	11,804
Liability	9,321
Flood	1,934
Pollution	842

**BULKHEADS & WATERWAYS
2024 BUDGET WORKSHEET**

		2019	2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES									
41599	BULKHEAD RESERVE	721,423	1,554,951	1,562,552	1,547,656	1,169,921	251,697	1,252,940	1,151,114	(101,826)
	TOTAL REVENUES	721,423	1,554,951	1,562,552	1,547,656	1,169,921	251,697	1,252,940	1,151,114	(101,826)
	EXPENSES									
	WAGES & BENEFITS									
64200	PAYROLL	(133)	53,774	64,586	59,022	63,189	31,594	63,189	65,474	2,285
64350	OVERTIME	(1)	-	-	-	-	788	788		(788)
64450	PAYROLL COST	1,642	2,205	28,198	39,054	35,552	14,890	32,666	38,134	5,468
	TOTAL WAGES & BENEFITS	1,508	55,979	92,784	98,076	98,741	47,272	96,643	103,608	6,965
	SERVICES & SUPPLIES									
74840	STORAGE RENTAL	-	28,000	28,000	32,000	28,000	-	24,000	-	(24,000)
74990	UNIFORMS	-	489	-	587	400	-	200	400	200
75040	CONTRACT SERVICES	80	476	-	27	-	690	690		(690)
75460	SMALL TOOLS	52	158	-	-	-	-	-		-
75520	GAS & OIL	2,120	2,078	1,323	3,084	2,310	1,554	2,664		(2,664)
75640	SUPPLIES	449	112	64	-	150	-	65	150	85
	TOTAL SERVICES & SUPPLIES	2,701	31,313	29,387	35,697	30,860	2,244	27,619	550	(27,069)
	REPAIRS & MAINTENANCE									
75842	BULKHEAD - REPAIR	15,654	6,270	13,431	-	20,000	-	9,500	20,000	10,500
75844	BULKHEAD - LABOR	693,089	1,435,609	1,349,738	1,286,788	919,125	85,000	697,750	919,125	221,375
75846	BULKHEAD - LUMBER	-	-	2,989	5,783	-	10,123	10,123	6,000	(4,123)
75850	BULKHEAD - FILL & TOPSOIL	-	-	61,336	106,075	-	70,869	70,869	20,200	(50,669)
75852	BULKHEAD - SOD	-	-	692	-	-	113	113	25,000	24,887
75856	BULKHEAD - PERMITS	-	-	700	1,050	-	1,885	1,885		(1,885)
75870	CANAL MAINTENANCE	3,282	623	1,076	5,836	5,000	-	750	5,000	4,250
75890	DREDGING	-	19,660	1,500	475	90,000	31,700	76,700	45,000	(31,700)
75940	EQUIPMENT	-	-	-	46	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	712,025	1,462,162	1,431,463	1,406,053	1,034,125	199,690	867,690	1,040,325	172,635
	UTILITIES									
86200	ELECTRICITY	1,991	2,253	1,686	2,130	2,260	1,104	2,224	2,300	76
86230	PROPANE GAS	732	493	768	721	1,150	27	952	800	(152)
86260	REFUSE REMOVAL	1,160	1,160	1,160	1,160	1,160	580	1,160	1,300	140
86290	TELEPHONE	197	462	584	621	525	113	374	700	326
86330	WATER & SEWER	104	135	166	111	150	54	128	200	72
	TOTAL UTILITIES	4,184	4,503	4,365	4,742	5,245	1,878	4,838	5,300	462
	OTHER COSTS									
76880	INSURANCE	1,080	720	540	792	700	414	754	831	77
76960	PERMITS & LICENSES	(75)	275	-	-	250	200	325	500	175
	TOTAL OTHER COSTS	1,005	995	540	792	950	614	1,079	1,331	252
	TOTAL OPERATING COSTS	721,423	1,554,951	1,558,538	1,545,361	1,169,921	251,698	997,869	1,151,114	153,245
	NET OPERATING	-	-	4,014	2,295	0	(1)	255,071	0	(255,071)

**Bulkheads & Waterways
Selected Budget Details 2024**

Revenues	1,151,114
Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	
Bulkhead/Repair	20,000
Materials used to fix minor bulkhead problems using in-house labor.	
Bulkhead/Replacement Program	919,125
2,045 sq. ft. @ \$425.00 per sq. ft. Plus \$50,000 for fill, topsoil, sod, permits	
Canal Maintenance	5,000
Costs to maintain the buoy system, aerators, etc.	
Dredging	45,000
Contract to spot dredge various properties	

REVENUE	2022-2023	2023-2024	OPERATING EXPENSE GENERAL	2022-2023	2023-2024
EMS Billing	475,000.00	520,113.80	Member Expenses	9,000.00	14,000.00
County FIRE	300,000.00	300,000.00	Member Physicals	7,000.00	7,000.00
County EMS	508,990.00	638,990.00	Utilities Expenses	63,000.00	69,300.00
State/AMOSS	33,271.00	32,000.00	Repairs & Maintenance	80,000.00	50,000.00
Interest from Accounts	6,800.00	18,000.00 50,000	Communications Maint.	8,000.00	10,000.00
TOTAL REVENUE	1,324,061.00	1,504,103.80	General Fire Expenses	40,000.00	45,000.00

1,541,103.80

REQUEST FROM OPA	2022-2023	2023-2024
Operating Expenses	516,000.00	538,909.00
Compensation Cost	1,650,963.99	1,746,480.17
Apparatus Replacement	151,020.00	181,293.00
Capital Purchases	45,000.00	143,693.45 45,000
TOTAL EXPENSES	2,362,983.99	2,608,375.62 2,511,682
MINUS REVENUE	-1,324,061.00	-1,504,103.80 1,541,104
TOTAL REQUESTED	1,038,922.99	1,107,271.82

2,970,578

Utility P/o for Volunteers	22800	24000
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994,578

CAPITAL / EQUIPEMENT	2022-2023	2023-2024
Apparatus Replacement	151,020.00	181,293.00
Capital Purchases	45,000.00	45,000.00
EMS Capital Purchase LIFEPAK 15 X3		95,693.45
TOTAL C / E	196,020.00	322,986.45

226,293

COMPENSATION & RELATED COST	2022-2023	2023-2024
Salary/Wages Expenses	1,191,245.00	1,243,113.99
PartTime Wages		54,493.00
SUTA & FICA	91,130.00	95,098.22
Insurance Deductions	39,000.00	34,500.00
Insurance & Emp. Benefits	150,039.72	145,895.64
4406 - Pension	92,982.66	99,449.12
Worker's Compensation	63,466.61	49,500.00
EMS Training	13,500.00	14,230.20
EMS Uniforms	6,400.00	6,800.00
Employee Physicals	3,200.00	3,400.00
TOTAL COMP/RELATED COST	1,650,963.99	1,746,480.17

OCEAN PINES VOLUNTEER FIRE DEPARTMENT

		FY22 Audit	FY22 Budget	FY23 Budget	FY23 Act YTD Oct6	FY24 Budget	FY24 vs. 23 Bud	FY24 vs. 22 Act
3130	OPA Operating Funding	547,615	546,175	843,008	281,002	744,285	(98,723)	196,670
	OPA Capital Reserve Contribution	174,775	175,975	196,020	65,340	226,293	30,273	51,518
	OPA Utility Reimbursement Incentive	22,800	22,800	25,000	8,333	24,000	(1,000)	1,200
	Total OPA Contribution	745,190	744,950	1,064,028	354,675	994,578	(69,450)	249,388
3150	Refunds	-	-	-	3,280	-	-	-
3160	EMS Billing Revenue	495,050	475,000	475,000	239,312	520,114	45,114	25,064
3170	County Fire Grants	915,990	300,000	300,000	125,000	300,000	-	(615,990)
3175	County EMS Grants	-	508,990	508,990	638,990	638,990	130,000	638,990
	State/AMOSS (Donor Restricted)	31,937	33,271	33,271	-	32,000	(1,271)	63
3200	Fundraising	75,017	-	-	65,734	-	-	(75,017)
6000 & 8200	Interest & Other Income	106,813	6,800	6,800	2,723	50,000	43,200	(56,813)
	Total Revenue	2,369,997	2,069,011	2,388,089	1,429,714	2,535,682	147,593	165,685
4202	Salaries & Wages	1,254,461	1,087,301	1,191,245	646,934	1,297,607	106,362	43,146
47xx	Training, Physicals	13,086	13,000	13,000	15,096	13,000	-	(86)
4208	Workers Comp	58,870	54,571	63,466	18,252	49,500	(13,966)	(9,370)
4300	Member Expenses	42,329	9,000	9,000	6,080	14,000	5,000	(28,329)
4403	Benefits	317,430	254,864	396,253	160,106	399,373	3,120	81,943
4409	Building Insurance	45,361	47,000	50,000	32,730	50,000	-	4,639
4500	Utilities	58,131	60,000	63,000	21,023	69,300	6,300	11,169
4607	Communications Maintenance	10,172	8,000	8,000	2,714	10,000	2,000	(172)
4700	Fire Expenses	33,128	38,000	45,000	38,600	49,000	4,000	15,872
4714	Turnout Gear Purchase	14,425	25,000	25,000	15,967	30,000	5,000	15,575
4720	Department Uniforms	6,406	5,000	5,000	(140)	3,000	(2,000)	(3,406)
4800	EMS Expense (Supplies)	36,468	35,000	40,000	45,965	44,000	4,000	7,532
	Billing Contract (8% EMSBR)	42,343	38,000	38,000	-	41,609	3,609	(734)
5000	Apparatus Maintenance	59,836	58,000	70,000	58,527	70,000	-	10,164
5100	Facility Maintenance (Repairs & Maint)	18,881	66,000	80,000	14,386	50,000	(30,000)	31,119
52xx	Professional Fees, Public Educ, Office Exps	39,523	38,500	35,000	23,396	39,000	4,000	(523)
5300	Fuel	31,862	23,000	25,000	17,953	46,000	21,000	14,138
7000	Fundraising Expenses (Special Events)	-	10,000	10,000	2,293	10,000	-	10,000
7300	Reconciliation Discrepancies	-	-	105	2,961	-	(105)	-
	Total Op Expenses	2,082,712	1,870,236	2,167,069	1,122,843	2,285,389	118,320	202,677
	Transfer to Apparatus Replacement Rese	174,775	175,975	196,020	65,340	226,293	(30,273)	(51,518)
	Transfer for Incentive Program		22,800	25,000	24,000	24,000	(1,000)	24,000
	Total Op Expenses + Cap Reserve Transfer + Incentive Program Funds Transfer	2,257,487	2,069,011	2,388,089	1,212,183	2,535,682	147,593	278,195
	Total Revenue less Ops Exps, Cap Reserve Transfer & Incentive Program Transfer	112,510	-	-	217,531	-	-	(112,510)

