ESTIMATE/BUDGET COMPARISON

REVENUES	2023-24 BUDGET	2023-24 ESTIMATE	2024-25 BUDGET	23-24 ESTIMATE VS. 24-25 BUDGET
ADMINISTRATION	6,512,950	6,599,361	6,770,547	171,186
FINANCE / MEMBERSHIP	21,200	41,062	30,500	(10,562)
PUBLIC RELATIONS	66,295	67,845	65,691	(2,154)
COMPLIANCE / PERMITS / INSPECT	221,360	159,213	146,070	(13,143)
PUBLIC WORKS	95,000	107,832	120,000	12,168
POLICE	561,351	555,244	604,000	48,756
RECREATION / PARKS	377,760	379,975	482,800	102,825
RACQUET SPORTS	161,327	193,317	216,703	23,386
AQUATICS	929,929	962,887	999,728	36,841
GOLF OPERATIONS / MAINTENANCE	1,521,787	1,655,845	1,653,670	(2,175)
CLUBHOUSE GRILLE	326,850	404,753	368,534	(36,219)
BEACH CLUB	430,580	506,387	461,000	(45,387)
BEACH PARKING	570,645	579,339	605,700	26,361
YACHT CLUB	2,250,175	2,488,435	2,352,091	(136,344)
MARINAS	370,856	349,492	382,566	33,074
SUBTOTAL	**14,418,065**	**15,050,987**	**15,259,599**	**208,612**
BULKHEAD FUNDING	1,151,114	1,469,159	1,177,212	(291,947)
CAPITAL FUNDING	1,024,163	2,086,097	2,076,916	(9,181)
TOTAL REVENUES	**16,593,342**	**18,606,243**	**18,513,727**	**(92,516)**
EXPENDITURES				
ADMINISTRATION	749,543	737,265	809,514	72,249
MANAGER'S OFFICE	372,489	362,262	385,232	22,970
FINANCE / MEMBERSHIP	913,888	895,892	972,962	77,070
PUBLIC RELATIONS	349,728	335,047	343,670	8,623
COMPLIANCE / PERMITS / INSPECT	240,387	227,581	292,651	65,070
GENERAL MAINTENANCE	700,581	746,493	710,340	(36,153)
PUBLIC WORKS	1,809,160	1,584,561	1,829,060	244,499
FIRE / EMS	1,008,917	1,064,024	1,011,345	(52,679)
POLICE	2,003,302	1,752,300	2,256,304	504,004
RECREATION / PARKS	898,512	877,942	975,030	97,088
RACQUET SPORTS	161,971	216,204	219,039	2,835
AQUATICS	1,030,012	983,644	1,067,867	84,223
GOLF MAINT	842,023	842,017	867,240	25,223
GOLF OPERATIONS	493,197	515,255	497,073	(18,182)
CLUBHOUSE GRILLE	257,831	317,687	292,894	(24,793)
BEACH CLUB	276,278	287,630	290,829	3,199
BEACH PARKING	60,876	37,770	64,686	26,916
YACHT CLUB	2,093,918	2,271,687	2,192,041	(79,646)
MARINAS	155,452	180,461	181,821	1,360
SUBTOTAL	**14,418,065**	**14,235,722**	**15,259,599**	**1,023,877**
BULKHEAD	1,151,114	1,469,159	1,177,212	(291,947)
REPLACEMENT & NEW CAPITAL	1,024,163	2,086,097	2,076,916	(9,181)
				-
TOTAL EXPENDITURES	**16,593,342**	**17,790,978**	**18,513,727**	**722,749**

DEPARTMENTAL SUMMARY
BUDGET 2024-2025

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,770,547	809,514	5,961,033	701
MANAGER'S OFFICE	-	385,232	(385,232)	(45)
FINANCE / MEMBERSHIP	30,500	972,962	(942,462)	(111)
PUBLIC RELATIONS	65,691	343,670	(277,979)	(33)
COMPLIANCE-PERMITS	146,070	292,651	(146,581)	(17)
GENERAL MAINTENANCE	-	710,340	(710,340)	(84)
PUBLIC WORKS	120,000	1,829,060	(1,709,060)	(201)
FIRE / EMS	-	1,011,345	(1,011,345)	(119)
POLICE	604,000	2,256,304	(1,652,304)	(194)
RECREATION	482,800	975,030	(492,230)	(58)
TENNIS	41,723	98,845	(57,122)	(7)
PLATFORM TENNIS	22,455	41,828	(19,373)	(2)
PICKLEBALL	152,525	78,366	74,159	9
AQUATICS	999,728	1,067,867	(68,139)	(8)
GOLF OPS	1,653,670	497,073	1,156,597	136
GOLF MAINT	-	867,240	(867,240)	(102)
CLUBHOUSE GRILL	368,534	292,894	75,640	9
BEACH CLUB	461,000	290,829	170,171	20
BEACH PARKING	605,700	64,686	541,014	64
YACHT CLUB	2,352,091	2,192,041	160,050	19
MARINAS	382,566	181,821	200,745	24
SUB-TOTAL	**15,259,599**	**15,259,599**	**(0)**	(0)
OTHER ADDITIONS			-	-
NET			**(0)**	**(0)**

DEPARTMENTAL SUMMARY
ESTIMATE FOR YEAR ENDED 4/30/24

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	6,599,361	737,265	5,862,096	5,763,407	98,690
MANAGER'S OFFICE	0	362,262	(362,262)	(372,489)	10,227
FINANCE/MEMBERSHIP	41,062	895,892	(854,830)	(892,688)	37,858
PUBLIC RELATIONS	67,845	335,047	(267,202)	(283,433)	16,231
COMPLIANCE-PERMITS	159,213	227,581	(68,368)	(19,027)	(49,341)
GENERAL MAINTENANCE	0	746,493	(746,493)	(700,581)	(45,912)
PUBLIC WORKS	107,832	1,584,561	(1,476,729)	(1,714,160)	237,431
FIRE/AMBULANCE	0	1,064,024	(1,064,024)	(1,008,917)	(55,107)
POLICE	555,244	1,752,300	(1,197,056)	(1,441,951)	244,895
RECREATION	379,975	877,942	(497,967)	(520,752)	22,785
TENNIS	39,047	96,234	(57,187)	(37,324)	(19,863)
PLATFORM TENNIS	22,264	38,841	(16,577)	(11,829)	(4,748)
PICKLEBALL	132,006	81,129	50,877	48,508	2,369
AQUATICS	962,887	983,644	(20,757)	(100,083)	79,326
GOLF OPS	1,655,845	515,255	1,140,590	1,028,590	112,000
GOLF MAINT	0	842,017	(842,017)	(842,023)	6
CLUBHOUSE GRILLE	404,753	317,687	87,066	69,019	18,047
BEACH CLUB	506,387	287,630	218,757	154,302	64,455
BEACH PARKING	579,339	37,770	541,569	509,769	31,800
YACHT CLUB	2,488,435	2,271,687	216,748	156,257	60,491
MARINAS	349,492	180,461	169,031	215,404	(46,373)
SUB-TOTAL	**15,050,987**	**14,235,722**	**815,265**	**0**	**815,265**
CAPITAL ADDITIONS			0	0	0
NET			**815,265**	**0**	**815,265**

ASSESSMENT RATES

FISCAL YEAR 2024-25

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,767	850
NON-WATER/ESTATE	77	1,275
WATER	1,361	1,465
WATER/ESTATE	6	2,198
WATER/NON-BULKHEAD	288	940
WATER/NON-BULKHEAD/ESTATE	1	1,410
TOTAL	**8,500**	

ASSESSMENT SUMMARY

	2023-24 BUDGET	2024-25 BUDGET	DIFF BUDGET
GENERAL OPERATIONS	788	800	13
AMENITY OPERATIONS	(140)	(161)	(21)
SUB-TOTAL	**648**	**640**	**(8)**
RESERVES	235	210	(25)
NON-WATER LOTS	**883**	**850**	**(34)**
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	**1,498**	**1,465**	**(34)**

ASSESSMENT DETAIL

	2023-24 BUDGET	2024-25 BUDGET	DIFF BUDGET
GENERAL OPERATIONS			
ADMINISTRATION (1)	151	127	(24)
COMPLIANCE / PERMITS / INSPECT	2	17	15
GENERAL MAINTENANCE	83	84	1
PUBLIC WORKS	202	201	(1)
FIRE / EMS	119	119	(0)
POLICE	170	194	24
RECREATION / PARKS	61	58	(3)
SUB-TOTAL	**788**	**800**	**12**
AMENITY OPERATIONS			
RACQUET SPORTS	0	0	0
AQUATICS	11	8	(3)
GOLF OPERATIONS/MAINTENANCE	(30)	(43)	(13)
BEACH CLUB	(18)	(20)	(2)
BEACH PARKING	(60)	(64)	(4)
YACHT CLUB	(18)	(19)	(1)
MARINAS	(25)	(24)	1
SUB-TOTAL	**(140)**	**(161)**	**(21)**
RESERVES			
REPLACEMENT	210	185	(25)
NEW CAPITAL	0	0	0
OPERATING DEFICIT	0	0	0
DRAINAGE	0	0	0
ROADS	0	0	0
BULKHEADS	25	25	0
SUB-TOTAL	**235**	**210**	**(25)**
NON-WATER LOTS	**883**	**850**	**(33)**
BULKHEAD DIFFERENTIAL	615	615	0
WATERFRONT LOTS	**1,498**	**1,465**	**(33)**

(1) ***Administration calculation above is net of assessment reduction (+/- ACCOUNT)***

RESERVES

FISCAL YEAR 2024-25

TYPE	EST BALANCE 5/1/24	CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS	EXPENDITURES	BALANCE 4/30/25
REPLACEMENT	5,729,127	1,825,152	(1,526,916)	6,027,363
BULKHEADS/WATERWAYS	182,879	1,103,850	(1,177,212)	109,517
ROADS	790,176	360,000	(350,000)	800,176
DRAINAGE	209,688	110,000	(200,000)	119,688
NEW CAPITAL	117,987	10,000	-	127,987
TOTALS	**7,029,857**	**3,409,002**	**(3,254,128)**	**7,184,731**

CAPITAL SUMMARY

FISCAL YEAR 2024-25

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT	1,526,916
DRAINAGE	200,000
ROADS	350,000
NEW CAPITAL	0
TOTAL FUNDS-CAPITAL ADDITIONS	**2,076,916**
USE OF FUNDS	
REPLACEMENT & NEW CAPITAL	
GOLF MAINTENANCE	1,059,841
AQUATICS	130,450
POLICE	110,000
PUBLIC WORKS	84,000
RECREATION	81,439
YACHT CLUB	25,302
GOLF OPS	20,000
RACQUET SPORTS	10,000
CLUBHOUSE GRILLE	5,884
TOTAL REPLACEMENT & NEW CAPITAL	**1,526,916**
ROADS CAPITAL	**350,000**
DRAINAGE CAPITAL	**200,000**
TOTAL NEW & REPLACEMENT CAPITAL	**2,076,916**

MEMBERSHIP DUES

FISCAL YEAR 2024-25

TYPE	FAMILY	COUPLES	INDIVIDUAL	NON-MEMBERS
SWIM				
SUMMER	350	310	210	480-290
WINTER	500	450	325	670-440
YEARLY	630	575	405	850-545
WEEKLY (7 DAY)(1)	165			
TENNIS	465		295	710-445
TENNIS AFTER 12	195		120	250-155
PICKLEBALL	325		200	450-275
PLATFORM	325		200	450-275
RACQUET 3 SPORT	690		440	890-570
GOLF	2,625		1,700	2,700-1,800
GOLF - AFTER 12	1,700		1,000	1,750-1,150
GOLF - CART PACKAGES	2,200		1,500	2,200-1,500
BEACH PARKING				
ANNUAL (NO MEMBER)	222		222	540
ANNUAL (MEMBER)(2)	145		145	
WEEKLY	155		155	155
DAILY	47		47	47

(1) Available only to members, maximum of 4 individual entrants, only utilized during the 7-day period purchased
(2) Available only when purchasing swim, tennis, platform tennis, pickleball or golf.

USER FEES

FISCAL YEAR 2024-25

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	$11
PICKLEBALL	$8
PLATFORM	$8
DAILY - NON-RESIDENTS	
TENNIS	$16
PICKLEBALL	$11
PLATFORM	$9

GOLF RESIDENT RATES

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

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

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

OTHER FEES

FISCAL YEAR 2024-25

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

CPI FEES

FISCAL YEAR 2024-25

NEW STARTS / ADDITIONS	
FILING FEE	35
INSPECTION FEE	350
COMPLETION DEPOSIT	**1,500**
ADDITIONS	
NO FOOTPRINT CHANGE	
INSPECTION FEE	100
COMPLETION DEPOSIT	**375**
FOOTPRINT CHANGE	
INSPECTION FEE	170
COMPLETION DEPOSIT	**750**
CHANGE DURING CONSTRUCTION	
FILING FEE	35
DECKS	
FILING FEE	35
INSPECTION FEE	100
SHEDS	
FILING FEE	35
INSPECTION FEE	100
DOCKS	
FILING FEE	35
INSPECTION FEE	100
FENCING	
FILING FEE	35
INSPECTION FEE	100
COLOR CHANGE	
FILING FEE	35
INSPECTION FEE	100
COMPLETION DEPOSIT - (DECKS-SHEDS-DOCKS-FENCING)	**250**
VARIANCE	
FILING FEE	50
DEMOLITION/MOVING	
FILING FEE	35
INSPECTION FEE	100
PERMANENT RV PARKING	
FILING FEE	35
INSPECTION FEE	100
RESUBMITTAL (OVER 1 YR)	
FILING FEE	35
INSPECTION FEE	100
RESALE CERTIFICATES	
IMPROVED	250
UNIMPROVED	50
DOCUMENTS PKG	20
ADMINISTRATE FEE	
GRASS CUTTING	100
TRASH / DEBRIS	100
TREE PERMIT	
FILING FEE	35
INSPECTION FEE	100

BOAT SLIP RATES*

FISCAL YEAR 2024-25

YACHT CLUB

15' - 25'	2,170
26' - 39'	2,950
40' - 44' AND LIVE-ABOARDS	4,170

SWIM & RACQUET CLUB

ALL BOAT SLIPS	1,570

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

	GENERAL ADMINISTRATION 2025 BUDGET WORKSHEET								
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
40001	ASSESSMENTS	9,126,681	9,348,383	8,531,098	8,410,128	8,438,551	8,438,551	8,149,497	(289,054)
	LESS: RESERVE CONTRIBUTION	(3,267,426)	(3,729,802)	(3,420,571)	(3,479,002)	(3,563,683)	(3,663,683)	(3,479,002)	184,681
40002	SURPLUS TRANSFER	-	-	-	650,000	-	650,000	912,649	262,649
40010	EDU FEES	-	-	-	-	45,500	52,000	52,000	-
40018	INTEREST CHARGES	39,658	38,690	36,059	50,000	24,992	42,409	40,000	(2,409)
40020	CASINO FUNDS	325,000	350,000	450,000	450,000	225,000	450,000	450,000	-
40021	GRANTS	-	402,908	-	-	-	-	-	-
40030	FRANCHISE FEE	196,468	225,000	195,000	195,000	97,500	195,000	195,000	-
40031	INTEREST INCOME	110,629	97,006	209,419	200,000	284,681	384,681	400,000	15,319
40098	MISCELLANEOUS	1,291,382	249,077	(934)	36,824	31,991	50,403	50,403	-
	TOTAL REVENUES	**7,822,392**	**6,981,261**	**6,000,071**	**6,512,950**	**5,584,532**	**6,599,361**	**6,770,547**	**171,186**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	-	-	-	40,000	38,850	15,000	40,000	25,000
64450	OTHER PAYROLL COSTS	18,901	1,089	(24,316)	(60,000)	-	23,850	-	(23,850)
	TOTAL WAGES & BENEFITS	**18,901**	**1,089**	**(24,316)**	**(20,000)**	**38,850**	**38,850**	**40,000**	**1,150**
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	47,991	43,000	35,000	40,000	30,500	35,500	40,000	4,500
74750	COMPUTER SUPPLIES	29,873	17,686	2,233	15,000	2,559	11,505	15,000	3,495
74810	ADVERTISING BIDS	76	-	-	-	-	-	-	-
74770	LEGAL FEES	167,922	138,434	138,597	140,000	62,478	139,444	140,000	556
74800	CREDIT CARDS	10,588	13,668	30,501	30,859	64,585	69,353	44,353	(25,000)
75040	CONTRACT SERVICES	186,926	164,079	177,626	195,900	110,851	219,474	208,989	(10,485)
75580	POSTAGE	-	-	26	-	28	28	28	-
75640	SUPPLIES	1,986	1,270	1,719	235	593	786	786	-
	TOTAL SERVICES & SUPPLIES	**445,362**	**378,137**	**385,701**	**421,994**	**271,593**	**476,090**	**449,156**	**(26,934)**
	UTILITIES								
86330	WATER & SEWER	(2,172)	3,266	1,196	3,500	727	3,532	1,300	(2,232)
	TOTAL UTILITIES	**(2,172)**	**3,266**	**1,196**	**3,500**	**727**	**3,532**	**1,300**	**(2,232)**
	OTHER COSTS								
76720	BAD DEBTS	100,000	112,500	50,000	35,000	(60,000)	(107,083)	-	107,083
76730	BOARD EXPENSES	16,590	26,431	24,331	25,000	6,541	27,217	25,000	(2,217)
76840	ELECTIONS & REFERENDUMS	40,665	46,460	44,052	35,000	26,717	36,717	35,000	(1,717)
76880	INSURANCE	102,659	145,874	175,807	170,899	101,717	187,167	224,370	37,203
76900	BANK CHARGES	96	100	-	-	-	-	-	-
76760	CONTINGENCY	-	-	-	-	-	-	(43,462)	(43,462)
97000	TAXES	71,530	63,676	63,600	78,150	35,700	74,775	78,150	3,375
	TOTAL OTHER COSTS	**331,540**	**395,041**	**357,790**	**344,049**	**110,675**	**218,793**	**319,058**	**100,265**
	TOTAL OPERATING COSTS	**793,631**	**777,534**	**720,371**	**749,543**	**421,844**	**737,265**	**809,514**	**72,249**
	NET OPERATING	**7,028,760**	**6,203,728**	**5,279,699**	**5,763,407**	**5,162,687**	**5,862,096**	**5,961,033**	**98,937**
	OTHER EXPENSES								
	DEPRECIATION								
97300	ROADS	127,957	121,105	103,911	99,355	49,680	99,358	150,000	50,642
97330	BUILDINGS	627,878	636,412	616,022	594,301	297,150	594,301	608,000	13,699
97360	FURNITURE & EQUIPMENT	889,184	878,741	789,799	570,913	285,456	570,913	642,000	71,087
97390	IMPROVEMENTS	447,264	527,671	533,024	498,920	249,462	498,922	601,000	102,078
	TOTAL DEPRECIATION	**2,092,284**	**2,163,928**	**2,042,757**	**1,763,489**	**881,748**	**1,763,494**	**2,001,000**	**237,506**
	NET	**4,936,476**	**4,039,799**	**3,236,942**	**3,999,918**	**4,280,939**	**4,098,602**	**3,960,033**	**(138,569)**

GENERAL ADMINISTRATION
REVENUE DETAILS

ASSESSMENT FEES

	ACTUAL 2022				ACTUAL 2023		
LOT TYPE	**#LOTS**	**RATE**	**AMOUNT**		**#LOTS**	**RATE**	**AMOUNT**
NON-WATER	6,719	996	6,689,136		6,753	896	6,049,351
NON-WATER/ESTATE	77	1,494	115,038		77	1,344	103,488
WATER	1,361	1,611	2,192,571		1,361	1,511	2,056,471
WATER/ESTATE	6	2,417	14,502		6	2,267	13,602
WATER/NON-BULK	288	1,086	312,768		288	986	283,968
WATER/NON-BULK/ESTATE	1	1,629	1,629		1	1,479	1,479
COMMERCIAL			22,739				22,739
TOTAL	**8,452**		**9,348,383**		**8,486**		**8,531,098**

