	A	B	C	D	E
1	APPROVED	**2026 BUDGET SUMMARY**	**2024**	**2025**	**2026**
2	10/1/25		**AUDITED**	**RATIFIED 11/20/24**	**APPROVED 10/1/2025**
3		**INCOME**	**10% Increase**	**20% Increase**	**7% Increase**
4		**ASSESSMENT REVENUE**			
5	3110	MEMBERSHIP ASSESSMENTS	2,723,993	3,268,769	3,497,583
6	3115	COMMERCIAL ASSESSMENTS	167,947	201,473	215,576
7		**TOTAL ASSESSMENT REVENUE**	**2,891,940**	**3,470,242**	**3,713,159**
8					
9		**OTHER REVENUE**			
10	3150	TRANSFER FEES	22,400	20,000	30,000
11	3160	RESALE/DEMAND PACKAGE	28,008	25,000	26,126
12	3200	INSURANCE CLAIM REVENUE	0	0	0
13	3310	OTHER INCOME	50,272	7,600	13,000
14	3311	VILLAGE GREEN PARK FEES	2,200	4,000	4,000
15	3313	VIOLATION FINES/PENALTIES	11,400	3,000	3,000
16	3314	DISTRESSED PROPERTIES CLEAN-UP	0	0	0
17	3315	ARCHITECTURAL CONTROL	6,550	5,000	5,000
18	3316	LATE PAYMENT - INTEREST CHARGE	3,906	2,700	4,000
19	3317	OWNER REIMBURSEMENTS	0	0	0
20	3410	LATE PAYMENT - LATE CHARGE	20,600	19,000	20,000
21	3411	OMBUDSMAN FEE REIMBURSEMENT	0	0	0
22	3412	PCE TAX	0	0	0
23	3414	CAUGHLIN CREEK IRRIGATION & REPAIR	0	0	0
24	3417	INTEREST INCOME	4,794	2,500	5,000
25	3418	GAIN (LOSS) ON SALE OF ASSETS **(Non-Cash)**	2,500	0	0
26	3421	COLLECTION SERVICE FEES	5	0	0
27	3422	ALUM CREEK PRESERVATION PROJECT	0	0	0
28	3423	MANAGEMENT CONTRACT SERVICES	0	0	0
29	3424	LANDSCAPE CONTRACT SERVICE	91,610	75,000	82,500
30	3590-1	CRHA RESERVE TRANSFER	**(223,590)**	**(335,385)**	**(435,385)**
31	3591-1	MOUNTAINSHYRE RESERVE TRANSFER	**(22,062)**	**(22,163)**	**(24,224)**
32	3592-1	CAUGHLIN/DEER CREEK RESERVE TRANSFER	**(56,945)**	**(67,195)**	**(86,682)**
33	3593	PINE BLUFF RESERVE TRANSFER	0	0	0
34	3594	1070 CC RESERVE TRANSFER	0	0	0
35	3595	WHISPERING CANYON (RH) RESERVE TRANSFER	(38,905)	**(40,267)**	**(41,676)**

	A	B	C	D	E
1	APPROVED	2026 BUDGET SUMMARY	2024	2025	2026
2	10/1/25		AUDITED	RATIFIED 11/20/24	APPROVED 10/1/2025
36	3900	1070 CC - TRANSFER TO CAPITAL	0	0	0
37		**TOTAL OTHER REVENUE**	**(97,257)**	**(301,210)**	**(395,341)**
38					
39		**TOTAL INCOME**	**2,794,683**	**3,169,032**	**3,317,818**
40					
41		**EXPENSE**			
42		**OPERATING EXPENSE**			
43	4125	OFFICE RENT	0	0	0
44	4126	COMPUTER SERVICES	49,492	46,000	50,000
45	4127	CAI LAC LOBBYIST	2,263	2,263	2,263
46	4128	GATE REMOTES	0	1,500	1,500
47	4129	1070 CC LOAN - PRINCIPAL	32,402	33,744	35,136
48	4129-1	1070 CC LOAN - INTEREST	4,913	3,553	2,157
49	4129-2	1070 CC PRINCIPAL PAYDOWN	0	0	0
50	4130	GENERAL OFFICE	53,551	51,000	60,000
51	4131	OMBUDSMAN	9,618	9,618	9,618
52	4132	ELECTION FOR BOARD	0	5,000	5,000
53	4133	POSTAGE	22,080	20,000	16,000
54	4134	MANAGEMENT CONSULTANT FEE	0	0	0
55	4135	PRINTING & MAILINGS	39,570	27,000	20,000
56	4136	ACC BACKUP	0	0	0
57	4200	LEGAL SETTLEMENT	0	0	0
58	4201	LEGAL PROJECTS	1,504	10,000	5,000
59	4202	LEGAL - COLLECTION PROCEEDINGS	21,723		10,000
60	4300	LEGAL	90,881	50,000	50,000
61	4301	ACCOUNTING	19,670	20,000	22,000
62	4302	OUTSIDE CONSULTING	225	5,000	4,000
63	4303	FIRE PREVENTION PROJECT	0	0	5,000
64	4305	BAD DEBT	16,601	3,000	3,000
65	4306	DISTRESSED PROPERTIES CLEAN-UP	0	0	0
66	4307	FENCE REPAIR AGREEMENT	0	0	0
67	4308	MGMT. SERVICES INSURANCE	1,656	1,656	1,656
68	4309	LANDSCAPE SERVICES INSURANCE	2,977	3,432	5,446

