

Association of Poinciana Villages, Inc.
2010 Budget

Approved By Board of Directors
October 27, 2009



**Memorandum For Record
2010 Assessment
and Non-Assessment Revenue
Approved By Board of Directors
October 27, 2009**

TO: APV Board of Directors
FROM: Jeanette Coughenour, Manager
SUBJECT: Estimated Revenues For Year 2010 @ \$ 20.00 per Month (\$240 Per Year)

ACCOUNTS

25218 Billable Accounts @ Year End 2009		
0 New Accounts for Yr. 2010		
<hr style="width: 100%; border: 0.5px solid black;"/>		
25218		
-3782 - 15% Uncollectible Accounts		
<hr style="width: 100%; border: 0.5px solid black;"/>		
21436 Accounts x \$ 240.00 (Annual 2010 Assessments)	\$	5,144,640.00
Less \$ 5.00 Discount for Early Payment - (9000Accts)		(45,000.00)
Plus Estimated Collected Late Charges		115,000.00
Past Due Collections		400,000.00
		<hr style="width: 100%; border: 0.5px solid black;"/>
	Sub-Total	\$ 5,614,640.00

NON-ASSESSMENT INCOME

DCB Fees	500.00
General Interest	103,240.00
Community Center Rentals	35,000.00
Legal Fees Recovered	5,000.00
Lien Charges Collectible	5,000.00
Recreation Activities	15,000.00
Miscellaneous	1,500.00
Osceola County - Roadway Mowing	31,826.00
Polk County - Roadway Mowing	47,413.00
Versa Ditching Reimbursement	70,000.00
Polk/Osceola Sidewalks	37,000.00
RV Facility Income	26,356.00
M5 Canal Income	5,800.00
Cypress Parkway Contract Reimbursement	80,796.00
American Tower	15,277.00
Florida Sun Publications Income	4,800.00
Transfer Fees	100,000.00
Verizon Tower	18,000.00
Sub-Total Non-Assessment Income	602,508.00
Cash Carry-Over From- 2009	400,000.00
	<hr style="width: 100%; border: 0.5px solid black;"/>

Total Budget Income \$ 6,617,148.00

**2010 Administration Department
Operating Budget
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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET
71010-500	DEPOSIT TO REPLACEMENT FUND	(94216)	(72448)	(72448)
	Prior	80516	68136	68136
	New	13700	4312	4312
71030-500	BANKING SERVICE FEES	19000	(32940)	(32940)
	Credit Card Discount Fees		13546	13546
	Analysis Fees / Bank Service Charges / Equip Leases		2744	2744
	Check Order/Deposit Slip Fees		3150	3150
	Easy Pay Online Service		1500	1500
	E-Presentment / Online Statements		12000	12000
71050-500	LIEN FILING FEES	10000	10000	10000
71060-500	AUDIT SERVICES	30000	30000	30000
71080-500	LEGAL FEES	90700	91000	91000
71100-500	PAYROLL SERVICES	16000	16800	16800
73010-500	D&O LIABILITY INSURANCE	50000	55362	55362
73020-500	COMMERCIAL LIABILITY INSURANCE	225000	200000	200000
73035-500	INTANGIBLE PROPERTY TAX	4000	2000	2000
74010-500	MAINTENANCE CONTRACTS	(26476)	(30058)	(30058)
	Air-Pak Services, Inc. - AC Maintenance	1016	1016	1016
	Copytronics, Inc.	8328	9002	9002
	Medquist, Inc. - 2 Recording Systems	550	1132	1132
	Pitney Bowes - Mailing Equipment	7692	7692	7692
	ADT Security Services, Inc. - Alarm Systems	1956	2060	2060
	Orkin Pest Control	450	963	963
	Dry Chemical Suppression System - Records Storage Bldg	1272	1272	1272
	Norstar/Verizon Phone System Maintenance	2545	2804	2804
	SONIC Firewall / Symantic Virus Protection	2667	2667	2667
	Haines City Fire Extinguisher	0	1514	1514
	Moved Funds From 74030-500			

