

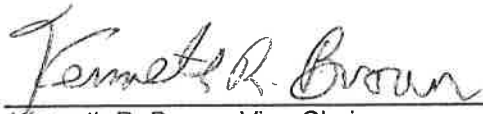
# Holiday Island Suburban Improvement District

110 Woodsdale Drive  
Holiday Island, AR 72631  
(479) 253-9700  
hisid@holidayislandark.org

## HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT FY-2015 BUDGET APPROVAL

This is to certify that the Board of Commissioners for the Holiday Island Suburban Improvement District has reviewed the attached and final FY-2015 Budget Dated November 17, 2014, and hereby ratifies, confirms, and adopts said budget, and approves its release to the public and related parties on this date, November 17, 2014.

  
Linda Lea Graves, Chairman

  
Kenneth R. Brown, Vice-Chairman

  
David M. Makidon, Secretary

  
Kenneth E. Mills, Commissioner

  
Greg W. Davis, Commissioner



Arkansas statutes indicate 10% of estimated cost of improvements may be included in assessment rate calculation for unforeseen contingencies.

Given the existing and projected amount of cash reserves, the board has determined that if contingency expenditures are required to meet unforeseen needs, the District's cash reserves will be available to fund such expenditures.

  
Linda Lea Graves, Chairman

17 Nov. 2014  
Date

  
Kenneth R. Brown, Vice Chairman

17 Nov 2014  
Date

MEMORANDUM

TO: HOLIDAY ISLAND PROPERTY OWNERS  
FROM: HISID BOARD OF COMMISSIONERS  
RE: FY-2015 BUDGET - ASSESSMENTS  
DATE: 11/17/2014

A summary of the FY-2015 budget assessment by zone is as follows:

<u>Lot Type</u>	<u>Assessment Amount</u>	<u>Total Assessment</u>
R1 Vacant/Paved	\$ 416.00	
R1 Vacant/Gravel	\$ 364.00	
R1 Improved/Paved	\$ 676.00	
R1 Improved/Gravel	\$ 624.00	
R2 Vacant	\$ 416.00	
R2 Improved	\$ 676.00	
R3 Vacant	\$ 624.00	
R3 Improved	\$ 884.00	
C1/C2 Vacant	\$ 468.00	
C1/C2 Improved	\$ 728.00	
Timeshare	\$ 676.00	
		\$ 1,616,453 Total Assessment
		\$ 202,023 RESTRICTED-WWTP
		<hr/>
		\$ 1,818,476

**HISID BUDGET SUMMARY**

	<u>Amount</u>
LABOR	\$ (1,305,173)
EXPENSES	\$ (1,609,963)
OPERATING INCOME	\$ 1,584,251
ASSESSMENT	\$ 1,616,453
NET PROFIT/(LOSS)	<u>\$ 285,568</u>
CAPITAL IMPROVEMENTS	\$ (661,035)
OPERATING PROFIT	\$ 285,568
UNRESTRICTED CASH	\$ 237,132
EQUIPMENT RESERVE	\$ 138,335
	<u>\$ -</u>

