

Pecan Plantation Owners Association

Operating Budget

Fiscal Year Ending October 31, 2010

Board of Directors

BOD Executive Committee

General Manager

Committees Reporting to BOD

By Laws

ACC

LENMO

Finance

Human Resources

Administrative Assistant

Committees Reporting to GM

Horse Owners	Communications	Entertainment
Wildlife	Membership	Food & Beverage
House	Airport	Golf
Infrastructure	Grounds	Sports & Rec
Safety & Security	Marina	Tennis

Operations Manager

Facility Maintenance

Architectural Compliance

Roads & Grounds

Stables

Security

Marina

Communications Manager

Columns Production

Information Technologies

Clubhouse Manager

Kitchen

F&B Service

Catering

Member Services

Reception

Housekeeping

Golf Professional

Pro Shop

Driving Range

Golf Course Play

Golf Course Superintendent

Course Maintenance

Clubhouse Grounds

Tennis Grounds

Sports Fields

Sports & Recreation Manager

Tennis

Pecan Activity Center

Pool Operations

Controller

Membership

Accounts Receivable

Accounts Payable

Payroll

Human Resources

General Assumptions & Applications

Revenues

- ❖ Member Assessments - Net Increase of 5 to 2871 memberships
- ❖ Operating Revenues – Minimal increase of 2.4%

Labor

- ❖ Reinstated 2 Full Time Roads & Grounds
- ❖ Reinstated 1 Full Time Security Patrol
- ❖ \$68,835 Merit increase pool for all positions other than department managers
- ❖ No Increases for department managers or General Manager
- ❖ Reinstated Deputy Patrols - \$10,000
- ❖ Eliminated Assistant Controller position
- ❖ Group insurance employer cost \$380 per employee

Operating Expenses

- ❖ Legal Fees budgeted at \$72,000 - FY09 projection \$76,000
- ❖ General Insurance 2.2% increase
- ❖ Audit Fees budgeted at \$26,000 - FY09 \$49,000
- ❖ Electricity - Rate change August 2010 from .1078 to .06962 per kWh

Consolidated Operating Budget Fiscal Year 2010

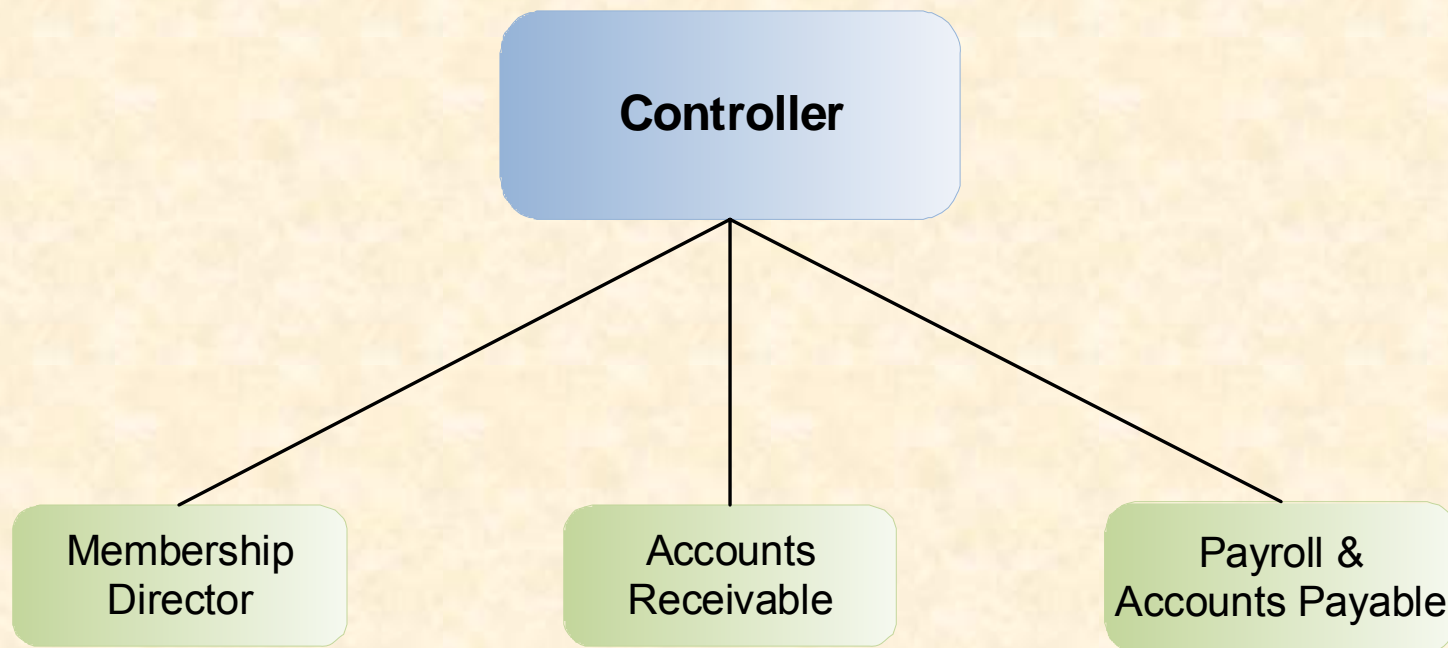
	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Member Assessments	2,753,760	2,753,597	163	0.0%
Other Income	2,739,979	2,677,402	62,577	2.3%
Total Operating Revenues	5,493,739	5,430,999	62,740	1.2%
Cost of Goods Sold				
Operating Departments	(848,215)	(841,237)	(6,978)	0.8%
Gross Operating Profit	4,645,524	4,589,762	55,762	1.2%
Operating Expenses				
Labor, Taxes & Benefits	(3,078,838)	(2,955,676)	(123,162)	4.2%
Operating Departments	(1,534,424)	(1,544,239)	9,815	-0.6%
Total Operating Expenses	(4,613,262)	(4,499,915)	(113,347)	2.5%
Net Income Before Depreciation	32,262	89,847	(57,585)	-64.1%

General and Administrative

**Pecan Plantation Owners
Association**

Pecan Plantation Country Club

Accounting 2010



4 Full Time Employees

FY09: 5 Full Time Employees

Pecan Plantation Owners Association (PPOA)

REVENUES

- Assessments allocated at 41% - \$32.80 per assessment
- Transfer Fees at \$714 each
- Lot Sales budgeted at 2 for \$2200 each. 2 lots sold in 2009.

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000003 MEMBER ASSESSMENTS	1,129,042	94,005	94,005	94,038	94,038	94,070	94,070	94,103	94,103	94,136	94,136	94,169	94,169
73000004 TRANSFER FEE	77,112	6,426	6,426	6,426	6,426	6,426	6,426	6,426	6,426	6,426	6,426	6,426	6,426
73000005 FINANCE CHARGES	11,160	930	930	930	930	930	930	930	930	930	930	930	930
73000010 LATE FEE	20,160	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680
73000006 DELINQUENT HANDLING FEES	8,400	700	700	700	700	700	700	700	700	700	700	700	700
73000008 INTEREST INCOME	1,440	20	20	620	20	20	20	20	20	620	20	20	20
73000012 LOTS - GAIN OR <LOSS>	4,400	0	0	0	0	0	2,200	2,200	0	0	0	0	0
73000055 DISCOUNTS EARNED	1,800	150	150	150	150	150	150	150	150	150	150	150	150
73000001 OTHER REVENUE	8,200	200	200	200	200	6,000	200	200	200	200	200	200	200
TOTAL REVENUES	1,261,714	104,111	104,111	104,744	104,144	109,976	106,376	106,409	104,209	104,842	104,242	104,275	104,275

LABOR-PPOA

- GM, Controller, Business Office, Administrative Asst allocated at 67%.
- Operations Manager allocated at 100%
- Assistant Controller position eliminated
- \$4406 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
SALARIES	(301,802)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)	(25,150)
94020010 PAYROLL TAXES	(27,414)	(2,578)	(2,578)	(2,578)	(2,578)	(2,578)	(2,075)	(2,075)	(2,075)	(2,075)	(2,075)	(2,075)	(2,075)
94020020 WORKERS COMP INSURANCE	(12,600)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)
94020030 GROUP INSURANCE	(23,856)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)	(1,988)
94020040 RETIREMENT PLAN CONTRIBUTIONS	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94020035 OTHER COMPENSATION	(2,100)	(350)	(350)	(350)				(350)		(350)		(350)	
TOTAL SALARIES, TAXES & BENEFITS	(385,772)	(32,616)	(32,616)	(32,616)	(32,266)	(32,266)	(31,763)	(32,113)	(31,763)	(32,113)	(31,763)	(32,113)	(31,763)

OTHER EXPENSES-PPOA

- Audit & Tax preparation budgeted at \$20,000
- Legal Fees budgeted at \$72,000. 2009 projected to be \$76,000.
- Insurance Expense 2.2% premium increase
- Allowance for Doubtful Accounts estimated at \$36,000 due to bankruptcies and foreclosures

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94060010 OFFICE SUPPLIES	(7,200)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
94060080 VALUE CARD EXPENSE	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94090000 BAD DEBT EXPENSE	(36,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
94110011 ELECTRICITY	(360)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
94150010 AUDIT & TAX PREP	(20,000)	0	(10,000)	(10,000)	0	0	0	0	0	0	0	0	0
94150020 LEGAL FEES	(72,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
94160020 REAL ESTATE TAXES	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	0	0
94160030 PERSONAL PROPERTY TAXES	(1,300)	0	0	(1,300)	0	0	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(7,500)	(600)	(3,800)	(100)	(100)	(800)	(100)	(100)	(800)	(100)	(100)	(800)	(100)
94170025 DUES & SUBSCRIPTIONS	(5,450)	(800)	(400)	(900)	(50)	(300)	(150)	(150)	(600)	(50)	(1,750)	(50)	(250)
94170030 BANK CHARGES	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94170080 PRINTING	(3,000)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
94170135 MILEAGE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94200000 INSURANCE EXPENSE	(73,800)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)
94210000 MANAGEMENT EXPENSE	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94220010 EQUIPMENT - MAILING MACHINE	(4,500)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)
94220020 EQUIPMENT - COPIER	(4,200)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)
94230000 TELEPHONE	(8,400)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)
94420000 POSTAGE	(10,800)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
94430000 TRAVEL & EDUCATION	(6,000)	(200)	(700)	(200)	(200)	(700)	(200)	(200)	(700)	(200)	(1,000)	(700)	(1,000)
TOTAL OTHER EXPENSES	(272,530)	(20,540)	(33,840)	(36,440)	(19,290)	(20,740)	(19,390)	(19,390)	(21,040)	(19,290)	(21,790)	(20,490)	(20,290)

Pecan Plantation Country Club (PPCC)

REVENUES

- Assessments allocated at 59% - \$47.20 per assessment
- Tennant Fees at \$800 each - estimated 2 per month
- Waste Management at \$1.70 per house, per month

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000003 MEMBER ASSESSMENTS	1,624,718	135,275	135,275	135,322	135,322	135,370	135,370	135,417	135,417	135,464	135,464	135,511	135,511
73000009 SALE - CAPITAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0
73000053 RENTERS ADMINISTRATION FEE	19,200	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
73000054 TRASH REMOVAL COMMISSION	46,710	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893	3,893
73000001 OTHER REVENUE	6,000	500	500	500	500	500	500	500	500	500	500	500	500
TOTAL REVENUES	1,696,628	141,268	141,268	141,315	141,315	141,362	141,362	141,409	141,409	141,457	141,457	141,504	141,504

LABOR-PPCC

- GM, Controller, Business Office, Admin Asst allocated at 33%
- Clubhouse Manager allocated at 50%
- Assistant Controller position eliminated
- Housekeeping allocated at 75%
- \$5488 of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(218,480)	(18,025)	(18,025)	(18,110)	(18,181)	(18,181)	(18,213)	(18,230)	(18,230)	(18,316)	(18,283)	(18,326)	(18,359)
94020010 PAYROLL TAXES	(19,756)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)	(1,503)	(1,503)	(1,503)	(1,503)	(1,503)	(1,503)	(1,503)
94020020 WORKERS COMP INSURANCE	(12,600)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)
94020030 GROUP INSURANCE	(25,464)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)	(2,122)
94020040 RETIREMENT PLAN CONTRIBUTION	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94020035 EMPL BENEFITS-OTHER COMPENSATION	(2,100)	(350)	(350)	(350)				(350)		(350)		(350)	
TOTAL SALARIES, PAYROLL TAXES & BENEFITS	(296,400)	(24,894)	(24,894)	(24,980)	(24,700)	(24,700)	(24,388)	(24,755)	(24,405)	(24,841)	(24,458)	(24,851)	(24,533)

OTHER EXPENSES-PPCC

- PPCC tax return - \$6000
- Insurance Expense 2.2% premium increase
- Electricity – August rate decrease

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94110010 ELECTRICITY	(159,550)	(12,300)	(12,500)	(12,700)	(13,500)	(13,500)	(13,500)	(14,000)	(14,500)	(17,000)	(12,250)	(11,900)	(11,900)
94110020 WATER	(30,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
94110030 PROPANE	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94150010 AUDIT & TAXPREP	(6,000)	0	(6,000)	0	0	0	0	0	0	0	0	0	0
94170005 EMPLOYMENT EXPENSE	(4,500)	(600)	(800)	(100)	(100)	(800)	(100)	(100)	(800)	(100)	(100)	(800)	(100)
94170025 DUES & SUBSCRIPTIONS	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94170080 PRINTING	(2,580)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(490)
94200000 INSURANCE EXPENSE	(73,800)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)
94220010 MAILING MACHINE	(4,500)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)
94220020 COPIER	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94230000 TELEPHONE	(9,600)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)
94380000 CREDIT CARD FEES	(13,200)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
94420000 POSTAGE	(10,200)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
94460000 PEST MANAGEMENT	(6,000)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
TOTAL OTHER EXPENSES	(325,030)	(25,790)	(32,190)	(25,690)	(26,490)	(27,190)	(26,490)	(26,990)	(28,190)	(29,990)	(25,240)	(25,590)	(25,190)

