

SUMMARY	Budget	Budget	Budget 2025		Forecast	Budget 2025/	
BUDGET 2025	2025	2024	Variance	%	Total	Forecast	%
						Variance	
Revenue							
Assesments	11,445,601	10,345,173	1,100,428	10.64%	10,357,347	1,088,254	10.51%
Assessment-Hyatt	0	0	0	0.00%	439,770	(439,770)	-100.00%
Other Income (Fees, ID's, Etc)	240,908	133,675	107,233	80.22%	177,319	63,589	35.86%
Interest Income	150,800	179,425	(28,625)	-15.95%	194,029	(43,229)	-22.28%
Boat Slip & Ramp/ Kayak	75,300	34,920	40,380	115.64%	25,179	50,121	199.05%
Beach Shared Assessment-Hyatt	325,000	432,600	(107,600)	-24.87%	10,795	314,205	2910.65%
Activities Special Events	60,900	61,778	(878)	-1.42%	62,956	(2,056)	-3.27%
Tennis (Lessons, Bocce, Ball Machine)	232,277	72,425	159,852	220.72%	28,355	203,922	719.19%
Court Sports Merchandise	22,000	22,000	0	0.00%	9,782	12,218	124.91%
Fitness Training Income	451,190	25,368	425,822	1678.55%	23,778	427,412	1797.54%
Redfish Docks Boat Slip Income	0	12,780	(12,780)	-100.00%	5,255	(5,255)	-100.00%
Hurricane Insurance Refund	0	0	0	0.00%	78,312	(78,312)	-100.00%
Total Revenue	13,003,976	11,320,144	1,683,832	14.87%	11,412,877	1,591,099	13.94%
Cost of Goods Sold							
Beach Shared COS	0	16,300	(16,300)	-100.00%	3,083	(3,083)	-100.00%
Court Sports Merch COS	16,500	16,500	(0)	0.00%	11,822	4,678	39.57%
COGS	16,500	32,800	(16,300)	-49.70%	14,905	1,595	10.70%
Gross Profit	5,500	21,800	(16,300)	-74.77%	5,672	-172	-3.04%
Payroll & Related Exp							
Admin	1,237,788	1,206,724	31,064	2.57%	1,120,669	117,119	10.45%
Marina	543,864	514,242	29,622	5.76%	577,098	(33,234)	-5.76%
Beach Shared	448,600	509,918	(61,318)	-12.03%	411,737	36,863	8.95%
Community Center	0	0	0	0.00%	457,980	(457,980)	-100.00%
Court Sports	630,127	378,980	251,147	66.27%	382,540	247,587	64.72%
Fitness	197,024	164,712	32,312	19.62%	103,379	93,644	90.58%
Privacy	242,188	97,557	144,631	148.25%	0	242,188	100.00%
Facility	314,537	140,607	173,930	123.70%	0	314,537	100.00%
Total Payroll	3,614,128	3,012,740	601,388	19.96%	3,053,402	560,726	18.36%
Operating Exp							
Admin	642,473	742,888	(100,414)	-13.52%	744,398	(101,925)	-13.69%
Marina	242,591	195,850	46,741	23.87%	173,592	68,999	39.75%
Beach Shared	364,511	186,644	177,867	95.30%	126,235	238,276	188.75%
Community Center	60,900	61,778	(878)	-1.42%	249,207	(188,307)	-75.56%
Court Sports	295,770	232,550	63,221	27.19%	255,948	39,822	15.56%
Fitness	411,599	47,463	364,136	767.20%	42,061	369,538	878.58%
Privacy	1,339,726	1,299,994	39,732	3.06%	1,315,308	24,418	1.86%
Facility Maintenance	216,645	217,872	(1,227)	100.00%	0	216,645	100.00%
Spring Creek	0	0	0	0.00%	12,741	(12,741)	-100.00%
Ground Maint	360,751	419,512	(58,761)	-14.01%	336,040	24,711	7.35%
Fixed Charges	5,438,380	4,870,048	568,333	11.67%	5,305,163	133,218	2.51%
Total Operating Expense	9,373,347	8,274,598	1,098,750	13.28%	8,560,694	812,653	9.49%
Profit /(Loss)	(0)	5	(6)		(216,125)	216,124	
Depreciation Expense	375,000				0		
	(375,000)				(216,125)		

