

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
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
Sequoayah 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	\$ 17,396.00	\$ 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			\$ 100	\$ (100)	Based on \$10 x 10
Daily Trail Fees	\$ 200	\$ 12,386	\$ 10,000	\$ 2,386	Based on 2022 actuals
Golf Tournament Fees	\$ 10,000		\$ -	\$ -	
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
W. 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)	
Medicare	\$ 1,665	\$ 1,672	\$ 2,018	\$ (346)	
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			\$ -	
V. 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: