



PINECREST PERMITTEES ASSOCIATION
P. O. Box 1248 • Pinecrest, California 95364 • Phone (209) 965-3234

October 17, 2014

Dear Permittee:

ENCLOSURES

Your Pinecrest Permittee Board has attempted to utilize our fully installed meter system to more accurately reflect our actual use, more fairly distribute costs and encourage water conservation. Enclosed are the minutes of the **October 3, 2014** Board of Director’s Meeting & the **Draft Budgets** for our general fund (water/roads/etc.), wastewater, snow, garbage & administrative funds. The Board invites your comments. We have increased our cash on hand [see table below] have held the line on ‘fee increases’. The chart below shows our current financial status for each of the five funds [the Administrative costs are shown at zero because they are distributed among the other funds as the funds are expended].

Approximate Fund Balances	9/30/2012	9/30/2013	9/30/2014
General Fund	\$408,263	\$574,352	\$616,911
W/W Fund	\$827,436	\$821,634	\$926,608
Snow	\$11,280	\$18,934	\$22,328
Garbage	\$5,204	\$11,291	29,014
Admin	\$0	\$0	\$0
Total	\$1,252,183	\$1,426,211	\$1,594,860

It is not our goal to build a large bank account but we need to keep adequate reserves for any service interrupting event that may require expenditure. It is our goal to maintain continuous service. Our greatest vulnerability lies in the W/W [wastewater or sewer] Fund. It is a complicated system with hazardous materials and it has a potential for State fines if ‘infractions’ occur.

BUDGET ASSESSMENTS

Since we attribute the sewer costs directly to the water usage of each user group the portion paid by one user depends on the use of the other groups. It is a ‘zero-sum’ game. This ‘water use based’ method is a typical & most direct method of determining fair distributions of sewer treatment cost. It is certainly less convoluted than the ‘labor ratio’ formula we used prior to 2009. We now have a separate ‘Garbage’ fund based on a few years’ data so we can more accurately track its costs and impacts on the fees. Our mailed bills will reflect the ‘break-out’ of these costs.

There are some intricacies to this distribution of costs. The production of water is recorded by our staff each July. Some water is ‘lost’ in delivery or is used in some aspects of our general service [like fire training and the corporation yard]. The use of water is now evaluated for the ‘camp & commercial’ users and the ‘cabin users’ by metering. The use of water use by the cabins was formerly determined to be the water remaining after ‘losses’ and metered ‘commercial’ uses are deducted from the total water production. We have found

that, with actual metering, that our cabin costs were covering approximately 3½% more than we actually used.

We have three basic cabin groups [called ‘categories’ in the budget]. The 12 **North Shore** cabins do not receive water or sewer from PPA [they have their own systems]. They are, however, billed for all other services as a part of the 383 cabins sharing these costs. There are 32 **South Shore** cabins which receive water and sewer services during the summer months only; they are billed at 85% of the rate of the other 339 cabins in the **Town**. All these distributions of cost are primarily based on water usage. The **North Shore** is charged for General Fund & Admin costs as a group of 12 of the 383 total. The Garbage and the Snow Funds are separate and are paid as a prorated share of costs by all users; North Shore, South Shore & Town.

One last quirk involves the Sewer fund; it is partially paid, based on actual costs-not budgeted costs, by the USFS. A sewer volume/strength study in 1988 determined USFS use to be 29.9% of all sewer capacity. They are billed each quarter based on **29.9% of the actual expenses in the prior year**. We budget and pro-rate our member sewer fund fees based on 70.1% of the projected costs.

