

Account Number	Acct. Name	2020	2021	-/+ from prior year
<b>Income</b>				
400	Dues and Assessments	273,462	265,107	(8,355.00)
410	Advertising	2,000	2,000	-
425	Interest	1,300	1,300	-
430	Late Fee Revenue	3,000	3,000	-
435	Finance Charge Revenue	0	0	0
450	Miscellaneous Income			
450-1	Maps, Copies, Fax and Notary	0	0	0
450-2	Bad Debt Recoveries	0	0	0
450	Miscellaneous Income - Other	750	750	0
<b>Total 450 - Miscellaneous Income</b>		<b>750</b>	<b>750</b>	<b>0</b>
475	Aquired Property Income	0	0	0
480	Security Reimbursement	0	0	0
499	Uncategorized Income	0	0	0
<b>Total Income</b>		<b>280,512</b>	<b>272,157</b>	<b>-8,355</b>
<b>Expenses</b>				
500	<b>Annual Meeting</b>			
501	Meeting Cost	550	550	0
502	Reimbursement	0	0	0
500	Annual Mtg. - Other	0	0	0
<b>Total 500 - Annual Meeting</b>		<b>550</b>	<b>550</b>	<b>0</b>
505	<b>Acquired Properties</b>			
506	Dues and Assessments	0	0	0
507	Real Estate Taxes	0	0	0
508	Water & Sewer Avail.	0	0	0
509	Miscellaneous	0	0	0
510	Attorney Fees	0	0	0
505	Acquired Prop. - Other	0	0	0
<b>Total 505 - Acquired Properties</b>		<b>0</b>	<b>0</b>	<b>0</b>
515	<b>Community Affairs</b>			
515-1	Easter Egg Hunt Supplies	350	350	0
515-2	Christmas Party	500	500	0
515-3	Garage Sale	500	500	0
515-4	Halloween	500	350	-150
515-5	Library	0	0	0
515-7	Senior Focus	0	0	0
515-8	Clean-Up Day	350	350	0
515-9	Gift Cards	300	0	-300
515	Other Community Affairs	800	150	-650
<b>Total 515 - Community Affairs</b>		<b>3,300</b>	<b>2,200</b>	<b>-1,100</b>
516	RCD (Lake Court Center) Rental	500	1,000	500
525	Credit Card/Bank Svc. Charges	240	240	0
535	Dues and Subscriptions	1,200	800	-400
540	<b>Gatehouses</b>			
542	Maintenance & Repairs	2,000	2,000	0
543	Electric	1,200	1,200	0
544	Misc. Expense	2,000	2,000	0
545	Gatehouse Beautification	400	400	0

<b>Account Number</b>	<b>Acct. Name</b>	<b>2020</b>	<b>2021</b>	<b>-/+ from prior year</b>
540	Gatehouses - Others	<u>0</u>	<u>0</u>	0
<b>Total 540 - Gatehouses</b>		<b>5,600</b>	<b>5,600</b>	0
<b>550</b>	<b>Insurance</b>	7,500	7,500	0
<b>563</b>	<b><u>Long Range Planning Expense</u></b>			
563-1	Printing & Office Materials	0	0	0
563-2	Public Relations	0	0	0
563	Long Range Planning Exp. - Other	<u>0</u>	<u>0</u>	0
<b>Total 563 - Long Range Planning Expense</b>		<b>0</b>	<b>0</b>	0
<b>570</b>	<b><u>Newsletter</u></b>			
571	Edit & Layout	400	400	0
572	Postage	1,100	1,100	0
573	Miscellaneous	0	0	0
574	Printing	<u>1,300</u>	<u>1,300</u>	0
<b>Total 570 - Newsletter</b>		<b>2,800</b>	<b>2,800</b>	0
<b>580</b>	<b>Office Supplies</b>	1,900	1,900	0
<b>585</b>	<b>Office Mtg. &amp; Mileage</b>	600	200	-400
<b>586</b>	<b>Computers/Software (Office)</b>	2,700	2,700	0
<b>595</b>	<b><u>Parks</u></b>			
595x	Parks & Common area mowing	7,500	7,500	0
595xx	Parks Portable Toilets	910	600	-310
595xxx	Parks Structures & Equipment	2,300	2,300	0
596	Maint. Supplies	500	500	0
597	Electricity	810	810	0
598	Miscellaneous	1,480	1	-1,479
595	Parks - Others	<u>0</u>	<u>0</u>	0
<b>Total 595 - Parks</b>		<b>13,500</b>	<b>11,711</b>	<b>-1,789</b>
<b>600</b>	<b><u>Payroll</u></b>			
601	Wages	36,000	53,456	17,456
602	FICA Expense	2,900	4,089	1,189
603	Federal Unemployment Taxes	42	50	8
604	State Unemployment Taxes	80	100	20
605	Tax Overpymt. Refunds	0	0	0
600	Payroll-Other	<u>0</u>	<u>0</u>	0
<b>Total 600 - Payroll</b>		<b>39,022</b>	<b>57,695</b>	<b>18,673</b>
<b>610</b>	<b>Postage</b>	1,300	1,000	-300
<b>615</b>	<b><u>Professional Fees</u></b>			
616	Accounting	2,000	1,000	-1,000
617	Legal Fees	3,000	3,000	0
615	Professional Fees - Other	<u>500</u>		-500
<b>Total 615 - Professional Fees</b>		<b>5,500</b>	<b>4,000</b>	<b>-1,500</b>
<b>620</b>	<b>Real Estate Taxes</b>	3,200	3,200	0
<b>625</b>	<b><u>Repairs and Maintenance</u></b>			
626	Office Repairs and Maintenance	<u>2,000</u>	<u>2,000</u>	
<b>Total 625 - Repairs and Maintenance</b>		<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>640</b>	<b><u>Road Improvement and Repair</u></b>			
641	Aggregate & Bituminous Seal	65,000	65,000	0
642	Road Repairs	<u>20,000</u>	<u>20,000</u>	0

