

**2021 HISID BUDGET SUMMARY (FINAL)**  
11/30/2020

DEPARTMENT NAME	INCOME	SALARY EXPENSE	OP EXPENSE	CASH FLOW (pre CIP)	CAPITAL (CIP & EQ) EXP	NET CASH FLOW Surplus/(Deficit)	
Administrative	24,000	359,285	106,012	(441,298)	25,000	(466,298)	INC Funds \$24K
Non Departmental	2,317,622	0	335,815	1,981,807	0	1,981,807	
	2,341,622	359,285	441,827	1,540,509	25,000	1,515,509	
RESTRICTED: Debt Service	(209,555)			(209,555)		(209,555)	
Totals	2,132,067	359,285	441,827	1,330,954		1,305,954	
Water	536,892	160,346	255,669	120,877	198,493	(77,616)	
Wastewater	573,682	160,346	294,020	119,316	89,000	30,316	
Totals	1,110,574	320,692	549,689	240,193	287,493	(47,300)	
RESTRICTED: Debt Service	(235,000)		(100,000)	(135,000)		(135,000)	
Totals	875,574	320,692	449,689	105,193		(182,300)	
Roads/Facility-Vehicle Maint	214,000	283,434	89,170	(158,604)	295,000	(453,604)	INC Funds \$211K
Fire Protection	109,437	188,883	81,720	(161,166)	0	(161,166)	INC Funds \$45.8K
GOLF OPS (18 Hole Pro Shop)	259,500	159,531	82,150	17,819	0	17,819	
PLUS: Rec Center (9-Hole Golf revenue)	27,000	0	0	27,000	0	27,000	
Restaurant	130,000	78,015	72,783	(20,798)	0	(20,798)	
Golf MainL		247,195	169,138	(416,333)	0	(416,333)	
Totals	416,500	484,742	324,071	(392,312)	0	(392,312)	
Recreation / 9 Hole Pro Shop	53,600	81,205	56,550	(84,155)	41,000	(125,155)	
LESS: Rec Center (9-Hole Golf revenue)	(27,000)	0	0	(27,000)	0	(27,000)	
Ballroom	7,500	7,692	21,580	(21,772)	0	(21,772)	
Totals	34,100	88,897	78,130	(132,927)	41,000	(173,927)	
Safety (Security)	48,000	0	48,000	0	0	0	
Marina	192,534	0	106,625	85,909	30,000	55,909	
Campground	15,000	0	11,865	3,135	0	3,135	
Totals	255,534	0	166,490	89,044	30,000	59,044	
Net Profit/(Loss)	4,037,212	1,725,933	1,631,097	680,182	678,493	1,689	
		(56 Emp)					

Transfers: *	147,000	Available 2020 EQ Reserve Fund for replacement Eq only (2021 Replacement expense = \$148,907 if funded)
	49,653	Utility Improvement - Use for Capital only
	20,000	Carroll County 2021 Roads Funding

**Net Surplus** 218,342

NOTES:

- \* Does not include any Equipment Replacement funding (240K Current Reserve + 108K by end of 2020 = 348K - 2020 purchases of 8.5K - 147K replacement purchases for 2021 = \$193K REMAINING end 2021)
- \* Includes a 5% reduction in Assessments

**Administrative Dept  
Budget By Line Item  
2021**

<u>Acct #</u> <u>Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>
Income				
<u>Acct #</u> <u>Description</u>				
410 Facility Rental-Long Term	0	0		
495 Other Income (INC FUNDS)	0	24,000		Inc Funds for Rent & Services
497 Sale of Assets	0	0		
<b>Income Total:</b>	<b>0</b>	<b>24,000</b>		
<b>Wages / Burden</b>				
<u>Acct #</u> <u>Description</u>				
530 Wages	298,068	302,213	4,145	Increase in key employee salary & move Deb's budget from Restaurant
<i>wage increase</i>				
620 Hosp Ins.-Emp Benefit	20,047	20,047	0	
624 Retirement-Emp Benefit	10,988	11,021	32	
640 Work Comp	188	188	0	
656 Payroll Tax Exp	21,934	22,227	293	
<i>payroll tax</i>				
708 Unemployment	931	3,590	2,659	Corrected rate of .008 to .06 in accordance with law
<b>Wage / Burden Total:</b>	<b>352,157</b>	<b>359,285</b>	<b>7,128</b>	
<b>Operation &amp; Maintenance</b>				
<u>Acct #</u> <u>Description</u>				
602 Audit Fees	26,282	26,282	0	
614 Credit Card Fees	1,320	3,600	2,280	Increase in CC processing
618 Dues & Fees	684	684	0	
628 Equip Purch under \$5000	5,000	5,000	0	
650 Advertising	0	0	0	
652 Misc	1,800	1800	0	
654 Notices/Ads	960	960	0	
658 Personnel Reimbursement	0	0	0	
660 Postage	15,000	20,000	5,000	Inc in election mail information
662 Purch Service	32,136	17,136	-15,000	2020 Fireworks removed
664 Bldg Maint.	4,550	4,550	0	
672 Equip Repair	960	960	0	
684 Vehicle Repair	400	400	0	
692 Safety	0	0	0	
698 Supplies	8,313	8,500	187	
702 Phone	10,228	7,200	-3,028	Changes in Phone Vendor at lower monthly costs
704 Training	1,200	1,200	0	
710 Utilities	7,740	7,740	0	
<b>Operating Total</b>	<b>116,573</b>	<b>106,012</b>	<b>(10,561)</b>	
<b>Expense Total</b>	<b>468,730</b>	<b>465,298</b>	<b>(3,433)</b>	
CIP (Capital Expenditures)	0	25,000	25,000	2 A/C units \$20K & Office Improvements \$5K
<b>Net Gain / (Loss)</b>	<b>(468,730)</b>	<b>(466,298)</b>	<b>(21,567)</b>	

**Non-Departmental  
Budget By Line Item  
2021**

Income	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>
<u>Acct # Description</u>				
400 Security Fee	93,600	0	(93,600)	Move budget to Safety (\$48K) & Fire (\$45.6K)
402 Golf Access - Family	0	0	0	
403 Golf Access - Individual	0	0	0	
404 Swim Pass - Family	0	0	0	
405 Combo / Golf-Swim Individual	0	0	0	
406 Combo / Golf-Swim Family	0	0	0	
407 Swim Pass - Individual	0	0	0	
410 Facilities Rental	0	0	0	
416 Contribution - Trail Grant	0	0	0	
Game & Fish Grant / Handicap Pier	0	0	0	
FEMA Grant	0	0	0	
433 Debt Service / Assessment	199,744	209,555	9,811	Increase in Actuals
440 Current Assessment Income	1,929,127	1,979,067	49,940	Billed 2,010K + 70K COSL (Actuals greater)
444 Penalties Collected	40,000	40,000	0	
495 Miscellaneous Income	39,000	39,000	0	
496 Interest Income	52,000	50,000	(2,000)	CD decrease in rates
497 Sale of Assets				
	<u>2,353,471</u>	<u>2,317,622</u>	<u>(35,849)</u>	
Less Restricted Income	<u>(199,744)</u>	<u>(209,555)</u>	<u>(9,811)</u>	
<b>Income Total:</b>	<b>2,153,727</b>	<b>2,108,067</b>	<b>(45,660)</b>	

Operation & Maintenance

<u>Acct # Description</u>				
554 Uncollectible Assessment Expense	75,000	80,000	5,000	ADJ for 4% of Billings
638 Insurance	141,104	140,000	(1,104)	
640 Workmans Comp	0	0	0	
COVID 19	0	20,000	20,000	New Expense based on 2020 actuals
644 Legal Fees	20,400	20,400	0	
646 St of AR-Vehicle Plates	0	0	0	
<b>650 Advertising</b>	<b>20,800</b>	<b>20,800</b>	<b>0</b>	
652 Miscellaneous	1,440	1,440	0	
654 Notices & Ads	175	175	0	
662 Purchased Services	12,223	13,000	777	
664 Repair Maint Bldg - YC	0	0	0	
676 Repair-parts/material	5,000	0	(5,000)	N/A
700 Property Taxes	40,000	40,000	0	
801 Interest Expense	0	0.00	0	
	<u>316,142</u>	<u>335,815</u>	<u>19,673</u>	
<b>O&amp;M Total:</b>	<b>316,142</b>	<b>335,815</b>	<b>19,673</b>	
	<u>1,837,585</u>	<u>1,772,252</u>	<u>(65,333)</u>	
<b>Net Gain / (Loss)</b>	<b>1,837,585</b>	<b>1,772,252</b>	<b>(65,333)</b>	

NOTE: 640: ADVERTISING - "Annual spending in advertising is limited to 2% of collected assessment of benefits for the previous year.