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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET
74020-500	COMPUTER SYSTEM REQUIREMENTS	34844	46300	46300
	Software Licenses - MicroSoft Office/Sage-Pro			
	Hardware/Software Maintenance/Installation/Repairs			
74030-500	BUILDING MAINTENANCE	(19400)	(17900)	(17900)
	Janitorial Contract & Supplies	11400	11400	11400
	General Maintenance	8000	6500	6500
	VEHICLE OPERATION	(3633)	(3479)	(3479)
75020-500	Vehicle Insurance	2047	1815	1815
75025-500	Vehicle Registration	86	164	164
75030-500	Vehicle Maintenance	1500	1500	1500
75040-500	TRANSPORTATION	100	100	100
	UTILITIES	(23580)	(30120)	(30120)
76010-500	Toho Water Authority	1200	1560	1560
76020-500	Progress Energy	22380	28560	28560
76050-500	TELEPHONE/COMMUNICATION EXPENSE	20500	17620	17620
77010-500	OFFICE/ COMPUTER SUPPLIES	38540	38540	38540
77030-500	BILLING EXPENSES	63745	64600	64600
	DEPARTMENTAL TRAINING	(12300)	(8890)	(8890)
78010-500	Manuals & Publications	1800	1000	1000
78020-500	Seminars & Courses	500	500	500
78030-500	Human Resources / Safety	10000	7390	7390
78040-500	STATE LICENSING	(2352)	(3452)	(3452)
	Membership - CAI Florida Bar	652	652	652
	Continuation Training - CAI / Florida Bar	1400	2500	2500
	License Fees - Real Estate License	300	300	300

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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED	PROPOSED	APPROVED
		BUDGET	BUDGET	BUDGET
79200-500	EMPLOYMENT PHYSICALS	133	133	133
79300-500	POSTAGE	65000	70000	70000
	Statements - Correspondence - Collection Letters			
	Citations - Certified - Mailing Permit			
79450-500	EXPERIAN CREDIT BUREAU SERVICES	3000	3000	3000
79900-500	MISCELLANEOUS EXPENSES	8800	8800	8800
79910-500	LAW ENFORCEMENT Osceola/Polk	0	131040	131040
80100-500	ADMINISTRATION PERSONNEL	(714901)	(721352)	(721352)
	Salaries	690768	696982	696982
	COLA	20723	20910	20910
	Longevity	2410	2460	2460
	Overtime	1000	1000	1000
	EMPLOYEE BENEFITS	(646627)	(627538)	(627538)
80500-500	Health Insurance	515000	515788	515788
80600-500	Life Insurance	4275	3900	3900
80300-500	Workers Compensation	85000	63000	63000
80400-500	401(K) Pension	42352	44850	44850
80450-500	PENSION PLAN ADMINISTRATIVE FEES	2300	2220	2220
	PAYROLL TAX LIABILITY	(199773)	(193388)	(193388)
82100-500	State Unemployment Tax	3375	5070	5070
82200-500	Social Security Tax	148473	142350	142350
82300-500	Medicare Tax	34749	33306	33306
82400-500	Federal Unemployment Tax	13176	12662	12662
	ADMINISTRATION DEPARTMENT TOTAL	2,424,920	2,529,144	2,529,144

**2010 Administration Department
Capital Budget
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<u>NO.</u>	<u>DESCRIPTION</u>	<u>REPLACEMENT FUNDS</u>	<u>COST PER UNIT</u>	<u>REQUESTED QUANTITY</u>	<u>TOTAL REQUESTED</u>	<u>2010 APPROVED FUNDS</u>
1.	Reserve Study	0.00	11,440.00	1	11,440.00	11,440.00
2.	7-Tier Times 2 Files Addon	1,609.00	2,247.00	1	638.00	638.00
3.	Administration Building Flooring	8,765.00	11,000.00	1	2,235.00	2,235.00
4.	E-Presentment Billing Statements	0.00	16,000.00	1	16,000.00	16,000.00
TOTAL ADMINISTRATION CAPITAL		\$ 10,374.00			\$ 30,313.00	\$ 30,313.00
Depreciation 2010						
		<u>Cost</u>	<u>Life</u>	<u>2010 Depr</u>	<u>Annual Depr</u>	
	Reserve Study	10,000.00	5	1,500.00	2,000.00	
	Files	4,289.00	5	643.35	857.80	
	Administration Building Flooring	8,765.00	10	867.50	867.50	
	E-Presentment Billing Statements	16,000.00	5	1,600.00	3,200.00	

