

Twin River's HOA Budget for 2021

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12/10/2020
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Overview

The 2021 Budget was prepared with input from other Board members and the Community Appearance Committee for initial consideration by the HOA Board at its November 2020 meeting and potential adoption during the December 10, 2020 HOA Board meeting. The Board adopted the budget as proposed.

The members of the Budget Committee are:

John Painter	Board Secretary and Treasurer
Cheryl Restagno	Board Member and Chair –Architectural Review Committee, Vice-Chair Community Appearance Committee
Siri Goberdhan	HOA Member and Chair - Community Appearance Committee
Tom Petrillo	Board Member and Vice Chair – Community Outreach Committee

Dennis Kapsis, our property manager from Sentry Management, supported preparation of the Budget by supplying financial information.

Special thanks are due to Gobi and Cheryl with respect to their input on the portions of the budget that involve Grounds Maintenance and related Special Projects.

Recommendation

As HOA Board Secretary and Treasurer, I recommend the budget be adopted by the HOA Board as discussed and presented below and will be prepared to provide a motion to that effect during the December HOA Board meeting.

The Proposed Budget reflects input provided during the November Meeting and if deemed appropriate modifications can be considered during the upcoming December meeting.

Any budget represents an effort to prepare a workable plan that involves compromises of sometimes competing priorities. Please feel free to suggest a different weighting of priorities be considered as we discuss the proposed budget. Ultimately, we need to approve the Budget as proposed or with modifications during the December HOA Board meeting.