MEMBER USE [GALLONS/YEAR]	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<u>Independent Camps (metered)</u>						
Chinquipin	352,900	246,600	295,500	246,600	221,900	35,400
Sylvester	282,300	172,900	237,600	244,600	263,500	310,640
<u>Lair of the Bear (metered)</u>	-	-	-	-		
Blue & Gold #1	1,851,800	1,266,000	1,218,100	1,539,100	1,232,165	882,000
Blue & Gold #2	70,200	44,960	44,540	63,990	44,845	103,670
Blue & Gold #3	1,320,100	1,177,900	801,900	1,950,100	1,091,615	917,400
Blue & Gold #4	124,100	83,500	129,100	172,000	99,800	92,200
Blue & Gold #5 [new meter 2009]		29,000	100,800	115,600	92,440	109,900
Chalet [to Cal 2009]		751,800	831,700	736,900	620,000	622,600
Oski #1	445,583	412,746	451,194	468,547	538,156	598,026
Oski #2	2,386,120	212,810	209,800	238,800	172,220	182,100
Blue & Gold Maint. Bldg.	22,280	15,620	14,540	14,940	13,441	11,720
<u>Commercial (metered)</u>						
PLR/Shell Stn	2,020,100	1,653,300	2,310,500	1,650,100	1,436,490	1,444,790
TOTAL MEMBER NON-CABIN USE	8,875,483	6,067,136	4,334,774	5,791,177	5,826,572	5,310,446
CABIN USE [BY REMAINDER TO 2013]	10,568,577	11,216,234	15,320,946	11,094,604	9,451,910	6,174,748
						[BY METER]

We will fine tune this every year and feel it is more accurate & fair than prior budgets. We will, at the budget adoption in December, also develop a ‘retail schedule’ to charge some of our non-member water users [Tuolumne County, AT&T, Pioneer Camp, etc.] for their water use. As can be seen in the chart above we are reducing our use overall and certainly within the Cabin categories. This reduces our production & sewer costs but there are certain basics we must fund so the cost per gallon may increase but the overall cost is reduced. The Board wishes to act prudently as we adjust our billing process and will revise annually as we see the results of our process.

BUDGET PROPOSAL

The Board has reviewed the budgets attached at the rear of this message and recommends them to you for next year's operation. Please review these budgets yourself and provide comment to the Board prior to our next meeting. The Board will review your comments, revise as needed and adopt budgets at our next meeting, **Friday, December 5, 2014**. Snow conditions will determine our venue. If Pinecrest requires chains we will meet at the **Twain Harte Golf Clubhouse [if it is available]**, 22909 Meadow Lane, Twain Harte, CA. We will post the venue on our website >> www.pinecrestpermittees.org .

FEES PROPOSAL

If approved, our overall budget costs will decrease. Historically they were; \$1,062,205 in 2012; \$1,023,505 in 2013, \$955,660 last year & \$909,210 this year. This reflects on our staff's ability to continually reduce our operating costs. We are proposing these fund fees for next year:

CABIN BILLING PROPOSAL	CATEGORY >>	Town-No Plow	Town-Plowed	South Shore	North Shore		
	GEN FUND	\$765	\$765	\$701	\$230		
ok to bill in 1/2s >>	SEWER	\$680	\$680	\$638	\$0		
	SNOW	\$0	\$100	\$0	\$0		
	GARBAGE	\$100	\$100	\$100	\$100		
	FEE TOTAL	\$1,545	\$1,645	\$1,439	\$330		
	CABIN INCOME	\$98,880	\$452,375	\$46,040	\$2,754	>>>>>>	\$600,049
				CAMPS/COMMERCIAL		>>>>>>	\$325,671
						BOTH SOURCES	\$952,720
						PROPOSED BUDGET	\$909,210

Our meter readings indicate that 94% of our cabins used less than 50,000 gallons in 2103-2014 The Board has proposed the above fees with the caveat that each additional 1,000 gallons over that amount will reflect in a surcharge of \$10.00. If, for example, you used 86,000 gallons of water last year you will receive a \$360 surcharge regardless of category. The Board proposes that the Camp/Commercial members pay the same surcharge for water amounts the average of the last three years/

MAJOR EXPENDITURES STATUS

We have completed building a new 'head works' facility for our sewer plant. I have included a sheet indicating our anticipated CAPITAL EXPENDITURES. We have completed or funded many of these.

In 2009 we purchased a house in Cold Springs with a lot that is large enough for future construction for \$276,000. This is to house a Wastewater employee. We borrowed from ourselves and have repaid \$180,000 to date & are scheduled to have re-paid ourselves sometime in 2018 at \$30,000 per year.

We also anticipate purchasing a heavy duty truck chassis for our small road plow, garbage pick-up, wastewater plant tasks and general use. This should be approximately \$60,000 and we will probably need it in three years [2015-16].



The new FIREBOAT is almost complete and will be ready for pick-up in late October. Our old one was acquired by Ed Parish 'used' back in 1977. This utilizes replaceable outboard motors and features an easy entry flat deck area for water rescues.

