

ACLPOA 2021 Operating Budget - approved for publication 8-15-20

	2021 Budget	2020 Budget	2021 to 2019 +/-	2019 Prelim	2020 to 2018 +/-	2018 Audited	2017 Audited	2016 Audited	2015 Audited
Asset Preservation Funds						\$ -	\$ -	\$ -	\$ -
Membership Assessment - Operating	\$ 1,737,419.00	\$ 1,714,240	\$ 133,077	\$ 1,604,342	\$ 206,871	\$ 1,507,369	\$ 1,546,370	\$ 1,655,998	\$ 1,647,967
Membership Assessment - Capital Projects	\$ 682,356.00	\$ 608,000	\$ 459,858	\$ 222,498	\$ 398,099	\$ 209,901	\$ 222,000	\$ 222,122	\$ 220,493
Membership Assessment - R & R	\$ 535,000.00	\$ 559,000	\$ (265,208)	\$ 800,208	\$ (6,000)	\$ 565,000	\$ 511,500	\$ 402,221	\$ 407,270
Property Transfer Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Dues Fee	\$ 21,500.00	\$ 19,450	\$ 200	\$ 21,300	\$ 2,700	\$ 16,750	\$ 22,375	\$ 19,500	\$ 25,075
Interest - Delinquent Dues	\$ 915.00	\$ 915	\$ (532)	\$ 1,447	\$ (85)	\$ 1,000	\$ 1,000	\$ 712	\$ 1,956
Foreclosure Fee Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banking Income	\$ 9,750.00	\$ 9,550	\$ (16,174)	\$ 25,924	\$ (3,450)	\$ 13,000	\$ 10,000	\$ 19,943	\$ 2,109
Lease Rental Revenue	\$ 66,739.00	\$ 68,939	\$ (14,836)	\$ 81,575	\$ 42,000	\$ 26,939	\$ 29,039	\$ 23,596	\$ 27,134
ACL Seasonal Boat Slips/Campsites	\$ 204,675.00	\$ 204,945	\$ (555)	\$ 205,230	\$ (2,325)	\$ 207,270	\$ 205,505	\$ 208,035	\$ 201,395
Owner Amenity Registration Fee (OARF)	\$ 285,000.00	\$ 285,000	\$ 1,200	\$ 283,800	\$ -	\$ 285,000	\$ 285,000	\$ 287,300	\$ 285,400
Registration Fees	\$ 38,850.00	\$ 20,400	\$ 17,985	\$ 20,865	\$ 5,325	\$ 15,075	\$ 13,345	\$ 15,259	\$ 13,433
Counter Sales/Vending Income	\$ 2,185.00	\$ 1,710	\$ (1,650)	\$ 3,835	\$ (315)	\$ 2,025	\$ 3,050	\$ 2,518	\$ 2,049
Contribution Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payment Plan Program Fees	\$ 8,175.00	\$ 7,625	\$ 420	\$ 7,755	\$ 1,625	\$ 6,000	\$ 5,650	\$ 6,200	\$ 4,795
Gain/Loss Equipment Disposal	\$ -	\$ -	\$ 39,786	\$ (39,786)	\$ -	\$ -	\$ -	\$ (9,341)	\$ 250
Bad Debt Recovery	\$ -	\$ -	\$ (8,598)	\$ 8,598	\$ -	\$ -	\$ -	\$ 20,411	\$ 650
Over Payments - Property Owners	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 485
Credit Card Convenience Fee	\$ 3,300.00	\$ 3,590	\$ (287)	\$ 3,587	\$ 590	\$ 3,000	\$ 3,000	\$ 2,565	\$ 3,213
Program Fees	\$ 11,500.00	\$ 11,500	\$ (1,050)	\$ 12,550	\$ 1,700	\$ 9,800	\$ 9,200	\$ 10,423	\$ 7,214
Advertising Income	\$ 128,480.00	\$ 128,480	\$ 2,093	\$ 126,387	\$ 14,300	\$ 114,180	\$ 116,580	\$ 110,196	\$ 94,968
Social Recreation Income	\$ 26,100.00	\$ 28,100	\$ 2,608	\$ 23,492	\$ 1,650	\$ 26,450	\$ 23,559	\$ 26,303	\$ 18,583
