

Sandy Pines
2022/23 Preliminary Budget Summary
Board Approved

Description	9/30/2021 ACTUAL	2021/2022 Budget	Board Approved 2022/2023 Budget	Budget Change
Administration	(642,642)	(449,015)	(488,575)	(39,560)
Maintenance	(951,412)	(1,062,865)	(1,166,900)	(104,035)
Safety & Security	(456,022)	(603,513)	(703,800)	(100,287)
Recreation	(206,527)	(226,733)	(339,150)	(112,417)
Resort Services	1,474,071	1,469,675	1,652,401	182,726
Lease Operations	42,462	21,175	31,450	10,275
Park & Garden	17,940	64,858	23,436	(41,422)
Golf Cart Rental	77,143	70,216	88,950	18,734
Retail Center	41,217	51,400	55,400	4,000
Sales & Hospitality	787,404	530,170	652,125	121,955
Subtotal Net Rev(Exp)	183,634	(134,633)	(194,663)	(60,030)
Rounding Adj				
Net Revenues (Expenses)	183,634	(134,633)	(194,663)	(60,030)
Cash Flow Adjustments:				
Add Depreciation Expense	450,000	590,000	617,500	27,500
Add Bad Debt Expense	0	8,000	8,000	0
Adjusted Cash Budget	633,634	463,367	430,837	(32,530)
Reserves Adjustments:				
Schwab Account	44,799	0	0	0
Reserve Interest Income	1,790	5,000	5,000	0
Contingency Account	(5,000)	(5,000)	(5,000)	0
Gain (Loss) Sale of Assets	22,000	0		0
CASH BUDGET	697,223	463,367	430,837	(32,530)
	2021/22		2022/23	
Total Annual Dues/Capital		\$1,410		\$1,452
<i>CPI Index 12 month increase March 2022- per the bylaws; Article VIII, Section 6, Paragraph h, subparagraph 2</i>	3.00%	42	8.60%	\$125
Total Annual/ Mbrs	2163	\$1,452	2162	\$1,577
Annual Dues	\$1,252	2,708,076	\$1,377	2,976,797
Annual Capital	200	432,600	200	432,400
Capital Ballot Pass or Assessment/Fees (6 of 10)	200	432,600	200	432,400
Totals	\$1,652	\$3,573,276	\$1,777	\$3,841,597
Golf Assessment (2022/23) is year 8 of 10) - last year 2024/25	150	324,450	150	324,300
Cable TV/WiFi Assessment - proposal **	136	294,168	426	921,012
Totals	\$1,938	\$4,191,894	\$2,353	\$5,086,909

** - New contract to begin in 2021

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
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Administration

<u>Account</u>	<u>Description</u>	<u>9/30/2016</u> <u>Actual</u>	<u>9/30/2017</u> <u>Actual</u>	<u>9/30/2018</u> <u>Actual</u>	<u>9/30/2019</u> <u>Actual</u>	<u>9/30/2020</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>2021/2022</u> <u>Budget</u>	<u>2022/2023</u> <u>Budget</u>
40910	Merchandise Sales	174	733	1,145	4,851	3,253	3,388	5,000	5,000
42010	Management Fees	11,500	10,000	11,500	12,000	12,000	12,000	12,000	12,000
44210	Dock Income	41,504	45,125	47,263	47,500	47,250	49,500	50,000	50,000
44310	Facility Rental	1,120	2,876	2,173	1,242	720	1,840	25,000	10,000
44410	Sticker Income	65,950	54,945	56,067	55,807	100,606	57,857	60,000	60,000
44510	Flea Market Income	17,035	16,205	16,420	13,965	0	11,060	16,000	20,000
	Recovery of Bad Debts	7,309	0	0	0	0	0	0	0
44810	Member Service Income	8,259	8,190	8,562	8,631	8,457	9,173	8,750	9,500
44910	Newsletter/TV Ad Income	30,132	27,690	22,565	18,615	21,977	42,093	23,000	25,000
49010	Misc. Income	4,945	25,582	8,171	16,517	28,039	34,911	15,000	25,000
44010	Inspection Income	41,640	94,915	77,035	87,036	57,265	47,495	96,950	85,000
	Total Income	229,568	286,261	250,901	266,164	279,567	269,317	311,700	301,500
50110	Cost of Goods Sold	1,626	508	897	3,840	3,099	959	4,000	1,000
51110	Salaries & Wages	426,754	477,971	472,588	512,686	600,599	656,651	\$537,611	\$555,000
52010	P/R Tax	33,826	37,916	36,336	39,528	46,147	50,802	41,307	43,000
52210	W/C Ins.	1,026	388	652	1,151	1,002	862	897	725
52310	Group health & life	40,789	43,532	45,325	47,826	50,298	68,892	51,000	60,000
52410	Pension	22,855	22,231	21,174	24,010	26,087	21,416	25,000	18,100
53010	Repair & Maint.	3,241	1,887	1,163	4,056	5,114	4,076	2,000	4,500
53110	Equip. lease	6,978	8,168	9,805	11,267	11,112	10,435	11,250	11,250
54010	Supplies - Admin	12,314	16,779	14,749	18,036	15,127	24,545	15,000	16,500
58010	Misc.	3,543	5,435	9,227	1,599	4,176	6,036	2,500	2,500
64110	Inspection Expense	2,453	1,337	2,127	1,141	4,021	86	2,000	3,000
64210	Tree Removal Expense	22,325	22,650	23,525	28,263	37,400	18,000	20,000	22,000
64410	Dock Expense	961	1,831	306	1,760	900	0	1,000	1,500
64510	Sticker exp	1,837	1,713	1,986	5,961	49,172	2,689	6,000	6,500
64710	Meals & Entertainment	1,065	506	517	716	1,321	1,455	1,000	1,000
64810	Newsletter/TV	17,172	14,682	13,713	12,826	20,081	24,842	21,150	21,500
70010	Utilities	6,653	6,679	6,338	7,531	7,148	8,114	8,000	8,000
70110	Telephone	3,356	5,148	3,743	3,674	4,050	4,152	4,000	4,000
72010	Auto	348	97	53	307	0	750	750	750
72110	Seminars	915	517	625	199	0	0	2,000	2,000
72410	Postage	6,888	4,700	1,965	6,254	5,814	7,197	5,000	8,000
72510	Printing Expense	246	41	0	401	0	0	500	500
	Total Expenses	\$617,171	\$674,716	\$666,814	\$733,032	\$892,668	\$911,000	\$757,965	\$790,325
90010	Interest Income-Contracts	3,519	2,520	1,760	1,118	242	0	1,250	1,250
	NET INCOME/(EXPENSE)	(\$384,084)	(\$385,935)	(\$414,153)	(\$465,750)	(\$612,859)	(\$642,642)	(\$449,015)	(\$488,575)