Holiday Island Suburban Improvement District  
Expenses vs Revenue - Final

November 17, 2014

Departments:	2014 Budgeted Expenses	2014 Budgeted Revenue	2015 Budgeted Expenses	2015 Budgeted Revenue
Administration	410,818	0	393,425	0
Non-Departmental	221,122	2,168,469	270,949	2,078,274
<i>Sewer Debt</i>		(208,793)		(202,023)
Water	357,451	374,622	320,122	403,173
Wastewater	468,999	590,099	444,599	557,700
<i>Sewer Debt</i>	(148,008)	(265,699)	(148,008)	(251,052)
Roads/Vehicles/Facilities Maint	400,174	49,000	375,293	43,000
Fire Protection	252,994	25,000	249,424	25,000
18-Hole Pro Shop	300,496	315,900	303,704	331,300
Ballroom	35,156	0	36,445	0
18-Hole Golf Maintenance	317,075	0	335,991	0
9-Hole Golf Maintenance	95,192	0	87,290	0
Recreation	138,216	54,750	134,253	61,750
Public Safety	6,000		31,000	0
Marina	80,938	149,009	69,976	146,000
Campground	8,183	7,297	10,673	7,582
<b>Totals</b>	<b>\$ 2,944,806</b>	<b>\$ 3,259,654</b>	<b>\$ 2,915,136</b>	<b>\$ 3,200,704</b>
<b>Operating Profit/(Loss)</b>		<b>\$ 314,848</b>		<b>\$ 285,568</b>
<b>Capital:</b>				
CIP Projects / Facilities	\$ 314,000		\$ 522,700	
CIP Projects / Equipment	147,325		138,335	
WWTP Expenses/Bond Payment	365,759		365,759	
	<u>827,084</u>		<u>1,026,794</u>	
<b>Transfers</b>				
WWTP Project Restricted Funds	(365,759)		(365,759)	
Equipment Reserve	(147,325)		(138,335)	
<i>Operating Net Profit **</i>	(314,000)		(522,700)	
	<u>(827,084)</u>		<u>(1,026,794)</u>	
<b>Total Capital, Transfers</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Net Profit/(Loss) **</b>		<b>\$ 314,848</b>		<b>\$ 285,568</b>
<b>Unrestricted Cash Account</b>				<b>\$ 237,132</b>
<i>Used to Fund CIP</i>		<u>(314,000)</u>		<u>(522,700)</u>
<b>Remaining Operating Profit/(Loss)</b>		<b>\$ 848</b>		<b>\$ -</b>

DEPARTMENT NAME	INCOME	PERSONNEL EXPENSE	O & M EXPENSE	PROFIT/LOSS	CAPITAL EXP	NET CASH FLOW
Administrative	0	261,856	131,569	(393,425)	16,000	(409,425)
Non Departmental	2,078,274	270,949	270,949	1,807,325	0	1,807,325
Debt Service	2,078,274	261,856	402,518	1,413,900	16,000	1,397,900
Totals	(202,023)	261,856	402,518	(202,023)		(202,023)
	1,876,251			1,211,877		1,195,877
Water	403,173	110,106	210,016	83,051	100,250	(17,199)
Wastewater	557,700	110,106	334,493	113,101	65,550	47,551
Totals	960,873	220,212	544,509	196,152	165,800	30,352
Debt Service	(251,052)	220,212	(148,008)	(103,044)		(103,044)
Totals	709,821	220,212	396,501	93,108		(72,692)
Roads/Facility Maint	43,000	243,028	132,265	(332,293)	295,900	(628,193)
Vehicle Maintenance	43,000	243,028	132,265	(332,293)	0	0
Totals	43,000	243,028	132,265	(332,293)	295,900	(628,193)
Fire Protection	25,000	129,461	119,963	(224,424)	0	(224,424)
18 Hole Pro Shop	331,300	152,414	151,289	27,597	10,000	17,597
18 Hole Golf Maint.		185,335	150,656	(335,991)		(335,991)
9 Hole Golf Maint.		33,455	53,835	(87,290)	54,335	(141,625)
Totals	331,300	371,204	355,780	(395,684)	64,335	(460,019)
Recreation / 9 Hole Pro Shop	61,750	67,767	66,487	(72,504)	54,000	(126,504)
Ballroom	61,750	11,645	24,800	(36,445)	15,000	(51,445)
Totals	61,750	79,412	91,287	(108,949)	69,000	(177,949)
Security			31,000	(31,000)	0	(31,000)
Marina	146,000	69,976	69,976	76,024	50,000	26,024
Campground	7,582	10,673	10,673	(3,091)	0	(3,091)
Totals	153,582	0	111,649	41,933	50,000	(8,067)
<b>Net Profit/(Loss)</b>	<b>3,200,704</b>	<b>1,305,173</b>	<b>1,609,963</b>	<b>285,568</b>	<b>661,035</b>	<b>(375,467)</b>

**Capital Expenditures:**

CIP Projects / Facilities	522,700					(365,759)
CIP Projects / Equipment	138,335					(138,335)
WWTP Expenses/Bond Payment	365,759					(522,700)
	1,026,794					(1,026,794)

