

FY 2013 HISID Budget

2nd Amended - Final

Presented November 26, 2012

BOC Regular Meeting

Budget Message

November 16, 2012

Chairman and Commissioners of the Holiday Island Board of Commissioners
110 Woodsdale Drive
Holiday Island, Arkansas 72631

Re: 2013 Annual Budget

Dear Madame Chairman and Commissioners:

I am pleased to submit the attached final budget document for Fiscal Year 2013. This document incorporates the instructions and policy statement pronounced by the Board of Commissioners at its October 22, 2012 meeting. I recommend approval of the FY 2013 as submitted.

This budget is largely status quo. It does not rely upon or utilize increased assessment of benefits or water/wastewater rates. The Board of Commissioners is contemplating changes to golfing fees and fees for the campgrounds. There is insufficient data to project revenues for contemplated amended golf fees, however, substantial generation of additional revenues are not anticipated.

As per Board of Commissioner instructions, the budget has been revised to reflect a \$285,000 capital improvement program for 2013 as follows:

<u>Fund:</u>	<u>Department:</u>	<u>Amount:</u>	<u>Improvement:</u>
General	Administration	\$25,000	Computer equipment/software
General	Roads	\$200,000	Chip/Seal program
Equip. Dep. Resv.	18-hole Maint.	\$60,000	2 Grounds mowers

No other capital improvements programs have been included in the budget. Any additional needs that may arise during 2013 will require a budget amendment or will be addressed through the sale of HISID properties as per Board of Commissioner directive.

Budget Message – (cont'd)

The FY 2013 Budget has been prepared and will be implemented as five fund groups at this time: General, Water/Wastewater, Equipment Depreciation Reserve, Water/Wastewater Debt Service, and the Undesignated Reserve. Based upon the comments received regarding the summaries appearing in the previous amended budget, a singular combination summary now appears in this budget. While this summary replaces two sheets appearing in the previous amended draft budget, it provides an easier to understand presentation of HISID's budgetary position by funds for FY 2013.

I wish to thank the Board of Commissioners and HISID staff for their participation in the budgetary process.

Yours truly,

Gerald L. Hartley
District Manager

GLH

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FY 2013 Summary

FUND:	<u>GENERAL</u>	<u>WATER/ WASTEWATER</u>	<u>EQUIPMENT DEPRECIATION</u>	<u>W/WW DEBT SERVICE</u>	<u>UNDESIGNATED RESERVE</u>	<u>TOTAL</u>
BALANCE 01/01/2013	44,566	33,177	233,192	755,074	1,078,917	2,144,926
REVENUES	<u>2,811,208</u>	<u>881,751</u>	<u>-</u>	<u>5,286</u>	<u>-</u>	<u>3,698,245</u>
AVAILABLE FUNDING	2,855,774	914,928	233,192	760,360	1,078,917	5,843,171
EXPENDITURES	2,271,322	619,776	-	<u>-</u>	<u>-</u>	2,891,098
CIP	225,000	-	60,000	-	-	285,000
DEBT SERVICE	<u>182,948</u>	<u>182,948</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365,896</u>
TOTAL EXPENSES	2,679,270	802,724	60,000	-	-	3,541,994
TRANSFERS:						
In:	-	-	98,000	-	-	98,000
<u>Out:</u>	<u>(69,000)</u>	<u>(29,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,000)</u>
BALANCE 12/31/2013	107,504	83,204	271,192	760,360	1,078,917	2,301,177

2013 Assessment Calculation

<u>Lot Type</u>	<u>Assessment Amount</u>	<u>Total # Lots</u>	<u>Total # Lots 2012</u> <u>FC / QCD</u>	<u>Total # Lots</u> <u>Doubtful</u>	<u>Total # Lots</u>
R1 Vacant/Paved	\$ 416.00	2,717	(189)	(639)	1,889
R1 Vacant/Gravel	\$ 364.00	169	(12)	(60)	97
R1 Improved/Paved	\$ 676.00	1,197	(4)		1,193
R1 Improved/Gravel	\$ 624.00	12			12
R2 Vacant	\$ 416.00	158	(12)	(22)	124
R2 Improved	\$ 676.00	64			64
R3 Vacant	\$ 624.00	64	(4)	(13)	47
R3 Improved	\$ 884.00	49			49
C1/C2 Vacant	\$ 468.00	98	(10)	(18)	70
C1/C2 Improved	\$ 728.00	57			57
Timeshare	\$ 1,508.00	<u>28</u>	<u>_____</u>	<u>(28)</u>	<u>0</u>
		4,613	(231)	(780)	3,602

FOOTNOTE: Lot count assumptions do not include exempt lots (exempt lots include church and HISID properties)

