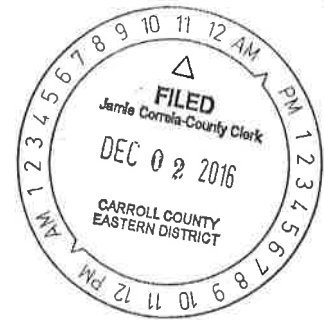


Holiday Island

Suburban Improvement District

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



HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT FY-2017 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-2017 Budget dated November 21, 2016, and hereby ratifies, confirms, and adopts said budget, and approves its release to the public and related parties on this date, November 21, 2016.

William T. Noonan, Chairman

Nita Holley, Vice-Chairman

Dan Kees, Secretary

David Makidon, Commissioner


Linda Lea Graves, 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.



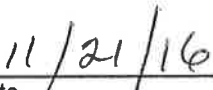
William T. Noonan, Chairman



Date



Nita Holley, Vice Chairman



Date

HOLIDAY ISLAND SUBURBAN
IMPROVEMENT DISTRICT

MEMORANDUM

TO: HOLIDAY ISLAND PROPERTY OWNERS
 FROM: HISID BOARD OF COMMISSIONERS
 RE: FY-2017 BUDGET - ASSESSMENTS
 DATE: 11/21/2016

A summary of the FY-2017 budget assessment by zone is as follows:

<u>Lot Type</u>	<u>Assessment Amount</u>	<u>Total Assessment</u>
R1 Vacant/Paved	\$ 448.00	
R1 Vacant/Gravel	\$ 392.00	
R1 Improved/Paved	\$ 728.00	
R1 Improved/Gravel	\$ 672.00	
R2 Vacant	\$ 448.00	
R2 Improved	\$ 728.00	
R3 Vacant	\$ 672.00	
R3 Improved	\$ 952.00	
C1/C2 Vacant	\$ 504.00	
C1/C2 Improved	\$ 784.00	
Timeshare	\$ 728.00	
		\$ 1,712,942 Total Assessment
		\$ 195,877 RESTRICTED-WWTP
		<hr style="width: 100%; border: 0.5px solid black;"/> \$ 1,908,819

HISID BUDGET SUMMARY

	<u>Amount</u>
LABOR	\$ (1,436,766)
EXPENSES	\$ (1,568,975)
OPERATING INCOME	\$ 1,980,607
ASSESSMENT	\$ 1,712,942
NET PROFIT/(LOSS)	<u>\$ 687,808</u>

CAPITAL IMPROVEMENTS	\$ (606,577)
OPERATING PROFIT	\$ 687,808
LONG TERM PAYABLES	\$ (80,086)

