

ESTIMATE/BUDGET COMPARISON				
				21-22 ESTIMATE
REVENUES	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET	VS. 22-23 BUDGET
ADMINISTRATION	6,708,539	7,010,383	6,733,627	(276,756)
FINANCE / MEMBERSHIP	20,000	20,000	20,000	-
PUBLIC RELATIONS	49,600	62,170	62,305	135
COMPLIANCE / PERMITS / INSPECT	186,570	180,640	185,610	4,970
PUBLIC WORKS	90,000	125,000	120,000	(5,000)
POLICE	484,000	484,000	484,000	-
RECREATION / PARKS	376,200	299,648	352,213	52,565
RACQUET SPORTS	95,327	128,414	138,538	10,124
AQUATICS	742,490	775,474	910,938	135,464
GOLF OPERATIONS / MAINTENANCE	1,105,400	1,172,862	1,236,568	63,706
CLUBHOUSE GRILLE	153,830	236,148	298,012	61,864
BEACH CLUB	337,406	443,100	398,000	(45,100)
BEACH PARKING	496,885	535,064	570,644	35,580
YACHT CLUB	1,834,295	2,293,195	2,075,000	(218,195)
MARINAS	343,638	372,604	351,053	(21,551)
SUBTOTAL	13,024,180	14,138,701	13,936,508	(202,193)
BULKHEAD FUNDING	1,396,221	1,908,687	1,169,921	(738,766)
CAPITAL FUNDING	1,047,970	2,034,000	1,302,255	(731,745)
TOTAL REVENUES	15,468,371	18,081,388	16,408,684	(1,672,704)
EXPENDITURES				
ADMINISTRATION	739,229	763,626	746,747	(16,879)
MANAGER'S OFFICE	303,391	303,391	300,161	(3,230)
FINANCE / MEMBERSHIP	831,361	806,361	841,890	35,529
PUBLIC RELATIONS	336,074	316,839	342,281	25,441
COMPLIANCE / PERMITS / INSPECT	258,371	257,329	256,773	(556)
GENERAL MAINTENANCE	735,987	729,834	730,303	469
PUBLIC WORKS	1,775,532	1,733,841	1,797,283	63,442
FIRE / EMS	744,950	744,950	1,064,024	319,074
POLICE	1,892,525	1,842,525	1,937,287	94,762
RECREATION / PARKS	912,251	764,321	861,666	97,345
RACQUET SPORTS	89,026	100,991	157,241	56,250
AQUATICS	931,578	786,936	968,224	181,288
GOLF MAINT	734,834	742,682	790,564	47,882
GOLF OPERATIONS	417,924	437,352	443,612	6,261
CLUBHOUSE GRILLE	130,579	174,819	235,106	60,287
BEACH CLUB	239,664	292,133	274,117	(18,017)
BEACH PARKING	57,535	40,491	62,685	22,194
YACHT CLUB	1,746,281	2,088,908	1,980,588	(108,320)
MARINAS	147,089	123,879	145,956	22,077
SUBTOTAL	13,024,180	13,051,208	13,936,508	885,299
BULKHEAD	1,396,221	1,908,687	1,169,921	(738,766)
REPLACEMENT & NEW CAPITAL	1,047,970	2,034,000	1,302,255	(731,745)
TOTAL EXPENDITURES	15,468,371	16,993,895	16,408,684	(585,212)

DEPARTMENTAL SUMMARY

BUDGET 2022-2023

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,733,627	746,747	5,986,880	708
MANAGER'S OFFICE	0	300,161	(300,161)	(36)
FINANCE / MEMBERSHIP	20,000	841,890	(821,890)	(97)
PUBLIC RELATIONS	62,305	342,281	(279,976)	(33)
COMPLIANCE-PERMITS	185,610	256,773	(71,163)	(8)
GENERAL MAINTENANCE	0	730,303	(730,303)	(86)
PUBLIC WORKS	120,000	1,797,283	(1,677,283)	(198)
FIRE / EMS	0	1,064,024	(1,064,024)	(126)
POLICE	484,000	1,937,287	(1,453,287)	(172)
RECREATION	352,213	861,666	(509,453)	(60)
TENNIS	36,573	73,039	(36,466)	(4)
PLATFORM TENNIS	16,595	30,841	(14,246)	(2)
PICKLEBALL	85,370	53,362	32,008	4
AQUATICS	910,938	968,224	(57,286)	(7)
GOLF OPS	1,236,568	443,612	792,956	94
GOLF MAINT	0	790,564	(790,564)	(94)
CLUBHOUSE GRILL	298,012	235,106	62,906	7
BEACH CLUB	398,000	274,117	123,883	15
BEACH PARKING	570,644	62,685	507,959	60
YACHT CLUB	2,075,000	1,980,588	94,412	11
MARINAS	351,053	145,956	205,097	24
SUB-TOTAL	13,936,508	13,936,508	0	0

DEPARTMENTAL SUMMARY

ESTIMATE FOR YEAR ENDED 4/30/22

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	7,010,383	763,626	6,246,757	5,969,420	277,337
MANAGER'S OFFICE	0	303,391	(303,391)	(303,391)	0
FINANCE/MEMBERSHIP	20,000	806,361	(786,361)	(811,361)	25,000
PUBLIC RELATIONS	62,170	316,839	(254,669)	(286,474)	31,805
COMPLIANCE-PERMITS	180,640	257,329	(76,689)	(71,801)	(4,888)
GENERAL MAINTENANCE	0	729,834	(729,834)	(735,987)	6,153
PUBLIC WORKS	125,000	1,733,841	(1,608,841)	(1,685,532)	76,691
FIRE/AMBULANCE	0	744,950	(744,950)	(744,950)	0
POLICE	484,000	1,842,525	(1,358,525)	(1,408,525)	50,000
RECREATION	299,648	764,321	(464,673)	(536,051)	71,378
TENNIS	35,678	57,197	(21,519)	(20,690)	(829)
PLATFORM TENNIS	12,182	12,764	(582)	840	(1,422)
PICKLEBALL	80,554	31,030	49,524	26,151	23,373
AQUATICS	775,474	786,936	(11,462)	(189,088)	177,626
GOLF OPS	1,172,862	437,352	735,510	687,476	48,034
GOLF MAINT	0	742,682	(742,682)	(734,834)	(7,848)
CLUBHOUSE GRILLE	236,148	174,819	61,328	23,252	38,076
BEACH CLUB	443,100	292,133	150,967	97,742	53,225
BEACH PARKING	535,064	40,491	494,573	439,240	55,333
YACHT CLUB	2,293,195	2,088,908	204,287	88,014	116,273
MARINAS	372,604	123,879	248,725	196,549	52,176
SUB-TOTAL	14,138,701	13,051,208	1,087,492	(0)	1,087,493
CAPITAL ADDITIONS			0	0	0
NET			1,087,492	(0)	1,087,493

ASSESSMENT RATES

FISCAL YEAR 2022-23

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,716	925
NON-WATER/ESTATE	77	1,387
WATER	1,361	1,540
WATER/ESTATE	6	2,310
WATER/NON-BULKHEAD	288	1,015
WATER/NON-BULKHEAD/ESTATE	1	1,522
COMMERCIAL	3	
TOTAL	8,452	

ASSESSMENT SUMMARY

	2021-22	2022-23	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS	828	806	(21)
AMENITY OPERATIONS	(73)	(109)	(36)
SUB-TOTAL	755	697	(57)
RESERVES	241	227	(14)
NON-WATER LOTS	996	925	(71)
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	1,611	1,540	(71)

ASSESSMENT DETAIL

	2021-22	2022-23	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS			
ADMINISTRATION	214	155	(59)
COMPLIANCE / PERMITS / INSPECT	8	8	0
GENERAL MAINTENANCE	87	86	(1)
PUBLIC WORKS	199	198	(1)
FIRE / EMS	88	126	38
POLICE	167	172	5
RECREATION / PARKS	63	60	(3)
SUB-TOTAL	828	806	(21)
AMENITY OPERATIONS			
RACQUET SPORTS	(1)	2	3
AQUATICS	22	7	(15)
GOLF OPERATIONS/MAINTENANCE	3	(8)	(11)
BEACH CLUB	(12)	(15)	(3)
BEACH PARKING	(52)	(60)	(8)
YACHT CLUB	(10)	(11)	(1)
MARINAS	(23)	(24)	(1)
SUB-TOTAL	(73)	(109)	(36)
RESERVES			
REPLACEMENT	195	202	7
NEW CAPITAL	21	0	(21)
OPERATING DEFICIT	0	0	0
DRAINAGE	0	0	0
ROADS	0	0	0
BULKHEADS	25	25	0
SUB-TOTAL	241	227	(14)
NON-WATER LOTS	996	925	(71)
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	1,611	1,540	(71)

RESERVES

FISCAL YEAR 2022-23

TYPE	EST BALANCE 5/1/22	CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS	EXPENDITURES	BALANCE 4/30/23
REPLACEMENT	4,702,609	1,770,166	(492,255)	5,980,520
BULKHEADS/WATERWAYS	160,947	1,068,850	(1,169,921)	59,876
ROADS	9,822	700,000	(350,000)	359,822
DRAINAGE	503,442	100,000	(400,000)	203,442
NEW CAPITAL	95,262	60,000	(60,000)	95,262
TOTALS	5,472,082	3,699,016	(2,472,176)	6,698,922

CAPITAL SUMMARY

FISCAL YEAR 2022-23

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT	492,255
DRAINAGE	400,000
ROADS	350,000
NEW CAPITAL	60,000
TOTAL FUNDS-CAPITAL ADDITIONS	1,302,255
USE OF FUNDS	
REPLACEMENT & NEW CAPITAL	
GOLF MAINTENANCE	180,000
ADMINISTRATION	125,000
AQUATICS	104,555
PUBLIC WORKS	10,000
YACHT CLUB	49,200
BEACH CLUB	23,500
T-DOCKS (NEW)	60,000
TOTAL REPLACEMENT & NEW CAPITAL	552,255
ROADS CAPITAL	350,000
DRAINAGE CAPITAL	400,000
TOTAL NEW & REPLACEMENT CAPITAL	1,302,255

USER FEES

FISCAL YEAR 2022-23

SWIM

DAILY - RESIDENTS / OWNERS

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

DAILY - NON-RESIDENTS

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

TENNIS

DAILY - RESIDENTS / OWNERS

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

DAILY - NON-RESIDENTS

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

GOLF

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

MEMBERS ONLY

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

GREEN / CART FEES	18 HOLES	9 HOLES
OWNERS & GUESTS	59	35
OWNERS & GUESTS - AFTER 12	49	30
TWILIGHT - AFTER 3PM	39	30

OTHER FEES

FISCAL YEAR 2022-23

TYPE	AMOUNT
LOST PARKING PERMITS ANNUAL	50
LOST PARKING PERMITS WEEKLY	10
TRANSFER FEES	100
LOST PHOTO / OWNER ID	5

MEMBERSHIP DUES

FISCAL YEAR 2022-23

TYPE	FAMILY	INDIVIDUAL	NON-MEMBERS
SWIM			
SUMMER	340	205	465-280
WINTER	485	315	650-425
YEARLY	630	405	850-545
TENNIS			
	420	265	645-405
TENNIS - AFTER 12			
	175	110	225-140
PLATFORM TENNIS			
	295	180	410-250
PICKLEBALL			
	295	180	410-250
GOLF			
	2,500	1,600	2,700-1,700
GOLF - AFTER 12			
	1,750	1,050	1,750-1,050
BEACH PARKING			
ANNUAL (NO MEMBER)	215	215	525
ANNUAL (MEMBER) ⁽¹⁾	140	140	
WEEKLY	150	150	150
DAILY	45	45	45

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

BOAT SLIP RATES*

FISCAL YEAR 2022-23

YACHT CLUB

15' - 25'	2,025
26' - 39'	2,755
40' - 44' AND LIVE-ABOARDS	3,890

SWIM & RACQUET CLUB

ALL BOAT SLIPS	1,460
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* Non-property owners, if slips become available will be charged an additional \$100 per season, or an additional 10% of the rate, whichever is higher.

SCHEDULE OF EMPLOYEES BUDGET COMPARISON

DEPARTMENT	2020-2021				2021-2022				2022-2023 BUDGET							
	ANNUAL		FTE*		ANNUAL		FTE*		ANNUAL		FTE*		DIFF		DIFF	
	FULL	SEASNL	TOTAL		FULL	SEASNL	TOTAL		FULL	SEASNL	TOTAL		FULL	SEASNL	TOTAL	
MANAGER'S OFFICE	2.08	0.00	2.08		2.08	0.00	2.08		2.00	0.00	2.00					
FINANCE/MEMBERSHIP	8.12	1.49	9.61		9.12	0.48	9.60		9.00	0.48	9.48		(0.08)	0.00	(0.08)	
PUBLIC RELATIONS	2.06	0.00	2.06		2.06	0.00	2.06		2.00	0.00	2.00		(0.12)	0.00	(0.12)	
CPI	2.22	0.50	2.72		3.32	0.00	3.32		3.32	0.00	3.32		(0.06)	0.00	(0.06)	
GENERAL MAINT	8.38	0.60	8.98		6.88	0.60	7.28		6.68	0.60	7.28		0.00	0.00	0.00	
PUBLIC WORKS	19.55	3.11	22.66		17.75	3.11	20.86		17.75	3.11	20.86		0.00	0.00	0.00	
BULKHEADS	1.35	0.00	1.35		1.25	0.00	1.25		1.25	0.00	1.25		0.00	0.00	0.00	
POLICE	20.31	1.22	21.53		20.00	0.72	20.72		20.00	0.72	20.72		0.00	0.00	0.00	
RECREATION / PARKS	4.85	6.80	11.65		5.00	6.80	11.80		4.00	6.80	10.80		(1.00)	0.00	(1.00)	
RACQUET SPORTS	0.15	1.15	1.30		0.00	2.50	2.50		1.00	1.76	2.76		1.00	0.00	0.26	
AQUATICS	4.40	13.48	17.88		4.00	13.48	17.48		4.00	10.61	14.61		0.00	(2.87)	(2.87)	
GOLF OPS / MAINT	6.00	9.69	15.69		6.00	9.69	15.69		8.00	7.69	15.69		2.00	(2.00)	0.00	
BEACH PARKING	0.05	0.96	1.01		0.00	0.96	0.96		0.00	0.96	0.96		0.00	0.00	0.00	
MARINA	0.15	2.28	2.43		0.00	2.28	2.28		0.00	2.24	2.24		0.00	(0.04)	(0.04)	
TOTAL	79.67	41.28	120.95		77.26	40.62	117.88		79.00	34.9%	113.97		1.74	(5.65)	(3.91)	

* FTE = TOTAL SEASONAL HRS DIVIDED BY 2,080

[illegible]

GENERAL ADMINISTRATION 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
40001	ASSESSMENTS	8,759,753	9,056,751	9,126,681	9,348,267	9,348,383	9,348,383	8,745,480	(602,903)
	LESS RESERVE CONTRIBUTION	-	(3,353,976)	(3,267,426)	(3,282,119)	(3,321,532)	(3,765,000)	(3,289,016)	475,984
	ADD SURPLUS CONTRIBUTION	-	-	-	-	-	-	450,000	450,000
40018	INTEREST CHARGE	198,153	27,812	39,658	50,000	23,214	50,000	50,000	-
40020	CASINO FUNDS	325,000	325,000	325,000	350,000	145,833	350,000	450,000	100,000
40021	GRANTS	-	-	-	-	52,400	482,000	-	(482,000)
40030	RIGHT OF WAY FEES	162,410	185,265	196,468	165,000	68,750	195,000	195,000	-
40031	INTEREST INCOME	203,342	255,813	110,629	50,000	38,362	100,000	75,000	(25,000)
40098	MISCELLANEOUS	78,187	91,012	1,291,382	27,391	31,338	250,000	57,163	(192,837)
	TOTAL REVENUE	9,726,845	6,587,676	7,822,392	6,708,539	6,386,748	7,010,383	6,733,627	(276,756)
	EXPENSES								
64450	PAYROLL COST	24,972	(42,187)	18,901	(100,000)	1,089	1,089	-	(1,089)
	TOTAL PAYROLL	24,972	(42,187)	18,901	(100,000)	1,089	1,089	-	(1,089)
	CONTRACTS/SUPPLIES								
74700	ACCOUNTING FEES	226,344	43,287	47,991	45,000	39,000	45,000	38,000	(7,000)
74750	COMPUTER SUPPLIES	-	-	29,873	-	7,305	15,000	15,000	-
74770	LEGAL FEES	147,378	108,415	167,922	150,000	63,795	150,000	140,000	(10,000)
74800	CREDIT CARDS	-	-	10,588	-	9,393	15,000	15,000	-
74810	ADVERTISING BIDS	-	-	76	-	-	-	-	-
480	OTHER	3,169	4,064	-	-	-	-	-	-
75040	CONTRACT SERVICES	169,079	162,564	186,926	183,690	71,769	183,690	180,900	(2,790)
75580	POSTAGE	3,876	4,039	-	300	-	-	-	-
75640	SUPPLIES	1,674	5,866	1,986	9,000	176	1,000	-	(1,000)
	TOTAL CONTR/SUPPLIES	551,520	328,235	445,362	387,990	191,438	409,690	388,900	(20,790)
	UTILITIES								
86230	PROPANE GAS	2,766	-	-	-	-	-	-	-
86330	WATER/SEWER	10,473	8,407	(2,172)	7,313	598	1,464	1,464	-
	TOTAL UTILITIES	13,239	8,407	(2,172)	7,313	598	1,464	1,464	-
	OTHER COSTS								
76720	BAD DEBTS	201,590	412,666	100,000	150,000	62,500	100,000	50,000	(50,000)
76730	BOARD EXPENSE	24,073	14,338	16,590	15,000	9,422	20,000	20,000	-
76840	ELECTION / REFERENDUMS	13,524	19,758	40,665	15,000	21,447	25,000	30,000	5,000
76880	INSURANCE	58,692	50,195	102,659	185,375	54,612	128,233	178,233	50,000
76900	BANK CHGS	167	275	96	400	-	-	-	-
694	50TH ANNIV	-3,323	1,572	-	-	-	-	-	-
97000	TAXES	80,981	77,199	71,530	78,150	33,601	78,150	78,150	-
	TOTAL OTHER	375,704	576,002	331,540	443,925	181,581	351,383	356,383	5,000
	TOTAL EXPENSES	965,435	870,458	793,631	739,228	374,707	763,626	746,747	(16,879)
	NET OPERATING	8,761,410	5,717,219	7,028,760	5,969,311	6,012,041	6,246,757	5,986,880	(259,877)
	DEPRECIATION								
97300	ROADS (NOT INCL IN RR)	224,172	151,031	127,957	163,611	41,150	163,611	69,558	(94,053)
97330	BUILDINGS-POOLS-BRIDGES	448,332	531,583	627,878	504,197	256,950	504,197	615,055	110,858
97360	FURNITURE-EQUIPMENT	778,776	795,456	889,184	854,840	330,100	854,840	661,214	(193,626)
97390	IMPROVEMENTS	450,216	440,396	447,264	538,655	165,910	538,655	423,912	(114,743)
	TOTAL DEPRECIATION	1,901,496	1,918,466	2,092,284	2,061,304	794,110	2,061,304	1,769,739	(291,565)
	NET	6,859,914	3,798,753	4,936,476	3,908,007	5,217,931	4,185,453	4,217,141	31,688