MORE ON WATER CONSERVATION

Board Member **Allen Green** asked that our cabin members consider a new conserving toilet. A **dual-flush toilet** apparently uses ½ the water of current low-flow toilets. This dual-flush toilet differs from siphon-flush toilets in that it relies on gravity to remove waste from the toilet. In addition to its dual flush feature, the lack of siphoning over the gooseneck neck near the floor also results in it requiring less water to operate. It is similar to an airplane toilet; the water line is considerably lower than that of siphon-flush toilets, which is adaptable to most cabins with raised floors. The main feature of the toilet is that it has two buttons for releasing water. It outputs water in both 0.8-gallon and 1.6-gallon capacities. The smaller level is designed for liquid waste, and the larger is designed for solid waste. It also uses a larger 4-inch trapway in the bowl, allowing for water to come out faster and clear the bowl efficiently.

WINTERIZE REMINDER

With the approach of winter and freezing conditions please 'winterize' your water systems to avoid broken pipes and leakage of great amounts of water. Such waste will have a very adverse effect on our fees next year. Please do not leave your water 'dribbling' to retard freezing, as this does not always work and it is expensive to you & your neighbors.

If you would like our staff to notify you of any problems they notice with your cabin, please provide **Pat Smith**, our **General Manager**, with your emergency contact information at **(209) 965-3234** or e-mail him at ppapatgm@gmail.com if you have not done so.

I would also like to remind you that many of our roads are posted as 'tow-away' zones in the winter months. This allows for our snow operations & for emergency access. Please keep the posted zones clear of vehicles.

I would also like to again invite all permittees to provide their e-mail addresses to our Recording Secretary at pine_crest@yahoo.com. We can use these addresses to distribute our minutes and messages in a 'paperless' format if you wish. This will save us money in printing and postage and keep us a little 'greener'. We are also seeing many establish passwords on our website and hope to see more, we provide information on all these issues at that site. Check it out at www.pinecrestpermittees.org.

Sincerely,



Tim Fisher
President, PPA

ATCH: Budget info
Board Contact Info

BOARD MEMBER CONTACT INFORMATION

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**2015 ADMINISTRATIVE FUND HISTORY &
BUDGET PROPOSAL**

		2010	2011	2012	2013	2014	2014	2015
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT to 9/8/14	PROPOSED
BUDGET (non-program costs-spread to other funds)								
500								
Expense								
	Accounting [Hohne, Hoyt & Aguilera]	38,325	26,710	26,400	26,875	\$26,000	24,363	26,000
	Bank charges	62			28			
	Contributions	750	1,000					
	Employee costs	1,068			256	\$0		
	Employee Wages	17,834	18,082	16,236	11,033	\$7,500	10,896	14,000
	Employee health insurance	18,196	6,971	5,617	8,152	\$7,000	5,492	12,000
	Employee Retirement	4,593	4,514	4,059	2,754	\$2,000	2,709	3,000
	Employee workers comp	1,331	1,249	3,077	378	\$500	1,232	1,500
	Employee payroll taxes	1,772	2,239	2,239	1,844	\$1,500	1,319	1,500
	Insurance	33,478	33,416	33,974	27,786	\$30,000	7,304	10,000
	Internet Service			40	0	\$300		
	Legal							
	Miscellaneous	8,156	1,525	1,577	1,798	\$1,500	511	1,000
	Outside Services (Appraisal)	3,329	32,795	31,885	699	\$0	1,180	500

Office expense	10,109	8,982	4,847	5,580	\$6,000	5,370	7,000
Posage & delivery		150	147	214	\$250	197	300
President Expense		77	63	0	\$150	67	100
Professional services	5,000		500	1,048	\$1,500	230	1,000
Taxes and Licenses [vehicles]	85	1,487	85	5,029	\$3,200	414	3,000
Telephone	879	919	439	447	\$500	296	500
Website			288	288	\$300		200
TOTAL	144,968	140,116	131,472	94,207	\$88,200	61,580	81,600

Loan Contingency Allowance [15% minimum]

12,240

TOTAL BUDGETED COSTS

93,840

2014 fund payments projected to administration

To General Fund

185,850

\$
DISTRIBUTION

\$43,582

% DIST

49.41%

To Wastewater Fund

179,550

\$39,624

44.93%

To Snow Fund

9,600

\$3,407

3.86%

To Garbage [NO PRIOR RECORD only after 2010]

