

ORIGINAL

## Cherokee Village Suburban Improvement District #1

### **2024 OPERATING BUDGET**

Approved by commissioners on 15 Jan 24 by:

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# 2024 Operating Budget Narrative

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## **2024 Budget Overview**

This budget was prepared by Betsy Waugh, General Manager, SID. She collected YTD numbers from financials dated 10-31-2023, as well as input from Supervisors at both courses and employees from all departments.

In 2023 we were able to begin to see the improvements from previous years, which I think has made a positive impact on the community and the visitors that we attract to our area. We are adequately staffed to handle the day to day maintenance and special projects, and look forward to another productive year.

I would suggest that we reserve \$400K, 20% of a \$2Million repair, for the start of the work until the grant or state funds are received.

## Income Breakdown by Category:

- **Assessment income worksheet** – We based our income on the actuals from 2023 and less prepaid than proposed created a shortfall in 2023 of \$50K. We also saw more delinquent taxes in 2023.
  - Sharp and Fulton County averages 10% for delinquent and penalties
- **Annual Dues:** Composed of membership dues, Fitness center, trail fees, electric dues, shed rentals and tennis dues. Based on actuals from 2023, memberships were down by \$24K, but play at the courses increase by \$52K.
  - Annual golf dues include capital assessments of \$200 for single, \$300 for couple and \$50 for dependent.
  - Half of the fitness center membership fee is paid to SID for use of the center
- **North Course:** Composed of green fees, cart rentals and occasional tournament fees. We saw an increase of 18% in green and cart fees.
  - \$4.00 of every green fee is paid to the capital assessment account
- **South Course:** Composed of green fees, cart rentals, range balls and golf tournaments. In 2023 we saw an increase of 4 tournaments from previous year, with a 28% increase in revenue. Looking to find more income opportunities at the south course with the restaurant.
  - \$4.00 of every green fee is paid to the capital assessment account
- **Omaha Center:** The income for Omaha is composed of health club memberships, daily usage fees and the occasional rentals. We had a 10% increase in 2023 and foresee slight increases each year.
- **Thunderbird Center:** Composed of admissions and building rentals, with proposed increase for 2024. We saw a 20% increase in 2023 and with increase hours and room rentals, expect to see if again in 2024.
- **North Golf Community Room:** Based on rentals and upgrades to the facility, I see rental to improve from 2023.
- **Gitche-gumme Beach:** No projected income source from the beach.
- **Baseheart Campground:** Projecting \$45K due to Eclipse coming to area in April 2024
- **Other Income:** Composed of boat slips, SID lot sales, cell phone tower income, boat stickers, and any other income source not budgeted.
- **Interest Income:** Composed of interest from FNB of Sharp County and from our checking account. Based this on the actual income YTD from 2023.

## Expense category breakdown

This category shows a breakdown for each location: General office, Omaha Center, Thunderbird Center, North Pro Shop, North Maintenance Shop, South Pro Shop, South Maintenance Shop, Building Maintenance and Lake Safety.

- **General Office:** Projected increase of expenses due to legal fees, two years of financial audits, and monthly software cost that we didn't have in 2023.
- **Omaha Center:** We budgeted based on the 2023 actual expenses, with funds allotted for the exterior painting, bathroom stalls, and erosion and carpet for miniature golf.
- **Thunderbird Center:** Based on actual expenses, with increase for exterior painting, tree removal, and cushion for unknown repairs.
- **Baseheart Campground:** Projected income of \$45K and projected expenses of \$88K is due to improvements to lower campground, maintenance building roof and improvements.
- **Building Maintenance:** Based on the actuals from 2023. This department consist of three full time positions.
- **North Pro Shop:** We see slight decrease from 2023 due to improvements made to the building. Proposed \$5K for updates to the kitchen for catering.
- **North Maintenance Shop:** Based on actuals from 2023, with potential \$25K pond repair on the front 9 of the course.
- **South Pro Shop:** Based expenses on 2023 actuals, adding \$25K for exterior painting, rotted wood replacement and window replacements for the restaurant.
- **South Maintenance Shop:** Based on the actuals from 2023, with additional funds requested for maint shed and cart path erosion.
- **Lake Management:** This will hopefully have 4 part time employees, with additional funds for Dam maintenance, concrete work at Chanute ramp, 8 new buoys, and additional repairs to marina and/or docks.
- **Tennis Courts:** Based on 2023 expenses, with additional funds for fixing the cracks and netting.
- **Escalante Park:** We have not allotted funds to improvements to this site.
- **Sequoia Beach:** Based on actuals from 2023 and two loads of sand this year.
- **Baseheart Campground:** Expenses include roofing maint shed, having full time employee as camp host, additional cutting of lower sites, and overall expenses increase for more use for the eclipse.

## **Capital Assessment breakdown with Capital Improvement overview:**

These funds are driven by a percentage of membership fees and daily fees collected. The Capital Improvement account pays for the lease's payment for the golf carts and the John Deere equipment. As I mentioned, those lease payments could come from the warrant account beginning in 2024 and reserve those funds for other for capital improvements:

- North Course
  - \$92,992 for updated irrigation system
  - \$125K for paving the parking lot
- South Course
  - \$96,678 for updated irrigation system

### **Capital Fund Balance as of 11/30/2023 \$185,845.37**

Per the YTD financials from 10/31/23, we have deposited \$20,284 into this account from memberships and daily play.

## **Budget Recap:**

This budget was prepared with the intentions of continuing with the needed repairs from years of deferred maintenance. Those items are listed under the bldg. and land repairs and not capital items.

Our budget shows a positive cash flow of \$708,500. I suggest that we reserve \$400K for the future dam work on Sequoyah.

It is my suggestion that we update the irrigation at the South Course, reusing the decoders at the North Course for parts to give us time to defer the replacement cost. I would suggest that we use capital funds for that replacement and not incur further debt.

I also believe that investing all income made at the campground, back into the campground, we will have an opportunity to increase income sources there for years to come. The Eclipse is just the jumpstart to something great down there.

This budget abandons any of the previous conversations about pools at Omaha center, as I believe that is a much larger conversation. But think that leaving the pools standing in the current condition needs to be addressed from some of the additional funds available in the working budget.

