



**Herons Glen
Recreation District**

2024-25

Mid-Year Review

Mid-Year Review Summary
Year to Date Actuals 10/01/24 - 03/31/25
6-Month Forecast 04/01/25 - 09/30/25

DEPARTMENT	REVENUE			EXPENSES			End of Year Forecast		
	YTD Actual + 6 Mo Budget	YTD Actual + 6 Mo Forecast	Variance	YTD Actual + 6 Mo Budget	YTD Actual + 6 Mo Forecast	Variance	YTD Actual + 6 Mo Budget	YTD Actual + 6 Mo Forecast	Variance
Admin	1,459,283	1,465,283	6,000	1,419,999	1,425,977	5,978	39,284	39,306	22
Restaurant	2,047,255	2,047,255	-	1,940,631	1,920,149	(20,482)	106,624	127,106	20,482
Clubhouse	966,579	966,579	-	931,889	910,293	(21,595)	34,690	56,285	21,595
CLIS	562,663	562,663	-	551,404	586,397	34,993	11,259	(23,734)	(34,993)
Fitness	69,836	69,836	-	63,186	63,186	-	6,650	6,650	-
Total Other Than Golf	\$ 5,105,615	\$ 5,111,615	\$ 6,000	\$ 4,907,108	\$ 4,906,001	\$ (1,107)	\$ 198,507	\$ 205,614	\$ 7,107
GCM	-	-	-	1,892,622	1,841,571	(51,051)	(1,892,622)	(1,841,571)	51,051
Pro Shop	2,628,372	2,658,372	30,000	778,504	752,669	(25,835)	1,849,867	1,905,703	55,835
Total Golf Operations	\$ 2,628,372	\$ 2,658,372	\$ 30,000	\$ 2,671,126	\$ 2,594,240	\$ (76,886)	\$ (42,754)	\$ 64,132	\$ 106,886
Total All Departments	\$ 7,733,986	\$ 7,769,986	\$ 36,000	\$ 7,578,233	\$ 7,500,241	\$ (77,993)	\$ 155,753	\$ 269,745	\$ 113,993

2024-25 Mid-Year Review Notes and Departmental Assumptions

Dept 00 – Administration

Revenue: Forecasting an increase of \$6,000 over the next six months vs budget

- **Interest Income** - Expect high interest rates to continue, but balance will most likely decrease

Expenses: Forecasting an increase of \$5,978 over the next six months vs budgeted

- **Insurance (Allocation)** – Increased \$12,026 - Property Insurance came in higher than budget
- **Resident Discount – Food (Calculation)** – Decreased \$668 - due to resident / public mix
- **Resident Discount – Beverage (Calculation)** – Decreased \$1,450 - due to resident / public mix
- **Professional Fees** – Decreased \$5,000- PFM tax roll prep and submittal in Oct
- **Travel** – Increased \$1,070 – Conference rescheduled

Forecasting an EOY of \$39,306 positive variance to budget

Dept 10 – Food & Beverage

Revenue: Forecasting flat revenue over the next six months vs budget

Expenses: Forecasting a decrease of \$ 20,482 over the next six months vs budget

- **Payroll Taxes & Fees (Calculation)** – Increased \$544 – The original budget did not include the overtime wages
- **Payroll Benefits** – Decreased \$22,731 – Only 8 employees taking the insurance with a budget of thirteen
- **H-2B Additional Expenses** – Decreased \$3,800 – Not responsible for H-2B travel up north
- **Lease** – Increased \$3,490 – New dish machine and nitrogen cylinder leases
- **Propane Gas** – Decreased \$1,785 – Conserving fuel by turning off equipment when not in use

