

Cherokee Village Suburban Improvement District #1

2023 OPERATING BUDGET

First draft December 14, 2022

2023 OPERATING BUDGET

Beginning Balance	(a) \$	998,973
Income Assessed Benefit	(b) \$	2,479,294
Operating Income	(c) \$	<u>501,650</u>
		\$ 2,980,944
		<u>\$ 2,980,944</u>
Total a+b+c	(d) \$	3,979,917
Less: Expenditures	(e) \$	<u>2,074,267</u>
Estimated Balance From Operations	(f) \$	1,905,650

Beginning Balance	(a) \$	998,973
Less: Ending Balance	(f) \$	<u>1,905,650</u>
General Fund Surplus/(Deficit)	(g) \$	906,677
Enterprise Fund Net Profit	(h) \$	10,508
Capital Improvement Fund Net Profit	(l) \$	<u>231,592</u>
Total Surplus/(Deficit)	(j) \$	1,148,777

Income Comparison

	2022 Approved Budget	2022 Actuals 11/30/2022	2023 Forecast	Variance	Comments
<u>Assessments</u>					
Current	\$ 1,816,874	\$ 1,356,205	\$ 2,243,956	\$ (887,751)	Variance due to increase of 5,000 lots sold in 2022
Delinquent	\$ 169,328	\$ 178,694	\$ 213,944	\$ (35,250)	Based on 10% delinquent
Penalties	\$ 18,626	\$ 17,785	\$ 21,394	\$ (3,609)	Based on 10% delinquent
Prepaid in 2022	\$ -	\$ 240,184	\$ 100,000	\$ 140,184	Project a decrease from 2022 in prepaid and \$24,018 is 10% of prepaid that will be transferred into operating.
Totals	\$ 2,004,828	\$ 1,792,868	\$ 2,479,294	\$ (686,426)	
adjustments collector		\$ 50,532	\$ -		
		\$ 1,843,400			
<u>Operating</u>					
				\$ -	
Annual Dues	\$ 105,160	\$ 133,457	\$ 133,000	\$ 457	Based on 2022 actuals
North Pro Shop	\$ 70,000	\$ 95,238	\$ 95,100	\$ 138	Based on 2022 actuals
South Pro Shop	\$ 93,700	\$ 116,012	\$ 114,600	\$ 1,412	Based on 2022 actuals
Omaha Center	\$ 10,885	\$ 12,429	\$ 10,500	\$ 1,929	Based on 2022 actuals
T-Bird Center	\$ 14,385	\$ 13,206	\$ 15,200	\$ (1,994)	Based on slight increase with bldg rental in 2023
North Rec. Center	\$ 4,000	\$ 1,285	\$ 1,500	\$ (215)	Based on 2022 actuals
Sequoiah Beach	\$ 2,400	\$ 209	\$ 500	\$ (291)	Based on 2022 actuals
Campgrounds		\$ 6,429	\$ 8,500	\$ (2,071)	Increase based on 2023 camping increases and upgraded spots
Other Income	\$ 115,625	\$ 445,181	\$ 120,450	\$ 324,731	Variance from 2022 due to receiving \$205K insurance funds and \$240K in prepaid assessments
Interest	\$ 1,942	\$ 2,215	\$ 2,300	\$ (85)	Based on 2022 actuals
Total Other Income	\$ 418,097	\$ 825,661	\$ 501,650	\$ 324,011	
Total All Income	\$ 2,422,925	\$ 2,618,529	\$ 2,980,944	\$ (362,415)	Increased based on additional revenue from lot sales in 2022

Assessment Income Worksheet

Item	2022	2022	2023	Variance	Comments
	<u>Approved</u>	<u>Actual 11/30</u>	<u>Forecast</u>		
Current Assessments					
Sharp Co.	\$ 1,235,914	\$ 960,732	\$ 1,449,462	\$ (213,548)	Billed 2023 with 10% delinquent
Fulton Co.	\$ 580,960	\$ 395,473	\$ 694,494	\$ (113,534)	10% of prepaid from 2022 and more prepaid
Prepaid		\$ 240,184	\$ 100,000		
Current Assessment Total	\$ 1,816,874	\$ 1,596,389	\$ 2,243,956	\$ (427,062)	Increase due to assessments on 5000 more properties in 2023
Delinquent Assessments					
Sharp Co.	\$ 111,232	\$ 129,882	\$ 144,495	\$ (33,263)	10% delinquent
Fulton Co.	\$ 58,096	\$ 48,812	\$ 69,449	\$ (11,353)	10% delinquent
Delinquent Assessment Total	\$ 169,328	\$ 178,694	\$ 213,944	\$ (44,616)	
Penalties:					
Sharp Co.	\$ 12,235	\$ 12,904	\$ 14,450	\$ (2,215)	10% of delinquent collections
Fulton Co.	\$ 6,391	\$ 4,881	\$ 6,945	\$ (554)	10% of delinquent collections
Assessment Penalty Total	\$ 18,626	\$ 17,785	\$ 21,394	\$ (2,768)	
Totals	\$ 2,004,828	\$ 1,792,868	\$ 2,479,294	\$ (474,466)	

Annual Dues

ITEM	2022	2022	2023	Variance	Comments
	Approved	Actual 11.30	Forecast		
Membership Dues	\$ 76,500	\$ 105,570.00	\$ 105,000	\$ 570	Based on actuals from 2022
Cart Usage Dues	\$ 18,500	\$ 17,395.00	\$ 17,500	\$ (144)	Based on actuals from 2022
Electric Dues	\$ 2,250	\$ 2,244.00	\$ 2,250	\$ (6)	Based on actuals from 2022
Shed Rental Dues	\$ 7,810	\$ 8,217.00	\$ 8,250	\$ (33)	Based on actuals from 2022
Tennis Dues	\$ 100	\$ 70.00	\$ -	\$ 70	Based on actuals from 2022
Totals	\$ 105,160	\$ 133,457.00	\$ 133,000	\$ 457	Based on actuals from 2022

