



2023-24 Budget

Fiscal Year

1 October 2023 - 30 September 2024

Adopted
29 August 2023

2024 Budget Message from the General Manager

To: Board President, Supervisors, Stakeholders and Residents of Sun 'n Lake

Subject: General Manager's Fiscal Year 2023-24 Budget Overview

Dear Board President, Supervisors, Stakeholders and Residents,

The purpose of this letter is to provide you with an introduction and overview of the District 2024 Budget. My focus and intent with this budget are centered on continuing to move the District forward relying on strong fiscally sound values and programs but not letting that hinder our progress as we gravitate to a shared vision on how the District meets our long-term goals and objectives. The District aspect and historical ties to our foundational principles must be maintained and in so we must budget accordingly.

During the past year, we were transitioning from the Pandemic and some major storms. We have a solid District staff including all department heads on board to move our District into the future. Each of these events has worked to make us stronger, helped us strengthen our community, improved the respect we have for our neighbors and increased our “Sun 'N Lake Proud” attitude.

During the next budget year, we will work on continued planning and mitigation strategies to prepare for storms and unforeseen events, improve our District infrastructure and recreational facilities and focus efforts on our strategic planning in the areas of wastewater improvements, housing development, cooperative efforts with other partners and stakeholders and making this District the pride of Florida. All these, and many other efforts and initiatives, will continue to make our District resilient and sustainable well into the future.

As we turn 50 years old as a District, we will continue to hold true to our values. We will continue to re-energize and develop our commercial business district, address the development of housing areas, maintain and expand our recreational areas and continue to provide the extraordinary district services in water, wastewater, public safety, public works and district customer service.

We will continue to seek Grant funding and partnerships with adjacent communities or state agencies to amplify our resources and projects. In 2022 we received over \$150K in state funds, over \$350K in federal American Rescue Plan Relief funding, and over \$550K in Federal, State and County Grants. Our goal is to seek an equivalent amount in 2024.

Our fiscal backbone is strong. Our water and wastewater facilities are effective and providing outstanding service. Our community is safe and secure. Our housing market is extremely active and vibrant and Sun 'N Lake is a highly sought after place to live. Finally, our District staff is dedicated to the core values of our District. They are Professional, Ready, Relevant and Experienced.

In closing, the following pages will detail our 2023-24 budget, revenue and expenses and District assets and debts. Our plans are transparent, and we are always happy to discuss and find innovative ways to make our funds stretch for the benefit of all, while maintaining an effective assessment rate with exceptional services for the residents’ return on investment.

Ray “Boz” Bossert
Sun 'N Lake District General Manager

Sun 'N Lake District Leadership

- Board President Craig Herrick - 2022-2026 (1st term)
- Board Vice President Beverly Phillips - 2021-2025 (1st term)
- Supervisor Ray Brooks - 2017-2025 (2nd term)
- Supervisor Michael Gilpin - 2016-2024 (2nd term)
- Supervisor Greg Norton – 2023-2024 (1st term)

- District General Manager - Ray "Boz" Bossert (2023)
- Director of Finance - Coral Benka (2022)
- Director of Human Resources - Ariel Fells (2018)
- Director of Community Services - Cynthia Kramer (2023)
- Director of Public Works/Chief of Operations – *Vacant*

RESIDENTS/SUN and LAKE BUSINESS OCCUPANTS

Board of Supervisors (5 elected staggered 4-year terms)

General Manager
Raymond (Boz) Bossert
2/0/107

32/14/108=154
(AUTH- 34/14/108= 156)
FTE/PT/CTR
2 VACANT

- Executive; Exempt Employees
- Manager; Non-Exempt Employees
- Non-Exempt Employees
- Consultants/Contract

Board Attorney (1)
Indigo Golf (103)
Consultants
Engineers CTR (1)
MidFL IT (2)

Administrative Assistant / Board Secretary
Melissa Dahl

Director of Finance
Coral Benka **5/0/1**

Director of Community Services
Cynthia Kramer **3/4/0**

Director of Public Works
VACANT **23/9/0**

Director of Human Resources
Ariel Fells **1/0/0**

Finance Manager
Ruth Callupe

Inframark Financial Services

Recreation Specialist
Sarah Heither

Roads and Drainage Manager
Bob Brumfield

Utilities Operations Supervisor/Dual Plant Operator
Brandon George

Project Manager
Glenna Thompson

Code Enforcement Manager
Bob Hiltz

Customer Service Representatives
Carmen Howard
Suzanne Farrington

Billing Specialist
Kathy Haney

Recreation Attendant (4 PT)
Christie Eaton
Amanda Whan
Johnequa Perry
Julia Samples

Recreation Custodian
Yucet Batista

Equipment Operator
Rigoberto Mejia
Roberto Rivera
Garry Jenkins

Road Technician
Earl Collins
Roy English

Building Maintenance Technician
Jesus Mejia

Grounds Maintenance Technician
Santford Roepstorff
Anyoni Barroso
Maria Mejia
Heriberto Diaz

Head Mechanic (PT)
Angel Rivera

Single Licensed Plant Operator
Dustin Paxton

Licensed Utility Technician
Joe Nance

Utility Foreman
Phillip Phillips

Technicians
Tim Barker – Senior
Gustavus Owens
Michael Walstrom

Meter Reader (PT)
Gustavo Camacho

Security Supervisor
Gary Kurz

Security Guards (PT)
Paulo Aggabao
Albert Semmelroth
James Jones
Jeffery Parker
Jeremy Camino
Delmar Vohs Jr
Leland Elder

Code Enforcement Officer
Kevin Ray

Updated
8/29/23

Sun 'n Lake Improvement District

Organizational Chart

The MISSION of the District

It is the Mission of the Sun 'n Lake of Sebring Improvement District to be a self-governing, financially sound community providing protection, governmental services and recreational facilities for its residents.

District Values and Goals

VISION: HOMETOWN FEEL, PREMIER SERVICES!

ORGANIZATIONAL VALUES:

- Safe and Secure Environment
- Fiscally Responsible
- Sustainable and Environmentally Focused
- Incomparable District Services
- Family Friendly

GOALS:

- District Improvements/Expansion
- Improve Housing Area Developments
- Wastewater Plant Development for 1.5M+ Gal. Capacity
- Retention of Quality Staff
- Recreational Enhancements
- Maintain District Premier Services

Bottom Line: What this Budget will do in 2024

- Continue to make the District Fiscally Sound and Strong!
- Fund all departments to continue to provide exceptional service to District
- Plan to replace ¼ mile of District roads (Complete Rebuild - water, sewer, pavement) (\$220K)
- Re-surface 1.5 Mile of District roads (\$250K)
- Purchase a Mini-Excavator, 3x generators, 2x Gators for the Roads/Utilities department (\$130K)
- Purchase Recreational Items, Pool Furniture, Gym Equipment (\$20K)
- Increase the Streetlight safety footprint in the District (\$55K)
- Fund our District Restricted/Reserve funds to ensure a \$4.3M balance by end of year
- Establish a Wastewater Restricted Fund for the future new plant with a balance of ~\$1M
- Invest into Information Technology upgrades (\$20K)
- Invest in the repair of Florida Ave Waterline (\$220K)
- Ensure 24/7 District Security, Code Enforcement, Sheriff, Fire & EMS coverage
- Fund 154 District Employees to ensure Professional and Premier services
- Continue Water Meter Install for offsite and accurate usage monitoring of \$300K, annually
- Replace/Install 500 Linear Feet of District Sidewalks/Bike Trails
- Invest \$55K in Clubhouse infrastructure for maximizing dining options with a partition for large scale events
- Invest \$205K in equipment upgrades in the Clubhouse and around the Golf Course
- Invest \$40K in Cart Path Improvements and Rip Rap for water retention ponds



\$1,099,085+



\$1,059,457+

\$3,355,042



General Revenue



Total Revenue

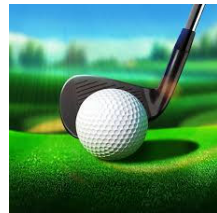
\$13,792,542



\$4,087,500 + \$406K (Misc)



\$4,944,000



\$3,266,000



\$1,638,000

End of year
~\$5.3M

Total Revenue/Rollover
~\$1M



\$4.2M+

2024 Revenue/Expense
SNAPSHOT

Forecasted



Grants/FEMA revenue (\$950K)



End of year unexpended (\$550K)

\$11,760,802



Operating Expenses

\$1,045,000

Special Projects



\$12,805,802

Total Expenses

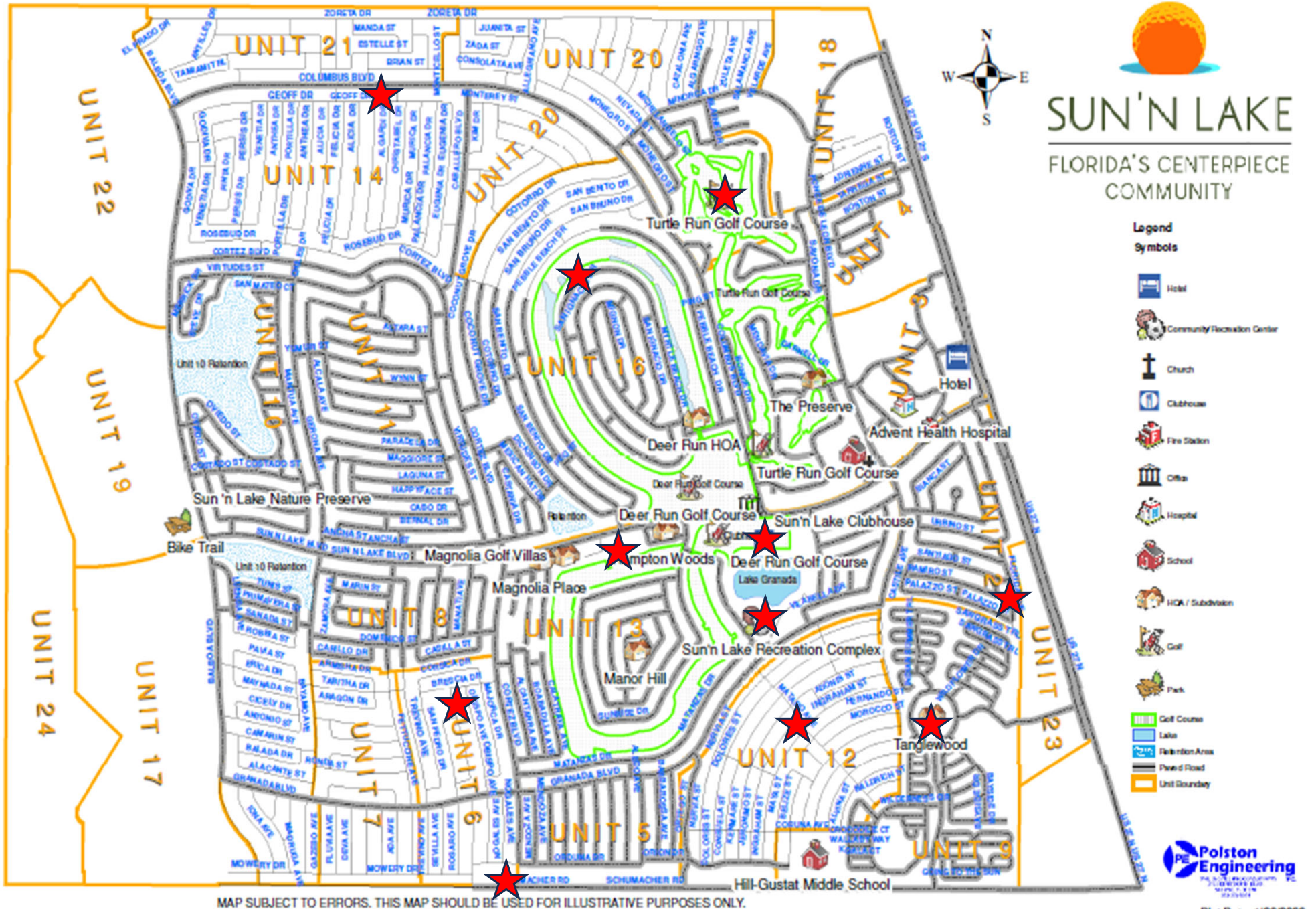


\$986,740 + \$4,200,000



\$5,386,740
Start for 2025

★ General Project Areas in 2023/2024



MAP SUBJECT TO ERRORS. THIS MAP SHOULD BE USED FOR ILLUSTRATIVE PURPOSES ONLY.

Plot Date: 1/23/2023

District Budget Summary

REVENUE INTAKE

Total = \$12,792,542

(Does Not Include Rollover)

- Assessment
- Utility
- Golf
- Clubhouse
- Misc.



OPERATIONAL EXPENSES

Total = \$12,605,952

- Golf Course
- Utility
- Clubhouse
- Roads/Drainage
- Capital Improvements
- Administration
- Buildings/Grounds
- Finance
- Reserves
- Recreation
- Security
- Community Services
- Equipment/Vehicle Maint.
- Code Enforcement



**Sun 'n Lake of Sebring Improvement District
Budget Summary - All Funds
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2 DESCRIPTION	2022-2023	2023-2024 Budget Proposal			TOTAL
	ESTIMATED ACTUAL	GENERAL FUND	GOLF FUND	UTILITY FUND	BUDGET ALL FUNDS
REVENUES AND OTHER SOURCES					
Assessments	\$ 3,850,000	\$ 4,087,500	\$ -	\$ -	\$ 4,087,500
Charges for Water and Sewer Services	3,826,069	-	-	3,355,042	3,355,042
Other Income	1,144,742	406,000	-	-	406,000
Golf Memberships and Course Fees	2,995,700	-	3,266,000	-	3,266,000
Food and Beverage	1,539,600	-	1,638,000	-	1,638,000
Grant Revenue	-	-	-	-	-
Transfer In from Other Funds	747,278	-	40,000	-	40,000
Total Revenues and Other Sources	\$ 14,103,389	\$ 4,493,500	\$ 4,944,000	\$ 3,355,042	\$ 12,792,542
EXPENDITURES/EXPENSES BY COST CENTER					
Administration	\$ 481,946	\$ 656,499	\$ -	\$ -	\$ 656,499
Community Services	163,974	130,098	-	-	130,098
Finance	294,525	396,409	-	-	396,409
Recreation	404,874	381,082	-	-	381,082
Code Enforcement	87,901	101,394	-	-	101,394
Security	191,803	250,585	-	-	250,585
Buildings and Grounds	315,218	438,214	-	-	438,214
Roads and Drainage	1,737,938	1,626,745	-	-	1,626,745
Equipment & Vehicle Maintenance	66,466	77,411	-	-	77,411
Customer Service	232,838	-	-	286,590	286,590
Utility Operations	2,588,026	-	-	2,274,036	2,274,036
Golf Operations	2,558,544	-	2,810,360	-	2,810,360
Restaurant Operations	1,750,806	-	1,821,466	-	1,821,466
Total Expenditures / Expenses	\$ 10,874,859	\$ 4,058,437	\$ 4,631,826	\$ 2,560,626	\$ 11,250,889
Excess Revenue over Expenditures/Expenses	\$ 3,228,530	\$ 435,063	\$ 312,174	\$ 794,416	\$ 1,541,653
CAPITAL / R&R ITEMS					
General Fund	\$ 1,083,347	\$ 125,000	\$ -	\$ -	\$ 125,000
Utility Fund	1,062,312	-	-	620,000	620,000
Golf Fund	971,235	-	300,000	-	300,000
Total Capital Items	\$ 3,116,894	\$ 125,000	\$ 300,000	\$ 620,000	\$ 1,045,000
CONTINGENCY, NON-OPERATING					
Reserve for Contingency (special reserve)	-	310,063	-	-	310,063
Transfer Out to Other Funds	1,002,456	-	-	-	-
Total Contingency, Non-Operating	\$ 1,002,456	\$ 310,063	\$ -	\$ -	\$ 310,063
NET CHANGE IN FUND BALANCE / NET POSITION	\$ (890,820)	\$ -	\$ 12,174	\$ 174,416	186,590

*CONTINGENCY and RESTRICTED FUND ESTIMATES FOR 2023/2024 are and additional \$4,377,662.00 by the end of the year (This includes Interest and Investments)

**Sun 'n Lake of Sebring Improvement District
General Fund Summary Budget
Fiscal Year 2023/2024**

AS of 27 JULY 2023, Ver# 2		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	APPROVED
					ACTUAL	BUDGET
REVENUES AND OTHER SOURCES						
Total Operating Revenues		\$ 3,617,193	\$ 4,430,793	\$ 4,081,595	\$ 4,990,896	\$ 4,493,500
001-381000	Transfer In	700,000	-	-	-	-
001-388110	Proceeds from Land Sales	-	-	125,952	3,846	-
001-391000	Prior Years Fund Balance/Reserves	-	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES		\$ 4,317,193	\$ 4,430,793	\$ 4,207,547	\$ 4,994,742	\$ 4,493,500
TOTAL ADMINISTRATION		\$ 391,378	\$ 505,074	\$ 473,915	\$ 481,946	\$ 656,499
TOTAL COMMUNITY SERVICES		\$ 194,565	\$ 165,066	\$ 131,263	\$ 163,974	\$ 130,098
TOTAL RECREATION SERVICES		\$ 250,739	\$ 259,489	\$ 297,976	\$ 294,525	\$ 396,409
TOTAL FINANCE		\$ 278,344	\$ 338,173	\$ 280,859	\$ 404,874	\$ 381,082
TOTAL CODE ENFORCEMENT		\$ 91,820	\$ 90,459	\$ 89,890	\$ 87,901	\$ 101,394
TOTAL PUBLIC SAFETY - SECURITY		\$ 203,203	\$ 212,360	\$ 211,454	\$ 191,803	\$ 250,585
TOTAL BUILDINGS/GROUND MAINT.		\$ 298,271	\$ 301,937	\$ 298,499	\$ 315,218	\$ 438,214
TOTAL ROAD & DRAINAGE MAINT.		\$ 1,185,922	\$ 1,007,221	\$ 1,906,173	\$ 1,737,938	\$ 1,626,745
TOTAL EQUIPMENT & VEHICLE MAINT.		\$ 75,913	\$ 62,982	\$ 78,626	\$ 66,466	\$ 77,411
CAPITAL OUTLAY						
001-564006-51302	Administratration Capital	\$ -	\$ -	\$ -	\$ 78,347	\$ 20,000
001-564006-57235	Recreation Capital	223,473	43,824	35,174	384,000	25,000
001-564006-52910	Security Capital	24,426	-	-	35,000	-
001-564205-53967	Buildings Capital	21,370	85,761	-	-	-
001-564006-54120	Roads/Drainage Capital	38,902	102,786	30,673	86,000	80,000
001-564043-54910	Equipment & Vehicle Maintenance Capita	-	-	12,713	-	-
001-591027-58001	Golf Capital Outlay	370,367	671,652	-	-	-
TOTAL CAPITAL OUTLAY		\$ 678,539	\$ 904,024	\$ 78,560	\$ 583,347	\$ 125,000
CONTINGENCY & TRANSFERS						
001-568900-58001	Reserve for Contingency (special reserve)	\$ -	\$ -	\$ -	\$ -	\$ 310,063
001-591026-58001	Transfer Out - Golf Fund	222,250	-	-	185,428	-
001-591030-58001	Transfer Out - Capital Improv Fund	422,324	-	-	-	-
TOTAL CONTINGENCY & TRANSFERS OUT		\$ 644,574	\$ -	\$ -	\$ 185,428	\$ 310,063
TOTAL EXPENDITURES		\$ 4,293,268	\$ 3,846,784	\$ 3,847,215	\$ 4,513,419	\$ 4,493,500
REVENUES OVER/(UNDER) EXPENDITURES		\$ 23,925	\$ 584,009	\$ 360,332	\$ 481,323	\$ 0

*CONTINGENCY and RESTRICTED FUND ESTIMATES FOR 2023/2024 are and additional \$4,377,662.00 by the end of the year (This includes Interest and Investments)

Sun 'n Lake of Sebring Improvement District
Utility Fund Summary Budget
Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
REVENUES AND OTHER SOURCES						
402-343315	Unmetered Sales - Water	\$ 8,301	\$ 8,168	\$ 7,121	\$ 7,098	\$ 7,500
402-343320	Metered Sales - Water	1,016,151	1,037,047	1,032,005	1,046,769	1,099,085
402-369952	Capital Fees - Water \$400/Connect	24,000	46,600	49,660	44,400	50,000
402-369976	Backflow Fees	17,785	16,020	14,930	13,980	14,000
402-343530	Metered Sales - Sewer	1,462,021	1,473,587	1,493,885	1,527,873	1,598,457
402-369951	Capital Fees - Sewer \$800/Connect	45,600	93,200	100,920	79,200	85,000
402-343699	Misc Service Revenue	74,582	80,289	76,773	73,551	80,000
402-369970	Connection Fees - W1280/S2095	132,650	241,975	310,438	344,235	300,000
402-343640	Meter Fees	26,895	46,858	68,021	47,995	50,000
402-361001	Interest - Investments	56,167	28,650	26,416	63,738	40,000
402-343645	Penalties	15,383	16,704	12,663	16,080	15,000
402-369958	Insurance Reimbursements	5,260	17,477	-	-	-
402-369900	Other Miscellaneous Revenues	19,549	1,405	7,892	150	16,000
TOTAL OPERATING REVENUES		2,904,343	3,107,980	3,200,724	3,265,069	3,355,042
402-381000	Grant Revenue	-	-	-	-	-
402-381000	Transfer In	-	-	-	-	-
402-391000	Prior Years Reserves	-	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES		\$ 2,904,343	\$ 3,107,980	\$ 3,200,724	\$ 3,265,069	\$ 3,355,042
CUSTOMER SERVICE						
TOTAL CUSTOMER SERVICE		\$ 240,679	\$ 241,071	\$ 201,008	\$ 232,838	\$ 286,590
OPERATIONS						
TOTAL OPERATIONS		\$ 1,239,934	\$ 1,243,696	\$ 1,787,990	\$ 2,588,026	\$ 2,274,036
CONTINGENCY, NON-OPERATING						
402-568900-58001	Reserve - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
402-591007-58001	Transfers Out - Deer Run Golf Course Irrig	-	-	-	817,028	-
402-591006-58001	Transfers Out - URRIF (Reserves)	-	-	-	-	-
402-591000-58001	Operating Transfers-Out	700,000	-	-	-	-
TOTAL CONTINGENCY, NON-OPERATING		\$ 700,000	\$ -	\$ -	\$ 817,028	\$ -
CAPITAL PROJECTS & EQUIPMENT						
Operations Projects		459,269	10,694	58,420	381,312	520,000
Equipment		97,565	-	93,820	120,000	100,000
TOTAL CAPITAL PROJECTS & EQUIPMENT		\$ 556,834	\$ 10,694	\$ 152,240	\$ 501,312	\$ 620,000
TOTAL UTILITY FUND EXPENSES		\$ 2,737,447	\$ 1,495,460	\$ 2,141,238	\$ 4,139,204	\$ 3,180,626
REVENUE OVER/(UNDER) EXPENSES		\$ 166,896	\$ 1,612,520	\$ 1,059,486	\$ (874,135)	\$ 174,416

