

**Odd Fellows Sierra Recreation Association
2009-2010 Budget Proposal and Reserves with 4 Year Look Back**

Budgets

(Past and Proposed)

	2005-2006 Budget	2006-2007 Budget	2007-2008 Budget	2008-2009 Budget	Proposed 2009-2010 Budget	Difference 2008-2009 2009-2010
Operating Budget:						
Accounting	\$12,500	\$12,500	\$13,000	\$14,000	\$16,000	\$2,000
Advertising						\$0
Auto Mileage Exp.	\$1,150	\$1,150	\$500	\$500	\$500	\$0
Bank Charges	\$50	\$50	\$50	\$50	\$50	\$0
Dues and Subscriptions		\$300	\$300	\$325	\$325	\$0
Employee Benefits	\$4,760	\$4,500	\$4,700	\$5,000	\$5,000	\$0
Fish Derby Expense	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0
Fish Donation Expenses						\$0
Franchise Tax Expense (CA)					\$800	\$800
Fuel	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000	\$0
Garbage	\$12,000	\$13,000	\$15,000	\$16,000	\$16,000	\$0
Gate Expense	\$500	\$500	\$500	\$2,000	\$3,283	\$1,283
Health and Safety	\$2,000	\$3,000	\$3,000	\$2,000	\$2,000	\$0
Income Tax (Federal)						\$0
Insurance General	\$35,300	\$35,300	\$45,000	\$45,000	\$38,000	(\$7,000)
Maintenance/Buildings	\$2,000	\$2,000	\$9,280	\$15,000	\$15,000	\$0
Maintenance/Equipment	\$4,000	\$3,000	\$3,000	\$10,000	\$12,000	\$2,000
Maintenance/Roads	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0
Maintenance/Water	\$2,400	\$3,200	\$3,200	\$3,200	\$4,400	\$1,200
Maintenance/Roads Capital Exp.	\$30,000	\$2,820	\$66,520	\$66,520	\$66,520	\$0
Maintenance/Water Capital Exp.						\$0
Maintenance/Equipment Cap. Exp.						\$0
Maintenance/General Park	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000	\$0
Member communications	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$0
Needle Expense		\$7,000	\$10,920	\$14,000	\$17,500	\$3,500
Office Supplies	\$400	\$400	\$400	\$500	\$500	\$0
Payroll/Labor	\$45,000	\$52,000	\$54,000	\$56,000	\$54,000	(\$2,000)
Permits and Fees	\$500	\$250	\$250	\$250	\$250	\$0
Professional Services	\$2,000	\$5,500	\$2,500	\$6,000	\$9,000	\$3,000
Outside Services		\$5,200	\$5,200	\$5,000	\$5,000	\$0
Recreation	\$900	\$900	\$900	\$900	\$900	\$0
Supplies/Recreation Hall	\$360	\$150	\$150	\$150	\$250	\$100
Supplies/Shop	\$1,000	\$300	\$300	\$300	\$300	\$0
Taxes/Payroll	\$3,800	\$4,200	\$4,400	\$5,000	\$5,000	\$0
Taxes/Property	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000	\$500
Taxes and Licenses	\$300	\$600	\$600	\$1,750	\$2,000	\$250
Telephone	\$1,000	\$600	\$720	\$720	\$720	\$0
Utilities	\$13,000	\$13,000	\$13,500	\$13,500	\$13,500	\$0
Water Testing	\$3,500	\$3,800	\$3,800	\$3,800	\$3,800	\$0
Total Operating Budget	\$193,920	\$190,720	\$278,190	\$304,965	\$310,598	\$5,633

Note: Numbers in parentheses denote negative values (Less in 2009-2010)

**Odd Fellows Sierra Recreation Association
2009-2010 Budget Proposal and Reserves with 4 Year Look Back**

Actuals

(Actual Expenses)

	2005-2006	2006-2007	2007-2008	2008-2009	Proposed 2009-2010	Difference 2008-2009 2009-2010
	Actual	Actual	Actual	Projection	Budget	Projection
Operating Expenses:						
Accounting	\$10,477	\$10,020	\$12,857	\$16,500	\$16,000	(\$500)
Advertising	\$81	\$22	\$50	\$270	\$0	(\$270)
Auto Mileage Exp.	\$371	\$456			\$500	\$500
Bank Charges		\$68	\$83	\$53	\$50	(\$3)
Dues and Subscriptions		\$300	\$315	\$339	\$325	(\$14)
Employee Benefits	\$3,032	\$4,175	\$3,699	\$3,791	\$5,000	\$1,209
Fish Derby Expense	\$1,262	\$1,087	\$2,693	\$2,018	\$1,200	(\$818)
Fish Donation Expenses		\$694			\$0	\$0
Franchise Tax Expense (CA)	\$1,806	\$297	\$800	\$7,556	\$800	(\$6,756)
Fuel	\$3,835	\$3,604	\$5,674	\$5,950	\$6,000	\$50
Garbage	\$10,852	\$11,819	\$13,037	\$11,600	\$16,000	\$4,400
Gate Expense	\$504	\$2,034	\$10,692	\$4,036	\$3,283	(\$753)
Health and Safety	\$1,595	\$1,435	\$1,489	\$1,425	\$2,000	\$575
Income Tax (Federal)				\$17,932	\$0	(\$17,932)
Insurance General	\$47,158	\$36,741	\$34,814	\$29,000	\$38,000	\$9,000
Maintenance/Buildings	\$712	\$1,264	\$8,264	\$9,000	\$15,000	\$6,000
Maintenance/Equipment	\$2,253	\$2,902	\$13,003	\$40,000	\$12,000	(\$28,000)
Maintenance/Roads	\$5,863	\$6,968	\$8,329	\$2,820	\$1,500	(\$1,320)
Maintenance/Water	\$3,044	\$1,627	\$5,247	\$3,100	\$4,400	\$1,300
Maintenance/Roads Capital Exp.	\$35,189		\$66,303	\$34,550	\$66,520	\$31,970
Maintenance/Water Capital Exp.					\$0	\$0
Maintenance/Equipment Cap. Exp.	\$1,188				\$0	\$0
Maintenance/General Park	\$2,652	\$2,903	\$2,174	\$2,500	\$3,000	\$500
Member communications	\$2,141	\$3,383	\$3,287	\$1,600	\$3,300	\$1,700
Needle Expense	\$6,746	\$7,542	\$14,633	\$18,434	\$17,500	(\$934)
Office Supplies	\$269	\$494	\$537	\$413	\$500	\$87
Payroll/Labor	\$50,152	\$49,713	\$32,476	\$50,000	\$54,000	\$4,000
Permits and Fees	\$43		\$50		\$250	\$250
Professional Services	\$15,499	\$2,453	\$692	\$11	\$9,000	\$8,989
Outside Services	\$5,200	\$5,238	\$8,661	\$3,435	\$5,000	\$1,565
Recreation	\$680	\$654	\$320	\$913	\$900	(\$13)
Supplies/Recreation Hall					\$250	\$250
Supplies/Shop	\$330	\$225	\$339	\$67	\$300	\$233
Taxes/Payroll	\$4,502	\$4,396	\$2,959	\$3,898	\$5,000	\$1,102
Taxes/Property	\$2,320	\$2,346	\$2,374	\$2,416	\$3,000	\$584
Taxes and Licenses	\$395	\$438	\$1,820	\$1,395	\$2,000	\$605
Telephone	\$609	\$621	\$712	\$677	\$720	\$43
Utilities	\$10,319	\$12,511	\$9,375	\$10,200	\$13,500	\$3,300
Water Testing	\$5,995	\$1,930	\$2,880	\$3,800	\$3,350	(\$450)
Total Operating Expenses	\$237,074	\$180,360	\$270,638	\$289,699	\$310,148	\$20,449

Note: Numbers in parentheses denote negative values (Less in 2009-2010)

Odd Fellows Sierra Recreation Association 2009-2010 Budget Proposal and Reserves with 4 Year Look Back

Variance (Budget - Actual Expenses)	2005-2006 Variance	2006-2007 Variance	2007-2008 Variance	2008-2009 Variance Projection
Operating Variance:				
Accounting	\$2,023	\$2,480	\$143	(\$2,500)
Advertising	(\$81)	(\$22)	(\$50)	(\$270)
Auto Mileage Exp.	\$779	\$694	\$500	\$500
Bank Charges	\$50	(\$18)	(\$33)	(\$3)
Dues and Subscriptions	\$0	\$0	(\$15)	(\$14)
Employee Benefits	\$1,728	\$325	\$1,001	\$1,209
Fish Derby Expense	(\$62)	\$113	(\$1,493)	(\$818)
Fish Donation Expenses	\$0	(\$694)	\$0	\$0
Franchise Tax Expense (CA)	(\$1,806)	(\$297)	(\$800)	(\$7,556)
Fuel	\$1,165	\$1,396	(\$674)	\$50
Garbage	\$1,148	\$1,181	\$1,963	\$4,400
Gate Expense	(\$4)	(\$1,534)	(\$10,192)	(\$2,036)
Health and Safety	\$405	\$1,565	\$1,511	\$575
Income Tax (Federal)	\$0	\$0	\$0	(\$17,932)
Insurance General	(\$11,858)	(\$1,441)	\$10,186	\$16,000
Maintenance/Buildings	\$1,288	\$736	\$1,016	\$6,000
Maintenance/Equipment	\$1,747	\$98	(\$10,003)	(\$30,000)
Maintenance/Roads	(\$4,363)	(\$5,468)	(\$6,829)	(\$1,320)
Maintenance/Water	(\$644)	\$1,573	(\$2,047)	\$100
Maintenance/Roads Capital Exp.	(\$5,189)	\$2,820	\$217	\$31,970
Maintenance/Water Capital Exp.	\$0	\$0	\$0	\$0
Maintenance/Equipment Cap. Exp.	(\$1,188)	\$0	\$0	\$0
Maintenance/General Park	(\$652)	(\$903)	\$826	\$500
Member communications	\$1,159	(\$83)	\$13	\$1,700
Needle Expense	(\$6,746)	(\$542)	(\$3,713)	(\$4,434)
Office Supplies	\$131	(\$94)	(\$137)	\$87
Payroll/Labor	(\$5,152)	\$2,287	\$21,524	\$6,000
Permits and Fees	\$457	\$250	\$200	\$250
Professional Services	(\$13,499)	\$3,047	\$1,808	\$5,989
Outside Services	(\$5,200)	(\$38)	(\$3,461)	\$1,565
Recreation	\$220	\$246	\$580	(\$13)
Supplies/Recreation Hall	\$360	\$150	\$150	\$150
Supplies/Shop	\$670	\$75	(\$39)	\$233
Taxes/Payroll	(\$702)	(\$196)	\$1,441	\$1,102
Taxes/Property	\$180	\$154	\$126	\$84
Taxes and Licenses	(\$95)	\$162	(\$1,220)	\$355
Telephone	\$391	(\$21)	\$8	\$43
Utilities	\$2,681	\$489	\$4,125	\$3,300
Water Testing	(\$2,495)	\$1,870	\$920	\$0
Total Operating Variance	(\$43,154)	\$10,360	\$7,552	\$15,266

Note: Numbers in parentheses denote negative values (Over Budget)

**Odd Fellows Sierra Recreation Association
2009-2010 Budget Proposal and Reserves with 4 Year Look Back**

Revenue & Cash	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2008-2009
	Budget	Budget	Budget	Budget	Budget Proposed	2009-2010 Difference
Revenue Budget to Cover Operating Expenses:						
Basic Assessment (Required)	\$183,820	\$180,620	\$267,290	\$288,265	\$300,498	\$12,233
Basic Assessment (Assessed)	\$183,820	\$183,820	\$267,540	\$291,200	\$297,752	\$6,552
Rental Income (Caretaker's Cabin)	\$6,900	\$6,900	\$6,900	\$6,900	\$6,900	\$0
Fish Derby Income	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0
Gate Income	\$2,000	\$2,000	\$2,000	\$2,000	\$1,400	(\$600)
Transfer Fee			\$800	\$1,600	\$600	(\$1,000)
Transfer from Equipment Reserve				\$5,000		(\$5,000)
Total Operating Revenue	\$193,920	\$193,920	\$278,440	\$307,900	\$307,852	(\$48)
Assessments Total:						
Basic Assessment (Assessed)	\$183,820	\$183,820	\$267,540	\$291,200	\$297,752	\$6,552
Water Reserve Assessment	\$7,280	\$16,380	\$16,380	\$16,380	\$16,380	\$0
Needle Reserve Assessment	\$0	\$10,920	\$0	\$0	\$0	\$0
Playground Assessment	\$7,280	\$7,280	\$7,280	\$7,280	\$881	(\$6,399)
Total Assessment	\$198,380	\$218,400	\$291,200	\$314,860	\$315,013	\$153
Assessments Per Lot:						
Number of Lots	364	364	364	364	364	0
Basic Assessment (Required)	\$505	\$496	\$734	\$792	\$826	\$34
Basic Assessment (Assessed)	\$505	\$505	\$735	\$800	\$818	\$18
Water Reserve Assessment	\$20	\$45	\$45	\$45	\$45	\$0
Needle Reserve Assessment		\$30				\$0
Playground Assessment	\$20	\$20	\$20	\$20	\$2	(\$18)
Total Assessment	\$545	\$600	\$800	\$865	\$865	\$0
Reserve Funds (End of Year):						
Timber Reserve	\$464,519	\$466,007	\$478,986	\$463,568	\$472,839	\$9,271
Water Reserve	\$62,386	\$76,938	\$77,479	\$98,484	\$116,834	\$18,350
Equipment Reserve	\$17,583	\$18,656	\$19,536	\$19,891	\$20,289	\$398
Road Reserve	\$20,572	\$21,828	\$22,858	\$23,271	\$23,691	\$420
Needle Reserve	\$0	\$10,920	\$0	\$0	\$0	\$0
Total Reserves	\$565,060	\$594,349	\$598,859	\$605,214	\$633,653	\$28,439
Cash in Bank:						
General Account	\$6,645	\$5,858	\$5,341	\$6,774		
Money Market	\$27,764	\$60,040	\$100,213	\$68,096		
Contingency Fund	\$352	\$886	\$886	\$866		
Total Cash in Bank (CDs & Etc.)	\$34,761	\$66,784	\$106,440	\$75,736		