

# Sun 'n Lake of Sebring Improvement District



2011/2012 Budget Document

Adopted September 2011



Photo Courtesy of Karen Wright



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## INTRODUCTION OF MEMBERS

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### **Elected Officials**

Gene Gangemi, Vice President  
Frank Guglielmi, Supervisor  
Dave Halbig, Supervisor  
Diana Johnson, Supervisor  
Richard Miller, President

### **General Manager**

Michael Wright

### **District Staff**

Bob Brumfield, Code Enforcement  
Tanya Cannady, CPA, Finance Director  
Ryan Feickert, Public Safety Director  
Don Gavoni, Head of Plant Operations  
George Loyd, Head of Roads & Drainage  
Ileana Martinez, Administrative Services Coordinator  
Christi Wolf, Community Services Director  
Ron Wonderling, Golf Operations Director

Prepared By: Tanya Cannady



## BUDGET MESSAGE

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To: Board of Supervisors  
From: Michael Wright, General Manager  
Re: Proposed 2011/12 Budget  
Date: July 15, 2011

Submitted for your consideration is the 2011/12 Sun 'n Lake Improvement District budget for the Utility Fund, General Fund, Golf Fund and capital improvements. It is a balanced budget that incorporates a three percent reduction in assessments, recommends suspension of the previously approved utility rate increase, maintains significant unobligated reserves in the General and Utility Funds and adequately provides for the maintenance and upkeep of the District's infrastructure.

The budget was prepared with the long term objective of making Sun 'n Lake the most desirable neighborhood in Highlands County. It focuses on maintaining current levels of service, looks to upgrade and improve the reliability of the water and wastewater utility, builds upon the public amenities that began with the construction of a new golf club house, recreation complex and the under renovation community center, adds sidewalks, provides a major infusion of funds for the paving program, upgrades tennis and pickle board courts and provides for the construction of additional cart paths, all in an effort to position the District for the growth that is expected to return to south central Florida in 2013/14.

Some will question, "why do we want growth in the District?" It's because the District can accommodate a thousand new households with the existing infrastructure, without having to add significantly to the District's overhead costs of maintaining the current levels of service and it spreads the cost of operating the District over a larger base, thus reducing the assessment costs to everyone.

The format for the budget presentation has been simplified to allow Board members and the general public to readily see the sources of revenues as well as where those funds are projected to be spent. The budget has a separate capital improvement schedule that outlines proposed improvements to the streets, drainage, utility and recreation infrastructure.

Highlights of the recommendations for each fund are detailed below.

## Budget Message (continued)

As mentioned earlier, the previously approved rate increase for water and sewer fund is recommended to be suspended for the current year. The current rate structure is expected to generate \$2,885,000 in revenues, which more than adequately covers the projected expenses of \$2,532,824 plus a contingency fund of just over \$350,000. Eliminated from the budget is a transfer to the General Fund of \$102,000 that was used to offset the cost of services provided by General Fund employees on behalf of the Utility fund. In its place, it is recommended that one half of the salary of the General Manager, Administrative Services Coordinator and the proposed Public Works Director be included in this fund. The Public Works Director is a new position that is being recommended to oversee both Utility and General Fund maintenance operations.

In addition, it is proposed that 20 percent of the salaries of three employees of the Finance Department also be included in the Utility Fund. The shifting of a part of the salaries of these six employees more accurately represents the amount of time each employee spends on utility issues.

The recommended budget includes major capital expenditures to ensure the reliability of the utility system as well as to adequately maintain drainage infrastructure within the rights of way. The Board previously approved budgeting approximately \$300,000 per year for the Utility Renewal and Replacement Improvement Fund (URRIF). With the Board's approval, money from this fund can be spent on utility and drainage infrastructure and it is recommended that \$1.5 million be allocated over the next five years be spent on various projects detailed in the capital budget. Even after deducting the recommended expenditures, it is estimated the URRIF will maintain an unobligated fund balance of \$1.8 million annually. In addition, it is recommended \$650,000 of the existing \$683,000 in utility impact funds be spent on two major expansions of the utility system. These are the construction of a 500,000 gallon ground storage tank for water distribution system and an interconnect of the water utility with the City of Avon Park as a backup source for drinking water supply. By law impact fees can only be spent on the expansion of the utility system and not on general operations. It is recommended \$100,000 in operating funds be dedicated to the replacement and upgrade of residential and commercial water meters that are nearing the end of the projected 10 year life cycle.

## GENERAL FUND

It is recommended the assessment rate for the General Fund be decreased by three percent across the Board. Even with this recommendation, it is estimated the District will receive \$3.5 million, which accounts for the bulk of the recommended \$4,041,000 in total General Fund income. The recommended budget reflects almost a \$700,000 increase over the current year General Fund budget for three primary reasons. First, it recognizes all the assessment revenue from recreation assessments whereas the current year's budget only recognized \$385,000 of the \$679,000 in actual recreational assessment revenues. Secondly, the proposed budget estimates there will be \$100,000 in additional assessment revenues and it calls for a one time expenditure of \$350,000 in projected unspent funds in the 2010/11 budget to be used on one time capital expenditures in the proposed 2011/12 budget.

## Budget Message(continued)

Even after deducting this one time infusion of cash, the General Fund's unobligated fund balance will be approximately \$3.7 million.

The major changes in the General Fund administration budget reflect the partial allocation of salaries to the Utility Fund, an allocation of \$150,000 for foreclosure costs in Unit 16 and \$50,000 in foreclosure costs for properties in units other than Unit 16. Overall, the recommended budget is approximately \$80,000 less than the current year budget for this department.

The Community Services budget is essentially the same as the prior year with the exception of \$33,000 in increased advertising expenses for two billboards (\$18,000) and the Golfer's Guide ( \$15,000).

The Recreation budget is recommended to be approximately \$89,000 higher than the current budget for several reasons. It recognizes the opening of the Fitness Center and the recommended addition of one part-time employee, an increase of \$11,000 in the special events budget to expand the number of events held throughout the year, \$27,000 to upgrade the tennis and pickle ball courts, \$25,000 to install solar heating at the pool and \$25,000 to install a mineral water system (salt system). The current chlorine system will need to remain in place because commercial pools require the chlorine system as a backup to the mineral water treatment equipment. Corresponding expenses for the gas heating system and chlorine costs have been reduced in the operating budget.

The budget for the Finance Department has been reduced by \$125,000 to reflect the shift of salaries to the Utility Department previously mentioned as well as a reduction of \$80,000 in the budget line item for ad valorem taxes. Included in the recommended budget is \$20,000 to improve the District's document management system.

The Code Enforcement budget is essentially unchanged.

Although showing increase of slightly more than \$15,000 for the 2011/12 proposed budget, the Public Safety operation is one that will require significant attention by the Board of Supervisors during the next fiscal year. Currently the District has a Fire Department that consists of a part-time Public Safety Director and 14 part-time fireman who work for the District in pairs between the hours of 8:30 a.m. and 4:30 p.m., seven days a week. The majority of the Fire Department personnel work full time for other departments in the County.

If a call is received during the day, the on duty Firemen respond. If a call is received after hours, the County Dispatch Center will activate the call for the District's volunteer firemen (numbering five or less) as well as simultaneously dispatching the West Sebring Fire Department to respond to the call. During the 18 month period ending in June 2011, the Department received 653 calls, of which 74 percent were EMS or medical assist calls. There were a total of 47 fire related calls of which nine were building fires and 18 brush or grass fires.

## Budget Message (continued)

Approximately five percent of the District's General Fund budget, or \$179,000 is recommended for the Fire Department operations for the current year. However, the District is facing large capital outlays in the future. The District's two main fire trucks are an engine that is 25 years old and serves primarily as a backup unit and an 18 year old aerial truck that is nearing the end of its useful life and will need to be replaced within the next three to five years. In addition, the Department owns a light duty brush truck that is approximately 12 years old and in need of replacement. The brush truck is the primary response vehicle to EMS calls and receives most of the usage of the three vehicles.

The Station is in need of replacement. It is envisioned the District would partner with the County as did two other fire departments to build a joint use facility that would house both the County's EMS station and the Fire Department. However, the County is not far enough into its budget process to determine when they intend to replace the EMS station that is housed in a small former residential structure just east of the District on Valerie Drive.