Clubhouse Rental	\$ 4,375.00	\$ 4,375	\$ 450	\$ 3,925	\$ (425)	\$ 4,800	\$ 4,125	\$ 4,500	\$ 3,075
Building Permits & Septic Programs	\$ 9,290.00	\$ 9,250	\$ (153)	\$ 9,443	\$ (9,200)	\$ 18,450	\$ 17,350	\$ 15,866	\$ 5,158
Trash & Recycling	\$ 124,238.34	\$ 74,500	\$ 48,418	\$ 75,820	\$ 200	\$ 74,300	\$ 73,040	\$ 73,065	\$ 72,490
Pool Parties & Swimming Lessons	\$ 10,125.00	\$ 10,125	\$ 2,345	\$ 7,780	\$ 3,320	\$ 6,805	\$ 5,575	\$ 3,566	\$ 2,098
Camping Fees	\$ 13,966.00	\$ 13,952	\$ 754	\$ 13,212	\$ (1,713)	\$ 15,665	\$ 15,148	\$ 15,618	\$ 15,101
Boat Rentals	\$ 34,400.00	\$ 34,400	\$ (1,155)	\$ 35,555	\$ (16,400)	\$ 50,800	\$ 32,700	\$ 40,355	\$ 34,025
Boat Slip Rentals	\$ 5,850.00	\$ 5,800	\$ 560	\$ 5,290	\$ 665	\$ 5,135	\$ 3,605	\$ 4,135	\$ -
Fines Collected, NSF Check Fee	\$ 105.00	\$ 105	\$ (4,535)	\$ 4,640	\$ 105	\$ -	\$ 175	\$ 2,425	\$ 2,802
Golf Fees/Golf Season Passes	\$ 134,350.00	\$ 137,050	\$ 18,061	\$ 116,289	\$ 11,989	\$ 125,061	\$ 123,140	\$ 118,195	\$ 121,903
Golf Advertising Income	\$ 1,600.00	\$ 1,600	\$ 600	\$ 1,000	\$ -	\$ 1,600	\$ 1,500	\$ 1,920	\$ -
Golf Misc Sales Income	\$ 8,500.00	\$ 8,500	\$ (8,401)	\$ 16,901	\$ 2,500	\$ 6,000	\$ 5,500	\$ 5,564	\$ 155,329
Golf Food & Beverage Income	\$ 205,100.00	\$ 196,100	\$ (12,890)	\$ 217,990	\$ 34,500	\$ 161,600	\$ 155,817	\$ 147,556	\$ -
Marina Concessions Income	\$ 266,800.00	\$ 273,000	\$ 32,494	\$ 234,306	\$ 2,000	\$ 271,000	\$ 258,500	\$ 251,030	\$ 238,900
Land & Lake Income	\$ 2,000.00	\$ -	\$ (13,180)	\$ 15,180	\$ -	\$ -	\$ -	\$ 80	\$ -
Special Projects (319 Grant Revenue)	\$ 2,500.00	\$ 2,500	\$ (83)	\$ 2,583	\$ 500	\$ 2,000	\$ -	\$ 9,174	\$ 22,716
Fundraisers (will be moved to des.funds)	\$ -	\$ -	\$ (21,756)	\$ 21,756	\$ (19,125)	\$ 19,125	\$ 21,350	\$ -	\$ 13,296
Employee Dishonesty Insurance Payout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,585,143.34	\$ 4,579,136	\$ 389,866	\$ 4,195,277	\$ 808,036	\$ 3,771,100	\$ 3,724,698	\$ 3,717,041	\$ 3,651,329
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,547
Department Payroll	\$ 1,525,858.23	\$ 1,479,839	\$ 67,010	\$ 1,458,848	\$ 184,312	\$ 1,295,527	\$ 1,242,846	\$ 1,212,161	\$ 1,039,831
Overtime Wages	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
Payroll Tax	\$ 128,724.97	\$ 131,614	\$ 5,795	\$ 122,930	\$ (11,582)	\$ 143,196	\$ 140,073	\$ 134,382	\$ 129,090
Total Payroll Expenses	\$ 1,654,583.20	\$ 1,621,452	\$ 72,805	\$ 1,581,779	\$ 172,730	\$ 1,448,723	\$ 1,392,919	\$ 1,346,543	\$ 1,200,469
Contract Labor	\$ 24,390.00	\$ 26,035	\$ (590)	\$ 24,980	\$ (23,050)	\$ 49,085	\$ 61,885	\$ 35,023	\$ 21,736