<b>Account Number</b>	<b>Acct. Name</b>	<b>2020</b>	<b>2021</b>	<b>-/+ from prior year</b>
<b>Total 640 Road Improvement and Repair</b>		<b>85,000</b>	<b>85,000</b>	<b>0</b>
<b>645</b>	<b>Roadside Easement Maintenance</b>			
646	Tree/Brush Removal	8,700	8,700	0
647	Easement Mowing	9,600	9,600	0
648	Road Supplies	300	300	0
<b>Total 645 - Roadside Easement Maintenance</b>		<b>18,600</b>	<b>18,600</b>	<b>0</b>
<b>650</b>	<b>Security</b>			
651	Contract Labor	24,000	0	-24,000
652	Mileage Reimbursement	2,000	2,000	0
653	Misc. Expense	2,300	300	-2,000
654	Communications & Equip (new account)	0	1,500	1,500
655	Security Fines	0	0	0
<b>Total 650 - Security</b>		<b>28,300</b>	<b>3,800</b>	<b>-24,500</b>
<b>705</b>	<b>Snow &amp; Ice Control</b>			
706	Plowing and Salting	35,000	39,000	4,000
707	Ice Supplies	4,000	4,000	0
<b>Total 705 - Snow &amp; Ice Control</b>		<b>39,000</b>	<b>43,000</b>	<b>4,000</b>
<b>720</b>	<b>Utilities</b>			
721	Electric	3,700	3,700	0
722	Telephone	2,650	2,280	-370
724	LP Gas	550	550	0
725	Garbage Pickup	300	300	0
<b>Total 720 - Utilities</b>		<b>7,200</b>	<b>6,830</b>	<b>-370</b>
<b>730</b>	<b>Vehicle Decals</b>	<b>800</b>	<b>800</b>	
<b>735</b>	<b>Website</b>			
<b>Total Budgeted 2020 and Proposed 2021 Expenses</b>		<b>270,312</b>	<b>263,126</b>	<b>-7,186</b>
<b>Total Budgeted 2020 and Proposed 2021 Net Income</b>		<b>10,200</b>	<b>9,031</b>	<b>-1,169</b>

We did not include 2020 actual numbers for two reasons:

1. We used zero-based budgeting to compute the 2021 budget. Zero-based budgeting means that the individual providing the cost information has to explain why he/she believes the cost is justified. For example, \$29,000 was included in the 2020 budget for Security personnel costs. However, the Chair of the Security Committee determined that Security personnel costs would be \$26,000 (plus FICA costs) for 2021.
2. 2019 was an outlier year. Security personnel costs were contract costs for 6 months of the year and we had no Security personnel costs for about three months. We did not spend about one-half of the Roads budget and costs for snow removal may not have been reliable because we were dealing with two separate contractors.