	A	B	C	D	E
1	**APPROVED**	**2026 BUDGET SUMMARY**	**2024**	**2025**	**2026**
2	**10/1/25**		**AUDITED**	**RATIFIED 11/20/24**	**APPROVED 10/1/2025**
69	4310	INSURANCE PACKAGE	110,636	122,453	132,327
70	4320	TAXES, LICENSES & FEES	33,916	68,751	69,000
71	4320-1	FEDERAL INCOME TAX	7,269	9,000	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	35,364	35,000	35,000
77	4336	CAUGHLIN RANCHER	0	0	0
78	4360	ALARM MONITORING	2,866	2,000	3,000
79	4361	PATROL SERVICE	70,975	75,500	57,900
80	4373	LANDSCAPE CONTRACT SERVICES EXPENSE	1,334	2,000	2,000
81	4640	CAUGHLIN XING CAM FEE	9,231	10,450	7,500
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	7,268	10,000	10,000
86		**TOTAL OPERATING EXPENSE**	**662,890**	**642,920**	**648,503**
87					
88		**OTHER EXPENSE**			
89	9530	PURCHASE 1070 BLDG.			
90	9540	VILLAGE GREEN PARK IMPROVEMENTS			
91		**TOTAL OTHER EXPENSE**			
92					
93		**PAYROLL**			
98	4104	OFFICE TEMP.	0	0	0
100	4106	SALARIES & WAGES - ADMIN.	349,546	383,330	403,189
102	4110	PAYROLL TAXES - ADMIN.	39,091	42,219	44,194
103	4111	GROUP MEDICAL INS. - ADMIN.	64,726	76,728	59,078
104	4112	EMPLOYEE SIMPLE IRA - ADMIN.	9,305	12,250	12,846
105	4113	WORKERS COMP. - ADMIN.	1,559	2,282	2,986
106	4114	CONTINUING EDUCATION - ADMIN.	6,170	6,000	7,500
107	4115	STAFF INCENTIVE - ADMIN.	25,000	25,000	22,000

	A	B	C	D	E
1	**APPROVED**	**2026 BUDGET SUMMARY**	**2024**	**2025**	**2026**
2	**10/1/25**		**AUDITED**	**RATIFIED 11/20/24**	**APPROVED 10/1/2025**
108	4402	SALARIES & WAGES- L&M	522,739	530,897	550,417
111	4409	SEASONAL WAGES - L&M	436,192	530,897	522,390
112	4410	GROUP MEDICAL INS. - L&M	110,141	125,447	121,784
113	4411	PAYROLL TAXES - L&M AND SEASONAL	115,590	125,662	131,234
114	4412	EMPLOYEE SIMPLE IRA - L&M	9,824	16,467	13,217
115	4413	STAFF INCENTIVE - L&M	18,000	18,000	18,000
116	4414	WORKERS COMP. - L&M AND SEASONAL	13,393	21,173	23,568
117	4415	CONTINUING EDUCATION - L&M	600	3,500	3,500
119		**TOTAL PAYROLL**	**1,721,876**	**1,919,852**	**1,935,903**
120					
121		**REPAIRS AND MAINTENANCE**			
122	4142	ENTRANCE GATE REPAIRS	4,200	6,000	6,000
123	4143	CAMERAS - REPAIRS & MAINTENANCE	8,516	0	2,500
124	4500	MATERIALS/SUPPLIES	45,135	35,000	38,000
125	4501	VANDALISM & DUMP RUN	1,581	1,500	1,500
126	4502	SNOW REMOVAL	0	3,000	3,000
127	4503	PORTABLE RESTROOM FACILITY	14,169	15,000	17,000
128	4510	CHEMICALS/FERTILIZERS	18,230	20,000	20,000
129	4520	IRRIGATION REPAIRS	40,485	32,000	32,000
130	4530	PLANT MATERIAL/REPLACEMENT	38,227	30,000	35,000
131	4535	SOD & SEED	0	8,000	5,000
132	4537	TREE REMOVAL/PRUNING	33,250	10,000	25,000
133	4560	FUEL & OIL	33,296	35,000	35,000
134	4570	WEED ABATEMENT	63,500	65,000	62,000
135	4575	FIRE MITIGATION PROJECTS (i.e.: Landscaping)	0	0	10,000
136	4620	MISCELLANEOUS	4,020	5,000	5,000
137	4621	COTTAGES FENCE PAINTING	17,887	0	0
138	4625	MISC. PROPERTY REPAIRS	0	5,000	3,000
139	4630	TRASH HAULING	25,664	25,000	25,000
140	4705	SMALL EQUIPMENT	6,256	7,000	6,000
141	4706	L&M PHONES	2,519	0	0
142	4710	EQUIPMENT MAINTENANCE	55,311	45,000	45,000
143	4730	EQUIPMENT RENTAL	1,502	1,500	3,000