North Golf Course

ITEM	2022	2022	2023	Variance	Comments
	Approved	Actual 11/30	Forecast		
Daily Green Fees	\$ 45,000	\$ 87,498	\$ 87,500	\$ (2)	Based on 2022 actual income
Daily Cart Rentals	\$ 25,000	\$ 7,734	\$ 7,500	\$ 234	Based on 2022 actual income
Pull Cart Rentals	\$ -	\$ -	\$ -	\$ -	
Daily Tennis Fees	\$ -	\$ -	\$ 100	\$ (100)	Based on \$10 x 10 visits
Daily Trail Fees	\$ -	\$ -	\$ -	\$ -	
Cash Short & Over	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 70,000	\$ 95,232	\$ 95,100	\$ 132	

South Golf Course

ITEM	2022	2022	2023	Variance	Comments
	APPROVED	ACTUAL 11.30	FORECAST		
Daily Green Fees	\$ 53,500	\$ 91,574	\$ 92,500	\$ (926)	Based on 2022 actual income
Daily Cart Rentals	\$ 30,000	\$ 12,039	\$ 12,000	\$ 39	Based on 2022 actual income
Pull Cart Rentals	\$ -	\$ -	\$ -	\$ -	
Club Rentals	\$ -	\$ -	\$ -	\$ -	
Cash Short & Over	\$ 200	\$ -	\$ 100	\$ (100)	Based on \$10 x 10
Daily Trail Fees	\$ 10,000	\$ 12,386	\$ 10,000	\$ 2,386	Based on 2022 actuals
Golf Tournament Fees	\$ -	\$ -	\$ -	\$ -	
Restaurant Lease	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 93,700	\$ 115,999	\$ 114,600	\$ 1,399	
Total	\$ 268,860	\$ 344,688	\$ 342,700	\$ 1,988	

Omaha Cntr. Operating Income

Item	2022	2022	2023	Variance	Comments
	Approved	11/30/2022	Forecast		
Admissions	\$ -		\$ -	\$ -	
Building Rentals	\$ 1,000	\$ 1,157	\$ 2,000	\$ (843)	Based on 2022 actual income plus HHS December rental of \$1,001
Health Club Dues	\$ 5,000	\$ 6,632	\$ 6,000	\$ 632	Decreased based on new fees structure
Daily Health Club Fees	\$ 2,500	\$ 2,809	\$ 2,500	\$ 309	Based on 2022 actual income
Min. Golf Admissions	\$ 500		\$ -	\$ -	
Cash Short & Over			\$ -	\$ -	
Summer Swim Passes	\$ 1,885	\$ 1,830	\$ -	\$ 1,830	Moved income split to Thunderbird only
Totals	\$ 10,885	\$ 12,428	\$ 10,500	\$ 1,928	

Thunderbird Operating Income

Item	2022	2022	2023	Variance	
	Approved	11/30/2022	Forecast		
Admissions	\$ 10,000	\$ 9,810	\$ 10,000	\$ -	Based on 2022 actual income
Building Rentals	\$ 2,000	\$ 908	\$ 1,000	\$ (1,000)	Based on 2022 actual income
Min. Golf Admissions	\$ 500	\$ 610	\$ 600	\$ (100)	Based on 2022 actual income
Cash Short & Over				\$ -	
Summer Swim Passes	\$ 1,885	\$ 1,877	\$ 3,600	\$ (1,715)	Based on 2022 actuals from Omaha and Thunderbird split
Totals	\$ 14,385	\$ 13,205	\$ 15,200	\$ (815)	

North Rec. Operating Income

Item	2022	2022	2023	Variance	
	Approved	11/30/2022	Forecast		
Meeting Room	\$ 4,000	\$ 1,430	\$ 1,500	\$ (70)	Estimated with reduced rates

Page 1 Sub totals \$ 29,270 \$ 27,063 \$ 27,200 \$ (137)

Gicce-Gumbee Beach

Item	2022	2022	2023	Variance	
	<u>Approved</u>	<u>11/30/2022</u>	<u>Forecast</u>		
Rental fees	\$ 2,000	\$ 208	\$ 500	\$ 1,500	Based on boat and chair rental fee income shows on retail ledger
Concessions	<u>\$ 400</u>	-	<u>\$ -</u>	<u>\$ 400</u>	
Totals	\$ 2,400	\$ 208	\$ 500	\$ 1,900	

Baseheart Campground

Item	2022	2022	2023	Variance	
	<u>Approved</u>	<u>11/30/2022</u>	<u>Forecast</u>		
Campground fees	\$ 6,322	\$ 6,429	\$ 8,500	\$ (2,178)	Based on 2022 actual income

Other Income

Item	2022	2022	2023	Variance	
	<u>Approved</u>	<u>11/30/2022</u>	<u>Forecast</u>		
Boat Slip Rentals	\$ 27,500	\$ 29,618	\$ 30,000	\$ (2,500)	Based on 2022 actual income
Foreclosed Lots Redeemed	\$ 15,000	\$ 21,187	\$ 21,000	\$ (6,000)	Based on 2022 actual income
SID lot sales	\$ -	\$ 1,861	\$ 15,000	\$ (15,000)	Forecast of upcoming sales
Cell tower lease	\$ 11,875	\$ 12,413	\$ 6,450	\$ 5,425	537.50 monthly contract ended June 30, 2022
ALC Final sales 2022		\$ 130,203			Misc income
Miscellaneous Income	\$ 5,375	\$ 205,591	\$ 5,000	\$ 375	Based on 2022 actual income
Boat Licenses	\$ 45,000	\$ 42,850	\$ 43,000	\$ 2,000	
Cedar Valley Pavilion	<u>\$ 250</u>	-	<u>\$ -</u>	<u>\$ 250</u>	No fees for use of the facility for 2023
Totals	\$ 105,000	\$ 443,723	\$ 120,450	\$ (15,450)	