### 2024 OPERATING BUDGET

Beginning Balance	As of 11/30/2023	( a ) \$	997,622
Income Assessed Benefit	( b ) \$	2,417,000	
Operating Income	( c ) \$	<u>651,000</u>	
		\$	<u>3,068,000</u>
Total a+b+c	( d ) \$	4,065,622	
Less: Expenditures	( e ) \$	<u>2,351,000</u>	
Estimated Balance From Operations	( f ) \$	1,714,622	

Beginning Balance	( a ) \$	997,622
Less: Ending Balance	( f ) \$	<u>1,714,622</u>
General Fund Surplus/(Deficit)	( g ) \$	717,000
Enterprise Fund Net Profit	( h ) \$	118,774
Capital Improvement Fund Net Profit	( l ) \$	<u>185,845</u>
Total Surplus/(Deficit)	( j ) \$	1,021,619

# Income Comparison

	2023 Forecast	2023 Actuals 10/31/2023	2024 Forecast	Variance	Comments
<u>Assessments</u>					
Current	\$ 2,243,956	\$ 1,089,543	\$2,165,000	\$ (78,956)	Based on actuals from 2023
Delinquent	\$ 213,944	\$ 116,485	\$210,000	\$ (3,944)	Based on actuals from 2023
Penalties	\$ 21,394	\$ 11,155	\$17,000	\$ (4,394)	Based on actuals from 2023
Prepaid in 2022	\$ 100,000	\$ 28,968	\$25,000	\$ (75,000)	Prepaid decreased in 2023 from \$284K in 2022
Totals	\$ 2,579,294	\$ 1,246,151	\$2,417,000	\$ (162,294)	
adjustments collector					
<u>Operating</u>					
Annual Dues	\$ 133,000	\$ 103,141	\$117,200	\$ (15,800)	Based on actuals from 2023
North Pro Shop	\$ 95,100	\$ 112,630	\$109,200	\$ 14,100	Based on actuals from 2023
South Pro Shop	\$ 114,600	\$ 146,198	\$156,700	\$ 42,100	Based on actuals from 2023
Omaha Center	\$ 10,500	\$ 11,297	\$13,200	\$ 2,700	Based on actuals from 2023
T-Bird Center	\$ 15,200	\$ 18,098	\$22,250	\$ 7,050	Based on actuals from 2023
North Rec. Center	\$ 1,500	\$ 1,762	\$2,000	\$ 500	Based on actuals from 2023
Sequoyah Beach	\$ 500	\$ -	\$0	\$ (500)	Increase based on Eclipse event and opening the lower campground
Campgrounds	\$ 8,500	\$ 4,393	\$45,000	\$ 36,500	Based on actuals from 2023
Other Income	\$ 120,450	\$ 287,967	\$177,000	\$ 56,550	Based on actuals from 2023
Interest	\$ 2,300	\$ 9,385	\$8,450	\$ 6,150	Based on actuals from 2023
Total Other Income	\$ 501,650	\$ 694,871	\$651,000	\$ 149,350	
Total All Income	\$ 3,080,944	\$ 1,941,022	\$3,068,000	\$ (12,944)	Increase based on additional income from Eclipse and slight increases in fees

2024 Increase in overall income is due to Eclipse income at Baseheart and the \$52K sale of the tower lease.  
Additional income opportunities with increase in fees recommended



**Assessment Income Worksheet**

Item	2023	2023	2024	Variance	Comments
	<u>Budget</u>	<u>Actual 10/31/23</u>	<u>Forecast</u>		
Current Assessments					
Sharp Co.	\$ 1,449,462	\$ 716,610	\$1,500,000	\$ 50,538	Based on actuals from 2023
Fulton Co.	\$ 694,494	\$ 372,933	\$ 665,000	\$ (29,494)	Based on actuals from 2023
Prepaid	\$ 100,000	\$ 28,968	\$ 25,000	\$ (75,000)	Based on actuals from 2023
Current Assessment Total	\$ 2,243,956	\$ 1,118,511	\$2,190,000	\$ (53,956)	
Delinquent Assessments					
Sharp Co.	\$ 144,495	\$ 82,718	\$ 140,000	\$ (4,495)	Based on actuals from 2023
Fulton Co.	\$ 69,449	\$ 33,767	\$ 70,000	\$ 551	Based on actuals from 2023
Delinquent Assessment Total	\$ 213,944	\$ 116,485	\$ 210,000	\$ (3,944)	
Penalties:					
Sharp Co.	\$ 14,450	\$ 7,956	\$ 10,000	\$ (4,450)	Based on actuals from 2023
Fulton Co.	\$ 6,945	\$ 3,199	\$ 7,000	\$ 55	Based on actuals from 2023
Assessment Penalty Total	\$ 21,394	\$ 11,155	\$ 17,000	\$ (4,394)	
Totals	\$ 2,479,294	\$ 1,246,151	\$2,417,000	\$ (62,294)	<u>Variance due to expecting more prepaid assessments in 2023</u>

# Annual Dues

<u>ITEM</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>Variance</u>	<u>Comments</u>
	<u>Forecast</u>	<u>Actual 10/31/23</u>	<u>Forecast</u>		
Membership Dues	\$ 105,000	\$ 75,062	\$ 88,000	\$ (17,000)	Based on actuals from 2023 and adding ,
Cart Usage Dues	\$ 17,500	\$ 18,881	\$ 20,000	\$ 2,500	Based on actuals from 2023
Electric Dues	\$ 2,250	\$ 1,980	\$ 2,000	\$ (250)	Based on actuals from 2023
Shed Rental Dues	\$ 8,250	\$ 7,183	\$ 7,200	\$ (1,050)	Based on actuals from 2023
Tennis Dues	\$ -	\$ 35	\$ -	\$ -	
Totals	\$ 133,000	\$ 103,141	\$ 117,200	\$ (15,800)	

# North Golf Course

<u>ITEM</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>Variance</u>	<u>Comments</u>
	<u>Budget</u>	<u>Actual 10/31/23</u>	<u>Forecast</u>		
Daily Green Fees	\$ 87,500	\$ 102,838	\$ 100,000	\$ 12,500	Based on actuals from 2023
Daily Cart Rentals	\$ 7,500	\$ 9,665	\$ 9,000	\$ 1,500	Based on actuals from 2023
Pull Cart Rentals	\$ -	\$ -	\$ -	\$ -	
Daily Tennis Fees	\$ -	\$ -	\$ -	\$ -	
Daily Trail Fees	\$ 100	\$ -	\$ 200	\$ 100	Based on \$10 for temp guest carts
Cash Short & Over	\$ -	\$ 127	\$ -	\$ -	
Totals	\$ 95,100	\$ 112,630	\$ 109,200	\$ 14,100	Based on actuals from 2023

# South Golf Course

<u>ITEM</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Actual 10/31/23</u>	<u>Forecast</u>		
Daily Green Fees	\$ 92,500	\$ 111,411	\$ 120,000	\$ 27,500	Based on actuals from 2023
Daily Cart Rentals	\$ 12,000	\$ 17,755	\$ 17,500	\$ 5,500	Based on actuals from 2023
Pull Cart Rentals	\$ -	\$ -	\$ -	\$ -	
Club Rentals	\$ -	\$ -	\$ -	\$ -	
Cash Short & Over	\$ -	\$ (43)	\$ -	\$ -	
Daily Trail Fees	\$ 100	\$ 170	\$ 200	\$ 100	Based on actuals from 2023
Golf Tournament Fees	\$ 10,000	\$ 16,905	\$ 15,000	\$ 5,000	Based on actuals from 2023
Tournament Sponsorship	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ 4,000	\$ 4,000	Driving Range income
Restaurant Lease	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 114,600	\$ 146,198	\$ 156,700	\$ 42,100	Based on increases for 2024
Total	\$ 342,700	\$ 361,969	\$ 383,100	\$ 40,400	