**Transfers:**

WWTP Project Restricted Funds						(365,759)
Equipment Reserve						(138,335)
Operating Net Profit **						(522,700)
						(1,026,794)

Total Capital, Transfers

0

**Net Profit / (Loss) \*\***

Unrestricted Cash Account	285,568
Used to Fund CIP	237,132
Remaining Operating Profit/(Loss)	<u>(522,700)</u>
	<u>0</u>

Holiday Island Suburban Improvement District  
 2015-2019 Capital Improvements Program  
 Comprehensive Detail Schedule  
 2nd Draft / OPTION 2

Revenue Fund Projects

Department	Project	2015	2016	2017	2018	2019	Comments
Administration	IBS Register Replacements (3)	6,000					
	Master Recreation Plan		25,000				
	Power Wash/Seal Coat-Repair Siding		20,000	5,000			
	Repair / Paint Interior Walls						
	Replace Office Carpet		20,000				
	Redo HVAC - Apartments	10,000	15,000				
Repair Apartments / Appliances	16,000	20,000	5,000			0	
			100,000				
Water	Telemetry Upgrade	70,000					
	Water Meters / Electronic		95,000	95,000	95,000	95,000	
	Fire Station #1 Tank Rehab/Paint	30,250	23,500	60,500	59,250		
	9-Hole Booster Tank Rehab/Paint	100,250	60,500	155,500	154,250	95,000	
			179,000				
Wastewater	Lift Station Rehabilitation (2)	50,000	46,000	46,000	46,000		
	Walkway Around Dewatering Box	15,550					
		65,550	46,000	46,000	46,000	0	
Roads	Contracted Road Improvements	180,900	160,000	160,000	160,000	160,000	
	County Road Funds	(40,000)					
	White River Lane	80,000	160,000	160,000	160,000	160,000	
		220,900					
Pro Shop	HVAC	10,000					
	Table & Chairs for Lounge-HVAC		16,000				
	New Roof			10,000			5,000
	New Fixtures						5,000
		10,000	16,000	10,000	0	0	

Revenue Fund Projects

<u>Department</u>	<u>Project</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Comments</u>
Ballroom	New Carpet - Paint - Doors - Deck Work	15,000					
	Clubhouse Roof Replacement			15,000		10,000	
	New Light Fixtures	15,000	0	15,000	0	10,000	
Recreation	Re-coat Bottom - Small Pool	15,000					
	Re-coat Bottom - Large Pool	30,000					
	Small Pool-Decking Rubaroc Surface	45,000	0	20,000	0	0	
9H Golf Maint.		10,000					
Marina 2012 Budget WS	Floatation Replacement	50,000			132,000		
	24-Slip Addition, Dock #4	50,000	0	0	132,000	0	
<b>Revenue Fund Grand Totals</b>		<b>522,700</b>	<b>511,000</b>	<b>411,500</b>	<b>492,250</b>	<b>270,000</b>	

Holiday Island Suburban Improvement District  
2015-2019 Capital Improvements Program  
 Comprehensive Detail Schedule  
 2nd Draft

Equipment Reserve Fund Projects

Department	Project	2015	2016	2017	2018	2019	Comments
Roads	N Cold Planer - Miller		20,000				Skid Steer Attachment
	R Dump Truck	75,000					Replace 1984 Mack Tri-Axle
	R Vibratory Roller	<u>75,000</u>	<u>20,000</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	Replace 1995 Caterpillar
Fire	R Engine # 1		80,000				Replace 1974 -Engine #1
	R Ladder Truck			130,000			Replace 1976-Ladder #1
	R Tanker # 1				80,000		Replace chasis w/tank
	R Mini Pumper	<u>0</u>	<u>80,000</u>	<u>130,000</u>	<u>80,000</u>	<u>90,000</u>	Replace Older Brush Truck
Golf Maintenance	Lease Payments	54,335	54,335	54,335	54,335	27,167	
9 Hole	R Contour Mower					56,000	Replace 1999 LF 3800
	R Fairway Mower	<u>54,335</u>	<u>54,335</u>	<u>54,335</u>	<u>54,335</u>	<u>83,167</u>	Replace 1999 LF 3800
Recreation	R Kubota Zero Turn Mower	9,000					Replace Gravely
<b>Equipment Reserve Fund Grand Totals</b>		<b>138,335</b>	<b>154,335</b>	<b>229,335</b>	<b>134,335</b>	<b>256,335</b>	