OCEAN PINES VOLUNTEER FIRE DEPARTMENT APPARTUS REPLACEMENT SCHEDULE 2023

<u>ASSETT</u>	<u>DESCRIPTION</u>	<u>FY PURCHASED</u>	<u>COST</u>	<u>LIFE</u>	<u>REMAIN</u>	<u>FY REPLACE</u>	<u>COST</u>	<u>RESERVE</u>
Ferrara Pumper	E1101	2000	311,027.00	20	0	2021	900,000.00	45,000.00
Seagrave Pumper	E1102	2006	395,960.00	20	4	2026	900,000.00	45,000.00
Seagrave Tower	Tower 11	2006	762,129.00	30	15	2037	1,690,000.00	56,333.00
Rescue Boat	Boat 11	2020	37,000.00	12	10	2032	103,000.00	8,583.00
Special Ops Truck	Ops-11	2012	237,728.00	20	10	2032	418,000.00	20,900.00
Command Unit	CMD 11	2014	63,950.00	8	0	2022	93,500.00	11,687.00
Command Unit	CMD 11-1	2014	63,950.00	8	0	2022	93,500.00	11,687.00
Ford F-250	U-1180	2015	63,950.00	12	5	2027	90,200.00	7,516.00
Fire Police Van	FP 11	2016	35,000.00	20	14	2036	49,929.00	2,496.00
Rosenbauer Heavy Rescue	Rescue 11	2017	600,000.00	30	25	2047	1,315,000.00	43,833.00
Horton Medic Unit	A-1	2017	190,040.00	10	6	2028	365,173.00	36,517.00
Horton Medic Unit	A-2	2018	190,040.00	10	7	2029	365,173.00	36,517.00
Horton Medic Unit	A-3	2020	148,900.00	10	8	2030	365,173.00	36,517.00
LifePak 15 Monitors	3 each	2023	32,231.15	5	0	2023	96,693.45	9,670.00
Stryker Powerloads Cot	3 each	2023	31,460.00	7	7	2030	94,380.00	9,438.00
Fastner System								
Stryker Power Pro2 Cot	3 each	2023	31,900.00	7	7	2030	95,700.00	9,570.00
								TOTAL RESERVE
								391,264.00
								RESERVE DIVIDED
								195,632.00

* Ferrara Pumper is over for replacement and will be ordered in 2023 for delivery in 2024

** Command Units will not be replaced due to lack of funding.

[illegible]

	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	FY 37/38	FY 38/39
ESTIMATED STARTING BALANCE 5/1/XX							
Note: - Balance based on UNAUDITED Financial Statements for the period ended 4/30/2022	337,782	141,108	471,412	809,141	1,154,446	1,457,550	128,343
ESTIMATED CONTRIBUTION							
FUNDED ESTIMATED FY22 DEPRECIATION FUNDING	351,498	358,528	365,698	373,012	380,473	388,082	395,844
INFLATION FACTOR APPLIED TO FY 24/25 - FY 38/39 ON ABOVE DEPRECIATION TO INCREASE TOTAL CONTRIBUTION TO OFFSET INFLATION - (2%)	7,030	7,171	7,314	7,460	7,609	7,762	7,917
TOTAL CONTRIBUTION	358,528	365,698	373,012	380,473	388,082	395,844	403,761
SUBTOTAL FOR INTEREST CALCULATION	660,457	470,237	807,124	1,151,567	1,503,719	1,813,809	491,728
INTEREST = FY 22/23 - FY 32/33 ESTIMATES BASED ON FORMULA THAT REFLECTS CHANGING BALANCES	1,651	1,176	2,018	2,879	3,759	4,535	1,229
AVAILABLE FOR SPENDING	662,108	471,412	809,141	1,154,446	1,507,479	1,818,343	492,957
ESTIMATED SPENDING - FY 21/22 FROM APPROVED BUDGET AND SUBSEQUENT CHANGES IN ESTIMATED SPENDING FOR INDIVIDUAL PROJECTS; FY 22/23 - FY 26/27 FROM DMA RESERVE STUDY	521,000	0	0	0	49,929	1,690,000	0
ESTIMATED YEAR END BALANCE (4/30/XX)	141,108	471,412	809,141	1,154,446	1,457,550	128,343	492,957

**POLICE DEPARTMENT
2024 BUDGET WORKSHEET**

		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
43019	GRANTS - COUNTY	475,000	475,000	496,916	475,000	493,750	550,000	550,000	-
43021	GRANTS - STATE	3,317	-	333	5,000	962	3,462	3,462	-
43022	DONATIONS	-	-	-	-	1,425	-	-	-
43098	MISCELLANEOUS	3,910	3,570	4,314	4,000	5,889	7,889	7,889	-
	TOTAL REVENUES	482,227	478,570	501,563	484,000	502,026	561,351	561,351	-
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	1,124,159	1,122,011	1,087,728	1,155,563	504,119	1,037,453	1,216,821	179,368
64350	OVERTIME & SHIFT DIFFERENTIAL	89,741	80,521	115,201	65,000	113,315	145,815	65,000	(80,815)
64450	PAYROLL COST	399,470	446,779	399,702	517,399	212,949	471,649	495,680	24,031
64600	EMPLOYEES	2,929	3,034	3,317	1,700	1,120	1,970	1,700	(270)
64650	TRAINING	20,236	14,945	6,393	6,500	2,044	5,294	6,500	1,206
	TOTAL WAGES & BENEFITS	1,636,535	1,667,290	1,612,341	1,746,162	833,547	1,662,181	1,785,701	123,520
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	542	3,614	3,798	5,200	198	2,798	2,798	-
74810	EMPLOYEE ADS	310	-	152	1,250	-	625	625	-
74840	EQUIPMENT RENTAL	34,806	4,829	-	165	-	83	83	-
74990	UNIFORMS	13,277	16,051	2,222	12,000	3,309	9,309	9,309	-
75040	CONTRACT SERVICES	44,122	38,743	47,489	73,500	43,181	79,931	73,500	(6,431)
75130	CLEANING SUPPLIES	1,064	1,078	878	1,200	399	999	999	-
75520	VEHICLE GAS	21,827	15,876	40,177	25,287	23,310	35,954	25,287	(10,667)
75580	POSTAGE	27	33	-	1,000	9	509	509	-
75610	PRINTING	414	562	-	1,000	-	500	500	-
75640	SUPPLIES	8,080	8,977	9,625	6,000	2,646	5,646	6,000	354
	TOTAL SERVICES & SUPPLIES	124,470	89,763	104,341	126,602	73,052	136,354	119,610	(16,744)
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK - LABOR	-	-	291	-	-	-	-	-
75710	AUTO/TRUCK	6,474	8,303	9,675	15,000	2,060	9,560	9,560	-
75940	EQUIPMENT	11,461	1,686	486	1,000	316	816	816	-
	TOTAL REPAIRS & MAINTENANCE	17,935	9,989	10,452	16,000	2,376	10,376	10,376	-
	UTILITIES								
86200	ELECTRICITY	5,790	6,667	6,679	5,200	3,077	5,677	7,100	1,423
86230	PROPANE GAS	260	1,054	1,428	200	327	427	1,500	1,073
86260	REFUSE REMOVAL	1,211	1,228	1,043	550	581	856	1,100	244
86290	TELEPHONE	14,542	14,170	13,740	11,800	7,574	13,474	11,800	(1,674)
86330	WATER & SEWER	1,092	1,088	1,118	1,012	558	1,064	1,200	136
	TOTAL UTILITIES	22,896	24,206	24,008	18,762	12,117	21,498	22,700	1,202
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	733	295	366	250	359	484	484	-
76880	INSURANCE	17,594	33,720	26,961	29,411	15,102	29,807	30,199	392
76960	PERMITS & LICENSES	275	-	-	100	-	50	50	-
	TOTAL OTHER COSTS	18,602	34,015	27,327	29,761	15,461	30,341	30,733	392
	TOTAL OPERATING COSTS	1,820,438	1,825,263	1,778,469	1,937,287	936,553	1,860,750	1,969,120	108,370
	NET OPERATING	(1,338,212)	(1,346,693)	(1,276,906)	(1,453,287)	(434,527)	(1,299,399)	(1,407,769)	(108,370)

**Police
Selected Budget Details 2024**

Training	6,500
Range Qualification	1,500
In-service	3,000
School (1)	2,000
Contract Services	73,500
Bodycam Contract (Axon Enterprise)	30,000
Custodian Services	20,400
Public Network Safety System (Superion)	11,000
ADP	10,200
Shots/Physicals/Psych, Copier, Other	1,900
Gas & Oil	25,287
Supplies	6,000
Ammunition (range 2 times)	2,900
Paper, etc.	2,000
Fingerprint materials	500
Film	600
Telephone	11,800
Phone lines (4) Fax (1)	3,110
Verizon Wireless	4,740
AT&T	3,950
Insurance	30,199
Police Liability	20,755
Vehicles	3,651
Building/Contents	5,793