# Omaha Cntr. Operating Income

Item	2023	2023	2024	Variance	Comments
	<u>Budget</u>	<u>10/31/2023</u>	<u>Forecast</u>		
Admissions	\$ -	\$ -	\$ -	\$ -	
Building Rentals	\$ 2,000	\$ 950	\$ 1,200	\$ (800)	Based on actuals from 2023
Health Club Dues	\$ 6,000	\$ 7,432	\$ 8,500	\$ 2,500	Based on actuals from 2023
Daily Health Club Fees	\$ 2,500	\$ 2,830	\$ 3,500	\$ 1,000	Based on increase to daily use
Min. Golf Admissions	\$ -	\$ -	\$ -	\$ -	
Deposit & Set-up	\$ -	\$ 85	\$ -	\$ -	
Cash Short & Over	\$ -	\$ -	\$ -	\$ -	
Summer Swim Passes	\$ -	\$ -	\$ -	\$ -	
<b>Totals</b>	<b>\$ 10,500</b>	<b>\$ 11,297</b>	<b>\$ 13,200</b>	<b>\$ 2,700</b>	

# Thunderbird Operating Income

Item	2023	2023	2024	Variance	
	<u>Budget</u>	<u>10/31/2023</u>	<u>Forecast</u>		
Admissions	\$ 10,000	\$ 10,443	\$ 14,000	\$ 4,000	Based on increase in hours and capacity in 2024
Building Rentals	\$ 1,000	\$ 2,457	\$ 3,000	\$ 2,000	Based in actuals and updates to facility
Min. Golf Admissions	\$ 600	\$ 359	\$ -	\$ (600)	Increased admission will include free miniture golf
Cash Short & Over	\$ -	\$ (41)	\$ -	\$ -	
Deposit & Set-up	\$ -	\$ 320	\$ -	\$ -	
Other	\$ -	\$ 140	\$ 250	\$ 250	misc and pool table income
Summer Swim Passes	\$ 3,600	\$ 4,420	\$ 5,000	\$ 1,400	Increased for 2024
<b>Totals</b>	<b>\$ 15,200</b>	<b>\$ 18,098</b>	<b>\$ 22,250</b>	<b>\$ 7,050</b>	

# North Rec. Operating Income

Item	2023	2023	2024	Variance	Based on actuals from 2023 and upgrades
	<u>Budget</u>	<u>10/31/2023</u>	<u>Forecast</u>	<u>Variance</u>	
Meeting Room	\$ 1,500	\$ 1,762	\$ 2,000	\$ 500	
Page 1 Sub totals	\$ 27,200	\$ 31,157	\$ 37,450	\$ 10,250	

Gicce-Gumbee Beach

Item	2023	2023	2024	Variance
	Forecast	YTD 10/31/2023	Forecast	
Rental fees	\$ 500	\$ -	\$ -	\$ (500)
Concessions	\$ -	\$ -	\$ -	\$ -
Totals	\$ 500	\$ -	\$ -	\$ (500)

Baseheart Campground

Item	2023	2023	2024	Variance
	Forecast	YTD 10/31/2023	Forecast	

Campground fees	\$ 8,500	\$ 4,393	\$ 45,000	\$ 36,500
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Project \$40K from Eclipse and balance from opening lower campground

Other Income

Item	2023	2023	2024	Variance
	Forecast	YTD 10/31/2023	Forecast	

Boat Slip Rentals	\$ 30,000	\$ 27,791	\$ 28,000	\$ (2,000)
Foreclosed Lots Redeemed	\$ 21,000	\$ -	\$ -	\$ (21,000)
SID lot sales	\$ 15,000	\$ 36,850	\$ 100,000	\$ 85,000
Cell tower lease	\$ 6,450	\$ 5,375	\$ -	\$ (6,450)
ALC Final sales 2022	\$ -	\$ -	\$ -	\$ -

Based on same number of slips Included below in SID lot sales Cell tower cell of \$52K Lot sold and not leasing

Miscellaneous Income	\$ 5,000	\$ 176,351	\$ 5,000	\$ -
Boat Licenses	\$ 43,000	\$ 41,600	\$ 44,000	\$ 1,000
Cedar Valley Pavilion	\$ -	\$ -	\$ -	\$ -

This was ARDOT income in 2023 YTD Slight increase in 2024

Totals	\$ 120,450	\$ 287,967	\$ 177,000	\$ 56,550
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Interest Income

Item	2023	2023	2024
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	<u>Forecast</u>	<u>YTD 10/31/2023</u>	<u>Forecast</u>	<u>Variance</u>	
FNB of Sharp Co.	\$ 800	\$ 1,376	\$ 1,400	\$ 600	Based on actuals from 2023
Liberty Bank	\$ -	\$ -	\$ -	\$ -	
Interest on ALC Purchases	\$ -	\$ 38	\$ 50	\$ 50	Based on actuals from 2023
Misc. Int. (Hi-Fi, Savings)	\$ -	\$ -	\$ -	\$ -	
Checking Account	\$ 1,500	\$ 7,971	\$ 7,000	\$ 5,500	Based on actuals from 2023
<b>Totals</b>	<b>\$ 2,300</b>	<b>\$ 9,385</b>	<b>\$ 8,450</b>	<b>\$ 6,150</b>	
<b>Sub Total page 2</b>	<b>\$ 131,750</b>	<b>\$ 301,745</b>	<b>\$ 230,450</b>	<b>\$ 98,700</b>	
<b>Sub Total page 1</b>	<b>\$ 27,200</b>	<b>\$ 31,157</b>	<b>\$ 37,450</b>	<b>\$ 10,250</b>	
<b>Total Assessment</b>	<b>\$ 2,479,294</b>	<b>\$ 1,246,151</b>	<b>\$ 2,417,000</b>	<b>\$ (62,294)</b>	
<b>Total Golf Income</b>	<b>\$ 342,700</b>	<b>\$ 361,969</b>	<b>\$ 383,100</b>	<b>\$ 40,400</b>	
<b>Total All Income</b>	<b>\$ 2,980,944</b>	<b>\$ 1,941,022</b>	<b>\$ 3,068,000</b>	<b>\$ 87,056</b>	

## Expenditure Comparison

	2023 Forecast	2023 YTD 10/31/2023	2024 Forecast	Variance	Comments
General Office	\$ 403,121	\$ 396,772	\$ 503,802	\$ 100,681	Increase based on \$60K in legal fees, \$27K with two year audits and Based on actuals from 2023
Omaha Center	\$ 89,660	\$ 272,105	\$ 89,660	\$ -	Based on more exterior painting, tree removal, additional hours of operation, etc.
Thunderbird Center	\$ 82,144	\$ 432,915	\$ 110,240	\$ 28,096	Based on a purchase of a new utility van and truck
Building Maintenance	\$ 315,552	\$ 234,852	\$ 301,255	\$ (14,297)	Based on actuals from 2023
North Pro Shop	\$ 119,032	\$ 97,651	\$ 102,611	\$ (16,421)	Increase includes \$60K for pond repair and some minor equipment
North Maintenance	\$ 367,537	\$ 385,460	\$ 309,741	\$ (57,796)	Based on actuals from 2023
South Pro Shop	\$ 127,631	\$ 72,990	\$ 157,092	\$ 29,461	Increase for bldg repairs to shop and land repair for cart path
South Maintenance	\$ 387,173	\$ 323,386	\$ 458,589	\$ 71,416	
Tennis Cts	\$ 1,100	\$ 672	\$ 2,950	\$ 1,850	
Sequoyah Beach	\$ 4,150	\$ 28,695	\$ 3,897	\$ (253)	
Escalante Park	\$ 16,675	\$ 805	\$ 775	\$ (15,900)	
Collector Fees	\$ 78,178	\$ 73,634	\$ 78,178	\$ -	Based on actuals from 2023
Campground	\$ 42,970	\$ 71,667	\$ 88,400	\$ 45,430	Based on increase from Eclipse and opening lower campground
Lake Mgt.	\$ 66,176	\$ 100,086	\$ 158,120	\$ 91,944	Based on increase patrol officers
<b>Totals</b>	<b>\$ 2,101,099</b>	<b>\$ 2,491,690</b>	<b>\$ 2,365,310</b>	<b>\$ 264,211</b>	
<b>Total Income</b>	<b>\$ 3,068,000</b>				
<b>Income Less Exp.</b>	<b>\$ 702,690</b>				