<u>Lot Type</u>	<u>Assessment Amount</u>	<u>Sewer Debt Amount</u>	<u>Assessment Amount</u>	<u>Assessment</u>	<u>Sewer Debt</u>	<u>Total Assessment/ Sewer Debt</u>
R1 Vacant/Paved	\$ 416.00	54.25	361.75	683,345.75	102,478.25	785,824.00
R1 Vacant/Gravel	\$ 364.00	54.25	309.75	30,045.75	5,262.25	35,308.00
R1 Improved/Paved	\$ 676.00	54.25	621.75	741,747.75	64,720.25	806,468.00
R1 Improved/Gravel	\$ 624.00	54.25	569.75	6,837.00	651.00	7,488.00
R2 Vacant	\$ 416.00	54.25	361.75	44,857.00	6,727.00	51,584.00
R2 Improved	\$ 676.00	54.25	621.75	39,792.00	3,472.00	43,264.00
R3 Vacant	\$ 624.00	69.44	554.56	26,064.32	3,263.68	29,328.00
R3 Improved	\$ 884.00	69.44	814.56	39,913.44	3,402.56	43,316.00
C1/C2 Vacant	\$ 468.00	54.25	413.75	28,962.50	3,797.50	32,760.00
C1/C2 Improved	\$ 728.00	54.25	673.75	38,403.75	3,092.25	41,496.00
Timeshare	\$ 1,508.00	542.5	965.50	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				1,679,969.26	196,866.74	1,876,836.00

General Fund Summary Sheet

	<u>BUDGET 2012</u>	<u>ESTIMATED 2012</u>	<u>REQUESTED 2013</u>
BEGINNING BALANCE	-	-	44,566
REVENUES	<u>3,485,727</u>	<u>3,403,750</u>	<u>2,811,208</u>
TOTAL AVAILABLE FUNDS	<u>3,485,727</u>	<u>3,403,750</u>	<u>2,855,774</u>
DEPARTMENT OPERATIONAL EXPENSES	2,927,225	2,886,390	2,271,322
CAPITAL IMPROVEMENTS	315,500	272,794	225,000
DEBT SERVICE	<u>182,948</u>	<u>200,000</u>	<u>182,948</u>
TRANSFERS			
EQUIPMENT RESERVE FUND	<u>-</u>	<u>-</u>	<u>69,000</u>
TOTAL EXPENDITURES	<u>3,425,673</u>	<u>3,359,184</u>	<u>2,748,270</u>
ENDING BALANCE	60,054	44,566	107,504

General Fund Revenue Summary Sheet

	BUDGET	ESTIMATED	REQUESTED
	<u>2012</u>	<u>2012</u>	<u>2013</u>
ADMINISTRATION	1,500	2,700	3,600
NON-DEPT.	2,844,090	2,607,183	2,176,702
ROADS AND MAINTENANCE	52,250	182,379	48,750
FIRE	25,000	51,757	26,500
PUBLIC SAFETY	-	-	-
PRO-SHOP/ 18 HOLE COURSE	343,225	342,200	338,125
CLUBHOUSE	4,890	3,500	3,500
RECREATION CENTER	57,570	59,770	59,770
MARINA	149,009	147,940	147,940
CAMPGROUND	<u>8,193</u>	<u>6,321</u>	<u>6,321</u>
TOTAL REVENUES	3,485,727	3,403,750	2,811,208

General Fund Revenue Detail

Administration & Non-Departmental

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
ADMINISTRATION			
410 RENTAL	1,500	2,250	3,000
495 OTHER	<u>0</u>	<u>450</u>	<u>600</u>
SUBTOTAL	1,500	2,700	3,600
NON-DEPARTMENTAL			
400 FEES	91,020	90,000	90,000
440 ASSESSMENTS	2,346,960	2,062,760	1,700,000
433 DEBT SERVICE	200,000	266,619	196,906
402 GOLF ACCESS - FAMILY	36,250	33,350	33,350
403 GOLF ACCESS - IND.	48,925	46,550	46,550
404 POOL - FAMILY	6,885	10,395	10,395
405 COMBO PASS - IND.	2,450	1,750	1,750
406 COMBO PASS - FAMILY	10,000	23,245	23,345
407 SWIM PASS - IND.	32,000	1,750	3,275
444 PENALTY ASSESSMENT	30,000	(1,367)	30,000
410 RENTAL	7,200	7,000	7,000
414 MISCELLANEOUS INC.	12,000	43,000	12,000
496 INTEREST	20,400	20,000	20,000
497 SALE OF ASSETS	<u>-</u>	<u>2,131</u>	<u>2,131</u>
SUBTOTAL	2,844,090	2,607,183	2,176,702