**Sun 'n Lake of Sebring Improvement District
Golf Fund Operating Summary Budget
Fiscal Year 2023/2024**

AS of 27 JULY 2023, Ver# 2				2022-2023	2022-2023	2023-2024
ACCOUNT NUMBER	2019-2020	2020-2021	2021-2022	ESTIMATED	AMENDED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Total Membership Revenue	\$ 1,117,182	\$ 1,039,217	\$ 1,245,567	\$ 1,296,020	\$ 1,300,000	\$ 1,372,000
Total Greens Fees	916,454	1,069,492	1,135,398	1,265,000	1,237,000	1,427,000
Total Merchandise Revenue	334,825	427,919	434,010	342,799	465,000	370,000
Total Driving Range Revenue	66,094	77,172	76,704	79,473	87,000	82,000
Total Other Golf Revenue	17,300	15,583	17,547	12,408	18,000	15,000
Total Membership and Golf Revenue	\$ 2,451,855	\$ 2,629,382	\$ 2,909,226	\$ 2,995,700	\$ 3,107,000	\$ 3,266,000
Food & Soft Drinks Revenue	636,029	741,836	909,038	1,048,500	1,002,000	1,116,000
Beverages (Alcohol)	248,262	310,207	427,681	472,100	478,500	501,000
Other F&B Revenue	7,581	14,857	12,183	19,000	20,000	21,000
Total Food & Beverage Revenue	\$ 891,872	\$ 1,066,900	\$ 1,348,902	\$ 1,539,600	\$ 1,500,500	\$ 1,638,000
General Fund Transfer In	222,250	-	-	-	-	\$ 40,000
Interest Income	-	838	9,790	-	-	-
Capital & Capital Equipment	-	-	-	747,278	747,278	-
Total Non-Operating Revenue	222,250	838	9,790	747,278	747,278	40,000
TOTAL REVENUES	\$ 3,565,977	\$ 3,697,120	\$ 4,267,918	\$ 5,282,578	\$ 5,354,778	\$ 4,944,000
Total COS Merchandise	231,384	289,773	296,608	235,151	323,175	257,150
Total COS Food & Beverage	345,851	400,836	523,080	559,511	525,578	588,000
Total Cost of Sales	577,235	690,608	819,688	794,662	848,753	845,150
Total Gross Margin	\$ 2,988,742	\$ 3,006,512	\$ 3,448,230	\$ 4,487,916	\$ 4,506,026	\$ 4,098,850
Operating Labor:						
Golf Operations Labor	208,468	230,075	269,868	285,217	275,000	295,796
General and Administrative Labor	175,512	187,519	203,361	212,360	200,000	222,080
Golf Course Maintenance Labor	472,778	446,164	578,996	634,747	617,000	698,744
Food and Beverage Labor	481,175	481,525	584,305	591,571	571,795	636,186
Sales & Marketing Labor	45,550	36,261	52,952	58,000	60,000	62,000
Total Operating Labor	\$ 1,383,483	\$ 1,381,543	\$ 1,689,482	\$ 1,781,895	\$ 1,723,795	\$ 1,914,806
Total Payroll Costs	224,603	228,212	255,226	243,876	279,000	269,000
Total Golf Operating Expenses	50,324	61,157	58,768	55,464	62,550	62,800
Total G&A Expenses	392,244	400,124	417,180	407,977	397,345	426,545
Total Maintenance Expenses	659,127	645,365	627,113	733,590	763,100	806,650
Total Food & Beverage Expenses	134,698	108,075	128,130	132,140	144,500	137,800
Total Amenities Expenses	-	-	270	-	-	-
Total Marketing & Sales	97,424	89,409	87,621	85,172	91,800	82,475
Total Leases & Other Expenses	68,218	71,598	75,599	74,574	72,700	86,600
Total Operating Expenses	\$ 3,010,120	\$ 2,985,482	\$ 3,339,389	\$ 3,514,687	\$ 3,534,790	\$ 3,786,676
Total Capital Expenses	-	-	-	971,235	971,235	300,000
Total Operating & Capital Expenses	\$ 3,010,120	\$ 2,985,482	\$ 3,339,389	\$ 4,485,922	\$ 4,506,025	\$ 4,086,676
Net Income	\$ (21,378)	\$ 21,030	\$ 108,841	\$ 1,994	\$ 1	\$ 12,174

Detailed Budget By Department

General Fund

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
REVENUES AND OTHER SOURCES						
001-319100	Assessments- Maint. Fees	\$ 3,232,307	\$ 3,728,737	\$ 3,720,218	\$ 3,850,000	4,087,500
001-319800	Phase V Collection Fees	6,960	47,746	24,894	9,319	10,000
001-319810	Unit 16 A&C Collection Fees	5,092	5,814	4,731	3,812	5,000
001-329000	Licenses, Fees & Permits	27,450	45,300	58,135	41,400	60,000
001-331395	FEMA Grants	10,845	-	-	-	-
001-369958	Insurance Reimbursements	3,678	-	-	744,118	-
001-337415	Local Government Unit Grant	94,706	-	-	-	-
001-342550	Code Enforcement Violations	8,341	8,245	5,004	9,357	5,000
001-369922	Membership Dues	46,874	62,470	62,025	74,100	75,000
001-347210	Pool Admission Revenue	7,484	20,604	26,602	4,617	20,000
001-347250	Miscellaneous Pool Revenue	242	-	-	-	-
001-347260	Tennis Admission Revenue	1,562	-	-	-	-
001-348500	Special Events	3,552	539	437	1,470	1,000
001-348511	Special Events - Easter Festival	-	-	352	-	-
001-348513	Special Events - July 4th	-	-	193	-	-
001-369905	Newsletter Ad	7,800	9,550	-	-	-
001-348512	Event Sponsors	-	-	-	-	-
001-369945	Advertising Income	-	-	-	-	-
001-361001	Interest - Investments	38,834	20,344	26,870	111,780	75,000
001-362110	Community Center Fees	3,004	9,135	7,829	9,681	10,000
001-364000	Disposition of Fixed Assets	-	240,000	-	-	-
001-388110	Proceeds from Land Sales	23,976	749	-	-	-
001-343645	Penalties	54,404	174,448	77,850	62,895	55,000
001-369300	Settlements	-	-	-	787	-
001-369400	Reimbursement for Legal Svcs	13,656	27,116	10,531	5,523	10,000
001-369900	Other Miscellaneous Revenues	26,426	29,994	55,924	62,037	80,000
TOTAL OPERATING REVENUES		\$ 3,617,193	\$ 4,430,793	\$ 4,081,595	\$ 4,990,896	\$ 4,493,500
001-381000	Transfer In	700,000	-	-	-	-
001-388110	Proceeds from Land Sales	-	-	125,952	3,846	-
001-391000	Prior Years Fund Balance/Reserves	-	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES		\$ 4,317,193	\$ 4,430,793	\$ 4,207,547	\$ 4,994,742	\$ 4,493,500

Sun 'N Lake of Sebring Improvement District

APPROVED ASSESSMENT INCREASE FY 2023-2024 at 5%

Property Description	Current Assessment Rate FY 2022-2023	5% Rate Increase	5% APPROVED Assessment Rate FY2023-2024
1 - Unimproved Lot	\$153.30	\$7.67	\$160.97
2 - Unimproved Lot w/ Golf	\$229.95	\$11.50	\$241.45
100 - Lots w/ Paved	\$382.20	\$19.11	\$401.31
101 - Lots w/ paved & Golf	\$458.85	\$22.94	\$481.79
107 - Acreage	\$382.20	\$19.11	\$401.31
Single Family	\$764.40	\$38.22	\$802.62
*SF w/ Golf Course	\$841.05	\$42.05	\$883.10
*SF w/ Unified Lots	\$1,146.60	\$57.33	\$1,203.93
Condominium	\$764.40	\$38.22	\$802.62
Multi-Family 10+ Units	\$764.40	\$38.22	\$802.62
Retirement Home	\$420.00	\$21.00	\$441.00
Multi-Family < 10 Units	\$764.40	\$38.22	\$802.62
*Multi w/ Golf	\$841.05	\$42.05	\$883.10
Vacant Commercial	\$382.20	\$19.11	\$401.31
Vacant Commercial - Acreage	\$1,337.70	\$66.89	\$1,404.59
Stores, One Story	\$748.65	\$37.43	\$786.08
Mixed Use	\$420.00	\$21.00	\$441.00
Community Shopping	\$1,001.70	\$50.09	\$1,051.79
Office Building, One Story	\$864.15	\$43.21	\$907.36
Multi-story Non-Professional Office	\$864.15	\$43.21	\$907.36
Professional Building	\$1,398.60	\$69.93	\$1,468.53
Financial Institution	\$771.75	\$38.59	\$810.34
Repair Service Non-Auto	\$748.65	\$37.43	\$786.08
Vehicle Sales/Service/Rent	\$802.20	\$40.11	\$842.31
Park Lots, M/H Parks	\$565.95	\$28.30	\$594.25
TANGLEWOOD	\$893.55	\$44.68	\$938.23
Hotels/Motels	\$420.00	\$21.00	\$441.00
Light Manufacturing	\$748.65	\$37.43	\$786.08
Warehouses and Distr Centers	\$985.95	\$49.30	\$1,035.25
Ornamentals/Misc.	\$382.20	\$19.11	\$401.31
Churches	\$177.72	\$8.89	\$186.61
Private Schools	\$634.20	\$31.71	\$665.91
Private Hospitals	\$420.00	\$21.00	\$441.00
Utilities	\$336.00	\$16.80	\$352.80
Non-Ag Acreage	\$382.20	\$19.11	\$401.31

Recreation Rates 2023-24	
	Fee
Resident Individual - Annual Pool Membership	\$ 125.00
Resident Family - Annual Pool Membership (Up to 5 People, 2 Adults Max)	\$ 225.00
Additional Family Member - Annual Pool Membership - Adult	\$ 50.00
Additional Family Member - Annual Pool Membership - Child	\$ 25.00
Resident Pool Day Pass (Ages 3+)	\$ 5.00
Non-Resident Pool Day Pass (Ages 3+)	\$ 15.00
Resident Individual - Annual Racquet Club Membership	\$ 100.00
Resident Family - Annual Racquet Club Membership (Up to 5 People, 2 Adults Max)	\$ 175.00
Non-Resident Individual - Annual Racquet Club Membership	\$ 200.00
Non-Resident Family - Annual Racquet Club Membership (Up to 5 People, 2 Adults Max)	\$ 350.00
Additional Family Member - Annual Racquet Club Membership	\$ 25.00
Non-Resident Individual - Monthly Racquet Club Membership	\$ 50.00
Individual - Annual Fitness Membership	\$ 125.00
Resident Individual - Annual All-Inclusive Membership	\$ 275.00
Resident Family - Annual All-Inclusive Membership (Up to 5 People, 2 Adults Max)	\$ 375.00
Added Family Member - Annual All-Inclusive Membership	\$ 50.00

PERMIT INCREASE PROJECTIONS FY 2023/2024

Permit Description	Current Charge 2023	Amount of Increase	Proposed Charge 2023-2024
Sod Letter	\$ 30.00	50%	\$ 45.00
Land Clearing per Lot	\$ 100.00	\$ 50.00	\$ 150.00
Land Clearing w/o Permit Addt'l Fee	\$ -	\$ 150.00	\$ 150.00
Road Damage (minimum Fee)	\$ 150.00	50% increase of \$75+\$75 Labor =	\$ 300.00
Road Damage over 50sq. ft. (\$6/sq. ft.)	\$ 3,00	100% increase of \$3 per sq. ft. =	\$ 6.00
Bore Service	\$ 500.00	25% increase \$125 + \$75 Labor =	\$ 700.00
Meter Lid Replacement	\$ 55.00	25% increase \$13.75 + \$31.75 Labor =	\$ 100.00
Install New Pump	\$ 525.00	Cost +20% increase \$105.00 =	\$ 630.00
		Will increase with increased costs for pumps.	