**2010 Community
Services Department
Operating Budget
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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET
71010-800	DEPOSIT TO REPLACEMENT FUND	(48706)	(41526)	(41526)
	Prior	31836	29120	29120
	New	16870	12406	12406
74070-800	COMMUNICATIONS MAINTENANCE	6300	5300	5300
	VEHICLE OPERATION	(12699)	(9175)	(9175)
75020-800	Vehicle Insurance	5468	4210	4210
75025-800	Vehicle Registration	231	465	465
75030-800	Vehicle Maintenance	7000	4500	4500
77010-800	OFFICE SUPPLIES	7000	6000	6000
	DEPARTMENTAL TRAINING	(500)	(1000)	(1000)
78010-800	Manuals & Publications	100	100	100
78020-800	Seminars & Courses	400	900	900
79100-800	UNIFORMS	4500	3200	3200
79200-800	PRE-EMPLOYMENT PHYSICALS	1500	1000	1000
79700-800	OFFICE FURNISHINGS	0	1000	1000
79800-800	DOR ENFORCEMENT	8000	6000	6000
79900-800	MISCELLANEOUS	400	300	300
80100-800	COMMUNITY SERVICE PERSONNEL	(268005)	(234721)	(234721)
	Salaries	254228	224380	224380
	COLA	7627	6731	6731
	Longevity	1150	1110	1110
	Overtime	5000	2500	2500
COMMUNITY SERVICES DEPARTMENT TOTAL		357,610	309,222	309,222

Budget 1

**2010 Community Services Department
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<u>NO.</u>	<u>DESCRIPTION</u>	<u>REPLACEMENT FUNDS</u>	<u>COST PER UNIT</u>	<u>REQUESTED QUANTITY</u>	<u>TOTAL REQUESTED</u>	<u>APPROVED 2010 FUNDS</u>
1.	Vehicle - Ford Sport Trac - (Trade-In \$5,000)	13,006.00	28,000.00	1	10,000.00	10,000.00
2.	Network Program - DCB - DOR - Daily Log	16,218.00	16,218.00	1	0.00	0.00
TOTAL COMMUNITY SERVICES CAPITAL		\$ 29,224.00			\$ 10,000.00	\$ 10,000.00
Depreciation 2010						
		<u>Cost</u>	<u>Life</u>	<u>2010 Depr</u>	<u>Annual Depr</u>	
	Ford Sport Trac	28,000.00	3	7,000.00	9,333.33	
	Network Programming	16,218.00	3	5,406.00	5,406.00	

**Association of Poinciana Villages, Inc.
 Summary 2010
 Operating and Capital Budget
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Expense Distribution by Department

<u>DESCRIPTION</u>	<u>OPERATING</u>	<u>CAPITAL</u>	<u>TOTAL</u>
ADMINISTRATION	\$ 2,529,144.00	30,313.00	\$ 2,559,457.00
PARKS & RECREATION	\$ 714,754.00	41,100.00	\$ 755,854.00
COMMUNITY SERVICE	\$ 309,222.00	\$ 10,000.00	\$ 319,222.00
PUBLIC WORKS	\$ 2,967,637.00	\$ 14,978.00	\$ 2,982,615.00
TOTAL 2010 BUDGET EXPENSE	\$ 6,520,757.00	\$ 96,391.00	\$ 6,617,148.00

Proposed 2010 APV Budget



1. Administration Department - 39%
2. Parks & Recreation Department - 12%
3. Community Service Department - 5%
4. Public Works Department - 45%

**2010 Parks And Recreation Department
Operating Budget
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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED	PROPOSED	APPROVED
		BUDGET	BUDGET	BUDGET
71010-600	DEPOSIT TO REPLACEMENT FUND	(76352)	(56410)	(56410)
	Prior	59640	48096	48096
	New	16712	8314	8314
	PARKS	(4033)	(33)	(33)
72105-600	Leased Parks	33	33	33
	Property Taxes	4000	0	0
74010-600	MAINTENANCE CONTRACTS	6000	(9720)	(9720)
	ADT Security Services, Inc.		3507	3507
	Air-Pak Services, Inc.		3116	3116
	Copytronics, Inc.		1300	1300
	Orkin Pest Control		1190	1190
	Haines City Fire Extinguisher		607	607
74020-600	COMPUTER SYSTEM REQUIREMENTS	500	500	500
74030-600	BUILDING MAINTENANCE	61700	60000	60000
74070-600	COMMUNICATIONS MAINTENANCE	1000	1675	1675
74090-600	PARKS & RECREATION GENERAL MAINT	70500	60000	60000
	VEHICLE OPERATION	(16499)	(13567)	(13567)
75020-600	Vehicle Insurance	6179	4865	4865
75025-600	Vehicle Registration	320	702	702
75030-600	Vehicle & Equipment Maintenance	10000	8000	8000
	UTILITIES	(99861)	(107864)	(107864)
76010-600	Toho Water Authority	18000	26000	26000
76020-600	Progress Energy	81861	81864	81864