	2020 Assess	2020 Assess w/o debt service
<i>Per Bishoff Lawsuit</i>	2% 2,289,854	2,120,299
<b>ADVERTISING available in 2020</b>	<b>\$45,797</b>	<b>\$42,406</b>

**WATER DEPARTMENT - DEPT. # 02**  
**Budget By Line Item**  
**2021**

INCOME		Budget	Budget	Variance	EXPLANATION
ACCT #	DESCRIPTION	2020	2021	Inc (+) / Dec (-)	
497	SALE OF ASSETS	0	0		
420	WATER SALES	510,892	510,892	0	
422	WATER TURN ON	12,500	12,500	0	
424	WATER SERV INSTALL	5,000	5,000	0	
426	IRRIGATION SERV INSTALL	1,000	1,000	0	
434	LATE CHARGES	7,500	7,500	0	Anticipate reinstate late charges in 2021
<b>INCOME TOTAL:</b>		<b>536,892</b>	<b>536,892</b>	<b>0</b>	

WAGES / BURDEN					
ACCT #	DESCRIPTION				
530	Wages	130,056	129,775	(281)	Potential inc of 4.25 per tech if pass tests = 10K 2 emp @ half year
	<i>wage increase</i>				
620	Hosp Ins.-Emp Benefit	10,024	10,024	0	
624	Retirement-Emp Benefit	5,297	5,391	94	
640	Work Comp	2,072	2,072	0	
656	Payroll Tax Exp	9,949	9,928	(21)	
	<i>Payroll Tax</i>				
708	Unemployment	411	3,157	2,746	Corrected rate of .008 to .06 in accordance with law
<b>Wage / Burden Total:</b>		<b>157,809</b>	<b>160,346</b>	<b>2,537</b>	

OPERATION & MAINTENANCE					
ACCT #	DESCRIPTION				
612	CHEMICALS	1,250	1,250	0	
616	ROLLING STOCK REPLACE (Current)	7,662	0	(7,662)	No Replacment for 2021
616	ROLLING STOCK REPLACE (2020 Purchase)	0	0	0	
618	DUES & FEES	1,275	1,275	0	
626	ENGINEERING	15,000	15,000	0	
628	EQUIPMENT PUR. <\$5,000	3,800	3,800	0	
630	FIRE HYDRANTS	5,000	5,000	0	
634	FUEL	7,800	7,800	0	
654	NOTICES & ADS	500	500	0	
662	PURCHASE SERVICES	500	2,000	1,500	Waste & IT Support
664	BUILDING MAINTENANCE	1,000	1,000	0	
666	LINE REPAIRS	25,800	25,800	0	
672	EQUIPMENT REPAIRS	20,400	20,400	0	
676	PARTS / MATERIALS	25,200	40,000	14,800	Exceeded by July20 10K
678	RADIO MAINTENANCE	500	500	0	
682	TIRES	1,160	1,160	0	
684	VEHICLE O&M	3,000	3,000	0	
692	SAFETY	1,000	1,000	0	
698	SUPPLIES	2,400	2,400	0	
702	TELEPHONE	7,200	7,200	0	
704	TRAVEL / TRAINING	1,900	1,900	0	
706	UNIFORMS	1,284	1,284	0	
710	UTILITIES	113,400	113,400	0	
<b>O &amp; M TOTAL:</b>		<b>247,031</b>	<b>255,669</b>	<b>8,638</b>	
<b>EXPENSE TOTAL</b>		<b>404,840</b>	<b>416,015</b>	<b>11,175</b>	
CIP		110,993	198,493	87,500	Tank Rehab & Main \$86K; PRV \$25K; Sant Survey \$10K; SCADA Upgrade \$9K; 3 trucks \$77.5K
<b>Net Gain / (Loss)</b>		<b>21,059</b>	<b>(77,616)</b>	<b>(98,675)</b>	

**WASTE WATER DEPT. # 03**  
**Budget By Line Item**  
**2021**

INCOME		Budget	Budget	Variance	EXPLANATION
ACCT #	DESCRIPTION	2020	2021	Inc (+) / Dec (-)	
430	SEWER SALES	335,682	335,682	0	
432	SEWER SERV INSTALL	3,000	3,000	0	
433	DEBT SERVICE-WTP	220,000	235,000	15,000	RESTRICTED (Avg since June 22K X 12 = 264K)
434	LATE CHARGES	0	0	0	
	INCOME TOTAL:	558,682	573,682	15,000	
	RESTRICTED INCOME	(220,000)	(235,000)	(15,000)	
		<u>338,682</u>	<u>338,682</u>	<u>0</u>	
WAGES/BURDEN					
ACCT #	DESCRIPTION				
530	Wages	130,056	129,775	(281)	
	<i>wage increase</i>				
620	Hosp Ins.-Emp Benefit	10,024	10,024	0	
624	Retirement-Emp Benefit	5,297	5,391	94	
640	Work Comp	2,072	2,072	0	
656	Payroll Tax Exp	9,949	9,928	(21)	
	<i>payroll tax</i>				
708	Unemployment	411	3,157	2,746	Corrected rate of .008 to .06 in accordance with law
	WAGE / BURDEN TOTAL:	<u>157,609</u>	<u>160,346</u>	<u>2,537</u>	
OPERATION & MAINTENANCE					
ACCT #	DESCRIPTION				
612	CHEMICALS	20,300	20,300	0	
616	ROLLING STOCK REPLACEMENT (Current)	378	0	(378)	No Replacement for 2021
616	ROLLING STOCK REPLACEMENT (2020 Purchase)	0	0	0	
618	DUES & FEES	5,925	9,000	3,075	Permits required in 2021
626	ENGINEERING	5,000	5,000	0	
628	EQUIPMENT PUR. <\$5,000	3,800	3,800	0	
634	FUEL	5,400	5,400	0	
642	LAB FEES	9,500	9,500	0	
654	NOTICES & ADS	300	300	0	
662	PURCHASE SERVICES	15,000	18,000	3,000	In crease in sludge disposal
664	BUILDING MAINTENANCE	2,500	2,500	0	
666	LINE REPAIRS	1,800	1,800	0	
672	EQUIPMENT REPAIRS	15,000	15,000	0	
676	PARTS / MATERIALS	5,400	5,400	0	
678	RADIO MAINT	0	0	0	
680	SEWER PLANT REPAIR	25,200	25,200	0	
682	TIRES	1,160	1,160	0	
684	VEHICLE O&M	2,220	2,220	0	
692	SAFETY	1,000	1,000	0	
698	SUPPLIES	3,000	3,000	0	
702	TELEPHONE	2,940	2,940	0	
704	TRAINING	1,900	1,900	0	
706	UNIFORMS	600	600	0	
710	UTILITIES	60,000	60,000	0	
801	INTEREST	105,600	100,000	(5,600)	rates decreased mid 2020
	O & M TOTAL:	<u>293,923</u>	<u>294,020</u>	<u>97</u>	
	PAID WITH DEBT SERVICE	<u>(105,600)</u>	<u>(100,000)</u>	<u>5,600</u>	
		188,323	194,020	5,697	
	EXPENSE TOTAL	346,131	354,366	8,234	
	CIP TOTAL	12,000	89,000	77,000	Upgrade 41.5K; EQ 2-Trucks 47.5K
	Net Gain / (Loss)	<u>(19,449)</u>	<u>(104,684)</u>	<u>(85,234)</u>	