NET CASH FLOW \$ 1,145

HISID FY 2017 BUDGET SUMMARY - 4th DRAFT - AMMENDED

DEPARTMENT NAME	INCOME	PERSONNEL EXPENSE	O & M EXPENSE	PROFIT/LOSS	CAPITAL EXP	NET CASH FLOW	
Administrative	3,600	286,534	99,717	(382,651)	0	(382,651)	
Non Departmental	2,086,532		278,416	1,808,116	0	1,808,116	assessment increase 2.5%
	<u>2,090,132</u>	<u>286,534</u>	<u>378,133</u>	<u>1,425,465</u>	<u>0</u>	<u>1,425,465</u>	Bobcat Trail
RESTRICTED Debt Service	(195,877)			(195,877)		(195,877)	
Totals	<u>1,894,255</u>	<u>286,534</u>	<u>378,133</u>	<u>1,229,588</u>		<u>1,229,588</u>	
Water	545,424	122,765	237,989	184,670	129,577	55,093	increase turn on to \$45
Wastewater	584,890	122,765	348,125	114,000	46,000	68,000	increase minimum bill \$3
Totals	<u>1,130,314</u>	<u>245,530</u>	<u>586,114</u>	<u>298,670</u>	<u>175,577</u>	<u>123,093</u>	
RESTRICTED Debt Service	(242,326)		(148,008)	(94,318)		(94,318)	
Totals	<u>887,988</u>	<u>245,530</u>	<u>438,106</u>	<u>204,352</u>		<u>28,775</u>	
\$ (40,000) Roads/Facility-Vehicle Maint	48,000	240,379	106,690	(299,069)	240,000	(539,069)	
\$ (90,000) Fire Protection	108,050	169,301	83,445	(144,696)	150,000	(294,696)	
18 Hole Pro Shop	330,395	121,615	112,858	95,922	5,000	90,922	increase activity fee 5%
Restaurant	148,150	64,655	72,450	11,045		11,045	
18 / 9 Hole Golf Maint.		222,508	146,931	(369,439)	15,000	(384,439)	
9 Hole Golf Maint.				0		0	
Totals	<u>478,545</u>	<u>408,778</u>	<u>332,239</u>	<u>(262,472)</u>	<u>20,000</u>	<u>(282,472)</u>	
Recreation / 9 Hole Pro Shop	77,745	77,232	66,777	(66,264)	5,000	(71,264)	
Ballroom	4,780	9,012	22,200	(26,432)	16,000	(42,432)	
Totals	<u>82,525</u>	<u>86,244</u>	<u>88,977</u>	<u>(92,696)</u>	<u>21,000</u>	<u>(113,696)</u>	
Security			48,000	(48,000)	0	(48,000)	
Marina	183,246		82,678	100,568		100,568	increase slip rental 5%
Campground	10,940		10,707	233	0	233	increase non p/o \$3/day
Totals	<u>194,186</u>	<u>0</u>	<u>141,385</u>	<u>52,801</u>	<u>0</u>	<u>52,801</u>	
Net Profit/(Loss)	<u><u>3,693,549</u></u>	<u><u>1,436,766</u></u>	<u><u>1,568,975</u></u>	<u><u>687,808</u></u>	<u><u>606,577</u></u>	<u><u>81,231</u></u>	
Transfers:						0	
Capital Expenditures:			Long Term Payables				
CIP Projects / Facilities		456,577	Lease Payment - Golf Equip			(50,278)	
CIP Projects / Equipment		150,000	Loan Payment - Marina Flotation			(29,808)	
		<u>606,577</u>				<u>(80,086)</u>	
WWTP Expenses/Bond Payment		365,759		<i>Net Cash Flow</i>		<u>1,145</u>	
WWTP Project Restricted Funds		<u>(365,759)</u>					

FOOTNOTE: Rolling Stock Depreciation Suspended for year 2017

Holiday Island Suburban Improvement District
2017-2020 Capital Improvements Program
 Comprehensive Detail Schedule

Revenue Fund Projects

<u>Department</u>	<u>Project</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Comments</u>
Administration	Postage Meter						
	Repair / Paint Interior Walls						
	Replace Office Carpet		20,000				
	Redo HVAC - Apartments				15,000		
	Repair Apartments / Appliances				30,000		
		<u>0</u>	<u>20,000</u>	<u>0</u>	<u>45,000</u>		
Water	Telemetry Upgrade						
	9-Hole Booster Tank Rehab/Paint	54,577	54,577	9,993	9,993		
	Fire Station #1 / Summit / Rocky Top Tank Rehab & Maintance	75,000	75,000	75,000	75,000	75,000	
	Tie in Well # 7 to Well # 4		28,500				
	Well # 2 Rehab				325,000		
		<u>129,577</u>	<u>158,077</u>	<u>84,993</u>	<u>409,993</u>		
Wastewater	Lift Station Rehabilitation	46,000	46,000	46,000	46,000		
	Roof / Water office						
	Telemetry Replacement						
	Cover Over Sludge Bins	XX					
		<u>46,000</u>	<u>46,000</u>	<u>46,000</u>	<u>46,000</u>		
Roads	Contracted Road Improvements	240,000	240,000	240,000	240,000		
	<i>45,000 Funded from County Road Money</i>						
		<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>		
Pro Shop	Grill Equipment - Computer	5,000					
	New Roof, Guttering, Soffits			60,000			
	Paint Outside of Building				17,000		
	Remodel All Restrooms		15,000				
		<u>5,000</u>	<u>15,000</u>	<u>60,000</u>	<u>17,000</u>		
Ballroom	2 AC Units	16,000					
		<u>16,000</u>					