RECREATION & PARKS									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
42008	CLASSES & CLINICS	12,574	13,569	16,656	13,000	8,524	15,170	16,000	830
42021	GRANTS	-	-	-	-	10,000	10,000	10,000	-
42022	DONATIONS	12,881	13,150	17,131	20,000	3,900	6,900	10,000	3,100
42029	FACILITY RENTAL	17,405	1,697	12,406	15,000	9,941	14,241	16,000	1,759
42041	LEAGUE FEES	20,738	10,958	28,343	26,000	14,666	31,966	38,000	6,034
42046	SPECIAL EVENTS	59,241	2,990	23,676	90,000	26,072	44,947	75,000	30,053
42015	FARMERS MARKET	-	-	21,100	19,000	20,550	21,150	21,000	(150)
42045	CAMP O.P.	159,008	71,690	136,713	151,713	177,455	177,455	190,500	13,045
42040	DOG FEES	6,676	5,435	7,750	6,500	6,657	6,907	7,500	593
42044	SPORTS CAMP	6,515	2,367	865	-	(800)	(800)	2,000	2,800
42047	JOLLY ROGER TICKETS	-	8,699	39,049	40,000	36,307	36,307	40,000	3,693
42048	MOVIE TICKETS	-	(42)	905	5,000	500	600	600	-
42095	VENDING	315	-	2,105	5,000	2,211	2,511	3,500	989
42098	MISCELLANEOUS	10,718	10	1,174	1,500	1,221	1,221	-	(1,221)
	TOTAL REVENUES	306,070	130,523	307,874	392,713	317,204	368,575	430,100	61,525
COST OF GOODS SOLD									
52003	JOLLY ROGER TICKETS	-	7,378	33,319	35,000	27,941	27,941	35,000	7,059
52004	MOVIE TICKETS	-	-	577	4,500	458	548	540	(8)
52001	VENDING	-	-	936	1,000	1,184	1,334	1,800	466
	TOTAL COST OF GOODS SOLD	-	7,378	34,832	40,500	29,583	29,823	37,340	7,517
	NET REVENUES	306,070	123,144	273,042	352,213	287,621	338,752	392,760	54,008
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	297,512	260,697	277,104	350,542	195,755	344,897	357,736	12,839
64350	OVERTIME	6,650	2,729	11,169	9,000	7,239	9,739	9,000	(739)
64450	PAYROLL COST	90,949	88,689	77,544	113,992	56,630	104,630	134,117	29,487
64600	EMPLOYEES	545	349	1,079	750	397	947	750	(197)
64650	TRAINING	669	-	38	600	-	-	600	600
	TOTAL WAGES & BENEFITS	396,326	352,464	366,934	474,884	260,021	460,213	502,203	41,990
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	239	589	2,894	1,000	788	788	1,000	212
74800	CREDIT CARDS	5,735	3,565	6,985	7,000	5,391	7,491	7,000	(491)
74810	EMPLOYEE ADS	167	-	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	1,060	79	1,120	5,000	-	3,500	2,000	(1,500)
74990	UNIFORMS	303	245	291	1,000	51	51	1,000	949
75015	CONTRACT SERVICES - FM	-	-	450	500	50	50	-	(50)
75040	CONTRACT SERVICES	41,547	45,971	42,947	37,400	25,509	43,509	48,268	4,759
75130	CLEANING SUPPLIES	3,352	4,133	3,846	4,000	2,832	4,832	4,000	(832)
75520	GAS & OIL	1,296	1,037	2,438	1,000	1,273	1,673	2,400	727
75610	PRINTING	2,500	2,017	-	2,025	-	1,025	1,525	500
75615	SUPPLIES - FARMERS MARKET	-	-	1,004	1,000	-	-	1,000	1,000
75640	SUPPLIES	8,909	4,827	4,787	11,250	2,954	8,204	7,000	(1,204)
	TOTAL SERVICES & SUPPLIES	65,109	62,464	66,763	71,175	38,848	71,123	75,193	4,070
REPAIRS & MAINTENANCE									
75710	AUTO/TRUCK	37	91	44	-	-	-	-	-
75940	EQUIPMENT	8,131	5,878	3,024	2,500	2,381	2,381	2,500	119
75970	PARK MAINTENANCE	37,362	20,761	50,065	38,900	7,082	27,082	35,900	8,818
	TOTAL REPAIRS & MAINTENANCE	45,530	26,729	53,133	41,400	9,463	29,463	38,400	8,937
UTILITIES									
86200	ELECTRICITY	28,668	21,193	24,518	26,000	12,098	25,102	25,800	698
86230	PROPANE GAS	5,229	8,302	9,845	8,500	1,715	5,967	10,400	4,433
86260	REFUSE REMOVAL	2,116	1,947	1,738	2,000	969	1,967	1,900	(67)
86290	TELEPHONE	7,832	7,201	9,078	7,000	3,251	6,747	9,600	2,853
86330	WATER & SEWER	7,454	5,301	5,803	5,590	2,904	5,704	6,100	396
	TOTAL UTILITIES	51,299	43,945	50,981	49,090	20,937	45,487	53,800	8,313
OTHER COSTS									
76470	CLASS INSTRUCTION	5,511	8,302	11,449	6,500	5,265	8,015	11,500	3,485
76600	LEAGUE EXPENSES	14,029	2,189	18,663	18,300	5,912	18,227	15,700	(2,527)
76650	SPECIAL EVENTS	101,903	7,273	67,246	108,420	73,017	92,211	102,550	10,339
	SPECIAL EVENTS - FARMERS MARKET	-	-	-	-	-	-	1,400	1,400
76690	CAMP OCEAN PINES	34,021	3,925	36,511	37,100	31,590	31,590	41,900	10,310
76700	SPORTS CAMP	3,030	1,415	-	-	-	-	-	-
76740	DOG PARK	5,877	5,290	168	6,000	5,564	7,864	6,000	(1,864)
76800	SKATE PARK	-	530	-	-	-	-	-	-
76810	DUES & SUBSCRIPTIONS	825	1,272	1,111	700	150	150	700	550
76860	INSURANCE	29,940	38,040	42,988	46,897	23,100	46,549	46,197	(352)
76960	PERMITS & LICENSES	1,563	(425)	405	1,200	330	830	1,000	170
97000	TAXES - FARMERS MARKET	-	-	2,460	-	127	127	150	23
	TOTAL OTHER COSTS	196,698	67,811	181,000	226,117	145,055	205,563	227,097	21,534
	TOTAL OPERATING COSTS	754,962	553,413	718,812	861,666	474,324	811,849	896,693	84,844
	NET OPERATING	(448,892)	(430,269)	(445,770)	(509,453)	(186,703)	(473,097)	(503,933)	(30,836)

**Recreation & Parks
Selected Budget Details 2024**

Computer Supplies	1,000	Special Events	82,650
Laser Printer Ink	500	Concert Series	13,000
Desktop Printer Ink	250	July 4th Fireworks/Concerts	16,000
Misc. Supplies	250	Fall Festival	1,700
		Spring Celebration	1,700
		Family Fun Night Bingo (2)	750
Gas & Oil	2,400	Flea Markets (2)	100
Gas plus mileage of \$1,400		Big Truck Day	400
		Movies in the Park	2,000
		Reindeer Lane	300
		Health Fair	300
Contract Services	48,268	Pumpkin Painting	100
Pest Control	1,000	Breakfast with Santa	800
Fire Extinguishers/Alarm Service	1,250	July 4th Family Fun Day	16,000
Finger printing	700	Old Fashion Christmas	3,000
Copier Maint	500	Family Fun Night (10)	1,500
Repairs/Rentals	2,350	Glamour Girls	500
Cleaning Services	30,000	Freedom 5k	4,000
Fogle's Porta Potties	12,468	Haunted House	5,000
		Back to School Bash	8,000
Class Instruction Expense	11,500	Easter Breakfast	1,500
Instructor pymts.	10,000	MD Coastal Bays	6,000
Supplies	1,500		
		Special Events (Bus Trips)	19,900
Program Promotion	1,525	NYC Christmas and Spring	5,400
Peachjar School info.	1,275	Virginia Tattoo	4,500
Marquee Letters	250	Misc Bus Trips	10,000
Supplies	7,000		
Office Supplies	1,550		
Copy Paper	1,000		
Tumbling Mats	1,000		
Fax Cartridges	200	Special Events - Farmers Market	1,400
AED Batteries/Pads	1,000	Farmers Market Special Events	500
First Aid	1,000	Farmers Market Entertainment	900
Farmers Market	1,250		
		Camp Ocean Pines	41,900
Parks Repair & Maintenance	35,900	Arts and Craft Supplies	2,000
Stone, fill dirt, signs, fencing, etc.	21,000	Sports Supplies	1,000
Chemicals for field maintenance	14,900	Field Trips	20,000
		Bus Transportation	14,000
		Petty Cash	600
		T-Shirts	3,000
		Fingerprinting	500
		Camp Office Supplies	300
		CPR/AED, 1st Aid, Env. Emerg. Class	500
League Expense	15,700		
Youth Soccer	2,000		
Coed Softball	3,500	Insurance	46,197
Sports Expenses	2,500	Leagues/Camps	18,653
Men's Basketball	3,200	Liability	8,135
Youth Basketball	3,000	Buildings/Contents	17,474
Adult Dodgeball	400	Vehicles	1,062
T Ball	600	Flood	873
Youth Dodgeball	500		

TENNIS 2024 BUDGET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47008	CLASSES, CLINICS & LESSONS	1,623	6,315	6,959	7,000	4,028	4,328	6,000	1,672
47021	GRANTS	-	-	876	-	-	-	-	-
47022	DONATIONS	-	3,850	-	-	-	-	1,000	1,000
47029	FACILITY RENTAL	42	19	378	378	465	500	500	-
47041	LEAGUE FEES	-	-	540	-	-	-	-	-
47046	SPECIAL EVENTS	-	-	330	-	-	-	-	-
47050	MEMBERSHIP FEES	19,504	20,855	23,130	22,990	24,206	24,206	24,848	642
47074	DROP-INS	2,404	4,783	4,563	4,705	3,817	4,207	5,000	793
47095	VENDING	-	-	-	-	200	300	500	200
47098	MISCELLANEOUS	-	-	(97)	-	-	-	-	-
47099	MERCHANDISE	81	2,645	2,255	3,000	2,810	3,830	3,950	120
	TOTAL REVENUES	23,653	38,468	38,934	38,073	35,526	37,371	41,798	4,427
	COST OF GOODS SOLD								
57001	VENDING	-	-	-	-	27	27	-	(27)
57002	MERCHANDISE	-	-	2,873	1,500	196	396	1,500	1,104
	TOTAL COST OF GOODS SOLD	-	-	2,873	1,500	223	423	1,500	1,077
	NET REVENUES	23,653	38,468	36,061	36,573	35,303	36,948	40,298	3,350
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	17,200	42,583	40,744	34,631	16,454	32,454	34,218	1,764
64350	OVERTIME	203	530	776	-	-	-	-	-
64450	PAYROLL COST	3,084	6,606	7,097	5,388	2,369	5,069	5,045	(24)
64550	CONTRACT LABOR	-	-	-	1,000	-	500	-	(500)
64600	EMPLOYEES	28	14	100	100	-	-	100	100
64650	TRAINING	-	345	-	-	-	-	-	-
	TOTAL WAGES & BENEFITS	20,515	50,077	48,717	41,119	18,823	38,023	39,362	1,339
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	-	497	-	-	568	568	-	(568)
74800	CREDIT CARDS	-	900	640	900	1,116	1,416	1,000	(416)
74990	UNIFORMS	520	753	(158)	500	-	500	300	(200)
75040	CONTRACT SERVICES	7,965	31,515	18,643	16,000	1,375	17,242	18,000	758
75130	CLEANING SUPPLIES	-	298	60	-	-	-	500	500
75520	GAS & OIL	14	7	-	-	-	-	-	-
75580	POSTAGE	-	-	12	-	-	-	-	-
75610	PROMOTION	-	-	-	-	-	-	250	250
75640	SUPPLIES	4,919	7,713	2,051	5,300	844	4,344	5,300	956
	TOTAL SERVICES & SUPPLIES	13,418	41,684	21,248	22,700	3,903	24,070	25,350	1,280
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	1,314	5,058	4,652	1,000	3,246	3,410	3,500	90
	TOTAL REPAIRS & MAINTENANCE	1,314	5,058	4,652	1,000	3,246	3,410	3,500	90
	UTILITIES								
86200	ELECTRICITY	1,682	2,211	3,210	1,400	1,928	2,628	3,400	772
86260	REFUSE REMOVAL	1,040	1,132	1,494	500	909	1,159	1,600	441
86290	TELEPHONE	16	24	25	100	52	92	100	8
86330	WATER & SEWER	8,158	1,762	1,885	4,252	942	3,064	2,000	(1,064)
	TOTAL UTILITIES	10,896	5,129	6,615	6,252	3,831	6,943	7,100	157
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	633	400	628	628	650	22
76650	SPECIAL EVENTS	-	1,285	556	200	43	43	200	157
76810	DUES & SUBSCRIPTIONS	152	-	-	150	-	-	150	150
76880	INSURANCE	852	1,728	1,122	1,218	204	813	1,200	387
	TOTAL OTHER COSTS	1,004	3,013	2,312	1,968	875	1,484	2,200	716
	TOTAL OPERATING COSTS	47,146	104,961	83,543	73,039	30,678	73,930	77,512	3,582
	NET OPERATING	(23,493)	(66,493)	(47,482)	(36,466)	4,625	(36,982)	(37,215)	(233)

**TENNIS
BUDGET DETAILS
FY 2024**

EXPENSES

Uniforms	300
Staff Shirts	300

Contract Services	18,000
Redoing of Tennis Courts	17,000
Sprinkler Maintenance	1,000

Supplies	5,300
Squeegies	400
Court needs/Nets	2,000
Line Brooms	400
Windscreens	2,500

REVENUES

Member Dues	<i>Use Memberships tab</i>
increase 4%	

Drop ins	\$	5,000
Drop ins	\$	5,000

Classes/Lessons	\$	6,000
Tennis lessons	\$	5,000
Clinics	\$	1,000

**TENNIS MEMBERSHIPS
2023 Budget**

	#	RATE	AMOUNT
FAMILY	10	420	4,200
FAMILY - AFTER 12	8	175	1,400
INDIVIDUAL	38	265	10,070
INDIVIDUAL - AFTER 12	7	110	770
JUNIOR	2	55	110
ASSOC - FAMILY	2	645	1,290
ASSOC - INDIVIDUAL	6	405	2,430
ASSOC - JR	-	80	-
ASSOC - INDIVIDUAL AFTER 12	1	140	140
ASSOC - FAMILY AFTER 12	-	225	-
COMBO - FAM (40%)	9	170	1,530
COMBO - IND. (40%)	10	105	1,050
TOTAL	93		22,990

