

Highlands Ranch Community Association, Inc. 2027 Budget Message

The annual budget for the Highlands Ranch Community Association, Inc. (HRCA) is a financial and operational document that is designed to carry out the legal obligations of the HRCA. The annual budget also follows the policies of the Board of Directors, which reflects the requests for services and facilities by the members. The following summary of the Administrative Fund and Recreation Fund provides an overview of the budget, including revenues and expenses, capital outlay, reserve allocation and expense, and bonded debt (principal and interest).

HRCA Funds

Administrative Operating Fund. The Administrative Operating Fund is separate and distinct from the Recreation Fund. Administrative Fund expenses include items such as covenant control, community relations, finance, and portions of management expenses for HRCA activities and responsibilities. Revenues are generated through the Administrative Function Common Assessment (AFCA) which is paid by all owners of privately owned sites (commercial and residential) annexed into the HRCA, fees for certain cost-related administrative items and event revenue.

Administrative Reserve Fund. Annually, the HRCA has reserved funds for the replacement of Administrative Function assets. Typical expenditures are for computer and telephone equipment, software, and office furniture.

Recreation Operating Fund. The Recreation Operating Fund revenues include several categories. The revenues are separated based on-site specific revenues, multi-facility program revenues and the Recreation Function Common Assessment (RFCA). Expenses are categorized by operating and staff expenses at specific facilities, multi-facility program and staff expenses, and debt service. Only owners of privately owned sites that have been annexed into the Recreation Function are obligated to pay the RFCA.

Recreation Reserve Fund. Annually, the HRCA has reserved funds for replacement of major assets over a period of years. A roof is an example of an asset for which the HRCA annually sets aside a portion of the replacement cost so when the roof is in need of repair or replacement, funds are available without asking the members for special assessments to cover the expense. In January 2022, the HRCA received an updated reserve study from the independent engineering firm, Borne Consulting. The reserve study identified repairs and replacements and forecasts the time for the repair as well as the cost. HRCA will budget in future years to conduct another Reserve Study to confirm the future needs of the Recreation Reserve Fund.

Backcountry Fund. The Backcountry Fund is a sub-fund of the Recreation fund and is supported by program revenues, contributions from the Highlands Ranch Backcountry Conservation and Education Fund 501c3 and transfers from the Recreation Fund. The mission of the Backcountry Wilderness area is to “Provide visitors with unprecedented opportunities to enjoy nature near where they live, while protecting and conserving natural, cultural, archaeological, and historical resources for the enjoyment of future generations.”

Backcountry Reserve Fund. Annually, the HRCA has reserved funds for the replacement of Backcountry Function assets. Typical expenditures are for livestock, maintenance equipment and property improvements.

OSCA Fund. Funded by transaction related to the Open Space Conservation Agreement (“OSCA”) with Shea Homes Limited Partnership (“Shea Homes”). The final contributions to the OSCA fund occurred in 2018.

Debt Service and Plant Funds. Funded by transfers from the Recreation Operating Fund, the Debt Service Fund has been established to accumulate funds that are utilized to retire the bond obligations established in 1995, 1999, and 2005. The 2005 Bonds were paid off in December 2024 and no debt service is included in the 2027 Budget.

2027 Assessments

The HRCA has always made a committed effort to minimize Community Assessment increases. Additionally, Section 8.19 of the Community Declaration states that the Board, in budgeting and levying assessments, shall endeavor, whenever possible, to fund the Reserve Funds by regularly schedule payments, included as a part of Common Assessments, rather than by large Special Assessments. The proposed 2027 assessment amounts maintain both our Recreation Operating fund and Recreation Reserve fund balances above minimum level, keep our ageing facilities in excellent condition and provide competitive compensation for staff to ensure we can continue to improve the services and facilities we provide for homeowners. In 2024, HRCA reduced total annual Admin Assessments from \$73.44 to \$63.00 to reduce Admin fund balances. The 2027 Admin Assessment increase of \$5.00 returns approximately half of the decrease to ensure future Admin Fund balances are maintained above minimum levels.

There is an overall annual increase of \$19.60 (2.82%) in total Homeowner Assessments for 2027. The total quarterly Homeowner assessment will be \$178.90. The CPI (Consumer Price Index – Denver, Aurora, Lakewood – Housing - Shelter) as of July 2026 was 2.82%.

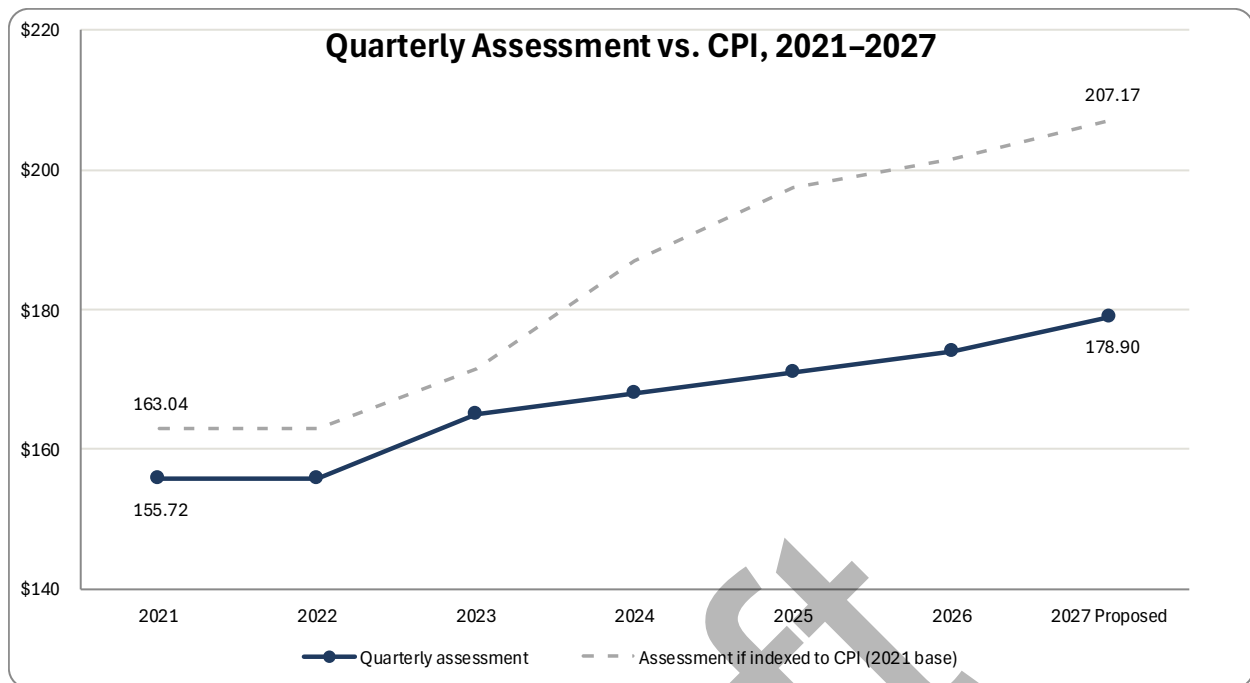
Total Assessments		Total Assessment Increase		
Per Quarter	Annual	Per Month	Per Quarter	Annual
\$ 178.90	\$ 715.60	\$ 1.63	\$ 4.90	\$ 19.60

Total Admin Assessments		Admin Assessment Increase		
Per Quarter	Annual	Per Month	Per Quarter	Annual
\$ 17.25	\$ 69.00	\$ 0.42	\$ 1.25	\$ 5.00

Total Recreation Assessments		Recreation Assessment Increase		
Per Quarter	Annual	Per Month	Per Quarter	Annual
\$ 161.65	\$ 646.60	\$ 1.22	\$ 3.65	\$ 14.60

Admin Assessments (AFCA). \$17.25/QTR or \$69.00/year, an annual increase of \$5.00.

Recreation Assessments (RFCA). \$161.65/QTR or \$646.60/year, an annual increase of \$14.60.



Between 2021 and 2026, during a period of elevated inflation, HRCA assessments have consistently remained below the Consumer Price Index (CPI). Using 2020 as the baseline, the 2027 quarterly assessment of \$178.90 is \$28.27 less than the CPI equivalent. This results in annual household savings of approximately \$113.06.

2027 Budget Assumptions

The HRCA budget anticipates the level of services to be provided, the costs of doing so, and the funds that will be available to provide these services. Types of services and facilities provided are determined by the Community Declaration. The Board of Directors determines the level of service with input from membership, committees, and Delegates.