General Fund Revenue Detail

Roads/Maintenance

	BUDGET	ESTIMATED	REQUESTED
	<u>2012</u>	<u>2012</u>	<u>2013</u>
414 MISCELLANEOUS	-	-	-
416 CONTRIBUTION - CARROL	45,000	90,000	45,000
480 DRIVEWAYS	1,500	1,914	1,500
482 CULVERTS	1,500	1,215	1,250
484 INSPECTIONS	1,500	250	500
495 OTHER	1,000	89,000	-
497 SALES/ASSESTS	<u>1,750</u>	<u>-</u>	<u>500</u>
SUBTOTAL	52,250	182,379	48,750

General Fund Revenue Detail

Fire Department

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
416 CONTRIBUTION INC.	6,500	9,751	6,500
492 ACT 833 FUNDS	8,500	12,216	10,000
495 OTHER INCOME	<u>10,000</u>	<u>29,790</u>	<u>10,000</u>
SUBTOTAL	25,000	51,757	26,500

General Fund Revenue Detail

Pro Shop/18 Hole & Clubhouse

	BUDGET	ESTIMATED	REQUESTED
PRO SHOP/ 18 HOLE	<u>2012</u>	<u>2012</u>	<u>2013</u>
409 RANGE CARDS	2,525	1,500	1,550
453 TRAIL FEES	25,400	25,400	25,400
454 GREEN FEES	72,900	72,900	69,000
457 USER W/O ACTIVITY CARD	22,200	22,200	22,200
458 GOLF CART LEASE	12,450	12,450	13,200
460 GOLF CAR RENTAL	42,200	36,200	36,200
461 CLUB RENTAL	-	-	1,000
464 PULL CART RENTAL	1,050	1,050	1,050
465 BEER SALES	12,800	10,800	11,000
466 BEVERAGE SALES	11,900	11,900	11,000
467 FOOD SALES	49,000	59,000	59,000
468 MERCHANDISE SALES	69,100	69,100	69,100
470 CART STORAGE	13,300	11,300	12,250
471 DRIVING RANGE BALLS	4,400	4,400	4,075
495 MISCELLANEOUS	<u>4,000</u>	<u>4,000</u>	<u>2,100</u>
 SUBTOTAL	 343,225	 342,200	 338,125
 CLUBHOUSE			
463 FACILITY RENTAL	<u>4,890</u>	<u>3,500</u>	<u>3,500</u>
 SUBTOTAL	 4,890	 3,500	 3,500

General Fund Revenue Detail

Recreation Center/9 Hole

	BUDGET	ESTIMATED	REQUESTED
	<u>2012</u>	<u>2012</u>	<u>2013</u>
454 GREEN FEES	17,975	17,925	17,925
455 FEES	7,500	7,500	7,500
456 TRAIL FEES	100	100	100
457 USER W/O CARD - GOLF	4,525	4,525	4,525
457 USER W/O CARD - REC	5,000	5,000	5,000
460 CART RENTAL	7,420	7,420	7,420
461 PULL CART RENTAL	700	700	700
463 FACILITIES RENTAL	4,800	9,000	9,000
466 BEVERAGE SALES	3,550	3,000	3,000
467 FOOD SALES	2,450	2,100	2,100
468 MERCHANDISE SALES	<u>3,550</u>	<u>2,500</u>	<u>2,500</u>
 SUBTOTAL	 57,570	 59,770	 59,770

General Fund Revenue Detail

Marina & Campground

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
MARINA			
410 FACILITIES RENTAL	<u>149,009</u>	<u>147,940</u>	<u>147,940</u>
SUBTOTAL	149,009	147,940	147,940
 CAMPGROUND			
457 USER W/O ACTY CARD	551	551	551
463 FACILITIES RENTAL	<u>7,642</u>	<u>5,770</u>	<u>5,770</u>
SUBTOTAL	8,193	6,321	6,321

General Fund Expenditure Summary

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
ADMINISTRATION	409,781	373,101	398,946
NON-DEPT.	801,087	822,276	221,000
ROADS AND MAINTENANCE	442,677	455,627	381,275
FIRE	253,046	251,891	229,035
PUBLIC SAFETY	83,780	63,146	83,780
PRO-SHOP/18 HOLE COURSE	278,275	279,700	280,793
CLUBHOUSE	27,652	23,253	28,035
18 HOLE COURSE MAINT.	325,525	330,512	331,389
9 HOLE COURSE MAINT.	84,237	82,623	91,945
RECREATION CENTER	132,963	120,277	137,439
MARINA	78,443	75,070	75,635
CAMPGROUND	<u>9,759</u>	<u>8,914</u>	<u>12,050</u>
TOTAL EXPENDITURES	2,927,225	2,886,390	2,271,322