	A	B	C	D	E
1	APPROVED	2026 BUDGET SUMMARY	2024	2025	2026
2	10/1/25		AUDITED	RATIFIED 11/20/24	APPROVED 10/1/2025
144	4760	SIGN MAINTENANCE/LIGHTS	4,431	4,000	4,500
145	4770	WATER CONSERVATION PROJECTS	0	0	0
146	4774	CONSULTING - ROCK WALL PROJECT	0	0	0
147	4775	ROCK/STONE WALL REPAIRS	0	0	0
148	4790	UNIFORMS	13,130	15,000	15,000
149	4792	ALUM CREEK PRESERVATION PROJECT	0	0	0
150	4793	INSURANCE CLAIM EXPENSE	0	0	0
151		**TOTAL REPAIRS AND MAINTENANCE**	**431,309**	**368,000**	**398,500**
152					
153		**UTILITY**			
154	4140	TELEPHONE	5,486	9,700	10,000
155	4141	ENTRANCE GATES TELEPHONE & INTERNET	5,918	6,960	9,000
156	4540	IRRIGATION	276,541	205,000	260,000
157	4550	UTILITIES	44,110	49,000	49,000
158	4551	STREET LIGHTS (Deer Creek)	4,167	4,500	4,500
159	4750	CAUGHLIN CREEK IRRIGATION REIMB.	2,150	2,300	2,300
160		**TOTAL UTILITY**	**338,372**	**277,460**	**334,800**
161					
162		**TOTAL EXPENSE**	**3,154,447**	**3,208,232**	**3,317,706**
163					
164		**EXCESS REVENUE / EXPENSE**	**(359,765)**	**(39,200)**	**111**
165					
171					
172		**INCOME**			
173		**RESERVE**			
174	3100	Developer Contributions	0	0	0
175	3200	INSURANCE CLAIM REVENUE	0	0	0
176	3125	RESERVE ASSESSMENT - CRHA	0	0	0
177	4326-1	Gain/Loss on Investments	0	0	0
178	7101	INSURANCE CLAIM REVENUE	0	0	0
179	7105	CAUGHLIN/DEER CREEK RESERVE TRANSFER	56,945	67,195	86,682
180	7120	MOUNTAINSHYRE RESERVE TRANSFER	22,062	22,163	24,224
181	7130	CRHA RESERVE TRANSFER	223,590	335,385	435,385

	A	B	C	D	E
1	APPROVED	2026 BUDGET SUMMARY	2024	2025	2026
2	10/1/25		AUDITED	RATIFIED 11/20/24	APPROVED 10/1/2025
182	7160	1070 CC RESERVE TRANSFER	0	0	0
183	7170	PINE BLUFF RESERVE TRANSFER	0	0	0
184	7175	WHISPERING CANYON RESERVE TRANSFER	38,905	40,267	41,676
185	7200	OTHER INCOME	0	0	0
186	7900	CAUGHLIN/DEER CREEK INTEREST	2,949	1,500	1,500
187	7910	MOUNTAINSHYRE INTEREST	5,278	700	700
188	7920	CRHA INTEREST	16,011	3,600	3,600
189	7960	WHISPERING CANYON INTEREST	409	675	675
190	7935	PARK IMPROVEMENT CONTRIBUTION	0	0	0
191	7940	1070 CC INTEREST	0	0	0
192	7950	PINE BLUFF INTEREST	0	0	0
193		**TOTAL RESERVE**	**366,149**	**471,485**	**594,442**
194					
195		**TOTAL INCOME**	**366,149**	**471,485**	**594,442**
196					
197		**EXPENSE**			
198		**RESERVE**			
199	8110	EQUIPMENT / VEHICLE MAINTENANCE	19,153	12,746	0
200	8120	EQUIPMENT ACQUISITION / REPLACEMENT	0	143,495	16,902
201	8140	TRAIL MAINTENANCE	133,317	97,073	10,250
202	8150	MISC. OFFICE EQUIPMENT	12,240	66,529	24,944
203	8160	SIGN MAINTENANCE	19,701	89,997	20,551
204	8190	1050 MAINTENANCE BUILDING / YARD	0	3,717	0
205	8191	IRRIGATION COMPS./POND MAINT.	6,404	14,134	12,640
206	8192	SIDEWALK/CONCRETE REPAIRS & MAINT.	2,550	0	0
207	8195	CRHA RESERVE UPDATE	1,400	6,205	1,435
208	8197	WEBSITE UPDATE	0	13,461	13,858
209	8200	PARK IMPROVEMENTS	11,423	54,768	2,737
210	8201	CRHA CONSULTING/ENGINEERING	33,871	0	0
211	8203	1070 OFFICE BUILDING	0	68,472	32,967
212	8220	CRHA MISC. REPAIRS & MAINT.	0	1,381	0
213	8222	SEGMENTAL RETAINING WALL REPAIRS	0	0	0
214	8223	RETAINING AND ROCKERY WALL INSPECTIONS	5,600	1,819	0