Interest Income

Item	2022	2022	2023	Variance	
	<u>Approved</u>	<u>11/30/2022</u>	<u>Forecast</u>		
FNB of Sharp Co.	\$ 7,400	\$ 762	\$ 800	\$ (38)	Based on actuals from 2022
Liberty Bank	\$ -			\$ -	
Interest on ALC Purchases	\$ -	\$ 29		\$ 29	
Misc. Int. (Hi-Fi, Savings)	\$ -			\$ -	
Checking Account	<u>\$ 435</u>	<u>\$ 1,424</u>	<u>\$ 1,500</u>	<u>\$ (76)</u>	Based on actuals from 2022
Totals	\$ 7,835	\$ 2,215	\$ 2,300	\$ (85)	
Sub Total page 2	\$ 119,967	\$ 452,575	\$ 131,750	\$ (11,783)	
Sub Total page 1	\$ 29,270	\$ 26,951	\$ 27,200	\$ 2,070	
Total Assessment	\$ 2,004,828	\$ 1,843,400	\$ 2,479,294	\$ (474,466)	
Total Golf Income	\$ 268,860	\$ 344,150	\$ 342,700	\$ (73,840)	
Total All Income	\$ 2,422,925	\$ 2,667,076	\$ 2,980,944	\$ (558,019)	

Expenditure Comparison

	2022 Approved	2022 11/30/2022	2023 Forecast	Variance	Comments
General Office	\$ 359,975	\$ 370,091	\$ 399,826	\$ (29,735)	Based on actuals from 2022, minus the moving expense and the election cost of approximately \$10K
Omaha Center	\$ 72,674	\$ 68,225	\$ 72,836	\$ (4,611)	Based on actuals from 2022
Thunderbird Center	\$ 54,179	\$ 86,043	\$ 82,144	\$ 3,899	Variance due to roof replacement from insurance funds and electrical box upgrade for pool totaling \$35,000
Building Maintenance	\$ 275,329	\$ 298,910	\$ 315,552	\$ (16,642)	Increase in payroll
North Pro Shop	\$ 88,276	\$ 125,260	\$ 119,032	\$ 6,228	Variance due to roof replacement from insurance funds and additional HVAC repairs approved not budgeted
North Maintenance	\$ 225,400	\$ 283,945	\$ 367,537	\$ (83,592)	Variance from roof replacements is now being applied to the pump stations replacement
South Pro Shop	\$ 103,445	\$ 98,240	\$ 127,631	\$ (29,391)	Increase for additional repairs to pro shop and cart shed
South Maintenance	\$ 350,302	\$ 338,019	\$ 387,173	\$ (49,154)	Decrease due to HVAC and repairs completed already in 2022
Tennis Cts	\$ 1,250	\$ 566	\$ 1,100	\$ (534)	This is for electricity and to replace the vinyl curtain on perimeter of court
Sequoyah Beach	\$ 8,688	\$ 13,161	\$ 4,150	\$ 9,011	Repairs to bathroom ceiling from leak, HVAC updates, used frig and stove, etc.
Escalante Park	\$ 55,000	\$ 722	\$ 16,675	\$ (15,553)	3% of collections from county clerk
Collector Fees	\$ 55,000	\$ 50,417	\$ 71,465	\$ (21,048)	Based on increase of RV connections to 14 and minor improvements needed to improve experience in 2023
Campground	\$ 56,540	\$ 38,020	\$ 42,970	\$ (4,950)	Increase due to adding back in \$15K for lake management and having 4 officers in 2023
Lake Mgt.	\$ 56,540	\$ 39,586	\$ 66,176	\$ (26,590)	
Totals	\$ 1,651,058	\$ 1,811,205	\$ 2,074,267	\$ (263,062)	
Total Income	\$ 2,422,925		\$ 2,980,944		
Income Less Exp.	\$ 771,867		\$ 906,677		

General Office

Item	2022	2022	2023	Variance	Comments
	Approved	Actual 11/30	Forecast		
Salaries	\$ 159,180	\$ 142,367	\$ 168,814	\$ (26,447)	4% annual increase from 2022
Soc. Sec.	\$ 9,870	\$ 8,382	\$ 8,000	\$ 382	Based on actuals from 2022
Medicare	\$ 2,308	\$ 1,961	\$ 2,400	\$ (439)	Based on actuals from 2022
Unemployment Tax	\$ 280	\$ 108	\$ 280	\$ (172)	Based on actuals from 2022
W. Comp.	\$ 6,128	\$ 4,617	\$ 1,357	\$ 3,260	Based on .82 calculation
Health Ins.	\$ 12,216	\$ 9,900	\$ 12,216	\$ (2,316)	Increase in health insurance in 2023
Gen. Ins.	\$ 53,840	\$ 65,160	\$ 65,500	\$ (340)	Based on actuals from 2022
Real & Personal Taxes	\$ 38,349	\$ 37,133	\$ 37,000	\$ 133	Based on actuals from 2022
Interest on Loans			-	-	
Building Rent	\$ 4,500	\$ 3,000	-	\$ 3,000	No longer renting for office space
Electricity			-	-	
Water			-	-	
Sanitation			-	-	
Life Ins	\$ -	\$ 96	\$ 100	\$ (4)	Based on 2022 actuals
Telephone	\$ 3,324	\$ 4,118	\$ 4,000	\$ 118	Based on \$277 monthly for office and removing Omaha line
Memberships	\$ 500	\$ 500	\$ 500	\$ -	USG membership renewals
Conferences	\$ 1,500	\$ 370	\$ 500	\$ (130)	Conferences for training x 2
Legal Notices	\$ 1,500	\$ 71	\$ 100	\$ (29)	Based on 2022 actuals
Legal Fees	\$ 25,000	\$ 44,228	\$ 40,000	\$ 4,228	Forecast for reduction in attorney fees in 2023
Audit Fees	\$ 13,500	\$ 37,000	\$ 13,500	\$ 23,500	Based on 2021 only
Postage	\$ 5,000	\$ 7,657	\$ 2,500	\$ 5,157	Based on non election year
Periodicals	\$ 76	\$ 76	\$ 76	\$ -	Two newspaper subscriptions
Operating Supplies	\$ 17,500	\$ 20,379	\$ 20,000	\$ 379	Based on 2022 actuals
Maintenance Contracts		\$ 2,800	\$ 2,750	\$ 50	Cleaning office and website maintenance
License & Sales Tax	\$ 28	\$ 29	\$ 28	\$ 1	Based on 2022 actuals
Gas & Oil			-	-	
Building Repair		\$ 3,139	-	\$ 3,139	This was expense for moving the office
Building Equip. Repair		\$ 10	-	\$ 10	
Radio Maintenance			-	-	
Equipment Repair	\$ 250	\$ 65	-	\$ 65	
Computer Upgrading	\$ 1,000	\$ 4,150	\$ 20,000	\$ (15,850)	Upgrade software system with initial cost and monthly fees
Leased Equip.	\$ 3,126	\$ 2,889	\$ 2,500	\$ 389	Postage machine and copier contract
Office Equip. Repair	\$ 1,000	\$ 598	\$ 1,000	\$ (402)	misc repair cost
Permits			-	-	
Re-Assessment	\$ -	\$ -	\$ -	\$ -	
	\$ 359,975	\$ 370,091	\$ 399,826	\$ (29,735)	

