FORECAST/BUDGET COMPARISON

REVENUES	2019-20 BUDGET	2019-20 FORECAST	2020-21 BUDGET	FORECAST BUDGET CHANGE
ADMINISTRATION	6,561,298	6,560,312	6,572,012	11,700
FINANCE / MEMBERSHIP	2,100	2,100	2,100	-
PUBLIC RELATIONS	56,100	56,100	62,100	6,000
COMPLIANCE / PERMITS / INSPECT	186,570	186,570	186,570	-
PUBLIC WORKS	90,000	90,000	90,000	-
POLICE	463,500	477,024	484,000	6,976
RECREATION / PARKS	316,265	332,845	365,818	32,973
RACQUET SPORTS	75,690	77,663	77,154	(509)
AQUATICS	1,014,443	990,587	887,666	(102,921)
GOLF OPERATIONS / MAINTENANCE	1,060,282	1,060,282	1,070,400	10,118
TERN GRILL	116,900	44,748	153,830	109,082
BEACH CLUB	336,721	382,043	337,406	(44,637)
BEACH PARKING	380,784	426,810	551,485	124,675
YACHT CLUB	1,512,285	1,816,599	1,834,295	17,696
MARINAS	314,203	357,779	328,466	(29,313)
SUB-TOTAL	**12,487,141**	**12,861,462**	**13,003,302**	**141,840**
CAPITAL FROM RESERVES	5,075,079	5,342,000	1,721,164	(3,620,836)
FROM OPERATING FUNDS	252,779	252,779	-	(252,779)
TOTAL REVENUES	**17,814,999**	**18,456,241**	**14,724,466**	**(3,731,775)**
EXPENDITURES				
ADMINISTRATION	720,587	667,166	819,229	152,063
MANAGER'S OFFICE	306,828	307,224	296,252	(10,972)
FINANCE / MEMBERSHIP	767,881	767,881	793,393	25,512
PUBLIC RELATIONS	284,492	284,492	316,373	31,880
COMPLIANCE / PERMITS / INSPECT	143,196	151,246	176,270	25,024
GENERAL MAINTENANCE	877,359	785,056	818,059	33,003
PUBLIC WORKS	1,725,820	1,706,970	1,763,862	56,892
FIRE / EMS	692,961	692,961	698,725	5,764
POLICE	1,790,590	1,805,590	1,875,152	69,562
RECREATION / PARKS	834,019	819,530	892,289	72,759
RACQUET SPORTS	87,072	85,016	102,798	17,783
AQUATICS	976,442	977,442	990,489	13,047
GOLF MAINT	683,114	683,114	707,505	24,391
GOLF OPERATIONS	499,222	441,592	403,444	(38,149)
TERN GRILL	127,805	34,279	165,517	131,238
BEACH CLUB	233,650	255,437	239,664	(15,773)
BEACH PARKING	45,872	46,485	61,543	15,058
YACHT CLUB	1,613,372	1,761,857	1,746,281	(15,576)
MARINAS	127,989	128,504	136,459	7,955
SUB-TOTAL	**12,538,271**	**12,401,842**	**13,003,302**	**601,460**
TOTAL CAPITAL FUNDING	5,081,579	5,348,500	1,721,164	(3,627,336)
TO OPERATING FUNDS	252,779	252,779	-	(252,779)
TOTAL EXPENDITURES	**17,872,629**	**18,003,121**	**14,724,466**	**(3,278,655)**

RR1

DEPARTMENTAL SUMMARY
BUDGET 2020-2021

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,572,012	819,229	5,752,783	681
MANAGER'S OFFICE	0	296,252	(296,252)	(35)
FINANCE / MEMBERSHIP	2,100	793,393	(791,293)	(94)
PUBLIC RELATIONS	62,100	316,373	(254,273)	(30)
COMPLIANCE-PERMITS	186,570	176,270	10,300	1
GENERAL MAINTENANCE	0	818,059	(818,059)	(97)
PUBLIC WORKS	90,000	1,763,862	(1,673,862)	(198)
FIRE / EMS	0	698,725	(698,725)	(83)
POLICE	484,000	1,875,152	(1,391,152)	(165)
RECREATION	365,818	892,289	(526,471)	(62)
TENNIS	24,116	55,545	(31,429)	(4)
PLATFORM TENNIS	16,830	21,153	(4,323)	(1)
PICKLEBALL	36,208	26,100	10,108	1
AQUATICS	887,666	990,489	(102,823)	(12)
GOLF OPS	1,070,400	403,444	666,956	79
GOLF MAINT	0	707,505	(707,505)	(84)
TERN GRILL	153,830	165,517	(11,687)	(1)
BEACH CLUB	337,406	239,664	97,742	12
BEACH PARKING	551,485	61,543	489,942	58
YACHT CLUB	1,834,295	1,746,281	88,014	10
MARINAS	328,466	136,459	192,007	23
SUB-TOTAL	**13,003,302**	**13,003,302**	**(0)**	(0)

RR 2

DEPARTMENTAL SUMMARY

FORECAST FOR YEAR ENDED 4/30/20

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	6,560,312	667,166	5,893,146	5,840,740	52,406
MANAGER'S OFFICE	0	307,224	(307,224)	(306,828)	(395)
FINANCE/MEMBERSHIP	2,100	767,881	(765,781)	(765,781)	0
PUBLIC RELATIONS	56,100	284,492	(228,392)	(228,392)	0
COMPLIANCE-PERMITS	186,570	151,246	35,324	43,374	(8,050)
GENERAL MAINTENANCE	0	785,056	(785,056)	(877,359)	92,303
PUBLIC WORKS	90,000	1,706,970	(1,616,970)	(1,635,820)	18,850
FIRE/AMBULANCE	0	692,961	(692,961)	(692,961)	0
POLICE	477,024	1,805,590	(1,328,566)	(1,327,090)	(1,476)
RECREATION	332,845	819,530	(486,685)	(517,754)	31,069
TENNIS	24,272	43,438	(19,166)	(19,696)	530
PLATFORM TENNIS	16,830	21,153	(4,323)	2,871	(7,195)
PICKLEBALL	36,561	20,424	16,137	5,443	10,694
AQUATICS	990,587	977,442	13,145	38,001	(24,856)
GOLF OPS	1,060,282	441,592	618,690	618,660	30
GOLF MAINT	0	683,114	(683,114)	(683,114)	0
TERN GRILL	44,748	34,279	10,469	(10,905)	21,374
BEACH CLUB	382,043	255,437	126,606	103,071	23,535
BEACH PARKING	426,810	46,485	380,325	334,912	45,413
YACHT CLUB	1,816,599	1,761,857	54,741	(101,087)	155,828
MARINAS	357,779	128,504	229,275	186,214	43,061
SUB-TOTAL	**12,861,462**	**12,401,842**	**459,620**	**6,500**	**453,120**
CAPITAL ADDITIONS			(6,500)	(6,500)	0
NET			**453,120**	**(0)**	**453,120**

ASSESSMENT RATES

FISCAL YEAR 2020-21

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,716	986.00
NON-WATER/ESTATE	77	1,479.00
WATER	1,361	1,501.00
WATER/ESTATE	6	2,251.50
WATER/NON-BULKHEAD	288	1,076.00
WATER/NON-BULKHEAD/ESTATE	1	1,614.00
COMMERCIAL	3	
TOTAL	**8,452**	

ASSESSMENT SUMMARY

	2019-20 BUDGET	2020-21 BUDGET	DIFF BUDGET
GENERAL OPERATIONS	791	817	26
AMENITY OPERATIONS	(56)	(81)	(25)
SUB-TOTAL	**735**	**736**	**1**
RESERVES	251	250	(1)
GENERAL ADJUSTMENT POOLS	0	0	0
NON-WATER LOTS	**986**	**986**	**(0)**
BULKHEAD DIFFERENTIAL	465	515	50
WATERFRONT LOTS	**1,451**	**1,501**	**50**

RR 5

ASSESSMENT DETAIL

	2019-20 BUDGET	2020-21 BUDGET	DIFF BUDGET
GENERAL OPERATIONS			
ADMINISTRATION	198	214	16
COMPLIANCE / PERMITS / INSPECT	(5)	(1)	4
GENERAL MAINTENANCE	104	97	(7)
PUBLIC WORKS	194	198	4
FIRE / EMS	82	83	1
POLICE	157	165	8
RECREATION / PARKS	61	62	1
SUB-TOTAL	**791**	**817**	**26**
AMENITY OPERATIONS			
RACQUET SPORTS	1	3	2
AQUATICS	(4)	12	16
GOLF OPERATIONS/MAINTENANCE/TERNS	9	6	(3)
BEACH CLUB	(12)	(12)	0
BEACH PARKING	(40)	(58)	(18)
YACHT CLUB	12	(10)	(22)
MARINAS	(22)	(23)	(1)
SUB-TOTAL	**(56)**	**(81)**	**(25)**
RESERVES			
REPLACEMENT	220	231	11
OPERATING DEFICIT	30	0	(30)
ROADS	0	0	0
BULKHEADS	0	19	19
SUB-TOTAL	**250**	**250**	**19**
OTHER			
NEW CAPITAL	1	0	(1)
SUB-TOTAL	**1**	**0**	**(1)**
NON-WATER LOTS	**986**	**986**	**(0)**
BULKHEAD DIFFERENTIAL	465	515	50
WATERFRONT LOTS	**1,451**	**1,501**	**50**

RR6

RESERVES

FISCAL YEAR 2020-21

TYPE	EST BALANCE 5/1/20	CONTRIBUTIONS + INTEREST + CASINO FUNDS TRANSFERS	EXPENDITURES	BALANCE 4/30/21
REPLACEMENT	2,776,800	1,837,805	(718,019)	3,896,586
BULKHEADS/WATERWAYS	1,126,227	917,193	(1,405,000)	638,420
ROADS	568,961	335,000	(936,145)	(32,184)
NEW CAPITAL	0	167,000	(67,000)	100,000
TOTALS	**4,471,988**	**3,256,998**	**(3,126,164)**	**4,602,822**

RR 7

CAPITAL SUMMARY

FISCAL YEAR 2020-21

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT	718,019
ROADS	936,145
NEW CAPITAL	67,000
TOTAL FUNDS-CAPITAL ADDITIONS	**1,721,164**
USE OF FUNDS	
NEW CAPITAL	
AWNING	40,000
GOLF SIMULATOR	20,000
YACHT CLUB PHOTO BOOTH	7,000
TOTAL NEW CAPITAL	**67,000**
REPLACEMENT CAPITAL	
ADMINISTRATION	263,000
PUBLIC WORKS	142,000
POLICE	37,000
RECREATION	107,018
AQUATICS	49,326
GOLF MAINTENANCE	15,000
RACQUET SPORTS	65,000
BEACH CLUB	25,000
YACHT CLUB	14,675
TOTAL REPLACEMENT CAPITAL	**718,019**
ROADS CAPITAL	
ROAD PAVING	324,570
DRAINAGE	611,575
TOTAL ROADS CAPITAL	**936,145**
TOTAL NEW & REPLACEMENT CAPITAI	**1,721,164**

MEMBERSHIP DUES

FISCAL YEAR 2020-21

TYPE	FAMILY	INDIVIDUAL	NON-MEMBERS
SWIM			
SUMMER	325	195	440-265
WINTER	460	300	620-405
YEARLY	600	385	810-520
TENNIS	435	270	615-385
TENNIS - AFTER 12	165	105	215-135
PLATFORM TENNIS	260	155	370-220
PICKLEBALL	260	155	370-220
GOLF	2,300	1,315	2,990-1,710
GOLF - AFTER 12	1,365	875	1,775-1,140
WEEKLY (1)			
7-DAY (2)	165	75	
3-DAY (3)	85	40	
BEACH PARKING			
ANNUAL (NO MEMBER)	180	180	510
ANNUAL (MEMBER)(4)	125	125	
WEEKLY	60	60	
DAILY	30	30	

(1) Includes Swiming (5 pools).
(2) Fee includes any four persons. Each added child - $20; each added adult - $35.
(3) Fee includes any four persons. Each added child - $10; each added adult - $20.
(4) Available only when purchasing swim, tennis, platform tennis, pickleball or golf.

USER FEES

FISCAL YEAR 2020-21

SWIM

DAILY - RESIDENTS / OWNERS		
ADULTS (18+)	8 (CASH)	7 (COUPON)
SWIM MEMBERS DISCOUNT		6 (COUPON)
CHILDREN (5-17)	6 (CASH)	5 (COUPON)
SWIM MEMBERS DISCOUNT		4 (COUPON)
DAILY - NON-RESIDENTS		
ADULTS (18+)	12 (CASH)	
CHILDREN (5-17)	10 (CASH)	
BEACH CLUB ADULTS (18+)	15 (CASH)	
BEACH CLUB CHILDREN (5-17)	10 (CASH)	

TENNIS

HARD COURTS	
PRIME 8-12 / 4-CLOSE	15 / HOUR
NON-PRIME 12-4	10 / HOUR
SOFT COURTS	
PRIME 8-12 / 4-CLOSE	25 / HOUR
NON-PRIME 12-4	18 / HOUR

GOLF

CART FEES	**18 HOLES**	**9 HOLES**
MEMBERS	22	12
OWNERS - GUESTS	22	12

MEMBERS ONLY	
UNLIMITED CART PKG - FAMILY	1,900
UNLIMITED CART PKG - INDIVIDUAL	1,300

GREEN / CART FEES	**18 HOLES**	**9 HOLES**
OWNERS & GUESTS	49	30
OWNERS & GUESTS - AFTER 12	44	25
TWILIGHT - AFTER 3PM	34	25

OTHER FEES

FISCAL YEAR 2020-21

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

CPI FEES

FISCAL YEAR 2020-21

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	35
INSPECTION FEE	80
DEMOLITION/MOVING	
FILING FEE	35
INSPECTION FEE	80
HOME OCCUPATION	
FILING FEE	35
RENEWAL	15
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

BOAT SLIP RATES*

FISCAL YEAR 2020-21

YACHT CLUB

15' - 25'	1,872
26' - 39'	2,548
40' - 44' AND LIVE-ABOARDS	3,594

SWIM & RACQUET CLUB

ALL BOAT SLIPS	1,352

* 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 2021 BUDGET WORKSHEET								
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
301	ASSESSMENTS	8,519,074	8,504,338	8,759,753	9,057,737	9,056,751	9,056,751	9,065,143	9,126,237
	LESS RESERVE CONTR	(3,714,933)	(3,509,044)	0	(3,283,633)	(3,230,348)	(3,283,633)	(3,276,998)	(3,256,998)
318	INTEREST CHARGE	171,712	187,159	198,153	50,000	19,801	50,000	50,000	50,000
320	CASINO FUNDS	301,910	300,000	325,000	325,000	108,333	325,000	325,000	325,000
330	RIGHT OF WAY FEES	163,684	165,390	162,410	165,000	55,000	165,000	165,000	165,000
331	INTEREST INCOME	55,369	64,869	203,342	200,000	104,791	200,000	100,000	100,000
398	MISCELLANEOUS	25,883	87,100	78,187	47,194	13,176	47,194	53,707	62,773
	TOTAL REVENUE	**5,522,699**	**5,799,812**	**9,726,845**	**6,561,298**	**6,127,504**	**6,560,312**	**6,481,852**	**6,572,012**
	EXPENSES								
445	PAYROLL COST	0	0	24,972	0	-3,995	0	0	40,000
	TOTAL PAYROLL	**0**	**0**	**24,972**	**0**	**-3,995**	**0**	**0**	**40,000**
	CONTRACTS/SUPPLIES								
470	ACCOUNTING FEES	29,488	50,566	226,344	42,500	37,037	42,500	45,000	45,000
477	LEGAL FEES	72,056	107,270	147,378	125,000	50,701	125,000	150,000	150,000
481	OTHER	0	0	**3,169**	**0**	**9,110**	0	0	0
504	CONTRACT SERVICES	118,709	216,002	169,079	194,478	46,232	150,000	150,690	183,690
558	POSTAGE	127	139	3,876	300	0	300	300	300
564	SUPPLIES	2,485	4,419	1,674	9,000	297	9,000	9,000	9,000
	TOTAL CONTR/SUPPLIES	**222,865**	**378,396**	**551,520**	**371,278**	**143,377**	**326,800**	**354,990**	**387,990**
	UTILITIES								
	PROPANE GAS	0	4,666	2,766		8			
633	WATER/SEWER	5,256	4,364	10,473	7,313	716	7,313	7,313	7,313
	TOTAL UTILITIES	**5,256**	**9,030**	**13,239**	**7,313**	**724**	**7,313**	**7,313**	**7,313**
	OTHER COSTS								
672	BAD DEBTS	248,127	254,252	201,590	150,000	50,000	150,000	150,000	150,000
673	BOARD EXPENSE	4,051	12,388	24,073	13,595	920	13,595	15,000	15,000
684	ELECTION / REFERENDUMS	14,995	12,414	13,524	25,000	15,532	15,532	15,000	15,000
688	INSURANCE	66,947	78,505	58,692	74,851	25,120	75,376	75,376	125,376
690	BANK CHGS	453	-20	167	400	-109	400	400	400
694	50TH ANNIV		5,001	-3,323	0	1,324	0	0	0
	LOSS		26,468	0	0	1	0	0	0
700	TAXES	64,585	69,216	80,981	78,150	28,448	78,150	78,150	78,150
	TOTAL OTHER	**399,158**	**458,224**	**375,704**	**341,996**	**121,236**	**333,053**	**333,926**	**383,926**
	TOTAL EXPENSES	**627,279**	**845,650**	**965,435**	**720,587**	**261,342**	**667,166**	**696,229**	**819,229**
	NET OPERATING	**4,895,420**	**4,954,162**	**8,761,410**	**5,840,711**	**5,866,162**	**5,893,146**	**5,785,623**	**5,752,783**
	DEPRECIATION								
	ROADS (NOT INCL IN RR)	189,824	190,065	224,172	237,623	79,209	237,623	163,611	163,611
	BUILDINGS-POOLS-BRIDGES	389,560	398,765	448,332	535,974	178,656	535,974	504,197	504,197
	FURNITURE-EQUIPMENT	728,496	786,224	778,776	765,828	255,276	765,828	854,840	854,840
	IMPROVEMENTS	438,538	431,726	450,216	492,754	164,252	492,754	538,655	538,655
	TOTAL DEPRECIATION	**1,746,418**	**1,806,780**	**1,901,496**	**2,032,179**	**677,393**	**2,032,179**	**2,061,304**	**2,061,304**
	NET	**3,149,002**	**3,147,382**	**6,859,914**	**3,808,532**	**5,188,769**	**3,860,967**	**3,724,319**	**3,691,479**

