

## 2023-2024 PROPOSED BUDGET

	2022-2023	2023-2024	Variance
<b>OPERATING FUND</b>			
<b>OPERATING INCOME</b>			
Annual Assessment Dues/Capital	\$2,360,542	\$2,545,728	185,186
Excess Cash Available	277,072	178,309.58	(98,762)
Grant Revenue	-	31,332.00	31,332
Recreation	45,650	72,400.00	26,750
Savannah Oaks	160,900	198,085.00	37,185
<b>TOTAL</b>	<b>\$2,844,164</b>	<b>\$3,025,855</b>	<b>181,691</b>
<b>MISC OPERATING INCOME</b>			
Associate Member Fee	39,750	41,000	1,250
Renter Registration Fees	3,000	1,100	(1,900)
Building Department Fees	5,200	6,900	1,700
Citations	63,000	65,000	2,000
Off-Season Storage Charge	17,945	17,945	0
Fishing Permits	9,000	9,000	0
Activity Income	2,225	2,675	450
C-Pass	36,500	36,500	0
Pool Pass & ID cards	7,200	7,500	300
Dock Rental	33,850	34,350	500
Boat Rentals	100	40	(60)
Building Rentals	9,000	16,000	7,000
Dog Park Revenue	400	380	(20)
NSF Fee	2,300	2,800	500
Lien Fee	4,000	2,000	(2,000)
Paid Assessment/Pud Letter	4,000	4,500	500
Ecc Work Order	11,000	10,000	(1,000)
Maintenance Work Order	250	350	100
Franchise Income	26,100	27,300	1,200
Newsletter	15,000	15,000	0
Miscellaneous Income	1,800	9,000	7,200
A/R Finance Charge	61,000	93,000	32,000
<b>TOTAL</b>	<b>352,620</b>	<b>402,340</b>	<b>49,720</b>
<b>TOTAL OPERATING INCOME</b>	<b>\$3,196,784</b>	<b>\$3,428,195</b>	<b>231,411</b>
<b>ADMINISTRATION DEPARTMENT</b>			
Full Time Wages	368,000	395,935	(27,935)
Part Time Wages	-	-	0
Overtime Wages	1,100	1,100	0
FICA	22,787	24,548	(1,761)
Medicare	5,329	5,741	(412)
FUTA	294	294	0
SUTA	1,474	883	591
Workers Compensation	6,574	7,261	(687)
Health/Life	50,883	52,504	(1,621)
Benefits/Retirement	14,830	15,193	(363)
Education	3,750	4,000	(250)
Employee Relations	2,200	2,200	0
Employee Recognition	2,200	1,400	800
Stipend	4,800	4,800	0

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Volunteer Appreciation Dinner	2,500	2,500	0
Expense Reimbursement	1,500	1,920	(420)
Legal	18,000	16,000	2,000
Audit Fees	13,000	14,000	(1,000)
Legal - Collection	4,000	4,000	0
O/S - Contracts	5,000	4,800	200
O/S : Payroll / H.R. / Accounting	8,280	8,635	(355)
Memberships/Dues/Filing Fees	2,850	3,050	(200)
O/S - Computer	74,220	56,180	18,040
Public Relations	600	450	150
Advertising	500	500	0
Postage	7,000	7,000	0
Newsletter- Printing & Postage	31,440	34,404	(2,964)
Web Page/Internet	752	830	(78)
Printing/Duplicate	2,600	3,500	(900)
Electric	3,100	3,600	(500)
Gas Utilities	815	1,245	(430)
Phones	10,500	10,650	(150)
Sewer & Water	1,600	1,600	0
Office Supplies	6,750	7,000	(250)
Small Equipment	25,000	25,000	0
Vehicle Repairs	900	900	0
Fuel/Fluids	150	150	0
Small Equip Repairs	850	500	350
License/Registration	158	158	0
Bank Charges General	130	130	0
Bank Charges Credit Cards	12,000	16,000	(4,000)
Bad Debt Expense	200,000	160,000	40,000
Liability/Business Insurance	66,000	67,000	(1,000)
Cost of Lots	440	300	140
Contingency - Insurance	1,000	1,000	0
<b>TOTAL ADMINISTRATION</b>	<b>\$ 985,856</b>	<b>\$ 968,861</b>	<b>16,995</b>
<b>PUBLIC SAFETY DEPARTMENT</b>			
Full Time Wages	311,984	313,779	(1,795)
Part Time Wages	138,020	167,477	(29,457)
Overtime Wages	8,150	8,389	(239)
FICA - CWL exp	28,038	30,818	(2,780)
Medicare-CWL exp	6,557	7,207	(650)
FUTA-CWL exp	873	965	(92)
SUTA-CWL exp	3,961	2,456	1,505
Workers Compensation	18,322	28,985	(10,663)
Health/Life-CWL Exp	45,420	41,586	3,834
Benefits/Retirement	8,500	8,752	(252)
Education	1,100	340	760
Uniforms	2,500	2,500	(0)
Expense Reimburse	840	840	0
O/S Contracts / Maintenance	1,595	1,500	95
Outside Services- Payroll	730	600	130

