

OPERATING BUDGET - 2021

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OPERATING BUDGET - 2021

COVER SHEET

Beginning Balance		(a)	511,178.
Income Assessed Benefit	(b)	2,416,435.	
Operating Income	(c)	<u>378,950.</u>	<u>2,795,385.</u>
Total a+b+c		(d)	3,306,563.
Less: Expenditures		(e)	<u>2,790,718.</u>
Estimated Balance from Operations		(f)	515,845.

Beginning Balance	(a)	511,178.
Less: Ending Balance	(f)	<u>515,845.</u>
General Fund Surplus/(Deficit)	(g)	4,667.
Enterprise Fund Net Profit	(h)	13,912.
Debt Service Fund Net Profit	(i)	<u>193,067.</u>
Total Surplus/(Deficit)	(j)	211,646.

TO: Board of Commissioners

This is the Operating Budget for 2020.

This budget has a 2020 projected ending balance of \$ 511,178, with projected Assessment Income of \$ 2,416,435 and Operating Income of \$ 378,950 for Total Funds Available of \$ 3,306,563. This budget projects Expenses of \$ 2,790,718 which would result in a 2021 ending balance of \$515,845. This reflects a difference in Beginning and Ending balances of \$ 4,667. for the General Fund. There is a \$ 13,912. net profit from the Enterprise Fund, and a \$193,067. net fund balance from the Capital Improvements Fund, which, when applied to the General Fund gives an overall balance of \$ 211,646. for 2021

The General Manager prepares this budget with the assistance of the Commissioners, and each department head as his or her department was developed. It incorporates meetings and conversations with the Commissioners, staff, individuals, groups and organizations during the course of the year. We accumulate information, advice and recommendations from various suppliers, the utilities, insurance, etc. and information from various media and official publications, plus budget history.

The budget will be sent to the District's Certified Public Accounting Firm for their review.

Below, listed alphabetically, are overall narratives to selected line items that are general to most departments, and that we feel need further elaboration for the benefit of all involved. The line items in our budget are narrated if it is felt that further explanation is necessary. The narratives are intended to be information to the Board, but most of all are guidelines for helping us, and staff in budget operations and controls. Too, there are some statements that are of value only to us and meant for us only as a tool.

**INCOME - ASSESSED BENEFITS:**

Current Assessments: Estimated current assessment income is \$2,129,885.

Delinquent Assessments: This is really hard to budget for, because the Auditor makes adjustments to these amounts at year-end. Our foreclosure actions have stimulated owners to redeem a higher percentage of their delinquent lots than in the past. However, I tend to be very conservative in this forecast.

Penalties and Costs: This amount is 10% of the amount that was budgeted for delinquent assessments. This 10% figure was established by state statute in 1991.

**INCOME NARRATIVES:**

Admissions: These are daily pool admissions and are accounted for separately from swim passes.

ALC Lot Purchases: We are projecting 280 lots to be sold in 2021 with an average selling price of \$700. This equates to \$196,000 in lot sales, of which we receive 5%, or \$ 9,800 for 2020.

Boat Licenses: Income received from the sale of boat permits.

Boat Slip Rentals: This is rental received from the boat slips on the various lakes. This tends to be fairly constant year to year since we manage to keep the slips fully occupied.

Building Rentals: This is income from rental of the various facilities.

Camping Fees: We are getting in dire need of updating the electric and water hookups at the campgrounds, but the cost of doing this will be approximately \$40,000.

Daily Health Club Fees: These are non-members of the Health Club who come in to use the facility, usually guests of members or on a trial basis, to see if they want to join.

Foreclosed Lots Redeemed: These are payments of delinquent SID assessments received as a direct result of a foreclosure suit.

Golf Tournament Fees: This is the rental fee we collect from golf tournament sponsors.

Single Parent Scholarship	10000.
Tommy Bolt	1,000.
Rebel Classic	1,000.
Lions	1,000.
Spring River Paramedic	1,000.
NAEC	<u>1,000.</u>
	\$ 6,000.