	BUDGET 2024				BUDGET 2025		
LOT TYPE	**#LOTS**	**RATE**	**AMOUNT**		**#LOTS**	**RATE**	**AMOUNT**
NON-WATER	6,743	883	5,951,420		6,767	850	5,751,950
NON-WATER/ESTATE	77	1,325	102,025		77	1,275	98,175
WATER	1,361	1,498	2,038,778		1,361	1,465	1,993,865
WATER/ESTATE	6	2,247	13,482		6	2,198	13,188
WATER/NON-BULK	288	973	280,224		288	940	270,720
WATER/NON-BULK/ESTATE	1	1,460	1,460		1	1,410	1,410
COMMERCIAL			22,739				20,189
TOTAL	**8,476**		**8,410,128**		**8,500**		**8,149,497**

General Administration
Selected Budget Details 2025

Accounting Fees	**40,000**
Year-End Financial Audit Engagement	30,000
Tax returns	10,000
Legal Fees	**140,000**
Board meetings, lawsuits, personnel matters	
Contract Services	**208,989**
Northstar Annual Maintenance	103,089
Comcast Redundancy	33,000
Other Computer Service	60,000
Custodial Services	12,900
Bad Debt Expense	
Estimated Assessment Foreclosure write-offs	**0**
Board Expenses	**25,000**
Employee Lunch - Christmas	4,500
Volunteer appreciation party	6,500
Orientation	2,000
Misc - Board gifts - supplies - photos - flowers	12,000
Election / Referendums	**35,000**
Election	20,000
Referendums	15,000
Insurance	**224,370**
High-Level Overall 5% Increase	50,000
Wind Buy-Back	39,176
Directors	28,125
Umbrella	43,534
Liability	32,382
Admin Property + Flood	14,025
Crime	1,444
Cyber Liability	12,184
Inland Marine	3,500
Taxes	**78,150**
Personal Property	76,000
OPA lots (2)	830
Corporation	1,320

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	GENERAL MANAGER'S OFFICE								
	2025 BUDGET WORKSHEET								
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	239,406	225,260	247,394	289,019	130,802	275,312	306,618	31,306
64350	OVERTIME	-	-	943	200	1,039	1,489	1,000	(489)
64400	PAYROLL TAXES	-	-	-	-	12,415	12,415	24,544	12,129
64410	INSURANCE EXPENSE	-	-	-	-	6,846	6,846	15,196	8,350
64420	HRA CLAIMS	-	-	-	-	9,868	9,868	3,600	(6,268)
64430	RETIREMENT	-	-	-	-	4,516	4,516	9,199	4,683
64440	WORKER'S COMP INSURANCE	-	-	-	-	713	713	492	(221)
64450	OTHER PAYROLL COST	38,583	20,183	47,667	58,278	(2,921)	26,218		(26,218)
64600	EMPLOYEES	3,689	5,396	909	500	1,585	2,485	1,500	(985)
64650	TRAINING	-	-	-	3,500	-	-	-	-
	TOTAL WAGES & BENEFITS	**281,678**	**250,839**	**296,912**	**351,498**	**164,863**	**339,862**	**362,148**	**22,286**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	922	28	3,154	1,000	2,101	2,501	1,000	(1,501)
74810	EMPLOYEE ADS	-	297	-	-	-	-	-	-
75040	CONTRACT SERVICES	1,290	700	3,257	2,500	364	616	2,500	1,884
75130	CLEANING SUPPLIES	772	601	388	200	357	496	400	(96)
75520	GAS & OIL	484	1,431	2,327	2,500	740	2,090	2,500	410
75580	POSTAGE	16	-	-	100	23	83	50	(33)
75640	SUPPLIES	2,074	1,965	3,170	1,500	1,052	1,802	2,000	198
	TOTAL SERVICES & SUPPLIES	**5,558**	**5,021**	**12,296**	**7,800**	**4,636**	**7,588**	**8,450**	**862**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	2,177	-	-	-	-	-		-
	TOTAL REPAIRS & MAINTENANCE	**2,177**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	UTILITIES								
86200	ELECTRICITY	3,704	3,737	3,416	4,000	1,222	3,322	3,600	278
86260	REFUSE REMOVAL	264	232	238	300	117	237	300	63
86290	TELEPHONE	5,047	4,487	6,378	4,800	3,614	7,214	6,700	(514)
86330	WATER & SEWER	598	615	672	700	347	707	800	93
	TOTAL UTILITIES	**9,612**	**9,071**	**10,704**	**9,800**	**5,301**	**11,480**	**11,400**	**(80)**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	362	665	370	575	75	225	370	145
76880	INSURANCE	1,716	2,662	2,820	2,816	1,673	3,107	2,864	(243)
	TOTAL OTHER COSTS	**2,078**	**3,327**	**3,190**	**3,391**	**1,748**	**3,332**	**3,234**	**(98)**
	TOTAL OPERATING COSTS	**301,104**	**268,259**	**323,102**	**372,489**	**176,547**	**362,262**	**385,232**	**22,970**
	NET OPERATING	**(301,104)**	**(268,259)**	**(323,102)**	**(372,489)**	**(176,547)**	**(362,262)**	**(385,232)**	**(22,970)**

General Manager's Office
Selected Budget Details 2025

Contract Services	**2,500**
Other	2,500
Insurance	**2,864**
Building/contents	2,280
Liability	584

	FINANCE, IT, HR, MEMBERSHIP DEPARTMENT 2025 BUDGET WORKSHEET	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
40599	MERCHANDISE	-	-	2,884	3,000	1,120	1,648	2,000	352
40598	MISCELLANEOUS	16,665	41,826	41,810	20,000	30,720	40,720	30,000	(10,720)
	TOTAL REVENUES	**16,665**	**41,826**	**44,694**	**23,000**	**31,840**	**42,368**	**32,000**	**(10,368)**
	COST OF GOODS SOLD								
50502	MERCHANDISE	-	-	2,216	1,800	972	1,306	1,500	194
	TOTAL COST OF GOODS SOLD	**-**	**-**	**2,216**	**1,800**	**972**	**1,306**	**1,500**	**194**
	NET REVENUES	**16,665**	**41,826**	**42,478**	**21,200**	**30,868**	**41,062**	**30,500**	**(10,562)**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	483,541	548,810	624,569	634,706	305,891	623,244	678,215	54,971
64350	OVERTIME	7,232	4,936	5,338	-	1,983	1,983	-	(1,983)
64400	PAYROLL TAXES	-	-	-	-	23,529	23,529	57,543	34,014
64410	INSURANCE EXPENSE	-	-	-	-	41,205	41,205	97,654	56,449
64420	HRA CLAIMS	-	-	-	-	10,341	10,341	24,750	14,409
64430	RETIREMENT	-	-	-	-	6,115	6,115	14,742	8,627
64440	WORKER'S COMP INSURANCE	-	-	-	-	1,276	1,276	1,085	(191)
64450	OTHER PAYROLL COSTS	147,927	133,146	154,614	187,451	489	94,215		(94,215)
64600	EMPLOYEES	656	806	1,440	750	376	743	750	7
64650	TRAINING	404	165	7,727	500	-	394	500	106
	TOTAL WAGES & BENEFITS	**639,760**	**687,862**	**793,689**	**823,407**	**391,206**	**803,045**	**875,239**	**72,194**
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	370	-	-	-	270	270	-	(270)
74750	COMPUTER SUPPLIES	6,901	1,303	13,501	5,000	7,131	10,081	10,000	(81)
74770	LEGAL FEES	4,504	-	-	-	-	-	-	-
74810	EMPLOYEE ADS	1,126	2,084	413	-	324	324	-	(324)
74840	EQUIPMENT RENTAL	1,990	2,512	1,507	-	1,005	1,005	-	(1,005)
75040	CONTRACT SERVICES	23,310	27,593	17,967	32,264	8,244	24,081	32,264	8,183
75130	CLEANING SUPPLIES	1,772	2,765	771	-	472	472	-	(472)
75520	VEHICLE GAS	419	26	84	-	-	-	-	-
75580	POSTAGE	9,023	14,325	14,080	13,200	8,323	14,899	13,200	(1,699)
75640	SUPPLIES	12,307	19,872	15,417	16,000	4,895	16,959	16,000	(959)
	TOTAL SERVICES & SUPPLIES	**61,721**	**70,479**	**63,741**	**66,464**	**30,665**	**68,091**	**71,464**	**3,373**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	42	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	**-**	**42**	**-**	**-**	**-**	**-**	**-**	**-**
	UTILITIES								
86200	ELECTRICITY	7,408	7,440	8,036	7,900	3,055	7,533	8,500	967
86260	REFUSE REMOVAL	264	232	238	300	118	257	300	43
86290	TELEPHONE	5,950	5,822	8,856	6,200	4,889	7,560	9,300	1,740
86330	WATER & SEWER	1,198	1,230	1,344	1,300	692	1,287	1,500	213
	TOTAL UTILITIES	**14,820**	**14,724**	**18,473**	**15,700**	**8,754**	**16,637**	**19,600**	**2,963**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	195	2,440	2,355	-	75	75	-	(75)
76880	INSURANCE	6,216	7,777	8,316	8,317	3,885	8,044	6,659	(1,385)
	TOTAL OTHER COSTS	**6,411**	**10,217**	**10,671**	**8,317**	**3,960**	**8,119**	**6,659**	**(1,460)**
	TOTAL OPERATING COSTS	**722,711**	**783,325**	**886,574**	**913,888**	**434,584**	**895,892**	**972,962**	**77,070**
	NET OPERATING	**(706,046)**	**(741,499)**	**(844,095)**	**(892,688)**	**(403,716)**	**(854,830)**	**(942,462)**	**(87,632)**

Finance, IT, HR & Membership
Selected Budget Details 2025

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.	

PUBLIC RELATIONS & MARKETING
2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
40394	ADVERTISING SALES	56,805	66,040	60,830	66,295	34,698	67,845	65,691	(2,154)
40399	MERCHANDISE	455	850	-	-	-	-		-
40398	MISCELLANEOUS	1,520	-	-	-	-	-		-
	TOTAL REVENUES	**58,780**	**66,890**	**60,830**	**66,295**	**34,698**	**67,845**	**65,691**	**(2,154)**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	110,639	115,016	123,121	128,486	65,746	129,989	127,073	(2,916)
64350	OVERTIME	1,586	1,624	1,667	-	452	452	1,000	548
64400	PAYROLL TAXES	-	-	-	-	5,545	5,545	10,828	5,283
64410	INSURANCE EXPENSE	-	-	-	-	7,517	7,517	14,188	6,671
64420	HRA CLAIMS	-	-	-	-	1,724	1,724	4,500	2,776
64430	RETIREMENT	-	-	-	-	1,085	1,085	3,812	2,727
64440	WORKER'S COMP INSURANCE	-	-	-	-	106	106	205	99
64450	OTHER PAYROLL COSTS	39,734	36,022	41,163	48,102	70	24,121		(24,121)
64600	EMPLOYEES	256	391	366	250	163	301	250	(51)
64650	TRAINING	111	80	279	500	31	531	500	(31)
	TOTAL WAGES & BENEFITS	**152,327**	**153,133**	**166,597**	**177,338**	**82,439**	**171,371**	**162,356**	**(9,015)**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	97	59	462	500	707	707	500	(207)
75040	CONTRACT SERVICES	17,133	16,057	12,028	17,003	6,943	16,892	18,463	1,571
75130	CLEANING SUPPLIES	478	593	310	250	69	258	500	242
75520	GAS& OIL	-	22	62	667	-	667	700	33
75580	POSTAGE	13,171	21,009	18,316	24,799	11,641	24,040	24,799	759
75610	PRINTING	32,035	45,678	35,926	38,831	18,145	37,561	38,831	1,270
75640	SUPPLIES	2,502	3,840	1,474	2,500	2,279	3,772	3,000	(772)
	TOTAL SERVICES & SUPPLIES	**65,415**	**87,259**	**68,577**	**84,550**	**39,785**	**83,897**	**86,793**	**2,896**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	-	-	4,000	-	2,000		(2,000)
	TOTAL REPAIRS & MAINTENANCE	**-**	**-**	**-**	**4,000**	**-**	**2,000**	**-**	**(2,000)**
	UTILITIES								
86200	ELECTRICITY	741	736	804	800	306	759	900	141
86260	REFUSE REMOVAL	264	232	238	300	59	198	300	102
86290	TELEPHONE	2,505	4,450	6,477	4,700	1,969	4,466	6,900	2,434
86330	WATER & SEWER	164	168	183	200	95	187	200	13
	TOTAL UTILITIES	**3,673**	**5,586**	**7,701**	**6,000**	**2,429**	**5,610**	**8,300**	**2,690**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	900	843	1,025	1,350	572	1,585	1,500	(85)
76880	INSURANCE	696	858	924	925	574	1,037	945	(92)
76970	PROMOTION	55,726	49,078	87,464	75,566	37,369	69,547	83,776	14,229
97000	TAXES	-	1,821	8,109	-	-	-		-
	TOTAL OTHER COSTS	**57,322**	**52,600**	**97,522**	**77,841**	**38,515**	**72,169**	**86,221**	**14,052**
	TOTAL OPERATING COSTS	**278,737**	**298,578**	**340,396**	**349,728**	**163,168**	**335,047**	**343,670**	**8,623**
	NET OPERATING	**(219,957)**	**(231,688)**	**(279,566)**	**(283,433)**	**(128,470)**	**(267,202)**	**(277,979)**	**(10,777)**

COMPLIANCE - PERMITS - INSPECTIONS
2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
40623	ADMINISTRATION FEES	1,500	570	1,265	2,500	-	600	1,000	400
40624	INSPECTION FEES	35,080	37,971	33,885	69,995	30,585	38,685	42,150	3,465
40625	FILING FEES	11,760	13,110	12,870	30,615	12,119	18,369	16,670	(1,699)
40627	RESALE CERTIFICATIONS	175,370	144,010	90,880	114,750	50,400	83,400	77,250	(6,150)
40631	INTEREST INCOME	1,447	1,956	4,807	3,500	6,841	8,041	4,000	(4,041)
40698	MISCELLANEOUS INCOME	-	2,850	3,163	-	10,118	10,118	5,000	(5,118)
	TOTAL REVENUES	**225,157**	**200,467**	**146,871**	**221,360**	**110,062**	**159,213**	**146,070**	**(13,143)**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	100,232	145,493	132,065	129,466	66,074	126,992	169,207	42,215
64350	OVERTIME	5,990	4,058	2,127	2,500	1,093	1,893	2,500	607
64400	PAYROLL TAXES	-	-	-	-	4,809	4,809	15,505	10,696
64410	INSURANCE EXPENSE	-	-	-	-	18,796	18,796	39,663	20,867
64420	HRA CLAIMS	-	-	-	-	13,116	13,116	9,900	(3,216)
64430	RETIREMENT	-	-	-	-	1,130	1,130	3,972	2,842
64440	WORKER'S COMP INSURANCE	-	-	-	-	1,123	1,123	2,174	1,051
64450	OTHER PAYROLL COSTS	28,612	28,423	70,224	65,290	23	323	-	(323)
64600	EMPLOYEES	378	669	355	300	206	391	300	(91)
	TOTAL WAGES & BENEFITS	**135,212**	**178,643**	**204,771**	**197,557**	**106,370**	**168,573**	**243,221**	**74,648**
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	3,154	-	-	-	-	-	-
74750	COMPUTER SUPPLIES	1,164	527	-	550	357	757	800	43
74810	EMPLOYEE ADS	-	-	-	-	-	-	-	-
74770	LEGAL FEES	6,504	-	20,106	10,000	12,663	17,663	15,000	(2,663)
74990	UNIFORMS	579	541	552	500	76	526	600	74
75040	CONTRACT SERVICES	20,437	10,364	10,666	13,250	14,203	17,903	13,750	(4,153)
75130	CLEANING SUPPLIES	455	766	395	300	316	516	400	(116)
75520	GAS & OIL	988	3,705	3,163	4,000	1,384	3,184	4,000	816
75580	POSTAGE	-	5	10	250	610	670	200	(470)
75610	PRINTING	57	-	-	-	-	-	-	-
75640	SUPPLIES	3,093	3,411	2,552	2,800	1,487	2,687	2,800	113
	TOTAL SERVICES & SUPPLIES	**33,278**	**22,470**	**37,444**	**31,650**	**31,096**	**43,906**	**37,550**	**(6,356)**
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK - LABOR	-	-	-	-	-	-	-	-
75710	AUTO TRUCK	-	-	207	200	1,800	2,000	200	(1,800)
75940	EQUIPMENT	424	-	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	**424**	**-**	**207**	**200**	**1,800**	**2,000**	**200**	**(1,800)**
	UTILITIES								
86200	ELECTRICITY	320	540	720	600	306	732	800	68
86230	PROPANE GAS	1,460	1,488	23	1,600	-	-	100	100
86260	REFUSE REMOVAL	550	550	550	600	354	654	600	(54)
86290	TELEPHONE	5,748	4,696	6,476	5,000	4,267	8,167	6,907	(1,260)
86330	WATER & SEWER	330	222	188	300	101	221	200	(21)
	TOTAL UTILITIES	**8,407**	**7,496**	**7,957**	**8,100**	**5,028**	**9,774**	**8,607**	**(1,167)**
	OTHER COSTS								
76880	INSURANCE	2,520	2,695	2,880	2,880	1,792	3,328	3,073	(255)
	TOTAL OTHER COSTS	**2,520**	**2,695**	**2,880**	**2,880**	**1,792**	**3,328**	**3,073**	**(255)**
	TOTAL OPERATING COSTS	179,841	211,304	253,258	240,387	146,086	227,581	292,651	65,070
	NET OPERATING	45,316	(10,837)	(106,388)	(19,027)	(36,024)	(68,368)	(146,581)	(78,213)

Compliance - Permits - Inspections
Selected Budget Details 2025

Legal Fees	**15,000**
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	**13,750**
Programming	1,000
Copier Maint	250
Cleaning Service	0
Misc.	12,500
Gas & Oil	**4,000**
Supplies	**2,800**
Other	2,800
Insurance	**3,073**
Trucks	2,422
Building/contents	651

COMPLIANCE - PERMITS - INSPECTIONS
BUDGET 2025

	RATE	#	AMOUNT	
NEW STARTS / ADDITIONS				
FILING FEE	35	5	175	
INSPECTION FEE	350	5	1,750	325 to 350
COMPLETION AGREEMENT	1,500		XX	
ADDITIONS				
NO FOOTPRINT CHANGE				
INSPECTION FEE	100	10	1,000	80 to 100
COMPLETION AGREEMENT	375		XX	
FOOTPRINT CHANGE				
INSPECTION FEE	170	10	1,700	160 to 170
COMPLETION AGREEMENT	750		XX	
CHANGE DURING CONST				
FILING FEE	35	5	175	
DECKS				
FILING FEE	35	25	875	
INSPECTION FEE	100	25	2,500	80 to 100
SHEDS				
FILING FEE	35	25	875	
INSPECTION FEE	100	25	2,500	80 to 100
DOCKS				
FILING FEE	35	25	875	
INSPECTION FEE	100	25	2,500	80 to 100
FENCING				
FILING FEE	35	25	875	
INSPECTION FEE	100	25	2,500	80 to 100
COLOR CHANGE				
FILING FEE	35	25	875	
INSPECTION FEE	100	25	2,500	80 to 100
COMPLETION AGREEMENT				
DEPOSIT FOR ABOVE	250		XX	
VARIANCE				
FILING FEE	50	25	1,250	
INSPECTION FEE	-	0	-	
DEMOLITION/MOVING				
FILING FEE	35	0	-	
INSPECTION FEE	100	0	-	80 to 100
PERMANENT RV PARK				
FILING FEE	35	0	-	
INSPECTION FEE	100	0	-	80 to 100
RESUBMITTAL (OVER 1 YR)				
FILING FEE	35	2	70	
INSPECTION FEE	100	2	200	80 to 100
RESALE CERTIFICATES				
IMPROVED	250	300	75,000	
UNIMPROVED	50	25	1,250	
DOCUMENTS PKG	20	50	1,000	
ADMIN FEES				
GRASS CUTTING	100	5	500	
TRASH/DEBRIS	100	5	500	
TREE PERMIT				