PPOA/PPCC Consolidated

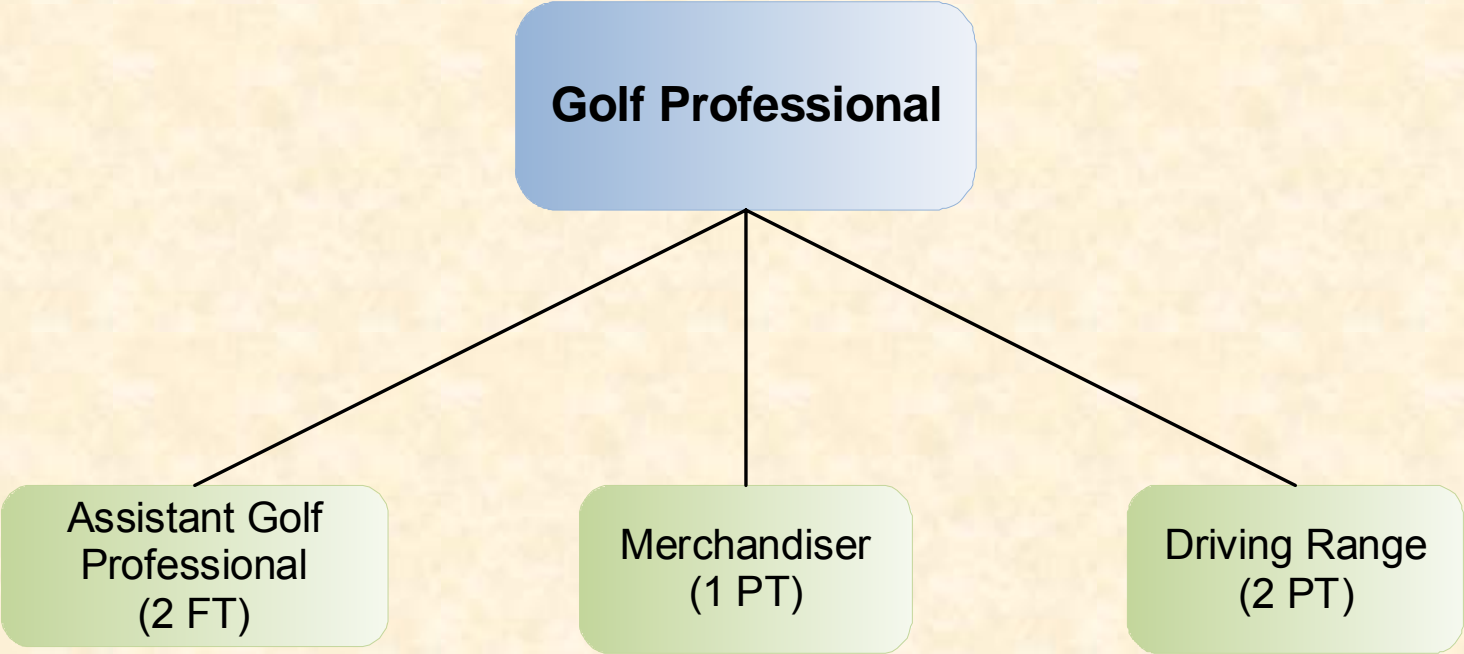
	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Member Assessments	2,753,760	2,753,597	163	0.0%
Other Income	204,582	217,092	(12,510)	-5.8%
Total Operating Revenues	2,958,342	2,970,689	(12,347)	-0.4%
Operating Expenses				
Labor, Taxes & Benefits	(682,171)	(690,173)	8,002	-1.2%
Other Expenses	(597,560)	(606,752)	9,192	-1.5%
Total Operating Expenses	(1,279,731)	(1,296,925)	17,194	-1.3%
Net Income Before Depreciation	1,678,611	1,673,764	4,847	0.3%

Golf Pro Shop

Golf Course Maintenance

Departmental Budgets

Pro Shop 2010



No Change in Staffing Level from 2009

REVENUES-Pro Shop

- Based on 48,000 Rounds of Golf
- Increase in Green Fee revenue due to 2009 fee increase
- Decrease in Handicap revenue due to 2009 Nutcracker policy change
- Increase in Cart Fees due to software enhancement
- 4.4% increase in Merchandise sales

COST OF SALES – 82% consistent with FY2009

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000080 GREENS FEE	79,099	8,712	4,182	2,788	3,590	5,576	7,318	9,409	7,144	10,106	6,970	6,098	7,206
73000081 GOLF CART RENTAL	31,650	2,000	1,250	1,000	1,200	2,600	2,800	5,300	2,600	3,000	2,600	2,700	4,600
73000082 CLUB RENTAL	300	30	30	0	15	15	45	30	30	30	30	15	30
73000083 DRIVING RANGE	18,800	1,400	1,100	900	1,250	1,400	1,850	2,100	1,500	2,000	1,800	1,800	1,700
73000084 PRIVATE CART FEE	194,400	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
73000085 RIDERS FEE	5,250	300	300	300	300	450	500	600	600	500	500	450	450
73000086 PRO SHOP MERCHANDISE	211,000	12,500	42,000	10,000	13,500	14,000	13,000	21,500	16,000	16,500	16,000	21,000	15,000
73000087 HANDICAP REVENUE	20,400	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
TOTAL REVENUES	560,899	42,842	66,762	32,888	37,755	41,941	43,413	56,839	45,774	50,036	45,800	49,963	46,886
COST OF SALES													
94250055 C.O.S.- PRO SHOP MERCHANDISE	(173,020)	(10,250)	(34,440)	(8,200)	(11,070)	(11,480)	(10,660)	(17,630)	(13,120)	(13,530)	(13,120)	(17,220)	(12,300)

LABOR-Pro Shop

- \$2891 share of merit increase pool
- No change in staffing levels – driving range hours split between 2 part time employees

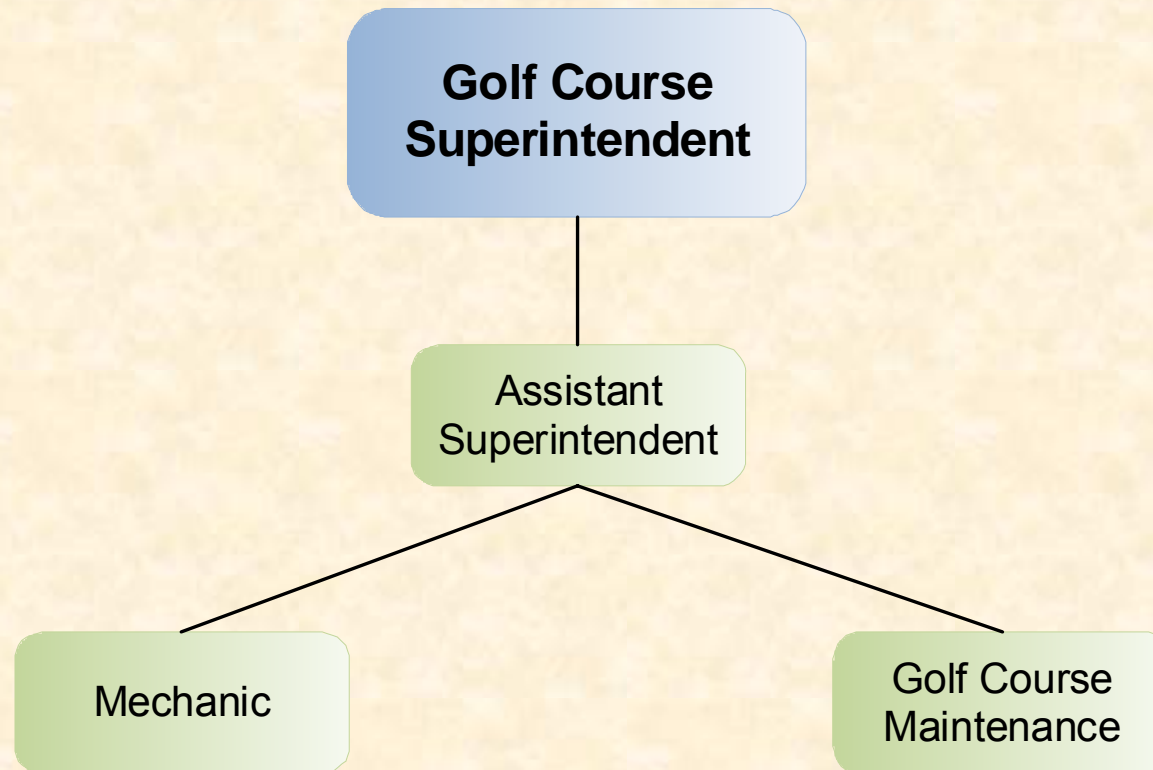
	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(142,513)	(11,858)	(11,858)	(11,885)	(11,872)	(11,872)	(11,885)	(11,872)	(11,872)	(11,885)	(11,885)	(11,885)	(11,885)
94020010 PAYROLL TAXES	(12,944)	(1,215)	(1,215)	(1,218)	(1,217)	(1,217)	(981)	(979)	(979)	(981)	(981)	(981)	(981)
94020030 GROUP INSURANCE	(13,680)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
TOTAL SALARIES, TAXES & BENEFITS	(169,137)	(14,213)	(14,213)	(14,243)	(14,229)	(14,229)	(14,006)	(13,991)	(13,991)	(14,006)	(14,006)	(14,006)	(14,006)

OTHER EXPENSES-Pro Shop

- Reduction in expenses due to purchases made in 2009
- Handicap expense – 110 fewer handicaps due to Nutcracker policy change

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS	(2,400)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
94060005 SUPPLIES - GENERAL	(1,850)	(100)	(1,150)	(50)	(50)	(50)	(100)	(100)	(50)	(50)	(50)	(50)	(50)
94100010 VEHICLE EXP - FUEL	(230)	(20)	(20)	(15)	(15)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
94110010 UTILITIES - ELECTRICITY	(3,330)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(210)	(210)	(210)
94130200 REPAIRS - GOLF CART	(750)	0	(250)	0	0		(250)	0	0	0	(250)		0
94170025 DUES & SUBSCRIPTIONS	(1,425)	(75)	0	(150)	0	0	0	(1,200)	0	0	0	0	0
94170065 COMMISSIONS	(8,406)	(700)	(397)	(1,300)	(405)	(552)	(588)	(628)	(895)	(657)	(745)	(702)	(837)
94170140 OTHER EXP - HANDICAP	(10,200)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
94170145 OTHER EXP - DRIVING RANGE	(800)	0	0	0	0	(400)	0	0	(400)	0	0	0	0
94170150 FREIGHT & UPS	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94180040 SOFTWARE MAINTENANCE	(6,000)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
942300000 TELEPHONE	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94430000 TRAVEL & EDUCATION	(5,400)	(2,500)	(400)	(1,500)	0	0	0	0	(1,000)	0	0	0	0
TOTAL OTHER EXPENSES	(43,191)	(5,445)	(4,267)	(5,065)	(2,520)	(3,072)	(3,008)	(3,998)	(4,415)	(2,777)	(3,025)	(2,732)	(2,867)

Golf Course Maintenance 2010



6 Full Time, 2 Part Time, 2 Seasonal = 10 Total

November 2008 = 13 Total

OTHER EXPENSES-Golf Maintenance

- Estimated 10% increase in BRA water at September renewal
- \$9600 electricity to pump water from Orchard Irrigation – same as 2009
- Fertilizer applications, pest management and other course treatments – consistent with FY2009

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(800)	0	0	0	0	(400)	0	(400)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(9,625)	(250)	(250)	(400)	(400)	(2,000)	(2,000)	(1,000)	(1,000)	(775)	(675)	(575)	(300)
94060010 SUPPLIES - OFFICE	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94080010 LUBRICATION - GENERAL	(1,025)	(100)	(100)	(50)	(50)	(100)	(100)	(100)	(100)	(100)	(75)	(75)	(75)
94100010 VEHICLE EXP - FUEL	(20,606)	(1,460)	(1,379)	(1,379)	(1,298)	(1,947)	(2,028)	(2,028)	(1,947)	(1,947)	(1,947)	(1,623)	(1,623)
94100020 VEHICLE EXP - LICENSES	(120)	(60)	0	0	0	0	0	0	0	(60)	0	0	0
94110010 UTILITIES - ELECTRICITY	(22,378)	(2,016)	(2,016)	(2,016)	(2,016)	(2,016)	(2,016)	(2,016)	(2,016)	(2,016)	(1,411)	(1,411)	(1,411)
94110020 UTILITIES - WATER	(2,880)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
94110040 BRAZOS RIVER WATER RIGHTS	(46,173)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(3,785)	(4,162)	(4,161)
94110050 GOLF COURSE WATERING (ANTHONY)	(9,600)	0	0	0	0	0	(9,600)	0	0	0	0	0	0
94130005 REPAIRS - GENERAL	(5,400)	(250)	(250)	(250)	(250)	(1,300)	(300)	(300)	(1,300)	(300)	(300)	(300)	(300)
94130025 REPAIRS - EQUIPMENT	(8,050)	(200)	(200)	(400)	(400)	(1,000)	(1,000)	(800)	(1,000)	(1,000)	(800)	(750)	(500)
94130210 REPAIRS - IRRIGATION	(9,500)	(300)	(300)	(300)	(400)	(800)	(1,000)	(1,100)	(1,100)	(1,100)	(1,200)	(1,100)	(800)
94130215 TOP DRESSING SAND	(5,500)	0	0	0	0	0	(1,000)	(1,500)	0	(3,000)	0	0	0
94130225 REPAIRS - TREE PROGRAM	(2,000)	0	0	0	0	0	0	0	0	(2,000)	0	0	0
94170010 SMALL TOOLS	(550)	0	(150)	0	0	(200)	0	0	(200)	0	0	0	0
94170025 DUES & SUBSCRIPTIONS	(600)	0	0	0	(100)	0	0	(300)	0	0	(200)	0	0
94170165 SOIL TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94170170 WATER TESTS	(150)	0	0	(75)	0	0	0	0	0	0	(75)	0	0
94410000 FERTILIZER	(17,020)	(440)	(440)	(440)	(1,000)	(800)	(2,000)	(3,400)	(1,700)	(3,000)	(2,500)	(500)	(800)
94220040 EQUIPMENT RENTAL	(4,300)	0	0	0	0	0	0	0	0	(4,300)	0	0	0
94230000 TELEPHONE	(720)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)
94430000 TRAVEL & EDUCATION	(4,600)	(800)	(100)	(300)	(2,000)	(200)	(200)	(200)	0	(100)	(200)	(400)	(100)
94460000 PEST MANAGEMENT	(21,200)	(1,200)	(700)	(3,000)	(3,000)	(2,000)	(1,000)	(2,000)	(1,500)	(1,200)	(3,000)	(1,400)	(1,200)
94470000 SEED	(2,800)	0	0	0	0	0	0	0	0	0	0	(2,800)	0
94480010 EQUIPMENT	(400)	0	0	0	0	(400)	0	0	0	0	0	0	0
94510020 PLANTS & FLOWERS	(2,450)	0	0	0	0	(500)	0	(800)	0	(250)	0	0	(900)
TOTAL EXPENSES	(198,897)	(11,186)	(9,995)	(12,795)	(15,024)	(17,773)	(26,354)	(20,054)	(15,973)	(25,258)	(16,568)	(15,421)	(12,495)