Major assumptions affecting the 2027 budget are as follows:

- \$2,800,000 grant revenue from Douglas County for Wildcat Regional Park. Revenue will be recorded as funds are spent.
- Reserve and Capital Expenditures: Total \$14,853,340 Additional information is provided in the detailed budget file.
 - Reserve Expenditures: Total of \$3,831,340.
 - Recreation Capital Expenditures: \$205,000
 - Backcountry Capital (OSCA) and Reserve: \$10,839,000. \$7,250,000 of capital expenditures related to planning and development of Base Camp. \$5,400,000 of Base Camp will be funded by OSCA, the remaining \$1,850,000 to be funded by Recreation Operations. \$3,500,000 of capital expenditures related to Wildcat Regional Park that were funded by Douglas County.
 - Administration Reserve and Capital Expenditures: Total \$69,000, related to IT and Events equipment.
- Payroll: 3.5% annual performance-based increases, 7 FTE increase and select wage adjustments.
 - Performance increase based on survey of Denver Metro Area organizations.
 - 1.5 of the additional FTE's are program related and generate revenue. 0.5 of the additional FTE's are related to cost savings measures.
 - 5.0 FTE increase for open positions.
- Benefits: 6% cost increase for medical. Increased employee share to partially offset 9% maximum liability renewal increase.
- Insurance: 9.8% increase to property, liability, D&O, cyber, etc. based on September 2026 renewal. Property is up \$30K or 19% due to increased insured values of recreation centers.
- Utilities: 5% increase in gas, 5% increase in electricity and 5% increase in water.
- Two Clear the Clutter events, \$84K.
- Approximately \$158K in annual cost savings initiatives identified, both in progress and future.

Highlands Ranch Community Association
Net Fund Balances
2027 Proposed Budget

Administration Funds			
	Forecast	Budget	
	2026	2027	
Administration: Operations			
Min - 1 Month OpEx	\$ 0.30	\$ 0.33	
Admin Ops Fund Balance	\$ 3.45	\$ 3.48	
Var. to min	\$ 3.15	\$ 3.15	

Administration: Reserve			
Min - 1 Year Expenditures	\$ 0.06	\$ 0.05	
Admin Reserve Fund Balance	\$ 0.38	\$ 0.32	
Var. to min	\$ 0.32	\$ 0.27	

Backcountry Fund			
	Forecast	Budget	
	2026	2027	
Backcountry: Operations			
Min - 1 Month OpEx	\$ 0.11	\$ 0.12	
Backcountry Ops Fund Balance	\$ (0.09)	\$ 0.12	
Var. to min	\$ (0.20)	\$ 0.00	

Backcountry: Reserve			
Min - 1 Year Expenditures	\$ 0.07	\$ 0.07	
Backcountry Res Fund Balance	\$ 0.19	\$ 0.26	
Var. to min	\$ 0.12	\$ 0.19	

Recreation Funds			
	Forecast	Budget	
	2026	2027	
Recreation: Operations			
Min - 1 Month OpEx	\$ 1.79	\$ 1.80	
Recreation Ops Fund Balance	\$ 2.52	\$ 2.28	
Var. to min	\$ 0.73	\$ 0.47	

Recreation: Reserve			
Min - 1 Year Expenditures	\$ 4.26	\$ 3.97	
Recreation Reserve Fund Balance	\$ 3.95	\$ 3.99	
Var. to min	\$ (0.31)	\$ 0.03	



HIGHLANDS RANCH

COMMUNITY ASSOCIATION

Highlands Ranch Community Association

2027 Budget

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HIGHLANDS RANCH

COMMUNITY ASSOCIATION

2027 Proposed Budget

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Highlands Ranch Community Association, Inc.
Statement of Revenues and Expenses for All Funds
2027 Budget

	ADMINISTRATIVE			OSCA	RECREATION		BACKCOUNTRY		DEBT SERVICE		ELIMINATIONS	TOTAL	2027 Budget Variance			
	OPERATING	RESERVE			OPERATING	RESERVE	OPERATING	RESERVE	& PLANT				FY 2025		LTM 7/26	
			\$										\$	%	\$	%
Revenues																
Homeowner assessments	\$ 2,198,202	\$ -	\$ -	\$ -	\$ 19,788,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,986,748	21,003,683		21,231,243	
Homeowner fees	1,094,532	-	-	-	-	-	-	-	-	-	-	1,094,532	1,094,114		1,107,172	
Recreation programs	-	-	-	-	7,749,766	-	1,304,475	-	-	-	-	9,054,241	8,129,563		8,532,240	
Facility operations	-	-	-	-	1,254,240	-	14,453	-	-	(66,000)	-	1,202,693	1,262,950		1,214,245	
Community events	542,875	-	-	-	-	-	-	-	-	-	-	542,875	506,216		527,962	
Interest	141,881	13,560	133,999	133,999	185,798	193,820	-	2,628	-	-	-	671,687	835,002		751,939	
Other revenue	367,256	-	-	-	43,480	-	3,024,500	-	-	-	-	3,435,236	522,976		541,121	
Total revenues	4,344,747	13,560	133,999	133,999	29,021,831	193,820	4,343,428	2,628	-	(66,000)	-	37,988,013	33,354,505		33,905,922	
Expenses																
Salaries	1,942,635	-	-	-	13,150,391	-	1,412,435	-	-	-	-	16,505,461	14,921,517		15,540,360	
Employee benefits	596,636	-	-	-	3,198,381	-	298,758	-	-	-	-	4,093,774	3,774,865		3,738,787	
Depreciation Expense	-	119,811	-	-	-	-	-	121,481	4,532,009	-	-	4,773,302	3,542,228		4,050,787	
Facility operations	17,800	-	-	-	1,372,714	-	279,300	-	-	-	-	1,669,814	1,812,035		2,012,003	
Program	-	-	-	-	1,231,884	-	186,499	-	-	-	-	1,418,383	1,323,674		1,372,985	
Occupancy	73,776	-	-	-	1,655,722	-	-	-	-	(66,000)	-	1,663,498	1,613,964		1,685,539	
Information Technology Expenses	134,055	-	-	-	530,362	-	-	-	-	-	-	664,417	801,105		713,842	
General & Administrative	385,192	-	-	-	501,217	-	6,920	-	-	-	-	893,329	793,797		841,652	
Insurance	85,546	-	-	-	588,628	-	42,372	-	-	-	-	716,546	630,794		637,001	
Professional services	392,205	-	-	-	227,394	-	-	-	-	-	-	619,598	600,133		628,780	
Communications and marketing	118,617	-	-	-	250,718	-	-	-	-	-	-	369,335	498,017		461,083	
Community events	564,180	-	-	-	-	-	-	-	-	-	-	564,180	494,057		536,322	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other operating expenses	7,478	-	-	-	6,110	-	1,350	-	-	-	-	14,938	49,278		34,949	
Total expenses	4,318,120	119,811	-	-	22,713,520	-	2,227,634	121,481	4,532,009	(66,000)	-	33,966,575	30,855,464		32,254,090	
(Gains) / Losses	-	-	-	-	-	-	-	-	-	-	-	-	539,267		552,570	
Excess (deficiency) of revenues over expenses	26,626	(106,251)	133,999	133,999	6,308,311	193,820	2,115,794	(118,853)	(4,532,009)	-	-	4,021,437	1,959,775		1,099,262	
Transfers to Bond Fund	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers to Backcountry Fund	-	-	-	-	(2,755,000)	-	2,755,000	-	-	-	-	-	-		(0)	
Transfers for Capital Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers for Reserves	-	-	(5,541,333)	(5,541,333)	(3,800,000)	(145,340)	(4,658,667)	10,200,000	3,945,340	-	-	(0)	0		0	
Total transfers	-	-	(5,541,333)	(5,541,333)	(6,555,000)	(145,340)	(1,903,667)	10,200,000	3,945,340	-	-	(0)	0		0	
Net revenues (expenses)	\$ 26,626	\$ (106,251)	\$ (5,407,335)	\$ (5,407,335)	\$ (246,689)	\$ 48,480	\$ 212,128	\$ 10,081,147	\$ (586,669)	\$ -	\$ -	\$ 4,021,437	\$ 1,959,775		\$ 1,099,262	
													\$ 2,061,663	105.2%	\$ 2,922,176	265.8%

