

Expense Category Detail

	FY23	FY24	Proj FY25	BUD FY26	BUD Variance	
Wages & Benefits						
Wages, Staff	12,586,309	13,184,089	14,023,703	14,692,382	668,679	5%
Overtime	340,669	334,581	335,340	302,488	(32,852)	-10%
Accrued Vacation	(17,173)	17,911	0	0	0	
Employee Insurance	1,960,507	2,177,429	2,409,814	2,573,864	164,049	7%
Payroll Taxes	1,133,246	1,184,829	1,307,881	1,395,895	88,014	7%
401K Contribution	469,219	481,844	512,421	518,818	6,397	1%
Total Wages & Benefits	16,472,778	17,380,683	18,589,160	19,483,447	894,287	5%
Operating Expenses						
Utilities						
Natural Gas	311,219	381,128	353,584	364,192	10,608	3%
Heat, Light & Power	1,506,205	1,723,323	1,825,017	1,879,768	54,751	3%
Telephone / Internet	273,574	273,508	243,545	182,831	(60,714)	-25%
Water & Sewer	406,634	390,986	444,221	444,221	0	0%
Trash Removal	161,227	180,325	199,852	214,848	14,996	8%
Total Utilities	2,658,858	2,949,271	3,066,220	3,085,860	19,640	1%
Repairs & Maintenance						
Repair & Maint. - Equipment	121,828	120,998	160,839	163,670	2,831	2%
Repair & Maint. Grounds Repair	437,657	646,226	744,278	825,006	80,728	11%
R&M Rolling Stock	409,265	425,816	408,496	383,037	(25,459)	-6%
R&M Pumps/Wells	81,976	35,490	35,494	36,559	1,065	3%
R&M Bldg & B/Equip	273,420	285,067	326,538	379,017	52,480	16%
R&M Parking Lot	45,632	111,193	67,500	50,000	(17,500)	-26%
R&M Landscape Equipment	3,391	0	281	289	8	3%
R&M Top Dressing	93,384	67,941	74,647	74,953	305	0%
Treatments	10,657	7,703	25,097	23,850	(1,247)	-5%
R&M Pool Equipment	74,667	60,420	66,791	68,795	2,004	3%
R&M Tennis Courts	0	0	1,211	36	(1,175)	-97%
R&M Billiards Equip.	1,248	6,483	9,269	14,547	5,278	57%
R&M Golf Carts	15,944	15,257	9,800	10,094	294	3%
R&M Pool Operations	154,406	208,590	201,880	207,936	6,056	3%
R&M Automotive Repair	4,041	74	8,628	8,886	259	3%
Total Repairs & Maintenance	1,727,516	1,991,258	2,140,750	2,246,678	105,928	5%
Landscape Maintenance						
Driving Range Expense	52,005	57,065	52,524	54,100	1,576	3%
Wildlife Expense	610	2,416	500	515	15	3%
Sprinkler & Drain Repair	369,138	380,961	520,850	542,850	22,000	4%
Seed	770,020	592,597	606,926	606,926	0	0%
Chemicals & Fertilizer	752,041	805,153	797,349	817,194	19,845	2%
Flags, Cups & Etc.	37,009	50,555	65,675	65,675	0	0%
Trees & Plants	67,632	83,664	83,608	86,117	2,508	3%
Total Landscape Maintenance	2,048,455	1,972,411	2,127,432	2,173,376	45,944	2%

	FY23	FY24	Proj FY25	BUD FY26	BUD Variance	
Supplies & Services						
Kitchen Supplies	1,474	363	2,030	2,091	61	3%
Cleaning Supplies	166,949	158,923	183,114	190,808	7,694	4%
Book/AV Processing Supplies	3,019	3,263	4,932	5,880	948	19%
Gas & Oil	357,829	317,583	322,143	322,738	596	0%
Shop Supplies	18,840	3,052	18,930	19,497	568	3%
Tools & Portable Equipment	42,927	28,664	44,958	44,680	(278)	-1%
Office Supplies	123,071	110,544	121,659	126,777	5,117	4%
Total Supplies & Services	714,108	622,392	697,766	712,472	14,706	2%
Equipment						
Equipment	231,078	228,833	212,881	231,854	18,973	9%
Total Equipment	231,078	228,833	212,881	231,854	18,973	9%
Taxes, Licenses, & Insurance						
Licenses, Taxes & Fees	70,468	82,415	96,668	95,568	(1,100)	-1%
Property/Casualty Insurance	552,057	604,098	681,756	736,296	54,540	8%
Personal Property Tax	49,575	69,266	57,066	58,778	1,712	3%
Real Property	116,377	128,089	130,539	134,455	3,916	3%
Total Taxes, Licenses, & Insurance	788,477	883,869	966,030	1,025,098	59,069	6%
Interest & Financial Expense						
Bank Charges	625,911	641,908	696,706	717,608	20,901	3%
Cash Over/Short	460	156	88	88	0	0%
Interest Expense	0	0	5,152	5,307	155	3%
Bad Debt	3,550	4,335	6,180	6,365	185	3%
Total Interest & Financial Expense	629,922	646,399	708,126	729,367	21,241	3%
Operating Expenses						
Administrative Expense/Fees	1,186	0	2,093	2,156	63	3%
Advertising & Promotion	37,207	43,829	39,535	45,721	6,186	16%
Signage	17,799	5,084	8,172	12,917	4,745	58%
Operating Expenses	10,490	12,802	6,660	9,258	2,598	39%
Security System	18,529	20,032	65,966	19,766	(46,200)	-70%
Taxes, Fees, Expenses - Gov Board	2,526	2,760	2,693	2,693	0	0%
Service Contract	519,412	517,052	583,075	631,075	48,000	8%
Equipment Rental	0	3,152	3,733	3,733	0	0%
Postage	20,104	20,727	21,194	21,830	636	3%
Printing Expense	37,661	44,943	57,515	63,850	6,335	11%
Public Relations	485	15,558	16,480	16,480	0	0%
Total Operating Expenses	665,400	685,939	807,117	829,480	22,363	3%
Legal and Professional						
Professional Services	118,594	223,162	218,844	203,802	(15,042)	-7%
Total Legal & Professional	118,594	223,162	218,844	203,802	(15,042)	-7%
Employee Related Expenses						
Uniform Expense	46,007	37,828	47,454	53,801	6,347	13%
Dues & Subscriptions	18,763	16,949	36,175	40,008	3,833	11%
Professional Development	17,898	3,491	29,172	36,452	7,280	25%
Employee Recruitment	24,005	3,939	10,578	10,895	317	3%
Mileage Reimbursement	7,703	5,014	8,403	9,893	1,490	18%
Travel Expense	5,752	8,209	9,022	9,249	227	3%
Employee Safety	27,195	36,656	21,186	24,986	3,801	18%
Employee Relations	17,792	19,221	28,953	32,908	3,955	14%
Total Employee Related Expenses	165,115	131,309	190,943	218,192	27,249	14%
Total Expenses	26,220,300	27,715,525	29,725,269	30,939,625	1,214,356	4%