COMPLIANCE - PERMITS - INSPECTIONS
BUDGET 2025

		RATE		#	AMOUNT	
FILING FEE		35		250	8,750	
INSPECTION FEE		100		250	25,000	80 to 100
GRAND TOTAL					**137,070**	
RECAP:						
ADMIN FEES					1,000	
INSPECTION FEES					42,150	
FILING FEES					16,670	
RESALE CERTIFICATES					77,250	
TOTAL					**137,070**	

GENERAL MAINTENANCE
2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	257,904	287,820	292,466	332,371	172,015	338,201	314,948	(23,253)
64350	OVERTIME	8,103	10,149	7,753	7,500	5,292	9,088	7,500	(1,588)
64400	PAYROLL TAXES	-	-	-	-	14,606	14,606	30,013	15,407
64410	INSURANCE EXPENSE	-	-	-	-	25,958	25,958	66,889	40,931
64420	HRA CLAIMS	-	-	-	-	10,366	10,366	19,710	9,344
64430	RETIREMENT EXPENSES	-	-	-	-	3,517	3,517	9,196	5,679
64440	WORKER'S COMP INSURANCE	-	-	-	-	3,970	3,970	6,546	2,576
64450	OTHER PAYROLL COSTS	129,644	119,223	111,690	117,093	(167)	53,033	-	(53,033)
64600	EMPLOYEES	444	1,164	655	1,500	359	1,436	1,500	64
64650	TRAINING	474	80	105	500	110	610	500	(110)
64680	BILLED LABOR	-	-	-	(20,000)	-	(10,000)	(20,000)	(10,000)
	TOTAL WAGES & BENEFITS	**396,569**	**418,437**	**412,669**	**438,964**	**236,027**	**450,785**	**436,802**	**(13,983)**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	687	99	125	-	-	-	-	-
74990	UNIFORMS	2,156	1,393	2,028	2,100	321	1,361	2,100	739
75040	CONTRACT SERVICES	7,985	19,415	9,806	16,500	2,707	10,257	16,500	6,243
75130	CLEANING SUPPLIES	455	766	744	700	-	461	700	239
75430	SHOP SUPPLIES	1,224	2,177	3,595	2,000	1,821	3,094	3,000	(94)
75460	SMALL TOOLS	760	329	1,707	1,000	241	805	1,200	395
75520	GAS & OIL	2,938	6,587	7,304	11,900	3,265	8,045	11,900	3,855
75580	POSTAGE	18	12	-	50	-	25	50	25
75640	SUPPLIES	10,205	3,771	4,020	4,500	3,595	6,518	4,500	(2,018)
	TOTAL SERVICES & SUPPLIES	**26,428**	**34,549**	**29,329**	**38,750**	**11,949**	**30,566**	**39,950**	**9,384**
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK - LABOR	-	-	-	-	-	-		-
75710	AUTO/TRUCK	1,056	439	1,126	1,500	-	609	2,000	1,391
75720	BUILDINGS	-	68	-	-	219	219	-	(219)
75752	BUILDING REPAIRS (GM)	-	44	-	-	-	-	-	-
75754	BUILDING REPAIRS (ADMIN)	251,680	1,419	51,617	-	4,288	4,288	-	(4,288)
75756	BUILDING REPAIRS (CPI)	25	-	-	-	-	-	-	-
75758	BUILDING REPAIRS (FIRE DEPT)	1,279	102	59	-	-	-	-	-
75760	BUILDING REPAIRS (GEN. MAINT.)	-	307	8,790	200,000	4,908	104,908	210,000	105,092
75762	BUILDING REPAIRS (PUBLIC WORKS)	9,290	2,673	5,602	-	2,031	2,031	-	(2,031)
75764	BUILDING REPAIRS (REC & PARKS)	5,333	5,489	15,715	-	5,379	5,379	-	(5,379)
75766	BUILDING REPAIRS (CRAFT)	2,626	900	292	-	61	61	-	(61)
75768	BUILDING REPAIRS (POLICE)	2,097	2,597	2,193	-	2,316	2,316	-	(2,316)
75770	BUILDING REPAIRS (MEMBERSHIP)	35	33	-	-	-	-	-	-
75772	BUILDING REPAIRS (MARINA)	1,466	2,584	4,715	-	5,005	5,005	-	(5,005)
75774	BUILDING REPAIRS (GOLF OPS)	1,298	3,485	12,717	-	1,396	1,396	-	(1,396)
75776	BUILDING REPAIRS (BEACH CLUB)	47,832	10,446	20,595	-	12,933	12,933	-	(12,933)
75778	BUILDING REPAIRS (GOLF MAINT.)	7,707	6,223	4,115	-	7,053	7,053	-	(7,053)
75780	BUILDING REPAIRS (CLUBHOUSE)	2,427	498	3,766	-	8,130	8,130	-	(8,130)
75782	BUILDING REPAIRS (AQUATICS)	12,934	19,260	25,003	-	19,470	19,470	-	(19,470)
75784	BUILDING REPAIRS (COUNTRY CLUB)	11,561	10,976	9,463	-	9,216	9,216	-	(9,216)
75786	BUILDING REPAIRS (RACQUET SPORTS)	38,553	34,574	15,430	-	9,092	9,092	-	(9,092)
75788	BUILDING REPAIRS (YACHT CLUB)	30,206	27,425	58,868	-	52,278	52,278	-	(52,278)
	TOTAL REPAIRS & MAINTENANCE	**427,404**	**129,544**	**240,066**	**201,500**	**143,775**	**244,384**	**212,000**	**(32,384)**
	UTILITIES								
86200	ELECTRICITY	3,169	3,751	3,897	4,000	1,769	3,705	4,100	395
86230	PROPANE GAS	2,535	2,224	2,790	2,400	192	2,537	3,000	463
86260	REFUSE REMOVAL	800	800	982	900	372	739	1,100	361
86290	TELEPHONE	7,441	5,725	4,742	6,100	2,406	5,332	5,000	(332)
86330	WATER & SEWER	330	222	188	300	101	241	200	(41)
	TOTAL UTILITIES	**14,275**	**12,721**	**12,598**	**13,700**	**4,841**	**12,554**	**13,400**	**846**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	-	-	-	50	-	25	50	25
76880	INSURANCE	8,796	6,710	7,116	7,117	4,452	8,011	7,638	(373)
76960	PERMITS & LICENSES	491	352	491	500	50	168	500	332
	TOTAL OTHER COSTS	**9,287**	**7,062**	**7,607**	**7,667**	**4,502**	**8,204**	**8,188**	**(16)**
	TOTAL OPERATING COSTS	873,963	602,313	702,270	700,581	401,093	746,493	710,340	(36,153)
	NET OPERATING	(873,963)	(602,313)	(702,270)	(700,581)	(401,093)	(746,493)	(710,340)	36,153

General Maintenance
Selected Budget Details 2025

Billed Labor Transfer of time spent for in-house building renovations, etc.	**(20,000)**
Gas & Oil Based on estimated use of 3,500 gals @ $3.40 per gallon for 6 vehicles.	**11,900**
Buildings All minor repairs to buildings and building equipment. Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE	**210,000**
Insurance	**7,638**
Trucks	5,489
Buildings/Contents	2,149

PUBLIC WORKS

2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
41496	COUNTY ROADS	93,946	151,187	142,205	95,000	42,500	106,812	120,000	13,188
41422	DONATIONS	-	500	500	-	-	-	-	-
41498	MISCELLANEOUS	57,795	12,280	1,352	-	1,020	1,020	-	(1,020)
41497	SALE OF ASSETS	-	-	18,000	-	-	-	-	-
	TOTAL REVENUES	**151,741**	**163,967**	**162,057**	**95,000**	**43,520**	**107,832**	**120,000**	**12,168**
	COST OF GOODS SOLD								
51002	DUNKS & LEAF BAGS	360	130	67	-	-	-	-	-
	TOTAL COST OF GOODS SOLD	**360**	**130**	**67**	-	-	-	-	-
	NET REVENUES	**151,381**	**163,837**	**161,991**	**95,000**	**43,520**	**107,832**	**120,000**	**12,168**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	609,495	622,265	548,662	715,286	263,913	597,581	759,639	162,058
64350	OVERTIME	19,378	26,081	19,172	20,000	8,718	14,354	20,000	5,646
64400	PAYROLL TAXES	-	-	-	-	23,253	23,253	73,402	50,149
64410	INSURANCE EXPENSE	-	-	-	-	69,442	69,442	137,743	68,301
64420	HRA CLAIMS	-	-	-	-	10,323	10,323	42,165	31,842
64430	RETIREMENT	-	-	-	-	4,704	4,704	15,769	11,065
64440	WORKER'S COMP INSURANCE	-	-	-	-	7,891	7,891	25,833	17,942
64450	OTHER PAYROLL COSTS	274,740	264,587	236,766	346,885	1,138	174,581	-	(174,581)
64600	EMPLOYEES	1,999	1,823	2,035	3,500	1,188	3,042	3,500	458
64650	TRAINING	733	-	-	350	-	175	350	175
64680	BILLED LABOR	-	-	-	(20,000)	-	(10,000)	(20,000)	(10,000)
	TOTAL WAGES & BENEFITS	**906,344**	**914,756**	**806,634**	**1,066,021**	**390,569**	**895,346**	**1,058,402**	**163,056**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,323	4,535	808	1,500	959	2,209	2,000	(209)
74800	CREDIT CARD FEES	926	938	1,713	-	607	607	-	(607)
74840	EQUIPMENT RENTAL	6,632	101	3,414	7,000	730	5,980	7,000	1,020
74990	UNIFORMS	8,874	5,901	5,953	10,500	2,624	5,770	10,500	4,730
75040	CONTRACT SERVICES	54,209	38,588	45,048	48,000	12,517	44,920	53,000	8,080
75130	CLEANING SUPPLIES	741	968	1,757	1,500	88	726	1,500	774
75310	LANDSCAPING	53,235	85,562	62,441	73,250	25,841	80,580	73,250	(7,330)
75340	SIGNS	10,816	8,625	5,792	16,500	3,170	12,388	15,000	2,612
75430	SHOP SUPPLIES	11,070	11,372	10,439	15,000	5,045	10,972	15,000	4,028
75460	SMALL TOOLS	1,653	1,792	1,815	2,250	663	2,154	2,250	96
75490	SNOW REMOVAL	10,243	23,111	1,546	10,000	-	10,000	10,000	-
75520	GAS & OIL	28,557	67,699	55,056	63,500	23,551	51,604	63,500	11,896
75580	POSTAGE	25	-	7	100	41	116	100	(16)
75640	SUPPLIES	7,983	7,381	11,923	8,000	4,685	6,763	10,000	3,237
	TOTAL SERVICES & SUPPLIES	**196,289**	**256,574**	**207,711**	**257,100**	**80,521**	**234,789**	**263,100**	**28,311**
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK LABOR	-	13	126	-	423	423	-	(423)
75710	AUTO/TRUCK	24,681	12,090	28,805	20,000	28,040	32,151	30,000	(2,151)
75910	DRAINAGE	96,626	135,102	156,885	175,000	65,545	111,857	175,000	63,143
75940	EQUIPMENT	36,780	39,825	46,301	40,000	21,359	38,108	40,000	1,892
76000	ROADS & BRIDGES	21,258	36,867	109,867	92,000	78,244	124,244	100,000	(24,244)
	TOTAL REPAIRS & MAINTENANCE	**179,345**	**223,898**	**341,984**	**327,000**	**193,611**	**306,783**	**345,000**	**38,217**
	UTILITIES								
86200	ELECTRICITY	17,644	18,677	22,247	19,700	8,272	18,269	23,400	5,131
86230	PROPANE GAS	2,973	2,741	4,789	2,900	294	3,143	5,100	1,957
86260	REFUSE REMOVAL	69,660	73,673	62,723	67,400	21,988	53,923	65,900	11,977
86290	TELEPHONE	5,220	5,165	5,561	5,500	2,341	5,421	5,900	479
86330	WATER & SEWER	4,630	3,848	3,718	4,100	1,990	3,918	4,000	82
	TOTAL UTILITIES	**100,128**	**104,103**	**99,038**	**99,600**	**34,886**	**84,674**	**104,300**	**19,626**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	127	196	495	250	170	344	250	(94)
76880	INSURANCE	55,500	54,142	55,140	55,139	31,479	59,048	53,958	(5,090)
76960	PERMITS & LICENSES	1,791	2,380	2,359	4,050	1,352	3,577	4,050	473
	TOTAL OTHER COSTS	**57,418**	**56,718**	**57,994**	**59,439**	**33,001**	**62,969**	**58,258**	**(4,711)**
	TOTAL OPERATING COSTS	**1,439,524**	**1,556,048**	**1,513,361**	**1,809,160**	**732,588**	**1,584,561**	**1,829,060**	**244,499**
	NET OPERATING	**(1,288,143)**	**(1,392,211)**	**(1,351,371)**	**(1,714,160)**	**(689,068)**	**(1,476,729)**	**(1,709,060)**	**(232,331)**

Public Works
Selected Budget Details 2025

Contract Services	**53,000**
Wildlife Control	15,000
Mosquito Spraying	16,800
Cleaning Services	3,150
Fire Protection	630
Copier Maint	210
Pest Control	210
Tree Removal	15,000
Other	2,000
Landscaping	**73,250**
Beautification of all common areas around all facilities and entrances.	
Gas & Oil	**63,500**
Based on estimated use of 8,500 gals of gas 10 vehicles and equipment. Also, 8,500 gals of diesel for 4 Dump trucks and various equipment. $4,000 for oil.	
Drainage Repair & Maintenance	**175,000**
Pipes, stone, fill dirt, seed and erosion control	
Roads & Bridges Repair & Maintenance	**100,000**
Roadside trimming	30,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	39,000
Stone, fill dirt & seed	20,000
Insurance	**53,958**
Trucks	24,097
Building/Bridges	7,308
Liability	19,751
Flood	1,950
Pollution	852

	BULKHEADS & WATERWAYS								
	2025 BUDGET WORKSHEET								
		2021	2022	2023	2024	2024	2024	2025	24 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
41599	BULKHEAD RESERVE	1,562,552	1,547,656	1,093,379	1,151,114	455,323	1,469,159	1,177,212	(291,947)
	TOTAL REVENUES	**1,562,552**	**1,547,656**	**1,093,379**	**1,151,114**	**455,323**	**1,469,159**	**1,177,212**	**(291,947)**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	64,586	59,022	65,904	66,110	34,016	67,070	72,520	5,450
64350	OVERTIME	-	-	1,234	-	1,248	1,248	-	(1,248)
64400	PAYROLL TAXES	-	-	-	-	2,698	2,698	6,192	3,494
64410	INSURANCE EXPENSE	-	-	-	-	9,703	9,703	21,529	11,826
64420	HRA CLAIMS	-	-	-	-	885	885	5,625	4,740
64430	RETIREMENT	-	-	-	-	1,125	1,125	1,608	483
64440	WORKER'S COMP INSURANCE	-	-	-	-	1,761	1,761	3,974	2,213
64450	OTHER PAYROLL COSTS	28,198	39,054	34,911	38,239	(230)	18,890	-	(18,890)
	TOTAL WAGES & BENEFITS	**92,784**	**98,076**	**102,050**	**104,349**	**51,206**	**103,380**	**111,448**	**8,068**
	SERVICES & SUPPLIES								
74840	STORAGE RENTAL	28,000	32,000	-	-	-	-	-	-
74990	UNIFORMS	-	587	194	400	162	562	400	(162)
75040	CONTRACT SERVICES	-	27	971	-	276	276	-	(276)
75520	GAS & OIL	1,323	3,084	2,741	-	1,155	1,155	-	(1,155)
75640	SUPPLIES	64	-	184	150	253	328	150	(178)
	TOTAL SERVICES & SUPPLIES	**29,387**	**35,697**	**4,091**	**550**	**1,845**	**2,321**	**550**	**(1,771)**
	REPAIRS & MAINTENANCE								
75842	BULKHEAD - REPAIR	13,431	-	-	20,000	-	10,000	20,000	10,000
75844	BULKHEAD - LABOR	1,349,738	1,286,788	802,500	919,125	341,813	1,260,938	918,384	(342,554)
75846	BULKHEAD - LUMBER	2,989	5,783	10,263	6,000	488	3,488	6,000	2,512
75850	BULKHEAD - FILL & TOPSOIL	61,336	106,075	93,509	20,200	14,400	24,500	25,000	500
75852	BULKHEAD - SOD	692	-	16,705	25,000	20,213	32,713	30,000	(2,713)
75854	BULKHEAD - ENGINEER	-	-	23,712	-	12,374	12,374	3,000	(9,374)
75856	BULKHEAD - PERMITS	700	1,050	2,085	-	650	650	500	(150)
75870	CANAL MAINTENANCE	1,076	5,836	-	5,000	225	2,725	5,000	2,275
75890	DREDGING	1,500	475	31,700	45,000	6,080	6,080	50,000	43,920
75940	EQUIPMENT	-	46	58	-	2,924	2,924	-	(2,924)
	TOTAL REPAIRS & MAINTENANCE	**1,431,463**	**1,406,053**	**980,532**	**1,040,325**	**399,165**	**1,356,392**	**1,057,884**	**(298,508)**
	UTILITIES								
86200	ELECTRICITY	1,686	2,130	2,607	2,300	980	2,254	2,800	546
86230	PROPANE GAS	768	721	852	800	52	828	900	72
86260	REFUSE REMOVAL	1,160	1,160	1,160	1,300	638	1,288	1,300	12
86290	TELEPHONE	584	621	201	700	115	465	300	(165)
86330	WATER & SEWER	166	111	94	200	49	143	100	(43)
	TOTAL UTILITIES	**4,365**	**4,742**	**4,913**	**5,300**	**1,834**	**4,978**	**5,400**	**422**
	OTHER COSTS								
76880	INSURANCE	540	792	828	831	539	955	930	(25)
76960	PERMITS & LICENSES	-	-	1,000	500	733	1,133	1,000	(133)
	TOTAL OTHER COSTS	**540**	**792**	**1,828**	**1,331**	**1,272**	**2,088**	**1,930**	**(158)**
	TOTAL OPERATING COSTS	**1,558,538**	**1,545,361**	**1,093,413**	**1,151,855**	**455,323**	**1,469,159**	**1,177,212**	**(291,947)**
	NET OPERATING	**4,014**	**2,295**	**(34)**	**(741)**	**-**	**-**	**-**	**-**

Bulkheads & Waterways
Selected Budget Details 2025

Revenues Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	**1,177,212**
Bulkhead/Repair Materials used to fix minor bulkhead problems using in-house labor.	**20,000**
Bulkhead/Replacement Program 2,045 sq. ft. @ $425.00 per sq. ft. Plus $50,000 for fill, topsoil, sod, permits	**918,384**
Canal Maintenance Costs to maintain the buoy system, aerators, etc.	**5,000**
Dredging Contract to spot dredge various properties	**50,000**