Pro Shop/Golf Course Maintenance Consolidated

	Budget 2010	Forecast 2009	Variance	% Change
Pro Shop Department				
Revenues	560,899	533,796	27,103	5.1%
Cost of Sales	(173,020)	(166,586)	(6,434)	3.9%
Payroll & Related	(169,137)	(164,038)	(5,099)	3.1%
Other Expenses	(43,191)	(41,971)	(1,220)	2.9%
Departmental Income (Loss)	175,551	161,201	14,350	8.9%
Golf Course Department				
Payroll & Related	(291,176)	(287,395)	(3,781)	1.3%
Other Expenses	(198,897)	(201,065)	2,168	-1.1%
Departmental Income (Loss)	(490,073)	(488,460)	(1,613)	0.3%
Golf Course - Consolidated				
Revenues	560,899	533,796	27,103	5.1%
Cost of Sales	(173,020)	(166,586)	(6,434)	3.9%
Payroll & Related	(460,313)	(451,433)	(8,880)	2.0%
Other Expenses	(242,088)	(243,036)	948	-0.4%
Departmental Income (Loss)	(314,522)	(327,259)	12,737	-3.9%

Capital Expenditures

Golf

Fiscal Year 2010 Budget

GOLF

Concrete Cart Paths	\$ 20,000	Replacement
Mechanic Truck	\$ 17,000	Replacement
Move Irrigation Pump Station	\$ 60,000	Replacement
Golf Cart Batteries (16 sets)	\$ 14,400	Replacement

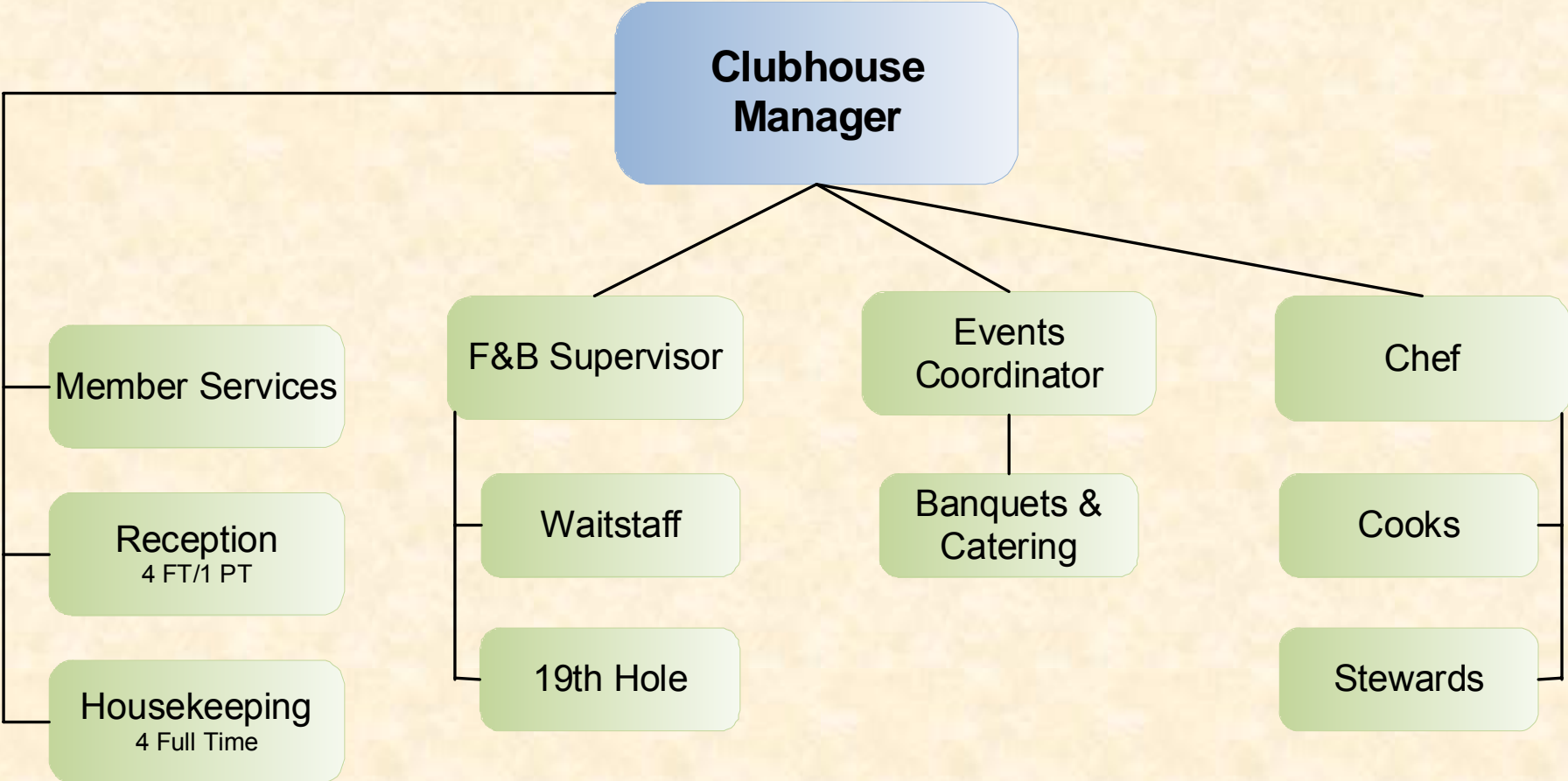
Total Capital Budget \$111,400

Clubhouse Operations

**Food & Beverage
Member Services
Inn/Reception**

Departmental Budgets

Clubhouse Operations 2010

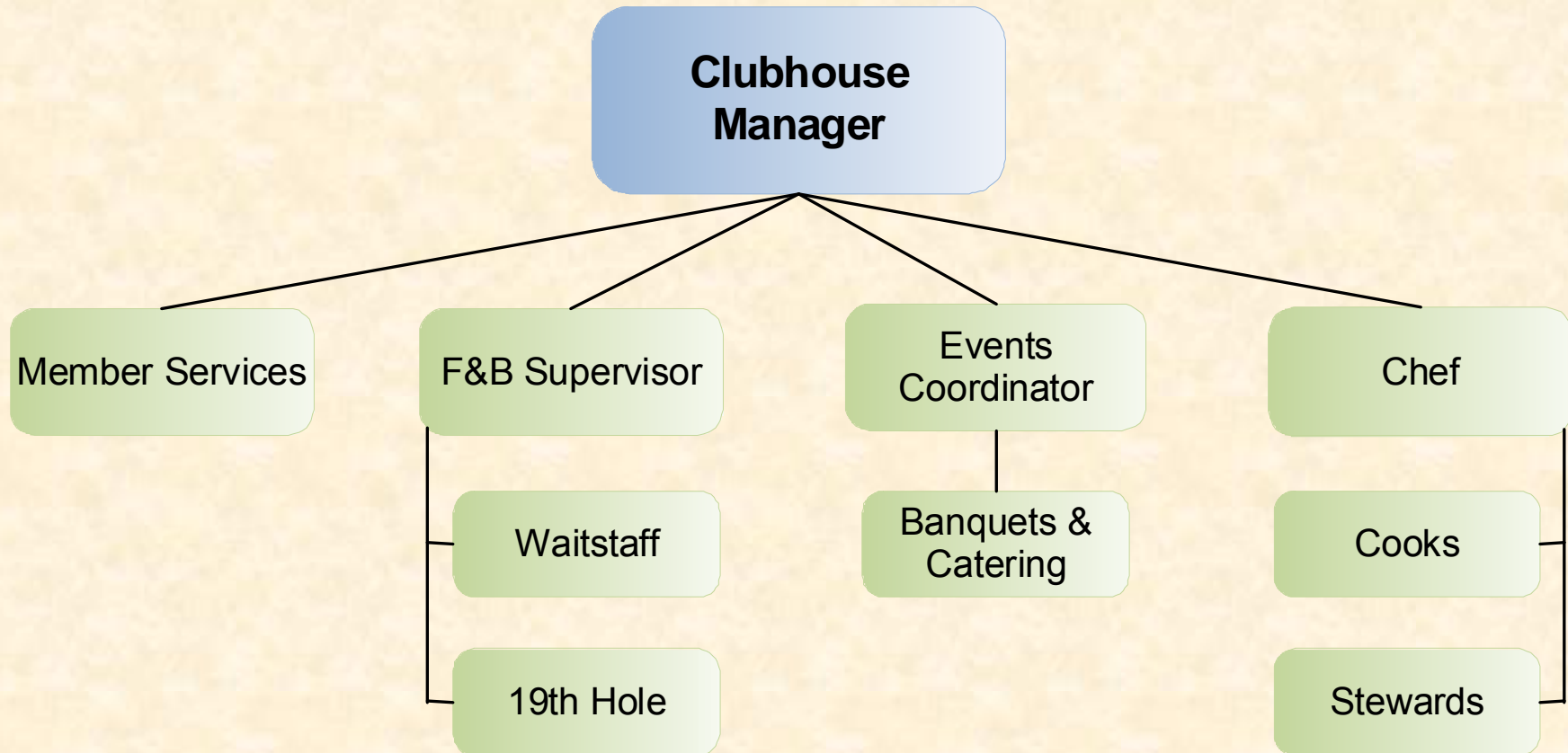


**Total Food & Beverage staff
16 Full Time / 9 Part Time**

Food & Beverage

Departmental Budget

Food & Beverage 2010



Total Food & Beverage staff
16 Full Time / 9 Part Time

REVENUES-F&B

- Eliminated annual \$6 per member TABC fee
- Liquor, Beer & Wine price increases to offset TABC elimination
- No changes in hours of operation
- Minimal increase in covers

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000022 BREAKFAST	31,700	3,000	3,000	2,500	1,800	2,000	3,000	3,500	2,700	2,700	2,500	2,500	2,500
73000028 DINNER	268,500	26,000	19,500	18,500	19,500	19,500	24,500	31,000	22,500	26,500	23,000	19,500	18,500
73000029 CATERING	217,000	16,000	34,000	11,000	10,000	16,000	17,000	26,000	19,000	20,000	14,000	18,000	16,000
73000033 19TH HOLE	153,271	11,500	10,100	10,800	11,900	12,500	14,700	14,000	14,500	15,500	12,771	12,500	12,500
73000031 TAKE OUT	16,750	1,300	1,300	1,350	1,350	1,400	1,450	1,450	1,500	1,450	1,400	1,400	1,400
73000032 ACTIVITY CENTER	16,450	1,300	1,300	1,400	1,450	1,200	1,400	1,400	1,400	1,400	1,400	1,400	1,400
73000034 TEEN ROOM REVENUE	18,415	0	0	0	0	0	0	2,875	4,500	5,000	5,465	575	0
73000035 LIQUOR	35,800	2,800	3,900	3,000	3,000	2,500	2,000	2,900	2,850	4,850	2,800	2,700	2,500
73000036 LIQUOR - CATERING	7,250	750	1,500	500	200	200	800	800	500	500	500	500	500
73000038 LIQUOR - 19TH HOLE	66,300	5,300	5,500	5,700	4,400	5,200	6,200	6,700	5,000	5,200	5,700	5,700	5,700
73000039 BEER	11,800	750	800	800	800	850	850	1,200	1,150	1,600	1,100	950	950
73000040 BEER - CATERING	9,450	1,600	750	400	400	1,000	900	1,400	500	400	600	800	700
73000042 BEER - 19TH HOLE	70,900	5,600	5,600	5,900	6,000	6,000	6,800	6,500	6,100	5,600	5,600	5,600	5,600
73000044 WINE	20,500	2,000	2,500	2,000	2,000	2,500	1,500	1,200	1,200	1,300	1,250	1,550	1,500
73000045 WINE - CATERING	5,950	500	500	200	200	350	700	1,000	500	500	500	500	500
73000047 WINE - 19TH HOLE	8,975	675	700	900	900	850	800	800	750	700	650	650	600
73000057 MEETING ROOM CHARGE	13,600	575	1,750	100	175	700	3,100	1,200	1,200	1,200	1,200	1,200	1,200
73000061 Vending Machine Revenue	400	0	0	100	0	0	100	0	0	100	0	0	100
73000066 TABC REVENUE	1,400	1,400	0	0	0	0	0	0	0	0	0	0	0
73000001 OTHER REVENUE	3,600	300	300	300	300	300	300	300	300	300	300	300	300
TOTAL REVENUES	978,011	81,350	93,000	65,450	64,375	73,050	86,100	104,225	86,150	94,800	80,736	76,325	72,450

