

ORIGINAL

Approved @  
12/16/25

Cherokee Village Suburban Improvement District #1

**2025 OPERATING BUDGET**

# Income Comparison

Assessments	2024 Forecast	2024 Actuals 10/31/2024	2025 Forecast	Variance	Comments
Current	\$2,165,000	\$ 1,225,546	\$ 1,700,000	\$ (465,000)	Anticipate delinquent for 2nd year
Delinquent	\$210,000	\$ 234,029	\$ 235,000	\$ 25,000	Based on 2024 actuals
Penalties	\$17,000	\$ 2,994	\$ 6,000	\$ (11,000)	Based on 2024 actuals
Prepaid in 2024	\$25,000	\$ 13,485	\$ 10,000	\$ (15,000)	Based on 2024 actuals
Totals	\$2,417,000	\$ 1,476,054	\$ 1,951,000	\$ (466,000)	Due to delinquency
adjustments collector				\$ -	
Operating				\$ -	
Annual Dues	\$109,200	\$ 117,118	\$ 122,000	\$ 12,800	Based on 2024 actuals
North Pro Shop	\$109,200	\$ 139,952	\$ 141,500	\$ 32,300	Based on 2024 actuals
South Pro Shop	\$157,200	\$ 179,104	\$ 185,200	\$ 28,000	Based on 2024 actuals
Omaha Center	\$10,500	\$ 12,155	\$ 12,750	\$ 2,250	Based on 2024 actuals
T-Bird Center	\$20,250	\$ 21,711	\$ 23,500	\$ 3,250	Based on 2024 actuals
North Rec. Center	\$2,000	\$ 1,852	\$ 2,500	\$ 500	Based on 2024 actuals
Sequoyah Beach	\$500	\$ -	\$ (500)	\$ (500)	Reduced from Eclipse
Campgrounds	\$45,000	\$ 8,238	\$ 10,000	\$ (35,000)	Reduced due to tower sell
Other Income	\$175,000	\$ 134,602	\$ 99,000	\$ (76,000)	Based on 2024 actuals
Interest	\$8,450	\$ 20,586	\$ 25,000	\$ 16,550	
Total Other Income	\$637,300	\$635,318	\$621,450	\$ (15,850)	Lower projection than 2024 due to Eclipse and misc income
Total All Income	\$ 3,054,300	\$ 2,111,372	\$2,572,450	-\$481,850	Projected loss in assessments

Assessment Income Worksheet

Item	2024 Budget	2024 Actual 10/31/24	2025 Forecast	Variance	Comments
Current Assessments					
Sharp Co.	\$1,500,000	\$ 868,935	\$ 1,200,000	\$ (300,000)	Based on 2024 actuals
Fulton Co.	\$ 665,000	\$ 356,611	\$ 500,000	\$ (165,000)	Based on 2024 actuals
Prepaid	\$ 25,000	\$ 13,485	\$ 10,000	\$ (15,000)	Based on 2024 actuals
Current Assessment Total	\$2,190,000	\$ 1,239,031	\$ 1,710,000	\$ (480,000)	Projected due to delinquency in 2024
Delinquent Assessments					
Sharp Co.	\$ 140,000	\$ 159,765	\$ 160,000	\$ -	Based on 2024 actuals
Fulton Co.	\$ 70,000	\$ 74,264	\$ 75,000	\$ 5,000	Based on 2024 actuals
Delinquent Assessment Total	\$ 210,000	\$ 234,029	\$ 235,000	\$ 25,000	Projected higher delinquency collection
Penalties:					
Sharp Co.	\$ 10,000	\$ 2,436	\$ 5,000	\$ (5,000)	Based on 2024 actuals
Fulton Co.	\$ 7,000	\$ 571	\$ 1,000	\$ (6,000)	Based on 2024 actuals
Assessment Penalty Total	\$ 17,000	\$ 2,994	\$ 6,000	\$ (11,000)	Based on 2024 actuals
Totals	\$2,417,000	\$ 1,476,054	\$ 1,951,000	\$ (466,000)	

Annual Dues

<u>ITEM</u>	<u>2024</u> <u>Forecast</u>	<u>2024</u> <u>Actual 10/31/24</u>	<u>2025</u> <u>Forecast</u>	<u>Variance</u>	<u>Comments</u>
Membership Dues	\$ 80,000	\$ 86,607	\$ 90,000	\$ 10,000	Based on 2024 actuals
Cart Usage Dues	\$ 20,000	\$ 16,697	\$ 18,000	\$ (2,000)	Based on 2024 actuals
Electric Dues	\$ 2,000	\$ 1,626	\$ 1,500	\$ (500)	Based on 2024 actuals
Shed Rental Dues	\$ 7,200	\$ 12,188	\$ 12,500	\$ 5,300	Based on 2024 actuals
Tennis Dues	\$ -		\$ -	\$ -	
Totals	\$ 109,200	\$ 117,118	\$ 122,000	\$ 12,800	

North Golf Course

<u>ITEM</u>	<u>2024</u> <u>Forecast</u>	<u>2024</u> <u>Actual 10/31/24</u>	<u>2025</u> <u>Forecast</u>	<u>Variance</u>	<u>Comments</u>
Daily Green Fees	\$100,000	\$ 118,602	\$ 120,000	\$ 20,000	Based on 2024 actuals
Daily Cart Rentals	\$ 9,000	\$ 12,400	\$ 12,500	\$ 3,500	Based on 2024 actuals
Pull Cart Rentals	\$ -		\$ -	\$ -	
Daily Tennis Fees	\$ -		\$ -	\$ -	
Daily Trail Fees	\$ 200	\$ 45		\$ (200)	Based on 2024 actuals
Cash Short & Over	\$ -	\$ 45		\$ -	
Gen Fund Other Income		\$ 220		\$ -	
Course Rental Income		\$ 8,640	\$ 9,000	\$ 9,000	
Totals	\$ 109,200	\$ 139,952	\$ 141,500	\$ 32,300	Based on 2024 actuals