**General Administration
Selected Budget Details 2023**

Accounting Fees	38,000
Year-End Financial Audit Engagement	28,000
Tax returns	10,000
Legal Fees	140,000
Board meetings, lawsuits, personnel matters	
Contract Services	180,900
Northstar Annual Maintenance	75,000
Comcast Redundancy	33,000
Other Computer Service	60,000
Custodial Services	12,900
Bad Debt Expense	
Estimated Assessment Foreclosure write-offs	50,000
Board Expenses	20,000
Employee Lunch - Christmas	4,500
Volunteer appreciation party	6,500
Orientation	2,000
Misc - Board gifts - supplies - photos - flowers	7,000
Election / Referendums	30,000
Election	20,000
Referendums	10,000
Insurance	178,233
High-Level Overall 10% Increase	50,000
Wind Buy-Back	39,354
Directors	22,909
Umbrella	24,793
Liability	21,549
Admin Property + Flood	10,014
Crime	2,196
Cyber Liability	3,918
Inland Marine	3,500
Taxes	78,150
Personal Property	76,000
OPA lots (2)	830
Corporation	1,320

	GENERAL ADMINISTRATION					
	REVENUE DETAILS					
ASSESSMENT FEES						
	ACTUAL 2020			ACTUAL 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	5		21,520	3		22,506
TOTAL	8,454		9,056,751	8,452		9,126,237
	BUDGET 2022			BUDGET 2023		
LOT TYPE	#LOTS	RATE	AMOUNT	#LOTS	RATE	AMOUNT
NON-WATER	6,716	996.0	6,689,136	6,716	925.0	6,212,300
NON-WATER/ESTATE	77	1,494.0	115,038	77	1,387.0	106,799
WATER	1,361	1,611.0	2,192,571	1,361	1,540.0	2,095,940
WATER/ESTATE	6	2,417.0	14,502	6	2,310.0	13,860
WATER/NON-BULK	288	1,086.0	312,768	288	1,015.0	292,320
WATER/NON-BULK/ESTATE	1	1,629.0	1,629	1	1,522.0	1,522
COMMERCIAL	3		22,739	3		22,739
TOTAL	8,452		9,348,383	8,452		8,745,480

AQUATICS									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEPT	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
46550	MEMBER DUES	427,629	414,353	129,720	216,202	250,275	274,775	287,994	13,219
46529	FACILITY RENTAL	16,109	13,891	19,233	41,333	13,752	39,000	62,444	13,444
46573	COUPONS	176,632	82,260	9,349	68,743	13,699	13,699	-	(13,699)
46574	DAILY FEES	205,141	201,470	192,224	223,212	293,913	318,000	408,000	90,000
46577	SWIM CLASSES	245,508	170,877	68,768	187,000	55,886	120,000	150,000	30,000
46585	FOOD SALES	16,050	13,985	-	-	-	-	-	-
46595	VENDING COMM	5,834	5,086	2,047	8,000	23,169	25,000	24,000	(1,000)
46599	MERCHANDISE REV SCP	-	-	730	-	724	-	1,000	1,000
46598	MISCELLANEOUS	30,651	32,757	10,895	-	4,300	-	-	-
	TOTAL REVENUE	1,123,654	934,639	432,956	744,490	655,618	790,474	923,438	132,964
	COST OF SALES								
56501	FOOD	8,623	8,415	-	-	-	-	-	-
56501	VENDING	-	-	1,345	2,000	12,416	16,000	12,000	(3,000)
56502	MERCHANDISE	-	-	361	-	430	-	500	500
	TOTAL COST	8,623	8,415	1,706	2,000	12,846	16,000	12,500	(2,500)
	NET REVENUE	1,114,931	926,224	431,250	742,490	642,672	776,474	910,938	135,464
	EXPENSES								
64200	PAYROLL	499,539	467,459	363,228	478,025	216,242	370,000	510,383	140,383
64350	OVERTIME	9,020	8,201	6,028	8,500	5,085	8,500	-	(8,500)
64450	PAYROLL COST	126,386	123,287	88,666	125,394	46,927	60,000	122,905	42,905
64600	EMPLOYEE SUPPORT	2,877	1,273	807	500	-	500	500	-
64650	TRAINING	4,763	3,634	2,687	2,000	182	2,000	1,500	(500)
	TOTAL PAYROLL	642,685	603,654	461,316	614,419	268,436	461,000	635,288	174,288
	CONTRACT/SUPPLIES								
74760	COMPUTER SUPPLIES	3,309	3,550	3,348	3,000	350	3,000	1,000	(2,000)
74800	CREDIT CARDS	9,818	6,612	6,587	7,000	6,845	8,500	8,500	-
74810	EMPLOYEE ADS	235	-	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	80	320	-	-	-	-	-	-
74990	UNIFORMS	21,616	11,789	8,637	13,000	4,165	13,000	13,000	-
76040	CONTRACT SERVICES	14,488	12,620	12,329	14,000	10,372	14,000	14,000	-
76130	CLEANING SUPPLIES	3,299	6,431	6,391	7,000	6,228	7,000	6,000	(1,000)
76250	PAPER GOODS	5,892	4,079	481	2,000	-	2,000	-	(2,000)
76280	CHEMICALS	29,796	28,160	16,525	29,000	21,493	29,000	29,000	-
76520	GAS & OIL	2,933	854	184	1,000	2,995	3,000	3,000	-
76580	POSTAGE	204	58	-	100	21	100	100	-
76640	SUPPLIES	35,822	26,623	14,395	25,000	6,111	25,000	27,000	2,000
	TOTAL CONTR/SUPPLIES	127,502	99,077	67,858	101,100	68,678	104,600	101,600	(3,000)
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	-	-	-	-	-	-	-
75710	AUTO/TRUCK	12	228	-	-	-	-	-	-
75940	EQUIPMENT	2,100	12,495	10,812	9,000	4,963	9,000	9,000	-
	DPW-LABOR	-	(286)	-	-	-	-	-	-
	TOTAL REPAIRS & MAINT	2,112	12,438	10,812	9,000	4,963	9,000	9,000	-
	UTILITIES								
86200	ELECTRICITY	45,852	56,566	40,930	50,000	20,589	50,000	50,000	-
86230	PROPANE GAS	36,273	52,867	41,672	60,000	17,393	60,000	70,000	10,000
86260	REFUSE REMOVAL	2,910	4,257	3,418	2,450	1,324	2,450	2,450	-
86290	TELEPHONE	7,588	7,227	7,550	6,800	2,671	6,800	6,800	-
86330	WATER/SEWER	35,849	40,764	31,304	32,859	14,919	35,807	35,807	-
	TOTAL UTILITIES	130,472	161,480	124,873	152,109	56,797	155,057	165,057	10,000
	OTHER COSTS								
78470	CLASS INSTRUCTION	22,808	23,890	21,835	18,000	6,533	11,000	11,000	-
78650	SPECIAL EVENTS	200	-	-	-	-	-	-	-
78810	DUES/SUBS	298	320	273	100	-	-	-	-
78860	INSURANCE	36,082	31,812	38,195	31,815	17,815	42,279	42,279	-
78950	INTEREST	-	-	-	1,035	-	-	-	-
78960	PERMITS/LICENSES	3,174	2,035	1,805	4,000	1,265	4,000	4,000	-
	TOTAL OTHER	62,562	58,067	62,208	54,950	25,413	57,279	57,279	-
	TOTAL EXPENSES	865,233	934,806	727,066	931,578	414,187	786,936	968,224	181,288
	NET OPERATING	149,698	(8,682)	(295,816)	(189,088)	228,485	(11,462)	(57,286)	(45,824)

**BEACH PARKING
2023 BUDGET WORKSHEET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48597	PARKING ONLY	79,200	158,400	382,283	322,784	461,393	315,364	337,864	22,500
397	PARKING WEEKLY	29,760	22,480	-	-	-	12,150	13,500	1,350
397	PARKING DAILY	2,275	2,910	-	2,910	-	4,800	7,200	2,400
397	PARKING LEASE	123,518	124,508	-	134,046	-	125,000	125,000	-
397	PARKING w MEMBERSHIPS	138,960	108,801	-	37,145	-	77,750	87,080	9,330
	TOTAL REVENUE	373,713	417,099	382,283	496,885	461,393	535,064	570,644	35,580
	EXPENSES								
64200	PAYROLL	20,204	24,987	27,227	32,764	18,692	21,499	33,985	12,486
64350	OVERTIME	0	454	525	300	66	66	300	234
64450	PAYROLL COST	2,159	4,139	5,149	5,855	4,440	4,884	6,062	1,178
64600	EMPLOYEES	114	-	-	-	-	-	-	-
	TOTAL PAYROLL	22,477	29,580	32,902	38,919	23,198	26,450	40,347	13,897
	CONTRACT/SUPPLIES								
74990	UNIFORMS	237	0	97	300	169	300	300	-
75040	CONTRACT SERVICES	1,906	9,486	9,265	9,800	7,450	7,449	9,800	2,351
75130	CLEANING SUPP	4,000	2,189	4,270	4,200	1,973	1,973	4,200	2,227
75640	SUPPLIES	1,000	3,233	1,911	2,000	1,172	1,171	2,000	829
	TOTAL CONTR/SUPPLIES	7,143	14,908	15,543	16,300	10,763	10,893	16,300	5,407
	REPAIRS/MAINTENANCE								
76000	PARKING LOT	21	-	-	-	2,385	2,385	3,000	615
	TOTAL REPAIRS/MAINT	21	-	-	-	2,385	2,385	3,000	615
	OTHER COSTS								
76880	INSURANCE	444	2,172	2,604	2,166	1,205	2,888	2,888	-
76960	PERMITS/LICENSES	225	200	200	150	260	260	150	(110)
	TOTAL OTHER	669	2,372	2,804	2,316	1,465	3,148	3,038	(110)
	TOTAL EXPENSES	30,310	46,860	51,249	57,535	37,811	42,876	62,685	19,809
	NET OPERATING	343,403	370,240	331,034	439,350	423,582	492,188	507,959	15,771

MARINAS									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47589	FUEL SALES	714,328	784,697	827,202	750,000	927,617	989,903	875,000	125,000
47590	YEARLY SLIP RENTAL	172,297	180,940	14,423	18,418	18,418	18,418	19,202	784
47521	GRANTS	-	-	-	-	-	-	-	-
47591	DAY/WEEK RENTAL	325	48	-	-	-	-	-	-
47595	MARINA FOOD & BEV	-	-	8,091	-	7,525	7,525	8,000	8,000
47598	MAR MERCHANDISE	-	-	2,394	-	1,849	1,849	2,000	2,000
49090	SLIP RENTAL (YC)			170,023	173,620	179,926	179,926	187,154	13,534
47598	MERCHANDISE	11,897	11,152	-	12,000	-	-	-	(12,000)
	TOTAL REVENUE	898,847	976,837	1,022,134	954,038	1,135,335	1,197,621	1,091,356	137,318
	COST OF SALES								
57501	MARINA COGS F&B	-	-	4,088	-	4,252	4,252	4,300	4,300
57502	COGS (MERCHANDISE) MARINA	-	-	4,170	-	1,807	1,807	2,000	2,000
57507	FUEL	574,204	609,681	631,972	600,000	765,873	818,958	734,003	134,003
57508	MERCHANDISE	8,326	7,902	-	10,400	-	-	-	(10,400)
	TOTAL COST	582,530	617,584	640,230	610,400	771,932	825,017	740,303	129,903
	NET REVENUE	316,317	359,253	381,904	343,638	363,403	372,604	351,053	7,415
	EXPENSES								
64200	PAYROLL	54,959	60,648	59,946	62,513	42,788	59,000	66,598	4,085
64350	OVERTIME	141	311	387	250	521	400	250	-
64450	PAYROLL COST	11,873	12,827	13,353	14,650	10,535	13,000	15,557	907
64600	EMPLOYEE SUPPORT	144	18	128	120	-	120	120	-
64650	TRAINING	214	-	120	522	-	-	522	-
	TOTAL PAYROLL	67,331	73,804	73,933	78,055	53,844	72,520	83,047	4,992
	CONTRACT/SUPPLIES								
74800	CREDIT CARDS Fees	14,696	16,323	19,568	19,000	20,659	20,659	22,000	3,000
74810	EMPLOYEE ADS	-	-	-	100	-	-	-	(100)
74990	UNIFORMS	402	835	552	800	-	-	800	-
75040	CONTRACT SERVICES	-	11,888	11,284	11,500	9,137	9,137	11,500	-
75130	CLEANING SUPP	486	82	108	500	-	-	500	-
75520	GAS/OIL	638	358	17	350	-	-	350	-
75640	SUPPLIES	2,648	1,900	7,005	2,500	289	289	2,500	-
	TOTAL CONTR/SUPPLIES	18,870	31,385	38,533	34,750	30,085	30,085	37,650	2,900
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	540	480	2,335	13,000	2,015	2,015	5,000	(8,000)
	TOTAL REPAIRS/MAINT	540	480	2,335	13,000	2,015	2,015	5,000	(8,000)
	UTILITIES								
86200	ELECTRICITY	3,355	3,564	3,254	3,825	1,676	3,825	3,825	-
86260	REFUSE REMOVAL	2,323	4,086	2,012	3,000	1,046	2,000	3,000	-
86290	TELEPHONE	579	843	879	800	362	800	800	-
86330	WATER/SEWER	2,040	3,394	2,359	2,100	1,148	2,755	2,755	655
	TOTAL UTILITIES	8,297	11,887	8,504	9,725	4,232	9,380	10,380	655
	OTHER COSTS								
76880	INSURANCE	11,508	11,184	8,160	11,184	3,960	9,504	9,504	(1,680)
76960	PERMITS/LICENSES	372	259	372	375	113	375	375	-
	TOTAL OTHER	11,880	11,443	8,532	11,559	4,073	9,879	9,879	(1,680)
	TOTAL EXPENSES	106,918	128,998	131,836	147,089	94,248	123,879	145,956	(1,133)
	NET OPERATING	209,399	230,255	250,067	196,549	269,156	248,725	205,097	8,548

MARINA SLIP RATE HISTORY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	PROPOSED 2023
YACHT CLUB - SUMMER											
UNDER 26'	1,660	1,660	1,745	1,745	1,745	1,745	1,800	1,800	1,872	1,947	2,025
OVER 26' - UNDER 40'	2,265	2,265	2,380	2,380	2,380	2,380	18,418	2,450	2,548	2,649	2,755
OVER 40' & LIVE-ABOARDS	3,195	3,195	3,355	3,355	3,355	3,355	3,455	3,455	3,594	3,738	3,890
SWIM & RACQUET CLUB											
ALL BOAT SLIPS	1,200	1,200	1,260	1,260	1,260	1,260	173,620	1,300	1,352	1,406	1,460
INCREASE			5%				3%		4%	4%	4%

Swim and Racquet #1 & 2 Not Rentable - Need dredging
 #3 Must be a very small boat
 #14 & 15 Must be a front end opening Pontoon - No finger piers

**PICKLEBALL
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47108	CLASS/CLINICS	-	-	-	-	1,427	1,568	1,500	1,500
47129	PICKLEBALL FACILITY RENTAL	-	-	-	-	3,987	23,050	20,000	20,000
47141	LEAGUE FEES	9,514	9,972	15,574	12,000	-	-	-	(12,000)
47146	SPECIAL EVENTS	-	-	-	10,000	1,059	1,059	1,000	(9,000)
47150	MEMBER DUES	19,837	24,866	19,791	24,670	38,928	39,770	41,870	17,200
47174	PICKELBALL DROP INS	-	-	-	-	13,087	14,120	20,000	20,000
47199	PICKLEBALL MERCHANDISE	-	-	98	-	344	987	1,000	1,000
47198	MISC.	-	700	(59)	-	-	-	-	-
	TOTAL REVENUE	29,351	35,538	35,404	46,670	58,831	80,554	85,370	38,700
	COST OF SALES								
57002	COGS-PICKLEBALL	-	-	-	-	(556)	-	500	500
	TOTAL COST	-	-	-	-	(556)	-	500	500
	NET REVENUE	29,351	35,538	35,404	46,670	59,387	80,554	84,870	38,200
	EXPENSES								
64200	PAYROLL	12,022	13,760	12,978	11,660	8,095	11,660	30,326	18,667
64350	OVERTIME	210	124	152	-	484	-	-	-
64450	PAYROLL COST	1,925	2,098	1,801	2,113	1,277	2,113	5,338	3,226
64450	CONTRACT LABOR	-	-	-	400	-	400	400	-
64600	EMPLOYEE SUPPORT	-	-	-	150	-	150	150	-
64650	TRAINING	-	-	-	-	-	-	-	-
	TOTAL PAYROLL	14,157	15,982	14,930	14,322	9,856	14,322	36,215	21,892
	CONTRACT/SUPPLIES								
75040	CONTRACT SERVICES	9,348	1,087	607	700	260	700	700	-
75130	CLEANING SUPPLIES	172	-	325	400	60	150	400	-
75520	GAS/OIL	-	-	-	50	-	-	-	(50)
75640	SUPPLIES	2,928	4,901	4,417	3,500	113	3,200	3,200	(300)
	TOTAL CONTR/SUPPLIES	12,448	5,989	5,349	4,650	432	4,050	4,300	(350)
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	-	-	352	-	47	47	1,500	1,500
	TOTAL REPAIRS/MAINT	-	-	352	-	47	47	1,500	1,500
	UTILITIES								
86200	ELECTRICITY	350	372	1,126	350	549	1,000	350	-
86290	TELEPHONE	161	161	161	161	67	161	161	-
86330	WATER/SEWER	684	323	248	686	114	300	686	-
	TOTAL UTILITIES	1,195	856	1,535	1,197	730	1,461	1,197	-
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	-	-	893	1,000	-	-
76650	SPECIAL EVENTS/TOURN	80	146	-	200	423	10,000	10,000	9,800
76810	DUES/SUBSCRIPTIONS	-	-	-	150	-	150	150	-
76880	INSURANCE	72	-	4	-	-	-	-	-
	TOTAL OTHER	152	146	4	350	1,316	11,150	10,150	9,800
	TOTAL EXPENSES	27,952	22,973	22,170	20,519	12,381	31,030	53,362	32,842
	NET OPERATING	1,399	12,565	13,234	26,151	47,006	49,524	31,508	5,358

**PICKLEBALL
MEMBER DUES
FY 2022**

	#	RATE	AMOUNT
FAMILY	30	280	8,400
INDIVIDUAL	60	170	10,200
ASSOC - FAMILY	2	390	780
ASSOC - IND	18	240	4,320
COMBO - FAM 20%	4	115	460
COMBO - IND 20%	<u>6</u>	85	<u>510</u>
TOTAL	120		24,670

**PICKLEBALL
MEMBER DUES
FY 2023**

	#	RATE	AMOUNT
FAMILY	48	295	14,160
INDIVIDUAL	79	180	14,220
ASSOC - FAMILY	14	410	5,740
ASSOC - IND	31	250	7,750
COMBO - FAM 20%	0	120	0
COMBO - IND 20%	<u>0</u>	90	<u>0</u>
TOTAL	172		41,870

