

	A	B	C	D	E
1	APPROVED	2025 BUDGET SUMMARY	2023	2024	2025
2	9/25/24		AUDITED	RATIFIED	APPROVED
3		INCOME	10% Increase	10% Increase	20% Increase
4		<u>ASSESSMENT REVENUE</u>			
5	3110	MEMBERSHIP ASSESSMENTS	2,476,359	2,723,974	3,268,769
6	3115	COMMERCIAL ASSESSMENTS	152,783	167,894	201,473
7	3120	SPECIAL ASSESSMENT 1070 BLDG.	0	0	0
8	3121	SURPLUS APPLICATION	0	0	0
9		TOTAL ASSESSMENT REVENUE	2,629,142	2,891,868	3,470,242
10					
11		<u>OTHER REVENUE</u>			
12	3150	TRANSFER FEES	20,000	25,000	20,000
13	3160	RESALE/DEMAND PACKAGE	26,566	25,000	25,000
14	3200	INSURANCE CLAIM REVENUE	616	0	0
15	3310	OTHER INCOME	13,589	6,650	7,600
16	3311	VILLAGE GREEN PARK FEES	3,200	4,000	4,000
17	3313	VIOLATION FINES/PENALTIES	7,000	3,000	3,000
18	4305	BAD DEBT	-6,095	-3,000	-3,000
19	3314	DISTRESSED PROPERTIES CLEAN-UP	0	0	0
20	3315	ARCHITECTURAL CONTROL	4,300	3,900	5,000
21	3316	LATE PAYMENT - INTEREST CHARGE	3,842	2,500	2,700
22	3317	OWNER RIMBURSEMENTS	0	0	0
23	3410	LATE PAYMENT - LATE CHARGE	18,682	19,000	19,000
24	3411	OMBUDSMAN FEE REIMBURSEMENT	0	0	0
25	3412	PCE TAX	0	0	0
26	3414	CAUGHLIN CREEK IRRIGATION & REPAIR	0	0	0
27	3417	INTEREST INCOME	2,117	2,500	2,500
28	3418	GAIN (LOSS) ON SALE OF ASSETS (Non-Cash)	0	0	0
29	3421	COLLECTION SERVICE FEES	0	0	0
30	3422	ALUM CREEK PRESERVATION PROJECT	0	0	0
31	3423	MANAGEMENT CONTRACT SERVICES	0	0	0
32	3424	LANDSCAPE CONTRACT SERVICE	86,306	85,000	75,000
33	3590-1	CRHA RESERVE TRANSFER	(213,340)	(223,590)	(335,385)
34	3591-1	MOUNTAINSHYRE RESERVE TRANSFER	(20,222)	(22,062)	(22,163)
35	3592-1	CAUGHLIN/DEER CREEK RESERVE TRANSFER	(45,556)	(56,945)	(67,195)
36	3593	PINE BLUFF RESERVE TRANSFER	0	0	0
37	3594	1070 CC RESERVE TRANSFER	0	0	0
38	3595	WHISPERING CANYON (RH) RESERVE TRANSFER	(29,401)	(38,905)	(40,267)
39	3900	1070 CC - TRANSFER TO CAPITAL	0	0	0
40		TOTAL OTHER REVENUE	(128,396)	(167,952)	(304,210)
41					
42		TOTAL INCOME	2,500,746	2,723,916	3,166,032
43					
44		EXPENSE			
45		<u>OPERATING EXPENSE</u>			
46	4125	OFFICE RENT	0	0	0
47	4126	COMPUTER SERVICES	43,664	46,000	46,000
48	4127	CAI LAC LOBBYIST	2,263	2,263	2,263
49	4128	GATE REMOTES	1,443	1,500	1,500
50	4129	1070 CC LOAN - PRINCIPAL	29,880	32,402	33,744
51	4129-1	1070 CC LOAN - INTEREST	6,182	4,891	3,553
52	4129-2	1070 CC PRINCIPAL PAYDOWN	0	0	0
53	4130	GENERAL OFFICE	50,482	49,000	51,000
54	4131	OMBUDSMAN	9,618	9,618	9,618
55	4132	ELECTION FOR BOARD	0	5,000	5,000
56	4133	POSTAGE	13,403	20,000	20,000
57	4134	MANAGEMENT CONSULTANT FEE	0	0	0

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2	9/25/24		AUDITED	RATIFIED	APPROVED
58	4135	PRINTING & MAILINGS	20,507	35,000	27,000
59	4136	ACC BACKUP	0	0	0
60	4200	LEGAL SETTLEMENT	0	0	0
61	4201	LEGAL PROJECTS	2,052	10,000	10,000
62	4300	LEGAL	58,246	50,000	50,000
63	4301	ACCOUNTING	19,425	24,000	20,000
64	4302	OUTSIDE CONSULTING	150	8,000	5,000