General Office

Item	2023 Budget	2023 YTD 10/31/2023	2024 Forecast	Variance	Comments
Salaries	\$ 168,814	\$ 125,396	\$ 174,720	\$ 5,906	Based on 4% increases
Soc. Sec.	\$ 8,000	\$ 7,511	\$ 8,000	\$ -	Based on 4% increases
Medicare	\$ 2,400	\$ 1,757	\$ 2,400	\$ -	Based on 4% increases
Unemployment Tax	\$ 280	\$ 939	\$ 1,206	\$ 926	Based on 4% increases
W. Comp.	\$ 1,357	\$ 1,510	\$ 1,350	\$ (7)	Based on 4% increases
Health Ins.	\$ 12,216	\$ 6,000	\$ 12,000	\$ (216)	Based on \$1000 monthly
Gen. Ins.	\$ 65,500	\$ 68,238	\$ 72,500	\$ 7,000	Based on actuals from 2023
Real & Personal Taxes	\$ 37,000	\$ 37,992	\$ 30,000	\$ (7,000)	slight increase for 2024
Interest on Loans	\$ -	\$ -	\$ -	\$ -	-
Building Rent	\$ -	\$ -	\$ -	\$ -	-
Electricity	\$ -	\$ -	\$ -	\$ -	-
Water	\$ -	\$ -	\$ -	\$ -	-
Sanitation	\$ -	\$ -	\$ -	\$ -	-
Life Ins	\$ 100	\$ 89	\$ 120	\$ 20	slight increase for 2024
Telephone	\$ 4,000	\$ 2,378	\$ 3,850	\$ (150)	Based on actuals from 2023
Memberships	\$ 500	\$ 610	\$ 750	\$ 250	Based on certifications for 2024
Conferences	\$ 500	\$ 983	\$ 1,000	\$ 500	Resuming training conferences in 2024
Legal Notices	\$ 100	\$ -	\$ -	\$ (100)	
Legal Fees	\$ 40,000	\$ 88,930	\$ 100,000	\$ 60,000	Increase in legal fees for ongoing lawsuit
Audit Fees	\$ 13,500	\$ -	\$ 27,000	\$ 13,500	2022 and 2023 financials audit
Redemption fees	\$ -	\$ 4,716	\$ 5,000	\$ 5,000	SID lot sales
Postage	\$ 2,500	\$ 8,540	\$ 3,000	\$ 500	Less due to no election
Periodicals	\$ 76	\$ 88	\$ 76	\$ -	Based on 2023 actuals
Operating Supplies	\$ 20,000	\$ 13,787	\$ 20,000	\$ -	Based on 2023 actuals
Maintenance Contracts	\$ 2,750	\$ 2,827	\$ 3,000	\$ 250	Based on 2023 actuals
License & Sales Tax	\$ 28	\$ 29	\$ 30	\$ 2	Based on 2023 actuals
Gas & Oil	\$ -	\$ 236	\$ 1,800	\$ 1,800	Based on \$150 monthly for gas and maint
Building Repair	\$ -	\$ -	\$ -	\$ -	
Building Equip. Repair	\$ -	\$ -	\$ -	\$ -	
Radio Maintenance	\$ -	\$ -	\$ -	\$ -	
Equipment Repair	\$ -	\$ 852	\$ 1,500	\$ 1,500	Computer repairs or upgrades
Computer Upgrading	\$ 20,000	\$ 21,117	\$ 31,500	\$ 11,500	Based on \$2565 monthly with support
Leased Equip.	\$ 2,500	\$ 2,541	\$ 2,500	\$ -	Based on copier rental
Office Equip. Repair	\$ 1,000	\$ 66	\$ 500	\$ (500)	Based on possible computer issues
Permits	\$ -	\$ -	\$ -	\$ -	
Re-Assessment	\$ -	\$ -	\$ -	\$ -	
	\$ 403,121	\$ 397,132	\$ 503,802	\$ 100,681	



## Omaha Center

Item	2023	2023	2024	%	Comments
	<u>Budget</u>	<u>YTD 10/31/2023</u>	<u>Forecast</u>	<u>Variance</u>	
Salaries	\$ 8,580	\$ 9,105	\$ 11,900	\$ 3,320	Increase hours open in 2024
Soc. Sec.	\$ 492	\$ 565	\$ 650	\$ 158	Increase due to increase in salaries
Medicare	\$ 122	\$ 132	\$ 150	\$ 28	Increase due to increase in salaries
Unemployment Tax	\$ 160	\$ 237	\$ 300	\$ 140	Increase due to increase in salaries
W. Comp.	\$ 197	\$ 153	\$ 175	\$ (22)	Based on 2023 actuals
Health Ins.	\$ -	\$ -	\$ -	\$ -	
Electricity	\$ 29,500	\$ 23,338	\$ 30,000	\$ 500	Based on 2023 actuals
Water	\$ 750	\$ 306	\$ 500	\$ (250)	Based on 2023 actuals
Sanitation	\$ 2,200	\$ 2,077	\$ 2,200	\$ -	Based on 2023 actuals
Telephone	\$ -	\$ 506	\$ -	\$ -	Removed OHFC line and use office line only
Pest Control	\$ 285	\$ 273	\$ 285	\$ -	Based on 2023 actuals
Uniforms	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	\$ 3,500	\$ 2,729	\$ 3,000	\$ (500)	Based on 2023 actuals
Maintenance Contracts	\$ 750	\$ 372	\$ 500	\$ (250)	Based on 2023 actuals
Gas & Oil	\$ 300	\$ -	\$ -	\$ (300)	
Chemicals	\$ -	\$ -	\$ -	\$ -	
Building Repair	\$ 20,000	\$ 225,861	\$ 20,000	\$ -	Plumbing in bathrooms and stalls in
Building Equip. Repair	\$ 3,000	\$ 4,995	\$ 5,000	\$ 2,000	4 bathrooms and exterior painting
Equipment Repair (note)	\$ -	\$ -	\$ -	\$ -	and rotted wood replacement
Leased Equip.	\$ -	\$ -	\$ -	\$ -	misc hvac and plumbing issues
Heat - Pool Equipment	\$ -	\$ 260	\$ -	\$ -	
Land Repair	\$ 3,000	\$ 1,195	\$ 15,000	\$ 12,000	Erosion on miniature golf and grass
Permits	\$ -	\$ -	\$ -	\$ -	
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	Parking lot paving
	\$ 72,836	\$ 272,104	\$ 89,660	\$ 16,824	