**TENNIS MEMBERSHIPS
2024 Budget**

	#	RATE	AMOUNT
FAMILY	12	436	5,232
FAMILY - AFTER 12	12	182	2,184
INDIVIDUAL	35	275	9,625
INDIVIDUAL - AFTER 12	3	115	345
JUNIOR	1	57	57
ASSOC - FAMILY	-	670	-
ASSOC - INDIVIDUAL	5	421	2,105
ASSOC - JR	-	80	-
ASSOC - INDIVIDUAL AFTER 12	1	145	145
ASSOC - FAMILY AFTER 12	2	234	468
COMBO - FAM (33.3%)	13	227	2,947
COMBO - IND. (33.3%)	12	145	1,740
TOTAL	96		24,848

PICKLEBALL 2024 BUDGET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47108	CLASSES, CLINICS & LESSONS	-	-	1,568	1,500	4,491	4,491	5,000	509
47122	DONATIONS	-	-	-	-	-	-	-	-
47129	FACILITY RENTAL	-	-	22,080	800	3,812	3,812	4,000	188
47141	LEAGUE FEES	9,972	15,574	-	-	-	-	-	-
47146	SPECIAL EVENTS	-	-	1,059	20,200	16,610	30,810	20,000	(10,810)
47150	MEMBERSHIP FEES	24,866	19,791	42,932	41,870	60,386	60,386	63,681	3,295
47174	DROP-INS	-	-	15,922	20,000	12,408	13,908	15,000	1,092
47198	MISCELLANEOUS	700	(59)	643	-	-	-	-	-
47199	MERCHANDISE	-	98	709	1,000	54	84	-	(84)
	TOTAL REVENUES	35,538	35,404	84,913	85,370	97,761	113,491	107,681	(5,810)
	COST OF GOODS SOLD								
57102	MERCHANDISE	-	-	(558)	-	-	-	-	-
	TOTAL COST OF GOODS SOLD	-	-	(558)	-	-	-	-	-
	NET REVENUES	35,538	35,404	85,471	85,370	97,761	113,491	107,681	(5,810)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	13,760	12,978	12,585	30,326	13,133	28,233	31,090	2,857
64350	OVERTIME	124	152	1,151	-	-	-	-	-
64450	PAYROLL COST	2,098	1,801	1,961	5,338	1,912	4,712	3,847	(865)
64550	CONTRACT LABOR	-	-	-	400	-	-	400	400
64600	EMPLOYEES	-	-	-	150	-	150	150	-
	TOTAL WAGES & BENEFITS	15,982	14,930	15,697	36,215	15,045	33,095	35,487	2,392
	SERVICES & SUPPLIES								
74990	UNIFORMS	-	-	-	-	-	-	100	100
75040	CONTRACT SERVICES	1,087	607	735	700	375	775	700	(75)
75130	CLEANING SUPPLIES	-	325	60	400	-	300	350	50
75610	PROMOTION	-	-	-	-	-	-	250	250
75640	SUPPLIES	4,901	4,417	481	3,200	1,072	2,982	3,200	218
	TOTAL SERVICES & SUPPLIES	5,989	5,349	1,276	4,300	1,447	4,057	4,600	543
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	352	2,795	1,500	648	1,243	1,500	257
	TOTAL REPAIRS & MAINTENANCE	-	352	2,795	1,500	648	1,243	1,500	257
	UTILITIES								
86200	ELECTRICITY	372	1,126	1,637	350	754	924	1,800	876
86290	TELEPHONE	161	161	161	161	197	277	200	(77)
86330	WATER & SEWER	323	248	274	686	138	481	300	(181)
	TOTAL UTILITIES	856	1,535	2,072	1,197	1,089	1,682	2,300	618
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	1,068	1,000	3,749	3,749	5,000	1,251
76650	SPECIAL EVENTS	146	-	10,141	9,000	9,149	9,149	6,000	(3,149)
76810	DUES & SUBSCRIPTIONS	-	-	1,500	150	-	-	-	-
76880	INSURANCE	-	4	-	-	198	198	-	(198)
	TOTAL OTHER COSTS	146	4	12,708	10,150	13,096	13,096	11,000	(2,096)
	TOTAL OPERATING COSTS	22,973	22,170	34,548	53,362	31,325	53,173	54,887	1,714
	NET OPERATING	12,565	13,234	50,923	32,008	66,436	60,318	52,793	(7,525)

PICKLEBALL
BUDGET DETAILS
FY 2024

EXPENSES

Contract Services \$ 700

Supplies \$ 3,200

Miscellaneous \$ 500

Dry Rollers \$ 200

Court Needs \$ 2,500

REVENUES

Member Dues *Use Memberships tab*

Tournament/Special Events \$ 20,000

Drop-ins \$ 15,000

PICKLEBALL MEMBER DUES FY 2023			
	#	RATE	AMOUNT
FAMILY	48	295	14,160
INDIVIDUAL	79	180	14,220
JUNIOR	-	55	-
ASSOC - FAMILY	14	410	5,740
ASSOC - IND	31	250	7,750
COMBO - FAM (20%)	-	120	-
COMBO - IND. (20%)	-	90	-
TOTAL	172		41,870

PICKLEBALL MEMBER DUES FY 2024			
	#	RATE	AMOUNT
FAMILY	67	305	20,435
INDIVIDUAL	87	187	16,269
JUNIOR	4	57	228
ASSOC - FAMILY	17	426	7,242
ASSOC - IND	57	260	14,820
COMBO - FAM (33.3%)	13	227	2,947
COMBO - IND. (33.3%)	12	145	1,740
TOTAL	257		63,681

Increase 4%

PLATFORM TENNIS									
2024 BUDGET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47208	CLASSES & CLINICS	-	-	-	1,000	-	500	1,000	500
47241	LEAGUE FEES	697	398	26	-	-	-	-	-
47250	MEMBERSHIP FEES	15,655	8,486	14,772	12,785	17,246	17,246	17,887	641
47274	DROP-INS	-	-	520	3,000	286	586	600	14
47299	MERCHANDISE	125	272	210	210	-	-	-	-
	TOTAL REVENUES	16,477	9,155	15,528	16,995	17,532	18,332	19,487	1,155
	COST OF GOODS SOLD								
57202	MERCHANDISE	-	-	251	400	-	-	-	-
	TOTAL COST OF GOODS SOLD	-	-	251	400	-	-	-	-
	NET REVENUES	16,477	9,155	15,277	16,595	17,532	18,332	19,487	1,155
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	5,480	14,061	9,026	20,514	8,238	17,261	20,689	3,428
64350	OVERTIME	11	362	317	-	-	-	-	-
64450	PAYROLL COST	750	2,109	1,468	3,643	1,145	2,473	2,819	346
64550	CONTRACT LABOR	-	-	-	500	-	-	500	500
	TOTAL WAGES & BENEFITS	6,241	16,532	10,812	24,657	9,383	19,734	24,007	4,273
	SERVICES & SUPPLIES								
75040	CONTRACT SERVICES	1,187	607	595	850	308	308	600	292
75130	CLEANING SUPPLIES	3,090	143	60	150	27	27	100	73
75640	SUPPLIES	-	4,584	472	3,000	619	1,878	3,000	1,122
	TOTAL SERVICES & SUPPLIES	4,277	5,334	1,126	4,000	954	2,213	4,300	2,087
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	130	1,394	200	1,280	1,280	1,250	(30)
	TOTAL REPAIRS & MAINTENANCE	-	130	1,394	200	1,280	1,280	1,250	(30)
	UTILITIES								
86200	ELECTRICITY	1,184	350	350	800	175	573	400	(173)
86290	TELEPHONE	322	161	161	161	197	277	200	(77)
86330	WATER & SEWER	162	248	274	273	138	275	300	25
	TOTAL UTILITIES	1,668	759	785	1,234	510	1,125	900	(225)
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	199	250	-	100	250	150
76650	SPECIAL EVENTS	371	-	-	500	-	-	250	250
76810	DUES & SUBSCRIPTIONS	-	-	50	-	50	50	50	-
76880	INSURANCE	48	-	-	-	198	198	198	-
	TOTAL OTHER COSTS	419	-	249	750	248	348	748	400
	TOTAL OPERATING COSTS	12,606	22,755	14,367	30,841	12,375	24,700	31,205	6,505
	NET OPERATING	3,872	(13,599)	910	(14,246)	5,157	(6,368)	(11,719)	(5,351)

PLATFORM
BUDGET DETAILS
FY 2024

EXPENSES

Supplies	\$	3,000
Coolers	\$	200
Court Needs	\$	2,000
Squeegies	\$	300
Other	\$	500

REVENUES

Member Dues	<i>Use Memberships tab</i>
Drop-ins	\$ 600
Classes & Clinics	\$ 1,000

PLATFORM
MEMBER DUES
FY 2023

	#	RATE	AMOUNT
FAMILY	15	295	4,425
INDIVIDUAL	44	180	7,950
ASSOC - FAMILY	1	410	410
ASSOC - IND	-	250	-
COMBO - FAM (40%)	-	275	-
COMBO - IND. (40%)	-	150	-
TOTAL	60		12,785

PLATFORM
MEMBER DUES
FY 2024

	#	RATE	AMOUNT
FAMILY	14	295	4,130
INDIVIDUAL	49	180	8,820
ASSOC - FAMILY	-	410	-
ASSOC - IND	1	250	250
COMBO - FAM (33.3%)	13	227	2,947
COMBO - IND. (33.3%)	12	145	1,740
TOTAL	89		17,887