OCEAN PINES VOLUNTEER FIRE DEPARTMENT

		FY22 Audit	FY23 Audit	FY22 Budget	FY23 Budget	FY24 Budget	FY24 Act YTD Oct13	FY25 Budget	FY25 vs. 24 Bud	FY25 vs. 23 Act
3130	OPA Operating Funding	547,615	843,008	546,175	843,008	744,285	281,002	706,918	(37,367)	(136,090)
	OPA Capital Reserve Contribution	174,775	196,016	175,975	196,020	240,632	65,340	280,427	39,795	84,411
	OPA Utility Reimbursement Incentive	22,800	25,000	22,800	25,000	24,000	8,333	24,000	-	(1,000)
	Total OPA Contribution	**745,190**	**1,064,024**	**744,950**	**1,064,028**	**1,008,917**	**354,675**	**1,011,345**	**2,428**	**(52,679)**
3150	Refunds	-	-	-	-	-	3,280	-	-	-
3160	EMS Billing Revenue	495,050	611,435	475,000	475,000	520,114	239,312	566,900	46,786	(44,535)
3170	County Fire Grants	915,990	2,337,065	300,000	300,000	300,000	125,000	300,000	-	(2,037,065)
3175	County EMS Grants	-	-	508,990	508,990	638,990	638,990	780,443	141,453	780,443
	State/AMOSS (Donor Restricted)	31,937		33,271	33,271	32,000	-	32,000	-	32,000
3200	Fundraising	75,017	46,736	-	-	-	65,734	-	-	(46,736)
6000 & 8200	Interest & Other Income	106,813	149,353	6,800	6,800	50,000	2,723	50,000	-	(99,353)
	Total Revenue	**2,369,997**	**4,208,613**	**2,069,011**	**2,388,089**	**2,550,021**	**1,429,714**	**2,740,688**	**190,667**	**(1,467,925)**
4202	Salaries & Wages	1,254,461	1,521,638	1,087,301	1,191,245	1,297,607	646,934	1,398,315	100,708	(123,323)
47xx	Training, Physicals	13,086	2,553	13,000	13,000	13,000	15,096	13,000	-	10,447
4208	Workers Comp	58,870	43,454	54,571	63,466	49,500	18,252	53,075	3,575	9,621
4300	Member Expenses	42,329	47,056	9,000	9,000	14,000	6,080	14,000	-	(33,056)
4403	Benefits	317,430	380,167	254,864	396,253	399,373	160,106	416,871	17,498	36,704
4409	Building Insurance	45,361	44,150	47,000	50,000	50,000	32,730	51,000	1,000	6,850
4500	Utilities	58,131	56,559	60,000	63,000	69,300	21,023	65,000	(4,300)	8,441
4607	Communications Maintenance	10,172	8,236	8,000	8,000	10,000	2,714	10,000	-	1,764
4700	Fire Expenses	33,128	44,167	38,000	45,000	49,000	38,600	34,000	(15,000)	(10,167)
4714	Turnout Gear Purchase	14,425	35,137	25,000	25,000	30,000	15,967	40,000	10,000	4,863
4720	Department Uniforms	6,406	13,572	5,000	5,000	3,000	(140)	15,000	12,000	1,428
4800	EMS Expense (Supplies)	36,468	53,871	35,000	40,000	44,000	45,965	49,000	5,000	(4,871)
	Billing Contract (8% EMSBR)	42,343	47,294	38,000	38,000	41,609	-	43,000	1,391	(4,294)
5000	Apparatus Maintenance	59,836	95,347	58,000	70,000	70,000	58,527	98,000	28,000	2,653
5100	Facility Maintenance (Repairs & Maint)	18,881	23,389	66,000	80,000	50,000	14,386	35,000	(15,000)	11,611
52xx	Professional Fees, Public Educ, Office Exps	39,523	42,417	38,500	35,000	39,000	23,396	45,000	6,000	2,583
5300	Fuel	31,862	47,938	23,000	25,000	46,000	17,953	46,000	-	(1,938)
7000	Fundraising Expenses (Special Events)	-	11,569	10,000	10,000	10,000	2,293	10,000	-	(1,569)
7300	Reconciliation Discrepencies	-		-	105	-	2,961	-	-	-
	Total Op Expenses	**2,082,712**	**2,518,514**	**1,870,236**	**2,167,069**	**2,285,389**	**1,122,843**	**2,436,261**	**269,192**	**(82,253)**
	Transfer to Apparatus Replacement Rese	174,775	196,016	175,975	196,020	240,632	65,340	280,427	(39,795)	(84,411)
	Transfer for Incentive Program		25,000	22,800	25,000	24,000	24,000	24,000	(1,000)	(1,000)
	Total Op Expenses + Cap Reserve Transfer + Incentive Program Funds Transfer	**2,257,487**	**2,739,530**	**2,069,011**	**2,388,089**	**2,550,021**	**1,212,183**	**2,740,688**	**352,599**	**483,201**
	Total Revenue less Ops Exps, Cap Reserve Transfer & Incentive Program Transfer	**112,510**	**1,469,083**	**-**	**-**	**-**	**217,531**	**-**	**-**	**(112,510)**

2024-2025 BUDGET OVERVIEW = DRAFT 12/1/2023

	REVENUE	2023-2024	24-25
3160	EMS Billing	520,113.80	566,900.00
3170	County FIRE	300,000.00	300,000.00
3175	County EMS	638,990.00	780,443.00
3180	State/AMOSS	32,000.00	32,000.00
6000	Interest from Accounts	50,000.00	50,000.00
	TOTAL REVENUE	**1,541,103.80**	**1,729,343.00**
	CAPITAL / EQUIPEMENT	**2023-2024**	**24-25**
	Apparatus Replacement	195,632.00	241,676.00
4325	Capital Purchases	45,000.00	38,751.00
	TOTAL C / E	**240,632.00**	**280,427.00**
	REQUEST FROM OPA	**2023-2024**	**24-25**
	Operating Expenses	538,909.00	568,000.00
	Compensation Cost	1,746,480.17	1,868,261.00
	Apparatus Replacement	195,632.00	241,676.00
	Capital Purchases	45,000.00	38,751.00
	TOTAL EXPENSES	**2,526,021.17**	**2,716,688.00**
	MINUS REVENUE	-1,541,103.80	1,729,343.00
	TOTAL REQUESTED	**984,917.37**	**987,345.00**

	OPERATING EXPENSE GENERAL	2023-2024	24-25
4300	Member Expenses	14,000.00	14,000.00
4309	Member Physicals	7,000.00	7,000.00
4500	Utilities Expenses	69,300.00	65,000.00
4600/5100	Repairs & Maintenance	50,000.00	35,000.00
4320	Communications Maint.	10,000.00	10,000.00
4315	General Fire Expenses	45,000.00	30,000.00
4307	Fire Police Exp.	3,000.00	3,000.00
4308	Cadet Exp.	1,000.00	1,000.00
4312	Turn Out Gear	30,000.00	40,000.00
4311	Department Uniforms	3,000.00	15,000.00
4801/05/06	EMS Expenses	44,000.00	49,000.00
4820	Billing Contract (8% EMSBR)	41,609.00	43,000.00
4410	Building Insurances	50,000.00	51,000.00
4310	Training	6,000.00	6,000.00
5000	Apparatus Maintenance	70,000.00	98,000.00
4900	Office Expenses	10,000.00	10,000.00
4920	Public Education	5,000.00	5,000.00
4910	Professional Fees	24,000.00	30,000.00
5300	Fuel	46,000.00	46,000.00
4700	Special Events	10,000.00	10,000.00
	TOTAL OPERATING EXP.	**538,909.00**	**568,000.00**
	COMPENSATION & RELATED COST	**2023-2024**	**24-25**
4202	Salary/Wages Expenses	1,243,113.99	1,331,389.00
	PartTime Wages	54,493.00	66,926.00
	SUTA & FICA	95,098.22	101,851.00
	Insurance Deductions	34,500.00	30,000.00
4400	Emp. Health Ins. & Emp. Benefits	145,895.64	153,052.00
4406	Pension	99,449.12	106,511.00
4415	Worker's Compensation	49,500.00	53,075.00
4807	EMS Training	14,230.20	15,257.00
4808	EMS Uniforms	6,800.00	6,800.00
4809	Employee Physicals	3,400.00	3,400.00
	TOTAL COMP/RELATED COST	**1,746,480.17**	**1,868,261.00**

POLICE DEPARTMENT									
2025 BUDGET WORKSHEET									
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
43019	GRANTS - COUNTY	475,000	496,916	550,000	550,000	550,300	550,300	550,000	(300)
43021	GRANTS - STATE	-	333	2,514	3,462	2,134	3,865	53,000	49,135
43022	DONATIONS	-	-	3,975	-	500	500	-	(500)
43098	MISCELLANEOUS	3,570	4,314	9,231	7,889	50	579	1,000	421
	TOTAL REVENUES	**478,570**	**501,563**	**565,720**	**561,351**	**552,984**	**555,244**	**604,000**	**48,756**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	1,122,011	1,087,728	1,001,881	1,228,416	473,067	979,755	1,312,995	333,240
64350	OVERTIME & SHIFT DIFFERENTIAL	80,521	115,201	207,199	65,000	96,293	127,378	65,000	(62,378)
64400	PAYROLL TAXES	-	-	-	-	45,111	45,111	121,142	76,031
64410	INSURANCE EXPENSE	-	-	-	-	57,159	57,159	168,569	111,410
64420	HRA CLAIMS	-	-	-	-	17,068	17,068	47,250	30,182
64430	RETIREMENT	-	-	-	-	18,259	18,259	216,941	198,682
64440	WORKER'S COMP INSURANCE	-	-	-	-	20,649	20,649	64,039	43,390
64450	OTHER PAYROLL COSTS	446,779	399,702	422,845	508,267	608	254,742	-	(254,742)
64600	EMPLOYEES	3,034	3,317	3,398	1,700	1,950	3,078	1,700	(1,378)
64650	TRAINING	14,945	6,393	4,274	6,500	11,395	15,163	23,356	8,193
	TOTAL WAGES & BENEFITS	**1,667,290**	**1,612,341**	**1,639,598**	**1,809,883**	**741,558**	**1,538,362**	**2,020,991**	**482,629**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	3,614	3,798	376	2,798	1,501	3,789	2,910	(879)
74810	EMPLOYEE ADS	-	152	-	625	-	313	-	(313)
74840	EQUIPMENT RENTAL	4,829	-	-	83	-	41	-	(41)
74990	UNIFORMS	16,051	2,222	4,108	9,309	4,355	5,665	20,000	14,335
75040	CONTRACT SERVICES	38,743	47,489	88,591	73,500	45,415	83,255	83,171	(84)
75130	CLEANING SUPPLIES	1,078	878	796	999	699	1,186	1,000	(186)
75520	VEHICLE GAS	15,876	40,177	44,103	35,287	15,228	31,849	40,000	8,151
75580	POSTAGE	33	-	9	509	8	8	-	(8)
75610	PRINTING	562	-	-	500	-	250	-	(250)
75640	SUPPLIES	8,976	9,625	10,810	6,000	8,661	12,695	9,100	(3,595)
	TOTAL SERVICES & SUPPLIES	**89,761**	**104,341**	**148,793**	**129,610**	**75,866**	**139,051**	**156,181**	**17,130**
	REPAIRS & MAINTENANCE								
75700	AUTO/TRUCK - LABOR	-	291	-	-	-	-	-	-
75710	AUTO/TRUCK	8,303	9,675	11,619	9,560	3,196	10,870	11,000	130
75940	EQUIPMENT	1,686	486	621	816	-	319	1,000	681
	TOTAL REPAIRS & MAINTENANCE	**9,989**	**10,452**	**12,240**	**10,376**	**3,196**	**11,189**	**12,000**	**811**
	UTILITIES								
86200	ELECTRICITY	6,667	6,679	7,232	7,100	2,750	6,774	7,600	826
86230	PROPANE GAS	1,054	1,428	713	1,500	408	1,302	800	(502)
86260	REFUSE REMOVAL	1,228	1,043	1,069	1,100	529	1,041	1,200	159
86290	TELEPHONE	14,170	13,740	15,134	11,800	8,789	14,654	15,900	1,246
86330	WATER & SEWER	1,088	1,118	1,222	1,200	630	1,178	1,300	122
	TOTAL UTILITIES	**24,206**	**24,008**	**25,370**	**22,700**	**13,106**	**24,949**	**26,800**	**1,851**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	295	366	711	484	320	559	792	233
76880	INSURANCE	33,720	26,961	30,204	30,199	23,065	38,165	39,540	1,375
76960	PERMITS & LICENSES	-	-	-	50	-	25	-	(25)
	TOTAL OTHER COSTS	**34,015**	**27,327**	**30,915**	**30,733**	**23,385**	**38,749**	**40,332**	**1,583**
	TOTAL OPERATING COSTS	**1,825,262**	**1,778,469**	**1,856,916**	**2,003,302**	**857,111**	**1,752,300**	**2,256,304**	**504,004**
	NET OPERATING	**(1,346,692)**	**(1,276,906)**	**(1,291,196)**	**(1,441,951)**	**(304,128)**	**(1,197,056)**	**(1,652,304)**	**(455,248)**

Police
Selected Budget Details 2025

Training	**23,356**
Range Qualification	1,500
In-service	3,000
School (1)	2,000
Academy	16,856
Contract Services	**83,171**
Bodycam Contract (Axon Enterprise)	30,000
Custodian Services	20,400
Public Network Safety System (Superion)	13,920
ADP	10,200
Lexipol	6,751
Shots/Physicals/Psych, Copier, Other	1,900
Gas & Oil	**40,000**
Supplies	**9,100**
Ammunition (range 2 times)	6,000
Paper, etc.	2,000
Fingerprint materials	500
Misc.	600
Dues and Subscriptions	**792**
Amazon Prime ($16/month)	192
EZ Pass	100
Zoom	150
MD Chief of Police Assoc.	150
International Assoc. of Chief of Police	200
Insurance	**39,540**
Police Liability	21,169
Vehicles	12,561
Building/Contents	5,810

RECREATION & PARKS

2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
42008	CLASSES & CLINICS	13,569	16,656	14,982	16,000	9,647	16,488	16,000	(488)
42021	GRANTS	-	-	10,000	10,000	-	-	-	-
42022	DONATIONS	13,150	17,131	6,950	10,000	1,010	5,317	10,000	4,683
42029	FACILITY RENTAL	1,697	12,406	18,252	16,000	12,975	18,694	19,600	906
42041	LEAGUE FEES	10,958	28,343	33,961	38,000	15,502	37,269	35,000	(2,269)
42046	SPECIAL EVENTS	2,990	23,676	40,331	75,000	15,786	36,962	90,000	53,038
42015	FARMERS MARKET	-	21,100	24,450	21,000	20,640	23,990	28,000	4,010
42045	CAMP O.P.	71,690	136,713	177,455	175,500	226,687	226,687	267,000	40,313
42040	DOG FEES	5,435	7,750	7,767	7,500	5,450	6,628	8,400	1,772
42044	SPORTS CAMP	2,367	865	(800)	2,000	-	-	2,000	2,000
42047	JOLLY ROGER TICKETS	8,699	39,049	36,307	40,000	40,732	40,732	41,000	268
42048	MOVIE TICKETS	(42)	905	950	600	471	742	600	(142)
42095	VENDING	-	2,105	2,211	3,500	2,069	2,069	2,000	(69)
42098	MISCELLANEOUS	11	1,174	1,251	-	633	633	500	(133)
	TOTAL REVENUES	**130,523**	**307,874**	**374,065**	**415,100**	**351,603**	**416,211**	**520,100**	**103,889**
	COST OF GOODS SOLD								
52003	JOLLY ROGER TICKETS	7,378	33,319	27,975	35,000	34,018	34,061	35,000	939
52004	MOVIE TICKETS	-	577	869	540	446	689	500	(189)
52001	VENDING	-	936	1,211	1,800	1,446	1,486	1,800	314
	TOTAL COST OF GOODS SOLD	**7,378**	**34,832**	**30,055**	**37,340**	**35,909**	**36,236**	**37,300**	**1,064**
	NET REVENUES	**123,145**	**273,042**	**344,010**	**377,760**	**315,693**	**379,975**	**482,800**	**102,825**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	260,697	277,104	295,991	359,377	195,389	341,639	388,140	46,501
64350	OVERTIME	2,729	11,169	9,120	9,000	2,372	4,134	9,000	4,866
64400	PAYROLL TAXES	-	-	-	-	20,480	20,480	44,152	23,672
64410	INSURANCE EXPENSE	-	-	-	-	19,251	19,251	41,203	21,952
64420	HRA CLAIMS	-	-	-	-	2,148	2,148	13,500	11,352
64430	RETIREMENT	-	-	-	-	927	927	2,479	1,552
64440	WORKER'S COMP INSURANCE	-	-	-	-	3,313	3,313	10,753	7,440
64450	OTHER PAYROLL COSTS	88,689	77,544	92,970	134,295	1,445	68,593	3,263	(65,330)
64600	EMPLOYEES	349	1,079	650	750	238	750	750	-
64650	TRAINING	-	38	349	600	-	600	600	-
	TOTAL WAGES & BENEFITS	**352,464**	**366,934**	**399,080**	**504,022**	**245,562**	**461,835**	**513,840**	**52,005**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	589	2,894	1,678	1,000	2,268	2,741	1,000	(1,741)
74800	CREDIT CARDS	3,565	6,985	10,859	7,000	9,549	12,456	14,000	1,544
74840	EQUIPMENT RENTAL	79	1,120	-	2,000	102	1,102	2,000	898
74990	UNIFORMS	245	291	2,234	1,000	289	289	1,000	711
75015	CONTRACT SERVICES - FM	-	450	50	-	-	-	500	500
75040	CONTRACT SERVICES	45,971	42,947	53,028	48,268	26,013	48,018	51,968	3,950
75130	CLEANING SUPPLIES	4,133	3,846	4,664	4,000	2,421	4,284	4,000	(284)
75520	GAS & OIL	1,037	2,438	2,471	2,400	1,135	2,271	2,400	129
75580	POSTAGE	-	-	9	-	79	79	-	(79)
75610	PRINTING	2,017	-	-	1,525	-	763	1,525	762
75615	SUPPLIES - FARMERS MARKET	-	1,004	185	1,000	-	1,000	1,000	-
75640	SUPPLIES	4,827	4,787	5,593	7,000	5,592	7,355	6,000	(1,355)
	TOTAL SERVICES & SUPPLIES	**62,464**	**66,763**	**80,771**	**75,193**	**47,450**	**80,358**	**85,393**	**5,035**
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	91	44	57	-	195	195	200	5
75940	EQUIPMENT	5,878	3,024	3,365	2,500	3,581	4,560	4,000	(560)
75970	PARK MAINTENANCE	20,761	50,065	33,684	35,900	26,485	53,766	45,000	(8,766)
	TOTAL REPAIRS & MAINTENANCE	**26,729**	**53,133**	**37,106**	**38,400**	**30,261**	**58,521**	**49,200**	**(9,321)**
	UTILITIES								
86200	ELECTRICITY	21,193	24,518	28,727	25,800	11,664	26,428	30,200	3,772
86230	PROPANE GAS	8,302	9,845	12,737	10,400	3,186	12,307	13,400	1,093
86260	REFUSE REMOVAL	1,947	1,738	1,782	1,900	1,065	1,948	1,900	(48)
86290	TELEPHONE	7,201	9,078	5,857	9,600	3,476	7,837	6,200	(1,637)
86330	WATER & SEWER	5,301	5,803	5,759	6,100	3,300	6,190	6,100	(90)
	TOTAL UTILITIES	**43,945**	**50,981**	**54,862**	**53,800**	**22,691**	**54,710**	**57,800**	**3,090**
	OTHER COSTS								
76470	CLASS INSTRUCTION	8,302	11,449	9,329	11,500	5,565	11,488	13,500	2,012
76600	LEAGUE EXPENSES	2,189	18,663	19,086	15,700	5,934	16,854	16,200	(654)
76650	SPECIAL EVENTS	7,273	67,246	88,387	103,950	75,055	93,868	131,770	37,902
76690	CAMP OCEAN PINES	3,925	36,511	32,455	41,900	38,947	39,296	38,850	(446)
76700	SPORTS CAMP	1,415	-	121	-	-	-	-	-
76740	DOG PARK	5,290	168	15,367	6,000	261	4,057	6,000	1,943
76800	SKATE PARK	530	-	-	-	-	-	-	-
76810	DUES & SUBSCRIPTIONS	1,272	1,111	1,660	700	345	996	1,000	4
76880	INSURANCE	38,040	42,988	46,200	46,197	32,305	55,404	55,377	(27)
76960	PERMITS & LICENSES	(425)	405	330	1,000	405	405	600	195
97000	TAXES - FARMERS MARKET	-	2,460	5,289	150	-	150	5,500	5,350
	TOTAL OTHER COSTS	**67,811**	**181,000**	**218,225**	**227,097**	**158,818**	**222,518**	**268,797**	**46,279**
	TOTAL OPERATING COSTS	**553,413**	**718,812**	**790,043**	**898,512**	**504,781**	**877,942**	**975,030**	**97,088**
	NET OPERATING	**(430,268)**	**(445,770)**	**(446,033)**	**(520,752)**	**(189,088)**	**(497,967)**	**(492,230)**	**5,737**