Omaha Center

Item	2022	2022	2023	%	Comments
	Approved	11/30/2022	Forecast	Variance	
Salaries	\$ 17,909.00	\$ 13,795	\$ 8,580	\$ 5,215	Attendants for OHFC
Soc. Sec.	\$ 1,110.00	\$ 647	\$ 492	\$ 155	Based on 2022 actuals
Medicare	\$ 260.00	\$ 151	\$ 122	\$ 29	Based on 2022 actuals
Unemployment Tax	\$ 340.00	\$ 104	\$ 160	\$ (56)	Based on 2022 actuals
V. Comp.	\$ 689.00	\$ 524	\$ 197	\$ 327	Based on 2022 actuals
Health Ins.			\$ -	\$ -	
Electricity	\$ 30,000.00	\$ 26,134	\$ 29,500	\$ (3,366)	Based on 2022 actuals
Water	\$ 1,000.00	\$ 694	\$ 750	\$ (56)	Based on 2022 actuals
Sanitation	\$ 800.00	\$ 2,289	\$ 2,200	\$ 89	Based on 2022 actuals
Telephone	\$ 1,536.00	\$ 682	\$ -	\$ 682	Removing phone line for OHFC
Pest Control	\$ 330.00	\$ 301	\$ 285	\$ 16	Based on 2022 actuals
Uniforms			\$ -	\$ -	
Operating Supplies	\$ 3,000.00	\$ 3,512	\$ 3,500	\$ 12	Based on actuals: tissue products, coffee supplies, cleaning products, etc.
Maintenance Contracts	\$ 700.00	\$ 734	\$ 750	\$ (16)	alarm and fire protection
Gas & Oil		\$ 276	\$ 300	\$ (24)	Based on 2022 actuals
Chemicals	\$ -	\$ 35	\$ -	\$ 35	0
Building Repair	\$ 5,000.00	\$ 11,995	\$ 20,000	\$ (8,005)	replace bathroom stalls and tile updates, lighting updates and furniture for common areas
Building Equip. Repair	\$ 10,000.00	\$ 3,100	\$ 3,000	\$ 100	Ext door closures and plumbing updates for bathrooms
Equipment Repair (note)		\$ 247	\$ -	\$ 247	
Leased Equip.			\$ -	\$ -	
Heat - Pool Equipment			\$ -	\$ -	
Land Repair		\$ 2,980	\$ 3,000	\$ (20)	Additional tree work annually
Permits	\$ -	\$ 25	\$ -	\$ 25	No permit for pools at Omaha
Sales Tax Paid	\$ -	\$ -	\$ -	\$ -	
Capital	\$ 72,674.00	\$ 68,225	\$ 72,836	\$ (4,611)	

Thunderbird

Item	2022		2022 actuals		2023		Variance	Comments
	Budget		11/30/2022		Budget			
Salaries	\$	11,700	\$	13,515	\$	17,355	\$ (3,840)	Based on actuals from 2022
Soc. Sec.	\$	726	\$	1,046	\$	918	\$ 128	Based on actuals from 2022
Medicare	\$	170	\$	244	\$	242	\$ 2	Based on actuals from 2022
Unemployment Tax	\$	82	\$	169	\$	117	\$ 52	Based on actuals from 2022
WV Comp.	\$	451	\$	315	\$	262	\$ 53	Based on actuals from 2022
Health Ins.					\$	-	\$ -	
Electricity	\$	7,000	\$	7,717	\$	8,000	\$ (283)	Based on actuals from 2022
Heat	\$	4,000	\$	5,791	\$	7,000	\$ (1,209)	Based on actuals from 2022
Water	\$	5,300	\$	7,172	\$	7,250	\$ (78)	Based on actuals from 2022
Sanitation	\$	800	\$	672	\$	700	\$ (28)	Based on actuals from 2022
Telephone	\$	360	\$	323	\$	300	\$ 23	Based on actuals from 2022
Pest Control	\$	265	\$	240	\$	275	\$ (35)	Based on actuals from 2022
Uniforms			\$	153	\$	150	\$ 3	Based on actuals from 2022
Operating Supplies	\$	3,000	\$	956	\$	1,000	\$ (44)	Based on actuals from 2022
Maintenance Contracts	\$	2,500	\$	84	\$	100	\$ (17)	Based on actuals from 2022
Gas & Oil					\$	-	\$ -	
Chemicals	\$	4,000	\$	1,490	\$	1,800	\$ (310)	Based on actuals from 2022
Building Repair	\$	1,000	\$	35,000	\$	15,000	\$ 20,000	Based on replacing the bathroom stalls, painting, plumbing items lower bath house
								Based on some lighting updates in lower community room, globes for existing lighting, maint misc.
Building Equip. Repair	\$	2,000	\$	8,843	\$	10,000	\$ (1,157)	Based on some equipment upgrades for pools
Equipment Repair	\$	10,000	\$	779	\$	10,000	\$ (9,221)	
Leased Equip.			\$		\$	-	\$ -	
Signs			\$	108	\$	100	\$ 8	Based on actuals from 2022
Land Repair			\$	587	\$	750	\$ (163)	Continue with tree trimming annually
Sewer Fees	\$	800	\$	789	\$	800	\$ (11)	Based on actuals from 2022
Permits	\$	25	\$	50	\$	25	\$ 25	Annual pool permit
Sales Tax Paid					\$	-	\$ -	
Capital	\$	54,179	\$	86,043	\$	82,144	\$ 3,899	

