

Sandy Pines
2023/24 Preliminary Budget Summary

Board Approved

Description	9/30/2022 ACTUAL	2022/2023 Budget	2023/2024 Budget	Budget Change
Administration	(507,666)	(488,575)	(492,921)	(4,346)
Maintenance	(1,115,273)	(1,166,900)	(1,301,000)	(134,100)
Safety & Security	(645,913)	(703,800)	(735,878)	(32,078)
Recreation	(285,529)	(339,150)	(259,350)	79,800
Resort Services	1,387,917	1,652,678	1,647,227	(5,451)
Lease Operations	61,842	31,450	(4,200)	(35,650)
Park & Garden	12,671	23,436	55,350	31,914
Golf Cart Rental	88,950	88,950	91,450	2,500
Retail Center	41,217	55,400	63,400	8,000
Sales & Hospitality	780,809	652,125	704,075	51,950
Subtotal Net Rev(Exp)	(180,975)	(194,386)	(231,847)	(37,460)
Rounding Adj				
Net Revenues (Expenses)	(180,975)	(194,386)	(231,847)	(37,460)
Cash Flow Adjustments:				
Add Depreciation Expense	540,000	620,000	620,000	0
Add Bad Debt Expense	0	8,000	8,000	0
Adjusted Cash Budget	359,025	433,614	396,153	(37,460)
Reserves Adjustments:				
Schwab Account	(50,000)	0	0	0
Reserve Interest Income	2,000	5,000	5,000	0
Contingency Account	(5,000)	(5,000)	(5,000)	0
Gain (Loss) Sale of Assets	0	0	0	0
CASH BUDGET	306,025	433,614	396,153	(37,460)
	2022/23		2023/24	
Total Annual Dues/Capital		\$1,452		\$1,577
<i>CPI Index 12 month increase March 2023- per the bylaws; Article VIII, Section 6, Paragraph h, subparagraph 2</i>	8.60%	125	4.90%	\$77
Total Annual/ Mbrs	2162	\$1,577	2162	\$1,654
Annual Dues	\$1,377	2,977,074	\$1,419	3,068,468
Annual Capital	200	432,400	235	508,070
Capital Ballot Pass or Assessment/Fees (7 of 10)	200	432,400	200	432,400
Totals	\$1,777	\$3,841,874	\$1,854	\$4,008,938
Golf Assessment	150	324,300	150	324,300
(2023/24) is year 9 of 10) - last year 2024/25				
Cable TV/WiFi Assessment - proposal **	426	921,012	426	921,012
Totals	\$2,353	\$5,087,186	\$2,430	\$5,254,250

** - New contract to begin in 2021

Net overall income change **(\$37,460)**

Sandy Pines Wilderness Trails, Inc.
2023/2024 Budget Worksheet
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Administration

<u>Account</u>	<u>Description</u>	<u>9/30/2020</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>9/30/2022</u> <u>Actual</u>	<u>2022/2023</u> <u>Budget</u>	<u>2023/2024</u> <u>Budget</u>
40910	Merchandise Sales	3,253	3,388	2,067	5,000	3,000
42010	Management Fees	12,000	12,000	12,000	12,000	12,000
44210	Dock Income	47,250	49,500	48,500	50,000	52,400
44310	Facility Rental	720	1,840	6,070	10,000	12,000
44410	Sticker Income	100,606	57,857	56,368	60,000	75,150
44510	Flea Market Income	0	11,060	5,919	20,000	20,000
	Recovery of Bad Debts	0	0	0	0	0
44810	Member Service Income	8,457	9,173	10,121	9,500	13,750
44910	Newsletter/TV Ad Income	21,977	42,093	13,255	25,000	29,250
49010	Misc. Income	28,039	34,911	54,780	25,000	30,000
44010	Inspection Income	57,265	47,495	52,990	85,000	86,430
	Total Income	279,567	269,317	262,070	301,500	333,980
50110	Cost of Goods Sold	3,099	959	416	1,000	1,000
51110	Salaries & Wages	600,599	656,651	512,144	\$555,000	\$582,750
52010	P/R Tax	46,147	50,802	39,140	43,000	44,500
52210	W/C Ins.	1,002	862	1,223	725	1,400
52310	Group health & life	50,298	68,892	51,971	60,000	60,000
52410	Employer 401k match	26,087	21,416	19,694	18,100	22,500
53010	Repair & Maint.	5,114	4,076	4,570	4,500	4,500
53110	Equip. lease	11,112	10,435	12,406	11,250	11,250
54010	Supplies - Admin	15,127	24,545	22,165	16,500	18,000
58010	Misc.	4,176	6,036	6,502	2,500	2,500
64110	Inspection Expense	4,021	86	9,901	3,000	5,000
64210	Tree Removal Expense	37,400	18,000	41,715	22,000	22,000
64410	Dock Expense	900	0	1,834	1,500	1,500
64510	Sticker exp	49,172	2,689	3,393	6,500	5,000
64710	Meals & Entertainment	1,321	1,455	653	1,000	1,000
64810	Newsletter/TV	20,081	24,842	20,008	21,500	21,500
70010	Utilities	7,148	8,114	8,570	8,000	8,000
70110	Telephone	4,050	4,152	4,304	4,000	4,000
72010	Auto	0	750	590	750	750
72110	Seminars	0	0	0	2,000	2,000
72410	Postage	5,814	7,197	8,537	8,000	8,500
72510	Printing Expense	0	0	0	500	500
	Total Expenses	\$892,668	\$911,000	\$769,320	\$790,325	\$827,151
90010	Interest Income-Contracts	242	0	0	1,250	1,250
	NET INCOME/(EXPENSE)	(\$612,859)	(\$642,642)	(\$507,666)	(\$488,575)	(\$492,921)