Pelican Landing Community Association 2025

Budget

Dept 10 - Income

Dept Code	Major Account	Account Description	2025 Year Total	Budget 2024	Budget 2025 Variance	%	Forecast	Budget 2025/ Forecast Variance
10	4000	Assessments-Operating	\$6,792,400	5,965,008	827,392	13.87%	5,946,363	846,037
10	4001	Assessments-Cable	\$3,471,805	3,402,588	69,217	2.03%	3,434,463	37,342
10	4004	Assessment-Reserve	\$1,181,396	977,577	203,819	20.85%	976,521	204,875
10	4009	Legal Fees	\$0	7,809	(7,809)	-100.00%	7,809	(7,809)
10	4104	Photo Id Income	\$0	4,000	(4,000)	-100.00%	0	0
10	4105	Web Site Advertisement	\$0	4,000	(4,000)	-100.00%	0	0
10	4108	Enforcement Code	\$0	0	0	0.00%	2,800	(2,800)
10	4702	Other Income	\$100,000	0	100,000	0.00%	4,367	95,633
10	4705	Interest Income	\$150,800	179,425	(28,625)	-15.95%	196,704	(45,904)
10	4706	Hotwire Revenue Sharing	\$50,004	0	50,004	100.00%	20,834	29,170
10	4709	Interest Income Opt Ck (Col)	\$0	0	0	0.00%	4,817	(4,817)
Total Revenue			\$11,746,405	\$10,540,407	1,205,998	11.44%	\$10,594,677	1,151,728

Pelican Landing Community Association 2025

Budget

Budget 2025/

Dept 15 - Admin

Dept Code	Major Account	Account Description	2025 Year Total	Budget 2024	Budget 2025 Variance	%	Forecast	Budget 2025/ Forecast Variance
15 NEW	4007	Late Fee Income	\$11,500	3,925	7,575	192.99%	51,370	(39,870)
15 NEW	4010	Late Application Fee - DRC	\$2,400	1,800	600	33.33%	1,800	600
15 NEW	4102	Lease Application Income	\$18,000	22,000	(4,000)	-18.18%	17,900	100
15 NEW	4103	Estoppel Fee Income	\$41,004	74,750	(33,746)	-45.15%	40,818	186
Total Revenue			\$172,904	\$102,475	70,429	68.73%	\$111,888	61,016

Payroll & Related Expenses

15	6000	Salaries & Wages	\$970,119	983,818	(13,699)	-1.39%	940,721	29,397
15	6205	Payroll Taxes	\$68,211	88,266	(20,054)	-22.72%	67,398	813
15	6215	Employee Benefits	\$129,308	104,919	24,389	23.25%	84,774	44,534
15	6235	Bonus	\$29,621	0	29,621	100.00%	0	29,621
15	6255	401(K) Program	\$21,126	20,683	443	2.14%	11,754	9,371
15	6257	Workers Comp Insurance	\$19,402	9,039	10,363	114.65%	16,021	3,382
Total Payroll			\$1,237,788	\$1,206,724	31,064	2.57%	1,120,669	117,119

Operating Expenses

15	7005	Accounting & Audit Fees	\$19,750	19,350	400	2.07%	18,525	1,225
15	7020	Bad Debt	\$6,000	6,000	0	0.00%	5,171	829
15	7025	Bank Fees	\$900	900	0	0.00%	787	113
15	7090	Computer Maintenance	\$166,348	124,323	42,024	33.80%	167,283	(936)
15	7110	Contract Labor	\$0	0	0	0.00%	10,721	(10,721)
15	7115	Credit Card Discount Fees	\$13,124	27,600	(14,476)	-52.45%	38,261	(25,138)
15	7145	Dues & Subscriptions	\$8,211	3,300	4,911	148.83%	15,781	(7,570)
15	7255	HR Administration	\$33,013	0	33,013	100.00%	0	33,013
15	7310	Leased Equipment	\$21,144	19,944	1,200	6.02%	21,690	(546)
15	7315	Legal Fees	\$85,000	111,900	(26,900)	-24.04%	91,133	(6,133)
15	7320	License & Fees	\$853	723	130	17.97%	1,913	(1,060)
15	7340	Maintenance Contracts	\$4,260	25,180	(20,920)	-83.08%	7,306	(3,046)
15	7345	Repairs & Maintenance	\$0	1,200	(1,200)	-100.00%	(478)	478
15	7365	Meals & Entertainment	\$3,000	0	3,000	100.00%	799	2,201
15	7376	Professional Fees	\$11,878	5,000	6,878	137.56%	145,165	(133,287)
15	7400	Office Expense	\$36,783	34,367	2,416	7.03%	25,864	10,919
15	7405	Operating Supplies	\$0	0	0	0.00%	142	(142)
15	7426	Photo ID Expense	\$5,000	0	5,000	100.00%	8,856	(3,856)
15	7445	Postage	\$8,600	8,600	0	0.00%	8,534	66
15	7455	Printing	\$13,050	10,600	2,450	23.11%	11,206	1,844
15	7463	Reserve Study	\$0	0	0	0.00%	13,950	(13,950)
15	7535	Storage	\$0	0	0	0.00%	1,876	(1,876)
15	7655	Telephone	\$86,159	3,900	82,259	2109.22%	23,522	62,638
15	7665	Travel Expense	\$3,700	3,700	0	0.00%	2,653	1,047
15	7672	Infrastructure - Roads/ Sidewalks	\$0	220,000	(220,000)	-100.00%	49,328	(49,328)
15	7673	Technology Enhancements	\$80,000	100,000	(20,000)	-20.00%	61,407	18,593
15	7675	Training/Education	\$34,500	10,000	24,500	245.00%	9,865	24,635
15	7680	Uniforms	\$1,200	6,300	(5,100)	-80.95%	3,136	(1,936)
Operating Expenses			\$642,473	\$742,888	(100,414)	-13.52%	744,398	(101,925)