General Administration
Selected Budget Details 2021

Accounting Fees	**45,000**
Year-End Financial Audit Engagement	28,000
Out of Pocket Exp	8,500
Tax returns	8,500
Legal Fees	**150,000**
Board meetings, lawsuits, personnel matters	
Payroll Costs	**40,000**
Medical Health Insurance Increase	
Contract Services	**183,690**
Computer Service	50,000
Northstar Annual Maintenance	69,600
Comcast Redundancy	33,000
Microsoft Exchange	16,200
Board meeting videos	10,000
Copier Maintenance	4,200
Printer Maintenance	690
Bad Debt Expense	
Estimated Assessment Foreclosure write-offs	**150,000**
Board Expenses	**15,000**
Employee Lunch - Christmas	2,095
Volunteer appreciation party	2,500
Orientation	1,500
Misc - Board gifts - supplies - photos - flowers	8,905
Election / Referendums	**15,000**
Election	15,000
Insurance	**125,376**
Directors	21,561
Umbrella	22,783
Liability	14,807
Crime	1,666
Cyber Liability	3,407
Admin Property	7,652
Inland Marine	3,500
Workers Comp Estimated Increase	35,000
General Liability and Property Estimated Increase	15,000
Taxes	**78,150**
Personal Property	76,000
OPA lots (2)	830
Corporation	1,320

GENERAL ADMINISTRATION
REVENUE DETAILS

ASSESSMENT FEES

	ACTUAL 2018			ACTUAL 2019		
LOT TYPE	**#LOTS**	**RATE**	**AMOUNT**	**#LOTS**	**RATE**	**AMOUNT**
NON-WATER	6,714	921.0	6,183,594	6,714	951.0	6,385,014
NON-WATER/ESTATE	77	1,381.5	106,376	77	1,426.5	109,841
WATER	1,361	1,386.0	1,886,346	1,361	1,416.0	1,927,176
WATER/ESTATE	6	2,079.0	12,474	6	2,124.0	12,744
WATER/NON-BULK	288	1,011.0	291,168	288	1,041.0	299,808
WATER/NON-BULK/ESTATE	1	1,516.5	1,517	1	1,561.5	1,562
COMMERCIAL	5		22,864	5		23,609
TOTAL	**8,452**		**8,504,338**	**8,452**		**8,759,753**

	BUDGET 2020			BUDGET 2021		
LOT TYPE	**#LOTS**	**RATE**	**AMOUNT**	**#LOTS**	**RATE**	**AMOUNT**
NON-WATER	6,716	986.0	6,621,976	6,716	986.0	6,621,976
NON-WATER/ESTATE	77	1,479.0	113,883	77	1,479.0	113,883
WATER	1,361	1,451.0	1,974,811	1,361	1,501.0	2,042,861
WATER/ESTATE	6	2,176.5	13,059	6	2,251.5	13,509
WATER/NON-BULK	288	1,076.0	309,888	288	1,076.0	309,888
WATER/NON-BULK/ESTATE	1	1,614.0	1,614	1	1,614.0	1,614
COMMERCIAL	3		22,506	3		22,506
TOTAL	**8,452**		**9,057,737**	**8,452**		**9,126,237**

	GENERAL MANAGER'S OFFICE 2021 BUDGET WORKSHEET								
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	EXPENSES								
420	PAYROLL	216,649	161,617	301,321	206,339	52,180	206,339	214,539	231,094
	OVERTIME		3	0					
445	PAYROLL COSTS	46,551	35,645	58,442	44,605	15,804	30,000	27,988	28,732
460	EMPLOYEE SUPPORT	2,488	1,435	4,239	500	304	500	500	500
465	TRAINING	0	202	406	3,500	0	3,500	3,500	3,500
	TOTAL PAYROLL	**265,688**	**198,902**	**364,408**	**254,943**	**68,288**	**240,339**	**246,527**	**263,825**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	1,639	4,237	1,014	1,500	330	1,500	1,500	1,500
481	EMPLOYEE ADS	0	229	0	0	210	0	0	0
504	CONTRACT SERVICES	14,283	8,474	5,289	35,000	17,133	50,000	15,000	15,000
513	CLEANING SUPPLIES	270	183	445	272	188	272	272	272
552	GAS/OIL	3,992	455	898	2,000	134	2,000	2,000	2,000
558	POSTAGE	29	97	74	200	0	200	200	200
561	PRINTING	0	0	0	2,500	0	2,500	2,500	2,500
564	SUPPLIES	687	3,734	1,297	1,000	359	1,000	1,000	1,000
	TOTAL CONTR/SUPPLIES	**20,900**	**17,409**	**9,017**	**42,472**	**18,354**	**57,472**	**22,472**	**22,472**
	UTILITIES								
620	ELECTRICITY	2,690	2,514	2,626	3,200	870	3,200	3,200	3,200
626	REFUSE REMOVE	308	323	420	300	142	300	300	300
629	TELEPHONE	2,563	4,900	5,277	3,600	1,775	3,600	3,600	3,600
633	WATER/SEWER	516	552	491	497	188	497	497	497
	TOTAL UTILITIES	**6,077**	**8,289**	**8,814**	**7,597**	**2,975**	**7,597**	**7,597**	**7,597**
	OTHER COSTS								
681	DUES/SUBSCRIPTIONS	172	789	1,095	575	39	575	575	575
688	INSURANCE	1,229	1,284	1,886	1,241	596	1,241	1,783	1,783
696	PERMITS/LICENSES	65	0	0	0	0	0	0	0
	TOTAL OTHER	**1,466**	**2,073**	**2,981**	**1,816**	**635**	**1,816**	**2,358**	**2,358**
	TOTAL EXPENSES	**294,131**	**226,673**	**385,220**	**306,828**	**90,252**	**307,224**	**278,954**	**296,252**
	NET OPERATING	**-294,131**	**-226,673**	**-385,220**	**-306,828**	**-90,252**	**-307,224**	**-278,954**	**-296,252**

General Manager's Office
Selected Budget Details 2021

Contract Services	**15,000**
ADP/HR Benefits Module	10,600
Safety Consulting	2,500
Other	1,900
Printing	**2,500**
Benefits/Handbook/Safety Manual	2,500
Insurance	**1,783**
Building/contents	1,287
Liability	496

	FINANCE & MEMBERSHIP DEPARTMENT								
	2021 BUDGET WORKSHEET								
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
350	ASSOCIATE DUES	0	11,290	0	0	0	0	0	0
398	MISCELLANEOUS	6,798	2,440	4,535	2,100	1,751	2,100	2,100	2,100
	TOTAL REVENUE	**6,798**	**13,730**	**4,535**	**2,100**	**1,751**	**2,100**	**2,100**	**2,100**
	EXPENSES								
420	PAYROLL	363,294	385,152	409,457	497,383	145,292	497,383	492,932	519,391
435	OVERTIME	11,078	29,135	18,710	10,000	4,432	10,000	0	0
445	PAYROLL COSTS	152,396	141,296	140,234	159,025	37,683	159,025	162,923	173,444
460	EMPLOYEE SUPPORT	2,148	1,960	783	750	321	750	750	750
465	TRAINING	0	5,247	1,095	500	0	500	500	500
	TOTAL PAYROLL	**528,916**	**562,790**	**570,279**	**667,658**	**187,728**	**667,658**	**657,104**	**694,085**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	6,424	10,272	6,732	4,200	1,089	4,200	4,200	4,200
477	LEGAL FEES	0	0	0	0	0	0	0	0
481	EMPLOYEE ADS	1,696	1,059	511	450	204	450	450	450
504	CONTRACT SERVICES	71,492	162,603	39,997	37,414	19,976	37,414	37,264	37,264
513	CLEANING SUPPLIES	1,014	535	859	650	254	650	650	650
552	GAS/OIL	365	379	106	200	300	200	200	200
558	POSTAGE	13,350	11,145	7,770	13,200	453	13,200	13,200	13,200
561	PRINTING	8,265	6,660	7,092	4,500	903	4,500	4,500	4,500
564	SUPPLIES	18,050	15,927	9,590	16,000	3,709	16,000	16,000	16,000
	TOTAL CONTR/SUPPLIES	**120,656**	**208,580**	**72,657**	**76,614**	**26,888**	**76,614**	**76,464**	**76,464**
	REPAIR/MAINTENANCE								
594	EQUIPMENT	381	11	0	250	0	250	250	250
	TOTAL REPAIR/MAINT	**381**	**11**	**0**	**250**	**0**	**250**	**250**	**250**
	UTILITIES								
620	ELECTRICITY	5,550	6,018	6,251	6,000	2,073	6,000	6,000	6,000
626	REFUSE REMOVE	615	605	840	625	187	625	625	625
629	TELEPHONE	4,580	8,818	6,089	8,400	1,872	8,400	8,400	8,400
633	WATER/SEWER	1,008	1,140	984	994	376	994	994	994
	TOTAL UTILITIES	**11,753**	**16,581**	**14,164**	**16,019**	**4,508**	**16,019**	**16,019**	**16,019**
	OTHER COSTS								
681	DUES/SUBSCRIPTIONS	537	806	1,275	400	353	400	400	400
688	INSURANCE	6,708	7,188	5,416	6,940	2,060	6,940	6,175	6,175
	TOTAL OTHER	**7,245**	**7,994**	**6,691**	**7,340**	**2,413**	**7,340**	**6,575**	**6,575**
	TOTAL EXPENSES	**668,951**	**795,956**	**663,791**	**767,881**	**221,537**	**767,881**	**756,412**	**793,393**
	NET OPERATING	**-662,153**	**-782,226**	**-659,256**	**-765,781**	**-219,786**	**-765,781**	**-754,312**	**-791,293**

Finance & Membership
Selected Budget Details 2021

Contract Services	**37,264**
Payroll processing fees	16,700
Hardware/Software Maint	10,000
401(k) Plan 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	**6,175**
Building & Contents	2,499
Liability	2,146
Fiduciary	1,530

PUBLIC RELATIONS & MARKETING
2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
322	GRANTS	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
394	ADVERTISING SALES	40,875	32,538	31,138	33,100	9,250	33,100	33,100	39,100
398	MISCELLANEOUS	10,083	12,125	19,165	13,000	9,325	13,000	13,000	13,000
	TOTAL REVENUE	**60,958**	**54,663**	**60,303**	**56,100**	**28,575**	**56,100**	**56,100**	**62,100**
	EXPENSES								
420	PAYROLL	77,393	106,555	107,941	107,551	33,809	107,551	109,377	112,932
435	OVERTIME	518	291	386	200	146	200	0	0
445	PAYROLL COSTS	18,343	20,195	18,559	18,964	4,586	18,964	37,919	40,252
460	EMPLOYEE SUPPORT	246	415	539	250	203	250	250	250
465	TRAINING	12	0	0	500	0	500	500	500
	TOTAL PAYROLL	**96,512**	**127,456**	**127,425**	**127,465**	**38,744**	**127,465**	**148,047**	**153,934**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	30	241	1,781	100	0	100	100	100
481	EMPLOYEE ADS	43	0	0	0	0	0	0	0
504	CONTRACT SERVICES	27,071	13,191	14,563	8,599	9,408	8,599	11,859	11,859
513	CLEANING SUPPLIES	232	174	445	250	188	250	250	250
552	GAS/OIL	809	464	107	1,000	19	1,000	1,000	1,000
558	POSTAGE	22,776	20,442	15,548	14,000	3,216	14,000	25,545	28,545
561	PRINTING	52,465	50,475	37,689	36,000	9,835	36,000	25,545	28,545
564	SUPPLIES	4,338	4,278	2,481	1,000	767	1,000	1,000	1,000
	TOTAL CONTR/SUPPLIES	**107,764**	**89,265**	**72,614**	**60,949**	**23,433**	**60,949**	**65,299**	**71,299**
	REPAIR/MAINTENANCE								
594	EQUIPMENT	0	0	0	4,000	0	4,000	4,000	4,000
	TOTAL REPAIR/MAINT	**0**	**0**	**0**	**4,000**	**0**	**4,000**	**4,000**	**4,000**
	UTILITIES								
620	ELECTRICITY	640	1,097	1,125	500	374	500	500	500
626	REFUSE REMOVE	92	97	126	85	45	85	85	85
629	TELEPHONE	2,559	3,160	2,242	2,500	751	2,500	2,500	2,500
633	WATER/SEWER	132	144	132	136	52	136	136	136
	TOTAL UTILITIES	**3,423**	**4,498**	**3,625**	**3,221**	**1,222**	**3,221**	**3,221**	**3,221**
	OTHER COSTS								
681	DUES / SUBSCRIPTIONS	812	1,451	1,500	850	179	850	850	850
688	INSURANCE	2,613	420	1,046	400	240	400	400	400
697	PROMOTION / MARKETING	127,433	111,438	98,330	87,608	32,320	87,608	82,669	82,669
	TOTAL OTHER	**130,858**	**113,309**	**100,876**	**88,858**	**32,739**	**88,858**	**83,919**	**83,919**
	TOTAL EXPENSES	**338,557**	**334,528**	**304,540**	**284,492**	**96,138**	**284,492**	**304,486**	**316,373**
	NET OPERATING	**-277,599**	**-279,865**	**-244,237**	**-228,392**	**-67,563**	**-228,392**	**-248,386**	**-254,273**