General Fund Expenditures Administration

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	219,433	191,454	202,834
495 BURDEN	<u>63,450</u>	<u>48,613</u>	<u>67,100</u>
TOTAL PERSONNEL	282,883	240,067	269,934
OPERATIONS & MAINTENANCE			
602 AUDIT FEES	19,031	20,107	21,000
614 CREDIT CARD FEES	-	1,290	1,300
618 DUES & FEES	499	265	1,500
628 MINOR EQUIPMENT	4,500	5,000	3,500
650 MARKETING	32,212	32,212	32,312
652 MISC. FEES	1,200	403	500
654 NOTICES & ADS	600	1,000	600
658 PER. REIMB.	120	-	120
660 POSTAGE	9,000	13,350	13,000
662 SERVICES	31,794	27,200	26,500
664 BUILDING MAINT.	3,310	3,147	3,030
672 EQUIPMENT REPAIR	1,200	2,000	1,000
698 SUPPLIES	11,592	11,500	11,250
702 PHONE	4,440	5,640	5,500
704 TRAVEL & TRAINING	800	4,020	1,500
710 UTILITIES	<u>,600</u>	<u>5,900</u>	<u>6,400</u>
TOTAL - O & M	<u>126,898</u>	<u>133,034</u>	<u>129,012</u>
TOTAL - ADMINISTRATION	409,781	373,101	398,946

General Fund Expenditures Non-Departmental

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
OPERATIONS & MAINTENANCE			
554 UNCOLLECTABLE ASMT.	597,012	597,012	-
638 INSURANCE	91,740	100,000	100,000
644 LEGAL FEES	42,126	42,482	35,000
652 MISC	-	102	100
662 PURCHASED SERVICES	-	346	400
700 PROPERTY TAXES	70,209	82,200	85,000
664 REPAIR & MAINT. BLD	-	134	500
TOTAL O & M	<u>801,087</u>	<u>822,276</u>	<u>221,000</u>
TOTAL - N/DEPARTMENTAL	801,087	822,276	221,000

General Fund Expenditures

Roads/Maintenance

	BUDGET	ESTIMATED	REQUESTED
	<u>2012</u>	<u>2012</u>	<u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	206,204	190,832	195,850
525 BURDEN	<u>55,813</u>	<u>49,500</u>	<u>61,375</u>
TOTAL PERSONNEL	262,017	240,332	257,225
O & M EXPENSES			
612 CHEMICALS	275	275	250
616 DEPRECIATION EXP.	21,385	21,385	-
618 DUES & EXPENSES	250	641	750
628 MINOR EQUIPMENT	3,000	2,594	3,000
634 FUEL	70,000	70,000	32,000
654 NOTICES/ADVERTISING	150	266	350
662 PURCHASED SERVICES	8,000	3,578	4,000
664 BUILDING MAINT	750	400	350
665 ST. LIGHT MAINT	750	750	750
674 LUBRICANTS	2,000	2,200	2,500
676 PARTS & MATERIALS	10,000	6,700	8,000
678 RADIO MAINTENANCE	750	796	750
682 TIRES	6,000	6,000	6,000
684 VEHICLE O&M	15,000	14,000	15,000
688 SINGLE CHIP SEAL	25,000	62,400	25,000
692 SAFETY	750	692	350
696 SNOW/ICE REMOVAL	8,000	8,000	8,000
698 SUPPLIES	2,000	3,118	4,000
702 TELEPHONE	1,500	1,500	1,500
706 UNIFORMS	3,500	3,000	3,000
710 UTILITIES	<u>1,600</u>	<u>7,000</u>	<u>8,500</u>
TOTAL - O & M	<u>180,660</u>	<u>215,295</u>	<u>124,050</u>
TOTAL - ROADS/MAINTENANCE	442,677	455,627	381,275

