

2025 EMASS Operating Budget

Adopted by EMASS Board, January 6, 2025

See "Line Items" tab for details.

REVENUE

Net Membership Fees	\$102,453
Interest income	\$2,850

Total Revenue	\$105,303
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EXPENSES

Field Costs	\$39,475	36%
Umpire Costs (maximum)	\$38,044	35%
Equipment & storage	\$13,097	12%
General & Administrative Expenses	\$6,698	6%
Discretionary (Events, etc.)	\$12,098	11%

Total Expenses	\$109,412
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BUDGET NET

(\$4,109)

10% of games get rained out \$5,662

ESTIMATED OPERATING NET	\$1,553
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2025 EMASS Operating Budget adopted Jan 6, 2025

REVENUE

Each member pays ONE "Membership" fee of \$35 for the year.
 Members may play in one or multiple divisions at **\$150** per division.
 "Player" represents an individual playing in a division.

Projected Member Registration	490
Membership Fee	\$35
Total Membership Fees	\$17,150

Projected Division Enrollment	Teams	Players Per	Total Div Regist
National (Sat)	8	15	120
Colonial (Sat)	5	15	75
Minuteman (Mon)	7	15	105
Pacific (Tues)	4	15	60
Pioneers (Wed)	7	15	105
Atlantic (Thu)	7	14	98
Total	38		563

Division Fee	\$150
Total Divisional Registration Fees	\$84,450

Fall Ball (~150 *\$25) **\$3,750**

Total Membership & Registration Fees (gross)	\$105,350
WePay processing charges @ 2.75%	-\$2,897
Total Fees (net)	\$102,453

Money Market Interest	\$2,850
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Total Revenue (net)	\$105,303
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2025 EMASS Operating Budget adopted Jan 6, 2025

Fields and Umpires (costs per doubleheader)

Double-headers per week per division

National (Saturday) (8 teams)	4
Colonial (Saturday) (5 teams)	2
Pacific (Tues) (4 teams)	2
Minuteman (Mon) (7 teams)	3
Pioneers (Wed) (7 teams)	3
Atlantic (Thu) (7 teams)	3
Total Doubleheaders per week	17

Fields

Maximum # weeks, incl Playoffs	21
Double-headers per week, all divisions	17
Maximum number of dates (double-headers)	357
Hedge against possible Field Rate Increases	\$3,000
Total Estimated cost for fields	\$38,425
New Player Showcase - field	\$300
Fall Ball Placeholder	\$750

Total Estimated Field Expense	\$39,475
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Umpires

Registering with USA Softball provides access to USA umpires and insurance. (See G&A Misc)

USA Umpires at \$62 per game, plus "Assigner's fee" of \$4 per game = \$132/doubleheader

In addition to raising rates, they have added \$100 "Administrative costs" fee

EMASS Umpires are used for weekday divisions and Saturday National games; paid \$50 per game.

One umpire is used for regular season and playoff games, except for the Finals.

* Two umpires are used for the Final games in all divisions.

Maximum number of ALL EMASS double-headers	357
Maximum Colonial dbl-hdrs with USA umpires	42
EMASS Umpires \$100	\$31,500 (315 dblhdrs)
USA Umpires \$132	\$5,544 (42 dblhdrs)
USA Umpire Administrative Costs	\$100
Extra Playoff Umpire fees	\$900 (18 games MAXIMUM)

Total Umpires Expense (MAXIMUM)	\$38,044
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2025 EMASS Operating Budget adopted Jan 6, 2025

Equipment & Storage

Balls

67 dozen (full season)	67
Cost per Dozen	\$62.99

Total Cost of Balls	\$ 4,220
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Uniforms

New members get a uniform (2 shirts and 1 hat). Cost absorbed by entire membership.

Projected Number of New Members	60	
Number of Shirts	80	Adjust for inventory / sizes
Average Cost Per Shirt	\$16.25	(varies by size)
Setup	\$25	
Shipping	\$0	
Cost of Shirts	\$1,325	

Total Est Cost of Shirts	\$1,325
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Number of Hats (min order 150)	0	
Cost Per Hat	\$15	
Setup	\$50	
Shipping	\$95	
Total Est Cost of Hats	\$0	New hats for all members (from assets)

Total Estimated Cost of Uniforms + Hats	\$ 1,325
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Miscellaneous Equipment (estimates)

Storage Facility Rental	\$3,420	
Bases, Strike Plates, Batters' mats	\$1,000	
Storage containers at fields and locks	\$700	
Scorebooks 2 @ team, @ \$7.00 each	\$7	\$532
First Aid Kits	\$0	
First Aid supplies	\$300	
Tape Measures	\$100	
Pitching Screens rehab (materials)	\$0	* materials purchased in 2024
Miscellaneous expenses (scoreboards, spray cans, ...)	\$1,500	

Total Estimated Miscellaneous	\$ 7,552
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Total Equipment & Storage	\$13,097
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2025 EMASS Operating Budget adopted Jan 6, 2025

General & Administrative Expenses

Insurance

Liability insurance coverage moved to USA Softball in 2021. Cost estimated at \$55 per team.

Number of teams	38
Cost per team	\$55
Total cost of liability insurance	<u>\$2,090</u>

We are also required to carry a D&O Insurance policy. \$798

Total cost of insurance \$2,888

Marketing and Communication

Website / Communications	800
Marketing: Press Release - BB Writes	\$1,500

Total Marketing & Communications \$2,300

Miscellaneous:

Zoom fee - Board Meetings	\$200
PO Box	\$150
Postage	\$100
Family Contact - Sympathy cards, stamps, etc.	\$100
Treasurer's Office Supplies, Checks, Envelopes, etc.	\$200
Other Misc	\$100
USA Softball Registration (for Umpires & Insurance)	\$660

Total Miscellaneous \$1,510

Total G&A Expense \$6,698

2025 EMASS Operating Budget adopted Jan 6, 2025

Discretionary: Community Events, Food, Recognitions, etc.
(All items on this page are subject to Board discussion and decision.)

Division events, food, celebrations budgeted at \$7.50 per person

	Total Div Regist	\$	Div Budget
National	120	\$7.50	\$900.00
Colonial	75	\$7.50	\$562.50
Pacific	60	\$7.50	\$450.00
Atlantic (Mon)	105	\$7.50	\$787.50
Pioneers	105	\$7.50	\$787.50
Atlantic (Thu)	98	\$7.50	\$735.00
Number of players	563		
Allocation for events per person	\$7.50		
Total cost Division events / Food			\$4,223

Awards Approx \$600 per division. **\$3,600**

Banquet

Annual End-of-Year Banquet costs offset by per person fee

Members attending	175		
Members' Banquet fee	\$35		
Banquet revenue	\$6,125		

Hall Rental	\$700		
Event Tips	\$250		
Speaker	\$750		
Food (incl tax & tip)	\$5,800		
Total Banquet Expenses	\$7,500		

Banquet NET Cost **\$1,375**

Family Day - July 4th **\$100**

Recognitions

Managers Appreciatiopn	\$2,000		
Umpires' Training Luncheon	\$300		
Annual board dinner	\$500		

Recognitions Total **\$2,800**

TOTAL DISCRETIONARY **\$12,098**