**Highlands Ranch Community Association
Statement of Cash Flows for All Funds
2027 Proposed Budget**

	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	TOTAL
Cash flows from operating activities									
Excess (deficiency) of revenues over expenses	\$ 26,626	\$ (106,251)	\$ (5,407,335)	\$ (246,689)	\$ 48,480	\$ 212,128	\$ 10,081,147	\$ (586,669)	\$ 4,021,437
Adjustment to reconcile excess (deficiency) of revenues over expenses to net cash from (used for) operating activities									
Depreciation expense	-	119,811	-	-	-	-	121,481	4,532,009	4,773,302
Deferred revenue	-	-	-	-	-	(2,800,000)	-	-	(2,800,000)
Net cash from (used for) operating activities	26,626	13,560	(5,407,335)	(246,689)	48,480	(2,587,872)	10,202,628	3,945,340	5,994,739
Cash flows from investing activities									
Purchases of property and equipment	-	(69,000)	-	-	-	-	(10,139,000)	(3,945,340)	(14,153,340)
Net cash from (used for) investing activities	-	(69,000)	-	-	-	-	(10,139,000)	(3,945,340)	(14,153,340)
Cash flows from financing activities									
Net borrowing and transfers among funds	-	-	(2,800,000)	-	-	2,800,000	-	-	-
Net cash from (used for) financing activities	-	-	(2,800,000)	-	-	2,800,000	-	-	-
Net change in cash and cash equivalents	26,626	(55,440)	(8,207,335)	(246,689)	48,480	212,128	63,628	(0)	(8,158,601)
Forecasted Cash and cash equivalents, beginning of year	3,849,872	492,709	8,901,855	5,339,296	4,312,173	270,576	206,793	-	23,373,274
Cash and cash equivalents, end of year	\$ 3,876,498	\$ 437,269	\$ 694,521	\$ 5,092,608	\$ 4,360,653	\$ 482,704	\$ 270,421	\$ (0)	\$ 15,214,673

Highlands Ranch Community Association
Net Fund Balances (in millions)
2027 Proposed Budget

Administration Fund				Recreation Fund				Backcountry Fund			
		Forecast	Budget			Forecast	Budget			Forecast	Budget
		2026	2027			2026	2027			2026	2027
Administration: Operations				Recreation: Operations				Backcountry: Operations			
Min - 1 Month OpEx	\$	0.30	\$ 0.33	Min - 1 Month OpEx	\$	1.79	\$ 1.80	Min - 1 Month OpEx	\$	0.11	\$ 0.12
Mid - 2 Months OpEx	\$	0.59	\$ 0.65	Mid - 2 Months OpEx	\$	3.58	\$ 3.60	Mid - 2 Months OpEx	\$	0.22	\$ 0.23
Max - 3 Months OpEx	\$	0.89	\$ 0.98	Max - 3 Months OpEx	\$	5.37	\$ 5.40	Max - 3 Months OpEx	\$	0.33	\$ 0.35
Admin Ops Fund Balance	\$	3.45	\$ 3.48	Recreation Ops Fund Balance	\$	2.52	\$ 2.28	Backcountry Ops Fund Balance	\$	(0.09)	\$ 0.12
Var. to min	\$	3.15	\$ 3.15	Var. to min	\$	0.73	\$ 0.47	Var. to min	\$	(0.20)	\$ 0.00
Var. to mid	\$	2.86	\$ 2.82	Var. to mid	\$	(1.06)	\$ (1.33)	Var. to mid	\$	(0.32)	\$ (0.12)
Var. to max	\$	2.56	\$ 2.50	Var. to max	\$	(2.85)	\$ (3.13)	Var. to max	\$	(0.43)	\$ (0.23)
Administration: Reserve				Recreation: Reserve				Backcountry: Reserve			
Min - 1 Year Expenditures	\$	0.06	\$ 0.05	Min - 1 Year Expenditures	\$	4.26	\$ 3.97	Min - 1 Year Expenditures	\$	0.07	\$ 0.07
Mid - 1.5 Years Expenditures	\$	0.08	\$ 0.08	Mid - 1.5 Years Expenditures	\$	6.39	\$ 5.95	Mid - 1.5 Years Expenditures	\$	0.11	\$ 0.11
Max - 2 Years Expenditures	\$	0.11	\$ 0.11	Max - 2 Years Expenditures	\$	8.52	\$ 7.94	Max - 2 Years Expenditures	\$	0.15	\$ 0.14
Admin Res Fund Balance	\$	0.38	\$ 0.32	Recreation Res Fund Balance	\$	3.95	\$ 3.99	Backcountry Res Fund Balance	\$	0.19	\$ 0.26
Var. to min	\$	0.32	\$ 0.27	Var. to min	\$	(0.31)	\$ 0.03	Var. to min	\$	0.12	\$ 0.19
Var. to mid	\$	0.30	\$ 0.24	Var. to mid	\$	(2.44)	\$ (1.96)	Var. to mid	\$	0.08	\$ 0.15
Var. to max	\$	0.27	\$ 0.22	Var. to max	\$	(4.57)	\$ (3.94)	Var. to max	\$	0.04	\$ 0.11

2027 REC RESERVE BUDGET

NORTHRIDGE			
Project #	Item	Budget	Justification
NR_2027_01	Replace Exercise Equipment	\$ 75,000	Annual Replacement of Portion of Exercise Equipment
NR_2027_02	Replace Main Facility Boiler	\$ 244,960	High Efficiency Boiler Replacement
NR_2027_03	Replace HVAC units (MZ-1 MZ-2)	\$ 521,190	MZ-1 & MZ-2 Air Handling Unit Replacements
NR_2027_04	Replace Outdoor Lap Pool Boiler	\$ 65,000	Outdoor Lap Pool Boiler Replacement
NR_2027_05	Replace Aquatic Circulation Pumps	\$ 26,500	Outdoor Lap Pool Circulation Pump Replacement
NR_2027_06	Upgrade Security Surveillance System	\$ 13,000	Camera Upgrades/ DVR Upgrade
NR_2027_07	Replace Wood Fencing	\$ 20,000	New Trex Fence Including Emergency Egress Gate
NR_2027_08	Replace Expansion Joints	\$ 20,000	Replace Expansion Joints, Caulking and Vertical Tuck Points
NR_2027_09	Replace Portion of Interior Doors	\$ 12,000	Replace Doors & Hardware Upstairs
NR_2027_10	Replace HVAC wrap	\$ 8,000	Replace Deteriorated Seresco Wrapping
NR_2027_11	Replace Interior Lighting	\$ 16,000	Replace Hallway Lights Leading to Pool Area
NR_2027_12	Replace Variable Frequency Device	\$ 12,000	Outdoor Lap Pool and Kiddie Pool VFDs
NR_2027_13	Replace Fitness Equipment (programs)	\$ 20,000	In Body, Fitness Studio Equipment
NR_2027_14	Locker Room Shower Epoxy	\$ 20,000	Re-Epoxy of Locker Room Showers
NR_2027_15	Asphalt Maintenance	\$ 10,000	Annual Maintenance Crack Fill, Infrared Patches and Striping
NR_2027_16	Replace Concrete Sections	\$ 20,000	Annual Replacement/ Repair of Concrete Surfaces
NR_2027_17	Landscaping - Upgrades	\$ 6,000	Annual Landscape Maintenance
NR_2027_18	Repair Roofs - Annual	\$ 5,000	Annual Roof Repairs
NR_2027_19	Furniture/ Furnishings	\$ 5,000	Cyclical Replacement of Desk, Tables, Chairs, etc....
NR_2027_20	Mechanical Critical Repair Parts	\$ 15,000	Back Up Critical Repair Parts for Maintenance
NR_2027_21	Aquatic Critical Repair Parts	\$ 9,000	Back up Critical Repair Parts to Prevent Shut Downs (Motors, Seals, Impellers)
NR_2027_22	Pool Equipment	\$ 24,000	LG Stand, Pool Vacuum, VGBA Grates for ODP, Timing System Replacement
NR_2027_23	Tennis Equipment	\$ 22,000	Replace Tennis Equipment (Windscreens, Nets, Ball Machine, etc..)- Back Drops, Divider Nets
TOTAL:		\$ 1,189,650.00	