Sandy Pines Wilderness Trails, Inc.
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Maintenance

<u>Account</u>	<u>Description</u>	<u>9/30/2020</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>9/30/2022</u> <u>Actual</u>	<u>2022/2023</u> <u>Budget</u>	<u>2023/2024</u> <u>Budget</u>
44411	Maint. Service	\$55,420	\$42,450	\$52,540	\$66,600	\$65,000
44511	Holding Tank Income	313,476	337,223	340,215	410,000	430,500
	Total Income	\$368,896	\$379,673	\$392,755	\$476,600	\$495,500
51111	Salaries & Wages	\$ 612,701	\$ 622,785	\$ 692,993	\$ 725,000	\$ 825,000
52011	P/R taxes	46,191	48,951	54,476	56,900	64,750
52211	W/C ins	13,506	15,710	13,634	18,000	16,000
52311	Group health & life	83,599	102,953	103,248	120,000	110,000
52411	Employer 401k match	26,192	25,809	28,065	35,000	33,000
52511	Uniforms	2,259	1,849	2,196	2,000	2,200
53011	R/M equip	27,393	39,787	58,572	43,000	46,000
53211	Small Equip replace	6,897	3,261	6,075	10,000	8,000
53511	Equip rental	-	3,176	4,156	2,000	2,500
54011	CC Supplies	28,172	34,560	25,333	38,000	41,000
28011	Misc	1,649	2,287	1,443	1,000	1,000
64411	Maint service	9,230	13,088	19,020	14,000	15,000
64711	Meals & Entertainment	747	97	1,022	600	700
66011	R/M Supplies	13,858	15,800	20,251	24,000	25,200
66111	R/M Roads	20,250	42,500	39,160	46,000	48,300
66211	R/M Elect	5,344	11,922	14,458	18,000	18,900
66311	R/M Heat	17,061	4,589	10,802	18,000	18,900
66411	R/M structural	24,474	16,035	32,514	30,000	31,500
66511	Landscape Maintenance	922	2,500	1,870	4,000	4,250
66611	Refuse	64,150	82,287	77,388	85,000	91,800
66711	Grounds	212,322	183,174	249,290	275,000	294,000
66811	Pool Maintenance	14,207	21,898	14,588	30,000	48,000
66911	Pest Control	5,171	3,960	3,500	7,000	7,500
70011	Utilities	6,372	6,732	7,723	7,500	8,000
70111	Telephone	2,946	3,295	3,235	3,500	3,500
72011	Auto, Equipment. Fuel	13,042	19,712	20,605	24,500	26,000
72111	Seminars	-	-	-	2,500	2,500
72211	License	2,293	2,368	2,411	3,000	3,000
	Total Expense	\$ 1,260,948	\$ 1,331,085	\$ 1,508,028	\$ 1,643,500	\$ 1,796,500
	NET INCOME/(EXPENSE)	(\$892,052)	(\$951,412)	(\$1,115,273)	(\$1,166,900)	(\$1,301,000)
	Available for Operations	(892,052)	(951,412)	(1,115,273)	(1,166,900)	(1,301,000)

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Public Safety

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	2022/2023 Budget	2023/2024 Budget
40212	Violations	7,383	31,110	10,071	10,000	10,000
40312	Guest Pass	67,062	93,869	62,417	110,000	95,000
40412	Fish Contributions	32	0	0	500	0
41012	Rgr Taxable Sales	4,128	3,492	4,429	7,500	5,000
44412	Prox Card Income	116,337	138,964	162,255	160,000	180,000
	Total Revenue	\$194,942	\$267,435	\$239,172	\$288,000	\$290,000
50112	C.O.G.S.-Rangers	\$2,592	\$1,728	\$4,676	\$4,000	\$4,000
51112	Salaries and Wages	550,733	501,417	619,576	675,000	708,750
52012	P/R taxes	42,829	40,618	50,281	55,000	57,000
52212	W/C ins	11,316	12,133	11,641	16,000	16,000
52312	Group Health/Life	94,170	84,364	82,022	110,000	113,300
52412	Employer 401k match	14,583	14,268	14,945	19,000	17,000
52512	Uniforms	1,426	1,669	5,658	4,000	4,000
53012	R/M equip	9,430	9,907	12,413	13,000	13,000
53312	Small Equip replacement	1,818	959	2,414	5,000	5,000
53412	Fire equip	1,646	860	588	2,000	2,000
54012	Supplies	11,846	10,212	14,922	15,000	15,450
54112	First aid supplies	4,223	2,887	1,619	4,500	4,500
64512	Prox Card exp	5,491	14,665	32,181	25,000	25,000
64712	Meals & Entertainment	482	384	775	750	788
70012	Utilities	6,264	6,285	6,447	7,000	7,000
70112	Telephone	4,927	4,386	4,735	5,000	5,000
72012	Auto	9,311	12,075	15,455	14,000	15,540
72112	Training	6,887	3,628	3,702	15,000	10,000
72212	Licenses	196	0	0	1,000	1,000
72412	Postage	35	0	23	50	50
72512	Printing	527	1,012	1,012	1,500	1,500
	Total Expense	\$780,732	\$721,729	\$880,409	\$987,800	\$1,021,878
	NET INCOME/(EXPENSE)	(\$585,790)	(\$456,022)	(\$645,913)	(\$703,800)	(\$735,878)
	Available for Operations	(\$585,790)	(\$456,022)	(\$645,913)	(\$703,800)	(\$735,878)

