

WESTWINDS VILLAGE, INC.
ROC BOARD OF DIRECTORS/FINANCE COMMITTEE
MEETING MINUTES
WEDNESDAY, NOVEMBER 1, 2023
10:00 AM IN THE CLUBHOUSE

Call to Order: The meeting was called to order by ROC Board President Sue Stine at 10:00 am.

Roll call of Board Member: The following ROC Board members were present in person at the meeting: Sue Stine, Larry Bass, Gale Grems, and Doug Kubiak. George "Mac" McGee and Dennis Bergman were absent.

Finance Committee Members: The following Finance Committee members were present in person at the meeting: Gale Grems, Adele Poholsky, Bob Ronald, Doug Kubiak, and Wayne Bailey. Pat Farley was present by Zoom.

Also present was Lou Paul, manager.

Sue Stine turned the meeting over to Gale Grems, ROC Board Treasurer and Chairperson of the Finance Committee.

Gale Grems proceeded to explain the 2024 Proposed Budget line by line beginning with the expenses of the operating budget. Gale explained the expenses and the calculations and research that were done to obtain the figures for the expense of the budget. She also explained the income portion of the budget and brought to the attention of all present that Westwinds Village no longer has rental income due to the sale of the final rental home in the community. Also items that were down in income were advertising, application fees and transfer of title fees.

The increase to the month assessments will be \$30.00 with \$6.00 going to the operating account and \$24.00 to the Reserves. The month storage fees will be \$345.00 per year for RV, boats trailer, etc. The Kayak/Canoe storage will remain at \$75.00 per year. These fees do include the required sales tax.

Mailing of the Proposed 2024 Budget: Sue Stine made a motion to approve the mailing of the Proposed 2024 Budget to the shareholders. This was seconded by Larry Bass. All in favor, motion carried.

Sue Stine reminded everyone that the approval of the final 2024 budget would be on December 11, 2023 at 7:00 pm in the clubhouse.

Adjournment: Sue Stine made a motion to adjourn and it was seconded by Larry Bass. All in favor, motion carried. Meeting adjourned at 11:30 am.



Lou Paul, Manager, Acting Secretary

Approved 11/28/2023

Westwinds Village
2024 Budget Proposal

Acct.	Income	2023 Budget	2024 Proposed
	602 Laundry	\$ 1,100	\$ 700
	603 Storage yard / Clubhouse Rental	\$ 7,800	\$ 9,000
	604 App Fees / Background Checks	\$ 3,000	\$ 1,800
	609 Late Fees	\$ 300	\$ 500
	610 Title Transfer Fee	\$ 3,500	\$ 1,600
	618 Interest – Bank Deposits	\$ 600	\$ 7,000
	621 Misc Income	\$ 1,500	\$ 500
	624 Telephone Directory	\$ 100	\$ 90
	626 Advertisement	\$ 3,000	\$ 2,400
	627 Landscape / Beautifcation	\$ -	\$ 500
	630 Maintenance Fees - Operating	\$ 999,180	\$ 1,032,336
	631 Maintenance Fees - Reserves	\$ 307,440	\$ 431,424
	638 Estoppel Fee	\$ 3,000	\$ 4,500
	670 Copier Fax	\$ 200	\$ 200
	680 Real Estate Sales Commision	\$ 2,000	\$ 3,000
	Income Total	\$ 1,332,720	\$ 1,495,550

Acct.	Expense	2023 Budget	2024 Proposed
	817 Printing	\$ 3,600	\$ 4,000
	818 Postage	\$ 2,640	\$ 2,500
	820 Camera/Access Maintenance	\$ 1,000	\$ 1,500
	821 Background/Reference Checks	\$ 3,500	\$ 3,500
	822 Website Hosting	\$ 1,650	\$ 3,000
	823 Professional Fees	\$ 400	\$ 500
	824 Licenses and permits	\$ 3,300	\$ 2,800
	825 Office Supplies	\$ 2,760	\$ 3,300
	827 Office Equipment Leases	\$ 3,100	\$ 3,000
	855 Bank Service Charge Lockbox	\$ 800	\$ 800
	928 Computer Services	\$ 700	\$ 700
	929 Employment Advertising	\$ 200	\$ 400
	Total Administration	\$ 23,650	\$ 26,000
	810 Clubhouse	\$ 2,900	\$ 1,500
	811 Swimming Pool	\$ 9,600	\$ 12,000
	812 Other Amenities	\$ -	\$ 400
	Total Amenities	\$ 12,500	\$ 13,900