Profit / (Loss)			0	0	139,780	-7.57%	(1,865,067)	157,710
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Pelican Landing Community Association 2025

Budget

Dept 20 - Marina

Major Account	Account Description	2025 Year Total	Budget 2024	Budget 2025 Variance	%	Forecast
Revenue						
4201	Boat Slip Lease Income	\$58,800	0	58,800	100.00%	0
4500	Boat Slip Lease Income - Redfish	\$0	12,780	(12,780)	-100.00%	5,255
4501	Marina Boat Ramp Usage Fees	\$2,100	0	2,100	100.00%	0
4502	Canoe/Kayak Storage Income	\$9,600	7,200	2,400	33.33%	970
4503	Boat Outings	\$4,800	0	4,800	100.00%	16,016
Total Revenue		\$75,300	34,920	40,380	115.64%	25,179
Payroll & Related Expenses						
6000	Salaries & Wages	\$419,510	436,654	(17,144)	-3.93%	493,478
6205	Payroll Taxes	\$34,407	39,299	(4,892)	-12.45%	37,892
6215	Employee Benefits	\$56,182	24,271	31,911	131.48%	28,676
6235	Bonus	\$18,769	0	18,769	100.00%	0
6255	401(K) Program	\$6,606	9,606	(3,000)	-31.23%	8,168
6257	WORKERS COMP INSURANCE	\$8,390	4,412	3,978	90.16%	8,885
Total Payroll		\$543,864	\$514,242	29,622	5.76%	\$577,098
Operating Expenses						
7080	Cleaning Supplies	\$4,000	1,800	2,200	122.22%	7,462
7090	Computer Maintenance	\$2,672	6,480	(3,808)	-58.77%	1,788
7100	Conference/Seminars Training	\$300	1,000	(700)	-70.00%	1,000
7115	Credit Card Discount Fee's	\$3,192	0	3,192	100.00%	0
7120	Debris Removal	\$0	0	0	0.00%	(723)
7140	Drinking water	\$0	0	0	0.00%	266
7145	Dues & Subscriptions	\$0	0	0	0.00%	250
7163	Equipment Repair	\$7,000	3,000	4,000	133.33%	6,966
7180	Gasoline & Oil	\$94,000	94,270	(270)	-0.29%	59,510
7200	General Supplies	\$0	9,550	(9,550)	-100.00%	(174)
7310	Leased Equipment	\$48,962	0	48,962	0.00%	2,780
7320	License & Fees	\$8,600	3,050	5,550	181.97%	3,549
7340	Maintenance Contracts	\$1,200	7,300	(6,100)	-83.56%	6,122
7345	Maintenance & Repairs	\$39,350	38,300	1,050	2.74%	52,683
7365	Meals & Entertainment	\$2,000	0	2,000	100.00%	0
7405	Operating Supplies	\$0	1,800	(1,800)	-100.00%	3,344
7420	Pest Control	\$1,200	3,120	(1,920)	-61.54%	768
7537	Submerged Land Lease	\$17,900	12,900	5,000	38.76%	15,285
7655	Telephone	\$403	0	403	100.00%	165
7675	Training/Education	\$0	3,000	(3,000)	-100.00%	967
7680	Uniforms	\$4,704	4,700	4	0.08%	6,396
7685	Utilities - Electric	\$5,219	3,300	1,919	58.15%	3,023
7695	Utilities - Water & Sewer	\$1,890	2,280	(390)	-17.11%	817
7700	Utilities Trash Removal	\$0	0	0	0.00%	427
7705	Vehicle Expense	\$0	0	0	0.00%	1,822
Total Operating Expense		\$242,591	\$195,850	46,741	23.87%	\$174,492
Profit /(Loss)		(\$711,155)	(\$675,172)	(35,983)	5.33%	(\$726,411)