SOUTHRIDGE			
Project #	Item	Budget	Justification
SR_2026_01	Replace Exercise Equipment	\$ 70,000	Annual Replacement of Portion of Exercise Equipment
SR_2026_02	Replace HVAC Units	\$ 650,000	Replace Orginal HVAC Units From 2005
SR_2026_03	Heat Exchanger Controls	\$ 14,390	Heat Exchanger Controls for RTUs
SR_2026_04	Replace Fitness Pool Plaster	\$ 33,000	Replace Fitness Pool Plaster
SR_2026_05	Upgrade Security Surveillance System	\$ 13,000	Upgrade Security Cameras and DVR
SR_2026_06	Replace Pottery Equipment	\$ 18,000	Replace Damaged Pottery Wheels
SR_2026_07	Replace Aquatic Circulation Pumps	\$ 16,000	20 HP Motor and Circulation Pump Replacments
SR_2026_08	Replace Janitorial Equipment	\$ 13,000	Floor Auto Scrubber Replacement
SR_2026_09	Clean Out Retention Pond	\$ 11,000	Full Clean Out of Retention Pond from Mud and Debris
SR_2026_10	Replace Expansion Joints	\$ 20,000	Replace Expansion Joints, Caulking and Vertical Tuck Points
SR_2026_11	Replace Stretching Floor	\$ 13,000	Stretching Floor Replacement
SR_2026_12	Replace Washer and Dryer	\$ 12,000	Replace Existing Washer and Dryer with New Commercial Units
SR_2026_13	Asphalt Maintenance	\$ 10,000	Annual Maintenance Crack Fill, Infrared Patches and Striping
SR_2026_14	Replace Concrete Sections	\$ 15,000	Annual Replacement/ Repair of Concrete Surfaces
SR_2026_15	Landscaping - Upgrades	\$ 9,800	Upgrade Landscaping/ Hardscapes in the Front of the Facility Near the Artwork
SR_2026_16	Roof Repairs	\$ 5,000	Annual Roof Repairs
SR_2026_17	Furniture and Furnishings	\$ 9,000	Patio Furniture, Vending Furniture, Auditorium Table and Chair Replacement
SR_2026_18	Mechanical Critical Repair Parts	\$ 15,000	Back Up Critical Repair Parts for Maintenance
SR_2026_19	Aquatic Critical Repair Parts	\$ 14,000	Back up Critical Repair Parts to Prevent Shut Downs (Motors, Seals, Impellers)
SR_2026_20	Pool Equipment	\$ 29,000	Thermal Cover, Slide Pad, Cargo Netting, Hammerhead Vacuum, Winter Cover, and Valve Replacment
SR_2026_21	Gym Equipment	\$ 9,000	New Pickleball Net, Badminton Standards
SR_2026_22	Tennis Equipment	\$ 4,000	Tennis Equipment (Windscreens & Nets)
TOTAL:		\$ 1,003,190	

2027 REC RESERVE BUDGET

EASTRIDGE			
Project #	Item	Budget	Justification
ER_2027_01	Replace Exercise Equipment	\$ 65,000	Annual Replacement of Portion of Exercise Equipment
ER_2027_02	Free Weight Equipment	\$ 75,000	Replace Benches, Dumbbells and Weight Equipment
ER_2027_03	Aquatic Chemical Controllers (3)	\$ 46,000	Upgrade Aquatic Chemical Controllers
ER_2027_04	Pool Furniture	\$ 10,000	Replace a Portion of Pool Deck Chairs
ER_2027_05	Fire Alarm Panel	\$ 72,000	Install a New Fire Panel & Additional Notification Devices
ER_2027_06	Frog Slide	\$ 75,000	Refurbish Leisure Pool Frog Slide
ER_2027_07	Aquatic Pool Play Feature	\$ 10,000	Baby Pufferfish Spray Feature
ER_2027_08	Zip Line	\$ 24,000	Aqua Zip'n Line Replacement
ER_2027_09	Filter Sand	\$ 20,000	Pool Filter Media Replacement
ER_2027_10	Leisure Pool Boiler	\$ 41,000	Leisure Pool Boiler Replacment
ER_2027_11	Lap Pool Boiler	\$ 41,000	Lap Pool Boiler Replacement
ER_2027_12	Indoor Doors - Portion	\$ 25,000	Community Room Entry and AFM Office Door Replacement
ER_2027_13	Expansion Joints	\$ 20,000	Replace Expansion Joints, Caulking and Vertical Tuck Points
ER_2027_14	Preschool Flooring	\$ 35,000	Replacement of Carpet with Rubberized Flooring in Monarch/ Telluride Classrooms
ER_2027_15	Admin Office Lighting Upgrade	\$ 60,000	Admin Hallway Light Fixture Replacement
ER_2027_16	Hot Tub Upgrades - Filtration and UV	\$ 71,000	UV Unit, Second Filter
ER_2027_17	Domestic Water Backflow	\$ 12,000	New Domestic Water Backflow
ER_2027_18	Asphalt Maintenance	\$ 22,000	Annual Maintenance Crack Fill, Infrared Patches and Striping
ER_2027_19	Replace Concrete sections	\$ 10,000	Annual Replacement/ Repair of Concrete Surfaces
ER_2027_20	Landscaping Upgrades	\$ 7,000	Annual Landscape Enhancements
ER_2027_21	Roof - Annual	\$ 5,000	Annual Roof Repairs
ER_2027_22	Furniture/Furnishings	\$ 30,000	Cyclical Replacement of Desk, Tables, Chairs, etc.... Preschool Furniture
ER_2027_23	Mechanical Critical Repair	\$ 10,000	Back Up Critical Repair Parts for Maintenance
ER_2027_24	Aquatic Critical Repair	\$ 12,000	Back up Critical Repair Parts to Prevent Shut Downs (Motors, Seals, Impellers)
ER_2027_25	Pool Equipment	\$ 20,000	Lane Lines, Baby Winter Cover, ODP Grates, Stands, New Lane Line Reel
TOTAL:		\$ 818,000	

WESTRIDGE			
Project #	Item	Budget	Justification
WR_2026_01	Replace Exercise Equipment	\$ 67,000	Annual Replacement of Portion of Exercise Equipment
WR_2026_02	Free Weight Equipment	\$ 30,000	Dumbbell & Freeweight Equipment Replacement
WR_2026_03	Air Duct Cleaning and Maintenance	\$ 52,000	Main HVAC Ductwork Cleanout
WR_2026_04	Pickleball Equipment	\$ 4,500	Spare Nets and Canopy fabric
WR_2026_05	Indoor Lap Pool Plaster	\$ 143,000	Replaster of Indoor Lap Pool
WR_2026_06	Indoor Tot Pool Plaster	\$ 36,000	Replaster of Indoor Tot Pool
WR_2026_07	Hot Tub Pool Plaster	\$ 10,000	Replaster of Hot Tub
WR_2026_08	Preschool Bathrooms	\$ 135,000	Connect 2 Restrooms to Preschool Classrooms
WR_2026_09	Shade Structure	\$ 10,000	Shade and Channel Replacement for Outdoor Pool Shade
WR_2026_10	Replace Fitness Equipment (programs)	\$ 18,000	Includes InBody, Fitness Equipment
WR_2026_11	Golf Cart	\$ 14,000	Replacement of Golf Cart
WR_2026_12	Annual Asphalt Maintenance	\$ 22,000	Annual Maintenance Crack Fill, Infrared Patches and Striping
WR_2026_13	Replace Concrete Sections	\$ 5,000	Annual Replacement/ Repair of Concrete Surfaces
WR_2026_14	Aquatic Critical Repair Parts	\$ 12,000	Back up Critical Repair Parts to Prevent Shut Downs (Motors, Seals, Impellers)
WR_2026_15	Mechanical Critical Repairs Parts	\$ 15,000	Back Up Critical Repair Parts for Maintenance
WR_2026_16	Landscaping Upgrades	\$ 8,000	Annual Landscape Enhancements
WR_2026_17	Annual Roof Repairs	\$ 6,000	Annual Roof Repairs
WR_2026_18	Furniture/Furnishing	\$ 12,000	Cyclical Replacement of Desk, Tables, Chairs, etc.... Preschool Furniture
WR_2026_19	Pool Equipment	\$ 30,000	Pool Covers and Lane Line Reel Replacement
TOTAL:		\$ 629,500	

SUBTOTAL\$ 3,640,340

HRCA EMERGENCY RESERVES			
Priority	Item	Budget	Justification
I	Emergency Reserves	\$ 100,000	Unplanned, emergency replacement items

2027 REC CAPITAL BUDGET		
EASTRIDGE		
Item	Budget	Justification
Preschool Bathrooms	\$ 150,000	Improves staffing efficiency for kids bathroom breaks and allows the classes to operate at capacity
TOTAL:	\$ 150,000.00	

WESTRIDGE		
Item	Budget	Justification
Preschool Playground Shade Structure	\$ 45,000	Licensing requirement for preschool
Storage Shed	\$ 10,000	
TOTAL:	\$ 55,000	