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Recreation

<u>Account</u>	<u>Description</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>2022/2023 Budget</u>	<u>2023/2024 Budget</u>
41014	Recreation NT Income	\$5,632	\$34,212	\$36,484	\$30,000	\$35,000
41214	Recreation Taxable Income	\$1,316	\$26,250	\$23,761	\$10,000	\$25,000
	Future Income	\$0	\$0	\$0	\$0	\$200,000
41614	Happy Shack Taxable Income	\$40,310	\$28,799	\$49,172	\$40,000	\$40,000
41714	Happy Shack Non-Tax Income	3,596	3,304	10,808	5,500	\$10,000
	Adult Programs Income	0	0	0	0	\$0
		\$50,854	\$92,565	\$120,225	\$85,500	\$310,000
	COGS - Future	\$0	\$0	\$0	\$0	\$100,000
50214	COGS - Happy Shack	\$24,483	\$16,866	\$58,964	\$30,000	\$30,000
50114	COGS - Recreation	4,923	26,127	4,132	4,500	4,500
51114	Salaries & Wages	112,592	131,908	182,377	250,000	313,000
52014	P/R taxes	10,539	12,672	17,109	24,000	20,000
52214	W/C ins	2,969	3,188	3,291	6,000	5,000
52314	Group Health/Life	0	0	0	3,800	0
52514	Uniforms	1,055	1,192	2,275	2,000	2,500
53014	R/M equip	1,654	679	2,618	3,000	3,000
53214	Equip Replacement	707	326	1,561	2,500	2,500
54014	Supplies - Recreation	3,426	5,327	4,743	5,000	5,000
55014	Supplies - Happy Shack	1,350	548	6,070	4,000	4,000
54114	Trophy Expense	1,837	545	0	2,000	2,000
58014	Misc	1,889	2,176	4,054	1,000	1,000
64014	Social Activities	17,100	65,808	85,480	50,000	40,000
	Adult Programs Expense	0	0	94	0	0
64714	Meals Expense Recreation	425	411	516	750	750
64914	Grounds Improve-Rec	0	24	0	500	500
70014	Utilities	21,343	29,019	30,602	32,500	32,500
70114	Telephone	2,426	1,711	1,523	2,500	2,500
72014	Auto	645	565	345	600	600
	Total Expenses	\$209,363	\$256,099	\$342,658	\$390,150	\$434,850
	NET INCOME/(EXPENSE)	(\$158,509)	(\$206,527)	(\$285,529)	(\$339,150)	(\$259,350)