COST OF SALES-F&B

➤ Decrease due to continuation of current cost controls

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
COST OF SALES													
94250010 COST OF SALES - FOOD	(288,834)	(23,640)	(27,680)	(18,220)	(18,400)	(21,040)	(24,820)	(32,090)	(26,440)	(29,020)	(24,214)	(22,350)	(20,920)
94250020 COST OF SALES - LIQUOR	(38,273)	(3,098)	(3,815)	(3,220)	(2,660)	(2,765)	(3,150)	(3,640)	(2,923)	(3,693)	(3,150)	(3,115)	(3,045)
94250025 COST OF SALES - BEER	(36,900)	(3,180)	(2,860)	(2,840)	(2,880)	(3,140)	(3,420)	(3,640)	(3,100)	(3,080)	(2,920)	(2,940)	(2,900)
94250030 COST OF SALES - WINE	(13,462)	(1,207)	(1,406)	(1,178)	(1,178)	(1,406)	(1,140)	(1,140)	(931)	(950)	(912)	(1,026)	(988)
TOTAL COST OF SALES	(377,468)	(31,124)	(35,761)	(25,458)	(25,118)	(28,351)	(32,530)	(40,510)	(33,394)	(36,743)	(31,196)	(29,431)	(27,853)

LABOR-F&B

- No change in staffing levels from 2009
- \$8328 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(430,199)	(34,932)	(39,107)	(33,045)	(33,804)	(33,434)	(34,932)	(38,629)	(37,860)	(37,860)	(35,519)	(35,538)	(35,538)
94020010 PAYROLL TAXES	(38,978)	(3,581)	(4,008)	(3,387)	(3,465)	(3,427)	(2,882)	(3,187)	(3,123)	(3,123)	(2,930)	(2,932)	(2,932)
94020030 GROUP INSURANCE	(57,000)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)
TOTAL SALARIES, TAXES & BENEFITS	(526,177)	(43,263)	(47,866)	(41,182)	(42,019)	(41,611)	(42,564)	(46,566)	(45,734)	(45,734)	(43,200)	(43,220)	(43,220)

OTHER EXPENSES-F&B

- Uniform replacement \$3000
- Casual Labor \$5750 – large events only ie: street dances
- Music & Entertainment \$14,600 – slight increase over 2009
- Supplies & Other Expenses – 2-3% cost increases

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94030030 CASUAL LABOR	(5,750)	(1,000)	(1,000)	0	0	0	(1,000)	(1,000)	0	(1,000)	0	(750)	0
94040010 UNIFORMS	(3,000)	(1,500)	0	0	0	0	(1,500)	0	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94060010 SUPPLIES - OFFICE	(3,100)	(400)	(500)	(150)	(150)	(150)	(150)	(500)	(150)	(500)	(150)	(150)	(150)
94060025 SUPPLIES - CLEANING	(9,000)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)
94060035 SUPPLIES - PLASTIC & PAPER	(12,500)	(900)	(900)	(600)	(800)	(900)	(600)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
94060040 SUPPLIES - STERNO	(4,150)	(400)	(400)	(250)	(250)	(250)	(350)	(350)	(400)	(400)	(400)	(350)	(350)
94060075 SUPPLIES - COOKING	(2,450)	(300)	(400)	(150)	(150)	(150)	(150)	(400)	(150)	(150)	(150)	(150)	(150)
94100010 VEHICLE EXP - FUEL	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94110030 UTILITIES - PROPANE	(9,700)	(700)	(900)	(900)	(900)	(900)	(800)	(800)	(800)	(800)	(800)	(700)	(700)
94160040 TABC TAX	(35,684)	(2,797)	(5,545)	(2,716)	(2,506)	(2,723)	(2,877)	(3,150)	(2,597)	(2,905)	(2,618)	(2,653)	(2,597)
94160050 TAXES & LICENSES - OTHER	(1,300)	0	0	0	0	0	0	(500)	0	0	0	(800)	0
94170005 EMPLOYMENT EXP	(1,000)	(75)	(75)	(75)	(75)	(75)	(75)	(100)	(100)	(100)	(100)	(75)	(75)
94170025 DUES & SUBSCRIPTIONS	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94170045 ADVERTISING & PROMOTIONS	(800)	(150)	(150)	0	0	0	(250)	0	0	(250)	0	0	0
94170065 COMMISSIONS	(17,996)	(1,333)	(1,333)	(1,833)	(1,333)	(1,333)	(1,833)	(1,333)	(1,333)	(1,833)	(1,333)	(1,333)	(1,833)
94170080 PRINTING	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94170100 EQUIPMENT RENTAL	(900)	0	(300)	0	0	0	0	(300)	0	0	0	(300)	0
94170125 MEMBER GRATIS	(6,600)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
94170135 MILEAGE	(300)	0	(100)	0	0	0	0	0	(100)	0	0	(100)	0
94260000 CHINA, GLASS & SILVER	(5,500)	(625)	(425)	(425)	(425)	(425)	(625)	(425)	(425)	(425)	(425)	(425)	(425)
94270000 LINEN	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94280000 DECORATIONS	(1,600)	(250)	(250)	(50)	(50)	(50)	(50)	(250)	(250)	(250)	(50)	(50)	(50)
94360010 MUSIC & ENTERTAINMENT	(14,600)	(1,000)	(3,500)	(400)	(800)	(2,500)	(500)	(1,700)	(500)	(1,700)	(500)	(500)	(1,000)
94430000 TRAVEL & EDUCATION	(3,800)	(500)	0	(300)	0	(3,000)	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	(145,430)	(13,705)	(17,553)	(9,624)	(9,214)	(14,231)	(12,535)	(13,883)	(9,880)	(13,388)	(9,601)	(11,411)	(10,405)

Food & Beverage

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	978,011	965,645	12,366	1.3%
Total Operating Revenues	978,011	965,645	12,366	1.3%
Cost of Goods Sold				
Food & Beverage	(377,468)	(388,758)	11,290	-2.9%
Gross Operating Profit	600,543	576,887	23,656	4.1%
Operating Expenses				
Labor, Taxes & Benefits	(526,177)	(516,116)	(10,061)	1.9%
Other Expenses	(145,430)	(132,500)	(12,930)	9.8%
Total Operating Expenses	(671,606)	(648,616)	(22,990)	3.5%
Net Income Before Depreciation	(71,063)	(71,729)	666	-0.9%

Member Services

Departmental Budget

EXPENSES-Member Services

- Setup & coffee for member functions
- Election Expenses – paper, envelopes, postage
- Gift Certificates
- Cups, lids, straws for water station
- Prizes (Lighting Contest, July 4th Parade)
- Volunteer Luncheon

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94170125 MEMBER GRATIS	(14,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(3,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
94230000 TELEPHONE	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94500000 ELECTION EXPENSES	(8,400)	0	(1,000)	(3,400)	(1,100)	(500)	0	(2,400)	0	0	0	0	0
94280000 DECORATIONS	(2,800)	(700)	(300)	(100)	(100)	(100)	(100)	(500)	(100)	(500)	(100)	(100)	(100)
94310080 SETUP-FUNCTIONS	(19,100)	(1,500)	(1,800)	(1,800)	(1,500)	(2,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94360010 MUSIC & ENTERTAINMENT	(2,950)	(125)	(125)	(125)	(375)	(625)	(125)	(375)	(125)	(375)	(125)	(325)	(125)
94220020 EQUIPMENT-COPIERS	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
TOTAL OPERATING EXPENSES	(48,750)	(3,450)	(4,350)	(6,550)	(4,200)	(4,350)	(4,850)	(5,900)	(2,850)	(3,500)	(2,850)	(3,050)	(2,850)

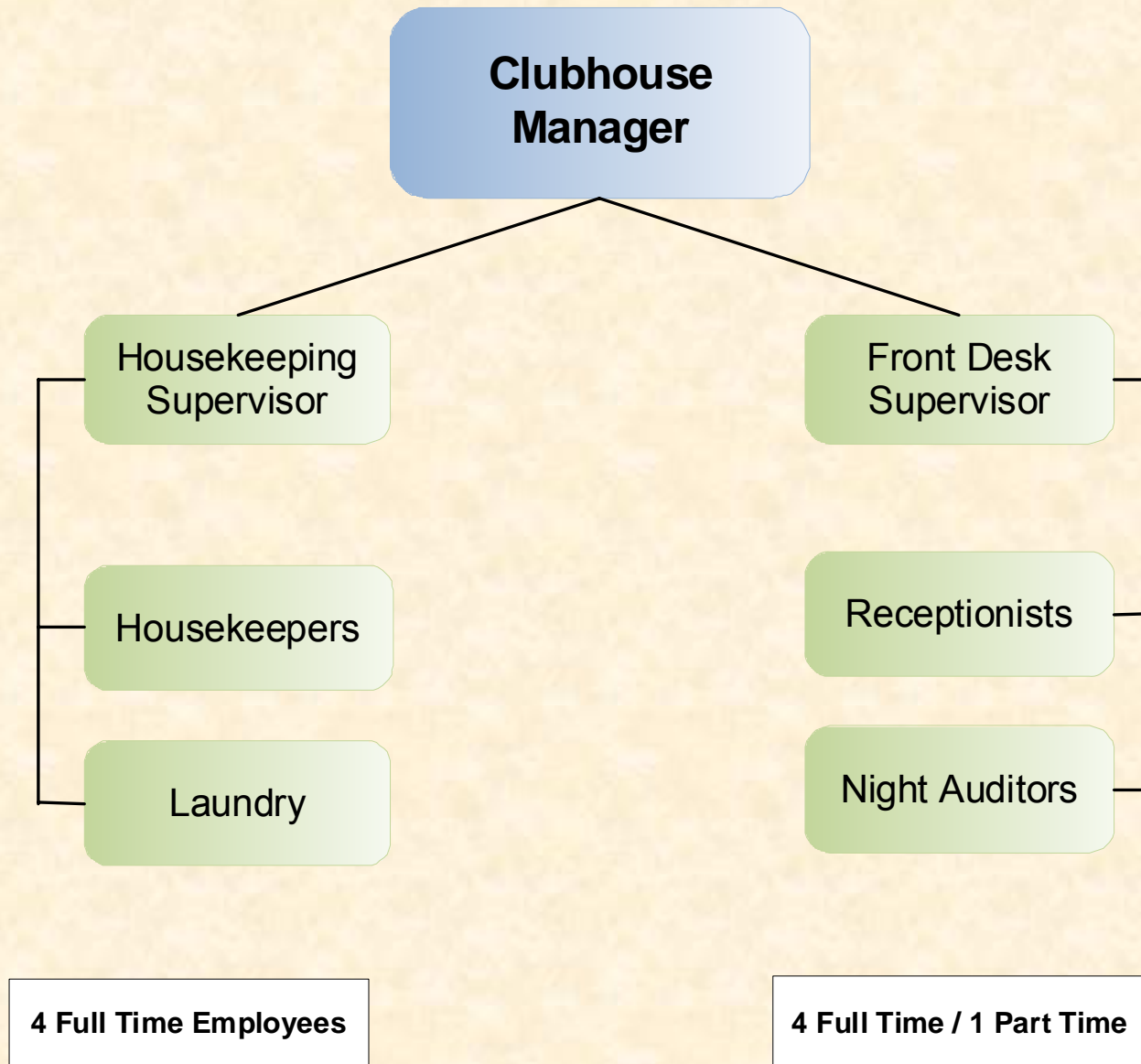
Member Services

	Budget 2010	Forecast 2009	Variance	% Change
Operating Expenses				
Other Expenses	(48,750)	(55,188)	6,438	-11.7%

Inn

Departmental Budget

Inn 2010



REVENUES-Inn

➤ Occupancy consistent with 2009

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000048 ROOM CHARGE - MEMBER	43,300	2,900	6,500	1,800	1,000	3,200	2,500	4,500	4,100	4,100	3,700	4,500	4,500
73000049 ROOM CHARGE - GUEST	82,300	5,800	5,100	4,500	5,000	5,400	10,500	11,000	6,500	7,500	7,000	6,500	7,500
TOTAL REVENUES	125,600	8,700	11,600	6,300	6,000	8,600	13,000	15,500	10,600	11,600	10,700	11,000	12,000

LABOR-Inn

- No change in staffing levels from 2009
- Housekeeping allocated at 25%
- Reception coverage 24/7
- \$6287 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(131,727)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)	(10,977)
94020010 PAYROLL TAXES	(11,965)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(906)	(906)	(906)	(906)	(906)	(906)	(906)
94020030 GROUP INSURANCE	(22,800)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)
94020035 BENEFITS - OTHER COMPENSATION	(5,250)	(625)	(625)	(625)	0	0	0	(625)	(1,000)	(625)	(500)	(625)	0
TOTAL SALARIES, TAXES & BENEFITS	(171,743)	(14,627)	(14,627)	(14,627)	(14,002)	(14,002)	(13,783)	(14,408)	(14,783)	(14,408)	(14,283)	(14,408)	(13,783)