Pelican Landing Community Association 2025

Budget

Dept 25 - Beach Shared			2025	Budget	Budget 2025		Budget 2025/	
Dept Code	Major Account	Account Description	Year Total	2024	Variance	%	Forecast	
							Forecast	
							Variance	
Revenue								
25 NEW	4005	Beach Shared Assessment-Hyatt	\$325,000	0	325,000	100.00%	439,770	(114,770)
25	4506	Beach Food & Beverage Revenue	\$0	32,600	(32,600)	-100.00%	10,795	(10,795)
			<u>\$325,000</u>	<u>\$32,600</u>	<u>292,400</u>	<u>896.93%</u>	<u>450,565</u>	<u>(125,565)</u>
Cost of Goods								
25	5025	Cost of Sales	\$0	16,300	(16,300)		3,083	(3,083)
			<u>COGS \$0</u>	<u>16,300</u>	<u>(16,300)</u>	<u>-100.00%</u>	<u>3,083</u>	<u>(3,083)</u>
Gross Profit			<u>\$0</u>	<u>16,300</u>	<u>(16,300)</u>	<u>-100.00%</u>	<u>7,712</u>	<u>(7,712)</u>
Payroll & Related Expenses								
25	6000	Salaries & Wages	\$362,174	411,742	(49,568)	-12.04%	347,358	14,817
25	6205	Payroll Taxes	\$29,589	37,057	(7,468)	-20.15%	26,463	3,126
25	6215	Employee Benefits	\$29,493	48,710	(19,218)	-39.45%	27,258	2,235
25	6235	Bonus	\$16,202	0	16,202	100.00%	0	16,202
25	6255	401(K) Program	\$3,899	9,058	(5,159)	-56.95%	4,601	(702)
25	6257	WORKERS COMP INSURANCE	\$7,243	3,351	3,893	116.18%	6,058	1,186
Total Payroll			<u>\$448,600</u>	<u>\$509,918</u>	<u>(61,318)</u>	<u>-12.03%</u>	<u>411,737</u>	<u>36,863</u>
Operating Expenses								
25	7079	Beach Monitoring Plan	\$17,500	15,500	2,000	12.90%	17,500	0
25	7080	Cleaning Supplies	\$1,200	4,800	(3,600)	-75.00%	8,127	(6,927)
25	7090	Computer Maintenance	\$6,000	20,400	(14,400)	-70.59%	2,266	3,734
25	7100	Conference/Seminars Training	\$1,900	0	1,900	100.00%	0	1,900
25	7145	Dues & Subscriptions	\$1,115	750	365	48.67%	1,690	(575)
25	7180	Gasoline & Oil	\$6,200	9,130	(2,930)	-32.09%	15,348	(9,148)
25	7255	Insurance	\$197,852	50,000	147,852	295.70%	40,980	156,872
25	7320	License & Fees	\$4,300	2,910	1,390	47.77%	2,851	1,449
25	7340	Maintenance Contracts	\$29,500	17,474	12,026	68.83%	13,710	15,790
25	7343	Maintenance Water Monitoring	\$26,400	0	26,400	100.00%	0	26,400
25	7345	Maintenance & Repairs	\$48,900	50,200	(1,300)	-2.59%	14,724	34,176
25	7365	Meals & Entertainment	\$2,000	0	2,000	100.00%	0	2,000
25	7405	Operating Supplies	\$4,200	400	3,800	950.00%	1,387	2,813
25	7445	Postage	\$0	0	0	0.00%	10	(10)
25	7455	Printing	\$1,000	1,560	(560)	-35.90%	220	780
25	7510	Small Tools	\$0	0	0	0.00%	181	(181)
25	7655	Telephone	\$1,440	2,100	(660)	-31.43%	525	915
25	7665	Travel Expense	\$2,400	600	1,800	300.00%	366	2,034
25	7675	Training/Education	\$1,900	3,000	(1,100)	-36.67%	0	1,900
25	7680	Uniforms	\$4,704	4,700	4	0.08%	2,457	2,247
25	7685	Utilities - Electric	\$0	0	0	0.00%	124	(124)
25	7700	Utilities Trash Removal	\$6,000	3,120	2,880	92.31%	3,769	2,232
Total Operating Expense			<u>\$364,511</u>	<u>186,644</u>	<u>177,867</u>	<u>95.30%</u>	<u>126,235</u>	<u>238,276</u>
								0
Profit /(Loss)			<u>(\$488,111)</u>	<u>(680,262)</u>	<u>192,151</u>	<u>-28.25%</u>	<u>(530,261)</u>	<u>42,150</u>