Sandy Pines Wilderness Trails, Inc.
2023/2024 Budget Worksheet

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Resort Services

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	2022/2023 Budget	2023/2024 Budget
40000	Member Dues	\$2,584,556	\$2,617,230	\$2,706,824	\$2,977,074	\$3,068,468
40300	Service Charges	42,340	58,456	61,766	60,000	65,000
40500	Golf Course Assessment	324,150	324,300	324,300	324,300	324,300
41015	Member Electric	542,208	640,476	562,508	550,000	550,000
44415	Lake Development	117,435	117,825	229,100	284,800	284,800
40515	Cable TV/WiFi Income	523,460	538,389	598,825	933,012	935,000
44615	Adult Act/Programs NT Income	0	0	0	0	0
49015	Contribution Income	0	0	0	0	0
93015	Reserves Interest Income	1,790	0	0	5,000	5,000
91015	Interest Income	10,479	2,604	4,370	10,000	15,000
90315	Dividend Income	44,799	48,328	43,391	35,000	40,000
90115	Realized Gain(Loss)Invest	0	0	0	0	0
90215	Unreal Gain(Loss) Invest	68,996	(49,148)	(286,203)	0	0
90031	Gain(Loss) Sale of Assets	22,000	0	0	0	0
		\$4,282,213	\$4,298,460	\$4,244,881	\$5,179,186	\$5,287,568
70015	Utilities	\$624,257	\$830,789	\$664,683	\$760,000	\$760,000
64015	Adult Act/Programs Exp	0	240	0	0	0
64215	Golf Course Assess. Exp	324,300	324,300	324,300	324,300	324,300
64715	Meals & Entertainment	4,067	4,220	6,253	5,000	5,000
64815	Cable TV Expense/Internet	424,197	465,695	464,115	830,208	830,208
66515	Lake Maintenance	47,700	48,200	38,667	100,000	100,000
72215	License	4,685	8,661	7,851	10,000	10,000
72315	Gen Insurance	141,070	157,946	188,930	165,000	185,000
73515	Property Taxes	345,504	360,673	405,943	450,000	450,000
72715	Professional Fees	159,119	152,619	152,619	168,000	168,000
72815	Credit Card & Bank Fees	30,100	26,427	18,765	40,000	40,000
72915	Board of Director Exp	3,561	2,235	6,951	7,500	7,500
72615	Personnel	12,808	10,793	19,794	16,000	16,000
88015	Bad Debt	0	0	12	8,000	8,000
89015	Income Tax	0	0	19,390	25,000	25,000
	Future Purchase	0	0	0	0	91,333
82015	Depreciation	431,591	431,591	538,691	617,500	620,000
	Total Expense	\$2,552,959	\$2,824,389	\$2,856,964	\$3,526,508	\$3,640,341
	NET INCOME/(EXPENSE)	\$1,729,254	\$1,474,071	\$1,387,917	\$1,652,678	\$1,647,227
	Depreciation	431,591	431,591	538,691	617,500	620,000
	Bad Debt	0	0	12	8,000	8,000
	Gain (Loss) Sale of Assets	22,000	0	0	0	0
	Reserved Interest Inc	1,790	0	0	5,000	5,000
	Schwab Account	68,996	(49,148)	(286,203)	0	0
		524,377	382,443	252,500	630,500	633,000
	Available for Operations	2,253,631	1,856,514	1,640,417	2,450,242	2,280,227

Sandy Pines Wilderness Trails, Inc.
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Lease Operations

<u>Account</u>	<u>Description</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>2022/2023 Budget</u>	<u>2023/2024 Budget</u>
43018	Food Truck Income	\$4,600	\$6,682	\$5,754	\$6,500	\$7,500
43023	Beauty Shop Lease	2,205	2,159	2,096	2,250	2,400
43022	Country Store and Coffee Shop Lease	17,609	27,662	38,504	23,500	0
43026	Icecream Lease	9,999	11,219	14,816	13,300	0
	Total Revenues	\$34,413	\$47,722	\$61,170	\$45,550	\$9,900
70023	Beauty Shop Utilities	77	15	-59	100	100
53022	C Store R/M Equip	0	0	-1,059	\$0	\$0
70022	C Store and Coffee Shop Utilities	7,596	3,381	0	7,500	7,500
70026	Icecream Utilities	6,370	1,864	446	6,500	6,500
	Total Expense	\$14,043	\$5,260	(\$672)	\$14,100	\$14,100
	NET INCOME/(EXPENSE)	\$20,370	\$42,462	\$61,842	\$31,450	(\$4,200)

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Park & Garden

<u>Account</u>	<u>Description</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>2022/2023 Budget</u>	<u>2023/2024 Budget</u>
41225	Non-taxable income	62,548	75,949	84,447	75,000	\$85,000
41325	Taxable Income	173,499	157,717	179,630	\$160,000	\$160,000
	Retail Store - Food Non-taxable					\$15,000
	Retail Store - Clothing Taxable					\$80,000
41425	Propane Income	8,661	7,878	14,444	10,000	15,000
41525	Delivery Fees	19,042	20,275	21,580	20,000	20,000
	Total Income	\$263,750	\$261,819	\$300,101	\$265,000	\$375,000
	COGS - Retail Store					\$75,000
50125	COGS - Park and Garden	\$184,728	\$188,063	\$221,198	\$170,000	\$170,000
51125	Salaries & Wages	35,915	40,829	48,114	52,000	55,000
52025	Payroll Tax	3,335	3,828	4,341	4,829	5,000
52225	Workers Comp	301	268	267	436	350
53025	R/M Equip	7,759	2,053	2,381	3,500	3,500
54025	Supplies	859	1,893	1,002	2,500	2,500
64225	Propane Expense	2,189	2,532	2,827	2,750	2,750
64725	Meals & Entertainment	0	0	1,455	500	500
70025	Utilities	2,176	2,319	2,691	2,750	2,750
70125	Telephone	501	726	905	750	750
72025	Auto	1,360	1,329	2,151	1,500	1,500
72225	License	46	39	97	50	50
	Total Expenses	\$239,169	\$55,816	\$66,231	\$71,564	\$74,650
	NET INCOME/(EXPENSE)	\$24,581	\$17,940	\$12,671	\$23,436	\$55,350