Revenue Fund Projects

<u>Department</u>	<u>Project</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Comments</u>
Recreation	Pavillion Repairs	5,000				
	Small Pool-Decking Rubaroc Surface		20,000			
		<u>5,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	
18H Golf Maint	Cart Path Repairs		40,000			
	12 Pond Wall Colapse					
	Irrigation System					
		<u>0</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	
9H Golf Maint.	Roof	10,000				
	Bunkers Rehabbed	5,000	5,000			
		<u>15,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	
Marina	Fuel Tank Rehab					
	Walkway Boards					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Revenue Fund Grand Totals		456,577	539,077	430,993	757,993	
Marina	Loan Payments	29,808	5,514			
	Floation Replacement					

Holiday Island Suburban Improvement District
2017-2020 Capital Improvements Program
 Comprehensive Detail Schedule

Equipment Reserve Fund Projects

<u>Department</u>		<u>Project</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Comments</u>
Water	R	Truck - 1/2 Ton		14,500			Replace 2004 Chevy 1/2 ton-unit #12
Wastewater	R	Truck - 1/2 Ton		14,500			Replace 2004 Chevy 1/2 ton-unit #12
Roads	R	Vibratory Roller		45,000			Replace 1995 Caterpillar
			0	45,000	0	0	offset w/sale of ditch witch/dozer/old roller
Fire	R	Engine # 1	150,000				Replace 1974 -Engine #1
	R	Ladder Truck					Replace 1976-Ladder #1
	R	Tanker # 1		95,000			Replace chassis w/tank
	R	Pumper Truck			185,000		Replace Engine #4
	R	Mini Pumper				45,000	Replace Older Brush Truck
		<i>50,000 Funded from Ladies Fire Auxiliary</i>					
		<i>40,000 Funded from Rural Fire Dept</i>					
			150,000	95,000	185,000	45,000	
Golf Maintenance	R	Contour Mower				56,000	Replace 1999 LF 3800
9 Hole	R	Fairway Mower				56,000	Replace 1999 LF 3800
			0	0	0	112,000	
Equipment Reserve Fund Grand Totals			150,000	169,000	185,000	157,000	

Golf Maintenance	Lease Payments	50,278	52,204	29,046
	Leased equipment			

Engine # 1	HISID	60,000	
	Auxiliary	50,000	Revenue posted in contributions
	Rural	40,000	Revenue posted in contributions
		150,000	

Administrative Dept
 Budget By Line Item
 2017

Income

<u>Acct #</u>	<u>Description</u>	
410	Facility Rental-Long Term	3,600
495	Other Income	0
497	Sale of Assets	0
	Income Total:	<u>3,600</u>

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	226,253
	wage increase	
620	Hosp Ins.-Emp Benefit	30,888
624	Retirement-Emp Benefit	10,460
656	Payroll Tax Exp	16,870
708	Unemployment	2,063
	Wage / Burden Total:	<u>286,534</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
602	Audit Fees	23,113
614	Credit Card Fees	800
618	Dues & Fees	584
628	Equip Purch under \$5000	3,000
650	Advertising (move to non departments)	0
652	Misc	1,800
654	Notices/Ads	960
658	Personnel Reimbursement	120
660	Postage	12,000
662	Purch Service	23,305
664	Bldg Maint.	5,630
672	Equip Repair	960
684	Vehicle Repair	400
692	Safety	0
698	Supplies	8,313
702	Phone	10,812
704	Training	1,500
710	Utilities	6,420
	Total	<u>99,717</u>

