

**NISQUALLY PINES PROPOSED BUDGET FOR YEAR: OCT. 1, 2019 - SEPT. 30, 2020**

	REVENUE RECAP		
	2018-2019 Budget	2019-2020 Budget	2019-2020 Budget Change
CLUBHOUSE	\$ 3,600	\$ 3,600	\$ -
GENERAL FUND	\$ 479,543	\$ 481,184	\$ 1,641
RESERVE ACCOUNT ASSESSMENT	\$ 247,800	\$ 247,800	\$ -
MAJOR RESERVE REPAIRS AND PROJECTS		\$ 98,198	
RESERVE ACCOUNT ASSESSMENT		\$149,602	
MAINTENANCE	\$ -	\$ -	\$ -
POOL	\$ 1,500	\$ 1,500	\$ -
RIVER PARK	\$ -	\$ -	\$ -
USDA LOAN	\$ 34,492	\$ 34,492	\$ -
WATER USAGE	\$ 69,000	\$ 69,000	\$ -
WATER MAINT (BASE RATE)	\$ 146,912	\$ 146,912	\$ -
WATER LOAN (COMMERCE)	\$ 115,987	\$ 114,346	\$ (1,641)
WATER - MISC FEES	\$ 3,090	\$ 3,090	\$ -
<b>GRAND TOTAL</b>	<b>\$ 1,101,924</b>	<b>\$ 1,101,924</b>	<b>\$ -</b>

	EXPENDITURE RECAP		
	2018-2019 Budget	2019-2020 Budget	2019-2020 Budget Change
CLUBHOUSE	\$ 9,892	\$ 11,602	\$ 1,710
GENERAL FUND	\$ 270,579	\$ 299,559	\$ 28,980
RESERVE ACCOUNT ASSESSMENT	\$ 247,800	\$ 247,800	\$ -
MAJOR RESERVE REPAIRS AND PROJECTS		\$ 98,198	
RESERVE ACCOUNT ASSESSMENT		\$149,602	
MAINTENANCE	\$ 148,119	\$ 137,069	\$ (11,050)
POOL	\$ 29,556	\$ 27,748	\$ (1,808)
RIVER PARK	\$ 7,869	\$ 9,888	\$ 2,019
USDA LOAN (Principal & interest)	\$ 103,492	\$ 103,492	\$ -
WATER MAINT (BASE RATE)	\$ 143,203	\$ 150,002	\$ 6,799
WATER LOAN (Principal & interest)	\$ 115,987	\$ 114,346	\$ (1,641)
CONTINGENCY - WATER	\$ 4,485	\$ -	\$ (4,485)
CONTINGENCY - GENERAL	\$ 20,942	\$ 418	\$ (20,524)
<b>GRAND TOTAL</b>	<b>\$ 1,101,924</b>	<b>\$ 1,101,924</b>	<b>\$ (0)</b>

**BUDGET CALCULATIONS**

	NUMBER OF LOTS	2018-2019- LOT PER MONTH	2019-2020- LOT PER MONTH	TOTAL	PERCENT OF BUDGET
DUES	826	\$ 48.38	\$ 48.55	\$ 481,184	44%
RESERVE ACCOUNT ASSESSMENT	826	\$ 25.00	\$ 25.00	\$ 247,800	22%
WATER LOAN	826	\$ 11.70	\$ 11.54	\$ 114,346	10%
WATER USAGE	826	\$ -	\$ -	\$ -	0%
USDA LOAN (less water usage applied)	826	\$ 3.48	\$ 3.48	\$ 34,492	3%
WATER MAINT (BASE RATE)	826	\$ 14.82	\$ 14.82	\$ 146,912	13%
		<b>\$ 103.38</b>	<b>\$ 103.38</b>	<b>\$ 1,024,734</b>	
		<i>*Annual dues per lot = \$1,240.56</i>			
PROJECTED WATER USAGE				\$ 69,000	6%
MISC GENERAL BUDGET INCOME				\$ 5,100	0%
MISC WATER BUDGET INCOME				\$ 3,090	0%
<b>TOTAL BASIC BUDGET</b>		<b>**MONTHLY INSTALLMENTS DUE ON THE 15TH OF EACH MONTH</b>		<b>\$ 1,101,924</b>	<b>100%</b>