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	2022-2023	2023-2024	Variance
Public Relations	300	300	0
Printing/Duplicate	300	300	0
Electric	3,800	4,100	(300)
Gas Utilities	1,300	1,620	(320)
Phones	5,400	5,500	(100)
Sewer & Water	2,200	2,300	(100)
Office Supplies	400	400	0
First Aid & Safety Supplies	2,200	2,500	(300)
Small Equipment	4,000	5,200	(1,200)
Vehicle Repairs	5,500	4,000	1,500
Fuel/Fluids	20,000	21,500	(1,500)
Small Equip Repairs	1,200	1,200	0
Boat/Trailer Repairs	2,000	2,600	(600)
License/Registration	810	658	152
Liability/Business Insurance	4,350	2,500	1,850
Budget Contingency	2,000	1,500	500
<b>TOTAL PUBLIC SAFTEY</b>	<b>\$ 632,350</b>	<b>\$ 672,372</b>	<b>(\$40,022)</b>

### MAINTENANCE DEPARTMENT

Full Time Wages	280,107	292,706	(12,599)
Part Time Wages	65,959	60,903	5,056
Overtime Wages	8,000	9,000	(1,000)
FICA-CWL exp	21,884	22,482	(598)
Medicare-CWL exp	5,118	5,258	(140)
FUTA-CWL exp	465	420	45
SUTA-CWL exp	2,270	1,246	1,024
Workers Compensation	22,652	23,219	(567)
Health/Life-CWL Exp	31,080	38,408	(7,328)
Benefits/Retirement	10,171	10,445	(274)
Education	900	900	0
Uniforms	1,000	1,000	0
Expense Reimburse	1,620	1,620	0
O/S - Contracts	50,000	60,000	(10,000)
Outside Services - Human Resources	1,000	1,000	0
Memberships/Dues/Filing Fees	200	210	(10)
Electric	3,300	2,250	1,050
Gas Utilities	2,900	4,600	(1,700)
Phones and Internet	1,900	2,304	(404)
Janitorial Supplies	5,000	4,750	250
Maintenance Supplies	13,000	13,000	0
Office Supplies	500	750	(250)
First Aid & Safety Supplies	3,000	3,000	0
Small Equipment	9,700	11,150	(1,450)
Communications Expense	300	300	0
Vehicle Repairs	16,000	16,000	0
Fuel/Fluids	25,000	25,500	(500)
Small Equip Repairs	9,000	9,000	0
Fence/Gate Repair	3,000	3,000	0
Mail Box Repairs	850	850	0
Heavy Equip Repair	12,000	12,000	0

## 2023-2024 PROPOSED BUDGET

	2022-2023	2023-2024	Variance
Road Repairs	7,000	7,000	
Ice Control Material	40,000	40,000	0
Grounds Material	5,000	5,000	0
License/Registration	4,795	4,795	0
Equipment Rental	9,000	13,000	(4,000)
Liability/Business Insurance	16,320	14,000	2,320
<b>TOTAL MAINTENANCE</b>	<b>\$ 689,991</b>	<b>\$ 721,066</b>	<b>(\$31,075)</b>