Proposed Increase to the Estoppel Fee

Estoppel Request:	Current Fee:	Increase Fee:
Preparation and delivery of an estoppel letter within 3-5 business days (Non-Delinquent)	\$50.00	\$150.00
Preparation and delivery of an estoppel letter within 3-5 business days (Delinquent)	\$50.00	\$200.00
Expedited preparation and delivery of an estoppel letter within 24-48 hours	\$100.00	\$250.00

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
ADMINISTRATION EXPENDITURES						
001-512001-51302	Payroll-Salaries	\$ 88,309	\$ 105,464	\$ 79,504	\$ 103,533	214,922
	General Manager (50%)	75,000				
	Ops Supervisor (20%)(1/2 Yr)	9,000				
	Finance Manager (25%)	18,750				
	Admin Asst/Board Secretary (100%)	40,000				
	HR Director (100%)	61,295				
	Merit Increases	10,877				
	<i>Subtotal</i>	<u>214,922</u>				
001-511001-51302	P/R Board of Supervisors	17,700	17,700	17,400	17,700	17,700
001-521001-51302	FICA Taxes	8,375	9,730	8,347	9,196	17,796
001-522020-51302	Retirement Benefits	7,527	6,199	2,283	2,415	12,895
001-523001-51302	Life and Health Insurance	19,223	17,213	8,738	18,231	34,388
001-524001-51302	Workers' Compensation	1,972	2,065	2,044	2,211	4,298
001-525001-51302	Unemployment Compensation	78	2,078	-	-	2,500
001-531175-51302	Legal Fees	63,930	49,031	66,823	75,711	75,000
001-531177-51302	Legal Fees - Foreclosures & Liens	24,587	49,688	107,600	97,509	100,000
001-531013-51302	ProfServ-Engineering	16,645	13,695	10,725	12,129	
001-534393-51302	IT Support	26,197	18,839	46,646	31,559	35,000
001-531075-51302	ProfServ-Consultants	24,371	42,488	32,695	14,730	30,000
001-534002-51302	Contractual Labor	-	-	-	-	-
001-540008-51302	Travel & Training	426	-	3,580	3,682	3,500
001-541003-51302	Communication - Telephone	5,863	6,154	5,799	7,170	7,500
001-541010-51302	Postage	143	671	721	312	1,000
001-543048-51302	Utilities	11,203	10,434	11,486	11,862	12,500
001-544025-51302	Rentals & Leases	8,252	8,040	8,116	4,179	9,500
001-545010-51302	Liability/Property Insurance	17,826	18,756	21,328	21,687	30,000
001-547005-51302	Printing and Stationery	-	-	338	5,172	3,500
001-548002-51302	Legal Advertising	3,623	2,077	3,113	2,046	3,500
001-548005-51302	Promotions	6,934	6,001	6,585	-	7,000
001-549999-51302	Miscellaneous Expenses	-	83,574	881	-	-
001-551001-51302	Office Expense	32,319	29,111	22,191	34,017	25,000
001-552028-51302	Uniforms	1,177	939	-	-	1,500
001-554020-51302	Dues, Licenses, Subscriptions	4,697	5,128	6,972	6,894	7,500
TOTAL ADMINISTRATION		\$ 391,378	\$ 505,074	\$ 473,915	\$ 481,946	\$ 656,499

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2						
ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
COMMUNITY SERVICES						
001-512001-51601	Payroll-Salaries	\$ 43,911	\$ 56,042	\$ 62,767	\$ 58,662	32,550
	Community Services Director (50%)	31,000				
	Merit Increases	1,550				
	<i>Subtotal</i>	<u>32,550</u>				
001-521001-51302	FICA Taxes	3,124	4,067	4,485	4,402	2,279
001-522020-51601	Retirement Contributions	2,586	3,335	3,655	3,306	1,953
001-523001-51601	Life and Health Insurance	12,233	15,797	16,869	16,290	9,114
001-524001-51601	Insurance-Workmans Comp	1,972	2,237	2,044	2,211	1,302
001-540008-51601	Travel & Training	-	200	(110)	1,000	2,500
001-541003-51601	Communication - Telephone	799	899	870	825	1,500
001-541010-51601	Postage	-	-	15	-	-
001-545010-51601	Liability/Property Insurance	2,547	2,613	3,047	3,099	3,900
001-547005-51601	Printing and Stationery	15,117	17,951	12,783	15,000	15,000
001-548035-51601	Advertising	79,200	44,734	14,344	19,680	20,000
001-548005-51601	Promotions	30,213	15,261	8,989	35,000	35,000
001-551001-51601	Office Expense	1,786	718	194	3,500	3,500
001-554020-51601	Dues, Licenses, Subscriptions	1,078	1,212	1,311	1,000	1,500
TOTAL COMMUNITY SERVICES		\$ 194,565	\$ 165,066	\$ 131,263	\$ 163,974	\$ 130,098

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2						
ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
RECREATION SERVICES						
001-512001-57235	Payroll-Salaries	\$ 63,426	\$ 82,930	\$ 115,101	\$ 87,732	165,106
	Community Services Director (50%)	31,000				
	Recreation Specialist (FT)	35,360				
	Recreation Attendent (FT)	29,120				
	Recreation Attendent (PT)	14,560				
	Recreation Attendent (PT)	14,560				
	Custodian (FT)	29,120				
	Seasonal	5,000				
	Merit Increases	6,386				
	<i>Subtotal</i>	<u>165,106</u>				
001-522020-57235	Retirement Contributions	1,653	2,258	2,172	1,404	4,953
001-523001-57235	Life and Health Insurance	15,130	18,573	27,163	26,010	39,625
001-524001-57235	Insurance-Workmans Comp	1,972	2,065	2,044	2,211	3,302
001-534393-57235	IT Support	5,779	3,162	4,202	8,001	6,500
001-534002-57235	Contractual Labor	-	8,150	-	-	-
001-534026-57235	Contracts-Janitorial Services	21,927	981	-	1,667	2,000
001-531021-57235	ProfServ-Instructors	12,979	10,675	9,675	7,875	12,500
001-540008-57235	Travel & Training	325	329	1,169	333	1,000
001-541003-57235	Communication - Telephone	7,600	8,395	9,480	8,727	9,500
001-541010-57235	Postage	148	144	-	333	500
001-543079-57235	Utility - Recreation Facilities	16,571	17,606	20,125	17,796	20,000
001-543084-57235	Utilities - Community Center	11,511	8,089	8,455	6,561	9,000
001-545010-57235	Liability/Property Insurance	5,093	5,226	6,094	6,198	7,922
001-546355-57235	R&M-Site Facilities	35,518	32,646	40,736	37,638	38,000
001-546510-57235	Pool Replacement Parts	3,805	1,640	56	3,333	5,000
001-546300-57235	Landscape Maintenance	5,673	6,751	3,557	17,024	12,000
001-549052-57235	Misc-Special Events	17,783	17,382	20,513	20,000	25,000
	Independence Day Celebration	20,000				
	Community Social Events	5,000				
	<i>Subtotal</i>	<u>25,000</u>				
001-551001-57235	Office Expense	11,848	22,404	18,691	29,334	21,000
001-552025-57235	Operating Supplies	-	51	-	-	-
001-552041-57235	Chemicals	6,282	4,739	3,984	5,000	6,500
001-552028-57235	Uniforms	435	-	114	333	500
001-548005-57235	Promotions	-	-	-	-	-
001-543082-57235	Waste Removal	4,920	4,932	4,645	5,220	5,500
001-549066-57235	Misc-Licenses & Permits	360	360	-	1,794	1,000
TOTAL RECREATION SERVICES		\$ 250,739	\$ 259,489	\$ 297,976	\$ 294,525	\$ 396,409

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
FINANCE						
001-512001-51308	Payroll-Salaries	\$ 148,520	\$ 162,572	\$ 75,394	\$ 113,679	148,353
	Finance Mgr (50%)	37,500				
	Accountant (75%)(1/2 Yr)	24,375				
	Finance Admin Asst (75%)	31,200				
	Customer Service Supervisor (20%)	9,152				
	Customer Service Representative (20%)	6,656				
	Customer Service Representative (20%)	6,656				
	Merit Increases	7,064				
	<i>Subtotal</i>	<u>148,353</u>				
001-522020-51308	FICA	10,541	11,640	5,256	8,626	10,385
001-522020-51308	Retirement Contributions	8,710	9,902	2,793	2,820	8,901
001-523001-51308	Life and Health Insurance	40,467	43,613	12,825	17,496	25,000
001-524001-51308	Insurance-Workmans Comp	1,972	1,893	2,044	2,211	2,543
001-534393-51308	IT Support	15,949	14,769	19,458	22,998	15,000
001-532006-51308	Accounting/Auditing Fees	10,750	10,750	17,006	10,750	17,000
001-532007-51308	Financial/Recording Services	-	-	57,541	60,021	60,000
001-534002-51308	Contractual Labor	-	-	18,955	84,843	-
001-512080-51308	Payroll Processing Fee	-	-	9,404	11,556	12,500
001-540008-51308	Travel & Training	5,467	5,842	4,877	583	5,500
001-541003-51308	Communication - Telephone	1,038	981	704	480	1,000
001-541010-51308	Postage	4,268	3,681	6,442	8,754	6,500
001-545010-51308	Liability/Property Insurance	2,547	2,149	3,047	3,099	3,900
001-549044-51308	Misc-Property Taxes	14,142	56,580	38,157	36,276	50,000
001-551001-51308	Office Expense	13,723	13,141	6,906	19,347	13,000
001-554020-51308	Dues, Licenses, Subscriptions	250	660	50	1,335	1,500
TOTAL FINANCE		<u>\$ 278,344</u>	<u>\$ 338,173</u>	<u>\$ 280,859</u>	<u>\$ 404,874</u>	<u>\$ 381,082</u>

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
CODE ENFORCEMENT						
001-512001-52110	Payroll-Salaries	\$ 54,897	\$ 53,693	\$ 52,053	\$ 39,189	47,240
	Code Enforcement Officer	44,990				
	Merit Increases	2,250				
	<i>Subtotal</i>	<u>47,240</u>				
001-521001-52110	FICA Taxes	3,870	3,756	3,627	2,885	3,307
001-522020-52110	Retirement Contributions	3,174	3,178	3,107	2,352	2,834
001-523001-52110	Life and Health Insurance	16,782	18,644	19,868	19,635	23,750
001-524001-52110	Insurance-Workmans Comp	1,972	1,893	2,044	2,211	3,413
001-531166-52110	Special Magistrate	2,763	2,317	20	5,000	5,000
001-540008-52110	Travel & Training	230	325	87	2,750	2,750
001-541003-52110	Communication - Telephone	459	308	471	768	400
001-541010-52110	Postage	723	693	309	489	500
001-545010-52110	Liability/Property Insurance	2,547	2,613	3,047	3,099	3,150
001-546156-52110	Repairs & Maintenance	749	539	136	3,000	3,000
001-552025-52110	Operating Supplies	2,747	1,419	2,963	3,500	3,500
001-540004-52110	Fuel, Gasoline and Oil	733	882	1,237	1,400	1,500
001-552028-52110	Uniforms	175	148	215	315	300
001-554020-52110	Dues, Licenses, Subscriptions	-	50	706	1,308	750
TOTAL CODE ENFORCEMENT		\$ 91,820	\$ 90,459	\$ 89,890	\$ 87,901	\$ 101,394

**Sun 'n Lake of Sebring Improvement District
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ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
PUBLIC SAFETY - SECURITY						
001-512001-52910	Payroll-Salaries	\$ 140,963	\$ 149,043	\$ 143,488	\$ 127,938	172,690
	Security Supervisor	35,360				
	1 Full-time Security Officer	23,100				
	7 Part-time Security Officers	109,200				
	Merit Increases	5,030				
	<i>Subtotal</i>	<u>172,690</u>				
001-523001-52910	FICA	10,496	11,094	10,761	9,787	12,088
001-523001-52910	Retirement Contribution	3,174	3,303	2,039	-	3,454
001-523001-52910	Life and Health Insurance	15,666	17,204	17,754	18,321	20,723
001-524001-52910	Insurance-Workmans Comp	3,944	4,129	4,088	4,422	5,181
001-534002-52910	Contractual Labor	8,100	-	-	-	-
001-540008-52910	Travel & Training	-	62	330	-	1,500
001-541003-52910	Communication - Telephone	924	898	724	369	1,200
001-545010-52910	Liability/Property Insurance	2,334	2,613	3,047	3,099	3,150
001-546156-52910	Repairs & Maintenance	2,722	5,365	4,315	4,000	5,000
001-551001-52910	Office Expense	2,290	2,229	1,493	2,000	2,000
001-552025-52910	Operating Supplies	-	-	-	-	-
001-540004-52910	Fuel, Gasoline and Oil	11,450	15,114	21,811	20,262	22,000
001-552028-52910	Uniforms	1,140	1,306	1,604	1,605	1,600
TOTAL PUBLIC SAFETY - SECURITY		\$ 203,203	\$ 212,360	\$ 211,454	\$ 191,803	\$ 250,585

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
BUILDING/GROUND MAINTENANCE						
001-512001-53967	Payroll-Salaries	\$ 79,087	\$ 80,657	\$ 100,038	\$ 87,954	141,398
	Grounds Maint Tech	31,200				
	Grounds Maint Tech	39,520				
	Grounds Maint Tech	37,440				
	Custodian	29,120				
	Merit Increases	4,118				
	<i>Subtotal</i>	<u>141,398</u>				
001-523001-53967	FICA	5,400	5,492	6,869	6,511	9,898
001-523001-53967	Retirement Contribution	4,656	4,765	4,319	3,690	8,484
001-523001-53967	Life and Health Insurance	33,129	35,632	43,638	33,381	50,184
001-524001-53967	Insurance-Workmans Comp	1,972	2,065	2,044	2,211	2,351
001-534002-53967	Contractual Labor	36,028	37,727	20,658	35,000	30,000
001-541003-53967	Communication - Telephone	752	752	713	525	1,000
001-543048-53967	Utilities	13,112	12,073	15,226	14,478	16,000
001-545010-53967	Liability/Property Insurance	5,093	5,226	6,094	6,198	6,900
001-546156-53967	Repairs & Maintenance	47,806	48,855	38,933	47,250	55,000
001-546300-53967	Landscape Maintenance	22,976	30,449	20,475	37,875	70,000
001-552025-53967	Operating Supplies	26,012	19,170	18,360	15,000	20,000
001-540004-53967	Fuel, Gasoline and Oil	870	1,563	2,966	3,393	3,500
001-552028-53967	Uniforms	1,272	601	319	3,066	1,000
001-552041-53967	Chemicals	9,858	12,395	11,051	12,500	12,500
001-543082-53967	Waste Removal	10,246	4,516	6,796	6,186	10,000
TOTAL BUILDINGS/GROUND MAINTENANCE		\$ 298,271	\$ 301,937	\$ 298,499	\$ 315,218	\$ 438,214