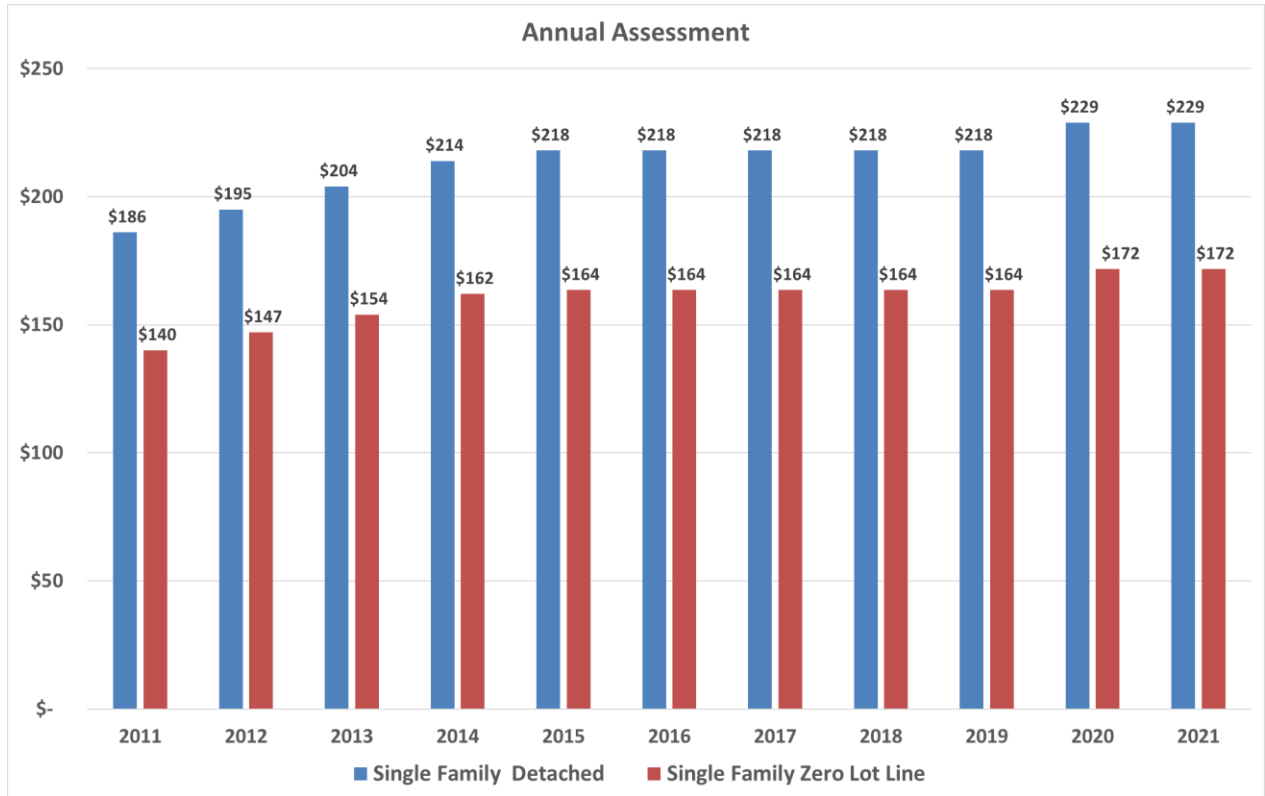
Annual Assessment Level

The proposed 2021 Budget is based on Annual Assessments to the HOA Members at the same levels adopted in 2020 in accordance with the motion passed by the Board at its November 2020 meeting.

The graph on the following page shows the levels of the Annual Assessments for the last 11 years. Since 2015, the assessment level has been increased once by 5%.

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Summary of the Proposed 2021 HOA Budget – Operating Fund and Reserve Account

The Table on the following page provides a summary of the Proposed 2021 Budget.

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2021 Budget Summary			
		\$	% of Total Income
	Operating Fund		
	Income		
1	Assessments	262,606	98.9%
2	Late Charges Assessed to HOA Members	1,500	0.6%
3	Expenses Charged to Specific Members	500	0.2%
4	Recapture of Bad Debt	-	0.0%
5	Allowance for Doubtful Accounts	-	0.0%
6	Other	1,000	0.4%
7	Total Net Income	265,606	100.0%
	Expenses and Accruals		
8	Grounds Maintenance - Routine	125,339	47.2%
9	Grounds Maintenance - Special Projects	15,000	5.6%
10	Administrative and Management	107,267	40.4%
	Reserve Account		
11	Accrued to Account	18,000	6.8%
12	Total Expenses and Accruals	265,606	100.0%
13	Net Surplus (Deficit)	0	0.0%
	Reserve Account		
14	Projected Beginning Balance	171,269	
	Increases		
15	Transfer from Operating Fund	18,000	
16	Interest Earnings	150	
17	Planned Spend for Budget Year	(25,000)	
18	Projected Y/E Balance	164,419	

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The Proposed 2021 Budget in More Depth

The following attachments present much more detail regarding the Proposed 2021 Budget. We look forward to discussing any comments or questions during the upcoming Board meeting.

Attachment 1

Summarizes key priorities identified by the Board as drivers of the 2021 Budget and compares the 2021 Budget priorities to priorities that drove the 2019 and 2020 Budgets.

Attachment 2

Shows the 2021 Budget by line item with a comparison to 2020's budget and 2020's projected actual costs. The line item budget is shown for both the Operating Fund and Reserve Account.

Attachment 3

Provides detailed schedules that support the budget amounts as follows:

1. Annual Assessment Levels
2. Allowance for Bad Debt
3. Ground Maintenance Special Projects
 - a. Funded from Operating Budget
 - b. Funded from Reserve Account funds
 - c. Reserve Account Funding Plan
 - d. Special Projects – Deferred
4. Administration and Management Special Projects
 - a. Funded
 - b. Deferred

**Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting**

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
<p>1. No Increase in the level of assessment to HOA Members</p> <p><i>Note: The HOA documents provide that the Board may approve an increase in one year of up to 5% over the prior highest level.</i></p>	<p>No increase in assessments this year.</p> <p>Note: For the 5th consecutive year, the proposed budget holds assessments unchanged.</p>	<p>We should target no increase but consider one if necessary.</p> <p>If an increase is required, this would be the first increase in 6 years.</p> <p>Proposed Budget includes an increase of 5% in the Annual Assessments, which would increase charges by \$10.90 to most members and by \$8.18 by members that have smaller lots.</p>	<p>Budget should not need an increase for 2021.</p>
<p>2. Provide enough funds for Grounds Maintenance to continue to maintain the HOA Common Areas to very high standards</p>	<p>Grounds Maintenance portion of the Budget should be set at a level reasonably enough to cover:</p> <ul style="list-style-type: none"> ➤ Normal routine holding pond maintenance; ➤ Normal routine lawn maintenance and spraying; ➤ Repairs and replacements of landscaping and irrigation components that fail during the year; and 	<p>Same goal for 2020.</p> <p>Budget Allocates \$135,660 for this purpose.</p>	<p>Same goal for 2021.</p>

Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
	<p>➤ Water and electric utility costs.</p> <p><i>Note: Grounds Maintenance - Routine comprises \$122,750, or approximately 48%, of the proposed 2018 Budget.</i></p>		
<p>3. Provide adequate funds for Special Grounds Maintenance Projects needed to improve, protect, replace, or repair Common Areas and Facilities</p>	<p>Plan to adequately fund necessary Ground Maintenance Special Projects, which include normal, but non-recurring, projects to maintain or improve HOA common property, including the community’s entry monuments, monument lighting systems, wall, landscaping, and irrigation10% of the Operating system.</p> <p><i>Note: Grounds Maintenance – Special Projects comprises \$25,800, or 10% of the Operating Budget, plus the 2019 Budget provides for another \$16,000 to</i></p>	<p>Same goal for 2020. High priority on funding budget request from Gobe and Cheryl.</p> <p><i>Budget Allocates \$20,500 for this purpose from the Operating Budget and another \$24,500 for this purpose from the Reserve Account.</i></p>	<p>Same goal for 2021.</p> <p>Certain projects funded for 2020 were not completed due to COVID-19. Therefore, I recommend we try to include additional funds for special projects in 2021 if the budget allows.</p>

Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
	<i>be expended using the Reserve Account funds. These amounts total \$41,800.</i>		
4. Fund and Use the Reserve Account Balance in accordance with the Reserve Study prepared during 2018	<p>The Reserve Account is separate from the Operating Fund and is to accumulate funds for major renewals and replacements of the HOA’s property. More specifically, the Reserve Account funds are to be used to maintain and restore HOA walls, entry monuments, electrical system at the entry monuments, irrigation system and major landscaping features. Once money is placed into the Reserve Account, it’s use is restricted to limited purposes.</p> <p><i>Note: The Proposed 2019 Budget has incorporated the funding and use recommendations of the Reserve Study as discussed above under Reserve Study Impact on the 2019 Budget.</i></p>	<p>Following the plan started last year, the Reserve Fund transfer would be \$18,000.</p> <p><i>Budget Allocates \$18,000 for this purpose.</i></p>	<p>Following the plan started in 2019, the Reserve Fund transfer would again be \$18,000 in 2021.</p>

Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
<p>5. Allocate funds to continue to be involved in new developments at the Twin Rivers Golf Course</p>	<p>We do not expect to have to fund litigation pertaining to the golf course, although we do provide for a low level of legal costs to address certain golf course related matters.</p> <p>We should have a contingency amount in the budget for continuing to positively impact the future of the golf course.</p> <p><i>Note: We have budgeted \$2,000 for this purpose, which is significantly less than the \$15,000 budgeted for 2018. We also have budgeted \$2,694 for Administration and Management Special Projects that could be reallocated during the year for this purpose.</i></p>	<p>We expect minimal funds needed in 2020.</p> <p><i>Budget Allocates \$2,000 for this purpose.</i></p>	<p>No change from 2020.</p>

**Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting**

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
<p>6. Continue to improve communications and relationships with the HOA Members</p>	<p>Consistent with the 2017 and 2018 Budgets, we have included in the 2019 Budget funds for the following:</p> <ol style="list-style-type: none"> 1. \$2,000 to help Members that are struggling due to age or illness with grounds maintenance; 2. \$250 to recognize residents that are doing especially well with their property; 3. \$2,500 for storage and installation of Holiday Decorations; 4. \$4,000 allowance to update the HOA’s website; and 5. \$2,694 for other projects to be identified during the year. 	<p>Consistent with the 2017 through 2019 Budgets, we have included in the 2020 Budget funds for the following:</p> <p><i>Budget allocates the following amounts for these purposes:</i></p> <ol style="list-style-type: none"> <i>1. \$2,000 to help Members that are struggling due to age or illness with grounds maintenance;</i> <i>2. \$250 to recognize residents that are doing especially well with their property;</i> <i>3. \$2,500 for storage and installation of Holiday Decorations.</i> 	<p>For discussion.</p> <p>Board decided to add \$7,000 for Special Mailings in addition to the items funded in 2020.</p>
<p>6. Other Administrative & Management budget items should be carefully managed</p>	<p>All other Administrative and Management costs will be budgeted based on 2018 levels, with reasonable allowances for</p>	<p>Same approach, but reference to 2019 actual levels.</p>	<p>Same approach, but reference to 2020 actual levels.</p>

Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
	<p>increases where applicable. The largest costs in this category are:</p> <ol style="list-style-type: none"> 1. Sentry management fees 2. Insurance premiums <p>Notes:</p> <ol style="list-style-type: none"> 1. <i>We have allowed for up to a 5% increase in insurance premiums, although for the last two years premiums have not increased that much. The policies renew in early March.</i> 	<p><i>Budget Allocates \$93,000 for this purpose.</i></p>	
<p>7. Expenditures on dues collection and other enforcement need to be carefully planned and conserved</p>	<p>We have done very well on this item in recent years, as we spent less than \$2,000 per year.</p> <p>Fundamentally, we need to continue collection only efforts from HOA Members that we do not expect are in default on their mortgage.</p>	<p>We need to make allowance to fund enforcement actions such as the Silcox Issue and resolving issues pertaining to trees/etc. near the wall.</p> <p><i>Budget Allocates \$7,000 for this purpose.</i></p>	<p>Increase allowance for this cost to \$12,000 for 2021.</p>

**Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting**

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
	<p>Expenditures on rules enforcement need to be made in important cases in which courts can be expected to support the position of the HOA.</p> <p><i>Note: We have included \$4,000 in the budget this year for this cost.</i></p>		

Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
<p>8. The budget should be based on a reasonable allowance for doubtful accounts (i.e., bad debt) expense</p>	<p>The balance set aside for Doubtful Accounts in the HOA’s case offsets the amount of Accounts Receivable from HOA Members that may prove uncollectible.</p> <p>Our accumulated doubtful accounts balance remains substantial in relation to our accounts receivable balance. More specifically, the doubtful accounts balance equals 70% of accounts receivable balance.</p> <p><i>Note: The budget reflects that no additional funds are needed at this time for bad debt.</i></p>	<p>No change.</p> <p><i>Note: The budget reflects that no additional funds are needed at this time for bad debt.</i></p>	<p>No change.</p> <p><i>Note: The budget can reflect that no additional funds are needed at this time for bad debt.</i></p>
<p>9. Revisions to the HOA Rules</p>	<p>Not addressed in 2018</p>	<p>The Board has discussed embarking on one of two rules change processes in 2020:</p>	<p>This initiative was budgeted but not accomplished in 2020. I recommend including in 2021 the same \$10,000 allowance for this effort.</p>

**Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting**

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
		<p>1. An overall review and updating of the HOA rules; or</p> <p>2. Changes that would limit further increases in the number of homes that can be rented in the Twin Rivers HOA.</p> <p>Changes to the rules need to be done with direct involvement of an attorney providing advice and drafting the revised rules.</p> <p>So, if we would like to proceed in considering rules changes, we will need to budget for the attorney's fees to help with the process.</p> <p>In November, the Board decided to allocate substantial funds for reviewing and updated HOA Rules. Among the priorities for change, if possible, would be to:</p> <ul style="list-style-type: none"> • Limit rentals to current levels 	<p>I also recommend proceeding in two phases. Phase I would focus on rules aimed at keeping the number of homes rented in the community from increasing, implementing a fining structure and committee, and allowing for use of electronic voting if possible.</p> <p>Phase II would then focus on other potential rule changes.</p>