General Fund Expenditures

Fire Department

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	94,773	94,773	94,773
525 BURDEN	<u>43,862</u>	<u>43,862</u>	<u>43,862</u>
TOTAL - PERSONNEL	138,635	138,635	138,635
OPERATIONS & MAINTENANCE			
600 ACR 833 FUNDS	8,500	8,500	9,000
601 REIMBURSABLE EXP	16,000	16,000	13,000
616 DEPRECIATION	29,076	29,076	-
618 DUE & FEES	800	780	900
634 FUEL	8,500	9,500	10,000
652 MISCELLANEOUS	50	-	-
658 PERSONNEL REIMB.	18,000	17,000	18,000
662 PURCHASED SERVICES	4,395	5,000	6,500
664 BUILDING MAINT.	2,500	2,500	4,500
672 EQUIP. REPAIR	3,250	3,000	3,000
678 RADIO MAINT.	3,000	2,500	2,500
682 TIRES	2,000	1,500	2,500
684 VEHICLE O&M	4,000	3,500	5,000
698 SUPPLIES	4,500	4,000	4,500
702 PHONE	1,440	1,600	1,600
704 TRAVEL & TRAINING	2,000	1,500	2,000
706 UNIFORMS	900	800	900
710 UTILITIES	<u>5,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL - O & M	<u>114,411</u>	<u>113,256</u>	<u>90,400</u>
TOTAL - FIRE DEPARTMENT	253,046	251,891	229,035

General Fund Expenditures

Public Safety

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
OPERATIONS & MAINTENANCE			
634 FUEL	9,180	8,345	9,180
636 HOUSING ALLOWANCE	6,000	4,500	6,000
662 PURCHASED SERVICES	68,000	50,000	68,000
706 UNIFORMS	<u>600</u>	<u>301</u>	<u>600</u>
TOTAL - O & M	<u>83,780</u>	<u>63,146</u>	<u>83,780</u>
TOTAL - PUBLIC SAFETY	83,780	63,146	83,780

General Fund Expenditures

Pro Shop/18 Hole

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	108,595	108,595	108,595
526 BURDEN	<u>25,475</u>	<u>25,475</u>	<u>25,475</u>
TOTAL - PERSONNEL	134,070	134,070	134,070
OPERATIONS AND MAINTENANCE			
500 BEER	6,400	6,400	5,500
505 BEVERAGES	5,925	5,000	5,500
510 FOOD	24,500	30,000	28,250
515 MERCHANDISE	44,915	44,915	41,405
614 CREDIT CARD FEES	4,315	4,315	3,518
618 DUES & MEMBERSHIPS	2,700	3,000	3,950
628 MINOR EQUIPMENT	1,000	1,000	3,000
634 FUEL	3,500	3,500	3,900
652 MISCELLANEOUS	2,000	1,000	1,500
654 NOTICES/ADVERTISING	250	100	200
662 PURCHASED SERVICES	24,800	24,800	24,800
664 BUILDING MAINT.	3,000	2,000	3,300
672 EQUIPMENT REPAIR	3,400	2,400	3,300
682 TIRES	300	100	300
684 VEHICLE O & M	500	100	900
698 SUPPLIES	3,200	3,400	3,400
702 PHONE	1,800	1,800	1,800
704 TRAVEL & TRAINING	1,200	800	800
710 UTILITIES	<u>10,500</u>	<u>11,000</u>	<u>11,400</u>
TOTAL O & M	<u>144,205</u>	<u>145,630</u>	<u>146,723</u>
TOTAL PRO SHOP/18 -HOLE	278,275	279,700	280,793

General Fund Expenditures

9 Hole Maintenance

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	28,652	28,652	28,652
525 BURDEN	<u>14,533</u>	<u>14,533</u>	<u>14,533</u>
TOTAL - PERSONNEL	43,185	43,185	43,185
OPERATIONS AND MAINTENANCE			
612 CHEMICALS AND FERT.	16,040	16,000	16,000
616 DEPRECIATION	3,552	3,552	-
628 MINOR EQUIPMENT	-	-	1,800
634 FUEL EXPENSE	4,200	3,200	3,500
662 PURCHASED SERVICES	500	700	850
664 BUILDING MAINT.	200	250	200
666 IRRIGATION	500	500	4,000
672 EQUIPMENT REPAIR	2,750	100	
676 PARTS & MATERIAL	1,500	4,250	7,500
678 RADIO MAINT.	200	100	100
682 TIRES	250	107	1,500
684 VEHICLE O & M	50	50	100
692 SAFETY	-	-	100
694 SEED, SOD & SOIL	1,270	635	650
698 SUPPLIES	600	434	900
702 PHONE	480	600	600
706 UNIFORMS	960	960	960
710 UTILITIES	<u>8,000</u>	<u>8,000</u>	<u>10,000</u>
TOTAL O & M	<u>41,052</u>	<u>39,438</u>	<u>48,760</u>
TOTAL 9-HOLE MAINT.	84,237	82,623	91,945