Westwinds Village
2024 Budget Proposal

Acct.	Expense	2023 Budget	2024 Proposed
830	Insurance: Gen. Liability/Riders	\$ 52,850	\$ 59,000
831	Insurance: Worker's Comp.	\$ 6,000	\$ 7,500
	Total Insurance	\$ 58,850	\$ 66,500
834	Landscape / Beautifcation	\$ -	\$ 5,000
835	Lawn Maintenance	\$ 79,700	\$ 83,900
836	Landscape Maintenance	\$ 2,000	\$ 3,000
837	Tree Trim / Maintenance	\$ 18,000	\$ 18,000
	Total Landscaping	\$ 99,700	\$ 109,900
841	Legal Fees - All Other	\$ 8,000	\$ 12,000
850	Auto/Truck Expenses/Gasoline	\$ 6,000	\$ 6,000
851	Janitorial	\$ 3,500	\$ 4,000
852	Ext. Maint Office /Clubhouse	\$ 500	\$ 600
853	Repairs, Parts, Replacements	\$ 10,000	\$ 8,000
856	Pest Control	\$ 500	\$ 600
857	Plumbing Repairs	\$ 12,000	\$ 6,000
	Total Maintenance	\$ 32,500	\$ 25,200
870	Taxes - Payroll	\$ 16,000	\$ 18,400
871	Taxes - Property	\$ 1,500	\$ 1,636
	Total Taxes	\$ 17,500	\$ 20,036
880	Cable TV	\$ 302,000	\$ 285,000
881	Electricity	\$ 32,000	\$ 36,000
882	Garbage/Trash/Recycling	\$ 30,000	\$ 32,000
883	Gas - Laundry Equipment	\$ 1,100	\$ 800
884	Gas - Clubhouse Kitchen	\$ 300	\$ 600
885	Sewer	\$ 118,000	\$ 127,000
886	Telephone	\$ 2,000	\$ 2,200
887	Water	\$ 48,000	\$ 51,000
889	Internet	\$ 2,400	\$ 1,000
	Total Utilities	\$ 535,800	\$ 535,600

Westwinds Village
2024 Budget Proposal

Acct. Expense	2023 Budget	2024 Proposed
805 Accounting Audit	\$ 13,000	\$ 13,000
860.75 Employee Benefits	\$ 15,300	\$ 9,000
860 Salaries and Wages	\$ 211,874	\$ 229,190
Total Salaries/ wages	\$ 227,674	\$ 238,190
860.5 Payroll Proc Fee	\$ 3,000	\$ 2,800
895 Miscellaneous Expense	\$ 360	\$ 1,000
Expense Total	\$ 1,032,534	\$ 1,064,126
 Net Ordinary Income	 \$ 300,186	 \$ 431,424
935 Reserve Expenditures	\$ (307,440)	\$ (431,424)
 Net Income	 \$ (7,254)	 \$ -
 Allowed by Statute 15%	 \$ 38.25	 \$ 5,136
Proposed Operating Increase	\$ 6	\$ 30,816
Proposed Reserves Increase	\$ 24	\$ 123,264
Proposed Combined increase 11.8%	\$ 30	\$ 154,080
 Proposed 2024 Monthly Fee	 \$ 285	