Public Relations & Marketing Selected Budget Details 2021

504	**Contract Services**		**11,859**
		Website Hosting	
		a) OP Yacht Club website & other contingency	1,200
		E-blast Service	
		a) Constant Contact $87.50/month	1,050
		Graphic Design	9,390
		a) Ocean Wild Design Activity Guide for 6 issues	
		Dropbox Inc Service	99
		a) Year Subscription 1 TB Storage Space	
		iCloud storage	
		a) Year Subscription 2 TB Storage Space	120
558	**Postage**	(4) Newsletters	**28,545**
		(2) Activity Guides	
		a) Delmarva Printing & Design	
561	**Printing**	(4) Newsletters	**28,545**
		(2) Activity Guides	
		a) Delmarva Printing & Design	
697	**Promotion**		**82,669**
	Marketing Tools		
		Trade Booths & Sponsorships	2,500
		a) Delmarva Bridal Showcase $500	
		b) OP Chamber awards sponsorship $500	
		c) AGH Pengiun Swim sponsorship $500	
		d) OC Chamber annual dues $425	
		e) OP Chamber annual dues $130	
		f) Berlin Chamber annual dues $95	
		g) OP Chamber Flounder Tournament sponsorship $200	
		h) OP Chamber door prizes, two (2) YC gift certificates, $25 each	
		i) OP/Taylor Bank Golf Tournament sponsorship $25	
		j) Showell PTA donation $25	
		k) OC Chamber door prize, one (1) YC gift certificate $25	
		l) Berlin Chamber door prize, one (1) YC gift certificate $25	
	Marketing giveaways		
		Brochures	5,145
		a) Map printing $1,000	
		b) Wedding Folders $675/250 copies	
		c) Events and Wedding Brochures $370/1000 copies	
	Marketing Rack Cards		1,600
		Summer Weekly Events (1,000 copies) $400	
		Yacht Club Entertainment (1,000 copies) $400	
		Aquatics (1,000 copies) $400	
		Racquet Sports (1,000 copies) $400	
	Marketing Mix		
		Publications/ Newspaper / Magazines/Web	48,424
		a) Bayside Gazette $215 each for 10 half-page ads and $210 each for 26 banner	
		b) Ocean Pines Progress $225 each for 12 half-page ads ($2,700)	
		c) The Courier $244 each for 26 half-page ads ($6,344)	
		d) Ocean Pines Independent $297.50 each for 10 half-page ads ($2,975)	
		e) Dispatch $285 each for 10 half-page ads ($2,850)	
		f) Wedding Wire $2,500 annual fee	
		g) The Knot $2,000 annual fee	
		h) THIS ITEM WAS DELETED	
		i) Coastal Style $1,450 each for 6 half-page ads ($8,700)	
		j) Seaford/Laurel Star Bridal Magazine - $295	
		k) Comcast $9,200 for targeted internet advertising for venues	
		l) OP Chamber business directory $1,250 for full-page ad	
	Golf		25,000

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	COMPLIANCE - PERMITS - INSP								
	2021 BUDGET WORKSHEET								
	REVENUE								
323	ADMIN FEES	3,675	750	900	4,500	2,575	4,500	4,500	4,500
324	INSPECTION FEES	18,975	30,280	34,875	32,355	12,335	32,355	32,355	32,355
325	FILING FEES	30,315	12,200	11,300	23,915	4,450	23,915	23,915	23,915
327	RESALE CERTIFICATES	117,670	116,140	126,780	125,000	48,920	125,000	125,000	125,000
331	INTEREST INCOME	629	666	1,694	800	691	800	800	800
	TOTAL REVENUE	**171,264**	**160,036**	**175,549**	**186,570**	**68,971**	**186,570**	**186,570**	**186,570**
	EXPENSES								
420	PAYROLL	133,136	73,784	89,674	79,313	26,236	79,313	95,136	97,781
435	OVERTIME	6,230	1,726	3,174	0	969	2,500	2,500	2,500
445	PAYROLL COST	45,358	29,595	26,999	31,566	7,854	31,566	35,895	38,121
460	EMPLOYEE SUPPORT	483	1,018	381	500	49	500	500	500
	TOTAL PAYROLL	**185,207**	**106,123**	**120,228**	**111,379**	**35,108**	**113,879**	**134,031**	**138,903**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	3,123	771	272	1,000	409	1,000	1,000	1,000
477	LEGAL FEES	4,923	0	0	4,200	0	4,200	4,200	4,200
481	EMPLOYEE ADS	250	0	0	250	0	250	250	250
499	UNIFORMS	0	247	1,059	300	42	300	300	300
504	CONTRACT SERVICES	6,988	2,923	4,198	4,500	6,479	9,500	9,500	9,500
513	CLEANING SUPPLIES	271	581	516	400	297	400	400	400
552	GAS/OIL	2,447	2,282	3,038	2,500	936	2,500	2,500	2,500
558	POSTAGE	2,186	777	1,079	2,100	0	2,100	2,100	2,100
564	SUPPLIES	4,473	1,746	1,982	2,800	1,292	2,800	2,800	2,800
	TOTAL CONTR/SUPPLIES	**24,661**	**9,327**	**12,144**	**18,050**	**9,455**	**23,050**	**23,050**	**23,050**
	REPAIRS/ MAINTENANCE								
578	AUTO/TRUCK LABOR	360	0	0	0	0	0	0	0
579	AUTO/TRUCK	1,445	180	0	400	0	400	400	400
	TOTAL REPAIRS/MAINT	**1,805**	**180**	**0**	**400**	**0**	**400**	**400**	**400**
	UTILITIES								
620	ELECTRICITY	1,791	1,553	2,380	2,050	816	2,300	2,300	2,300
623	PROPANE GAS	716	1,250	1,390	3,500	32	3,500	3,500	3,500
626	REFUSE REMOVAL	495	536	550	550	183	550	550	550
629	TELEPHONE	4,661	5,304	5,544	4,600	1,759	4,900	4,900	4,900
633	WATER/SEWER	228	264	204	209	76	209	209	209
	TOTAL UTILITIES	**7,891**	**8,907**	**10,068**	**10,909**	**2,866**	**11,459**	**11,459**	**11,459**
	OTHER COSTS								
688	INSURANCE	2,236	2,340	2,918	2,208	940	2,208	2,458	2,458
696	PERMITS/LICENSES	323	81	242	250	0	250	0	0
	TOTAL OTHER	**2,559**	**2,421**	**3,160**	**2,458**	**940**	**2,458**	**2,458**	**2,458**
	TOTAL EXPENSES	**222,123**	**126,958**	**145,600**	**143,196**	**48,369**	**151,246**	**171,398**	**176,270**
	NET OPERATING	**-50,859**	**33,078**	**29,949**	**43,374**	**20,602**	**35,324**	**15,172**	**10,300**

Compliance - Permits - Inspections
Selected Budget Details 2021

Legal Fees	**4,200**
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	**9,500**
Programming	945
Copier Maint	235
Cleaning Service	2,950
Misc.	5,370
Gas & Oil	**2,500**
Supplies	**2,800**
Other	2,800
Insurance	**2,458**
Trucks	2,053
Building/contents	405

	COMPLIANCE - PERMITS - INSPECTIONS			
	BUDGET 2021			
NEW STARTS / ADDITIONS	**RATE**		**#**	**AMT**
FILING FEE	$35		505	17,675
INSPECTION FEE	$325		55	17,875
COMPLETION AGREEMENT	$1,500			XX
ADDITIONS				
NO FOOTPRINT CHANGE				
INSPECTION FEE	$80		3	240
COMPLETION AGREEMENT	$375			XX
FOOTPRINT CHANGE				
INSPECTION FEE	$160		12	1,920
COMPLETION AGREEMENT	$750			XX
CHANGE DURING CONST				
FILING FEE	$35		15	525
DECKS				
FILING FEE	$35		15	525
INSPECTION FEE	$80		15	1,200
SHEDS				
FILING FEE	$35		40	1,400
INSPECTION FEE	$80		40	3,200
DOCKS				
FILING FEE	$35		25	875
INSPECTION FEE	$80		25	2,000
FENCING				
FILING FEE	$35		25	875
INSPECTION FEE	$80		25	2,000
COLOR CHANGE				
FILING FEE	$35		30	1,050
INSPECTION FEE	$80		30	2,400
COMPLETION AGREEMENT				
DEPOSIT FOR ABOVE	$250			XX
VARIANCE				
FILING FEE	$35		15	525
INSPECTION FEE	$80		15	1,200
DEMOLITION/MOVING				
FILING FEE	$35		1	35
INSPECTION FEE	$80		1	80
HOME OCCUPATION				
FILING FEE	$35		2	70
RENEWAL FEE	$15		17	255
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		473	118,250
UNIMPROVED	$50		35	1,750
DOCUMENTS PKG	$20		250	5,000
ADMIN FEES				
GRASS CUTTING	$100		40	4,000
TRASH/DEBRIS	$100		5	500
GRAND TOTAL				**185,770**
RECAP:				
ADMIN FEES				4,500
INSPECTION FEES				32,355
FILING FEES				23,915
RESALE CERTIFICATES				125,000
TOTAL				**185,770**

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	GENERAL MAINTENANCE								
	2021 BUDGET WORKSHEET								
	EXPENSES								
420	PAYROLL	270,901	360,904	400,102	377,520	108,786	355,217	370,758	381,793
435	OVERTIME	6,037	6,859	6,307	7,000	2,897	7,000	7,000	7,000
445	PAYROLL COST	123,109	172,041	182,508	164,944	55,633	164,944	163,545	174,073
460	EMPLOYEE SUPPORT	599	1,668	1,108	1,500	48	1,500	1,500	1,500
465	TRAINING	0	261	95	1,000	0	1,000	1,000	1,000
468	BILLED-LABOR	-121,640	-21,820	0	-20,000	0	-20,000	-20,000	-20,000
	TOTAL PAYROLL	**279,006**	**519,913**	**590,120**	**531,964**	**167,364**	**509,661**	**523,802**	**545,367**
	CONTRACT/SUPPLIES								
484	EQUIPMENT RENTAL	23	0	0	500	0	500	500	500
499	UNIFORMS	3,471	1,058	2,526	3,850	1,427	3,850	3,850	3,850
504	CONTRACT SERVICES	3,309	4,050	26,114	4,000	929	4,000	4,000	4,000
513	CLEANING SUPPLIES	271	640	516	600	297	600	600	600
543	SHOP SUPPLIES	1,162	2,099	521	1,600	1,022	1,600	1,600	1,600
546	SMALL TOOLS	833	397	959	979	175	979	979	979
552	GAS/OIL	6,457	5,637	5,813	8,750	2,312	8,750	8,750	8,750
558	POSTAGE	0	515	690	300	0	300	300	300
564	SUPPLIES	2,711	3,018	4,044	2,750	1,336	2,750	2,750	2,750
	TOTAL CONTR/SUPPLIES	**18,237**	**17,414**	**41,183**	**23,329**	**7,498**	**23,329**	**23,329**	**23,329**
	REPAIRS/MAINTENANCE								
578	AUTO/TRUCK LABOR	240	0	0	0	0	0	0	0
579	AUTO/TRUCK	804	1,401	1,458	2,000	0	2,000	2,000	2,000
582	BUILDINGS	142,904	277,624	225,241	290,000	70,117	220,000	220,000	220,000
594	EQUIPMENT	587	85	87	250	0	250	250	250
	TOTAL REPAIRS/MAINT	**144,535**	**279,110**	**226,786**	**292,250**	**70,117**	**222,250**	**222,250**	**222,250**
	UTILITIES								
620	ELECTRICITY	3,317	3,133	3,265	3,600	1,312	3,600	3,600	3,600
623	PROPANE GAS	1,383	2,171	2,415	1,600	47	1,600	1,600	1,600
626	REFUSE REMOVAL	750	750	800	800	267	800	800	800
629	TELEPHONE	6,420	9,507	8,754	9,100	2,838	9,100	9,100	9,100
633	WATER/SEWER	228	264	204	209	76	209	209	209
	TOTAL UTILITIES	**12,098**	**15,825**	**15,438**	**15,309**	**4,540**	**15,309**	**15,309**	**15,309**
	OTHER COSTS								
681	DUES/SUB	0	194	536	60	28	60	60	60
688	INSURANCE	12,215	12,288	14,394	12,447	3,248	12,447	9,744	9,744
696	PERMITS/LICENSES	942	678	1,158	2,000	265	2,000	2,000	2,000
	TOTAL OTHER	**13,157**	**13,160**	**16,088**	**14,507**	**3,541**	**14,507**	**11,804**	**11,804**
	TOTAL EXPENSES	**467,033**	**845,422**	**889,615**	**877,359**	**253,060**	**785,056**	**796,494**	**818,059**
	NET OPERATING	**-467,033**	**-845,422**	**-889,615**	**-877,359**	**-253,060**	**-785,056**	**-796,494**	**-818,059**

General Maintenance
Selected Budget Details 2021

Billed Labor	**-20,000**
Transfer of time spent for in-house building renovations, etc.	
Gas & Oil	**8,750**
Based on estimated use of 3,500 gals @ $2.50 per gallon for 6 vehicles.	
Buildings	**220,000**
All minor repairs to buildings and building equipment. Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE	
Insurance	**9,744**
Trucks	8,408
Buildings/Contents	1,336

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	PUBLIC WORKS 2021 BUDGET WORKSHEET								
	REVENUE								
396	COUNTY ROADS	54,319	57,530	55,000	55,000	18,333	55,000	55,000	55,000
398	SALE OF ASSETS	41,000	0	0	30,000	0	26,500	30,000	30,000
398	MISCELLANEOUS	358	1,635	13,228	5,000	8,500	8,500	5,000	5,000
	TOTAL REVENUE	**95,677**	**59,165**	**68,228**	**90,000**	**26,833**	**90,000**	**90,000**	**90,000**
	EXPENSES								
420	PAYROLL	621,284	654,059	611,882	675,447	218,291	661,447	665,920	699,240
435	OVERTIME	24,957	28,245	14,237	20,000	5,623	20,000	20,000	20,000
445	PAYROLL COST	311,394	307,575	287,394	297,422	96,390	297,422	297,017	315,333
460	EMPLOYEE SUPPORT	2,942	2,027	1,240	3,500	2,672	3,500	3,500	3,500
465	TRAINING	375	755	572	350	0	350	350	350
468	BILLED LABOR	-29,055	-16,160	0	-20,000	0	-20,000	-20,000	-20,000
	TOTAL PAYROLL	**931,897**	**976,501**	**915,325**	**976,719**	**322,976**	**962,719**	**966,787**	**1,018,423**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	2,517	1,465	954	2,100	834	2,500	2,100	2,100
481	EMPLOYEE ADS	0	254	0	0	0	0	0	0
484	EQUIPMENT RENTAL	1,232	1,413	6,852	8,000	0	8,000	8,000	8,000
499	UNIFORMS	14,161	4,268	6,145	12,600	1,488	12,600	12,600	12,600
504	CONTRACT SERVICES	38,140	44,136	55,434	48,000	12,215	48,000	48,000	48,000
513	CLEANING SUPPLIES	1,414	1,176	659	1,500	297	1,500	1,500	1,500
531	LANDSCAPING	69,898	56,502	51,900	73,250	23,004	73,250	73,250	73,250
534	SIGNS	7,729	10,561	8,993	16,500	781	16,500	16,500	16,500
543	SHOP SUPPLIES	9,380	6,934	8,501	10,000	3,610	10,000	10,000	10,000
546	SMALL TOOLS	3,760	1,142	723	2,500	362	2,500	2,500	2,500
549	SNOW REMOVAL	5,594	10,986	2,370	10,000	0	10,000	10,000	10,000
552	GAS/OIL	32,495	41,688	44,312	46,500	18,629	46,500	46,500	46,500
558	POSTAGE	42	425	373	100	0	100	100	100
564	SUPPLIES	3,589	4,523	4,292	5,250	0	9,000	5,250	5,250
	OTHER	0	0	158	0	4,716	0	0	0
	TOTAL CONTR/SUPPLIES	**189,951**	**185,473**	**191,666**	**236,300**	**65,936**	**240,450**	**236,300**	**236,300**
	REPAIRS/MAINTENANCE								
579	AUTO/TRUCK	20,810	23,789	16,809	18,000	3,260	18,000	18,000	18,000
581	GENERAL MAINT-LABOR	1,260	0	0	0	0	0	0	0
591	DRAINAGE	4,194	18,835	33,985	175,000	30,313	175,000	175,000	175,000
594	EQUIPMENT	35,138	43,362	35,757	45,000	15,439	45,000	45,000	45,000
600	ROADS/BRIDGES	52,731	19,061	62,358	91,000	22,048	82,000	82,000	82,000
	TOTAL REPAIRS/MAINT	**114,133**	**105,047**	**148,909**	**329,000**	**71,060**	**320,000**	**320,000**	**320,000**
	UTILITIES								
620	ELECTRICITY	18,039	16,269	15,562	18,200	6,458	18,200	18,200	18,200
623	PROPANE GAS	1,405	2,760	2,780	4,200	53	4,200	4,200	4,200
626	REFUSE REMOVAL	91,361	83,609	82,452	102,000	20,135	102,000	102,000	102,000
629	TELEPHONE	8,996	8,958	8,816	9,800	2,866	9,800	9,800	9,800
633	WATER/SEWER	3,840	3,463	3,864	3,871	1,232	3,871	3,871	3,871
	TOTAL UTILITIES	**123,641**	**115,059**	**113,474**	**138,071**	**30,744**	**138,071**	**138,071**	**138,071**
	OTHER COSTS								
681	DUES/SUBSCRIPTIONS	190	265	270	450	27	450	450	450
688	INSURANCE	35,760	43,143	43,202	41,230	15,524	41,230	46,568	46,568
696	PERMITS/LICENSES	5,275	3,972	6,292	4,050	866	4,050	4,050	4,050
	TOTAL OTHER	**41,225**	**47,380**	**49,764**	**45,730**	**16,417**	**45,730**	**51,068**	**51,068**
	TOTAL EXPENSES	**1,400,847**	**1,429,460**	**1,419,138**	**1,725,820**	**507,133**	**1,706,970**	**1,712,226**	**1,763,862**
	NET OPERATING	**-1,305,170**	**-1,370,295**	**-1,350,910**	**-1,635,820**	**-480,300**	**-1,616,970**	**-1,622,226**	**-1,673,862**