O&M Expense Total 386,251

Net Total 386,251

Profit/(Loss) (382,651)

Non-Departmental
Budget By Line Item
2017

Income

Acct # Description

400 Security Fee	90,000	
402 Golf Access - Family		Moved to 18H / 9H golf-rec center
403 Golf Access - Individual		
404 Swim Pass - Family		
405 Combo Golf/Swim-Individual		
406 Combo Golf/Swim-Family		
407 Swim Pass - Individual		
410 Facilities Rental	0	
416 Contribution-Trail Grant	24,000	Bobcat Trail Grant
433 Debt Service / Assessment	195,877	RESTRICTED INCOME
440 Current Assessment Income	1,712,942	
444 Penalties Collected	25,000	
495 Miscellaneous Income	20,508	
496 Interest Income	18,204	
497 Sale of Assets	0	
	<hr/>	
Income Total:	2,086,532	
	(195,877)	
	<hr/>	
	1,890,655	

Operation & Maintenance

Acct # Description

554 Uncollectible Assessment Exp	28,000	25% of unpaid 2016 balance
638 Insurance	105,999	
640 Workmans' Comp	0	
644 Legal Fees	20,400	
646 St of AR-Vehicle Plates	48	
650 Advertising	25,800	
652 Miscellaneous	1,440	
654 Notices & Ads	175	
662 Purchased Services	1,855	
664 Repair Maint-Bldg	1,200	
676 Repair Maint-Parts & Materials	30,000	Bobcat Trail Expenditures
700 Property Taxes	63,500	
801 Interest Expense	0	
	<hr/>	
O&M Total:	278,416	

Profit / (Loss) 1,612,238

**2017 LINE ITEMS
WATER DEPARTMENT - DEPT. # 02**

INCOME

<u>ACCT #</u>	<u>DESCRIPTION</u>		
497	SALE OF ASSETS	0	
420	WATER SALES	524,924	
422	WATER TURN ON	10,800	\$15 Increase
424	WATER SERV INSTALL	2,800	
426	IRRIGATION SERV INSTALL	900	
434	LATE CHARGES	<u>6,000</u>	
	INCOME TOTAL:	545,424	

WAGES / BURDEN

<u>ACCT #</u>	<u>DESCRIPTION</u>	
530	Wages	99,850
	wage increase	0
620	Hosp Ins.-Emp Benefit	10,548
624	Retirement-Emp Benefit	3,365
640	Workman's Comp	619
656	Payroll Tax Exp	7,638
708	Unemployment	<u>745</u>
	Wage / Burden Total:	122,765

OPERATION & MAINTENANCE

<u>ACCT #</u>	<u>DESCRIPTION</u>	
610	CATHODIC PROTECTION	0
612	CHEMICALS	1,250
616	DEPRECIATION	0
618	DUES & FEES	1,540
626	ENGINEERING	15,000
628	EQUIPMENT PUR. <\$5,000	3,800
630	FIRE HYDRANTS	8,150
634	FUEL	7,800
654	NOTICES & ADS	500
662	PURCHASE SERVICES	500
664	BUILDING MAINTENANCE	1,500
666	LINE REPAIRS	21,500
672	EQUIPMENT REPAIRS	34,200
676	PARTS / MATERIALS	19,700
678	RADIO MAINTENANCE	500
682	TIRES	1,160
684	VEHICLE O&M	2,220
692	SAFETY	500
698	SUPPLIES	2,400
702	TELEPHONE	5,760
704	TRAVEL / TRAINING	1,325
706	UNIFORMS	1,284
710	UTILITIES	<u>107,400</u>
	TOTAL:	237,989