	A	B	C	D	E
1	**APPROVED**	**2026 BUDGET SUMMARY**	**2024**	**2025**	**2026**
2	**10/1/25**		**AUDITED**	**RATIFIED 11/20/24**	**APPROVED 10/1/2025**
215	8225	BRIDGE/WATER WAYCROSSING	189,942	0	0
216	8230	CAUGHLIN/DEER CREEK ROAD MAINT.	49,885	701	0
217	8232	CAUGHLIN/DEER CREEK POND R&M	0	7,210	7,390
218	8233	CAUGHLIN/DEER CREEK MISC R&M	367	8,974	9,243
219	8240	CRHA ENTRY SIGNS & POWER	0	0	0
220	8250	MOUNTAINSHYRE ROAD MAINT.	0	1,899	0
221	8260	MOUNTAINSHYRE GATES	31,478	0	0
222	8262	MOUNTAINSHYRE RESERVE UPDATE	500	1,344	513
223	8263	MOUNTAINSHYRE MISC. REPAIRS	0	5,361	513
224	8264	MOUNTAINSHYRE CONCRETE REPAIRS	3,104	3,648	2,296
225	8265	MOUNTAINSHYRE MONUMENT SIGN & LIGHTS	0	22,581	750
226	8266	MTNSHYRE CONSULTING/ENGINEERING	0	0	0
227	8270	CAUGHLIN/DEER CREEK GATE REPAIRS	54,751	5,743	3,223
228	8274	CAUGHLIN/DEER CREEK RESERVE UPDATE	500	1,551	513
229	8275	CAUGHLIN/DEER CREEK CONCRETE REPAIRS	5,967	0	0
230	8276	CC/DC CREEK CONSULTING/ENGINEERING	3,285	1,819	0
231	8280	INSURANCE CLAIM EXPENSE	0	0	0
232	8290	VEHICLE ACQUISITION / REPLACEMENT	0	52,390	37,105
233	8300	CAUGHLIN/DEER CREEK ENTRY SIGNAGE (2)	0	0	0
234	8310	HOLIDAY LIGHTING	2,120	0	0
235	8320	WHISPERING CANYON MISC. IRRIGATION REPAIRS	0	0	1,435
236	8330	WHISPERING CANYON RESERVE STUDY UPDATE	300	0	0
237	8331	WHISPERING CANYON ROAD MAINT.	42,896	0	2,847
238	8332	WHISPERING CANYON ROCKERY WALL INSPECT.	800	2,303	2,358
239	8333	WHISPERING CANYON CONSULTING/ENGINEERING	1,360	0	0
240	8334	WHISPERING CANYON MISC. REPAIRS	0	6,219	3,588
241	8335	WHISPERING CANYON PLANT REPLACEMENT	0	0	0
242	8336	WHISPERING CANYON RETAINING WALLS	0	0	0
243	8337	WHISPERING CANYON GATE R&R	15,922	0	0
244		**TOTAL RESERVE**	**648,835**	**695,540**	**208,058**
245					
246		**TOTAL EXPENSE**	**648,835**	**695,540**	**208,058**
247					

	A	B	C	D	E
1	**APPROVED**	**2026 BUDGET SUMMARY**	**2024**	**2025**	**2026**
2	**10/1/25**		**AUDITED**	**RATIFIED 11/20/24**	**APPROVED 10/1/2025**
248		**EXCESS REVENUE / EXPENSE**	**(282,686)**	**(224,055)**	**386,384**