# Thunderbird

Item	2023	2023 actuals	2024	Variance	Comments
	Budget	YTD 10/31/2023	Forecast		
Salaries	\$ 17,355	\$ 17,439	\$ 19,875	\$ 2,520	Increase hours during season
Soc. Sec.	\$ 918	\$ 1,081	\$ 1,100	\$ 182	Based on increase
Medicare	\$ 242	\$ 253	\$ 250	\$ 8	Based on increase
Unemployment Tax	\$ 117	\$ 381	\$ 400	\$ 283	Based on increase
W. Comp.	\$ 262	\$ 73	\$ 75	\$ (187)	Based on 2023 actuals
Health Ins.	\$ -	\$ -	\$ -	\$ -	-
Electricity	\$ 8,000	\$ 7,152	\$ 8,000	\$ -	Based on 2023 actuals
Heat	\$ 7,000	\$ 5,572	\$ 7,000	\$ -	Based on 2023 actuals
Water	\$ 7,250	\$ 2,009	\$ 3,500	\$ (3,750)	Major reduction from 2023 due to leak repairs
Sanitation	\$ 700	\$ 2,241	\$ 700	\$ -	Increase in 2023 due to debris haul off from pool rehab
Telephone	\$ 300	\$ -	\$ 300	\$ -	-
Pest Control	\$ 275	\$ 197	\$ 250	\$ (25)	Based on 2023 actuals
Uniforms	\$ 150	\$ -	\$ 150	\$ -	tshirts for staff
Operating Supplies	\$ 1,000	\$ 6,340	\$ 6,000	\$ 5,000	Based on 2023 actuals
Maintenance Contracts	\$ 100	\$ 115	\$ 115	\$ 15	Based on 2023 actuals
Gas & Oil	\$ -	\$ -	\$ -	\$ -	-
Chemicals	\$ 1,800	\$ 1,667	\$ 1,800	\$ -	Based on 2023 actuals
Building Repair	\$ 15,000	\$ 2,034	\$ 29,000	\$ 14,000	Replace all rotted wood, scrape and paint 3 exterior bldgs.
Building Equip. Repair	\$ 10,000	\$ 2,082	\$ 10,000	\$ -	Based on HVAC and plumbing needs
Equipment Repair	\$ 10,000	\$ 441	\$ 10,000	\$ -	Based on age of pool equipment
Leased Equip.	\$ -	\$ 133	\$ -	\$ -	-
Signs	\$ 100	\$ 238	\$ 500	\$ 400	Updated annually
Land Repair	\$ 750	\$ 5,459	\$ 10,000	\$ 9,250	Three major trees removed and trimming
Sewer Fees	\$ 800	\$ 1,265	\$ 1,200	\$ 400	Based on 2023 actuals
Permits	\$ 25	\$ -	\$ 25	\$ -	Based on actual cost
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	-
Capital	\$ -	\$ 376,744	\$ -	\$ -	No capital repairs for 2024
	\$ 82,144	\$ 432,916	\$ 110,240	\$ 28,096	
		\$ 56,172			Without capital repairs

# Building Maintenance

Item	2023	2023	2024	Variance	Comments
	proposed	YTD 10/31/23	Forecast		
Salaries	\$ 105,342	\$ 89,360	\$ 112,535	\$ 7,193	Based on 4% increase
Soc. Sec.	\$ 5,792	\$ 5,452	\$ 5,250	\$ (542)	Based on 4% increase
Medicare	\$ 1,521	\$ 1,275	\$ 1,250	\$ (271)	Based on 4% increase
Unemployment Tax	\$ 210	\$ 546	\$ 650	\$ 440	Based on 4% increase
W. Comp.	\$ 4,040	\$ 3,263	\$ 3,500	\$ (540)	Based on 4% increase
Health Ins.	\$ 8,144	\$ 6,890	\$ 6,500	\$ (1,644)	Based on actuals from 2023
Electricity	\$ 8,000	\$ 3,592	\$ 5,000	\$ (3,000)	Heat charge will hit later in 2023
Heat	\$ 3,500	\$ -	\$ 3,500	\$ -	Based on actuals from 2023
Water	\$ 3,000	\$ 604	\$ 1,000	\$ (2,000)	Based on actuals from 2023
Sanitation	\$ 3,000	\$ 1,592	\$ 1,750	\$ (1,250)	Based on actuals from 2023
Life Ins	\$ 120	\$ 89	\$ 120	\$ -	disconnect phone and pay \$25 to each for cell phone usage
Telephone	\$ 2,500	\$ 1,581	\$ -	\$ (2,500)	Based on actuals from 2023
Pest Control	\$ 88	\$ 197	\$ 250	\$ 162	Based on shifts twice per year
Uniforms	\$ 3,000	\$ 54	\$ 250	\$ (2,750)	Based on actuals from 2023
Operating Supplies	\$ 8,000	\$ 3,123	\$ 4,000	\$ (4,000)	Based on actuals from 2023
Maintenance Contracts	\$ 153,600	\$ 107,093	\$ 145,000	\$ (8,600)	Based on actuals from 2023
License & Sales Tax	\$ 195	\$ 118	\$ 200	\$ 5	Based on actuals from 2023
Gas & Oil	\$ -	\$ 270	\$ -	\$ -	
Chemicals	\$ -	\$ -	\$ -	\$ -	
Tools	\$ 500	\$ 1,788	\$ 2,500	\$ 2,000	Tools needed for maintenance repairs
Building Repair	\$ 2,500	\$ -	\$ 4,000	\$ 1,500	repairs to shop door and shelving
Building Equip. Repair	\$ -	\$ 754	\$ 1,000	\$ 1,000	Misc repairs
Equipment Repair	\$ 2,500	\$ 959	\$ 1,000	\$ (1,500)	Misc repairs
Leased Equipment	\$ -	\$ 75	\$ 250	\$ 250	tools leased for maintenance jobs
Signs	\$ -	\$ 192	\$ 250	\$ 250	Based on actuals from 2023
Land Repair	\$ -	\$ 5,900	\$ 1,500	\$ 1,500	Misc repairs
Permits	\$ -	\$ 84	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	see capital for vehicles
	\$ 315,552	\$ 234,851	\$ 301,255	\$ (14,297)	