O&M EXPENSE TOTAL 360,754

PROFIT/(LOSS) 184,670

**2017 BUDGET LINE ITEMS
WASTEWATER DEPT. # 03**

<u>INCOME</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	
	430	SEWER SALES	287,076
			53,088
	432	SEWER SERV INSTALL	2,400
	433	DEBT SERVICE-WTP	242,326
	434	LATE CHARGES	0
			<hr/>
			584,890
			(242,326)
			<hr/>
			342,564

RESTRICTED INCOME

RESTRICTED
INCOME TOTAL:

<u>WAGES/BURDEN</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	
	530	Wages	99,850
		wage increase	0
	620	Hosp Ins.-Emp Benefit	10,548
	624	Retirement-Emp Benefit	3,365
	640	Workman's Comp	619
	656	Payroll Tax Exp	7,638
	708	Unemployment	745
			<hr/>
			122,765

Wage / Burden Total:

OPERATION & MAINTENANCE

<u>ACCT #</u>	<u>DESCRIPTION</u>	
612	CHEMICALS	12,500
616	DEPRECIATION	0
618	DUES & FEES	4,155
626	ENGINEERING	5,000
628	EQUIPMENT PUR. <\$5,000	3,800
634	FUEL	7,800
642	LAB FEES	7,800
654	NOTICES & ADS	300
662	PURCHASE SERVICES	22,050
664	BUILDING MAINTENANCE	7,500
666	LINE REPAIRS	2,500
672	EQUIPMENT REPAIRS	20,000
676	PARTS / MATERIALS	3,756
678	RADIO MAINT	0
680	SEWER PLANT REPAIR	29,256
682	TIRES	1,160
684	VEHICLE O&M	2,220
692	SAFETY	3,325
698	SUPPLIES	3,000
702	TELEPHONE	1,650
704	TRAINING	1,325
706	UNIFORMS	1,200
710	UTILITIES	59,820
801	INTEREST	148,008
		<hr/>
	O & M TOTAL:	348,125
	PAID - SEWER DEBT INCOME	(148,008)
		<hr/>
	EXPENSE TOTAL	322,862
		<hr/>
	PROFIT / (LOSS)	19,681

**2017 BUDGET LINE ITEMS
ROADS DEPARTMENT. # 04**

INCOME

<u>ACCT #</u>	<u>DESCRIPTION</u>		
416.04	CONTRIBUTIONS	45,000.00	CARROLL COUNTY
480.04	DRIVEWAY TRANSITIONS	1,200.00	
482.04	CULVERT INSTALLATIONS	500.00	
484.04	ROAD INSPECTION FEE/NON REFUND	800.00	
495.04	OTHER INCOME	500.00	
	INCOME TOTAL:	<u>48,000.00</u>	

WAGES/BURDEN

<u>ACCT #</u>	<u>DESCRIPTION</u>	
530.04	WAGES	188,537.40
620.04	Hosp Ins.-Emp Benefit	23,952.00
624.04	Retirement-Emp Benefit	5,464.03
640.04	Workman's Comp	6,203.88
656.04	Payroll Tax Exp	13,803.46
708.04	Unemployment	2,418.46
	TOTAL:	<u>240,379.24</u>

OPERATION & MAINTENANCE

<u>ACCT #</u>	<u>DESCRIPTION</u>	
612.04	CHEMICALS	450
616.04	DEPRECIATION	
618.04	DUES & FEES	1,000
628.04	EQUIP PURCHASES UNDER 3,000	3,000
634.04	FUEL	25,000
654.04	NOTICE/ADS	300
662.04	PURCHASED SERVICES	4,500
664.04	BUILDING MAINTENANCE	500
665.04	STREET LIGHT MAINT	1,200
674.04	LUBRICANTS	1,000
676.04	PARTS/MATERIAL	6,000
678.04	RADIO MAINTENANCE	250
682.04	TIRES	6,000
684.04	VEHICLE O & M	12,000
688.04	ROAD MATERIALS	20,000
692.04	SAFETY EQUIPMENT	250
696.04	SNOW/ICE CONTROL	8,000
698.04	SUPPLIES	3,000
702.04	TELEPHONE	1,740
706.04	UNIFORMS - CONTROL	2,500
710.04	UTILITIES - STREET LIGHTS - SECURITY	10,000
		<u>106,690</u>