**Goals and Objectives 2021 HOA Budget
Discussed at the November HOA Board Meeting**

2019 Budget		2020 Budget	2021 Budget
Priority	Impact on the Budget	Priority	Proposed Priority for Discussion
		<ul style="list-style-type: none"> • Implement a program that would allow fines to be assessed to most egregious HOA Rules violators • Implement electronic voting • Update as necessary <p><i>Budget allocates \$10,000 for this purpose.</i></p>	

Operating & Reserve Acct Budget

TWIN RIVERS HOA								
		Number of Units		1,173	Assessment Frequency	ANNUALLY		
		2020			2021	2021 versus 2020		
COA #	Category	YTD Actuals thru Month:	Annual BUDGET	PROJECTED Actual	Annual Budget	% of Income	Budget Increase (Decrease)	2021 Budget Increase (Decrease) from 2020 Proj. Actual
		10		12				
	Operating Fund							
4000	INCOME							
4020	Assessments	218,838	262,606	262,606	262,606		-	0
4060	Late Charges	1,372	3,000	1,646	1,500		(1,500)	(146)
4100	Interest Operating	856	1,500	1,028	1,000		(500)	(28)
4293	Expenses Charged to Specific Members	-	1,000	-	500		(500)	500
4340	Interest- Reserves	145	150	174	150		-	(24)
4350	Interest Alloc to Reserves	(145)	(150)	(174)	(150)		-	24
4968	Recapture of Bad Debt	-	-	-	-		-	-
4969	Allowance for Doubtful Accounts	-	-	-	-		-	-
	Total Income	221,066	268,106	265,279	265,606		(2,500)	327
	EXPENSES							
6000	Grounds Maintenance:							
6040	Contracted Lawn Service	60,750	81,000	81,000	81,000		-	-
6041	Grounds Maintenance:	-	-	-	-		-	-
6045	Entrance Sign & Light Verification	-	-	-	-		-	-
6090	Holding Pond Maintenance	4,220	5,064	5,064	5,064		-	-
6100	Fertilizer	4,200	8,000	5,040	8,000		-	2,960
6120	Irrigation Repair	-	-	-	-		-	-
6140	Purchase of Grey Water - Irrigation	16,239	30,846	19,487	23,000		(7,846)	3,513
6310	Entranceway Electric Service	1,739	1,739	2,087	2,000		261	(87)
6320	Storm Water Drainage	(233)	-	(233)	-		-	-
6550	Signs	-	-	-	-		-	-
6337	Decorations - Installation and Storage	-	2,500	2,525	4,025		1,525	1,500
6560	Member Yard Condition Recognition Mailings	-	250	-	250		-	250
6561	Member Assistance	-	2,000	-	2,000		-	2,000
	Subtotal - Grounds Maintenance Routine	86,916	135,660	114,970	125,339		(6,060)	10,136
6600	Grounds Maintenance - Special Projects	7,957	20,500	10,000	15,000		(5,500)	5,000
6600	Grounds Maintenance - Special Projects Contingency	-	-	-	-		-	-
	Total Grounds Maintenance	94,872	156,160	124,970	140,339	53%	(11,560)	15,136
8000	Administrative & Management:							
8010	Onsite Management	-	-	-	-		-	-
8020	Management Fee	31,650	37,980	37,980	37,980		-	-
8040	Postage	2,946	4,000	3,535	4,000		-	465
8045	Special Printing and Mailings	-	-	-	7,000		7,000	7,000
8060	Copies/Printing/Supplies	6,206	7,500	7,447	7,500		-	53
8061	Website Subscription	-	100	-	100		-	100
8070	Administrative Fees-Liens	-	100	-	100		-	100
8080	CPA Services	2,000	2,000	2,000	2,100		100	100
8100	Legal Expense General	8,545	2,000	9,000	2,000		-	(7,000)
8103	Legal Expense Collections - Larsen	-	1,000	-	500		(500)	500
8104	Legal Expense Compliance - Larsen	-	7,000	-	12,000		5,000	12,000
8109	Golf Course - Legal and Other	-	1,000	-	1,000		-	1,000
8120	Insurance	13,014	14,827	15,617	16,398		1,571	781
8130	Workers Compensation	525	714	630	668		(47)	38