Pelican Landing Community Association

Budget

Dept 30 - Community Center

Dept 30 - Community Center			2025	Budget	Budget 2025			Budget 2025/
Dept Code	Major Account	Account Description	Year Total	2024	Variance	%	Forecast	Forecast
								Variance
Revenue								
30	4400	Activities Special Events	\$60,900	61,778	(878)		62,956	(2,056)
Total Revenue			\$60,900	61,778	(878)	-1.42%	62,956	(2,056)
Operating Expenses								
30	7115	Credit Card Discount Fee	\$6,638	0	6,638	100.00%	0	6,638
30	7357	Member Events Expense	\$54,262	61,778	(7,516)	-12.17%	62,752	(8,490)
Total Operating Expense			\$60,900	\$61,778	(878)	-1.42%	\$63,241	(2,341)
Profit /(Loss)			\$0	\$0	0	0.00%	(\$285)	285

Pelican Landing Community Association 2025

Budget

Budget 2025/
Forecast

Dept 35 - Court Sports

Dept Code	Major Account	Account Description	2025 Year Total	Budget 2024	Budget 2025 Variance	%	Forecast	Forecast Variance
Revenue								
35	4300	Lesson Income	\$189,189	35,235	153,954	436.94%	7,333	181,856
35	4301	Ball Machine Income	\$6,600	5,000	1,600	32.00%	3,025	3,575
35	4303	Tennis Club Events	\$36,488	32,190	4,298	13.35%	17,997	18,491
35	4305	Merchandise Sales	\$22,000	22,000	0	0.00%	9,782	12,218
		Total Revenue	\$254,277	94,425	159,852	169.29%	38,136	216,140
Cost of Goods								
35	5025	Cost Of Sales - Merchandise	\$16,500	16,500	(0)			16,500
		COGS	\$16,500	16,500	(0)	0.00%	11,822	4,678
		Gross Profit	\$5,500	77,925	(72,425)	-92.94%	26,315	(20,815)
Payroll & Related Expenses								
35	6000	Salaries & Wages	\$388,209	307,280	80,929	26.34%	305,019	83,190
35	6010	Commissions/Lessons	\$123,145	0	123,145	100.00%	0	123,145
35	6205	Payroll Taxes	\$41,132	27,655	13,477	48.73%	28,529	12,603
35	6215	Employee Benefits	\$42,718	34,281	8,437	24.61%	35,814	6,904
35	6235	Bonus	\$17,429	0	17,429	100.00%	0	17,429
35	6255	401(K) Program	\$6,819	6,146	674	10.96%	6,918	(99)
35	6257	WORKERS COMP INSURANCE	\$10,676	3,618	7,057	195.03%	6,260	4,416
		Total Payroll	\$630,127	\$378,980	251,147	66.27%	382,540	247,587
Operating Expenses								
35	7075	Clay Tennis	\$0	11,850	(11,850)		4,101	(4,101)
35	7080	Cleaning Supplies	\$3,240	2,400	840	35.00%	5,001	(1,761)
35	7090	Computer Maintenance	\$8,064	6,072	1,992	32.81%	8,813	(749)
35	7115	Credit Card Discount Fees	\$27,715	0	27,715	100.00%	0	27,715
35	7145	Dues & Subscriptions	\$2,779	2,296	483	21.04%	3,897	(1,118)
35	7172	Tennis Tournament Expense	\$29,732	30,830	(1,098)	-3.56%	31,839	(2,107)
35	7200	General Supplies	\$10,256	9,801	455	4.64%	13,618	(3,362)
35	7215	Grounds & Courts	\$109,110	75,834	33,276	43.88%	61,463	47,647
35	7235	Court Rental	\$9,000	0	9,000	100.00%	0	9,000
35	7310	Leased Equipment	\$7,356	6,304	1,052	16.69%	5,531	1,825
35	7320	License & Fees	\$575	650	(75)	-11.54%	206	369
35	7340	Maintenance Contracts	\$12,206	33,809	(21,603)	-63.90%	42,998	(30,792)
35	7345	Maintenance & Repairs	\$27,760	14,880	12,880	86.56%	42,499	(14,739)
35	7365	Meals & Entertainment	\$2,000	0	2,000	100.00%	0	2,000
35	7405	Operating Supplies	\$7,500	8,040	(540)	-6.72%	6,753	747
35	7420	Pest Control	\$1,380	0	1,380	100.00%	0	1,380
35	7675	Training/Education	\$3,800	2,400	1,400	58.33%	1,200	2,600
35	7680	Uniforms	\$1,500	0	1,500	100.00%	0	1,500
35	7685	Utilities - Electric	\$14,662	23,844	(9,182)	-38.51%	23,439	(8,777)
35	7695	Utilities - Water & Sewer	\$9,650	0	9,650	100.00%	0	9,650
35	7700	Utilities Trash Removal	\$7,485	3,540	3,945	111.44%	4,590	2,895
		Total Operating Expense	\$295,770	232,550	63,221	27.19%	255,948	39,822
		Profit /(Loss)	(688,121)	(533,605)	(154,515)	28.96%	(612,173)	(75,948)