Building Maintenance

Item	2022	2022	2023	Variance	Comments
	Approved	Actual 11/30	proposed		
Salaries	\$ 81,120	\$ 71,636	\$ 105,342	\$ (33,706)	3 full time employees with 2% increases in 2023
Soc. Sec.	\$ 5,030	\$ 4,466	\$ 5,792	\$ (1,326)	Based on actuals from 2022
Medicare	\$ 1,176	\$ 1,045	\$ 1,521	\$ (476)	Based on actuals from 2022
Unemployment Tax	\$ 210	\$ 447	\$ 210	\$ 237	Based on actuals from 2022
W. Comp.	\$ 3,123	\$ 2,308	\$ 4,040	\$ (1,732)	Based on actuals from 2022
Health Ins.	\$ 10,800	\$ 3,900	\$ 8,144	\$ (4,244)	Based on 2 full time employees being covered
Electricity	\$ 6,570	\$ 7,400	\$ 8,000	\$ (600)	Based on actuals from 2022
Heat	\$ 2,500	\$ 2,883	\$ 3,500	\$ (617)	Based on actuals from 2022
Water	\$ 1,000	\$ 2,429	\$ 3,000	\$ (571)	Based on actuals from 2022
Sanitation	\$ -	\$ 2,881	\$ 3,000	\$ (119)	Based on actuals from 2022
Life Ins	\$ -	\$ 96	\$ 120	\$ (24)	Based on actuals from 2022
Telephone	\$ 1,100	\$ 2,285	\$ 2,500	\$ (215)	Based on actuals from 2022
Pest Control	\$ 3,000	\$ 66	\$ 88	\$ (22)	Based on actuals from 2022
Uniforms	\$ -	\$ 2,745	\$ 3,000	\$ (255)	Based on actuals from 2022
Operating Supplies	\$ -	\$ 5,423	\$ 8,000	\$ (2,577)	Parts and misc items purchase for repairs
Maintenance Contracts	\$ 153,500	\$ 141,320	\$ 153,600	\$ (12,280)	\$12,800 monthly for lawn services
License & Sales Tax	\$ -	\$ 195	\$ 195	\$ -	Based on actuals from 2022
Gas & Oil	\$ 4,200	\$ 132	\$ -	\$ 132	Based on \$350 monthly for two vehicles
Chemicals	\$ -	\$ 324	\$ 500	\$ (176)	Based on actuals from 2022
Tools	\$ -	\$ 21,287	\$ 2,500	\$ 18,787	Roof repalcement done in 2022 reduced in 2023
Building Repair	\$ -	\$ 21,064	\$ -	\$ 21,064	Pedestal for campground in 2022
Equipment Equip. Repair	\$ -	\$ 4,022	\$ 2,500	\$ 1,522	
Signs	\$ -	\$ 556	\$ -	\$ 556	
Permits	\$ -	\$ -	\$ -	\$ -	
Capital	\$ 2,000	\$ -	\$ -	\$ -	
	\$ 275,329	\$ 298,910	\$ 315,552	\$ (16,642)	

North Pro Shop

<u>ITEM</u>	2022	2022	2023	%	<u>Comments</u>
	<u>Approved</u>	<u>30-Nov</u>	<u>Forecast</u>	<u>Variance</u>	
Salaries	\$ 59,004	\$ 44,779	\$ 70,235	\$ (25,456)	3 part time year round and 3 seasonal
Soc. Sec.	\$ 3,658	\$ 3,384	\$ 3,714	\$ (330)	Based on actuals from 2022
Medicare	\$ 856	\$ 792	\$ 979	\$ (187)	Based on actuals from 2022
Unemployment Tax	\$ 350	\$ 346	\$ 350	\$ (4)	Based on actuals from 2022
W. Comp.	\$ 483	\$ 315	\$ 554	\$ (239)	Based on actuals from 2022
Health Ins.					Based on actuals from 2022
Electricity	\$ 7,500	\$ 6,219	\$ 7,500	\$ (1,281)	Based on actuals from 2022
Heat	\$ 3,700	\$ 4,365	\$ 5,000	\$ (635)	Based on actuals from 2022
Water	\$ 750	\$ 1,028	\$ 1,250	\$ (222)	Based on actuals from 2022
Sanitation	\$ 700	\$ 529	\$ 700	\$ (171)	Based on actuals from 2022
Life Ins					Based on actuals from 2022
Telephone	\$ 1,700	\$ 1,812	\$ 2,000	\$ (188)	Based on actuals from 2022
Pest Control	\$ 225	\$ 180	\$ 225	\$ (45)	Based on actuals from 2022
Operating Supplies	\$ 4,000	\$ 5,906	\$ 6,500	\$ (594)	Based on actuals from 2022
Maintenance Contracts	\$ 3,250	\$ 508	\$ 525	\$ (17)	Based on actuals from 2022
Gas & Oil					
Building Repair	\$ -	\$ 52,217	\$ 16,500	\$ 35,717	Cost to paint the entire interior
Building Equip. Repair	\$ 500	\$ 1,413	\$ 1,500	\$ (87)	New POS system for office
Equipment Repair	\$ 100	\$ 92	\$ -	\$ 92	Based on actuals from 2022
Leased Equip.					
Land Repair					
Office Equip. Repair					
Permits	\$ 1,500	\$ 1,375	\$ 1,500	\$ -	
Sales Tax Paid					Based on actuals from 2022
Interest Paid					
Pre-Paid Capital					
Capital	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 88,276	\$ 125,260	\$ 119,032	\$ 6,228	