South Golf Course

<u>ITEM</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Actual 10/31/24</u>	<u>2025</u> <u>Forecast</u>	<u>Variance</u>	
Daily Green Fees	\$ 120,000	\$ 137,871	\$ 140,000	\$ 20,000	Based on 2024 actuals
Daily Cart Rentals	\$ 17,500	\$ 22,733	\$ 25,000	\$ 7,500	Based on 2024 actuals
Pull Cart Rentals	\$ -		\$ -	\$ -	
Club Rentals	\$ -		\$ -	\$ -	
Cash Short & Over	\$ -	\$ 45		\$ -	
Daily Trail Fees	\$ 200	\$ 180	\$ 200	\$ -	Based on 2024 actuals
Golf Tournament Fees	\$ 15,000	\$ 17,745	\$ 20,000	\$ 5,000	Based on 2024 actuals

Tournament Sponsorship	\$	-		\$	-	Based on 2024 actuals
Other	\$	-	\$ 530	\$	-	
Restaurant Lease	\$	-		\$	-	
Totals	\$	152,700	\$ 179,104	\$	185,200	Based on 2024 actuals
Total GOLF	\$	371,100	\$ 436,174	\$	448,700	Increase due to actual income in 2024

**Omaha Cntr. Operating Income**

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance	Comments
Admissions	\$ -			\$ -	
Building Rentals	\$ 2,000	\$ 128	\$ 250	\$ (1,750)	Based on 2024 actuals
Health Club Dues	\$ 6,000	\$ 7,704	\$ 8,000	\$ 2,000	Based on 2024 actuals
Daily Health Club Fees	\$ 2,500	\$ 4,323	\$ 4,500	\$ 2,000	Based on 2024 actuals
Min. Golf Admissions	\$ -		\$ -	\$ -	
Deposit & Set-up	\$ -		\$ -	\$ -	
Cash Short & Over	\$ -		\$ -	\$ -	
Summer Swim Passes	\$ -		\$ -	\$ -	
Totals	\$ 10,500	\$ 12,155	\$ 12,750	\$ 2,250	Project continued growth in OHFC

**Thunderbird Operating Income**

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance	
Admissions	\$ 12,000	\$ 13,504	\$ 15,000	\$ 3,000	Based on 2024 actuals
Building Rentals	\$ 3,000	\$ 1,961	\$ 2,500	\$ (500)	Based on 2024 actuals
Min. Golf Admissions	\$ -	\$ 505		\$ -	
Cash Short & Over	\$ -	\$ (88)		\$ -	
Deposit & Set-up	\$ -	\$ 170		\$ -	
Other	\$ 250	\$ 24		\$ (250)	
Summer Swim Passes	\$ 5,000	\$ 5,635	\$ 6,000	\$ 1,000	Based on 2024 actuals
Totals	\$ 20,250	\$ 21,711	\$ 23,500	\$ 3,250	Project increase in admissions again in 2025

**North Rec. Operating Income**

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance	
Meeting Room	\$ 2,000	\$ 1,852	\$ 2,500	\$ 500	Based on 2024 actuals

**Page 1 Sub totals**

Projected increases in participation

Gicce-Gumbee Beach

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance
Rental fees	\$ 500	\$ -	\$ -	\$ (500)
Concessions	\$ -	\$ -	\$ -	\$ -
Totals	\$ 500	\$ -	\$ -	\$ (500)

Baseheart Campground

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance
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Campground fees \$ 45,000 \$ 8,238 \$ 10,000 \$ (35,000) Based on 2024 actuals

Other Income

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance
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Boat Slip Rentals \$ 28,000 \$ 28,622 \$ 29,000 \$ 1,000 Based on 2024 actuals

Foreclosed Lots Redeemed \$ -

SID lot sales \$ 100,000 \$ 3,344 \$ - \$ (100,000) No longer selling lots

Cell tower lease \$ - \$ 1,075 \$ -

Miscellaneous Income \$ 5,000 \$ 58,875 \$ 25,000 \$ 20,000 Project possibilities

Boat Licenses \$ 42,000 \$ 42,686 \$ 45,000 \$ 3,000 Based on 2024 actuals

Cedar Valley Pavilion \$ -

Totals \$ 175,000 \$ 134,602 \$ 99,000 \$ (76,000) SID lot sales/tower sold in 2024

Interest Income

Item	2024 Budget	2024 10/31/2024	2025 Forecast	Variance
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FNBC CD interest	\$ 1,400	\$ 8,215	\$ 10,000	\$	8,600	Based on 2024 actuals
Liberty Bank	\$ -			\$	-	
Interest on ALC Purchases	\$ 50	\$ 33	\$ -	\$	(50)	No sales from ALC
Prepaid assess income	\$ -			\$	-	
Checking Account	\$ 7,000	\$ 12,339	\$ 15,000	\$	8,000	Based on 2024 actuals
<b>Totals</b>	\$ 8,450	\$ 20,587	\$ 25,000	\$	16,550	
<b>Sub Total page 2</b>	\$ 228,950	\$ 163,427	\$ 134,000.00	\$	(94,950)	Decrease in 2025 due to tower sold in 2024
<b>Sub Total page 1</b>	\$ 32,750	\$ 35,718	\$ 38,750	\$	6,000	Increase based on actuals from 2024
<b>Total Assessment</b>	\$ 2,417,000	\$ 1,476,054	\$ 1,951,000	\$	(466,000)	Based on delinquency in 2024
<b>Total Golf Income</b>	\$ 371,100	\$ 436,174	\$ 448,700	\$	77,600	Projected increase based on actual income in 2024
<b>Total All Income</b>	\$ 3,049,800	\$ 2,111,372	\$ 2,572,450	\$	(477,350)	



# Expenditure Comparison

	2024 Budget	2024 YTD 10/31/2024	2025 Forecast	Variance	Comments
General Office	\$ 494,502	\$ 476,151	\$ 550,250	\$ 55,748	Based on insurance increases and engineering fees Continue with additional repairs/improvements
Omaha Center	\$87,760	\$ 105,561	\$ 101,700	\$ 13,940	
Thunderbird Center	\$108,865	\$ 83,209	\$ 86,835	\$ (22,030)	Roofs has all been replaced in 2024 Expenses based on actuals, new landscape contract and insurance Exterior bldg repairs pushed to 2025 due to weather Moving leased equipment expense from capital to general account Continued bldg repair in 2025 decrease in expense with irrigation being done in 2024
Building Maintenance	\$297,970	\$ 193,759	\$ 279,850	\$ (18,120)	
North Pro Shop	\$110,975	\$ 67,648	\$ 117,425	\$ 6,450	
North Maintenance	\$296,250	\$ 206,645	\$ 361,660	\$ 65,410	10% of what is collected by county Decrease due to Eclipse projections for 2024 Increase due to spillway repairs, engineering fees, etc.
South Pro Shop	\$115,930	\$ 93,028	\$ 124,515	\$ 8,585	
South Maintenance	\$428,589	\$ 463,018	\$ 402,077	\$ (26,512)	Increase in expense due to the spillway repairs, paying JD lease out of operating and property and health insurance increases.
Tennis Cts	\$2,100	\$ 456	\$ 2,100	\$ -	
Sequoyah Beach	\$3,897	\$ 2,732	\$ 3,797	\$ (100)	
Escalante Park	\$775	\$ 539	\$ 680	\$ (95)	
Collector Fees	\$185,000	\$ 120,097	\$ 160,000	\$ (25,000)	
Campground Lake Mgt.	\$88,400	\$ 39,893	\$ 44,550	\$ (43,850)	
	\$121,050	\$ 66,722	\$ 203,250	\$ 82,200	
Totals	\$2,342,063	\$1,919,458	\$2,438,689	\$ 96,626	

Total Income \$ 2,572,450

Income Less Exp. \$ 133,761

TOTAL AVAILABLE FOR  
CAPITAL REPAIRS IN 2025

General Office

Item	2024	2024	2025	Variance	Comments
	Budget	YTD 10/31/2024	Forecast		
Salaries	\$ 174,720	\$ 134,876	\$ 175,000	\$ 280	Based on 2024 and 6% increase
Soc. Sec.	\$ 8,000	\$ 8,120	\$ 10,000	\$ 2,000	Based on 2024 actuals
Medicare	\$ 2,400	\$ 1,899	\$ 2,400	\$ -	Based on 2024 actuals
Unemployment Tax	\$ 1,206	\$ 234	\$ 1,200	\$ (6)	Based on 2024 actuals
W. Comp.	\$ 1,350	\$ 2,194	\$ 2,500	\$ 1,150	Based on 2024 actuals
Health Ins.	\$ 12,000	\$ 4,800	\$ 9,600	\$ (2,400)	Based on actual versus increase projected
Gen. Ins.	\$ 72,500	\$ 70,757	\$ 100,000	\$ 27,500	Based on stated 40% increase
Real & Personal Taxes	\$ 30,000	\$ 40,957	\$ 42,000	\$ 12,000	Based on 2024 actuals
Interest on Loans	\$ -	\$ -		\$ -	
Building Rent	\$ -	\$ -		\$ -	
Electricity	\$ -	\$ -		\$ -	
Water	\$ -	\$ 385,023		\$ -	
Sanitation	\$ -	\$ 170		\$ -	moved to omaha expense
Life Ins	\$ 120	\$ 366	\$ 450	\$ 330	Based on 2024 actuals
Telephone	\$ 3,850	\$ 2,839	\$ 3,500	\$ (350)	Based on 2024 actuals
Memberships	\$ 750	\$ 265	\$ 300	\$ (450)	Based on 2024 actuals
Conferences	\$ 1,000	\$ -		\$ (1,000)	Based on 2024 actuals
Legal Notices	\$ -	\$ -		\$ -	
Legal Fees	\$ 100,000	\$ 105,307	\$ 100,000	\$ -	Based on 2024 actuals
Audit/Acct Fees	\$ 27,000	\$ -	\$ 24,000	\$ (3,000)	Acct firm for monthly fees
Redemption fees	\$ 5,000	\$ 821	\$ 500	\$ (4,500)	reduced from 2024 tot sales
Postage	\$ 3,000	\$ 79	\$ 1,500	\$ (1,500)	Not used in 2024 for election
Periodicals	\$ 76	\$ 55		\$ (76)	
Operating Supplies	\$ 20,000	\$ 23,007	\$ 25,000	\$ 5,000	Based on 2024 actuals
Maintenance Contracts	\$ 3,000	\$ 4,705	\$ 5,000	\$ 2,000	Based on 2024 actuals
License & Sales Tax	\$ 30	\$ 26		\$ (30)	
Gas & Oil	\$ -	\$ 1,866	\$ 1,800	\$ 1,800	Based on \$150 per month
Building Repair	\$ -	\$ -		\$ -	
Building Equip. Repair	\$ -	\$ -		\$ -	
Radio Maintenance	\$ -	\$ -		\$ -	
Equipment Repair	\$ 1,500	\$ 66		\$ (1,500)	
Computer Upgrading	\$ 24,000	\$ 24,041	\$ 32,000	\$ 8,000	Based on 2024 actuals
Leased Equip.	\$ 2,500	\$ 2,988	\$ 3,000	\$ 500	Based on 2024 actuals
Office Equip. Repair	\$ 500	\$ 66	\$ 500	\$ -	Based on 2024 actuals
Permits	\$ -	\$ -		\$ -	
Re-Assessment	\$ -	\$ -		\$ -	
Engineering Fees	\$ -	\$ 1,892	\$ 10,000	\$ 10,000	Based on 2024 actuals
Land Repair	\$ -	\$ 350		\$ -	
Settlement funds	\$ -	\$ 43,383		\$ -	
Total	\$ 494,502	\$ 861,151	\$ 550,250	\$ 55,748	Based on increased property and health insurance, software support, engineering fees for upcoming erosion work

\$ 476,151  
w/o WW \$

**Omaha Center**

Item	2024 <u>Budget</u>	2024 YTD 10/31/2024	2025 <u>Forecast</u>	% Variance	<u>Comments</u>
Salaries	\$ 10,000	\$ 14,315	\$ 17,500	\$ 7,500	Three part time employees
Soc. Sec.	\$ 650	\$ 888	\$ 950	\$ 300	Based on 2024 actual
Medicare	\$ 150	\$ 208	\$ 250	\$ 100	Based on 2024 actual
Unemployment Tax	\$ 300	\$ 259	\$ 350	\$ 50	Based on 2024 actual
W. Comp.	\$ 175	\$ 53	\$ 200	\$ 25	Based on 2024 actual
Health Ins.	\$ -	\$ -	\$ -	-	
Electricity	\$ 30,000	\$ 20,805	\$ 25,000	\$ (5,000)	Based on 2024 actual
Water	\$ 500	\$ 233	\$ 350	\$ (150)	Based on 2024 actual
Sanitation	\$ 2,200	\$ 1,876	\$ 2,200	\$ -	Based on 2024 actual
Telephone	\$ -	\$ 298	\$ 350	\$ 350	Based on 2024 actual
Pest Control	\$ 285	\$ 496	\$ 550	\$ 265	Based on 2024 actual
Uniforms	\$ -	\$ -	\$ -	-	
Operating Supplies	\$ 3,000	\$ 2,370	\$ 3,000	\$ -	Based on 2024 actuals
Maintenance Contracts	\$ 500	\$ 150	\$ 500	\$ -	Based on 2024 actuals
Gas & Oil	\$ -	\$ -	\$ -	-	
Chemicals	\$ -	\$ -	\$ -	-	
Building Repair	\$ 20,000	\$ 9,901	\$ 20,000	\$ -	Bath house and gym bathrooms
Building Equip. Repair	\$ 5,000	\$ 11,553	\$ 10,000	\$ 5,000	Based on 2024 actuals
Equipment Repair (note)	\$ -	\$ -	\$ -	-	
Leased Equip.	\$ -	\$ 294	\$ -	\$ -	
Heat	\$ -	\$ 396	\$ 500	\$ 500	
Land Repair	\$ 15,000	\$ 41,468	\$ 20,000	\$ 5,000	Potential for back area
Permits	\$ -	\$ -	\$ -	-	
Sales Tax Paid	\$ -	\$ -	\$ -	-	
Capital	\$ -	\$ -	\$ -	-	
Total	\$ 87,760	\$ 105,561	\$ 101,700	\$ 13,940	

Thunderbird

Item	2024 Budget	2024 YTD 10/31/2024	2025 Forecast	Variance	Comments
Salaries	\$ 18,500	\$ 14,986	\$ 16,000	\$ (2,500)	Slight increase with same # of crew
Soc. Sec.	\$ 1,100	\$ 929	\$ 1,000	\$ (100)	Based on 2024 actuals
Medicare	\$ 250	\$ 217	\$ 300	\$ 50	Based on 2024 actuals
Unemployment Tax	\$ 400	\$ 258	\$ 300	\$ (100)	Based on 2024 actuals
W. Comp.	\$ 75	\$ 3	\$ 10	\$ (65)	Based on 2024 actuals
Health Ins.	\$ -	\$ -	\$ -	\$ -	all part time employees
Electricity	\$ 8,000	\$ 6,227	\$ 8,000	\$ -	Based on 2024 actuals
Heat	\$ 7,000	\$ 3,691	\$ 5,000	\$ (2,000)	Based on 2024 actuals
Water	\$ 3,500	\$ 1,765	\$ 2,500	\$ (1,000)	Based on 2024 actuals
Sanitation	\$ 700	\$ 903	\$ 1,000	\$ 300	Based on 2024 actuals
Telephone	\$ 300	\$ 306	\$ 350	\$ 50	Based on 2024 actuals
Pest Control	\$ 250	\$ 279	\$ 300	\$ 50	Based on 2024 actuals
Uniforms	\$ 150	\$ -	\$ 200	\$ 50	Based on 2024 actuals
Operating Supplies	\$ 6,000	\$ 1,550	\$ 2,000	\$ (4,000)	Based on 2024 actuals
Maintenance Contracts	\$ 115	\$ -	\$ -	\$ (115)	
Gas & Oil	\$ -	\$ -	\$ -	\$ -	
Chemicals	\$ 1,800	\$ 1,949	\$ 2,500	\$ 700	Based on 2024 actuals
Building Repair	\$ 29,000	\$ 30,073	\$ 20,000	\$ (9,000)	Bathroom improvements lower/bath house
Building Equip. Repair	\$ 10,000	\$ 363	\$ 5,000	\$ (5,000)	Potential HVAC/Plumbing
Equipment Repair	\$ 10,000	\$ 323	\$ 10,000	\$ -	Potential pool equipment
Leased Equip.	\$ -	\$ -	\$ -	\$ -	
Signs	\$ 500	\$ 158	\$ 250	\$ (250)	Based on 2024 actuals
Land Repair	\$ 10,000	\$ 17,128	\$ 10,000	\$ -	Based on additional upgrades
Sewer Fees	\$ 1,200	\$ 2,076	\$ 2,100	\$ 900	Based on 2024 actuals
Permits	\$ 25	\$ 28	\$ 25	\$ -	Based on 2024 actuals
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ -	\$ -	\$ -	
	\$ 108,865	\$ 83,209	\$ 86,835	\$ (22,030)	