# North Pro Shop

ITEM	2023 Budget	2023 YTD 10/31/23	2024 Forecast	% Variance	Comments
Salaries	\$ 70,235	\$ 36,124	\$ 56,636	\$ (13,599)	3 part time and one full time employee
Soc. Sec.	\$ 3,714	\$ 2,231	\$ 3,700	\$ (14)	Based on increase in salaries
Medicare	\$ 979	\$ 522	\$ 900	\$ (79)	Based on increase in salaries
Unemployment Tax	\$ 350	\$ 880	\$ 1,500	\$ 1,150	Based on increase in salaries
W. Comp.	\$ 554	\$ 460	\$ 600	\$ 46	Based on increase in salaries
Health Ins.	\$ -	\$ -	\$ -	\$ -	
Electricity	\$ 7,500	\$ 7,185	\$ 7,500	\$ -	Based on 2023 actuals
Heat	\$ 5,000	\$ 4,136	\$ 6,000	\$ 1,000	Based on 2023 actuals
Water	\$ 1,250	\$ 800	\$ 1,000	\$ (250)	Based on 2023 actuals
Sanitation	\$ 700	\$ 747	\$ 750	\$ 50	Based on 2023 actuals
Life Ins	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 2,000	\$ 1,784	\$ 2,000	\$ -	Based on 2023 actuals
Pest Control	\$ 225	\$ 148	\$ 225	\$ -	Based on contract
Computer Upgrading	\$ -	\$ 1,297	\$ 500	\$ 500	Misc for printers, etc.
Operating Supplies	\$ 6,500	\$ 6,436	\$ 7,500	\$ 1,000	Based on 2023 actuals
Maintenance Contracts	\$ 525	\$ 676	\$ 800	\$ 275	Based on 2023 actuals
Gas & Oil	\$ -	\$ 139	\$ -	\$ -	
Building Repair	\$ 16,500	\$ 33,283	\$ 5,000	\$ (11,500)	Kitchen rehab
Building Equip. Repair	\$ 1,500	\$ 804	\$ 1,500	\$ -	Misc for HVAC/Plumbing repairs
Equipment Replacement	\$ -	\$ -	\$ 5,000	\$ 5,000	New ice maker
Leased Equip.	\$ -	\$ -	\$ -	\$ -	
Land Repair	\$ -	\$ -	\$ -	\$ -	
Office Equip. Repair	\$ -	\$ -	\$ 1,500	\$ 1,500	update the computer and printer
Permits	\$ 1,500	\$ -	\$ -	\$ (1,500)	
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Interest Paid	\$ -	\$ -	\$ -	\$ -	
Pre-Paid Capital	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 119,032	\$ 97,652	\$ 102,611	\$ (16,421)	

# North Course Maintenance

ITEM	2023	2023	2024	Variance	Comments
	Forecast	YTD 10/31/23	Forecast		
Salaries	\$ 142,783	\$ 114,179	\$ 160,991	\$ 18,208	Based on 4% increase
Soc. Sec.	\$ 7,654	\$ 6,944	\$ 8,000	\$ 346	Based on 4% increase
Medicare	\$ 2,018	\$ 1,624	\$ 2,500	\$ 482	Based on 4% increase
Unemployment Tax	\$ 350	\$ 1,092	\$ 1,500	\$ 1,150	Based on 4% increase
W. Comp.	\$ 1,019	\$ 844	\$ 1,200	\$ 181	Based on 4% increase
Health Ins.	\$ 8,144	\$ 3,000	\$ 4,000	\$ (4,144)	Based on 2023 actuals
Electricity	\$ 10,244	\$ 13,205	\$ 13,500	\$ 3,256	Based on 2023 actuals
Heat	\$ 4,445	\$ 2,541	\$ 4,000	\$ (445)	Based on 2023 actuals
Water	\$ 2,500	\$ 1,732	\$ 2,500	\$ -	Based on 2023 actuals
Life Ins	\$ 70	\$ 58	\$ -	\$ (70)	
Telephone	\$ 2,300	\$ 1,895	\$ 2,300	\$ -	Based on 2023 actuals
Sanitation	\$ 2,500	\$ 2,053	\$ 2,500	\$ -	Based on 2023 actuals
Uniforms	\$ 4,000	\$ 3,583	\$ 4,000	\$ -	Based on 2023 actuals
Memberships	\$ -	\$ -	\$ -	\$ -	
Seminars	\$ -	\$ -	\$ -	\$ -	
Consultant Fees	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	\$ 4,000	\$ 6,439	\$ 5,000	\$ 1,000	Based on 2023 actuals
Maintenance Contracts	\$ 4,250	\$ 4,630	\$ 4,500	\$ 250	Based on 2023 actuals
License & Sales Tax	\$ 60	\$ 25	\$ -	\$ (60)	
Gas & Oil	\$ 25,000	\$ 23,979	\$ 26,000	\$ 1,000	Based on 2023 actuals
Chemicals	\$ 15,000	\$ 18,777	\$ 20,000	\$ 5,000	Based on 2023 actuals
Seed	\$ 700	\$ -	\$ -	\$ (700)	
Fertilizer	\$ 4,000	\$ 2,805	\$ 4,000	\$ -	Based on 2023 actuals
Tools	\$ -	\$ 88	\$ 250	\$ 250	misc tools
Building Repair	\$ -	\$ 568	\$ 1,500	\$ 1,500	misc repairs
Building Equip. Repair	\$ -	\$ 3,734	\$ 1,500	\$ 1,500	Misc repairs
Equipment Repair	\$ 15,000	\$ 14,047	\$ 15,000	\$ -	Based on 2023 actuals
Irrigation Repair	\$ 95,000	\$ 138,065	\$ -	\$ (95,000)	* Updated Rainbird system in capital
Leased Equipment	\$ -	\$ -	\$ -	\$ -	
Land Repair	\$ 10,000	\$ 4,700	\$ 25,000	\$ 15,000	* repairs to pond on front 9 and fill sand traps
Permits	\$ -	\$ -	\$ -	\$ -	
Interest Paid	\$ 6,500	\$ 4,954	\$ -	\$ (6,500)	loan paid in full
Pre-Paid Capital	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ 9,900	\$ -	\$ -	
Totals	\$ 367,537	\$ 385,461	\$ 309,741	\$ (57,796)	see capital for additional equipment