North Course Maintenance

ITEM	2022	2022	2023	Variance	Comments
	Approved	30-Nov	Forecast		
Salaries	\$ 114,836	\$ 117,509	\$ 142,783	\$ (25,274)	3 full time employees and 4 part time during season
Soc. Sec.	\$ 7,120	\$ 7,152	\$ 7,654	\$ (502)	Based on actuals from 2022
Medicare	\$ 1,665	\$ 1,672	\$ 2,018	\$ (346)	Based on actuals from 2022
Unemployment Tax	\$ 350	\$ 634	\$ 350	\$ 284	Based on actuals from 2022
W. Comp.	\$ 942	\$ 735	\$ 1,019	\$ (284)	Based on actuals from 2022
Health Ins.	\$ 4,072	\$ 3,300	\$ 8,144	\$ (4,844)	Based on 2 full time employees with health insurance
Electricity	\$ 15,500	\$ 9,498	\$ 10,244	\$ (746)	Based on actuals from 2022
Heat	\$ 2,500	\$ 3,394	\$ 4,445	\$ (1,051)	Based on actuals from 2022
Water	\$ 1,250	\$ 1,944	\$ 2,500	\$ (556)	Based on actuals from 2022
Life Ins		\$ 62	\$ 70	\$ (8)	Based on actuals from 2022
Telephone	\$ 2,250	\$ 2,086	\$ 2,300	\$ (214)	Based on actuals from 2022
Sanitation	\$ 2,100	\$ 2,195	\$ 2,500	\$ (305)	Based on actuals from 2022
Uniforms	\$ 4,000	\$ 3,635	\$ 4,000	\$ (365)	Based on actuals from 2022
Memberships				\$ -	
Seminars	\$ -	\$ -		\$ -	
Consultant Fees				\$ -	
Operating Supplies	\$ 6,000	\$ 3,710	\$ 4,000	\$ (290)	Based on actuals from 2022
Maintenance Contracts	\$ 4,250	\$ 4,055	\$ 4,250	\$ (195)	Based on actuals from 2022
License & Sales Tax		\$ 58	\$ 60	\$ (2)	Based on actuals from 2022
Gas & Oil	\$ 10,000	\$ 22,194	\$ 25,000	\$ (2,806)	Based on actuals from 2022 with a 10% increase
Chemicals	\$ 18,190	\$ 10,686	\$ 15,000	\$ (4,314)	Decrease in 2022 due to pump issues, but increase for 2023
Seed		\$ 647	\$ 700	\$ (53)	Based on actuals from 2022
Fertilizer	\$ 6,000	\$ 3,562	\$ 4,000	\$ (438)	Based on actuals from 2022
Tools	\$ -	\$ -		\$ -	
Building Repair		\$ 40		\$ 40	
Building Equip. Repair	\$ -	\$ 1,616		\$ 1,616	
Equipment Repair	\$ 5,000	\$ 14,592	\$ 15,000	\$ (408)	Based on actuals from 2022
Irrigation Repair	\$ 6,800	\$ 53,625	\$ 95,000	\$ (41,375)	Based on half down payment on new pump/balance paid in 2023 with installation
Leased Equipment				\$ -	
Land Repair	\$ 5,000	\$ 8,768	\$ 10,000	\$ (1,232)	Annual tree removal, sand, etc.
Permits	\$ 75	\$ 75		\$ 75	Based on actuals from 2021
Interest Paid	\$ 7,500	\$ 6,501	\$ 6,500	\$ 1	Interest paid on the irrigation loan
Pre-Paid Capital		\$ -		\$ -	
Capital		\$ -	\$ -	\$ -	
Totals	\$ 225,400	\$ 283,945	\$ 367,537	\$ (83,592)	

Section 3:

South Pro Shop & Restaurant

ITEM	2022	2022	2023	Variance	Comments
	Approved	30-Nov	Forecast		
Salaries	\$ 60,619	\$ 54,676	\$ 75,061	\$ (20,385)	3 part time year round and 3 seasonal
Sec. Sec.	\$ 3,758	\$ 2,714	\$ 3,970	\$ (1,256)	Based on actuals from 2022
Medicare	\$ 879	\$ 635	\$ 1,046	\$ (411)	Based on actuals from 2022
Unemployment Tax	\$ 438	\$ 408	\$ 420	\$ (12)	Based on actuals from 2022
Wa. Comp.	\$ 497	\$ 420	\$ 592	\$ (172)	Based on actuals from 2022
Health Ins.		-		-	
Electricity	\$ 12,500	\$ 9,361	\$ 11,500	\$ (2,139)	Based on actuals from 2022
Heat	\$ 4,000	\$ 3,632	\$ 4,000	\$ (368)	Based on actuals from 2022
Water	\$ 2,000	\$ 2,277	\$ 2,600	\$ (323)	Based on actuals from 2022
Sanitation	\$ 1,200	\$ 2,184	\$ 2,200	\$ (16)	Based on actuals from 2022
Life Ins		-		-	
Telephone	\$ 1,600	\$ 1,399	\$ 1,512	\$ (113)	Based on \$126 monthly
Pest Control	\$ 430	\$ 394	\$ 430	\$ (36)	Based on \$33 monthly plus tax
M: nberships	\$ 450	\$ 413	\$ 450	\$ (37)	Based on actuals from 2022
Seminars		-		-	
Periodicals		-		-	
Operating Supplies	\$ 4,000	\$ 7,906	\$ 7,500	\$ 406	Based on actuals from 2022
M: intenance Contractis	\$ 800	\$ 1,086	\$ 1,100	\$ (14)	
Licnese & Sales Tax	\$ 24	-		-	
Gds & Oil	\$ 2,000	-		-	
Building Repair	\$ 2,500	\$ 4,245	\$ 5,000	\$ (755)	Based on actuals from 2022
Building Equip. Repair	\$ -	\$ 1,471	\$ 5,000	\$ (3,529)	Based on bathroom upgrades
Equipment Repair	\$ 1,500	\$ 202		\$ 202	Based on actuals from 2022
Leased Equipment		\$ 921	\$ 1,000	\$ (79)	Based on actuals from 2022
Restaurant Supplies		-		-	
Land Repair	\$ 2,500	\$ 2,292	\$ 2,500	\$ (208)	Based on actuals from 2022
Office Equip. Repair		-		-	
Permits	\$ 1,750	\$ 1,604	\$ 1,750	\$ (146)	Based on actuals from 2022
Interest Paid		-		-	
Pre-Paid Capital		-		-	
Capital		-		-	
Totals	\$ 103,445	\$ 98,240	\$ 127,631	\$ (29,391)	