Therefore over the next year, it is recommended the District investigate three options with regard to the future of Fire Department operations. The first option is maintain current staffing levels and plan for the future replacement of equipment and buildings. A second option is expand coverage by the part-time paid firemen to 12 hours shifts eventually moving in 24 hour coverage by paid responders. A third option is to enter into discussions with the West Sebring Fire Department to turn over all fire responsibility to that volunteer department, which is part of the overall volunteer fire operations of the County. Only the cities of Avon Park and Sebring have full time paid fire departments.

There are a number of issues that would need to be discussed, including the disposition of equipment, station location and response times, the impact on the District's current fire rating of 4, costs to the average homeowner, inspection services, etc. Based on the five percent allocation in the proposed budget, the average homeowner pays just under \$34 a year for District fire coverage and the average West Sebring Fire District home owner pays \$25 a year.

The Buildings and Grounds budget is up by 16 percent to accurately reflect the costs that should have been included in the current year budget. For example, the current budget allocates no money for repairs and maintenance of District owned buildings such as Town Hall and the Community Center. It also includes the purchase of a Gator utility vehicle, a replacement 72-inch mower and allocates \$11,500 to renovate Town Hall bathrooms.

The significant increase in the Road and Drainage budget is the recommended infusion of \$350,000 in one time capital funds as a carryover from the current year budget to be used to resurface existing roads (\$250,000 in one time funds plus \$170,000 in operating funds), \$21,000 to connect the existing sidewalk on Edgewater Drive to the sidewalk on Sun 'n Lake Boulevard, \$27,000 to upgrade existing tennis and pickle ball courts and \$52,000 to construct cart paths within the golf course. Last year, the District resurfaced approximately four miles of local streets with an outlay of slightly more than \$150,000. The



## Budget Message (continued)

recommended expenditure of \$420,000 will cover some 10 miles of local roads and catch up on the paving backlog.

## GOLF FUND

The Golf Fund is facing difficult financial challenges that are not unique to Sun 'n Lake. The number of rounds being played at golf courses throughout Highlands County as well as most of Florida is down. Golfpac, a national wholesale company for golf based out of Orlando, recently stated that play is down by six percent at golf courses in Florida and the trend does not look to improve until the economy recovers and growth rebounds.

Membership at the Sun 'n Lake Club is expected to drop by 32 memberships this year with a corresponding decrease in revenues of approximately \$100,000. The renovated greens on the Deer Run course are expected to stimulate additional greens fee paying players, but not enough to offset the loss in membership. That's why the Administration is recommending a payment to the golf operations of \$485,000 for the upcoming year, in addition to the golf cart lease payments of \$71,000 and one time infusion of capital funds (\$52,000) for cart path construction.

There are two ways to approach the payment of additional funds. The current General Fund budget includes the \$485,000 payment. Another option would be to suspend for one year the repayment of the loan to the General Fund, which would generate approximately \$185,000.

The financial circumstances of the Golf Course Fund are not expected to improve until the membership increases, the number of rounds of golf increases and the District experiences the growth that's anticipated when the economy recovers. While revenues may be down, the golf course is positioned well for the future with minimal debt and excellent facilities.

## MISCELLANEOUS

Salaries for employees are budgeted at the same amount as the current fiscal year. The 2010/11 budget included a three percent increase to the base salary but it was not applied to the employees. Instead, they were given a bonus. It is recommended these funds be used to make any salary adjustments once the District finalizes updated job descriptions and completes a salary survey to determine whether or not pay should be adjusted for employees on a case by case basis.

**RESOLUTION NO. 11-31**

**A RESOLUTION OF THE SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT TO MAKE AND ESTABLISH THE BUDGET FOR THE FISCAL YEAR 2012 BASED ON THE ESTIMATE OF REVENUES AND EXPENDITURES FOR EACH OF THE DISTRICT'S FUNDS; ESTABLISH THE LEVY OF OPERATION AND MAINTENANCE ASSESSMENTS FOR FISCAL YEAR 2012; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Sun 'n Lake of Sebring Improvement District (hereinafter "District") was created by Ordinance Number 74-4, Highlands County, Florida, as codified at Section 9-81, *et seq.*, Code of Ordinances, Highlands County, Florida, as amended from time to time (hereinafter "Enabling Act"); and

**WHEREAS**, pursuant to Section 9-99 of the Enabling Act, the District has full authority for the establishment of District projects and finances, and the Board of Supervisors has exclusive jurisdiction and control over all the projects of the District and of the budget and finances of the District; and

**WHEREAS**, the fiscal year 2012 Operating Budget estimate of the revenues and other sources of income, and the requirement for expenditures and other uses of all District Operating Funds has been prepared by the General Manager of the Sun 'n Lake of Sebring Improvement District and submitted to the Board of Supervisors; and

**WHEREAS**, the Board of Supervisors has previously received the proposed annual budget for the fiscal year 2012 beginning July 22, 2011, at a public budget workshop, as recommended by the General Manager, and has conducted public hearings to analyze and revise the proposed annual budget on August 9, 2011 and August 26, 2011; and

**WHEREAS**, the Board of Supervisors received and reviewed said recommendations and comments by the public; and

**WHEREAS**, any typographical corrections from the proposed budget document will be printed in the adopted budget; and

**WHEREAS**, after a review of the budget, the District intends to levy the operation and maintenance assessments for fiscal year 2012 at the same rate as the

assessments for 2011 for all operation and maintenance assessments, with the proposed levy amounts attached hereto as Exhibit "B".

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of the Sun 'n Lake of Sebring Improvement District as follows:

1. That the "Whereas" clauses above are true and correct and incorporated herein by reference.

2. That the Operating Budget of the Sun 'n Lake of Sebring Improvement District for the fiscal year beginning October 1, 2011 and ending September 30, 2012, as set forth in detail in Exhibit "A" attached hereto, and by this reference made a part thereof, be and the same is hereby approved, adopted and accepted as the Operating Budget for the fiscal year 2012.

3. That the operation and maintenance assessment schedule for fiscal year 2012 shall be levied in accordance with the schedule attached hereto as Exhibit "B".

4. That utilization of General Fund Reserves in the amount of \$350,000.00 is hereby authorized to balance the deficit from revenue generated from other sources for fiscal year 2012.

5. That there is hereby appropriated out of the total Operating Budget to the District operating funds, departments and divisions, for the fiscal year 2012, the sums as set forth in the attached Exhibit "A", the final budget document as adopted by the Board of Supervisors.

6. That all property owned by churches and used as a house of worship within the District shall be assessed at 50% of the normal operation and maintenance assessment.

7. That the Secretary of the Board is authorized and instructed to keep a certified copy of this resolution and the budget provided for herein in the permanent files of the Sun 'n Lake of Sebring Improvement District.

8. That all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

9. That if any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or

application, it shall not affect the validity of the remaining portions or applications of this resolution.

10. That this resolution shall become effective immediately upon its passage and adoption.

11. That all Resolutions or parts of Resolutions that are in conflict herewith be and the same are hereby revoked.

**APPROVED AND ADOPTED** by the Board of Supervisors of the Sun 'n Lake of Sebring Improvement District of Highlands County, Florida, this 12 day of September, 2011.

SUN 'N LAKE OF SEBRING IMPROVEMENT  
DISTRICT

By: Richard E. Miller  
Richard E. Miller, President  
Board of Supervisors

Attest: Julixa Robinson  
Julixa Robinson, Board Secretary

( S E A L )

Sun 'n Lake of Sebring Improvement District  
 District Assessments  
 Approved Fiscal Year 2011/2012

Description		<b>Total</b>
	Unimproved lot	294.62
	Lot with road/drainage	499.43
<b>Residential Properties</b>	Single family	673.44
	Condominium	673.44
	Multi-family <10 units	673.44
	Time share	673.44
	Miscellaneous	673.44
<b>Commercial Properties</b>	Retirement Home (per room)	356.22
	Stores, 1 story	660.05
	Community shopping	882.27
	Office building, one story	761.79
	Multi-story, non-professional	761.79
	Professional building	1,230.29
	Financial institution	677.46
	Vehicle sales/service /rent	706.91
	Park lots, mobile home lots	499.43
	Golf courses	499.43
	Hotel/(hotel rooms)	366.91
	Light manufacturing	659.95
	Churches	625.25
	Utilities	293.28
	Warehousing/distribution	868.88
	Industrial storage	499.43
	Private Hospitals:	
	a) Standard or	874.23
	b) Alternate rate and	366.91
	charged per square foot	0.07
<b>Per Acre Basis</b>		
<b>Acreage: Acreage with paved road and drainage</b>		
<b>Commercial and Industrial</b>		
	0% unimproved	1,503.37
	33% unimproved	1,264.39
	50% unimproved	1,144.89
	67% unimproved	1,025.24
	100% unimproved	786.44
	Unimproved acre per contract	688.16
	Residential acreage with house	929.25
	 Lots on the golf course	 61.06



SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT  
BUDGET SUMMARY - ALL FUNDS

	2011-2012 Adopted Budget			
	General	Utility	Golf	Totals
	Fund	Fund	Fund	
<b>REVENUES AND OTHER SOURCES</b>				
Assessments	\$ 3,530,000	\$ -	\$ -	\$ 3,530,000
Penalty on Assessments	45,000	-	-	45,000
Charges for Billing Services	50,000	-	-	50,000
Pool and Fitness Memberships	30,000	-	-	30,000
Investment Earnings	40,000	-	-	40,000
Miscellaneous General Revenues	26,000	-	-	26,000
Charges for Water and Sewer Services	-	1,966,000	-	1,966,000
Other Utility Revenues	-	52,600	-	52,600
Investment Earnings	-	20,000	-	20,000
Golf Memberships and Course Fees	-	-	1,992,830	1,992,830
Food and Beverage	-	-	781,830	781,830
Fund Balance Brought Forward	350,000	850,000	-	1,200,000
Transfers	-	-	460,000	460,000
Total Revenue and Other Sources	4,071,000	2,888,600	3,234,660	10,194,260
<b>EXPENDITURES BY COST CENTER</b>				
Administration	716,165	-	-	716,165
Community Services	133,286	-	-	133,286
Recreation	242,528	-	-	242,528
Finance	338,347	-	-	338,347
Code Enforcement	104,206	-	-	104,206
Public Safety	322,494	-	-	322,494
Buildings and Grounds	341,954	-	-	341,954
Roads and Drainage	1,032,343	-	-	1,032,343
Contingency	122,998	-	-	122,998
Customer Service	-	317,350	-	317,350
Utility Operations	-	2,201,487	-	2,201,487
Contingency - Utility	-	369,763	-	369,763
Golf Operations	-	-	2,321,971	2,321,971
Restaurant Operations	-	-	894,689	894,689
Major Repairs and Capital	-	-	18,000	18,000
Transfers	716,679	-	-	716,679
Total Expenditures by Cost Center	\$ 4,071,000	\$ 2,888,600	\$ 3,234,660	\$10,194,260



FULL AND PART TIME BUDGETED POSITIONS  
FOR GENERAL AND UTILITY FUNDS

<u>Position Title</u>	General Fund		Utility Fund		<u>Total</u>
	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>	
General Manager	0.5		0.5		1.0
Supervisors		5.0			5.0
Administrative Services Coordinator	0.5		0.5		1.0
Board Secretary	1.0				1.0
Administrative Assistant		1.0			1.0
Community Services Director	1.0				1.0
Recreation Services Coordinator		1.0			1.0
Recreation Attendants		7.0			7.0
Pool Operator		1.0			1.0
Finance Director	0.8		0.2		1.0
District Accountant	0.8		0.2		1.0
Accounting Clerk	0.8		0.2		1.0
Assessment Customer Service	1.0				1.0
Code Enforcement Officer	1.0				1.0
Public Safety Director		1.0			1.0
Fire Fighters		14.0			14.0
Public Works Director	0.5		0.5		1.0
Roads Supervisor	1.0				1.0
Road Techs	4.0				4.0
Grounds/Building Maintenance	2.0				2.0
Utilities Customer Service			2.0		2.0
Utilities Head Operator			1.0		1.0
Utilities Plant Operator			1.0		1.0
Utilities Tech Supervisor			1.0		1.0
Utilities Techs			3.0		3.0
<b>Total</b>					<b>55.0</b>

# Sun 'n Lake of Sebring Improvement District

## General Fund Cost Centers

Administration

Community Services

Recreation

Finance

Code Enforcement

Public Safety

Buildings & Grounds Maintenance

Road & Drainage Maintenance





## GENERAL FUND REVENUES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
<b>REVENUES AND OTHER SOURCES</b>				
001-3191000 Maintenance Fees	\$ 3,122,517	\$ 2,921,729	\$ 2,800,000	\$ 2,900,000
001-3191050 Maintenance fees-recreation	84,428	31,385	-	630,000
001-3195000 Phase 1	885	320	-	-
001-3197000 Phase 2	16,154	3,869	15,000	-
001-3198000 Phase V Collection Fees	40,298	21,745	40,000	28,000
001-3198100 Unit 16 A&C Collection Fees	23,404	20,619	30,000	22,000
001-3200000 Licenses & Permits	4,350	900	4,000	2,000
001-3210000 Marketing Revenue	5,220	1,523	-	-
001-3220000 Pool Memberships	7,282	-	-	-
001-3221000 Miscellaneous Pool Revenue	27	873	-	-
001-3312000 Federal Grants	-	15,200	15,200	-
001-3313000 FEMA Reimbursement	4	4,074	4,074	-
001-3313100 Insurance Reimbursement	4,800	-	1,500	-
001-342-5500 Code Enforcement Violations	-	1,070	-	-
001-3472000 Memberships	-	36,291	25,000	30,000
001-3474000 Special Events	-	1,982	-	6,000
001-3491000 Newsletter Advertising	-	-	-	3,000
001-3492000 Event Sponsors	-	-	-	1,000
001-3610000 Interest Income	35,648	48,687	25,000	40,000
001-3621000 Community Center Fees	5,350	4,945	2,800	3,000
001-3680000 Penalty Income	75,247	62,504	30,000	45,000
001-3694000 Reimbursement for Legal Serv	29,005	5,585	35,000	5,000
001-3694010 Reimb Admin Services UT Fund	-	102,138	102,138	-
001-3699000 Miscellaneous Revenue	3,131	5,468	10,000	6,000
001-3810000 Transfer In	101,840	-	-	-
001-3849000 Prior Years Fund Balance	-	-	225,000	350,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 3,559,590</b>	<b>\$ 3,290,907</b>	<b>\$ 3,364,712</b>	<b>\$ 4,071,000</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
ADMINISTRATION				
001-512-1200 Salaries & Wages	\$ 357,601	\$ 194,573	\$ 223,537	\$ 122,680
001-512-1250 Salaries - Board Members	-	12,500	12,000	12,000
001-512-2100 FICA	25,076	17,439	18,019	10,303
001-512-2200 Retirement Contributions	22,022	13,801	17,184	8,479
001-512-2300 Life & Health Insurance	39,029	39,578	39,059	24,194
001-512-2400 Insurance - Workmen's Comp	2,432	1,910	2,100	1,371
001-512-3110 Legal Fees - General	123,782	101,466	120,000	120,000
001-512-311 Legal Fees - Property Owners	12,585	-	-	-
001-512-3112 Legal Fees - Tanglewood	(461)	-	-	-
001-512-3113 Legal Fees - Foreclosures	75,926	35,813	35,400	50,000
001-512-3114 Legal Fees - 5/3 Foreclosure	104	9,322	84,600	150,000
001-512-3117 Legal Fees - Challenge HC Ord	11,173	-	-	-
001-512-3120 Engineering Fees	28,064	40,369	30,170	30,000
001-512-3121 Development Services Datab	-	14,624	25,000	-
001-512-3130 IT Support	15,841	17,929	16,980	19,000
001-512-3140 Consultants Fees	19,758	15,122	20,500	20,500
001-512-3250 Sunshine Staffing	12,158	8,916	10,000	9,000
001-512-3400 Contractual Services	11,398	2,716	3,000	1,000
001-512-3450 Marketing Services	124,879	-	-	-
001-512-4010 Travel & Training	5,495	1,960	2,000	2,500
001-512-4100 Telephone	14,399	16,190	14,227	14,000
001-512-4130 Postage	9,559	3,083	3,000	3,000
001-512-4300 Electric	24,410	19,627	24,000	9,000
001-512-4400 Rentals & Leases	15,692	12,122	8,366	9,400
001-512-4500 Insurance - Property/Liabi	23,745	18,242	27,600	25,578
001-512-4700 Printing & Stationary	2,881	3,136	4,800	5,100