65	4306	DISTRESSED PROPERTIES CLEAN-UP	0	0	0
66	4307	FENCE REPAIR AGREEMENT	0	0	0
67	4308	MGMT. SERVICES INSURANCE	1,753	1,656	1,656
68	4309	LANDSCAPE SERVICES INSURANCE	2,611	2,825	3,432
69	4310	INSURANCE PACKAGE	100,396	109,677	122,453
70	4320	TAXES, LICENSES & FEES	30,068	35,000	68,751
71	4320-1	FEDERAL INCOME TAX	9,324	3,000	9,000
72	4321	PCE TAX FEE	0	0	0
73	4325	DEPRECIATION (Non-Cash)	0	0	0
74	4326	LOSS - DISPOSAL OF ASSETS (Non-Cash)	0	0	0
75	4330	NEWSLETTER	0	0	0
76	4335	COMMUNITY ACTIVITIES	33,999	30,000	35,000
77	4336	CAUGHLIN RANCHER	0	0	0
78	4360	ALARM MONITORING	1,905	2,000	2,000
79	4361	PATROL SERVICE	56,389	75,500	75,500
80	4373	LANDSCAPE CONTRACT SERVICES EXPENSE	1,707	3,800	2,000
81	4640	CAUGHLIN XING CAM FEE	9,231	10,450	10,450
82	4774	CONSULTING - ROCK WALL	0	0	0
83	4780	STEAMBOAT DITCH ANNUAL FEE & MAINTENANCE	14,905	15,000	15,000
84	4791	CONTINGENCY	0	0	0
85	5000	ARCHITECTURAL CONTROL COMMITTEE	10,990	8,500	10,000
86		TOTAL OPERATING EXPENSE	530,595	595,082	639,920
87					
88		<u>OTHER EXPENSE</u>			
89	9530	PURCHASE 1070 BLDG.			
90	9540	VILLAGE GREEN PARK IMPROVEMENTS			
91		TOTAL OTHER EXPENSE			
92					
93		<u>PAYROLL</u>			
94	4100	GENERAL MANAGER	0	0	0
95	4101	ASSISTANT MANAGER	0	0	0
96	4102	OFFICE MANAGER/BOOKKEEPER	0	0	0
97	4103	ADMIN. ASSISTANT/ACC/CC&R	0	0	0
98	4104	OFFICE TEMP.	18,460	0	0
99	4105	SECRETARY / ADMIN. ASSISTANT	0	0	0
100	4106	SALARIES & WAGES - ADMIN.	295,772	354,292	383,330
101	4107	EMPLOYEE BENEFITS - PTO (Non-Cash)	0	0	0
102	4110	PAYROLL TAXES - ADMIN.	33,752	39,163	42,219
103	4111	GROUP MEDICAL INS. - ADMIN.	54,461	69,834	76,728
104	4112	EMPLOYEE SIMPLE IRA - ADMIN.	7,234	8,305	12,250
105	4113	WORKERS COMP. - ADMIN.	1,076	2,105	2,282
106	4114	CONTINUING EDUCATION - ADMIN.	3,954	6,000	6,000
107	4115	STAFF INCENTIVE - ADMIN.	21,250	15,500	25,000
108	4402	SALARIES & WAGES- L&M	463,602	512,668	530,897
109	4405	LANDSCAPE SUPERINTENDENT	0	0	0
110	4406	LANDSCAPE EMPLOYEES	0	0	0
111	4409	SEASONAL WAGES - L&M	374,745	484,110	530,897
112	4410	GROUP MEDICAL INS. - L&M	87,870	114,047	125,447

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1	APPROVED	2025 BUDGET SUMMARY	2023	2024	2025
2	9/25/24		AUDITED	RATIFIED	APPROVED
113	4411	PAYROLL TAXES - L&M AND SEASONAL	100,977	122,164	125,662
114	4412	EMPLOYEE SIMPLE IRA - L&M	8,513	10,315	16,467
115	4413	STAFF INCENTIVE - L&M	15,400	15,500	18,000
116	4414	WORKERS COMP. - L&M AND SEASONAL	10,639	17,931	21,173
117	4415	CONTINUING EDUCATION - L&M	1,200	3,500	3,500
118	4416	SALARIES & WAGES - RIVER RUN	0	0	0
119		TOTAL PAYROLL	1,498,903	1,775,434	1,919,852
120					
121		<u>REPAIRS AND MAINTENANCE</u>			
122	4142	ENTRANCE GATE REPAIRS	6,874	6,000	6,000
123	4500	MATERIALS/SUPPLIES	33,832	35,000	35,000
124	4501	VANDALISM & DUMP RUN	1,531	1,500	1,500
125	4502	SNOW REMOVAL	5,342	2,500	3,000