Operating & Reserve Acct Budget

TWIN RIVERS HOA								
		Number of Units		1,173	Assessment Frequency	ANNUALLY		
		2020		2021		2021 versus 2020		
		YTD Actuals thru Month:	Annual BUDGET	PROJECTED Actual	Annual Budget	% of Income	Budget Increase (Decrease)	2021 Budget Increase (Decrease) from 2020 Proj. Actual
8190	Miscellaneous - Admin	80	1,000	96	1,000		-	904
8230	Bank Charges	-	125	-	125		-	125
8250	Directors Insurance Bond	-	-	-	-		-	-
8310	Closing Fees	-	-	-	-		-	-
8322	Community Events	-	2,000	-	2,000		-	2,000
8335	Reserve Analysis	-	-	-	-		-	-
8380	Meeting Hall Rental	560	1,500	672	1,500		-	828
8390	Annual Corporate Report	96	100	116	100		-	(16)
8400	Special Projects	-	11,000	-	11,196		196	11,196
Total Administrative and Management		65,622	93,946	77,092	107,267	40%	13,321	30,175
9000	Reserve Account							
9280	Accrual to Reserve Account	15,000	18,000	18,000	18,000	7%	-	-
9980	TOTAL Expenses	175,494	268,106	220,062	265,606	100%	1,761	45,311
9990	NET SURPLUS (Deficit)	45,572	(0)	45,217	0			
Reserve Account								
2380	Beginning of Year Balance	175,409	175,387	175,409	171,269		(4,118)	(4,140)
9280	Transfers from the Operating Fund							
	Special	-	-	-	-		-	-
	Planned Annual	15,000	18,000	18,000	18,000		-	-
	Total	15,000	18,000	18,000	18,000		-	-
9400	Less: Budgeted Expenditures							
	9410 Entry Monument Lighting Replacement		(4,500)		-		4,500	-
	9420 Irrigation R&R		-		(6,000)		(6,000)	(6,000)
	9430 Landscaping Replacement	(19,815)	(20,000)	(22,315)	(19,000)		1,000	3,315
	9440 Perimeter Wall Repairs		-		-		-	-
	9450 Signage on Entry Monuments R&R	-	-		-		-	-
	9460 Other				-			
	Total	(19,815)	(24,500)	(22,315)	(25,000)		(500)	(2,686)
9410	Plus: Interest Income	145	150	174	150		-	(24)
2380	Increase (Decrease) in Account Balance	(4,669)	(6,350)	(4,140)	(6,850)		(500)	(2,710)
2380	Ending Balance	170,740	169,037	171,269	164,419		(4,618)	(6,850)
		170,740						