Public Works
Selected Budget Details 2021

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	**46,500**
Based on estimated use of 8,500 gals of gas @ \$2.50 for 10 vehicles and equipment. Also, 8,500 gals of diesel @ \$2.50 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	**82,000**
Roadside trimming	15,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	40,250
Stone, fill dirt & seed	15,750
Insurance	**46,568**
Trucks	26,108
Roads	5,480
Building/Bridges	7,056
Equipment	7,087
Pollution	837

BULKHEADS & WATERWAYS
2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
399	RESERVE TRANSFER	64,671	162,139	721,423	1,619,057	467,095	2,072,352	1,400,000	1,400,000
	TOTAL REVENUE	**64,671**	**162,139**	**721,423**	**1,619,057**	**467,095**	**2,072,352**	**1,400,000**	**1,400,000**
	EXPENSES								
420	PAYROLL	5,603	28,310	-133	53,774	0	53,774	64,586	64,586
435	OVERTIME	0	1	-1	0	0	0	0	0
445	PAYROLL COST	3,079	17,192	1,642	26,429	698	26,429	28,554	28,554
	TOTAL PAYROLL	**8,682**	**45,503**	**1,508**	**80,203**	**698**	**80,203**	**93,140**	**93,140**
	CONTRACT/SUPPLIES								
499	UNIFORMS	0	131	0	0	489	0	0	0
546	SMALL TOOLS	0	0	52	0	158	0	0	0
504	CONTRACT SERVICES	0	0	80		476	0	0	0
552	GAS/OIL	1,521	1,290	2,120	2,100	861	2,100	2,100	2,100
564	SUPPLIES	0	314	449	0	112	0	0	0
	TOTAL CONTR/SUPPLIES	**1,521**	**1,735**	**2,701**	**2,100**	**2,096**	**2,100**	**2,100**	**2,100**
	REPAIRS/MAINTENANCE								
585	BULKHEAD/REPAIR	7,690	2,936	15,654	75,000	710	50,000	50,000	50,000
586	BULKHEAD/REPLACE	24,547	104,230	693,089	1,435,477	459,833	1,913,772	1,192,500	1,192,500
587	CANAL MAINT	726	2,096	3,282	0	440	0	0	0
589	DREDGING	12,500	0	0	20,000	1,500	20,000	60,000	60,000
594	EQUIPMENT	222	0	0	0	0	0	0	0
	TOTAL REPAIRS/MAINT	**45,685**	**109,262**	**712,025**	**1,530,477**	**462,483**	**1,983,772**	**1,302,500**	**1,302,500**
	UTILITIES								
620	ELECTRICITY	2,173	1,781	1,991	2,260	807	2,260	2,260	2,260
623	PROPANE GAS	703	1,094	732	1,150	11	1,150	1,150	1,150
626	REFUSE REMOVAL	1,104	1,104	1,160	1,160	387	1,160	1,160	1,160
629	TELEPHONE	119	323	197	525	62	525	525	525
633	WATER/SEWER	120	132	104	104	36	104	104	104
	TOTAL UTILITIES	**4,219**	**4,434**	**4,184**	**5,199**	**1,303**	**5,199**	**5,199**	**5,199**
	OTHER COSTS								
688	INSURANCE	4,564	1,055	1,080	1,078	240	1,078	721	721
696	PERMITS/LIC		150	-75		275	0	1,340	1,340
	TOTAL OTHER	**4,564**	**1,205**	**1,005**	**1,078**	**515**	**1,078**	**2,061**	**2,061**
	TOTAL EXPENSES	**64,671**	**162,139**	**721,423**	**1,619,057**	**467,095**	**2,072,352**	**1,405,000**	**1,405,000**
	NET	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Bulkheads & Waterways
Selected Budget Details 2021

Revenues	**1,405,000**
Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	
Bulkhead/Repair	**50,000**
Materials used to fix minor bulkhead problems using in-house labor.	
Bulkhead/Replacement Program	**1,192,500**

FIRE / EMS							
2020 BUDGET WORKSHEET							
	2017 ACTUAL	2018 ACTUALS	2019 ACTUAL	2020 BUDGET	2020 FORECAST	2021 PROPOSED	2021 FINAL
OPERATIONS:							
NON-OPA REVENUE:							
COUNTY	556,590	600,155	680,615	682,555	682,555	704,200	704,200
EMS BILLINGS	415,000	445,000	475,000	475,000	475,000	475,000	475,000
OTHER	114,448	103,786	43,029	38,695	38,695	38,800	38,800
TOTAL NON-OPA OPERATING REVENUE	**1,086,038**	**1,148,941**	**1,198,644**	**1,196,250**	**1,196,250**	**1,218,000**	**1,218,000**
OPERATING EXPENSES	**1,469,361**	**1,475,082**	**1,615,745**	**1,697,111**	**1,697,111**	**1,717,950**	**1,740,750**
EXCESS OF EXPENSES OVER REVENUE	383,323	326,141	417,101	500,861	500,861	499,950	522,750
DEBT SERVICE - OPA PORTION	64,198	235,907	0	0	0	0	0
CAPITAL COST	60,000	80,000	189,000	192,100	192,100	175,975	175,975
677 **OPA CONTRIBUTION**	**507,521**	**642,048**	**606,101**	**692,961**	**692,961**	**675,925**	**698,725**

POLICE DEPARTMENT
2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
319	GRANTS - COUNTY	459,500	464,500	475,000	459,500	475,000	475,000	475,000	475,000
321	GRANTS - OTHER	47,070	14,424	0	0	1,524	1,524	5,000	5,000
398	MISCELLANEOUS	3,606	770	12,239	4,000	485	500	4,000	4,000
	TOTAL REVENUE	**510,176**	**479,694**	**487,239**	**463,500**	**477,009**	**477,024**	**484,000**	**484,000**
	EXPENSES								
420	PAYROLL	1,061,611	1,086,511	1,041,395	1,132,891	340,444	1,132,891	1,122,312	1,185,839
435	OVERTIME/SHIFT DIFF	87,699	74,971	101,305	65,000	34,706	80,000	65,000	65,000
445	PAYROLL COST	408,128	431,399	401,918	431,953	130,183	431,953	457,199	476,554
460	EMPLOYEE SUPPORT	3,675	3,763	2,593	1,700	1,190	1,700	1,700	1,700
465	TRAINING	13,375	7,270	16,403	11,500	12,279	11,500	6,500	6,500
	TOTAL PAYROLL	**1,574,488**	**1,603,914**	**1,563,614**	**1,643,044**	**518,802**	**1,658,044**	**1,652,711**	**1,735,592**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	1,251	4,413	2,238	2,000	108	2,000	2,000	2,000
481	EMPLOYEE ADS	107	269	462	1,250	158	1,250	1,250	1,250
484	EQUIPMENT RENTAL	732	0	0	165	0	165	165	165
499	UNIFORMS	19,402	17,736	3,242	12,000	3,013	12,000	12,000	12,000
504	CONTRACT SERVICES	34,172	23,516	34,675	25,483	13,611	25,483	23,270	23,270
513	CLEANING SUPPLIES	1,403	1,022	1,097	1,200	443	1,200	1,200	1,200
552	GAS/OIL	22,239	25,032	24,668	25,287	7,558	25,287	25,287	25,287
558	POSTAGE	1,069	576	465	1,000	15	1,000	1,000	1,000
561	PRINTING	885	1,457	412	1,000	0	1,000	1,000	1,000
564	SUPPLIES	14,811	11,614	5,160	13,600	3,362	13,600	6,000	6,000
	TOTAL CONTR/SUPPLIES	**96,071**	**85,635**	**72,419**	**82,985**	**28,268**	**82,985**	**73,172**	**73,172**
	REPAIRS/MAINTENANCE								
578	AUTO/TRUCK LABOR	0	0	0	0	0	0	0	0
579	AUTO/TRUCK	14,750	14,483	11,170	15,000	1,062	15,000	15,000	15,000
594	EQUIPMENT	343	31	577	1,000	2,906	1,000	1,000	1,000
	TOTAL REPAIRS/MAINT	**15,093**	**14,514**	**11,747**	**16,000**	**3,968**	**16,000**	**16,000**	**16,000**
	UTILITIES								
620	ELECTRICITY	4,994	5,416	5,626	5,200	1,866	5,200	5,200	5,200
623	PROPANE	280	282	218	200	73	200	200	200
626	REFUSE REMOVAL	554	581	756	550	342	550	550	550
629	TELEPHONE	11,677	12,824	14,003	11,800	4,268	11,800	11,800	11,800
633	WATER/SEWER	924	1,008	1,013	1,012	344	1,012	1,012	1,012
	TOTAL UTILITIES	**18,429**	**20,111**	**21,616**	**18,762**	**6,893**	**18,762**	**18,762**	**18,762**
	OTHER COSTS								
681	DUES/SUBSCRIPTIONS	1,987	720	1,986	250	14	250	250	250
688	INSURANCE	30,343	29,604	30,148	29,449	10,424	29,449	31,276	31,276
696	PERMITS/LICENSES	30	100	0	100	275	100	100	100
	TOTAL OTHER	**32,360**	**30,424**	**32,134**	**29,799**	**10,713**	**29,799**	**31,626**	**31,626**
	TOTAL EXPENSES	**1,736,441**	**1,754,598**	**1,701,530**	**1,790,590**	**568,644**	**1,805,590**	**1,792,271**	**1,875,152**
	NET OPERATING	**-1,226,265**	**-1,274,904**	**-1,214,291**	**-1,327,090**	**-91,636**	**-1,328,566**	**-1,308,271**	**-1,391,152**

Police
Selected Budget Details 2021

Training	**6,500**
Range Qualification	1,500
In-service	3,000
School (1)	2,000
Contract Services	**23,270**
Public Network Safety System	8,900
ADP	3,700
Shots/Physicals/Psych	2,500
Copier Maint	1,550
Cap-Win	1,820
Misc	2,000
Lexis Nexis	2,200
Floor Cleaning	600
Gas & Oil	**25,287**
Based on 10,115 gal @ $2.50	
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	**31,276**
Police Liability	18,663
Vehicles	8,627
Building/Contents	3,986

RECREATION & PARKS
2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
308	CLASS REGISTRATION	16,311	14,160	10,990	13,000	1,257	13,000	13,000	13,000
322	DONATIONS/GRANTS	13,087	20,700	20,421	15,000	11,381	15,000	15,010	25,010
329	FACILITY RENT	16,578	18,513	13,212	14,450	7,070	14,450	14,450	14,450
340	DOG FEES	3,170	1,990	210	3,000	5,357	5,572	5,572	5,572
341	LEAGUE FEES	39,147	35,846	34,874	26,000	6,247	26,000	26,000	26,000
344	SPORTS CAMP	12,824	8,965	8,045	9,000	6,461	9,000	9,000	9,000
345	CAMP OCEAN PINES	136,858	145,819	147,744	148,000	157,973	159,008	159,008	159,008
346	SPECIAL EVENTS	53,498	46,524	57,853	76,315	25,684	79,315	86,315	102,278
395	VENDING COMM	303	1,161	747	1,500	0	1,500	1,500	1,500
398	MISC	7,806	6,219	11,117	10,000	165	10,000	10,000	10,000
	TOTAL REVENUE	**299,582**	**299,897**	**305,213**	**316,265**	**221,595**	**332,845**	**339,855**	**365,818**
	EXPENSES								
420	PAYROLL	330,518	331,547	316,321	370,942	137,370	335,992	326,831	374,700
435	OVERTIME	8,992	7,378	6,792	7,500	3,778	7,500	8,000	8,000
445	PAYROLL COST	116,218	102,334	101,126	117,937	35,340	101,495	101,777	108,207
460	EMPLOYEE SUPPORT	647	593	608	750	101	750	750	750
465	TRAINING	242	333	611	500	448	600	600	600
	TOTAL PAYROLL	**456,617**	**442,185**	**425,458**	**497,630**	**177,037**	**446,337**	**437,958**	**492,257**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPP	1,101	606	571	2,000	0	1,000	1,000	1,000
480	CREDIT CARDS	5,634	5,859	8,945	6,000	3,271	6,000	6,000	6,000
481	EMPLOYEE ADS	1,221	46	0	1,000	0	1,000	1,000	1,000
484	EQUIPMENT RENTAL	11,668	11,364	8,941	10,000	0	10,000	10,000	10,000
499	UNIFORMS	1,443	1,062	944	1,500	21	1,500	1,500	1,500
504	CONTRACT SERVICES	6,275	4,006	14,446	5,800	14,347	35,800	35,800	35,800
513	CLEANING SUPPLIES	4,670	3,020	3,746	4,500	2,036	4,500	4,500	4,500
552	GAS/OIL	1,818	1,165	1,220	3,400	429	2,000	2,000	2,000
558	POSTAGE	1,892	1,464	1,531	2,200	0	2,200	2,200	2,200
561	PROGRAM PROMOTION	1,768	1,275	0	3,500	0	3,500	3,500	3,500
564	SUPPLIES	13,125	9,074	12,529	11,500	5,152	11,500	11,500	11,500
	TOTAL CONTR/SUPPLIES	**50,615**	**38,941**	**52,873**	**51,400**	**25,256**	**79,000**	**79,000**	**79,000**
	REPAIRS/MAINTENANCE								
578	AUTO/TRUCK-LABOR	80	0	0	0	0	0	0	0
579	AUTO/TRUCK	194	302	0	350	0	350	350	350
581	EQUIP-LABOR	0	0	0	0	0	0	0	0
594	EQUIPMENT	984	1,404	2,885	1,500	2,772	5,200	5,200	5,200
596	DPW-LABOR	5,810	0	0	0	0	0	0	0
597	PARKS	32,513	35,176	30,186	48,000	16,797	48,000	48,000	48,000
	TOTAL REPAIRS/MAINT	**39,581**	**36,882**	**33,071**	**49,850**	**19,569**	**53,550**	**53,550**	**53,550**
	UTILITIES								
620	ELECTRICITY	30,612	27,822	29,397	31,000	9,761	31,000	31,000	31,000
623	PROPANE GAS	5,483	7,085	7,696	5,000	848	5,000	5,000	5,000
626	REFUSE REMOVAL	1,569	1,583	2,557	2,200	701	2,200	2,200	2,200
629	TELEPHONE	8,414	8,135	7,628	7,500	2,713	7,500	8,460	8,460
633	WATER/SEWER	4,500	7,995	5,240	5,237	1,864	5,237	5,237	5,237
	TOTAL UTILITIES	**50,578**	**52,620**	**52,518**	**50,937**	**15,887**	**50,937**	**51,897**	**51,897**
	OTHER COSTS								
647	CLASS INSTRUCTION	9,872	5,102	4,626	7,000	1,044	7,000	7,000	7,000
660	LEAGUE EXPENSES	19,904	14,644	17,528	19,500	3,354	16,750	16,750	16,750
665	SPECIAL EVENTS	72,970	64,646	73,911	86,100	55,105	94,254	119,200	119,200
669	CAMP OCEAN PINES	35,611	33,345	35,042	33,900	18,262	33,900	33,900	33,900
670	SPORTS CAMP	7,815	4,789	3,241	5,500	3,030	5,500	5,500	5,500
674	DOG PARK	2,240	570	4,386	1,700	1,721	1,800	1,800	1,800
680	SKATE PARK	0	0	0	100	0	100	100	100
681	DUES/SUBSCRIPTIONS	670	760	734	700	0	700	700	700
688	INSURANCE	26,679	29,776	33,364	29,002	9,980	29,002	29,935	29,935
696	PERMITS/LICENSES	970	617	1,358	700	608	700	700	700
	TOTAL OTHER	**176,731**	**154,249**	**174,190**	**184,202**	**93,104**	**189,706**	**215,585**	**215,585**
	TOTAL EXPENSES	**774,122**	**724,877**	**738,110**	**834,019**	**330,854**	**819,530**	**837,990**	**892,289**
	NET OPERATING	**-474,540**	**-424,980**	**-432,897**	**-517,754**	**-109,261**	**-486,685**	**-498,135**	**-526,471**