Health Club Dues: The \$100 annual fee is split 50/50 between CVSID and the Health Club. The club maintains and replaces all the equipment.

Interest: This is interest earned on CD's, HI-Fi accounts, and interest bearing checking accounts.

Memberships: These are annual golf memberships.

Meeting Room: Rental of the North Rec. auditorium.

Miscellaneous Income: Any equipment or salvage that the District might sell.

Shed Rental: The North Course has 104 sheds available, and the South Course has 132 sheds available for a total of 236 sheds available. We are projecting 79 sheds will be leased in 2021.

Summer Swim Passes: Summer swim passes are accounted for separately from daily pool admissions.

**EXPENSE NARRATIVES:**

Building Equipment Repairs: Repairs needed to HVAC, plumbing, electrical equipment, etc.

Building Repairs: Any repairs needed on the buildings, excluding equipment.

Chemicals: Depending on the department being reviewed this can be pool chemicals, herbicides, pesticides, etc.

Equipment Repairs: Repairs on equipment that is not attached to the buildings.

Fuel & Petroleum Products: These parts of the budget were completed from recommendations of suppliers and forecasts.

Health Insurance: Our policy is: the SID pays the first \$300 per month towards the premium, and the employee pays the remaining premium up to \$69 per month with any further increase in premium above these amounts to be split 50/50 between SID and the employee. Employees who opted out when we began this plan receive a \$200 per month stipend. For 2021, the monthly rate will be \$447.58 per month. The split is \$339.29 to the Improvement District and \$109.29 per month to the employee.

Heat: This is the cost of propane to heat each facility.

Land Repair: Repairs to grounds, landscaping, access roads, etc.

Life Insurance: Now furnished through the Municipal Health Benefit Fund. The amount budgeted here is for the additional Life and AD & D for Department Heads and the General Manager, and for those employees that had life insurance prior to Municipal Health Benefit Fund.

Medicare: This is broken out of Social Security and is 1.45% for the total individuals' salary, including part time help.

Operating Supplies: This line item covers a multitude of supplies that are needed, depending on which department is being reviewed. Operating supplies cover a gamut and is a catch all, a place where oddities would go and eliminates the need to have cumbersome line items.

Personnel: The District has 11 full-time employees and 7 part-time employees. Seasonal employees are hired as needed.

Pest Control/Maintenance Contracts: Regular monthly spraying for pests is under Pest Control, but the termite inspections and spraying, along with other maintenance contracted with outside sources, are carried under Maintenance Contracts.

Salaries: This is the total amount, for the department being viewed, needed to employ full-time, part-time, and seasonal personnel to adequately perform the functions of that department.

Sanitation: Trash pick-up.

Seminars: Any seminars, training, or workshops needed.

Social Security: This is 6.2% of the total salary, for all employees, including part time help.

Tools: Small hand tools.

Unemployment Tax: 0.7% of the first \$10,000 in wages.

Workmen's Compensation: All SID personnel are at the same rate of 3.85% for 2021.

Minimum Wage: For 2021, the hourly minimum wage goes from \$10.00 to \$11.00. This increase affects 36 of our staff during peak season.



INCOME COMPARISON

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
<b><u>ASSESSMENTS</u></b>		
Current	2,129,885	2,260,398
Delinquent	260,500	160,483
Penalties	<u>26,050</u>	<u>16,048</u>
Totals	2,416,435	2,436,929
<b><u>OPERATING</u></b>		
Annual Dues	103,605	108,120
North Pro Shop	55,925	49,300
South Pro Shop	74,025	70,725
Omaha Center	19,100	21,700
Thunderbird Center	9,960	11,460
North Rec. Center	2,100	2,100
Campgrounds	4,900	4,000
Other Income	101,500	89,050
Interest	<u>7,835</u>	<u>9,000</u>
Total Other Income	<u>378,950</u>	<u>365,455</u>
Grand Total - All Income	2,795,385	2,802,384