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2						
ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
ROAD & DRAINAGE MAINTENANCE		\$ 280,344	\$ 285,439	\$ 315,402	\$ 290,403	331,328
001-512001-54120	Payroll-Salaries					
	Ops Supervisor (40%) (1/2 Yr)	18,000				
	Roads and Drainage Supervisor	64,160				
	Permitting and Project Coordinator (50%)	26,000				
	Road Technician	40,140				
	Road Technician	40,140				
	Equipment Operator	40,140				
	Equipment Operator	43,485				
	Equipment Operator	43,485				
	Merit Increases	15,778				
	<i>Subtotal</i>	<u>331,328</u>				
001-522020-54120	FICA	20,014	20,299	22,181	21,537	23,193
001-522020-54120	Retirement Contributions	12,848	13,378	13,662	12,411	16,566
001-522020-54120	Life and Health Insurance	88,946	97,679	105,866	111,954	112,651
001-524001-54120	Insurance-Workmans Comp	11,833	12,559	12,263	13,266	15,750
001-531013-54120	Engineering	45,760	72,945	58,285	50,000	50,000
001-541003-54120	Communication - Telephone	5,422	6,193	9,408	9,885	6,000
001-543062-54120	Utilities - Street Lights	60,313	61,087	64,151	64,968	75,000
001-544025-54120	Rentals & Leases	500	2,301	3,040	3,500	3,500
001-545010-54120	Liability/Property Insurance	10,186	10,453	12,187	12,393	12,600
001-546156-54120	Repairs & Maintenance	75,784	65,360	60,898	75,000	70,000
001-552025-54120	Operating Supplies	16,758	16,460	28,960	17,500	25,000
001-540004-54120	Fuel, Gasoline and Oil	17,418	19,463	32,110	34,356	35,000
001-552028-54120	Uniforms	2,050	4,051	1,895	2,115	2,400
001-552170-54120	Road Materials & Supplies	14,719	24,810	36,360	43,650	35,000
001-546019-54120	R&M-Drainage	120,450	294,743	418,082	625,000	410,000
001-546917-54120	Road/Sidewalk Maintenance	402,577	-	711,423	350,000	400,000
	Travel & Training					2,757
TOTAL ROAD & DRAINAGE MAINTENANCE		<u>\$ 1,185,922</u>	<u>\$ 1,007,221</u>	<u>\$ 1,906,173</u>	<u>\$ 1,737,938</u>	<u>\$ 1,626,745</u>

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2023-2024 APPROVED BUDGET
EQUIPMENT & VEHICLE MAINTENANCE						
001-512001-54910	Payroll-Salaries	\$ 41,967	\$ 35,487	\$ 36,043	\$ 32,742	37,586
	Mechanic II	35,796				
	Merit Increases	1,790				
	<i>Subtotal</i>	<u>37,586</u>				
001-522020-54910	FICA	2,959	2,609	2,528	2,448	2,631
001-522020-54910	Retirement Contributions	2,553	1,993	2,163	1,965	2,250
001-523001-54910	Life and Health Insurance	10,268	8,437	15,643	12,987	17,989
001-524001-54910	Insurance-Workmans Comp	1,972	2,065	2,044	2,211	2,351
001-541003-54910	Communication - Telephone	100	275	338	264	350
001-545010-54910	Liability/Property Insurance	2,759	2,613	3,047	3,099	3,504
001-552025-54910	Operating Supplies	13,101	8,816	16,704	10,000	10,000
001-552028-54910	Uniforms	235	687	116	750	750
TOTAL EQUIPMENT & VEHICLE MAINTENANCE		<u>\$ 75,913</u>	<u>\$ 62,982</u>	<u>\$ 78,626</u>	<u>\$ 66,466</u>	<u>\$ 77,411</u>

**Sun 'n Lake of Sebring Improvement District
General Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
CAPITAL OUTLAY						
001-564006-51302	Administration Capital	\$ -	\$ -	\$ -	\$ 78,347	20,000
001-564006-57235	Recreation Capital	223,473	43,824	35,174	384,000	25,000
001-564006-52910	Security Capital	24,426	-	-	35,000	-
001-564205-53967	Buildings Capital	21,370	85,761	-	-	-
001-564006-54120	Roads/Drainage Capital	38,902	102,786	30,673	86,000	80,000
001-564043-54910	Equipment & Vehicle Maintenance Capital	-	-	12,713	-	-
001-591027-58001	Golf Capital Outlay	370,367	671,652	-	-	-
TOTAL CAPITAL OUTLAY		\$ 678,539	\$ 904,024	\$ 78,560	\$ 583,347	\$ 125,000
CONTINGENCY & TRANSFERS						
001-568900-58001	Reserve for Contingency (special reserve)	\$ -	\$ -	\$ -	\$ -	310,063
001-591026-58001	Transfer Out - Golf Fund	222,250	-	-	185,428	-
001-591030-58001	Transfer Out - Capital Improv Fund	422,324	-	-	-	-
TOTAL CONTINGENCY & TRANSFERS OUT		\$ 644,574	\$ -	\$ -	\$ 185,428	\$ 310,063
TOTAL EXPENDITURES		\$ 4,293,268	\$ 3,846,784	\$ 3,847,215	\$ 4,513,419	\$ 4,493,500
REVENUES OVER/(UNDER) EXPENDITURES		\$ 23,925	\$ 584,009	\$ 360,332	\$ 481,323	\$ (0)

**Sun 'n Lake of Sebring Improvement District
5-Year Capital Plan
General Fund**

As of: 27 JULY 2023, Ver# 2

General Fund Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total	Justification
<u>Administration</u>							
Workstation & Printer Upgrades	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000	FY23-24 \$10K Printers/Workstations \$10K Server Upgrade; FY25-26 Printer/Workstations; FY27-28 Printers/Workstations
Advent Fitness Center Contrib	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	
Seal Club Parking Lot	\$0	\$45,000	\$0	\$0	\$0	\$45,000	Sealcoat will extend life of paving
Seal Maintenance Parking Lot	\$0	\$0	\$40,000	\$0	\$0	\$40,000	Sealcoat will extend life of paving
Total Administration	\$20,000	\$105,000	\$100,000	\$60,000	\$60,000	\$345,000	
<u>Recreation</u>							
Tennis & Pickleball Resurfacing	\$0	\$0	\$0	\$0	\$40,000	\$40,000	
Pool Heater Pump and Filter Replacement	\$0	\$25,000	\$0	\$0	\$0	\$25,000	
Pool Furniture	\$15,000	\$15,000	\$0	\$0	\$0	\$30,000	Fix/Replace Furniture as needed
Pickle Ball Shade Structure	\$0	\$33,000	\$0	\$0	\$0	\$33,000	
Bridge Rehab/Replacement	\$5,000	\$0	\$35,000	\$0	\$0	\$40,000	Fix Bridge between Rec and island
Gym Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	Bikes, Treadmills, Fitness Equipment, etc
Adult Aquatics Pool/Features	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000	Moved from FY24-25 to FY27-28
Total Recreation	\$25,000	\$78,000	\$40,000	\$5,000	\$2,545,000	\$2,693,000	
<u>Security</u>							
Equipment / Vehicle	\$0	\$35,000	\$0	\$40,000	\$0	\$75,000	Truck replacement every 2 years F150
Total Security	\$0	\$35,000	\$0	\$40,000	\$0	\$75,000	
<u>Roads & Drainage</u>							
Equipment	\$30,000	\$150,000	\$126,000	\$135,000	\$125,000	\$566,000	FY 23-24 \$30K 2-Gators; FY24-25 \$30K 15FT Batwing Mower, \$40K 35ft Boom, \$15K 7ft Mower, \$65K Case 100 tractor; FY25-26 \$47K F150, \$14K Zero Turn Mower, \$65K Zero Turn with Cab; FY26-27 \$70K Wheeled loaded backhoe, \$65K Dump Truck FY27-28 \$125K Excavator
Street Lights	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Street Lights around the district
Total Roads & Drainage	\$80,000	\$150,000	\$126,000	\$135,000	\$125,000	\$566,000	
Total General Fund	\$125,000	\$368,000	\$266,000	\$240,000	\$2,730,000	\$3,679,000	

Utility Fund

**Sun 'n Lake of Sebring Improvement District
Utility Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
REVENUES AND OTHER SOURCES						
402-343315	Unmetered Sales - Water	\$ 8,301	\$ 8,168	\$ 7,121	\$ 7,098	\$ 7,500
402-343320	Metered Sales - Water	1,016,151	1,037,047	1,032,005	1,046,769	1,099,085
402-369952	Capital Fees - Water \$400/Connect	24,000	46,600	49,660	44,400	50,000
402-369976	Backflow Fees	17,785	16,020	14,930	13,980	14,000
402-343530	Metered Sales - Sewer	1,462,021	1,473,587	1,493,885	1,527,873	1,598,457
402-369951	Capital Fees - Sewer \$800/Connect	45,600	93,200	100,920	79,200	85,000
402-343699	Misc Service Revenue	74,582	80,289	76,773	73,551	80,000
402-369970	Connection Fees - W1280/S2095	132,650	241,975	310,438	344,235	300,000
402-343640	Meter Fees	26,895	46,858	68,021	47,995	50,000
402-361001	Interest - Investments	56,167	28,650	26,416	63,738	40,000
402-343645	Penalties	15,383	16,704	12,663	16,080	15,000
402-369958	Insurance Reimbursements	5,260	17,477	-	-	-
402-369900	Other Miscellaneous Revenues	19,549	1,405	7,892	150	16,000
TOTAL OPERATING REVENUES		2,904,343	3,107,980	3,200,724	\$ 3,265,069	\$ 3,355,042
402-369958	Grant Revenue	-	-	-	-	-
402-381000	Transfer In	-	-	-	-	-
402-391000	Prior Years Reserves	-	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES		\$ 2,904,343	\$ 3,107,980	\$ 3,200,724	\$ 3,265,069	\$ 3,355,042

Sun 'N Lake of Sebring Improvement District
Utility Rate Adjustments

Fiscal Year	Water	Sewer	Typical 5,000 Gallon Residential Monthly Bill	\$ Change	Bill % Change
FY 2023			51.01		
FY 2024	3.00%	6.50%	53.66	2.65	5.2%
FY 2025	3.00%	6.50%	56.45	2.79	5.2%
FY 2026	3.00%	6.50%	59.39	2.94	5.2%
FY 2027	3.00%	6.50%	62.48	3.09	5.2%
FY 2028	3.00%	6.50%	65.73	3.25	5.2%

**Sun 'n Lake of Sebring Improvement District
Utility Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
CUSTOMER SERVICE						
402-512001-53610	Payroll-Salaries	\$ 114,612	\$ 115,104	\$ 95,207	\$ 103,302	\$ 134,815
	Customer Service Supervisor(80%)	36,608				
	Customer Service Representative (80%)	27,889				
	Customer Service Representative (80%)	26,624				
	Finance Mgr (25%)	18,750				
	Accountant (25%) (1/2 Yr)	8,125				
	Accounting Assistant (25%)	10,400				
	Merit Increases (5%)	6,420				
		134,815				
402-521001-53610	FICA Taxes	8,145	8,286	6,743	7,788	10,785
402-522020-53610	Retirement Contributions	6,564	6,842	3,807	3,882	8,089
402-523001-53610	Life and Health Insurance	34,170	32,373	17,586	14,844	33,704
402-512080-53610	Payroll-Processing Fee	-	-	9,404	11,556	12,500
402-524001-53610	Insurance-Workmans Comp	1,972	2,065	2,044	2,211	2,696
402-534393-53610	IT Support	18,621	18,727	16,957	35,974	15,000
402-540008-53610	Travel & Training	265	309	35	1,500	1,500
402-541003-53610	Communication - Telephone	1,618	1,598	512	264	1,750
402-541010-53610	Postage	16,507	17,836	20,481	21,300	22,000
402-543048-53610	Utilities	2,665	2,410	2,697	2,889	4,000
402-544025-53610	Rentals & Leases	9,401	10,664	8,458	6,390	13,000
402-545010-53610	Liability/Property Insurance	1,605	1,969	2,154	1,938	2,800
402-546022-53610	R&M-Equipment	4,738	-	-	-	-
402-573020-53610	Bad Debts	-	6,802	522	500	5,000
402-551001-53610	Office Expense	19,507	15,673	14,401	18,500	18,500
402-552025-53610	Operating Supplies	-	-	-	-	-
402-552028-53610	Uniforms	291	416	-	-	450
TOTAL CUSTOMER SERVICE		\$ 240,679	\$ 241,071	\$ 201,008	\$ 232,838	\$ 286,590