Recreation & Parks
Selected Budget Details 2021

Computer Supplies	**1,000**
Laser Printer Ink	500
Desktop Printer Ink	250
Misc. Supplies	250
Gas & Oil	**2,000**
Based on usage of 800 gal. of gas @ $2.50 Plus staff mailage $1,400	
Contract Services	**35,800**
Pest Control	1,000
Fire Extinguishers/Alarm Service	1,250
Finger printing	700
Copier Maint	500
Repairs/Rentals	2,350
Cleaning Services	30,000
Program Promotion	**3,500**
Advertising	750
Flyers	2,500
Marquee Letters	250
Supplies	**11,500**
Office Supplies	2,500
Sports equipment	3,800
Copy Paper	1000
Copier cartridges	1,500
Tumbling Mats	1000
Fax Cartridges	200
AED Batteries/Pads	750
First Aid	750
Parks Repair & Maintenance	**48,000**
Stone, fill dirt, signs, fencing, etc.	21,000
Chemicals for field maintenance	20,000
Miscellaneous	4,000
ADA Supplies	3,000
League Expense	**16,750**
Youth Soccer	3,700
Coed Softball	4,000
Lacrosse	0
Men's Basketball	2,530
Youth Basketball	2,120
Adult Dodgeball	1,000
T Ball	1,000
Youth Dodgeball	400
Misc	2,000

Special Events	**76,950**
Concert Series	13,000
July 4th Fireworks/Concerts	14,000
Fall Festival	1,500
Spring Celebration	1,500
Family Fun Night Bingo (2)	600
Flea Markets (2)	100
Big Truck Day	1,000
Movies in the Park	250
Reindeer Lane	200
Health Fair	100
Pumpkin Painting	200
Breakfast with Santa	800
July 4th Family Fun Day	9,000
Old Fashion Christmas	3,000
Family Fun Night (11)	3,000
Glamour Girls	200
Freedom 5k	4,000
Celtic Festival	10,000
Haunted House	2,500
Bingo	12,000
Bus Trips	**42,250**
NYC Christmas	2,700
Virginia Tattoo	3,950
NASA / Wallops Island	3,900
Sports Games	5,500
Broadway Theatre Trips (6)	20,400
Day in DC Cherry Blossoms	1,200
New York Day Trip	2,600
Philadelphia Flower Show	2,000
Camp Ocean Pines	**33,900**
Arts and Craft Supplies	1,500
Sports Supplies	750
Field Trips	16,000
Bus Transportation	10,500
Petty Cash	600
T-Shirts	3,200
Fingerprinting	500
Camp Office Supplies	350
CPR/AED, 1st Aid, Env. Emerg. Class	500
Insurance	**29,935**
Leagues/Camps	11,154
Liability	5,141
Buildings/Contents	12,595
Vehicles	1,045

		2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	TENNIS								
	2021 BUDGET								
	REVENUE								
308	CLASS/CLINICS	20	275	540	2,000	1,149	2,000	2,000	2,000
	DONATIONS			0		0	0	0	0
329	FACILITY RENTAL	945	615	2,715	2,115	12	12	0	0
341	LEAGUE FEES/DROP IN	1,062	1,850	1,803	2,000	2,086	2,200	2,200	2,200
346	SPECIAL EVENTS/TOURN	0	0	0	500	0	500	500	500
350	MEMBER DUES	29,769	18,469	20,815	22,810	19,320	19,504	19,360	19,360
	CASH			78		0	0	0	0
398	MISC. /	-98	1,682	757	400	56	56	56	56
	TOTAL REVENUE	**31,698**	**22,891**	**26,708**	**29,825**	**22,623**	**24,272**	**24,116**	**24,116**
	EXPENSES								
420	PAYROLL	15,055	6,527	23,608	22,755	9,328	16,000	26,905	29,696
435	OVERTIME	174	0	591	0	203	203	0	0
445	PAYROLL COST	2,953	1,248	3,769	3,542	1,883	3,000	4,644	4,788
455	CONTRACT LABOR	360	0	0	900	0	0	900	900
460	EMPLOYEE SUPPORT	0	50	50	50	0	50	50	50
465	TRAINING	0	0	0	0	0	0	0	0
	TOTAL PAYROLL	**18,542**	**7,825**	**28,018**	**27,247**	**11,414**	**19,253**	**32,499**	**35,434**
	CONTRACT/SUPPLIES								
499	UNIFORMS	96	109	1,064	500	0	0	250	250
504	CONTRACT SERVICES	14,654	15,907	18,439	13,900	1,108	13,900	13,900	13,900
513	CLEANING SUPPLIES	200	92	189	200	0	200	200	200
552	GAS/OIL	0	0	0	25	14	25	25	25
558	POSTAGE		0	0	25	0	25	25	25
561	PROMOTION	0	0	0	500	0	0	0	0
564	SUPPLIES	2,479	2,061	3,965	2,000	1,881	2,500	2,000	2,000
	TOTAL CONTR/SUPPLIES	**17,429**	**18,169**	**23,657**	**17,150**	**3,003**	**16,650**	**16,400**	**16,400**
	REPAIRS/MAINTENANCE								
594	EQUIPMENT	80	0	0	0	0	1,038	0	0
398	MISC.	240	0	0	0	0	0	0	0
	TOTAL REPAIRS/MAINT	**320**	**0**	**0**	**0**	**0**	**1,038**	**0**	**0**
	UTILITIES								
620	ELECTRICITY	2,094	1,911	2,102	1,900	506	1,900	1,900	1,900
626	REFUSE REMOVAL	54	0	1,001	0	346	520	500	500
629	TELEPHONE	357	275	102	161	7	50	161	161
633	WATER/SEWER	1,476	1,632	684	686	1,856	3,000	800	800
	TOTAL UTILITIES	**3,981**	**3,818**	**3,889**	**2,747**	**2,715**	**5,470**	**3,361**	**3,361**
	OTHER COSTS								
647	CLASS INSTRUCTION	0	0	0	1,350	0	0	0	0
665	SPECIAL EVENTS/TOURN	432	0	0	200	0	200	200	200
681	DUES/SUBSCRIPTIONS	0	0	0	150	0	150	150	150
688	INSURANCE	571	576	672	677	284	677	0	0
	TOTAL OTHER	**1,003**	**576**	**672**	**2,377**	**284**	**1,027**	**350**	**350**
	TOTAL EXPENSES	**41,275**	**30,388**	**56,236**	**49,521**	**17,416**	**43,438**	**52,610**	**55,545**
	NET OPERATING	**-9,577**	**-7,497**	**-29,528**	**-19,696**	**5,207**	**-19,166**	**-28,494**	**-31,429**

TENNIS
BUDGET DETAILS
FY 2021

EXPENSES		REVENUES		
Uniforms	**250**	**Member Dues**	**$**	**19,360**
Staff Shirts	250			
Contract Services	**13,900**			
Redoing of Tennis Courts	12,500			
Sprinkler Maintenance	1,000	**League Fees/Drop ins**	**$**	**2,200**
Alarm Engineering	400			
Supplies	**2,000**			
Squeegies	400	**Classes/Clinics**	**$**	**2,000**
Court needs/Nets	1,000	Tennis lessons		
Line Brooms	400			
Coolers	200			
Gas/Oil	25			
Postage	25			
Cleaning Supplies	200			

TENNIS
MEMBER DUES
2020 BUDGET

	#		RATE	AMOUNT
FAMILY	12		435	5,220
FAMILY - AFTER 12	7		165	1,155
INDIVIDUAL	42		270	11,340
INDIVIDUAL - AFTER 12	5		105	525
ASSOC - FAMILY	5		615	3,075
ASSOC - INDIVIDUAL	2		385	770
ASSOC - INDIVIDUAL AFTER 12	1	Eq hour	135	135
JUNIOR	0	550.0	50	0
COMBO - FAMILY 40%	1		260	260
COMBO - IND. 40%	2	300.0	165	330
		300.0		
TOTAL	**77**	**100.0**		**22,810**
Total eq hours		#####		
FTE		0.60		

TENNIS
MEMBER DUES
2021 BUDGET

	#	RATE	AMOUNT
FAMILY	7	435	3,045
FAMILY - AFTER 12	8	165	1,320
INDIVIDUAL	32	270	8,640
INDIVIDUAL - AFTER 12	1	105	105
ASSOC - FAMILY	4	615	2,460
ASSOC - INDIVIDUAL	6	385	2,310
ASSOC - INDIVIDUAL AFTER 12	1	135	135
JUNIOR	0	50	0
COMBO - FAMILY 40%	2	260	520
COMBO - IND. 40%	5	165	825
TOTAL	**66**		**19,360**

	PLATFORM TENNIS								
	2021 BUDGET								
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
341	LEAGUE FEES/DROP IN	30	265	343	250	166	250	250	250
346	SPECIAL EVENTS/TOURN	0	0	0	250	0	0	0	0
350	MEMBER DUES	12,327	12,858	15,236	16,580	15,825	16,580	16,580	16,580
	TOTAL REVENUE	**12,357**	**13,123**	**15,579**	**17,080**	**15,991**	**16,830**	**16,830**	**16,830**
	EXPENSES								
420	PAYROLL	6,825	1,921	7,094	7,162	3,485	5,285	11,312	12,179
435	OVERTIME	0	0	121		11	11	0	0
445	PAYROLL COST	2,061	147	1,096	1,265	494	1,265	2,491	2,552
455	CONTRACT LABOR	180	0	0	500	0	0	500	500
460	EMPLOYEE SUPPORT	0	0	0	0	0	0	0	0
465	TRAINING	0	0	0	0	0	0	0	0
	TOTAL PAYROLL	**9,066**	**2,068**	**8,311**	**8,927**	**3,990**	**6,561**	**14,303**	**15,231**
	CONTRACT/SUPPLIES								
504	CONTRACT SERVICES	105	127	2,358	700	611	791	700	700
513	CLEANING SUPPLIES	107	57	125	0	0	0	0	0
552	GAS/OIL	0	0	0	50	0	50	50	50
558	POSTAGE	0	0	0	25	0	25	25	25
561	PROMOTION	0	0	9	500	0	0	0	0
564	SUPPLIES	624	4,318	2,053	2,000	1,349	3,000	3,000	3,000
	TOTAL CONTR/SUPPLIES	**836**	**4,502**	**4,545**	**3,275**	**1,960**	**3,866**	**3,775**	**3,775**
	REPAIRS/MAINTENANCE								
594	EQUIPMENT	0	0	0	0	0	0	0	0
596	DPW-LABOR	20	0	0	0	0	0	0	0
	TOTAL REPAIRS/MAINT	**20**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	UTILITIES								
620	ELECTRICITY	815	549	1,256	800	380	800	800	800
629	TELEPHONE	162	125	161	161	54	161	161	161
633	WATER/SEWER	216	216	684	686	72	686	686	686
	TOTAL UTILITIES	**1,193**	**890**	**2,101**	**1,647**	**506**	**1,647**	**1,647**	**1,647**
	OTHER COSTS								
665	SPECIAL EVENTS/TOURN	0	0	291	250	0	371	500	500
681	DUES/SUBSCRIPTIONS	100	0	50	0	0	0	0	0
688	INSURANCE	81	72	108	110	16	110	0	0
	TOTAL OTHER	**181**	**72**	**449**	**360**	**16**	**481**	**500**	**500**
	TOTAL EXPENSES	**11,296**	**7,532**	**15,406**	**14,209**	**6,472**	**12,555**	**20,225**	**21,153**
	NET OPERATING	**1,061**	**5,591**	**173**	**2,871**	**9,519**	**4,275**	**-3,395**	**-4,323**

PLATFORM
BUDGET DETAILS
FY 2021

EXPENSES			**REVENUES**		
Supplies	**$**	**2,000**	**Member Dues**	**$**	**16,580**
Coolers	$	200			
Court Needs	$	1,000	**League Fees/Drop ins**	**$**	**250**
Squeegies	$	300			
Other	$	500			

PLATFORM
MEMBER DUES
FY 2020

	#	RATE	AMOUNT
FAMILY	21	260	5,460
INDIVIDUAL	43	155	6,665
ASSOC - FAMILY	1	370	3,150
ASSOC - IND	4	220	880
COMBO - FAM 40%	1	260	260
COMBO - IND. 40%	1	165	165
TOTAL	**71**		**16,580**

PLATFORM
MEMBER DUES
FY 2021

	#	RATE	AMOUNT
FAMILY	21	260	5,460
INDIVIDUAL	43	155	6,665
ASSOC - FAMILY	1	370	3,150
ASSOC - IND	4	220	880
COMBO - FAM 40%	1	260	260
COMBO - IND. 40%	1	165	165
TOTAL	**71**		**16,580**

		2017 ACTUAL	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	PICKLEBALL								
	2021 BUDGET								
	REVENUE								
308	CLASS/CLINICS	695	0	0	0	0	0	0	0
341	LEAGUE FEES/DROP IN	3,884	7,187	9,514	7,600	7,760	11,610	11,610	11,610
346	SPECIAL EVENTS/TOURN	0	0	0	500	500	500	500	500
350	MEMBER DUES	13,004	10,456	19,837	20,650	24,098	24,451	24,098	24,098
398	MISC.	-310	35	0	35	0		0	0
	TOTAL REVENUE	**17,273**	**17,678**	**29,351**	**28,785**	**32,358**	**36,561**	**36,208**	**36,208**
	EXPENSES								
420	PAYROLL	6,825	5,093	12,022	11,112	8,602	11,944	15,262	16,258
435	OVERTIME	0	0	210	0	0	0	0	0
445	PAYROLL COST	2,061	428	1,925	1,908	1,349	1,908	3,134	3,194
455	CONTRACT LABOR	0	0	0	400	0	400	400	400
460	EMPLOYEE SUPPORT	0	0	0	150	0	0	150	150
465	TRAINING	-20	0	0	0	0	0	0	0
	TOTAL PAYROLL	**8,866**	**5,521**	**14,157**	**13,570**	**9,951**	**14,252**	**18,946**	**20,003**
	CONTRACT/SUPPLIES								
504	CONTRACT SERVICES	250	6,960	9,348	300	611	700	700	700
513	CLEANING SUPPLIES	0	57	172	300	0	300	300	300
552	GAS/OIL	0	0	0	50	0	50	50	50
561	PROMOTION	0	0	0	250	0	0	0	0
564	SUPPLIES	1,458	2,613	2,928	7,000	1,516	3,500	3,500	3,500
	TOTAL CONTR/SUPPLIES	**1,708**	**9,630**	**12,448**	**7,900**	**2,127**	**4,550**	**4,550**	**4,550**
	REPAIRS/MAINTENANCE								
594	EQUIPMENT	0	0	0	0	0	0	0	0
596	DPW-LABOR	0	0	0	0	0	0	0	0
	TOTAL REPAIRS/MAINT	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	UTILITIES								
620	ELECTRICITY	200	251	350	350	117	350	350	350
629	TELEPHONE	86	53	161	161	54	161	161	161
633	WATER/SEWER	216	216	684	686	72	686	686	686
	TOTAL UTILITIES	**502**	**520**	**1,195**	**1,197**	**243**	**1,197**	**1,197**	**1,197**
	OTHER COSTS								
647	CLASS INSTRUCTION	0	0	0	0	0	0	0	0
665	SPECIAL EVENTS/TOURN	0	6	80	450	146	200	200	200
681	DUES/SUBSCRIPTIONS	0	0	0	150	0	150	150	150
688	INSURANCE	1,048	72	72	75	0	75	0	0
	TOTAL OTHER	**1,048**	**78**	**152**	**675**	**146**	**425**	**350**	**350**
	TOTAL EXPENSES	**12,124**	**15,749**	**27,952**	**23,342**	**12,467**	**20,424**	**25,043**	**26,100**
	NET OPERATING	**5,149**	**1,929**	**1,399**	**5,443**	**19,891**	**16,137**	**11,165**	**10,108**

PICKLEBALL
BUDGET DETAILS
FY 2021

EXPENSES				**REVENUES**		
Contract Services	**$**	**700**		Member Dues	$	24,098
Screen tightening for Wind				Tournament	$	500
Bathroom Cleaned.				League Fees/Drop ins	$	11,610
Supplies	**$**	**3,500**				
Miscellaneous	$	500				
Coolers	$	200				
Court Needs	$	1,500				
Brushes/paddles/play needs for clinics	$	1,000				
Blower (gas)	$	300				