North Pro Shop

<u>ITEM</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>YTD 10/31/2024</u>	<u>2025</u> <u>Forecast</u>	<u>%</u> <u>Variance</u>	<u>Comments</u>
Salaries	\$ 70,000	\$ 35,120	\$ 55,000	\$ (15,000)	Based on 2024 with 6% increase
Soc. Sec.	\$ 3,700	\$ 2,177	\$ 3,000	\$ (700)	Based on 2024 actuals
Medicare	\$ 900	\$ 509	\$ 900	\$ -	Based on 2024 actuals
Unemployment Tax	\$ 1,500	\$ 514	\$ 750	\$ (750)	Based on 2024 actuals
W. Comp.	\$ 600	\$ 373	\$ 500	\$ (100)	Based on 2024 actuals
Health Ins.	\$ -	\$ -	\$ -	\$ -	
Electricity	\$ 7,500	\$ 6,427	\$ 7,500	\$ -	Based on 2024 actuals
Heat	\$ 6,000	\$ 3,992	\$ 5,000	\$ (1,000)	Based on 2024 actuals
Water	\$ 1,000	\$ 533	\$ 750	\$ (250)	Based on 2024 actuals
Sanitation	\$ 750	\$ 1,231	\$ 1,500	\$ 750	Based on 2024 actuals
Life Ins	\$ -	\$ -	\$ -	\$ -	Based on 2024 actuals
Telephone	\$ 2,000	\$ 1,884	\$ 2,000	\$ -	Based on 2024 actuals
Pest Control	\$ 225	\$ 148	\$ 225	\$ -	Based on 2024 actuals
Computer Upgrading	\$ 500	\$ -	\$ 500	\$ -	Potential improvements needed
Operating Supplies	\$ 7,500	\$ 2,885	\$ 4,000	\$ (3,500)	Based on 2024 actuals
Maintenance Contracts	\$ 800	\$ 1,635	\$ 800	\$ -	Annual renewal alarm and termite
Gas & Oil	\$ -	\$ -	\$ -	\$ -	
Building Repair	\$ 5,000	\$ 21	\$ 22,500	\$ 17,500	\$15K painting ext and \$7500 gutters, new roof at overhang and wood replacement
Building Equip. Repair	\$ 1,500	\$ 4,165	\$ 5,000	\$ 3,500	Based on 2024 actuals
Equipment Repair	\$ -	\$ 5,885	\$ 5,000	\$ 5,000	Based on 2024 actuals
Leased Equip.	\$ -	\$ -	\$ -	\$ -	
Land Repair	\$ -	\$ 1,497	\$ 2,500	\$ 2,500	Misc repairs
Office Equip. Repair	\$ 1,500	\$ -	\$ -	\$ (1,500)	
Permits	\$ -	\$ -	\$ -	\$ -	
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Interest Paid	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ 137,500	\$ -	\$ -	
Totals	\$ 110,975	\$ 206,645	\$ 117,425	\$ 6,450	

North Course Maintenance

<u>ITEM</u>	2024	2024	2025	<u>Variance</u>	<u>Comments</u>
	<u>Budget</u>	<u>YTD 10/31/2024</u>	<u>Forecast</u>		
Salaries	\$ 150,000	\$ 119,543	\$ 152,000	\$ 2,000	Based on 6% increase from annual 2024
Soc. Sec.	\$ 8,000	\$ 7,272	\$ 8,000	\$ -	Based on 2024 actuals
Unemployment Tax	\$ 1,500	\$ 823	\$ 1,250	\$ (250)	Based on 2024 actuals
W. Comp.	\$ 1,200	\$ 1,063	\$ 1,200	\$ -	Based on 2024 actuals
Health Ins.	\$ 4,000	\$ 2,400	\$ 3,000	\$ (1,000)	Based on 2024 actuals
Electricity	\$ 13,500	\$ 10,030	\$ 13,500	\$ -	Based on 2024 actuals
Heat	\$ 4,000	\$ 2,320	\$ 3,500	\$ (500)	Based on 2024 actuals
Water	\$ 2,500	\$ 1,316	\$ 2,000	\$ (500)	Based on 2024 actuals
Life Ins	\$ -	\$ 132	\$ 160	\$ 160	Based on 2024 actuals
Telephone	\$ 2,300	\$ 1,803	\$ 2,300	\$ -	Based on 2024 actuals
Sanitation	\$ 2,500	\$ 2,281	\$ 2,500	\$ -	Based on 2024 actuals
Uniforms	\$ 4,000	\$ 3,967	\$ 5,000	\$ 1,000	Based on 2024 actuals
Memberships	\$ -	\$ -		\$ -	
Seminars	\$ -	\$ -		\$ -	
Consultant Fees	\$ -	\$ -		\$ -	
Operating Supplies	\$ 5,000	\$ 5,720	\$ 6,000	\$ 1,000	Based on 2024 actuals
Maintenance Contracts	\$ 4,500	\$ 4,255	\$ 4,500	\$ -	Termite contract and annual decoder software
License & Sales Tax	\$ -	\$ 63		\$ -	
Gas & Oil	\$ 26,000	\$ 16,696	\$ 20,000	\$ (6,000)	Based on 2024 actuals
Chemicals	\$ 20,000	\$ 47,642	\$ 50,000	\$ 30,000	Based on 2024 actuals
Seed	\$ -	\$ -		\$ -	
Fertilizer	\$ 4,000	\$ 3,945	\$ 4,000	\$ -	Based on 2024 actuals
Tools	\$ 250	\$ 20	\$ 250	\$ -	potential purchase needed
Building Repair	\$ 1,500	\$ 716	\$ 1,500	\$ -	Potential repairs annually
Building Equip. Repair	\$ 1,500	\$ 1,471	\$ 2,000	\$ 500	Based on 2024 actuals
Equipment Repair	\$ 15,000	\$ 16,214	\$ 17,500	\$ 2,500	Based on 2024 actuals
Irrigation Repair	\$ -	\$ 852	\$ 500	\$ 500	
Leased Equipment	\$ -	\$ -	\$ 28,000	\$ 28,000	Half lease on Jdeere equipment
Land Repair	\$ 25,000	\$ 29,368	\$ 30,000	\$ 5,000	erosion at cart path and river/stream
Permits	\$ -	\$ -		\$ -	
Interest Paid	\$ -	\$ -		\$ -	
Pre-Paid Capital	\$ -	\$ -		\$ -	
Capital	\$ -	\$ -		\$ -	
Medicare Tax	\$ -	\$ 1701	\$ 2,000	\$ 2,000	Based on 2024 actuals
General Insurance	\$ -	\$ 910	\$ 1,000	\$ 1,000	Based on 2024 actuals
Totals	\$ 296,250	\$ 230,932	\$ 361,660	\$ 65,410	