EXPENSE TOTAL **347,069.24**

NET GAIN/LOSS **(299,069.24)**

Fire Department
 Budget Line x Line
 2017

Income

Acct # Description

416 Contributions	94,000
492 Act 833 Funds	11,200
495 Other income-Grants	2,850
LOPFI Income	0
Income Total:	<u>108,050</u>

Salaries / Benefits

Acct # Description

530 Wages	117,492
620 Health Ins-Emp Benefit	12,132
623 LOPFI	25,480
624 Retirement-Emp Benefit	5,735
640 Workman's Comp	3,958
656 Payroll Tax Exp	3,327
708 Unemployment	1,177
Wage / Burden Total:	<u>169,301</u>

Operation & Maintenance

Acct # Description

600 Act 833 Funds	8,300	<i>Off set by Act 833 revenue</i>
601 Reimbursable Expenditures	5,000	<i>Off set by grants</i>
616 Depreciation	0	
618 Dues & Fees	800	
634 Fuel	9,275	
652 Miscellaneous	0	
658 Personnel Reimburse	16,000	
662 Purch Serv	8,000	
664 Bldg Maint.	4,200	
672 Equip Rep	3,850	
678 Radio Maint.	3,000	
682 Tires	3,000	
684 Vehicle O&M	4,700	
698 Supplies	4,500	
702 Phone	2,520	
704 Training	2,400	
706 Uniforms	900	
710 Utilities	7,000	
Total:	<u>83,445</u>	

O&M EXPENSE TOTAL 252,746

PROFIT / (LOSS) (144,696)

18 Hole Pro Shop / Golf Course
 Budget By Line Item
 2017

Income

<u>Acct #</u>	<u>Description</u>		
416	Contributions	0	
495	Miscellaneous	2,625	GHIN / Tournament Fees
454	Green Fees	97,950	
	Activity cards	81,270	
456	Trail Fees	19,300	
460	Power Cart Rentals	39,600	
470	Cart Storage	11,050	
464	Pull Cart Rentals	900	
468	Merchandise Sale	53,500	
457	User Fees w/out Activity Card	0	
458	Golf Cart Lease	18,450	
409	Range Cards	1,625	
471	Range Balls	4,125	
	Income Total:	<u>330,395</u>	

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	99,220
	wage increase	
620	Hosp Ins - Emp Benefit	8,946
624	Retirement -Emp Benefit	2,500
640	Workman's Comp	1,316
656	Payroll Tax	7,590
708	Unemployment	2,042
	Wage / Burden Total:	<u>121,615</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
515	Cost of Sales-Merchandise	33,605
614	Credit Card Fees	4,391
618	Dues & Fees	3,525
628	Equipment Purchase < \$5000	5,000
634	Fuel (Golf Carts)	3,275
650	Advertising	5,000
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	900
698	Supplies	3,850
702	Telephone	2,282
704	Travel & Training	1,200
706	Uniforms	900
710	Utilities	12,500
	Total:	<u>112,858</u>

O&M Expense Total 234,473

Net 95,922

Restaurant Operation is in a separate budget

Restaurant
Budget By Line Item
2017

Income

<u>Acct #</u>	<u>Description</u>	
416	Contributions	0
495	Miscellaneous	0
467	Food Sales	117,800
465	Beer Sales	16,050
466	Beverage Sales	14,300
	Income Total:	<u>148,150</u>