**ROADS DEPARTMENT # 04**  
**Budget By Line Item**  
**2021**

		Budget	Budget	Variance	
		2020	2021	Inc (+) / Dec (-)	EXPLANATION
<b>INCOME</b>					
<u>ACCT #</u>	<u>DESCRIPTION</u>				
416	CONTRIBUTIONS	40,000	0	(40,000)	(20K rec'd 2020-anticipate last)
480	DRIVEWAY TRANSITIONS	1,200	1,200	0	
482	CULVERT INSTALLATIONS	500	500	0	
484	ROAD INSPECTION FEE/NON REFUND	800	800	0	
495	OTHER INCOME (INC FUNDS & AUCTION ITEMS)	500	211,500	211,000	INC Funds
<b>INCOME TOTAL:</b>		<b>43,000</b>	<b>214,000</b>	<b>171,000</b>	
<b>WAGES/BURDEN</b>					
<u>ACCT #</u>	<u>DESCRIPTION</u>				
530	WAGES	207,127	228,094	20,966	Wages increases
	<i>Wage Increase</i>				
620	Hosp Ins.-Emp Benefit	23,747	26,047	2,300	
624	Retirement-Emp Benefit	7,063	6,084	(980)	
640	Workman's Comp	3,861	3,861	0	
656	Payroll Tax Exp	15,226	16,830	1,604	
	<i>Payroll Tax</i>		0		
708	Unemployment	673	2,520	1,847	Corrected rate of .008 to .06 in accordance with law
<b>TOTAL:</b>		<b>257,697</b>	<b>283,434</b>	<b>25,738</b>	
<b>OPERATION &amp; MAINTENANCE</b>					
<u>ACCT #</u>	<u>DESCRIPTION</u>				
612	CHEMICALS	200	0	(200)	
616	ROLLING STOCK REPLACEMENT (Current)	18,458	0	(18,458)	No Replacement 2021
618	DUES & FEES	1,000	1,000	0	
628	EQUIP PURCHASES UNDER 5,000	3,000	3,000	0	
634	FUEL	20,000	20,000	0	
654	NOTICE/ADS	500	500	0	
662	PURCHASED SERVICES	4,500	2,500	(2,000)	Actuals lower than anticipated
664	Repair - BUILDING MAINTENANCE	500	500	0	
665	Repair - STREET LIGHT MAINT	700	500	(200)	
674	Repair - LUBRICANTS	0	0	0	
676	Repair - PARTS/MATERIAL	6,000	5,000	(1,000)	Needs lower per Mgr
678	Repair - RADIO MAINTENANCE	250	0	(250)	
682	Repair - TIRES	5,000	5,000	0	
684	Repair - VEHICLE O & M	10,200	5,000	(5,200)	Needs lower per Mgr
688	Repair - ROAD MATERIALS	10,000	15,000	5,000	Actuals higher than anticipated
692	SAFETY EQUIPMENT	250	250	0	
696	SNOW/ICE CONTROL	12,000	17,000	5,000	
698	SUPPLIES	2,500	2,500	0	
702	TELEPHONE	3,000	1,920	(1,080)	New phone service provider
706	UNIFORMS - CONTROL	2,000	2,000	0	
710	UTILITIES - STREET LIGHTS /SHOP	7,500	7,500	0	
<b>O &amp; M TOTAL:</b>		<b>107,558</b>	<b>89,170</b>	<b>(18,388)</b>	
<b>EXPENSE TOTAL W/O CIP</b>		<b>365,255</b>	<b>372,604</b>	<b>7,350</b>	
<b>CIP TOTAL</b>		<b>335,500</b>	<b>295,000</b>	<b>(40,500)</b>	<b>NOTE: Reduce SS Storage to phase II 30K; striping 15k; Road Impr \$220K'; &amp; \$30K Ventrac EQ</b>
<b>NET GAIN/LOSS</b>		<b>(657,755)</b>	<b>(453,604)</b>	<b>204,150</b>	

**Fire Department  
Budget Line x Line  
2021**

Income	Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<b>Acct # Description</b>				
400 Security Fee	0	45,600	45,600	Moved from Non-Dept
410 Long Term Rental	0	0	0	
416 Contributions	1,000	1,000	0	
492 Act 833 Funds	16,000	16,000	0	
495 Other Income-Grants	1,000	46,837	45,837	INC Funds (4167 per Mo x 11)
<b>Income Total:</b>	<b>18,000</b>	<b>109,437</b>	<b>91,437</b>	

**Wages / Burden**

Acct # Description	Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<b>Acct # Description</b>				
530 Wages	118,172	130,726	12,554	Higher paid new employees
<i>wage increase</i>				
620 Health Ins-Emp Benefit	11,100	11,100	0	
623 LOPFI	28,220	30,633	2,412	
624 Retirement-Emp Benefit	5,643	6,259	616	
640 Workman's Comp	4,708	4,708	0	
656 Payroll Tax Exp	3,362	3,726	364	
<i>Payroll Tax</i>				
708 Unemployment	432	1,733	1,300	Corrected rate of .008 to .06 in accordance with law
<b>Wage / Burden Total:</b>	<b>171,637</b>	<b>188,883</b>	<b>17,246</b>	

**Operation & Maintenance**

Acct # Description	Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<b>Acct # Description</b>				
600 Act 833 Funds	8,300	8,300	0	
601 PPE	6,000	6,000	0	
616 Rolling Stock Replacement	21,318	0	(21,318)	No Replacement
618 Dues & Fees	800	800	0	
628 Equipment Purchase < 5,000	4,000	4,000	0	
634 Fuel	8,000	8,000	0	
652 Miscellaneous	0	0	0	
658 Personnel Reimburse	16,000	16,000	0	
662 Purch Serv	3,000	3,800	800	New Radio service
664 Bldg Maint.	4,200	4,200	0	
672 Equip Rep	3,800	3,800	0	
678 Radio Maint.	3,000	3,000	0	
682 Tires	2,800	2,800	0	
684 Vehicle O&M	4,700	4,700	0	
698 Supplies	2,000	2,000	0	
702 Phone	3,420	3,420	0	
704 Training	3,000	3,000	0	
706 Uniforms	900	900	0	
710 Utilities	7,000	7,000	0	
<b>O&amp;M Total:</b>	<b>102,238</b>	<b>81,720</b>	<b>(20,518)</b>	
Expense Total	273,875	270,603	(3,272)	
CIP EXPENSE	22,000	0	(22,000)	Tanker #2 Replacement
<b>NET GAIN/LOSS</b>	<b>(277,875)</b>	<b>(161,166)</b>	<b>116,709</b>	

NOTE: \$58.5K available in Restricted Fire Account for use towards Fire Department purchases