Recreation & Parks
Selected Budget Details 2025

Computer Supplies	**1,000**
Laser Printer Ink	500
Desktop Printer Ink	250
Misc. Supplies	250
Gas & Oil	**2,400**
Contract Services	**51,968**
Pest Control	1,000
Fire Extinguishers/Alarm Service	1,250
Finger printing YR FT	100
Copier Maint	500
Repairs/Rentals	2,350
Cleaning Services	30,000
Fogle's Porta Potties	12,468
Storage Unit	2,300
Field Maintenance (Manklin)	2,000
Class Instruction Expense	**13,500**
Instructor pymts.	12,000
Supplies	1,500
Program Promotion	**1,525**
Peachjar School info.	1,275
Marquee Letters	250
Supplies	**6,000**
Office Supplies	4,000
Copy Paper	2,000
Parks Repair & Maintenance	**45,000**
Stone, fill dirt, signs, fencing	11,000
Chemicals (weeds)	14,000
Playground mulch install outsource	10,000
Playground mulch	10,000
League Expense	**16,200**
Youth Soccer	2,000
Coed Softball	4,000
Sports Expenses	2,500
Men's Basketball	3,200
Youth Basketball	3,000
Adult Dodgeball	400
T Ball	600
Youth Dodgeball	500

Special Events	**113,870**
Concert Series	13,000
July 4th Fireworks/Concerts	16,000
July 4th Celebration	16,000
Freedom 5K	4,000
Family Fun Night Bingo (2)	750
Flea Markets (2)	100
Big Truck Day	800
Spring Celebration	1,700
Fall Festival	1,700
Pumpkin Painting	100
Easter Breakfast	1,200
Breakfast with Santa	1,200
Reindeer Lane	300
Old Fashion Christmas	4,500
Family Fun Night (10) Pool	2,500
Glamour Girls	300
Teach a Kid to Fish	220
Haunted House	3,000
Back to School Bash	3,000
Youth Dodgeball	500
MD Coastal Bays	5,000
Community Bike Ride	800
National Night Out	2,200
Vienna Boys Choir	33,000
Misc New Events	2,000
Special Events (Bus Trips)	**17,900**
NYC Christmas 2 busses	5,400
Virginia Tattoo	4,500
Misc Bus Trips	8,000
Farmer's Market	**1,000**
Special Events	500
Supplies	500
Camp Ocean Pines	**38,850**
Arts and Craft Supplies	2,000
Sports Supplies	1,000
Field Trips	20,000
Bus Transportation	11,000
T-Shirts	3,000
Fingerprinting	650
Camp Office Supplies	300
CPR/AED, 1st Aid, Env. Emerg. Class	300
Incidentals/Miscellaneous Expense	600
Insurance	**55,377**
Leagues/Camps	20,792
Liability	12,224
Buildings/Contents	20,380
Vehicles	1,108
Flood	873

RACQUET SPORTS
2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
47250	MEMBERSHIP FEES	49,132	80,834	102,633	100,277	116,662	117,621	131,703	14,082
47208	CLASSES & CLINICS	6,257	8,527	10,214	12,000	16,431	18,353	20,500	2,147
47222	GRANTS	-	876	-	-	-	-	-	-
47229	FACILITY RENTAL	19	22,458	4,277	4,500	3,846	3,846	6,000	2,154
47241	LEAGUE FEES	20,756	566	-	-	-	-	-	-
47246	SPECIAL EVENTS	-	1,389	16,610	20,000	4,923	4,923	5,000	77
47149	TOURNAMENTS	-	-	-	-	11,621	11,621	15,000	
47274	DROP-INS	3,850	-	-	1,000	-	500	-	(500)
47022	DONATIONS	-	21,005	22,258	20,600	30,381	35,213	36,000	
47095	VENDING	-	-	387	500	734	970	1,000	
47299	MERCHANDISE	3,015	3,174	3,116	3,950	2,953	3,552	4,000	448
47298	MISCELLANEOUS	-	546	-	-	8	8	-	(8)
	TOTAL REVENUES	**83,029**	**139,376**	**159,496**	**162,827**	**187,559**	**196,607**	**219,203**	**18,400**
	COST OF GOODS SOLD								
57001	VENDING	-	-	267	-	383	383	500	
57202	MERCHANDISE	-	2,567	256	1,500	2,435	2,907	2,000	(907)
	TOTAL COST OF GOODS SOLD	**-**	**2,567**	**524**	**1,500**	**2,818**	**3,290**	**2,500**	**(907)**
	NET REVENUES	**83,029**	**136,809**	**158,972**	**161,327**	**184,740**	**193,317**	**216,703**	**19,307**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	69,622	62,355	65,500	86,296	67,860	113,413	128,774	15,361
64350	OVERTIME	1,043	2,244	-	-	16	16	-	(16)
64400	PAYROLL TAXES	-	-	-	-	8,613	11,613	12,157	544
64410	INSURANCE EXPENSE	-	-	-	-	-	-	-	-
64420	HRA CLAIMS	-	-	-	-	-	-	-	-
64430	RETIREMENT	-	-	-	-	276	276	-	(276)
64440	WORKER'S COMP INSURANCE	-	-	-	-	1,346	1,346	2,614	1,268
64450	OTHER PAYROLL COSTS	10,515	10,527	9,772	11,740	(18)	5,851	396	(5,455)
64550	CONTRACT LABOR	-	-	-	900	-	450	900	450
64600	EMPLOYEES	14	100	90	250	41	216	250	34
64650	TRAINING	345	-	-	-	-	-	-	-
	TOTAL WAGES & BENEFITS	**81,539**	**75,225**	**75,362**	**99,186**	**78,135**	**133,181**	**145,091**	**11,910**
	SERVICES & SUPPLIES								
74990	UNIFORMS	753	(158)	185	500	-	400	600	200
75040	CONTRACT SERVICES	32,728	19,973	24,823	17,337	5,327	21,422	25,500	4,078
75130	CLEANING SUPPLIES	766	179	290	950	718	1,469	701	(768)
75580	POSTAGE	-	12	-	-	-	-	-	-
74750	COMPUTER SUPPLIES	497	-	568	-	465	465	500	
74800	CREDIT CARDS	900	640	1,853	1,000	1,602	1,971	2,000	
75520	GAS & OIL	7	-	-	-	-	-	-	-
75610	PRINTING	-	-	-	1,000	-	500	-	(500)
75640	SUPPLIES	16,714	3,004	5,392	11,500	8,144	13,861	10,755	(3,106)
	TOTAL SERVICES & SUPPLIES	**52,367**	**23,650**	**33,110**	**32,287**	**16,257**	**40,088**	**40,056**	**(96)**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	482	4,189	6,013	2,750	2,160	4,265	2,750	(1,515)
75960	DPW - LABOR	5,058	4,652	6,140	3,500	1,091	3,144	1,500	(1,644)
	TOTAL REPAIRS & MAINTENANCE	**5,540**	**8,841**	**12,153**	**6,250**	**3,251**	**7,409**	**4,250**	**(3,159)**
	UTILITIES								
86200	ELECTRICITY	3,687	5,197	6,270	5,600	1,846	4,736	6,700	1,964
86260	REFUSE REMOVAL	1,132	1,494	2,115	1,600	1,186	2,082	2,300	218
86290	TELEPHONE	346	347	1,420	500	819	1,124	1,700	576
86330	WATER & SEWER	2,258	2,433	2,612	2,600	3,338	4,610	2,800	(1,810)
	TOTAL UTILITIES	**7,423**	**9,472**	**12,417**	**10,300**	**7,189**	**12,552**	**13,500**	**948**
	OTHER COSTS								
76470	CLASS INSTRUCTION	-	1,900	4,949	5,900	8,438	8,974	11,250	2,276
76650	SPECIAL EVENTS	1,285	10,697	12,873	6,450	10,355	12,202	3,325	(8,877)
76810	DUES & SUBSCRIPTIONS	-	1,550	550	200	75	175	-	(175)
76880	INSURANCE	1,732	1,122	1,200	1,398	924	1,623	1,567	(56)
	TOTAL OTHER COSTS	**3,017**	**15,269**	**19,572**	**13,948**	**19,791**	**22,974**	**16,142**	**(6,832)**
	TOTAL OPERATING COSTS	**149,886**	**132,457**	**152,614**	**161,971**	**124,623**	**216,204**	**219,039**	**2,771**
	NET OPERATING	**(66,856)**	**4,351**	**6,358**	**(645)**	**60,117**	**(22,887)**	**(2,337)**	**16,535**

PLATFORM
MEMBER DUES
FY 2024

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

RACQUET SPORTS
MEMBER DUES
FY 2025

	#	RATE	AMOUNT
FAMILY	92	475	43,793
INDIVIDUAL	143	325	46,610
ASSOC - FAMILY	19	650	12,429
ASSOC - IND	61	475	28,871
TOTAL	316		131,703

PICKLEBALL
MEMBER DUES
FY 2024

	#	RATE	AMOUNT
FAMILY	67	295	19,765
INDIVIDUAL	87	180	15,660
JUNIOR	4	55	220
ASSOC - FAMILY	17	410	6,970
ASSOC - IND	57	250	14,250
COMBO - FAM (33.3%)	13	120	1,560
COMBO - IND. (33.3%)	12	90	1,080
TOTAL	257		59,505

TENNIS MEMBERSHIPS
2024 Budget

	#	RATE	AMOUNT
FAMILY	12	420	5,040
FAMILY - AFTER 12	12	175	2,100
INDIVIDUAL	35	265	9,275
INDIVIDUAL - AFTER 12	3	110	330
JUNIOR	1	55	55
ASSOC - FAMILY	-	645	-
ASSOC - INDIVIDUAL	5	405	2,025
ASSOC - JR	-	80	-
ASSOC - INDIVIDUAL AF	1	140	140
ASSOC - FAMILY AFTEF	2	225	450
COMBO - FAM (33.3%)	13	170	2,210
COMBO - IND. (33.3%)	12	105	1,260
TOTAL	96		22,885

	AQUATICS 2025 BUDGET WORKSHEET	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
46550	DUES	129,720	277,760	338,580	320,485	347,441	349,441	370,528	21,087
46529	FACILITY RENTAL	19,233	59,557	52,934	54,444	25,708	48,708	55,000	6,292
46573	COUPONS	9,349	13,699	-	-	-	-	-	-
46574	DAILY FEES	192,224	331,963	399,178	408,000	376,520	418,520	405,000	(13,520)
46577	SWIM CLASSES	68,758	127,660	143,316	135,000	62,205	128,939	135,000	6,061
46595	VENDING	2,047	27,121	23,490	24,000	27,252	31,252	45,000	13,748
46599	MERCHANDISE	730	1,223	1,833	-	1,909	2,009	3,000	991
46522	DONATIONS	-	-	0	-	1,552	1,552	-	(1,552)
46598	MISCELLANEOUS	10,895	4,300	7	-	5	5	-	(5)
	TOTAL REVENUES	**432,956**	**843,283**	**959,337**	**941,929**	**842,592**	**980,426**	**1,013,528**	**33,102**
	COST OF GOODS SOLD								
56501	VENDING	1,345	14,533	11,806	12,000	15,238	16,438	12,000	(4,438)
56502	MERCHANDISE	361	703	362	-	1,011	1,101	1,800	699
	TOTAL COST OF GOODS SOLD	**1,706**	**15,236**	**12,168**	**12,000**	**16,249**	**17,539**	**13,800**	**(3,739)**
	NET REVENUES	**431,249**	**828,047**	**947,169**	**929,929**	**826,344**	**962,887**	**999,728**	**36,841**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	363,228	413,836	442,219	556,033	345,519	495,019	562,072	67,053
64350	OVERTIME	6,028	6,670	4,893	15,000	8,458	10,762	15,000	4,238
64400	PAYROLL TAXES	-	-	-	-	42,476	62,918	72,551	9,633
64410	INSURANCE COSTS	-	-	-	-	16,918	29,638	18,720	(10,918)
64420	HRA CLAIMS	-	-	-	-	691	1,591	6,750	5,159
64430	RETIREMENT	-	-	-	-	1,011	2,013	1,069	(944)
64440	WORKER'S COMP INSURANCE	-	-	-	-	6,526	14,026	11,715	(2,311)
64450	OTHER PAYROLL COSTS	88,566	87,862	87,811	124,175	1,479	6,279	4,568	(1,711)
64600	EMPLOYEES	807	451	485	500	94	444	500	56
64650	TRAINING	2,687	995	3,340	1,500	461	1,984	3,000	1,016
	TOTAL WAGES & BENEFITS	**461,315**	**509,814**	**538,748**	**697,208**	**423,632**	**624,674**	**695,944**	**71,270**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	3,348	5,138	1,352	1,000	527	630	1,000	370
74800	CREDIT CARDS	6,567	11,728	19,982	17,000	17,056	21,056	20,000	(1,056)
74810	EMPLOYEE ADS	-	511	-	-	786	786	500	(286)
74990	UNIFORMS	8,637	10,437	12,935	13,000	1,303	11,803	12,000	197
75040	CONTRACT SERVICES	12,329	19,534	15,574	14,800	9,823	15,423	15,000	(423)
75130	CLEANING SUPPLIES	6,391	8,457	4,507	6,000	6,203	6,843	6,000	(843)
75250	PAPER GOODS	481	461	-	-	-	-	-	-
75280	CHEMICALS	15,525	25,901	28,759	29,000	38,681	43,181	45,000	1,819
75520	GAS & OIL	184	3,481	3,891	3,500	3,466	3,466	900	(2,566)
75580	POSTAGE	-	21	-	-	14	14	-	(14)
75640	SUPPLIES	14,393	15,476	18,069	27,000	6,297	24,253	27,000	2,747
	TOTAL SERVICES & SUPPLIES	**67,856**	**101,145**	**105,068**	**111,300**	**84,156**	**127,455**	**127,400**	**(55)**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	10,812	4,963	10,401	9,000	6,610	7,547	9,000	1,453
	TOTAL REPAIRS & MAINTENANCE	**10,812**	**4,963**	**10,401**	**9,000**	**6,610**	**7,547**	**9,000**	**1,453**
	UTILITIES								
86200	ELECTRICITY	40,930	46,023	47,624	48,400	24,220	48,705	50,100	1,395
86230	PROPANE GAS	41,672	57,182	75,249	60,100	29,887	74,540	74,100	(440)
86260	REFUSE REMOVAL	3,418	3,414	2,273	3,600	2,160	3,960	2,400	(1,560)
86290	TELEPHONE	7,550	5,993	5,397	6,300	1,653	5,191	5,700	509
86330	WATER & SEWER	31,304	32,820	31,759	34,500	14,889	28,687	33,400	4,713
	TOTAL UTILITIES	**124,873**	**145,433**	**162,302**	**152,900**	**72,809**	**161,083**	**165,700**	**4,617**
	OTHER COSTS								
76470	CLASS INSTRUCTION	21,935	16,351	14,013	15,000	5,550	13,149	15,000	1,851
76650	SPECIAL EVENTS	-	-	-	-	300	700	500	(200)
76810	DUES & SUBSCRIPTIONS	273	55	55	-	55	55	-	(55)
76820	DONATIONS	-	-	1,550	-	1,552	1,552	2,750	1,198
76880	INSURANCE	38,196	38,753	42,756	42,759	29,008	45,584	49,728	4,144
76960	PERMITS & LICENSES	1,805	1,845	1,705	1,845	1,705	1,845	1,845	-
	TOTAL OTHER COSTS	**62,208**	**57,004**	**60,079**	**59,604**	**38,170**	**62,885**	**69,823**	**6,938**
	TOTAL OPERATING COSTS	**727,064**	**818,359**	**876,598**	**1,030,012**	**625,378**	**983,644**	**1,067,867**	**84,223**
	NET OPERATING	**(295,815)**	**9,689**	**70,572**	**(100,083)**	**200,966**	**(20,757)**	**(68,139)**	**(47,382)**

Aquatics Expense/Revenue
Selected Budget Details 2025

EXPENSES

Computer Supplies	$	**1,000**
Thermal Paper & Printer Ink	$	1,000
Credit Cards	$	**20,000**
Gas & Oil	$	**900**
Mileage for personal Car use/Company Car		
Contract Services	$	**15,000**
Internet	$	3,500
Pest Control	$	2,500
Cleaning Services	$	6,200
Drainfast	$	2,800
Uniforms	$	**12,000**
Lifeguard Staff	$	7,000
Front Desk Staff	$	3,000
Supervisor Staff	$	2,000
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)		
Supplies	$	**27,000**
Office Supplies	$	7,500
Pool equipment	$	7,000
Copy Paper	$	1,000
Event Items	$	3,500
First Aid	$	4,500
Lifeguard Supplies (Whistle, FA Kits)	$	1,000
AED Batteries/Pads	$	1,500
Wristbands (Beach Club Pool)	$	1,000
Miscellaneous		
(Miscellaneous ranges from keys to tools etc)		
Chemicals	$	**45,000**
Pool Chemicals	$	45,000
Cleaning Supplies	$	**6,000**
Bleach, Comet, Holt Items	$	6,000
Class Instruction	$	**15,000**
Account used to pay the instructors to teach the classes	$	15,000
Permits and Licenses	$	**1,845**

REVENUES

Member Dues		***Use Membership Tab***
Daily Fees	$	**405,000**
Daily uses		
Swim Classes	$	**135,000**
Swim Lessons		
Private Lessons		
Exercise Classes		
Junior Lifeguard		
Vending	$	**45,000**
Snacks sold at pools		
Water Shoes sold		
Goggles, Swim Caps, Ear plugs		
Soda products sold		
Ice cream		
Facility Rentals	$	**55,000**
SDHS Swim Team	$	5,000
OPST	$	32,000
Private Parties	$	14,000
Misc	$	4,000

AQUATICS MEMBERSHIPS 2024 Budget

	#	RATE	AMOUNT
FAMILY			
SUMMER	225	340	76,500
WINTER	0	485	-
YEARLY	50	630	31,500
COUPLES			
SUMMER	223	300	66,900
WINTER	0	435	-
YEARLY	50	575	28,750
INDIVIDUAL			
SUMMER	221	205	45,350
WINTER	1	315	315
YEARLY	66	405	26,730
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	14	280	3,920
INDIVIDUAL WINTER	1	425	425
INDIVIDUAL YEARLY	19	545	10,355
FAMILY SUMMER	26	465	12,090
FAMILY WINTER	1	650	650
FAMILY YEARLY	20	850	17,000
TOTAL	**917**		**320,485**