**Sandy Pines Wilderness Trails, Inc.
2023/2024 Budget Worksheet**

Rentals at Sandy Pines Paddles, Pedals and Carts

Board Approved

<u>Account</u>	<u>Description</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>2022/2023 Budget</u>	<u>2023/2024 Budget</u>
41265 Rental Non-taxable income/Watercraft/Bicycles		10,184	4,568	4,568	6,674	5,000	5,500
	Rental Taxable Income	0	0	0	0	300	300
41665 Golf Cart Rental		179,972	225,284	225,284	189,125	245,000	245,000
44165 Marina Fuel		28,463	9,452	9,452	36,003	25,000	30,000
	Total Income	\$218,619	\$239,304	\$239,304	\$231,801	\$275,300	\$280,800
50165 COGS		\$0	\$1,145	\$1,145	\$3	\$500	\$500
51165 Salaries & Wages		28,220	36,398	36,398	33,279	45,000	35,000
52065 Payroll Tax		2,572	3,392	3,392	3,111	4,000	4,000
52265 Workers Comp		271	232	232	220	450	450
54065 Supplies		2,192	5,070	5,070	4,058	5,000	5,000
53165 Equipment Lease - Golf Cart Rental		99,568	101,062	101,062	80,383	105,000	105,000
53065 R/M Expense - Golf Cart Rental		0	1,594	1,594	379	1,500	1,500
72365 Insurance		0	0	0	0	750	750
64265 Marina Fuel Expense		14,796	8,785	8,785	34,348	17,000	30,000
70065 Utilities		725	0	0	897	1,000	1,000
70165 Telephone		679	726	726	725	750	750
72065 Auto		0	0	0	0	150	150
72265 License		25	20	20	0	250	250
64165 Repair To Golf Carts		6,120	3,737	3,737	2,589	5,000	5,000
	Total Expenses	\$155,168	\$161,016	\$161,016	\$159,989	\$185,850	\$188,850
	NET INCOME/(EXPENSE)	\$63,451	\$77,143	\$77,143	\$71,808	\$88,950	\$91,450

Sandy Pines Wilderness Trails, Inc.
 2023/2024 Budget Worksheet
Board Approved

Retail Center

<u>Account</u>	<u>Description</u>	<u>9/30/2020</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>9/30/2021</u> <u>Actual</u>	<u>9/30/2022</u> <u>Actual</u>	<u>2022/2023</u> <u>Budget</u>	<u>2023/2024</u> <u>Budget</u>
44129	Gasoline Income	\$21,897	\$25,516	\$25,516	\$31,460	\$50,000	\$60,000
45329	Car Wash	1,091	1,928	1,928	2,344	3,000	2,500
45429	Laundry Income	19,264	31,073	31,073	31,574	35,000	35,000
45629	Self Lock Storage	0	0	0	0	0	0
45729	Bull Pen Storage	18,389	21,522	21,522	24,594	25,000	30,000
	Total Income	\$60,641	\$80,039	\$80,039	\$89,971	\$109,500	\$127,500
64129	Gasoline Expense	22,777	23,175	23,175	50,064	45,000	45,000
64429	Maint work	1,044	131	131	3,750	1,000	1,000
64929	Laundry Expense	0	0	0	0	100	100
53029	R/M Bldgs & Equip. Retail	120	0	0	667	2,500	2,500
70029	Utilities - Retail	11,927	15,516	15,516	19,081	20,000	15,500
	Total Expense	\$35,868	\$38,822	\$38,822	\$73,563	\$54,100	\$64,100
	NET INCOME/(EXPENSE)	\$24,773	\$41,217	\$41,217	\$16,409	\$55,400	\$63,400

Sandy Pines Wilderness Trails, Inc.
 2023/2024 Budget Worksheet
 Board Approved

Sales & Hospitality

<u>Account</u>	<u>Description</u>	<u>9/30/2020 Actual</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>2022/2023 Budget</u>	<u>2023/2024 Budget</u>
	Sales Deposit					
40630	Commission	\$433,462	\$305,141	\$384,962	\$300,000	\$325,000
40730	Transfer fee	236,040	278,575	259,330	275,000	282,000
40530	SP Sites	0	0	0	0	0
44030	Site/Unit Rental	292,547	369,078	428,400	444,000	466,200
40930	Retired Sites	6,000	8,900	2,800	6,000	6,000
42230	Seasonal Memberships	44,300	39,800	69,553	50,000	55,500
49030	Promotion Income	2,200	0	0	1,500	1,500
	Total Due	\$1,014,549	\$1,001,494	\$1,145,046	\$1,076,500	\$1,136,200
50130	Cost of Goods Sold	0	0	0	0	0
51130	Salaries, Wages, Comm.	252,657	159,168	259,994	282,000	291,000
52030	Payroll Taxes	17,866	12,013	20,509	20,000	20,000
52230	Workers Comp	373	319	395	425	425
52330	Group Health	2,758	0	21,975	24,000	24,000
52430	Pensions	9,423	4,537	10,320	12,000	12,000
53030	Repair & Maint	529	0	0	500	500
53230	Equip Replacement	0	0	81	500	500
54030	Supplies	8,184	8,989	9,536	7,500	8,000
58030	Promotions	1,208	486	520	1,500	1,500
64030	Rental Expense	46,500	15,643	23,542	45,000	48,000
64730	Meals & Entertainment	0	0	246	200	200
70130	Telephone	1,542	2,114	2,673	2,000	2,000
72030	Auto	43	577	968	750	1,000
64230	Show Promo	0	0	0	0	0
72530	Communications	21,079	9,444	13,476	25,000	20,000
72730	Referral	1,800	800	0	3,000	3,000
	Total Expense	\$363,962	\$214,090	\$364,237	\$424,375	\$432,125
	NET INCOME/(EXPENSE)	\$650,587	\$787,404	\$780,809	\$652,125	\$704,075
	Available for Operations	\$650,587	\$787,404	\$780,809	\$652,125	\$704,075