**WATER RATES**

\$ .01 PER CUBIC FOOT FOR THE FIRST 600 CUBIC FEET PER MONTH	<b>DRAFT</b>	<b>PROJECTED AVERAGE WATER USAGE 800 LOTS @ \$7.19 PER YEAR IS \$69,000</b>
\$ .02 PER CUBIC FOOT FOR 601-800		
\$ .04 PER CUBIC FOOT FOR 801-1200		
\$ .06 PER CUBIC FOOT FOR 1201-2000		
\$ .10 PER CUBIC FOOT FOR 2001 AND UPWARD ( 1 CUBIC FOOT EQUALS 7.48 GALLONS )		

NISQUALLY PINES COMMUNITY CLUB HAS A RESERVE STUDY THAT MEETS THE REQUIREMENTS OF RCW 64.90.550. THE CURRENT DEFICIENCY IN RESERVE FUNDING BASED ON A PER UNIT BASIS IS \$15.07, WHICH INCLUDES FULLY FUNDING THE RESERVE ACCOUNT AND PAYING FOR ONGOING EXPENSE.

**NISQUALLY PINES CC  
LONG RANGE PLAN BUDGET WORKSHEET**

2019-2020 BUDGET

	<b>Income</b>		
	4034 - Long Range Plan	\$	247,800.00
	4286 - USDA Loan - Cul-de-Sac Project		
	<b>Total Income</b>	\$	247,800.00
	<b>Expense</b>		
	7701 - Buildings		
	ClubHouse Roof		
	ClubHouse Refrigerator		
	7702 - Equipment		
	Water system - Well #4 Replacement		
	Telemetry Water Equipment		
	Well Shaft Inspection		
	Well Cleaning		
	Meter Replacements (102 meters)	\$	24,000.00
	7705 - Grounds (tree removal / trimming)	\$	60,000.00
	Pool		
	Roads - Large patch repair		
	Small Swing Set & pad, Lake Park		
	Basketball Court		
	Road Striping		
	Well Security System		
	7700 - Repairs & Maintenance - Other		
	7751 - Supplies & Tools		
	<b>Total Expense</b>	\$	84,000.00
	<b>Other Income/Expense</b>		
	<b>Other Expense</b>		
	7870 - LRP - Long Range Plan		

**NISQUALLY PINES CC  
LONG RANGE PLAN BUDGET WORKSHEET**

**2019-2020 BUDGET**

<b>Net Other Income</b>	<b>\$</b>
<b>Net Income</b>	<b>\$ 163,800.00</b>

**Assets Acquired on Balance Sheet**

Fence	
Playground	
Clubhouse roof replacement	
Well #4 replacement	
Scada - Telemetry	
Picnic tables	
Clubhouse refrigerator	
LMI Pump	
Pool Pump	
Office Computers	
Water Computer	
Maintenance Computer	
Used Maint Truck	
Heat pump for office / clubhouse	\$ 5,150.00
Storage building for chemicals/ decoration	\$ 5,000.00
Security cameras and lighting for pool	\$ 2,500.00
Clubhouse kitchen upgrades (counters, ap	\$ 25,750.00
Path on Port Orford	

**Details of major repairs**

Paint outside clubhouse	\$ 19,261.00
Landscape front area of clubhouse	\$ 1,000.00
Paint inside clubhouse	\$ 2,000.00
Flooring for clubhouse (kitchen and dance	\$ 5,000.00
Structure for pool attendants	\$ 1,484.00
Front office paint / windows / floors / furnit	\$ 1,000.00
Nisqually Pines signs repaint	\$ 6,365.00
Big toy repair - repair/ replace climbing wal	\$ 2,000.00
Clean the concrete reservoirs	\$ 3,296.00
Caulke and seal the cracks in the concrete	\$ 7,210.00
Road section resurface	\$ 49,000.00
Replace basketball court surface	\$ 10,000.00