PICKLEBALL
MEMBER DUES
FY 2020

	#	RATE	AMOUNT
FAMILY	36	260	9,360
INDIVIDUAL	47	155	7,285
ASSOC - FAMILY	4	370	1,200
ASSOC - IND	8	220	2,160
COMBO - FAM 20%	3	130	390
COMBO - IND 20%	3	85	255
TOTAL	101		**20,650**

PICKLEBALL
MEMBER DUES
FY 2021

	#	RATE	AMOUNT
FAMILY	36	260	9,360
INDIVIDUAL	60	155	9,300
ASSOC - FAMILY	4	370	1,200
ASSOC - IND	18	220	2,160
COMBO - FAM 20%	3	130	390
COMBO - IND 20%	3	85	255
TOTAL	124		**24,098**

	AQUATICS 2021 BUDGET WORKSHEET								
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
350	MEMBER DUES	293,560	488,920	427,629	428,921	384,840	414,235	414,235	254,355
329	FACILITY RENTAL	4,598	10,595	16,109	9,000	4,916	15,444	15,444	15,444
373	COUPONS	118,112	100,350	176,632	105,000	77,423	80,000	80,000	98,243
374	CASH FEES	223,958	216,231	205,141	215,000	170,683	218,000	225,000	262,602
377	SWIM CLASSES	208,302	244,492	245,508	210,000	74,376	220,000	220,000	220,000
385	FOOD SALES	25,155	0	16,050	16,000	13,883	13,974	5,000	5,000
395	VENDING COMM	8,247	9,923	5,834	9,000	0	5,500	5,000	5,000
398	MISCELLANEOUS	24,413	25,927	30,651	30,522	3,733	30,522	30,522	30,522
	TOTAL REVENUE	**906,345**	**1,096,438**	**1,123,554**	**1,023,443**	**729,854**	**997,675**	**995,201**	**891,166**
	COST OF SALES								
403	FOOD	16,697	0	8,623	9,000	7,073	7,088	3,500	3,500
	TOTAL COST	**16,697**	**0**	**8,623**	**9,000**	**7,073**	**7,088**	**3,500**	**3,500**
	NET REVENUE	**889,648**	**1,096,438**	**1,114,931**	**1,014,443**	**722,781**	**990,587**	**991,701**	**887,666**
	EXPENSES								
420	PAYROLL	439,855	457,358	499,539	517,913	233,581	503,913	495,764	520,639
435	OVERTIME	571	2,249	9,020	7,000	6,144	8,000	8,500	8,500
445	PAYROLL COST	111,800	115,753	126,386	129,907	54,130	129,907	124,587	128,690
460	EMPLOYEE SUPPORT	3,554	3,373	2,877	500	247	500	500	500
465	TRAINING	5,958	5,130	4,763	750	1,940	2,500	2,000	2,000
	TOTAL PAYROLL	**561,738**	**583,863**	**642,585**	**656,070**	**296,042**	**644,820**	**631,351**	**660,330**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	5,224	1,952	3,309	2,500	852	2,500	2,500	2,500
480	CREDIT CARDS	5,763	7,765	9,818	7,000	3,423	7,000	7,000	7,000
481	EMPLOYEE ADS	672	829	235	800	0	0	0	0
484	EQUIPMENT RENTAL	539	83	90	0	0	0	0	0
499	UNIFORMS	23,628	18,672	21,616	13,000	6,328	13,000	13,000	13,000
504	CONTRACT SERVICES	15,140	25,396	14,488	14,000	7,209	14,000	14,000	14,000
513	CLEANING SUPPLIES	9,565	7,838	3,299	6,000	3,515	6,000	6,000	6,000
525	PAPER GOODS	272	685	5,892	5,500	4,054	5,500	5,500	5,500
528	CHEMICALS	30,799	24,930	29,796	29,000	18,811	29,000	29,000	29,000
552	GAS & OIL	2,804	3,531	2,933	4,200	629	1,000	1,000	1,000
558	POSTAGE	624	174	204	350	13	100	100	100
564	SUPPLIES	37,900	40,986	35,822	27,000	12,801	27,000	27,000	27,000
	TOTAL CONTR/SUPPLIES	**132,930**	**132,841**	**127,502**	**109,350**	**57,635**	**105,100**	**105,100**	**105,100**
	REPAIRS & MAINTENANCE								
578	AUTO/TRUCK LABOR	80	0	0	0	0	0	0	0
579	AUTO/TRUCK	16	87	12	0	228	0	0	0
594	EQUIPMENT	804	8,276	2,100	1,500	2,431	6,000	8,000	8,000
596	DPW-LABOR	31,120	0	0	0	0	0	0	0
	TOTAL REPAIRS & MAINT	**32,020**	**8,363**	**2,112**	**1,500**	**2,659**	**6,000**	**8,000**	**8,000**
	UTILITIES								
620	ELECTRICITY	40,526	44,116	45,852	50,000	23,655	50,000	50,000	50,000
623	PROPANE GAS	47,211	68,274	38,273	60,000	15,113	70,000	70,000	70,000
626	REFUSE REMOVAL	2,303	2,178	2,910	2,450	1,387	2,450	2,450	2,450
629	TELEPHONE	7,687	8,034	7,588	6,800	2,553	6,800	6,800	6,800
633	WATER/SEWER	30,111	34,001	35,849	32,859	11,516	32,859	32,859	32,859
	TOTAL UTILITIES	**127,838**	**156,603**	**130,472**	**152,109**	**54,224**	**162,109**	**162,109**	**162,109**
	OTHER COSTS								
647	CLASS INSTRUCTION	22,315	27,755	22,808	18,000	8,390	20,000	18,000	18,000
	SPECIAL EVENTS			200		0	0	0	0
681	DUES/SUBS	0	177	298	100	222	100	100	100
688	INSURANCE	33,989	36,777	36,082	34,278	10,604	34,278	31,815	31,815
695	INTEREST	0	0	0	1,035	0	1,035	1,035	1,035
696	PERMITS/LICENSES	2,759	2,639	3,174	4,000	1,595	4,000	4,000	4,000
	TOTAL OTHER	**59,063**	**67,348**	**62,562**	**57,413**	**20,811**	**59,413**	**54,950**	**54,950**
	TOTAL EXPENSES	**913,589**	**949,018**	**965,233**	**976,442**	**431,371**	**977,442**	**961,510**	**990,489**
	NET OPERATING	**-23,941**	**147,420**	**149,698**	**38,001**	**291,410**	**13,145**	**30,191**	**-102,823**

Aquatics Expense/Revenue
Selected Budget Details 2021

EXPENSES		
Computer Supplies	**$**	**2,500**
Desktop Printer Ink	$	2,000
Misc. Supplies	$	500
Gas & Oil	**$**	**1,000**
Mileage for personal Car use/Company Car		
Contract Services	**$**	**14,000**
Character Rentals: Santa, Minion, Princess	$	2,000
Pest Control	$	2,000
Fire Extinguishers/Alarm Service	$	100
Cleaning Services	$	3,250
Drainfast	$	1,000
PT Services at Pool	$	1,650
Deep Cleaning Annual	$	4,000
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	**$**	**18,000**
Account used to pay the instructors to teach the classes	$	18,000
Employee Support	**$**	**500**
Incentives, Staff seasonal party, meeting lunches		
Training	**$**	**3,000**
Lifeguard training, CPO classes, WSI classes, Certifications		
Junior Lifeguard Meals		

REVENUES		
Member Dues	**$**	**254,355**
Pool Memberships	$	254,355
Facility Rentals	**$**	**15,444**
Private Parties at pools	$	15,444
Coupons	**$**	**98,243**
Reduced daily fees through coupons		
Cash Fees	**$**	**262,602**
Daily uses		
Birthday Parties		
Event fees (Dive ins, Swim W/Santa ETC)		
Swim Classes	**$**	**220,000**
Swim Lessons		
Private Lessons		
Exercise Classes		
Junior Lifeguard		
Vending	**$**	**5,000**
Snacks sold at pools		
Water Shoes sold		
Goggles, Swim Caps, Ear plugs		
Soda products sold		
Ice cream		
Miscellaneous	**$**	**30,522**
SDHS Swim Team	$	4,000
OPST	$	20,060
4th Grade Swim Program	$	6,462

GOLF OPERATIONS
2021 BUDGET WORKSHEET

		2016 ACTUALS	2017 ACTUAL	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE									
350	MEMBER DUES	175,160	164,333	150,085	132,974	139,882	127,390	139,882	130,000	130,000
380	CART RENTALS	432,654	419,158	362,655	325,113	440,000	225,850	440,000	204,000	204,000
381	GREEN FEES	398,552	393,112	426,254	412,525	410,000	373,207	410,000	646,000	646,000
388	MERCHANDISE	81,382	108,921	70,269	77,865	85,000	30,703	85,000	100,000	100,000
383	DRIVING RANGE	28,601	27,609	28,360	21,439	28,000	14,707	28,000	28,000	28,000
398	MISCELLANEOUS	0	67,880	22,095	18,459	15,000	22,165	15,000	20,000	20,000
	TOTAL REVENUE	**1,116,349**	**1,181,013**	**1,059,718**	**988,375**	**1,117,882**	**794,022**	**1,117,882**	**1,128,000**	**1,128,000**
	COST OF SALES									
400	MERCHANDISE	49,275	61,343	53,180	48,099	54,000	19,361	54,000	54,000	54,000
409	DRIVING RANGE	3,599	3,599	625	2,141	3,600	-	3,600	3,600	3,600
	TOTAL COSTS	**52,874**	**64,942**	**53,805**	**50,240**	**57,600**	**19,361**	**57,600**	**57,600**	**57,600**
	NET REVENUE	**1,063,475**	**1,116,071**	**1,005,913**	**938,135**	**1,060,282**	**774,661**	**1,060,282**	**1,070,400**	**1,070,400**
	EXPENSES									
420	PAYROLL			182,201	198,816	226,390	92,393	226,390	226,407	241,524
435	OVERTIME			3,328	3,255	0	1,590	-	-	0
445	PAYROLL COSTS			45,074	54,682	54,340	20,571	54,340	37,697	38,341
	OTHER			-	547	-	168	-	-	-
460	EMPLOYEE SUPPORT			473	707	3,000	(146)	3,000	3,000	3,000
465	TRAINING			2,140	0	0	0	-	-	0
	TOTAL PAYROLL			**233,216**	**258,007**	**283,730**	**114,576**	**283,730**	**267,104**	**282,865**
	SERVICES/SUPPLIES									
475	COMPUTER SUPPLIES			1,051	1,485	0	749	-	-	0
480	CREDIT CARDS			11,807	13,022	12,000	7,319	12,000	12,000	12,000
481	EMPLOYEE ADS			-	30	30	-	-	-	-
499	UNIFORMS			-	556	1,300	0	1,300	1,300	1,300
504	CONTRACT SERVICES			15,906	17,898	13,500	9,602	13,500	13,500	13,500
513	CLEANING SUPPLIES			949	1,551	500	751	500	1,500	1,500
552	GAS/OIL			6,378	6,806	8,000	5,136	8,000	7,000	7,000
558	POSTAGE			509	104	600	-	600	500	500
564	SUPPLIES			6,546	5,337	8,500	4,573	8,500	8,500	8,500
569	PRINTING			-	1,972	-	-	-	-	-
	TOTAL SERVICES/SUPPLIES			**43,146**	**48,761**	**44,430**	**28,130**	**44,400**	**44,300**	**44,300**
	REPAIRS/MAINTENANCE									
594	EQUIPMENT			1,672	111	0	1,374	0	0	-
	TOTAL REPAIRS/MAINT			**1,672**	**111**	**0**	**1,374**	**0**	**0**	**0**
	UTILITIES									
620	ELECTRICITY			11,258	13,062	12,000	3,905	12,000	12,000	12,000
623	PROPANE GAS			-	-	-	0	-	-	0
	REFUSE REMOVAL				173		755			
629	TELEPHONE			7,410	7,160	7,500	1,756	7,500	7,500	7,500
633	WATER/SEWER			7,747	7,152	6,500	2,572	6,500	6,500	6,500
	TOTAL UTILITIES			**26,415**	**27,547**	**26,000**	**8,988**	**26,000**	**26,000**	**26,000**
	OTHER COSTS									
681	DUES/SUBS			844	824	1,200	236	1,200	1,200	1,200
688	INSURANCE			11,054	9,466	10,362	3,060	10,362	9,179	9,179
696	PERMITS			60			-			
697	PROMOTION			53,831	41,966	71,000	19,887	71,000	35,000	35,000
698	MGMT FEES			-	-	-	0	-	-	-
699	TRAVEL			-	-	3,000	0	3,000	3,000	3,000
700	TAXES			-	300	1,900	0	1,900	1,900	1,900
	OTHER OPER COSTS						27,958			
	TOTAL OTHER COSTS			**65,789**	**52,556**	**87,462**	**51,141**	**87,462**	**50,279**	**50,279**
	TOTAL EXPENSES			**370,238**	**386,982**	**441,622**	**204,209**	**441,592**	**387,683**	**403,444**
	NET OPERATING			**635,675**	**551,153**	**618,660**	**570,452**	**618,690**	**682,717**	**666,956**

Golf Operations
Selected Budget Details 2021

Contract Services	**13,500**
Handicap Fees	2,700
Cart Maint Plan - Yamaha	9,680
DirecTv	600
Security	520
Supplies	**8,500**
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses,nozzles,paint, etc.	2,805
Insurance	**9,179**
Buildings	4,515
Liability	4,664

		2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	GOLF MAINTENANCE							
	2021 BUDGET WORKSHEET							
	REVENUE							
	MISCELLANEOUS	8,000	0	0	0	0	0	0
	TOTAL REVENUE	**8,000**	**0**	**0**	**0**	**0**	**0**	**0**
	EXPENSES							
420	PAYROLL	298,721	282,263	323,399	120,496	323,399	309,256	326,097
435	OVERTIME	15,747	12,649	5,998	8,088	5,998	6,487	6,487
445	PAYROLL COSTS	82,050	81,526	81,750	31,362	81,750	80,576	85,166
460	EMPLOYEE SUPPORT	1,211	1,119	3,000	619	3,000	3,000	3,000
	TRAINING	885	65		-		-	-
	TOTAL PAYROLL	**398,614**	**377,622**	**414,148**	**160,565**	**414,148**	**399,318**	**420,750**
	SERVICES/SUPPLIES							
475	COMPUTER SUPPLIES	219	531	0	120	-	500	500
	EMPLOYEE ADS		382		0			
484	EQUIPMENT RENTAL	191	27	0	0	-	500	500
499	UNIFORMS	2,548	1,811	2,500	111	2,500	2,500	2,500
504	CONTRACT SERVICES	2,140	15,950	3,000	1,301	3,000	3,000	3,000
513	CLEANING SUPPLIES	589	172	600	0	600	600	600
528	CHEMICALS/FERTZ	61,015	124,644	110,000	95,446	110,000	125,008	125,008
531	LANDSCAPING	4,573	1,581	2,000	-	2,000	2,000	2,000
537	SAND/SOIL	6,971	6,688	10,000	3,060	10,000	10,000	10,000
540	SEED/SOD	9,821	5,136	8,000	1,234	8,000	8,000	8,000
543	SHOP SUPPLIES	4,866	8,588	5,000	869	5,000	5,000	5,000
546	SMALL TOOLS	1,832	950	1,800	0	1,800	1,800	1,800
552	GAS/OIL	14,750	15,215	15,000	8,664	15,000	15,000	15,000
558	POSTAGE	24	3	50	0	50	50	50
564	SUPPLIES	3,153	9,794	7,000	4,380	7,000	7,000	7,000
	TOTAL SERVICES/SUPPLIES	**112,692**	**191,472**	**164,950**	**115,185**	**164,950**	**180,958**	**180,958**
	REPAIRS/MAINTENANCE							
579	AUTO/TRUCK	705	962	0	-	-	-	0
591	DRAINAGE	1,642	1,592	0	295	-	-	0
594	EQUIPMENT	55,998	32,086	35,400	14,839	35,400	35,400	35,400
606	WATER SYSTEM	14,916	4,158	4,450	8,120	4,450	8,000	8,000
	TOTAL REPAIRS/MAINT	**73,261**	**38,798**	**39,850**	**23,254**	**39,850**	**43,400**	**43,400**
	UTILITIES							
620	ELECTRICITY	20,318	22,462	23,300	9,208	23,300	23,300	23,300
623	PROPANE GAS	971	345	4,000	236	4,000	4,000	4,000
626	REFUSE REMOVAL	5,692	3,602	5,800	1,195	5,800	5,800	5,800
629	TELEPHONE	2,131	2,248	3,600	962	3,600	3,600	3,600
633	WATER/SEWER	5,678	4,472	4,053	1,932	4,053	4,053	4,053
	TOTAL UTILITIES	**34,790**	**33,129**	**40,753**	**13,533**	**40,753**	**40,753**	**40,753**
	OTHER COSTS							
681	DUES/SUBS	58	380	4,225	455	4,225	4,225	4,225
688	INSURANCE	17,588	17,592	17,588	5,272	17,588	15,819	15,819
696	PERMITS/LICENSES	1,060	510	1,100	150	1,100	1,100	1,100
699	TRAVEL	-	-	500	0	500	500	500
	TOTAL OTHER COSTS	**18,706**	**18,482**	**23,413**	**5,877**	**23,413**	**21,644**	**21,644**
	TOTAL EXPENSES	**638,063**	**659,503**	**683,114**	**318,414**	**683,114**	**686,073**	**707,505**
	NET OPERATING	**(630,063)**	**(659,503)**	**(683,114)**	**(318,414)**	**(683,114)**	**(686,073)**	**(707,505)**