OTHER EXPENSES-Inn

- Linen purchases only as needed
- 2-3% increase in cost of supplies

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94060010 SUPPLIES - OFFICE	(3000)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
94060025 SUPPLIES - CLEANING	(3950)	(350)	(350)	(200)	(200)	(350)	(350)	(350)	(400)	(400)	(300)	(350)	(350)
94060030 SUPPLIES - GUEST	(5650)	(500)	(750)	(350)	(350)	(550)	(550)	(550)	(550)	(500)	(350)	(350)	(300)
94060045 SUPPLIES - LAUNDRY	(3300)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
94270000 LINEN	(3000)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
94110030 PROPANE	(2100)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)
TOTAL DEPARTMENT EXPENSES	(21,000)	(1,800)	(2,050)	(1,500)	(1,500)	(1,850)	(1,850)	(1,850)	(1,900)	(1,850)	(1,600)	(1,650)	(1,600)

Inn

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	125,600	118,386	7,214	6.1%
Total Operating Revenues	125,600	118,386	7,214	6.1%
Operating Expenses				
Labor, Taxes & Benefits	(171,743)	(167,373)	(4,370)	2.6%
Other Expenses	(21,000)	(20,552)	(448)	2.2%
Total Operating Expenses	(192,743)	(187,925)	(4,818)	2.6%
Net Income Before Depreciation	(67,143)	(69,539)	2,396	-3.4%

Capital Expenditures

Clubhouse Operations

Fiscal Year 2010 Budget

FOOD & BEVERAGE

Deep Fryer – 19 th Hole	\$ 3,700	Replacement
Refrigerators (2) – 19 th Hole	\$ 6,000	Replacement
Freezers (2) – 19 th Hole	\$ 6,000	Replacement
Beer Draft System – 19 th Hole	\$ 5,000	Replacement
Charbroiler – Main Kitchen	\$ 4,500	Replacement
Griddle – Main Kitchen	\$ 6,800	Replacement
Reach In Coolers (2) - Kitchen	\$ 7,500	Replacement
Reach In Freezers (2) – Kitchen	\$ 6,000	Replacement
Walk-in Cooler	\$12,000	Replacement

Total Food & Beverage Budget \$57,500

HOUSE

19 th Hole Chairs	\$12,500	Replacement
Stairwell Carpet/Paint	\$ 8,000	Replacement
Brazos Room Patio	\$18,500	Replacement
West Hallway Restrooms	\$12,000	Replacement
Reception Desk Renovation	\$ 8,000	Replacement

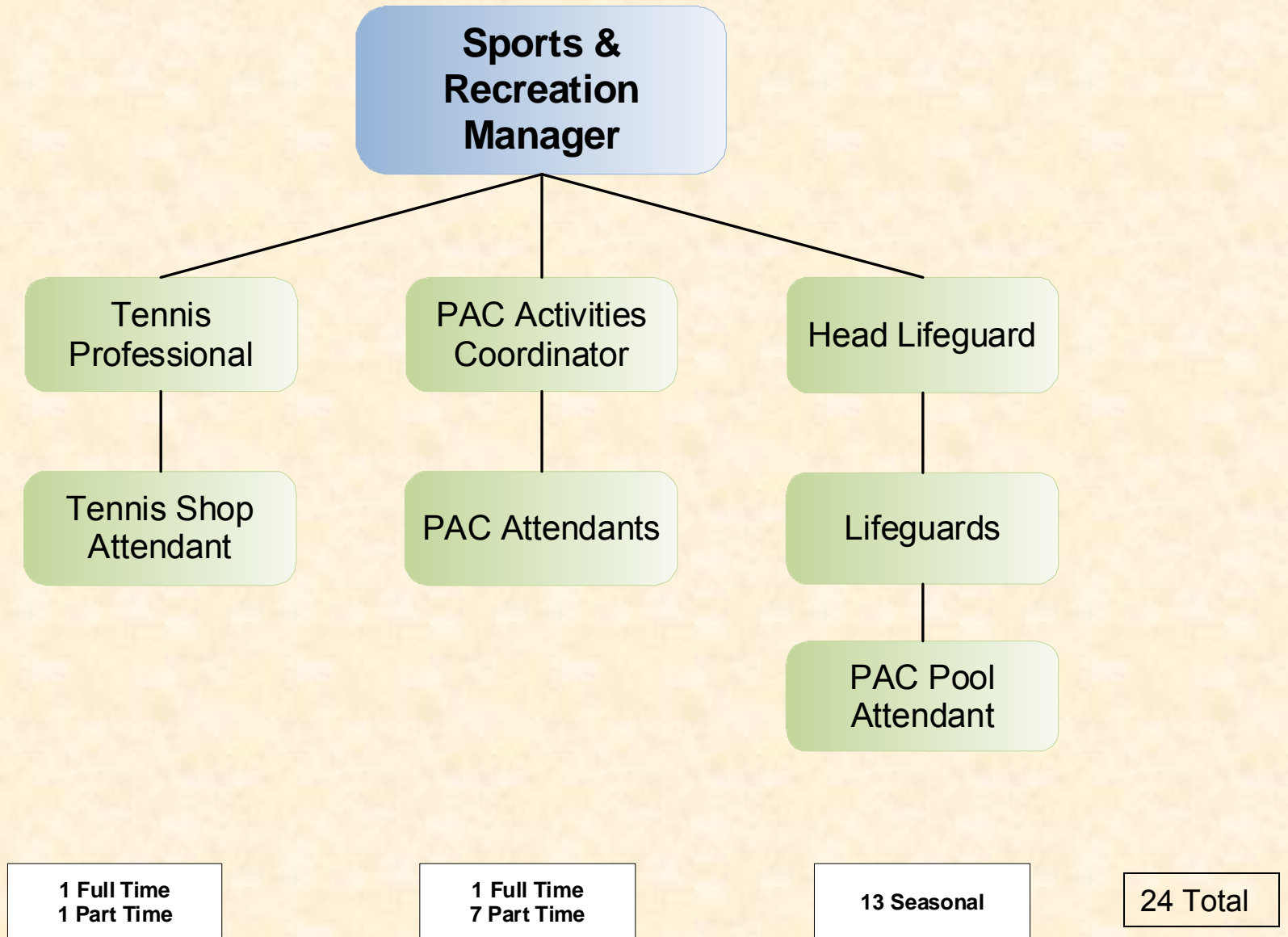
Total House Budget \$59,000

TOTAL CAPITAL \$116,500

Sports & Recreation

Departmental Budget

Sports & Recreation 2010



REVENUES-Sports & Rec.

- PAC Guest Fees \$3 per person, Tennis \$5 Adults/\$3.50 Children
- Pool Guest Fees \$3.50 per person/per day
- Camps & Classes – 10-20% of class fees
- Slight increase in Pool Guest fees due to addition of attendant at PAC pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000076 GUEST FEES	5,384	450	400	400	475	450	425	375	484	600	500	400	425
73000105 SWIMMING LESSONS	1,600	0	0	0	0	0	0	0	800	800	0	0	0
73000107 POOL GUEST FEES	1,575	0	0	0	0	0	0	100	500	600	300	75	0
73000129 CLASSES & ACTIVITIES	7,930	500	1,800	390	520	400	600	420	1,000	1,000	500	400	400
TOTAL REVENUES	16,489	950	2,200	790	995	850	1,025	895	2,784	3,000	1,300	875	825

LABOR-Sports & Rec.

- No change in staffing levels from 2009
- \$3265 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(172,679)	(11,502)	(11,502)	(11,502)	(11,502)	(11,662)	(11,597)	(13,325)	(21,419)	(22,139)	(21,617)	(13,316)	(11,597)
94020010 PAYROLL TAXES	(15,399)	(1,179)	(1,179)	(1,179)	(1,179)	(1,195)	(957)	(1,099)	(1,767)	(1,826)	(1,783)	(1,099)	(957)
94020030 GROUP INSURANCE	(13,680)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
TOTAL SALARIES, TAXES & BENEFITS	(201,759)	(13,821)	(13,821)	(13,821)	(13,821)	(13,997)	(13,694)	(15,564)	(24,326)	(25,105)	(24,541)	(15,555)	(13,694)

OTHER EXPENSES-Sports & Rec

- Contract Cleaning – PAC Building \$18,000
- Electricity – August 2010 rate decrease

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS	(500)	0	0	0	0	0	0	(500)	0	0	0	0	0
94060005 SUPPLIES - GENERAL	(9,450)	(600)	(950)	(200)	(700)	(1,200)	(1,700)	(400)	(500)	(400)	(1,400)	(400)	(1,000)
94060010 SUPPLIES - OFFICE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94060025 SUPPLIES - CLEANING	(1,400)	(100)	(100)	(100)	(100)	(100)	(100)	(150)	(150)	(150)	(150)	(100)	(100)
94060030 SUPPLIES - GUEST	(2,912)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(276)	(276)	(276)	(251)	(251)
94110010 ELECTRICITY	(40,700)	(3,500)	(3,500)	(4,000)	(4,000)	(3,500)	(3,000)	(3,500)	(4,000)	(4,000)	(2,800)	(2,450)	(2,450)
94110020 WATER	(5,300)	(400)	(400)	(400)	(400)	(400)	(400)	(500)	(500)	(500)	(500)	(500)	(400)
94120000 WASTE REMOVAL	(1,680)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)
94170180 CONTRACT CLEANING	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94230000 TELEPHONE	(4,404)	(267)	(567)	(267)	(267)	(567)	(267)	(267)	(567)	(267)	(267)	(567)	(267)
94430000 TRAVEL & EDUCATION	(2,500)	0	0	(500)	0	0	0	0	0	0	(2,000)	0	0
94460000 PEST MANAGEMENT	(1,680)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)
TOTAL OTHER EXPENSES	(89,726)	(6,973)	(7,623)	(7,573)	(7,573)	(7,873)	(7,573)	(7,423)	(7,873)	(7,473)	(9,273)	(6,148)	(6,348)

Sports & Recreation

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	16,489	16,713	(224)	-1.3%
Total Operating Revenues	16,489	16,713	(224)	-1.3%
Operating Expenses				
Labor, Taxes & Benefits	(201,759)	(189,355)	(12,404)	6.6%
Other Expenses	(89,726)	(83,842)	(5,884)	7.0%
Total Operating Expenses	(291,485)	(273,197)	(18,288)	6.7%
Net Income Before Depreciation	(274,996)	(256,484)	(18,512)	7.2%

Capital Expenditures

Sports & Recreation

Fiscal Year 2010 Budget

Tennis Court Resurfacing (5)	\$ 20,000	Replacement
Add 6 th Tennis Court	\$ 25,000	New
PAC Security	\$ 5,500	New
Pool Fence	\$ 8,000	Replacement
Meeting Room Flooring – PAC	\$ 4,000	Replacement
Total Capital Budget	\$ 62,500	

Communications

Departmental Budget

Communications 2010

**Communications
Manager**

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graph TD; A[Communications Manager] --- B[Graphic Designer];
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Graphic Designer

2 Full Time Employees

REVENUES-Communications

- Charter Communications estimated at 1450 subscribers
- Columns Advertising consistent with 2009 revenues

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000020 CABLE TV FRANCHISE REVENUE	46,980	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915
73000067 COLUMN ADVERTISING	122,325	9,975	9,975	9,975	10,675	10,675	10,675	10,150	9,975	9,975	9,975	10,150	10,150
TOTAL REVENUES	169,305	13,890	13,890	13,890	14,590	14,590	14,590	14,065	13,890	13,890	13,890	14,065	14,065

OTHER EXPENSES-Communications

- Hardware Maintenance – significant increase due to age of equipment
- Software Maintenance – addition of Docitt software \$3200
- Columns postage – additional expenses due to change in post office rates & routes
- Columns printing – decrease in printing costs

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94060005 SUPPLIES - GENERAL	(180)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
94060010 SUPPLIES - OFFICE	(3,540)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)
94170135 OTHER EXP - MILEAGE	(480)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
94180030 HARDWARE MAINTENANCE	(14,650)	(1,000)	(1,200)	(900)	(2,500)	(1,000)	(1,500)	(950)	(1,100)	(1,000)	(750)	(950)	(1,800)
94180040 SOFTWARE MAINTENANCE	(34,820)	(5,065)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)	(2,705)
94340010 NEWSLETTER - POSTAGE	(8,376)	(675)	(675)	(687)	(687)	(687)	(695)	(695)	(700)	(700)	(725)	(725)	(725)
94340020 NEWSLETTER - PRINTING	(53,430)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,450)	(4,465)	(4,465)
TOTAL OTHER EXPENSES	(115,476)	(11,540)	(9,380)	(9,092)	(10,692)	(9,192)	(9,700)	(9,150)	(9,305)	(9,205)	(8,980)	(9,195)	(10,045)

Communications

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	169,305	170,259	(954)	-0.6%
Total Operating Revenues	169,305	170,259	(954)	-0.6%
Operating Expenses				
Labor, Taxes & Benefits	(115,350)	(112,823)	(2,527)	2.2%
Other Expenses	(115,476)	(122,960)	7,484	-6.1%
Total Operating Expenses	(230,826)	(235,783)	4,957	-2.1%
Net Income Before Depreciation	(61,521)	(65,524)	4,003	-6.1%

Capital Expenditures

Communications

Fiscal Year 2010 Budget

COMMUNICATIONS

Security Camera Upgrade	\$21,000	Replacement
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Total Capital Budget	\$21,000
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Operations

Roads and Grounds
Architectural Compliance
Security
Stables
Facility Maintenance
Marina

Departmental Budget

Operations 2010

Operations Manager

Roads & Grounds Superintendent

Roads Maintenance

Grounds Maintenance

Facility Maintenance

Stables

9 Full Time Employees

Reduced in FY09:
2 Roads & Grounds/1 Maint
FY2010: Added back 2 R&G

Security Administrator

Gate Guards

Patrol Officers

Office / Dispatch

15 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers/1 Admin
FY2010: Added back 1 Patrol