Board Approved

	9/30/2022	2022/2023	2023/2024
Revenues	Actual	Budget	Budget
Administration	262,070	301,500	333,980
Maintenance	392,755	476,600	495,500
Safety & Security	239,172	288,000	290,000
Recreation	120,225	85,500	310,000
Resort Services	4,244,881	5,179,186	5,287,568
Lease Operations	61,170	45,550	9,900
Park & Garden	300,101	265,000	375,000
Rentals at Sandy Pines	231,801	275,300	280,800
Retail Center	89,971	109,500	127,500
Sales & Hospitality	1,145,046	1,076,500	1,136,200
Revenues	7,087,192	8,102,636	8,646,448
Expenditures			
Administration	(769,736)	(792,575)	(829,401)
Maintenance	(1,508,028)	(1,643,500)	(1,796,500)
Safety & Security	(885,085)	(991,800)	(1,025,878)
Recreation	(405,754)	(424,650)	(569,350)
Resort Services	(2,856,964)	(3,526,508)	(3,640,341)
Lease Operations	672	(14,100)	(14,100)
Park & Garden	(287,430)	(241,564)	(319,650)
Rentals at Sandy Pines	(159,993)	(186,350)	(189,350)
Retail Center	(73,563)	(54,100)	(64,100)
Sales & Hospitality	(364,237)	(424,375)	(432,125)
Expenses	(7,310,117)	(8,299,522)	(8,880,795)
Net Income/Expense	(222,925)	(196,886)	(234,347)

Budget Fees - Board Approved					
Fees	2024	2023	2022	2021	2020
1.0 Motorized Boat Sicker - Water	110.00	110.00	110.00	80.00	80.00
2.0 Motorized Boat Sicker - Land	110.00	110.00	110.00	50.00	50.00
3.0 Non-Motorized Boat - Water	35.00	35.00	35.00	15.00	15.00
4.0 Non-Motorized Boat - Land	35.00	35.00	35.00	15.00	15.00
5.0 Boat Dock (102 less Rangers)	525.00	500.00	500.00	500.00	500.00
6.0 Contractor Fee	225.00	200.00	200.00	200.00	200.00
7.0 Golf Cart Renewal Sticker	20.00	15.00	15.00	15.00	15.00
8.0 Moped Renewal Sticker	20.00	15.00	15.00	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	20.00	15.00	15.00
11.0 Renewal - Proxy Card 1st Member	5.00	5.00	5.00	5.00	5.00
12.0 Renewal - Proxy Card 2nd Member, Associate, Grandchild, Recreation	15.00	15.00	15.00	10.00	10.00
13.0 Replacement of Card (when old card is returned)	10.00	10.00	8.00		
14.0 Replacement of Card (without old card)	20.00	20.00	20.00		
14.5 Replacement of Camper Card (without old card or damaged)	30.00	30.00			
15.0 Delinquent Acct Card React 1 card	35.00	35.00	35.00	35.00	35.00
16.0 Guest Pass 1 Day	5.00	5.00	5.00	5.00	5.00
17.0 Guest Pass 1 Ranger Assistance (per request)	10.00	10.00	7.00	7.00	7.00
18.0 Guest CAMPER Guest Pass 1 day	20.00	20.00	15.00	15.00	15.00
19.0 Group Entry Fees:					
20.0 Car (max six people) per day	25.00	25.00	25.00	25.00	25.00
21.0 Van (max 16 people) per day	50.00	50.00	50.00	50.00	50.00
22.0 Bus (min 17 people) per day	100.00	100.00	100.00	100.00	100.00
23.0 Vehicle Sticker	5.00	5.00	5.00	5.00	5.00
24.0 Hazardous Material Disposal Fee	100.00	100.00	100.00	100.00	100.00
25.0 Pumpout	16.00	15.00	14.00	14.00	14.00
26.0 Emergency Pump	30.00	30.00	28.00	28.00	28.00
17.0 Sewage Tote Tank Permit (spills - member responsibility)	35.00	30.00	15.00	15.00	15.00
28.0 Pumpout Plan A (\$14 per pumpout)	280.00	260.00	240.00	240.00	240.00
29.0 Pumpout Plan B	168.00	156.00	144.00	144.00	144.00
30.0 Pumpout Plan C	322.00	299.00	276.00	276.00	276.00
31.0 Pumpout Plan D	168.00	156.00	144.00	144.00	144.00
32.0 Pumpout Plan E	378.00	351.00	324.00	324.00	324.00
33.0 Pumpout Plan F	196.00	182.00	168.00	168.00	168.00
34.0 Pumpout Plan G	224.00	208.00	192.00	192.00	192.00
35.0 Pumpout Plan H	126.00	117.00	108.00	108.00	108.00
36.0 Double Tank (Regular)	22.00	22.00	21.00	21.00	21.00
37.0 Double Tank (Emergency)	41.00	41.00	40.00	40.00	40.00
38.0 Boat In/Out	55.00	55.00	55.00	55.00	55.00
39.0 add for boat out after 10/1	20.00	20.00	20.00	20.00	20.00
40.0 Mailbox	50.00	35.00	35.00	35.00	35.00
41.0 Bullpen 13x30 - Annual rate	345.00	330.00	320.00	320.00	320.00
42.0 Bullpen 13x30 - Quarterly rate	100.00	95.00	85.00	85.00	85.00