Forecasting an EOY of \$127,106 positive variance to budget

Dept 70 – Clubhouse Maintenance

Expenses: Forecasting a decrease of \$21,595 over the next six months vs budget

- **Payroll** – Decreased \$9,749 – Down 5% - did not replace PT person
- **Payroll Taxes & Fees (Calculation)** – Decreased \$1,531 - based on decrease in payroll
- **Payroll Benefits** – Decreased \$8,611 – Only 3 employees taking insurance, budgeted for five
- **Pool Chemicals** – Decreased \$3,283 –20% savings - Identified a less expensive supplier
- **Equipment Rental** – Decreased \$3,000 – Truck rental not needed
- **Maintenance & Repairs** – Increased \$2,520– Trending 5% higher
- **Service Contracts** – Increased \$2,058 – Added new Carrier quarterly contract for chiller maintenance

Forecasting an EOY of \$56,285 positive variance to budget

2024-25 Mid-Year Review Notes and Departmental Assumptions

Dept 76 – CLIS

Expenses: Forecasting an increase of \$34,993 over the next six months vs budget

- **Payroll** – Increased \$500 – Staff retention
- **Payroll Taxes & Fees** – Increased \$15 - based on increase in payroll
- **Insurance (Allocation)** – Increased \$2,404 - Property Insurance came in higher than budget
- **Mainscape – System Maintenance** – Increased \$1,318 – 3% increase per contract starting in July
- **Mainscape – Time & Materials** – Severe draught conditions causing excessive customer service requests

Forecasting an EOY of \$23,734 negative variance to budget

Dept 77 – Fitness Center

Expenses: Forecasting flat expenses over the next six months vs budget

Forecasting an EOY of \$6,650 positive variance to budget

Dept 30 – Golf Course Maintenance

Expenses: Forecasting a decrease of \$51,051 over the next six months vs budget

- **Payroll** – Increased \$3,056 – Due to staff retention
- **Payroll Taxes & Fees** – Increased \$352 – based on increase in payroll
- **Payroll Benefits** – Decreased \$5,480 – due to a mix of plan choices and employee turnover
- **Chemicals** – Decreased \$6,842 – Ordered bulk with discount the beginning of the fiscal year
- **Equipment Rental** – Decreased \$5,600 – Only renting necessary equipment (vacuum)
- **Fertilizer** – Decreased \$15,722 – Ordered bulk with discount the beginning of the fiscal year
- **Field Supplies** – Decreased \$5,700 – Purchased in bulk the beginning of the fiscal year
- **Insurance** – Increased \$3,665 - Property Insurance came in higher than budget
- **Irrigation** – Decreased \$7,661 – Purchased in bulk the beginning of the fiscal year
- **Landscape Plan/Supplies** – Decreased \$11,000 – No new landscape beds planned for the summer
- **Lease** – Decreased \$5,119 – Actual lease costs for remainder of the fiscal year
- **Golf Cart Path Repair & Maintenance** – Decreased \$12,000 – Defer to next year – just did curbing and cart path work from the Golf Course Special Improvements Fund
- **Maintenance, Equipment** – Increased \$17,000 – Increased prices on parts and lack of replacement equipment

Forecasting an EOY of \$45,455 negative variance to budget

2024-25 Mid-Year Review Notes and Departmental Assumptions

Dept 60 – Pro Shop

Revenue: Forecasting an increase of \$30,000 over the next six months vs budget

- **Membership Fees** – Increased \$30,000 - based on current membership numbers

Expenses: Forecasting a decrease of \$25,835 over the next six months vs budget

- **Payroll** – Decreased \$12,911 – 6% decrease – Not replacing Merchandiser
- **Payroll Taxes & Fees** – Decreased \$6,335 – based on decrease in payroll
- **Payroll Benefits** – Decreased \$4,766 - Only 2 employees taking insurance, budgeted for three
- **Insurance (Allocation)** – Increased \$4,811 - Property Insurance came in higher than budget
- **Maintenance & Repairs** – Decreased \$6,634 – Mandatory oil changes & tune-up kits done in December

Forecasting an EOY of \$109,587 positive variance to budget

All Departments

Revenue: Forecasting an increase of \$36,000 over the next six months vs budget

Expenses: Forecasting a decrease of \$77,993 over the next six months vs budget

Forecasting an EOY of \$269,745 positive variance to budget