Golf Maintenance
Selected Budget Details 2021

	FY 2021
Chemicals & Fertilizers	**125,008**
Greens, Fertilizer	7,500
Tees, Fertilizer	2,500
Fairways, Fertilizer	12,000
Rough, Fertilizer	9,000
Grow in Products	6,500
Greens, Plant Protectant	22,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	51,768
Rough Plant Protectant	3,740
Supplies	**7,000**
Golf Course Accessories, Flags and Flagsticks cups, Golf towelsand signs and rakes	4,957
Safety Equipment	2,043
Insurance	**15,819**
Buildings	8,195
Liability	5,480
Vehicles	2,144

TERN GRILLE
2021 BUDGET WORKSHEET

		2017 ACTUAL	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
384	FOOD BANQUET	0	837	0	0	0	0	0	0
	FACILITY RENTAL	0	0	2,209	0	0	0	0	0
385	FOOD REGULAR	86,922	89,599	69,108	91,000	20,997	25,418	90,430	108,930
386	BEVERAGE REGULAR	79,107	102,109	80,920	89,000	41,191	53,413	103,000	122,000
387	BEVERAGE BANQUET	0	794	0	0	0	0	0	0
398	MISC	0	91	0	0	0	0	0	0
	TOTAL REVENUE	**166,029**	**193,430**	**152,237**	**180,000**	**62,188**	**78,831**	**193,430**	**230,930**
	COST OF SALES								
402	FOOD BANQUET		209	0	0	0	0	0	0
403	FOOD REGULAR	43,461	37,683	32,497	36,400	12,461	18,092	37,900	44,400
405	BEVERAGE REGULAR	31,610	26,542	33,155	26,700	10,772	15,991	26,700	32,700
406	BEVERAGE BANQUET		198	0	0	0	0	0	0
	TOTAL COST	**75,071**	**64,632**	**65,652**	**63,100**	**23,233**	**34,083**	**64,600**	**77,100**
	NET REVENUE	**90,958**	**128,798**	**86,585**	**116,900**	**38,955**	**44,748**	**128,830**	**153,830**
		55%	67%	57%	65%	63%	57%	67%	67%
	EXPENSES								
419	PAYROLL BANQUET		605	0	0	0	0	0	0
420	PAYROLL REGULAR		62,993	32,417	60,822	11,477	14,502	63,700	63,700
435	OVERTIME		17,835	3,464	1,800	283	283	17,835	17,835
445	PAYROLL COST		11,602	6,739	15,434	2,123	2,537	11,602	11,602
455	CONTRACT LABOR		127	0	0	0	0	0	0
460	EMPLOYEE SUPPORT		825	0	800	0	0	825	825
465	TRAINING		-	0	800	0	0	0	0
	TOTAL PAYROLL		**93,987**	**42,620**	**79,656**	**13,883**	**17,322**	**93,962**	**93,962**
			49%	28%	44%	22%	22%	49%	41%
	CONTRACT/SUPPLIES								
480	CREDIT CARDS		2,813	700	2,000	0	0	2,813	2,813
	EMPLOYEE ADS			59		0		0	0
487	ENTERTAINMENT		6,250	0	0	0	0	6,250	6,250
490	LINENS		9	0	250	0	0	250	250
499	UNIFORMS		1,631	100	500	0	0	1,631	1,631
504	CONTRACT SERVICES		11,053	6,401	6,800	347	412	11,053	11,053
513	CLEANING SUPPLIES		596	699	1,650	70	70	596	596
522	KITCHEN SUPPLIES		954	344	1,000	0	0	954	954
525	PAPER GOODS		6,233	5,655	6,500	401	401	6,233	6,233
552	GAS/OIL		560	270	1,200	0	0	560	560
564	SUPPLIES		1,915	1,031	2,000	390	435	1,915	1,915
	TOTAL CONTR/SUPPLIES		**32,014**	**15,259**	**21,900**	**1,208**	**1,318**	**32,255**	**32,255**
			17%	10%	12%	2%	2%	17%	14%
	REPAIRS/MAINTENANCE								
594	EQUIPMENT		1,952	3,552	1,000	0	0	1,952	1,952
	TOTAL REPAIRS/MAINT		**1,952**	**3,552**	**1,000**	**0**	**0**	**1,952**	**1,952**
	UTILITIES								
620	ELECTRICITY		9,711	8,384	11,000	871	1,621	9,711	9,711
623	PROPANE GAS		1,480	49	200	-802	0	1,480	1,480
626	REFUSE REMOVAL		1,647	2,944	2,000	598	1,527	1,647	1,647
629	TELEPHONE		1,712	2,432	900	542	1,567	1,712	1,712
633	WATER/SEWER		3,781	2,352	2,354	1,384	3,076	3,781	3,781
	TOTAL UTILITIES		**18,331**	**16,161**	**16,454**	**2,593**	**7,791**	**18,331**	**18,331**
			9%	11%	9%	4%	10%	9%	8%
	OTHER COSTS								
688	INSURANCE		4,792	5,550	4,795	2,100	6,300	6,297	6,297
696	PERMITS/LICENSES		4,673	4,636	3,500	1,032	1,548	4,673	4,673
697	PROMOTIONS/DISCOUNTS		9,552	72	500	0	0	8,047	8,047
699	TRAVEL		-	0	0	0	0	0	0
	TOTAL OTHER		**19,017**	**10,258**	**8,795**	**3,132**	**7,848**	**19,017**	**19,017**
	TOTAL EXPENSES		**165,301**	**87,850**	**127,805**	**20,816**	**34,279**	**165,517**	**165,517**
	NET		**-36,503**	**-1,265**	**-10,905**	**18,139**	**10,469**	**-36,687**	**-11,687**

BEACH CLUB

2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
329	FACILITY RENTAL	7,750	1,000	0	0	30	30	0	0
384	FOOD BANQUET	4,067	231	818	818	0	0	818	818
385	FOOD REGULAR	240,296	215,478	266,628	266,628	252,012	273,802	266,628	266,628
386	BEVERAGE REGULAR	181,957	186,129	180,653	180,653	232,988	252,728	180,653	180,653
387	BEVERAGE BANQUET	6,621	13,756	7,450	7,449	4,637	4,637	7,449	7,449
	TOTAL REVENUE	**440,691**	**416,594**	**455,549**	**455,548**	**489,667**	**531,197**	**455,548**	**455,548**
	COST OF SALES								
402	FOOD BANQUET	1,423	55	0	0	0	0	0	0
403	FOOD REGULAR	68,159	105,544	82,456	82,456	92,396	102,961	82,456	82,456
405	BEVERAGE REGULAR	42,447	41,448	35,686	36,371	39,879	46,193	35,686	35,686
406	BEVERAGE BANQUET	1,655	3,725	0	0	0	0	0	0
	TOTAL COST	**113,684**	**150,772**	**118,142**	**118,827**	**132,275**	**149,154**	**118,142**	**118,142**
	NET REVENUE	**327,007**	**265,822**	**337,407**	**336,721**	**357,392**	**382,043**	**337,406**	**337,406**
	EXPENSES								
419	PAYROLL BANQUET	668	4,040	0	0	0	0	0	0
420	PAYROLL REGULAR	92,372	151,243	105,413	105,827	112,499	128,253	105,413	105,413
435	OVERTIME	1,044	21,310	0	0	0	0	0	0
445	PAYROLL COST	26,927	12,597	14,186	14,186	14,659	16,341	14,186	14,186
460	EMPLOYEES	0	42	0	0	0	0	0	0
	TOTAL PAYROLL	**121,011**	**189,232**	**119,599**	**120,013**	**127,158**	**144,594**	**119,599**	**119,599**
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	80	4,331	1,253	1,223	0	0	1,253	1,253
480	CREDIT CARDS	8,141	8,617	9,622	9,238	7,785	12,419	9,622	9,622
487	ENTERTAINMENT	13,904	29,300	4,617	5,350	7,880	9,730	4,617	4,617
490	LINENS	0	0	773	773	677	734	773	773
499	UNIFORMS	1,213	2,574	2,231	2,231	721	721	2,231	2,231
504	CONTRACT SERVICES	10,873	19,107	9,605	5,450	2,383	2,801	9,605	9,605
507	BAR SUPPLIES	170	252	5,220	4,786	2,540	2,540	5,220	5,220
510	GLASSWARE	0	0	760	760	0	0	760	760
513	CLEANING SUPPLIES	1,373	1,843	4,793	3,729	2,929	3,593	4,793	4,793
522	KITCHEN SUPPLIES	663	867	3,069	3,069	1,084	1,084	3,069	3,069
525	PAPER GOODS	9,446	13,713	8,705	8,705	11,740	11,850	8,705	8,705
561	PRINTING	0	0	585	585	0	0	585	585
564	SUPPLIES	3,262	2,853	2,509	2,511	1,551	1,552	2,511	2,511
	TOTAL CONTR/SUPPLIES	**49,125**	**83,457**	**53,742**	**48,410**	**39,290**	**47,024**	**53,744**	**53,744**
	REPAIRS/MAINTENANCE								
581	EQUIPMENT-LABOR	0	0	0	0	0	0	0	0
594	EQUIPMENT	575	2,380	2,792	2,791	1,383	1,383	2,791	2,791
	TOTAL REPAIRS/MAINT	**575**	**2,380**	**2,792**	**2,791**	**1,383**	**1,383**	**2,791**	**2,791**
	UTILITIES								
620	ELECTRICITY	7,245	8,127	6,695	7,309	3,243	7,309	6,695	6,695
623	PROPANE GAS	3,406	6,322	3,627	3,772	2,421	3,772	3,627	3,627
629	TELEPHONE	2,415	2,227	2,325	2,321	749	2,321	2,325	2,325
633	WATER/SEWER	5,796	9,838	8,889	7,840	2,264	7,840	8,889	8,889
	TOTAL UTILITIES	**18,862**	**26,514**	**21,536**	**21,242**	**8,677**	**21,242**	**21,536**	**21,536**
	OTHER COSTS								
688	INSURANCE	18,235	17,374	20,332	20,668	8,730	20,668	15,248	15,248
696	PERMITS/LICENSES	2,371	3,234	4,120	2,178	792	2,178	4,120	4,120
697	PROMOTION	2,582	47,628	0	0	0	0	0	0
698	MANAGEMENT FEES	0	0	16,010	16,816	4,596	16,816	21,094	21,094
700	TAXES	0	0	1,532	1,532	1,122	1,532	1,532	1,532
	TOTAL OTHER	**23,188**	**68,236**	**41,994**	**41,194**	**15,240**	**41,194**	**41,994**	**41,994**
	TOTAL EXPENSES	**212,761**	**369,819**	**239,663**	**233,650**	**191,748**	**255,437**	**239,664**	**239,664**
	NET OPERATING	**114,246**	**-103,997**	**97,744**	**103,071**	**165,644**	**126,606**	**97,742**	**97,742**

	BEACH PARKING								
	2021 BUDGET WORKSHEET								
		2017 ACTUALS	**2018 ACTUALS**	**2019 ACTUALS**	**2020 BUDGET**	**2020 YTD AUG**	**2020 FORECAST**	**2021 PROPOSED**	**2021 FINAL**
	REVENUE								
397	PARKING ONLY	34,050	40,600	79,200	79,200	160,950	160,950	160,950	358,649
397	PARKING WEEKLY	8,910	25,440	29,760	29,760	22,480	22,480	22,480	8,880
397	PARKING DAILY	1,380	1,530	2,275	2,275	2,910	2,910	2,910	2,910
397	PARKING LEASE	120,845	124,210	123,518	130,589	134,046	134,046	134,046	134,046
397	PARKING w MEMBERSHIPS	272,538	137,200	138,960	138,960	106,424	106,424	106,424	47,000
397	**TOTAL REVENUE**	**437,723**	**328,980**	**373,713**	**380,784**	**426,810**	**426,810**	**426,810**	**551,485**
	EXPENSES								
420	PAYROLL	28,154	11,545	20,204	25,469	18,707	25,469	35,412	36,047
435	OVERTIME	503	1,594	0	0	280	280	300	300
445	PAYROLL COST	4,089	2,222	2,159	4,907	3,227	4,907	6,519	6,580
460	EMPLOYEES	1,000	1,000	114	100	0	-	-	-
	TOTAL PAYROLL	**33,746**	**16,361**	**22,477**	**30,476**	**22,214**	**30,656**	**42,231**	**42,927**
	CONTRACT/SUPPLIES								
499	UNIFORMS	250	1,002	237	300	0	-	300	300
504	CONTRACT SERVICES	5,160	7,640	1,906	10,500	9,148	9,800	9,800	9,800
513	CLEANING SUPP	5,185	5,500	4,000	0	2,189	2,200	2,200	2,200
564	SUPPLIES	79	1,574	1,000	4,000	3,233	3,233	4,000	4,000
	TOTAL CONTR/SUPPLIES	**10,674**	**15,716**	**7,143**	**14,800**	**14,570**	**15,233**	**16,300**	**16,300**
	REPAIRS/MAINTENANCE								
600	PARKING LOT	0	0	21	0	0	-	-	-
	TOTAL REPAIRS/MAINT	**0**	**0**	**21**	**0**	**0**	**-**	**-**	**-**
	OTHER COSTS								
688	INSURANCE	68	444	444	446	724	446	2,166	2,166
696	PERMITS/LICENSES	150	150	225	150	200	150	150	150
	TOTAL OTHER	**218**	**594**	**669**	**596**	**924**	**596**	**2,316**	**2,316**
	TOTAL EXPENSES	**44,638**	**32,671**	**30,310**	**45,872**	**37,708**	**46,485**	**60,847**	**61,543**
	NET OPERATING	**393,085**	**296,309**	**343,403**	**334,912**	**389,102**	**380,325**	**365,963**	**489,942**

Beach Club Parking Selected Details 2021

Revenues	**$**	**551,485**
Parking without Other Membership	$	356,760
Parking with Other Membership	$	47,000
Weekly Permits	$	8,880
Daily Permits	$	2,910
Associates	$	1,889
Leased parking with Seacrets/Dumsers	$	134,046