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
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Maintenance

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget
44411	Maint. Service	\$61,455	\$56,785	\$61,382	\$68,315	\$55,420	\$42,450	\$60,000	\$66,600
44511	Holding Tank Income	279,882	283,247	290,522	304,692	313,476	337,223	325,000	410,000
	Total Income	\$341,337	\$340,032	\$351,904	\$373,007	\$368,896	\$379,673	\$385,000	\$476,600
51111	Salaries & Wages	\$ 576,750	\$ 565,870	\$ 608,076	\$ 607,912	\$ 612,701	\$ 622,785	\$ 660,654	\$ 725,000
52011	P/R taxes	49,395	47,058	48,239	48,126	46,191	48,951	49,806	56,900
52211	W/C ins	10,998	10,840	11,773	9,772	13,506	15,710	14,563	18,000
52311	Group health & life	137,699	131,176	102,281	107,044	83,599	102,953	100,000	120,000
52411	Pension	20,771	15,887	15,524	23,720	26,192	25,809	28,242	35,000
52511	Uniforms	1,868	1,931	2,163	1,331	2,259	1,849	2,000	2,000
53011	R/M equip	25,075	36,672	33,814	21,953	27,393	39,787	37,000	43,000
53211	Small Equip replace	2,899	3,733	2,534	5,408	6,897	3,261	10,000	10,000
53511	Equip rental	1,060	2,650	637	-	-	3,176	2,000	2,000
54011	CC Supplies	31,950	37,329	34,780	36,060	28,172	34,560	37,500	38,000
28011	Misc	(915)	97	1,460	1,443	1,649	2,287	1,000	1,000
64411	Maint service	29,145	17,589	19,213	16,665	9,230	13,088	10,000	14,000
64711	Meals & Entertainment	285	228	425	575	747	97	600	600
66011	R/M Supplies	22,454	20,592	19,098	12,948	13,858	15,800	24,000	24,000
66111	R/M Roads	29,972	27,900	5,794	55,495	20,250	42,500	30,000	46,000
66211	R/M Elect	8,747	12,284	17,487	21,553	5,344	11,922	18,000	18,000
66311	R/M Heat	18,851	14,464	16,045	10,192	17,061	4,589	18,000	18,000
66411	R/M structural	14,696	21,869	14,875	28,255	24,474	16,035	25,000	30,000
66511	Landscape Maintenance	4,424	2,792	1,238	2,503	922	2,500	4,000	4,000
66611	Refuse	50,756	54,751	60,410	66,092	64,150	82,287	75,000	85,000
66711	Grounds	186,638	266,204	175,042	214,353	212,322	183,174	225,000	275,000
66811	Pool Maintenance	21,198	26,372	20,056	23,644	14,207	21,898	30,000	30,000
66911	Pest Control	4,525	4,265	4,367	3,950	5,171	3,960	7,000	7,000
70011	Utilities	5,073	5,863	6,476	7,101	6,372	6,732	7,500	7,500
70111	Telephone	3,006	3,019	3,160	3,144	2,946	3,295	3,500	3,500
72011	Auto, Equipment. Fuel	16,030	19,254	19,034	16,098	13,042	19,712	22,000	24,500
72111	Seminars	1,892	732	119	745	-	-	2,500	2,500
72211	License	1,306	1,697	1,625	2,619	2,293	2,368	3,000	3,000
	Total Expense	\$ 1,276,548	\$ 1,353,118	\$ 1,245,745	\$ 1,348,701	\$ 1,260,948	\$ 1,331,085	\$ 1,447,865	\$ 1,643,500
	NET INCOME/(EXPENSE)	(\$935,211)	(\$1,013,086)	(\$893,841)	(\$975,694)	(\$892,052)	(\$951,412)	(\$1,062,865)	(\$1,166,900)
	Available for Operations	(935,211)	(1,013,086)	(893,841)	(975,694)	(892,052)	(951,412)	(1,062,865)	(1,166,900)

Sandy Pines Wilderness Trails, Inc.
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Public Safety