Pelican Landing Community Association 2025

Budget

Budget 2025/

Dept 40 - Fitness

Dept Code	Major Account	Account Description	2025 Year Total	Budget 2024	Budget 2025 Variance	%	Forecast	Budget 2025/ Forecast Variance
Revenue								
40	4021	Fitness Standard Class	\$57,051	0	57,051	100.00%	0	57,051
40	4022	Yoga B	\$105,120	0	105,120	100.00%	0	105,120
40	4023	Pilates Reformer Group Class	\$32,850	0	32,850	100.00%	0	32,850
40	4023	Pilates Reformer Duet Class	\$17,520	0	17,520	100.00%	0	17,520
40	4023	Pilates Reformer Private	\$32,120	0	32,120	100.00%	0	32,120
40	4201	Fitness Training Income	\$206,529	25,368	181,160	714.12%	23,778	182,751
Total Revenue			\$451,190	25,368	425,822	1678.55%	23,778	427,412
Payroll & Related Expenses								
40	6000	Salaries & Wages	\$139,782	131,335	8,447	6.43%	77,584	62,198
40	6010	Commissions/Lessons	\$15,477	0	15,477	100.00%	0	15,477
40	6205	Payroll Taxes	\$12,594	11,811	784	6.63%	7,160	5,434
40	6215	Employee Benefits	\$18,044	17,106	937	5.48%	15,948	2,096
40	6235	Bonus	\$6,751	0	6,751	100.00%	0	6,751
40	6255	401(K) Program	\$2,978	2,964	14	0.47%	2,044	933
40	6257	WORKERS COMP INSURANCE	\$1,398	1,496	(98)	-6.54%	642	756
Total Payroll			\$197,024	\$164,712	32,312	19.62%	103,379	93,644
Operating Expenses								
40	7080	Cleaning Supplies	\$13,000	12,000	1,000	8.33%	8,796	4,204
40	7115	Credit Card Discount Fees	\$49,186	0	49,186	100.00%	0	49,186
40	7145	Dues & Subscriptions	\$324	0	324	100.00%	0	324
40	7160	Equipment Purchase	\$14,000	11,000	3,000	27.27%	13,272	728
40	7163	Equipment Repair	\$10,000	5,500	4,500	81.82%	9,278	722
40	7170	Fitness Class/Training Expense	\$311,566	6,000	305,566	5092.77%	2,700	308,866
40	7340	Maintenance Contracts	\$2,175	1,988	187	9.41%	2,030	145
40	7345	Maintenance & Repairs	\$3,600	3,500	100	2.86%	2,783	817
40	7365	Meals & Entertainment	\$400	0	400	100.00%	0	400
40	7405	Operating Supplies	\$2,500	2,475	25	1.01%	1,401	1,099
40	7455	Printing	\$500	0	500	100.00%	0	500
40	7675	Training/Education	\$3,080	5,000	(1,920)	-38.40%	1,802	1,279
40	7680	Uniforms	\$1,268	0	1,268	100.00%	0	1,268
Total Operating Expense			\$411,599	47,463	364,136	767.20%	42,061	369,538
Profit /(Loss)			(157,433)	(186,806)	29,373	-15.72%	(121,663)	(35,770)

