Great Northwest Community Improvement Association, Inc.
2005 Operations Budget Income

	General Income		Totals
4110	Annual Assessments		
	Total Properties 4916		
	Total Developed 4902 @ $222	$ 1,088,244	
	Total Vacant Lots 14 @ $55.50	$ 777	
	Non-collection rate of assessments 2.5%	$ (27,226)	
	Total Annual Assessments		$ 1,061,795
4120	Late Payment Charges	$ 36,600	
	Non-collection rate of delinquent fees 2.5%	$ (915)	
	Total Late Payment Charges		$ 35,685
4121	Bank Interest		$ 4,600
4145	Lien Fees	$ 15,000	
	Non-collection rate of lien fees 2.5%	$ (250)	
	Total Lien Fees		$ 14,750
4146	Legal Fees	$ 35,000	
	Non-collection rate of legal fees 2.5%	$ (875)	
	Total Legal Fees		$ 34,125
	Recreation & Leisure Services		
4410	Guest Fees	$ 7,016	
4430	Recreation Program	$ 4,500	
4456	Swim Lesson Fees	$ 5,500	
4465	Soccer Club Fees	$ 31,925	
4470	Swim Team Fees	$ 5,500	
4477	Tee-Ball Coach Pitch	$ 4,330	
4478	Basketball League	$ 12,590	
4481	Adult Softball	$ 2,730	
4482	Flag Football League Fees	$ 1,925	
	Total Recreation & Leisure Services		$ 76,016
4490	Newsletter Advertising		$ 3,500
	Private Use Income		
4810	Lodge Rental and Associated Fees	$ 25,000	
4812	Emerald Valley/Silver Creek Pool Rental	$ 4,750	
	Total Private Use		$ 29,750
	Miscellaneous Income		
4900	Transfer Fees	$ 45,000	
	Non-collection rate 2.5%	$ (1,225)	
4901	Resale Certificate	$ 7,500	
4910	Insurance Claims Paid	$ 0	
4980	Sale of Assets	$ 0	
4990	Miscellaneous	$ 5,000	
	Total Miscellaneous Income		$ 56,275
	Grand Total Projected Income 2005		**$ 1,316,496**

Great Northwest Community Improvement Association, Inc.
2005 Operations Budget Expenses

		% Budget	2004	2005	Increase (Reduction)	%Change
	Corporate Governance					
5001	Annual Meeting	0.36%	$ 3,515	$ 4,693	$ 1,178	33.51%
5003	Annual Financial Audit	1.33%	$ 7,500	$ 17,500	$ 10,000	133.33%
5004	Board & Committee Meeting Expenses	0.02%	$ 200	$ 200	$ -	0.00%
5005	Volunteer Recognition	0.20%	$ 2,635	$ 2,635	$ -	0.00%
5006	Book/Periodical Purchase	0.02%	$ 500	$ 250	$ (250)	-50.00%
5007	Courtesy Fund	0.03%	$ 350	$ 350	$ -	0.00%
5008	Board Training	0.11%	$ 500	$ 1,500	$ 1,000	200.00%
5012	Special Meeting	0.50%		$ 6,558	$ 6,558	100.00%
	Total / Increase (Reduction)		$ 15,200	$ 33,686	$ 18,486	
	Administration & Finance					
5101	Administration & Finance Salaries	13.93%	$ 172,554	$ 183,361	$ 10,807	6.26%
5102	Employee Expenses	0.05%	$ 350	$ 700	$ 350	100.00%
5103	Lien Filing/Release Expense	0.22%	$ 2,850	$ 2,850	$ -	0.00%
5104	Landata/Metro Base Services	0.06%	$ 750	$ 750	$ -	0.00%
5105	Legal Expense	4.56%	$ 60,000	$ 60,000	$ -	0.00%
5106	Bank Charges	0.08%	$ 1,800	$ 1,000	$ (800)	-44.44%
5107	Membership Cards	0.29%	$ 5,475	$ 3,814	$ (1,661)	-30.34%
5108	Photocopier Lease & Supplies	0.74%	$ 10,368	$ 9,700	$ (668)	-6.44%
5109	Office Supplies	0.44%	$ 6,800	$ 5,800	$ (1,000)	-14.71%
5110	Record Archiving (includes storage of records)	0.07%	$ 1,000	$ 900	$ (100)	-10.00%
5111	Office Equipment Maintenance	0.02%	$ 500	$ 200	$ (300)	-60.00%
5112	Computer System/Program Maintenance	1.06%	$ 9,000	$ 14,000	$ 5,000	55.56%
5113	Postage	0.65%	$ 9,795	$ 8,608	$ (1,187)	-12.12%
5114	Office Communication	0.09%	$ 300	$ 1,120	$ 820	273.33%
5115	Printing	0.70%	$ 9,160	$ 9,160	$ -	0.00%
5118	Communications - Cable TV & Internet Services	0.17%		$ 2,267	$ 2,267	
5117	Miscellaneous Expenses	0.02%		$ 300	$ 300	
5120	Accounting Expense One-time	0.24%		$ 3,150	$ 3,150	100.00%
	Total / Increase (Reduction)		$ 290,702	$ 307,680	$ 16,978	
	Physical Plant & Equipment Ops Maintenance					
5201	Maintenance Operations Salary	7.00%	$ 105,780	$ 92,170	$ (13,610)	-12.87%
5202	Employee Expense	0.10%	$ 1,280	$ 1,280	$ -	0.00%
5203	Power/Electric Emerald Valley Silver Creek	2.14%	$ 29,000	$ 28,212	$ (788)	-2.72%
5204	Water/Sanitary Sewer/Federal Storm Water	1.63%	$ 19,000	$ 21,508	$ 2,508	13.20%
5205	Maintenance Communication	0.09%		$ 1,245	$ 1,245	100.00%
5206	Lodge Security System	0.24%	$ 2,100	$ 3,187	$ 1,087	51.76%
5207	Maintenance Vehicles	0.33%	$ 3,000	$ 4,300	$ 1,300	43.33%