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget
40212	Violations	7,360	4,140	8,790	7,634	7,383	31,110	10,000	10,000
40312	Guest Pass	71,001	76,682	68,802	75,104	67,062	93,869	90,000	110,000
40412	Fish Contributions	578	498	360	307	32	0	500	500
41012	Rgr Taxable Sales	2,568	8,839	11,689	7,911	4,128	3,492	7,500	7,500
44412	Prox Card Income	123,539	129,287	126,393	131,451	116,337	138,964	160,715	160,000
	Total Due	\$205,046	\$219,446	\$216,034	\$222,407	\$194,942	\$267,435	\$268,715	\$288,000
50112	C.O.G.S.-Rangers	\$1,817	\$3,584	\$9,625	\$5,603	\$2,592	\$1,728	\$4,000	\$4,000
51112	Salaries and Wages	353,674	388,689	481,110	506,892	550,733	501,417	564,040	675,000
52012	P/R taxes	32,624	34,323	40,626	41,588	42,829	40,618	43,864	55,000
52212	W/C ins	6,169	6,960	8,727	8,007	11,316	12,133	11,589	16,000
52312	Group Health/Life	58,871	62,402	95,988	110,551	94,170	84,364	110,000	110,000
52412	Pension	15,824	13,033	8,722	12,946	14,583	14,268	14,935	19,000
52512	Uniforms	4,504	2,333	6,772	2,302	1,426	1,669	4,000	4,000
53012	R/M equip	16,421	15,957	21,444	19,807	9,430	9,907	15,000	13,000
53312	Small Equip replacement	2,486	3,450	4,217	1,423	1,818	959	9,500	5,000
53412	Fire equip	588	484	756	1,144	1,646	860	2,250	2,000
54012	Supplies	11,131	11,643	16,048	15,196	11,846	10,212	15,000	15,000
54112	First aid supplies	1,024	969	2,500	1,927	4,223	2,887	5,000	4,500
64512	Prox Card exp	1,814	8,292	5,521	4,786	5,491	14,665	30,000	25,000
64712	Meals & Entertainment	483	472	480	487	482	384	750	750
70012	Utilities	6,733	6,100	6,472	7,649	6,264	6,285	7,750	7,000
70112	Telephone	3,613	4,736	4,465	4,336	4,927	4,386	5,000	5,000
72012	Auto	10,322	12,815	10,264	11,523	9,311	12,075	12,000	14,000
72112	Training	19,024	11,833	6,481	12,820	6,887	3,628	15,000	15,000
72212	Licenses	620	976	638	379	196	0	1,000	1,000
72412	Postage	0	25	0	22	35	0	50	50
72512	Printing	0	1,791	692	1,240	527	1,012	1,500	1,500
	Total Expense	\$547,742	\$590,867	\$731,548	\$770,628	\$780,732	\$721,729	\$868,228	\$987,800
	NET INCOME/(EXPENSE)	(\$342,696)	(\$371,421)	(\$515,514)	(\$548,221)	(\$585,790)	(\$456,022)	(\$603,513)	(\$703,800)
	Available for Operations	(\$342,696)	(\$371,421)	(\$515,514)	(\$548,221)	(\$585,790)	(\$456,022)	(\$603,513)	(\$703,800)

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Recreation

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget
41014	Recreation NT Income	\$31,442	\$31,752	\$29,191	\$22,205	\$5,632	\$34,212	\$30,000	\$30,000
41214	Recreation Taxable Income	\$3,958	\$1,069	\$2,525	\$4,646	\$1,316	\$26,250	\$4,500	\$10,000
41614	Happy Shack Taxable Income	\$0	\$32,852	\$36,255	\$37,314	\$40,310	\$28,799	\$37,000	\$40,000
41714	Happy Shack Non-Tax Income	0	5,674	3,220	5,504	3,596	3,304	5,500	\$5,500
	Adult Programs Income	455	2,160	6,304	0	0	0	0	\$0
		\$35,855	\$73,507	\$77,495	\$69,669	\$50,854	\$92,565	\$77,000	\$85,500
50214	COGS - Happy Shack	\$0	\$29,619	\$34,623	\$32,702	\$24,483	\$16,866	\$25,000	\$30,000
50114	COGS - Recreation	2,050	1,694	3,766	4,448	4,923	26,127	4,500	4,500
51114	Salaries & Wages	113,305	128,866	124,442	141,674	112,592	131,908	171,418	250,000
52014	P/R taxes	12,862	14,082	12,447	14,478	10,539	12,672	16,045	24,000
52214	W/C ins	2,130	1,776	2,503	2,141	2,969	3,188	4,520	6,000
52314	Group Health/Life	0	0	0	0	0	0	0	3,800
52514	Uniforms	738	999	562	586	1,055	1,192	1,000	2,000
* 53014	R/M equip	1,706	3,509	2,881	2,472	1,654	679	3,000	3,000
53214	Equip Replacement	6,769	4,923	632	1,734	707	326	5,000	2,500
54014	Supplies - Recreation	13,497	9,027	3,640	2,472	3,426	5,327	4,500	5,000
55014	Supplies - Happy Shack	0	4,207	577	701	1,350	548	1,500	4,000
54114	Trophy Expense	1,518	1,231	200	434	1,837	545	2,000	2,000
58014	Misc	1,314	1,886	2,552	3,109	1,889	2,176	1,000	1,000
64014	Social Activities	29,757	24,964	27,542	24,870	17,100	65,808	27,500	50,000
	Adult Programs Expense	0	2,026	1,787	2,315	0	0	0	0
64714	Meals Expense Recreation	488	252	375	587	425	411	750	750
64914	Grounds Improve-Rec	0	975	0	25	0	24	500	500
70014	Utilities	32,090	24,143	26,690	32,719	21,343	29,019	32,500	32,500
70114	Telephone	1,859	2,725	3,033	1,642	2,426	1,711	2,500	2,500
72014	Auto	127	121	130	95	645	565	500	600
	Total Expenses	\$220,210	\$257,025	\$248,382	\$269,204	\$209,363	\$256,099	\$274,233	\$390,150
	NET INCOME/(EXPENSE)	(\$184,355)	(\$183,518)	(\$170,887)	(\$199,535)	(\$158,509)	(\$206,527)	(\$226,733)	(\$339,150)

*Replace Ropes in 2022 up to \$4,500

Sandy Pines Wilderness Trails, Inc.
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Resort Services