**PLATFORM TENNIS
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47208	CLASSES/CLINICS	-	-	-	-	-	-	1,000	1,000
47241	LEAGUE FEES	343	697	398	300	26	26	-	(26)
47250	MEMBER DUES	15,236	15,655	8,486	15,512	11,984	11,940	12,785	845
47274	PLATFORM TENNIS DROP INS	-	-	-	-	298	406	3,000	2,594
47299	PLATFORM TENNIS MECHANDISE	-	125	272	-	210	210	210	-
	TOTAL REVENUE	15,579	16,477	9,155	15,812	12,518	12,582	16,995	4,413
	COST OF SALES								
57002	COGS-PLATFORM TENNIS	-	-	-	-	(186)	-	-	-
57202	COGS-PLATFORM TENNIS	-	-	-	-	251	400	400	-
	TOTAL COST	-	-	-	-	66	400	400	-
	NET REVENUE	15,579	16,477	9,155	15,812	12,452	12,182	16,595	4,413
	EXPENSES								
64200	PAYROLL	7,094	5,480	14,061	7,377	5,649	7,377	20,514	13,137
64350	OVERTIME	121	11	362	-	223	-	-	-
64450	PAYROLL COST	1,096	750	2,109	1,373	964	1,373	3,643	2,270
64550	CONTRACT LABOR	-	-	-	500	-	500	500	-
	TOTAL PAYROLL	8,311	6,241	16,532	9,250	6,837	9,250	24,657	15,407
	CONTRACT/SUPPLIES								
75040	CONTRACT SERVICES	2,358	1,187	607	500	722	850	850	-
75130	CLEANING SUPPLIES	125	3,090	143	-	60	80	150	70
75520	GAS/OIL	-	-	-	50	-	-	-	-
75580	POSTAGE	-	-	-	25	-	-	-	-
75610	PROMOTION	9	-	-	-	-	-	-	-
75640	SUPPLIES	2,053	-	4,584	3,000	685	1,000	3,000	2,000
	TOTAL CONTR/SUPPLIES	4,545	4,277	5,334	3,575	1,466	1,930	4,000	2,070
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	-	-	130	-	47	100	200	100
	TOTAL REPAIRS/MAINT	-	-	130	-	47	100	200	100
	UTILITIES								
86200	ELECTRICITY	1,256	1,184	350	800	146	800	800	-
86290	TELEPHONE	161	322	161	161	67	161	161	-
86330	WATER/SEWER	684	162	248	686	114	273	273	-
	TOTAL UTILITIES	2,101	1,668	759	1,647	327	1,234	1,234	-
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	-	-	199	250	250	-
76650	SPECIAL EVENTS/TOURN	291	371	-	500	-	-	500	500
76810	DUES/SUBSCRIPTIONS	50	-	-	-	-	-	-	-
76880	INSURANCE	108	48	-	-	-	-	-	-
	TOTAL OTHER	449	419	-	500	199	250	750	500
	TOTAL EXPENSES	15,406	12,606	22,755	14,972	8,876	12,764	30,841	18,077
	NET OPERATING	173	3,872	(13,599)	840	3,577	(582)	(14,246)	(13,664)

PLATFORM
MEMBER DUES
FY 2022

	#	RATE	AMOUNT
FAMILY	15	280	4,200
INDIVIDUAL	40	170	6,800
ASSOC - FAMILY	8	390	3,150
ASSOC - IND	4	240	960
COMBO - FAM 40%	1	260	260
COMBO - IND. 40%	1	142	<u>142</u>
TOTAL			15,512

PLATFORM
MEMBER DUES
FY 2023

	#	RATE	AMOUNT
FAMILY	15	295	4,425
INDIVIDUAL	44	180	7,920
ASSOC - FAMILY	1	410	440
ASSOC - IND	0	250	0
COMBO - FAM 40%	0	275	0
COMBO - IND. 40%	<u>0</u>	150	<u>0</u>
TOTAL	60		12,785

**TENNIS
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47008	CLASS/CLINICS	540	1,623	6,315	4,000	5,403	6,041	7,000	959
47022	GRANTS/DONATIONS	-	-	3,850	-	-	-	-	-
47029	FACILITY RENTAL	2,715	42	19	-	378	378	378	-
47041	LEAGUE FEES	-	-	-	-	870	870	-	(870)
47050	MEMBER DUES	20,815	19,504	20,855	21,145	28,470	24,000	22,990	(1,010)
47074	DROP-INS	1,803	2,404	4,783	4,700	3,292	3,835	4,705	870
47099	RETAIL TENNIS / COG's	757	81	2,645	3,000	1,447	1,554	3,000	1,446
	TOTAL REVENUE	26,708	23,653	38,468	32,845	39,861	36,678	38,073	1,395
	COST OF SALES								
57002	COGS- MERCHANDISE	-	-	-	-	2,794	1,000	1,500	500
	TOTAL COST	-	-	-	-	2,794	1,000	1,500	500
	NET REVENUE	26,708	23,653	38,468	32,845	37,067	35,678	36,573	895
	EXPENSES								
64200	PAYROLL	23,608	17,200	42,583	24,067	16,792	24,067	34,631	10,564
64350	OVERTIME	591	203	530	-	476	-	-	-
64450	PAYROLL COST	3,769	3,084	6,606	3,918	3,024	3,918	5,388	1,470
64550	CONTRACT LABOR	-	-	-	900	-	900	1,000	100
64600	EMPLOYEE SUPPORT	50	28	14	50	-	50	100	50
64650	TRAINING	-	-	345	-	-	-	-	-
	TOTAL PAYROLL	28,018	20,515	50,077	28,935	20,292	28,935	41,119	12,184
	CONTRACT/SUPPLIES								
74990	UNIFORMS	1,064	520	753	350	(158)	(158)	500	658
74800	CREDIT CARDS	-	-	900	-	305	400	900	500
75040	CONTRACT SERVICES	18,439	7,965	31,515	15,000	882	15,000	16,000	1,000
74750	COMPUTER SUPPLIES	-	-	497	-	-	-	-	-
75130	CLEANING SUPPLIES	189	-	298	400	60	400	-	(400)
75520	GAS/OIL	-	14	7	-	-	-	-	-
75580	POSTAGE	-	-	-	-	-	-	-	-
561	PRO SHOP	-	-	-	1,000	-	-	-	-
75640	SUPPLIES	3,965	4,919	7,713	3,000	342	3,000	5,300	2,300
	TOTAL CONTR/SUPPLIES	23,657	13,418	41,684	19,750	1,431	18,642	22,700	4,058
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	-	1,314	5,058	1,000	809	1,000	1,000	-
47098	MISC.	-	-	-	-	-	-	-	-
	TOTAL REPAIRS/MAINT	-	1,314	5,058	1,000	809	1,000	1,000	-
	UTILITIES								
86200	ELECTRICITY	2,102	1,682	2,211	1,400	941	1,400	1,400	-
86260	REFUSE REMOVAL	1,001	1,040	1,132	500	596	500	500	-
86290	TELEPHONE	102	16	24	100	15	100	100	-
86330	WATER/SEWER	684	8,158	1,762	1,500	1,772	4,252	4,252	-
	TOTAL UTILITIES	3,889	10,896	5,129	3,500	3,323	6,252	6,252	-
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	-	-	633	-	400	400
76650	SPECIAL EVENTS/TOURN	-	-	1,285	200	556	1,000	200	(800)
76810	DUES/SUBSCRIPTIONS	-	152	-	150	-	150	150	-
76880	INSURANCE	672	852	1,728	-	510	1,218	1,218	-
	TOTAL OTHER	672	1,004	3,013	350	1,700	2,368	1,968	(400)
	TOTAL EXPENSES	56,236	47,146	104,961	53,535	27,554	57,197	73,039	15,842
	NET OPERATING	(29,528)	(23,493)	(66,493)	(20,690)	9,513	(21,519)	(36,466)	(14,947)

TENNIS MEMBER DUES 2022 Budget			
	#	RATE	AMOUNT
FAMILY	14	400	5,320
FAMILY - AFTER 12	8	165	1,320
INDIVIDUAL	38	250	8,360
INDIVIDUAL - AFTER 12	4	105	420
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	160	320
COMBO - IND. 40%	<u>5</u>	<u>100</u>	<u>500</u>
TOTAL	82		21,145

TENNIS MEMBER DUES 2023 Budget			
	#	RATE	AMOUNT
FAMILY	10	420	4,200
FAMILY - AFTER 12	8	175	1,400
INDIVIDUAL	38	265	10,070
INDIVIDUAL - AFTER 12	7	110	770
ASSOC - FAMILY	2	645	1,290
ASSOC - INDIVIDUAL	6	405	2,430
ASSOC - INDIVIDUAL AFTER 12	1	140	140
JUNIOR	2	55	110
COMBO - FAMILY 40%	9	170	1,530
COMBO - IND. 40%	<u>10</u>	<u>105</u>	<u>1,050</u>
TOTAL	93		22,990

GENERAL MANAGER'S OFFICE

2023 BUDGET WORKSHEET

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
64200	PAYROLL	301,321	201,170	239,406	232,094	87,346	232,094	238,675	6,581
64350	OVERTIME	-	1,139	-	-	-	-	-	-
64450	PAYROLL COSTS	58,442	44,596	38,583	34,870	11,497	34,870	35,059	189
64600	EMPLOYEE SUPPORT	4,239	2,126	3,689	500	224	500	500	-
64650	TRAINING	406	-	-	3,500	-	3,500	3,500	-
	TOTAL PAYROLL	364,408	249,030	281,678	270,964	99,068	270,964	277,734	6,770
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	1,014	1,937	922	1,500	28	1,500	1,500	-
74810	EMPLOYEE ADS	-	210	-	-	-	-	-	-
75040	CONTRACT SERVICES	5,289	49,406	1,290	15,000	326	15,000	5,000	(10,000)
75130	CLEANING SUPPLIES	445	538	772	272	380	272	272	-
75520	GAS/OIL	898	405	484	2,000	280	2,000	2,000	-
75580	POSTAGE	74	-	16	200	-	200	200	-
75610	PRINTING	-	-	-	2,500	-	2,500	2,500	-
75640	SUPPLIES	1,297	1,745	2,074	1,000	872	1,000	1,000	-
75940	EQUIPMENT	-	-	2,177	-	-	-	-	-
	TOTAL CONTR/SUPPLIES	9,017	54,240	7,736	22,472	1,886	22,472	12,472	(10,000)
	UTILITIES								
86200	ELECTRICITY	2,626	2,717	3,704	3,200	1,471	3,200	3,200	-
86260	REFUSE REMOVE	420	339	264	300	92	300	300	-
86290	TELEPHONE	5,277	4,672	5,047	3,600	2,066	3,600	3,600	-
86330	WATER/SEWER	491	601	598	497	255	497	497	-
	TOTAL UTILITIES	8,814	8,329	9,612	7,597	3,885	7,597	7,597	-
	OTHER COSTS								
76810	DUES/SUBSCRIPTIONS	1,095	145	362	575	-	575	575	-
76880	INSURANCE	1,886	1,788	1,716	1,783	1,210	1,783	1,783	-
76960	PERMITS/LICENSES	-	-	-	-	-	-	-	-
	TOTAL OTHER	2,981	1,933	2,078	2,358	1,210	2,358	2,358	-
	TOTAL EXPENSES	385,220	313,532	301,104	303,391	106,049	303,391	300,161	(3,230)
	NET OPERATING	(385,220)	(313,532)	(301,104)	(303,391)	(106,049)	(303,391)	(300,161)	3,230

**General Manager's Office
Selected Budget Details 2023**

Contract Services	5,000
Other	5,000
Printing	2,500
Employee Handbook	2,500
Insurance	1,783
Building/contents	1,287
Liability	496

FINANCE & MEMBERSHIP DEPARTMENT
2023 BUDGET WORKSHEET

		2019	2020	2021	2022	2022	2022	2023
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED
	REVENUE							
40598	MISCELLANEOUS	4,535	10,392	16,665	20,000	17,962	20,000	20,000
	TOTAL REVENUE	4,535	10,392	16,665	20,000	17,962	20,000	20,000
	EXPENSES							
64200	PAYROLL	409,457	468,015	483,541	551,152	214,002	551,152	574,844
64350	OVERTIME	18,710	12,943	7,232	-	2,633	-	-
64450	PAYROLL COSTS	140,234	132,934	147,927	184,651	57,434	159,651	169,183
64600	EMPLOYEE SUPPORT	783	1,073	656	750	367	750	750
64650	TRAINING	1,095	706	404	500	25	500	500
	TOTAL PAYROLL	570,279	615,671	639,760	737,053	274,462	712,053	745,277
	CONTRACT/SUPPLIES							
74730	COMPUTER FEES	-	-	370	-	-	-	-
74750	COMPUTER SUPPLIES	6,732	2,714	6,901	4,200	1,209	4,200	4,200
74770	LEGAL FEES	-	-	4,504	-	-	-	-
74810	EMPLOYEE ADS	511	204	1,126	450	531	450	450
74840	EQUIPMENT RENTAL	-	-	1,990	-	1,005	-	-
75040	CONTRACT SERVICES	39,997	37,531	23,310	32,264	11,738	32,264	32,264
75130	CLEANING SUPPLIES	859	816	1,772	650	1,088	650	650
75520	GAS/OIL	106	684	419	200	-	200	200
75580	POSTAGE	7,770	10,702	9,023	13,200	8,118	13,200	13,200
75610	PRINTING	7,092	903	-	4,500	-	4,500	4,500
75640	SUPPLIES	9,590	11,974	12,307	16,000	3,732	16,000	16,000
	TOTAL CONTR/SUPPLIES	72,657	65,528	61,721	71,464	27,421	71,464	71,464
	REPAIR/MAINTENANCE							
75940	EQUIPMENT	-	1,990	-	250	-	250	250
	TOTAL REPAIR/MAINT	-	1,990	-	250	-	250	250
	UTILITIES							
86200	ELECTRICITY	6,251	6,434	7,408	6,000	2,909	6,000	6,000
86260	REFUSE REMOVE	840	384	264	625	92	625	625
86290	TELEPHONE	6,089	5,194	5,950	8,400	2,435	8,400	8,400
86330	WATER/SEWER	984	1,202	1,198	994	509	994	994
	TOTAL UTILITIES	14,164	13,213	14,820	16,019	5,945	16,019	16,019
	OTHER COSTS							
76810	DUES/SUBSCRIPTIONS	1,275	788	195	400	85	400	400
76880	INSURANCE	5,416	6,180	6,216	6,175	3,535	6,175	8,480
	TOTAL OTHER	6,691	6,968	6,411	6,575	3,620	6,575	8,880
	TOTAL EXPENSES	663,791	703,370	722,711	831,361	311,447	806,361	841,890
	NET OPERATING	(659,256)	(692,978)	(706,046)	(811,361)	(293,485)	(786,361)	(821,890)

**Finance & Membership
Selected Budget Details 2023**

Contract Services	32,264
Payroll processing fees	16,700
Hardware/Software Maint	5,000
HRIS fees	3,000
Postage Machine Maint	3,600
Misc.	3,964
Postage	13,200
Mailing assessments, accounts payable, etc.	
Supplies	16,000
General supplies to include: copy paper, letterhead, envelopes, checks, small furniture, etc.	
Insurance	8,480
Building & Contents	4,618
Liability	2,172
Fiduciary	1,690

0

**PUBLIC RELATIONS & MARKETING
2023 BUDGET WORKSHEET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
40315	FARMERS MARKET	-	4,810	24,183	-	-	-	-	-
40321	GRANTS	10,000	10,000	-	10,000	-	-	-	-
40394	ADVERTISING SALES	31,138	32,325	56,805	39,100	30,880	61,670	61,805	135
40398	MISCELLANEOUS	19,165	10,176	1,520	500	-	500	500	-
40399	MERCHANDISE REV- MARKETING	-	-	455	-	410	-	-	-
	TOTAL REVENUE	60,303	57,311	82,963	49,600	31,290	62,170	62,305	135
	EXPENSES								
64200	PAYROLL	107,941	110,006	110,639	114,823	43,433	114,823	115,627	804
64350	OVERTIME	386	677	1,586	-	496	-	-	-
64450	PAYROLL COSTS	18,559	19,032	39,734	51,508	16,050	51,508	45,933	(5,575)
64600	EMPLOYEE SUPPORT	539	457	256	250	155	250	250	-
64650	TRAINING	-	-	111	500	-	500	500	-
	TOTAL PAYROLL	127,425	130,171	152,327	167,081	60,134	167,081	162,309	(4,772)
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	1,781	34	97	100	59	100	100	-
74810	EMPLOYEE ADS	-	-	-	-	-	-	-	-
75040	CONTRACT SERVICES	14,563	20,708	17,133	12,999	2,908	10,530	12,249	1,719
75130	CLEANING SUPPLIES	445	477	478	250	380	250	250	-
75520	GAS/OIL	107	70	-	1,000	22	1,000	1,000	-
75580	POSTAGE	15,548	17,638	13,171	19,368	6,717	21,120	21,415	295
75610	PRINTING	37,689	43,903	32,035	46,560	13,360	48,325	49,230	905
75640	SUPPLIES	2,481	2,117	2,502	1,000	1,304	1,000	1,000	-
	TOTAL CONTR/SUPPLIES	72,614	84,947	65,415	81,277	24,751	82,325	85,244	2,919
	REPAIR/MAINTENANCE								
75940	EQUIPMENT	-	-	-	4,000	-	4,000	4,000	-
	TOTAL REPAIR/MAINT	-	-	-	4,000	-	4,000	4,000	-
	UTILITIES								
86200	ELECTRICITY	1,125	1,143	741	500	283	500	500	-
86260	REFUSE REMOVE	126	194	264	85	92	85	85	-
86290	TELEPHONE	2,242	2,551	2,505	2,500	1,042	2,500	2,500	-
86330	WATER/SEWER	132	164	164	136	69	167	167	-
	TOTAL UTILITIES	3,625	4,052	3,673	3,221	1,486	3,252	3,252	-
	OTHER COSTS								
76810	DUES / SUBSCRIPTIONS	1,500	814	900	850	145	850	850	-
76880	INSURANCE	1,046	720	696	400	390	942	942	-
76970	PROMOTION / MARKETING	98,330	45,654	55,726	79,245	24,329	58,390	85,684	27,294
	TOTAL OTHER	100,876	47,187	57,322	80,495	24,864	60,182	87,476	27,294
	TOTAL EXPENSES	304,540	266,358	278,738	336,074	111,235	316,839	342,281	25,441
	NET OPERATING	(244,237)	(209,047)	(195,774)	(286,474)	(79,945)	(254,669)	(279,976)	(25,306)

Public Relations & Marketing Selected Budget Details 2023

504 Contract Services		12,249
	Website Hosting	
	a) OP Yacht Club website & other contingency	450
	E-blast Service	
	a) Constant Contact \$87.50/month	1,050
	Graphic Design	
	a) Ocean Wild Design for Newsletter/Activity Guide (6 total iss	10,530
	Dropbox Inc Service	
	a) Year Subscription 1 TB Storage Space	99
	iCloud storage	
	a) Year Subscription 2 TB Storage Space	120
558 Postage	(4) Newsletters	21,415
	(2) Activity Guides	
	a) Delmarva Printing & Design	
561 Printing	(4) Newsletters	49,230
	(2) Activity Guides	
	a) Delmarva Printing & Design	
697 Promotion		85,684
Marketing Tools		3,195
	Trade Booths & Sponsorships	
	a) OP Chamber "Silver" level sponsorship \$2,000	
	b) OC Chamber annual dues \$425	
	c) Berlin Chamber annual dues \$95	
	d) AGH Penguin Swim sponsorship \$500	
	e) Veterans Memorial Foundation sponsorship \$150	
	f) OP/Taylor Bank Golf Tournament sponsorship \$25	
Marketing giveaway Brochures		2,425
	a) Map printing \$1,749.58 / 5,000 copies	
	b) Wedding Folders \$675/250 copies	
Marketing Rack Ca Summer Weekly Events (1,000 copies) \$200		1,000
	Yacht Club Entertainment (1,000 copies) \$200	
	Aquatics (1,000 copies) \$200	
	Racquet Sports (1,000 copies) \$200	
	Golf (1,000 copies) \$200	
Marketing Mix	Publications/ Newspaper / Magazines/Web	39,064
	a) Bayside Gazette \$215 each for 40 half-page ads (\$8,600)	
	b) Ocean Pines Progress \$325 each for 12 full-page ads (\$3,900)	
	c) The Courier \$244 each for 26 half-page ads (\$6,344)	
	d) Dispatch \$285 each for 12 half-page ads (\$3,420)	
	e) Wedding Wire/The Knot \$5,400 annual fee	
	f) Fish in OC \$2,000 annual fee	
	g) Worcester County Sheriff's calendar \$100	
	h) Google / Facebook targeted ads for banquets \$2,500	
	i) Marketing video package for banquets \$6,800	
Golf		40,000