Great Northwest Community Improvement Association, Inc.
2005 Operations Budget Expenses

		% Budget	2004	2005	Increase (Reduction)	%Change
5208	Physical Plant Operations/Maintenance	1.22%	$ 16,000	$ 16,000	$ -	0.00%
5209	Custodial Supplies	0.17%	$ 2,000	$ 2,200	$ 200	10.00%
5210	Fields & Grounds Maintenance	0.76%	$ 18,000	$ 10,000	$ (8,000)	-44.44%
5211	Equipment Operations/Maintenance	0.17%	$ 2,000	$ 2,300	$ 300	15.00%
5212	Pools Maintenance/Operations	1.53%	$ 27,000	$ 20,170	$ (6,830)	-25.30%
5213	A-Team	0.02%	$ 250	$ 210	$ (40)	-16.00%
5214	GNW Parks Committee	0.02%	$ 250	$ 200	$ (50)	-20.00%
	Total / Increase (Reduction)		$ 225,660	$ 202,982	$ (22,678)	
	Security and Deed Restriction Enforcement					
5301	Security & Deed Restriction Salaries	14.72%	$ 193,148	$ 193,778	$ 630	0.33%
5302	Employee Expenses	0.25%	$ 3,800	$ 3,302	$ (498)	-13.11%
5303	Licensing	0.05%	$ 590	$ 630	$ 40	6.78%
5304	GN Watch	0.11%	$ 2,000	$ 1,500	$ (500)	-25.00%
5305	Security Mobile Communications	0.18%	$ 5,113	$ 2,340	$ (2,773)	-54.23%
5306	Security Vehicle Maintenance/Operations	0.95%	$ 11,000	$ 12,490	$ 1,490	13.55%
5357	DRACO Employee Expenses	0.01%		$ 139	$ 139	
5356	DRACO Vehicle Maintenance/Operations	0.12%		$ 1,520	$ 1,520	
5355	DRACO Communications	0.03%		$ 420	$ 420	
	Total / Increase (Reduction)		$ 215,651	$ 216,119	$ 468	
	Recreation & Communication Services					
5401	Recreation Salaries	7.44%	$ 98,430	$ 97,930	$ (500)	-0.51%
5404	Employee Expenses	0.33%	$ 3,000	$ 4,300	$ 1,300	43.33%
5404-1	Recreation Program Volunteer Background Check	0.13%		$ 1,650	$ 1,650	100.00%
5405	Recreation Programs	0.52%	$ 7,200	$ 6,780	$ (420)	-5.83%
5406	Swim Lesson Instruction	0.28%	$ 3,750	$ 3,750	$ -	0.00%
5407	Soccer Club	2.30%	$ 28,560	$ 30,310	$ 1,750	6.13%
5408	Tee-Ball League	0.32%	$ 4,000	$ 4,220	$ 220	5.50%
5409	Basketball League	0.96%	$ 12,600	$ 12,600	$ -	0.00%
5410	Flag Football League	0.14%	$ 1,440	$ 1,800	$ 360	25.00%
5410-2	Adult Softball	0.19%		$ 2,522	$ 2,522	100.00%
5411	Recreation Communication	0.09%	$ 1,167	$ 1,145	$ (22)	-1.89%
5416	Telephone	0.84%	$ 12,000	$ 11,000	$ (1,000)	-8.33%
5417	Newcomer Receptions	0.03%	$ 600	$ 400	$ (200)	-33.33%
5419	Swim Team	0.47%	$ 6,122	$ 6,122	$ -	0.00%
5447	Recreation Program Mileage Reimbursement	0.05%		$ 600	$ 600	
	Total / Increase (Reduction)		$ 178,869	$ 185,129	$ 6,260	
	Newsletter (Passages)					
5901	Newsletter Editor Salaries/Wages	0.36%		$ 4,800	$ 4,800	
5902	Passages Employee Expense	0.02%		$ 300	$ 300	100.00%
5903	Passages Advertising Sales Commission	0.03%	$ 700	$ 400	$ (300)	-42.86%