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget
40000	Member Dues	\$2,379,038	\$2,406,141	\$2,475,279	\$2,527,355	\$2,584,556	\$2,617,230	\$2,708,725	\$2,976,797
40300	Service Charges	46,927	46,236	40,736	44,331	42,340	58,456	47,000	60,000
40500	Golf Course Assessment	320,550	322,050	323,850	323,700	324,150	324,300	324,450	324,300
41015	Member Electric	500,081	445,155	520,223	514,161	542,208	640,476	500,000	550,000
44415	Lake Development	103,470	112,800	113,885	118,095	117,435	117,825	284,800	284,800
40515	Cable TV/WiFi Income	431,272	461,348	479,865	519,793	523,460	538,389	520,000	933,012
44615	Adult Act/Programs NT Income	5,707	0	0	0	0	0	0	0
49015	Contribution Income	0	0	0	0	0	0	0	0
93015	Reserves Interest Income	736	1,472	5,097	6,611	1,790	0	5,000	5,000
91015	Interest Income	7,444	8,733	9,391	15,803	10,479	2,604	10,000	10,000
90315	Dividend Income	12,096	54,850	53,725	44,430	44,799	48,328	35,000	35,000
90115	Realized Gain(Loss)Invest	(2,376)	(2,500)	(2,501)	0	0	0	0	0
90215	Unreal Gain(Loss) Invest	61,411	(39,818)	(71,128)	107,233	68,996	(49,148)	0	0
90031	Gain(Loss) Sale of Assets	(177,387)	(80,363)	23,850	(16,937)	22,000	0	0	0
		\$3,688,969	\$3,736,104	\$3,972,272	\$4,204,575	\$4,282,213	\$4,298,460	\$4,434,975	\$5,178,909
70015	Utilities	\$699,249	\$467,310	\$524,300	\$647,874	\$624,257	\$830,789	\$710,000	\$760,000
64015	Adult Act/Programs Exp	5,947	0	1,365	0	0	240	0	0
64215	Golf Course Assess. Exp	320,400	321,450	322,800	324,000	324,300	324,300	324,450	324,300
64715	Meals & Entertainment	3,890	3,127	2,739	2,833	4,067	4,220	3,250	5,000
64815	Cable TV Expense/Internet	249,860	300,351	411,188	363,951	424,197	465,695	427,100	830,208
66515	Lake Maintenance	47,715	46,517	32,082	77,029	47,700	48,200	100,000	100,000
72215	License	7,540	8,502	8,458	9,985	4,685	8,661	10,000	10,000
72315	Gen Insurance	111,173	12,354	121,862	134,653	141,070	157,946	135,000	165,000
73515	Property Taxes	292,903	302,718	301,690	309,875	345,504	360,673	375,000	450,000
72715	Professional Fees	210,913	174,950	114,627	164,970	159,119	152,619	168,000	168,000
72815	Credit Card & Bank Fees	24,959	38,566	37,912	36,736	30,100	26,427	40,000	40,000
72915	Board of Director Exp	9,383	1,975	2,184	8,562	3,561	2,235	7,500	7,500
72615	Personnel	11,448	11,912	13,375	19,340	12,808	10,793	14,500	16,000
88015	Bad Debt	8,130	3,050	0	0	0	0	8,000	8,000
89015	Income Tax	0	0	0	55,028	0	0	25,000	25,000
82015	Depreciation	573,280	431,591	445,611	458,406	431,591	431,591	617,500	617,500
		\$2,576,790	\$2,124,373	\$2,340,193	\$2,613,242	\$2,552,959	\$2,824,389	\$2,965,300	\$3,526,508
	Total Expense	\$2,576,790	\$2,124,373	\$2,340,193	\$2,613,242	\$2,552,959	\$2,824,389	\$2,965,300	\$3,526,508
	NET INCOME/(EXPENSE)	\$1,112,179	\$1,611,731	\$1,632,079	\$1,591,333	\$1,729,254	\$1,474,071	\$1,469,675	\$1,652,401
	Depreciation	573,280	431,591	445,611	458,406	431,591	431,591	617,500	617,500
	Bad Debt	8,130	3,050	0	0	0	0	8,000	8,000
	Gain (Loss) Sale of Assets	(177,387)	(80,363)	23,850	(16,937)	22,000	0	0	0
	Reserved Interest Inc	736	1,472	5,097	6,611	1,790	0	5,000	5,000
	Schwab Account	59,035	(42,318)	(73,629)	107,233	68,996	(49,148)	0	0
		463,794	313,432	400,929	555,313	524,377	382,443	630,500	630,500
	Available for Operations	1,575,973	1,925,163	2,033,008	2,146,646	2,253,631	1,856,514	2,100,175	2,282,901

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
 Board Approved

Lease Operations

<u>Account</u>	<u>Description</u>	<u>9/30/2016</u> <u>Actual</u>	<u>9/30/2017</u> <u>Actual</u>	<u>9/30/2018</u> <u>Actual</u>	<u>9/30/2019</u> <u>Actual</u>	<u>9/30/2020</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>2021/2022</u> <u>Budget</u>	<u>2022/2023</u> <u>Budget</u>
43018	Food Truck Income	\$7,619	\$2,495	\$2,478	\$4,902	\$4,600	\$6,682	\$5,500	\$6,500
43023	Beauty Shop Lease	1,911	1,934	2,167	2,173	2,205	2,159	2,250	2,250
43022	Country Store and Coffee Shop Lease	15,701	11,393	14,553	16,272	17,609	27,662	16,500	23,500
43026	Icecream Lease	12,619	11,227	10,848	10,528	9,999	11,219	11,000	13,300
	Total Revenues	\$37,850	\$27,049	\$30,046	\$33,875	\$34,413	\$47,722	\$35,250	\$45,550
70023	Beauty Shop Utilities	126	0	47	42	77	15	75	100
53022	C Store R/M Equip	7,590	0	0	0	0	0	\$0	\$0
70022	C Store and Coffee Shop Utilities	2,718	8,365	10,034	7,894	7,596	3,381	7,500	7,500
70026	Icecream Utilities	6,961	6,699	7,541	6,070	6,370	1,864	6,500	6,500
	Total Expense	\$17,395	\$15,064	\$17,622	\$14,006	\$14,043	\$5,260	\$14,075	\$14,100
	NET INCOME/(EXPENSE)	\$20,455	\$11,985	\$12,424	\$19,869	\$20,370	\$42,462	\$21,175	\$31,450