**Sun 'n Lake of Sebring Improvement District
Utility Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
OPERATIONS						
402-512001-53815	Payroll-Salaries	\$ 333,162	\$ 313,359	\$ 333,508	\$ 382,344	\$ 529,478
	General Manager (50%)	75,000				
	Ops Supervisor (40%) (1/2 Yr)	36,000				
	Finance Director(25%)	18,750				
	Permit & Project Admin (50%)	26,000				
	Utilities Ops Mgr	78,650				
	Plant Operator (Dual License)	70,070				
	Plant Operator (Single License)	41,600				
	Utility Tech	37,440				
	Utility Tech	31,075				
	Utility Tech	31,200				
	Senior Utility Tech	38,480				
	On Call & Overtime	20,000				
	Merit Increase (5%)	25,213				
	<i>Subtotal</i>	<u>529,478</u>				
402-521001-53815	FICA Taxes	24,485	23,541	24,874	29,012	37,063
402-522020-53815	Retirement Contributions	19,995	11,211	11,806	10,746	23,827
402-523001-53815	Life and Health Insurance	69,749	56,198	48,003	48,135	95,306
402-524001-53815	Insurance-Workmans Comp	7,888	8,258	8,176	8,844	10,590
402-531013-53815	Engineering	34,776	28,930	75,311	206,178	60,200
402-534393-53815	IT Support	3,471	5,426	6,695	50,520	25,000
402-532006-53815	Accounting/Auditing Fees	10,750	10,750	10,000	-	10,750
402-532007-53815	Financial/Recording Services	-	-	57,541	59,130	75,000
402-531075-53815	ProfServ-Consultants	-	-	-	20,000	20,000
402-534002-53815	Contractual Labor	4,664	13,574	21,945	-	2,500
402-540008-53815	Travel & Training	110	897	2,865	5,931	7,500
402-541003-53815	Communication - Telephone	9,719	8,757	11,474	10,242	11,000
402-543048-53815	Utilities	132,886	142,683	147,047	167,442	165,000
402-544011-53815	Equipment Rental	99	-	-	-	15,000
402-545010-53815	Liability/Property Insurance	37,994	45,066	48,418	80,757	72,000
402-546189-53815	Manhole Repairs	122,291	90,558	168,943	362,307	150,000
402-564134-53815	Valve Replacement WW	20,498	13,760	-	-	15,000
402-563105-53815	WWTP Joint Sealing	-	17,600	-	-	35,000
402-546186-53815	R&M - Equip/Water	114,652	106,413	149,285	133,791	150,000
402-546187-53815	R&M - Equip/Sewer	62,928	90,044	144,073	588,954	270,000
402-546104-53815	Vehicle Maintenance	-	8,566	5,249	4,494	9,322
402-551001-53815	Office Expense	7,164	9,668	12,595	19,278	7,500
402-540004-53815	Fuel, Gasoline and Oil	16,036	20,764	22,849	24,480	25,000
402-552180-53815	Operating Supplies - Water	15,854	13,147	61,724	3,645	40,000
402-552181-53815	Operating Supplies - Sewer	24,705	27,253	154,294	127,641	125,000
402-552200-53815	Low Pressure Sewer Pumps	34,402	54,888	90,293	78,003	75,000
402-552250-53815	Testing - Water	10,832	6,244	4,561	9,399	11,000
402-552251-53815	Testing - Sewer	17,646	16,699	20,405	11,979	20,000
402-552028-53815	Uniforms	8,610	8,588	12,621	22,035	11,000
402-552185-53815	Chemicals - Water	17,662	13,734	16,681	12,747	20,000
402-552186-53815	Chemicals - Sewer	36,376	49,729	46,858	47,628	75,000
402-543082-53815	Waste Removal	5,256	5,269	9,433	11,931	12,000
402-543034-53815	Sludge Disposal	31,746	18,719	57,651	28,020	40,000

**Sun 'n Lake of Sebring Improvement District
Utility Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2				2022-2023	2023-2024	
ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
402-549066-53815	Misc-Licenses & Permits	2,025	2,450	-	19,233	20,000
402-554020-53815	Dues, Licenses, Subscriptions	1,502	954	2,812	3,180	3,000
TOTAL OPERATIONS		\$ 1,239,934	\$ 1,243,696	\$ 1,787,990	\$ 2,588,026	\$ 2,274,036

**Sun 'n Lake of Sebring Improvement District
Utility Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	APPROVED BUDGET
CONTINGENCY, NON-OPERATING						
402-568900-58001	Reserve - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
402-591007-58001	Transfers Out - Deer Run Golf Course Irrig.	-	-	-	817,028	-
402-591006-58001	Transfers Out - URRIF (Reserves)	-	-	-	-	-
402-591000-58001	Operating Transfers-Out	700,000	-	-	-	-
TOTAL CONTINGENCY, NON-OPERATING		\$ 700,000	\$ -	\$ -	\$ 817,028	\$ -
CAPITAL PROJECTS & EQUIPMENT						
Operations Projects						
402-563037-53815	Improvements Other Than Bldgs	\$ 55,400	\$ 10,694	\$ -	\$ -	\$ -
402-563110-53815	Automatic Line Flushing	-	-	-	20,000	-
402-563115-53815	Reline Woods & Waters Lift Station	-	-	-	17,812	-
402-563120-53815	Grease Control Unit 23	-	-	-	20,000	-
402-563125-53815	Replace 12 Manholes Cover and Rings	-	-	-	12,000	-
402-536127-53815	Design & Permitting (SRF)	-	-	-	-	-
402-563038-53815	Improvements - Unit 23 SCADA	19,500	-	-	-	-
402-563047-53815	Unit 23 Piping	78,548	-	-	-	-
402-564255-53815	Pond Percolation	-	-	-	-	-
402-563085-53815	Unit 4 Surge Tank Upgrades	3,000	-	-	-	-
402-563086-53815	Matanzas Wet Well	302,821	-	-	-	-
402-563101-53815	Infiltration Line Repairs	-	-	58,420	250,000	-
402-563102-53815	Liftstation Rehabilitation	-	-	-	41,500	-
402-563037-53815	WW Bypass Emerg Pumps 4 Master Stations	-	-	-	-	-
402-563110-53815	Water Remote Pressure Sensors 4 Masters	-	-	-	-	-
402-563115-53815	W Auto Flushing Stations	-	-	-	-	-
402-563120-53815	WW VFD Drive 4 Masters	-	-	-	-	-
402-563125-53815	Water Storage Tank Mixer	-	-	-	-	-
402-536126-53815	Water Chlorine Boosters	-	-	-	-	-
402-536127-53815	Emerg Gen Set Interconnect Avon Pk	-	-	-	-	-
402-563038-53815	Waer Tretment Analyzer Unit 16	-	-	-	-	-
402-563047-53815	WW Unit 23 DO Meter and VFD	-	-	-	-	-
402-563086-53815	Meter System Replacement	-	-	-	20,000	300,000
402-536106-53815	Influent Meters Unit 4 & 23	-	-	-	-	-
402-536106-53815	Florida Avenue Waterline Replacement	-	-	-	-	220,000
Equipment						
402-564006-53815	Equipment	97,565	-	87,027	120,000	-
402-564134-53815	Valve Replacement	-	-	6,793	-	-
402-564006-53610	Equipment Utility Truck	-	-	-	-	-
402-564006-53610	Trailer Mounted Work Light	-	-	-	-	-
	Generator Replacement Plan					35,000
	Mini-Excavator					65,000
TOTAL CAPITAL PROJECTS & EQUIPMENT		\$ 556,834	\$ 10,694	\$ 152,240	\$ 501,312	\$ 620,000
TOTAL UTILITY FUND EXPENSES		\$ 2,737,447	\$ 1,495,460	\$ 2,141,238	\$ 4,139,204	\$ 3,180,626
REVENUE OVER/(UNDER) EXPENSES		\$ 166,896	\$ 1,612,520	\$ 1,059,486	\$ (874,135)	\$ 174,416

**Sun 'n Lake of Sebring Improvement District
5-Year Capital Plan
Utility Fund**

As of: 27 JULY 2023, Ver# 2

Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total	Justification
Capital Projects							
Meter System Replacement	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000	\$1.5 Million Plus Interest 10 year Loan
Automatic Flushers*	\$0	\$24,000	\$0	\$28,000	\$0	\$52,000	Flushing dead ends in system
Florida Ave Waterline Replacement	\$220,000	\$0	\$0	\$0	\$0	\$220,000	
Total Capital Projects	\$520,000	\$324,000	\$300,000	\$328,000	\$300,000	\$1,772,000	
Equipment							
Utility Truck(s)	\$0	\$42,000	\$0	\$50,000	\$0	\$92,000	FY25-26 F150, FY27-28 F150
Generator Replacement Plan	\$35,000	\$0	\$35,000	\$0	\$35,000	\$105,000	Backup Power Secondary Stations
Total Equipment	\$35,000	\$42,000	\$35,000	\$50,000	\$35,000	\$197,000	
Mini - Excavator	\$65,000	\$0	\$0	\$0	\$0	\$65,000	Mini Excavator
Total Utility Fund	\$620,000	\$366,000	\$335,000	\$378,000	\$335,000	\$1,969,000	

Golf Fund

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget**

Fiscal Year 2023-2024

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	APPROVED BUDGET
Membership Revenue							
650-002-10-420005	Dues	\$ 722,979	\$ 672,199	\$ 851,940	\$ 910,285	\$ 900,000	\$ 966,000
2004-50-000	Cart Fees - Trail	394,203	367,018	393,627	385,735	400,000	406,000
Total Membership Revenue		1,117,182	1,039,217	1,245,567	1,296,020	1,300,000	1,372,000
Greens Fees							
2001-50-000	Green Fees	916,454	993,192	1,019,644	1,140,000	1,114,000	1,287,000
2002-50-000	Green Fees - Outings-GS	-	76,300	115,754	125,000	123,000	140,000
Total Greens Fees		916,454	1,069,492	1,135,398	1,265,000	1,237,000	1,427,000
Merchandise Revenue							
2200-50-000	Merchandise Sales	334,825	427,919	434,010	342,799	465,000	370,000
2219-50-000	PS-Bags-GS	-	-	-	-	-	-
Total Merchandise Revenue		334,825	427,919	434,010	342,799	465,000	370,000
Driving Range Revenue							
2007-50-000	Driving Range Income	66,094	77,172	76,704	79,473	87,000	82,000
Total Driving Range Revenue		66,094	77,172	76,704	79,473	87,000	82,000
Other Golf Revenue:							
	Cart Storage/HCP/Rental Clubs/Pa	17,300	15,583	17,547	12,408	18,000	15,000
Total Other Golf Revenue		17,300	15,583	17,547	12,408	18,000	15,000
Total Membership and Golf Revenue		\$ 2,451,855	\$ 2,629,382	\$ 2,909,226	\$ 2,995,700	\$ 3,107,000	3,266,000
Food & Beverage Revenue							
3001-80-000	Food Sales- On Course	\$ 4,673	\$ 6,303	\$ 7,030	\$ 17,500	\$ 20,000	\$ 20,000
3003-80-000	Food Sales-Banquets	201,183	180,574	314,969	340,000	330,000	370,000
3004-80-000	Food Sales-Restaurants	397,791	503,656	535,288	635,000	600,000	665,000
3101-80-000	Beverage (non-alcoholic) On Cour:	9,259	12,758	10,221	14,000	12,000	15,000
3104-80-000	Beverage (non-alcoholic) Restaura	23,123	38,545	41,530	42,000	40,000	46,000
Food & Soft Drinks Revenue		636,029	741,836	909,038	1,048,500	1,002,000	1,116,000
3201-80-000	Alc Sales (Beer)-On Course	24,708	29,341	34,304	37,000	37,000	40,000
3203-80-000	Alc Sales (Beer)-Banquets	2,935	2,731	5,876	5,100	5,000	6,000
3204-80-000	Alc Sales (Beer)-Restaurants	74,265	98,093	133,165	154,000	151,000	162,000
3206-80-000	Alc Sales (Wine)-On Course	-	91	274	-	-	-
3208-80-000	Alc Sales (Wine)-Banquets	8,253	3,893	7,546	4,000	8,500	7,000
3209-80-000	Alc Sales (Wine)-Restaurant	37,542	43,015	61,286	70,000	72,000	74,000
3211-80-000	Alc Sales (Liquor)-On Course	10,714	16,353	18,660	20,000	18,000	21,000
3213-80-000	Alc Sales (Liquor)-Banquet	12,752	10,165	24,466	22,000	24,000	24,000
3214-80-000	Alc Sales (Liquor)-Restaurant	77,093	106,525	142,104	160,000	163,000	167,000
Beverages (Alcohol)		248,262	310,207	427,681	472,100	478,500	501,000
Other F&B Revenue	Gratuities & Room Charges	7,581	14,857	12,183	19,000	20,000	21,000
Total Food & Beverage Revenue		\$ 891,872	\$ 1,066,900	\$ 1,348,902	\$ 1,539,600	\$ 1,500,500	1,638,000
Non-Operating Revenue							
650-002-90-420850	District Transfer -Operating Subsic	\$ 222,250	\$ -	\$ -	\$ -	\$ -	\$ 40,000
9523-90-000	Interest Income	-	838	9,790	-	-	-
650-002-90-420851	District Transfer for Capital	-	-	-	747,278	747,278	-
Total Non-Operating Revenue		222,250	838	9,790	747,278	747,278	40,000
TOTAL REVENUES		\$ 3,565,977	\$ 3,697,120	\$ 4,267,918	\$ 5,282,578	\$ 5,354,778	4,944,000