Administrative Dept  
Budget By Line Item  
2015

Income

Acct # Description

410 Facility Rental-Long Term	0
495 Other Income	0
497 Sale of Assets	0
Income Total:	<u>0</u>

Wages / Burden

Acct # Description

530 Wages	203,250
620 Hosp Ins.-Emp Benefit	30,924
624 Retirement-Emp Benefit	9,633
656 Payroll Tax Exp	15,239
708 Unemployment	2,810
Wage / Burden Total:	<u>261,856</u>

Operation & Maintenance

Acct # Description

602 Audit Fees	22,100
614 Credit Card Fees	800
618 Dues & Fees	1,365
628 Equip Purch under \$5000	3,000
650 Marketing	25,000
652 Misc	6,200
654 Notices/Ads	1,200
658 Personnel Reimbursement	120
660 Postage	11,000
662 Purch Service	21,752
664 Bldg Maint.	11,000
672 Equip Repair	660
684 Vehicle Repair	300
692 Safety	0
698 Supplies	8,842
702 Phone	9,750
704 Training	2,000
710 Utilities	6,480
Total	<u>131,569</u>

Expense Total 393,425

Net Total 393,425

Non-Departmental  
Budget By Line Item  
2015

Income

Acct # Description

400 Security Fee	90,000	
402 Golf Access - Family	25,575	
403 Golf Access - Individual	46,875	
404 Swim Pass - Family	8,100	
405 Combo Golf/Swim-Individual	4,375	
406 Combo Golf/Swim-Family	14,975	
407 Swim Pass - Individual	1,890	
410 Facilities Rental	7,200	
<b>433 Debt Service / Assessment</b>	202,023	<b>RESTRICTED INCOME</b>
440 Current Assessment Income	1,616,453	
444 Penalties Collected	25,000	
495 Miscellaneous Income	18,948	
496 Interest Income	16,860	
497 Sale of Assets	0	
	<hr/>	
Income Total:	2,078,274	
	<b>(202,565)</b>	
	<hr/>	
	1,875,709	

Operation & Maintenance

Acct # Description

554 Uncollectible Assessment Exp	28,000	25% of unpaid 2013 balance
638 Insurance	103,824	
640 Workmans' Comp	12,408	
644 Legal Fees	30,000	
646 St of AR-Vehicle Plates	0	
652 Miscellaneous	1,440	
	30,000	
654 Notices & Ads	175	
662 Purchased Services	1,502	
664 Repair Maint-Bldg	600	
700 Property Taxes	63,000	
801 Interest Expense	0	
	<hr/>	
O&M Total:	270,949	

Net 1,604,760

**2015 LINE ITEMS  
WATER DEPARTMENT - DEPT. # 02**

**INCOME**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
497	SALE OF ASSETS	0
420	WATER SALES	331,813
422	WATER TURN ON	6,600
424	WATER SERV INSTALL	1,700
426	IRRIGATION SERV INSTALL	900
412	W/WW CIP FUNDING	56,160
434	LATE CHARGES	<u>6,000</u>
	INCOME TOTAL:	403,173

**WAGES / BURDEN**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
530	Wages	92,470
620	Hosp Ins.-Emp Benefit	7,731
624	Retirement-Emp Benefit	1,063
656	Payroll Tax Exp	7,074
708	Unemployment	<u>1,768</u>
	Wage / Burden Total:	110,106