126	4503	PORTABLE RESTROOM FACILITY	12,494	14,000	15,000
127	4510	CHEMICALS/FERTILIZERS	14,034	25,000	20,000
128	4520	IRRIGATION REPAIRS	25,306	32,000	32,000
129	4530	PLANT MATERIAL/REPLACEMENT	42,280	25,000	30,000
130	4535	SOD & SEED	6,551	8,000	8,000
131	4537	TREE REMOVAL/PRUNING	0	5,000	10,000
132	4560	FUEL & OIL	34,374	38,000	35,000
133	4570	WEED ABATEMENT	49,500	50,000	65,000
134	4575	FIRE MITIGATION	0	0	0
135	4620	MISCELLANEOUS	1,230	5,000	5,000
136	4625	MISC. PROPERTY REPAIRS	5,723	5,000	5,000
137	4630	TRASH HAULING	27,136	25,000	25,000
138	4705	SMALL EQUIPMENT	3,036	10,000	7,000
139	4706	L&M PHONES	3,036	2,879	0
140	4710	EQUIPMENT MAINTENANCE	52,734	40,000	45,000
141	4730	EQUIPMENT RENTAL	1,452	1,500	1,500
142	4760	SIGN MAINTENANCE/LIGHTS	230	4,000	4,000
143	4770	WATER CONSERVATION PROJECTS	0	0	0
144	4774	CONSULTING - ROCK WALL PROJECT	0	0	0
145	4775	ROCK/STONE WALL REPAIRS	0	0	0
146	4790	UNIFORMS	16,441	14,000	15,000
147	4792	ALUM CREEK PRESERVATION PROJECT	0	0	0
148	4793	INSURANCE CLAIM EXPENSE	355	0	0
149		TOTAL REPAIRS AND MAINTENANCE	343,491	349,379	368,000
150					
151		<u>UTILITY</u>			
152	4140	TELEPHONE	6,856	6,500	9,700
153	4141	ENTRANCE GATES TELEPHONE & INTERNET	5,245	6,960	6,960
154	4540	IRRIGATION	180,436	225,000	205,000
155	4550	UTILITIES	44,833	45,000	49,000
156	4551	STREET LIGHTS	4,423	4,500	4,500
157	4750	CAUGHLIN CREEK IRRIGATION REIMB.	4,398	2,300	2,300
158		TOTAL UTILITY	246,191	290,260	277,460
159					
160		TOTAL EXPENSE	2,619,180	3,010,155	3,205,232
161					
162		EXCESS REVENUE / EXPENSE	(118,434)	(286,239)	(39,200)
163					
164		<u>OTHER EXPENSE</u>			
165	9510	WATER PROJECT			
166	9520	WATER PROJECT COMPLETION			
167		TOTAL OTHER EXPENSE			

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1	APPROVED	2025 BUDGET SUMMARY	2023	2024	2025
2	9/25/24		AUDITED	RATIFIED	APPROVED
168					
169					
170		INCOME			
171		<u>RESERVE</u>			
172	3100	Developer Contributions	0	0	0
173	3200	INSURANCE CLAIM REVENUE	0	0	0
174	3125	RESERVE ASSESSMENT - CRHA	0	0	0
175	4326-1	Gain/Loss on Investments	0	0	0
176	7101	INSURANCE CLAIM REVENUE	0	0	0
177	7105	CAUGHLIN/DEER CREEK RESERVE TRANSFER	45,556	56,945	67,195
178	7120	MOUNTAINSHYRE RESERVE TRANSFER	20,222	22,062	22,163
179	7130	CRHA RESERVE TRANSFER	213,340	223,590	335,385
180	7160	1070 CC RESERVE TRANSFER	0	0	0
181	7170	PINE BLUFF RESERVE TRANSFER	0	0	0
182	7175	WHISPERING CANYON RESERVE TRANSFER	29,401	38,905	40,267
183	7200	OTHER INCOME	0	0	0
184	7900	CAUGHLIN/DEER CREEK INTEREST	12,669	1,500	1,500
185	7910	MOUNTAINSHYRE INTEREST	4,949	700	700
186	7920	CRHA INTEREST	16,119	3,600	3,600
187	7960	WHISPERING CANYON INTEREST	52	675	675
188	7935	PARK IMPROVEMENT CONTRIBUTION	0	0	0
189	7940	1070 CC INTEREST	0	0	0
190	7950	PINE BLUFF INTEREST	0	0	0
191		TOTAL RESERVE	342,308	347,977	471,485
192					
193		TOTAL INCOME	342,308	347,977	471,485