**Total assets / major improvements / repairs** 146,016.00

**Net Long Range Plan** \$ 17,784.00

\*\* Amount for 10 year full fund make-up of reserve funding per reserve study

**NISQUALLY PINES CC  
CLUBHOUSE BUDGET WORKSHEET**

		2019-2020 BUDGET	
<b>Income</b>			
	4008 · Club House Rental	\$	3,600.00
<b>Total Income</b>		\$	3,600.00
<b>Expense</b>			
	7190 · Equipment Rental	\$	240.00
	7335 · Inspections by Thurston Co.	\$	120.00
	7701 · Buildings	\$	1,000.00
	7702 · Equipment	\$	192.00
	7706 · Miscellaneous		
	7751 · Supplies & Tools	\$	2,000.00
	7754 · Office Supplies	\$	-
	7750 · Supplies - Other	\$	-
	7770 · Taxes - Property	\$	-
	7821 · Electricity	\$	2,000.00
	7822 · Propane	\$	4,000.00
	7824 · Telephone	\$	850.00
	7825 · Internet	\$	1,200.00
<b>Total Expense</b>		\$	11,602.00
<b>Net Income</b>		\$	(8,002.00)

500 general  
1000 chairs  
500 refreshing photos, decor:

40%  
40%

**NISQUALLY PINES CC  
CLUBHOUSE BUDGET WORKSH**

				<b>Income</b>
				4008 · Club House Rental
				<b>Total Income</b>
				<b>Expense</b>
				7190 · Equipment Rental
				7335 · Inspections by Thurston Co.
				7701 · Buildings
				7702 · Equipment
				7706 · Miscellaneous
				7751 · Supplies & Tools
				7754 · Office Supplies
				7750 · Supplies - Other
				7770 · Taxes - Property
				7821 · Electricity
				7822 · Propane
				7824 · Telephone
				7825 · Internet
				<b>Total Expense</b>
				<b>Net Income</b>

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**NISQUALLY PINES CC  
GENERAL BUDGET WORKSHEET**

				2019-2020 BUDGET
<b>Income</b>				
		4001 · Membership Activities Fund		\$ 300.00
		4002 · Advertising - Newsletter		\$ 100.00
		4008 · Club House Rental		
		4010 · Dues		\$ 417,784.45
		4011 · Fines - Property Standards		\$ 5,000.00
		4018 · Interest on Bank Accts		\$ 2,000.00
		4019 · Dividend Income on Investments		\$ 10,000.00
		4020 · Late Fees		\$ 40,000.00
		4024 · Legal Fees		
		4034 · Long Range Plan		
		4036 · Miscellaneous Income		
		4052 · Lien Recording Fees		\$ 1,800.00
		4055 · Returned Check Fees		
		4058 · New Acct & Trnsfr of Acct Fees		\$ 3,300.00
		4059 · Renter's 2nd Billing Fee		\$ 900.00
		4220 · Back Flow Test		
<b>Total Income</b>				<b>\$ 481,184.45</b>
<b>Expense</b>				
		7005 · Accounting		\$ 13,000.00
		7007 · Audit		\$ 4,800.00
		7010 · Alarm		\$ 384.00
		7015 · Advertising		\$ 24.00
		7020 · Amortization		
		7040 · Bad Debt & NSF Checks		
		7050 · Bank Service Charges		\$ 120.00
		7110 · Merchant fees		\$ 7,600.00
		7125 · Depreciation		
		7145 · Drug Test / Background Check		\$ 40.00
		7150 · Dues & Subscriptions		\$ 270.00
		7155 · Dues on PINES Lots		\$ 6,500.00
		7172 · Medical Insurance		\$ 22,000.00
		7173 · Life Insurance		\$ 180.00