COMPLIANCE - PERMITS - INSP									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
40623	ADMIN FEES	900	2,575	1,500	4,500	455	1,500	3,000	1,500
40624	INSPECTION FEES	34,875	27,025	35,080	32,355	16,695	37,500	40,070	2,570
40625	FILING FEES	11,300	9,565	11,760	23,915	6,325	15,000	16,290	1,290
40627	RESALE CERTIFICATES	126,780	112,950	175,370	125,000	65,700	125,000	125,000	-
40631	INTEREST INCOME	1,694	2,514	1,446	800	689	1,500	1,250	(250)
40698	MISC	-	-	-	-	140	140	-	(140)
	TOTAL REVENUE	175,549	154,629	225,156	186,570	90,004	180,640	185,610	4,970
	EXPENSES								
64200	PAYROLL	89,674	82,535	100,232	134,649	51,675	134,649	140,995	6,346
64350	OVERTIME	3,174	3,568	5,990	2,500	1,512	3,500	3,000	(500)
64450	PAYROLL COST	26,999	23,187	28,612	76,755	12,666	76,755	69,028	(7,727)
64600	EMPLOYEE SUPPORT	381	59	378	500	146	375	400	25
	TOTAL PAYROLL	120,228	109,349	135,212	214,404	65,998	215,279	213,423	(1,856)
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	272	690	1,164	1,000	427	1,000	1,000	-
74770	LEGAL FEES	-	660	6,504	4,200	-	4,200	4,200	-
74810	EMPLOYEE ADS	-	-	-	-	-	-	-	-
74990	UNIFORMS	1,059	151	579	300	250	300	300	-
75040	CONTRACT SERVICES	4,198	10,311	20,437	16,250	6,393	15,500	16,250	750
75130	CLEANING SUPPLIES	516	516	455	500	320	700	500	(200)
75520	GAS/OIL	3,038	2,524	988	2,500	871	3,000	3,000	-
75610	PRINTING	-	-	57	-	-	-	-	-
75580	POSTAGE	1,079	2	-	2,100	-	500	500	-
75640	SUPPLIES	1,982	2,432	3,093	2,800	1,139	2,800	2,800	-
	TOTAL CONTR/SUPPLIES	12,144	17,287	33,278	29,650	9,400	28,000	28,550	550
	REPAIRS/ MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	-	-	-	-	-	-	-
75710	AUTO/TRUCK	-	-	-	400	-	200	400	200
75940	EQUIPMENT	-	-	424	-	-	-	-	-
	TOTAL REPAIRS/MAINT	-	-	424	400	-	200	400	200
	UTILITIES								
86200	ELECTRICITY	2,380	2,409	320	2,300	325	1,750	2,300	550
86230	PROPANE GAS	1,390	1,120	1,460	3,500	317	3,500	3,500	-
86260	REFUSE REMOVAL	550	598	550	550	229	550	550	-
86290	TELEPHONE	5,544	4,635	5,748	4,900	1,983	4,900	4,900	-
86330	WATER/SEWER	204	268	330	209	90	215	215	-
	TOTAL UTILITIES	10,068	9,029	8,407	11,459	2,944	10,915	11,465	550
	OTHER COSTS								
76880	INSURANCE	2,918	2,820	2,520	2,458	1,225	2,935	2,935	-
76960	PERMITS/LICENSES	242	-	-	-	-	-	-	-
	TOTAL OTHER	3,160	2,820	2,520	2,458	1,225	2,935	2,935	-
	TOTAL EXPENSES	145,600	138,485	179,841	258,371	79,568	257,329	256,773	(556)
	NET OPERATING	29,949	16,144	45,315	(71,801)	10,436	(76,689)	(71,163)	5,526

Compliance - Permits - Inspections
Selected Budget Details 2023

Legal Fees	4,200
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	16,250
Programming	1,000
Copier Maint	250
Cleaning Service	3,000
Misc.	12,000
Gas & Oil	3,000
Supplies	2,800
Other	2,800
Insurance	2,935
Trucks	2,331
Building/contents	604

	COMPLIANCE - PERMITS - INSPECTIONS			
	BUDGET 2023			
NEW STARTS / ADDITIONS	RATE		#	AMT
FILING FEE	\$35		100	3,500
INSPECTION FEE	\$325		30	9,750
COMPLETION AGREEMENT	\$1,500			XX
ADDITIONS				
NO FOOTPRINT CHANGE				
INSPECTION FEE	\$80		30	2,400
COMPLETION AGREEMENT	\$375			XX
FOOTPRINT CHANGE				
INSPECTION FEE	\$160		30	4,800
COMPLETION AGREEMENT	\$750			XX
CHANGE DURING CONST				
FILING FEE	\$35		10	350
DECKS				
FILING FEE	\$35		50	1,750
INSPECTION FEE	\$80		50	4,000
SHEDS				
FILING FEE	\$35		65	2,275
INSPECTION FEE	\$80		65	5,200
DOCKS				
FILING FEE	\$35		50	1,750
INSPECTION FEE	\$80		50	4,000
FENCING				
FILING FEE	\$35		70	2,450
INSPECTION FEE	\$80		70	5,600
COLOR CHANGE				
FILING FEE	\$35		50	1,750
INSPECTION FEE	\$80		50	4,000
COMPLETION AGREEMENT				
DEPOSIT FOR ABOVE	\$250			XX
VARIANCE				
FILING FEE	\$50		40	2,000
INSPECTION FEE	\$0		0	0
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		25	2,500
TRASH/DEBRIS	\$100		5	500
GRAND TOTAL				184,360
RECAP:				
ADMIN FEES				3,000
INSPECTION FEES				40,070
FILING FEES				16,290
RESALE CERTIFICATES				125,000
TOTAL				184,360

GENERAL MAINTENANCE 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
64200	PAYROLL	400,102	302,315	257,904	311,450	104,009	311,450	323,676	12,226
64350	OVERTIME	6,307	6,780	8,103	7,000	3,435	8,000	7,500	(500)
64450	PAYROLL COST	182,508	141,960	129,844	155,795	56,124	155,795	141,388	(14,407)
64600	EMPLOYEE SUPPORT	1,108	199	444	1,500	640	1,500	1,500	-
64650	TRAINING	95	95	474	1,000	-	500	500	-
64680	BILLED-LABOR	-	-	-	(20,000)	-	(20,000)	(20,000)	-
	TOTAL PAYROLL	590,120	451,348	396,569	456,745	164,208	457,245	454,564	(2,681)
	CONTRACT/SUPPLIES								
74840	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-
74990	UNIFORMS	2,526	2,706	2,156	3,850	145	2,100	2,100	-
75040	CONTRACT SERVICES	26,114	11,263	7,985	10,000	3,960	10,000	10,000	-
74750	COMPUTER SUPPLIES	-	-	887	-	-	-	-	-
75130	CLEANING SUPPLIES	516	516	455	700	320	700	700	-
75430	SHOP SUPPLIES	521	2,794	1,224	1,600	745	1,750	1,600	(150)
75460	SMALL TOOLS	959	877	760	979	147	750	800	50
75520	GAS/OIL	5,813	6,150	2,938	8,750	1,565	9,000	11,900	2,900
75580	POSTAGE	690	1	18	150	-	50	50	-
75640	SUPPLIES	4,044	4,211	10,205	4,000	1,837	4,500	4,500	-
	TOTAL CONTR/SUPPLIES	41,183	28,517	26,428	30,029	8,719	28,850	31,650	2,800
	REPAIRS/MAINTENANCE								
578	AUTO/TRUCK LABOR	-	-	-	-	-	-	-	-
75710	AUTO/TRUCK	1,458	-	1,056	2,000	439	1,500	1,500	-
75752	BUILDING REPAIR (GM)	-	-	-	-	44	-	-	-
75754	BUILDING REPAIRS (ADMIN)	-	-	251,680	-	272	-	-	-
75756	BUILDING REPAIRS (CPI)	-	-	25	-	-	-	-	-
75758	BUILDING REPAIRS (FIRE DEPT)	-	-	1,279	-	102	-	-	-
75762	BUILDING REPAIR (PUB WORKS)	-	-	9,290	-	1,123	-	-	-
75764	BUILDING REPAIRS (REC)	-	-	5,333	-	1,920	-	-	-
75766	BUILDING REPAIRS (CRAFT)	-	-	2,626	-	100	-	-	-
75768	BUILDING REPAIRS (POLICE)	-	-	2,097	-	622	-	-	-
75770	BUILDING REPAIRS (MEMBER)	-	-	35	-	33	-	-	-
75772	BUILDING REPAIRS (MARINA)	-	-	1,466	-	2,036	-	-	-
75774	BUILDING REPAIRS (GOLF OPS)	-	-	1,298	-	3,485	-	-	-
75776	BUILDING REPAIRS (BEACH CLUB)	-	-	47,832	-	5,475	-	-	-
75778	BUILDING REPAIRS (GOLF MAINT)	-	-	7,707	-	1,826	-	-	-
75780	BUILDING REPAIRS (TERNS GRILLE)	-	-	2,427	-	800	-	-	-
75781	XP BUILDING REPAIRS	-	-	37	-	-	-	-	-
75782	BUILDING REPAIRS (AQUATICS)	-	-	12,934	-	8,069	-	-	-
75784	BUILDING REPAIRS (COUNTRY CLUB)Q	-	-	11,561	-	3,329	-	-	-
75786	BUILDING REPAIRS (RACQUET SPORTS)	-	-	38,553	-	33,989	-	-	-
75788	BUILDING REPAIRS (YACHT CLUB)	-	-	30,206	-	10,815	-	-	-
75828	BUILDING CONTRACT	-	-	291	-	-	-	-	-
75760	BUILDINGS	225,241	147,524	-	220,000	-	220,000	220,000	-
75940	EQUIPMENT	87	97	-	100	-	100	100	-
	TOTAL REPAIRS/MAINT	226,786	147,621	427,732	222,100	74,479	221,600	221,600	-
	UTILITIES								
86200	ELECTRICITY	3,265	3,562	3,169	3,600	1,631	3,750	3,600	(150)
86230	PROPANE GAS	2,415	1,938	2,535	1,600	190	2,500	2,500	-
86260	REFUSE REMOVAL	800	800	800	800	333	800	800	-
86290	TELEPHONE	8,754	6,854	7,441	9,100	2,557	7,000	7,500	500
86330	WATER/SEWER	204	268	330	209	90	215	215	-
	TOTAL UTILITIES	15,438	13,413	14,275	15,309	4,802	14,265	14,615	350
	OTHER COSTS								
76810	DUES/SUB	536	28	-	60	-	50	50	-
76880	INSURANCE	14,394	9,744	8,796	9,744	3,050	7,324	7,324	-
76960	PERMITS/LICENSES	1,158	325	491	2,000	116	500	500	-
	TOTAL OTHER	16,088	10,097	9,287	11,804	3,166	7,874	7,874	-
	TOTAL EXPENSES	889,615	650,996	874,291	735,987	255,374	729,834	730,303	469
	NET OPERATING	(889,615)	(650,996)	(874,291)	(735,987)	(255,374)	(729,834)	(730,303)	(469)

**General Maintenance
Selected Budget Details 2023**

Billed Labor	(20,000)
Transfer of time spent for in-house building renovations, etc.	
Gas & Oil	11,900
Based on estimated use of 3,500 gals @ \$3.40 per gallon for 6 vehicles.	
Buildings	220,000
All minor repairs to buildings and building equipment. Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE	
Insurance	7,324
Trucks	5,333
Buildings/Contents	1,991

**PUBLIC WORKS
2023 BUDGET WORKSHEET**

	2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
REVENUE								
41496 COUNTY ROADS	55,000	88,344	93,946	55,000	49,767	90,000	85,000	(5,000)
41497 SALE OF ASSETS	-	8,163	-	30,000	-	-	-	-
41498 MISCELLANEOUS	13,228	-	57,795	5,000	-	35,000	35,000	-
TOTAL REVENUE	68,228	96,507	151,741	90,000	49,767	125,000	120,000	(5,000)
EXPENSES								
51002 COGS PW INVENTORY	-	-	360	-	-	-	-	-
64200 PAYROLL	611,882	622,128	609,495	654,718	257,071	654,718	703,955	49,237
64350 OVERTIME	14,237	14,891	19,378	20,000	8,811	21,150	20,000	(1,150)
64450 PAYROLL COST	287,394	294,560	274,740	393,375	112,381	393,375	358,379	(34,996)
64600 EMPLOYEE SUPPORT	1,240	3,854	1,999	3,500	521	2,000	3,500	1,500
64650 TRAINING	572	378	733	350	-	350	350	-
64680 BILLED LABOR	-	159	-	(20,000)	-	(20,000)	(20,000)	-
TOTAL PAYROLL	915,325	935,970	906,704	1,051,943	378,783	1,051,593	1,066,185	14,592
CONTRACT/SUPPLIES								
74750 COMPUTER SUPPLIES	954	2,996	1,323	2,100	-	1,200	1,200	-
74840 EQUIPMENT RENTAL	6,852	2,501	6,632	8,000	-	7,500	7,000	(500)
74990 UNIFORMS	6,145	10,684	8,874	12,600	1,306	10,500	10,500	-
75040 CONTRACT SERVICES	55,434	71,843	54,209	48,000	12,783	48,000	48,000	-
74800 CREDIT CARD FEES	-	-	926	-	391	-	-	-
75130 CLEANING SUPPLIES	659	756	741	1,600	522	1,250	1,250	-
75310 LANDSCAPING	51,900	76,561	53,235	73,250	37,516	73,250	73,250	-
75340 SIGNS	8,993	3,633	10,816	16,500	4,744	16,500	16,500	-
75430 SHOP SUPPLIES	8,501	11,306	11,070	10,000	4,745	10,000	10,000	-
75460 SMALL TOOLS	723	376	1,653	1,000	276	1,000	1,000	-
75490 SNOW REMOVAL	2,370	-	10,243	10,000	-	10,000	10,000	-
75520 GAS/OIL	44,312	46,670	28,557	46,500	20,001	51,150	63,500	12,350
75580 POSTAGE	373	-	25	100	-	100	100	-
75640 SUPPLIES	4,292	11,477	7,983	5,250	2,296	7,000	7,000	-
OTHER	158	227	-	-	-	-	-	-
TOTAL CONTR/SUPPLIES	191,666	239,030	196,289	234,900	84,581	237,450	249,300	11,850
REPAIRS/MAINTENANCE								
75700 AUTO/TRUCK LABOR	-	-	-	-	13	-	-	-
75710 AUTO/TRUCK	16,809	28,474	24,681	18,000	5,888	18,000	18,000	-
75910 DRAINAGE	33,985	87,347	96,626	175,000	45,767	175,000	175,000	-
75940 EQUIPMENT	35,757	48,875	36,780	45,000	10,297	40,000	40,000	-
76000 ROADS/BRIDGES	62,358	35,927	21,258	61,750	21,107	50,000	92,000	42,000
TOTAL REPAIRS/MAINT	148,909	200,622	179,345	299,750	83,072	283,000	325,000	42,000
UTILITIES								
86200 ELECTRICITY	15,562	17,082	17,644	18,200	8,306	19,000	19,000	-
86230 PROPANE GAS	2,780	2,262	2,973	4,200	399	4,200	4,200	-
86260 REFUSE REMOVAL	82,452	123,053	69,660	102,000	9,457	65,000	60,000	(5,000)
86290 TELEPHONE	8,816	6,208	5,220	9,800	2,702	6,500	6,500	-
86330 WATER/SEWER	3,864	4,069	4,630	3,871	1,557	3,738	3,738	-
TOTAL UTILITIES	113,474	152,674	100,128	138,071	22,422	98,438	93,438	(5,000)
OTHER COSTS								
76810 DUES/SUBSCRIPTIONS	270	82	127	250	42	250	250	-
76880 INSURANCE	43,202	46,572	55,500	48,568	24,610	59,060	59,060	-
76960 PERMITS/LICENSES	6,292	2,383	1,791	4,050	1,377	4,050	4,050	-
TOTAL OTHER	49,764	49,036	57,418	50,868	26,029	63,360	63,360	-
TOTAL EXPENSES	1,419,138	1,577,332	1,439,884	1,775,532	594,887	1,733,841	1,797,283	63,442
NET OPERATING	(1,350,910)	(1,480,825)	(1,288,143)	(1,685,532)	(545,120)	(1,608,841)	(1,677,283)	(68,442)

**Public Works
Selected Budget Details 2023**

Contract Services	48,000
Wildlife Control	15,000
Mosquito Spraying	16,800
Cleaning Services	3,150
Fire Protection	630
Copier Maint	210
Pest Control	210
Tree Removal	10,000
Other	2,000
Landscaping	73,250
Beautification of all common areas around all facilities and entrances.	
Gas & Oil	63,500
Based on estimated use of 8,500 gals of gas @ \$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	92,000
Roadside trimming	25,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	40,250
Stone, fill dirt & seed	15,750
Insurance	59,060
Trucks	30,827
Roads	4,825
Building/Bridges	9,471
Liability	9,321
Flood	3,776
Pollution	840

**BULKHEADS & WATERWAYS
2023 BUDGET WORKSHEET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
41599	RESERVE TRANSFER	721,423	1,554,952	1,562,552	1,396,221	646,494	1,908,687	1,169,921	(738,766)
	TOTAL REVENUE	721,423	1,554,952	1,562,552	1,396,221	646,494	1,908,687	1,169,921	(738,766)
	EXPENSES								
64200	PAYROLL	(133)	53,774	64,586	59,022	22,701	59,022	63,189	4,167
64350	OVERTIME	(1)	-	-	-	-	-	-	-
64450	PAYROLL COST	1,642	2,205	28,198	39,354	15,136	39,354	35,552	(3,802)
	TOTAL PAYROLL	1,508	55,979	92,784	98,376	37,837	98,376	98,741	365
	CONTRACT/SUPPLIES								
74840	EQUIPMENT RENTAL	-	-	28,000	-	4,000	15,000	15,000	-
74990	UNIFORMS	-	489	-	-	387	400	400	-
75460	SMALL TOOLS	52	158	-	-	-	-	-	-
75040	CONTRACT SERVICES	80	476	-	-	-	-	-	-
75520	GAS/OIL	2,120	2,078	1,323	2,100	988	2,100	2,310	210
75640	SUPPLIES	449	112	64	200	-	150	150	-
	TOTAL CONTR/SUPPLIES	2,701	3,313	29,387	2,300	5,375	2,650	2,860	560
	REPAIRS/MAINTENANCE								
75842	BULKHEAD/REPAIR	15,654	6,270	13,431	25,000	-	15,000	20,000	5,000
75844	BULKHEAD-LABOR	-	-	-	-	-	-	-	-
75586	BULKHEAD/REPLACE	693,089	1,435,609	1,349,738	1,161,375	498,476	1,677,630	919,125	(758,505)
75846	BULKHEAD-LUMBER	-	-	2,989	-	3,774	-	-	-
75850	BULKHEAD-FILL/TOPSOIL	-	-	61,336	-	92,223	-	-	-
75852	BULKHEAD-MISC SUPPLIES	-	-	692	-	-	-	-	-
75856	BULKHEAD-PERMITS	-	-	700	-	550	-	-	-
75870	CANAL MAINT	3,282	623	1,076	-	5,836	5,836	5,000	(836)
75890	DREDGING	-	19,660	1,500	75,000	175	75,000	90,000	15,000
75940	EQUIPMENT	-	-	-	-	-	-	-	-
484	STORAGE RENTAL	-	28,000	-	28,000	46	28,000	28,000	-
	TOTAL REPAIRS/MAINT	712,025	1,490,162	1,431,463	1,289,375	601,079	1,801,466	1,062,125	(227,250)
	UTILITIES								
86200	ELECTRICITY	1,991	2,253	1,686	2,260	956	2,260	2,260	-
86230	PROPANE GAS	732	493	768	1,150	105	1,150	1,150	-
86260	REFUSE REMOVAL	1,160	1,160	1,160	1,160	483	1,160	1,160	-
86290	TELEPHONE	197	462	584	525	253	525	525	-
86330	WATER/SEWER	104	135	166	104	45	150	150	-
	TOTAL UTILITIES	4,184	4,503	4,365	5,199	1,842	5,245	5,245	46
	OTHER COSTS								
76880	INSURANCE	1,080	720	540	721	360	700	700	(21)
75856	PERMITS/LIC	(75)	275	-	250	-	250	250	-
	TOTAL OTHER	1,005	995	540	971	360	950	950	(21)
	TOTAL EXPENSES	721,423	1,554,951	1,558,538	1,396,221	646,494	1,908,687	1,169,921	(226,300)
	NET	-	0	(0)	(0)	0	-	0	0