General Fund Expenditures

18 Hole Maintenance

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	177,626	177,626	177,626
525 BURDEN	<u>49,228</u>	<u>49,228</u>	<u>49,228</u>
TOTAL PERSONNEL	226,854	226,854	226,854
OPERATIONS & MAINTENANCE			
612 CHEMICALS AND FERT.	33,000	33,000	35,000
616 DEPRECIATION	15,717	15,717	-
618 DUES & FEES	600	600	600
628 MINOR EQUIP.	-	-	1,750
634 FUEL EXPENSE	12,500	15,000	15,000
654 NOTICES/ADS	-	56	-
662 PURCHASED SERVICES	1,500	1,500	2,000
664 BUILDING MAINT.	200	200	200
666 IRRIGATION	950	2,500	2,750
672 EQUIPMENT REPAIR	5,000	-	-
676 PARTS & MATERIAL	6,650	11,650	23,150
678 RADIO MAINT.	400	400	300
682 TIRES	500	500	875
684 VEHICLE O & M	400	-	350
692 SAFETY	-	-	200
694 SEED, SOD & SOIL	3,000	3,000	3,000
698 SUPPLIES	1,275	1,275	2,000
702 PHONE	1,464	1,000	1,000
704 TRAVEL & TRAINING	500	500	600
706 UNIFORMS	2,760	2,760	2,760
710 UTILITIES	<u>12,255</u>	<u>14,000</u>	<u>13,000</u>
TOTAL O & M	<u>98,671</u>	<u>103,658</u>	<u>104,535</u>
TOTAL 18-HOLE MAINTENANCE	325,525	330,512	331,389

General Fund Expenditures Clubhouse

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	6,432	5,933	7,220
525 BURDEN	<u>820</u>	<u>820</u>	<u>1,150</u>
TOTAL PERSONNEL	7,252	6,753	8,370
OPERATIONS & MAINTENENACE			
662 PURCHASED SERVICES	1,500	1,200	1,500
664 BUILDING MAINT	2,400	2,000	2,400
672 EQUIPMENT REPAIR	3,600	1,500	3,600
698 SUPPLIES	2,100	1,000	1,800
710 UTILITIES	<u>10,800</u>	<u>10,800</u>	<u>10,365</u>
TOTAL O & M	<u>20,400</u>	<u>16,500</u>	<u>19,665</u>
TOTAL CLUBHOUSE	27,652	23,253	28,035

General Fund Expenditures

Recreation Center

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL EXPENSES			
530 WAGES	61,799	61,779	61,779
525 BURDEN	<u>13,163</u>	<u>13,163</u>	<u>13,163</u>
TOTAL PERSONNEL	74,962	74,942	74,942
OPERATIONS & MAINTENANCE			
505 BEVERAGE	2,600	1,800	2,000
510 FOOD	2,175	2,150	2,175
515 MERCHANDISE	2,290	-	2,000
612 CHEMICALS AND FERT	4,600	2,900	4,600
614 CREDIT CARD FEES	-	700	700
618 DUES & FEES	350	-	150
634 FUEL	1,800	-	-
652 MISCELLANEOUS	140	400	1,000
658 PERSONNEL REIM.	150	125	150
662 PURCHASED SERVICES	12,908	12,000	12,200
664 BUILDING MAINT.	3,000	-	9,700
672 EQUIPMENT REPAIR	3,450	3,000	3,200
676 PARTS & MATERIALS	3,675	3,100	3,800
678 RADIO REPAIR	32	32	32
684 VEHICLE O & M	240	-	240
698 SUPPLIES	3,000	3,356	3,300
702 PHONE	2,016	2,150	2,000
704 TRAVEL & TRAINING	75	-	75
706 UNIFORMS	-	122	175
710 UTILITIES	<u>15,500</u>	<u>13,500</u>	<u>15,000</u>
TOTAL O & M	<u>58,001</u>	<u>45,335</u>	<u>62,497</u>
TOTAL RECREATION CENTER	132,963	120,277	137,439

General Fund Expenditures

Marina

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
OPERATIONS & MAINTENANCE			
618 DUES & FEES	150	285	285
662 PURCHASED SERVICES	71,678	70,920	69,350
664 BUILDING MAINT	4,750	2,750	4,750
672 EQUIPMENT REPAIR	500	-	-
710 UTILITIES	<u>1,365</u>	<u>1,115</u>	<u>1,250</u>
TOTAL O & M	<u>78,443</u>	<u>75,070</u>	<u>75,635</u>
TOTAL MARINA	78,443	75,070	75,635

General Fund Expenditures Campground

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
OPERATIONS & MAINTENANCE			
662 PURCHASED SERVICES	4,130	3,700	6,400
664 BUILDING MAINT	1,000	1,000	1,000
672 EQUIPMENT REPAIR	210	140	200
676 PARTS & MATERIALS	140	140	140
698 SUPPLIES	140	140	200
702 PHONE	494	494	560
710 UTILITIES	<u>3,645</u>	<u>3,300</u>	<u>3,550</u>
TOTAL O & M	<u>9,759</u>	<u>8,914</u>	<u>12,050</u>
TOTAL CAMPGROUND	9,759	8,914	12,050