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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED	PROPOSED	APPROVED
		BUDGET	BUDGET	BUDGET
76040-600	BFI / FLORIDA REFUSE	0	12000	12000
76050-600	TELEPHONE EXPENSE	11186	9360	9360
77010-600	OFFICE SUPPLIES	2000	2000	2000
78020-600	SEMINARS & COURSES	250	250	250
79100-600	UNIFORMS	5000	5000	5000
79200-600	PRE-EMPLOYMENT PHYSICALS	532	532	532
79550-600	RECREATION PROGRAMS	(46680)	(24000)	(24000)
	Recreation Equipment	12000	12000	12000
	Holiday Activities	3500	5000	5000
	Summer Youth Camp Screening - Note 1	1280	0	0
	Organized Activities	9900	7000	7000
	Summer Youth Camp - Note 1	20000	0	0
79900-600	MISCELLANEOUS	2000	2000	2000
80100-600	PARKS & RECREATION PERSONNEL	(381206)	(349843)	(349843)
	Salaries	333976	334906	334906
	COLA	10020	10067	10067
	Longevity	1810	1870	1870
	Overtime	3000	3000	3000
	Summer Youth Camp - Note 1	32400	0	0
	PARKS & RECREATION DEPARTMENT TOTAL	785,299	714,754	714,754
Note 1	If a need is shown for APV to include Summer Camp in 2010 then the following will be added:			
	Summer Camp Counselor Screening: \$ 1,280.00			
	Summer Youth Camp Expense: \$ 18,000.00			
	Summer Youth Camp Employment: \$ 31,320.00			
	For a total additional cost of: \$50,600.00			
	The additional cost will be covered by Revenue Generated by Summer Camp			

**2010 Parks and Recreation Department
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<u>NO.</u>	<u>DESCRIPTION</u>	<u>REPLACEMENT FUNDS</u>	<u>COST PER UNIT</u>	<u>REQUESTED QUANTITY</u>	<u>TOTAL REQUESTED</u>	<u>APPROVED 2010 FUNDS</u>
1.	Sound System	31,391.00	31,391.00	1	0.00	0.00
2.	Jacobson Mower	0.00	18,000.00	1	18,000.00	18,000.00
3.	Electronic Sign		23,100.00	1	23,100.00	23,100.00
TOTAL PARKS & RECREATION CAPITAL		<u>\$ 31,391.00</u>			<u>\$ 41,100.00</u>	<u>\$ 41,100.00</u>
Depreciation 2010						
		<u>Cost</u>	<u>Life</u>	<u>2010 Depr</u>	<u>Annual Depr</u>	
	Sound System	31,391.00	10	3,139.10	3,139.10	
	Jacobson Mower	18,000.00	5	2,700.00	3,600.00	
	Electronic Sign	23,100.00	7	2,475.00	3,300.00	