TOTAL:	\$ 205,000	
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2027 ADMIN RESERVE AND CAPITAL DRAFT BUDGET		
INFORMATION TECHNOLOGY & EVENTS		
Item	Budget	Justification
Computer replacements	\$ 42,000	Replace all computers 2021 or older
Emergency Fund	\$ 10,000	Unplanned, emergency replacement items
Water Trailer	\$ 17,000	Water cooler for events
TOTAL:	\$ 69,000	

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BACKCOUNTRY CAPITAL		
Item	Budget	Justification
Trail Counter replacements	\$ 10,000.00	Replace trail counters that are malfunctioning
Signs	\$ 5,000.00	Security, Safety, Marketing
Preschool Furniture/Learning Materials	\$ 10,000.00	Outdoor furniture/amenities and learning materials for year around preschool
Barbed Wire Fencing	\$ 25,000.00	New perimeter fencing
Wildcat Regional Park	\$ 3,500,000.00	Funded by Douglas County for construction of Wildcat Regional Park.
Base Camp Building	\$ 7,250,000.00	RFQ sent to contractors in August. Includes secondary egress road.
TOTAL:	\$ 10,800,000.00	
BACKCOUNTRY RESERVE		
Item	Budget	Justification
1000 gallon stock tanks	\$ 3,000.00	Additional water sources for wildlife
Horses (2)	\$ 6,000.00	Replace senior horses that pass or we find a good home for.
Security Cameras	\$ 5,000.00	Replace/repair security cameras
Emergency Reserve	\$ 20,000.00	
Horse Tack	\$ 5,000.00	replacement
TOTAL:	\$ 39,000.00	

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HRCA Consolidated
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4000 - Assessments Revenue-Homeowners	21,003,683	21,231,243	21,986,748
4002 - VersaPay CC fee income	68,710	73,781	75,120
4005 - Late Fee Revenue - Assessments	195,291	160,539	141,600
4010 - Assessment Interest	-	-	-
4015 - Lien Fee Revenue - Assessments	-	-	-
4025 - Resales Transfer Fee Revenue	255,150	235,900	235,900
4030 - Refinance Fee Revenue	-	-	-
4035 - Legal Fee Revenue - Assessments	79,949	152,970	157,112
4036 - Status Letter Fee Revenue	225,200	224,600	224,250
4037 - Status Letter Rush Fee Revenue	36,010	35,430	35,260
4040 - CIS Fine Revenue	78,498	67,454	70,000
4100 - Program Revenue	8,005,718	8,404,725	8,927,841
4110 - Grant Revenue	34,113	33,230	2,832,000
4120 - Sponsorship Revenue	115,886	121,407	208,100
4125 - Preschool Fundraising Revenue	3,971	4,130	1,400
4130 - Archery Range Revenue	119,875	123,385	125,000
4135 - BC Outdoor Education (HRCOA)	-	-	-
4140 - Donation & Fundraising Revenue	14,096	22,500	28,000
4141 - TR Donations & Fundraising Revenue	-	-	-
4200 - Drop In Childcare/Nursery Rev.	-	-	-
4201 - Legal Fee Revenue - Architecture	55,422	60,800	58,800
4202 - Management Fee Revenue	-	-	-
4205 - Guest Fee Revenue	238,863	244,540	251,150
4210 - Climbing Wall Operating Revenue	-	-	3,300
4210 - Climbing Wall Operatng Revenue	1,140	2,660	-
4215 - Vending Commission Revenue	36,174	19,387	32,050
4225 - Pro Shop Revenue	25,433	21,959	26,600
4230 - Membership Revenue	105,704	97,669	98,000
4235 - Contract Membership Revenue	47,894	11,973	-
4240 - Non-Resident & Business Membership Revenue	123,275	136,177	147,250
4245 - Facility Rental Revenue	583,353	573,841	591,610
4246 - Birthday Party Revenue	84,020	88,230	104,280
4250 - Grazing Lease Revenue	7,744	7,914	4,169
4260 - Backcountry Vegetation Mgmt Revenue	-	-	-
4265 - Other Operating Revenue	450	983	600
4400 - Community Events Revenue - HRCA	506,216	527,962	542,875
4505 - Architectural Fee Revenue	-	-	-
4510 - Community Cleanup Revenue	-	-	-
4515 - Arch Review Services Revenue	99,435	94,715	95,890
4520 - Advertising Revenue	-	-	-
4525 - Payment from HRCOA	154,200	156,034	157,356
4527 - Payment from Backcountry 501c3	204,300	207,219	209,300
4530 - Miscellaneous Revenue	381	731	480
4535 - HRCOA Revenue Pass Through	-	-	-
4545 - BC - ATT Cell Tower Lease	9,350	9,895	10,284
4555 - Investment Interest/Divdnd Rev	835,002	751,939	671,687
4560 - OSCA Loan Interest Income	-	-	-
Total - Income	33,354,505	33,905,922	38,054,013
Gross Profit			
Expense			
5000 - Gross Payroll Expense	3,563,566	3,734,264	3,897,667
5002 - Payroll Transferred To Rec Fund	-	-	-
5005 - Payroll Expense Suspense	-	-	-
5010 - Accrued Vacation Payroll Expense	59,435	14,454	24,298
5012 - Backcountry Staff Expense	378,763	383,889	395,310
5013 - Non-Program Seasonal Staff - Backcountry	100,739	131,377	150,480
5015 - Program Staff Expense	4,343,406	4,580,563	4,968,114
5020 - Facilities Staff Expense	1,412,000	1,455,350	1,502,683
5023 - Professional II Staff Expense	1,736,300	1,759,093	1,847,783
5028 - Community Events Staff Expense	-	-	-
5030 - Maintenance Staff Expense	392,214	391,779	414,590
5032 - Janitorial Staff Expense	368,943	377,434	416,140
5033 - Drop In Childcare Staff Expense	-	-	-
5035 - Pottery Lab Staff Expense	-	-	-
5038 - Lifeguard Staff Expense	2,392,502	2,494,838	2,651,870
5040 - Batting Cage Staff Expense	20,386	20,628	19,961
5043 - Tennis Pavilion Operating Staff Expense	177,891	171,063	197,261
5045 - H.S.A. Employer Contribution	33,953	35,255	35,444
5048 - Birthday Party Staff Expense	33,674	38,447	42,001
5050 - Staff Training Expense	4,257	5,787	5,800
5055 - Administrative Staff Exp To Rc	1,135	1,635	1,600
5058 - FICA Payroll Expense	1,107,440	1,152,455	1,226,024
5060 - Workmens Comp. Insurance Exp	129,650	128,810	117,977
5062 - FAMLI	79,935	79,401	82,471
5063 - FUTA & SUTA Payroll Expense	123,124	121,352	132,166
5068 - Employee Medical Insurance Exp	1,558,124	1,498,891	1,732,991
5070 - Employee Dental Insurance Exp	56,508	61,141	63,389
5073 - Employee Life Ins. STD/LTD Exp	71,196	73,830	73,532
5075 - AFLAC Post-Tax	(326)	796	-
5078 - Retirement Plan Contributn Exp	363,131	390,149	380,396
5080 - Retirement Plan Adminstrtrv Fee	161	84	156
5083 - Employee Vision Insurance	70	(73)	541
5085 - Employee Recruitment Expense	10,819	18,658	16,944
5088 - Employee Development	54,389	51,986	85,850
5090 - Employee Motivation & Goodwill Expense	82,577	62,955	75,350
5095 - Employee Relations Committee	32,471	31,191	26,850
5100 - Comm Events Exp - General	434,400	450,222	462,280
5105 - Program Marketing Expense	32,750	10,519	6,000
5110 - Recreation Games Expense	15,589	13,989	12,200
5115 - Program Contract Labor Expense	859,586	874,135	910,004
5120 - Program Supplies & Expenses	405,608	426,290	410,399
5125 - Day Camp Excursions	17,808	34,217	64,980