### POOL DEPARTMENT

Part Time / Seasonal Wages	34,400	36,825	(2,425)
FICA-CWL exp	2,131	2,283	(152)
Medicare-CWL exp	500	534	(34)
FUTA-CWL exp	207	221	(14)
SUTA-CWL exp	559	350	209
Workers Compensation	2,257	2,418	(161)
Education	800	800	0
Uniforms	250	250	0
O/S - Contracts	4,000	4,500	(500)
Outside Services - Human Resources	350	350	0
Memberships/Dues/Filing Fees	1,300	1,470	(170)
Snack Bar	2,800	2,500	300
Electric	5,500	5,500	0
Gas Utilities	4,000	6,800	(2,800)
Phones	600	600	0
Maintenance Supplies	2,000	2,000	(0)
Office Supplies	140	140	0
Small Equipment	700	1,100	(400)
Small Equipment Repairs	1,500	4,000	(2,500)
Pool Chemicals	6,500	13,000	(6,500)
<b>TOTAL POOL</b>	<b>\$ 70,494</b>	<b>\$ 85,641</b>	<b>(\$15,147)</b>

### RECREATION DEPARTMENT

Full and Part Time Wages	141,474	149,651	(8,177)
Overtime Wages	500	750	(250)
FICA-CWL exp	8,772	9,278	(506)
Medicare-CWL exp	2,052	2,180	(128)
FUTA-CWL exp	369	382	(13)
SUTA-CWL exp	1,386	843	543
Workers Compensation	4,784	5,082	(298)
Health/Life-CWL Exp	14,580	13,410	1,170
Benefits/Retirement	2,525	2,287	238
Education	300	300	-
Expense Reimburse	420	420	-
O/S - Contracts	10,600	10,800	(200)
Outside Services HR & Payroll	250	250	-
Memberships/Dues/Filing Fees	45	45	-
Public Relations	50	50	-
Electric	19,000	23,500	(4,500)
Gas Utilities	11,000	16,000	(5,000)

## 2023-2024 PROPOSED BUDGET

	2022-2023	2023-2024	Variance
Phones and Internet	2,850	5,256	(2,406)
Sewer & Water	13,500	13,500	-
Janitorial Supplies	4,100	4,200	(100)
Maintenance Supplies	3,030	2,844	186
Office Supplies	900	1,100	(200)
Pop Vending Machine	2,300	2,000	300
Camp/School Supplies	4,000	6,000	(2,000)
Small Equipment	4,241	1,760	2,481
Small Equip Repairs	9,000	8,000	1,000
Grounds Material	5,500	5,500	-
Activities	31,885	23,685	8,200
Dog Park Expense	500	300	200
<b>TOTAL RECREATION</b>	<b>\$ 299,913</b>	<b>\$ 309,373</b>	<b>\$ (9,460)</b>

### LAKE MANAGEMENT DEPARTMENT

Education	900	900	-
Consulting	14,000	14,000	-
Expense Reimburse	250	250	-
O/S - Contracts	42,155	99,730	(57,575)
O/S - Grant Work	-	52,220	(52,220)
Printing/Duplicate	50	50	-
Electric	1,500	1,000	500
Small Equipment	2,500	2,500	-
Small Equip Repairs	2,500	2,000	500
Dam Inspection	7,275	3,000	4,275
Lake Quality Test	9,000	9,000	-
Fish Stocking / Spawning	10,000	10,000	-
Bldg/ Grounds Material	3,000	3,000	-
License/Registration	434	525	(91)
Chemicals	25,000	25,000	-
<b>TOTAL LAKE MANAGEMENT</b>	<b>\$ 118,564</b>	<b>\$ 223,175</b>	<b>\$(104,611)</b>

### SAVANNAH OAKS GOLF COURSE

Employee Wages	78,960	81,921	(2,961)
Overtime Wages	900	900	-
FICA -CWL exp	4,896	5,079	(183)
Medicare -CWL exp	1,145	1,201	(56)
FUTA-CWL exp	257	253	4
SUTA-CWL exp	885	534	351
Workers Compensation	5,185	5,379	(194)
Health/Life-CWL Exp	7,300	6,700	600
Benefits/Retirement	1,124	1,168	(44)
Education	500	600	(100)
Uniforms	200	400	(200)
Expense Reimburse	520	520	-
O/S - Contracts	10,950	15,091	(4,141)
O/S - Management	70,000	68,000	2,000
Memberships/Dues/Filing Fees	1,620	1,620	-
Advertising	700	700	-