**OPERATION & MAINTENANCE**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
610	CATHODIC PROTECTION	0
612	CHEMICALS	1,500
616	DEPRECIATION	10,428
618	DUES & FEES	1,500
626	ENGINEERING	10,000
628	EQUIPMENT PUR. <\$5,000	1,500
630	FIRE HYDRANTS	3,600
634	FUEL	5,400
654	NOTICES & ADS	500
662	PURCHASE SERVICES	500
664	BUILDING MAINTENANCE	1,500
666	LINE REPAIRS	19,000
672	EQUIPMENT REPAIRS	36,000
676	PARTS / MATERIALS	17,000
678	RADIO MAINTENANCE	500
682	TIRES	360
684	VEHICLE O&M	2,220
692	SAFETY	500
698	SUPPLIES	1,104
702	TELEPHONE	1,320
704	TRAVEL / TRAINING	900
706	UNIFORMS	1,284
710	UTILITIES	<u>93,400</u>
	O & M TOTAL:	210,016

EXPENSE TOTAL	320,122
NET	83,051

2015 BUDGET LINE ITEMS  
WASTEWATER DEPT. # 03

INCOME ACCT #	DESCRIPTION		
430	SEWER SALES		304,248
432	SEWER SERV INSTALL		2,400
433	DEBT SERVICE-WTP	RESTRICTED	251,052
434	LATE CHARGES		0
		INCOME TOTAL:	557,700
		RESTRICTED INCOME	(251,052)
			306,648

WAGES/BURDEN ACCT #	DESCRIPTION		
530	Wages		92,470
620	Hosp Ins.-Emp Benefit		7,731
624	Retirement-Emp Benefit		1,063
656	Payroll Tax Exp		7,074
708	Unemployment		1,768
		Wage / Burden Total:	110,106

OPERATION & MAINTENANCE ACCT #	DESCRIPTION		
612	CHEMICALS		12,500
616	DEPRECIATION		12,780
618	DUES & FEES		3,805
626	ENGINEERING		5,000
628	EQUIPMENT PUR. <\$5,000		0
634	FUEL		5,400
642	LAB FEES		7,680
654	NOTICES & ADS		200
662	PURCHASE SERVICES		15,000
664	BUILDING MAINTENANCE		20,000
666	LINE REPAIRS		1,000
672	EQUIPMENT REPAIRS		16,800
676	PARTS / MATERIALS		0
678	RADIO MAINT		0
680	SEWER PLANT REPAIR		18,200
682	TIRES		360
684	VEHICLE O&M		2,220
692	SAFETY		500
698	SUPPLIES		1,800
702	TELEPHONE		1,320
704	TRAINING		900
706	UNIFORMS		1,200
710	UTILITIES		59,820
801	INTEREST		148,008
		O & M TOTAL:	334,493
		PAID - SEWER DEBT INCOME	(148,008)
		EXPENSE TOTAL	296,591
		NET	10,057

**2015 BUDGET LINE ITEMS  
ROADS DEPARTMENT. # 04**

**INCOME**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
416.04	CONTRIBUTIONS	40,000
480.04	DRIVEWAY TRANSITIONS	1,200
482.04	CULVERT INSTALLATIONS	500
484.04	ROAD INSPECTION FEE/NON REFUND	800
495.04	OTHER INCOME	500
	<b>INCOME TOTAL:</b>	<b>43,000</b>

**WAGES/BURDEN**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
530	WAGES	193,145
620	HOSP INS - EMP BENEFIT	26,118
624	RETIRE - EMP BENEFIT	5,930
656	PAYROLL TAX EXP	14,225
708	UNEMPLOYMENT	3,610
	<b>WAGE / BURDEN TOTAL:</b>	
	<b>TOTAL:</b>	<b>243,028</b>