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	53,659
	wage increase	
620	Hosp Ins.-Emp Benefit	4,044
624	Retirement-Emp Benefit	1,083
640	Insurance-Work Cimp	564
656	Payroll Tax Exp	4,105
708	Unemployment	1,200
	Wage / Burden Total:	<u>64,655</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
500	Cost of Sales-Beer	5,620
505	Cost of Sales-Beverage	4,290
510	Cost of Sales-Food	49,440
614	Credit Card Fees	0
618	Dues & Fees	730
628	Equipment Purchase < \$5000	0
652	Miscellaneous	0
654	Notices & Ads	420
658	Personnel Reimbursement	0
662	Purchased Services	0
664	Bldg Repair & Maint	1,800
672	Equipment Repair	1,800
678	Radio Maintenance	0
698	Supplies	3,000
702	Telephone	0
704	Travel & Training	300
706	Uniforms	250
710	Utilities	<u>4,800</u>
	O&M Total:	72,450
	Expense Total	137,105
	Net	11,045

Golf Course Maint
 Budget By Line Item
 2017

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	182,817
	wage increase	0
620	Hosp Ins.-Emp Benefit	16,200
624	Retirement-Emp Benefit	4,382
640	Workman's Comp	2,105
656	Payroll Tax Exp	13,969
708	Unemployment	3,034
	Wage / Burden Total:	<u>222,508</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
612	Chemicals	45,000
616	Depreciation	0
618	Dues & Fees	875
628	Equip < 5000	3,400
634	Fuel	13,500
652	Miscellaneous	0
654	Notices & Ads	0
662	Purch Serv	7,000
664	Bldg Maint.	450
666	Irrigation	9,000
672	Equip Rep	11,000
674	Lubricants	0
676	Parts/Matrls	0
678	Radio Maint.	400
682	Tires	900
684	Vehicle O&M	600
692	Safety	400
694	Sand	15,000
698	Supplies	2,600
702	Phone	2,940
704	Training	1,100
706	Uniforms	1,860
710	Utilities	25,000
801	Interest	5,906
	Total:	<u>146,931</u>

O&M Expense Total 369,439

Net Gain/Loss (369,439)

Payments Applied to Lease 48,428

Recreation Department w/9 Hole Pro Shop
Budget Line x Line
2017

Acct#	Description	
454	Green Fees	17,925
	Activity Card	23,275
455	Fees	7,500
456	Trail Fees	100
457	User Fee-Golf	4,525
457	User Fee-Rec Center	10,000
460	Power Cart Rentals	6,000
461	Pull Cart Rentals and clubs	700
463	Fac. Rental	3,220
465	Beer Sales	0
466	Beverage Sales	1,500
467	Food Sales	1,500
468	Merchandise Sales	1,500
495	Misc. Income	0
	Income Total:	77,745

Wages / Burden

Acct #	Description	
530	Wages	68,598
	wage increase	
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	726
640	Workman's Comp	594
656	Payroll Tax Exp	5,248
705	Unemployment	2,067
	Wage / Burden Total:	77,232

Operation & Maintenance

Acct #	Description	
500	Cost of Sale-Beer	0
505	Cost of Sale-Beverage	1,045
510	Cost of Sale-Food	1,064
515	Cost of Sale-Merchandise	1,056
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.	12,500
664	Bldg Maint.	7,000
672	Equip Rep	5,000
676	Parts/Matrls	4,000
678	Radio Maint	32
684	Vehicle O&M	240
698	Supplies	5,000
702	Phone	2,500
704	Training	75
706	uniforms	175
710	Utilities	18,500
	Total:	66,777
	O&M Total Expense	144,009
	Net Total	(66,264)

Recreation Department
Budget Line x Line
2017

Acct#	Description	
455	Recreation Fees	17,500
	Activity Card	12,978
463	Facility Rental	3,220
466	Beverage	1,500
467	Food	1,500
468	Merchandise	1,500
495	Misc.	
	Income Total:	38,198