**ASSESSMENT INCOME**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Current Assessments:		
Sharp County	1,510,339	1,602,936
Fulton County	619,546	657,462
Delinquent Assessments:		
Sharp County	168,000	65,942
Fulton County	92,500	94,541
Assessment Penalties:		
Sharp County	16,800	6,594
Fulton County	9,250	9,454
Assessment Int.-Fulton	<u>0</u>	<u>0</u>
Totals	2,416,435	2,436,929

**ANNUAL DUES**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Membership Dues	71,300	74,000
Cart Usage Dues	19,840	21,000
Electric Dues	2,800	2,400
Shed Rental Dues	9,565	10,520
Tennis Dues	100	200
Totals	103,605	108,120

**NORTH GOLF COURSE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Daily Greens Fees	40,225	36,000
Daily Cart Rentals	15,500	13,000
Pull Cart Rentals	0	0
Daily Tennis Fees	50	100
Daily Trail Fees	100	100
Cash Short & Over	0	0
Club Rentals	50	100
Totals	55,925	49,300

**SOUTH GOLF COURSE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Daily Greens Fees	44,800	39,000
Daily Cart Rentals	22,900	21,500
Pull Cart Rentals	0	0
Club Rentals	100	100
Cash Short & Over	0	0
Daily Trail Fees	225	125
Golf Tournament Fees	6,000	7,000
Restaurant Lease	0	3,000
Totals	74,025	70,725

Golf Totals	233,555	228,145
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**OMAHA CENTER  
2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Admissions	7,100	9,000
Building Rentals	2,000	2,000
Health Club Dues	6,000	6,800
Daily Health Club Fees	1,600	1,200
Min. Golf Admissions	0	0
Cash Short & Over	0	0
Summer Swim Passes	<u>2,400</u>	<u>2,700</u>
Totals	19,100	21,700

**THUNDERBIRD CENTER  
2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Admissions	5,300	6,500
Building Rentals	2,000	2,000
Min. Golf Admissions	260	250
Cash Short & Over	0	0
Summer Swim Passes	<u>2,400</u>	<u>2,700</u>
Totals	9,960	11,460

**NORTH RECREATION CENTER  
2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Meeting Room	<u>2,100</u>	<u>2,100</u>
Totals	2,100	2,100

**CAMPGROUNDS**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Camping Fees	4,900	4,000
Day Passes	<u>0</u>	<u>0</u>
Totals	4,900	4,000

**OTHER INCOME**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Boat Slip Rentals	21,300	20,400
Foreclosed Lots Redeemed	15,000	5,000
Escalante Park	0	0
ALC Lot Purchases	9,800	5,000
Miscellaneous Income	13,500	16,750
Boat Licenses	41,700	41,700
Cedar Valley Pavilion	<u>200</u>	<u>200</u>
Totals	101,500	89,050

**INTEREST EARNED**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
FNBC	7,400	8,500
Liberty Bank	0	0
Interest - ALC Purchases	0	0
Misc. Int. (Hi-Fi)	0	0
Checking Account	<u>435</u>	<u>500</u>
Totals	7,835	9,000

TOTAL OTHER INCOME                      378,950                      365,455

TOTAL ALL INCOME                      2,795,385                      2,802,384

**EXPENDITURE COMPARISON**  
**2021 OPERATING**

	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
General Office	365,519	349,501
Roads & Streets	821,588	828,556
Fire Dept	173,760	173,760
Omaha Center	162,817	129,680
Thunderbird Center	72,651	67,324
Sequoyah Beach	3,495	1,895
Parks & Rec. Maint.	223,083	213,214
North Pro Shop	70,401	63,929
North Maintenance	302,092	295,147
South Pro Shop	96,997	97,767
South Maintenance	353,252	346,586
Building Maintenance	0	0
Tennis Courts	1,225	975
Escalante	370	195
Horseshoe Courts	1,200	1,200
Hiking Trail	0	0
Collector Fees	79,356	80,029
Lake Management	<u>62,912</u>	<u>56,427</u>
Totals	2,790,718	2,706,185

