

OHHA BUDGET ASSUMPTIONS: 2017-2018

October 1, 2017

ADMINISTRATION

Revenue – Homeowner Fees remain static; Move in/out, Interest, and Late Fees are increased to reflect 2017 Actual. Miscellaneous Income reflects Energy Plus Rebate.

Expenses – Reflect 2017 Actual. Legal increased \$2000 with \$1000 moved to Compliance. Newsletter production moved to Communications. Payroll Tax/Workers Comp increase due to (1) increase in minimum wage; (2) involuntary change in WC carrier.

BUILDING / POOL COMPLEX

Expenses – Electricity, Natural Gas, Water, and Pool Chemicals are increased by Anderson Pool estimates for October, November, and December. Facility Improvement is decreased by \$5000 because OHHA is operating a new facility. Pool Equipment and Repair move to this department from Recreation. Rocket Ship is a new category that will not be budgeted until 2018-2019.

LANDSCAPE AND MAINTENANCE

Revenue – Drop Box adjusted to 2017 Actual.

Expense – Categories reflect 2017 Actual and small COL increase; two categories are combined; one category (Tools / Equipment) is added. Alarm is no longer a monthly expense because there is no landline. The Maintenance Building alarm remains operational.

RECREATION

Revenue – Reflects 2017 Actual plus anticipated revenue for fitness classes (annual), gym rental (annual), and pool rental (during test period of October, November, and December).

Expense – Increase in Lifeguard payroll due to (1) increase in minimum wage; (2) adding Admin staff at pool to enhance homeowner experience; (3) combining labor categories [eliminate Neighborhood Activity and Training] in Lifeguard account; (4) increasing staff expense to cover October, November, December. Change name of Swim Team account to Swim Finals. Combine Social Activities into Neighborhood Activities. Change Tennis to Fitness/ Tennis and add cost of fitness instructors.

COMMUNICATIONS

Expense – Printing and distributing newsletter (\$4400) moved from OHHA Office to Communications. \$1600 allocated for improving the website, calendar, and other electronic communication (including necessary creative talent).

COMPLIANCE

Expense – Move \$1100 from other accounts for legal costs and office supplies. Add account for signage and for digital record-keeping.

	A	B	C	D	E	F	S	U
	10 INCOME	LINE ITEM #	2017 BUDGET AMOUNT	ACTUAL TOTAL 2017 TO DATE	ACTUAL 2017 MONTHLY TO DATE	2018 PROPOSED BUDGET TOTAL	2018 PROPOSED BUDGET MONTHLY	VARIANCE FROM 2017 BUDGET
3								
4	OHHA ADMINISTRATION							
5	Home Owner Fees	5000	357,500.00	284,580.00	28,458.00	357,500.00	29,791.67	0.00%
6	Carry forward from Previous Year	5006	76,292.00		-	-	-	-100.00%
7	Community Fund	5130		13,504.00	1,350.40	-	-	
8	Move-in / Move-out Fee	5380	700.00	425.00	42.50	1,250.00	104.17	78.57%
9	Interest	5830	100.00	345.00	34.50	400.00	33.33	300.00%
10	Late Charges	5845	1,200.00	4,644.00	464.40	6,000.00	500.00	400.00%
11	Miscellaneous Income	5890			-	13,000.00	1,083.33	
12								
13	BUILDING / POOL COMPLEX							
14	Keys & Fobs	5305	-	570.00	57.00	2,500.00	208.33	NEW
15								
16	RECREATION DIRECTOR							
17	July 4th	5500	16,000.00	19,072.00	1,907.20	20,000.00	1,666.67	25.00%
18	Field & Facility Rental	5560	20,000.00	31,884.00	3,188.40	30,775.00	2,564.58	53.88%
19	Pool Tags	5575	9,000.00	19,582.00	1,958.20	12,000.00	1,000.00	33.33%
20	Private Swim	5590	800.00	3,465.00	346.50		-	-100.00%
21	Neighborhood Activities	5605	2,000.00	290.00	29.00	2,200.00	183.33	10.00%
22	Swim Lessons	5635	7,500.00	4,465.00	446.50	8,300.00	691.67	10.67%
23	Team Swim	5640	9,000.00	16,900.00	1,690.00	15,000.00	1,250.00	66.67%
24	Fitness/Tennis	5650	4,000.00	4,950.00	495.00	9,760.00	813.33	144.00%
25								
26	MAINTENANCE DIRECTOR							
27	Drop Box	5177	2,000.00	2,480.00	248.00	2,500.00	208.33	25.00%
28	Community Garden	5620	350.00	163.00	16.30	350.00	29.17	0.00%
29	Irrigation Income	5905		7,500.00	750.00	-	-	
30								
31	RV LOT DIRECTOR							
32	RV Lot Income	5370	14,000.00	14,501.00	1,450.10	15,000.00	1,250.00	7.14%
33								
34	TOTAL INCOME		520,442.00	429,320.00	42,932.00	496,535.00	41,377.92	-4.59%
35								
36	10 EXPENSES	LINE ITEM #	2017 BUDGET AMOUNT	ACTUAL TOTAL 2017 TO DATE	ACTUAL 2017 MONTHLY TO DATE	2018 PROPOSED BUDGET TOTAL	2018 PROPOSED BUDGET MONTHLY	VARIANCE FROM 2017 BUDGET
37	BUILDING/ POOL COMPLEX							
38	Electric	6060	5,000.00	3,511.00	351.10	7,630.00	635.83	52.60%
39	Garbage	6090	3,600.00	1,974.00	197.40	3,600.00	300.00	0.00%
40	Natural Gas	6105	6,000.00	2,579.00	257.90	15,878.00	1,323.17	164.63%
41	Sewer	6150	6,000.00	4,246.00	424.60	7,000.00	583.33	16.67%
42	Telephone /Internet/ Alarm monitor	6180	2,408.00	3,665.00	366.50	4,500.00	375.00	86.88%
43	Water	6195	11,000.00	8,187.00	818.70	11,172.00	931.00	1.56%
44	Facility Improvements	6375	35,000.00	30,070.00	3,007.00	5,000.00	416.67	-85.71%
45	Janitorial labor	6584				10,000.00	833.33	
46	Janitorial Supplies	6585				1,200.00	100.00	
47	Project Completion	7360	70,000.00	38,153.00	3,815.30			-100.00%
48	Rocketship	7360			-	-	-	
49	Pool Repairs and Equipment	8395	43,500.00	16,412.00	1,641.20	15,000.00	1,250.00	-65.52%
50	Pool Chemicals	8515		80.00	8.00	5,045.00	420.42	NEW
51								
52	MAINTENANCE DIRECTOR							
53	Dumpster	6045	14,000.00	17,866.00	1,786.60	20,000.00	1,666.67	42.86%
54	Fuel/Oil	6120	3,000.00	491.00	49.10	2,000.00	166.67	-33.33%
55	Maintenance Mileage Reimbursement	6330	600.00	162.00	16.20	500.00	41.67	-16.67%
56	Property Maintenance	6690	5,000.00	3,854.00	385.40	5,000.00	416.67	0.00%
57	Alarm System	7060	600.00	920.00	92.00		-	-100.00%
58	Landscape Contract	7675	60,000.00	53,690.00	5,369.00	66,000.00	5,500.00	10.00%
59	Community Garden	7735	350.00	-	-	350.00	29.17	0.00%
60	Maintenance Payroll	7990	31,200.00	27,910.00	2,791.00	43,000.00	3,583.33	37.82%
61	Seasonal Mtn. Labor	8065	-	1,606.00	160.60	-	-	
62	Tools / Equipment				-	500.00	41.67	NEW
63								
64	RECREATION DIRECTOR							
65	July 4th	8215	20,000.00	18,953.00	1,895.30	20,000.00	1,666.67	0.00%