AQUATICS									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
46522	DONATIONS	-	-	-	-	(1,550)	(1,550)	-	1,550
46529	FACILITY RENTAL	13,891	19,233	59,557	52,444	26,829	53,264	54,444	1,180
46550	DUES	414,353	129,720	277,760	287,994	331,025	340,925	350,000	9,075
46573	COUPONS	82,260	9,349	13,699	-	-	-	-	-
46574	DAILY FEES	201,470	192,224	331,963	408,000	345,887	388,587	408,000	19,413
46577	SWIM CLASSES	170,877	68,758	127,660	150,000	71,166	139,766	135,000	(4,766)
46585	FOOD SALES	13,965	-	-	-	-	-	-	-
46595	VENDING - SPORTS CORE POOL	5,066	2,047	27,121	24,000	18,213	20,943	24,000	3,057
46598	MISCELLANEOUS	32,757	10,895	4,300	-	-	-	-	-
46599	MERCHANDISE - SPORTS CORE POOL	-	730	1,223	1,000	1,272	1,272	-	(1,272)
	TOTAL REVENUES	934,639	432,956	843,283	923,438	792,842	943,207	971,444	28,237
	COST OF GOODS SOLD								
56503	FOOD SALES	8,415	-	-	-	-	-	-	-
56501	VENDING - SPORTS CORE POOL	-	1,345	14,533	12,000	8,874	9,556	12,000	2,444
56502	MERCHANDISE - SPORTS CORE POOL	-	361	703	500	93	343	-	(343)
	TOTAL COST OF GOODS SOLD	8,415	1,706	15,236	12,500	8,967	9,899	12,000	2,101
	NET REVENUES	926,224	431,250	828,047	910,938	783,875	933,308	959,444	26,136
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	467,459	363,228	413,836	510,383	271,907	471,387	579,325	107,938
64350	OVERTIME	8,201	6,028	6,670	-	4,499	10,499	15,000	4,501
64450	PAYROLL COST	123,287	88,566	87,862	122,905	55,336	103,421	127,997	24,576
64600	EMPLOYEES	1,273	807	451	500	129	500	500	-
64650	TRAINING	3,634	2,687	995	1,500	604	2,104	1,500	(604)
	TOTAL WAGES & BENEFITS	603,854	461,315	509,814	635,288	332,475	587,911	724,321	136,410
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	3,550	3,348	5,138	1,000	620	1,074	1,000	(74)
74800	CREDIT CARDS	6,612	6,567	11,728	8,500	12,644	16,483	17,000	517
74810	EMPLOYEE ADS	-	-	511	-	-	-	-	-
74840	EQUIPMENT RENTAL	320	-	-	-	-	-	-	-
74990	UNIFORMS	11,769	8,637	10,437	13,000	1,158	11,158	13,000	1,842
75040	CONTRACT SERVICES	12,620	12,329	19,534	14,000	12,935	18,935	14,800	(4,135)
75130	CLEANING SUPPLIES	6,431	6,391	8,457	6,000	3,388	4,275	6,000	1,725
75250	PAPER GOODS	4,079	481	461	-	-	-	-	-
75280	CHEMICALS	26,160	15,525	25,901	29,000	22,725	25,545	29,000	3,455
75520	GAS & OIL	854	184	3,481	3,000	3,608	3,608	3,500	(108)
75580	POSTAGE	58	-	21	100	-	46	-	(46)
75640	SUPPLIES	26,623	14,395	15,476	27,000	5,787	23,287	27,000	3,713
	TOTAL SERVICES & SUPPLIES	99,077	67,858	101,145	101,600	62,865	104,411	111,300	6,889
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	228	-	-	-	-	-	-	-
75940	EQUIPMENT	12,495	10,812	4,963	9,000	7,277	7,277	9,000	1,723
	TOTAL REPAIRS & MAINTENANCE	12,438	10,812	4,963	9,000	7,277	7,277	9,000	1,723
	UTILITIES								
86200	ELECTRICITY	56,566	40,930	46,023	50,000	22,933	44,399	48,400	4,001
86230	PROPANE GAS	52,667	41,672	57,182	70,000	25,694	68,752	60,100	(8,652)
86260	REFUSE REMOVAL	4,257	3,418	3,414	2,450	1,070	2,296	3,600	1,304
86290	TELEPHONE	7,227	7,550	5,993	6,800	2,467	5,871	6,300	429
86330	WATER & SEWER	40,764	31,304	32,820	35,807	16,410	32,820	34,500	1,680
	TOTAL UTILITIES	161,480	124,873	145,433	165,057	68,574	154,138	152,900	(1,238)
	OTHER COSTS								
76470	CLASS INSTRUCTION	23,890	21,935	16,351	11,000	7,095	16,095	15,000	(1,095)
76810	DUES & SUBSCRIPTIONS	320	273	55	-	55	55	-	(55)
76880	INSURANCE	31,812	38,196	38,753	42,279	21,378	41,552	42,759	1,207
76960	PERMITS & LICENSES	2,035	1,805	1,845	4,000	1,705	1,845	1,845	-
	TOTAL OTHER COSTS	58,057	62,208	57,004	57,279	30,233	59,547	59,604	57
	TOTAL OPERATING COSTS	934,906	727,066	818,359	968,224	501,424	913,284	1,057,125	143,841
	NET OPERATING	(8,682)	(295,816)	9,689	(57,286)	282,451	20,024	(97,681)	(117,705)

**Aquatics Expense/Revenue
Selected Budget Details 2024**

EXPENSES

Computer Supplies	\$ 1,000
Thermal Paper & Printer Ink	\$ 1,000

Credit Cards	\$ 17,000
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Gas & Oil	\$ 3,500
Mileage for personal Car use/Company Car	

Contract Services	\$ 14,800
Internet	\$ 3,500
Pest Control	\$ 2,500
Cleaning Services	\$ 6,000
Drainfast	\$ 2,800

Uniforms	\$ 13,000
Lifeguard Staff	\$ 8,000
Front Desk Staff	\$ 3,000
Supervisor Staff	\$ 2,000
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)	

Supplies	\$ 27,000
Office Supplies	\$ 7,500
Pool equipment	\$ 7,000
Copy Paper	\$ 1,000
Event Items	\$ 3,500
First Aid	\$ 4,500
Lifeguard Supplies (Whistle, FA Kits)	\$ 1,000
AED Batteries/Pads	\$ 1,500
Wristbands (Beach Club Pool)	\$ 1,000
Miscellaneous (Miscellaneous ranges from keys to tools etc)	

Chemicals	\$ 29,000
Pool Chemicals	\$ 29,000

Cleaning Supplies	\$ 6,000
Bleach, Comet, Holt Items	\$ 6,000

Class Instruction	\$ 15,000
Account used to pay the instructors to teach the classes	\$ 15,000

Permits and Licenses	\$ 1,845
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REVENUES

Member Dues	<i>Use Membership Tab</i>
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Daily Fees	\$ 408,000
Daily uses	

Swim Classes	\$ 135,000
Swim Lessons	
Private Lessons	
Exercise Classes	
Junior Lifeguard	

Vending	\$ 24,000
Snacks sold at pools	
Water Shoes sold	
Goggles, Swim Caps, Ear plugs	
Soda products sold	
Ice cream	

Facility Rentals	\$ 54,444
SDHS Swim Team	\$ 5,000
OPST	\$ 32,000
Private Parties	\$ 15,444
Misc	\$ 2,000

**AQUATICS
MEMBERSHIPS
2023 Budget**

	#	RATE	AMOUNT
FAMILY			
SUMMER	349	340	118,660
WINTER	-	485	-
YEARLY	109	630	68,670
INDIVIDUAL			
SUMMER	146	205	29,930
WINTER	4	315	1,260
YEARLY	68	405	27,540
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	11	280	3,080
INDIVIDUAL WINTER	2	425	850
INDIVIDUAL YEARLY	18	545	9,810
FAMILY SUMMER	23	465	10,695
FAMILY WINTER	2	650	1,300
FAMILY YEARLY	19	850	16,150
TOTAL	753		288,005

**AQUATICS
MEMBERSHIPS
2024 Budget**

	#	RATE	AMOUNT
FAMILY			
SUMMER	448	360	161,280
WINTER	0	510	-
YEARLY	99	665	65,835
INDIVIDUAL			
SUMMER	221	215	47,515
WINTER	1	330	330
YEARLY	66	425	28,050
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	14	295	4,130
INDIVIDUAL WINTER	1	445	445
INDIVIDUAL YEARLY	19	575	10,925
FAMILY SUMMER	26	535	13,910
FAMILY WINTER	1	750	750
FAMILY YEARLY	18	935	16,830
TOTAL	914		350,000

GOLF OPERATIONS 2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
45550	DUES	126,236	118,617	135,675	140,000	164,687	164,687	171,200	6,513
45578	LOCKER RENTAL	-	-	-	-	-	-	-	-
45579	BAG STORAGE	-	-	-	-	-	-	1,400	1,400
45580	CART FEES	291,252	291,685	337,005	282,500	299,889	346,466	356,137	9,671
45581	GREEN FEES	496,773	524,505	770,825	738,668	706,498	825,692	868,534	42,842
45582	WALKING FEES	-	-	-	-	-	-	-	-
45583	DRIVING RANGE	20,866	30,800	40,235	32,000	45,669	53,631	50,416	(3,215)
45598	MISCELLANEOUS	26,565	30,678	42,681	35,000	29,140	33,926	35,000	1,074
45599	MERCHANDISE	45,036	78,663	138,263	120,000	119,437	155,174	120,000	(35,174)
48085	FOOD & BEVERAGE	-	-	218	-	6	6	-	(6)
48086	ALCOHOL	-	-	1,349	-	-	-	-	-
48098	MISCELLANEOUS	-	-	180	-	-	-	-	-
	TOTAL REVENUES	1,006,728	1,074,949	1,466,432	1,348,168	1,365,326	1,579,582	1,602,687	23,105
	COST OF SALES								
55509	DRIVING RANGE	-	-	5,659	3,600	-	3,000	3,000	-
55508	MERCHANDISE	37,318	49,987	87,300	58,000	80,672	100,253	75,000	(25,253)
58003	FOOD & BEVERAGE	-	-	190	-	-	-	-	-
58005	ALCOHOL	-	250	1,418	-	-	-	-	-
	TOTAL COST OF SALES	37,318	50,237	94,568	61,600	80,672	103,253	78,000	(25,253)
	NET REVENUES	969,409	1,024,712	1,371,864	1,286,568	1,284,654	1,476,329	1,524,687	48,358
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	193,710	177,200	215,631	260,782	139,724	247,924	289,952	42,028
64350	OVERTIME	1,593	1,370	5,255	-	4,518	4,518	2,000	(2,518)
64450	PAYROLL COST	43,113	26,686	36,873	52,824	28,107	51,168	58,281	7,113
64600	EMPLOYEES	518	2,773	4,436	3,000	799	1,712	3,000	1,288
64650	TRAINING	167	24	1,164	-	114	114	-	(114)
	TOTAL WAGES & BENEFITS	239,102	208,053	263,259	316,605	173,262	305,436	353,233	47,797
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,326	2,420	1,989	-	2,884	2,884	2,825	(59)
74800	CREDIT CARDS	14,145	18,888	32,931	22,000	27,007	33,360	32,845	(515)
74990	UNIFORMS	216	1,295	497	1,300	-	1,300	1,300	-
75040	CONTRACT SERVICES	16,157	18,020	25,982	18,000	9,500	16,859	18,000	1,141
75130	CLEANING SUPPLIES	824	1,654	302	1,500	-	507	500	(7)
75520	GAS & OIL	7,396	6,321	8,549	11,000	10,161	14,661	14,000	(661)
75580	POSTAGE	58	323	113	500	55	312	450	138
75610	PRINTING	7,789	13,258	-	-	-	-	-	-
75640	SUPPLIES	-	-	9,251	8,500	10,091	12,757	8,500	(4,257)
	TOTAL SERVICES & SUPPLIES	47,912	62,179	79,614	62,800	59,698	82,640	78,420	(4,220)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	2,748	5,057	4,415	-	65	65	-	(65)
	TOTAL REPAIRS & MAINTENANCE	2,748	5,057	4,415	-	65	65	-	(65)
	UTILITIES								
86200	ELECTRICITY	9,690	15,294	12,983	15,000	7,318	13,791	13,700	(91)
86260	REFUSE REMOVAL	2,717	1,974	1,928	-	1,058	1,058	2,100	1,042
86290	TELEPHONE	4,230	6,334	5,824	7,500	3,302	7,041	6,200	(841)
86330	WATER & SEWER	4,944	4,714	4,714	4,714	2,358	4,715	5,000	285
	TOTAL UTILITIES	21,582	28,316	25,449	27,214	14,036	26,605	27,000	395
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	741	916	1,677	1,200	277	1,280	1,327	47
76880	INSURANCE	9,180	12,204	14,564	15,893	7,614	15,560	15,224	(336)
76910	RANGE	-	2,150	5,646	-	-	-	-	-
76920	GOLF OPERATIONS	-	5,103	-	-	-	-	-	-
76960	PERMITS & LICENSES	300	-	685	-	-	-	-	-
76970	PROMOTION	57,123	37,990	31,546	15,000	10,449	16,449	15,000	(1,449)
76990	TRAVEL	-	-	-	3,000	-	1,000	-	(1,000)
97000	TAXES	47,277	-	-	1,900	-	950	1,300	350
	TOTAL OTHER COSTS	114,621	58,363	54,118	36,993	18,340	35,239	32,851	(2,388)
	TOTAL OPERATING COSTS	425,965	361,968	426,854	443,612	265,401	449,985	491,504	41,519
	NET OPERATING	543,444	662,743	945,011	842,956	1,019,253	1,026,344	1,033,183	6,839