**GOLF OPERATIONS  
Budget By Line Item  
2021**

Income	Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<u>Acct # Description</u>				
416 Contributions	0	0		
495 Miscellaneous	1,200	0	(1,200)	
454 Greens Fees	115,000	90,000	(25,000)	
402 Family Activity Cards	17,000	17,000	0	
403 Individual Activity Cards	55,000	55,000	0	
456 Private Cart Fees	15,000	15,000	0	
460 Power Cart Rentals	45,000	30,000	(15,000)	
470 Cart Storage	10,665	7,500	(3,165)	
464 Pull Cart / Club Rentals	1,075	1,000	(75)	
468 Merchandise Sales	50,000	25,000	(25,000)	
457 User Fees w/out act.	0	0	0	
458 Golf Cart Lease/Pass	15,000	15,000	0	
409 Range Cards	2,750	2,000	(750)	
471 Range Balls	5,500	2,000	(3,500)	
<b>Totals:</b>				
<b>Income Total:</b>	<b>333,190</b>	<b>259,500</b>	<b>(73,690)</b>	<b>COVID IMPACT</b>
<b>Wages / Burden</b>				
<u>Acct # Description</u>				
530 Wages	110,437	131,970	21,532	Salary increases
<i>wage increase (Commission)</i>	1,575			
620 Hosp Ins.-Emp Benefit	8,174	8,174	0	
624 Retirement-Emp Benefit	2,375	2,375	0	
640 Workman's Comp	942	942	0	
656 Payroll Tax Exp	8,448	10,096	1,647	
<i>payroll tax</i>				
708 Unemployment	1,092	5,975	4,884	Corrected rate of .008 to .06 in accordance with law
<b>Wage / Burden Total:</b>	<b>133,043</b>	<b>159,531</b>	<b>28,063</b>	
<b>Operation &amp; Maintenance</b>				
<u>Acct # Description</u>				
515 Cost of Sales-Merchandise	25,000	12,500	(12,500)	50% of sale
614 Credit Card Fees	5,075	5,075	0	
618 Dues & Fees	1,500	1,500	0	
628 Equipment Purchase < \$5000	7,500	5,000	(2,500)	
634 Fuel (Golf Carts)	0	0	0	
650 Advertising	5,000	5,000	0	
652 Miscellaneous	575	575	0	
654 Notices & Ads	500	500	0	
658 Personnel Reimbursement	0	0	0	
662 Purchased Services	25,500	25,500	0	
664 Bldg Repair & Maint	4,200	4,200	0	
672 Equipment Repair	5,200	5,200	0	
678 Radio Maintenance	120	0	(120)	
682 Tires - Carts	0	0	0	
684 Carts O&M	500	500	0	
698 Supplies	4,825	4,000	(825)	
702 Telephone	2,282	3,000	718	
704 Travel & Training	1,200	1,200	0	
706 Uniforms	900	900	0	
710 Utilities	7,500	7,500	0	
<b>O&amp;M Total:</b>	<b>97,377</b>	<b>82,150</b>	<b>(15,227)</b>	
<b>Expense Total</b>	<b>230,420</b>	<b>241,681</b>	<b>12,836</b>	
<b>CIP</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET GAIN/LOSS</b>	<b>102,770</b>	<b>17,819</b>	<b>(86,526)</b>	



**Restaurant  
Budget By Line Item  
2021**

Income	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>		
<u>Acct # Description</u>						
416 Contributions	0	0				
495 Miscellaneous	0	0				
467 Food Sales	155,000	110,000	(45,000)			
465 Beer Sales	18,000	10,000	(8,000)			
466 Beverage Sales	20,000	10,000	(10,000)			
<b>Income Total:</b>	<u><b>193,000</b></u>	<u><b>130,000</b></u>	<u><b>(63,000)</b></u>	<b>Covid Impact</b>		
<b>Wages / Burden</b>						
<u>Acct # Description</u>						
530 Wages	66,538	64,935	(1,603)	<b>Increase wages; less PT</b>		
<i>wage increase</i>						
620 Hosp Ins.-Emp Benefit	3,700	3,700	0			
624 Retirement-Emp Benefit	1,456	1,165	(291)			
640 Work Comp	1,252	1,252	0			
656 Payroll Tax Exp	5,090	4,968	(123)			
<i>payroll tax</i>						
708 Unemployment	560	1,996	1,436	<b>Corrected rate of .008 to .06 in accordance with law</b>		
<b>Wage / Burden Total:</b>	<u><b>78,596</b></u>	<u><b>78,015</b></u>	<u><b>(581)</b></u>			
<b>Operation &amp; Maintenance</b>						
<u>Acct # Description</u>						
Advertising	0	0				
500 Cost of Sales-Beer	7,000	3,800	(3,200)	<b>38% of sale</b>	Actuals	38%
505 Cost of Sales-Beverage	3,600	3,600	0	<b>36% of sale</b>	Actuals	36%
510 Cost of Sales-Food	42,000	40,000	(2,000)	<b>40% of sale</b>	Actuals	53%
614 Credit Card Fees	0	2,500	2,500	<b>Inc in CC transactions</b>		
616 Rolling Stock Replacement	3,506	0	(3,506)	<b>No Replacement</b>		
618 Dues & Fees	450	450	0			
628 Equipment Purchase < \$5000	0	3,000	3,000	<b>Cover aged equipment</b>		
652 Miscellaneous	0	0	0			
654 Notices & Ads	420	420	0			
658 Personnel Reimbursement	0	0	0			
662 Purchased Services	890	1,373	483			
664 Bldg Repair & Maint	2,070	2,070	0			
672 Equipment Repair	2,070	2,070	0			
678 Radio Maintenance	0	0	0			
698 Supplies	6,000	6,000	0			
702 Telephone	0	0	0			
704 Travel & Training	0	0	0			
706 Uniforms	0	0	0			
710 Utilities	7,500	7,500	0			
<b>O&amp;M Total:</b>	<u><b>75,506</b></u>	<u><b>72,783</b></u>	<u><b>(2,723)</b></u>			
 Expense Total	 154,102	 150,798	 (3,304)			
 CIP	 0	 0	 0			
 <b>NET GAIN/LOSS</b>	 <u><b>38,898</b></u>	 <u><b>(20,798)</b></u>	 <u><b>(59,696)</b></u>			

**Golf Maintenance  
Budget By Line Item  
2021**

	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>
<b>Wages / Burden</b>				
<b>Acct # Description</b>				
530 Wages <i>wage increase</i>	203,202	203,202	0	
620 Hosp Ins.-Emp Benefit	17,883	17,883	0	
624 Retirement-Emp Benefit	5,012	5,023	11	
640 Workman's Comp	2,542	2,542	0	
656 Payroll Tax Exp <i>Payroll tax</i>	15,545	15,545	0	
708 Unemployment	954	3,000	2,046	Corrected rate of .008 to .06 in accordance with law
<b>Wage / Burden Total:</b>	<u>245,138</u>	<u>247,195</u>	<u>2,057</u>	
<b>Operation &amp; Maintenance</b>				
<b>Acct # Description</b>				
612 Chemicals	62,000	62,000	0	
616 Rolling Stock Replacement (18-Hole)	6,506	0	(6,506)	<i>No Replacement (New lease)</i>
616 Rolling Stock Replacement (9-Hole)	4,346	0	(4,346)	<i>No Replacement</i>
618 Dues & Fees	700	1,200	500	
628 Equip < 5000	3,400	3,400	0	
634 Fuel	18,975	18,975	0	
652 Miscellaneous	0	0	0	
654 Notices & Ads	0	0	0	
662 Purch Serv	7,000	7,963	963	
664 Bldg Maint.	450	1,500	1,050	
666 Irrigation	9,000	9,000	0	
672 Equip Rep	11,000	11,000	0	
674 Lubricants	0	0	0	
676 Parts/Matrls	0	0	0	
678 Radio Maint.	400	0	(400)	
682 Tires	900	2,000	1,100	
684 Vehicle O&M	600	1,000	400	
692 Safety	400	400	0	
694 Seed, Sod, Soil	15,000	15,000	0	
698 Supplies	2,600	2,600	0	
702 Phone	2,940	2,400	(540)	
704 Training	2,500	2,500	0	
706 Uniforms	1,000	1,000	0	
710 Utilities	20,000	20,000	0	
801 Interest	8,400	7,200	(1,200)	
<b>O&amp;M Total:</b>	<u>178,117</u>	<u>169,138</u>	<u>(8,979)</u>	
<b>Expense Total</b>	423,255	416,333	(6,922)	
<b>CIP</b>	45,000	0	(45,000)	UTV
<b>NET GAIN/LOSS</b>	<u>(468,255)</u>	<u>(416,333)</u>	<u>51,922</u>	