2023-2024 Sun 'N Lake Golf Club Rates

<u>Golf Membership *Initiation Fee (waived) - \$3,000*</u>			
Full Family over 50 year old including trail	\$5,504.10	Family over 80 inc. trail	\$4,403.28
Full Single over 50 years old including trail	\$3,852.87	Single over 80 inc. trail	\$3,082.30
Family Executive Age 50 and Under incl Trail	\$3,027.26	Family over 85 inc. trail	\$3,852.87
Single Executive Age 50 and Under incl Trail	\$2,119.08	Single over 85 inc. trail	\$2,697.01
		Super Senior Over 90 Single	\$1,155.86
Youth Membership under 18 years old	\$385.29	5-Month Single Oct 1- May 30 *includes trail fee*	\$2,889.65
Summer Single May 1st - Sept 30th	\$963.22	3-Month Single Oct 1 - May 30 *includes trail fee*	\$2,311.72
		Cart Storage	\$550.00

<u>Driving Range Membership</u>		<u>Resident Card</u>	
Upgrade to Unlimited Family (Members Only)	\$285	SNL Residents Only	\$10
Upgrade to Unlimited Single (Members Only)	\$235		
<u>Driving Range Bucket Card</u>		<u>Driving Range Rates</u>	
Buy \$100 and we load \$125 (\$25 savings)		Large Range Bucket	\$13
Buy \$175 and we load \$225 (\$50 savings)		Medium Range Bucket	\$10
Buy \$250 and we load \$325 (\$75 savings)		Small Range Bucket	\$7

<u>Member Trail Fees</u>	<u>Single</u>		<u>Family</u>	
Non-Cart Owner	\$450	*additional fee*	\$550	*additional fee*
Cart Owner	fee built into membership		fee built into membership	

<u>Hotel Rates</u>	<u>Oct.</u>	<u>Nov. - Dec</u>	<u>Jan-March</u>	<u>April</u>	<u>May-Sept.</u>
18 holes	\$36	\$40	\$49	\$41	\$32
Replay	\$25	\$28	\$31	\$28	\$21

<u>Off Street Rates</u>					
18 Holes	\$45	\$55	\$65	\$65	\$37
9 Holes	\$26	\$32	\$38	\$38	\$21
Replay	\$30	\$35	\$40	\$40	\$26

<u>Resident/ Member Guest Rates</u>					
18 Holes	\$35	\$40	\$45	\$40	\$30
9 Holes	\$24	\$28	\$32	\$32	\$20
Replay	\$24	\$25	\$32	\$32	\$20

<u>USGA Handicap Service</u>	\$36				
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<u>Banquet Rates</u>					
Banquet Facility (Non -Resident)	\$600				
Banquet Facility (SNL Resident)	\$500				
Main Dining Room Rental (Non Resident)	\$1,500				
Main Dining Room Rental (SNL Resident)	\$1,000				
Entire Facility (Non-Resident)	\$2,500				
Entire Facility (SNL Resident)	\$2,000				

****Above Rates do not include 7.5% sales tax****

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget**

Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2022-2023 AMENDED BUDGET	2023-2024 APPROVED BUDGET
Cost of Sales:							
650-002-20-542300	COS - Merchandise	\$ 231,384	\$ 289,773	\$ 296,608	\$ 235,151	\$ 323,175	257,150
Total COS Merch		231,384	289,773	296,608	235,151	323,175	257,150
650-002-50-542410	COS - Food & Beverage	200,494	252,526	361,667	390,000	355,710	413,000
650-002-50-542545	COS - Alcohol Beverages	145,357	148,310	161,413	169,511	169,868	175,000
Total COS F&B		345,851	400,836	523,080	559,511	525,578	588,000
Total Cost of Sales		\$ 577,235	\$ 690,608	\$ 819,688	\$ 794,662	\$ 848,753	845,150
Total Gross Margin		\$ 2,988,742	\$ 3,006,512	\$ 3,448,230	\$ 4,487,916	\$ 4,506,026	4,098,850

Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget
Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	APPROVED
		ACTUAL	BUDGET	BUDGET			
Operating Labor:							
Golf Operations Labor		\$ 208,468	\$ 230,075	\$ 269,868	\$ 285,217	\$ 275,000	\$ 295,796
General and Administrative Labor		175,512	187,519	203,361	212,360	200,000	222,080
Golf Course Maintenance Labor		472,778	446,164	578,996	634,747	617,000	698,744
Food and Beverage Labor		481,175	481,525	584,305	591,571	571,795	636,186
Sales & Marketing Labor		45,550	36,261	52,952	58,000	60,000	62,000
Total Operating Labor		\$ 1,383,483	\$ 1,381,543	\$ 1,689,482	\$ 1,781,895	\$ 1,723,795	1,914,806
Payroll Costs:							
Total Payroll Taxes		\$ 126,428	\$ 135,638	\$ 163,335	\$ 163,714	\$ 159,000	\$ 175,000
Total Medical/Health Benefits		79,961	75,926	67,448	50,320	90,000	62,000
Insurance - Workers Comp		18,214	16,648	24,443	29,842	30,000	32,000
Total Payroll Costs		\$ 224,603	\$ 228,212	\$ 255,226	\$ 243,876	\$ 279,000	269,000
OTHER OPERATIONAL EXPENSES							
Golf Operations Expense:							
6001-50-000	Utilities-Electric	\$ 11,534	\$ 12,063	\$ 9,725	\$ 11,000	\$ 12,000	\$ 12,000
6004-50-000	Phone-Cell	1,099	1,096	767	1,000	1,200	1,200
6101-50-000	Supplies	11,324	4,946	14,647	8,600	13,000	10,000
6105-50-000	Pro Shop Supplies and Fixtures	-	-	-	-	-	-
6113-50-000	Supplies (Scorecards and Pencils)	2,395	2,743	2,425	2,325	3,000	3,000
6202-50-000	Equip Maint/Repair - Fix	1,691	1,635	-	-	-	-
6204-50-000	Cart Repairs	730	1,950	801	800	1,000	1,000
6301-50-000	Licenses, Fees and Permits	-	-	-	270	-	300
6602-50-000	Employee Meals	-	-	74	-	-	-
6606-50-000	Travel/Education	955	-	595	-	1,400	1,400
6607-50-000	Uniforms	2,568	2,393	2,785	2,202	3,000	3,000
6608-50-000	Vehicle Mileage Expense	458	387	-	267	400	400
6802-50-000	Golf Cart Rental	1,900	12,800	4,600	4,600	4,600	4,600
8012-50-000	Chamber / Organization Dues	2,331	2,110	3,460	3,600	3,400	4,000
8110-50-000	Subscriptions	1,242	1,727	1,263	1,300	1,050	1,400
9000-50-000	Miscellaneous	47	75	26	500	1,000	500
9001-50-000	Driving Range Supplies (Balls)	3,489	9,487	7,168	8,000	7,000	8,000
9002-50-000	Handicap	8,561	7,744	10,432	11,000	10,500	12,000
9006-50-000	Tournaments and Events	-	-	-	-	-	-
Total Golf Operating Expenses		\$ 50,324	\$ 61,157	\$ 58,768	\$ 55,464	\$ 62,550	\$ 62,800

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget
Fiscal Year 2023-2024**

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	APPROVED BUDGET
General & Administrative Expense:							
6001-70-000	Utilities-Electric	\$ 44,704	\$ 48,751	\$ 58,721	\$ 59,442	\$ 51,000	\$ 60,000
6002-70-000	Utilities-Gas/Propane	8,346	10,193	15,590	13,962	13,000	15,000
6004-70-000	Phone - Cell	2,400	2,615	1,500	1,650	2,400	2,400
6005-70-000	Phone - Telco	3,556	3,507	3,653	2,925	3,500	3,500
6101-70-000	Supplies	1,915	-	748	533	800	
6102-70-000	Supplies-Cleaning	-	-	20	-	-	
6103-70-000	Supplies-Office	17,038	24,240	18,294	17,925	20,000	20,000
6201-70-000	Building Maint and Repair	27,387	24,111	25,279	21,618	22,000	22,000
6202-70-000	Equip Maint/Repair-Fix	7,326	2,254	10,642	9,486	7,500	10,000
6203-70-000	Equip Maint/Repair-Prevent	4,407	5,285	2,271	4,779	4,000	5,000
6303-70-000	Bank Fees	3,788	5,237	4,371	1,500	4,200	3,500
6305-70-000	Credit Card Fees	40,968	46,528	58,146	57,165	57,000	62,000
6307-70-000	Legal/Accounting/Professional	3,535	3,670	-	2,333	3,500	3,500
6313-70-000	BCG Management	120,000	120,000	120,000	120,000	120,000	120,000
6314-70-000	Payroll Processing	29,980	24,811	33,022	35,000	28,000	37,000
6404-70-000	Clubhouse Cleaning Service	282	-	-	-	-	
6405-70-000	Garbage Removal	8,440	7,623	7,231	7,300	7,400	7,400
6406-70-000	Pest Control	4,247	4,209	4,936	5,000	3,700	5,000
6407-70-000	Security	270	270	277	222	500	500
6501-70-000	IT Support	13,819	8,204	8,483	8,931	9,000	9,300
6502-70-000	Computer Supplies/Equipment	-	-	15	-	-	
6503-70-000	Software	3,236	3,081	1,007	1,638	-	
6504-70-000	Internet Access/VPN	6,562	7,405	8,110	8,000	7,500	8,000
6506-70-000	POS System Hardware	12,405	10,778	9,900	9,900	10,500	10,500
6601-70-000	Education	3,436	2,525	1,805	1,800	1,800	1,800
6602-70-000	Employee Meals	4,619	8,612	6,410	2,858	4,000	5,000
6603-70-000	Employee Testing-Hiring	564	334	142	-	-	
6604-70-000	Relocation Expense	-	-	-	-	-	
6605-70-000	Training/Staff Development	4,843	3,301	2,710	4,500	5,000	5,000
6606-70-000	Travel/Education	137	247	-	1,270	-	-
6607-70-000	Uniforms	-	-	10	-	-	
6608-70-000	Vehicle Mileage Expense	886	926	975	504	600	600
6610-70-000	Management Travel-Corp Staff	2,102	225	5,607	1,836	3,500	3,000
8001-70-000	Advertising (Print)	-	8,601	(460)	-	-	
8012-70-000	Chamber/Organization Dues	100	640	1,123	-	245	245
9000-70-000	Miscellaneous	-	25	96	-	-	
9008-70-000	Copier Fax/Lease	3,701	5,350	3,689	3,500	3,700	3,700
9009-70-000	Postage	3,880	2,693	2,745	2,400	3,000	2,600
9017-70-000	Fed-Ex/Courier	30	43	112	-	-	
9505-70-0000	Bad Debt Write off	3,335	3,830	-	-	-	
Total General & Administrative (G&A) Expenses		\$ 392,244	\$ 400,124	\$ 417,180	\$ 407,977	\$ 397,345	426,545

Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget
Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	APPROVED BUDGET
Golf Course Maintenance Expense:							
6001-60-000	Utilities-Electric	\$ 47,708	\$ 39,690	\$ 51,016	\$ 52,000	\$ 52,000	\$ 55,000
6004-60-000	Phone - Cell	1,655	1,000	1,590	2,000	3,000	3,000
6005-60-000	Phone - Telco	-	-	200	-	-	-
6101-60-000	Water-Irrigation	-	-	22	-	-	-
6102-60-000	Supplies	-	-	514	-	-	-
6102-60-000	Supplies-Cleaning	-	58	20	18	-	-
6103-60-000	Supplies-Office	-	-	300	-	-	-
6106-60-000	Supplies-Landscape	17,368	17,740	18,324	32,169	26,500	33,000
6107-60-000	Supplies-Course	7,571	10,929	15,709	17,782	11,600	33,500
6108-60-000	Supplies-Shop	6,866	3,175	9,658	6,500	6,600	9,800
6201-60-000	Building Maint and Repair	1,215	405	1,299	-	-	-
6202-60-000	Equip Maint/Repair-Fix	24,164	35,244	30,491	30,000	36,000	32,500
6203-60-000	Equip Maint/Repair-Prevent	-	-	421	-	-	-
6205-60-000	Irrigation Repairs	9,382	13,565	9,414	10,610	15,300	5,500
6402-60-000	Outside Services	195,554	113,844	26,420	52,000	50,000	44,000
6405-60-000	Garbage Removal	-	-	-	-	-	-
6602-60-000	Employee Meals	-	127	133	-	-	800
6605-60-000	Training/Staff Development	741	3,005	421	1,200	1,800	1,500
6607-60-000	Uniforms	6,822	4,714	3,022	2,534	3,600	3,600
6608-60-000	Vehicle Mileage Expense	2,125	756	305	400	600	400
6801-60-000	Equipment Rental	7,686	17,025	11,322	8,333	12,500	5,000
7001-60-000	Chemicals-Fungicides	25,595	34,495	29,944	44,000	44,500	49,700
7002-60-000	Chemicals-Herbicides	39,477	57,213	33,447	43,000	43,500	42,250
7003-60-000	Chemicals-Insecticides	15,080	17,679	29,695	22,500	22,500	31,500
7004-60-000	Chemicals-Growth Regulators	5,870	12,039	11,939	9,000	13,500	6,000
7005-60-000	Chemicals-Wetting Agents	7,626	11,045	14,855	11,597	15,000	10,100
7008-60-000	Fertilizers-Fairways / Roughs	64,288	76,547	85,892	138,543	152,000	140,000
7009-60-000	Fertilizers-Greens	60,438	52,221	39,672	45,000	42,500	45,000
7010-60-000	Fertilizers-Tees	5,608	14,209	13,443	33,000	37,500	33,000
7012-60-000	Pre-Emergents	9,565	19,506	65,192	55,000	55,500	74,500
7013-60-000	Soil Amendments	-	-	3,645	7,000	7,000	11,500
7101-60-000	Sand-Bunkers	-	-	-	13,400	8,000	11,000
7102-60-000	Sand-Top Dressing greens/tees	19,231	13,882	31,673	20,000	22,900	30,100
7103-60-000	Seed	25,344	20,745	4,451	6,700	6,500	7,000
7104-60-000	Sod/Sprigs	2,583	-	3,555	1,900	3,000	4,500
7105-60-000	Water/Soil Testing	-	-	4,137	-	3,000	-
7107-60-000	Drainage Materials	-	-	-	-	3,000	-
7106-60-000	Bahia Grass	-	-	-	-	-	-
7201-60-000	Oil/Lube	-	-	67	-	-	-
7202-60-000	Safety Equipment	-	-	-	738	1,800	1,000
7203-60-000	Audobon	-	400	-	333	500	-
7205-60-000	Gas Diesel	33,715	36,929	56,155	58,000	50,000	68,900
8012-60-000	Chamber/Organization Dues	865	425	1,285	800	1,200	1,500
9000-60-000	Miscellaneous	7,568	3,841	6,179	47	-	2,800
9007-60-000	Small Equipment/Hand Tools	7,417	12,914	11,286	7,485	10,200	8,700
Maintenance Total Expenses		\$ 659,127	\$ 645,365	\$ 627,113	\$ 733,590	\$ 763,100	806,650

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget**

Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2022-2023 AMENDED BUDGET	2023-2024 APPROVED BUDGET
Food and Beverage Expense:							
6001-80-000	Utilities-Electric	\$ -	\$ -	\$ 31	\$ -	\$ -	
6002-80-000	Utilities-Gas/Propane	-	-	-	-	-	
6004-80-000	Phone - Cell	700	1,889	469	1,200	1,200	1,200
6101-80-000	Supplies	-	-	-	-	-	
6103-80-000	Supplies-Office	-	-	-	-	-	
6110-80-000	Supplies-Banquet	-	-	-	-	-	
6112-80-000	Supplies-Kitchen	68,051	56,216	52,315	54,000	61,000	54,000
6201-80-000	Building Maint and Repair	-	-	-	-	-	
6202-80-000	Equip Maint/Repair-Fix	19,168	10,995	26,707	25,000	25,000	25,000
6203-80-000	Equip Maint/Repair-Prevent	-	871	950	960	-	
6301-80-000	Licenses, Fees, and Permits	2,709	2,518	598	2,600	2,600	2,600
6409-80-000	Linen/Laundry	16,136	14,046	18,712	18,000	20,000	20,000
6601-80-000	Education	2,940	2,402	947	780	1,800	1,800
6602-80-000	Employee Meals	3,832	4,196	3,534	4,000	4,000	4,200
6605-80-000	Training/Staff Development	1,944	956	2,188	2,400	2,400	3,000
6607-80-000	Uniforms	5,653	2,882	4,976	5,000	4,500	5,000
6608-80-000	Vehicle Mileage	-	-	112	-	-	
6801-80-000	Equipment Rental	731	-	-	-	-	
8012-80-000	Chamber / Organization Dues	-	-	275	-	-	
9000-80-000	Miscellaneous	2,058	493	696	2,000	1,500	1,500
9009-80-000	Postage	-	-	44	-	-	
9013-80-000	Entertainment-Outside	5,100	5,050	9,011	8,700	13,000	12,000
9014-80-000	Glassware/China/Silver	5,676	5,561	6,565	7,500	7,500	7,500
9015-80-000	Member Discount	-	-	-	-	-	
Total Food & Beverage Expenses		\$ 134,698	\$ 108,075	\$ 128,130	\$ 132,140	\$ 144,500	\$ 137,800

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget**

Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2022-2023 AMENDED BUDGET	2023-2024 APPROVED BUDGET
Amenities Expense:							
9007-51-000	Small Equipment/Hand Tools	\$ -	\$ -	\$ 270	\$ -	\$ -	\$ -
Total Amenities Expenses		\$ -	\$ -	\$ 270	\$ -	\$ -	\$ -
Sales and Marketing Expense:							
6004-75-000	Phone - Cell	\$ 800	\$ 650	\$ 650	\$ 450	\$ 600	\$ 600
6605-75-000	Training/Staff Development	-	-	-	-	-	-
6608-75-000	Vehicle Mileage Expense	-	-	-	33	-	-
8001-75-000	Advertising (Print)	23,569	28,841	23,455	19,809	23,000	24,000
8002-75-000	SEO/Online Reputation Mgmt	-	-	-	-	-	-
8003-75-000	Advertising (Electronic)	8,475	2,931	3,038	2,076	5,000	5,000
8006-75-000	Broadcast E-mail	-	-	-	-	-	-
8007-75-000	Web Site	2,350	6,302	7,898	8,451	6,000	6,000
8008-75-000	Graphic Design	4,200	3,675	3,615	3,765	3,600	3,600
8009-75-000	Collateral Materials	3,440	1,539	712	2,121	3,600	3,600
8012-75-000	Chamber/Organization Dues	400	425	325	217	325	-
8013-75-000	Special Promotions / Events	18,708	13,191	17,519	19,500	20,000	20,000
8014-75-000	Membership Programs	30,185	28,196	27,739	28,000	28,000	18,000
8015-75-000	Sales Management	4,675	3,659	2,670	750	1,675	1,675
8018-75-000	CX Evaluations-Mystery Shops	622	-	-	-	-	-
Total Marketing & Sales		\$ 97,424	\$ 89,409	\$ 87,621	\$ 85,172	\$ 91,800	82,475

**Sun 'n Lake of Sebring Improvement District
Golf Fund Detailed Budget**

Fiscal Year 2023-2024

AS of 27 JULY 2023, Ver# 2

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ESTIMATED ACTUAL	2022-2023 AMENDED BUDGET	2023-2024 APPROVED BUDGET
Leases & Other Expenses							
7304-70-000	FF&E and Other Equipment Lease: \$	3,998	\$ 3,468	\$ 3,179	\$ 3,500	\$ 3,500	\$ 7,200
7401-70-000	Insurance - P and C	40,959	42,516	46,742	43,278	43,000	50,400
7404-70-000	Taxes-Personal Property	2,621	6,115	6,069	5,680	6,200	6,000
7405-70-000	Taxes - Real Estate	20,640	19,500	19,609	22,116	20,000	23,000
Total Leases & Other Expenses		\$ 68,218	\$ 71,598	\$ 75,599	\$ 74,574	\$ 72,700	86,600
Total Operating Expenses		\$ 3,010,121	\$ 2,985,483	\$ 3,339,389	\$ 3,514,687	\$ 3,534,790	3,786,676
Capital Expenses		\$ -	\$ -	\$ -	\$ 971,235	\$ 971,235	300,000
Equipment	205,000						
100 Golf Cart Lease							
Building & Golf:							
Cart Path Repair	15,000						
Rip - Rap	25,000						
Banquet Room Partition	55,000						
<i>Subtotal</i>	<i>300,000</i>						
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating & Non Operating Expenses		\$ 3,010,121	\$ 2,985,483	\$ 3,339,389	\$ 4,485,922	\$ 4,506,025	4,086,676
Net Income		\$ (21,379)	\$ 21,029	\$ 108,841	\$ 1,994	\$ 1	12,174

**Sun 'n Lake of Sebring Improvement District
5-Year Capital Plan
Golf Fund**

As of: 27 JULY 2023, Ver# 2

Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total	Justification
<u>Operating Leases</u>							
Equipment Replacements	\$205,000	\$205,000	\$205,000	\$205,000	\$226,600	\$1,046,600	
100 Golf Cart 3yr Lease (w/Trade In)	\$0	\$0	\$155,000	\$155,000	\$155,000	\$465,000	
Total Operating Leases	\$205,000	\$205,000	\$360,000	\$360,000	\$381,600	\$1,511,600	
<u>Golf Course Improvements</u>							
Cart Path Repair	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000	Annual cart path maintenance
Rip - Rap	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Stop erosion around ponds and increase aesthetics.
Range Picker	\$0	\$0	\$15,000	\$0	\$0	\$15,000	
Total Golf Course Improvements	\$40,000	\$40,000	\$55,000	\$40,000	\$40,000	\$215,000	
<u>Clubhouse Updates & Furniture</u>							
Banquet Room Partition	\$55,000	\$0	\$0	\$0	\$0	\$55,000	Pushed forward from last year.
Total Clubhouse Updates & Furniture	\$55,000	\$0	\$0	\$0	\$0	\$55,000	
<u>Kitchen Equipment (Contingency)</u>							
China	\$0	\$0	\$20,000	\$0	\$0	\$20,000	Current China is worn and needs to be replaced.
Total Kitchen Equipment	\$0	\$0	\$20,000	\$0	\$0	\$20,000	
Total Golf & Restaurant Fund	\$300,000	\$245,000	\$435,000	\$400,000	\$421,600	\$1,801,600	