# South Pro Shop & Restaurant

ITEM	2023	2023	2024	Variance	Comments
	Forecast	YTD 10/31/23	Forecast		
Salaries	\$ 75,061	\$ 43,752	\$ 96,162	\$ 21,101	*Increase for restaurant
Soc. Sec.	\$ 3,970	\$ 2,721	\$ 3,000	\$ (970)	Based on 2023 actuals
Medicare	\$ 1,046	\$ 636	\$ 800	\$ (246)	Based on 2023 actuals
Unemployment Tax	\$ 420	\$ 845	\$ 1,000	\$ 580	Based on 2023 actuals
W. Comp.	\$ 592	\$ 460	\$ 600	\$ 8	Based on 2023 actuals
Health Ins.	\$ -	\$ -	\$ -	\$ -	
Electricity	\$ 11,500	\$ 7,026	\$ 8,000	\$ (3,500)	Based on 2023 actuals
Heat	\$ 4,000	\$ 3,267	\$ 5,000	\$ 1,000	Based on 2023 actuals
Water	\$ 2,600	\$ 1,116	\$ 1,500	\$ (1,100)	Based on 2023 actuals
Sanitation	\$ 2,200	\$ 2,662	\$ 2,500	\$ 300	Based on 2023 actuals
Life Ins	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 1,512	\$ 1,273	\$ 1,500	\$ (12)	Based on 2023 actuals
Pest Control	\$ 430	\$ 297	\$ 430	\$ -	Based on 2023 actuals
Memberships	\$ 450	\$ -	\$ -	\$ (450)	
Seminars	\$ -	\$ -	\$ -	\$ -	
Tournament Expenses	\$ -	\$ -	\$ -	\$ -	
Periodicals	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	\$ 7,500	\$ 4,737	\$ 7,500	\$ -	Based on 2023 actuals
Maintenance Contracts	\$ 1,100	\$ 969	\$ 1,100	\$ -	Based on 2023 actuals
License & Sales Tax	\$ -	\$ 29	\$ -	\$ -	
Gas & Oil	\$ -	\$ -	\$ -	\$ -	
Building Repair	\$ 5,000	\$ 1,221	\$ 25,000	\$ 20,000	replace rotted wood, on golf shop
Building Equip. Repair	\$ 5,000	\$ 377	\$ 2,500	\$ (2,500)	and around restaurant windows, and
Equipment Repair	\$ -	\$ -	\$ -	\$ -	exterior paint. Replace two windows
Leased Equipment	\$ 1,000	\$ 1	\$ -	\$ (1,000)	in restaurant and blinds
Restaurant Supplies	\$ -	\$ -	\$ -	\$ -	updates on alarm systems and misc
Land Repair	\$ 2,500	\$ -	\$ -	\$ (2,500)	
Office Equip. Repair	\$ -	\$ -	\$ -	\$ -	
Permits	\$ 1,750	\$ -	\$ -	\$ (1,750)	
Signs	\$ -	\$ 1,601	\$ 500	\$ 500	Annual updates
Interest Paid	\$ -	\$ -	\$ -	\$ -	
Pre-Paid Capital	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 127,631	\$ 72,990	\$ 157,092	\$ 29,461	

# South Course Maintenance

ITEM	2023		2024		Variance	Comments
	Forecast	YTD 10/31/23	Forecast			
Salaries	\$ 149,133	\$ 107,085	\$ 155,000	\$ 5,867	4% increase from 2023	
Soc. Sec.	\$ 8,105	\$ 6,462	\$ 8,000	\$ (105)	Based on increase in salaries	
Medicare	\$ 2,128	\$ 1,511	\$ 2,100	\$ (28)	Based on increase in salaries	
Unemployment Tax	\$ 420	\$ 1,046	\$ 1,400	\$ 980	Based on increase in salaries	
W. Comp.	\$ 1,354	\$ 1,115	\$ 1,300	\$ (54)	Based on increase in salaries	
Health Ins.	\$ 8,144	\$ 6,000	\$ 7,500	\$ (644)	Based on increase in salaries	
Electricity	\$ 46,000	\$ 38,270	\$ 42,500	\$ (3,500)	Based on 2023 actuals	
Heat	\$ 3,500	\$ 2,165	\$ 3,500	\$ -	Based on 2023 actuals	
Water	\$ 4,850	\$ 1,668	\$ 2,000	\$ (2,850)	Based on 2023 actuals	
Sanitation	\$ 2,450	\$ 2,077	\$ 2,500	\$ 50	Based on 2023 actuals	
Life Ins	\$ 210	\$ 168	\$ 210	\$ -	Based on 2023 actuals	
Telephone	\$ 1,900	\$ 1,523	\$ 1,900	\$ -	Based on 2023 actuals	
Pest Control	\$ -	\$ -	\$ -	\$ -		
Uniforms	\$ 4,500	\$ 3,414	\$ 4,500	\$ -	Based on 2023 actuals	
Memberships	\$ -	\$ -	\$ -	\$ -		
Seminars	\$ -	\$ -	\$ -	\$ -		
Consultant Fees	\$ -	\$ -	\$ -	\$ -		
Operating Supplies	\$ 12,500	\$ 12,972	\$ 15,000	\$ 2,500	Based on 2023 actuals	
Maintenance Contracts	\$ 4,275	\$ 4,102	\$ 4,275	\$ -	Based on 2023 actuals	
License & Sales Tax	\$ 404	\$ 404	\$ 404	\$ -		
Gas & Oil	\$ 34,000	\$ 21,049	\$ 28,000	\$ (6,000)	Based on 2023 actuals	
Chemicals	\$ 50,000	\$ 52,120	\$ 60,000	\$ 10,000	Based on 2023 actuals	
Seed	\$ 200	\$ 1,144	\$ 1,500	\$ 1,300	Based on 2023 actuals	
Fertilizer	\$ 12,500	\$ 8,390	\$ 10,000	\$ (2,500)	Based on 2023 actuals	
Tools	\$ 100	\$ -	\$ -	\$ (100)		
Building Repair	\$ 2,500	\$ 948	\$ 65,000	\$ 62,500	Overman bldg installed	
Building Equip. Repair	\$ 4,000	\$ 42	\$ 2,000	\$ (2,000)	with concrete foundation	
					HVAC/Plumbing/electrical items	
Equipment Repair	\$ 10,000	\$ 16,120	\$ 15,000	\$ 5,000	Parts and labor for	
Irrigation Repair	\$ 5,000	\$ 12,404	\$ -	\$ (5,000)	equipment repairs	
Leased Equipment	\$ -	\$ -	\$ -	\$ -	see capital replacement	
Land Repair	\$ 10,000	\$ 9,132	\$ 25,000	\$ 15,000	cart path repairs and erosion	
Interest Paid	\$ 9,000	\$ 6,434	\$ -	\$ (9,000)	loan paid in full in 2023	
Pre-Paid Capital	\$ -	\$ -	\$ -	\$ -		
Capital	\$ -	\$ 5,620	\$ -	\$ -	look at capital items	
Totals	\$ 387,173	\$ 323,385	\$ 458,589	\$ 71,416		

30x50 installed w/ concrete pad

Tennis Cts.

Item	2023	2023	2024	Variance	Comments
	Forecast	YTD 10/31/23	Forecast		
Electricity	\$ 600	\$ 668	\$ 750	\$ 150	Based on actuals from 2023 materials for painting and fixing cracks Netting & marking for pickleball on 1 court
Operating Supplies		\$ 4	\$ 1,000	\$ 1,000	
Equipment Repair	\$ 500	\$ -	\$ 1,200	\$ 700	
	\$ 1,100	\$ 672	\$ 2,950	\$ 1,850	

275%

Escalante Park

Item	2023	2023	2024	Variance	Comments
	proposed	YTD 10/31/23	Forecast		
Electricity	\$ 1,000	\$ 541	\$ 650	\$ (350)	
Water	\$ 240	\$ -	\$ -	\$ (240)	
Sanitation	\$ 240	\$ -	\$ -	\$ (240)	
Pest Control	\$ 195	\$ 114	\$ 125	\$ (70)	
Operating Supplies	\$ -	\$ -	\$ -	\$ -	
Maintenance Contracts	\$ -	\$ 55	\$ -	\$ -	
Building Repair	\$ 2,500	\$ -	\$ -	\$ (2,500)	
Building Equip. Repair	\$ 7,500	\$ 96	\$ -	\$ (7,500)	
Land Repair	\$ 5,000	\$ -	\$ -	\$ (5,000)	
Capital	\$ -	\$ -	\$ -	\$ -	
	\$ 16,675	\$ 806	\$ 775	\$ (15,900)	