AQUATICS MEMBERSHIPS 2025 Budget

	#	RATE	AMOUNT
FAMILY			
SUMMER	225	350	78,750
WINTER	0	500	-
YEARLY	60	630	37,800
COUPLES			
SUMMER	300	310	93,000
WINTER	0	450	-
YEARLY	60	575	34,500
INDIVIDUAL			
SUMMER	225	210	47,295
WINTER	5	325	1,625
YEARLY	70	405	28,350
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	20	290	5,800
INDIVIDUAL WINTER	1	440	440
INDIVIDUAL YEARLY	20	545	10,900
FAMILY SUMMER	30	480	14,399
FAMILY WINTER	1	670	670
FAMILY YEARLY	20	850	17,000
TOTAL	**1,037**		**370,528**

GOLF OPERATIONS

2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
45550	DUES	118,617	135,675	165,628	165,500	179,875	180,815	186,750	5,935
45580	CART FEES	291,686	337,005	367,695	356,137	391,602	447,933	430,193	(17,740)
45581	GREEN FEES	524,505	770,825	848,233	871,334	711,839	863,009	875,000	11,991
45578	LESSONS	-	-	5,602	-	7,967	7,967	8,000	33
45579	BAG STORAGE	-	-	2,901	1,400	985	2,385	2,327	(58)
45582	HANDICAP FEES	-	-	4,710	-	690	690	4,500	3,810
45583	DRIVING RANGE	30,800	40,235	60,370	50,416	57,033	68,442	60,000	(8,442)
45584	GOLF ACADEMY	-	-	-	-	5,656	5,656	8,400	2,744
45598	MISCELLANEOUS	30,678	42,681	17,678	35,000	3,846	12,253	20,000	7,747
45599	MERCHANDISE	78,663	138,263	180,602	120,000	136,141	173,738	130,000	(43,738)
48085	FOOD & BEVERAGE	-	218	1,915	-	811	811	1,500	689
48086	ALCOHOL	-	1,349	2,109	-	17	17	1,500	1,483
48098	CLUB RENTAL	-	180	8,365	-	6,933	6,933	7,500	567
	TOTAL REVENUES	**1,074,950**	**1,466,432**	**1,665,809**	**1,599,787**	**1,503,393**	**1,770,649**	**1,735,670**	**(34,979)**
	COST OF SALES								
55508	MERCHANDISE	49,987	87,300	120,107	75,000	90,054	111,500	78,000	(33,500)
55509	DRIVING RANGE	-	5,659	-	3,000	-	3,000	3,000	-
58003	FOOD & BEVERAGE	-	190	470	-	302	302	500	198
58005	ALCOHOL	250	1,418	595	-	2	2	500	498
	TOTAL COST OF SALES	**50,237**	**94,568**	**121,173**	**78,000**	**90,357**	**114,804**	**82,000**	**(32,804)**
	NET REVENUES	**1,024,713**	**1,371,864**	**1,544,636**	**1,521,787**	**1,413,036**	**1,655,845**	**1,653,670**	**(2,175)**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	177,200	215,531	238,209	291,473	176,672	322,409	280,938	(41,471)
64350	OVERTIME	1,370	5,255	4,994	2,000	3,003	3,452	-	(3,452)
64400	PAYROLL TAXES	-	-	-	-	19,586	19,586	29,156	9,570
64410	INSURANCE EXPENSE	-	-	-	-	4,735	4,735	17,986	13,251
64420	HRA CLAIMS	-	-	-	-	-	-	2,250	2,250
64430	RETIREMENT	-	-	-	-	502	502	1,154	652
64440	WORKERS'S COMP INSURANCE	-	-	-	-	2,189	2,189	3,399	1,210
64450	OTHER PAYROLL COSTS	26,686	36,873	39,815	58,453	(420)	28,806	-	(28,806)
64600	EMPLOYEES	2,773	4,436	1,335	3,000	-	1,364	3,000	1,636
64650	TRAINING	24	1,164	164	-	-	-	-	-
	TOTAL WAGES & BENEFITS	**208,053**	**263,259**	**284,517**	**354,926**	**206,267**	**383,043**	**337,884**	**(45,159)**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	2,420	1,989	3,563	2,825	5,151	6,324	3,000	(3,324)
74800	CREDIT CARDS	18,888	32,931	34,294	32,845	3,320	11,102	16,000	4,898
74990	UNIFORMS	1,295	497	2,299	1,300	-	1,300	1,500	200
75040	CONTRACT SERVICES	18,020	25,982	21,345	18,000	12,857	22,652	18,000	(4,652)
75130	CLEANING SUPPLIES	1,654	302	-	500	94	344	500	156
75520	GAS & OIL	6,321	8,549	15,089	14,000	11,181	15,017	16,000	983
75580	POSTAGE	323	113	248	450	42	375	500	125
75610	PRINTING	-	-	1,230	-	1,157	1,157	1,300	143
75640	SUPPLIES	13,258	9,251	17,039	8,500	2,327	5,566	7,000	1,434
	TOTAL SERVICES & SUPPLIES	**62,179**	**79,614**	**95,106**	**78,420**	**36,130**	**63,837**	**63,800**	**(37)**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	5,057	4,415	65	-	4,593	4,593	5,000	407
	TOTAL REPAIRS & MAINTENANCE	**5,057**	**4,415**	**65**	**-**	**4,593**	**4,593**	**5,000**	**407**
	UTILITIES								
86200	ELECTRICITY	15,294	12,983	14,678	13,700	6,996	13,210	15,500	2,290
86260	REFUSE REMOVAL	1,974	1,928	1,563	2,100	769	1,522	1,700	178
86290	TELEPHONE	6,334	5,824	5,391	6,200	2,477	4,953	5,700	747
86330	WATER & SEWER	4,714	4,714	5,064	5,000	3,011	5,283	5,400	117
	TOTAL UTILITIES	**28,316**	**25,449**	**26,695**	**27,000**	**13,254**	**24,968**	**28,300**	**3,332**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	916	1,677	1,067	1,327	577	1,564	1,500	(64)
76880	INSURANCE	12,204	14,564	15,228	15,224	10,843	18,455	18,589	134
76960	PERMITS & LICENSES	-	685	-	-	-	-	-	-
76970	PROMOTION & MARKETING	37,990	31,546	24,766	15,000	9,274	17,719	16,000	(1,719)
76910	RANGE	2,150	5,646	53	-	-	-	-	-
76920	GOLF OPERATIONS	5,103	-	2,250	-	426	426	-	(426)
97000	TAXES	-	-	-	1,300	-	650	1,000	350
	TOTAL OTHER COSTS	**58,363**	**54,118**	**43,365**	**32,851**	**21,120**	**38,814**	**37,089**	**(1,725)**
	TOTAL OPERATING COSTS	**361,968**	**426,854**	**449,748**	**493,197**	**281,364**	**515,255**	**472,073**	**(43,182)**
	NET OPERATING	662,744	945,011	1,094,888	1,028,590	1,131,672	1,140,590	1,181,597	41,007

Golf Operations
Selected Budget Details 2025

Contract Services	**18,000**
Handicap Fees	2,700
Cart Maint Plan - Yamaha	9,680
Security	520
Other	5,100
Supplies	**7,000**
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses,nozzles,paint, etc.	1,305
Insurance	**18,589**
Buildings	6,731
Liability	7,550
Flood	4,308

GOLF MEMBERSHIPS
2024 Budget

	#	RATE	AMOUNT
FAMILY	16	2,500	40,000
FAMILY - AFTER 12	4	1,750	7,000
INDIVIDUAL	55	1,600	88,000
INDIVIDUAL - AFTER 12	-	1,050	-
JUNIOR	2	225	450
ASSOCIATES INDIVIDUAL	8	1,700	13,600
ASSOCIATES FAMILY	-	2,700	-
ASSOC FAMILY - AFTER 12	1	1,750	1,750
ASSOC INDIV - AFTER 12	14	1,050	14,700
TOTAL	**100**		**165,500**

GOLF MEMBERSHIPS
2025 Budget

	#	RATE	AMOUNT
FAMILY	17	2,625	44,625
FAMILY - AFTER 12	5	1,700	8,500
INDIVIDUAL	55	1,700	93,500
INDIVIDUAL - AFTER 12	13	1,000	13,000
JUNIOR	5	225	1,125
ASSOCIATES INDIVIDUAL	12	1,800	21,600
ASSOCIATES FAMILY	-	2,700	-
ASSOC FAMILY - AFTER 12	2	1,700	3,400
ASSOC INDIV - AFTER 12	1	1,000	1,000
TOTAL	**110**		**186,750**

CART PACKAGES
2024 Budget

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

CART PACKAGES
2025 Budget

	#	RATE	AMOUNT
FAMILY	8	2,200	17,600
INDIVIDUAL	34	1,500	51,000
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	1	1,500	1,500
TOTAL	**43**		**70,100**

GOLF MAINTENANCE
2025 BUDGET WORKSHEET

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
46098	MISCELLANEOUS	-	10,000	6,500	-	-	-		-
	TOTAL REVENUES	-	**10,000**	**6,500**	-	-	-	-	-
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	318,904	290,590	349,657	408,611	206,133	410,439	462,093	51,654
64350	OVERTIME	5,942	4,727	6,393	-	4,710	4,710	-	(4,710)
64400	PAYROLL TAXES	-	-	-	-	19,592	19,592	43,075	23,483
64410	INSURANCE EXPENSE	-	-	-	-	4,458	4,458	24,960	20,502
64420	HRA CLAIMS	-	-	-	-	3,609	3,609	4,500	891
64430	RETIREMENT	-	-	-	-	2,271	2,271	5,086	2,815
64440	WORKER'S COMP INSURANCE	-	-	-	-	2,536	2,536	5,591	3,055
64450	OTHER PAYROLL COST	80,138	73,234	71,588	113,173	72	56,659	-	(56,659)
64600	EMPLOYEES	1,126	1,202	578	3,000	635	2,358	3,000	642
64650	TRAINING	120	-	305	-	46	46	-	(46)
	TOTAL WAGES & BENEFITS	**406,230**	**369,753**	**428,520**	**524,784**	**244,063**	**506,678**	**548,305**	**41,627**
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	78	-	132	382	141	141	-	(141)
74810	EMPLOYEE ADS	-	75	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	-	-	-	250	-	125	100	(25)
74990	UNIFORMS	2,380	869	1,942	2,595	210	1,443	1,100	(343)
75040	CONTRACT SERVICES	23,102	17,913	10,628	8,928	12,583	15,151	12,000	(3,151)
75130	CLEANING SUPPLIES	1,404	969	1,157	867	1,048	1,331	870	(461)
75280	CHEMICALS & FERTILIZER	173,387	115,682	155,988	126,768	118,201	138,779	126,768	(12,011)
75310	LANDSCAPING	2,208	7,823	2,969	1,014	-	590	-	(590)
75370	SAND & SOIL	8,509	15,050	20,159	13,091	15,191	20,361	14,000	(6,361)
75400	SEED & SOD	17,500	3,300	1,805	1,823	-	1,528	1,000	(528)
75430	SHOP SUPPLIES	4,906	6,313	6,889	7,318	3,485	6,478	6,000	(478)
75460	SMALL TOOLS	595	2,504	-	364	892	1,256	1,500	244
75520	GAS & OIL	11,933	19,138	28,229	28,081	14,008	23,693	25,000	1,307
75580	POSTAGE	-	-	-	25	-	13	-	(13)
75640	SUPPLIES	13,865	14,181	7,703	7,000	6,875	10,696	7,000	(3,696)
	TOTAL SERVICES & SUPPLIES	**259,869**	**203,817**	**237,600**	**198,506**	**172,635**	**221,585**	**195,338**	**(26,247)**
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	1,091	-	814	368	637	839	380	(459)
75880	CART PATHS	267	(63)	-	-	-	-	-	-
75910	DRAINAGE	174	3,375	-	-	-	-	-	-
75940	EQUIPMENT	29,072	27,281	32,743	44,559	20,345	36,040	41,000	4,960
76060	WATER SYSTEM	5,725	2,922	7,929	7,722	5,173	7,902	4,000	(3,902)
	TOTAL REPAIRS & MAINTENANCE	**36,328**	**33,516**	**41,487**	**52,649**	**26,154**	**44,781**	**45,380**	**599**
	UTILITIES								
86200	ELECTRICITY	23,763	26,900	37,902	28,300	16,067	31,867	39,800	7,933
86230	PROPANE GAS	442	850	655	900	189	784	700	(84)
86260	REFUSE REMOVAL	5,540	5,147	7,813	5,500	856	2,946	8,300	5,354
86290	TELEPHONE	3,485	3,142	2,910	3,300	1,322	2,734	3,100	366
86330	WATER & SEWER	4,640	4,737	5,003	5,000	2,640	5,005	5,300	295
	TOTAL UTILITIES	**37,870**	**40,777**	**54,283**	**43,000**	**21,074**	**43,336**	**57,200**	**13,864**
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	705	455	746	3,844	75	3,162	-	(3,162)
76880	INSURANCE	18,036	17,094	18,768	18,765	12,257	21,640	21,017	(623)
76960	PERMITS & LICENSES	665	345	390	225	615	710	-	(710)
76990	TRAVEL	-	-	-	250	-	125	-	(125)
	TOTAL OTHER COSTS	**19,406**	**17,894**	**19,904**	**23,084**	**12,947**	**25,637**	**21,017**	**(4,620)**
	TOTAL OPERATING COSTS	759,702	665,756	781,794	842,023	476,873	842,017	867,240	25,223
	NET OPERATING	(759,702)	(655,756)	(775,294)	(842,023)	(476,873)	(842,017)	(867,240)	(25,223)

Golf Maintenance
Selected Budget Details 2025

Chemicals & Fertilizers	**126,768**
Greens, Fertilizer	8,500
Tees, Fertilizer	3,500
Fairways, Fertilizer	8,000
Grow in Products	7,000
Greens, Plant Protectant	32,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	56,768
Rough Plant Protectant	1,000
Supplies	**7,000**
Golf Course Accessories, Flags and Flagsticks cups, Golf towelsand signs and rakes	4,957
Safety Equipment	2,043
Insurance	**21,017**
Buildings	12,904
Liability	5,899
Vehicles	2,214

		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	CLUBHOUSE GRILLE								
	2025 BUDGET WORKSHEET								
	REVENUES								
49029	FACILITY RENTAL	-	274	375	-	450	750	600	(150)
49085	FOOD SALES	198,708	263,620	292,888	275,000	229,702	315,563	295,000	(20,563)
49086	BEVERAGE SALES	184,879	229,106	250,657	230,000	199,793	269,863	240,000	(29,863)
49099	MERCHANDISE	1,302	1,538	1,488	1,500	1,342	1,577	1,500	(77)
	TOTAL REVENUES	**384,889**	**494,538**	**545,408**	**506,500**	**431,287**	**587,753**	**537,100**	**(50,653)**
	COST OF SALES								
59002	MERCHANDISE	1,318	784	1,187	750	(250)	298	542	244
59003	FOOD	81,830	114,586	126,116	126,000	82,685	124,567	115,729	(8,839)
59005	BEVERAGE	43,245	48,645	53,455	52,900	40,893	58,135	52,296	(5,839)
	TOTAL COST OF SALES	**126,393**	**164,016**	**180,759**	**179,650**	**123,327**	**183,000**	**168,566**	**(14,434)**
	NET REVENUES	**258,495**	**330,523**	**364,649**	**326,850**	**307,960**	**404,753**	**368,534**	**(36,219)**
		67.2%	**66.8%**	**66.9%**	**64.5%**	**71.4%**	**68.9%**	**68.6%**	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	132,671	160,159	180,978	143,600	107,667	181,274	162,849	(18,425)
64450	PAYROLL COSTS	20,773	25,694	27,848	23,960	16,618	27,762	24,868	(2,894)
	TOTAL WAGES & BENEFITS	**153,445**	**185,854**	**208,826**	**167,560**	**124,285**	**209,036**	**187,716**	**(21,320)**
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	-	-	-	-	2,500	5,500	6,000	500
74800	CREDIT CARDS	9,986	14,842	13,766	13,200	9,899	16,510	14,341	(2,169)
74870	ENTERTAINMENT	3,171	2,271	2,450	2,400	150	850	2,400	1,550
75070	BAR SUPPLIES	5,820	6,000	7,128	4,600	5,633	8,595	7,895	(700)
75040	CONTRACT SERVICES	13,532	15,587	9,203	9,000	5,483	8,577	6,821	(1,756)
75100	GLASSWARE	-	52	637	600	227	227	430	203
75130	CLEANING SUPPLIES	5,425	8,001	6,288	7,000	5,897	7,879	9,660	1,781
75220	KITCHEN SUPPLIES	5,186	2,892	3,844	3,500	976	1,160	1,020	(140)
75250	PAPER GOODS	7,690	11,754	9,745	9,500	7,086	9,661	9,184	(477)
75640	SUPPLIES	2,700	2,431	2,960	1,500	450	2,199	1,987	(212)
	TOTAL SERVICES & SUPPLIES	**53,510**	**63,829**	**56,020**	**51,300**	**38,301**	**61,158**	**59,739**	**(1,419)**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	7,276	6,422	12,967	8,000	9,030	13,424	11,709	(1,715)
	TOTAL REPAIRS & MAINTENANCE	**7,276**	**6,422**	**12,967**	**8,000**	**9,030**	**13,424**	**11,709**	**(1,715)**
	UTILITIES								
86200	ELECTRICITY	8,142	8,697	10,030	9,200	4,312	8,639	10,600	1,961
86230	PROPANE GAS	2,581	4,885	4,339	5,200	2,818	4,836	4,600	(236)
86260	REFUSE REMOVAL	1,439	1,650	1,563	1,800	769	1,414	1,700	286
86290	TELEPHONE	1,523	3,448	2,106	3,700	774	1,976	2,300	324
86330	WATER & SEWER	2,538	2,538	2,727	2,700	1,620	2,845	2,900	55
	TOTAL UTILITIES	**16,223**	**21,218**	**20,765**	**22,600**	**10,293**	**19,710**	**22,100**	**2,390**
	OTHER COST								
76880	INSURANCE	8,364	7,799	8,376	8,371	6,461	10,266	11,073	807
76960	PERMITS & LICENSES	6,039	4,359	3,819	-	1,806	1,806	-	(1,806)
76980	MANAGEMENT FEES	1,500	3,000	3,000	-	500	500	-	(500)
97000	TAXES	-	5,923	4,126	-	1,787	1,787	557	(1,230)
	TOTAL OTHER COSTS	**15,903**	**21,081**	**19,321**	**8,371**	**10,554**	**14,359**	**11,630**	**(2,729)**
	TOTAL OPERATING COSTS	**246,356**	**298,403**	**317,899**	**257,831**	**192,463**	**317,687**	**292,894**	**(24,793)**
	NET OPERATING	**12,139**	**32,119**	**46,751**	**69,019**	**115,497**	**87,066**	**75,640**	**(11,426)**