Fiscal Year 2013

Capital Improvements Budget

GENERAL FUND:

DEPARTMENT	AMOUNT
ADMINISTRATION:	
606 Computer System	25,000
ROADS:	
606 Chip Seal Program	<u>200,000</u>
SUB-TOTAL: GF	225,000

EQUIPMENT RESERVE FUND

DEPARTMENT	
18-HOLE MAINTENANCE:	
606 Mowing Equipment	<u>60,000</u>
SUB-TOTAL: ERF	<u>60,000</u>

TOAL CIP - ALL FUNDS 285,000

Water/Wastewater Fund Summary Sheet

	<u>BUDGET 2012</u>	<u>ESTIMATED 2012</u>	<u>REQUESTED 2013</u>
BEGINNING BALANCE	-	-	33,177
REVENUES	<u>882,402</u>	<u>882,702</u>	<u>881,751</u>
AVAILABLE FUNDS	882,402	882,702	914,928
EXPENDITURES	<u>614,788</u>	<u>582,906</u>	<u>619,776</u>
DEBT SERVICE	<u>182,948</u>	<u>266,619</u>	<u>182,948</u>
TRANSFERS OUT			
EQUIPMENT RESERVE FUND	<u>-</u>	<u>-</u>	<u>29,000</u>
ENDING BALANCE	84,666	33,177	83,204

2013 Wastewater Debt Analysis

BILLED/COLLECTED FROM WATER/WASTEWATER BILLING 12 MONTH PERIOD

	<u>Billed</u>	<u>Collected</u>
2011		
October	18,786.48	20,819.45
November	18,078.97	18,285.65
December	18,164.27	17,701.30
2012		
January	19,344.47	18,629.85
February	17,701.62	18,073.14
March	18,891.35	17,315.51
April	18,092.89	18,434.87
May	19,693.33	17,790.51
June	24,152.94	19,288.20
July	24,439.67	24,753.12
August	24,702.19	22,500.88
September	18,651.97	23,990.83
	240,700.15	237,583.31

<u>Assumptions</u>	<u>Billed</u>
Sewer Debt from assessments	196,866.74
Sewer Debt from water/wastewater	240,700.15
Annual ADFA payments	<u>(365,390.16)</u>
	72,176.73

**assessment sewer debt will depend on actual collections(may be less than billed), wastewater sewer debt should be reflective of billed amount (within 2%).*

Water/Wastewater Fund Revenue Summary

		BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
WATER:	412 TOWER RENTAL	17,340	17,340	18,200
	420 SALES	324,411	324,411	324,000
	422 TURN ON FEES	7,500	7,500	7,400
	424 INSTALLATION CHARGE	2,500	2,500	1,700
	426 IRRIGATION SALES	1,500	1,800	1,500
	434 LATE FEES	<u>4,500</u>	<u>4,500</u>	<u>4,300</u>
	TOTAL WATER	357,751	358,051	357,100
SEWER	430 SALES	283,581	283,581	283,581
	432 INSTALLATION CHARGE	2,500	2,500	2,500
	495 DEBT SERVICE FLAT FEE	238,570	238,570	238,570
	TOTAL SEWER	<u>524,651</u>	<u>524,651</u>	<u>524,651</u>
	TOTAL WATER AND SEWER	882,402	882,702	881,751

Water/Wastewater Fund

Water Department Expenditures

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
PERSONNEL			
530 WAGES	93,237	86,366	101,966
525 BURDEN	<u>35,737</u>	<u>29,884</u>	<u>37,532</u>
TOTAL PERSONNEL	128,974	116,250	139,498
OPERATIONS & MAINTENANCE			
612 CHEMICALS & FERT.	4,500	1,850	2,700
616 DEPRECIATION	13,089	13,089	-
618 DUE & FEES	1,500	750	800
626 ENGINEERING	20,000	30,000	30,000
630 FIRE HYDRANTS	2,500	2,500	3,000
634 FUEL	-	-	6,500
654 NOTICES/ADV.	250	-	750
662 PURCHASED SERVICES	8,000	2,500	3,720
664 BUILDING MAINT.	750	750	750
666 IRRIGATION REPAIRS	15,000	5,000	-
672 EQUIPMENT REPAIRS	10,000	28,500	18,000
676 PARTS/MATERIALS	35,000	-	-
678 RADIO MAINT.	500	883	3,500
683 TIRES	-	-	2,200
684 VEHICLE O & M	-	-	2,000
692 SAFETY	500	500	850
698 SUPPLIES	1,000	500	1,000
702 PHONE	2,400	1,400	1,200
704 TRAVEL & TRAINING	1,000	1,000	1,500
706 UNIFORMS	3,380	3,000	1,800
710 UTILITIES	<u>80,000</u>	<u>98,600</u>	<u>98,600</u>
TOTAL O & M	<u>199,369</u>	<u>190,822</u>	<u>178,870</u>
TOTAL WATER DEPARTMENT	328,343	307,072	318,368