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
755,505	3.6%	983,065	4.7%
1,339	1.8%	6,410	9.3%
(18,939)	-11.8%	(53,691)	-27.5%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
-	0.0%	(19,250)	-7.5%
-	0.0%	-	0.0%
4,142	2.7%	77,163	96.5%
(350)	-0.2%	(950)	-0.4%
(170)	-0.5%	(750)	-2.1%
2,546	3.8%	(8,498)	-10.8%
523,116	6.2%	922,124	11.5%
2,798,770	8422.4%	2,797,887	8201.8%
86,693	71.4%	92,214	79.6%
(2,730)	-66.1%	(2,571)	-64.7%
1,615	1.3%	5,125	4.3%
-	0.0%	-	0.0%
5,500	24.4%	13,904	98.6%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
(2,000)	-3.3%	3,378	6.1%
-	0.0%	-	0.0%
6,610	2.7%	12,287	5.1%
3,300	0.0%	3,300	0.0%
(2,660)	-100.0%	(1,140)	-100.0%
12,663	65.3%	(4,124)	-11.4%
4,641	21.1%	1,167	4.6%
331	0.3%	(7,704)	-7.3%
(11,973)	-100.0%	(47,894)	-100.0%
11,073	8.1%	23,975	19.4%
17,769	3.1%	8,257	1.4%
16,051	18.2%	20,261	24.1%
(3,745)	-47.3%	(3,575)	-46.2%
-	0.0%	-	0.0%
(383)	-39.0%	150	33.3%
14,913	2.8%	36,659	7.2%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
1,175	1.2%	(3,545)	-3.6%
-	0.0%	-	0.0%
1,322	0.8%	3,156	2.0%
2,081	1.0%	5,000	2.4%
(251)	-34.3%	99	25.9%
-	0.0%	-	0.0%
389	3.9%	934	10.0%
(80,252)	-10.7%	(163,315)	-19.6%
-	0.0%	-	0.0%
4,148,091	12.2%	4,699,507	14.1%
(163,403)	-4.4%	(334,101)	-9.4%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
(9,844)	-68.1%	35,137	59.1%
(11,421)	-3.0%	(16,547)	-4.4%
(19,103)	-14.5%	(49,742)	-49.4%
(387,551)	-8.5%	(624,708)	-14.4%
(47,333)	-3.3%	(90,683)	-6.4%
(88,690)	-5.0%	(111,483)	-6.4%
-	0.0%	-	0.0%
(22,810)	-5.8%	(22,376)	-5.7%
(38,706)	-10.3%	(47,197)	-12.8%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
(157,032)	-6.3%	(259,368)	-10.8%
667	3.2%	425	2.1%
(26,198)	-15.3%	(19,370)	-10.9%
(189)	-0.5%	(1,491)	-4.4%
(3,555)	-9.2%	(8,327)	-24.7%
(13)	-0.2%	(1,543)	-36.2%
35	2.1%	(465)	-41.0%
(73,569)	-6.4%	(118,585)	-10.7%
10,833	8.4%	11,673	9.0%
(3,070)	-3.9%	(2,536)	-3.2%
(10,814)	-8.9%	(9,041)	-7.3%
(234,100)	-15.6%	(174,867)	-11.2%
(2,248)	-3.7%	(6,881)	-12.2%
298	0.4%	(2,337)	-3.3%
796	100.0%	(326)	100.0%
9,753	2.5%	(17,264)	-4.8%
(72)	-85.1%	5	3.3%
(613)	842.7%	(471)	-677.0%
1,714	9.2%	(6,125)	-56.6%
(33,864)	-65.1%	(31,461)	-57.8%
(12,395)	-19.7%	7,227	8.8%
4,341	13.9%	5,621	17.3%
(12,058)	-2.7%	(27,880)	-6.4%
4,519	43.0%	26,750	81.7%
1,789	12.8%	3,389	21.7%
(35,868)	-4.1%	(50,417)	-5.9%
15,890	3.7%	(4,791)	-1.2%
(30,763)	-89.9%	(47,172)	-264.9%

HRCA Consolidated
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
5130 - Therapeutic Rec Grant Expenses	-	100	-
5140 - Childcare & Nursery Expenses	-	-	-
5200 - Volunteer and Committee Expense	35,759	41,697	41,560
5205 - Climbing Wall Supply Expense	6,652	7,493	6,000
5210 - Membership Information Expense	17,853	23,855	23,000
5215 - Cafeteria Plan Administrative Fee	3,419	3,479	3,540
5220 - Health Compliance Expense	4,530	8,184	10,056
5225 - Employee Uniforms Expense	67,490	55,950	76,400
5230 - Facility Maintenance - Signage & Exteriors	22,735	12,221	9,729
5235 - Vegetation, Natural Resource & Noxious Weed Management	84,358	196,521	185,000
5240 - Facility Maintenance Expense & Supplies - General	786,947	888,676	597,000
5245 - Facility Rental Expense	18,220	15,035	16,500
5246 - Golf Simulator Expense	7,437	6,914	8,000
5247 - Tennis Pavilion Operating Expense	9,145	7,303	7,200
5250 - Rec. Equipment Maintenance Expense	57,088	54,797	49,000
5255 - Facility Maintenance Landscape Expense	102,280	86,941	86,000
5260 - Contract Landscaping Expense	66,790	62,776	64,280
5263 - Snow Removal Expense	68,413	27,910	116,370
5265 - Facility Security Expense	25,844	28,297	14,735
5275 - Pro Shop Supply Expense	17,127	25,348	40,500
5280 - Portable Restroom Expense	12,290	12,548	14,300
5285 - Pool Maintenance & Repair Expense	326,568	368,363	283,900
5299 - Casualty Loss	-	-	-
5400 - Depreciation Expense	3,542,228	4,050,787	4,773,302
5500 - Bond Interest Expense	-	-	-
5505 - OSCA Loan Interest Expense	-	-	-
5510 - Bond Issuance Expense	-	-	-
5520 - Sales Tax Expense	3,260	1,953	-
5530 - Bad Debt Expense	36,119	17,823	-
5535 - Miscellaneous Expense	(1,182)	25	-
5540 - Misc Consult & Feasib Studies	132,753	116,015	104,080
5545 - Community Cleanup Expense	685	961	2,400
5560 - Employee Mileage & Parking	10,967	15,402	14,938
5565 - Vehicle Expense	40,625	48,414	45,700
5567 - Archery Range Expense	40,672	38,243	33,000
5570 - Memberships/Subscriptions Exp	34,631	46,785	47,437
5600 - Marketing Plan Implementation	17,839	6,122	6,000
5605 - Activities Guide Expense	76,046	70,488	79,500
5615 - Advertising Expense	2,847	6,223	12,000
5700 - Legal Fees	201,263	230,172	181,040
5701 - Management Fee Expense	-	-	-
5705 - Payroll Services	116,047	126,869	184,928
5710 - Audit & Accounting Services	65,000	66,750	70,050
5712 - Contractor Services	85,071	88,974	79,500
5715 - Recording Fees Expense	-	-	-
5720 - Trustee Expense - NWB (Bonds)	-	-	-
5725 - Computer Equipment/Software/Assistance	-	-	-
5726 - Computer - IT Managed Services	349,694	254,859	191,189
5727 - Computer - IT Software Services	375,587	368,894	403,931
5728 - Computer - IT Hardware	26,890	40,551	19,250
5730 - Bank, Credit Card & ACH Expense	496,175	518,041	545,520
5735 - Cash (Over) / Short	115	(253)	-
5745 - Community & Business Relations Expense	1,775	7,852	6,300
5755 - Cellular Phone Expense	16,475	17,271	24,356
5760 - Telephone Service Expense	48,935	49,538	50,046
5765 - Facility Cable Charges Expense	24,795	28,041	27,386
5770 - Office Supply Expense	86,968	82,140	74,816
5772 - Election Expenses	8,736	6,941	8,500
5775 - Postage Expense	216,987	217,027	142,547
5780 - Office Furnishings/Equipmt Expense	3,830	8,108	-
5785 - Printing Expense	54,440	48,089	39,139
5790 - Newsletter Expense	97,108	101,415	84,150
5800 - Liability Insurance Expense	630,794	637,001	716,546
5900 - Office Lease Expense	66,000	66,000	66,000
5905 - Lease Office Equipment Expense	42,890	51,884	60,000
5910 - Lease Postage Meter Expense	-	1,200	-
5920 - Facility Gas Expense	255,548	224,862	236,117
5925 - Facility Electricity Expense	516,071	562,965	591,055
5930 - Facility Water Expense	183,784	185,376	204,120
5935 - Janitorial Services/Supply Expense	271,657	326,845	277,612
5940 - HVAC-Contract & Maintenance Expense	24,849	27,108	27,180
5950 - Contract Janitorial Services	271,260	264,341	300,028
5955 - Equipment Expense	54,752	60,543	14,000
6000 - Certifications Exp - Aquatics	69,703	68,081	82,440
6010 - Licenses and Permits Expense	-	-	-
6020 - Grants and Donations	59,657	86,100	101,900
7500 - (Gain) Loss on Asset Sale/Disposal	539,267	552,570	-
9000 - Transfer - Capital Equipment	-	-	-
9005 - Transfer - Reserves	0	0	0
9010 - Transfer To Bond Fund	-	-	-
9035 - Transfer to Backcountry Fund	-	(0)	-
Total - Expense	31,394,731	32,806,660	34,032,575
Net revenues (expenses)	1,959,775	1,099,262	4,021,438