Architectural Compliance

Code Enforcement

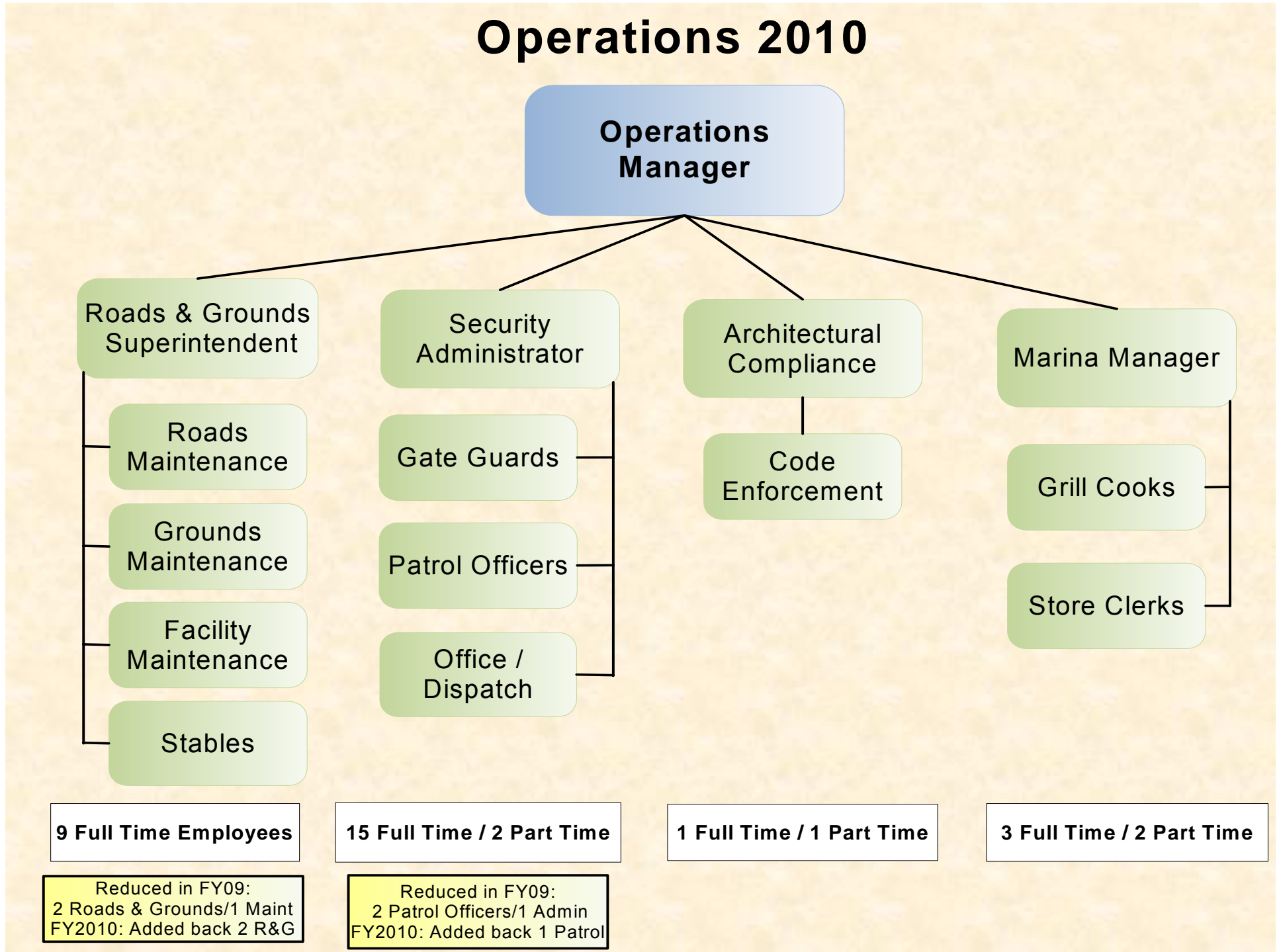
1 Full Time / 1 Part Time

Marina Manager

Grill Cooks

Store Clerks

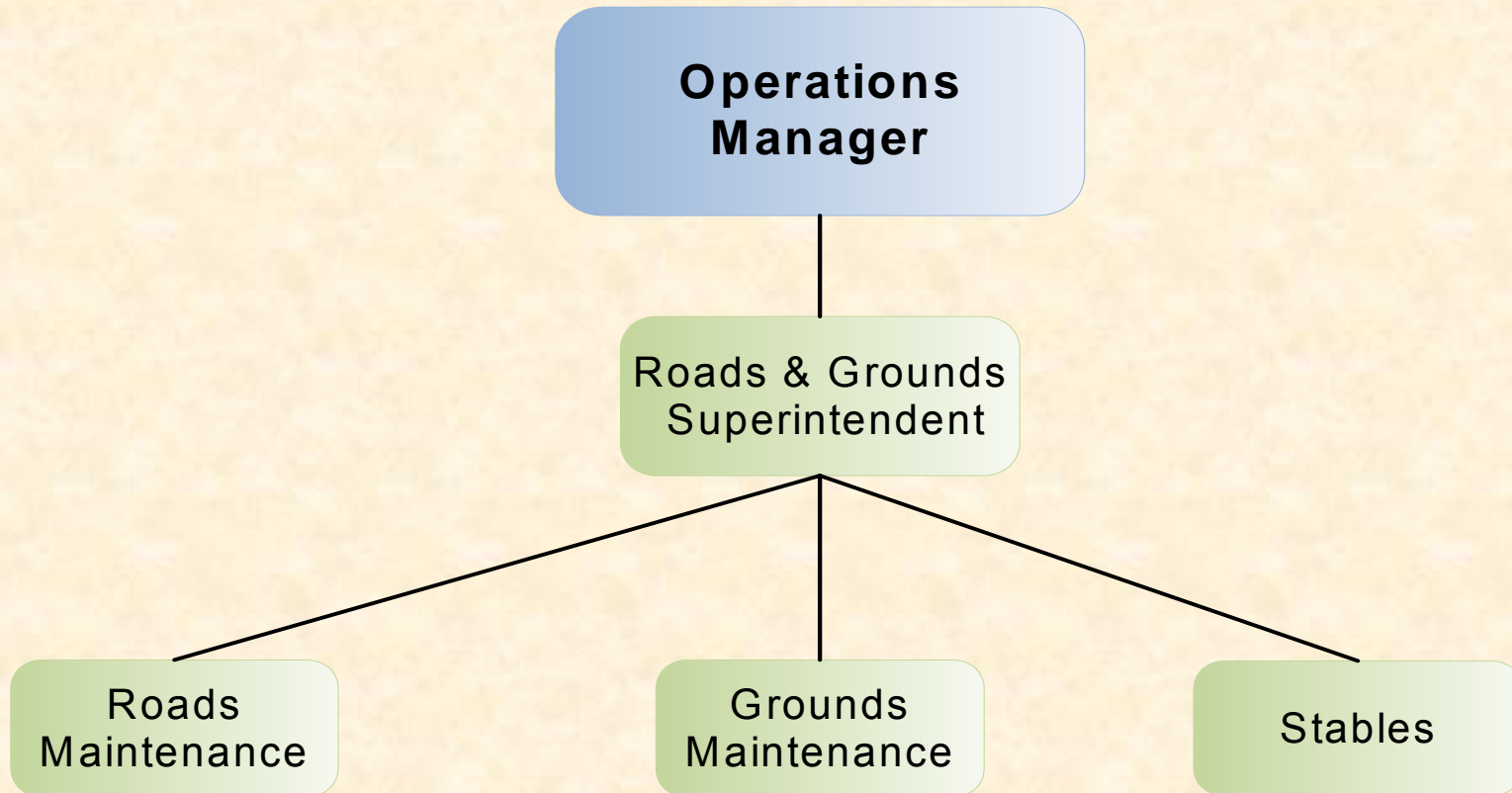
3 Full Time / 2 Part Time



Roads & Grounds

Departmental Budget

Roads & Grounds 2010



8 Full Time Employees

Reduced in FY2009: 2 Full Time
Added back in FY2010: 2 Full Time

REVENUES-Roads & Grounds

- Building Permits – Projected 18 new homes at \$1191, 10 miscellaneous permits per month at \$25
- Road Impact Fees – 15 at \$1786
- Campground – Same as 2009

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000002 BUILDING PERMITS	24,438	1,441	1,441	1,441	1,441	2,632	2,632	2,632	2,632	2,632	2,632	1,441	1,441
73000118 ROAD MAINTENANCE FEE	26,790	0	1,786	1,786	1,786	3,572	3,572	3,572	3,572	3,572	1,786	1,786	0
73000065 LOT MOWING REVENUE	7,000	0	0	0	0	1,000	2,500	2,500	1,000	0	0	0	0
73000070 CAMPGROUND - MEMBER	8,000	700	700	500	700	800	900	800	700	700	700	400	400
73000071 CAMPGROUND - GUEST	7,700	600	900	900	500	500	700	600	600	600	600	600	600
TOTAL REVENUES	73,928	2,741	4,827	4,627	4,427	8,504	10,304	10,104	8,504	7,504	5,718	4,227	2,441

LABOR-Roads & Grounds

- Staffing Level reduced by 2 in 2009
- Reinstated 2 full time positions
- 160 hours per month allocated to Stables
- \$9159 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
SALARIES	(206,998)	(17,228)	(17,228)	(17,294)	(17,228)	(17,228)	(17,294)	(17,228)	(17,228)	(17,294)	(17,228)	(17,228)	(17,294)
94020010 PAYROLL TAXES	(18,817)	(1,766)	(1,766)	(1,766)	(1,766)	(1,766)	(1,427)	(1,427)	(1,427)	(1,427)	(1,427)	(1,427)	(1,427)
94020030 GROUP INSURANCE	(31,920)	(2,280)	(2,280)	(2,280)	(2,280)	(2,280)	(2,280)	(3,040)	(3,040)	(3,040)	(3,040)	(3,040)	(3,040)
TOTAL SALARIES, TAXES & BENEFITS	(257,735)	(21,273)	(21,273)	(21,340)	(21,273)	(21,273)	(21,001)	(21,694)	(21,694)	(21,761)	(21,694)	(21,694)	(21,761)

OTHER EXPENSES-Roads & Grounds

- Increased Vehicle/Equipment Repair due to age of equipment and no replacement in several years
- Electricity – August 2010 Rate Decrease

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(750)	(375)	0	0	0	0	0	0	(375)	0	0	0	0
94060005 SUPPLIES - GENERAL	(420)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
94070005 ROAD REPAIR MATERIALS	(8,520)	(2,130)	0	0	(1,420)	0	0	(1,242)	(1,242)	(1,242)	(1,244)	0	0
94100010 VEHICLE/EQUIP - FUEL	(10,800)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
94100020 VEHICLE/EQUIP - LICENSES	(450)	0	(100)	(200)	0	0	0	0	0	0	0	(150)	0
94100030 VEHICLE/EQUIP - REPAIRS	(8,700)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)	(725)
94110010 UTILITIES - ELECTRICITY	(14,461)	(1,171)	(1,118)	(1,242)	(1,450)	(1,190)	(1,225)	(1,150)	(1,300)	(1,500)	(1,085)	(1,050)	(980)
94110020 UTILITIES - WATER	(4,920)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
94110030 PROPANE	(550)	(250)	(100)	0	0	0	0	(100)	0	0	(100)	0	0
94130040 REPAIRS - STREET SIGNS	(1,200)	0	0	(600)	0	0	0	(600)	0	0	0	0	0
94130070 REPAIRS - GRNDS & LANDSCAPING	(2,500)	(200)	(200)	0	(500)	(200)	0	(500)	(200)	(500)	0	(200)	0
94170010 OTHER EXP - SMALL TOOLS	(350)	(75)	0	0	(75)	0	0	(75)	0	(75)	0	(50)	0
94170100 OTHER EXP - EQUIP RENTAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94230000 TELEPHONE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94460000 PEST MANAGEMENT	(2,100)	0	0	0	(1,050)	0	0	0	(1,050)	0	0	0	0
94480010 EQUIPMENT	(1,500)	0	0	0	(1,500)	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	(60,221)	(6,521)	(3,838)	(4,362)	(8,315)	(3,710)	(3,545)	(5,987)	(6,487)	(5,637)	(4,749)	(3,770)	(3,300)

Roads & Grounds

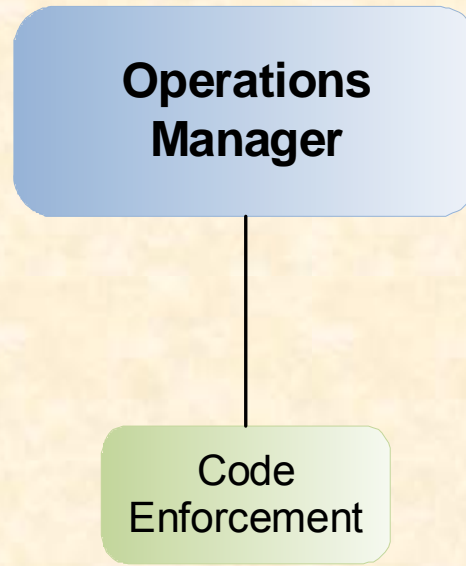
	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	73,928	77,213	(3,285)	-4.3%
Operating Expenses				
Labor, Taxes & Benefits	(257,735)	(240,082)	(17,653)	7.4%
Other Expenses	(60,221)	(62,056)	1,835	-3.0%
Total Operating Expenses	(317,956)	(302,138)	(15,818)	5.2%
Net Income Before Depreciation	(244,028)	(224,925)	(19,103)	8.5%

Architectural Compliance

Departmental Budget

Architectural Compliance 2010

**Operations
Manager**



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graph TD; OM[Operations Manager] --- CE[Code Enforcement];
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Code
Enforcement