Supporting Schedules

Line No.	Assessments					
	2020	Properties	Rate	\$		
1	Single Family-Detached	1,070	228.90	244,923		
2	Single Family-Zero Lot Line	103	171.68	17,683		
3	Total	1,173	223.88	262,606		
	2021	Properties	Rate	\$		
4	Single Family-Detached	1,070	228.90	244,923		
5	Single Family-Zero Lot Line	103	171.68	17,683		
6	Total	1,173	223.88	262,606		
	Increases (Decreases)	%	\$/Home	\$		
7	Single Family-Detached	0.00%	-	-		
8	Single Family-Zero Lot Line	0.00%	-	-		
9	Total	0.00%	-	-		
		Rate	Increase (Decrease)			
	Historical Assessment - Single Family-Detached		\$	%		
10	2011	186.00				
11	2012	195.00	9.00	4.8%		
12	2013	204.00	9.00	4.6%		
13	2014	214.00	10.00	4.9%		
14	2015	218.00	4.00	1.9%		
15	2016	218.00	-	0.0%		
16	2017	218.00	-	0.0%		
17	2018	218.00	-	0.0%		
18	2019	218.00	-	0.0%		% Change
19	2020	228.90	10.90	5.0%	5.00%	
20	2021	228.90	-	0.0%	0.00%	
	Historical Assessment - Single Family-Zero Lot Line					
21	2011	140.00				
22	2012	147.00	7.00	5.0%		
23	2013	154.00	7.00	4.8%		
24	2014	162.00	8.00	5.2%		
25	2015	163.50	1.50	0.9%		
26	2016	163.50	-	0.0%		
27	2017	163.50	-	0.0%		
28	2018	163.50	-	0.0%		
29	2019	163.50	-	0.0%		
30	2020	171.68	8.18	5.0%	75.00%	Level 2 as % Level 1
31	2021	171.68	-	0.0%	75.00%	
	Allowance for Bad Debt					
	Accounts Receivable Balances	Nov Balance	% of AR			
32	Assessments	22,084				
33	Legal Fees	486				
34	Total AR	22,570				
35	Prepays	(4,669)				
36	Allowance for Doubtful Accounts Budgeted for Coming Year	14,453	64%			
37	Recovery of Doubtful Accounts	-				
38	Additional Allowance	-				

Line No.							
Ground Maintenance - Special Projects - Funded in Budget							
	Improvements and R&R Funded from the Operating	Budget	Estimate	Contingency			
39	6610 Mulching	5,000	5,000	0%			
40	6620 Electric Repair	3,000	3,000	0%			
41	6630 Irrigation Repair	RA	-	0%			
42	6640 Tree Cut Back from Wall	RA	-	0%			
43	6650 Remove Trees	RA	-	0%			
44	6660 Pressure Wash - Medians, Curbs, and Islands	4,500	4,500	0%			
45	6670 Other	2,500	2,500				
46	Totals	15,000	15,000				
Ground Maintenance - Special Projects - Funded from Reserve Account							
	R&R Funded from the Reserve Account	Budget	Estimate	Contingency	Reserve Study Allowances for Periodic Expenditures		
					Periodic	Life (Yrs.)	Annual Average
47	9410 Entry Monument Lighting Replacement	-	-	0%	32,000	14	2,286
48	9420 Irrigation R&R	6,000	6,000	0%	38,000	10	3,800
49	9430 Landscaping Replacement	19,000	19,000	0%	35,000	5	7,000
50	9440 Perimeter Wall Repairs	-	-	0%	29,000	10	2,900
51	9450 Signage on Entry Monuments R&R	-	-	0%	136,000	25	5,440
52	Totals	25,000	25,000		270,000		21,426
Ground Maintenance - Special Projects - Deferred							
		Budget	Estimate	Contingency			
53		-	-	0%			
54	Totals	-	-				
Total Grounds Maintenance Special Project from Operating and Reserve Accounts							
		Amount	% of Total				
55	Total Budgeted	40,000	100%				
56	Deferred	-	0%				
57	Total Identified	40,000	100%				
Administration and Management - Special Projects - Funded in Budget							
	Planned Projects	Budget	Estimate	Contingency			
58	8410 Website - Improvements	1,000	1,000	0%			
59	8415 Legal for Rule Changes	10,000	10,000	0%			
	Other	196	196	0%			
60	Totals	11,196	11,196				
Administration and Management - Projects Deferred							
		Budget	Estimate	Contingency			
61		-	-	0%			
62		-	-	0%			
63	Totals	-	-				
Administration and Management Special Project Summary							
		Amount	% of Total				
64	Budgeted	11,196	100%				
65	Deferred	-	0%				
66	Total Identified	11,196	100%				