**Bulkheads & Waterways
Selected Budget Details 2023**

Revenues	1,169,921
Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	
Bulkhead/Repair	20,000
Materials used to fix minor bulkhead problems using in-house labor.	
Storage Lease - Moore Boat LLC	28,000
Bulkhead/Replacement Program	919,125
2,045 sq. ft. @ \$425.00 per sq. ft. Plus \$50,000 for fill, topsoil, sod, permits	
Canal Maintenance	5,000
Costs to maintain the buoy system, aerators, etc.	
Dredging	90,000
Contract to spot dredge various properties	

Ocean Pines Volunteer Fire Department FY 5/2022-4/2023 Budget

REVENUE		2021-2022	2022-2023	OPERATING-EXPENSE GENERAL		2021-2022	2022-2023
3160	EMS Billing	475,000.00	475,000.00	4300	Member Expenses	9,000.00	9,000.00
3170	County FIRE	300,000.00	300,000.00		4309 - Member Physicals	7,000.00	7,000.00
3175	County EMS	508,990.00	508,990.00	4500	Utilities Expenses	60,000.00	63,000.00
3180	State/AMOSS	33,271.00	33,271.00	4600	Repairs & Maintenance	66,000.00	80,000.00
5232	Interest	6,800.00	6,800.00	4607	Communications Maint.	8,000.00	8,000.00
	TOTAL REVENUE	1,324,061.00	1,324,061.00	4700	Fire Expenses	34,000.00	40,000.00
					4705- Fire Police Exp.	4,000.00	4,000.00
					4713 - Cadet Exp.		1,000.00
	REQUEST FROM OPA	2021-2022	2022-2023		4714 - Turn Out Gear	25,000.00	25,000.00
	OPERATING EXPENSES	473,500.00	516,000.00		4720 - Department Uniforms	5,000.00	5,000.00
	COMPENSATION EXPENSES	1,396,736.00	1,650,963.99	4800	EMS Expenses	35,000.00	40,000.00
	APPARATUS REPLACEMENT	130,975.00	151,020.00	4804	Billing Contract (8% EMSBR)	38,000.00	38,000.00
	CAPITAL PURCHASES	45,000.00	45,000.00	4409	Building Insurances	47,000.00	50,000.00
	TOTAL EXPENSES	2,046,211.00	2,362,983.99	4900	Training	6,000.00	6,000.00
	MINUS REVENUE	1,324,061.00	-1,324,061.00	5000	Apparatus Maintenance	58,000.00	70,000.00
	TOTAL REQUESTED	722,150.00	1,038,922.99	5200	Office Expenses	15,000.00	10,000.00
	Plus Utility P/o to Volunteers		25000	5210	Public Education	3,500.00	5,000.00
	Funds Received from OPA		1,063,922.99	5211	Professional Fees	20,000.00	20,000.00
				5300	Fuel	23,000.00	25,000.00
					Special Events	10,000.00	10,000.00
					TOTAL OPERATING-EXP.	\$473,500.00	516,000.00
					COMPENSATION & RELATED COST	2021-2022	2022-2023
	CAPITAL /EQUIPMENT	2021-2022	2022-2023	4202	Salary/Wages Expenses	1,087,301.00	1,191,245.00
	Apparatus Replacement	130,975.00	151,020.00		MEDICARE & FICA		91,130.00
4706	Capital Purchases	45,000.00	45,000.00		INSURANCE DEDUCTIONS		39,000.00
	TOTAL C / E	175,975.00	196,020.00	4400	Insurance & Emp. Benefits	238,364.00	150,039.72
					4406 - Pension		92,982.66
				4208	Worker's Compensation	54,571.00	63,466.61
				4711	EMS Training	6,000.00	13,500.00
				4722	EMS Uniforms	8,000.00	6,400.00
				4742	Employee Physicals	2,500.00	3,200.00
					TOTAL COMP/RELATED COST	\$1,396,736.00	1,650,963.99

POLICE DEPARTMENT 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
43019	GRANTS - COUNTY	475,000	475,000	475,000	475,000	483,665	475,000	475,000	-
43021	GRANTS - OTHER	-	3,317	-	5,000	-	5,000	5,000	-
43098	MISCELLANEOUS	12,239	3,910	3,570	4,000	1,500	4,000	4,000	-
	TOTAL REVENUE	487,239	482,227	478,570	484,000	485,165	484,000	484,000	-
	EXPENSES								
64200	PAYROLL	1,041,395	1,124,159	1,122,011	1,106,802	412,617	1,106,802	1,155,563	48,761
64350	OVERTIME/SHIFT DIFF	101,305	89,741	80,521	65,000	43,163	65,000	65,000	-
64450	PAYROLL COST	401,918	399,470	446,779	529,763	153,677	479,763	517,399	37,636
64600	EMPLOYEE SUPPORT	2,593	2,929	3,034	1,700	1,006	1,700	1,700	-
64650	TRAINING	16,403	20,236	14,945	6,500	263	6,500	6,500	-
	TOTAL PAYROLL	1,563,614	1,636,535	1,667,290	1,709,765	610,726	1,659,765	1,746,162	86,397
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	2,238	542	3,614	5,200	119	5,200	5,200	-
74810	EMPLOYEE ADS	462	310	-	1,250	-	1,250	1,250	-
74840	EQUIPMENT RENTAL	-	34,806	4,829	165	-	165	165	-
74990	UNIFORMS	3,242	13,277	16,051	12,000	1,004	12,000	12,000	-
75040	CONTRACT SERVICES	34,675	44,122	38,743	63,270	19,615	63,270	73,500	10,230
75130	CLEANING SUPPLIES	1,097	1,064	1,078	1,200	465	1,200	1,200	-
75520	GAS/OIL	24,668	21,827	15,876	25,287	9,242	25,287	25,287	-
75580	POSTAGE	465	27	33	1,000	-	1,000	1,000	-
75610	PRINTING	412	414	562	1,000	-	1,000	1,000	-
75640	SUPPLIES	5,160	8,080	8,977	6,000	1,232	6,000	6,000	-
	TOTAL CONTR/SUPPLIES	72,419	124,470	89,763	116,372	31,678	116,372	126,602	10,230
	REPAIRS/MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	-	-	-	291	-	-	-
75710	AUTO/TRUCK	11,170	6,474	8,303	15,000	5,935	15,000	15,000	-
75940	EQUIPMENT	577	11,461	1,686	1,000	-	1,000	1,000	-
	TOTAL REPAIRS/MAINT	11,747	17,935	9,989	16,000	6,226	16,000	16,000	-
	UTILITIES								
86200	ELECTRICITY	5,626	5,790	6,667	5,200	2,601	5,200	5,200	-
86230	PROPANE	218	260	1,054	200	345	200	200	-
86260	REFUSE REMOVAL	756	1,211	1,228	550	416	550	550	-
86290	TELEPHONE	14,003	14,542	14,170	11,800	5,946	11,800	11,800	-
86330	WATER/SEWER	1,013	1,092	1,088	1,012	463	1,012	1,012	-
	TOTAL UTILITIES	21,616	22,896	24,206	18,762	9,771	18,762	18,762	-
	OTHER COSTS								
76810	DUES/SUBSCRIPTIONS	1,986	733	295	250	-	250	250	-
76880	INSURANCE	30,148	17,594	33,720	31,276	12,255	31,276	29,411	(1,865)
76960	PERMITS/LICENSES	-	275	-	100	-	100	100	-
	TOTAL OTHER	32,134	18,602	34,015	31,626	12,255	31,626	29,761	(1,865)
	TOTAL EXPENSES	1,701,530	1,820,438	1,825,263	1,892,525	670,657	1,842,525	1,937,287	94,762
	NET OPERATING	(1,214,291)	(1,338,212)	(1,346,693)	(1,408,525)	(185,493)	(1,358,525)	(1,453,287)	(94,762)

Police
Selected Budget Details 2023

Training	6,500
Range Qualification	1,500
In-service	3,000
School (1)	2,000
Contract Services	73,500
Custodian Services	20,400
Public Network Safety System (Superion)	11,000
ADP	10,200
Bodycam Contract (Axon Enterprise)	10,000
Shots/Physicals/Psych, Copier, Other	21,900
Gas & Oil	25,287
Supplies	6,000
Ammunition (range 2 times)	2,900
Paper, etc.	2,000
Fingerprint materials	500
Film	600
Telephone	11,800
Phone lines (4) Fax (1)	3,110
Verizon Wireless	4,740
AT&T	3,950
Insurance	29,411
Police Liability	19,819
Vehicles	3,653
Building/Contents	5,939

RECREATION & PARKS 2023 BUDGET WORKSHEET										
		2018	2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE									
42008	CLASS REGISTRATION	14,160	10,990	12,574	13,569	13,000	6,514	13,000	13,000	-
42022	DONATIONS/GRANTS	20,700	20,421	12,881	13,150	25,000	14,000	15,000	20,000	5,000
42029	FACILITY RENT	18,513	13,212	17,405	1,697	15,000	7,741	15,000	15,000	-
42040	DOG FEES	1,990	210	6,676	5,435	6,500	6,160	6,500	6,500	-
42041	LEAGUE FEES	35,846	34,874	20,738	10,958	26,000	6,628	26,000	26,000	-
42044	SPORTS CAMP	8,965	8,045	6,515	2,367	7,000	(195)	-	-	-
42045	CAMP OCEAN PINES	146,819	147,744	159,008	71,690	160,000	136,713	136,713	151,713	15,000
42047	JOLLY ROGERS	-	-	-	8,699	-	38,797	38,797	40,000	1,203
42048	MOVIE TICKETS	-	-	-	(42)	-	375	375	5,000	4,625
42046	SPECIAL EVENTS	46,524	57,853	59,241	2,990	90,000	16,358	60,000	90,000	30,000
42095	VENDING COMM	1,161	747	315	-	5,000	2,052	2,052	5,000	2,948
42015	FARMERS MARKET	-	-	-	-	16,700	19,025	19,025	19,000	(25)
42098	MISC	6,219	11,117	10,718	10	12,000	1,146	1,500	1,500	-
	TOTAL REVENUE	299,897	305,213	306,070	130,523	376,200	256,315	333,962	392,713	58,751
	COST OF SALES									
52001	COGS(FOOD)-R&P	-	-	-	-	-	909	909	1,000	91
52003	JOLLY ROGERS COST	-	-	-	7,378	-	33,180	33,180	35,000	1,820
42048	MOVIE TICKET COST	-	-	-	-	-	225	225	4,500	4,275
	TOTAL COST	-	-	-	7,378	-	34,314	34,314	40,500	6,186
	NET REVENUE	299,897	305,213	306,070	123,144	376,200	221,001	299,648	352,213	52,565
	EXPENSES									
64200	PAYROLL	331,547	316,321	297,512	260,697	378,437	145,557	300,000	350,542	50,542
64350	OVERTIME	7,378	6,792	6,650	2,729	8,000	6,761	8,000	9,000	1,000
64450	PAYROLL COST	102,334	101,126	90,949	88,689	134,384	40,052	100,000	113,992	13,992
64600	EMPLOYEE SUPPORT	593	608	545	349	750	216	750	750	-
64650	TRAINING	333	611	669	-	600	38	600	600	-
	TOTAL PAYROLL	442,185	425,458	396,326	352,464	522,171	192,624	409,350	474,884	65,534
	CONTRACT/SUPPLIES									
74750	COMPUTER SUPP	606	571	239	589	1,000	449	1,000	1,000	-
74800	CREDIT CARDS	5,659	8,945	5,735	3,585	7,000	3,896	7,000	7,000	-
74810	EMPLOYEE ADS	46	-	167	-	500	-	-	-	-
74840	EQUIPMENT RENTAL	11,364	8,941	1,060	79	10,000	970	5,000	5,000	-
74990	UNIFORMS	1,062	944	303	245	1,000	106	1,000	1,000	-
75015	CONTRACT SERVICES-FM	-	-	-	-	-	450	450	500	50
75040	CONTRACT SERVICES	4,006	14,446	41,547	45,971	37,700	18,986	37,700	37,400	(300)
75130	CLEANING SUPPLIES	3,020	3,746	3,352	4,133	4,500	1,806	4,500	4,000	(500)
75520	GAS/OIL	1,165	1,220	1,296	1,037	2,000	497	1,000	1,000	-
75580	POSTAGE	1,464	1,531	-	-	1,000	-	-	-	-
75610	PROGRAM PROMOTION	1,275	-	2,500	2,017	2,025	-	-	2,025	2,025
75615	SUPPLIES FARMERS MARKET	-	-	-	-	-	621	621	1,000	-
75640	SUPPLIES	9,074	12,529	8,909	4,827	11,250	1,665	6,000	11,250	5,250
	TOTAL CONTR/SUPPLIES	38,941	52,873	65,109	62,464	77,975	29,446	64,271	71,175	6,904
	REPAIRS/MAINTENANCE									
75710	AUTO/TRUCK	302	-	37	91	350	44	350	-	(350)
75940	EQUIPMENT	1,404	2,885	8,131	5,878	5,200	973	5,200	2,500	(2,700)
75970	PARKS	35,176	30,186	37,362	20,761	38,900	25,008	38,900	38,900	-
	TOTAL REPAIRS/MAINT	36,882	33,071	45,530	26,729	44,450	26,025	44,450	41,400	(3,050)
	UTILITIES									
86200	ELECTRICITY	27,822	29,397	28,668	21,193	31,000	10,728	26,000	26,000	-
86230	PROPANE GAS	7,085	7,696	5,229	8,302	7,000	1,086	7,000	8,500	1,500
86260	REFUSE REMOVAL	1,583	2,557	2,116	1,947	2,200	693	2,200	2,000	(200)
86290	TELEPHONE	8,135	7,628	7,832	7,201	8,100	2,871	8,100	7,000	(1,100)
86330	WATER/SEWER	7,995	5,240	7,454	5,301	7,000	2,329	5,590	5,590	-
	TOTAL UTILITIES	52,620	52,518	51,299	43,945	55,300	17,718	48,890	49,090	200
	OTHER COSTS									
76470	CLASS INSTRUCTION	5,102	4,626	5,511	8,302	6,500	4,581	6,500	6,500	-
76600	LEAGUE EXPENSES	14,644	17,528	14,029	2,189	18,300	3,793	18,300	18,300	-
76650	SPECIAL EVENTS	84,646	73,911	101,903	7,273	109,520	49,815	85,000	108,420	23,420
76690	CAMP OCEAN PINES	33,345	35,042	34,021	3,925	37,100	33,763	33,763	37,100	3,337
76700	SPORTS CAMP	4,789	3,241	3,030	1,416	4,000	-	-	-	-
76740	DOG PARK	570	4,386	5,877	5,290	5,000	-	5,000	6,000	1,000
76800	SKATE PARK	-	-	-	530	100	-	-	-	-
76810	DUES/SUBSCRIPTIONS	760	734	825	1,272	700	69	700	700	-
76880	INSURANCE	29,776	33,364	29,940	38,040	29,935	19,540	46,897	46,897	-
76960	PERMITS/LICENSES	617	1,358	1,563	(425)	1,200	405	1,200	1,200	-
	TOTAL OTHER	154,249	174,190	196,698	67,811	212,355	111,966	197,360	225,117	27,757
	TOTAL EXPENSES	724,877	738,110	754,962	553,413	912,251	377,778	764,321	861,666	97,345
	NET OPERATING	(424,980)	(432,897)	(448,892)	(430,269)	(536,051)	(156,778)	(464,673)	(509,453)	(44,780)

**Recreation & Parks
Selected Budget Details 2023**

Computer Supplies	1,000	Special Events	74,820
Laser Printer Ink	500	Concert Series	13,000
Desktop Printer Ink	250	July 4th Fireworks/Concerts	14,000
Misc. Supplies	250	Fall Festival	1,700
		Spring Celebration	1,700
		Family Fun Night Bingo (2)	750
Gas & Oil	1,000	Flea Markets (2)	100
Based on usage of 800 gal. of gas		Big Truck Day	400
@ \$2.50 Plus staff mailage \$1,400		Movies in the Park	0
		Reindeer Lane	300
		Health Fair	300
Contract Services	37,400	Pumpkin Painting	200
Pest Control	1,000	Breakfast with Santa	1,500
Fire Extinguishers/Alarm Service	1,250	July 4th Family Fun Day	15,000
Finger printing	700	Old Fashion Christmas	3,000
Copier Maint	500	Family Fun Night (10)	3,500
Repairs/Rentals	2,350	Glamour Girls	500
Cleaning Services	22,500	Freedom 5k	5,000
Fogle's Porta Potties	9,100	Celtic Festival	0
		Haunted House	5,000
		Bingo	0
Class Instruction Expense	6,500	Easter Breakfast	1,500
Instructor pymts.	5,500	Farmers Market Special Events	470
Supplies	1,000	Farmers Market Entertainment	900
		MD Coastal Bays	6,000
		Special Events (Bus Trips)	33,600
Program Promotion	2,025	NYC Christmas and Spring	5,400
Peachjar School info.	1,275	Virginia Tattoo	4,500
Flyers	500	NASA / Wallops Island	2,500
Marquee Letters	250	Sports Games	6,500
		Broadway Theatre Trips (6)	10,000
Supplies	11,250	Day in DC Cherry Blossoms	1,700
Office Supplies	1,550	Philadelphia Flower Show	3,000
Sports equipment	3,000		
Copy Paper	1,000		
Copier cartridges	1,500		
Tumbling Mats	1000		
Fax Cartridges	200		
AED Batteries/Pads	750		
First Aid	1000		
Farmers Market	1,250		
		Camp Ocean Pines	37,100
Parks Repair & Maintenance	38,900	Arts and Craft Supplies	2,000
Stone, fill dirt, signs, fencing, etc.	21,000	Sports Supplies	1,000
Chemicals for field maintenance	14,900	Field Trips	18,000
ADA Supplies	3,000	Bus Transportation	11,500
		Petty Cash	300
League Expense	18,300	T-Shirts	3,000
Youth Soccer	2,500	Fingerprinting	500
Coed Softball	3,500	Camp Office Supplies	300
Sports Expenses	2,500	CPR/AED, 1st Aid, Env. Emerg. Class	500
Men's Basketball	3,200		
Youth Basketball	2,500	Insurance	46,897
Adult Dodgeball	1,000	Leagues/Camps	15,779
T Ball	600	Liability	8,135
Youth Dodgeball	500	Buildings/Contents	18,207
Misc	2,000	Vehicles	1,000
		Flood	3,776