## 2023-2024 PROPOSED BUDGET

	2022-2023	2023-2024	Variance
Pro Shop	3,500	3,500	0
Electric	10,000	10,000	-
Gas Utilities	2,300	3,525	(1,225)
Phones	2,250	2,620	(370)
Sewer & Water	3,200	3,700	(500)
Janitorial Supplies	1,000	2,300	(1,300)
Maintenance Supplies	2,600	2,600	-
Office Supplies	800	900	(100)
First Aid Supplies	250	500	(250)
Supplies-Disposables	4,500	6,200	(1,700)
Food	19,000	26,900	(7,900)
Liquor	11,000	18,000	(7,000)
Beer	16,200	17,800	(1,600)
Small Equipment	3,450	2,735	715
Fuel/Fluids	5,000	7,500	(2,500)
Small Equip Repairs	8,400	8,400	-
Grounds Material & Landscaping	4,100	6,225	(2,125)
Equipment Rental	16,600	18,300	(1,700)
Chemicals	4,000	6,000	(2,000)
Activities	8,550	9,850	(1,300)
Liability/Business Insurance	900	900	-
<b>TOTAL SAVANNAH OAKS</b>	<b>\$ 312,742</b>	<b>\$ 348,521</b>	<b>\$ (35,779)</b>

### CAPITAL EXPENDITURES

#### OPERATING

Payback for 8 boat docks purchased in 2022	5,391
Payback for the harvester	33,874
Fishing Pier	9,921

#### TOTAL OPERATING CAPITAL

**\$ 49,185**

#### REPLACEMENT RESERVES

Exterior Doors - Gate Houses	3,997
Cabinetry and Countertops	12,914
Gate Operators & Rollers, Maintenance Area -	5,460
Asphalt Pavement, Street & Parking lot Mtce	368,035
Ditches & Culverts	27,302
M-10, 21005 Chevrolet Kodiak C4500 with plow and spreader	114,670
Locker Rooms, Interior Renovations	25,773
Exercise Equipment, Cardio, Treadmills	16,709
Floor Coverings - Sports flooring	17,200
Playground Swingset	3,604
Park benches phased	3,211
Picnic table replacement, phased	19,255
Erosion Control, Rip Rap additions	6,281
Cooler - Phased	2,621
Ice Chest	3,588
Ice Machine - already replaced \$3,768	
Water Heater	1,966

#### TOTAL RESERVE CAPITAL

**\$ 632,586**

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<b>OPERATING FUND SUMMARY</b>			
<b>Operating Expenses</b>			
Administration	985,856	968,861	16,995
Public Safety	632,350	672,372	(40,022)
Maintenance	689,991	721,066	(31,075)
Pool	70,494	85,641	(15,147)
Lake	118,564	223,175	(104,611)
Recreation	299,913	309,373	(9,460)
Savannah Oaks	312,742	348,521	(35,779)
Total Operating Capital Projects	36,874	49,185	(12,311)
Contingency	50,000	50,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$3,196,784</b>	<b>\$3,428,195</b>	<b>\$(231,411)</b>
<b>Operating Revenue</b>			
Annual Assessment Dues/Capital	2,360,542	2,545,728	185,186
Excess Cash Available	277,072	178,310	(98,762)
Grant Revenue	-	31,332	31,332
Misc Operating Income	352,620	402,340	49,720
Recreation	45,650	72,400	26,750
Savannah Oaks	160,900	198,085	37,185
<b>TOTAL OPERATING REVENUE</b>	<b>\$3,196,784</b>	<b>\$3,428,195</b>	<b>\$ 231,411</b>
<b>RESERVE FUND SUMMARY</b>			
<b>Reserve Expense</b>			
Replacement Capital Expense	\$ 935,791	\$ 632,586	303,205
<b>TOTAL RESERVE EXPENSE</b>	<b>\$ 935,791</b>	<b>\$ 632,586</b>	<b>303,205</b>
<b>Reserve Income</b>			
Replacement Reserve contribution	664,500	663,500	(1,000)
Construction Fees	2,000	-	(2,000)
Net Investment Change	10,000	10,000	-
<b>TOTAL RESERVE INCOME</b>	<b>\$ 676,500</b>	<b>\$ 673,500</b>	<b>\$ (3,000)</b>