NOTE: Lease payments on equipment should not be capitalized, but depreciation is accounted for yearly.  
(Lease Equipment has been fully accounted for as capital assets in 2019 & liability balance established)

**Recreation  
Budget By Line Item  
2021**

Income Acct# Description	Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
				<b>NOTE: Actuals through OCT20 only 50% of BGT</b>
402 GOLF Family Activity Cards	5,000	5,000	0	
403 GOLF Individual Activity Cards	5,000	2,500	(2,500)	
454 Green Fees	18,000	12,000	(6,000)	
455 REC Fees	5,000	7,500	2,500	
456 Trail Fees	100	0	(100)	
457 User Fee-Golf	0	0	0	
457 User Fee-Rec Center	0	0	0	
404 REC Family Activity Cards	12,000	10,000	(2,000)	
407 REC Individual Activity Cards	2,000	2,000	0	
460 Rent - Cart	7,500	7,500	0	
461 Pull Cart Rentals and golf clubs	700	100	(600)	
463 Fac. Short Term Rental	3,000	1,000	(2,000)	
465 Beer Sales	0	0	0	
466 Beverage Sales	2,000	2,000	0	
467 Food Sales	2,500	2,500	0	
468 Merchandise Sales	1,500	1,500	0	
495 Misc.Income	0	0	0	
<b>IncomeTotal</b>	<b>64,300</b>	<b>53,600</b>	<b>(10,700)</b>	<b>COVID IMPACT</b>

**Wages / Burden  
Acct # Description**

530 Wages	61,152	71,044	9,892	<b>\$11 minimun wage 2021 + key employee raises</b>
wage increase				
620 Hosp Ins.-Emp Benefit	0	0	0	
624 Retirement-Emp Benefit	595	683	88	
640 Workman's Comp	1,036	1,036	0	
656 Payroll Tax Exp	4,678	5,435	757	
Payroll Tax Exp				
705 Unemployment	737	3,008	2,271	<b>Corrected rate of .008 to .06 in accordance with law</b>
<b>Wage / Burden Total:</b>	<b>68,198</b>	<b>81,205</b>	<b>13,007</b>	

**Operation & Maintenance**

Acct # Description				
500 Cost of Sale-Beer	0	0	0	
505 Cost of Sale-Beverage	600	600	0	
510 Cost of Sale-Food	600	750	150	
515 Cost of Sale-Merchandise	750	700	(50)	
612 Chemicals	4,000	4,000	0	
614 Credit Card Fees	700	700	0	
616 Rolling Stock Replacement	0	0	0	<b>No replacement</b>
618 Dues & Fees	350	350	0	
628 Equipment < \$5,000	3,000	3,000	0	
634 Fuel	0	0	0	
652 Miscellaneous	140	140	0	
658 Per.Reimb.	600	600	0	
662 Purc.Serv.	15,000	15,000	0	
664 Bldg Maint.	5,000	3,000	(2,000)	
672 Equip Rep	5,000	3,000	(2,000)	
676 Parts/Matris	4,000	2,000	(2,000)	
678 Radio Maint	0	0	0	
684 Vehicle O&M	210	210	0	
698 Supplies	5,000	5,000	0	
702 Phone	3,000	2,400	(600)	
704 Training	300	100	(200)	
706 uniforms	0	0	0	
710 Utilities	15,000	15,000	0	
<b>O&amp;M Total:</b>	<b>63,250</b>	<b>56,550</b>	<b>(6,700)</b>	
<b>Expense Total</b>	<b>131,448</b>	<b>137,755</b>	<b>6,307</b>	
<b>CIP TOTAL</b>	<b>20,000</b>	<b>41,000</b>	<b>21,000</b>	<b>A/C 11K; Pickleball 25K; Mower \$5K</b>
<b>NET GAIN/LOSS</b>	<b>(87,148)</b>	<b>(125,155)</b>	<b>(38,007)</b>	

**Ballroom  
Budget By Line Item  
2021**

		Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<b>Income</b>					
<u>Acct #</u>	<u>Description</u>				
463	Facility Rental	7,500	7,500	0	Anticipate fully opening in 2021
		<u>7,500</u>	<u>7,500</u>	<u>0</u>	
<b>Wages / Burden</b>					
<u>Acct #</u>	<u>Description</u>				
530	Wages wage increase	7,880	6,705	-1,175	\$11 minimum Wage (only 1 Employee)
620	Hosp Ins - Emp Benefit	0	0		
624	Retirement - Emp Benefit	0	0		
640	Workman's Comp	0	0		
656	Payroll Tax payroll tax	603	513	-90	
708	Unemployment	126	474	348	Corrected rate of .008 to .06 in accordance with law
		<u>8,609</u>	<u>7,692</u>	<u>(917)</u>	
<b>Operation &amp; Maintenance</b>					
<u>Acct #</u>	<u>Description</u>				
	Advertising	2,000	2,000	0	
618	Dues & Fees	0	0	0	
652	Miscellaneous	0	0	0	
662	Purchased Services	1,980	780	-1,200	
664	Bldg Repair & Maint.	4,500	4,500	0	Actuals through OCT20 only
672	Equipment Repair	2,400	2,400	0	Actuals through OCT20 only
676	Parts/Materials	0	0	0	
698	Supplies	2,300	2,300	0	
710	Utilities	9,600	9,600	0	
	<b>Expense Total</b>	<u>22,780</u>	<u>21,580</u>	<u>(1,200)</u>	
	<b>O &amp; M Total</b>	<u>31,389</u>	<u>29,272</u>	<u>-2,117</u>	
	CIP	0	0	0	Replace Doors
	<b>NET GAIN/LOSS</b>	<u>(23,889)</u>	<u>(21,772)</u>	<u>2,117</u>	

**Public Safety (Deputy)  
Budget by Line Item  
2021**

Income	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>
<u>Acct # Description</u>				
				<b>Move budget from Non-Dept to</b>
4000 Security Fee	0	48,000	48,000	<b>Safety (\$48K) &amp; Fire (\$45.6K)</b>
4002 Sales of Assets Income	0	0	0	
4950 Other Income	0	0	0	
<b>Income Total:</b>	<u>0</u>	<u>48,000</u>	<u>48,000</u>	
 <b>Wages / Burden</b>				
<u>Acct # Description</u>				
530 Wages	0	0	0	
525 Burden	0	0	0	
<b>Wage / Burden Total:</b>	<u>0</u>	<u>0</u>	<u>0</u>	
 <b>Operation &amp; Maintenance</b>				
<u>Acct # Description</u>				
706 Uniforms	0	0	0	
636 Housing Allowance	0	0	0	
662 Purch Serv	48,000	48,000	0	
634 Fuel Expense	0	0	0	
<b>O&amp;M Total:</b>	<u>48,000</u>	<u>48,000</u>	<u>0</u>	
Expense Total	48,000	48,000	0	
<b>NET GAIN/LOSS</b>	<u><u>(48,000)</u></u>	<u><u>0</u></u>	<u><u>48,000</u></u>	