NISQUALLY PINES CC  
GENERAL BUDGET WORKSHEET

		2019-2020 BUDGET
	7190 · Equipment Rental	\$ 900.00
	7331 · Liab/Officers/Prop- GF60%/WF40%	\$ 12,000.00
	7332 * Notary Bond & Insurance	\$ 75.00
	7335 · Inspections by Thurston Co.	\$ 30.00
	7340 · Interest on Water Loan	
	7451 · Collection procedures	
	7450 · Legal - Other	\$ 10,000.00
	7455 · Lien Fees	\$ 1,800.00
	7460 · Licenses & Permits	\$ 36.00
	7480 · Meals & Entertainment	\$ 750.00
	7485 · Membership Activities	\$ 1,200.00
	7490 · Miscellaneous	
	7591 · Regular Wages	\$ 87,696.00
	7592 · OT Wages	\$ 1,500.00
	7593 · Payroll Service	\$ 912.00
	7590 · Payroll Expenses - Other	
	7601 · Taxes - FICA & Medicare	\$ 6,823.00
	7602 · Taxes - Employment Security	\$ 803.00
	7603 · Taxes - FUTA -Fed. Unemployment	\$ 84.00
	7604 · Taxes - Labor & Industries	\$ 360.00
	7600 · Payroll Taxes - Other	
	7610 · Penalties & Fines	
	7642 · Mileage Reimbursement	\$ -
	7620 · Employee Training	\$ 1,000.00
	7690 · Rent, Storage	\$ 720.00
	7701 · Buildings	\$ 300.00
	7702 · Equipment	\$ 720.00
	7705 · Grounds	\$ 1,000.00
	7707 · Technical Support	\$ 1,800.00
	7722 · Road Maintenance	

**NISQUALLY PINES CC  
GENERAL BUDGET WORKSHEET**

				2019-2020 BUDGET
			<b>7700 · Repairs &amp; Maintenance - Other</b>	
			<b>7740 · Sheriff Patrol</b>	\$ 87,000.00
			<b>7581 · Postage</b>	\$ 4,020.00
			<b>7751 · Supplies &amp; Tools</b>	\$ 1,000.00
			<b>7754 · Office Supplies</b>	\$ 4,000.00
			<b>7750 · Supplies - Other</b>	
			<b>7754 · CERT Supplies</b>	\$ 1,800.00
			<b>7759 · Property Standards</b>	\$ 1,800.00
			<b>7765 · Taxes - State Excise(60 W/40 G)</b>	\$ 2,094.00
			<b>7768 · Taxes - Federal Income</b>	
			<b>7770 · Taxes - Property</b>	\$ 7,200.00
			<b>7821 · Electricity</b>	\$ 1,600.00
			<b>7823 · Refuse - GF 60% / WF 40%</b>	\$ 1,668.00
			<b>7824 · Telephone - GF 60% / WF 40%</b>	\$ 1,350.00
			<b>7825 · Internet - GF 60% / WF 40%</b>	\$ 600.00
			<b>7870 - LRP - Long R. Plan (Reserve Study)</b>	
			<b>Total Expense</b>	\$ 299,559.00
			<b>Net Ordinary Income</b>	\$ 181,625.45



**NISQUALLY PINES CC  
LONG RANGE PLAN BUDGET WORKSHEET**

2019-2020 BUDGET

<b>Income</b>		
4034	Long Range Plan	\$ 247,800.00
4286	USDA Loan - Cul-de-Sac Project	
<b>Total Income</b>		\$ 247,800.00
<b>Expense</b>		
7701	Buildings	
	ClubHouse Roof	
	ClubHouse Refrigerator	
7702	Equipment	
	Water system - Well #4 Replacement	
	Telemetry Water Equipment	
	Well Shaft Inspection	
	Well Cleaning	
	Meter Replacements (102 meters)	\$ 24,000.00
7705	Grounds (tree removal / trimming)	\$ 60,000.00
	Pool	
	Roads - Large patch repair	
	Small Swing Set & pad; Lake Park	
	Basketball Court	
	Road Striping	
	Well Security System	
7700	Repairs & Maintenance - Other	
7751	Supplies & Tools	
<b>Total Expense</b>		\$ 84,000.00
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
7870	LRP - Long Range Plan	

**NISQUALLY PINES CC  
LONG RANGE PLAN BUDGET WORKSHEET**

2019-2020 BUDGET

Net Other Income	\$ -
Net Income	\$ 163,800.00

**Assets Acquired on Balance Sheet**

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Scada - Telemetry	
Picnic tables	
Clubhouse refrigerator	
LMI Pump	
Pool Pump	
Office Computers	
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Front office paint / windows / floors / furnit	\$ 1,000.00
Nisqually Pines signs repaint	\$ 6,365.00
Big toy repair - repair/ replace climbing wal	\$ 2,000.00
Clean the concrete reservoirs	\$ 3,296.00
Caulke and seal the cracks in the concrete	\$ 7,210.00
Road section resurface	\$ 49,000.00
Replace basketball court surface	\$ 10,000.00