**CAPITAL COMPARISON**  
**2021 OPERATING**

	<b><u>2021</u></b> <b><u>OPERATING</u></b> <b><u>BUDGET</u></b>	<b><u>2020</u></b> <b><u>OPERATING</u></b> <b><u>BUDGET</u></b>
General Office	0	0
Omaha Center	0	0
Thunderbird Center	0	0
Parks & Rec. Maint.	4,500	10,000
North Pro Shop	0	0
North Maintenance	0	0
South Pro Shop	0	0
South Maintenance	0	0
Escalante	0	0
Lake Management	<u>0</u>	<u>0</u>
Totals	4,500	10,000

**GENERAL OFFICE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	153,130	145,975
Social Security Tax	9,495	9,050
Medicare Tax	2,220	2,117
Unemployment Tax	280	392
Workmen's Compensation	5,895	5,620
Health Insurance	12,216	12,216
General Insurance	52,010	52,010
Real & Personal Taxes	40,771	40,771
Interest on Loans	0	0
Building Rental	18,000	18,000
Electricity	0	0
Water	0	0
Sanitation	0	0
Life Insurance	723	723
Telephone	0	2,363
Pest Control	0	0
Memberships	500	635
Conferences	500	1,000
Legal Notices	800	900
Legal Fees	15,000	15,000
Audit Fees	27,000	13,500
Postage	1,600	1,700
Periodicals	76	76
Operating Supplies	15,000	16,500
Depreciation	0	0
Reassessment	0	0
Maintenance Contracts	3,700	3,250
License & Sales Tax	28	28
Gas & Oil	0	200
Building Repair	0	0
Building Equipment Repair	0	0
Equipment Repair	350	500
Computer Upgrading	2,750	3,500
Leased Equipment	3,200	3,200
Office Equipment Repair	200	200
Permits	75	75
Capital	<u>0</u>	<u>0</u>
Totals	365,519	349,501



**CITY SUBSIDY**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Subsidy to City	<u>821,588</u>	<u>828,556</u>
Totals	821,588	828,556

\* Subsidy to the city based on 34% of assessment income.

**HYDRANT RENTAL**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Hydrant Rent	173,760	173,760
Maintenance Contracts	0	0
Subsidy to City	<u>0</u>	<u>0</u>
Totals	173,760	173,760

City subsidy moved from being split 50/50 between Dept. 15 & Dept. 16 to Dept.15 in total in 2020. Department 16 now has only Hydrant Rental as a line item.

**OMAHA RECREATION CENTER**  
**2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Salaries	55,791	51,290
Social Security Tax	3,459	3,180
Medicare Tax	809	744
Unemployment Tax	550	569
Workmen's Compensation	2,148	1,975
Health Insurance	0	0
Electricity	29,500	31,000
Water	26,500	15,000
Sanitation	1,200	2,222
Telephone	1,500	550
Pest Control	375	325
Uniforms	0	0
Operating Supplies	4,500	6,500
Depreciation	0	0
Maintenance Contracts	700	700
Gas & Oil	0	0
Chemicals	3,260	2,800
Building Repair	4,200	6,000
Building Equipment Repair	3,000	3,000
Equipment Repair *	21,500	1,500
Leased Equipment	0	0
Signs	0	0
Heat for Pool Equip. Room	800	800
Land Repair	3,000	1,500
Permits	25	25
Capital	0	0
Totals	162,817	129,680

\* Equipment Repair: This line item was increased to address pool leaks.