1 Full Time / 1 Part Time

REVENUES-ACC

- Estimated 30 Lot Signs at \$55 each

COST OF SALES-ACC

- 30 Lot Signs at \$17 each

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000011 LOT SIGNS REVENUE	1,650	110	110	110	165	165	165	165	165	165	110	110	110
COST OF SALES													
94250050 COST OF SALES - LOT SIGNS	(510)	(34)	(34)	(34)	(51)	(51)	(51)	(51)	(51)	(51)	(34)	(34)	(34)

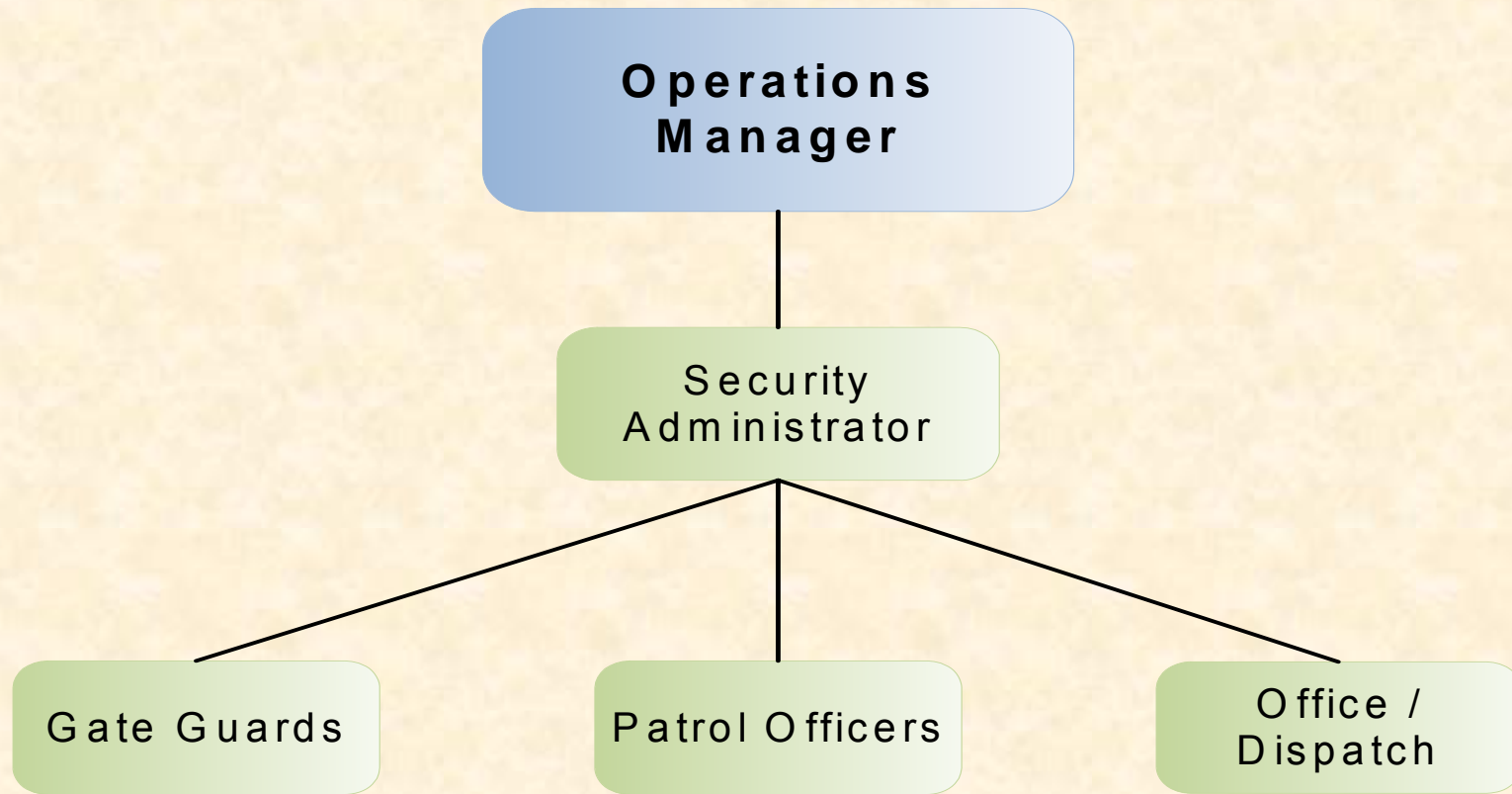
Architectural Compliance

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	1,650	1,305	345	26.4%
Total Operating Revenues	1,650	1,305	345	26.4%
Cost of Goods Sold				
Lot Signs	(510)	(496)	(14)	2.8%
Gross Operating Profit	1,140	809	331	40.9%
Operating Expenses				
Labor, Taxes & Benefits	(49,767)	(47,055)	(2,712)	5.8%
Other Expenses	(360)	(631)	271	-42.9%
Total Operating Expenses	(50,127)	(47,686)	(2,441)	5.1%
Net Income Before Depreciation	(48,987)	(46,877)	(2,110)	4.5%

Security

Departmental Budget

Security 2010



15 Full Time / 2 Part Time

Reduced in FY09:
2 Patrol Officers / 1 Administrative
Added back for FY2010: 1 Patrol Officer
Added back random Deputy Patrols

REVENUES-Security

- Vehicle Entry Tags – slight increase due to new deactivation / reactivation policies
- No change in other revenue line items

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000014 TRAFFIC TICKET REVENUE	29,600	1,700	1,800	2,100	2,200	3,800	3,500	3,000	2,700	2,500	2,200	2,100	2,000
73000016 VEHICLE STICKER REVENUE	21,800	2,600	2,500	2,000	1,000	1,600	1,300	1,400	2,600	1,900	2,500	1,200	1,200
73000017 COMMERCIAL STICKER REVENUE	26,760	600	840	2,520	3,240	2,100	4,200	3,000	2,400	2,400	2,040	1,800	1,620
73000019 - RULES VIOLATIONS	4,200	350	350	350	350	350	350	350	350	350	350	350	350
TOTAL REVENUES	82,360	5,250	5,490	6,970	6,790	7,850	9,350	7,750	8,050	7,150	7,090	5,450	5,170

LABOR-Security

- Reinstated Deputy patrols - \$10,000 – due to increase in juvenile mischief
- Staffing level – Reduced by 3 in 2009 (2 patrol/1 admin)
- Reinstated 1 full time patrol
- \$14,417 share of merit increase pool

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(346,259)	(28,690)	(29,086)	(29,086)	(27,898)	(29,086)	(28,690)	(29,086)	(28,690)	(29,086)	(29,086)	(28,690)	(29,086)
94020010 PAYROLL TAXES	(31,272)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,367)	(2,367)	(2,367)	(2,367)	(2,367)	(2,367)	(2,367)
94020030 GROUP INSURANCE	(42,180)	(2,660)	(3,040)	(3,420)	(3,420)	(3,420)	(3,420)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)
94020035 BENEFITS - OTHER COMPENSATION	(21,560)	(2,464)	(2,464)	(2,464)	(1,320)	(1,320)	(1,320)	(2,464)	(1,320)	(2,464)	(1,320)	(1,320)	(1,320)
TOTAL SALARIES, PAYROLL TAXES & BENEFITS	(441,271)	(36,755)	(37,531)	(37,911)	(35,579)	(36,767)	(35,797)	(37,717)	(36,177)	(37,717)	(36,573)	(36,177)	(36,573)

OTHER EXPENSES-Security

- General Supplies – includes purchase of gate entry tags
- Vehicle Fuel - \$7200
- Utilities – Consistent with 2009 usage – August electricity rate decrease

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94030030 CONTRACT LABOR	(750)	0	0	0	0	0	0	(250)	0	(250)	0	(250)	0
94040010 UNIFORMS - GENERAL	(800)	(200)	0	0	(200)	0	0	(200)	0	0	(200)	0	0
94060005 SUPPLIES - GENERAL	(18,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
94060010 SUPPLIES - OFFICE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94100010 VEHICLE/EQUIPMENT EXP - FUEL	(7,200)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
94100020 VEHICLE EXP - LICENSES	(160)	0	0	(160)	0	0	0	0	0	0	0	0	0
94100030 VEHICLE/EQUIPMENT EXP - REPAIRS	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94110010 UTILITIES - ELECTRICITY	(11,865)	(960)	(1,010)	(1,400)	(1,280)	(1,000)	(980)	(800)	(925)	(1,130)	(910)	(735)	(735)
94110020 UTILITIES - WATER	(3,250)	(400)	(200)	(200)	(300)	(250)	(300)	(200)	(300)	(300)	(300)	(250)	(250)
94130025 - REPAIRS - EQUIPMENT	(1,250)	(800)	0	0	(150)	0	0	(150)	0	0	(150)	0	0
94160050 LICENSES & PERMITS	(250)	0	0	0	0	0	(250)	0	0	0	0	0	0
94170005 OTHER EXP - EMPLOYMENT EXP	(285)	(17)	0	(17)	0	(17)	(200)	0	0	(17)	0	(17)	0
94170025 DUES & SUBSCRIPTIONS	(705)	(265)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
94170080 OTHER EXP - PRINTING	(500)	(250)	0	0	0	(250)	0	0	0	0	0	0	0
94170150 FREIGHT & UPS	(50)	(10)	0	0	(10)	0	0	(10)	0	0	(10)	0	(10)
94220020 EQUIP RENTAL - COPIERS	(4,440)	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)
94230000 TELEPHONE	(7,800)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)
94430000 TRAVEL & EDUCATION	(2,400)	0	0	0	(600)	0	0	(1,200)	0	0	0	(600)	0
TOTAL OTHER EXPENSES	(61,805)	(6,197)	(4,545)	(5,112)	(5,875)	(4,852)	(5,065)	(6,145)	(4,560)	(5,032)	(4,905)	(5,187)	(4,330)

Security

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	82,360	84,302	(1,942)	-2.3%
Total Operating Revenues	82,360	84,302	(1,942)	-2.3%
Operating Expenses				
Labor, Taxes & Benefits	(441,271)	(405,945)	(35,326)	8.7%
Other Expenses	(61,805)	(64,965)	3,160	-4.9%
Total Operating Expenses	(503,076)	(470,910)	(32,166)	6.8%
Net Income Before Depreciation	(420,716)	(386,608)	(34,108)	8.8%

Stables

Departmental Budget

OTHER EXPENSES-Stables

➤ Hay & Feed – cost increase

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
94060060 SUPPLIES - HAY	(10,800)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
94060065 SUPPLIES - FEED	(7,200)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
94110010 UTILITIES - ELECTRICITY	(4,832)	(390)	(390)	(390)	(415)	(415)	(425)	(440)	(490)	(490)	(343)	(343)	(301)
94110020 UTILITIES - WATER	(1,610)	(110)	(110)	(120)	(120)	(130)	(130)	(150)	(150)	(150)	(150)	(150)	(140)
94130005 REPAIRS - GENERAL	(150)	0	0	0	0	(50)	(50)	(50)	0	0	0	0	0
94230000 TELEPHONE	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
TOTAL OTHER EXPENSES	(25,192)	(2,050)	(2,050)	(2,060)	(2,085)	(2,145)	(2,155)	(2,190)	(2,190)	(2,190)	(2,043)	(2,043)	(1,991)

Stables

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	60,000	48,409	11,591	23.9%
Total Operating Revenues	60,000	48,409	11,591	23.9%
Operating Expenses				
Labor, Taxes & Benefits	(29,845)	(2,598)	(27,247)	1048.8%
Other Expenses	(25,192)	(24,435)	(757)	3.1%
Total Operating Expenses	(55,037)	(27,033)	(28,004)	103.6%
Net Income Before Depreciation	4,963	21,376	(16,413)	-76.8%

Facility Maintenance

Departmental Budget

Facility Maintenance 2010

Operations
Manager

Roads & Grounds
Superintendent

Facility
Maintenance

1 Full Time

Reduced in FY09: 1 Full Time

OTHER EXPENSES-Maintenance

- Contracts - \$2000 per month pool maintenance, \$255 per month elevator service
- \$1500 to clean carpets in March
- Minimal increase in expenses over FY09

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94050040 CONTRACTS & LEASES	(24,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
94060005 SUPPLIES - GENERAL	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94060085 SUPPLIES - CHEMICALS	(7,000)	0	0	(500)	0	0	0	(3,500)	(1,500)	(1,500)	0	0	0
94100010 VEHICLE EXP - FUEL	(480)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
94130160 REPAIRS - SWIMMING POOL	(1,320)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)
94130025 REPAIRS - EQUIPMENT	(2,820)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)	(235)
94130060 REPAIRS - ICE MACHINES	(1,500)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
94130085 REPAIRS - BUILDING	(10,800)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
94130100 REPAIRS - AIR CONDITIONING	(8,100)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
94130105 REPAIRS - ELECTRICAL	(2,112)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)
94130110 REPAIRS - LIGHTING	(1,920)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)
94130115 REPAIRS - PAINTING & WALLPAPEF	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94130120 REPAIRS - PLUMBING	(3,240)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)	(270)
94130130 REPAIRS - LAUNDRY EQUIP	(300)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
94130165 REPAIRS - REFRIGERATION	(1,620)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
94130180 REPAIRS - FIRE & SAFETY	(1,860)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)
94130185 REPAIRS - LIGHT FIXTURES & BULB	(1,980)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
94130175 MAINTENANCE CONTRACTS	(3,060)	(255)	(255)	(255)	(255)	(255)	(255)	(255)	(255)	(255)	(255)	(255)	(255)
94170180 CONTRACT CLEANING	(4,050)	(350)	0	0	(350)	(1,500)	0	0	0	(350)	0	0	(1,500)
94390050 SMALL TOOLS	(2,100)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)
94170100 EQUIPMENT RENTAL	(960)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
94460000 PEST MANAGEMENT	(3,456)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)
TOTAL OTHER EXPENSES	(84,178)	(6,444)	(6,094)	(6,594)	(6,444)	(7,594)	(6,094)	(9,594)	(7,594)	(7,944)	(6,094)	(6,094)	(7,594)