	BEACH CLUB 2025 BUDGET WORKSHEET								
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
48099	MERCHANDISE	496	862	972	1,000	796	796	1,000	204
48029	FACILITY RENTAL	-	450	1,000	1,000	3,600	3,600	2,400	(1,200)
48085	FOOD SALES	204,175	307,589	348,882	310,000	354,342	354,342	325,000	(29,342)
48086	BEVERAGE SALES	201,926	287,507	322,795	282,000	316,424	316,424	295,000	(21,424)
	TOTAL REVENUES	**406,597**	**596,408**	**673,649**	**594,000**	**675,162**	**675,162**	**623,400**	**(51,762)**
	COST OF SALES								
58002	MERCHANDISE	-	-	-	-	-	-		-
58003	FOOD REGULAR	66,444	94,990	111,772	104,200	105,546	105,546	97,500	(8,046)
58005	BEVERAGE REGULAR	37,079	55,667	62,084	59,220	63,036	63,229	64,900	1,671
	TOTAL COST OF SALES	**103,523**	**150,657**	**173,856**	**163,420**	**168,582**	**168,775**	**162,400**	**(6,375)**
	NET REVENUES	**303,074**	**445,751**	**499,792**	**430,580**	**506,580**	**506,387**	**461,000**	**(45,387)**
		74.5%	**74.7%**	**74.2%**	**72.5%**	**75.0%**	**75.0%**	**73.9%**	**87.7%**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL REGULAR	103,384	129,093	150,247	150,248	149,441	149,646	155,850	6,204
64450	PAYROLL COST	21,064	21,544	21,861	21,625	21,955	21,955	20,759	(1,196)
	TOTAL WAGES & BENEFITS	**124,448**	**150,637**	**172,108**	**171,873**	**171,396**	**171,601**	**176,609**	**5,008**
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	-	-	-	-	6,000	6,228	6,000	(228)
74750	COMPUTER SUPPLIES	456	126	873	873	-	-	-	-
74800	CREDIT CARDS	11,210	18,259	23,824	23,000	21,605	21,605	21,009	(596)
74870	ENTERTAINMENT	3,225	800	600	600	500	3,607	600	(3,007)
74900	LINENS	1,042	643	2,023	900	952	952	871	(81)
75040	CONTRACT SERVICES	7,365	9,804	4,070	1,400	9,733	9,733	9,663	(70)
75070	BAR SUPPLIES	-	-	300	300	-	1,201	-	(1,201)
75100	GLASSWARE	-	-	-	-	-	-	-	-
75130	CLEANING SUPPLIES	4,126	3,237	6,773	6,800	5,965	5,965	4,925	(1,040)
75220	KITCHEN SUPPLIES	5,006	1,377	776	800	1,080	1,080	997	(83)
75250	PAPER GOODS	6,008	9,529	17,516	14,000	15,638	15,638	13,964	(1,674)
75610	PRINTING	-	-	208	200	-	-	-	-
75640	SUPPLIES	3,634	4,246	1,813	4,200	-	-	-	-
	TOTAL SERVICES & SUPPLIES	**43,359**	**48,022**	**58,777**	**53,073**	**61,473**	**66,009**	**58,029**	**(7,980)**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	2,250	2,438	4,639	2,300	578	578	561	(17)
	TOTAL REPAIRS & MAINTENANCE	**2,250**	**2,438**	**4,639**	**2,300**	**578**	**578**	**561**	**(17)**
	UTILITIES								
86200	ELECTRICITY	7,512	12,366	11,086	13,000	8,405	11,605	11,700	95
86230	PROPANE GAS	5,120	3,603	4,337	3,800	3,569	3,780	4,600	820
86260	REFUSE REMOVAL	87	139	-	200	-	-	-	-
86290	TELEPHONE	1,743	1,587	2,252	1,700	1,072	1,647	2,400	753
86330	WATER & SEWER	8,099	5,971	8,783	6,300	4,223	7,373	9,300	1,927
	TOTAL UTILITIES	**22,561**	**23,665**	**26,458**	**25,000**	**17,268**	**24,405**	**28,000**	**3,595**
	OTHER COSTS								
76880	INSURANCE	16,116	15,289	24,036	24,032	16,114	24,000	27,630	3,630
76960	PERMITS & LICENSES	953	2,726	2,158	-	672	672	-	(672)
76980	MANAGEMENT FEES	-	43,500	6,000	-	-	-	-	-
97000	TAXES	700	181	521	-	365	365	-	(365)
	TOTAL OTHER COSTS	**17,769**	**61,696**	**32,715**	**24,032**	**17,151**	**25,037**	**27,630**	**2,593**
	TOTAL OPERATING COSTS	**210,387**	**286,459**	**294,697**	**276,278**	**267,867**	**287,630**	**290,829**	**3,199**
	NET OPERATING	**92,687**	**159,293**	**205,096**	**154,302**	**238,713**	**218,757**	**170,171**	**(48,586)**

BEACH PARKING									
2025 BUDGET WORKSHEET									
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUE								
48597	PARKING	382,283	563,257	567,137	431,781	440,475	440,475	462,670	22,195
	PARKING LEASE	-	-	-	138,864	69,432	138,864	143,030	4,166
	TOTAL REVENUES	**382,283**	**563,257**	**567,137**	**570,645**	**509,907**	**579,339**	**605,700**	**26,361**
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	27,227	21,501	18,386	35,487	16,830	16,830	39,690	22,860
64350	OVERTIME	525	66	57	300	89	89	300	211
64400	PAYROLL TAXES	-	-	-	-	2,411	2,411	5,085	2,674
64440	WORKER'S COMP INSURANCE	-	-	-	-	786	786	806	20
64450	OTHER PAYROLL COSTS	5,149	4,824	3,341	5,696	-	-	261	261
	TOTAL WAGES & BENEFITS	**32,902**	**26,392**	**21,784**	**41,483**	**20,115**	**20,116**	**46,142**	**26,026**
	SERVICES & SUPPLIES								
74990	UNIFORMS	97	169	38	250	270	270	250	(20)
75040	CONTRACT SERVICES	9,265	7,450	10,878	11,000	9,337	9,337	10,000	663
75130	CLEANING SUPPLIES	4,270	2,929	3,123	3,500	3,047	3,047	3,500	453
75640	SUPPLIES	1,911	1,172	253	250	94	94	250	156
	TOTAL SERVICES & SUPPLIES	**15,543**	**11,718**	**14,292**	**15,000**	**12,748**	**12,748**	**14,000**	**1,252**
	REPAIRS & MAINTENANCE								
76000	PARKING LOT	-	2,385	-	1,305	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	**-**	**2,385**	**-**	**1,305**	**-**	**-**	**-**	**-**
	OTHER COSTS								
76880	INSURANCE	2,604	2,651	2,892	2,888	2,534	4,706	4,344	(362)
76960	PERMITS & LICENSES	200	260	400	200	-	200	200	-
	TOTAL OTHER COSTS	**2,804**	**2,911**	**3,292**	**3,088**	**2,534**	**4,906**	**4,544**	**(362)**
	TOTAL OPERATING COSTS	**51,249**	**43,406**	**39,368**	**60,876**	**35,397**	**37,770**	**64,686**	**26,916**
	NET OPERATING	**331,034**	**519,851**	**527,770**	**509,769**	**474,510**	**541,569**	**541,014**	**(555)**

BEACH PARKING MEMBERSHIPS
2024 Budget

	#	RATE	AMOUNT
PARKING ONLY	1,387	215	298,291
ANNUAL-W/Membership	769	140	107,660
WEEKLY	106	150	15,900
DAILY	104	45	4,680
ASSOCIATES	10	525	5,250
TOTAL	**2,376**		**431,781**

BEACH PARKING MEMBERSHIPS
2025 Budget

	#	RATE	AMOUNT
PARKING ONLY	1,400	222	310,690
ANNUAL-W/Membership	800	145	116,000
WEEKLY	120	155	18,600
DAILY	140	47	6,580
ASSOCIATES	20	540	10,800
TOTAL	**2,480**		**462,670**

	YACHT CLUB								
	2025 BUDGET WORKSHEET								
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
49529	FACILITY RENTAL	20,268	78,190	52,509	50,000	48,684	114,433	100,000	(14,433)
49599	MERCHANDISE	17,610	41,101	46,572	42,500	28,599	30,435	42,500	12,065
49184	FOOD BANQUET	136,121	457,312	499,581	425,000	355,673	496,472	425,000	(71,472)
49585	FOOD REGULAR	1,389,480	1,727,498	1,660,803	1,535,000	1,195,442	1,486,771	1,505,000	18,229
49586	BEVERAGE REGULAR	792,704	1,211,318	1,183,778	1,130,000	1,016,286	1,190,284	1,130,000	(60,284)
49187	BEVERAGE BANQUET	50,652	150,703	178,753	148,000	119,895	160,933	142,396	(18,537)
	TOTAL REVENUES	**2,406,835**	**3,666,123**	**3,621,996**	**3,330,500**	**2,764,580**	**3,479,328**	**3,344,896**	**(134,432)**
	COST OF SALES								
59507	MERCHANDISE	6,434	22,487	27,149	23,375	14,864	17,315	24,225	6,910
56503	FOOD	614,772	848,804	763,938	769,400	522,686	703,203	714,100	10,897
59505	BEVERAGE REGULAR	178,267	272,972	259,425	287,550	220,900	270,375	254,480	(15,895)
	TOTAL COST OF SALES	**799,473**	**1,144,263**	**1,050,512**	**1,080,325**	**758,451**	**990,893**	**992,805**	**1,912**
	NET REVENUES	**1,607,362**	**2,521,860**	**2,571,484**	**2,250,175**	**2,006,129**	**2,488,435**	**2,352,091**	**(136,344)**
		66.8%	68.8%	71.0%	67.6%	72.6%	71.5%	70.3%	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL REGULAR	747,433	1,039,516	1,078,667	960,000	647,505	1,033,353	1,003,469	(29,884)
64450	PAYROLL COST	134,057	187,342	178,388	187,300	110,399	163,237	167,245	4,008
	TOTAL WAGES & BENEFITS	**881,490**	**1,226,858**	**1,257,054**	**1,147,300**	**757,904**	**1,196,590**	**1,170,714**	**(25,876)**
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	-	-	-	-	6,000	12,000	12,000	-
74750	COMPUTER SUPPLIES	392	1,611	1,723	1,617	4,929	4,929	3,969	(960)
74800	CREDIT CARDS	58,328	82,252	80,152	77,000	63,289	81,453	80,044	(1,409)
74840	EQUIPMENT RENTAL	1,656	-	-	2,066	-	875	2,183	1,308
74870	ENTERTAINMENT	63,371	101,549	109,060	99,000	108,558	128,291	118,744	(9,547)
74900	LINENS	5,028	19,744	21,091	17,500	10,766	16,224	14,884	(1,340)
74990	UNIFORMS	-	-	-	743	-	1,377	1,323	(54)
75040	CONTRACT SERVICES	30,502	24,323	15,653	9,600	6,179	11,435	10,584	(851)
75070	BAR SUPPLIES	4,459	8,146	10,254	9,000	6,696	7,378	7,277	(101)
75100	GLASSWARE	1,276	3,324	3,305	4,000	2,192	2,786	2,646	(140)
75130	CLEANING SUPPLIES	25,973	27,048	27,776	27,500	22,541	31,363	29,107	(2,256)
75220	KITCHEN SUPPLIES	53,397	88,320	77,548	89,000	38,279	49,849	56,891	7,042
75250	PAPER GOODS	21,762	14,111	18,111	14,500	15,854	19,692	17,861	(1,831)
75610	PRINTING	7,980	885	1,204	1,000	659	659	1,323	664
75640	SUPPLIES	15,400	16,641	22,570	13,000	2,477	11,954	12,569	615
	TOTAL SERVICES & SUPPLIES	**289,523**	**387,954**	**388,448**	**365,526**	**288,418**	**380,265**	**371,405**	**(8,860)**
	REPAIRS & MAINTENANCE								
75720	REPAIRS & MAINTENANCE	16,058	41,708	42,268	36,000	28,450	43,385	41,345	(2,040)
75940	EQUIPMENT	7,135	12,815	14,370	7,500	4,007	5,544	4,631	(913)
	TOTAL REPAIRS & MAINTENANCE	**23,194**	**54,523**	**56,638**	**43,500**	**32,458**	**48,929**	**45,976**	**(2,953)**
	UTILITIES								
86200	ELECTRICITY	46,674	53,218	55,373	55,900	34,066	59,085	58,200	(885)
86230	PROPANE GAS	21,057	39,390	24,519	41,400	10,933	31,556	25,800	(5,756)
86260	REFUSE REMOVAL	11,370	4,994	5,481	5,300	2,900	4,969	5,800	831
86290	TELEPHONE	6,281	6,237	8,111	6,600	3,283	5,446	8,600	3,154
86330	WATER & SEWER	18,257	20,073	21,716	21,100	11,545	22,095	22,900	805
	TOTAL UTILITIES	**103,640**	**123,912**	**115,201**	**130,300**	**62,727**	**123,151**	**121,300**	**(1,851)**
	OTHER COSTS								
76880	INSURANCE	79,456	44,561	54,277	53,692	31,706	58,552	60,754	2,202
76960	PERMITS & LICENSES	3,802	3,696	3,802	3,600	1,806	2,883	-	(2,883)
76980	MANAGEMENT FEES	208,587	459,750	495,247	345,000	360,000	438,957	395,293	(43,664)
76985	BANQUET COMMISSIONS	-	-	-	-	14,822	14,822	20,000	5,178
97000	TAXES	3,494	8,464	11,838	5,000	5,968	7,538	6,600	(938)
	TOTAL OTHER COSTS	**295,338**	**516,471**	**565,164**	**407,292**	**414,302**	**522,752**	**482,647**	**(40,105)**
	TOTAL OPERATING COSTS	**1,593,184**	**2,309,718**	**2,382,505**	**2,093,918**	**1,555,809**	**2,271,687**	**2,192,041**	**(79,646)**
	NET OPERATING	**14,178**	**212,142**	**188,979**	**156,257**	**450,320**	**216,748**	**160,050**	**(56,698)**

	MARINAS								
	2025 BUDGET WORKSHEET								
		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 YTD OCT	2024 ESTIMATE	2025 PROPOSED	24 EST VARIANCE
	REVENUES								
47589	FUEL SALES	827,202	989,898	1,179,300	960,000	997,592	997,592	980,000	(17,592)
47590	BOAT SLIP RENTAL (SWIM & RACQUET)	14,423	18,418	18,980	18,980	18,646	18,646	20,410	1,764
49090	BOAT SLIP RENTAL (ML)	170,023	180,231	188,250	187,376	185,858	185,858	200,856	14,998
47595	FOOD & BEVERAGE	8,091	7,655	6,950	8,000	9,022	9,022	8,000	(1,022)
47599	MERCHANDISE	3,868	3,868	1,713	6,500	4,220	4,220	6,500	2,280
	TOTAL REVENUES	**1,023,607**	**1,200,069**	**1,395,194**	**1,180,856**	**1,215,338**	**1,215,338**	**1,215,766**	**428**
	COST OF SALES								
57507	FUEL	631,972	818,958	995,579	800,000	857,330	857,330	823,200	(34,130)
57501	FOOD & BEVERAGE	4,088	4,653	2,721	5,000	4,987	4,987	5,000	13
57502	MERCHANDISE	2,808	2,808	1,556	5,000	3,529	3,529	5,000	1,471
	TOTAL COST OF SALES	**638,868**	**826,418**	**999,856**	**810,000**	**865,846**	**865,846**	**833,200**	**(32,646)**
	NET REVENUES	**384,739**	**373,651**	**395,338**	**370,856**	**349,492**	**349,492**	**382,566**	**33,074**
	FUEL MARGIN %	**23.6%**	**17.3%**	**15.6%**	**16.7%**	**14.1%**	**14.1%**	**16.0%**	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	59,946	62,099	65,700	74,783	49,739	87,130	83,604	(3,526)
64350	OVERTIME	387	657	496	250	215	255	250	(5)
64400	PAYROLL TAXES	-	-	-	-	7,325	7,325	9,861	2,536
64410	INSURANCE EXPENSE	-	-	-	-	1,603	1,603	-	(1,603)
64430	RETIREMENT	-	-	-	-	332	332	761	429
64440	WORKER'S COMP INSURANCE	-	-	-	-	3,040	3,040	4,757	1,717
64450	OTHER PAYROLL COSTS	13,353	14,601	13,580	13,799	261	3,012	522	(2,490)
64600	EMPLOYEES	128	22	33	120	-	-	120	120
64650	TRAINING	120	-	-	-	-	-	-	-
	TOTAL WAGES & BENEFITS	**73,933**	**77,379**	**79,809**	**88,952**	**62,514**	**102,697**	**99,874**	**(2,823)**
	SERVICES & SUPPLIES								
74800	CREDIT CARDS	19,568	25,899	39,585	29,000	40,323	42,122	41,379	(743)
74990	UNIFORMS	552	-	-	600	472	772	800	28
75040	CONTRACT SERVICES	11,284	10,204	8,569	8,000	5,694	6,798	10,000	3,202
75130	CLEANING SUPPLIES	108	-	64	-	464	464	200	(264)
75520	GAS & OIL	17	-	98	300	-	250	300	50
75640	SUPPLIES	7,005	1,267	5,287	2,500	1,910	3,677	4,000	323
	TOTAL SERVICES & SUPPLIES	**38,533**	**37,370**	**53,602**	**40,400**	**48,861**	**54,083**	**56,679**	**2,596**
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	2,335	4,284	14,518	5,000	2,791	3,767	5,000	1,233
	TOTAL REPAIRS & MAINTENANCE	**2,335**	**4,284**	**14,518**	**5,000**	**2,791**	**3,767**	**5,000**	**1,233**
	UTILITIES								
86200	ELECTRICITY	3,254	3,899	3,481	4,100	2,014	3,853	3,700	(153)
86260	REFUSE REMOVAL	2,012	2,614	319	2,800	190	190	400	210
86290	TELEPHONE	879	881	618	1,000	376	829	700	(129)
86330	WATER & SEWER	2,359	2,654	2,863	2,800	1,458	2,669	3,100	431
	TOTAL UTILITIES	**8,504**	**10,048**	**7,281**	**10,700**	**4,038**	**7,541**	**7,900**	**359**
	OTHER COSTS								
76880	INSURANCE	8,160	8,712	9,900	9,900	6,923	11,873	11,867	(6)
76960	PERMITS & LICENSES	372	484	372	500	-	500	500	-
	TOTAL OTHER COSTS	**8,532**	**9,196**	**10,272**	**10,400**	**6,923**	**12,373**	**12,367**	**(6)**
	TOTAL OPERATING COSTS	**131,836**	**138,277**	**165,481**	**155,452**	**125,127**	**180,461**	**181,821**	**1,360**
	NET OPERATING	**252,903**	**235,374**	**229,856**	**215,404**	**224,365**	**169,031**	**200,745**	**31,714**

Marinas
Selected Budget Details 2025

Fuel Sales	**980,000**
Fuel Cost	**823,200**
16% Total Margin	
Contract Services	**10,000**
Cleaning Services	7,000
Security Services	3,000
($25/hr @ 12hrs/week @ 10 weeks)	
Credit Cards	**41,379**
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
Uniforms	**800**
6 employees	
Insurance	**11,867**
Liability	3,094
Pollution	1,988
Piers / Bldg / Tanks	6,785

MARINAS SLIP RATE HISTORY

													PROPOSED	
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL REVENUES
YACHT CLUB - SUMMER	**# of slips**														
UNDER 26'	77	1,660	1,660	1,745	1,745	1,745	1,745	1,800	1,800	1,872	1,947	2,025	2,025	2,170	**165,966**
OVER 26' - UNDER 40'	9	2,265	2,265	2,380	2,380	2,380	2,380	2,450	2,450	2,548	2,649	2,755	2,755	2,950	**26,550**
OVER 40' & LIVE-ABOARDS	2	3,195	3,195	3,355	3,355	3,355	3,355	3,455	3,455	3,594	3,738	3,890	3,890	4,170	**8,340**
															200,856
SWIM & RACQUET CLUB															
ALL BOAT SLIPS	13	1,200	1,200	1,260	1,260	1,260	1,260	1,300	1,300	1,352	1,406	1,460	1,460	1,570	**20,410**
INCREASE				5%	0%	0%	0%	3%	0%	4%	4%	4%	0%	7%	
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														