INFRASTRUCTURE - BUDGET FOR FY 2024

PROPOSED EXPENDITURES FOR INFRASTRUCTURE
RESERVE EXPENDITURES FOR FY 2024 - DATED OCTOBER 27, 2023

ITEM	PROPOSED SPENDING RECOMMENDED BY RESERVE STUDY			INFRASTRUCTURE REVIEW OF RESERVE STUDY		
	DESCRIPTION	COMPONENT NO	AMOUNT	COMMENTS	AMOUNT	
1	SITE DRAINAGE SYSTEM - CLEAN/REPAIR	2113	\$62,500.00	PROJECT TO REPLACE UNDERGROUND 24" CMP STORM WATER PIPE IN HI-Q CULDESCA	\$100,000.00	
2	DECORATIVE SIGNAGE - REFURB/REPLACE	2169	\$5,255.00	NO ISSUE WITH SIGNS, POSTPONE	\$1,000.00	
3	ELECTRICAL PEDESTALS PARTIAL REPLACE	2551	\$40,000.00	REPAIR/REPLACE 12 ELECTRIC PEDESTALS @ \$4,200 PER PEDESTAL	\$50,400.00	
4	UTILITY INFRASTRUCTUR - REPAIR	2582	\$308,000.00	SEE ITEMS 1;2;3 BELOW. COSTS FOR WATER AND SEWER	\$270,000.00	
5	POOL BUILDING ROOF - REPLACE	2381	\$1,750.00	NO ISSUE WITH ROOF, POSTPONE	\$0.00	
6	CLUBHOUSE INTERIOR SURFACES REPAINT	2701	\$5,255.00	AGREE	\$5,255.00	
7	CLUBHOUSE STAGE CARPETING - REPLACE	2711	\$1,890.00	NO ISSUE WITH CARPET, POSTPONE	\$0.00	
8	CLUBHOUSE VINYL RESILIENT FLOORING - REPLACE	2717	\$27,950.00	AGREE	\$27,950.00	
9	CLUBHOUSE FIXTURES/FURNISHINGS - PARTIAL REPLACE	2743	\$15,000.00	AGREE	\$15,000.00	
10	CLUBHOUSE COMMERCIAL APPLANCES - REPLACE	2747	\$45,000.00	NO ISSUE, POSTPONE	\$0.00	
11	CLUBHOUSE POOL EXTERIOR PATIO FURNITURE - REPLACE	2763	\$18,150.00	AGREE	\$18,150.00	

12	CLUBHOUSE POOL DECK FURNITURE - REPLACE	YES	2763	\$15,800.00	AGREE, REPLACE 65 PIECES AS NEEDED	\$10,000.00
13	CLUBHOUSE POOL SOLAR COVERS - REPLACE	YES	2793	\$14,800.00	Currently the ROC Board has ruled that pool covers will not be replaced	\$0.00
RECOMMENDED FROM RESERVE STUDY \$561,350.00				POST INFRASTRUCTURE REVIEW \$497,755.00		

PROPOSED SPENDING SUPPLEMENT TO RESERVE STUDY

ITEM	DESCRIPTION	AMOUNT	COMMENTS
1	UNDERGROUND SEWER MAINS - CIPP LINE 1835 LF OF 8 INCH CLAY PIPE	\$170,000.00	ESTIMATE FROM EMAIL DATED MAY 12, 2023, WILL NEED FIRM PROPOSAL
2	LOT SEWER LATERALS REPLACE P-TRAPS AND PIPING - 42 UNITS	\$84,000.00	BASED ON UNIT COST OF \$2000 PER HOME
3	DOMESTIC WATER SYSTEM - REPLACE GALVANIZED PIPING ON HOME WITH LOW WATER PRESSURE (40 HOMES IF NEEDED)	\$16,000.00	BASED ON UNIT COST OF \$400 PER HOME
4	ENGINEERING SUPPORT	\$5,000.00	SUPPORT FOR STORM WATER
5	ASPHALT ROADWAYS - SEAL/REPAIR	\$20,000.00	REPAIR ROADWAYS AS NEEDED

SUMMARY OF COSTS

RESERVE STUDY		\$497,755.00	ITEMS 4-5-6 FROM PROPOSED SPENDING SUPPLEMENT TO RESERVE STUDY. ITEMS 1 THRU 13 FROM PROPOSED SPENDING RECOMMENDED BY RESERVE STUDY (POST INFRASTRUCTURE REVIEW)
WW IDENTIFIED		\$25,000.00	ITEMS 1 THRU 18 FROM PROPOSED SPENDING RECOMMENDED BY RESERVE STUDY. ITEM 4 AND 5 FROM PROPOSED SPENDING SUPPLEMENT TO RESERVE STUDY

SPENDING REQUESTED FOR FY 2024 \$522,755.00