Sequoyah Beach

Item	2023	2023	2024	Variance	Comments
	Budget	YTD 10/31/23	Forecast		
Electricity	\$ 350	\$ 401	\$ 400	\$ 50	pest control and garbage pick up in summer misc repairs Two loads of sand for beach area
Water	\$ 200	\$ 241	\$ 250	\$ 50	
Sanitation	\$ 100	\$ 89	\$ 75	\$ (25)	
Operating Supplies	\$ 500	\$ 566	\$ 500	\$ -	
Maintenance Contracts	\$ -	\$ 72	\$ 72	\$ 72	
Building Repair	\$ 1,500	\$ 85	\$ 100	\$ (1,400)	
Land Repair	\$ 1,500	\$ 27,126	\$ 2,500	\$ 1,000	
Pest control	\$ -	\$ 115	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	
	\$ 4,150	\$ 28,695	\$ 3,897	\$ (253)	



**Collector Fees**

<u>Item</u>	2023	2023	2024	Variance	<u>Comments</u>
	<u>Forecast</u>	<u>YTD 10/31/23</u>	<u>Forecast</u>	<u>Variance</u>	
Collector Fees	<u>\$ 78,178</u>	<u>\$ 73,634</u>	<u>\$78,178</u>	<u>\$ -</u>	
	\$ 78,178	\$ 73,634	\$78,178	\$ -	

# Lake Mgt.

Item	2023	2023	2024	Variance	Comments
	Forecast	YTD 10/31/23	Forecast		
Salaries	\$ 27,000	\$ 12,110	\$ 29,070	\$ 2,070	Increase pay for officers over 2023
Soc. Sec.	\$ 1,485	\$ 751	\$ 1,500	\$ 15	Increase due to payroll
Medicare	\$ 392	\$ 176	\$ 400	\$ 8	Increase due to payroll
Unemployment Tax	\$ 378	\$ 315	\$ 400	\$ 22	Increase due to payroll
W. Comp.	\$ 221	\$ 153	\$ 300	\$ 79	Increase due to payroll
Electricity	\$ 2,200	\$ 1,599	\$ 2,000	\$ (200)	Marina and dam gates
Water	\$ -	\$ 215	\$ -	\$ -	
Sanitation	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 750	\$ -	\$ 500	\$ (250)	\$25 per officer, per month for cell phone
Uniforms	\$ 100	\$ -	\$ 200	\$ 100	New shirts and hats for 2024
Operating Supplies	\$ 10,000	\$ 11,291	\$ 10,000	\$ -	Based on actuals from 2023
Dam Permits	\$ 2,000	\$ 1,982	\$ 3,000	\$ 1,000	Based on new permits for 2024
Maintenance Contracts	\$ 50	\$ 72	\$ -	\$ (50)	
Gas & Oil	\$ 2,600	\$ 1,226	\$ 1,750	\$ (850)	Slight increase for more patrolling in 2023
Chemicals	\$ -	\$ -	\$ -	\$ -	
Seed	\$ -	\$ -	\$ -	\$ -	
Fertilizer	\$ -	\$ -	\$ -	\$ -	
Building Repair	\$ 1,500	\$ -	\$ 5,000	\$ 3,500	Repairs to the marinas
Building Equipment Repair	\$ -	\$ 1,698	\$ 500	\$ 500	Boat winterizing and maint service
Fish Structure	\$ -	\$ -	\$ -	\$ -	
Equipment Repair	\$ 2,500	\$ 13,553	\$ 5,000	\$ 2,500	8 Buoys at \$550 each plus stickering
Dam Repair	\$ -	\$ 63	\$ 25,000	\$ 25,000	Lake Cherokee dirt work and sealing at waterfall
Signs	\$ -	\$ 782	\$ 1,000	\$ 1,000	Based on actuals from 2023
Land Repair	\$ -	\$ 45,100	\$ 15,000	\$ 15,000	Concrete work at Chanute boat ramp and misc repairs
Dam maintenance	\$ -	\$ -	\$ 20,000	\$ 20,000	Dam maintenance downslope work
Game Fish	\$ 15,000	\$ -	\$ 15,000	\$ -	Stock ponds alternating lakes yearly
Lakes Maintenance	\$ -	\$ 9,000	\$ 10,500	\$ 10,500	Proposed maint contract for 2024
Engineering Fees	\$ -	\$ -	\$ 12,000	\$ 12,000	Inspect all 7 dams and erosion at North cart bridge
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Capital	\$ 66,176	\$ 100,086	\$ 158,120	\$ 91,944	

# Baseheart Campground

Item	2023	2023	2024	Variance	Comments
	Budget	YTD 10/31/2023	Forecast		
Salaries	-	-	\$ 8,750	\$ 8,750	Full time host April - November
Soc. Sec.	-	-	\$ 200	\$ 200	expense for employee
Medicare	-	-	\$ 200	\$ 200	expense for employee
Unemployment Tax	-	-	\$ 200	\$ 200	expense for employee
W. Comp.	-	-	\$ 200	\$ 200	expense for employee
Health Ins.	-	-	\$ -	\$ -	-
Electricity	5,000	2,613	\$ 5,000	\$ -	Opening shop as General Store
Heat	2,500	2,153	\$ 5,000	\$ 2,500	Opening shop as General Store
Water	2,500	776	\$ 5,000	\$ 2,500	Opening shop as General Store
Sanitation	2,650	1,840	\$ 3,500	\$ 850	increase with more campers
Life Ins	-	-	\$ -	\$ -	-
Telephone	1,000	558	\$ 1,500	\$ 500	increase wifi for campers
Uniforms	-	-	\$ 250	\$ 250	Tshirts to identify employee
Seminars	-	-	\$ -	\$ -	-
Tennis Cts. Electricity	-	-	\$ -	\$ -	-
Operating Supplies	1,200	3,806	\$ 5,000	\$ 3,800	Items needed to run store
Maintenance Contracts	120	239	\$ 6,000	\$ 5,880	Cutting lower campground during season
License & Sales Tax	-	-	\$ -	\$ -	-
Gas & Oil	-	-	\$ -	\$ -	-
Chemicals	-	-	\$ -	\$ -	-
Seed	-	-	\$ 2,500	\$ 2,500	Hay if needed for drainage/wet season
Fertilizer	-	-	\$ 1,500	\$ 1,500	Rye grass for the lower camp sites
Tools	-	-	\$ -	\$ -	-
Building Repair	2,500	1,687	\$ 25,000	\$ 22,500	Roof on maint building, replace front garage door
Building Equip. Repair	-	1,368	\$ 1,500	\$ 1,500	HVAC/plumbing for shop/general store
Equipment Repair	-	265	\$ 1,500	\$ 1,500	Refurbished cart for camp host/maintenance
Signs	500	186	\$ 500	\$ -	-
Land Repair	25,000	56,178	\$ 15,000	\$ (10,000)	Additional work needed at lower campground for future use
Permits	-	-	\$ 100	\$ 100	-
Capital	-	-	\$ -	\$ -	see capital improvement list
	\$ 42,970	\$ 71,669	\$ 88,400	\$ 45,430	