**THUNDERBIRD RECREATION CENTER**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	29,680	27,100
Social Security Tax	1,840	1,680
Medicare Tax	430	393
Unemployment Tax	208	379
Workmen's Compensation	1,143	1,043
Electricity	6,750	7,000
Heat	6,000	7,000
Water	4,750	5,250
Sanitation	700	924
Telephone	400	340
Pest Control	275	260
Uniforms	0	0
Operating Supplies	3,500	3,500
Depreciation	0	0
Maintenance Contracts	2,500	2,700
Gas & Oil	0	0
Chemicals	1,800	1,800
Building Repair	250	250
Building Equipment Repair	2,000	2,000
Equipment Repair	6,500	1,500
Leased Equipment	0	0
Signs	100	100
Land Repair	3,000	3,000
Sewer Fees	800	1,080
Permits	25	25
Capital	<u>0</u>	<u>0</u>
Totals	72,651	67,324

SEQUOYAH BEACH  
2021 OPERATING

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Electricity	550	550
Water	250	250
Sanitation	120	120
Operating Supplies	500	500
Depreciation	0	0
Maintenance Contracts	75	75
Building Repair	1,000	150
Land Repair	<u>1,000</u>	<u>250</u>
Totals	3,495	1,895

**PARKS & RECREATION MAINTENANCE**  
**2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Salaries	142,150	130,327
Social Security Tax	8,813	8,080
Medicare Tax	2,061	1,890
Unemployment Tax	490	686
Workmen's Compensation	5,473	5,018
Health Insurance	12,216	12,216
Electricity	5,100	4,600
Heat	3,000	3,200
Water	1,350	1,100
Sanitation	2,100	2,100
Life Insurance	100	100
Telephone	2,100	1,650
Uniforms	6,100	5,500
Seminars	0	0
Operating Supplies	6,000	6,462
Depreciation	0	0
Maintenance Contracts	2,220	2,220
License & Sales Tax	210	210
Gas & Oil	8,500	9,500
Chemicals	500	300
Seed	0	0
Fertilizer	0	0
Tools	1,200	1,200
Building Repair	725	500
Building Equipment Repair	300	300
Equipment Repair	5,500	4,200
Signs	1,100	780
Land Repair	1,000	1,000
Permits	275	75
Capital	<u>4,500</u>	<u>10,000</u>
Totals	223,083	213,214

\*\* Capital:     The Parks Dept. still needs a crew cab truck.

**NORTH PRO SHOP**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	42,750	36,000
Social Security Tax	2,650	2,232
Medicare Tax	620	522
Unemployment Tax	210	294
Workmen's Compensation	1,646	1,386
Health Insurance	0	0
Electricity	6,200	6,600
Heat	3,700	4,000
Water	750	750
Sanitation	700	1,725
Life Insurance	0	0
Telephone	1,700	2,400
Pest Control	225	195
Operating Supplies	3,100	3,000
Depreciation	0	0
Maintenance Contracts	3,250	3,250
Gas & Oil	0	0
Building Repair	750	250
Building Equipment Repair	1,750	750
Equipment Repair	400	500
Leased Equipment	0	0
Land Repair	0	0
Office Equipment Repair	0	0
Permits	0	75
Interest Paid	0	0
Capital	0	0
	<hr/>	<hr/>
Totals	70,401	63,929

**NORTH COURSE MAINTENANCE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	157,971	144,374
Social Security Tax	9,794	8,951
Medicare Tax	2,291	2,093
Unemployment Tax	490	686
Workmen's Compensation	6,082	5,558
Health Insurance	4,072	4,072
Electricity	15,150	15,000
Heat	3,500	3,500
Water	1,250	1,500
Sanitation	2,100	2,100
Life Insurance	92	92
Telephone	2,250	2,100
Uniforms	4,900	5,200
Memberships	70	70
Seminars	350	350
Operating Supplies	7,000	7,000
Depreciation	0	4,500
Maintenance Contracts	4,250	0
License & Sales Tax	25	25
Gas & Oil	15,000	15,000
Chemicals	22,000	28,000
Seed	200	300
Fertilizer	6,000	8,500
Tools	500	400
Building Repair	250	250
Building Equipment Repair	300	300
Equipment Repair	14,500	16,000
Irrigation Repair	6,800	5,000
Leased Equipment	0	0
Land Repair	7,000	5,500
Permits	255	75
Interest Paid	7,650	8,651
Capital	<u>0</u>	<u>0</u>
Totals	302,092	295,147