**Golf Operations
Selected Budget Details 2024**

Contract Services	18,000
Handicap Fees	2,700
Cart Maint Plan - Yamaha	9,680
Security	520
Other	5,100
Supplies	8,500
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses,nozzles,paint, etc.	2,805
Insurance	15,224
Buildings	5,910
Liability	5,619
Flood	3,695

**GOLF MEMBERSHIPS
2023 Budget**

	#	RATE	AMOUNT
FAMILY	12	2,500	30,000
FAMILY - AFTER 12	1	1,750	1,750
INDIVIDUAL	52	1,600	83,050
INDIVIDUAL - AFTER 12	8	1,050	8,400
JUNIOR	6	225	1,350
ASSOCIATES INDIVIDUAL	6	1,700	10,200
ASSOCIATES FAMILY	-	2,700	-
ASSOC FAMILY - AFTER 12	3	1,750	5,250
ASSOC INDIV - AFTER 12	-	1,050	-
TOTAL	88		140,000

**GOLF MEMBERSHIPS
2024 Budget**

	#	RATE	AMOUNT
FAMILY	16	2,550	40,800
FAMILY - AFTER 12	4	1,800	7,200
INDIVIDUAL	55	1,650	90,750
INDIVIDUAL - AFTER 12	-	1,100	-
JUNIOR	2	250	500
ASSOCIATES INDIVIDUAL	8	1,750	14,000
ASSOCIATES FAMILY	-	2,750	-
ASSOC FAMILY - AFTER 12	1	1,850	1,850
ASSOC INDIV - AFTER 12	14	1,150	16,100
TOTAL	100		171,200

**CART PACKAGES
2023 Budget**

	#	RATE	AMOUNT
FAMILY	8	2,200	17,600
INDIVIDUAL	33	1,500	49,500
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	2	1,500	3,000
TOTAL	43		70,100

**CART PACKAGES
2024 Budget**

	#	RATE	AMOUNT
FAMILY	12	2,200	26,400
INDIVIDUAL	30	1,500	45,000
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	4	1,500	6,000
TOTAL	46		77,400

**GOLF MAINTENANCE
2024 BUDGET WORKSHEET**

		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
46098	MISCELLANEOUS	1,525	-	10,000	-	6,500	6,500	-	(6,500)
	TOTAL REVENUES	1,525	-	10,000	-	6,500	6,500	-	(6,500)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	311,262	318,904	290,590	335,318	189,764	346,491	406,604	60,113
64350	OVERTIME	11,496	5,942	4,727	2,000	5,035	5,760	-	(5,760)
64450	PAYROLL COST	85,331	80,138	73,234	104,842	35,521	86,609	112,934	26,325
64600	EMPLOYEES	1,702	1,126	1,202	3,000	255	1,215	3,000	1,785
64650	TRAINING	569	120	-	-	305	305	-	(305)
	TOTAL WAGES & BENEFITS	410,361	406,230	369,753	445,160	230,880	440,380	522,538	82,158
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	564	78	-	500	132	382	382	-
74810	EMPLOYEE ADS	-	-	75	-	-	-	-	-
74840	EQUIPMENT RENTAL	2,681	-	-	500	-	250	250	-
74990	UNIFORMS	1,083	2,380	869	2,500	1,020	2,595	2,595	-
75040	CONTRACT SERVICES	24,705	23,102	17,913	18,000	7,678	8,928	8,928	-
75130	CLEANING SUPPLIES	80	1,404	969	600	629	867	867	-
75280	CHEMICALS & FERTILIZER	106,844	173,387	115,682	155,008	124,817	147,047	126,768	(20,279)
75310	LANDSCAPING	-	2,208	7,823	2,000	959	1,014	1,014	-
75370	SAND & SOIL	3,445	8,509	15,050	10,000	10,592	13,091	13,091	-
75400	SEED & SOD	10,792	17,500	3,300	8,000	323	1,823	1,823	-
75430	SHOP SUPPLIES	5,408	4,906	6,313	5,000	4,434	7,318	7,318	-
75460	SMALL TOOLS	575	595	2,504	1,800	-	364	364	-
75520	GAS & OIL	15,509	11,933	19,138	20,000	19,423	28,081	28,081	-
75580	POSTAGE	-	-	-	50	-	25	25	-
75640	SUPPLIES	3,920	13,865	14,181	7,000	4,072	8,547	7,000	(1,547)
	TOTAL SERVICES & SUPPLIES	175,605	259,869	203,817	230,958	174,079	220,332	198,506	(21,826)
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	147	1,091	-	-	368	368	368	-
75880	CART PATHS	-	267	(63)	-	-	-	-	-
75910	DRAINAGE	9,891	174	3,375	-	-	-	-	-
75940	EQUIPMENT	33,786	29,072	27,281	40,700	22,135	44,559	44,559	-
76060	WATER SYSTEM	10,990	5,725	2,922	8,000	4,484	7,722	7,722	-
	TOTAL REPAIRS & MAINTENANCE	54,814	36,328	33,516	48,700	26,987	52,649	52,649	-
	UTILITIES								
86200	ELECTRICITY	29,284	23,763	26,900	23,300	16,265	29,300	28,300	(1,000)
86230	PROPANE GAS	342	442	850	4,000	189	1,118	900	(218)
86260	REFUSE REMOVAL	9,686	5,540	5,147	5,800	3,586	7,015	5,500	(1,515)
86290	TELEPHONE	3,238	3,485	3,142	3,600	1,695	3,458	3,300	(158)
86330	WATER & SEWER	4,921	4,640	4,737	4,571	2,370	4,543	5,000	457
	TOTAL UTILITIES	47,471	37,870	40,777	41,271	24,105	45,434	43,000	(2,434)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	510	705	455	4,225	130	3,844	3,844	-
76880	INSURANCE	15,816	18,036	17,094	18,650	9,384	16,844	18,765	1,921
76960	PERMITS & LICENSES	585	665	345	1,100	225	225	225	-
76990	TRAVEL	-	-	-	500	-	250	250	-
	TOTAL OTHER COSTS	16,911	19,406	17,894	24,475	9,739	21,163	23,084	1,921
	TOTAL OPERATING COSTS	705,162	759,702	665,756	790,564	465,790	779,958	839,777	59,819
	NET OPERATING	(703,637)	(759,702)	(655,756)	(790,564)	(459,290)	(773,458)	(839,777)	(66,319)

**Golf Maintenance
Selected Budget Details 2024**

Chemicals & Fertilizers	126,768
Greens, Fertilizer	8,500
Tees, Fertilizer	3,500
Fairways, Fertilizer	8,000
Grow in Products	7,000
Greens, Plant Protectant	32,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	56,768
Rough Plant Protectant	1,000
Supplies	7,000
Golf Course Accessories, Flags and Flagsticks	4,957
cups, Golf towels and signs and rakes	
Safety Equipment	2,043
Insurance	18,765
Buildings	11,029
Liability	5,611
Vehicles	2,125

CLUBHOUSE GRILLE 2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
49029	FACILITY RENTAL	-	-	274	-	75	75		(75)
49085	FOOD REGULAR	25,053	198,708	263,620	242,351	207,025	286,554	265,000	(21,554)
49086	BEVERAGE REGULAR	55,086	184,879	229,106	214,188	180,581	241,417	230,000	(11,417)
49099	MERCHANDISE	-	1,302	1,538	1,500	1,250	1,500	1,500	-
	TOTAL REVENUES	80,139	384,889	494,538	458,039	388,931	529,546	496,500	(33,046)
	COST OF SALES								
59002	MERCHANDISE	-	1,318	784	1,000	639	639	750	111
59003	FOOD REGULAR	15,489	81,830	114,586	111,661	88,123	125,205	116,600	(8,605)
59005	BEVERAGE REGULAR	18,364	43,245	48,645	47,366	38,972	54,133	52,900	(1,233)
	TOTAL COST OF SALES	33,853	126,393	164,016	160,027	127,734	179,977	170,250	(9,727)
	NET REVENUES	46,286	258,495	330,523	298,012	261,197	349,569	326,250	(23,319)
		57.8%	67.2%	66.8%	65.1%	67.2%	66.0%	65.7%	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	14,284	132,671	160,159	127,476	107,375	153,243	143,600	(9,643)
64350	OVERTIME	283	-	-	-	-	-	-	-
64450	PAYROLL COSTS	2,564	20,773	25,694	20,303	16,697	24,962	23,960	(1,002)
	TOTAL WAGES & BENEFITS	17,130	153,445	185,854	147,779	124,072	178,205	167,560	(10,645)
	SERVICES & SUPPLIES								
74800	CREDIT CARDS	-	9,986	14,842	13,155	8,384	13,895	13,200	(695)
74870	ENTERTAINMENT	-	3,171	2,271	1,500	1,750	2,722	2,400	(322)
75040	CONTRACT SERVICES	1,160	13,532	15,587	13,532	4,553	9,957	9,000	(957)
75070	BAR SUPPLIES	-	5,820	6,000	4,287	4,164	5,460	4,600	(860)
75100	GLASSWARE	-	-	52	52	637	637	600	(37)
75130	CLEANING SUPPLIES	70	5,425	8,001	7,083	4,303	6,954	7,000	46
75220	KITCHEN SUPPLIES	-	5,186	2,892	2,568	3,658	4,113	3,500	(613)
75250	PAPER GOODS	401	7,690	11,754	11,850	7,168	10,514	9,500	(1,014)
75640	SUPPLIES	435	2,700	2,431	2,700	1,056	1,546	1,500	(46)
	TOTAL SERVICES & SUPPLIES	2,066	53,510	63,829	56,727	35,673	55,798	51,300	(4,498)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	7,276	6,422	5,244	7,975	11,486	8,000	(3,486)
	TOTAL REPAIRS & MAINTENANCE	-	7,276	6,422	5,244	7,975	11,486	8,000	(3,486)
	UTILITIES								
86200	ELECTRICITY	871	8,142	8,697	3,784	5,175	6,975	9,200	2,225
86230	PROPANE GAS	(301)	2,581	4,885	3,000	2,777	4,184	5,200	1,016
86260	REFUSE REMOVAL	1,490	1,439	1,650	744	1,058	1,466	1,800	334
86290	TELEPHONE	1,627	1,523	3,448	2,498	1,543	2,768	3,700	932
86330	WATER & SEWER	2,662	2,538	2,538	2,538	1,272	2,541	2,700	159
	TOTAL UTILITIES	6,349	16,223	21,218	12,563	11,825	17,934	22,600	4,666
	OTHER COST								
76810	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-
76880	INSURANCE	6,300	8,364	7,799	8,503	4,188	8,440	8,371	(69)
76960	PERMITS & LICENSES	3,729	6,039	4,359	1,290	1,548	2,380		(2,380)
76980	MANAGEMENT FEES	-	1,500	3,000	3,000	1,500	3,000		(3,000)
97000	TAXES	-	-	5,923	-	3,053	3,053		(3,053)
	TOTAL OTHER COSTS	10,029	15,903	21,081	12,793	10,289	16,873	8,371	(8,502)
	TOTAL OPERATING COSTS	35,574	246,356	298,403	235,106	189,834	280,296	257,831	(22,465)
	NET OPERATING	10,712	12,139	32,119	62,906	71,363	69,273	68,419	(854)