South Pro Shop

ITEM	2024		2024		2025		Variance	Comments
	Budget	YTD 10/31/2024			Forecast			
Salaries	\$ 55,000	\$ 48,695	\$		\$ 62,000	\$ 7,000	Based on 2024 actuals	
Soc. Sec.	\$ 3,000	\$ 4,404	\$		\$ 6,000	\$ 3,000	Based on 2024 actuals	
Medicare	\$ 800	\$ 1,030	\$		\$ 1,250	\$ 450	Based on 2024 actuals	
Unemployment Tax	\$ 1,000	\$ 960	\$		\$ 1,250	\$ 250	Based on 2024 actuals	
W. Comp.	\$ 600	\$ 639	\$		\$ 750	\$ 150	Based on 2024 actuals	
Health Ins.	\$ -					\$ -		
Electricity	\$ 8,000	\$ 4,805	\$		\$ 6,000	\$ (2,000)	Based on 2024 actuals	
Heat	\$ 5,000	\$ 2,397	\$		\$ 3,500	\$ (1,500)	Based on 2024 actuals	
Water	\$ 1,500	\$ 784	\$		\$ 1,000	\$ (500)	Based on 2024 actuals	
Sanitation	\$ 2,500	\$ 2,540	\$		\$ 3,500	\$ 1,000	Based on 2024 actuals	
Life Ins	\$ -					\$ -		
Telephone	\$ 1,500	\$ 1,323	\$		\$ 1,500	\$ -	Based on 2024 actuals	
Pest Control	\$ 430	\$ 197	\$		\$ 280	\$ (150)	annual pest control fees	
Memberships	\$ -	\$ 150	\$		\$ 150	\$ 150	USGA membership annually	
Seminars	\$ -					\$ -		
Tournament Expenses	\$ -	\$ 2,034	\$			\$ -		
Periodicals	\$ -					\$ -		
Operating Supplies	\$ 7,500	\$ 2,160	\$		\$ 3,000	\$ (4,500)	Based on 2024 actuals	
Maintenance Contracts	\$ 1,100	\$ 1,743	\$		\$ 2,000	\$ 900	Annual termite and alarm renewal	
License & Sales Tax	\$ -					\$ -		
Gas & Oil	\$ -					\$ -		
Building Repair	\$ 25,000		\$		\$ 25,000	\$ -	Replace windows on back of	
Building Equip. Repair	\$ 2,500	\$ 17,990	\$		\$ 5,000	\$ 2,500		
Equipment Repair	\$ -	\$ 148	\$		\$ 250	\$ 250	Based on 2024 actuals	
Leased Equipment	\$ -					\$ -		
Restaurant Supplies	\$ -					\$ -		
Land Repair	\$ -	\$ 944	\$		\$ 1,500	\$ 1,500	Based on 2024 actuals	
Office Equip. Repair	\$ -					\$ -		
Permits	\$ -	\$ 85	\$		\$ 85	\$ 85	Based on 2024 actuals	
Signs	\$ 500		\$		\$ 500	\$ -		
Interest Paid	\$ -					\$ -		
Pre-Paid Capital	\$ -					\$ -		
Capital	\$ -					\$ -		
Totals	\$ 115,930	\$ 93,028	\$		\$ 124,515	\$ 8,585		



**South Course Maintenance**

<b><u>ITEM</u></b>	<b>2024</b>		<b>2024</b>		<b>2025</b>	<b>%</b>	
	<b><u>Budget</u></b>	<b><u>YTD 10/31/2024</u></b>	<b><u>Forecast</u></b>	<b><u>Variance</u></b>	<b><u>Comments</u></b>	<b><u>Comments</u></b>	<b><u>Comments</u></b>
Salaries	\$ 155,000	\$ 123,092	\$ 156,000	\$ 1,000	Based on actuals and 6% increase		
Soc. Sec.	\$ 8,000	\$ 7,216	\$ 8,000	\$ -	Based on 2024 actuals		
Medicare	\$ 2,100	\$ 1,741	\$ 2,100	\$ -	Based on 2024 actuals		
Unemployment Tax	\$ 1,400	\$ 895	\$ 1,200	\$ (200)	Based on 2024 actuals		
W. Comp.	\$ 1,300	\$ 1,020	\$ 1,300	\$ -	Based on 2024 actuals		
Health Ins.	\$ 7,500	\$ 4,800	\$ 5,500	\$ (2,000)	Based on 2024 actuals		
Electricity	\$ 42,500	\$ 36,191	\$ 43,500	\$ 1,000	increase for fans on course		
Heat	\$ 3,500	\$ 1,538	\$ 2,500	\$ (1,000)	Based on 2024 actuals		
Water	\$ 2,000	\$ 2,713	\$ 3,000	\$ 1,000	Based on 2024 actuals		
Sanitation	\$ 2,500	\$ 1,876	\$ 2,250	\$ (250)	Based on 2024 actuals		
Life Ins	\$ 210	\$ 120	\$ 210	\$ -	Based on 2024 actuals		
Telephone	\$ 1,900	\$ 1,597	\$ 1,900	\$ -	Based on 2024 actuals		
Pest Control	\$ -			\$ -			
Uniforms	\$ 4,500	\$ 4,565	\$ 5,500	\$ 1,000	Based on 2024 actuals		
Memberships	\$ -			\$ -			
Seminars	\$ -			\$ -			
Consultant Fees	\$ -			\$ -			
Operating Supplies	\$ 15,000	\$ 9,928	\$ 12,000	\$ (3,000)	Based on 2024 actuals		
Maintenance Contracts	\$ 4,275	\$ 3,878	\$ 3,878	\$ (397)	Decoder software annually		
License & Sales Tax	\$ 404	\$ 99	\$ 99	\$ (305)	Based on 2024 actuals		
Gas & Oil	\$ 28,000	\$ 19,410	\$ 25,000	\$ (3,000)	Based on 2024 actuals		
Chemicals	\$ 60,000	\$ 33,935	\$ 35,000	\$ (25,000)	Based on 2024 actuals		
Seed	\$ 1,500	\$ -		\$ (1,500)			
Fertilizer	\$ 10,000	\$ 12,701	\$ 15,000	\$ 5,000	Based on 2024 actuals		
Tools	\$ -			\$ -			
Building Repair	\$ 35,000	\$ -	\$ 15,000	\$ (20,000)	Potential repairs needed		
Building Equip. Repair	\$ 2,000	\$ 2,023	\$ 5,000	\$ 3,000	Potential repairs needed		
Equipment Repair	\$ 15,000	\$ 51,976	\$ 34,500	\$ 19,500	Based on 2 work carts		
Irrigation Repair	\$ -	\$ 130,488	\$ 10,000	\$ 10,000	and blower, 3 green fans		
Leased Equipment	\$ -			\$ -	Potential parts/repairs		
Land Repair	\$ 25,000	\$ 9,982	\$ 10,000	\$ (15,000)	Potential repairs needed		
Interest Paid	\$ -			\$ -			
Pre-Paid Capital	\$ -			\$ -			
Capital	\$ -			\$ -			
Gen Fund Gen Insurance		\$ 1,820	\$ 3,640		Increase for additional insurance		
Totals	\$ 428,589	\$ 463,018	\$ 402,077	\$ (26,512)			



Tennis Cts.