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
100	100.0%	-	0.0%
-	0.0%	-	0.0%
137	0.3%	(5,801)	-16.2%
1,493	19.9%	652	9.8%
855	3.6%	(5,147)	-28.8%
(61)	-1.8%	(121)	-3.5%
(1,872)	-22.9%	(5,526)	-122.0%
(20,450)	-36.6%	(8,910)	-13.2%
2,492	20.4%	13,006	57.2%
11,521	5.9%	(100,642)	-119.3%
291,676	32.8%	189,947	24.1%
(1,465)	-9.7%	1,720	9.4%
(1,086)	-15.7%	(563)	-7.6%
103	1.4%	1,945	21.3%
5,797	10.6%	8,088	14.2%
941	1.1%	16,280	15.9%
(1,504)	-2.4%	2,510	3.8%
(88,460)	-316.9%	(47,958)	-70.1%
13,562	47.9%	11,109	43.0%
(15,152)	-59.8%	(23,373)	-136.5%
(1,752)	-14.0%	(2,010)	-16.4%
84,463	22.9%	42,668	13.1%
-	0.0%	-	0.0%
(722,514)	-17.8%	(1,231,073)	-34.8%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
1,953	100.0%	3,260	100.0%
17,823	100.0%	36,119	100.0%
25	100.0%	(1,182)	100.0%
11,935	10.3%	28,673	21.6%
(1,439)	-149.9%	(1,715)	-250.3%
463	3.0%	(3,971)	-36.2%
2,714	5.6%	(5,075)	-12.5%
5,243	13.7%	7,672	18.9%
(652)	-1.4%	(12,806)	-37.0%
122	2.0%	11,839	66.4%
(9,012)	-12.8%	(3,454)	-4.5%
(5,777)	-92.8%	(9,153)	-321.4%
49,132	21.3%	20,223	10.0%
-	0.0%	-	0.0%
(58,059)	-45.8%	(68,881)	-59.4%
(3,300)	-4.9%	(5,050)	-7.8%
9,474	10.6%	5,571	6.5%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
63,669	25.0%	158,504	45.3%
(35,037)	-9.5%	(28,344)	-7.5%
21,301	52.5%	7,640	28.4%
(27,479)	-5.3%	(49,345)	-9.9%
(253)	100.0%	115	100.0%
1,552	19.8%	(4,525)	-254.9%
(7,085)	-41.0%	(7,881)	-47.8%
(508)	-1.0%	(1,111)	-2.3%
655	2.3%	(2,591)	-10.4%
7,324	8.9%	12,152	14.0%
(1,559)	-22.5%	236	2.7%
74,481	34.3%	74,441	34.3%
8,108	100.0%	3,830	100.0%
8,950	18.6%	15,302	28.1%
17,265	17.0%	12,958	13.3%
(79,545)	-12.5%	(85,752)	-13.6%
-	0.0%	-	0.0%
(8,116)	-15.6%	(17,110)	-39.9%
1,200	100.0%	-	0.0%
(11,255)	-5.0%	19,431	7.6%
(28,090)	-5.0%	(74,985)	-14.5%
(18,743)	-10.1%	(20,336)	-11.1%
49,233	15.1%	(5,955)	-2.2%
(72)	-0.3%	(2,331)	-9.4%
(35,687)	-13.5%	(28,768)	-10.6%
46,543	76.9%	40,752	74.4%
(14,359)	-21.1%	(12,737)	-18.3%
-	0.0%	-	0.0%
(15,800)	-18.4%	(42,243)	-70.8%
552,570	100.0%	539,267	100.0%
-	0.0%	-	0.0%
(0)	0.0%	(0)	0.0%
-	0.0%	-	0.0%
(0)	100.0%	-	0.0%
(1,225,915)	-3.7%	(2,637,844)	-97.5%
5,374,006	488.9%	7,337,352	2040.2%

Admin : Operating
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4000 - Assessments Revenue-Homeowners	2,045,919	2,046,628	2,198,202
4002 - VersaPay CC fee income	68,710	73,781	75,120
4005 - Late Fee Revenue - Assessments	195,291	160,539	141,600
4025 - Resales Transfer Fee Revenue	255,150	235,900	235,900
4035 - Legal Fee Revenue - Assessments	79,949	152,970	157,112
4036 - Status Letter Fee Revenue	225,200	224,600	224,250
4037 - Status Letter Rush Fee Revenue	36,010	35,430	35,260
4040 - CIS Fine Revenue	78,498	67,454	70,000
4120 - Sponsorship Revenue	113,733	120,504	208,100
4201 - Legal Fee Revenue - Architecture	55,422	60,800	58,800
4265 - Other Operating Revenue	450	983	600
4400 - Community Events Revenue - HRCA	506,216	527,962	542,875
4515 - Arch Review Services Revenue	99,435	94,715	95,890
4525 - Payment from HRCAA	154,200	156,034	157,356
4527 - Payment from Backcountry 501c3	1,800	1,800	1,800
4530 - Miscellaneous Revenue	-	331	-
4555 - Investment Interest/Divdnd Rev	154,902	136,441	141,881
Total - Income	4,070,886	4,096,872	4,344,747
Gross Profit			
Expense			
5000 - Gross Payroll Expense	1,723,599	1,807,844	1,921,246
5010 - Accrued Vacation Payroll Expense	16,260	9,018	3,594
5015 - Program Staff Expense	8,933	5,752	19,790
5045 - H.S.A. Employer Contribution	11,189	9,555	10,992
5050 - Staff Training Expense	63	-	800
5055 - Administrative Staff Exp To Rc	1,135	1,635	1,600
5058 - FICA Payroll Expense	127,198	144,146	144,000
5060 - Workmens Comp. Insurance Exp	5,258	5,322	5,901
5062 - FAMLI	9,095	10,223	10,595
5063 - FUTA & SUTA Payroll Expense	9,049	8,725	9,836
5068 - Employee Medical Insurance Exp	210,474	217,833	262,984
5070 - Employee Dental Insurance Exp	9,078	9,660	10,084
5073 - Employee Life Ins. STD/LTD Exp	7,952	8,095	7,392
5075 - AFLAC Post-Tax	(4)	255	-
5078 - Retirement Plan Contributn Exp	89,156	96,843	80,872
5080 - Retirement Plan Adminstrtrv Fee	40	59	60
5083 - Employee Vision Insurance	(102)	(45)	96
5085 - Employee Recruitment Expense	545	522	1,044
5088 - Employee Development	17,531	14,520	20,200
5090 - Employee Motivation & Goodwill Expense	21,967	16,136	21,250
5095 - Employee Relations Committee	6,987	9,080	6,000
5100 - Comm Events Exp - General	434,400	450,222	462,280
5105 - Program Marketing Expense	17,353	6,781	6,000
5200 - Volunteer and Committee Expense	35,682	40,820	41,560
5215 - Cafeteria Plan Administrative Fee	855	870	876
5220 - Health Compliance Expense	-	-	60
5225 - Employee Uniforms Expense	1,992	2,290	3,700
5530 - Bad Debt Expense	5,859	6,000	-
5540 - Misc Consult & Feasib Studies	55,400	45,600	104,080
5545 - Community Cleanup Expense	685	961	2,400
5560 - Employee Mileage & Parking	3,773	6,547	7,478
5565 - Vehicle Expense	13,800	12,491	14,100
5570 - Memberships/Subscriptions Exp	24,210	31,460	39,650
5600 - Marketing Plan Implementation	9,574	5,108	6,000
5615 - Advertising Expense	1,439	3,229	6,000
5700 - Legal Fees	176,353	224,139	175,040
5705 - Payroll Services	29,012	31,717	46,057
5710 - Audit & Accounting Services	16,250	16,688	17,528
5712 - Contractor Services	50,479	62,224	49,500
5726 - Computer - IT Managed Services	86,984	62,198	47,291
5727 - Computer - IT Software Services	77,069	70,529	70,760
5728 - Computer - IT Hardware	6,344	11,115	6,613
5730 - Bank, Credit Card & ACH Expense	213,150	223,092	230,370
5735 - Cash (Over) / Short	0	0	-
5745 - Community & Business Relations Expense	1,720	6,787	6,300
5755 - Cellular Phone Expense	11,254	16,131	21,996
5760 - Telephone Service Expense	9,310	9,403	9,391
5770 - Office Supply Expense	29,482	22,534	22,416
5772 - Election Expenses	8,736	6,941	8,500
5775 - Postage Expense	88,554	80,159	70,148
5785 - Printing Expense	10,268	9,626	6,320
5790 - Newsletter Expense	24,195	25,354	24,150
5800 - Liability Insurance Expense	77,653	76,941	85,546
5900 - Office Lease Expense	66,000	66,000	66,000
5905 - Lease Office Equipment Expense	8,579	10,378	12,000
5910 - Lease Postage Meter Expense	-	1,200	-
5925 - Facility Electricity Expense	6,604	7,481	7,776
5955 - Equipment Expense	915	-	-
6020 - Grants and Donations	58,657	86,100	101,900
Total - Expense	3,937,992	4,114,291	4,318,120
Net revenues (expenses)	132,893	(17,420)	26,627