**SOUTH PRO SHOP & RESTAURANT**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	52,875	46,807
Social Security Tax	3,278	2,902
Medicare Tax	767	679
Unemployment Tax	437	294
Workmen's Compensation	2,036	1,802
Health Insurance	0	0
Electricity	12,500	15,000
Heat	4,000	6,000
Water	2,000	2,000
Sanitation	1,200	1,164
Life Insurance	0	0
Telephone	1,600	2,000
Pest Control	430	395
Memberships	450	750
Seminars	0	0
Periodicals	0	0
Operating Supplies	4,000	5,500
Depreciation	0	0
Maintenance Contracts	800	2,500
License & Sales Tax	24	24
Gas & Oil	0	0
Building Repair	3,000	500
Building Equipment Repair	1,000	1,000
Equipment Repair	1,500	1,500
Leased Equipment	0	0
Restaurant Supplies	0	0
Land Repair	3,000	5,000
Office Equipment Repair	350	200
Permits	1,750	1,750
Interest Paid	0	0
Capital	0	0
Totals	96,997	97,767



**SOUTH COIRSE MAINTENANCE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Salaries	159,885	149,752
Social Security Tax	9,913	9,285
Medicare Tax	2,318	2,171
Unemployment Tax	490	687
Workmen's Compensation	6,156	5,765
Health Insurance	8,144	8,144
Electricity	32,000	35,000
Heat	1,750	2,000
Water	1,900	1,800
Sanitation	2,122	2,122
Life Insurance	200	183
Telephone	1,600	1,600
Pest Control	0	0
Uniforms	5,500	4,800
Memberships	70	70
Seminars	175	175
Operating Supplies	11,000	11,000
Depreciation	0	0
Maintenance Contracts	4,000	4,000
License & Sales Tax	400	400
Gas & Oil	11,200	15,700
Chemicals	38,000	35,000
Seed	100	100
Fertilizer	13,700	16,500
Tools	200	300
Building Repair	300	300
Building Equipment Repair	0	0
Equipment Repair	18,700	15,000
Irrigation Repair	5,000	6,000
Leased Equipment	0	0
Land Repair	8,500	7,500
Interest Paid	9,929	11,232
Capital	<u>0</u>	<u>0</u>
Totals	353,252	346,586

**BUILDING MAINTENANCE**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Electricity	0	0
Totals	0	0

**TENNIS COURTS**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Tennis Court Electricity	625	375
Operating Supplies	200	200
Equipment Repair *	400	400
Totals	1,225	975

**ESCALANTE PARK**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
Pest Control	195	195
Depreciation	0	0
Maintenance Contracts	175	0
Totals	370	195

HORSESHOE COURTS  
2021 OPERATING

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Operating Supplies	<u>1,200</u>	<u>1,200</u>
Totals	1,200	1,200

COLLECTOR FEES  
2021 OPERATING

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
Collector Fees	<u>79,356</u>	<u>80,029</u>
Totals	79,356	80,029

LAKE MANAGEMENT  
2021 OPERATING

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>	
Salaries	24,650	24,300	
Social Security Tax	1,528	1,507	
Medicare Tax	357	352	
Unemployment Tax	345	340	
Workman's Compensation	950	936	
Electricity	2,200	2,200	
Water	0	165	
Sanitation	0	0	
Telephone	420	420	
Uniforms	0	200	
Operating Supplies	4,400	3,750	
Depreciation	0	0	
Dam Permits	1,982	1,982	
Maintenance Contracts	80	275	
License & Sales Tax	0	0	
Gas & Oil	1,000	1,500	
Chemicals	8,500	4,000	
Seed	0	0	
Fertilizer	0	0	
Building Repair	250	250	
Building Equipment Repair	250	0	
Equipment Repair	500	500	
Dam Repair	4,000	5,000	
Signs	500	250	
Land Repair	1,000	500	
Fish Structure	0	0	
Carp	0	0	
Game Fish	10,000	8,000	
Permits	0	0	
Capital	<u>0</u>	<u>0</u>	
Totals	62,912	56,427	
TOTAL ALL DEPARTMENTS	2,790,718	2,703,140	+ 87,578