5904	Passages Newspaper Carriers	0.66%	$ 8,370	$ 8,745	$ 375	4.48%
5905	Newsletter Production	0.02%	$ 750	$ 300	$ (450)	-60.00%
5906	Newsletter Printing	1.37%	$ 15,000	$ 18,000	$ 3,000	20.00%
5907	Newsletter Delivery Materials	0.08%	$ 1,000	$ 1,000	$ -	0.00%
	Total / Increase (Reduction)		$ 25,820	$ 33,545	$ 7,725	
	Employment Expenses					
5501	Employee Group Medical	1.82%	$ 24,000	$ 24,000	$ -	0.00%
5502	First Aid Kit/OSHA	0.08%	$ 1,000	$ 1,000	$ -	0.00%
5503	Employee Professional Membership	0.06%	$ 380	$ 790	$ 410	107.89%
5504	Employee Training	0.30%	$ 4,000	$ 4,000	$ -	0.00%
5505	Seminars and Conference	0.00%	$ 1,750	$ -	$ (1,750)	-100.00%
5506	Workers Compensation Insurance	1.18%	$ 17,611	$ 15,600	$ (2,011)	-11.42%
5507	Mileage Reimbursement	0.02%	$ 200	$ 200	$ -	0.00%
	Total / Increase (Reduction)		$ 48,941	$ 45,590	$ (3,351)	
	Taxes & Insurance					
5601	FICA	3.46%	$ 42,300	$ 45,508	$ 3,208	7.58%
5602	FUTA	0.14%	$ 2,343	$ 1,783	$ (560)	-23.90%
5603	State Unemployment Tax Assessment (TWC)	0.37%	$ 4,710	$ 4,835	$ 125	2.65%
5604	Property Tax	0.02%	$ 300	$ 300	$ -	0.00%
5605	Directors & Officer Liability Insurance	1.20%	$ 3,961	$ 15,844	$ 11,883	300.00%
5606	Commercial Package Insurance	6.62%	$ 77,616	$ 87,135	$ 9,519	12.26%
5607	Commercial Umbrella Insurance	2.47%	$ 29,604	$ 32,564	$ 2,960	10.00%
5608	Employee Crime Insurance	0.02%	$ -	$ 295	$ 295	100.00%
9999	Income Tax	0.04%		$ 500	$ 500	100.00%
	Total / Increase (Reduction)		$ 160,834	$ 188,764	$ 27,930	
	Private Use Expenses					
5701	On-site Manager	0.34%	$ 4,500	$ 4,500	$ -	0.00%
5702	Private Function Setup, Take Down, Clean Up	0.30%	$ 4,000	$ 4,000	$ -	0.00%
5703	Private Function Security	0.30%	$ 4,000	$ 4,000	$ -	0.00%
5704	Private Function Lifeguards	0.14%	$ 1,900	$ 1,800	$ (100)	-5.26%
	Total / Increase (Reduction)		$ 14,400	$ 14,300	$ (100)	
	Miscellaneous					
5801	Voter Action Group	0.00%	$ 200	$ -	$ (200)	-100.00%
5802	Bad Debt	2.14%	$ 25,000	$ 28,228	$ 3,228	12.91%
5803	Budget Contingency	2.73%	$ 1,979	$ 35,996	$ 34,017	1718.90%
5105-1	Add new subdivision	0.23%		$ 3,000	$ 3,000	100.00%
	Total / Increase (Reduction)		$ 27,179	$ 67,224	$ 40,045	
	Total Expenses 2004		**$ 1,203,256**			
	Total Expenses 2005			**$ 1,316,496**		
	Total / Increase (Reduction) Comparison Previous Yr.				**$ 91,763**	**7.63%**
	Total Contribution to MMR for 2004		**$ 416**			
	Total Contribution to MMR for 2005			**$ 21,477**		

NOTE: In addition to the expenses included in the approved budget there are $79,000 in expenses identified but not yet funded.