**OPERATION & MAINTENANCE**

<u>ACCT #</u>	<u>DESCRIPTION</u>	
612.04	CHEMICALS	450
616.04	DEPRECIATION	12,864
618.04	DUES & FEES	600
628.04	EQUIP PURCHASES UNDER 3,000	3,000
634.04	FUEL	39,000
654.04	NOTICE/ADS	300
662.04	PURCHASED SERVICES	4,500
664.04	BUILDING MAINTENANCE	500
665.04	STREET LIGHT MAINT	750
674.04	LUBRICANTS	1,800
676.04	PARTS/MATERIAL	6,000
678.04	RADIO MAINTENANCE	250
682.04	TIRES	6,000
684.04	VEHICLE O & M	11,000
688.04	ROAD MATERIALS	20,006
692.04	SAFETY EQUIPMENT	250
696.04	SNOW/ICE CONTROL	8,000
698.04	SUPPLIES	3,000
702.04	TELEPHONE	1,500
706.04	UNIFORMS - CONTROL	2,496
710.04	UTILITIES - STREET LIGHTS - SECURITY	9,999
		<u>132,265</u>
	<b>EXPENSE TOTAL W/O C.I.</b>	<b>375,293</b>
	<b>NET GAIN/LOSS</b>	<b>(332,293)</b>

Fire Department  
Budget Line x Line  
2015

Income

Acct # Description

416 Contributions	6,500
492 Act 833 Funds	10,000
495 Other income-Grants	8,500
LOPFI Income	0
Income Total:	<u>25,000</u>

Salaries / Benefits

Acct # Description

530 Salaries	98,381
620 Health Ins-Emp Benefit	4,806
623 LOPFI	18,766
624 Retirement-Emp Benefit	4,919
640 Workman's Comp	
656 Payroll Tax Exp	836
708 Unemployment	1,753
Wage / Burden Total:	<u>129,461</u>

Operation & Maintenance

Acct # Description

600 Act 833 Funds	9,000	<i>Off set by Act 833 revenue</i>
601 Reimbursable Expenditures	13,000	<i>New account - off set by contributions and grants</i>
616 Depreciation	24,618	
618 Dues & Fees	900	
634 Fuel	10,000	
652 Miscellaneous	75	
658 Personnel Reimburse	18,000	
662 Purch Serv	8,000	
664 Bldg Maint.	4,750	
672 Equip Rep	3,200	
678 Radio Maint.	2,500	
682 Tires	3,000	
684 Vehicle O&M	5,000	
698 Supplies	5,000	
702 Phone	1,920	
704 Training	2,600	
706 Uniforms	900	
710 Utilities	7,500	
O&M Total:	<u>119,963</u>	

Capital Improvements

Acct # Description

608 CI Facilities	0
606 CI Equipment	0
CI Total:	<u>0</u>

Expense Total w/o CI: 249,424

Net expenses after income W/O CI; (224,424)

Public Safety  
Budget by Line Item  
2015

Income

<u>Acct #</u>	<u>Description</u>	
497	Sales of Assets Income	0
	Income Total:	0

Public Safety Budget  
2015

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	Per Contract
636	Housing Allowance	0
662	Purch Serv (salaries)	31,000
	O&M Total:	<u>31,000</u>

10/20/2014

18 Hole Pro Shop / Golf Course  
 Budget By Line Item  
 2015

Income

<u>Acct #</u>	<u>Description</u>		
416	Contributions	0	
495	Miscellaneous	2,625	GHIN / Tournament Fees
454	Green Fees	92,250	
456	Trail Fees	22,300	
460	Power Cart Rentals	35,150	
470	Cart Storage	10,950	
464	Pull Cart Rentals	625	
468	Merchandise Sale	62,225	
457	User Fees w/out Activity Card	0	
458	Golf Cart Lease	14,700	
409	Range Cards	1,500	
467	Food Sales	61,500	
465	Beer Sales	11,400	
466	Beverage Sales	12,200	
471	Range Balls	3,875	
Income Total:		<u>331,300</u>	