**Holiday Island Marina  
Budget by Line Item  
2021**

		Budget 2020	Budget 2021	Variance Inc (+) / Dec (-)	EXPLANATION
<b>Income</b>					
<u>Acct #</u>	<u>Description</u>				
410	Marina Income	192,534	192,534	0	
	<b>Income Total:</b>	<b>192,534</b>	<b>192,534</b>	<b>0</b>	
<b>Operation &amp; Maintenance</b>					
<u>Acct #</u>	<u>Description</u>				
618	Dues & Fees	325	325	0	
662	Purchased Services	85,100	85,100	0	
664	Bldg Repair & Maint.	19,200	19,200	0	
672	Equipment Repair	500	500	0	
710	Utilities	1,185	1,500	315	
801	Interest	0	0	0	
	<b>O&amp;M Total:</b>	<b>106,310</b>	<b>106,625</b>	<b>315</b>	
	<b>CIP TOTAL</b>	<b>64,000</b>	<b>30,000</b>	<b>-34,000</b>	<b>\$10K electrical upgrade 2021</b>
	<b>NET GAIN/LOSS</b>	<b>22,224</b>	<b>55,909</b>	<b>33,685</b>	

**Holiday Island Campground  
Budget by Line Item  
2021**

	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>Variance Inc (+) / Dec (-)</u>	<u>EXPLANATION</u>
<b>Income</b>				
Acct # Description				
457 User Fee	0	0		
463 Campground Income	12,600	15,000	2,400	Inc in campers 2020
<b>Income Total:</b>	<u>12,600</u>	<u>15,000</u>	<u>12,600</u>	
<b>Operation &amp; Maintenance</b>				
662 Purchased Services	5,365	4,915	-450	
650 Advertising	1,000	1,000	0	
664 Building Repair	500	500	0	
672 Equipment Repair	175	175	0	
676 Parts/Materials	105	105	0	
698 Supplies	200	200	0	
702 Phone	1,200	1,200	0	
710 Utilities	3,770	3,770	0	
<b>O&amp;M Total:</b>	<u>12,315</u>	<u>11,865</u>	<u>11,865</u>	
<b>CIP TOTAL</b>	10,000	0	-10,000	Site improvement in 2020 but not in 2021
<b>NET GAIN/LOSS</b>	<u>(9,715)</u>	<u>3,135</u>	<u>10,735</u>	

**Holiday Island Suburban Improvement District  
2020-2024 Capital Improvements Program**

**Revenue Fund Projects**

<u>Department</u>	<u>Project</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Comments</u>
Administration	Copier			8,500			
	Replace Office Carpet			15,000			
	Replace HVAC 2 units		20,000				
	DM Office Relocation		5,000				
	<b>Administration Total</b>	<b>0</b>	<b>25,000</b>	<b>23,500</b>	<b>0</b>	<b>0</b>	
Water	9-Hole Booster Tank Rehab/Paint	10,993	10,993	10,933	10,933	10,933	Consider putting into a reserve account rather than paying \$86K yearly for maintenance
	Fire Station #1 / Summit / Rocky Top Tank Rehab & Maintenance	75,000	75,000	75,000	75,000	75,000	
	PRV Replacement	25,000	25,000	25,000	25,000	25,000	
	SCADA System Upgrade (20/50 Split)			9,000			
	Sanitary Survey Deficiencies		10,000	10,000			
	Water Source Alternative Study			35,000			
	<b>Water Total</b>	<b>110,993</b>	<b>120,993</b>	<b>164,933</b>	<b>110,933</b>	<b>110,933</b>	
Wastewater	Lift Station Rehabilitation	12,000	41,500	41,500	12,000		
	SCADA System Upgrade (20/50 Split)			9,000			
	Clarifier Seal & Paint			25,000			
<b>Wastewater Total</b>	<b>12,000</b>	<b>41,500</b>	<b>75,500</b>	<b>12,000</b>			
Roads & Public Facilities	Contracted Road Improvements	240,000	220,000	240,000	240,000	240,000	
	<i>20,000 Funded from County Road Money</i>						
	Road Striping	15,000	15,000	15,000	15,000	15,000	
	Sand and Salt Storage Area (Phase I & II)	72,000	30,000				Can't complete Phase I-Move to WIP for 2021
	Dolce Fishing Pier Pavement	0					
<b>Roads &amp; PF Total</b>	<b>327,000</b>	<b>265,000</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>		
Fire		0					
	Siding - Station # 3 (not done in 2020)	22,000					(Reserve Funds to be used) Could move to 2022
	Siding - Station # 1			18,000			
	Gas Heaters-Station #2 and #3			10,000			
<b>Fire Total</b>	<b>22,000</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>0</b>		
Pro Shop	Lounge Flooring			5,000			
	Replace Doors (Fire and Handicap)			10,000			
	Remodel Kitchen			15,000			
	Garden & Landscape				5,000		
	Remodel Ladies's restroom downstairs (Mold)						Consider using emergency funds or



Holiday Island Suburban Improvement District  
2020-2024 Capital Improvements Program

Revenue Fund Projects

<u>Department</u>	<u>Project</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Comments</u>
	<b>Pro Shop Total</b>	0	0	30,000	5,000	0	
<b>Ball Room</b>	Remodel Downstairs			35,000			
	AC / Downstairs			12,000			
	Replace Doors (Fire and Handicap)			10,000			
	Remodel Kitchen			10,000			
	Ballroom Flooring			10,000			
	Garden & Landscape				10,000		
	<b>Ballroom Total</b>	0	0	77,000	10,000		
<b>Recreation</b>	AC / Barn	10,000					
	AC / Both Shower Rooms		11,000				
	Permanent Shade Structure			7,000			
	Wintereized pool covers			25,000			
	Small Pool-Decking Surface			25,000			
	Handicap Pool Lift	10,000					
	Repurpose Old Tennis Court for Pickle Ball Court		25,000				
	<b>Recreation Total</b>	20,000	36,000	57,000	0	0	
<b>Golf Maintenance</b>	12 Pond Wall Colapse			30,000			
	AC / Fort Apache				12,500		
	Restrooms (3ea.)	15,000	0				
	<b>Golf Maintenance Total</b>	15,000	0	30,000	12,500	0	
<b>Marina</b>	Dock Access / Main and Dock 1	4,000					
	Store / Kitchen Replacement			400,000			
	Dock 1 Replacement with Fuel Dock			378,000			
	Dock 2 Replacement			340,000			
	Main Walkway Replacement	60,000	20,000				
	Electrical upgrade (Continued failures- HAZARDOUS)		10,000				Move to WIP for 2021
	12' Walkway			4,000			
	<b>Marina Total</b>	64,000	30,000	1,122,000	0	0	
<b>Campground</b>	Site Improvements	10,000	0	5,000	0	0	
		10,000	0	5,000	0	0	
<b>Revenue Fund Grand Totals</b>		580,993	518,493	1,867,933	405,433	365,933	

**Holiday Island Suburban Improvement District**  
**2020-2024 Capital Improvements Program**  
**Comprehensive Detail Schedule**