\$1,587

1.80%

Total Overhead [to 2008] > G&A [2009]> ADMIN [2010-14]

375,000

0

0

0

\$88,200

100.00%

GENERAL FUND HISTORY & 2015 PROPOSAL

Operational Expense

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROPOSED	2014 TO 9/8/14	2015 PROPOSED
Appraisal (2nd Appraisal \$50,000 in 2009-\$10,000 in 2012)			10,000				
Employee Education Costs	4,214	582	195	0	500		500
Employee Housing (Lot #99-Bosque)		1,424	3,555	877	1,800	1,711	1,800
Employee Housing (School Road-Barclay)					1,800		1,800
Employee wages	153,060	157,953	147,160	127,745	140,000	89,198	140,000
Employee health insurance	52,919	51,726	49,617	54,751	45,000	24,474	35,000
Employee Retirement	36,283	40,614	36,913	41,029	34,000	21,729	32,000
Employee workers comp	10,846	11,215	11,140	10,703	12,000	4,067	12,000
Employee payroll taxes	12,475	14,409	13,236	11,578	12,500	7,490	12,000
Fire department expense	11,109	7,000	6,797	8,599	8,000	3,288	7,000
Strawberry Fire Dept. Wages			711	510	700		500
Equipment repairs & maintenance	8,649	4,773	6,743	6,018	7,000	1,638	6,000
Fuel and oil	11,857	11,014	13,321	4,220	12,000	9,910	10,000
General maintenance	1,264	341	512	754	500	382	500
General Manager expense	190			0	150	50	150
Miscellaneous	146	860		228		100	100
NFHA dues paid out [in & out]	13,405	13,405	13,405	13,405	15,320		15,320
NFHA Meeting Expense					1,000	296	700
Office expense		332			120		120
Outside services	5,384				0	4,000	1,000
President's expense					150		100
Roads maintenance expense	25,472	18,739	6,032	0	5,000		5,000
Small tools [2015-GENERATOR]	213	921			500	53	1,000
Taxes and licenses	876	602	687	260	500	689	1,000
Truck Op Repairs & Maintenance				136		329	250
Utilities	15,784	17,298	16,995	15,133	16,000	11,685	16,000
Water Regulation Fees	2,502	2,792	2,674	2,816	3,000		3,000
Water treatment supplies	41,450	18,301	43,275	31,480	30,000	22,100	30,000
Total Operational Expense	408,098	374,300	382,967	330,243	347,540	203,189	332,840
ADMIN FUND allocation					37,416		

Total Costs						384,956	
Capital Projects							
Tank Painting						2,500	HOLDOVER 0
Divers		730				4,000	HOLDOVER 0
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				2nd year		5,000	3rd YR >> 5000
Total Capital Costs	0	730	0	0		11,500	
Total Cost Expense	408,098	375,030	382,967	330,243		359,040	337,840
Loan Contingency Allowance [15% minimum]						53,856	AVERAGE
Total Budget Expense	408,098	375,030	382,967	330,243		412,896	344,431
							[w/o ADMIN]

**2015 SEWER FUND HISTORY &
BUDGET PROPOSAL**

	2010	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	to 9/8/14 CURRENT	
Expense							
Operations							
Annual Audit		6,895	6,750	6,750	\$7,000		6,000
Legal and Accounting (\$3,000 retainer-Trujillo 2010)	3,000	310	0	0	\$0		
Employee Educational Costs	4,243	280	412	230	\$500	212	500
Employee Housing (Firehouse-Webber)[new stove]	-			2,632	\$500	463	1,000
Employee Housing (Cold Springs-Guiffra)		2,680	2,725	-	\$500		-
Employees wages	145,751	143,501	146,678	174,927	\$166,000	93,259	140,000
Employee health insurance	48,148	45,443	49,126	60,830	\$55,000	27,911	38,000
Employee Retirement	35,640	32,337	25,774	34,735	\$30,000	22,527	30,000
Employee workers comp	11,633	12,527	13,475	12,139	\$14,000	5,694	12,000
Employee payroll taxes	12,648	12,602	12,480	14,895	\$14,000	8,236	12,000
Equipment rental							
Equipment repairs & maintenance	15,866	23,155	13,121	12,973	\$15,000	12,961	18,000
Fuel & Oil	2,057	6,821	4,916	8,888	\$8,000	4,615	8,000