BEACH CLUB									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
48029	FACILITY RENTAL	30	-	450	-	1,000	1,000	1,000	-
48085	FOOD REGULAR	273,802	204,175	307,589	275,000	348,882	348,882	300,000	(48,882)
48086	BEVERAGE REGULAR	252,728	201,926	287,507	262,000	322,795	322,795	282,000	(40,795)
49187	BEVERAGE BANQUET	4,637	-	-	-	-	-	-	-
48099	MERCHANDISE	-	496	862	1,000	972	972	1,000	28
	TOTAL REVENUES	531,198	406,597	596,408	538,000	673,649	673,649	584,000	(89,649)
	COST OF SALES								
58003	FOOD REGULAR	102,961	66,444	94,990	90,000	111,579	111,579	96,000	(15,579)
59102	FOOD BANQUET	-	-	-	-	-	-	-	-
59106	BEVERAGE BANQUET	46,193	37,079	-	-	-	-	-	-
58005	BEVERAGE REGULAR	-	-	55,667	50,000	61,879	61,879	59,220	(2,659)
58002	MERCHANDISE	-	-	-	-	-	-	-	-
	TOTAL COST OF SALES	149,154	103,523	150,657	140,000	173,458	173,458	155,220	(18,238)
	NET REVENUES	382,043	303,074	445,751	398,000	500,191	500,191	428,780	(71,411)
		71.9%	74.5%	74.7%	74.0%	74.3%	74.3%	73.4%	79.7%
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL REGULAR	128,253	103,384	129,093	129,093	150,247	150,247	150,248	1
64450	PAYROLL COST	17,488	21,064	21,544	21,396	21,632	21,779	21,625	(154)
	TOTAL WAGES & BENEFITS	145,741	124,448	150,637	150,489	171,879	172,026	171,873	(153)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	-	456	126	126	873	873	873	-
74800	CREDIT CARDS	11,325	11,210	18,259	13,500	20,716	22,587	23,000	413
74840	EQUIPMENT RENTAL	-	1,287	-	-	-	-	-	-
74870	ENTERTAINMENT	9,730	3,225	800	2,500	600	600	600	-
74900	LINENS	734	1,042	643	643	2,023	2,023	900	(1,123)
74990	UNIFORMS	721	-	-	-	-	-	-	-
75040	CONTRACT SERVICES	4,679	7,365	9,804	7,995	1,826	2,982	1,400	(1,582)
75070	BAR SUPPLIES	2,540	-	-	-	300	300	300	-
75130	CLEANING SUPPLIES	3,593	4,126	3,237	3,237	6,833	6,833	6,800	(33)
75190	DECORATIONS	1,084	5,006	-	-	-	-	-	-
75220	KITCHEN SUPPLIES	-	-	1,377	1,377	776	776	800	24
75250	PAPER GOODS	11,850	6,008	9,529	9,529	17,516	17,516	14,000	(3,516)
75610	PRINTING	-	-	-	-	208	208	200	(8)
75640	SUPPLIES	1,849	3,634	4,246	4,190	1,813	1,868	4,200	2,332
	TOTAL SERVICES & SUPPLIES	48,104	43,358	48,022					

BEACH PARKING

2024 BUDGET WORKSHEET

		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48597	PARKING	158,400	382,283	563,257	435,885	502,967	570,347	507,855	(62,492)
397	PARKING LEASE	124,508	-	-	134,760	-	-	134,760	134,760
	TOTAL REVENUES	417,099	382,283	563,257	570,645	502,967	570,347	642,615	72,268
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	24,987	27,227	21,501	33,985	18,386	18,386	35,487	17,101
64350	OVERTIME	454	525	66	300	57	57	300	243
64450	PAYROLL COST	4,139	5,149	4,824	6,062	3,341	3,341	5,696	2,355
	TOTAL WAGES & BENEFITS	29,580	32,902	26,392	40,347	21,784	21,784	41,483	19,699
	SERVICES & SUPPLIES								
74990	UNIFORMS	-	97	169	300	38	38	250	212
75040	CONTRACT SERVICES	9,486	9,265	7,450	9,800	10,878	10,878	11,000	122
75130	CLEANING SUPPLIES	2,189	4,270	2,929	4,200	3,123	3,123	3,500	377
75640	SUPPLIES	3,233	1,911	1,172	2,000	253	253	250	(3)
	TOTAL SERVICES & SUPPLIES	14,908	15,543	11,718	16,300	14,292	14,292	15,000	708
	REPAIRS & MAINTENANCE								
76000	PARKING LOT	-	-	2,385	3,000	-	-	1,305	1,305
	TOTAL REPAIRS & MAINTENANCE	-	-	2,385	3,000	-	-	1,305	1,305
	OTHER COSTS								
76880	INSURANCE	2,172	2,604	2,651	2,888	1,446	2,892	2,888	(4)
76960	PERMITS & LICENSES	200	200	260	150	200	200	200	-
	TOTAL OTHER COSTS	2,372	2,804	2,911	3,038	1,646	3,092	3,088	(4)
	TOTAL OPERATING COSTS	46,860	51,249	43,406	62,685	37,722	39,168	60,876	21,708
	NET OPERATING	370,240	331,034	519,851	507,960	465,245	531,179	581,739	50,560

**BEACH PARKING
MEMBERSHIPS
2023 Budget**

	#	RATE	AMOUNT
PARKING ONLY	1,500	215	322,500
ANNUAL-W/Membership	628	140	87,920
WEEKLY	90	150	13,500
DAILY	161	45	7,240
ASSOCIATES	<u>9</u>	525	<u>4,725</u>
TOTAL	2,388		435,885

**BEACH PARKING
MEMBERSHIPS
2024 Budget**

	#	RATE	AMOUNT
PARKING ONLY	1407	250	351,750
ANNUAL-W/Membership	769	165	126,885
WEEKLY	106	170	18,020
DAILY	104	50	5,200
ASSOCIATES	<u>10</u>	600	<u>6,000</u>
TOTAL	2,396		507,855

YACHT CLUB									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
49529	FACILITY RENTAL	32,887	20,268	78,190	40,000	36,135	57,889	50,000	(7,889)
49184	FOOD BANQUET	354,175	136,121	457,312	395,000	358,781	443,313	425,000	(18,313)
49585	FOOD REGULAR	1,327,036	1,389,480	1,727,498	1,410,000	1,369,472	1,655,249	1,525,000	(130,249)
49586	BEVERAGE REGULAR	882,283	792,704	1,211,318	1,080,000	1,009,775	1,186,841	1,130,000	(56,841)
49187	BEVERAGE BANQUET	89,256	50,652	150,703	136,000	137,712	160,122	148,000	(12,122)
49599	MERCHANDISE	(5)	17,610	41,101	39,000	44,732	46,817	42,500	(4,317)
	TOTAL REVENUES	2,685,633	2,406,835	3,666,123	3,100,000	2,956,607	3,550,231	3,320,500	(229,731)
	COST OF SALES								
56503	FOOD	-	614,772	848,804	720,000	620,279	789,822	764,400	(25,422)
59503	FOOD REGULAR	611,572	-	-	-	-	-	-	-
59505	BEVERAGE REGULAR	200,791	178,267	272,972	260,000	224,576	270,188	287,550	17,362
59507	MERCHANDISE	-	6,434	22,487	24,999	24,697	25,969	23,375	(2,594)
	TOTAL COST OF SALES	812,362	799,473	1,144,263	1,004,999	869,552	1,085,979	1,075,325	(10,654)
	NET REVENUES	1,873,270	1,607,362	2,521,860	2,095,001	2,087,055	2,464,252	2,245,175	(219,077)
		69.8%	66.8%	68.8%	67.6%	70.6%	69.4%	67.6%	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL REGULAR	828,565	747,433	1,039,516	950,000	692,823	1,048,037	960,000	(88,037)
64450	PAYROLL COST	118,990	134,057	187,342	175,671	125,543	177,153	187,300	10,147
	TOTAL WAGES & BENEFITS	947,555	881,490	1,226,858	1,125,671	818,366	1,225,190	1,147,300	(77,890)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	-	392	1,611	-	1,617	1,617	1,617	-
74800	CREDIT CARDS	57,093	58,328	82,252	74,942	61,986	79,956	77,000	(2,956)
74840	EQUIPMENT RENTAL	-	1,656	-	1,562	-	781	2,066	1,285
74870	ENTERTAINMENT	97,615	63,371	101,549	93,651	89,327	97,025	99,000	1,975
74900	LINENS	13,730	5,028	19,744	13,786	14,255	19,113	17,500	(1,613)
74990	UNIFORMS	-	-	-	1,485	-	743	743	-
75040	CONTRACT SERVICES	21,935	30,502	24,323	9,631	7,409	12,370	9,600	(2,770)
75070	BAR SUPPLIES	3,860	4,459	8,146	7,800	9,571	10,146	9,000	(1,146)
75100	GLASSWARE	2,642	1,276	3,324	4,000	2,711	3,915	4,000	85
75130	CLEANING SUPPLIES	23,873	25,973	27,048	24,382	18,952	27,665	27,500	(165)
75220	KITCHEN SUPPLIES	22,631	53,397	88,320	78,975	65,975	89,533	89,000	(533)
75250	PAPER GOODS	48,224	21,762	14,111	13,826	14,270	17,783	14,500	(3,283)
75610	PRINTING	165	7,980	885	2,915	1,204	4,119	1,000	(3,119)
75640	SUPPLIES	14,127	15,400	16,641	11,904	12,877	19,726	13,000	(6,726)
	TOTAL SERVICES & SUPPLIES	305,895	289,523	387,954	338,859	300,154	384,492	365,526	(18,966)
	REPAIRS & MAINTENANCE								
75720	REPAIRS & MAINTENANCE	-	16,058	41,708	33,031	27,331	39,747	36,000	(3,747)
75730	EQUIPMENT LABOR	3,728	-	-	-	-	-	-	-
75940	EQUIPMENT	41,042	7,135	12,815	7,501	11,852	13,675	7,500	(6,175)
	TOTAL REPAIRS & MAINTENANCE	44,769	23,194	54,523	40,532	39,183	53,422	43,500	(9,922)
	UTILITIES								
86200	ELECTRICITY	59,330	46,674	53,218	60,000	29,786	53,433	55,900	2,467
86230	PROPANE GAS	30,270	21,057	39,390	37,000	13,619	30,808	41,400	10,592
86260	REFUSE REMOVAL	12,979	11,370	4,994	2,587	3,335	4,335	5,300	965
86290	TELEPHONE	6,547	6,281	6,237	8,100	5,453	9,420	6,600	(2,820)
86330	WATER & SEWER	20,441	18,257	20,073	20,331	10,038	20,073	21,100	1,027
	TOTAL UTILITIES	129,567	103,640	123,912	128,018	62,231	118,069	130,300	12,231
	OTHER COSTS								
76880	INSURANCE	60,463	79,456	44,561	48,607	26,844	51,148	53,692	2,544
76960	PERMITS & LICENSES	3,802	3,802	3,696	3,802	1,548	3,758	3,600	(158)
76980	MANAGEMENT FEES	273,450	208,587	459,750	300,000	351,864	429,864	345,000	(84,864)
97000	TAXES	7,205	3,494	8,464	5,101	8,704	10,755	5,000	(5,755)
	TOTAL OTHER COSTS	344,920	295,338	516,471	357,510	388,960	495,525	407,292	(88,233)
	TOTAL OPERATING COSTS	1,772,707	1,593,184	2,309,718	1,990,590	1,608,894	2,276,698	2,093,918	(182,780)
	NET OPERATING	100,563	14,178	212,142	104,411	478,161	187,554	151,257	(36,297)