194					
195		EXPENSE			
196		<u>OPERATING EXPENSE</u>			
197	4130	GENERAL OFFICE	0	0	0
198	4320	TAXES & LICENSES	0	0	0
199	7100	INSURANCE CLAIM REVENUE	0	0	0
200		TOTAL OPERATING EXPENSE	0	0	0
201					
202		EXPENSE			
203		<u>RESERVE</u>			
204	8110	EQUIPMENT / VEHICLE MAINTENANCE	22,418	128,993	12,746
205	8120	EQUIPMENT ACQUISITION / REPLACEMENT	9,416	0	143,495
206	8140	TRAIL MAINTENANCE	135,144	101,582	97,073
207	8150	MISC. OFFICE EQUIPMENT	12,405	60,605	66,529
208	8160	SIGN MAINTENANCE	0	33,607	89,997
209	8190	1050 MAINTENANCE BUILDING / YARD	7,765	0	3,717
210	8191	IRRIGATION COMPS./POND MAINT.	15,187	30,564	14,134
211	8192	SIDEWALK/CONCRETE REPAIRS & MAINT.	0	0	0
212	8195	CRHA RESERVE UPDATE	1,400	1,435	6,205
213	8197	WEBSITE UPDATE	0	0	13,461
214	8200	PARK IMPROVEMENTS	34,729	7,739	54,768
215	8201	CRHA CONSULTING/ENGINEERING	44,075	8,581	0
216	8203	1070 OFFICE BUILDING	16,843	7,452	68,472
217	8220	CRHA MISC. REPAIRS & MAINT.	6,984	0	1,381
218	8222	SEGMENTAL RETAINING WALL REPAIRS	0	0	0
219	8223	RETAINING AND ROCKERY WALL INSPECTIONS	0	1,716	1,819
220	8230	CAUGHLIN/DEER CREEK ROAD MAINT.	472,774	16,762	701
221	8232	CAUGHLIN/DEER CREEK POND R&M	0	6,802	7,210
222	8233	CAUGHLIN/DEER CREEK MISC R&M - LIGHTING	1,244	0	8,974

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1	APPROVED	2025 BUDGET SUMMARY	2023	2024	2025
2	9/25/24		AUDITED	RATIFIED	APPROVED
223	8240	CRHA ENTRY SIGNS & POWER	0	0	0
224	8250	MOUNTAINSHYRE ROAD MAINT.	45,247	2,101	1,899
225	8260	MOUNTAINSHYRE GATES	18,168	22,744	0
226	8262	MOUNTAINSHYRE RESERVE UPDATE	500	513	1,344
227	8264	MOUNTAINSHYRE CONCRETE REPAIRS	0	1,341	3,648
228	8266	MTNSHYRE CONSULTING/ENGINEERING	4,025	0	0
229	82XX	MOUNTAINSHYRE MISC. REPAIRS		366	5,361
230	82XX	MOUNTAINSHYRE MONUMENT SIGN & LIGHTS		21,303	22,581
231	8270	CAUGHLIN/DEER CREEK GATE REPAIRS	11,731	2,952	5,743
232	8274	CAUGHLIN/DEER CREEK RESERVE UPDATE	500	513	1,551
233	8275	CAUGHLIN/DEER CREEK CONCRETE REPAIRS	0	0	0
234	8276	CC/DC CREEK CONSULTING/ENGINEERING	52,805	0	1,819
235	8280	INSURANCE CLAIM EXPENSE	11,580	0	0
236	8290	VEHICLE ACQUISITION / REPLACEMENT	0	0	52,390
237	8300	CAUGHLIN/DEER CREEK ENTRY SIGNAGE (2)	0	0	0
238	8310	HOLIDAY LIGHTING	1,968	0	0
239	8320	WHISPERING CANYON MISC. IRRIGATION REPAIRS	0	1,304	0
240	8330	WHISPERING CANYON RESERVE STUDY UPDATE	300	0	0
241	8331	WHISPERING CANYON ROAD MAINT.	0	67,854	0
242	8332	WHISPERING CANYON ROCKERY WALL INSPECT.	0	0	2,303
243	8333	WHISPERING CANYON CONSULTING/ENGINEERING	0	4,129	0
244	8334	WHISPERING CANYON MISC. REPAIRS	0	5,867	6,219
245	8335	WHISPERING CANYON PLANT REPLACEMENT	0	10,865	0
246	8336	WHISPERING CANYON RETAINING WALLS	0	2,173	0
247		TOTAL RESERVE	927,208	549,863	695,540
248					
249		TOTAL EXPENSE	927,208	549,863	695,540
250					
251		EXCESS REVENUE / EXPENSE	(584,900)	(201,886)	(224,055)