Water/Wastewater Fund

Wastewater Department Expenditures

	BUDGET	ESTIMATED	REQUESTED
	<u>2012</u>	<u>2012</u>	<u>2013</u>
PERSONNEL			
530 WAGES	93,549	93,549	109,149
525 BURDEN	<u>34,761</u>	<u>34,761</u>	<u>42,409</u>
TOTAL PERSONNEL	128,310	128,310	151,558
OPERATIONS & MAINTENANCE			
612 CHEMICALS & FERT	18,000	5,000	4,500
616 DEPRECIATION	12,785	12,785	-
618 DUES & FEES	3,500	3,500	3,800
626 ENGINEERING	-	18,074	10,000
628 MINOR EQUIPMENT	-	250	2,500
634 FUEL	-	-	6,500
642 LAB FEES	5,000	5,400	5,700
654 NOTICES/ADV.	750	-	300
662 PURCHASED SERVICES	15,000	15,000	15,000
664 BUILDING MAINT	1,200	1,200	1,200
666 IRRIGATION	1,000	100	-
672 EQUIPMENT REPAIR	15,000	10,000	15,000
676 PARTS & MATERIALS	4,000	-	-
678 RADIO MAINT	500	250	500
680 PLANT REPAIR/MAINT	18,000	18,000	20,000
684 VEHICLE O & M	-	-	3,000
692 SAFETY	250	250	850
698 SUPPLIES	1,200	720	1,700
702 PHONE	1,200	1,200	1,200
704 TRAVEL & TRAINING	750	750	1,300
706 UNIFORMS	-	45	1,800
710 UTILITIES	<u>60,000</u>	<u>55,000</u>	<u>55,000</u>
TOTAL O & M	<u>158,135</u>	<u>147,524</u>	<u>149,850</u>
TOTAL WASTEWATER DEPARTMENT	286,445	275,834	301,408

Equipment Depreciation Reserve Fund

	<u>BUDGET 2012</u>	<u>ESTIMATED 2012</u>	<u>REQUESTED 2013</u>
BEGINNING BALANCE	-	167,588	233,192
TRANSFER IN			
GF DEPTS	69,730	69,730	69,000
W/WW DEPT	25,874	25,874	29,000
SUBTOTAL	<u>95,604</u>	<u>95,604</u>	<u>98,000</u>
AVAILABLE REV.	95,604	95,604	331,192
EXPENDITURES			
CIP:			
18 HOLE GOLF MAINT.	<u>60,000</u>	<u>30,000</u>	<u>60,000</u>
TOTAL EXP.	60,000	30,000	60,000
ENDING BALANCE	35,604	233,192	271,192

Undesignated Reserve Fund

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
BEGINNING BALANCE	1,078,917	1,078,917	1,078,917
REVENUES	-0-	-0-	-0-
EXPENDITURES	-0-	-0-	-0-
ENDING BALANCE	1,078,917	1,078,917	1,078,917

Water/Wastewater Debt Service Fund

	BUDGET <u>2012</u>	ESTIMATED <u>2012</u>	REQUESTED <u>2013</u>
BEGINNING			
BALANCE	749,825	749,825	755,074
REVENUES			
496 INTEREST	-	5,249	5,286
TOTAL AVAILABLE	749,825	755,074	760,359
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
ENDING BALANCE	749,825	755,074	760,359

Debt Service Schedule

2008 HISID Assessment/Sewer Revenue Bond Series 2008

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>SERVICE FEE</u>	<u>TOTAL</u>
2012	213,353	96,855	55,346	365,554
2013	219,261	93,313	53,322	365,896
2014	225,331	89,451	51,114	365,896
2015	231,571	85,480	48,845	365,896
2016	237,982	81,400	46,514	365,896
2017-2021	1,292,481	341,726	195,273	1,829,480
2022-2026	1,481,608	221,373	126,499	1,829,480
2027-2031	<u>1,680,272</u>	<u>82,519</u>	<u>47,153</u>	<u>1,809,944</u>
	5,581,859	1,092,117	624,066	7,298,042