Wages / Burden

Acct #	Description	
530	Wages 60%	41,159
	wage increase	
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benefit	436
640	Workman's Comp	356
656	Payroll Tax Exp	3,135
705	Unemployment	1,240
	Wage / Burden Total:	46,326

Operation & Maintenance

Acct #	Description	
505	Cost of sale-Beverage	1,045
510	Cost of sale-Food	1,064
515	Cost of sale-Merchandise	1,056
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	7,500
664	Bldg Maint.	7,000
672	Equip Rep	5,000
676	Parts/Matrls	4,000
678	Radio Maint.	32
698	Supplies	4,500
702	Phone	1,250
704	Training	75
706	Uniforms	175
710	Utilities	17,575
	O&M Total:	56,922
	Expense Total	103,248
	Net Total	(65,050)

9 Hole Pro Shop / Golf Course
Budget By Line Item
2017

Income

Acct #	Description	
454	Green Fees	22,450
	Activity Card	10,297
456	Trail Fees	100
457	User Fee w/o card	
460	Power Cart Rentals	6,000
461	Pull Cart Rentals	700
	Income Total:	39,547

Wages / Burden

Acct #	Description	
530	Wages 40%	27,439
	wage increase	
620	Hosp Ins.-Emp Benefit	0
624	Retirement-Emp Benef:	290
640	Workman's Comp	238
656	Payroll Tax Exp	2,090
705	Unemployment	827
	Wage / Burden Total:	30,884

Operation & Maintenance

Acct #	Description	
634	Fuel (Golf Carts)	1,800
652	Miscellaneous	140
662	Purchased Services	5,000
664	Bldg Repair & Maint	
684	Carts O&M	240
698	Supplies	500
702	Telephone	1,250
710	Utilities	925
	O&M Total:	9,855
	Expense Total	40,739
	Net Total	(1,192)

2017 Clubhouse Ballroom Budget
by Line Item

Income

<u>Acct #</u>	<u>Description</u>	
463	Facility Rental	4,780
	Income Total:	<u>4,780</u>

Wages / Burden

<u>Acct #</u>	<u>Description</u>	
530	Wages	8,161
620	Hosp Ins - Emp Benefit	0
624	Retirement - Emp Benefit	0
640	Workman's Comp	0
656	Payroll Tax	624
708	Unemployment	227
		<u>9,012</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
618	Dues & Fees	0
652	Miscellaneous	0
662	Purchased Services	1,500
664	Bldg Repair & Maint.	3,500
672	Equipment Repair	3,500
676	Parts/Materials	0
698	Supplies	2,100
710	Utilities	11,600
	Expense Total	<u>22,200</u>
	O & M Total	31,212
	Profit / (Loss)	(26,432)

Public Safety
Budget by Line Item
2017

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	Per Contract
636	Housing Allowance	0
662	Purch Serv (salaries)	48,000
	O&M Total:	<u>48,000</u>
	Profit / (Loss)	(48,000)

Marina Budget
2017

Income

<u>Acct #</u>	<u>Description</u>	
410	Marina Income	183,246
	Income Total:	<u>183,246</u>

Operation & Maintenance

<u>Acct #</u>	<u>Description</u>	
618	Dues & Fees	325
662	Purchased Services	72,075
664	Bldg Repair & Maint.	6,920
672	Equipment Repair	500
710	Utilities	1,185
801	Interest	1,673
	O&M Total:	<u>82,678</u>

Profit / (Loss) 100,568

CIP Expense

Payments applied to Loan 31,541

Campground Budget
2017

Income

Acct #	Description	
463	Campground Income	10,940
	Income Total:	<u>10,940</u>

Operation & Maintenance

662	Purchased Services	4,515
664	Building Repair	1,000
672	Equipment Repair	175
676	Parts/Materials	105
698	Supplies	220
702	Phone	1,128
710	Utilities	3,564
	O&M Total:	<u>10,707</u>

Profit / (Loss) **233**