Pelican Landing Community Association 2025

Budget

Dept 45 - Privacy			2025	Budget	Budget 2025		Forecast	Budget 2025/ Forecast
Dept Code	Major Account	Account Description	Year Total	2024	Variance			Variance
Revenue								
45 NEW	4107	Bar Code Income	\$18,000	15,000	3,000	20.00%	12,310	5,690
Total Revenue			\$18,000	\$15,000	\$3,000	20.00%	\$12,310	\$5,690
Payroll & Related Expenses								
45 NEW	6000	Salaries & Wages	\$184,965	\$76,028	108,937	143.29%	0	184,965
45 NEW	6205	Payroll Taxes	14,784	6,843	7,941	116.06%	0	14,784
45 NEW	6215	Employee Benefits	25,701	12,178	13,524	111.06%	0	25,701
45 NEW	6235	Bonus	8,286	0	8,286	100.00%	0	8,286
45 NEW	6255	401(K) Program	4,105	1,673	2,432	145.42%	0	4,105
45 NEW	6257	WORKERS COMP INSURANCE	4,347	836	3,510	419.75%	0	4,347
Total Payroll			\$242,188	\$97,557	144,631	148.25%	0	\$242,188
45	7080	Cleaning Supplies	\$2,400	\$2,400	0	0.00%	1,195	1,205
45	7090	Computer Maintenance	3,240	7,788	(4,548)	-58.40%	6,422	(3,182)
45	7100	Conference/Seminars Training	9,180	7,560	1,620	21.43%	4,605	4,575
45	7115	Credit Card Discount Fees	1,962	0	1,962	100.00%	0	1,962
45	7140	Drinking Water	1,392	1,296	96	7.41%	1,810	(418)
45	7145	Dues & Subscriptions	1,650	150	1,500	1000.00%	0	1,650
45	7180	Gasoline & Oil	2,926	960	1,966	204.79%	2,572	354
45	7190	Gate Maintenance Privacy	6,500	11,180	(4,680)	-41.86%	5,224	1,276
45	7340	Maintenance Contracts	5,909	0	5,909	100.00%	7,529	(1,620)
45	7375	Alarm System	1,940	6,096	(4,156)	-68.18%	6,370	(4,430)
45	7400	Office Expense	0	0	0	0.00%	1,567	(1,567)
45	7401	Access Pass & Barcoded	25,179	17,199	7,980	46.40%	7,741	17,438
45	7405	Operating Supplies	5,765	8,820	(3,055)	-34.64%	7,884	(2,119)
45	7420	Pest Control	1,260	0	1,260	100.00%	0	1,260
45	7455	Printing	6,996	1,200	5,796	483.00%	770	6,226
45	7480	Security Expense Privacy	1,240,716	1,220,845	19,871	1.63%	1,250,282	(9,566)
45	7655	Telephone	5,088	0	5,088	100.00%	334	4,754
45	7680	Uniforms	780	0	780	100.00%		780
45	7685	Utilities - Electric	7,200	14,400	(7,200)	-50.00%	7,082	118
45	7690	Utilities - Gas	750	0	750	100.00%	0	750
45	7695	Utilities - Water & Sewer	1,980	0	1,980	100.00%	339	1,641
45	7710	Vehicle Lease Privacy	\$6,913	0	6,913	100.00%	3,286	3,628
Total Operating Expense			\$1,339,726	\$1,299,994	\$39,732	3.06%	1,315,308	\$24,418
Profit /(Loss)			(\$1,563,914)	(\$1,382,551)	(\$181,364)	13.12%	(\$1,290,438)	(\$273,476)

Pelican Landing Community Association

Budget

Dept 50 - Facility Maintenance

2025

Budget

Budget 2025

Dept Code	Major Account	Account Description	Year Total	2024	Variance	Forecast
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Payroll & Related Expenses

50	6000	Salaries & Wages	\$220,415	111,673	108,742	97.38%	359,771
50	6205	Payroll Taxes	17,984	10,338	7,646	73.96%	25,746
50	6215	Employee Benefits	59,880	14,821	45,059	304.01%	60,388
50	6235	Bonus	9,911	0	9,911	100.00%	0
50	6255	401(K) Program	2,269	2,527	(258)	-10.21%	5,961
50	6257	WORKERS COMP INSURANCE	4,078	1,247	2,830	226.89%	6,114
Total Payroll			\$314,537	\$140,607	173,930	123.70%	\$457,980

Operating Expenses

50	7080	Cleaning Supplies	\$9,000	\$6,600	2,400	36.36%	0
50	7145	Dues & Subscriptions	1,200	0	1,200	100.00%	0
50	7160	Equipment Rental	26,100	0	26,100	100.00%	0
50	7163	Equipment Repair	3,600	0	3,600	100.00%	0
50	7180	Gasoline & Oil	2,800	1,600	1,200	75.00%	1,633
50	7280	Hvac	6,000	8,000	(2,000)	-25.00%	3,269
50	7340	Maintenance Contracts	29,780	85,490	(55,710)	-65.17%	80,626
50	7345	Maintenance & Repairs	64,000	53,060	10,940	20.62%	35,271
50	7346	Butterfly Garden Expense	8,400	4,500	3,900	86.67%	5,729
50	7347	COMMUNITY & CHILDREN'S PARK R	1,000	2,400	(1,400)	-58.33%	1,317
50	7365	Meals & Entertainment	1,500	0	1,500	100.00%	93
50	7405	Operating Supplies	3,000	8,860	(5,860)	-66.14%	14,747
50	7420	Pest Control	4,620	720	3,900	541.67%	835
50	7510	Small Tools	1,200	0	1,200	100.00%	0
50	7655	Telephone	0	0	0	0.00%	683
50	7675	Training/Education	1,800	0	1,800	100.00%	250
50	7680	Uniforms	1,300	0	1,300	100.00%	486
50	7685	Utilities - Electric	30,320	34,582	(4,262)	-12.32%	29,597
50	7690	Utilities - Gas	3,300	0	3,300	100.00%	0
50	7695	Utilities - Water & Sewer	3,275	2,100	1,175	55.95%	2,235
50	7700	Utilities Trash Removal	13,200	9,960	3,240	32.53%	12,124
50	7705	Vehicle Expense	1,250	0	1,250	100.00%	0
Total Operating Expense			\$216,645	\$217,872	(1,227)	-0.56%	\$188,896
					0		
Profit /(Loss)			(\$531,182)	(\$358,479)	(172,703)	48.18%	(\$646,875)