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
ADMINISTRATION (continued)				
001-512-4800 Legal Advertising	7,209	5,274	8,520	8,500
001-512-4810 Promotions	12,342	-	-	6,500
001-512-4900 Miscellaneous	2,526	2,838	3,000	3,000
001-512-5100 Office Expense	23,519	29,633	30,000	30,000
001-512-5200 Operating Supplies	10,132	-	-	-
001-512-5210 Gasoline & Oil	3,350	57	3,000	1,000
001-512-5213 Small Tools/Minor Equipment	1,009	1,450	1,500	1,500
001-512-5220 Uniforms	993	581	640	700
001-512-5400 Dues & Subscriptions	4,374	3,987	4,160	4,500
001-512-6400 Equipment	-	7,694	7,694	13,360
<b>TOTAL ADMINISTRATION</b>	<b>\$ 1,043,002</b>	<b>\$ 651,952</b>	<b>\$ 800,056</b>	<b>\$ 716,165</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
COMMUNITY SERVICES				
001-513-1200 Salaries & Wages	\$ -	\$ 52,885	\$ 51,500	\$ 50,000
001-513-2100 FICA	-	3,573	3,940	3,825
001-513-2200 Retirement Contributions	-	2,644	2,575	2,500
001-513-2300 Life and Health Insurance	-	19,723	17,655	20,797
001-513-2400 Insurance - Workmen's Comp	-	300	600	392
001-513-4010 Travel and Training	-	1,034	3,550	3,500
001-513-4100 Telephone/Communications	-	1,294	1,440	1,600
001-513-4130 Postage	-	293	2,000	2,000
001-513-4500 Insurance Property/Liability	-	-	-	772
001-513-4700 Printing and Stationary	-	9,804	14,000	14,000
001-513-4800 Advertising	-	-	-	15,000
001-513-4810 Promotions	-	16,395	18,000	16,000
001-513-5200 Operating Supplies	-	1,984	2,300	2,300
001-513-5400 Dues and Subscriptions	-	462	600	600
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ -</b>	<b>\$ 110,391</b>	<b>\$ 118,160</b>	<b>\$ 133,286</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
RECREATION SERVICES				
001-515-1200 Salaries & Wages	\$ 4,114	\$ 64,563	\$ 77,112	\$ 97,112
001-515-2100 FICA	315	5,016	5,900	7,429
001-515-2400 Insurance - Workman's Comp	-	451	900	588
001-515-3130 IT Support	-	799	2,000	2,000
001-515-4010 Travel & Training	-	386	500	500
001-515-4130 Postage	-	-	500	500
001-515-4300 Electric	-	10,714	12,000	12,000
001-515-4500 Insurance - Property/Liability	-	2,209	5,000	4,914
001-515-4630 Pool Repair & Maintenance	-	7,705	8,000	6,500
001-515-4640 Landscaping Maintenance	-	2,519	3,000	3,000
001-515-4810 Special Events	47,041	28,531	24,200	33,300
001-515-5100 Office Expense	-	1,493	1,600	1,600
001-515-5200 Operating Supplies	-	9,115	10,000	4,000
001-515-5210 Chemicals	-	9,016	12,000	9,000
001-515-5212 Pool fuel / natural gas	-	13,627	17,000	7,000
001-515-5220 Uniforms	-	323	400	400
001-515-5230 Waste Removal	-	3,485	2,600	2,600
001-515-5276 License & Permits	-	400	500	500
001-515-6300 Improvements other than Building	-	-	-	-
001-515-6400 Equipment	-	-	-	49,585
<b>TOTAL RECREATION SERVICES</b>	<b>\$ 51,470</b>	<b>\$ 160,352</b>	<b>\$ 183,212</b>	<b>\$ 242,528</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
FINANCE				
001-516-1200 Salaries & Wages	\$ 147,904	\$ 171,455	\$ 166,348	\$ 135,583
001-516-2100 FICA	10,657	12,438	12,726	10,372
001-516-2200 Retirement Contributions	7,395	8,340	8,319	6,779
001-516-2300 Life & Health Insurance	39,878	44,838	51,177	41,149
001-516-2400 Insurance - Workman's Com	612	459	600	392
001-516-3130 IT Support	19,381	12,701	12,782	15,000
001-516-3200 Accounting/Auditing Fees	12,474	14,560	37,000	13,300
001-516-4010 Travel & Training	8,422	2,130	6,400	6,000
001-516-4100 Telephone	156	-	360	-
001-516-4130 Postage	-	5,492	8,580	8,000
001-516-4500 Insurance Property/Liability	-	-	-	772
001-516-4630 Repairs & Maintenance	-	316	1,000	1,000
001-516-4930 Real Estate Taxes	338,958	73,521	150,000	70,000
001-516-5100 Office Expense	3,679	5,739	6,445	6,000
001-516-5140 Bank Charges	10,652	2,608	4,800	2,000
001-516-5200 Operating Supplies	2,374	-	-	-
001-516-5220 Uniforms	867	234	640	500
001-516-5400 Dues & Subscriptions	1,272	1,353	917	1,500
001-516-6400 Equipment	-	-	-	20,000
<b>TOTAL FINANCE</b>	<b>\$ 604,681</b>	<b>\$ 356,184</b>	<b>\$ 468,094</b>	<b>\$ 338,347</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
CODE ENFORCEMENT				
001-521-1200 Salaries & Wages	\$ 40,244	\$ 44,966	\$ 44,554	\$ 43,264
001-521-2100 FICA	2,847	3,142	3,409	3,310
001-521-2200 Retirement Contributions	1,180	1,102	2,229	2,163
001-521-2300 Life & Health Insurance	11,296	18,947	16,788	20,797
001-521-2400 Insurance - Workman's Comp	1,116	766	900	588
001-521-3400 Contractual Services	129,531	-	-	-
001-521-3410 Special Magistrate	-	3,157	30,000	25,000
001-521-3500 Emergency Planning	1,960	-	-	-
001-521-4010 Travel & Training	-	30	500	1,500
001-521-4100 Telephone	120	100	600	600
001-521-4500 Insurance - Property/Liability	646	550	900	884
001-521-4630 Repairs & Maintenance	372	1,020	1,000	1,000
001-521-5100 Office Expense	655	-	-	-
001-521-5200 Operating Supplies	907	1,464	2,400	2,400
001-521-5210 Gasoline & Oil	572	2,005	1,200	2,400
001-521-5220 Uniforms	212	150	150	150
001-521-5400 Dues & Subscriptions	30	129	150	150
<b>TOTAL CODE ENFORCEMENT</b>	<b>\$ 191,688</b>	<b>\$ 77,528</b>	<b>\$ 104,780</b>	<b>\$ 104,206</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
PUBLIC SAFETY				
001-522-1200 Salaries & Wages	\$ 116,916	\$ 121,980	\$ 120,779	\$ 114,288
001-522-2100 FICA	8,944	9,658	9,103	8,743
001-522-2200 Retirement Contributions	1,161	522	1,555	1,414
001-522-2300 Life & Health Insurance	571	247	928	-
001-522-2400 Insurance - Workman's Comp	5,244	3,484	3,900	2,546
001-522-3400 Contracted Security Service	-	144,383	144,375	144,375
001-522-3500 Emergency Planning	-	4,554	5,000	-
001-522-4010 Travel & Training	3,706	2,952	4,015	10,000
001-522-4100 Telephone	-	-	-	390
001-522-4500 Insurance - Property/Liability	2,694	2,335	3,600	3,538
001-522-4630 Repairs & Maintenance	10,825	9,803	8,800	16,000
001-522-5100 Office Expense	1,752	1,104	1,000	1,500
001-522-5200 Operating Supplies	11,162	8,104	9,400	8,000
001-522-5210 Gasoline & Oil	2,056	3,470	1,740	3,500
001-522-5220 Uniforms/Bunker Gear	1,765	2,803	2,100	7,500
001-522-5400 Dues & Subscriptions	150	229	350	700
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 166,946</b>	<b>\$ 315,628</b>	<b>\$ 316,645</b>	<b>\$ 322,494</b>





## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
<b>BUILDINGS &amp; GROUNDS MAINTENANCE</b>				
001-540-1200 Salaries & Wages	\$ 77,483	\$ 66,447	\$ 69,500	\$ 67,611
001-540-2100 FICA	5,589	4,652	5,320	5,172
001-540-2200 Retirement Contributions	2,046	1,740	3,475	3,381
001-540-2300 Life & Health Insurance	28,302	26,426	26,213	25,853
001-540-2400 Insurance - Workman's Comp	5,244	3,484	3,900	4,700
001-540-3400 Contractual Services	1,375	-	-	-
001-540-3410 Janitorial Services	9,263	10,929	11,400	17,000
001-540-4010 Travel & Training	1,000	-	-	-
001-540-4300 Electric	5,452	4,006	3,755	15,000
001-540-4305 Grounds Expense - CC Reim	63,936	67,276	67,299	67,299
001-540-4500 Insurance - Property/Liability	3,071	2,383	3,600	3,538
001-540-4600 Repairs & Maintenance	-	-	-	44,300
001-540-4610 Repairs & Maint - District	21,761	-	-	-
001-540-4620 Repairs & Maint. - Building	9,351	-	-	-
001-540-4630 Repairs & Maint - Equipment	25,712	11,321	11,900	15,500
001-540-4640 Repairs & Main. - Grounds	6,777	25,566	23,666	20,000
001-540-4650 Landscape Maintenance	5,019	-	-	-
001-540-4660 Repairs & Maint - Irrigation	4,203	-	-	-
001-540-5200 Operating Supplies	6,425	10,364	12,171	9,000
001-540-5210 Gasoline & Oil	7,942	7,005	7,301	4,000
001-540-5220 Uniforms	328	771	1,232	1,000
001-540-5230 Waste Removal	7,926	3,993	5,800	4,100
001-540-5240 Fertilizer	-	-	-	-
001-540-5250 Exterminating	250	-	-	-
001-540-5274 Insecticides & Sprays	2,356	-	-	-
001-540-6200 Buildings	-	-	-	11,500
001-540-6300 Landscape - conservation	-	15,200	15,200	-
001-540-6400 Equipment	17,564	8,534	10,500	23,000
<b>TOTAL BUILDINGS &amp; GROUNDS MAINT.</b>	<b>\$ 318,375</b>	<b>\$ 270,097</b>	<b>\$ 282,232</b>	<b>\$ 341,954</b>



## GENERAL FUND EXPENDITURES

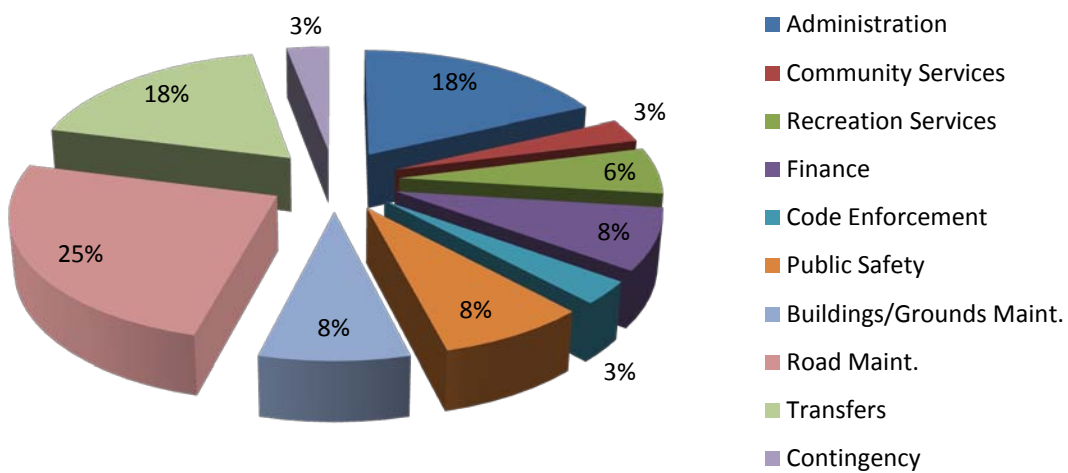
	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
ROAD & DRAINAGE MAINTENANCE				
001-541-1200 Salaries & Wages	\$ 139,975	\$ 141,078	\$ 142,435	\$ 168,396
001-541-2100 FICA	10,294	10,317	10,900	12,885
001-541-2200 Retirement Contributions	1,610	1,574	7,125	8,419
001-541-2300 Life & Health Insurance	30,942	38,393	32,678	49,511
001-541-2400 Insurance - Workman's Comp	11,664	7,755	8,700	5,679
001-541-3120 Engineering Fees	23,327	26,681	20,000	24,000
001-541-4100 Telephone	-	812	1,800	1,800
001-541-4300 Electric/Street Lights	58,657	57,548	59,087	67,450
001-541-4400 Rentals & Leases	1,528	-	1,400	1,400
001-541-4500 Insurance - Property/Liability	10,189	8,324	11,640	11,439
001-541-4600 Repairs & Maintenance - Roads	10,863	8,997	21,640	21,500
001-541-4625 Road Striping	770	-	-	-
001-541-4630 Repairs & Maint. - Equipment	-	15,990	30,466	12,000
001-541-4631 Repairs & Maint. - Tractor	1,296	5,240	33,050	25,000
001-541-4900 Miscellaneous	2,196	-	-	-
001-541-5200 Operating Supplies	16,196	8,163	7,924	7,500
001-541-5210 Gasoline & Oil	13,668	14,701	8,940	8,900
001-541-5220 Uniforms	2,763	1,027	2,464	2,464
001-541-5270 Insecticides & Sprays	501	-	-	-
001-541-5300 Road Materials & Supplies	4,893	3,587	4,910	6,000
001-541-5321 Drainage Maintenance	3,596	22,917	31,940	20,000
001-541-5550 Road Repair - Shell	1,475	-	-	-
001-541-6300 Roads & Sidewalks	-	169,290	170,000	493,000
001-541-6400 Equipment	9,900	-	34,000	85,000
<b>TOTAL ROAD &amp; DRAINAGE MAINT.</b>	<b>\$ 356,303</b>	<b>\$ 542,394</b>	<b>\$ 641,099</b>	<b>\$ 1,032,343</b>



## GENERAL FUND EXPENDITURES

	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION		ACTUAL	BUDGET	
CONTINGENCY/RESERVE/OTHER				
001-589-8100 Reserve For Contingency	\$ -	\$ -	\$ 154,370	\$ 104,264
001-589-8120 Reserve For Salaries & Wages	-	-	-	18,734
001-589-8200 Transfer Out - Internal Loans	274,281	-	-	185,615
001-589-8210 Transfer Out - Golf	142,920	294,597	296,064	531,064
<b>TOTAL CONTINGENCY/RESERVE/OTHER</b>	<b>\$ 417,201</b>	<b>\$ 294,597</b>	<b>\$ 450,434</b>	<b>\$ 839,677</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,149,666</b>	<b>\$ 2,779,123</b>	<b>\$ 3,364,712</b>	<b>\$ 4,071,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 409,924</b>	<b>\$ 511,784</b>	<b>\$ -</b>	<b>\$ -</b>

### General Fund by Department



Sun 'n Lake of Sebring Improvement District

Utility Fund Cost Centers

Customer Service

Water and Sewer Utility Operations



## UTILITY FUND REVENUES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION			ACTUAL	BUDGET	
REVENUES					
402-3433000	Unmetered Sales - Water	\$ 17,054	\$ 12,029	\$ 15,887	\$ 10,000
402-3433100	Metered Sales - Water	925,671	910,782	907,455	916,000
402-3433150	Impact Fees - Water	400	4,000	-	1,200
402-3433200	Backflow Sales	275	355		
402-3435000	Flat Rate - Sewer	1,056,997	1,043,931	1,029,840	1,040,000
402-3435050	Impact Fees - Sewer	800	6,400	-	2,400
402-3436000	Miscellaneous Service Rev.	54,120	41,786	30,000	30,000
402-3436100	Connection Fees	5,323	15,852	3,767	5,000
402-3436200	New Water Meter Fees	610	2,793		
402-3610000	Interest Income	39,845	29,806	20,881	20,000
402-3695000	Late Penalty Income	9,461	9,761	8,810	7,000
402-3699000	Miscellaneous Revenues	2,073	21,103	850	7,000
402-3849000	Prior Years Reserve			-	850,000
<b>TOTAL REVENUES</b>		<b>\$ 2,112,629</b>	<b>\$ 2,098,598</b>	<b>\$ 2,017,490</b>	<b>\$ 2,888,600</b>