Item	2024 Budget	2024 YTD 10/31/2024	2025 Forecast	Variance	Comments
Electricity	\$ 600	\$ 456	\$ 600	\$ -	Based on actuals from 2024 materials for painting and fixing cracks Netting & marking for pickleball on 1 court
Operating Supplies	\$ 500	\$ -	\$ 1,000	\$ 1,000	
Equipment Repair			\$ 500	\$ -	
	\$ 1,100	\$ 456	\$ 2,100	\$ 1,000	
				\$ -	

Escalante Park

Item	2024 Budget	2024 YTD 10/31/2024	2025 Forecast	Variance	Comments
Electricity	\$ 650	\$ 399	\$ 500	\$ (150)	Based on 2024 actuals
Water	\$ -			\$ -	
Sanitation	\$ -			\$ -	
Pest Control	\$ 125	\$ 85	\$ 125	\$ -	
Operating Supplies	\$ -	\$ 55	\$ 55	\$ -	
Maintenance Contracts	\$ -			\$ 55	termite contract
Building Repair	\$ -			\$ -	
Building Equip. Repair	\$ -			\$ -	
Land Repair	\$ -			\$ -	
Capital	\$ -			\$ -	
	\$ 775	\$ 539	\$ 680	\$ (95)	

Sequoiah Beach

Item	2024 Budget	2024 YTD 10/31/2024	2025 Forecast	Variance	Comments
Electricity	\$ 400	\$ 303	\$ 300	\$ (100)	Based on 2024 actuals Based on 2024 actuals Based on 2024 actuals Based on 2024 actuals
Water	\$ 250	\$ 175	\$ 200	\$ (50)	
Sanitation	\$ 75	\$ 74	\$ 75	\$ -	
Operating Supplies	\$ 500	\$ 345	\$ 300	\$ (200)	
Maintenance Contracts	\$ 72		\$ 72	\$ -	Based on 2024 actuals Potential of small repairs Based on 3 loads of sand in 2025 Based on 2024 actuals
Building Repair	\$ 100	\$ -	\$ 250	\$ 150	
Land Repair	\$ 2,500	\$ 1,753	\$ 2,500	\$ -	
Pest control	\$ -	\$ 82	\$ 100	\$ 100	
Capital	\$ -			\$ -	
	\$ 3,897	\$ 2,732	\$ 3,797	\$ (100)	
				0.00%	

**Collector Fees**

Item	2024 <u>Budget</u>	2024 YTD 10/31/2024	2025 <u>Forecast</u>	<u>Variance</u>	<u>Comments</u>
Collector Fees	<u>\$ 185,000</u>	<u>\$ 120,097</u>	<u>\$160,000</u>	<u>\$ (25,000)</u>	Based on 10% of

**Baseheart Campground**

Item	2024	2024	2025	Variance	Comments
	Budget	YTD 10/31/2024	Forecast		
Salaries	\$ 8,750	\$ -	\$ 7,000	(1,750)	Camp attendand for 7 months
Soc. Sec.	\$ 200	\$ -	\$ 200	-	Based on employee
Medicare	\$ 200	\$ -	\$ 200	-	Based on employee
Unemployment Tax	\$ 200	\$ -	\$ 200	-	Based on employee
W. Comp.	\$ 200	\$ -	\$ 200	-	Based on employee
Health Ins.	\$ -			-	
Electricity	\$ 5,000	\$ 2,460	\$ 3,500	(1,500)	Based on 2024 actuals
Heat	\$ 5,000	\$ 1,784	\$ 2,000	(3,000)	Based on 2024 actuals
Water	\$ 5,000	\$ 1,149	\$ 1,500	(3,500)	Based on 2024 actuals
Sanitation/Garbage remove	\$ 3,500	\$ 1,961	\$ 2,500	(1,000)	Based on 2024 actuals
Life Ins	\$ -	\$ -		-	
Telephone/internet	\$ 1,500	\$ 684	\$ 1,000	(500)	Based on 2024 actuals
Uniforms	\$ 250	\$ -		(250)	
Seminars	\$ -	\$ -		-	Based on employee
Tennis Cts. Electricity	\$ -			-	Based on employee
Operating Supplies	\$ 5,000	\$ 6,558	\$ 7,000	2,000	Based on minor repair supplies
Maintenance Contracts	\$ 6,000	\$ -		(6,000)	
License & Sales Tax	\$ -	\$ -		-	
Gas & Oil	\$ -			-	
Chemicals	\$ -			-	
Seed	\$ 2,500			(2,500)	
Fertilizer	\$ 1,500			(1,500)	
Tools	\$ -			-	
Building Repair	\$ 25,000	\$ 14,055	\$ 10,000	(15,000)	Bathhouse/shop repairs
Building Equip. Repair	\$ 1,500	\$ 60	\$ 500	(1,000)	
Equipment Repair	\$ 1,500	\$ 31	\$ 500	(1,000)	
Signs	\$ 500	\$ 263	\$ 3,250	2,750	billboard/signage
Land Repair	\$ 15,000	\$ 10,890	\$ 5,000	(10,000)	Potential drainage or road work
Permits	\$ 100	\$ -		(100)	
Capital	\$ -			-	
	\$ 88,400	\$ 39,893	\$ 44,550	(43,850)	

Lake Mgt.