**PICKLEBALL
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47108	CLASS/CLINICS	-	-	-	-	1,427	1,568	1,500	1,500
47129	PICKLEBALL FACILITY RENTAL	-	-	-	-	3,987	23,050	20,000	20,000
47141	LEAGUE FEES	9,514	9,972	15,574	12,000	-	-	-	(12,000)
47146	SPECIAL EVENTS	-	-	-	10,000	1,059	1,059	1,000	(9,000)
47150	MEMBER DUES	19,837	24,866	19,791	24,670	38,928	39,770	39,770	15,100
47174	PICKLEBALL DROP INS	-	-	-	-	13,087	14,120	20,000	20,000
47199	PICKLEBALL MERCHANDISE	-	-	98	-	344	987	1,000	1,000
47198	MISC.	-	700	(59)	-	-	-	-	-
	TOTAL REVENUE	29,351	35,538	35,404	46,670	58,831	80,554	83,270	36,600
	COST OF SALES								
57002	COGS-PICKLEBALL	-	-	-	-	(556)	-	500	500
	TOTAL COST	-	-	-	-	(556)	-	500	500
	NET REVENUE	29,351	35,538	35,404	46,670	59,387	80,554	82,770	36,100
	EXPENSES								
64200	PAYROLL	12,022	13,760	12,978	11,660	8,095	11,660	30,326	18,667
64350	OVERTIME	210	124	152	-	484	-	-	-
64450	PAYROLL COST	1,925	2,098	1,801	2,113	1,277	2,113	5,338	3,226
64450	CONTRACT LABOR	-	-	-	400	-	400	400	-
64600	EMPLOYEE SUPPORT	-	-	-	150	-	150	150	-
64650	TRAINING	-	-	-	-	-	-	-	-
	TOTAL PAYROLL	14,157	15,982	14,930	14,322	9,856	14,322	36,215	21,892
	CONTRACT/SUPPLIES								
75040	CONTRACT SERVICES	9,348	1,087	607	700	260	700	700	-
75130	CLEANING SUPPLIES	172	-	325	400	60	150	400	-
75520	GAS/OIL	-	-	-	50	-	-	-	(50)
75640	SUPPLIES	2,928	4,901	4,417	3,500	113	3,200	3,200	(300)
	TOTAL CONTR/SUPPLIES	12,448	5,989	5,349	4,650	432	4,050	4,300	(350)
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	-	-	352	-	47	47	1,500	1,500
	TOTAL REPAIRS/MAINT	-	-	352	-	47	47	1,500	1,500
	UTILITIES								
86200	ELECTRICITY	350	372	1,126	350	549	1,000	350	-
86290	TELEPHONE	161	161	161	161	67	161	161	-
86330	WATER/SEWER	684	323	248	686	114	300	686	-
	TOTAL UTILITIES	1,195	856	1,535	1,197	730	1,461	1,197	-
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	-	-	893	1,000	-	-
76650	SPECIAL EVENTS/TOURN	80	146	-	200	423	10,000	10,000	9,800
76810	DUES/SUBSCRIPTIONS	-	-	-	150	-	150	150	-
76880	INSURANCE	72	-	4	-	-	-	-	-
	TOTAL OTHER	152	146	4	350	1,316	11,150	10,150	9,800
	TOTAL EXPENSES	27,952	22,973	22,170	20,519	12,381	31,030	53,362	32,842
	NET OPERATING	1,399	12,565	13,234	26,151	47,006	49,524	29,408	3,258

PICKLEBALL
BUDGET DETAILS
FY 2023

EXPENSES

Contract Services
Windscreens
Court Painting

\$ 700

Supplies
Miscellaneous
Dry Rollers
Court Needs

\$ 3,200
\$ 500
\$ 200
\$ 2,500

REVENUES

Member Dues
Tournament
Drop-ins
Other

\$ 39,770
\$ 20,000
\$ 20,000
\$ 3,500

PICKLEBALL
MEMBER DUES
FY 2022

	#	RATE	AMOUNT
FAMILY	30	280	8,400
INDIVIDUAL	60	170	10,200
ASSOC - FAMILY	2	390	780
ASSOC - IND	18	240	4,320
COMBO - FAM 20%	4	115	460
COMBO - IND 20%	<u>6</u>	85	<u>510</u>
TOTAL	120		24,670

PICKLEBALL
MEMBER DUES
FY 2023

	#	RATE	AMOUNT
FAMILY	48	280	13,440
INDIVIDUAL	79	170	13,430
ASSOC - FAMILY	14	390	5,460
ASSOC - IND	31	240	7,440
COMBO - FAM 20%	0	115	0
COMBO - IND 20%	<u>0</u>	85	<u>0</u>
TOTAL	172		39,770

**TENNIS
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
47008	CLASS/CLINICS	540	1,623	6,315	4,000	5,403	6,041	7,000	959
47022	GRANTS/DONATIONS	-	-	3,850	-	-	-	-	-
47029	FACILITY RENTAL	2,715	42	19	-	378	378	378	-
47041	LEAGUE FEES	-	-	-	-	870	870	-	(870)
47050	MEMBER DUES	20,815	19,504	20,855	21,145	28,470	24,000	20,430	(3,570)
47074	DROP-INS	1,803	2,404	4,783	4,700	3,292	3,835	4,705	870
47099	RETAIL TENNIS / COG's	757	81	2,645	3,000	1,447	1,554	3,000	1,446
	TOTAL REVENUE	26,708	23,653	38,468	32,845	39,861	36,678	35,513	(1,165)
	COST OF SALES								
57002	COGS- MERCHANDISE	-	-	-	-	2,794	1,000	1,500	500
	TOTAL COST	-	-	-	-	2,794	1,000	1,500	500
	NET REVENUE	26,708	23,653	38,468	32,845	37,067	35,678	34,013	(1,665)
	EXPENSES								
64200	PAYROLL	23,608	17,200	42,583	24,067	16,792	24,067	34,631	10,564
64350	OVERTIME	591	203	530	-	476	-	-	-
64450	PAYROLL COST	3,769	3,084	6,606	3,918	3,024	3,918	5,388	1,470
64550	CONTRACT LABOR	-	-	-	900	-	900	1,000	100
64600	EMPLOYEE SUPPORT	50	28	14	50	-	50	100	50
64650	TRAINING	-	-	345	-	-	-	-	-
	TOTAL PAYROLL	28,018	20,515	50,077	28,935	20,292	28,935	41,119	12,184
	CONTRACT/SUPPLIES								
74990	UNIFORMS	1,064	520	753	350	(158)	(158)	500	658
74800	CREDIT CARDS	-	-	900	-	305	400	900	500
75040	CONTRACT SERVICES	18,439	7,965	31,515	15,000	882	15,000	16,000	1,000
74750	COMPUTER SUPPLIES	-	-	497	-	-	-	-	-
75130	CLEANING SUPPLIES	189	-	298	400	60	400	-	(400)
75520	GAS/OIL	-	14	7	-	-	-	-	-
75580	POSTAGE	-	-	-	-	-	-	-	-
561	PRO SHOP	-	-	-	1,000	-	-	-	-
75640	SUPPLIES	3,965	4,919	7,713	3,000	342	3,000	5,300	2,300
	TOTAL CONTR/SUPPLIES	23,657	13,418	41,684	19,750	1,431	18,642	22,700	4,058
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	-	1,314	5,058	1,000	809	1,000	1,000	-
47098	MISC.	-	-	-	-	-	-	-	-
	TOTAL REPAIRS/MAINT	-	1,314	5,058	1,000	809	1,000	1,000	-
	UTILITIES								
86200	ELECTRICITY	2,102	1,682	2,211	1,400	941	1,400	1,400	-
86260	REFUSE REMOVAL	1,001	1,040	1,132	500	596	500	500	-
86290	TELEPHONE	102	16	24	100	15	100	100	-
86330	WATER/SEWER	684	8,158	1,762	1,500	1,772	4,252	4,252	-
	TOTAL UTILITIES	3,889	10,896	5,129	3,500	3,323	6,252	6,252	-
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	-	-	-	633	-	400	400
76650	SPECIAL EVENTS/TOURN	-	-	1,285	200	556	1,000	200	(800)
76810	DUES/SUBSCRIPTIONS	-	152	-	150	-	150	150	-
76880	INSURANCE	672	852	1,728	-	510	1,218	1,218	-
	TOTAL OTHER	672	1,004	3,013	350	1,700	2,368	1,968	(400)
	TOTAL EXPENSES	56,236	47,146	104,961	53,535	27,554	57,197	73,039	15,842
	NET OPERATING	(29,528)	(23,493)	(66,493)	(20,690)	9,513	(21,519)	(39,026)	(17,507)

**TENNIS
BUDGET DETAILS
FY 2023**

EXPENSES		REVENUES	
Uniforms	500	Member Dues	\$ 20,430
Staff Shirts	500		
Contract Services	16,000		
Redoing of Tennis Courts	15,000		
Sprinkler Maintenance	1,000	Drop ins	\$ 4,705
		Drop ins	\$ 4,705
Supplies	5,300		
Squeegies	400	Classes/Lessons	\$ 7,000
Court needs/Nets	2,000	Tennis lessons	\$ 6,000
Line Brooms	400	Clinics	\$ 1,000
Windscreens	2,500		

TENNIS
MEMBER DUES
2022 Budget

	#	RATE	AMOUNT
FAMILY	14	380	5,320
FAMILY - AFTER 12	8	165	1,320
INDIVIDUAL	38	220	8,360
INDIVIDUAL - AFTER 12	4	105	420
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	160	320
COMBO - IND. 40%	5	100	500
TOTAL	82		21,145

TENNIS
MEMBER DUES
2023 Budget

	#	RATE	AMOUNT
FAMILY	10	380	3,800
FAMILY - AFTER 12	8	165	1,320
INDIVIDUAL	38	220	8,360
INDIVIDUAL - AFTER 12	7	105	735
ASSOC - FAMILY	2	615	1,230
ASSOC - INDIVIDUAL	6	385	2,310
ASSOC - INDIVIDUAL AFTER 12	1	135	135
JUNIOR	2	50	100
COMBO - FAMILY 40%	9	160	1,440
COMBO - IND. 40%	10	100	1,000
TOTAL	93		20,430

**PLATFORM TENNIS
2023 BUDGET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
	47208 CLASSES/CLINICS	-	-	-	-	-	-	1,000	1,000
	47241 LEAGUE FEES	343	343	398	300	26	26	-	(26)
	47250 MEMBER DUES	15,236	15,236	8,486	15,512	11,984	11,940	12,100	160
	47274 PLATFORM TENNIS DROP INS	-	-	-	-	298	406	3,000	2,594
	47299 PLATFORM TENNIS MECHANDISE	-	-	272	-	210	210	210	-
	TOTAL REVENUE	15,579	15,579	9,155	15,812	12,518	12,582	16,310	3,728
	COST OF SALES								
	57002 COGS-PLATFORM TENNIS	-	-	-	-	(186)	-	-	-
	57202 COGS-PLATFORM TENNIS	-	-	-	-	251	400	400	-
	TOTAL COST	-	-	-	-	66	400	400	-
	NET REVENUE	15,579	15,579	9,155	15,812	12,452	12,182	15,910	3,728
	EXPENSES								
	64200 PAYROLL	7,094	7,094	14,061	7,377	5,649	7,377	20,514	13,137
	64350 OVERTIME	121	121	362	-	223	-	-	-
	64450 PAYROLL COST	1,096	1,096	2,109	1,373	964	1,373	3,643	2,270
	64550 CONTRACT LABOR	-	-	-	500	-	500	500	-
	TOTAL PAYROLL	8,311	8,311	16,532	9,250	6,837	9,250	24,657	15,407
	CONTRACT/SUPPLIES								
	75040 CONTRACT SERVICES	2,358	2,358	607	500	722	850	850	-
	75130 CLEANING SUPPLIES	125	125	143	-	60	80	150	70
	75520 GAS/OIL	-	-	-	50	-	-	-	-
	75580 POSTAGE	-	-	-	25	-	-	-	-
	75610 PROMOTION	9	9	-	-	-	-	-	-
	75640 SUPPLIES	2,053	2,053	4,584	3,000	685	1,000	3,000	2,000
	TOTAL CONTR/SUPPLIES	4,545	4,545	5,334	3,575	1,466	1,930	4,000	2,070
	REPAIRS/MAINTENANCE								
	75940 EQUIPMENT	-	-	130	-	47	100	200	100
	TOTAL REPAIRS/MAINT	-	-	130	-	47	100	200	100
	UTILITIES								
	86200 ELECTRICITY	1,256	1,256	350	800	146	800	800	-
	86290 TELEPHONE	161	161	161	161	67	161	161	-
	86330 WATER/SEWER	684	684	248	686	114	273	273	-
	TOTAL UTILITIES	2,101	2,101	759	1,647	327	1,234	1,234	-
	OTHER COSTS								
	76470 CLASS INSTRUCTION	-	-	-	-	199	250	250	-
	76650 SPECIAL EVENTS/TOURN	291	291	-	500	-	-	500	500
	76810 DUES/SUBSCRIPTIONS	50	50	-	-	-	-	-	-
	76880 INSURANCE	108	108	-	-	-	-	-	-
	TOTAL OTHER	449	449	-	500	199	250	750	500
	TOTAL EXPENSES	15,406	15,406	22,755	14,972	8,876	12,764	30,841	18,077
	NET OPERATING	173	173	(13,599)	840	3,577	(582)	(14,931)	(14,349)

PLATFORM
BUDGET DETAILS
FY 2023

EXPENSES

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

REVENUES

Member Dues	\$	12,100
Drop-ins	\$	3,000
Other	\$	1,210

PLATFORM
MEMBER DUES
FY 2022

	#	RATE	AMOUNT
FAMILY	15	280	4,200
INDIVIDUAL	40	170	6,800
ASSOC - FAMILY	8	390	3,150
ASSOC - IND	4	240	960
COMBO - FAM 40%	1	260	260
COMBO - IND. 40%	1	142	<u>142</u>
TOTAL			15,512

PLATFORM
MEMBER DUES
FY 2023

	#	RATE	AMOUNT
FAMILY	15	280	4,200
INDIVIDUAL	44	170	7,480
ASSOC - FAMILY	1	390	420
ASSOC - IND	0	240	0
COMBO - FAM 40%	0	260	0
COMBO - IND. 40%	<u>0</u>	<u>142</u>	<u>0</u>
TOTAL	60		12,100

AQUATICS									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEPT	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
46550	MEMBER DUES	427,629	414,353	129,720	216,202	250,275	274,775	274,775	-
46529	FACILITY RENTAL	16,109	13,891	19,233	41,333	13,752	39,000	52,444	13,444
46573	COUPONS	176,632	82,260	9,349	68,743	13,699	13,699	-	(13,699)
46574	DAILY FEES	205,141	201,470	192,224	223,212	293,913	318,000	408,000	90,000
46577	SWIM CLASSES	245,508	170,877	68,758	187,000	55,686	120,000	150,000	30,000
46585	FOOD SALES	16,050	13,965	-	-	-	-	-	-
46595	VENDING COMM	5,834	5,066	2,047	8,000	23,169	25,000	24,000	(1,000)
46599	MERCHANDISE REV SCP	-	-	730	-	724	-	1,000	1,000
46598	MISCELLANEOUS	30,651	32,757	10,895	-	4,300	-	-	-
	TOTAL REVENUE	1,123,554	934,639	432,956	744,490	655,518	790,474	910,219	119,745
	COST OF SALES								
56501	FOOD	8,623	8,415	-	-	-	-	-	-
56501	VENDING	-	-	1,345	2,000	12,416	15,000	12,000	(3,000)
56502	MERCHANDISE	-	-	361	-	430	-	500	500
	TOTAL COST	8,623	8,415	1,706	2,000	12,846	15,000	12,500	(2,500)
	NET REVENUE	1,114,931	926,224	431,250	742,490	642,672	775,474	897,719	122,245
	EXPENSES								
64200	PAYROLL	499,539	467,459	363,228	478,025	216,242	370,000	510,383	140,383
64350	OVERTIME	9,020	8,201	6,028	8,500	5,085	8,500	-	(8,500)
64450	PAYROLL COST	126,386	123,287	88,566	125,394	46,927	80,000	122,905	42,905
64600	EMPLOYEE SUPPORT	2,877	1,273	807	500	-	500	500	-
64650	TRAINING	4,763	3,634	2,687	2,000	182	2,000	1,500	(500)
	TOTAL PAYROLL	642,585	603,854	461,315	614,419	268,436	461,000	635,288	174,288
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	3,309	3,550	3,348	3,000	350	3,000	1,000	(2,000)
74800	CREDIT CARDS	9,818	6,612	6,567	7,000	6,845	8,500	8,500	-
74810	EMPLOYEE ADS	235	-	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	90	320	-	-	-	-	-	-
74990	UNIFORMS	21,616	11,769	8,637	13,000	4,165	13,000	13,000	-
75040	CONTRACT SERVICES	14,488	12,620	12,329	14,000	10,372	14,000	14,000	-
75130	CLEANING SUPPLIES	3,299	6,431	6,391	7,000	6,226	7,000	6,000	(1,000)
75250	PAPER GOODS	5,892	4,079	481	2,000	-	2,000	-	(2,000)
75280	CHEMICALS	29,796	26,160	15,525	29,000	21,493	29,000	29,000	-
75520	GAS & OIL	2,933	854	184	1,000	2,995	3,000	3,000	-
75580	POSTAGE	204	58	-	100	21	100	100	-
75640	SUPPLIES	35,822	26,623	14,395	25,000	6,111	25,000	27,000	2,000
	TOTAL CONTR/SUPPLIES	127,502	99,077	67,858	101,100	58,578	104,600	101,600	(3,000)
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	-	-	-	-	-	-	-
75710	AUTO/TRUCK	12	228	-	-	-	-	-	-
75940	EQUIPMENT	2,100	12,495	10,812	9,000	4,963	9,000	9,000	-
	DPW-LABOR	-	(286)	-	-	-	-	-	-
	TOTAL REPAIRS & MAINT	2,112	12,438	10,812	9,000	4,963	9,000	9,000	-
	UTILITIES								
86200	ELECTRICITY	45,852	56,566	40,930	50,000	20,589	50,000	50,000	-
86230	PROPANE GAS	38,273	52,667	41,672	60,000	17,393	60,000	70,000	10,000
86260	REFUSE REMOVAL	2,910	4,257	3,418	2,450	1,324	2,450	2,450	-
86290	TELEPHONE	7,588	7,227	7,550	6,800	2,571	6,800	6,800	-
86330	WATER/SEWER	35,849	40,764	31,304	32,859	14,919	35,807	35,807	-
	TOTAL UTILITIES	130,472	161,480	124,873	152,109	56,797	155,057	165,057	10,000
	OTHER COSTS								
76470	CLASS INSTRUCTION	22,808	23,890	21,935	18,000	6,533	11,000	11,000	-
76650	SPECIAL EVENTS	200	-	-	-	-	-	-	-
76810	DUES/SUBS	298	320	273	100	-	-	-	-
76880	INSURANCE	36,082	31,812	38,196	31,815	17,615	42,279	42,279	-
76950	INTEREST	-	-	-	1,035	-	-	-	-
76960	PERMITS/LICENSES	3,174	2,035	1,805	4,000	1,265	4,000	4,000	-
	TOTAL OTHER	62,562	58,057	62,208	54,950	25,413	57,279	57,279	-
	TOTAL EXPENSES	965,233	934,906	727,066	931,578	414,187	786,936	968,224	181,288
	NET OPERATING	149,698	(8,682)	(295,816)	(189,088)	228,485	(11,462)	(70,505)	(59,043)