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	126,147
620	Hosp Ins.-Emp Benefit	10,656
624	Retirement-Emp Benefit	2,248
656	Payroll Tax Exp	9,650
708	Unemployment	3,713
Wage / Burden Total:		<u>152,415</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
500	Cost of Sales-Beer	5,130
505	Cost of Sales-Beverage	5,490
510	Cost of Sales-Food	27,675
515	Cost of Sales-Merchandise	40,732
614	Credit Card Fees	3,875
618	Dues & Fees	3,525
628	Equipment Purchase < \$5000	5,000
634	Fuel (Golf Carts)	3,275
650	Marketing	0
652	Miscellaneous	575
654	Notices & Ads	835
658	Personnel Reimbursement	0
662	Purchased Services	25,500
664	Bldg Repair & Maint	4,200
672	Equipment Repair	5,200
678	Radio Maintenance	120
682	Tires - Carts	0
684	Carts O&M	1,200
698	Supplies	2,475
702	Telephone	1,882
704	Travel & Training	1,200
706	Uniforms	900
710	Utilities	12,500
O&M Total:		<u>151,289</u>

Expense Total 303,704

Net 27,596



2015 Ballroom Budget  
by Line Item

Income

<u>Acct #</u>	<u>Description</u>	
463	Facility Rental	0
	Income Total:	<u>0</u>

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	10,328
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	0
656	Payroll Tax Exp	790
708	Unemployment	527
	Wage / Burden Total:	<u>11,644</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
618	Dues & Fees	600
652	Miscellaneous	0
662	Purchased Services	1,500
664	Bldg Repair & Maint.	4,500
672	Equipment Repair	4,500
676	Parts/Materials	0
698	Supplies	2,100
710	Utilities	11,600
	Expense Total	<u>24,800</u>
	O & M Total	36,444
	Net	(36,444)

18 Hole Golf Course Maint  
 Budget By Line Item  
 2015

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	152,025
620	Hosp Ins.-Emp Benefit	15,462
624	Retirement-Emp Benefit	2,546
640	Workman's Comp	
656	Payroll Tax Exp	11,630
708	Unemployment	3,672
Wage / Burden Total:		<u>185,334</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
612	Chemicals	30,000
616	Depreciation	59,196
618	Dues & Fees	700
628	Equip < 5000	3,400
634	Fuel	14,000
652	Miscellaneous	0
654	Notices & Ads	0
662	Purch Serv	4,000
664	Bldg Maint.	4,000
666	Irrigation	5,000
672	Equip Rep	5,000
674	Lubricants	0
676	Parts/Matrls	0
678	Radio Maint.	300
682	Tires	500
684	Vehicle O&M	400
692	Safety	200
694	Seed, Sod, Soil	4,000
698	Supplies	2,000
702	Phone	1,500
704	Training	700
706	Uniforms	2,760
710	Utilities	13,000
O&M Total:		<u>150,656</u>

Expense Total 335,990

9 Hole Golf Course Maint  
 Budget By Line Item  
 2015

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	25,755
620	Hosp Ins.-Emp Benefit	4,806
624	Retirement-Emp Benefit	0
640	Workman's Comp	
656	Payroll Tax Exp	1,970
708	Unemployment	924
	Wage / Burden Total:	<u>33,456</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
612	Chemicals	16,000
616	Depreciation	4,560
618	Dues & Fees	175
628	Equip < 5000	2,000
634	Fuel	6,000
652	Miscellaneous	0
662	Purch Serv	850
664	Bldg Maint.	150
666	Irrigation	4,000
672	Equip Rep	5,000
674	Lubricants	0
676	Parts/Matrls	0
678	Radio Maint.	100
682	Tires	400
684	Vehicle O&M	200
692	Safety	200
694	Seed, Sod, Soil	3,000
698	Supplies	600
702	Phone	600
704	Training	400
706	Uniforms	600
710	Utilities	9,000
	O&M Total:	<u>53,835</u>

Expense Total 87,291

Recreation Department w/9 Hole Pro Shop  
Budget Line x Line  
2015

Acct#	Description	
454	Green Fees	17,925
455	Fees	7,500
456	Trail Fees	100
457	User Fee-Gol POWOAC	4,525
457	User Fee-Rer POWOAC	10,000
460	Power Cart Rentals	6,000
461	Pull Cart Rentals	700
463	Fac. Rental	8,000
465	Beer Sales	0
466	Beverage Sales	2,500
467	Food Sales	2,000
468	Merchandise Sales	2,500
495	Misc.Income	0
Income Total:		61,750