MARINAS									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47589	FUEL SALES	784,697	827,202	989,898	875,000	1,179,435	1,179,435	960,000	(219,435)
47590	BOAT SLIP RENTAL (SWIM & RACQUET)	180,940	14,423	18,418	19,202	18,980	18,980	19,955	975
49090	BOAT SLIP RENTAL (ML)	-	170,023	180,231	187,154	188,250	188,250	197,866	9,616
47591	DAILY/WEEKLY RENTALS	48	-	-	-	-	-	-	-
47595	FOOD & BEVERAGE	-	8,091	7,655	8,000	6,953	6,953	8,000	1,047
47599	MERCHANDISE	11,152	2,394	2,037	2,000	1,683	1,683	6,500	4,817
	TOTAL REVENUES	976,837	1,022,134	1,198,239	1,091,356	1,395,301	1,395,301	1,192,321	(202,980)
	COST OF SALES								
57507	FUEL	609,681	631,972	818,958	734,003	995,579	995,579	800,000	(195,579)
57501	FOOD & BEVERAGE	-	4,088	4,653	4,300	2,721	2,721	5,000	2,279
57502	MERCHANDISE	7,902	4,170	1,942	2,000	1,556	1,556	5,000	3,444
	TOTAL COST OF SALES	617,584	640,230	825,552	740,303	999,856	999,856	810,000	(189,856)
	NET REVENUES	359,253	381,904	372,687	351,053	395,445	395,445	382,321	(13,124)
	FUEL MARGIN %	22.3%	23.6%	17.3%	16.1%	15.6%	15.6%	16.7%	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	60,648	59,946	62,099	66,598	55,984	59,806	74,733	14,927
64350	OVERTIME	311	387	657	250	394	394	250	(144)
64450	PAYROLL COST	12,827	13,353	14,601	15,557	10,500	14,552	13,791	(761)
64600	EMPLOYEES	18	128	22	120	28	28	120	92
64650	TRAINING	-	120	-	522	-	-	-	-
	TOTAL WAGES & BENEFITS	73,804	73,933	77,379	83,047	66,906	74,780	88,894	14,114
	SERVICES & SUPPLIES								
74800	CREDIT CARDS	16,323	19,568	25,899	22,000	36,872	37,472	29,000	(8,472)
74990	UNIFORMS	835	552	-	800	-	-	600	600
75040	CONTRACT SERVICES	11,888	11,284	10,204	11,500	7,611	7,611	8,000	389
75130	CLEANING SUPPLIES	82	108	-	500	-	-	-	-
75520	GAS & OIL	358	17	-	350	16	16	300	284
75640	SUPPLIES	1,900	7,005	1,267	2,500	1,637	1,637	2,500	863
	TOTAL SERVICES & SUPPLIES	31,385	38,533	37,370	37,650	46,136	46,736	40,400	(6,336)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	480	2,335	4,284	5,000	12,963	12,963	5,000	(7,963)
	TOTAL REPAIRS & MAINTENANCE	480	2,335	4,284	5,000	12,963	12,963	5,000	(7,963)
	UTILITIES								
86200	ELECTRICITY	3,564	3,254	3,899	3,825	1,945	3,858	4,100	242
86260	REFUSE REMOVAL	4,086	2,012	2,614	3,000	319	1,680	2,800	1,120
86290	TELEPHONE	843	879	881	800	352	750	1,000	250
86330	WATER & SEWER	3,394	2,359	2,654	2,755	1,326	2,701	2,800	99
	TOTAL UTILITIES	11,887	8,504	10,048	10,380	3,942	8,989	10,700	1,711
	OTHER COSTS								
76880	INSURANCE	11,184	8,160	8,712	9,504	4,950	9,702	9,900	198
76960	PERMITS & LICENSES	259	372	484	375	-	-	500	500
	TOTAL OTHER COSTS	11,443	8,532	9,196	9,879	4,950	9,702	10,400	698
	TOTAL OPERATING COSTS	128,998	131,836	138,277	145,956	134,897	153,170	155,394	2,224
	NET OPERATING	230,255	250,067	234,410	205,097	260,548	242,275	226,927	(15,348)

**Marina
Selected Budget Details 2024**

Fuel Sales	960,000
Fuel Cost	830,000
16.7% Total Margin	
Contract Services	8,000
Cleaning Services	5,000
Security Services	3,000
(\$25/hr @ 12hrs/week @ 10 weeks)	
Credit Cards	29,000
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
Insurance	9,900
Liability	6,179
Pollution	1,965
Piers / Bldg / Tanks	1,756

MARINA SLIP RATE HISTORY

[illegible]

RESERVE CONTRIBUTIONS									
2024 BUDGET WORKSHEET									
		2020	2021	2022	2023	2023	2023	2024	23 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	TYPE								
38834	INTEREST	154,663	62,022	65,275	60,000	57,730	139,850	160,000	100,000
38740	REPLACEMENT	1,862,749	1,782,805	1,647,559	1,710,166	1,785,166	1,785,166	1,775,152	64,986
38835	INTEREST	70,588	27,477	17,015	15,000	11,435	30,150	10,000	(5,000)
38736	BULKHEADS	663,105	892,193	1,053,850	1,053,850	1,053,850	1,053,850	1,053,850	-
38832	INTEREST	-	8,423	8,860	-	5,405	20,000	10,000	10,000
38744	DRAINAGE	-	250,000	752,554	100,000	100,000	100,000	200,000	100,000
38833	INTEREST	29,325	1,766	723	-	5,708	5,000	10,000	10,000
38743	ROADS	325,000	325,000	-	700,000	1,050,000	1,050,000	350,000	(350,000)
38829	INTEREST	-	740	3,257	-	1,045	5,000	10,000	10,000
38741	NEW CAPITAL	-	167,000	180,710	60,000	210,000	210,000	30,000	(30,000)
	TOTAL RESERVES	3,105,430	3,517,426	3,729,803	3,699,016	4,280,339	4,399,016	3,609,002	(90,014)

OCEAN PINES ASSOCIATION, INC.

RESERVES

	REPLACEMENT	BULKHEADS WATERWAYS	ROADS	DRAINAGE	NEW CAPITAL	TOTAL
BALANCE APRIL 30, 2022 (AUDITED)	4,769,395	535,600	4,666	687,014	150,090	6,146,765
TRANSFERS FROM OPERATING FUND CONTRIBUTIONS	1,710,166	1,053,850	0	0	0	2,764,016
TRANSFER FROM PRIOR YEARS' SURPLUS	75,000	-	700,000	-	210,000	985,000
INTEREST INCOME (EXPENSE)	140,000	30,000	5,000	20,000	5,000	200,000
RESTRICTED CONTRIBUTIONS: CASINO FUNDS			350,000	100,000	0	450,000
TRANSFERS TO OPERATING FUND OPERATING EXPENSES		(1,252,940)				(1,252,940)
CAPITAL ADDITIONS:						
DRAINAGE				(580,000)		(580,000)
MARINA FUEL LINES/PUMPS/C DECK ROADS	(500,000)		(365,000)			(865,000)
GOLF MAINT MOWERS/SPRAYER	(145,000)					(145,000)
POLICE VEHICLES	(165,000)					(165,000)
NEW PICKLE COURTS					(160,000)	(160,000)
ADMIN RENOVATION	(125,000)					(125,000)
MAILBOX PEDESTALS					(125,000)	(125,000)
AQUATICS FURNITURE & OTHER BUDGETED	(100,000)					(100,000)
PW UTILITY VEHICLE	(75,000)					(75,000)
NORTH GATE BRIDGE	(75,000)					(75,000)
COURT RENO/REPAIRS	(75,000)					(75,000)
T-DOCKS					(50,000)	(50,000)
GOLF/GRILLE	(25,000)					(25,000)
OTHER	(75,000)					(75,000)
TOTAL CAPITAL ADDITIONS	(1,360,000)	0	(365,000)	(580,000)	(335,000)	(2,640,000)
BALANCE APRIL 30, 2023 (EST)	5,334,561	366,510	694,666	227,014	30,090	6,652,841
TRANSFERS FROM OPERATING FUND CONTRIBUTIONS	1,775,152	1,053,850	0	0	0	2,829,002
INTEREST INCOME (EXPENSE)	160,000	10,000	10,000	10,000	10,000	200,000
RESTRICTED CONTRIBUTIONS: CASINO FUNDS			350,000	100,000		450,000
SURPLUS REALLOCATIONS				100,000	30,000	130,000
TRANSFERS TO OPERATING FUND OPERATING EXPENSES		(1,151,114)				(1,151,114)
CAPITAL ADDITIONS	(399,163)		(350,000)	(250,000)	(25,000)	(1,024,163)
BALANCE APRIL 30, 2024 (BUD)	6,870,550	279,246	704,666	187,014	45,090	8,086,566

GENERAL REPLACEMENT RESERVE (REVISED 12/15/2022)									
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29		
ESTIMATED STARTING BALANCE 5/1/XX	4,769,395	5,294,561	6,830,550	7,980,497	8,562,539	8,885,679	9,426,844		
Note: - Balance based on AUDITED Financial Statements for the period ended 4/30/2022									
ESTIMATED CONTRIBUTION	1,710,166	1,775,152	1,842,608	1,912,627	1,985,307	2,060,749	2,139,057		
CONTRIBUTION CALCULATED PER DMA RESERVE STUDY									
Transfer Contributions from Surplus	75,000								
TOTAL CONTRIBUTION	1,785,166	1,775,152	1,842,608	1,912,627	1,985,307	2,060,749	2,139,057		
SUBTOTAL FOR INTEREST CALCULATION	6,554,561	7,069,713	8,673,158	9,893,124	10,547,846	10,946,428	11,565,901		
INTEREST = FY 2022/2023 PER CURRENT ESTIMATE. FY 23/24 BASED ON CURRENT MARKET RATES. CONSERVATIVELY BROUGHT DOWN ASSUMED RATES IN 24/25 AND BEYOND	100,000	160,000	100,000	100,000	100,000	100,000	100,000		
AVAILABLE FOR SPENDING	6,654,561	7,229,713	8,773,158	9,993,124	10,647,846	11,046,428	11,665,901		
ESTIMATED SPENDING - FY 22/23 FROM APPROVED BUDGET AND SUBSEQUENT CHANGES IN ESTIMATED SPENDING FOR INDIVIDUAL PROJECTS; FY 23/24 - FY 28/29 FROM DMA RESERVE STUDY	1,360,000	399,163	792,661	1,430,585	1,762,167	1,619,584	2,197,720		
ESTIMATED YEAR END BALANCE (4/30/XX)	5,294,561	6,830,550	7,980,497	8,562,539	8,885,679	9,426,844	9,468,181		
DMA CONTRIBUTION INFLATION FACTOR PERCENTAGE	3.08%								
Estimated Fully Funded Reserve Amount	22,281,323	22,281,323	22,281,323	22,281,323	22,281,323	22,281,323	22,281,323		
Percent of Full Funding (Component Cost Reserve Projection Method)	23.8%	30.7%	35.8%	38.4%	39.9%	42.3%	42.5%		
IS PERCENT OF FULL FUNDING AT LEAST 22% ?	YES	YES	YES	YES	YES	YES	YES		