**Equipment Reserve Fund Projects**

<u>Department</u>	<u>Project</u>		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Comments</u>
Admin	Truck - 1/2 Ton	R	0		22,000			Replace Red Ford Expedition
	<b>ADMIN Total</b>		<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	
Water	Truck - 1.5 Ton Dump (50% split w/ww)	R	0	30,000				
	Truck - 1/2 ton (Water only for Meter Reader)	R		30,000				
	Truck - 3/4 Ton (50% Split)	R		17,500				
	<b>Water Total</b>		<b>0</b>	<b>77,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Wastewater	Truck - 1.5 Ton Dump (50% split w/ww)	R	0	30,000				
	Truck - 3/4 Ton (50% Split)	R		17,500				
	<b>Wastewater Total</b>		<b>0</b>	<b>47,500</b>	<b>0</b>			
Roads & PF	8 ft. Buyers SS Chat Spreader	R	8,500					
	Ventrac Slope (Vehicle & attachment)	N	0	30,000				
	<b>Roads &amp; PF Total</b>		<b>8,500</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Fire	Command / Rescue Vehicle	R			100,000			Replace 2012 Dodge - Command Replace 1972 Chevy-Tanker# 2 Replace 2011 Ford-Squad# 2 Replace Brush 2
	Tanker # 2	R			70,000			
	Squad # 2	R			125,000			
	Brush Truck	R				70,000		
	<b>FIRE Total</b>		<b>0</b>	<b>0</b>	<b>295,000</b>	<b>70,000</b>	<b>0</b>	
Recreation Center	Mower	N	0	5,000				
	<b>Recreation Total</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Golf Maintenance	UTV	N			12,000			
	<b>Golf Maintenance Total</b>		<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	
			<b>8,500</b>	<b>160,000</b>	<b>329,000</b>	<b>70,000</b>	<b>0</b>	

**NOTE: Lease payments on equipment should not be capitalized, but depreciation is accounted for yearly.  
(Lease Equipment has been fully accounted for as capital assets in 2019 & liability balance established)**

Golf Maintenance	Leased Payments	30,000	30,000	30,000	30,000	12,002
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Holiday Island SID  
 Book Asset Detail 1/01/19- 12/31/2019  
 FYE: 12/31/2019

(RECENTLY AUDITED)

Asset	Property Description	Date In Service	Book Cost	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Period	
<b>Group: 18 Hole G.C.</b>									
590	200 Gal Cushman Sprayer	5/8/2000	5,235	5,235	0	5,235	0 S/L	10	
608	Greens Mower Toro 3100	4/6/2001	17,104	17,104	0	17,104	0 S/L	7	
610	Utility Vehicle - Yamaha	4/19/2001	14,198	14,198	0	14,198	0 S/L	5	
693	Vicon Sand Spreader	12/19/2005	4,346	4,346	0	4,346	0 S/L	7	
694	Pro Core 648 Aerator	10/11/2005	15,775	15,775	0	15,775	0 S/L	7	
719	Greenmaster 3100	9/15/2006	23,886	23,886	0	23,886	0 S/L	10	
729	Easy Picker - Range Ball Pick	2/16/2007	6,225	6,225	0	6,225	0 S/L	10	
731	Smithco Spray Star 1600P	11/12/2007	20,466	20,466	0	20,466	0 S/L	7	
766	2009 Dodge Dakota 4WD Ext cab	4/24/2009	17,938	17,341	598	17,939	0 S/L	10	
779	Greensmaster 3100 w/#11 blade	4/29/2010	24,725	24,725	0	24,725	0 S/L	10	
785	430D 72" Grasshopper #6215795	4/27/2012	14,636	13,939	697	14,636	0 S/L	7	
786	430D 72" Grasshopper #6215270	4/27/2012	14,636	13,939	697	14,636	0 S/L	7	
803	Sand Pro 5040	8/1/2014	20,147	12,928	4,029	16,957	3,190 S/L	5	
804	Greenmaster 3150-Q	8/1/2014	32,603	20,920	6,521	27,441	5,162 S/L	5	
805	Greenmaster 3150-Q	8/1/2014	32,603	20,920	6,521	27,441	5,162 S/L	5	
86	Greenmaster 3150-Q	8/1/2014	32,603	20,920	6,521	27,441	5,162 S/L	5	
807	Groundmaster 3280 D 74WD	8/1/2014	24,083	15,453	4,817	20,270	3,813 S/L	5	
808	Groundmaster 3505-D	8/1/2014	28,718	18,427	5,744	24,171	4,547 S/L	5	
809	Groundmaster 3505-D	8/1/2014	28,718	18,427	5,744	24,171	4,547 S/L	5	
810	Spray Star 2000 Sprayer	8/1/2014	32,055	20,569	6,411	26,980	5,075 S/L	5	
811	Terrain 250 Truck - Gas	8/1/2014	6,666	4,277	1,334	5,611	1,055 S/L	5	
812	Terrain 250 Truck - Gas	8/1/2014	6,666	4,277	1,334	5,611	1,055 S/L	5	
813	Terrain 250 Truck - Gas	8/1/2014	6,666	4,277	1,334	5,611	1,055 S/L	5	
814	Cushman 1600DX 4WD	8/1/2014	13,391	8,593	2,678	11,271	2,120 S/L	5	
884	JD7700A Fairway Mower 4WD	5/1/2019	60,410		8,055	8,055	52,355 S/L	5	
885	JD7700A Fairway Mower 2WD	5/1/2019	57,868		7,716	7,716	50,152 S/L	5	
886	JD Progressive 12" Pull Roughs Mow	5/1/2019	25,706		3,427	3,427	22,279 S/L	5	
887	JD Dakota 41 Pull Behind Spreader	5/1/2019	16,135		2,151	2,151	13,984 S/L	5	
			<u>604,207</u>	<u>347,167</u>	<u>76,329</u>	<u>423,496</u>	<u>180,711</u>		
<b>Group: Restaurant</b>									
850	2016 Ram Promaster Van	12/27/2017	17,532	2,505	2,504	5,009	12,523 S/L	7	
	<b>Restaurant</b>		<u>17,532</u>	<u>2,505</u>	<u>2,504</u>	<u>5,009</u>	<u>12,523</u>		
<b>Group: 9 Hole G.C.</b>									
592	Turf Truck	X 5/8/2000	14,204	14,204	0	14,204	0 S/L	10 ON 18-HOLE PER MARILYN	
609	Greens Mower	4/6/2001	17,104	17,104	0	17,104	0 S/L	7	
662	2002 Gas Hunter	12/20/2001	6,864	6,864	0	6,864	0 S/L	7	
695	Vibratory Rollers - Universal	4/26/2005	6,595	6,595	0	6,595	0 S/L	10	
720	Greenmaster 328-D 4WD	9/15/2006	20,258	20,258	0	20,258	0 S/L	10	
780	JD8700 Fairway Mower	4/29/2010	43,459	38,940	4,346	41,286	2,173 S/L	10	

9 Hole G.C.	<u>108,484</u>	<u>101,965</u>	<u>4,346</u>	<u>106,311</u>	<u>2,173</u>
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**Group: Fire Department**

633	1989 Refurbished Ford Tanker	1/1/2002	25,000	25,000	0	25,000	0	S/L	10
668	Rescue Truck - Donated	5/15/2003	50,000	50,000	0	50,000	0	S/L	10
679	Pierce IH Fire Truck	10/25/2004	155,466	110,122	7,773	117,895	37,571	S/L	20
680	Chipper Shredder	10/25/2004	17,233	17,233	0	17,233	0	S/L	10
752	F-550 Crew Cab / Chassis	6/12/2008	38,565	38,565	0	38,565	0	S/L	10
753	Remount Rescue Box	12/5/2008	26,900	26,900	0	26,900	0	S/L	10
767	09 SeaArk 18' Rescue Boat/Motor	12/11/2009	18,977	17,237	1,740	18,977	0	S/L	10
781	2011 Ford F350 Type1 Ambulance-WCCAD	9/1/2010	97,421	40,998	4,871	45,869	51,552	S/L	20
795	2012 Dodge Ram 2500 crew cab	10/14/2012	28,659	17,911	2,868	20,777	7,882	S/L	10
825 & 846	1990 HME Grumman 65' Telesqurt	1/4/2016	85,000	24,880	8,288	33,168	51,832	S/L	10
851	2005 Freighliner 4X4 Eone Tanker	9/15/2017	166,900	14,838	11,128	25,962	140,938	S/L	15