Wages / Burden

Acct #	Description	
530	Wages	59,962
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	687
640	Workman's Comp	594
656	Payroll Tax Exp	4,587
705	Unemployment	2,531
Wage / Burden Total:		68,361

Operation & Maintenance

Acct #	Description	
500	Cost of Sale-Beer	0
505	Cost of Sale-Beverage	2,000
510	Cost of Sale-Food	2,175
515	Cost of Sale-Merchandise	2,000
612	Chemicals	4,600
614	Credit Card Fees	700
618	Dues & Fees	950
628	Equipment < \$5,000	0
634	Fuel	1,800
652	Miscellaneous	140
658	Per.Reimb.	400
662	Purc.Serv.	12,200
664	Bldg Maint.	6,500
672	Equip Rep	5,000
676	Parts/Matrls	3,000
678	Radio Maint	32
684	Vehicle O&M	240
698	Supplies	4,000
702	Phone	2,000
704	Training	75
706	uniforms	175
710	Utilities	18,500
O&M Total:		66,487
Expense Total w/o CI:		134,848
Net Total		(73,098)

Recreation Department  
Budget Line x Line  
2015

Acct#	Description	
455	Fees	7,500
457	User Fees	10,000
463	Facility Rental	8,000
466	Beverage	2,500
467	Food	2,000
468	Merchandise	2,500
495	Misc.	
IncomeTotal		32,500

Wages / Burden

Acct #	Description	
530	Wages 60%	35,977
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	412
640	Workman's Comp	356
656	Payroll Tax Exp	2,752
705	Unemployment	1,519
Wage / Burden Total:		41,017

Operation & Maintenance

Acct #	Description	
505	Cost of sale-Beverage	2,000
510	Cost of sale-Food	2,175
515	Cost of sale-Merchandise	2,000
612	Chemicals	4,600
614	Credit Card Fees	700
618	Dues & Fees	950
628	Equipment < \$5,000	0
658	Pers. Reimb.	400
662	Purch Serv	5,400
664	Bldg Maint.	6,500
672	Equip Rep	5,000
676	Parts/Matrls	3,000
678	Radio Maint.	32
698	Supplies	3,500
702	Phone	1,000
704	Training	75
706	Uniforms	175
710	Utilities	17,575
O&M Total:		55,082
Expense Total w/o CI:		96,098
Net Total		(63,598)

9 Hole Pro Shop / Golf Course  
Budget By Line Item  
2015

Acct #	Description	
454	Green Fees	17,925
456	Trail Fees	100
457	User Fees	4,525
460	Power Cart Rentals	6,000
461	Pull Cart Rentals	700
Income Total:		29,250

Wages / Burden

Acct #	Description	
530	Wages 40%	23,985
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	275
640	Workman's Comp	238
656	Payroll Tax Exp	1,835
705	Unemployment	1,012
Wage / Burden Total:		27,345

Operation & Maintenance

Acct #	Description	
634	Fuel (Golf Carts)	1,800
652	Miscellaneous	140
662	Purchased Services	6,800
664	Bldg Repair & Maint	
684	Carts O&M	240
698	Supplies	500
702	Telephone	1,000
710	Utilities	925
O&M Total:		11,405
Expense Total w/o CI:		38,750
Net Total		(9,500)

2015 Marina Budget  
by Line Item

Income

<u>Acct #</u>	<u>Description</u>	
410	Marina Income	146,000
	Income Total:	<u>146,000</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
618	Dues & Fees	475
662	Purchased Services	60,000
664	Bldg Repair & Maint.	7,560
672	Equipment Repair	500
710	Utilities	1,441
	O&M Total:	<u>69,976</u>

Net 76,024

2015 Campground Budget  
by Line Item

Income

Acct #	Description	
463	Campground Income	7,582
	Income Total:	<u>7,582</u>

Operation & Maintenance

662	Purchased Services	4,065
664	Building Repair	3,000
672	Equipment Repair	175
676	Parts/Materials	140
698	Supplies	137
702	Phone	492
710	Utilities	2,664
	O&M Total:	<u>10,673</u>

Net: (3,091)