Total assets / major improvements / repairs 146,016.00

Net Long Range Plan \$ 17,784.00

\*\* Amount for 10 year full fund make-up of reserve funding per reserve study

NISQUALLY PINES CC  
 MAINTENANCE BUDGET WORKSHEET

2019-2020 BUDGET

Income		
Expense		
	7015 * Advertising	\$ 50.00
	7031 Auto Insurance - M=50% W=50%	\$ 1,450.00
	7032 Vehicle Maintenance	\$ 2,000.00
	7033 Vehicle License & Registration	\$ 300.00
	7704 Gas / Oil / Diesel	\$ 3,900.00
	7145 * Drug Test / Background Check	\$ 150.00
	7172 Medical Insurance	\$ 18,000.00
	7173 Life Insurance	\$ 380.00
	7190 * Equipment Rental	\$ 360.00
	7335 Inspections by Thurston Co.	\$ 93.00
	7591 Regular Wages	\$ 66,294.00
	7592 OT Wages	\$ 350.00
	7601 Taxes - FICA & Medicare	\$ 5,098.00
	7602 Taxes - Employment Security	\$ 600.00
	7603 Taxes - FUTA - Fed. Unemployment	\$ 84.00
	7604 Taxes - Labor & Industries	\$ 3,300.00
	7620 Employee Training	\$ 1,000.00
	7701 Buildings	\$ 480.00
	7702 Equipment	\$ 3,600.00
	7705 Grounds	\$ 20,000.00
	7715 Porta Potties	\$ 960.00
	7721 Road Supplies	
	7722 Road Maintenance	\$ 2,400.00
	7720 Road Maintenance - Other	
	7751 Supplies & Tools	\$ 3,000.00
	7821 Electricity	\$ 2,200.00
	7823 Refuse - GF 60% / WF 40%	
	7824 Telephone - GF 60% / WF 40%	\$ 1,020.00
	<b>Total Expense</b>	<b>\$ 137,069.00</b>
	<b>Net Income</b>	<b>\$ (137,069.00)</b>

**NISQUALLY PINES CC  
POOL BUDGET WORKSHEET**

**2019-2020 BUDGET**

			<b>Income</b>	
			4048 · Pool Fees	\$ 1,500.00
			<b>Total Income</b>	\$ 1,500.00
			<b>Expense</b>	
			7015 · Advertising	\$ 51.00
			7145 · Drug Test / Background Ch	\$ 100.00
			7190 · Equipment Rental	\$ -
			7460 · Licenses & Permits	\$ 290.00
			7591 · Regular Wages	\$ 9,936.00
			7601 · Taxes - FICA & Medicare	\$ 760.00
			7602 · Taxes - Employment Sec	\$ 79.00
			7603 · Taxes - FUTA -Fed. Unem	\$ 60.00
			7604 · Taxes - Labor & Industri	\$ 612.00
			7620 * Employee Training	\$ 610.00
			7701 · Buildings	\$ -
			7702 * Equipment	\$ 300.00
			7705 · Grounds	\$ -
				\$ -
			7751 · Supplies & Tools	\$ 400.00
			7752 · Chemicals	\$ 5,550.00
			7750 - Supplies - Other	
			7770 · Taxes - Property	\$ -
			7821 · Electricity	\$ 4,000.00
			7822 · Propane	\$ 5,000.00
			<b>Total Expense</b>	\$ 27,748.00
			<b>Net Income</b>	\$ (26,248.00)



**NISQUALLY PINES CC  
USDA BUDGET WORKSHEET**

**2019-2020  
BUDGET**

			<b>Income</b>	
			4285 · Water Usage	\$ 69,000.00
			4286 · USDA Loan - Cul-de-Sac Project	\$ 34,492.00
			<b>Total Income</b>	<b>\$ 103,492.00</b>
			<b>Expense</b>	
			7340 · Interest on Water Loan	\$ 62,314.80
			<b>Total Expense</b>	
			Principal portion of loan payments	\$ 41,177.20
			Total semi-annual loan payments (Oct & April)	\$ 103,492.00
			<b>Net Income</b>	<b>\$ -</b>