Item	2024		2024		2025		%	
	Budget	YTD 10/31/24			Forecast	Variance	Comments	
Salaries	\$ 27,000	\$ 17,986	\$		20,000	\$ (7,000)	Based on 2024 actuals	
Soc. Sec.	\$ 1,500	\$ 1,115	\$		1,200	\$ (300)	Based on 2024 actuals	
Medicare	\$ 400	\$ 261	\$		300	\$ (100)	Based on 2024 actuals	
Unemployment Tax	\$ 400	\$ 310	\$		350	\$ (50)	Based on 2024 actuals	
W. Comp.	\$ 300	\$ 213	\$		300	\$ -	Based on 2024 actuals	
Electricity	\$ 2,000	\$ 3,306	\$		3,500	\$ 1,500	Marina and dam gates	
Water	\$ -		\$			\$ -		
Sanitation	\$ -		\$			\$ -		
Telephone	\$ 500	\$ 650	\$		650	\$ 150	\$25 per lake safety employee per month	
Uniforms	\$ 200	\$ 140	\$		200	\$ -	Based on 2024 actuals	
Operating Supplies	\$ 10,000	\$ 6,994	\$		8,000	\$ (2,000)	Based on 2024 actuals	
Dam Permits	\$ 3,000	\$ 1,982	\$		2,000	\$ (1,000)	Based on 2024 actuals	
Maintenance Contracts	\$ -		\$			\$ -		
Gas & Oil	\$ 1,750	\$ 2,255	\$		2,500	\$ 750	Based on 2024 actuals	
Chemicals	\$ -		\$			\$ -		
Seed	\$ -		\$			\$ -		
Fertilizer	\$ -		\$			\$ -		
Building Repair	\$ 5,000	\$ 1,717	\$		2,500	\$ (2,500)	Repairs to the marinas	
Building Equipment Repair	\$ 500	\$ 750	\$		1,500	\$ 1,000	winterize two boats annually	
Fish Structure	\$ -		\$			\$ -		
Equipment Repair	\$ 5,000		\$		5,000	\$ -	Potential repairs needed to Omaha boat	
Dam Repair	\$ 25,000		\$		90,000	\$ 65,000	Three spillways repairs	
Signs	\$ 1,000	\$ 163	\$		250	\$ (750)	Based on 2024 actuals	
Land Repair	\$ 15,000	\$ 14,405	\$		15,000	\$ -	Additional work on Omaha Marina dock	
Carp	\$ -		\$			\$ -		
Game Fish	\$ -		\$			\$ -		
Lakes Maintenance	\$ 10,500	\$ 14,475	\$		25,000	\$ 14,500	Increase lake management treatments	
Engineering Fees	\$ 12,000		\$		25,000	\$ 13,000	Based on need for sequoyah dam leak	
Sales Tax Paid	\$ -		\$			\$ -		
Capital	\$ -		\$			\$ -		
	\$ 121,050	\$ 66,722	\$		203,250	\$ 82,200		

**Building Maintenance**

Item	2024	2024	2025	Variance	Comments
	Budget	YTD 10/31/2024	Forecast		
Salaries	\$ 109,200	\$ 67,502	\$ 87,500	\$ (21,700)	Actuals plus 6% increase
Soc. Sec.	\$ 5,250	\$ 4,179	\$ 5,250	\$ -	Based on 2024 actuals
Medicare	\$ 1,250	\$ 977	\$ 1,250	\$ -	Based on 2024 actuals
Unemployment Tax	\$ 650	\$ 326	\$ 500	\$ (150)	Based on 2024 actuals
W. Comp.	\$ 3,500	\$ 745	\$ 1,000	\$ (2,500)	Based on 2024 actuals
Health Ins.	\$ 6,500	\$ 3,486	\$ 5,000	\$ (1,500)	Based on 2024 actuals
Electricity	\$ 5,000	\$ 2,701	\$ 3,500	\$ (1,500)	Based on 2024 actuals
Heat	\$ 3,500	\$ -	\$ 500	\$ (3,000)	moved to gas & Oil category
Water	\$ 1,000	\$ 688	\$ 750	\$ (250)	Based on 2024 actuals
Sanitation	\$ 1,750	\$ 1,206	\$ 1,500	\$ (250)	Based on 2024 actuals
Life Ins	\$ 120	\$ -	\$ -	\$ (120)	
Telephone	\$ 50	\$ 711	\$ 600	\$ 550	cell phone allowance
General Insurance	\$ -	\$ 910	\$ 1,000	\$ 1,000	Based on 2024 actuals
Pest Control	\$ 250	\$ 167	\$ 250	\$ -	Based on 2024 actuals
Uniforms	\$ 250	\$ -	\$ 250	\$ -	
Operating Supplies	\$ 4,000	\$ 1,836	\$ 3,000	\$ (1,000)	Based on 2024 actuals
Maintenance Contracts	\$ 145,000	\$ 104,017	\$ 160,000	\$ 15,000	Landscape contract
License & Sales Tax	\$ 200	\$ -	\$ -	\$ (200)	
Gas & Oil	\$ -	\$ 175	\$ 250	\$ 250	Based on one tank per year
Chemicals	\$ -	\$ -	\$ -	\$ -	
Tools	\$ 2,500	\$ 501	\$ 1,000	\$ (1,500)	Based on some tools for replacement
Building Repair	\$ 4,000	\$ -	\$ 2,500	\$ (1,500)	Gutters across the front — S & S
Building Equip. Repair	\$ 1,000	\$ -	\$ -	\$ (1,000)	
Equipment Repair	\$ 1,000	\$ 1,619	\$ 2,000	\$ 1,000	Potential repairs due to age of equipment
Leased Equipment	\$ 250	\$ -	\$ -	\$ (250)	
Signs	\$ 250	\$ 15	\$ 250	\$ -	
Land Repair	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	Based on some new signage where needed
Permits	\$ -	\$ -	\$ -	\$ -	based on 2024 actuals
Capital	\$ -	\$ -	\$ -	\$ -	
Total	\$ 297,970	\$ 193,759	\$ 279,850	\$ (18,120)	