OCEAN PINES ASSOCIATION, INC.
RESERVES

	REPLACEMENT	BULKHEADS WATERWAYS	ROADS	DRAINAGE	NEW CAPITAL	TOTAL
BALANCE APRIL 30,2023 (AUDITED)	**5,153,975**	**523,188**	**715,176**	**184,688**	**114,084**	**6,691,111**
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS	1,775,152	1,053,850	-	-	-	**2,829,002**
TRANSFER FROM PRIOR YEARS' SURPLUS	-	-	-	100,000	30,000	**130,000**
INTEREST INCOME (EST)	300,000	75,000	75,000	25,000	10,000	**485,000**
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS			350,000	100,000		**450,000**
TRANSFERS TO OPERATING FUND (EST)		(1,469,159)				**(1,469,159)**
CAPITAL ADDITIONS (EST):	(1,500,000)		(350,000)	(200,000)	(36,097)	**(2,086,097)**
BALANCE APRIL 30,2024 (EST)	**5,729,127**	**182,879**	**790,176**	**209,688**	**117,987**	**7,029,857**
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS	1,575,152	1,053,850	-	-	-	**2,629,002**
INTEREST INCOME (EXPENSE)	250,000	50,000	10,000	10,000	10,000	**330,000**
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS			350,000	100,000		**450,000**
TRANSFERS TO OPERATING FUND						
OPERATING EXPENSES		(1,177,212)				**(1,177,212)**
CAPITAL ADDITIONS	(1,526,916)		(350,000)	(200,000)		**(2,076,916)**
BALANCE APRIL 30,2025 (BUD)	**6,027,363**	**109,517**	**800,176**	**119,688**	**127,987**	**7,184,731**

		GENERAL REPLACEMENT RESERVE					
		23/24 EST	FY 24/25 BUD	FY 25/26	FY 26/27	FY 27/28	FY 28/29
ESTIMATED STARTING BALANCE 5/1/XX		5,153,975	5,729,127	6,027,363	6,469,990	6,855,297	7,346,046
Note: - Balance based on AUDITED Financial Statements for the period ended 4/30/2023							
ESTIMATED CONTRIBUTION							
CONTRIBUTION CALCULATED PER DMA RESERVE STUDY		1,775,152	1,575,152	1,912,627	1,985,307	2,060,749	2,139,057
Transfer Contributions from Surplus							
TOTAL CONTRIBUTION		1,775,152	1,575,152	1,912,627	1,985,307	2,060,749	2,139,057
SUBTOTAL FOR INTEREST CALCULATION		6,929,127	7,304,279	7,939,990	8,455,297	8,916,046	9,485,103
INTEREST = FY 2023/2024 PER CURRENT ESTIMATE. FY 24/25 BASED ON CURRENT MARKET RATES. CONSERVATIVELY BROUGHT DOWN ASSUMED RATES IN 25/26 AND BEYOND		300,000	250,000	200,000	150,000	125,000	125,000
AVAILABLE FOR SPENDING		7,229,127	7,554,279	8,139,990	8,605,297	9,041,046	9,610,103
ESTIMATED SPENDING -		1,500,000	1,526,916	1,670,000	1,750,000	1,695,000	2,248,000
ESTIMATED YEAR END BALANCE (4/30/XX)		5,729,127	6,027,363	6,469,990	6,855,297	7,346,046	7,362,103
DMA CONTRIBUTION INFLATION FACTOR PERCENTAGE	**3.08%**						
Estimated Fully Funded Reserve Amount		22,281,323	22,281,323	22,281,323	22,281,323	22,281,323	22,281,323
Percent of Full Funding (Component Cost Reserve Projection Method)		25.7%	27.1%	29.0%	30.8%	33.0%	33.0%
		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 27/27
IS PERCENT OF FULL FUNDING AT LEAST 22% ?		YES	YES	YES	YES	YES	YES

WORKSHEET = GEN REPLCMT RESERVE

CAPITAL SUMMARY
FY 2024-2025

DESCRIPTION	DEPARTMENT	GENERAL REPLACEMENT
Sand Filters - Swim & Racquet	Aquatics	$15,000.00
Inverter	Aquatics	$3,500.00
Handicap Chair	Aquatics	$6,000.00
S&R Pool - Splash Pad	Aquatics	$40,950.00
Patio at Sports Core	Aquatics	$25,000.00
Pool Vacuum	Aquatics	$5,500.00
Pool Furniture Repair - Replacement Allowance	Aquatics	$30,000.00
Cat Controller	Aquatics	$4,500.00
Kitchen Equipment	Clubhouse	$5,883.57
Driving Range Renovations	Golf	$20,000.00
DS-300 Sprayer	Golf Maintenance	$39,561.21
John Deere Triplex Mower	Golf Maintenance	$55,207.97
Textron Utility Vehicle	Golf Maintenance	$42,012.18
Textron Utility Vehicle	Golf Maintenance	$42,012.18
Club Car Carryall Turf	Golf Maintenance	$10,514.64
Bunker Renovation	Golf Maintenance	$20,533.12
Golf Course Irrigation Phase I	Golf Maintenance	$850,000.00
Ford Explorer	Police Department	$55,000.00
Ford Explorer	Police Department	$55,000.00
Fencing Between Pickleball Courts 1-4 and 5-8	Racquet Center	$10,000.00
Benches - Parks	Recreation	$7,228.68
Heat Pump - Community Center	Recreation	$58,213.86
Mobile Stage Sections - Stage & Riser Steps	Recreation	$15,996.49
Signs - Electronic	Roads	$84,000.00
Misc. Kitchen Equipment (feed juicer, range 8 burners, ice machine)	Yacht Club	$25,302.08
	TOTAL:	$1,526,915.98

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☑ AQUATICS ☐ POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Sand Filters

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/31/24 DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:
Replace sand filters at Swim & Racquet

WHY NEEDED?:
Sand filters have reached the end of their useful life and need to be replaced.

PROJECT DESCRIPTION AND SCOPE:
Get bids, order, and PW will install.

ESTIMATED COSTS: $15,000.00 GM APPROVAL: ______ DATE: ______

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☑ AQUATICS ☐ POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Pool Inverter Replacement

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 21 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:

Replace inverter at the Swim & Racquet Pool.

WHY NEEDED?:

Each pool pump room has one of these and typically we see one failure a year.

PROJECT DESCRIPTION AND SCOPE:

Order from vendor. Hills Electric to install.

ESTIMATED COSTS: $3,500.00 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

[ ] ADM [ ] ADM/ACCOUNTING [ ] ADM/MARKETING [ ] ADM/MEMBERSHIP

[ ] FB/YC [ ] FB/BC [ ] FB/CC [ ] FB/TG

[ ] GOLF/OPS [ ] GOLF/MAINT

[ ] PW/ROADS [ ] PW/BULKHEADS [ ] PW/CPI [ ] PW/GEN MAINT

[ ] R&P [ ] R&P/TENNIS [ ] R&P/PARKING [ ] R&P/MARINAS

[x] AQUATICS [ ] POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Handicap Chair

FOR FY: 24/25 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED: [x] IN HOUSE [x] CONTRACTED OUT

PURPOSE OF PROJECT:
To replace handicap chair.

WHY NEEDED?:
These chairs are at each pool. We are required to have handicapped access to comply with ADA.

PROJECT DESCRIPTION AND SCOPE:
Get bids, order, and PW will install.

ESTIMATED COSTS: $6,000.00 GM APPROVAL: ____________ DATE: __________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [ ] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [x] AQUATICS
- [ ] POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Splash Pad

FOR FY: 24/25 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED: [x] IN HOUSE [x] CONTRACTED OUT

PURPOSE OF PROJECT:

Redo splash pad at Swim & Racquet Pool.

WHY NEEDED?:

Current splash pad has major cracks and is chipping, which is a safety issue and a hazard.

PROJECT DESCRIPTION AND SCOPE:

Get bids and make repairs to splash pad.

ESTIMATED COSTS: $40,950.00 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [ ] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [x] AQUATICS
- [ ] POLICE

PREPARED BY: Linda Martin

DEPT HEAD: Linda Martin

PROJECT: Sports Core Patio

FOR FY: 24/25

- [ ] NEW
- [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED:

- [x] IN HOUSE
- [x] CONTRACTED OUT

PURPOSE OF PROJECT:

Redo patio at Sports Core Pool.

WHY NEEDED?:

Current patio has major cracks and is chipping, which is a safety issue and a hazard.

PROJECT DESCRIPTION AND SCOPE:

Get bids and make repairs to patio.

ESTIMATED COSTS: $25,000.00

GM APPROVAL: ____________

DATE: ____________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☑ AQUATICS ☐ POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Pool Vacuum

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Replace existing pool vacuum.

WHY NEEDED?:
Pools need to be cleaned. Due to amount of use it typically fails yearly.

PROJECT DESCRIPTION AND SCOPE:
Get bids and order vacuum from vendor.

ESTIMATED COSTS: $5,500.00 GM APPROVAL: ____________ DATE: ____________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [ ] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [x] AQUATICS
- [ ] POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Pool Furniture Repair

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Refurbish existing pool furniture.

WHY NEEDED?:
Due to wear, pool furniture is refurbished yearly which will extend the life of 5-7 years at half the cost of replacing.
This is a yearly project and ongoing process.

PROJECT DESCRIPTION AND SCOPE:
Pool furniture will be picked up, sandblasted, powder coated, and re-strapped.

ESTIMATED COSTS: $30,000.00 GM APPROVAL: ______ DATE: ______

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [ ] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [x] AQUATICS
- [ ] POLICE

PREPARED BY: Linda Martin

DEPT HEAD: Linda Martin

PROJECT: CAT Controller

FOR FY: 24/25

- [ ] NEW
- [x] REPLACEMENT

(check one)

ESTIMATED TIME FROM START TO FINISH WORK: 10 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/25 DATE

PROJECT TO BE COMPLETED:

- [x] IN HOUSE
- [x] CONTRACTED OUT

PURPOSE OF PROJECT:
Replace CAT controller.

WHY NEEDED?:
This equipment is required at each pool and typically we experience 1 failure a year.

PROJECT DESCRIPTION AND SCOPE:
Get bids, order, and PW will install.

ESTIMATED COSTS: $4,500.00

GM APPROVAL: ____________

DATE: ____________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☑ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Matt Ortt DEPT HEAD: Matt Ortt

PROJECT: Clubhouse Capital Improvement

FOR FY: 24/25 ☑ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ____________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ____________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Replacement of broken/old kitchen equipment/supplies.

WHY NEEDED?:
This equipment is broken and/or damaged needs to be replaced.
Items include refrigeration unit, shelving/racks, pitchers, and serving utensils.

PROJECT DESCRIPTION AND SCOPE:
Order the equipment/supplies from various vendors.

ESTIMATED COSTS: $5,883.57 GM APPROVAL: ____________ DATE: ____________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☒ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Bob Beckelman DEPT HEAD: Bob Beckelman

PROJECT: Driving Range Shelter Remodel

FOR FY: 2023-24 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 5 DAYS

PROJECT NEEDS TO BE COMPLETE BY: Apr 30th 2024 DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT: Add usable office + storage space to the shelter, and to ~~ad~~ make more suitable for poor weather (winter).

WHY NEEDED?: To allow for bad weather and winter season instruction in order to increase lesson revenues.

PROJECT DESCRIPTION AND SCOPE: Add on to the existing Range shelter creating more office + storage space. Includes 2 small concrete pads + some framing/carpentry

ESTIMATED COSTS: $20,000 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [x] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [ ] AQUATICS
- [ ] POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: DS-300 SPRAYER

FOR FY: 2024/2025 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: [ ] IN HOUSE [ ] CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACEMENT OF OLD SPRAYER FOR FAIRWAYS

WHY NEEDED?:

IMPORTANT TO KEEP UP TO DATE WITH EQUIPMENT FOR ACCURATE AND PRECISE FERTILIZER AND CHEMICAL APPLICATIONS

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: $ 39,561.21 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP
☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG
☐ GOLF/OPS ☑ GOLF/MAINT
☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT
☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS
☐ AQUATICS ☐ POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: JOHN DEERE TRIPLEX MOWER

FOR FY: 2024/2025 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OLD TRIPLEX MOWER

WHY NEEDED?:

NEED TO KEEP MOWERS UP TO DATE IN ORDER TO PROVIDE HIGH QUALITY CONDITIONS DURING USE

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: $55,207.97 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
- [ ] FB/BC
- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [x] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [ ] AQUATICS
- [ ] POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: TEXTRON UTILITY VEHICLES

FOR FY: 2024/2025 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: [ ] IN HOUSE [ ] CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OLD MAINTENANCE CARTS

WHY NEEDED?: VITAL TO DAILY OPERATION IN ORDER TO TRANSPORT GOLF STAFF AROUND THE PROPERTY TO COMPLETE TASKS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: $42,012.18 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP
☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG
☐ GOLF/OPS ☑ GOLF/MAINT
☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT
☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS
☐ AQUATICS ☐ POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: Textron Utility Vehicles

FOR FY: 2024/2025 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OLD MAINTENANCE CARTS

WHY NEEDED?:

VITAL TO DAILY OPERATION IN ORDER TO TRANSPORT GOLF STAFF AROUND THE PROPERTY TO COMPLETE TASKS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: $42,012.18 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☑ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: CLUB CAR CARRYALL TURF - GAS

FOR FY: 2024/2025 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OLD MAINTENANCE CART

WHY NEEDED?:

VITAL IN ORDER TO TRANSPORT GOLF STAFF AROUND THE PROPERTY TO COMPLETE TASKS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: $10,514.64 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☑ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: BUNKER RENOVATION 2009

FOR FY: 2024/2025 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:

REPAIR DRAINAGE AND SAND DEPTH FOR SEVERAL BUNKERS

WHY NEEDED?:

REQUIRE MAINTENANCE AND UPDATING IN ORDER TO PERFORM AS EXPECTED

PROJECT DESCRIPTION AND SCOPE:

DIG UP AND CLEAN OR REPLACE DRAINS AS NEEDED AND ADD SAND TO AREAS THAT ARE TO SHALLOW.

ESTIMATED COSTS: $20,583.12 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
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- [ ] FB/CC
- [ ] FB/TG
- [ ] GOLF/OPS
- [x] GOLF/MAINT
- [ ] PW/ROADS
- [ ] PW/BULKHEADS
- [ ] PW/CPI
- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [ ] AQUATICS
- [ ] POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: Justin Hartshorne

PROJECT: Golf Course Irrigation Phase 1

FOR FY: 2024/2025 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: [ ] IN HOUSE [x] CONTRACTED OUT

PURPOSE OF PROJECT:

UPDATE AND REPLACE OLD IRRIGATION SYSTEM

WHY NEEDED?:

ORIGINAL IRRIGATION IS Inefficient and in need of Lots of repairs of Leaks.

PROJECT DESCRIPTION AND SCOPE:

WILL UPDATE AND REPLACE Pumpstation and holes 1, 9, DRIVING RANGE

ESTIMATED COSTS: $850,000.00

GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☑ POLICE

PREPARED BY: Tim Robinson DEPT HEAD: Tim Robinson

PROJECT: New Vehicle

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Replacement of vehicle (2015 Ford Explorer).

WHY NEEDED?:
Due to be replaced per DMA study. Truck is old and needs repairs.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and order new vehicle.

ESTIMATED COSTS: $55,000.00 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☑ POLICE

PREPARED BY: Tim Robinson DEPT HEAD: Tim Robinson

PROJECT: New Vehicle

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Replacement of vehicle (2005 Ford Sport Trac).

WHY NEEDED?:
Was due to be replaced several years ago per DMA study. Truck is old and needs repairs.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and order new vehicle.

ESTIMATED COSTS: $55,000.00 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER (circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☐ R&P ☑ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Tim Johnson DEPT HEAD: Tim Johnson

PROJECT: Pickleball Fencing

FOR FY: 24/25 ☑ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Adding fencing in between courts 1-4 and 5-8 for safety of play.

WHY NEEDED?:
Fencing needed for safety of players playing pickleball.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids, order fence, and have it installed.

ESTIMATED COSTS: $10,000.00 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

☐ FB/YC ☐ FB/BC ☐ FB/CC ☐ FB/TG

☐ GOLF/OPS ☐ GOLF/MAINT

☐ PW/ROADS ☐ PW/BULKHEADS ☐ PW/CPI ☐ PW/GEN MAINT

☑ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Debbie Donahue DEPT HEAD: Debbie Donahue

PROJECT: Benches

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:
Replace benches throughout parks.

WHY NEEDED?:
Benches due to be replaced per DMA study. Several in parks are damaged and have temporarily been repaired in-house.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and order benches (PW to install).

ESTIMATED COSTS: $7,228.68 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

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☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

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☑ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Debbie Donahue DEPT HEAD: Debbie Donahue

PROJECT: Heat Pumps

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:

Replace heat pumps at the Community Center.

WHY NEEDED?:

Heat pumps are the original with building (installed in 2009) and are due to be replaced per DMA study.

PROJECT DESCRIPTION AND SCOPE:

Obtain bids and have new heat pumps installed.

ESTIMATED COSTS: 58,213.86 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

☐ ADM ☐ ADM/ACCOUNTING ☐ ADM/MARKETING ☐ ADM/MEMBERSHIP

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☑ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Debbie Donahue DEPT HEAD: Debbie Donahue

PROJECT: Mobile Stage Section/Steps

FOR FY: 24/25 ☐ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☑ IN HOUSE ☐ CONTRACTED OUT

PURPOSE OF PROJECT:
Replace sections and steps of the mobile stage.

WHY NEEDED?:
Stage used for outdoor events in White Horse Park. Due for replacement per DMA study.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and purchase stage section and steps.

ESTIMATED COSTS: $15,996.49 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

DEPARTMENT/COST CENTER
(circle one)

- [ ] ADM
- [ ] ADM/ACCOUNTING
- [ ] ADM/MARKETING
- [ ] ADM/MEMBERSHIP
- [ ] FB/YC
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- [ ] PW/GEN MAINT
- [ ] R&P
- [ ] R&P/TENNIS
- [ ] R&P/PARKING
- [ ] R&P/MARINAS
- [ ] AQUATICS
- [ ] POLICE

PREPARED BY: Linda Martin DEPT HEAD: Linda Martin

PROJECT: Electronic Signs

FOR FY: 24/25 [ ] NEW [x] REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ____________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ____________ DATE

PROJECT TO BE COMPLETED: [ ] IN HOUSE [x] CONTRACTED OUT

PURPOSE OF PROJECT:
Installation of 4 electronic signs in existing marquees.

WHY NEEDED?:
Per the request of the Communication Committee, electronic signs are needed for communication of events throughout Ocean Pines.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and have electronic signs installed in existing marquees.

ESTIMATED COSTS: $84,000.00 GM APPROVAL: ____________ DATE: ____________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET

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(circle one)

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☐ R&P ☐ R&P/TENNIS ☐ R&P/PARKING ☐ R&P/MARINAS

☐ AQUATICS ☐ POLICE

PREPARED BY: Matt Ortt DEPT HEAD: Matt Ortt

PROJECT: Yacht Club Capital Improvement

FOR FY: 24/25 ☑ NEW ☑ REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: ________ DAYS

PROJECT NEEDS TO BE COMPLETE BY: ________ DATE

PROJECT TO BE COMPLETED: ☐ IN HOUSE ☑ CONTRACTED OUT

PURPOSE OF PROJECT:
Replacement of broken/old kitchen equipment along with banquet equipment.

WHY NEEDED?:
This equipment is broken and/or damaged needs to be replaced.
Items include coolers, plates, gas grill, and serving platters/plates/utensils.

PROJECT DESCRIPTION AND SCOPE:
Order the equipment/supplies from various vendors.

ESTIMATED COSTS: $25,302.08 GM APPROVAL: ________ DATE: ________

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.