NISQUALLY PINES CC  
WATER BUDGET WORKSHEET

2019-2020 BUDGET

Income		
4036	Miscellaneous Income	\$ -
4220	Back Flow Test	\$ 2,850.00
4260	Reconnect Fees	\$ 240.00
4270	Water Base Rate	\$ 146,912.00
4280	Water Loan	\$ 114,345.55
4285	Water Usage	\$ -
4286	USDA Loan - Cul-de-Sac Project	\$ -
<b>Total Income</b>		<b>\$ 264,347.55</b>
Expense		
7005	Accounting	\$ 12,000.00
7007	Audit	\$ 4,800.00
7010	Alarm	\$ 264.00
7015	Advertising	\$ -
7031	Auto Insurance - M=50% W=50%	\$ 1,500.00
7032	Vehicle Maintenance	\$ 1,200.00
7033	Vehicle License & Registration	\$ 90.00
7704	Gas / Oil / Diesel	\$ 1,000.00
7038	Back Flow Testing	\$ 2,880.00
7150	Dues & Subscriptions	\$ 360.00
7172	Medical Insurance	\$ 9,500.00
7173	Life Insurance	\$ 148.00
7190	Equipment Rental	\$ 1,000.00
7331	Liab/Officers/Prop-GF60%/WF40%	\$ 8,200.00
7335	Inspections by Thurston	\$ 1,800.00
7340	Interest on Water Loan	\$ 4,923.98
7460	Licenses & Permits	\$ 1,500.00
7470	Locates	\$ 108.00
7490	Miscellaneous	\$ -
7591	Regular Wages	\$ 49,590.00
7592	OT Wages	\$ 210.00
7593	Payroll Service	\$ 900.00

\$ 114,345.55

\$ 4,923.98

**NISQUALLY PINES CC  
WATER BUDGET WORKSHEET**

**2019-2020 BUDGET**

	7601 Taxes - FICA & Medicare	\$ 3,810.00	\$ 3,810.00
	7602 Taxes - Employment Security	\$ 448.00	\$ 448.00
	7603 Taxes - FUTA - Fed. Unemployment	\$ 42.00	\$ 42.00
	7604 Taxes - Labor & Industries	\$ 1,800.00	\$ 1,800.00
	7615 Manager Training	\$ 600.00	\$ 600.00
	7620 Employee Training	\$ -	\$ -
	7642 Mileage Reimbursement	\$ -	\$ -
	7701 Buildings	\$ -	\$ -
	7702 Equipment	\$ 5,500.00	\$ 5,500.00
	7707 Technical Support	\$ 3,600.00	\$ 3,600.00
	7581 Postage	\$ 2,700.00	\$ 2,700.00
	7751 Supplies & Tools	\$ 2,208.00	\$ 2,208.00
	7752 Chemicals	\$ 7,200.00	\$ 7,200.00
	7754 Office Supplies	\$ 1,800.00	\$ 1,800.00
	7765 Taxes - State Excise(60 W/40 G)	\$ 2,700.00	\$ 2,700.00
	7770 Taxes - Property	\$ 450.00	\$ 450.00
	7821 Electricity	\$ 13,440.00	\$ 13,440.00
	7822 Propane	\$ 800.00	\$ 800.00
	7823 Refuse - GF 60% / WF 40%	\$ 1,150.00	\$ 1,150.00
	7824 Telephone - GF 60% / WF 40%	\$ 1,620.00	\$ 1,620.00
	7825 Internet - GF 60% / WF 40%	\$ 1,284.00	\$ 1,284.00
	7840 Water Testing	\$ 1,800.00	\$ 1,800.00
	<b>Total Expense</b>	<b>\$ 154,925.98</b>	<b>\$ 150,002.00</b>
	Principal portion of loan payment	\$ 109,421.57	\$ 109,421.57
		\$ 264,347.55	
	<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>