Budget Fees - Board Approved						
Fees	2024	2023	2022	2021	2020	
43.0 Bullpen 13x30 - Monthly rate	42.00	40.00	30.00	30.00	30.00	
44.0 Bullpen 13x35 - Annual rate	375.00	360.00	350.00	350.00	350.00	
45.0 Bullpen 13x35 - Quarterly rate	105.00	100.00	95.00	95.00	95.00	
46.0 Bullpen 13x35 - Monthly rate	48.00	45.00	35.00	35.00	35.00	
47.0 Bullpen DAILY rate-min 2 days	8.00	7.00	5.00	5.00	5.00	
48.0 Winterizing Trailer/Line/Before	100.00	100.00	90.00	90.00	90.00	
49.0 Winterizing Trailer/Line/After	120.00	120.00	110.00	110.00	110.00	
50.0 Winterizing Line Only/Before	50.00	50.00	40.00	40.00	40.00	
51.0 Winterizing Line Only/After	60.00	60.00	50.00	50.00	50.00	
52.0 Winterizing Ice Maker/Before	45.00	45.00	35.00	35.00	35.00	
53.0 Winterizing Ice Maker/After	55.00	55.00	45.00	45.00	45.00	
54.0 Winterizing Sprinkler Syst./Before	65.00	65.00	55.00	55.00	55.00	
55.0 Winterizing Sprinkler Syst./After	75.00	75.00	65.00	65.00	65.00	
56.0 Annual TV / Internet (in 2022 ballot passes)	426.00	426.00	136.00	136.00	136.00	
57.0 Camping (Sun-Thurs)	70.00	65.00	60.00	56.00	56.00	
58.0 Camping Holiday/(Weekends)	80.00	75.00	70.00	65.00	65.00	
59.0 Camping Off Season Discount	0%	0%	50%	50%	50%	
60.0 Camping Associate Discount	10%	10%	10%	10%	10%	
61.0 Cabin (Sun-Thurs)	115.00	110.00	100.00	86.00	86.00	
62.0 Cabin Holiday/(weekend)	130.00	125.00	115.00	98.00	98.00	
63.0 Rental Trailer 94 & 561 (Sun-Thurs)	170.00	160.00	150.00	135.00	135.00	
64.0 Rental Trailer 94 & 561 Holiday/(weekend)	190.00	180.00	170.00	155.00	155.00	
65.0 Rental Trailer 396 (Sun-Thurs)	220.00	210.00	200.00	185.00	185.00	
66.0 Rental Trailer 396 Holiday/(weekend)	265.00	252.00	220.00	200.00	200.00	
67.0 Rental Trailer 4135 (Sun-Thurs)	200.00	190.00	180.00	145.00	145.00	
68.0 Rental Trailer 4135 Holiday/(weekend)	220.00	210.00	200.00	165.00	165.00	
69.0 Rental Trailer 1084 (Sun-Thurs)	220.00	210.00	200.00	185.00	185.00	
70.0 Rental Trailer 1084 Holiday/(weekend)	265.00	252.00	220.00	200.00	200.00	
71.0 Camper Vehicles (per day)	12.00	12.00	12.00	10.00	10.00	
72.0 Golf Cart Rental - 4 passenger	65.00	65.00	55.00	55.00	55.00	
72.5 Golf Cart Rental - 6 passenger	80.00	80.00	75.00	75.00	75.00	
73.0 Water on After Oct 15	200.00	200.00	200.00	200.00	200.00	
74.0 Water Back On after shut off	remove	remove	remove	remove	remove	
75.0 Permit for Building	45.00	40.00	40.00	40.00	40.00	
76.0 Tree Permits	50.00	50.00	50.00	40.00	40.00	
77.0 Electric Permit Sandy Pines (No cord cap)	50.00	50.00	50.00	40.00	40.00	
78.0 Electric Permit PCI	90.00	84.00	84.00	84.00	84.00	
79.0 Transfer Fee - Sales Office (includes Inspection fee of \$250)	625.00	625.00	625.00	625.00	625.00	
80.0 Transfer Fee - Private Sale (includes Inspection fee of \$250)	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	
80.5 Transfer Fee - Condo Sale	1,500.00	1,500.00				
81.0 Background Check Fee (per person)	75.00	35.00	35.00	35.00	35.00	
82.0 Rental Picnic Shelter/TeePee Area (plus guest)	90.00	90.00	90.00	90.00	90.00	
83.0 Pavilion Rental (plus guest fee) (plus cleaning deposit)	100.00	100.00	170.00	170.00	170.00	