## UTILITY FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION			ACTUAL	BUDGET	
CUSTOMER SERVICE					
402-536-1200	Salaries & Wages	\$ 65,111	\$ 58,643	\$ 49,026	\$ 98,784
402-536-2100	FICA	4,660	4,215	3,751	7,557
402-536-2200	Retirement Contributions	867	334	2,452	4,939
402-536-2300	Life & Health Insurance	15,498	13,317	9,697	29,928
402-536-2400	Insurance - Workman's Comp	744	510	600	392
402-536-3130	IT Support	5,302	6,874	8,000	8,000
402-536-3400	Contractual Services	4,093	2,242	6,000	6,000
402-536-3410	District Admin Services	-	102,138	102,138	-
402-536-4130	Postage	20,197	19,945	22,000	21,000
402-536-4300	Electric	2,851	3,712	3,500	4,000
402-536-4400	Rentals & Leases	-	1,022	8,366	6,000
402-536-4630	Repairs & Maint. - Equipment	117	498	5,000	7,500
402-536-4900	Miscellaneous	581	-	-	500
402-536-4920	Depreciation	567,761	570,416	-	-
402-536-4950	Bad Debts	4,626	1,846	1,500	2,000
402-536-5100	Office Expense	8,467	8,261	14,637	14,000
402-536-5140	Bank Charges	114	2,589	360	3,000
402-536-5200	Operating Supplies	1,213	3,109	3,510	3,500
402-536-5220	Uniforms	471	193	250	250
402-536-6400	Equipment	-	-	-	100,000
<b>TOTAL CUSTOMER SERVICE</b>		<b>\$ 702,673</b>	<b>\$ 799,864</b>	<b>\$ 240,787</b>	<b>\$ 317,350</b>



## UTILITY FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION			ACTUAL	BUDGET	
OPERATIONS					
402-538-1200	Salaries & Wages	\$ 263,763	\$ 271,065	\$ 251,691	\$ 349,374
402-538-2100	FICA	19,376	20,306	19,260	26,727
402-538-2200	Retirement Contributions	10,422	10,481	12,585	20,469
402-538-2300	Life & Health Insurance	52,953	65,366	56,738	81,971
402-538-2400	Insurance - Workman's Comp	8,016	5,140	5,400	3,525
402-538-2500	Unemployment Compensation	3,801	-	-	-
402-538-3120	Engineering Fees	21,486	25,345	50,000	50,000
402-538-3130	IT Support	1,504	625	625	1,000
402-538-3200	Accounting/Auditing Fees	11,500	8,500	15,000	13,900
402-538-4010	Travel & Training	2,260	3,797	3,490	5,000
402-538-4100	Telephone	9,219	8,135	8,304	8,300
402-538-4300	Electric - Building	813	-	-	-
402-538-4315	Electric/Pump/Water	50,206	47,793	50,000	50,000
402-538-4316	Electric/Pump/Sewer	66,631	65,584	65,230	80,000
402-538-4500	Insurance - Property/Liab	38,969	33,518	48,900	37,685
402-538-4600	Repairs & Maintenance	22,235	7,783	-	-
402-538-4620	Repairs & Maint. - Bldg./Water	366	2,133	2,000	-
402-538-4625	Repairs & Maint. - Bldg./Sewer	2,274	-	-	-
402-538-4630	Repairs & Maint. - Equip/Water	29,360	54,132	84,650	50,000
402-538-4635	Repairs & Maint. - Equip/Sewer	39,198	98,504	137,726	100,000
402-538-4636	Low Pressure Panels	1,818	-	-	-
402-538-4637	Replacement Pumps Low Press	15,983	14,441	20,000	20,000
402-538-4650	Repairs & Maint. - Water	7,529	3,157	9,600	20,700
402-538-4652	Repairs & Maint. - Sewer	6,247	17,368	5,000	25,500



## UTILITY FUND EXPENDITURES

		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER/DESCRIPTION			ACTUAL	BUDGET	
Operations (continued)					
402-538-5100	Office Expense	\$ 917	\$ 2,132	\$ 2,180	\$ 3,280
402-538-5210	Gasoline & Oil	14,004	15,881	11,091	15,000
402-538-5214	Small Tools	678	626	-	2,000
402-538-5215	Operating Supplies - Water	17,821	10,599	6,033	30,000
402-538-5216	Operating Supplies - Sewer	20,532	6,906	-	15,000
402-538-5218	Testing - Water	4,097	5,587	3,840	3,840
402-538-5219	Testing - Sewer	20,017	22,501	22,030	22,000
402-538-5220	Uniforms	2,697	814	3,588	3,500
402-538-5225	Chemicals - Water	15,246	9,586	58,900	58,000
402-538-5226	Chemicals - Sewer	5,141	14,905	21,030	21,000
402-538-5230	Waste Removal	4,237	1,562	1,716	1,716
402-538-5251	Sludge Hauling	56,487	26,899	59,300	50,000
402-538-5276	Licenses & Permits	5,625	2,389	4,000	1,000
402-538-5400	Dues & Subscriptions	944	899	1,000	1,000
402-538-6300	Improvements	645	-	25,000	880,000
402-538-6350	Reline Transmission Lines	-	-	100,000	150,000
402-538-6400	Equipment	-	-	105,000	-
<b>TOTAL OPERATIONS</b>		<b>\$ 855,017</b>	<b>\$ 884,459</b>	<b>\$ 1,270,907</b>	<b>\$ 2,201,487</b>
NON-OPERATING					
402-589-8100	Reserve for Contingency	-	-	75,000	355,776
402-589-8110	Reserve for URRIF	-	-	298,200	-
402-589-8120	Reserve for Salaries & Wages	-	-	-	13,987
402-589-8200	Transfer Out	101,840	-	-	-
<b>TOTAL NON-OPERATING</b>		<b>\$ 101,840</b>	<b>\$ -</b>	<b>\$ 373,200</b>	<b>\$ 369,763</b>
<b>TOTAL EXPENDITURES</b>		<b>1,659,530</b>	<b>1,684,323</b>	<b>1,884,894</b>	<b>2,888,600</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$ 453,099</b>	<b>\$ 414,275</b>	<b>\$ 132,596</b>	<b>\$ -</b>



Sun 'n Lake of Sebring Improvement District

Golf Fund Cost Centers

Golf Course Operations

Restaurant Operations



## GOLF FUND REVENUES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>REVENUES</b>					
<b>Membership Revenue</b>					
650-002-10-420005	Dues	\$ 633,847	\$ 672,149	\$ 643,866	\$ 603,972
650-002-10-420095	Membership Initiation Fee	67,221	-	-	-
<b>Total Membership Revenue</b>		<b>\$ 701,068</b>	<b>\$ 672,149</b>	<b>\$ 643,866</b>	<b>\$ 603,972</b>
<b>Golf Revenue</b>					
<b>Greens Fees:</b>					
650-002-20-420101	Green Fees - Member Guest	\$ 73,805	\$ 69,840	\$ 80,823	\$ 100,488
650-002-20-420105	Green Fees - Public	23,543	10,052	38,410	7,455
650-002-20-420110	Green Fees - Hotel	64,334	49,193	70,439	65,250
650-002-20-420115	Green Fees - Resident	31,065	30,199	26,627	20,969
650-002-20-420125	Green Fees - Discount	95,514	111,319	135,348	146,122
650-002-20-420130	Green Fees - Replay	6,202	3,492	5,410	5,380
650-002-20-420140	Green Fees - Tournament	25,746	45,831	2,955	11,286
650-002-20-420170	Green Fees - Special Group	12,199	11,214	14,156	18,854
650-002-20-420180	Green Fees - Juniors	-	-	1,728	-
<b>Total Greens Fees</b>		<b>\$ 332,408</b>	<b>\$ 331,140</b>	<b>\$ 375,896</b>	<b>\$ 375,804</b>
<b>Cart Fees:</b>					
650-002-20-420210	Cart Fees - Trail	\$ 272,333	\$ 288,919	\$ 274,842	\$ 269,640
650-002-20-420215	Cart Fees - 18 Hole	396,492	316,270	369,011	364,174
650-002-20-420240	Cart Fees - Special Rate	-	-	14,601	-
<b>Total Cart Fees</b>		<b>\$ 668,825</b>	<b>\$ 605,189</b>	<b>\$ 658,454</b>	<b>\$ 633,814</b>
<b>Merchandise Revenue</b>					
650-002-20-420300	Merchandise Sales	161,269	178,196	152,480	165,000
<b>Other Golf Revenue:</b>					
650-002-20-420401	Cart Storage	\$ 13,333	\$ 11,875	\$ 10,827	\$ 10,740
650-002-20-420425	Driving Range Income	25,394	29,368	27,869	32,135
650-002-20-420427	Driving Range Membership	22,614	20,480	19,216	19,272
650-002-20-420440	Handicap Fees	11,825	14,385	12,480	13,730
650-002-20-420725	Other Income	(1,528)	3,668	-	-
<b>Total Other Golf Revenue</b>		<b>\$ 71,638</b>	<b>\$ 79,776</b>	<b>\$ 70,392</b>	<b>\$ 75,877</b>