Recruitment Expenses	\$ 1,450.00	\$ 1,950	\$ (511)	\$ 1,961	\$ 1,000	\$ 950	\$ 1,675	\$ 8,316	\$ 25,548
Employee Fringes	\$ 252,707.74	\$ 273,955	\$ 11,726	\$ 240,981	\$ 89,531	\$ 184,424	\$ 162,257	\$ 145,675	\$ 156,003
Uniforms/Name Tags	\$ 8,150.00	\$ 8,400	\$ 2,712	\$ 5,438	\$ 400	\$ 8,000	\$ 7,950	\$ 7,477	\$ 7,613
Conference/Training	\$ 16,600.00	\$ 16,500	\$ 4,590	\$ 12,010	\$ 5,900	\$ 10,600	\$ 37,305	\$ 5,581	\$ 11,733
Credit Card Expenses	\$ 19,000.00	\$ 16,000	\$ (56)	\$ 19,056	\$ -	\$ 16,000	\$ 16,500	\$ 15,822	\$ 15,141
DDS (Dues, Donations, Subscriptions)	\$ 7,934.80	\$ 7,600	\$ (309)	\$ 8,244	\$ 3,290	\$ 4,310	\$ 4,050	\$ 5,946	\$ 4,216
F/F/E (Furniture/Fixture/Equipment)	\$ 13,400.00	\$ 16,900	\$ (1,651)	\$ 15,051	\$ (1,850)	\$ 18,750	\$ 15,600	\$ 21,512	\$ 16,090
Program Refunds-Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Expenses	\$ 11,500.00	\$ 11,500	\$ 3,950	\$ 7,550	\$ -	\$ 11,500	\$ 9,250	\$ 9,524	\$ 10,781
Counter/Vending Supplies	\$ 200.00	\$ 850	\$ (1,771)	\$ 1,971	\$ 600	\$ 250	\$ 700	\$ 2,782	\$ 375
Office Supplies	\$ 8,200.00	\$ 8,300	\$ (139)	\$ 8,339	\$ (900)	\$ 9,200	\$ 9,500	\$ 8,443	\$ 10,041
General Supplies	\$ 21,650.04	\$ 23,950	\$ (4,970)	\$ 26,620	\$ 100	\$ 23,850	\$ 19,250	\$ 28,339	\$ 19,419
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,593	\$ -
Golf Food & Beverage	\$ 88,842.33	\$ 77,650	\$ (23,236)	\$ 112,078	\$ 18,300	\$ 59,350	\$ 56,350	\$ 59,209	\$ 65,622
Supplies for Resale	\$ 172,699.00	\$ 179,405	\$ (12,079)	\$ 184,778	\$ (1,845)	\$ 181,250	\$ 179,000	\$ 180,571	\$ 217,533
Boat Rental Expenses	\$ -	\$ -	\$ 53	\$ (53)	\$ (4,000)	\$ 4,000	\$ 5,600	\$ 2,074	\$ 2,428
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Cart Rentals	\$ 15,000.00	\$ 15,000	\$ (121)	\$ 15,121	\$ -	\$ 15,000	\$ 15,000	\$ 9,053	\$ 13,370
Advertising	\$ 86,500.00	\$ 86,500	\$ 8,125	\$ 78,375	\$ 14,100	\$ 72,400	\$ 68,905	\$ 62,595	\$ 55,892
Gift Certificates - Donated	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ 2,000	\$ -	\$ 3,708	\$ 3,342
Postage	\$ 20,000.00	\$ 20,000	\$ 18,631	\$ 1,369	\$ -	\$ 20,000	\$ 20,000	\$ 9,795	\$ 9,644
Rental Equipment	\$ 9,015.24	\$ 7,515	\$ (2,183)	\$ 11,199	\$ 915	\$ 6,600	\$ 5,600	\$ 8,130	\$ 5,548
Social/Recreation Expenses	\$ 17,875.00	\$ 22,175	\$ (8,804)	\$ 26,679	\$ (150)	\$ 22,325	\$ 17,140	\$ 24,056	\$ 11,725
Clubhouse Rental Expenses	\$ -	\$ -	\$ (1,175)	\$ 1,175	\$ (2,175)	\$ 2,175	\$ 1,450	\$ 985	\$ 1,750
Maintenance - Equipment	\$ 40,500.00	\$ 41,000	\$ (4,893)	\$ 45,393	\$ (500)	\$ 41,500	\$ 40,750	\$ 26,260	\$ 39,443