South Course Maintenance

ITEM	2022	2022	2023	Variance	Comments
	Approved	30-Nov	Forecast		
Salaries	\$ 145,125	\$ 116,452	\$ 149,133	\$ (32,681)	Based on 3 full time and 4 seasonal in 2023
Soc. Sec.	\$ 8,998	\$ 7,153	\$ 8,105	\$ (952)	Based on actuals from 2022
Medicare	\$ 2,104	\$ 1,673	\$ 2,128	\$ (455)	Based on actuals from 2022
Unemployment Tax	\$ 420	\$ 567	\$ 420	\$ 147	Based on actuals from 2022
W. Comp.	\$ 1,342	\$ 1,049	\$ 1,354	\$ (305)	Based on actuals from 2022
Health Ins.	\$ 8,144	\$ 6,600	\$ 8,144	\$ (1,544)	Based on 2 employees using health insurance
Electricity	\$ 37,000	\$ 41,053	\$ 46,000	\$ (4,947)	Based on actuals from 2022
Heat		\$ 2,667	\$ 3,500	\$ (833)	Based on actuals from 2022
Water	\$ 1,900	\$ 4,613	\$ 4,850	\$ (237)	Based on actuals from 2022
Sanitation	\$ 2,280	\$ 2,220	\$ 2,450	\$ (230)	Based on actuals from 2022
Life Ins		\$ 192	\$ 210	\$ (18)	Based on actuals from 2022
Telephone	\$ 1,514	\$ 1,681	\$ 1,900	\$ (219)	Based on actuals from 2022
Pest Control		-		-	
Uniforms	\$ 5,000	\$ 3,955	\$ 4,500	\$ (545)	Based on actuals from 2022
Memberships		-		-	
Seminars		-		-	
Consultant Fees		-		-	
Operating Supplies	\$ 12,000	\$ 11,668	\$ 12,500	\$ (832)	Based on actuals from 2022
Maintenance Contracts	\$ 4,275	\$ 4,109	\$ 4,275	\$ (166)	Based on actuals from 2022
License & Sales Tax	\$ 400	\$ 404	\$ 404	-	
Gas & Oil	\$ 24,000	\$ 29,950	\$ 34,000	\$ (4,050)	Slight increase for 2023
Chemicals	\$ 50,000	\$ 45,556	\$ 50,000	\$ (4,444)	Slight increase for 2023
Seed		\$ 151	\$ 200	\$ (49)	Based on actuals from 2022
Fertilizer	\$ 14,500	\$ 10,831	\$ 12,500	\$ (1,669)	Based on actuals from 2022
Tools	\$ 100	-	\$ 100	\$ (100)	Based on actuals from 2022
Building Repair		\$ 478	\$ 2,500	\$ (2,022)	Based on some additional repairs needed in shop
Equipment Equip. Repair	\$ 8,000	\$ 3,394	\$ 4,000	\$ (606)	Based on actuals from 2022
Irrigation Repair	\$ 5,000	\$ 4,630	\$ 5,000	\$ 5,124	Decrease expected with newer equipment
Leased Equipment	\$ -	-		\$ (370)	Based on actuals from 2022
Land Repair	\$ 8,500	\$ 13,005	\$ 10,000	\$ 3,005	Based on actuals from 2022
Interest Paid	\$ 9,700	\$ 8,844	\$ 9,000	\$ (156)	Based on actuals from 2022
Pre-Paid Capital				\$ -	
Capital	\$ -	-	-	\$ -	
Totals	\$ 350,302	\$ 338,019	\$ 387,173	\$ (49,154)	

Section 3:

Tennis Cts.

Item	2022	2022	2023	Variance	Comments
	Approved	30-Nov	Forecast		
Electricity	\$ 625	\$ 566	\$ 600	\$ 59	Based on actuals 2022
Operating Supplies	\$ 200	\$ -	\$ 240	\$ 200	
Equipment Repair	\$ 400		\$ 500	\$ 400	Based on replacing the netting around the court
	\$ 1,225	\$ 566	\$ 1,100	\$ 659	
				116%	

Escalante Park

Item	2022	2022	2023	Variance	Comments
	no budget	actuals	proposed		
Electricity		\$ 374	\$ 1,000	\$ (626)	Based on 8 months of electricity and installing new hvac system
Water		\$ -	\$ 240	\$ (240)	Based on \$20 minimum monthly
Sanitation		\$ -	\$ 240	\$ (240)	Based on \$20 minimum monthly
Pest Control		\$ 292	\$ 195	\$ 97	14.21 monthly and rodent removal when needed
Operating Supplies		\$ -	\$ -	\$ -	
Maintenance Contracts		\$ 55	\$ -	\$ 55	Pest control termite inspection
Building Repair		\$ -	\$ 2,500	\$ (2,500)	Based on roof repair over bathroom and other minor carpentry
Building Equip. Repair		\$ -	\$ 7,500	\$ (7,500)	HVAC equipment and used appliances
Land Repair		\$ -	\$ 5,000	\$ (5,000)	Ground prep for donated play ground
Capital		\$ -	\$ -	\$ -	
		\$ 721	\$ 16,675	\$ (15,954)	