General Maintenance	742	1,782	24	141	\$1,000		500
Insurance (ADMIN COST)							
Lab tests	15,567	11,821	12,846	14,328	\$16,000	9,575	15,000
Miscellaneous		97	41		\$200		200
Outside Services			8,642	13,416	\$10,000		3,000
Regulation fee	9,298	10,873	11,017	13,875	\$11,000	133	14,000
Sludge Removal [annual activity + triennial lab test]	1,259	1,937	2,839	988	\$1,500	1,033	2,000
Small Tools					\$500		500
Supplies	6,445	6,385			\$300	8,214	
Taxes (Cold Springs House)	2,913	2,940	3,018	4,656	\$3,000		3,000
Telephone	2,729	2,786	2,822	3,076	\$3,000	2,227	3,000
Truck operation	2,502	704	215	120	\$500	1,144	1,000
Use permit	4,243	4,340		8,899	\$4,500		4,500
Utilities	56,349	52,088	51,597	50,772	\$53,000	40,858	56,000
Operations Subtotal	381,033	382,301	368,519	439,269	\$415,000	\$239,062	368,200
ADMIN ALLOCATION					\$44,678		
Total Cost Expenses					\$459,678		
COST SHARING INFO					^		
Permittees Expense					\$322,234		
USFS Expense					\$137,444		
Capital Expense							
New Blower					\$4,300		-

Employee House (~\$276,000)*	30,000	30,000				\$30,000	30,000	30,000
Blue & Gold Lift Stations [recondition]								
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				2nd Year		\$5,000	5,000	5,000
New Head Building Design/Construction				7,885				
New WWTP ROOF Design								6,500
Bio- Solid BIN								6,500
New DRYING BED								6,000
Capital Expense Subtotal	30,000	30,000	-	-		\$39,300	35,000	54,000
	411,033	412,301	368,519	439,269		\$454,300	\$417,084	422,200
Loan Contingency Allowance [15% minimum]						\$68,145	AVERAGE	
Total Cost Expense	472,688	474,147	423,797	505,159		\$522,445		485,530

* House > \$30K down in 2009 then \$30K/year starting 2010 \$180k of \$276k paid through 2014 [w/o ADMIN]

**2015 SNOW FUND HISTORY & BUDGET
PROPOSAL**

	2010	2011	2012	2013	2014	2014 to 9/8/14	2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income							
Other income (PLR)							
Snow Removal Fees (275 x \$100 ea)	27,400	27,500	27,400	27,400	27,500	27,300	27,500
Interest Income		23	39	0			
Total Income	27,400	27,523	27,439	27,400	27,500		
Operational Expense							
Employee Wages	8,878	9,791	6,215	2,450	7,000	944	7,000
Employee Health Insurance	2,425	1,518	549	476	2,500	240	2,500
Employee Retirement	2,142	2,294	1,470	549	1,500	227	1,500
Equipment repairs & maintenance	8,185	4,411	4,480	2,312	4,000	141	4,000
Employee Worker's Comp	759	1,210	792	195	800	84	800
Payroll Taxes	865	768	649	224	750	72	750
Fuel and oil	1,975	6,039	1,726	5,085	4,000	875	4,000
Miscellaneous					500		500
Taxes and licenses	23	130		84	100		100
Contingency Funds					-		1,350

**2015 GARBAGE FUND HISTORY & BUDGET
PROPOSAL**

		2010	2011	2012	2013	2014	2014	2015
							to 9/8/14	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income -FEES		4,275	3,975	37,920	42,050	\$38,300	38,150	
Internal Operational Expenses								
	Employee costs	535				\$150		150
	Employee health insurance	852	2,465	1,530	1,465	\$1,500	610	1,000
	Employee Retirement	1,344	3,084	2,556	2,799	\$3,000	2,204	3,200
	Employee payroll taxes	660	1,215	954	1,113	\$1,000	842	1,000
	Employee wages	8,320	13,538	10,585	11,613	\$12,000	9,115	12,000
	Employee workers comp	1,068	1,566	1,422	1,296	\$1,600	796	1,400
	Equipment repairs & maintenance		78	1,866	342	\$1,000	99	1,000
	Fuel and oil		2,437		124	\$1,000	666	1,000
	Regulation fee				180	\$200		200
	Taxes & Licenses		130		102	\$120		120
Total Internal Operational Expenses		12,779	24,513	18,913	19,034	\$21,570	\$14,332	21,070