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
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Park & Garden

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>2021/2022 Budget</u>	<u>2022/2023 Budget</u>
41225	Non-taxable income	58,371	45,042	48,311	54,573	62,548	75,949	65,000	75,000
41325	Taxable Income	94,541	107,605	92,787	133,499	173,499	157,717	\$150,000	\$160,000
41425	Propane Income	7,793	10,282	7,107	7,735	8,661	7,878	10,000	10,000
41525	Delivery Fees	14,468	16,505	14,820	17,372	19,042	20,275	19,000	20,000
	Total Income	\$175,173	\$179,434	\$163,025	\$213,179	\$263,750	\$261,819	\$244,000	\$265,000
50125	COGS	\$122,799	\$140,491	\$83,555	\$135,786	\$184,728	\$188,063	\$125,000	\$170,000
51125	Salaries & Wages	35,631	32,626	29,408	35,147	35,915	40,829	36,633	52,000
52025	Payroll Tax	3,993	3,517	2,839	3,481	3,335	3,828	3,402	4,829
52225	Workers Comp	289	280	328	376	301	268	307	436
53025	R/M Equip	9,412	2,136	3,188	4,835	7,759	2,053	3,500	3,500
54025	Supplies	7,767	2,892	1,166	2,781	859	1,893	2,500	2,500
64225	Propane Expense	1,993	2,647	2,789	2,196	2,189	2,532	2,500	2,750
64725	Meals & Entertainment	0	0	0	0	0	0	0	500
70025	Utilities	2,062	1,611	1,945	2,697	2,176	2,319	2,750	2,750
70125	Telephone	570	921	664	848	501	726	1,000	750
72025	Auto	879	1,342	927	738	1,360	1,329	1,500	1,500
72225	License	0	14	34	20	46	39	50	50
	Total Expenses	\$185,395	\$188,477	\$126,843	\$188,905	\$239,169	\$55,816	\$54,142	\$71,564
	NET INCOME/(EXPENSE)	(\$10,222)	(\$9,043)	\$36,182	\$24,274	\$24,581	\$17,940	\$64,858	\$23,436

Sandy Pines Wilderness Trails, Inc.
2022/2023 Budget Worksheet

**Rentals at Sandy Pines
Paddles, Pedals and Carts**
Board Approved

<u>Account</u>	<u>Description</u>	<u>9/30/2016 Actual</u>	<u>9/30/2017 Actual</u>	<u>9/30/2018 Actual</u>	<u>9/30/2019 Actual</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>2021/2022 Budget</u>	<u>2022/2023 Budget</u>
41265	Rental Non-taxable income/Watercraft/Bicycles	0	3,608	7,968	6,611	10,184	4,568	5,000	5,000
	Rental Taxable Income	0	284	0	0	0	0	300	300
41665	Golf Cart Rental	67,595	178,204	166,942	176,172	179,972	225,284	215,000	245,000
44165	Marina Fuel	0	22,312	27,694	25,328	28,463	9,452	22,000	25,000
	Total Income	\$67,595	\$204,408	\$202,604	\$208,111	\$218,619	\$239,304	\$242,300	\$275,300
50165	COGS	\$0	\$9,960	\$52	\$0	\$0	\$1,145	\$500	\$500
51165	Salaries & Wages	0	22,612	29,764	29,011	28,220	36,398	28,784	45,000
52065	Payroll Tax	0	2,362	2,847	2,779	2,572	3,392	2,623	4,000
52265	Workers Comp	0	0	0	291	271	232	276	450
54065	Supplies	0	5,181	6,532	4,066	2,192	5,070	4,500	5,000
53165	Equipment Lease - Golf Cart Rental	0	96,600	96,897	104,782	99,568	101,062	105,000	105,000
53065	R/M Expense - Golf Cart Rental	0	620	19	48	0	1,594	500	1,500
72365	Insurance	0	0	0	0	0	0	750	750
64265	Marina Fuel Expense	0	16,334	21,664	16,249	14,796	8,785	17,000	17,000
70065	Utilities	0	591	648	899	725	0	1,000	1,000
70165	Telephone	0	365	664	668	679	726	750	750
72065	Auto	0	126	0	0	0	0	150	150
72265	License	0	102	0	79	25	20	250	250
64165	Repair To Golf Carts	14,778	3,115	6,844	2,034	6,120	3,737	10,000	5,000
	Total Expenses	\$14,778	\$157,968	\$165,931	\$160,906	\$155,168	\$161,016	\$171,584	\$185,850
	NET INCOME/(EXPENSE)	\$52,817	\$46,440	\$36,673	\$47,205	\$63,451	\$77,143	\$70,216	\$88,950

