

**BCA**  
**2016 Operating Budget**

	A	C	E	G	I
1		Budget	Budget	Variance	Percentage
2		2015	2016	16-15	
3					
4	Total Assessments & New Capital	1,952,345	2,034,500	82,155	4.21%
5	Less New Capital	28,000	30,000	2,000	7.14%
6	Reserve Contribution	236,305	322,800	86,495	36.60%
7	Operating Assessments	\$1,688,040	\$1,681,700	(6,340)	-0.38%
8	Late Charges & Finance Charges	48,000	46,000	(2,000)	-4.17%
9	Credit Card Fee		20,000		
10	Violations - Charges Assessed	10,000	16,500	6,500	65.00%
11	Violations - Charges Forgiven	(6,000)	(4,000)	2,000	-33.33%
12	Interest Income - Investments	160	-	(160)	-100.00%
13	Advertising Sales-Village Mill	5,000	11,000	6,000	120.00%
14	Advertising - Website	-	-	-	
15	Summer Boat Rentals	8,000	7,500	(500)	-6.25%
16	Pontoon Rentals	6,000	7,000	1,000	16.67%
17	Disclosure Package Income	46,500	48,000	1,500	3.23%
18	Property Transfer Fee	8,000	9,000	1,000	12.50%
19	Directory Income	25,000	20,000	(5,000)	-20.00%
20	Miscellaneous Income	5,000	5,000	-	0.00%
21	Activities	5,000	3,750	(1,250)	-25.00%
22	Marina	33,600	39,000	5,400	16.07%
23	Space Rental - Boating	35,000	35,500	500	1.43%
24	Space Rental - HP Clubhouse	5,000	4,000	(1,000)	-20.00%
25	Space Rental - Heritage Farms	2,500	2,500	-	0.00%
26	Leaf Pickup	30,000	30,000	-	0.00%
27	Space Rental - Pavilion	3,000	3,000	-	0.00%
28	Space Rental - Storage Center	20,000	20,000	-	0.00%
29	Subscriptions - Village Mill	3,000	400	(2,600)	-86.67%
30	Brandermill Merch., BHP Books	-	-	-	
31	Pool Membership	205,000	220,000	15,000	7.32%
32	Pool Guest Passes	22,000	24,500	2,500	11.36%
33	Pool Social Programs	1,000	1,000	-	0.00%
34	Total Income	2,208,800	2,251,350	42,550	1.93%
35					
36	Salaries	856,500	877,000	20,500	2.39%
37	Pay Adjustment		-	-	
38	Car Allowance	4,800	4,800	-	0.00%
39	Employee Benefits	104,600	99,500	(5,100)	-4.88%
40	Insurance - Worker's Comp.	18,000	13,500	(4,500)	-25.00%
41	Payroll Taxes	69,700	78,600	8,900	12.77%
42	Employer Contribution 3% IRA	19,300	20,050	750	3.89%
43	Pay Study		-	-	
44	Equipment Leases/Service	16,500	18,200	1,700	10.30%
45	Equipment Purchases	13,000	11,500	(1,500)	-11.54%
46	Equipment Maint. & Rprs.	20,000	19,000	(1,000)	-5.00%
47	Vehicle Insurance	12,000	13,000	1,000	8.33%
48	Gasoline Fuel - equipment	6,000	4,500	(1,500)	-25.00%
49	Gasoline Fuel - vehicle	20,000	17,000	(3,000)	-15.00%
50	Annual Audit	13,000	13,500	500	3.85%
51	Annual Election	3,000	5,300	2,300	76.67%
52	Architect Services-ARB/CARB	14,000	10,000	(4,000)	-28.57%
53	Bank/Credit Card Charge	30,000	27,000	(3,000)	-10.00%
54	Bank Fee	2,000	2,000	-	0.00%
55	Bad Debts	18,000	10,000	(8,000)	-44.44%
56	Business Meetings	1,200	1,000	(200)	-16.67%
57	Collection Expenses	5,000	5,000	-	0.00%
58	Security	32,000	32,000	-	0.00%

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59		Budget	Budget	Variance	Percentage
60		2015	2016	16-15	
61					
62	Data Processing - ADP	1,200	1,200	-	0.00%
63	Drainage Work	6,500	6,500	-	0.00%
64	Dues & Subscriptions	2,500	2,500	-	0.00%
65	Education	4,500	4,500	-	0.00%
66	General Repairs & Maintenance	75,000	78,500	3,500	4.67%
67	Insurance (Liab./D&O/Admin.)	71,000	69,000	(2,000)	-2.82%
68	Irrigation Repairs	1,800	5,000	3,200	177.78%
69	Legal Fees	36,000	42,000	6,000	16.67%
70	Computer Support	5,000	5,000	-	0.00%
72	Software	6,000	6,000	-	0.00%
73	Website Main	3,000	3,000	-	0.00%
74	Website Dev		5,000		
75	Marketing Programs (Pools)	1,250	600	(650)	-52.00%
76	Miscellaneous	3,000	3,000	-	0.00%
77	Mileage Reimbursement	2,000	2,000	-	0.00%
78	Office Supplies	16,000	17,100	1,100	6.88%
79	Postage	22,500	23,500	1,000	4.44%
80	Delivery	1,500	2,000	500	33.33%
81	Printing	16,600	13,000	(3,600)	-21.69%
82	Pool Activities	5,500	5,500	-	0.00%
83	Swim Team	3,500	3,500	-	0.00%
84	Marina Expenses	3,500	3,500	-	0.00%
85	Committees	2,500	500	(2,000)	-80.00%
86	Holiday House	500	500	-	0.00%
87	Tuition Scholarship		1,000		
88	Volunteer Appreciation Day	2,500	3,000	500	20.00%
89	Activities	15,000	15,000	-	0.00%
90	4th of July Celebration Exp	21,000	22,500	1,500	7.14%
92	Sunday Park Loop Maint.	450	-	(450)	-100.00%
93	Sign Maintenance & Repair	2,000	-	(2,000)	-100.00%
94	Supplies	10,000	12,000	2,000	20.00%
95	Taxes - Personal Prop/Misc.	5,500	8,000	2,500	45.45%
96	Telephone	17,000	19,000	2,000	11.76%
97	Travel	2,000	2,000	-	0.00%
98	Tree Removal	24,000	24,000	-	0.00%
99	Uniforms - Maint.	9,000	12,000	3,000	33.33%
100	Electricity	33,000	33,500	500	1.52%
101	Water & Sewer	20,000	20,500	500	2.50%
102	Propane Gas-Heating Maint.Bays	3,000	4,500	1,500	50.00%
103	Leaf Pickup	31,000	31,000	-	0.00%
104	BHP Books		-		
105	Tree Management	40,000	35,000	(5,000)	-12.50%
106	Community Improvement Grant	2,500	5,000	2,500	100.00%
107	Self Help	5,000	5,000	-	0.00%
108	Pool Management Fee	183,000	179,500	(3,500)	-1.91%
109	Landscaping	201,000	197,000	(4,000)	-1.99%
110	Landscaping - Miscellaneous	6,500	6,500	-	0.00%
111	Operating Contingency	5,900	3,000	(2,900)	-49.15%
112	Total Expenses	2,208,800	2,224,350	15,550	0.70%
113					
114	Net Income/Net Loss	\$ -	\$ 27,000	\$ 27,000	
115					
116	Transfer to New Capital Reserve Fund			(27,000)	
117					
118				0	