**2010 Public Works Department
Operating Budget
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ACCT. NO.	DESCRIPTION	2009	2010	2010
		APPROVED BUDGET	PROPOSED BUDGET	APPROVED BUDGET
70010-900	VILLAGE 1 MAINTENANCE	16200	12300	12300
70020-900	VILLAGE 2 MAINTENANCE	16200	12300	12300
70030-900	VILLAGE 3 MAINTENANCE	23850	18200	18200
70035-900	M5 CANAL MAINTENANCE	12450	7800	7800
70050-900	VILLAGE 5 MAINTENANCE	24350	18800	18800
70070-900	VILLAGE 7 MAINTENANCE	16200	12000	12000
70080-900	VILLAGE 8 MAINTENANCE	4000	7400	7400
70090-900	VILLAGE 9 MAINTENANCE	6000	4600	4600
70100-900	CYPRESS PARKWAY CONTRACT	80796	80796	80796
70200-900	OSCEOLA/POLK SIDEWALKS	100000	37000	37000
70300-900	VILLAGE BEAUTIFICATION/CLEAN-UP	0	118127	118127
	BERMS/LANDSCAPPING			
	GENERAL CLEAN-UP/TIPPING FEES			
71010-900	DEPOSIT TO REPLACEMENT FUND	(321360)	(241308)	(241308)
	Prior	298936	230708	230708
	New	22424	10600	10600
71090-900	ENGINEERING SERVICES	3000	2000	2000
74010-900	MAINTENANCE CONTRACTS	3500	8400	8400
74020-900	COMPUTER SYSTEM REQUIREMENTS	1500	1200	1200
74030-900	BUILDING MAINTENANCE	20000	18000	18000
74060-900	COMMON PROPERTIES MAINTENANCE	15000	15000	15000
74065-900	SMALL EQUIPMENT	3000	3000	3000
74070-900	COMMUNICATIONS MAINTENANCE	5000	4000	4000
	VEHICLE OPERATION	(477892)	(421437)	(421437)
75010-900	Vehicle Fuel	240000	210000	210000
75020-900	Vehicle Insurance	34605	25172	25172
75025-900	Vehicle Registration	3287	6265	6265
75030-900	Vehicle & Equipment Maintenance	200000	180000	180000

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ACCT. NO.	ACCOUNT DESCRIPTION	2009	2010	2010
		APPROVED	PROPOSED	APPROVED
		BUDGET	BUDGET	BUDGET
	UTILITIES	(642379)	(690000)	(690000)
76010-900	Toho Water Authority	7500	7000	7000
76020-900	Progress Energy	22000	30000	30000
76030-900	Site Lighting - Progress Energy	582879	583000	583000
	KOA from Marigold to Newcastle		45000	45000
	Laurel Ave. South		25000	25000
76040-900	BFI - LANDFILL CHARGES	30000	16500	16500
76050-900	TELEPHONE EXPENSE	12000	9360	9360
77010-900	OFFICE SUPPLIES	3600	3600	3600
	DEPARTMENTAL TRAINING	(5400)	(5400)	(5400)
78010-900	Manuals & Publications	400	400	400
78020-900	Seminars & Courses	5000	5000	5000
79100-900	UNIFORMS	18000	19800	19800
79200-900	PRE-EMPLOYMENT & DOT PHYSICALS	3000	3000	3000
79910-900	CASUAL LABOR	80000	42000	42000
80100-900	PUBLIC WORKS PERSONNEL	(1180905)	(1134309)	(1134309)
	Salaries	1139444	1094184	1094184
	COLA	34471	32825	32825
	Longevity	4490	4800	4800
	Overtime	2500	2500	2500
	PUBLIC WORKS DEPARTMENT TOTAL	3,095,582	2,967,637	2,967,637

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<u>NO.</u>	<u>DESCRIPTION</u>	<u>REPLACEMENT FUNDS</u>	<u>COST PER UNIT</u>	<u>REQUESTED QUANTITY</u>	<u>TOTAL REQUESTED</u>	<u>APPROVED 2010 FUNDS</u>
1.	J.D. GATOR 4X6	7,900.00	10,200.00	1	2,300.00	
2.	Computer Network - North/South Compounds	2,000.00	1,500.00	2	1,000.00	
3.	F-250 4X4 Quad Cab (Trade-Inc Value \$2500)	29,822.00	36,000.00	1	3,678.00	
4.	A/C Unit - Air Handler & Compressor	0.00	8,000.00	1	8,000.00	
TOTAL PUBLIC WORKS CAPITAL		<u>\$ 39,722.00</u>			<u>\$ 14,978.00</u>	<u>\$ -</u>
Depreciation 2010						
		<u>Cost</u>	<u>Life</u>	<u>2010 Depr</u>	<u>Annual Depr</u>	
	J.D. Gator 4X6	10,200.00	3	3,400.00	3,400.00	
	Computer Network - North/South Compounds	3,000.00	3	1,000.00	1,000.00	
	F-250 4X4 Quad Cab (Trade-Inc Value \$2500)	36,000.00	5	5,400.00	7,200.00	
	A/C Unit - Air Handler & Compressor	8,000.00	10	800.00	1,000.00	