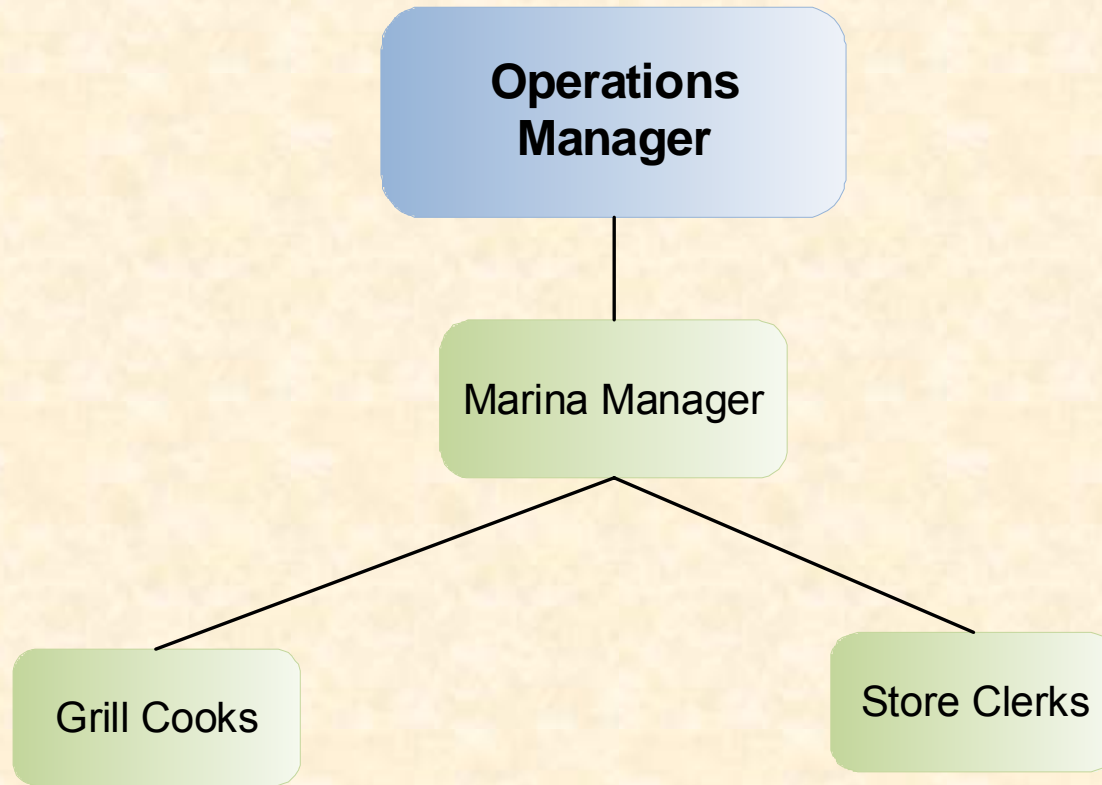
Facility Maintenance

	Budget 2010	Forecast 2009	Variance	% Change
Operating Expenses				
Labor, Taxes & Benefits	(42,082)	(40,297)	(1,785)	4.4%
Other Expenses	(84,178)	(78,058)	(6,120)	7.8%
Total Operating Expenses	(126,260)	(118,355)	(7,905)	6.7%

Marina

Departmental Budget

Marina 2010



3 Full Time / 2 Part Time

REVENUES-Marina

- Storage & Slip rentals budgeted at 100% occupancy
- Gasoline revenues budgeted to increase 15% due to more competitive pricing
- Grill & store consistent with 2009 revenues

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
REVENUES													
73000090 RV STORAGE	4,800	400	400	400	400	400	400	400	400	400	400	400	400
73000091 WET SLIPS	42,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
73000092 GOLF CART STORAGE	360	30	30	30	30	30	30	30	30	30	30	30	30
73000093 MARINA STORAGE - BLDG #1	12,960	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
730000943 MARINA STORAGE - BLDG #2	15,960	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
73000095 MARINA STORAGE - OUTSIDE	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
73000096 MARINA COOKING	72,400	5,900	4,000	4,000	4,400	5,500	5,700	7,800	9,000	7,800	6,500	6,000	5,800
73000097 MARINA GROCERIES	67,200	4,600	3,300	3,800	3,900	4,800	5,200	7,000	8,800	8,000	6,700	6,000	5,100
73000098 MARINA BEER & WINE	28,300	1,600	1,500	1,750	1,500	2,000	2,700	3,500	3,800	3,400	2,600	2,200	1,750
73000100 MARINA GASOLINE	204,000	13,500	13,500	14,500	14,500	15,000	17,000	20,000	23,500	25,500	18,000	15,000	14,000
73000104 MARINA BAIT	2,375	150	100	100	150	225	250	250	300	300	250	150	150
TOTAL REVENUES	467,155	33,490	30,140	31,890	32,190	35,265	38,590	46,290	53,140	52,740	41,790	37,090	34,540

COST OF SALES-Marina

- Fuel prices contingent on market cost – purchasing in smaller quantities to keep up with market changes
- Grill, Grocery, Beer cost – decrease due to improved inventory controls and pricing

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
COST OF SALES													
94250060 COST OF SALES - COOKING	(27,512)	(2,242)	(1,520)	(1,520)	(1,672)	(2,090)	(2,166)	(2,964)	(3,420)	(2,964)	(2,470)	(2,280)	(2,204)
94250065 COST OF SALES - GROCERIES	(49,056)	(3,358)	(2,409)	(2,774)	(2,847)	(3,504)	(3,796)	(5,110)	(6,424)	(5,840)	(4,891)	(4,380)	(3,723)
94250070 COST OF SALES - BEER & WINE	(21,225)	(1,200)	(1,125)	(1,313)	(1,125)	(1,500)	(2,025)	(2,625)	(2,850)	(2,550)	(1,950)	(1,650)	(1,313)
94250075 COST OF SALES - GAS	(197,880)	(13,095)	(13,095)	(14,065)	(14,065)	(14,550)	(16,490)	(19,400)	(22,795)	(24,735)	(17,460)	(14,550)	(13,580)
94250085 COST OF SALES - BAIT	(1,544)	(98)	(65)	(65)	(98)	(146)	(163)	(163)	(195)	(195)	(163)	(98)	(98)
TOTAL COST OF SALES	(297,217)	(19,993)	(18,214)	(19,737)	(19,807)	(21,790)	(24,640)	(30,262)	(35,684)	(36,284)	(26,934)	(22,958)	(20,917)

LABOR-Marina

- \$2408 share of merit increase pool
- Additional summer staffing hours

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
SALARIES, PAYROLL TAXES & BENEFITS													
TOTAL SALARIES	(79,605)	(6,566)	(6,566)	(6,566)	(6,566)	(6,566)	(6,769)	(6,769)	(6,769)	(6,769)	(6,566)	(6,566)	(6,566)
94020010 PAYROLL TAXES	(7,341)	(673)	(673)	(673)	(673)	(673)	(575)	(575)	(575)	(575)	(558)	(558)	(558)
94020030 GROUP INSURANCE	(13,680)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
TOTAL SALARIES, TAXES & BENEFITS	(100,626)	(8,379)	(8,379)	(8,379)	(8,379)	(8,379)	(8,485)	(8,485)	(8,485)	(8,485)	(8,264)	(8,264)	(8,264)

OTHER EXPENSES-Marina

- BRA lease \$8400
- Utilities – Consistent with 2009 usage – August rate decrease

	Year	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
OTHER EXPENSES													
94040010 UNIFORMS - GENERAL	(400)	(100)	0	0	(100)	0	0	(100)	0	0	(100)	0	0
94050050 CONTRACTS/LEASES - BRA	(8,400)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)
94060005 SUPPLIES - GENERAL	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94060010 SUPPLIES - OFFICE	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94060025 SUPPLIES - CLEANING	(3,600)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94060035 SUPPLIES - PLASTIC & PAPER	(3,600)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
94060075 SUPPLIES - COOKING	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
94100010 VEHICLE EXP - FUEL	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94100020 VEHICLE EXP - LICENSES	(70)	(70)	0	0	0	0	0	0	0	0	0	0	0
94110010 UTILITIES - ELECTRICITY	(15,345)	(1,350)	(1,400)	(1,550)	(1,350)	(1,250)	(1,300)	(1,300)	(1,350)	(1,450)	(1,050)	(1,015)	(980)
94110020 UTILITIES - WATER	(1,190)	(85)	(80)	(95)	(95)	(100)	(100)	(95)	(105)	(105)	(110)	(120)	(100)
94110030 PROPANE	(1,134)	(95)	(92)	(96)	(94)	(91)	(93)	(95)	(98)	(95)	(95)	(95)	(95)
94130005 REPAIRS - GENERAL	(900)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
94160040 TAX & LICENSE - TABC	(500)	0	0	0	0	0	(500)	0	0	0	0	0	0
94230000 TELEPHONE	(1,200)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
94460000 PEST MANAGEMENT	(1,800)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
94480040 - KITCHEN EQUIPMENT	(600)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
TOTAL OTHER EXPENSES	(42,639)	(3,700)	(3,572)	(3,741)	(3,639)	(3,441)	(3,993)	(3,590)	(3,553)	(3,650)	(3,355)	(3,230)	(3,175)

Marina

	Budget 2010	Forecast 2009	Variance	% Change
Operating Revenues				
Revenues	467,155	442,414	24,741	5.6%
Total Operating Revenues	467,155	442,414	24,741	5.6%
Cost of Goods Sold				
Cost of Goods Sold	(297,217)	(285,397)	(11,820)	4.1%
Gross Operating Profit	169,938	157,017	12,921	8.2%
Operating Expenses				
Labor, Taxes & Benefits	(100,626)	(93,426)	(7,200)	7.7%
Other Expenses	(42,639)	(44,176)	1,537	-3.5%
Total Operating Expenses	(143,265)	(137,602)	(5,663)	4.1%
Net Income Before Depreciation	26,673	19,415	7,258	37.4%

Capital Expenditures

Operations

Fiscal Year 2010 Budget

ROADS & GROUNDS

Drainage	\$150,000	Replacement
Commercial Zero Mower	\$ 14,000	Replacement
Stables Fence	\$ 9,000	New
Driving Range Parking Lot	\$ 21,000	Replacement
Parks Renovation	\$ 8,000	Replacement
RV Park Renovation	\$ 75,000	Replacement
Road Sealcoat Project	\$475,000	Replacement
TOTAL Roads & Grounds		\$752,000

SECURITY

Gate Access Control	\$ 37,000	Replacement
TOTAL Security		\$37,000

FACILITY MAINTENANCE

Kitchen Vent Hood Repair	\$ 9,500	Replacement
Clubhouse A/C Compressors	\$ 8,000	Replacement
TOTAL Facility Maintenance		\$17,500

MARINA

Wet Slips Renovation	\$ 15,000	Replacement
Additional Wet Slips	\$	New (Req. Member Approval)
TOTAL Marina		\$15,000

TOTAL OPERATIONS CAPITAL \$821,500

Capital Expenditures

All Departments

Fiscal Year 2010 Budget

Pecan Plantation Owners Association Capital Expenditures Budget - Fiscal Year 2010

Communications	Security Camera System Upgrade	Replacement	21,000
	Communications Total		21,000

Facility Maint	Kitchen Vent Hood Repair	Replacement	9,500
	Clubhouse Rooftop A/C Compressors	Replacement	8,000
	Facility Maintenance Total		17,500

Food & Beverage/House	Deep Fryer - 19th Hole	Replacement	3,700
	Refrigerators (2) - 19th Hole	Replacement	6,000
	Freezers (2) - 19th Hole	Replacement	6,000
	Beer Draft System - 19th Hole	Replacement	5,000
	Charbroiler - Kitchen	Replacement	4,500
	Griddle - Kitchen	Replacement	6,800
	Reach In Coolers (2) - Kitchen	Replacement	7,500
	Reach In Freezers (2) - Kitchen	Replacement	6,000
	Walkin Cooler	Replacement	12,000
	19th Hole Chairs	Replacement	12,500
	Stairwell Carpeting/Painting	Replacement	8,000
	Brazos Room Patio	Replacement	18,500
	West Hallway Restrooms Renovation	Replacement	12,000
	Reception Desk Renovation	Replacement	8,000
Food & Beverage/House Total		116,500	

Golf	Concrete Cart Paths	Replacement	20,000
	Mechanic Truck	Replacement	17,000
	Move Irrigation Pump Station from #9 to Lake	Replacement	60,000
	Golf Cart Batteries (16 sets)	Replacement	14,400
	Golf Total		111,400

Pecan Plantation Owners Association Capital Expenditures Budget - Fiscal Year 2010

Roads & Grounds	Drainage	Replacement	150,000
	Commercial Zero Mower	Replacement	14,000
	Parks Renovation	Replacement	8,000
	RV Park Renovation	Replacement	75,000
	Stables Fence	New	9,000
	Driving Range Parking Lot	Replacement	21,000
	Road Sealcoat Project	Replacement	475,000
	Roads & Grounds Total		

Security	Gate Access Control Equipment	Replacement	37,000
	Security Total		

Marina	Wet Slips Renovation	Replacement	15,000
	Additional Wet Slips (Req Member Approval)	New	
	Marina Total		

Sports & Recreation	Tennis Court Resurfacing (5)	Replacement	20,000
	Add 6th Tennis Court	New	25,000
	PAC Security	New	5,500
	Pool Fence	Replacement	8,000
	Meeting Room Flooring - PAC	Replacement	4,000
	Sports & Recreation Total		

Total 2010 Capital Budget	1,132,900
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Total Without Drainage & Sealcoat	507,900
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\$50,000 New Capital	
New Capital Beginning Balance	50,000
Less: 2010 New Capital	39,500
Remaining Balance	<u>10,500</u>