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
 Board Approved

Retail Center

<u>Account</u>	<u>Description</u>	<u>9/30/2016</u> Actual	<u>9/30/2017</u> Actual	<u>9/30/2018</u> Actual	<u>9/30/2019</u> Actual	<u>9/30/2020</u> Actual	<u>9/30/2021</u> Actual	<u>2021/2022</u> Budget	<u>2022/2023</u> Budget
44129	Gasoline Income	\$56,541	\$40,210	\$35,668	\$27,582	\$21,897	\$25,516	\$50,000	\$50,000
45329	Car Wash	1,984	2,506	2,362	2,473	1,091	1,928	2,500	2,500
45429	Laundry Income	28,886	26,032	29,584	23,958	19,264	31,073	29,500	35,000
45629	Self Lock Storage	1,650	4,272	-325	0	0	0	0	0
45729	Bull Pen Storage	13,095	16,631	17,799	19,415	18,389	21,522	18,000	22,000
	Total Income	\$102,156	\$89,651	\$85,088	\$73,428	\$60,641	\$80,039	\$100,000	\$109,500
64129	Gasoline Expense	46,356	34,678	42,709	28,966	22,777	23,175	35,000	35,000
64429	Maint work	80	315	500	1,401	1,044	131	1,000	1,000
64929	Laundry Expense	0	0	0	4	0	0	100	100
53029	R/M Bldgs & Equip. Retail	5,772	571	5,936	3,926	120	0	2,500	2,500
70029	Utilities - Retail	8,849	14,580	8,693	16,774	11,927	15,516	10,000	15,500
	Total Expense	\$61,057	\$50,144	\$57,838	\$51,071	\$35,868	\$38,822	\$48,600	\$54,100
	NET INCOME/(EXPENSE)	\$41,099	\$39,507	\$27,250	\$22,357	\$24,773	\$41,217	\$51,400	\$55,400

Sandy Pines Wilderness Trails, Inc.
 2022/2023 Budget Worksheet
 Board Approved

Sales & Hospitality

Account	Description	9/30/2016 Actual	9/30/2017 Actual	9/30/2018 Actual	9/30/2019 Actual	9/30/2020 Actual	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget
	Sales Deposit								
40630	Commission	\$231,837	\$362,078	\$283,988	\$285,153	\$433,462	\$305,141	\$300,000	\$300,000
40730	Transfer fee	126,815	129,500	102,275	107,860	236,040	278,575	275,000	275,000
40530	SP Sites	60,800	52,000	0	32,000	0	0	0	0
44030	Site/Unit Rental	288,282	321,626	315,713	306,376	292,547	369,078	350,000	444,000
40930	Retired Sites	4,700	12,200	1,500	4,800	6,000	8,900	4,000	6,000
42230	Seasonal Memberships	25,126	30,400	18,700	37,900	44,300	39,800	49,200	50,000
49030	Promotion Income	6	0	2,081	700	2,200	0	1,500	1,500
	Total Due	\$737,566	\$907,804	\$724,257	\$774,789	\$1,014,549	\$1,001,494	\$979,700	\$1,076,500
50130	Cost of Goods Sold	0	0	0	0	0	0	0	0
51130	Salaries, Wages, Comm.	177,951	240,507	216,827	195,366	252,657	159,168	316,210	282,000
52030	Payroll Taxes	15,038	18,288	16,411	16,264	17,866	12,013	22,360	20,000
52230	Workers Comp	437	160	244	238	373	319	467	425
52330	Group Health	17,501	17,339	14,896	12,545	2,758	0	4,000	24,000
52430	Pensions	1,105	14	4	925	9,423	4,537	11,793	12,000
53030	Repair & Maint	5,648	1,657	171	195	529	0	500	500
53230	Equip Replacement	0	3,172	0	0	0	0	500	500
54030	Supplies	12,034	6,137	5,054	5,185	8,184	8,989	5,000	7,500
58030	Promotions	36,551	13,030	131	4,553	1,208	486	1,500	1,500
64030	Rental Expense	47,789	48,769	46,738	55,355	46,500	15,643	46,500	45,000
64730	Meals & Entertainment	106	0	0	0	0	0	200	200
70130	Telephone	1,785	1,974	1,807	1,696	1,542	2,114	2,000	2,000
72030	Auto	646	630	280	358	43	577	500	750
64230	Show Promo	2,717	2,902	34	0	0	0	0	0
72530	Communications	35,640	41,427	49,647	35,898	21,079	9,444	35,000	25,000
72730	Referral	8,200	4,400	6,800	6,400	1,800	800	3,000	3,000
	Total Expense	\$363,148	\$400,406	\$359,044	\$334,978	\$363,962	\$214,090	\$449,530	\$424,375
	NET INCOME/(EXPENSE)	\$374,418	\$507,398	\$365,213	\$439,811	\$650,587	\$787,404	\$530,170	\$652,125
	Available for Operations	\$374,418	\$507,398	\$365,213	\$439,811	\$650,587	\$787,404	\$530,170	\$652,125

Note: Rental Expense includes \$10,000 for campsite repairs & \$10,000 for cabin repairs

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	9/30/2021 Actual	2021/2022 Budget	2022/2023 Budget	Reason for Budgeting Change
Revenues				
Administration	269,317	312,950	302,750	Adjusted facility rental income goal, proposed \$10 increase for flea market spaces and extra \$15 for early setup, proposed sticker income increase \$2 for golf cart and moped.
Maintenance	379,673	385,000	476,600	Maintenance Service income increased for proposed \$10 increase to Winterizations and \$1 per pumpout increase
Safety & Security	267,435	268,715	288,000	Prox Card income increased to better expectation with prior year increase
Recreation	92,565	77,000	85,500	Recreation Income increased with new offerings to members with new Recreation Managers coordination
Resort Services	4,298,460	4,434,975	5,178,909	Resort Income adjusted with March 2022 CPI index increase of 8.6%, as well as proposed approval of the Cable TV and Internet Assessment
Lease Operations	47,722	35,250	45,550	Lease Income changed with 8.6% CPI increase, however this could change due to the expiring of potential lease contracts
Park & Garden	261,819	244,000	265,000	P&G Income Accounts adjusted with expected market fluctuations.
Rentals at Sandy Pines	239,304	242,300	275,300	Golf Cart Rental Income Increased with proposed \$5 increase to the 4 and 6 passenger rental price.
Retail Center	80,039	100,000	109,500	Laundry Income adjusted to market changes and proposed \$10 increase to the Bullpen fees.
Sales & Hospitality	1,001,494	979,700	1,076,500	Proposed increase equal to the March 2022 8.6% CPI to Camping and Seasonal campsite rates.
Revenues	6,937,828	7,079,890	8,103,609	
Expenditures				
Administration	(911,959)	(761,965)	(791,325)	Expense accounts adjusted for expected market fluctuations.
Maintenance	(1,331,085)	(1,447,865)	(1,643,500)	Grounds Expense increased for possible demolition of the Pavilion if the South Shore is passed through member vote, remaining accounts adjusted for expected market fluctuations.
Safety & Security	(723,457)	(872,228)	(991,800)	Expense accounts adjusted for expected market fluctuations.
Recreation	(299,092)	(303,733)	(424,650)	Social Activities increased to provide more activities per member requests, remaining accounts adjusted for expected market fluctuations.
Resort Services	(2,824,389)	(2,965,300)	(3,526,508)	Cable and Internet expense changed with the proposed approval of the Assessment to sign a new contract with Spectrum, remaining expense accounts adjusted for expected market fluctuations.
Lease Operations	(5,260)	(14,075)	(14,100)	No changes
Park & Garden	(243,879)	(179,142)	(241,564)	Expense accounts adjusted for expected market fluctuations.
Rentals at Sandy Pines	(162,161)	(172,084)	(186,350)	Expense accounts adjusted for expected market fluctuations.
Retail Center	(38,822)	(48,600)	(54,100)	Expense accounts adjusted for expected market fluctuations.
Sales & Hospitality	(214,090)	(449,530)	(424,375)	Expense accounts adjusted for expected market fluctuations.
Expenses	(6,754,194)	(7,214,523)	(8,298,272)	
Net Income/Expense	183,634	(134,633)	(194,663)	

Board Approved			
Fees		2023	2022
1.0	Motorized Boat Sicker - Water	110.00	110.00
2.0	Motorized Boat Sicker - Land	110.00	110.00
3.0	Non-Motorized Boat - Water	35.00	35.00
4.0	Non-Motorized Boat - Water	35.00	35.00
5.0	Boat Dock (102 less Rangers)	500.00	500.00
6.0	Contractor Fee	200.00	200.00
7.0	Golf Cart Renewal Sticker	15.00	15.00
8.0	Moped Renewal Sticker	15.00	15.00
9.0	New Proxy Card - 1st New Member	-	-
10.0	New Prox Card - 2nd New Member, Associate, Grandchild, Recreation	20.00	20.00
11.0	Renewal - Proxy Card 1st Member	5.00	5.00
12.0	Renewal - Proxy Card 2nd Member, Associate, Grandchild, Recreation	15.00	15.00
13.0	Replacement of Card (when old card is returned)	10.00	8.00
14.0	Replacement of Card (without old card)	20.00	20.00
14.5	Replacement of Camper Card (without old card or damaged)	30.00	
15.0	Delinquent Acct Card React 1 card	35.00	35.00
16.0	Guest Pass 1 Day	5.00	5.00
17.0	Guest Pass 1 Ranger Assistance (per request)	10.00	7.00
18.0	Guest CAMPER Guest Pass 1 day	20.00	15.00
19.0	Group Entry Fees:		
20.0	Car (max six people) per day	25.00	25.00
21.0	Van (max 16 people) per day	50.00	50.00
22.0	Bus (min 17 people) per day	100.00	100.00
23.0	Vehicle Sticker	5.00	5.00
24.0	Hazardous Material Disposal Fee	100.00	100.00
25.0	Pumpout	15.00	14.00
26.0	Emergency Pump	30.00	28.00
17.0	Sewage Tote Tank Permit (spills - member responsibility)	30.00	15.00
28.0	Pumpout Plan A (\$13 per pumpout)	260.00	240.00
29.0	Pumpout Plan B	156.00	144.00
30.0	Pumpout Plan C	299.00	276.00
31.0	Pumpout Plan D	156.00	144.00
32.0	Pumpout Plan E	351.00	324.00
33.0	Pumpout Plan F	182.00	168.00
34.0	Pumpout Plan G	208.00	192.00
35.0	Pumpout Plan H	117.00	108.00
36.0	Double Tank (Regular)	22.00	21.00
37.0	Double Tank (Emergency)	41.00	40.00
38.0	Boat In/Out	55.00	55.00
39.0	add for boat out after 10/1	20.00	20.00
40.0	Mailbox	35.00	35.00
41.0	Bullpen 13x30 - Annual rate	330.00	320.00
42.0	Bullpen 13x30 - Quarterly rate	95.00	85.00
43.0	Bullpen 13x30 - Monthly rate	40.00	30.00
44.0	Bullpen 13x35 - Annual rate	360.00	350.00
45.0	Bullpen 13x35 - Quarterly rate	100.00	95.00
46.0	Bullpen 13x35 - Monthly rate	45.00	35.00
47.0	Bullpen DAILY rate-min 2 days	7.00	5.00
48.0	Winterizing Trailer/Line/Before	100.00	90.00
49.0	Winterizing Trailer/Line/After	120.00	110.00
50.0	Winterizing Line Only/Before	50.00	40.00
51.0	Winterizing Line Only/After	60.00	50.00
52.0	Winterizing Ice Maker/Before	45.00	35.00
53.0	Winterizing Ice Maker/After	55.00	45.00
54.0	Winterizing Sprinkler Syst./Before	65.00	55.00
55.0	Winterizing Sprinkler Syst./After	75.00	65.00
56.0	Annual TV / Internet (in 2022 ballot passes)	426.00	136.00
57.0	Camping (Sun-Thurs)	65.00	60.00
58.0	Camping Holiday/(Weekends)	75.00	70.00
59.0	Camping Off Season Discount	0%	50%

Board Approved			
	Fees	2023	2022
60.0	Camping Associate Discount	10%	10%
61.0	Cabin (Sun-Thurs)	110.00	100.00
62.0	Cabin Holiday/(weekend)	125.00	115.00
63.0	Rental Trailer 94 & 561 (Sun-Thurs)	160.00	150.00
64.0	Rental Trailer 94 & 561 Holiday/(weekend)	180.00	170.00
65.0	Rental Trailer 396 (Sun-Thurs)	210.00	200.00
66.0	Rental Trailer 396 Holiday/(weekend)	252.00	220.00
67.0	Rental Trailer 4135 (Sun-Thurs)	170.00	160.00
68.0	Rental Trailer 4135 Holiday/(weekend)	190.00	180.00
69.0	Rental Trailer 1084 (Sun-Thurs)	210.00	200.00
70.0	Rental Trailer 1084 Holiday/(weekend)	252.00	220.00
71.0	Camper Vehicles (per day)	12.00	12.00
72.0	Golf Cart Rental - 4 passenger	60.00	55.00
72.5	Golf Cart Rental - 6 passenger	80.00	75.00
73.0	Water on After Oct 15	200.00	200.00
74.0	Water Back On after shut off	remove	remove
75.0	Permit for Building	40.00	40.00
76.0	Tree Permits	50.00	50.00
77.0	Electric Permit Sandy Pines (No cord cap)	50.00	50.00
78.0	Electric Permit PCI	84.00	84.00
79.0	Transfer Fee - Sales Office (includes Inspection fee of \$250)	625.00	625.00
80.0	Transfer Fee - Private Sale (includes Inspection fee of \$250)	2,000.00	2,000.00
81.0	Background Check Fee (per person)	35.00	35.00
82.0	Rental Picnic Shelter/TeePee Area (plus guest)	90.00	90.00
83.0	Pavilion Rental (plus guest fee) (plus cleaning deposit)	100.00	170.00
84.0	Handbook (Copies .10 page)	5.00	2.00
85.0	Flea Markets 116 spaces/7 mkts	45.00	35.00
85.5	Flea Markets - Early setup	15.00	
86.0	Site Surveys	40.00	40.00
87.0	Locate Boat Stakes	50.00	50.00
88.0	Buyers Fee	525.00	525.00
89.0	North Shore Wedding Rental - Non-Member Peak Season	3,000.00	3,000.00
90.0	North Shore Wedding Rental Event - Member Peak Season	2,500.00	2,500.00
91.0	North Shore Wedding Rental Event - Non-Member Off Season	2,500.00	2,500.00
92.0	North Shore Wedding Rental Event - Member Off Season	2,000.00	2,000.00
93.0	North Shore Rental 100+ People (Plus cleaning deposit)	300.00	
94.0	North Shore Rental 1-99 People (Plus cleaning deposit)	150.00	
95.0	North Shore Rental Corporate Event - Non-Member Peak Season	1,500.00	1,500.00
96.0	North Shore Rental Corporate Event - Member Peak Season	1,000.00	1,000.00
97.0	North Shore Rental Corporate Event - Non-Member Off Season	1,000.00	1,000.00
98.0	North Shore Rental Corporate Event - Member Off Season	500.00	500.00
99.0	Camping Cancellation Fee	50.00	50.00
100.0	Boat Stakes - 1236 stakes @ 30/40ft.	75.00	75.00
101.0	Boat Stakes - 177 stakes @ 10ft.	75.00	75.00
102.0	580 Seasonal	3,900.00	3,800.00
103.0	581 Seasonal	3,900.00	3,800.00
104.0	625 Seasonal	4,200.00	4,100.00
105.0	794 Seasonal	4,400.00	4,300.00
106.0	981 Seasonal	4,400.00	4,300.00
107.0	1108 Seasonal	3,600.00	3,500.00
108.0	1109 Seasonal	3,600.00	3,500.00
109.0	1183 Seasonal	4,400.00	4,300.00
110.0	1258 Seasonal	3,900.00	3,800.00
111.0	5125 Seasonal	4,900.00	4,800.00
112.0	5354 Seasonal	4,600.00	4,500.00
113.0	5356 Seasonal	4,600.00	4,500.00
114.0	Retired Sites	2,000.00	1,800.00

Sandy Pines Wilderness Trails, Inc
2022/2023 Capital Budget

Board Approved

Capital Budget

Department	Description	2022/2023
Maintenance	Reshingle one roof every other Yr (CC's - CC #2, Core area, Picnic Area)	
	Cabin Roof/Siding (N407)	
	HVAC	
	Water Softeners	
	Renovate Phase 3 Security Office	
	Storage Barn (behind Retail - for Train and SPWT golf carts)	
	Retail Renovation - Outback Repairs	
	LED Lights in Park	
	Paved Road Resurfacing	
	Replace New Holland Tractors #1 and #2 (every 5 years)	
	Replace Maintenance Truck & Equipment (includes dump truck)	
	Recreational Court Replacement	
	Recreation Courts Resurfacing	
Phase 2 Pool		
	TOTAL	\$ 907,000.00
Administration	Computer Equipment Replacement	
	TOTAL	\$ 10,000.00
Safety & Security	Patrol Vehicle 5yr replacement plan	
	FM Mobile Radios	
	Hand Held Portable Radios	
	Replace Gate Box PH 2,3,4,6, BP	
	Computer Replacement	
	Camera upgrades/replacement	
	Wireless Equipment Replacement	
	Body Cameras/Equip	
Vests		
	TOTAL	\$ 63,500.00
Recreation		-
	TOTAL	\$ -
Sales/Camping	mini spli A/C for Cabin	
	Campsite Picnic Tables - rotation through park	
	TOTAL	\$ 17,500.00
Total Capital Expenditures		\$ 998,000.00