External Expenses									
		Tipping Fees	14,238	14,208	12,549	11,155	\$14,000		14,000
TOTAL EXPENSES			27,017	38,721	31,462	30,189	\$35,570		
		Admin Allocation					3,829		
Total Costs							39,399		35,070
Capital Expenses									
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS						2nd Year >	5,000	3rd YR >>	5,000
Total Cost Expense							44,399	NEW-NO	40,070
Loan Contingency Allowance [15% minimum]							6,660	AVERAGE	
Budget Expense			31,070	44,529	36,181	34,717	51,059	35,682	46,081

North Fork Water Line Replacement					\$25,000	\$25,875	\$26,781	\$27,718	\$28,688
Old Shell Stn Water Line Replacement					\$11,000				
Replace STORAGE SHED at Transfer Stn						\$100,000	\$103,500	\$107,123	\$110,872
6-Miscellaneous 6" Valves								\$12,000	\$12,420
SCADA system								\$5,000	\$5,175
Paint for Tank Ext.								\$6,000	\$6,210
Tank Divers [BUDGETED-2014]								\$4,000	\$0
Truck Chassis [BUDGETED - 2013 @ \$5K/YR]							\$15,000	\$10,000	\$5,000
Employee Residence [declining balance]					\$246,318	\$216,318	\$186,318	\$156,318	\$126,318
Lake Water Line Replacement 10 YR					\$10,000	\$10,350	\$10,712	\$11,087	\$5,000
Pump & Casing at Lake Site 10 YF					\$25,000	\$5,000	\$5,175	\$5,356	\$5,544
South Shore Water Line Replacement 10 YI								\$10,000	\$10,350
Shearing Creek Water Line Replacement 10 YI					\$50,000	\$51,750	\$53,561	\$55,000	\$25,875
TOTAL					\$234,818	\$295,131	\$634,989	\$1,533,180	\$1,543,980

ROADS		COSTS @ 3.5%/YR >>>>								
ITEM	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Grestview re-pave after line replacement										
Shop re-pave after line replacement								\$20,000	\$20,700	
Lower Lodgepole Re-Pave					\$18,000					
Sugar Pine Re-Pave (Lakeshore/Cedar/Cliff)					\$75,000	\$77,625	\$80,342	\$45,000	\$46,575	
Sugar Pine Circle Re-Pave					\$20,000	\$20,700				
Sugar Pine Re-Pave (Lower Lodgepole to Meadowview)					\$75,000	\$77,625	\$80,342	\$16,000	\$16,560	
Meadowview Re-Pave					\$16,000	\$16,560	\$17,140	\$17,739	\$18,360	
Rustic Re-Pave (Cedar/Lower Lodgepole)					\$60,000	\$62,100	\$64,274	\$60,000	\$62,100	
Rustic Re-Pave (Lake Rd/Meadowview)					\$40,000					
Highland Re-Pave (100 yds >> Pinecrest Ave)					\$14,000	\$14,490	\$14,997	\$14,000	\$14,490	
South Shore Parking Lot					\$10,000	\$10,350	\$10,712	\$11,087	\$11,475	
Water Plant Road @ Chinquapin								\$2,500	\$2,588	
Annual Patching						\$2,500	\$2,500	\$2,500	\$2,500	
TOTAL					\$328,000	\$279,450	\$267,806	\$163,827	\$169,561	

SNOW		COSTS @ 3.5%/YR >>>>								
ITEM	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Road Grader / Plow >> DONE				\$100,000	\$103,500	\$107,123				
Truck Chassis [BUDGETED - 2013 @ \$5K/YR]							\$15,000	\$10,000	\$5,000	
New Loader TIRES									\$6,000	
New Chains									\$3,000	
TOTAL				\$103,500	\$107,123	\$107,123	\$15,000	\$10,000	\$14,000	

GARBAGE		COSTS @ 3.5%/YR >>>>								
ITEM	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Truck Chassis [BUDGETED - 2013 @ \$5K/YR]							\$15,000	\$10,000	\$5,000	