Budget Fees - Board Approved						
Fees		2024	2023	2022	2021	2020
84.0	Handbook (Copies .10 page)	5.00	5.00	2.00	2.00	2.00
85.0	Flea Markets 116 spaces/7 mkts	45.00	45.00	35.00	35.00	35.00
85.5	Flea Markets - Early setup	15.00	15.00			
86.0	Site Surveys	40.00	40.00	40.00	40.00	40.00
87.0	Locate Boat Stakes	50.00	50.00	50.00	40.00	40.00
88.0	Buyers Fee	525.00	525.00	525.00	525.00	525.00
89.0	North Shore Wedding Rental - Non-Member Peak Season	3,150.00	3,000.00	3,000.00		
90.0	North Shore Wedding Rental Event - Member Peak Season	2,650.00	2,500.00	2,500.00		
91.0	North Shore Wedding Rental Event - Non-Member Off Season	2,650.00	2,500.00	2,500.00		
92.0	North Shore Wedding Rental Event - Member Off Season	2,100.00	2,000.00	2,000.00		
93.0	North Shore Rental 100+ People (Plus \$250 cleaning deposit)	500.00	300.00			
94.0	North Shore Rental 1-99 People (Plus \$250 cleaning deposit)	300.00	150.00			
95.0	North Shore Rental Corporate Event - Non-Member Peak Season	1,580.00	1,500.00	1,500.00		
96.0	North Shore Rental Corporate Event - Member Peak Season	1,100.00	1,000.00	1,000.00		
97.0	North Shore Rental Corporate Event - Non-Member Off Season	1,100.00	1,000.00	1,000.00		
98.0	North Shore Rental Corporate Event - Member Off Season	550.00	500.00	500.00		
99.0	Camping Cancellation Fee	50.00	50.00	50.00	50.00	
100.0	Boat Stakes - 1236 stakes @ 30/40ft.	75.00	75.00	75.00		
101.0	Boat Stakes - 177 stakes @ 10ft.	75.00	75.00	75.00		
102.0	580 Seasonal	4,305.00	3,900.00	3,800.00	3,500.00	7.89%
103.0	581 Seasonal	4,305.00	3,900.00	3,800.00	3,500.00	7.89%
104.0	625 Seasonal	4,620.00	4,200.00	4,100.00	3,800.00	7.32%
105.0	794 Seasonal	4,830.00	4,400.00	4,300.00	4,000.00	6.98%
106.0	981 Seasonal	4,830.00	4,400.00	4,300.00	4,000.00	6.98%
107.0	1108 Seasonal	3,990.00	3,600.00	3,500.00	3,200.00	8.57%
108.0	1109 Seasonal	3,990.00	3,600.00	3,500.00	3,200.00	8.57%
109.0	1183 Seasonal	4,830.00	4,400.00	4,300.00	4,000.00	6.98%
110.0	1258 Seasonal	4,305.00	3,900.00	3,800.00	3,500.00	7.89%
111.0	5125 Seasonal	5,355.00	4,900.00	4,800.00	4,500.00	6.25%
112.0	5354 Seasonal	5,040.00	4,600.00	4,500.00	4,200.00	6.67%
113.0	5356 Seasonal	5,040.00	4,600.00	4,500.00	4,200.00	6.67%
114.0	Retired Sites	2,000.00	2,000.00	1,800.00	1,800.00	1,800.00
115.0	EGLE Permit - Dock left in between Oct 1 and April 15 and/or Shoreline improvement permit (or as charged by EGLE)	100.00				
116.0	Sandy Pines - Dock left in between Oct 1 and April 15 and/or Shoreline improvement permit	100.00				

Sandy Pines Wilderness Trails, Inc
2023/2024 Capital Budget

Board Approved

Capital Budget

Department	Description	2023/2024
Maintenance	Cabin Roof/Siding (N407)	
	HVAC	
	Water Softeners	
	Dam Repair and Upgrade	
	Drainfield - Phase 3	
	Paved Road Resurfacing	
	Electric Compactor	
	Replace Maintenance Truck & Equipment (includes dump truck)	
	Recreation Courts Resurfacing	
	Entrance Lights at the Gates	
	Playground Equipment	
	TOTAL	\$ 847,000.00
Administration	Computer Equipment Replacement	
	TOTAL	\$ 10,000.00
Safety & Security	Patrol Vehicle 5yr replacement plan	
	Patrol Boat	
	Lake Buoys	
	Replace Gate Box PH 2,3,4,6, BP	
	TOTAL	\$ 51,500.00
Recreation	Fitness Equipment (\$26,800 new) 3-year lease \$12k per yr.	
	TOTAL	\$ 15,000.00
Park & Garden	Utility Vehicle	
	TOTAL	\$ 22,000.00
Sales/Camping	mini spli A/C for Cabin	
	Campsite Picnic Tables - rotation through park	
	TOTAL	\$ 30,000.00
Total Capital Expenditures		\$ 975,500.00