## GOLF FUND REVENUES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Food &amp; Beverage Revenue</b>					
650-002-50-420510	Food Sales	\$ 230,841	\$ 323,374	\$ 278,194	\$ 338,807
650-002-50-420512	Food Sales - Pre-Pack. Foo	10,901	7,768	8,099	7,163
650-002-50-420525	Food Sales - Banquets	-	141,143	83,638	146,443
650-002-50-420545	Liquor Sales	61,735	75,511	81,086	75,217
650-002-50-420560	Liquor Sales - Banquets	-	3,688	16,274	7,654
650-002-50-420570	Liquor Sales - Snack Bar	-	4,373	-	3,724
650-002-50-420575	Wine Sales	28,678	46,486	79,127	48,851
650-002-50-420590	Wine Sales - Banquets	-	1,810	16,086	5,245
650-002-50-420605	Beer Sales	80,827	88,032	53,594	86,677
650-002-50-420606	Beer Sales - Canned	23,078	10,300	10,648	10,229
650-002-50-420620	Beer - Banquets	-	1,311	7,716	3,484
650-002-50-420670	Fountain Beverage Sales	18,980	30,545	21,279	28,161
650-002-50-420675	Other Beverages - Cart	3,283	15,534	17,050	15,525
650-002-50-420680	Beverages - Banquets	-	-	2,975	-
650-002-50-420685	Gratuity	26,034	50,124	-	-
650-002-50-420687	Gratuity - Banquets	4,231	35,271	-	-
650-002-50-420700	Room Rental	2,958	4,019	9,560	4,650
650-002-50-420675	Other Income - bev/snack	250	-	-	-
<b>Total Food &amp; Beverage Revenue</b>		<b>\$ 491,796</b>	<b>\$ 839,289</b>	<b>\$ 685,326</b>	<b>\$ 781,830</b>
<b>Other Revenue</b>					
650-002-70-420750	Golf Cart Reimbursement	\$ -	\$ 71,064	\$ 71,064	\$ 71,064
650-002-90-420690	Grounds & Recreation	-	67,276	67,299	67,299
<b>Total Other Revenue</b>		<b>\$ -</b>	<b>\$ 138,340</b>	<b>\$ 138,363</b>	<b>\$ 138,363</b>
<b>Non-Operating Revenue</b>					
650-002-90-420700	Transfer from General Fd	\$ 63,320	\$ 223,533	\$ -	\$ -
650-002-90-420750	Transfers In/Out	(220,400)	-	-	-
650-002-90-420850	Assessment Rev - Golf	500,001	385,000	385,000	460,000
650-002-90-420860	Assessment Rev - 2010	-	-	36,774	-
650-002-90-489900	Income - Other	13,063	400	-	-
<b>Total Non-Operating Revenue</b>		<b>\$ 355,984</b>	<b>\$ 608,933</b>	<b>\$ 421,774</b>	<b>\$ 460,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,782,988</b>	<b>\$ 3,453,012</b>	<b>\$ 3,146,551</b>	<b>\$ 3,234,660</b>



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Cost of Sales:</b>					
650-002-20-542300	COS - Merchandise	\$ 136,026	\$ 125,184	\$ 116,321	\$ 119,496
650-002-50-542410	COS - Food	110,628	193,431	147,263	191,795
650-002-50-542545	COS - Liquor	17,600	22,794	26,350	22,087
650-002-50-542575	COS - Wine	12,505	19,229	38,028	21,173
650-002-50-542605	COS - Beer	32,752	35,380	23,812	36,509
650-002-50-542675	COS - Other Beverages	19,175	17,799	13,944	14,802
<b>Total Cost of Sales</b>		<b>\$ 328,686</b>	<b>\$ 413,817</b>	<b>\$ 365,718</b>	<b>\$ 405,862</b>
<b>Operating Expenses:</b>					
<b>Membership &amp; Marketing Expenses</b>					
650-002-10-711100	Wages - Regular	\$ 49,636	\$ 49,401	\$ 51,924	\$ 52,000
650-002-10-711600	Commissions	\$ 1,292	\$ -	\$ -	
650-002-10-712000	Employee Benefits - Other	\$ 7,100	\$ -	\$ -	
650-002-10-718000	Employee Benefits	12,204	13,992	18,702	18,702
650-002-10-730100	Advertising / Marketing	51,756	68,361	62,414	52,000
650-002-10-740100	Travel - General	-	-	-	-
650-002-10-753300	Duplication / Plans & Print	4,240	1,621	1,000	1,000
650-002-10-826720	Member Relations	18,210	25,850	13,708	14,500
650-002-10-828900	Discounts	-	(6)	-	-
<b>Total Membership &amp; Marketing Expenses</b>		<b>\$ 144,438</b>	<b>\$ 159,219</b>	<b>\$ 147,748</b>	<b>\$ 138,202</b>



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Golf Expenses</b>					
650-002-20-711100	Wages - Regular	\$ 177,457	\$ 202,627	\$ 212,727	\$ 220,965
650-002-20-713000	Contract / Event Labor	7,269	-	-	-
650-002-20-717500	Training / Education	-	1,254	-	-
650-002-20-717600	Professional / Union Dues	(297)	522	650	800
650-002-20-717620	Subscriptions	293	460	200	200
650-002-20-718000	Employee Benefits	39,405	47,168	67,187	69,432
650-002-20-753300	Duplication / Plans & Print	2,215	-	2,341	2,500
650-002-20-772000	Utilities - Electric	11,334	12,649	13,611	12,000
650-002-20-781420	Carts Lease	118	71,064	71,064	71,064
650-002-20-781430	Carts Repair	140	702	600	1,000
650-002-20-782360	Rep & Maint-Equipment	-	(403)	-	-
650-002-20-824800	Supplies - Driving Range	5,281	2,304	5,000	5,000
650-002-20-824850	Supplies - Operations	9,554	11,603	8,377	10,077
650-002-20-825300	Uniforms	1,486	2,002	2,000	1,500
650-002-20-828900	Discounts	(2,331)	(2,636)	-	-
650-002-20-829050	Lease - Handicap System	4,004	3,422	4,081	3,500
650-002-20-880670	Cash Over / (Short)	(252)	(859)	-	-
<b>Total Golf Expenses</b>		<b>\$ 255,676</b>	<b>\$ 351,879</b>	<b>\$ 387,838</b>	<b>\$ 398,038</b>
<b>Grounds &amp; Recreation Expense</b>					
650-002-30-711100	Wages - Regular	\$ 39,148	\$ 33,689	\$ 42,500	\$ 42,500
650-002-30-718000	Employee Benefits	9,745	9,377	10,199	10,199
650-002-30-772000	Utilities - Electric	2,015	1,079	3,600	3,600
650-002-30-774200	Utilities - Fuel / Oil	1,200	1,100	1,200	1,200
650-002-30-782110	Cleaning-Contract Serv.	828	-	-	-
650-002-30-782215	Landscape-Exterior Cont.	1,200	1,200	1,200	1,200
650-002-30-782360	Rep & Maint-Equipment	2,400	10,279	2,400	2,400
650-002-30-810865	Fertilizer	2,752	2,660	1,800	1,800
650-002-30-810870	Chemical/Parasite/Weed	2,667	4,290	3,000	3,000
650-002-30-824850	Supplies - Operations	1,366	3,647	1,200	1,200
650-002-30-825300	Uniforms	-	-	200	200
<b>Total Grounds &amp; Recreation Expenses</b>		<b>\$ 63,321</b>	<b>\$ 67,321</b>	<b>\$ 67,299</b>	<b>\$ 67,299</b>