Sequoyah Beach

Item	2022	2022	2023	Variance	Comments
	Approved	30-Nov	proposed		
Electricity	\$ 550	\$ 326	\$ 350	\$ (24)	Based on actuals from 2022
Water	\$ 250	\$ 200	\$ 200	\$ -	Based on actuals from 2022
Sanitation	\$ 120	\$ 97	\$ 100	\$ (3)	Based on actuals from 2022
Operating Supplies	\$ 500	\$ 1,259	\$ 500	\$ 759	Based on actuals from 2022
Maintenance Contracts	\$ 75		\$ -	\$ -	
Building Repair	\$ 150	\$ 10,590	\$ 1,500	\$ 9,090	Reduced due to roof replacement in 2022
Land Repair	\$ 250	\$ 641	\$ 1,500	\$ (859)	Two loads of sand for beach this year
Capital	\$ -	\$ -	\$ -	\$ -	
	\$ 1,895	\$ 13,113	\$ 4,150	\$ 8,963	

Collector Fees

Item	2022	2022	2023	Variance	Comments
	<u>Approved</u>	<u>actual</u>	<u>Forecast</u>		
Collector Fees	<u>\$ 76,750</u>	\$ 50,417	\$ 78,178	\$ (27,761)	Increase due to increase in collections
	\$ 76,750		\$ 78,178		

Baseheart Campground

Item	2022	2023	Variance	Comments
	11/30 actuals	Budget		
Salaries			\$ -	
Soc. Sec.			\$ -	
Medicare			\$ -	
Unemployment Tax			\$ -	
W. Comp.			\$ -	
Health Ins.			\$ -	
Electricity	\$ 4,500	\$ 5,000	\$ (500)	Based on 2022 and increase in camping for 2023
Heat	\$ 1,750	\$ 2,500	\$ (750)	Based on 2022 and increase in camping for 2023
Water	\$ 1,575	\$ 2,500	\$ (925)	Based on 2022 and increase in camping for 2023
Sanitation	\$ 2,650	\$ 2,650	\$ -	Garbage pick up weekly
Life Ins	-		\$ -	
Telephone	\$ 700	\$ 1,000	\$ (300)	increase internet strength for campers
Uniforms	\$ -	\$ -	\$ -	
Seminars	-		\$ -	
Tennis Cts. Electricity			\$ -	
Operating Supplies	\$ 500	\$ 1,200	\$ (700)	misc supplies and paint for facility
Maintenance Contracts	\$ 120	\$ 120	\$ -	Fire Extinguisher service
License & Sales Tax	\$ -	\$ -	\$ -	
Gas & Oil	\$ -		\$ -	
Chemicals	\$ -		\$ -	
Seed			\$ -	
Fertilizer			\$ -	
Tools	\$ -		\$ -	
Building Repair	\$ 725	\$ 2,500	\$ (1,775)	Continue to improve bath house, picnic tables
Building Equip. Repair	\$ -		\$ -	
Equipment Repair	\$ 25,500	\$ 25,000	\$ 500	Install 7 more 50/30/20 connections for RV's
Signs	-	\$ 500	\$ (500)	Install new rules and regulations at entry
Land Repair	\$ -		\$ -	
Permits	\$ -		\$ -	
Capital	\$ -		\$ -	
	<u>\$ 38,020</u>	<u>\$ 42,970</u>	<u>\$ (4,950)</u>	

Lake Mgt.

Item	2022	2022	2023	Variance	Comments
	Approved	30-Nov	Forecast		
Salaries	\$ 26,850	\$ 17,036	\$ 27,000	\$ (9,964)	Based on four officers for 2023 April - Oct
Soc. Sec.	\$ 1,665	\$ 1,056	\$ 1,485	\$ (429)	Based on actuals from 2022
Medicare	\$ 389	\$ 248	\$ 392	\$ (144)	Based on actuals from 2022
Unemployment Tax	\$ 376	\$ 171	\$ 378	\$ (207)	Based on actuals from 2022
W. Comp.	\$ 220	\$ 210	\$ 221	\$ (11)	Based on actuals from 2022
Electricity	\$ 1,750	\$ 2,108	\$ 2,200	\$ (92)	Based on actuals from 2022
Water		\$ 529	\$ -	\$ 529	Water has been disconnected at Omaha Marina
Sanitation		\$ -	\$ -	\$ -	
Telephone	\$ 600	\$ -	\$ 750	\$ (750)	\$25 per patrolman for 6 months
Uniforms		\$ 40	\$ 100	\$ (60)	Based on actuals from 2022
Operating Supplies	\$ 6,000	\$ 11,291	\$ 10,000	\$ 1,291	Boat stickers, water management, misc etc.
Dam Permits	\$ 2,000	\$ 1,982	\$ 2,000	\$ (18)	Dam permits for 2023
Maintenance Contracts		\$ 50	\$ 50	\$ -	
Gas & Oil	\$ 1,250	\$ 2,572	\$ 2,600	\$ (28)	Based on actuals from 2022
Chemicals		\$ -	\$ -	\$ -	
Seed		\$ -	\$ -	\$ -	
Fertilizer		\$ -	\$ -	\$ -	
Building Repair	\$ 840	\$ 250	\$ 1,500	\$ (1,250)	Ongoing dock repairs for 2022
Building Equipment Repair	\$ -	\$ 83		\$ 83	
Fish Structure		\$ -		\$ -	
Equipment Repair	\$ 500	\$ 1,178	\$ 2,500	\$ (1,322)	Repairs to current equipment and maintenance
Dam Repair	\$ 1,000	\$ -		\$ -	
Signs	\$ 100	\$ -		\$ -	
Land Repair		\$ 782		\$ 782	
Carp		\$ -		\$ -	
Game Fish	\$ 10,000	\$ -	\$ 15,000	\$ (15,000)	Based on alternating lakes annually
Engineering Fees		\$ -		\$ -	
Sales Tax Paid		\$ -		\$ -	
Capital	\$ 3,000	\$ -	\$ -	\$ -	
	\$ 56,540	\$ 39,586	\$ 66,176	\$ (26,590)	

Section 3: