

ARROWHEAD IMPROVEMENT ASSOCIATION 2013 BUDGET

| | 2009 | 2010 | 2011 | 2012 | 2013 | |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| | Actual | Actual | Actual | Actual | Budget | Comments |
| Income | | | | | | |
| 410 · Membership Lot Assessments | 364,835 | 396,144 | 394,245 | 400,580 | 396,000 | |
| 413 · Property Transfer Fees | 2,000 | 1,250 | 1,100 | 1,150 | 1,000 | Poor economy conditions are driving this income down. |
| 415 · Interest - Lot Dues | 1,275 | 798 | 1,395 | 1,267 | 800 | |
| 420 · Interest - Investments | 9,044 | 5,435 | 3,513 | 2,279 | 2,200 | Interest rates are very low |
| 422 · Wildfire Mitigation Grant | 48,800 | 16,500 | 20,000 | 30,000 | 0 | No grant money for 2013,2012 \$30k recvd |
| 430 · Design Review Fees | 3,450 | 5,950 | 3,250 | 2,200 | 1,300 | Poor economy conditions are driving this income down. |
| 435 · Lien Fees, NSF & Other Income | 7,727 | 2,373 | 3,924 | 3,356 | 2,000 | |
| 439 · Waste Disposal Fees | 11,114 | 9,600 | 9,865 | 11,015 | 11,000 | |
| 442 · Smoke Signal Ads | 2,748 | 3,291 | 1,928 | 3,700 | 3,000 | |
| 445 · Reserved Parking Permit | 2,260 | 3,570 | 3,300 | 3,450 | 3,000 | |
| 447 · Misc. Income (Expense Reimb) | 2,961 | 1,113 | 19,945 | 713 | 800 | |
| 450 · Office Rent Income | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | |
| 451 · Lease Income - Fire Station | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 452 · AFD Insurance Reimbursement | | 1,618 | 1,255 | 0 | 0 | |
| 499 · Sale of Assets | 900 | 3,800 | 7,000 | 0 | | |
| Total | 461,515 | 454,842 | 474,119 | 463,110 | 424,500 | |
| Expenses | | | | | | |
| Administrative | | | | | | |
| 510 · Website | 3,507 | 2,575 | 3,195 | 1,800 | 2,500 | |
| 515 · Audit | 1625 | 1625 | 1680 | 1700 | 1800 | This is a review of agreed upon procedures by an outside CPA firm |
| 520 · Bank Charges | 45 | 60 | 91 | 67 | 100 | |
| 525 · Office Supplies | 3,005 | 2,468 | 2,244 | 2,100 | 2,700 | |
| 530 · Office Equipment (Assets) | | 702 | 0 | 2,500 | 2,000 | Purchase of new copier using \$2,000 from 2013 and \$2,500 from 2012 |
| 540 · Office Rent | 3,209 | 2,964 | 3,328 | 3,415 | 3,550 | |
| 545 · Office Equipment Repair | 581 | 572 | 582 | 758 | 1,000 | Assuming new repair contract to be determined |
| 550 · Legal | 9,527 | 10,250 | 13,314 | 22,337 | 18,000 | 2012 actual expenses high due to CIOA questions, CIOA compliance efforts and owner issues with RV regulation development. It is assumed high legal expense will continue for 2013. |
| 552 · Board Expenses | 1,333 | 1,361 | 3,509 | 1,567 | 3,000 | |
| 555 · Smoke Signals Postage/Supplies | 5,417 | 5,385 | 5,018 | 5,510 | 5,666 | |
| 560 · Postage | 2,817 | 2,812 | 2,516 | 3,802 | 4,000 | |
| 571 · Temporary Office Help | 738 | 707 | 723 | 914 | 1,000 | Will try using volunteers for 2013 therefore possibly saving this expense |
| 572 · Employee Benefits | 14,008 | 15,000 | 19,000 | 18,020 | 19,653 | |
| 573 · Office Education | 1,000 | 995 | 995 | 1,194 | 1,200 | |
| 575 · Mileage Expense | 317 | 236 | 236 | 280 | 350 | |
| Administrative Payroll (5 people) | 53,280 | 54,211 | 53,520 | 59,272 | 62,982 | Increase due to pay adjustment for one manager position and general wage increase |
| 580 · Telephone | 1,822 | 1,903 | 1,903 | 1,987 | 2,060 | |

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|---|----------------|----------------|----------------|----------------|----------------|--|
| 593 - Design Review Supplies/Expense | 236 | 75 | 75 | 84 | 300 | |
| 595 - Arrowhead Awareness Committee | 694 | | 0 | 0 | 500 | |
| 599 - Software Maintenance | 901 | 1,246 | 1,246 | 982 | 1,400 | |
| Total | 104,063 | 105,147 | 113,172 | 128,287 | 133,761 | |
| Utilities | | | | | | |
| 601 - Electric (Equipment Building) | 5,315 | 5,018 | 5,280 | 4,672 | 5,775 | GCEA rates going up ~ 5%. |
| 604 - Propane (Equip Building) | 2,264 | 1,750 | 2,604 | 2,192 | 2625 | |
| 609 - Water - Equipment Building | 690 | 720 | 720 | 720 | 720 | |
| Total | 8,268 | 7,488 | 8,604 | 7,584 | 9,120 | |
| Operations | | | | | | |
| 610 - Heavy Equipment -Payroll (4 people) | 45,830 | 41,515 | 49,424 | 44,994 | 50,000 | 2012 actual expenses were low due to light snow fall. Assuming heavier snows for 2013 budget |
| 612 - Heavy Equipment - Fuel | 14,370 | 10,529 | 19,524 | 18,033 | 18,900 | |
| 613 - Heavy Equipment - Lease | 29,671 | 32,368 | 32,504 | 32,502 | 0 | Last lease payment is Dec 2012 |
| 615 - Heavy Equip - Licenses/Permits | 528 | 536 | 544 | 544 | 1,500 | Need to add money for grader license |
| 616 - Heavy Equipment Telephone | 1,024 | 1,034 | 1,043 | 1,088 | 1,134 | |
| 618 - Heavy Equip - Repairs & Maint | 15,974 | 24,713 | 13,420 | 4,975 | 6,300 | |
| 620 - Road Consultant | 10,056 | 7,738 | | | 0 | Delete this account for 2013 |
| 630 - Security Payroll | 22,289 | 28,266 | 29,309 | 31,700 | 31,700 | |
| 635 - Security Supplies & Equipment | 847 | 2,118 | 1,251 | 1,064 | 1,545 | |
| 640 - Security Training | 550 | | 150 | 45 | 480 | First aid training for group |
| 643 - Security Telephone | 1,706 | 1,612 | 1,607 | 1,555 | 1,600 | |
| 645 - Security Uniforms | 850 | 477 | 324 | 375 | 773 | |
| 649 - Security Licenses/Permits | 541 | 427 | 329 | 377 | 412 | |
| 655 - Security Vehicle Repairs/Maint | 4,259 | 2,545 | 4,129 | 1,927 | 3,575 | Car and snowmobiles are getting older |
| 660 - Security Snowmobile | | 5,500 | | 9,131 | 0 | |
| 670 - Corral Lease | 800 | 800 | 1,300 | 1,300 | 1,300 | |
| 672 - Waste Disposal | 11,984 | 12,961 | 10,759 | 6,843 | 12,000 | Includes money for 3 roll-offs |
| 680 - Fire Dept - Repair & Maintenance | 997 | 3,050 | 27,305 | 0 | 1,030 | |
| 681 - Firehouse Utilities | | | | 1,198 | 2,500 | |
| 696 - Wildfire Mitigation | 52,000 | 36,473 | 40,000 | 54,312 | 0 | No AIA paid mitigation efforts for 2013 |
| - Forest Health | | | | | 7,850 | MCH packs, tree removals, plastic wrap |
| 699 - Grooming Expense | | 4,106 | 2,076 | 13,308 | 5,000 | 2012 Est Actual includes \$8K for track/tiller modification on new machine |
| Total | 214,276 | 216,768 | 234,997 | 225,273 | 147,599 | |
| Maintenance | | | | | | |
| 701 - Weed Spraying | 2,620 | 3,051 | 1,533 | 406 | 600 | Using strictly volunteers now |
| 702 - Equipment Building Maintenance | 494 | 2,140 | 0 | 0 | 2,500 | Includes now \$500 for pumping septic tank at HE building in the fall |
| 705 - Fish | 3,279 | 3,279 | 3,199 | 2,000 | 3,300 | 2012 only stocked Flints once and none for Hazel. Bumped \$\$ up to stock similar to 2011 (2 stockings for Flints) |
| 706 - Forest Survey | | | 500 | 0 | 500 | |
| 716 - Road Materials | 19,980 | 14,487 | 21,902 | 15,649 | 15,000 | |
| 720 - Maintenance | 2,035 | 4,665 | 2,451 | 3,115 | 3,090 | |

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|--|----------------|----------------|----------------|----------------|----------------|---|
| 725 - Hazel Lake Repair | 545 | 280 | 0 | 918 | 1,450 | Cost now is for electricity and maintenance for aerators. |
| 735 - Forest Refuse Site | | 5,000 | 5,911 | 5,000 | 6,000 | Haven't been billed for land use permit for 2012. |
| Total | 28,953 | 32,902 | 35,497 | 27,089 | 32,440 | |
| Financial | | | | | | |
| 800 - Association Insurance | 32,689 | 32,098 | 32,309 | 32,800 | 35,700 | |
| 830 - Taxes - Payroll | 10,507 | 11,203 | 12,946 | 13,444 | 15,500 | |
| 835 - Taxes - Property | 947 | 963 | 990 | 1,057 | 1,133 | |
| 841 - Capital Equipment | 9,983 | | | | | |
| 843 - Security Vehicle | 20,463 | | | | | |
| Total | 74,588 | 44,263 | 46,245 | 47,301 | 52,333 | |
| | | | | | | |
| Total Expenses | 430,148 | 406,568 | 438,515 | 435,534 | 375,253 | |
| | | | | | | |
| Net Income | 31,367 | 48,274 | 35,604 | 27,577 | 49,247 | |
| | | | | | | |
| Capital Expenditures | | | | | | |
| 844 - Hazel Lake Project | | | 12,339 | | | |
| Firehouse Interior Repair | | | | 345 | | |
| Water Pump For Road Maintenance | | | | 686 | | |
| Corral Panels | | | | 1,252 | 1,300 | |
| | | | | | | |
| Total | | | 12,339 | 2,282 | 1,300 | |
| | | | | | | |
| Net Income after capital expenditures | 31,367 | 48,274 | 23,265 | 25,294 | 47,947 | |