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Course Maintenance Expenses</b>					
650-002-40-711100	Wages - Regular	\$ 537,669	\$ 559,415	\$ 544,329	\$ 540,886
650-002-40-712000	Employee Benefits - Other	7,665	-	-	-
650-002-40-713000	Contract / Event Labor	9,278	8,339	7,000	7,000
650-002-40-714000	Payroll - Taxes	108	-	-	-
650-002-40-716100	Insurance - Group Health	71	-	-	-
650-002-40-716200	Insurance - Worker's Comp	37	-	-	-
650-002-40-718000	Employee Benefits	117,678	142,395	148,359	153,780
650-002-40-723000	Prof. - Advisory / Consult	7,561	13,052	7,500	7,500
650-002-40-771100	Utilities - Telephone	2,519	3,228	2,888	3,000
650-002-40-772000	Utilities - Electric	59,471	60,807	61,948	58,500
650-002-40-774200	Utilities - Fuel / Oil	37,992	41,157	40,810	39,500
650-002-40-775100	Utilities - Rubbish	2,203	2,485	2,113	2,400
650-002-40-781120	Equipment Lease	-	550	21,744	96,000
650-002-40-781125	Equipment / Vehicle Rent	1,926	3,038	221	5,000
650-002-40-782215	Landscape-Exterior Cont	4,622	4,065	4,980	3,900
650-002-40-782320	Rep & Maint-Gen Bldg	1,512	1,020	925	600
650-002-40-782360	Rep & Maint-Equipment	63,642	56,972	59,704	45,000
650-002-40-782385	Rep & Maint-Irrigation	18,934	25,903	18,947	17,500
650-002-40-782920	Supplies-Hand Tools	5,663	3,736	4,225	4,250
650-002-40-810785	Soil Testing	541	-	2,500	2,500
650-002-40-810865	Fertilizer	128,746	113,277	126,670	122,849
650-002-40-810870	Chemical/Parasite/Weed	148,858	128,678	150,782	121,646
650-002-40-810885	Seed & Sod	8,524	13,896	7,195	7,500
650-002-40-810890	Lake Maintenance	5,435	9,000	9,000	9,000
650-002-40-824850	Supplies - Operations	19,129	18,893	17,228	8,400
650-002-40-825200	Golf Course Accessories	-	-	-	8,100
650-002-40-825300	Uniforms	7,721	6,649	5,624	6,000
650-002-40-827700	Overseeding	27,805	27,805	27,805	27,500



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Course Maintenance Expenses (continued)</b>					
650-002-40-827900	Aerification	3,400	-	-	-
650-002-40-828800	Sand & Gravel	13,465	16,878	19,309	19,500
650-002-40-828900	Discounts	(1)	(4)	-	-
<b>Total Course Maintenance Expenses</b>		<b>\$ 1,242,174</b>	<b>\$ 1,261,234</b>	<b>\$ 1,291,806</b>	<b>\$ 1,317,811</b>
<b>Food &amp; Beverage Expenses</b>					
650-002-50-711100	Wages - Regular	\$ 202,615	\$ 299,893	\$ 277,083	\$ 325,267
650-002-50-712000	Incentives	-	-	-	3,000
650-002-50-712500	Gratuities	30,282	85,351	-	-
650-002-50-717100	Employee Meals	8,705	17,009	8,198	8,100
650-002-50-717500	Training / Education	1,444	2,160	1,487	1,487
650-002-50-718000	Employee Benefits	45,253	71,462	73,748	75,404
650-002-50-738125	Club Entertainment	9,253	6,420	6,425	6,425
650-002-50-738200	Decorations / Displays	-	483	400	390
650-002-50-753450	Licenses & Permits	3,012	2,258	4,694	4,694
650-002-50-781120	Equipment Lease	6,550	7,823	7,728	11,298
650-002-50-782360	Rep & Maint-Equipment	2,365	3,650	1,396	1,500
650-002-50-824850	Supplies - Operations	33,372	31,385	26,559	29,012
650-002-50-825250	Supplies - China/Glass/Slv	-	3,022	1,000	-
650-002-50-825300	Uniforms	3,015	1,248	1,965	1,500
650-002-50-825350	Laundry & Linen	9,456	18,362	13,195	20,750
650-002-50-880670	Cash Over / (Short)	(281)	(195)	-	-
<b>Total Food &amp; Beverage Expenses</b>		<b>\$ 355,041</b>	<b>\$ 550,331</b>	<b>\$ 423,878</b>	<b>\$ 488,827</b>



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Occupancy Expenses</b>					
650-002-60-711100	Wages - Regular	\$ 17,536	\$ 23,891	\$ 29,919	\$ 30,368
650-002-60-713000	Contract / Event Labor	-	1,199	2,680	-
650-002-60-718000	Employee Benefits	3,746	3,009	5,533	6,382
650-002-60-762100	Personal Proprty Tax	-	4,565	5,490	13,200
650-002-60-713000	Contract Labor	17,426	10,344	13,200	3,700
650-002-60-771100	Utilities - Telephone	17,390	17,016	17,812	17,525
650-002-60-771400	Utilities - Intrnt /Cable	4,376	5,144	4,882	5,400
650-002-60-772000	Utilities - Electric	28,343	33,518	32,030	34,530
650-002-60-774100	Utilities - Gas	5,251	8,958	8,520	8,670
650-002-60-775100	Utilities - Rubbish	5,010	4,829	5,522	5,400
650-002-60-782110	Cleaning-Contract Serv	1,745	-	-	-
650-002-60-782320	Rep & Maint-Gen Bldg	7,370	10,963	4,422	8,456
650-002-60-782360	Rep & Main - Equipment	-	870	1,707	3,207
650-002-60-782370	Rep & Maint-HVAC	425	95	4,210	4,210
650-002-60-782520	Security-Alarm Service	2,501	1,630	1,506	2,000
650-002-60-782610	Pest Control-Contract	1,830	1,830	1,860	1,860
<b>Total Occupancy Expenses</b>		<b>\$ 112,949</b>	<b>\$ 127,861</b>	<b>\$ 139,293</b>	<b>\$ 144,908</b>





## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>General &amp; Administrative Expenses</b>					
650-002-70-711100	Wages - Regular	\$ 73,192	\$ 39,648	\$ 35,662	\$ 32,890
650-002-70-712000	Employee Benefits - Other	8,296	-	-	-
650-002-70-714000	Payroll - Taxes	-	2,189	-	-
650-002-70-717500	Training / Education	-	708	675	-
650-002-70-717600	Professional / Union Dues	297	-	-	-
650-002-70-717620	Subscriptions	8,594	2,232	3,128	-
650-002-70-718000	Employee Benefits	10,598	2,551	-	14,004
650-002-70-722500	Prof. - Audit / Tax	12,000	12,500	12,500	4,300
650-002-70-740100	Travel - General	9,247	11,373	3,671	3,000
650-002-70-751600	Office - Furn/Equip - Lease	1,996	2,137	2,834	-
650-002-70-753100	Postage	4,606	2,682	3,130	3,660
650-002-70-753200	Office Supplies	4,703	4,395	3,922	3,600
650-002-70-764100	Insurance - General Liab	42,000	43,855	50,000	38,001
650-002-70-771100	Utilities - Telephone	-	-	-	-
650-002-70-781610	Computer / POS Contract	6,997	6,766	4,192	3,000
650-002-70-829010	Lease - Building	14,149	-	-	-
650-002-70-829020	Lease - Office Equipment	-	-	-	3,000
650-002-70-880670	Cash Over / (Short)	(489)	(946)	-	-
650-002-70-880675	Bank Fees	1,632	3,024	3,613	3,600
650-002-70-880680	Credit Card Fees	32,631	29,733	35,624	32,658
<b>Total General &amp; Administrative Expenses</b>		<b>\$ 230,449</b>	<b>\$ 162,847</b>	<b>\$ 158,951</b>	<b>\$ 141,713</b>



## GOLF FUND EXPENDITURES

		2009-2010	2010-2011	2010-2011	2011-2012
		ACTUAL	ESTIMATED	AMENDED	BUDGET
ACCOUNT NUMBER	DESCRIPTION		ACTUAL	BUDGET	
<b>Management Fee Expenses</b>					
650-002-70-723400	Prof. - Gen Management	114,000	114,000	114,000	114,000
<b>Total Management Fee Expenses</b>		\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000
<b>Non-Operating Expenses:</b>					
650-002-90-880150	Extraordinary Expenses	\$ 13,773	\$ 804	\$ 45,112	\$ 18,000
650-002-90-880450	Loss on Assets Disposed	47,904	-	-	-
650-002-90-910010	Depreciation - Other	442,469	388,652	321,250	-
650-002-90-920100	Bad Debt	5,305	(12,327)	-	-
650-002-90-940400	Interest - Capital Lease	11,459	-	-	-
<b>Total Non-Operating Expenses</b>		\$ 520,910	\$ 377,129	\$ 366,362	\$ 18,000
<b>Total Expenses</b>		\$ 3,367,644	\$ 3,585,638	\$ 3,462,893	\$ 3,234,660
<b>Revenue Over/(Under) Expenditures</b>		\$ (584,656)	\$ (132,626)	\$ (316,342)	\$ -