Fire	<u>710,121</u>	<u>383,682</u>	<u>36,864</u>	<u>420,346</u>	<u>289,776</u>
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**Group: Roads**

675	GMC 1 Ton Truck	R	4/7/2004	36,888	36,888	0	36,888	0	S/L	10
676	GMC 1 Ton Truck	R	4/7/2004	36,888	36,888	0	36,888	0	S/L	10
685	Gravelly Mower	R	4/1/2004	6,450	6,450	0	6,450	0	S/L	10
717	New Holland TN70 w/Brush Hog	R	4/3/2006	32,762	32,762	0	32,762	0	S/L	10
718	New Holland TN70 w/Brush Hog	R	8/1/2006	28,105	28,105	0	28,105	0	S/L	10
732	2007 Dodge Quad Cab 4X4 Ram	R	3/27/2007	19,188	19,188	0	19,188	0	S/L	10
815	1994 Chevy 3500 Bucket Truck	R	7/22/2014	7,500	6,625	875	7,500	0	S/L	5
816	Kubota Z-725KH-60 Mower	R	4/21/2014	8,501	7,934	567	8,501	0	S/L	5
845	Roadhog cold planer M# CP16LF	R	6/30/2016	12,075	3,019	1,207	4,226	7,849	S/L	10 X
852	99 Case 580 Super L-engine	R	5/10/2017	12,052	4,017	2,411	6,428	5,624	S/L	5 X
865	2+H159018 F-450 dump w/plow	R	6/11/2018	49,417	2,883	4,941	7,824	41,593	S/L	10
888	2019 F-450 dump w/plow	R	5/29/2019	47,253		2,756	2,756	44,497	S/L	10 X
889	chat spreader	R	1/8/2019	6,000		1,200	1,200	4,800	S/L	5 X

Public Works	<u>303,079</u>	<u>184,769</u>	<u>13,967</u>	<u>198,716</u>	<u>104,363</u>
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**Group: Recreation Facilities**

826	Kubota Z-725KW 60" mower	1/17/2015	RC	8,590	6,729	1,718	8,447	143	S/L	5
<b>Recreation Facilities</b>				<u>8,590</u>	<u>6,729</u>	<u>1,718</u>	<u>8,447</u>	<u>143</u>		

**Group: Waste Water**

689	2004 Jet Trailer Sewer Cleaner	S	3/4/2005	33,995	31,351	2,266	33,617	378	S/L	15
713	1992 CAT Dozer (down Payment)	S	12/22/2006	1,000	1,000	0	1,000	0	S/L	7
749	1992 CAT Dozer (Additional)	S	1/26/2007	39,000	39,000	0	39,000	0	S/L	10
750	Case Backhoe (paid 1/31/08)	S	8/31/2007	65,183	65,183	0	65,183	0	S/L	10
<b>Waste Water Facilities</b>				<u>139,178</u>	<u>138,534</u>	<u>2,266</u>	<u>138,800</u>	<u>378</u>		

**Group: Water**

677	2004 Chevy Truck		3/26/2004	16,642	16,642	0	16,642	0	S/L	10
687	2005 1 Ton Chevy Silverado		8/1/2005	19,644	19,644	0	19,644	0	S/L	10
688	Equipment-Chevy Silverado		8/25/2005	7,496	7,496	0	7,496	0	S/L	10
817	CX50 Case Mini Excavator		1/30/2014	50,621	24,889	5,082	29,951	20,670	S/L	10

818 D-Tilt Treller		2/28/2014	5,170	2,499	517	3,016	2,154	S/L	10
819 Kubota Z-725KH-60 Mower		4/21/2014	8,501	7,934	567	8,501	0	S/L	5
867 2019 Dodge Ram 1500		11/2/2018	20,836	498	2,977	3,473	17,363	S/L	7
678 GMC Sierra Pickup	W	3/26/2004	18,815	18,816	0	18,815	0	S/L	10
709 Dodge 3/4 Ton HD Ext Cab	W	3/23/2006	17,078	17,078	0	17,078	0	S/L	5
710 Case 430 Skid Steer Loader	W	4/3/2006	23,590	23,590	0	23,590	0	S/L	10
711 Chevy 1 Ton Truck	W	4/12/2006	20,043	20,043	0	20,043	0	S/L	5
712 Dump Bed - 1 Ton Truck	W	7/14/2006	7,587	7,587	0	7,587	0	S/L	5
<b>Water</b>			<u>216,023</u>	<u>166,713</u>	<u>9,123</u>	<u>175,836</u>	<u>40,187</u>		
<b>Grand Total</b>			<u>2,107,214</u>	<u>1,330,064</u>	<u>146,907</u>	<u>1,478,961</u>	<u>630,263</u>		

	2021 100%	MO
<u>18 Hole G.C.</u>	76,329.00	6,360.75
<u>Restaurant</u>	2,504.00	208.67
<u>9 Hole G.C.</u>	4,346.00	362.17

5%  
31,512.66 100% Rolling Stock in 2021 Budget

Per review of Regulation 34 in PF, the Equipment Reserve Fund is used for timely replacement of district vehicles and equipment. The fund has to maintain a balance of \$100,000 or 5% of book value of the districts' vehicles and equipment, whichever is greater. The amount equal to depreciation expense of vehicles and equipment

**FINAL 2021 BUDGET 11/30/2020**

2021 5.0% DECREASE PROPOSED FOR 2021 due to INCORPORATION

**2020 ACTUALS**

<b>Actual Billed</b>	<b>Y/Y RATE Change</b>	<b>2020 Assessment</b>	<b>Reduce Assessment</b>	<b>2021 Assessment</b>	<b>Total Assessment</b>	<b>Billed Amount</b>	<b>Debt Service</b>	<b>Total DS Debt Service</b>
1,839 R1 Vacant / Paved	5.00%	435.52	21.78	413.75	760,891	468.00	54.25	99,766
77 R1 Vacant / Gravel	5.00%	373.92	18.70	355.25	27,354	409.50	54.25	4,177
1,219 R1 Improved / Paved	5.00%	743.32	37.17	706.16	860,803	760.41	54.25	66,131
11 R1 Improved / Gravel	5.00%	681.82	34.09	647.75	7,125	702.00	54.25	597
127 R2 Vacant	5.00%	435.52	21.78	413.75	52,547	468.00	54.25	6,890
64 R2 Improved	5.00%	743.32	37.17	706.16	45,194	760.41	54.25	3,472
46 R3 Vacant	5.00%	665.84	33.29	632.56	29,098	702.00	69.44	3,194
46 R3 Improved	5.00%	973.67	48.68	924.97	42,548	994.41	69.44	3,194
70 C1 / C2 Vacant	5.00%	497.09	24.85	472.22	33,055	526.47	54.25	3,798
58 C1 / C2 Improved	5.00%	804.92	40.25	764.66	44,350	818.91	54.25	3,147
28 <i>Timeshare</i>	5.00%	255.07	32.28	217.91	6,101	760.41	542.50	15,190
<b>3,585</b>	<b>-5.37%</b>	<b>6,609.99</b>		<b>6,255.13</b>	<b>1,909,067</b>	<b>0.00%</b>	<b>1,115.38</b>	<b>209,555</b>