Maintenance - Grounds	\$ 105,700.00	\$ 98,700	\$ 28,072	\$ 77,628	\$ 6,200	\$ 92,500	\$ 89,750	\$ 84,401	\$ 66,660
Maintenance - Buildings	\$ 27,800.00	\$ 27,550	\$ (455)	\$ 28,255	\$ 2,800	\$ 24,750	\$ 30,500	\$ 43,547	\$ 41,782
Maintenance - Vehicles	\$ 14,600.00	\$ 14,600	\$ 1,288	\$ 13,312	\$ (400)	\$ 15,000	\$ 12,500	\$ 13,573	\$ 11,820
Fitness center expenses, tennis court, archery	\$ 700.00	\$ 700	\$ 700	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
Gas & Oil	\$ 58,450.00	\$ 58,450	\$ 10,673	\$ 47,777	\$ 20,200	\$ 38,250	\$ 36,600	\$ 36,052	\$ 34,425
Scavenger Services	\$ 42,000.00	\$ 42,000	\$ 3,390	\$ 38,610	\$ 8,100	\$ 33,900	\$ 31,900	\$ 26,336	\$ 29,982
Licenses/Permits	\$ 5,950.00	\$ 6,390	\$ (8)	\$ 5,958	\$ 1,475	\$ 4,915	\$ 6,030	\$ 4,375	\$ 5,341
Membership/Employee Recognition	\$ 6,000.00	\$ 6,000	\$ (610)	\$ 6,610	\$ -	\$ 6,000	\$ 4,900	\$ 5,504	\$ 4,448
Hardware/Software Support	\$ 30,000.00	\$ 30,000	\$ (5,926)	\$ 35,926	\$ 10,000	\$ 20,000	\$ 37,116	\$ 60,958	\$ 19,421
Audit Consulting Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299
Legal Services	\$ 43,000.00	\$ 41,250	\$ 1,629	\$ 41,371	\$ 5,250	\$ 36,000	\$ 37,000	\$ 23,849	\$ 16,828
Accounting Services	\$ 5,000.00	\$ 3,500	\$ (380)	\$ 5,380	\$ (41,500)	\$ 45,000	\$ 32,000	\$ 49,310	\$ 44,218
Vehicle Licenses	\$ 4,450.00	\$ 3,050	\$ 1,928	\$ 2,522	\$ 644	\$ 2,406	\$ 2,206	\$ 1,993	\$ 1,194
Bad Debts-Current Year	\$ 126,000.00	\$ 90,000	\$ 51,588	\$ 74,412	\$ 18,000	\$ 72,000	\$ 60,000	\$ 134,641	\$ 168,290
Utilities	\$ 132,616.00	\$ 129,936	\$ (6,975)	\$ 139,591	\$ (3,100)	\$ 133,036	\$ 138,200	\$ 120,139	\$ 130,952
Insurance	\$ 185,874.00	\$ 150,594	\$ 8,925	\$ 176,949	\$ 15,357	\$ 135,237	\$ 129,435	\$ 165,463	\$ 142,097
Property Taxes	\$ 41,250.00	\$ 41,620	\$ 1,975	\$ 39,275	\$ (80)	\$ 41,700	\$ 44,800	\$ 42,538	\$ 41,492
Lake Sediment Pond Expenses	\$ 5,000.00	\$ 5,000	\$ 1,512	\$ 3,488	\$ -	\$ 5,000	\$ 5,000	\$ 5,668	\$ -
Lake Dredge Expenses	\$ 20,700.00	\$ 18,700	\$ (6,504)	\$ 27,204	\$ 500	\$ 18,200	\$ 39,100	\$ 7,966	\$ 80,910
Special Projects	\$ 22,500.00	\$ 22,500	\$ (697)	\$ 23,197	\$ (500)	\$ 23,000	\$ 67,000	\$ 31,988	\$ 35,989
Fundraisers	\$ -	\$ -	\$ (12,130)	\$ 12,130	\$ (7,500)	\$ 7,500	\$ 7,000	\$ 4,718	\$ 5,122
Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ 25,000	\$ 25,000	\$ -	\$ 8,906
Contingency for potential rev. shortfalls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto Inclusion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pavilion Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Banking Fees	\$ -	\$ -	\$ (1,865)	\$ 1,865	\$ (200)	\$ 200	\$ 1,000		