YACHT CLUB

2021 BUDGET WORKSHEET

		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
329	FACILITY RENTAL	41,454	18,950	24,463	24,463	15,811	29,002	15,000	15,000
384	FOOD BANQUET	342,161	216,526	269,305	203,996	140,850	400,833	280,000	280,000
385	FOOD REGULAR	670,645	563,059	1,208,812	1,167,414	853,701	1,190,694	1,410,000	1,410,000
386	BEVERAGE REGULAR	509,941	393,523	735,268	742,207	609,669	822,575	844,295	844,295
387	BEVERAGE BANQUET	130,492	97,252	106,429	86,182	37,169	90,267	125,000	125,000
	TOTAL REVENUE	**1,694,693**	**1,289,310**	**2,344,277**	**2,224,262**	**1,657,200**	**2,533,370**	**2,674,295**	**2,674,295**
	COST OF SALES								
402	FOOD BANQUET	119,904	54,088	0	0	0	0	0	0
403	FOOD REGULAR	261,328	302,039	601,233	534,927	339,263	543,532	650,000	650,000
405	BEVERAGE REGULAR	137,374	127,306	176,415	177,050	123,464	173,240	190,000	190,000
406	BEVERAGE BANQUET	32,623	24,271	0	0	0	0	0	0
	TOTAL COST	**551,229**	**507,704**	**777,648**	**711,977**	**462,727**	**716,771**	**840,000**	**840,000**
	NET REVENUE	**1,143,464**	**781,606**	**1,566,629**	**1,512,285**	**1,194,472**	**1,816,599**	**1,834,295**	**1,834,295**
		67%	61%	67%	68%	72%	72%	69%	69%
	EXPENSES								
419	PAYROLL BANQUET	90,067	59,879	0	0	0	0	0	0
420	PAYROLL REGULAR	523,196	592,297	808,185	775,848	408,737	823,511	801,159	801,159
435	OVERTIME	43,586	67,234	0	0	0	0	0	0
445	PAYROLL COST	176,144	158,342	114,795	116,890	63,855	111,272	125,000	125,000
455	CONTRACT LABOR	9,577	4,951	0	0	0	0	0	0
460	EMPLOYEES	346	176	0	0	0	0	0	0
465	TRAINING	481	0	566	566	0	0	1,500	1,500
	TOTAL PAYROLL	**843,397**	**882,879**	**923,546**	**893,304**	**472,593**	**934,783**	**927,659**	**927,659**
		50%	68%	39%	40%	29%	37%	35%	35%
	CONTRACT/SUPPLIES								
475	COMPUTER SUPPLIES	5,726	7,286	7,421	10,788	0	133	12,000	12,000
480	CREDIT CARDS	37,174	33,733	60,232	63,994	35,103	54,443	71,680	71,680
481	EMPLOYEE ADS	1,333	55	0	0	0	0	0	0
484	EQUIPMENT RENTAL	170	974	356	941	0	0	2,160	2,160
487	ENTERTAINMENT	89,229	91,861	80,387	74,472	72,587	88,076	94,000	94,000
490	LINENS	13,711	13,461	20,483	14,697	7,279	17,705	16,300	16,300
499	UNIFORMS	5,751	3,250	11,823	10,118	0	1,705	10,118	10,118
504	CONTRACT SERVICES	70,638	68,077	21,294	19,830	9,399	20,003	23,000	23,000
507	BAR SUPPLIES	803	1,333	18,596	21,144	3,501	5,422	23,500	23,500
510	GLASSWARE	3,104	18	8,866	9,324	1,011	2,928	10,500	10,500
513	CLEANING SUPPLIES	24,842	21,593	25,979	27,884	13,011	20,955	30,000	30,000
519	DECORATIONS	4,712	317	947	0	0	947	0	0
522	KITCHEN SUPPLIES	9,039	6,283	40,565	25,866	13,854	36,019	28,500	28,500
525	PAPER GOODS	27,184	14,967	39,851	39,034	25,425	36,968	43,300	43,300
552	GAS/OIL	1,391	1,011	0	0	0	0	0	0
558	POSTAGE	70	12	0	0	0	0	0	0
561	PRINTING	2,369	0	4,017	4,161	165	520	4,800	4,800
564	SUPPLIES	8,409	16,373	9,585	9,226	6,575	10,628	10,500	10,500
	TOTAL CONTR/SUPPLIES	**305,655**	**280,604**	**350,402**	**331,479**	**187,908**	**296,451**	**380,358**	**380,358**
		18%	22%	15%	15%	11%	12%	14%	14%
	REPAIRS/MAINTENANCE								
578	AUTO/TRUCK-LABOR	0	0	0	0	0	0	0	0
579	AUTO/TRUCK	252	90	0	0	0	0	0	0
581	EQUIPMENT-LABOR	180	0	0	0	0	0	0	0
594	EQUIPMENT	2,557	4,044	20,263	25,026	26,175	41,927	35,000	35,000
	TOTAL REPAIRS/MAINT	**2,989**	**4,134**	**20,263**	**25,026**	**26,175**	**41,927**	**35,000**	**35,000**
	UTILITIES								
620	ELECTRICITY	53,516	43,976	50,416	62,784	23,162	50,711	62,784	62,784
623	PROPANE GAS	43,019	28,780	27,224	48,949	12,747	31,433	48,949	48,949
626	REFUSE REMOVAL	5,241	5,618	8,578	14,297	3,149	6,243	14,297	14,297
629	TELEPHONE	17,269	13,932	5,678	6,546	2,467	5,603	6,546	6,546
633	WATER/SEWER	16,008	15,285	15,863	14,790	5,652	15,836	14,790	14,790
	TOTAL UTILITIES	**135,053**	**107,591**	**107,759**	**147,366**	**47,177**	**109,825**	**147,366**	**147,366**
		8%	8%	5%	7%	3%	4%	6%	6%
	OTHER COSTS								
681	DUES/SUBSCRIPTIONS	825	35	0	0	0	0	0	0
688	INSURANCE	28,326	27,323	47,837	48,014	29,261	57,322	44,295	44,295
696	PERMITS/LICENSES	4,412	5,511	5,294	3,528	1,032	4,784	3,528	3,528
697	PROMOTIONS/DISCOUNTS	53,495	150,587	0	0	0	0	0	0
698	MANAGEMENT FEES	0	0	184,532	156,580	129,095	310,328	200,000	200,000
700	TAXES	0	0	8,166	8,075	3,478	6,436	8,075	8,075
	TOTAL OTHER	**87,058**	**183,456**	**245,829**	**216,197**	**162,866**	**378,871**	**255,898**	**255,898**
	TOTAL EXPENSES	**1,374,152**	**1,458,664**	**1,647,799**	**1,613,372**	**896,719**	**1,761,857**	**1,746,281**	**1,746,281**
	NET	**-230,688**	**-677,058**	**-81,170**	**-101,087**	**297,753**	**54,741**	**88,014**	**88,014**

					MARINAS				
					2021 BUDGET WORKSHEET				
		2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED	2021 FINAL
	REVENUE								
389	FUEL SALES	585,712	595,394	714,328	694,380	668,557	784,697	694,380	694,380
390	YEARLY SLIP RENTAL	167,232	167,127	172,297	173,677	180,940	180,940	187,940	187,940
321	GRANTS		0	0	0	0	0	0	0
391	DAY/WEEK RENTAL	325	1,808	325	50	48	50	50	50
398	MERCHANDISE	11,795	11,230	11,897	12,000	9,903	11,100	12,000	12,000
	TOTAL REVENUE	**765,064**	**775,559**	**898,847**	**880,107**	**859,448**	**976,787**	**894,370**	**894,370**
	COST OF SALES								
407	FUEL	450,763	469,867	574,204	555,504	524,550	609,681	555,504	555,504
408	MERCHANDISE	8,840	9,063	8,326	10,400	7,912	9,327	10,400	10,400
	TOTAL COST	**459,603**	**478,930**	**582,530**	**565,904**	**532,462**	**619,008**	**565,904**	**565,904**
	NET REVENUE	**305,461**	**296,629**	**316,317**	**314,203**	**326,986**	**357,779**	**328,466**	**328,466**
	EXPENSES								
420	PAYROLL	49,363	53,558	54,959	66,678	32,680	61,374	63,341	69,240
435	OVERTIME	248	100	141	250	168	250	250	250
445	PAYROLL COST	11,459	9,550	11,873	17,015	7,379	17,015	15,932	16,438
460	EMPLOYEE SUPPORT	49	143	144	120	0	0	120	120
465	TRAINING	252	0	214	0	0	0	0	0
	TOTAL PAYROLL	**61,371**	**63,351**	**67,331**	**84,063**	**40,227**	**78,639**	**79,643**	**86,049**
	CONTRACT/SUPPLIES								
480	CREDIT CARDS	11,010	11,947	14,696	14,000	9,394	15,709	15,709	15,709
481	EMPLOYEE ADS	112	36	0	100	0	0	0	0
499	UNIFORMS	224	887	402	600	530	530	600	600
504	CONTRACT SERVICES	466	700	0	1,000	5,087	5,700	6,500	6,500
513	CLEANING SUPP	140	233	486	500	21	500	500	500
552	GAS/OIL	164	318	638	350	179	350	350	350
558	POSTAGE	0	0	0	0	0	0	0	0
564	SUPPLIES	1,641	1,851	2,648	4,500	1,207	4,500	4,500	4,500
	TOTAL CONTR/SUPPLIES	**13,757**	**15,972**	**18,870**	**21,050**	**16,418**	**27,289**	**28,159**	**28,159**
	REPAIRS/MAINTENANCE								
581	EQUIPMENT-LABOR	2,355	0	0	0	0	0	0	0
594	EQUIPMENT	5,062	3,227	540	2,600	379	2,000	2,000	2,000
	TOTAL REPAIRS/MAINT	**7,417**	**3,227**	**540**	**2,600**	**379**	**2,000**	**2,000**	**2,000**
	UTILITIES								
620	ELECTRICITY	2,887	3,560	3,355	3,825	1,395	3,825	3,825	3,825
626	REFUSE REMOVAL	1,246	1,431	2,323	2,000	1,314	2,000	2,000	2,000
629	TELEPHONE	577	604	579	600	396	800	800	800
633	WATER/SEWER	2,232	2,040	2,040	2,042	780	2,142	2,142	2,142
	TOTAL UTILITIES	**6,942**	**7,635**	**8,297**	**8,467**	**3,885**	**8,767**	**8,767**	**8,767**
	OTHER COSTS								
688	INSURANCE	10,768	11,501	11,508	11,509	3,728	11,509	11,509	11,184
696	PERMITS/LICENSES	485	372	372	300	0	300	300	300
	TOTAL OTHER	**11,253**	**11,873**	**11,880**	**11,809**	**3,728**	**11,809**	**11,809**	**11,484**
	TOTAL EXPENSES	**100,740**	**102,058**	**106,918**	**127,989**	**64,637**	**128,504**	**130,378**	**136,459**
	NET OPERATING	**204,721**	**194,571**	**209,399**	**186,214**	**262,349**	**229,275**	**198,088**	**192,007**

Marina
Selected Budget Details 2021

Fuel Sales	**694,380**
Based on 4 year average	
Fuel Cost	**555,504**
Based on 20% Margin	
Credit Cards	**15,709**
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
Insurance	**11,184**
Liability	4,284
Pollution	1,954
Piers / Bldg / Tanks	4,946

MARINA SLIP RATE HISTORY

	2013	2014	2015	2016	2017	2018	2019	BUDGET 2020	BUDGET 2021
YACHT CLUB - SUMMER									
UNDER 26'	1,660	1,660	1,745	1,745	1,745	1,745	1,800	1,800	1,872
OVER 26' - UNDER 40'	2,265	2,265	2,380	2,380	2,380	2,380	2,450	2,450	2,548
OVER 40' & LIVE-ABOARDS	3,195	3,195	3,355	3,355	3,355	3,355	3,455	3,455	3,594
SWIM & RACQUET CLUB									
ALL BOAT SLIPS	1,200	1,200	1,260	1,260	1,260	1,260	1,300	1,300	1,352
INCREASE			5%				3%		4%

RESERVE CONTRIBUTIONS
2021 BUDGET WORKSHEET

		2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 BUDGET	2020 YTD AUG	2020 FORECAST	2021 PROPOSED
	TYPE								
	INTEREST	25,341	29,677	36,367	109,397	135,000	63,128	117,000	55,000
765	REPLACEMENT	2,472,792	2,413,756	2,328,360	1,677,345	1,862,749	1,862,749	1,862,749	1,802,805
	INTEREST	8,377	10,215	18,277	53,323	22,500	26,395	57,000	25,000
758	BULKHEADS	822,367	822,367	822,367	663,105	663,105	663,105	663,105	892,193
	INTEREST	0	0	0	0	0	0	0	0
766	FUTURE PROJECTS	0	0	0	0	0	0	0	0
	INTEREST	1,307	2,959	3,673	21,078	22,500	12,422	25,000	10,000
760	ROADS	250,000	300,000	300,000	325,000	325,000	325,000	325,000	325,000
	INTEREST	0	0			0	0	0	0
	NEW CAPITAL	0	0	0	0	0	0	0	167,000
	TOTAL RESERVES	**3,580,184**	**3,578,974**	**3,509,044**	**2,849,248**	**3,030,854**	**2,952,799**	**3,049,854**	**3,276,998**

OCEAN PINES ASSOCIATION, INC.
RESERVES

	REPLACEMENT	BULKHEADS WATERWAYS	ROADS	NEW CAPITAL	TOTAL
BALANCE APRIL 30,2019 (AUDITED)	**5,257,051**	**2,478,474**	**1,100,961**	**0**	**8,836,486**
TRANSFERS FROM OPERATING FUND					
CONTRIBUTIONS	1,862,749	663,105	0	0	**2,525,854**
INTEREST INCOME (EXPENSE)	117,000	57,000	25,000	0	**199,000**
RESTRICTED CONTRIBUTIONS:					
CASINO FUNDS			325,000	0	**325,000**
TRANSFERS TO OPERATING FUND					
OPERATING EXPENSES		(2,072,352)			**(2,072,352)**
CAPITAL ADDITIONS	(4,460,000)		(882,000)	0	**(5,342,000)**
BALANCE APRIL 30,2020 (EST)	**2,776,800**	**1,126,227**	**568,961**	**0**	**4,471,988**
TRANSFERS FROM OPERATING FUND					
CONTRIBUTIONS	1,782,805	892,193	0	167,000	**2,841,998**
INTEREST INCOME (EXPENSE)	55,000	25,000	10,000	0	**90,000**
RESTRICTED CONTRIBUTIONS:					
CASINO FUNDS			325,000	0	**325,000**
TRANSFERS TO OPERATING FUND					
OPERATING EXPENSES		(1,405,000)			**(1,405,000)**
CAPITAL ADDITIONS	(718,019)		(936,145)	(67,000)	**(1,721,164)**
BALANCE APRIL 30,2021 (BUD)	**3,896,586**	**638,420**	**(32,184)**	**100,000**	**4,602,822**

RR 17

CAPITAL SUMMARY

BUDGET 2021

DESCRIPTION	TOTAL	NEW CAPITAL	GENERAL REPLACEMENT	ROADS
ADMINISTRATION				
ADMINISTRATION PARKING LOT	$ 35,000.00		$ 35,000.00	
WHP ENTRANCE PROJECT	$ 8,000.00		$ 8,000.00	
ROOF/SIDING/WINDOWS	$ 220,000.00		$ 220,000.00	
PUBLIC WORKS				
ROAD PAVING	$ 324,570.00			$ 324,570.00
DRAINAGE	$ 611,575.00			$ 611,575.00
ZERO TURN MOWERS (x2)	$ 23,000.00		$ 23,000.00	
TRACTOR/DITCH MAINTENANCE	$ 110,000.00		$ 110,000.00	
NORTH GATE FOUNTAIN	$ 9,000.00		$ 9,000.00	
POLICE				
VEHICLE	$ 37,000.00		$ 37,000.00	
RECREATION/PARKS				
BOCCI COURTS	$ 9,000.00		$ 9,000.00	
BAINBRIDGE PLAYGROUND	$ 47,625.00		$ 47,625.00	
ROBIN HOOD PARK	$ 50,393.00		$ 50,393.00	
AQUATICS				
SPORTS CORE POOL ADDITION (TRANSFER)	$ 100,000.00	$ 100,000.00		
SPLASH PAD (MUMFORDS)	$ 8,000.00		$ 8,000.00	
SPLASH PAD (S&R)	$ 8,000.00		$ 8,000.00	
POOL FURNITURE	$ 18,000.00		$ 18,000.00	
FIBERGLASS DOORS	$ 8,326.00		$ 8,326.00	
S&R STEPS (HANDICAP)	$ 7,000.00		$ 7,000.00	
GOLF MAINT				
GREENS SOD NURSERY	$ 15,000.00		$ 15,000.00	
GOLF OPS				
AWNING	$ 40,000.00	$ 40,000.00		
GOLF SIMULATOR	$ 20,000.00	$ 20,000.00		
BEACH CLUB				
EXHAUST FAN/HOOD	$ 10,000.00		$ 10,000.00	
NORTHSTAR HARDWARE	$ 15,000.00		$ 15,000.00	
YACHT CLUB				
DOUBLE DOOR CONVECTION OVEN	$ 14,675.00		$ 14,675.00	
PHOTO BOOTH	$ 7,000.00	$ 7,000.00		
RACQUET SPORTS				
CONCRETE SIDEWALKS	$ 65,000.00		$ 65,000.00	
TOTAL	**$ 1,821,164**	**$ 167,000**	**$ 718,019**	**$ 936,145**

RR16