**ENTERPRISE FUND**  
**2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
<b><u>REVENUE</u></b>		
Hats	4,100	4,880
Gloves	3,800	3,655
Golf Balls	7,000	10,500
Ladies' Wear	1,000	2,500
Men's Wear	5,000	7,500
Golf Supplies	6,200	6,500
Range Balls	5,700	4,700
Miscellaneous	0	0
Total Revenue	<u>32,800</u>	<u>40,235</u>
 <b>COST OF GOODS SOLD</b>		
Hats	2,575	3,065
Gloves	2,337	2,248
Golf Balls	5,439	8,159
Ladies' Wear	706	1,765
Men's Wear	3,125	4,688
Golf Supplies	4,960	5,200
Range Balls	1,500	1,500
Discounts Allowed	0	0
Discounts Taken	- 192	- 192
Freight	917	917
Total Cost of Goods Sold	<u>21,367</u>	<u>27,348</u>
 Gross Profit-Retail Dept	 11,433	 12,887
 <b>EXPENSES</b>		
Salaries	956	1,656
Social Security Tax	59	103
Medicare	14	24
Unemployment Tax	22	38
Workman's Compensation	67	116
Electricity	187	432
Heat	231	500
Telephone	99	88
Miscellaneous	0	0
Total Expenses	<u>1,635</u>	<u>2,957</u>
 Net Profit-Retail Dept	 9,798	 9,930

**ENTERPRISE FUND**  
**2021 OPERATING**

<b><u>ITEM</u></b>	<b><u>2021 OPERATING BUDGET</u></b>	<b><u>2020 OPERATING BUDGET</u></b>
 <b><u>SODA</u></b>		
Revenue	4,365	3,800
Cost of Goods Sold	<u>3,198</u>	<u>2,800</u>
Gross Profit	1,167	1,000
Expenses	<u>0</u>	<u>0</u>
Net Profit-Soda	1,167	1,000
 <b><u>ICE CREAM</u></b>		
Revenue	4,032	5,050
Cost of Goods Sold	<u>3,424</u>	<u>3,750</u>
Gross Profit	608	1,300
Expenses	<u>0</u>	<u>0</u>
Net Profit-Ice Cream	608	1,300
 <b><u>CANDY</u></b>		
Revenue	3,084	3,500
Cost of Goods Sold	<u>1,193</u>	<u>1,380</u>
Gross Profit	1,891	2,120
Expenses	<u>0</u>	<u>0</u>
Net Profit-Candy	1,891	2,120
 <b><u>GASOLINE</u></b>		
Revenue	1,665	1,665
Cost of Goods Sold	<u>1,217</u>	<u>1,217</u>
Gross Profit	448	448
Expenses	<u>0</u>	<u>0</u>
Net Profit-Gasoline	448	448
Net Profit-Vending Dept	<u>4,114</u>	<u>4,868</u>
Net Profit-Enterprise Fund	13,912	14,798

**CAPITAL IMPROVEMENT FUND**  
**2021 OPERATING**

<u>ITEM</u>	<u>2021 OPERATING BUDGET</u>	<u>2020 OPERATING BUDGET</u>
<b><u>REVENUE</u></b>		
Annual Golf Members	24,000	27,000
Daily Greens Fees	<u>20,500</u>	<u>14,500</u>
Total Revenue	44,500	41,500
Previous Year Carryover	<u>176,967</u>	<u>198,851</u>
Total Available Funds	221,467	240,351

**EXPENSES**

North Course	* 13,200	8,800
South Course	** <u>15,200</u>	<u>8,800</u>
Total Expenses	28,400	17,600
Balance	193,067	222,751

\* North: Batteries for 8 Club Cars: 8 carts x 4 per cart x \$160.00 per battery = \$5,200, and a Side-by-side for \$8,000.

\*\*South: Batteries for 12 Club Cars: 12 carts x 4 per cart x \$160.00 per battery = 7,200. And a Side-by-side for \$8,000.