Aquatics Expense/Revenue
Selected Budget Details 2023

EXPENSES		REVENUES	
Computer Supplies	\$ 1,000	Member Dues	\$ 274,775
Thermal Paper & Printer Ink	\$ 1,000	Pool Memberships	\$ 274,775
Gas & Oil	\$ 3,000		
Mileage for personal Car use/Company Car			
Contract Services	\$ 14,000		
Internet	\$ 3,500		
Pest Control	\$ 2,500		
Cleaning Services	\$ 6,000		
Drainfast	\$ 2,000		
Uniforms	\$ 13,000	Daily Fees	\$ 408,000
Lifeguard Staff	\$ 8,000	Daily uses	
Front Desk Staff	\$ 3,000		
Supervisor Staff	\$ 2,000		
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)			
Supplies	\$ 27,000	Swim Classes	\$ 150,000
Office Supplies	\$ 7,500	Swim Lessons	
Pool equipment	\$ 7,000	Private Lessons	
Copy Paper	\$ 1,000	Exercise Classes	
Event Items	\$ 3,500	Junior Lifeguard	
First Aid	\$ 4,500		
Lifeguard Supplies (Whistle, FA Kits)	\$ 1,000	Vending	\$ 24,000
AED Batteries/Pads	\$ 1,500	Snacks sold at pools	
Wristbands (Beach Club Pool)	\$ 1,000	Water Shoes sold	
Miscellaneous		Goggles, Swim Caps, Ear plugs	
(Miscellaneous ranges from keys to tools etc)		Soda products sold	
Chemicals	\$ 29,000	Ice cream	
Pool Chemicals	\$ 29,000		
Cleaning Supplies	\$ 6,000	Facility Rentals	\$ 52,444
Bleach, Comet, Holt Items	\$ 6,000	SDHS Swim Team	\$ 5,000
		OPST	\$ 32,000
Class Instruction	\$ 11,000	Private Parties	\$ 15,444
Account used to pay the instructors to teach the classes	\$ 11,000	Misc	\$ 2,000

GOLF OPERATIONS 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
45550	MEMBER DUES	132,974	126,236	118,617	130,000	135,675	135,675	140,000	4,325
45580	CART RENTALS	325,113	291,252	291,685	250,000	251,246	260,000	270,000	10,000
45581	GREEN FEES	412,525	496,773	524,505	630,000	535,297	670,000	701,168	31,168
45599	MERCHANDISE	77,865	45,036	78,663	105,000	82,377	105,000	120,000	15,000
45583	DRIVING RANGE	21,439	20,866	30,800	28,000	26,262	28,000	32,000	4,000
45598	MISCELLANEOUS	18,459	26,585	30,678	20,000	35,187	35,187	35,000	(187)
	TOTAL REVENUE	988,375	1,006,728	1,074,949	1,163,000	1,066,044	1,233,862	1,298,168	64,306
	COST OF SALES								
55508	MERCHANDISE	48,099	37,318	49,987	54,000	48,321	54,000	58,000	4,000
55509	DRIVING RANGE	2,141	-	-	3,600	3,501	7,000	3,600	(3,400)
58005	BEVERAGE	-	-	250	-	463	-	-	-
	TOTAL COSTS	50,240	37,318	50,237	57,600	52,286	61,000	61,600	600
	NET REVENUE	938,135	969,409	1,024,712	1,105,400	1,013,758	1,172,862	1,236,568	63,706
	EXPENSES								
64200	PAYROLL	198,816	193,710	177,200	251,304	99,633	251,304	260,782	9,477
64350	OVERTIME	3,255	1,593	1,370	-	2,887	-	-	-
64450	PAYROLL COSTS	54,682	43,113	26,686	43,040	17,082	43,040	52,824	9,783
	OTHER	547	-	-	-	-	-	-	-
64600	EMPLOYEE SUPPORT	707	518	2,773	3,000	2,063	3,000	3,000	-
64650	TRAINING	-	167	24	-	-	2,000	-	(2,000)
	TOTAL PAYROLL	258,007	239,102	208,053	297,345	121,665	299,345	316,605	17,261
	SERVICES/SUPPLIES								
74750	COMPUTER SUPPLIES	1,485	1,326	2,420	-	325	-	-	-
74800	CREDIT CARDS	13,022	14,145	18,888	12,000	19,728	20,000	22,000	2,000
74810	EMPLOYEE ADS	30	-	-	-	-	-	-	-
74990	UNIFORMS	556	216	1,295	1,300	-	1,300	1,300	-
75040	CONTRACT SERVICES	17,898	16,157	18,020	13,500	12,821	18,000	18,000	-
75130	CLEANING SUPPLIES	1,551	824	1,654	1,500	200	1,000	1,500	500
75520	GAS/OIL	6,806	7,396	6,321	7,000	5,630	9,000	11,000	2,000
75580	POSTAGE	104	58	323	500	26	500	500	-
75640	SUPPLIES	5,337	7,789	13,258	8,500	5,100	7,000	8,500	1,500
75610	PRINTING	1,972	-	-	-	-	-	-	-
	TOTAL SERVICES/SUPPLIES	48,761	47,912	62,179	44,300	43,830	56,800	62,800	6,000
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	111	2,748	5,057	-	1,175	-	-	-
	TOTAL REPAIRS/MAINT	111	2,748	5,057	-	1,175	-	-	-
	UTILITIES								
86200	ELECTRICITY	13,062	9,690	15,294	12,000	6,122	12,000	15,000	3,000
86260	REFUSE REMOVAL	173	2,717	1,974	-	744	-	-	-
86290	TELEPHONE	7,160	4,230	6,334	7,500	2,448	7,500	7,500	-
86330	WATER/SEWER	7,152	4,944	4,714	6,500	1,964	4,714	4,714	-
	TOTAL UTILITIES	27,547	21,582	28,316	26,000	11,277	24,214	27,214	3,000
	OTHER COSTS								
76810	DUES/SUBS	824	741	916	1,200	221	1,200	1,200	-
76880	INSURANCE	9,466	9,180	12,204	9,179	6,620	15,893	15,893	-
76960	PERMITS	-	300	-	-	-	-	-	-
76970	PROMOTION	41,966	57,123	37,990	35,000	16,455	35,000	15,000	(20,000)
76990	TRAVEL	-	-	-	3,000	-	3,000	3,000	-
76910	RANGE	-	-	2,150	-	-	-	-	-
76920	GOLF OPERATIONS	-	-	5,103	-	-	-	-	-
97000	TAXES	300	-	-	1,900	-	1,900	1,900	-
	OTHER OPER COSTS	-	47,277	-	-	-	-	-	-
	TOTAL OTHER COSTS	52,556	114,621	58,363	50,279	23,296	56,993	36,993	(20,000)
	TOTAL EXPENSES	386,982	425,965	361,968	417,924	201,243	437,352	443,612	6,261
	NET OPERATING	551,153	543,444	662,743	687,476	812,515	735,510	792,956	57,445

**Golf Operations
Selected Budget Details 2023**

Contract Services	18,000
Handicap Fees	2,700
Cart Maint Plan - Yamaha	9,680
Security	520
Other	5,100
Supplies	8,500
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses, nozzles, paint, etc.	2,805
Insurance	15,893
Buildings	6,287
Liability	5,378
Flood	4,228

GOLF MAINTENANCE									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
	MISCELLANEOUS	-	1,525	-	-	-	-	-	-
	TOTAL REVENUE	-	1,525	-	-	-	-	-	-
	EXPENSES								
64200	PAYROLL	282,263	311,262	318,904	326,003	120,488	330,136	335,318	9,314
64350	OVERTIME	12,649	11,496	5,942	2,000	2,341	2,341	2,000	-
64450	PAYROLL COSTS	81,526	85,331	80,138	102,076	31,369	102,601	104,842	2,766
64600	EMPLOYEE SUPPORT	1,119	1,702	1,126	3,000	698	2,500	3,000	-
64650	TRAINING	65	569	120	-	-	-	-	-
	TOTAL PAYROLL	377,622	410,361	406,230	433,079	154,896	437,578	445,160	12,081
	SERVICES/SUPPLIES								
74750	COMPUTER SUPPLIES	531	564	78	500	-	500	500	-
74810	EMPLOYEE ADS	382	-	-	-	75	-	-	-
74840	EQUIPMENT RENTAL	27	2,681	-	500	-	500	500	-
74990	UNIFORMS	1,811	1,083	2,380	2,500	272	2,500	2,500	-
75040	CONTRACT SERVICES	15,950	24,705	23,102	13,000	14,400	13,000	18,000	5,000
75130	CLEANING SUPPLIES	172	80	1,404	600	528	600	600	-
75280	CHEMICALS/FERTZ	124,644	106,844	173,387	130,008	79,620	130,008	155,008	25,000
75310	LANDSCAPING	1,581	-	2,208	2,000	4,830	2,000	2,000	-
75370	SAND/SOIL	6,688	3,445	8,509	10,000	8,271	10,000	10,000	-
75400	SEED/SOD	5,136	10,792	17,500	8,000	1,343	8,000	8,000	-
75430	SHOP SUPPLIES	8,588	5,408	4,906	5,000	2,276	5,000	5,000	-
75460	SMALL TOOLS	950	575	595	1,800	1,998	1,800	1,800	-
75520	GAS/OIL	15,215	15,509	11,933	15,000	9,934	15,000	20,000	5,000
75580	POSTAGE	3	-	-	50	-	50	50	-
75640	SUPPLIES	9,794	3,920	13,865	7,000	4,875	7,000	7,000	-
	TOTAL SERVICES/SUPPLIES	191,472	175,605	259,869	195,958	128,421	195,958	230,958	35,000
	REPAIRS/MAINTENANCE								
75710	AUTO/TRUCK	962	147	1,091	-	-	-	-	-
75880	CART PATHS	-	-	267	-	(63)	-	-	-
75910	DRAINAGE	1,592	9,891	174	-	3,375	-	-	-
75940	EQUIPMENT	32,086	33,786	29,072	35,400	11,357	35,400	40,700	5,300
76060	WATER SYSTEM	4,158	10,990	5,725	8,000	1,740	8,000	8,000	-
	TOTAL REPAIRS/MAINT	38,798	54,814	36,328	43,400	16,409	43,400	48,700	5,300
	UTILITIES								
86200	ELECTRICITY	22,462	29,284	23,763	23,300	9,624	23,300	23,300	-
86230	PROPANE GAS	345	342	442	4,000	583	4,000	4,000	-
86260	REFUSE REMOVAL	3,602	9,686	5,540	5,800	1,817	5,800	5,800	-
86290	TELEPHONE	2,248	3,238	3,485	3,600	1,350	3,600	3,600	-
86330	WATER/SEWER	4,472	4,921	4,640	4,053	1,904	4,571	4,571	518
	TOTAL UTILITIES	33,129	47,471	37,870	40,753	15,278	41,271	41,271	518
	OTHER COSTS								
76810	DUES/SUBS	380	510	705	4,225	-	4,225	4,225	-
76880	INSURANCE	17,592	15,816	18,036	15,819	7,770	18,650	18,650	2,831
76960	PERMITS/LICENSES	510	585	665	1,100	345	1,100	1,100	-
76990	TRAVEL	-	-	-	500	-	500	500	-
	TOTAL OTHER COSTS	18,482	16,911	19,406	21,644	8,115	24,475	24,475	2,831
	TOTAL EXPENSES	659,503	705,162	759,702	734,834	323,119	742,682	790,564	55,730
	NET OPERATING	(659,503)	(703,637)	(759,702)	(734,834)	(323,119)	(742,682)	(790,564)	(55,730)

**Golf Maintenance
Selected Budget Details 2023**

	FY 2023
Chemicals & Fertilizers	155,008
Greens, Fertilizer	8,500
Tees, Fertilizer	3,500
Fairways, Fertilizer	13,000
Rough, Fertilizer	10,000
Grow in Products	12,500
Greens, Plant Protectant	32,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	61,768
Rough Plant Protectant	3,740
Supplies	7,000
Golf Course Accessories, Flags and Flagsticks	4,957
cups, Golf towels and signs and rakes	
Safety Equipment	2,043
Insurance	18,650
Buildings	11,596
Liability	4,928
Vehicles	2,126

CLUBHOUSE GRILLE 2023 BUDGET WORKSHEET										
		2018	2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE									
49029	FACILITY RENTAL	-	2,209	-	-	-	-	-	-	-
49085	FOOD REGULAR	89,599	69,108	25,053	198,708	108,930	154,928	183,638	242,351	58,713
49086	BEVERAGE REGULAR	102,109	80,920	55,086	184,879	122,000	141,694	168,291	214,188	45,897
49098	MERCHANDISE-TG	-	-	-	1,302	-	1,002	1,283	1,500	217
398	MISC	91	-	-	-	-	-	-	-	-
	TOTAL REVENUE	193,430	162,237	80,139	384,889	230,930	297,624	353,212	458,039	104,827
	COST OF SALES									
59002	COGS MERCHANDISE-TERN'S GRILL	-	-	-	1,318	-	784	784	1,000	216
59003	FOOD REGULAR	37,683	32,497	15,489	81,830	44,400	62,340	79,098	111,661	32,563
59005	BEVERAGE REGULAR	26,542	33,155	18,364	43,245	32,700	29,718	37,182	47,366	10,184
406	BEVERAGE BANQUET	198	-	-	-	-	-	-	-	-
	TOTAL COST	64,632	65,652	33,853	126,393	77,100	92,842	117,064	160,027	42,963
	NET REVENUE	128,798	86,585	46,286	258,495	153,830	204,782	236,148	298,012	61,864
		66.6%	56.9%	57.8%	67.2%	66.6%	68.8%	66.9%	65.1%	
	EXPENSES									
64200	PAYROLL REGULAR	62,993	32,417	14,284	132,671	63,700	78,358	93,999	127,476	33,477
64350	OVERTIME	17,835	3,464	283	-	17,835	-	-	-	-
64450	PAYROLL COST	11,602	6,739	2,564	20,773	11,602	12,969	15,234	20,303	5,068
455	CONTRACT LABOR	127	-	-	-	-	-	-	-	-
64600	EMPLOYEE SUPPORT	825	-	-	-	825	-	-	-	-
64650	TRAINING	-	-	-	-	-	-	-	-	-
	TOTAL PAYROLL	93,987	42,620	17,130	163,445	93,962	91,328	109,233	147,779	38,546
		48.6%	28.0%	21.4%	39.9%	40.7%	30.7%	30.9%	32.3%	
	CONTRACT/SUPPLIES									
74800	CREDIT CARDS	2,813	700	-	9,986	2,753	8,274	8,624	13,155	4,531
74810	EMPLOYEE ADS	-	59	-	-	-	-	-	-	-
74870	ENTERTAINMENT	6,250	-	-	3,171	1,496	800	800	1,500	700
74900	LINENS	9	-	-	-	-	-	-	-	-
74990	UNIFORMS	1,631	100	-	-	-	-	-	-	-
75040	CONTRACT SERVICES	11,053	6,401	1,160	13,532	5,409	7,719	7,719	13,532	5,813
75070	CLUBHOUSE BAR SUPPLIES	-	-	-	5,820	-	3,558	4,186	4,287	-
75100	GLASS/SILVERWARE	-	-	-	-	-	52	52	52	-
75130	CLEANING SUPPLIES	596	699	70	5,425	1,790	4,494	5,007	7,083	2,076
75220	KITCHEN SUPPLIES	954	344	-	5,186	2,982	1,832	2,380	2,568	188
75250	PAPER GOODS	8,233	5,655	401	7,690	4,607	6,709	8,435	11,850	3,415
75520	GAS/OIL	580	270	-	-	-	-	-	-	-
75640	SUPPLIES	1,915	1,031	435	2,700	4,190	1,494	1,494	2,700	1,206
	TOTAL CONTR/SUPPLIES	32,014	15,259	2,066	53,510	23,227	34,932	38,697	56,727	18,030
		16.6%	10.0%	2.6%	13.9%	10.1%	11.7%	11.0%	12.4%	
	REPAIRS/MAINTENANCE									
75940	EQUIPMENT	1,952	3,552	-	7,276	208	1,835	3,925	5,244	1,319
	TOTAL REPAIRS/MAINT	1,952	3,552	-	7,276	208	1,835	3,925	5,244	1,319
	UTILITIES									
86200	ELECTRICITY	9,711	8,384	871	8,142	3,074	3,784	3,784	3,784	-
86230	PROPANE GAS	1,480	49	(301)	2,581	1,125	2,108	2,108	3,000	892
86260	REFUSE REMOVAL	1,647	2,944	1,490	1,439	624	744	744	744	-
86290	TELEPHONE	1,712	2,432	1,627	1,523	358	1,466	2,498	2,498	-
86330	WATER/SEWER	3,781	2,352	2,662	2,538	1,155	1,058	2,538	2,538	-
	TOTAL UTILITIES	18,331	16,161	6,349	16,223	6,336	9,159	11,671	12,563	892
		9.5%	10.6%	7.9%	4.2%	2.7%	3.1%	3.3%	2.7%	
	OTHER COSTS									
76880	INSURANCE	4,792	5,550	6,300	8,364	3,485	3,545	8,503	8,503	-
76960	PERMITS/LICENSES	4,673	4,636	3,729	6,039	3,360	1,290	1,290	1,290	-
76970	PROMOTIONS/DISCOUNTS	9,552	72	-	-	-	-	-	-	-
76980	MANAGEMENT FEES	-	-	-	1,500	-	1,250	1,500	3,000	1,500
	TOTAL OTHER	19,017	10,258	10,029	16,903	6,845	6,085	11,293	12,793	1,500
	TOTAL EXPENSES	165,301	87,850	35,574	246,356	130,578	143,339	174,819	235,106	60,287
	NET	(36,503)	(1,265)	10,712	12,139	23,252	61,443	61,328	62,906	1,578

BEACH CLUB									
2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48029	FACILITY RENTAL	-	30	-	-	450	450	-	(450)
49184	FOOD BANQUET	818	-	-	818	-	-	-	-
48085	FOOD REGULAR	266,628	273,802	204,175	266,628	307,589	307,589	275,000	(32,589)
48086	BEVERAGE REGULAR	180,653	252,728	201,926	180,653	287,507	287,507	262,000	(25,507)
49187	BEVERAGE BANQUET	7,450	4,637	-	7,449	-	-	-	-
48099	MERCHANDISE BC	-	-	496	-	862	862	1,000	-
	MERCHANDISE	-	-	-	-	-	-	-	-
	TOTAL REVENUE	455,549	531,198	406,597	455,548	596,408	596,408	538,000	(58,546)
	COST OF SALES								
58003	FOOD REGULAR	82,456	102,961	66,444	82,456	97,002	97,002	90,000	(7,002)
58005	BEVERAGE REGULAR	35,686	46,193	37,079	35,686	56,306	56,306	50,000	(6,306)
59106	BEVERAGE BANQUET	-	-	-	-	-	-	-	-
	TOTAL COST	118,142	149,154	103,523	118,142	153,308	153,308	140,000	(13,308)
	NET REVENUE	337,407	382,043	303,074	337,406	443,100	443,100	398,000	(45,238)
		74.1%	71.9%	74.5%	74.1%	74.3%	74.3%	74.0%	
	EXPENSES								
64190	PAYROLL BANQUET	-	-	-	-	-	-	-	-
64200	PAYROLL REGULAR	105,413	128,253	103,384	105,413	129,093	129,093	129,093	-
64450	PAYROLL COST	14,186	17,488	21,064	14,186	21,396	21,396	21,396	-
64600	EMPLOYEES	-	-	-	-	-	-	-	-
	TOTAL PAYROLL	119,599	145,741	124,448	119,599	150,489	150,489	150,489	-
		26.3%	27.4%	30.6%	26.3%	25.2%	25.2%	28.0%	
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	1,253	-	456	1,253	126	126	126	-
74800	CREDIT CARDS	9,622	11,325	11,210	9,622	15,380	15,380	13,500	(1,880)
74840	EQUIPMENT RENTAL	-	-	1,287	-	-	-	-	-
74870	ENTERTAINMENT	4,617	9,730	3,225	4,617	800	800	2,500	1,700
74900	LINENS	773	734	1,042	773	643	643	643	-
74990	UNIFORMS	2,231	721	-	2,231	-	-	-	-
75040	CONTRACT SERVICES	9,605	4,679	7,365	9,605	7,995	7,995	7,995	-
75070	BAR SUPPLIES	5,220	2,540	-	5,220	-	-	-	-
75100	GLASSWARE	760	-	-	760	-	-	-	-
75130	CLEANING SUPPLIES	4,793	3,593	4,126	4,793	3,237	3,237	3,237	-
75220	KITCHEN SUPPLIES	3,069	1,084	5,006	3,069	1,377	1,377	1,377	-
75250	PAPER GOODS	8,705	11,850	6,008	8,705	9,529	9,529	9,529	-
75610	PRINTING	585	-	-	585	-	-	-	-
75640	SUPPLIES	2,509	1,849	3,634	2,511	4,190	4,190	4,190	-
	TOTAL CONTR/SUPPLIES	53,742	48,104	43,358	53,744	43,277	43,277	43,097	(179.69)
		11.8%	9.1%	10.7%	11.8%	7.3%	7.3%	8.0%	
	REPAIRS/MAINTENANCE								
75940	EQUIPMENT	2,792	1,383	2,250	2,791	2,313	2,313	2,313	-
	TOTAL REPAIRS/MAINT	2,792	1,383	2,250	2,791	2,313	2,313	2,313	-
	UTILITIES								
86200	ELECTRICITY	6,695	7,063	7,512	6,695	7,940	8,940	8,940	-
86230	PROPANE GAS	3,627	6,437	5,120	3,627	3,274	4,274	6,437	2,163
86260	REFUSE REMOVAL	-	-	87	-	139	139	139	-
86290	TELEPHONE	2,325	2,336	1,743	2,325	608	2,108	2,108	-
86330	WATER/SEWER	8,889	6,905	8,099	8,889	3,248	7,796	7,796	-
	TOTAL UTILITIES	21,536	22,741	22,561	21,536	15,209	23,257	25,420	2,163.00
		4.7%	4.3%	5.5%	4.7%	2.6%	3.9%	4.7%	
	OTHER COSTS								
76880	INSURANCE	20,332	18,898	16,116	15,248	16,540	22,026	22,026	-
76960	PERMITS/LICENSES	4,120	1,549	953	4,120	772	772	772	-
76980	MANAGEMENT FEES	16,010	17,509	-	21,094	17,500	50,000	30,000	(20,000)
97000	TAXES	1,532	1,157	-	1,532	-	-	-	-
	TOTAL OTHER	41,994	39,112	17,069	41,994	34,812	72,798	52,798	(20,000)
	TOTAL EXPENSES	239,663	257,081	209,686	239,664	246,099	292,133	274,117	(18,017)
	NET OPERATING	97,744	124,962	93,388	97,742	197,000	150,967	123,883	(27,221)