Pelican Landing Community Association 2025

Budget

Dept 70 - Ground Maintenance			2025	Budget	Budget 2025		Forecast	Budget 2025/ Forecast
Dept Code	Major Account	Account Description	Year Total	2024	Variance			Variance
70	7130	Decorations - Holiday	37,500	37,500	0	0.00%	37,500	0
70	7230	Grounds , Roads & Water	55,750	54,513	1,238	2.27%	32,493	23,257
70	7505	Signs & Fences	7,500	7,500	0	0.00%	9,237	(1,737)
70	7670	Landscaping - General	260,001	320,000	(59,999)	-18.75%	256,809	3,192
Total Operating Expense			360,751	419,512	(58,761)	-14.01%		360,751
				0	0		0	0
Profit /(Loss)			(360,751)	(419,512)	58,761	-14.01%	(336,040)	(24,711)

Pelican Landing Community Association 2025

Budget

Dept 80 - Fixed Charges			2025	Budget	Budget 2025		Forecast	Budget 2025/ Forecast
Dept Code	Major Account	Account Description	Year Total	2024	Variance			Variance
80	4720	Hurricane Insurance Refund	\$0	0	0	0.00%	78,312	(78,312)
80	7020	Bad Debt Expense	\$186,292	0	186,292	100.00%	0	186,292
80	7021	Hurricane Expense	\$0	0	0	0.00%	301,198	(301,198)
80	7255	Insurance General Liability	\$518,887	489,883	29,004	5.92%	554,560	(35,673)
80	7256	Insurance Auto	\$0	0	0	0.00%	644	(644)
80	7555	Taxes - Income Taxes	\$30,000	0	30,000	100.00%	30,091	(91)
80	8010	Depreciation Expense	\$0	0	0	0.00%	375,000	(375,000)
80	8035	Hotwire Cable - Bulk Billing	\$3,521,805	3,402,588	119,217	3.50%	3,429,817	91,989
80	8040	Interest Expense	\$0	0	0	0.00%	11,943	(11,943)
80	8050	Reserve Transfer	\$1,181,396	977,577	203,819	20.85%	976,910	204,486
Total Operating Expense			5,438,380	4,870,048	568,333	11.67%	5,305,163	133,218
Profit /(Loss)			(5,438,380)	(4,870,048)	(568,333)		(5,226,851)	(211,529)
80	8010	Depreciation Expense	375,000	0	375,000		0	375,000
			(5,813,380)		(5,813,380)			(5,813,380)

Payroll Detail 2025

	Admin	Marina	Beach	Court Sports	Fitness	Privacy	Facility	Total
6000 Salaries & Wages	\$970,119	\$419,510	\$362,174	\$388,209	\$139,782	\$184,965	\$220,415	\$2,685,175
6205 Payroll Taxes	\$68,211	\$34,407	\$29,589	\$41,132	\$12,594	\$14,784	\$17,984	\$218,701
6215 Employee Benefits	\$129,308	\$56,182	\$29,493	\$42,718	\$18,044	\$25,701	\$59,880	\$361,326
6225 Vacation\Holiday\Sick	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6235 Bonus	\$29,621	\$18,769	\$16,202	\$17,429	\$6,751	\$8,286	\$9,911	\$106,969
6255 401(K) Program	\$21,126	\$6,606	\$3,899	\$6,819	\$2,978	\$4,105	\$2,269	\$47,802
6257 Workers Comp Insurance	\$19,402	\$8,390	\$7,243	\$10,676	\$1,398	\$4,347	\$4,078	\$55,534
	<u>\$1,237,788</u>	<u>\$543,864</u>	<u>\$448,600</u>	<u>\$630,127</u>	<u>\$197,024</u>	<u>\$242,188</u>	<u>\$314,537</u>	<u>\$3,614,128</u>
Lessons				\$123,145	\$15,477			
				<u>\$506,982</u>	<u>\$181,547</u>			