	A	B	C	D	E	F	S	U
66	Activities Director	8230	14,500.00	9,522.00	952.20	14,500.00	1,208.33	0.00%
67	Lifeguard Training	8245	700.00	-	-	-	-	-100.00%
68	Swim Team Coach	8260	7,500.00	10,208.00	1,020.80	10,500.00	875.00	40.00%
69	Swim Finals	8275	750.00	683.00	68.30	750.00	62.50	0.00%
70	Lifeguard/Staff Payroll	8320	30,300.00	16,384.00	1,638.40	53,360.00	4,446.67	76.11%
71	Rec Activities	8455	4,000.00	7,695.00	769.50			-100.00%
72	Neighborhood Activities	8470	5,000.00	1,549.00	154.90	5,000.00	416.67	0.00%
73	Fitness/ Tennis	8472	2,000.00	1,549.00	154.90	9,200.00	766.67	360.00%
74								
75	TREASURER							
76	Reserve Funding	7001	16,000.00	16,000.00	1,600.00	53,000.00	4,416.67	231.25%
77	CMI - Office Supplies	7105	7,000.00	4,865.00	486.50	7,000.00	583.33	0.00%
78	Consultants	7120	950.00	2,326.00	232.60	950.00	79.17	0.00%
79	OHHA - Office Supplies	7180	8,500.00	4,646.00	464.60	3,900.00	325.00	-54.12%
80	Insurance	7225	10,000.00	7,946.00	794.60	10,000.00	833.33	0.00%
81	Legal Expense	7255	10,000.00	1,201.00	120.10	9,000.00	750.00	-10.00%
82	CMI - Extra Management	7285		1,730.00	173.00	1,500.00	125.00	NEW
83	Management Fee	7300	27,000.00	22,500.00	2,250.00	30,900.00	2,575.00	14.44%
84	Employee Testing	7330	900.00	234.00	23.40	900.00	75.00	0.00%
85	Review Audit	7390	5,200.00	3,000.00	300.00	3,600.00	300.00	-30.77%
86	Tax, Fees	7465	2,000.00	3,722.00	372.20	2,000.00	166.67	0.00%
87	Payroll Taxes/Workers Comp	8035	15,000.00	19,149.00	1,914.90	25,000.00	2,083.33	66.67%
88								
89	SECRETARY							
90	Communications	7375			-	6,000.00	500.00	NEW
91								
92	COMPLIANCE							
93	Signage	6895				4,500.00	375.00	NEW
94	Compliance Legal	7256			-	1,000.00	83.33	NEW
95	Software	7105				500.00	41.67	NEW
96	Postage	7180				100.00	8.33	NEW
97								
98	TOTAL		484,558.00	369,238.00	36,923.80	496,535.00	41,377.92	2.47%