**BEACH PARKING
2023 BUDGET WORKSHEET**

		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48597	PARKING ONLY	79,200	158,400	382,283	322,784	461,393	315,364	315,364	-
397	PARKING WEEKLY	29,760	22,480	-	-	-	12,150	12,150	-
397	PARKING DAILY	2,275	2,910	-	2,910	-	4,800	4,800	-
397	PARKING LEASE	123,518	124,508	-	134,046	-	125,000	125,000	-
397	PARKING w MEMBERSHIPS	138,960	108,801	-	37,145	-	77,750	77,750	-
	TOTAL REVENUE	373,713	417,099	382,283	496,885	461,393	535,064	535,064	-
	EXPENSES								
64200	PAYROLL	20,204	24,987	27,227	32,764	18,692	21,499	33,985	12,486
64350	OVERTIME	0	454	525	300	66	66	300	234
64450	PAYROLL COST	2,159	4,139	5,149	5,855	4,440	4,884	6,062	1,178
64600	EMPLOYEES	114	-	-	-	-	-	-	-
	TOTAL PAYROLL	22,477	29,580	32,902	38,919	23,198	26,450	40,347	13,897
	CONTRACT/SUPPLIES								
74990	UNIFORMS	237	0	97	300	169	300	300	-
75040	CONTRACT SERVICES	1,906	9,486	9,265	9,800	7,450	7,449	9,800	2,351
75130	CLEANING SUPP	4,000	2,189	4,270	4,200	1,973	1,973	4,200	2,227
75640	SUPPLIES	1,000	3,233	1,911	2,000	1,172	1,171	2,000	829
	TOTAL CONTR/SUPPLIES	7,143	14,908	15,543	16,300	10,763	10,893	16,300	5,407
	REPAIRS/MAINTENANCE								
76000	PARKING LOT	21	-	-	2,385	2,385.00	2,385.00	-	(2,385)
594	EQUIPMENT				3,000			3,000	3,000
	TOTAL REPAIRS/MAINT	21	0	0	-	2,385	-	-	-
	OTHER COSTS								
76880	INSURANCE	444	2,172	2,604	2,166	1,205	2,888	2,888	-
76960	PERMITS/LICENSES	225	200	200	260	260	260	150	(110)
	TOTAL OTHER	669	2,372	2,804	2,426	1,465	3,148	3,038	(110)
	TOTAL EXPENSES	30,310	46,860	51,249	57,645	37,811	40,491	59,685	19,194
	NET OPERATING	343,403	370,240	331,034	439,240	423,582	494,573	475,379	(19,194)

YACHT CLUB 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
49529	FACILITY RENTAL	24,463	32,887	20,268	15,000	26,649	39,155	40,000	845
49184	FOOD BANQUET	269,305	354,175	136,121	280,000	255,903	396,061	395,000	(1,061)
49585	FOOD REGULAR	1,208,812	1,327,036	1,389,480	1,410,000	1,295,542	1,632,967	1,410,000	(222,967)
49586	BEVERAGE REGULAR	735,268	882,283	792,704	844,295	946,153	1,124,919	1,050,000	(74,919)
49187	BEVERAGE BANQUET	106,429	89,256	50,652	125,000	86,497	135,771	136,000	229
49599	YACHT CLUB MERCHANDISE	-	-	17,610	-	38,116	39,100	39,000	(100)
	MERCHANDISE	-	(5)	-	-	-	-	-	-
	TOTAL REVENUE	2,344,277	2,685,633	2,406,835	2,674,295	2,648,859	3,367,973	3,070,000	(297,973)
	COST OF SALES								
56503	FOOD	-	-	614,772	-	577,709	804,274	720,000	-
59503	FOOD REGULAR	601,233	611,572	-	650,000	-	-	-	-
59505	BEVERAGE REGULAR	176,415	200,791	178,267	190,000	209,446	249,161	250,000	839
59106	BEVERAGE BANQUET	-	-	-	-	-	-	-	-
59507	YACHT CLUB COGS MERCHANDISE	-	-	6,434	-	20,961	21,342	24,999	3,657
	TOTAL COST	777,648	812,362	799,473	840,000	808,115	1,074,777	994,999	(79,778)
	NET REVENUE	1,566,629	1,873,270	1,607,362	1,834,295	1,840,743	2,293,195	2,075,000	(218,195)
		67%	70%	67%	69%	69%	68%	68%	0%
	EXPENSES								
64200	PAYROLL REGULAR	808,185	828,565	747,433	801,159	582,826	981,320	950,000	(31,320)
64350	OVERTIME	-	-	-	-	-	-	-	-
64450	PAYROLL COST	114,795	118,990	134,057	125,000	120,505	175,671	175,671	-
64650	TRAINING	566	-	-	1,500	-	-	-	-
	TOTAL PAYROLL	923,546	947,555	881,490	927,659	703,332	1,156,992	1,125,672	(31,320)
		39%	35%	37%	35%	27%	34%	37%	2%
	CONTRACT/SUPPLIES								
74750	COMPUTER SUPPLIES	7,421	-	392	12,000	-	-	-	-
74800	CREDIT CARDS	60,232	57,093	58,328	71,680	57,285	74,942	74,942	-
74840	EQUIPMENT RENTAL	356	-	1,656	2,160	-	1,562	1,562	-
74870	ENTERTAINMENT	80,387	97,615	63,371	94,000	90,151	93,651	93,651	-
74900	LINENS	20,483	13,730	5,028	16,300	10,240	13,786	13,786	-
74990	UNIFORMS	11,823	-	-	10,118	-	1,485	1,485	-
75040	CONTRACT SERVICES	21,294	21,935	30,502	23,000	9,631	9,631	9,631	-
75070	BAR SUPPLIES	18,596	3,860	4,459	23,500	7,546	7,800	7,800	-
75100	GLASSWARE	8,866	2,642	1,276	10,500	2,324	4,000	4,000	-
75130	CLEANING SUPPLIES	25,979	23,873	25,973	30,000	15,765	24,382	24,382	-
75190	DECORATIONS	947	-	-	-	-	-	-	-
75220	KITCHEN SUPPLIES	40,565	22,631	53,397	28,500	58,588	78,975	78,975	-
75250	PAPER GOODS	39,851	48,224	21,762	43,300	9,675	13,826	13,826	-
75610	PRINTING	4,017	165	7,980	4,800	-	2,915	2,915	-
75640	SUPPLIES	9,585	14,127	15,400	10,500	4,538	11,904	11,904	-
	TOTAL CONTR/SUPPLIES	350,402	305,895	289,523	380,358	265,740	338,857	338,857	-
		15%	11%	12%	14%	10%	10%	11%	1%
	REPAIRS/MAINTENANCE								
75730	EQUIPMENT-LABOR	-	3,728	-	-	-	-	-	-
75720	REPAIRS/MAINTENANCE YC	-	-	16,058	-	23,352	33,031	33,031	-
75940	EQUIPMENT	20,263	41,042	7,135	35,000	7,501	7,501	7,501	-
	TOTAL REPAIRS/MAINT	20,263	44,769	23,194	35,000	30,853	40,532	40,532	-
	UTILITIES								
86200	ELECTRICITY	50,416	59,330	46,674	62,784	27,337	60,000	60,000	-
86230	PROPANE GAS	27,224	30,270	21,057	48,949	19,934	37,000	37,000	-
86260	REFUSE REMOVAL	8,578	12,979	11,370	14,297	2,587	2,587	2,587	-
86290	TELEPHONE	5,678	6,547	6,281	6,546	2,669	8,100	8,100	-
86330	WATER/SEWER	15,863	20,441	18,257	14,790	8,471	20,331	20,331	-
	TOTAL UTILITIES	107,759	129,567	103,640	147,366	60,998	128,018	128,018	-
		5%	5%	4%	6%	2%	4%	4%	0%
	OTHER COSTS								
76810	DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	-
76880	INSURANCE	47,837	60,463	79,456	44,295	20,255	48,607	48,607	-
76960	PERMITS/LICENSES	5,294	3,802	3,802	3,528	1,290	3,802	3,802	-
76980	MANAGEMENT FEES	184,532	273,450	208,587	200,000	181,905	367,000	290,000	(77,000)
97000	TAXES	8,166	7,205	3,494	8,075	5,101	5,101	5,101	-
	TOTAL OTHER	245,829	344,920	295,338	255,898	208,551	424,510	347,510	(77,000)
	TOTAL EXPENSES	1,647,799	1,772,707	1,593,184	1,746,281	1,269,472	2,088,908	1,980,588	(108,320)
	NET	(81,170)	100,563	14,178	88,014	571,270	204,287	94,412	(109,875)

MARINAS										
2023 BUDGET WORKSHEET										
		2018	2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEP	ESTIMATE	PROPOSED	VARIANCE
	REVENUE									
47589	FUEL SALES	595,394	714,328	784,697	827,202	750,000	927,617	989,903	875,000	125,000
47590	YEARLY SLIP RENTAL	167,127	172,297	180,940	14,423	18,418	18,418	18,418	18,418	-
47521	GRANTS	-	-	-	-	-	-	-	-	-
47591	DAY/WEEK RENTAL	1,808	325	48	-	-	-	-	-	-
47595	MARINA FOOD & BEV	-	-	-	8,091	-	7,525	7,525	8,000	8,000
47598	MAR MERCHANDISE	-	-	-	2,394	-	1,849	1,849	2,000	2,000
49090	SLIP RENTAL (YC)	-	-	-	170,023	173,620	179,926	179,926	179,926	6,306
47598	MERCHANDISE	11,230	11,897	11,152	-	12,000	-	-	-	(12,000)
	TOTAL REVENUE	775,559	898,847	976,837	1,022,134	954,038	1,135,335	1,197,621	1,083,344	129,306
	COST OF SALES									
57501	MARINA COGS F&B	-	-	-	4,088	-	4,252	4,252	4,300	4,300
57502	COGS (MERCHANDISE) MARINA	-	-	-	4,170	-	1,807	1,807	2,000	2,000
57507	FUEL	469,867	574,204	609,681	631,972	600,000	765,873	818,958	734,003	134,003
57508	MERCHANDISE	9,063	8,326	7,902	-	10,400	-	-	-	(10,400)
	TOTAL COST	478,930	582,530	617,584	640,230	610,400	771,932	825,017	740,303	129,903
	NET REVENUE	296,629	316,317	359,253	381,904	343,638	363,403	372,604	343,041	(597)
	EXPENSES									
64200	PAYROLL	53,558	54,959	60,648	59,946	62,513	42,788	59,000	66,598	4,085
64350	OVERTIME	100	141	311	387	250	521	400	250	-
64450	PAYROLL COST	9,550	11,873	12,827	13,353	14,850	10,535	13,000	15,557	907
64600	EMPLOYEE SUPPORT	143	144	18	128	120	-	120	120	-
64650	TRAINING	-	214	-	120	522	-	-	522	-
	TOTAL PAYROLL	63,351	67,331	73,804	73,933	78,055	53,844	72,520	83,047	4,992
	CONTRACT/SUPPLIES									
74800	CREDIT CARDS Fees	11,947	14,696	16,323	19,568	19,000	20,659	20,659	22,000	3,000
74810	EMPLOYEE ADS	36	-	-	-	100	-	-	-	(100)
74990	UNIFORMS	887	402	835	552	800	-	-	800	-
75040	CONTRACT SERVICES	700	-	11,888	11,284	11,500	9,137	9,137	11,500	-
75130	CLEANING SUPP	233	486	82	108	500	-	-	500	-
75520	GAS/OIL	318	638	358	17	350	-	-	350	-
75640	SUPPLIES	1,851	2,648	1,900	7,005	2,500	289	289	2,500	-
	TOTAL CONTR/SUPPLIES	15,972	18,870	31,385	38,533	34,750	30,085	30,085	37,650	2,900
	REPAIRS/MAINTENANCE									
75940	EQUIPMENT	3,227	540	480	2,335	13,000	2,015	2,015	5,000	(8,000)
	TOTAL REPAIRS/MAINT	3,227	540	480	2,335	13,000	2,015	2,015	5,000	(8,000)
	UTILITIES									
86200	ELECTRICITY	3,560	3,355	3,564	3,254	3,825	1,676	3,825	3,825	-
86260	REFUSE REMOVAL	1,431	2,323	4,086	2,012	3,000	1,046	2,000	3,000	-
86290	TELEPHONE	604	579	843	879	800	362	800	800	-
86330	WATER/SEWER	2,040	2,040	3,394	2,359	2,100	1,148	2,755	2,755	655
	TOTAL UTILITIES	7,635	8,297	11,887	8,504	9,725	4,232	9,380	10,380	655
	OTHER COSTS									
76880	INSURANCE	11,501	11,508	11,184	8,160	11,184	3,960	9,504	9,504	(1,680)
76960	PERMITS/LICENSES	372	372	259	372	375	113	375	375	-
	TOTAL OTHER	11,873	11,880	11,443	8,532	11,559	4,073	9,879	9,879	(1,680)
	TOTAL EXPENSES	102,058	106,918	128,998	131,836	147,089	94,248	123,879	145,956	(1,133)
	NET OPERATING	194,571	209,399	230,255	250,067	196,549	269,156	248,725	197,085	536

**Marina
Selected Budget Details 2023**

Fuel Sales	875,000
Fuel Cost	734,003
16% Total Margin	
Credit Cards	22,000
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
Insurance	9,504
Liability	5,723
Pollution	1,959
Piers / Bldg / Tanks	1,822

MARINA SLIP RATE HISTORY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	PROPOSED 2023
YACHT CLUB - SUMMER											
UNDER 26'	1,660	1,660	1,745	1,745	1,745	1,745	1,800	1,800	1,872	1,947	1,947
OVER 26' - UNDER 40'	2,265	2,265	2,380	2,380	2,380	2,380	18,418	2,450	2,548	2,649	2,649
OVER 40' & LIVE-ABOARDS	3,195	3,195	3,355	3,355	3,355	3,355	3,455	3,455	3,594	3,738	3,738
SWIM & RACQUET CLUB											
ALL BOAT SLIPS	1,200	1,200	1,260	1,260	1,260	1,260	173,620	1,300	1,352	1,406	1,406
INCREASE			5%				3%		4%	4%	0%

Swim and Racquet #1 & 2 Not Rentable - Need dredging

#3 Must be a very small boat

#14 & 15 Must be a front end opening Pontoon - No finger piers

RESERVE CONTRIBUTIONS 2023 BUDGET WORKSHEET									
		2019	2020	2021	2022	2022	2022	2023	22 ESTIMATE
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD SEPT	ESTIMATE	PROPOSED	VARIANCE
	TYPE								
38834	INTEREST	109,397	154,663	62,022	55,000	24,721	37,500	60,000	5,000
38740	REPLACEMENT	1,677,345	1,862,749	1,782,805	1,647,559	1,647,559	1,647,559	1,710,166	62,607
38835	INTEREST	53,323	70,588	27,477	25,000	7,898	5,000	15,000	(10,000)
38736	BULKHEADS	663,105	663,105	892,193	892,193	1,053,850	1,053,850	1,053,850	161,657
38832	INTEREST	0	0	8,423	0	2,911	2,500	0	0
38744	DRAINAGE	0	0	250,000	0	402,046	832,337	100,000	100,000
38833	INTEREST	21,078	29,325	1,766	10,000	670	2,500	0	(10,000)
38743	ROADS	325,000	325,000	325,000	325,000	0	0	700,000	375,000
38829	INTEREST			740	0	1,168	2,500	0	0
38741	NEW CAPITAL	0	0	167,000	167,000	180,710	0	60,000	(107,000)
	TOTAL RESERVES	2,849,248	3,105,430	3,517,426	3,121,752	3,321,533	3,583,746	3,699,016	577,264

RESERVES

DMA TRANSFER AMOUNTS:				
DMA RECOMMENDED FY23 TRANSFER	1,710,166	1,244,149	1,050,000	Did No Study
				-
				4,004,315

CAPITAL SUMMARY
FY 2022-2023

DESCRIPTION	DEPARTMENT	GENERAL REPLACEMENT
Renovations to Administration Building	Administration	125,000
Cat Controller	Aquatics	3,900
Doors to Pump Room - Swim & Racquet	Aquatics	10,000
Handicap Chair - Swim & Racquet	Aquatics	4,317
Handicap Stairs - Swim & Racquet	Aquatics	6,593
Inverter	Aquatics	3,000
Mesh Covers - Beach Club	Aquatics	9,000
Pool Furniture	Aquatics	25,000
Pool Vacuum - Sports Core	Aquatics	2,445
Roof - Swim & Racquet	Aquatics	28,300
Triton Sand Filter - Swim & Raquet	Aquatics	12,000
Ansil System	Beach Club	4,000
Beer Cooler	Beach Club	4,000
Ice Machine	Beach Club	3,500
Grill/Flat Top	Beach Club	7,500
Kitchen Equipment	Beach Club	4,500
Sprayer	Golf Maintenance	75,000
Front Deck Mower	Golf Maintenance	35,000
Jacobsen Rough Mower	Golf Maintenance	70,000
Dump Trailer	Public Works	10,000
Adirondack Chairs	Yacht Club	2,768
Bar Stools - Outdoor	Yacht Club	6,111
Dining Chairs - Outdoor	Yacht Club	5,381
Dining Tables - Outdoor	Yacht Club	3,440
Drink Rail Extension - Outdoor	Yacht Club	2,500
Misc. Catering Equipment	Yacht Club	29,000
TOTAL:		\$ 492,255.00