

2024 BSCA Operating Budget as of:

2026 Operations Budget

Account Code	Description	2024 Budget	2,024 Actual YE	2025 Budget	2025 Actual 11/30	2025 Est YE	2026 Budget
Income							
50000	BSCA Annual Assessments (505 residents @75%)	92,415	92,415	95,066.25	95,066.25	95,066.25	97,717.50
50001	Replacement Reserves (505 residents @25%)	30,805	30,805	31,688.75	31,688.75	31,688.75	32,572.50
50400	BSCA Clubhouse Rental	5,000	2,755	3,500	4,712	4,900	3,500
50410	BSCA Social Events/Activities	500	618	500	0	0	500
50500	Late Charges & Delinquent Assessments	500	490	500	1,084	1,084	500
50550	Interest income	25	1,848	25	1,105	1,200	500
50600	Bad Debts	(4,929)	10,313	(5,070)	(8)	(8)	0
50800	Swim Club Membership	96,500	105,828	108,000	112,854	112,854	114,000
50810	Swim Club Guest Pass	5,000	4,149	4,000	4,177	4,177	4,000
50820	Swim Club Social Events/Activities	0	368	0	919	919	0
50830	Swim Club Concessions	2,500	2,855	2,500	2,683	2,683	2,500
54001	Legal Fee Reimbursement	1,500	894	1,500	3,341	3,341	1,500
57000	Transfer in from Replacement Reserves	6,500	4,899	27,354	25,804	25,804	47,400
	Total Income	236,316	258,237	269,564	283,425	283,708	304,690
Expenses							
Administrative Expenses							
72020	Dues & Licenses	225	155	225	155	180	200
72025	Property and Income Tax	500	0	500	55	80	80
73000	Insurance	17,000	18,074	17,850	18,372	19,623	23,860
74000	Legal Fees	250	3,383	2,500	12,995	14,000	10,000
72340	Postage	1,500	1,272	1,500	1,243	1,500	1,500
72341	Post Office Box Fee	216	230	230	236	236	236
74020	Office (Printing & Copying)	500	0	500	175	175	150
74080	Audit & Tax Preparation	750	833	750	750	750	750
75310	Bank Charge	50	0	50	0	0	0
76000	Financial Management Services	22,510	22,510	23,185	21,253	23,185	24,345
	Total Administrative Expenses	43,501	46,456	47,290	55,234	59,729	61,121
Swim Club Operating Expense							
70140	Swim Club Management System & WIFI	5,650	5,827	6,234	6,062	6,500	6,819
70160	Swim Club Operations & Services Contract (Titan)	85,575	84,349	85,575	83,574	83,574	87,500
70162	Swim Club Supplies & Chemicals	3,500	6,536	3,500	6,029	6,100	6,000
70165	Swim Club Operations	4,000	11,858	4,000	3,890	4,000	4,000
71020	Swim Club Water & Wastewater Utilities	3,500	14,731	11,000	0	0	6,000
70180	Swim Club Social Activities/Events	500	111	500	328	328	500
70170	Swim Club Concessions	1,500	1,498	1,500	1,062	1,160	1,500
	Total Swim Club Operating Expenses	104,225	124,910	112,309	100,946	101,662	112,319
Maintenance & Repair/Service Contract Expenses							
70010	Maint & Repair Projects - Common Infrastructure	14,800	29,400	5,985	800	810	14,950
70040	Landscaping Maint Service Contract	8,136	8,077	8,136	7,458	8,136	8,543
70041	Landscaping & Tree Maint. (Non-Service Contract)	12,000	4,530	15,515	12,450	13,878	16,000
70042	Maint & Repair - Professional Services		3,200	0	0	0	0
	Total M&R and Service Contract Expense	34,936	45,206	29,636	20,708	22,824	39,493
Operating Replacement Reserve (RR) Project Expenses							
96000	Reserve Projects less than \$5K	17,200	12,828	22,800	4,591	4,591	10,400
70020	Replacement Reserve projects	6,000	4,899	27,354	25,804	36,995	47,400
97000	Replacement Reserves - Professional Services		0		0	0	0
	Total Replacement Reserve Project Expenses	23,200	17,727	50,154	30,395	41,586	57,800
Association Community Expenses							
70050	Snow Removal Service Contract	250	0	250	0	0	250
70060	Trash Removal Service Contract	1,500	1,702	1,500	1,966	2,156	2,200
71010	Electrical Service Utilities	7,500	6,883	7,500	6,961	7,389	7,500
71030	Communications & Security Services	2,800	3,036	2,800	3,264	5,339	5,200
75000	BSCA Social Activities/Events	2,000	1,909	2,000	811	878	2,000
70165	BSCA Operations	2,500	0	2,500	0	300	2,500
	Total Assoc Community Expenses	16,550	13,531	16,550	13,003	16,062	19,650
	Total BSCA Expense	222,412	247,830	255,939	220,285	241,864	290,382
95000	Transfer to Replacement Reserves	8,000	8,000	12,000	12,000	12,000	14,000
	Total Expense & Reserves	230,412	255,830	267,939	232,285	253,864	304,382
	Surplus (Deficit)	5,904	2,407	1,624	51,140	29,844	308