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
151,574	7.4%	152,283	7.4%
1,339	1.8%	6,410	9.3%
(18,939)	-11.8%	(53,691)	-27.5%
-	0.0%	(19,250)	-7.5%
4,142	2.7%	77,163	96.5%
(350)	-0.2%	(950)	-0.4%
(170)	-0.5%	(750)	-2.1%
2,546	3.8%	(8,498)	-10.8%
87,596	72.7%	94,367	83.0%
(2,000)	-3.3%	3,378	6.1%
(383)	-39.0%	150	33.3%
14,913	2.8%	36,659	7.2%
1,175	1.2%	(3,545)	-3.6%
1,322	0.8%	3,156	2.0%
-	0.0%	-	0.0%
(331)	-100.0%	-	0.0%
5,440	4.0%	(13,021)	-8.4%
247,875	6.1%	273,861	6.7%
(113,402)	-6.3%	(197,646)	-11.5%
5,424	60.1%	12,666	77.9%
(14,038)	-244.0%	(10,857)	-121.5%
(1,437)	-15.0%	197	1.8%
(800)	0.0%	(737)	-1178.6%
35	2.1%	(465)	-41.0%
146	0.1%	(16,802)	-13.2%
(579)	-10.9%	(643)	-12.2%
(372)	-3.6%	(1,499)	-16.5%
(1,111)	-12.7%	(787)	-8.7%
(45,151)	-20.7%	(52,510)	-24.9%
(424)	-4.4%	(1,006)	-11.1%
703	8.7%	560	7.0%
255	100.0%	(4)	100.0%
15,971	16.5%	8,285	9.3%
(1)	-2.4%	(20)	-48.8%
(141)	314.0%	(198)	194.3%
(522)	-100.0%	(499)	-91.5%
(5,680)	-39.1%	(2,669)	-15.2%
(5,114)	-31.7%	717	3.3%
3,080	33.9%	987	14.1%
(12,058)	-2.7%	(27,880)	-6.4%
781	11.5%	11,353	65.4%
(740)	-1.8%	(5,879)	-16.5%
(6)	-0.7%	(21)	-2.5%
(60)	0.0%	(60)	0.0%
(1,410)	-61.6%	(1,708)	-85.7%
6,000	100.0%	5,859	100.0%
(58,480)	-128.2%	(48,680)	-87.9%
(1,439)	-149.9%	(1,715)	-250.3%
(931)	-14.2%	(3,705)	-98.2%
(1,609)	-12.9%	(300)	-2.2%
(8,190)	-26.0%	(15,440)	-63.8%
(892)	-17.5%	3,574	37.3%
(2,771)	-85.8%	(4,562)	-317.1%
49,099	21.9%	1,313	0.7%
(14,340)	-45.2%	(17,045)	-58.8%
(840)	-5.0%	(1,278)	-7.9%
12,724	20.4%	979	1.9%
14,907	24.0%	39,693	45.6%
(232)	-0.3%	6,308	8.2%
4,502	40.5%	(269)	-4.2%
(7,278)	-3.3%	(17,220)	-8.1%
0	100.0%	0	100.0%
487	7.2%	(4,580)	-266.2%
(5,865)	-36.4%	(10,742)	-95.4%
12	0.1%	(81)	-0.9%
118	0.5%	7,066	24.0%
(1,559)	-22.5%	236	2.7%
10,011	12.5%	18,406	20.8%
3,306	34.3%	3,949	38.5%
1,204	4.7%	45	0.2%
(8,605)	-11.2%	(7,893)	-10.2%
-	0.0%	-	0.0%
(1,622)	-15.6%	(3,421)	-39.9%
1,200	100.0%	-	0.0%
(295)	-3.9%	(1,172)	-17.8%
-	0.0%	915	100.0%
(15,800)	-18.4%	(43,243)	-73.7%
(203,829)	-5.0%	(380,128)	-109.5%
451,704	-2593.1%	653,989	-1141.7%

Rec : Operating
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4000 - Assessments Revenue-Homeowners	18,957,764	19,184,615	19,788,546
4100 - Program Revenue	7,011,549	7,391,989	7,748,366
4110 - Grant Revenue	34,113	33,230	32,000
4120 - Sponsorship Revenue	2,153	903	-
4125 - Preschool Fundraising Revenue	3,971	4,130	1,400
4140 - Donation & Fundraising Revenue	14,086	14,000	11,000
4205 - Guest Fee Revenue	238,863	244,540	251,150
4210 - Climbing Wall Operating Revenue	-	-	3,300
4210 - Climbing Wall Operatng Revenue	1,140	2,660	-
4215 - Vending Commission Revenue	36,174	19,387	32,050
4225 - Pro Shop Revenue	25,433	21,959	26,600
4230 - Membership Revenue	105,704	97,669	98,000
4235 - Contract Membership Revenue	47,894	11,973	-
4240 - Non-Resident & Business Membership Revenue	123,275	136,177	147,250
4245 - Facility Rental Revenue	583,353	573,841	591,610
4246 - Birthday Party Revenue	84,020	88,230	104,280
4530 - Miscellaneous Revenue	381	400	480
4555 - Investment Interest/Divdnd Rev	231,261	204,488	185,798
Total - Income	27,501,135	28,030,190	29,021,831
Gross Profit			
Expense			
5000 - Gross Payroll Expense	1,839,967	1,926,421	1,976,421
5010 - Accrued Vacation Payroll Expense	41,841	(1,618)	20,704
5015 - Program Staff Expense	3,552,849	3,783,445	4,081,680
5020 - Facilities Staff Expense	1,412,000	1,455,350	1,502,683
5023 - Professional II Staff Expense	1,736,300	1,759,093	1,847,783
5030 - Maintenance Staff Expense	392,214	391,779	414,590
5032 - Janitorial Staff Expense	368,943	377,434	416,140
5038 - Lifeguard Staff Expense	2,392,502	2,494,838	2,651,870
5040 - Batting Cage Staff Expense	20,386	20,628	19,961
5043 - Tennis Pavilion Operating Staff Expense	177,891	171,063	197,261
5045 - H.S.A. Employer Contribution	22,072	24,066	22,400
5048 - Birthday Party Staff Expense	33,674	38,447	42,001
5050 - Staff Training Expense	336	300	-
5058 - FICA Payroll Expense	885,799	910,134	975,935
5060 - Workmens Comp. Insurance Exp	122,665	123,083	112,076
5062 - FAMILI	65,238	62,668	64,816
5063 - FUTA & SUTA Payroll Expense	104,272	103,447	111,881
5068 - Employee Medical Insurance Exp	1,251,360	1,176,676	1,347,406
5070 - Employee Dental Insurance Exp	43,725	47,373	49,205
5073 - Employee Life Ins. STD/LTD Exp	58,268	60,288	60,341
5075 - AFLAC Post-Tax	(322)	541	-
5078 - Retirement Plan Contributn Exp	239,117	257,746	264,916
5080 - Retirement Plan Adminstrtv Fee	121	26	96
5083 - Employee Vision Insurance	167	(21)	445
5085 - Employee Recruitment Expense	10,265	18,136	15,900
5088 - Employee Development	36,858	37,465	65,650
5090 - Employee Motivation & Goodwill Expense	60,610	46,819	53,100
5095 - Employee Relations Committee	25,483	22,111	20,850
5105 - Program Marketing Expense	15,397	3,738	-
5110 - Recreation Games Expense	15,589	13,989	12,200
5115 - Program Contract Labor Expense	859,586	874,135	910,004
5120 - Program Supplies & Expenses	253,474	256,596	256,900
5125 - Day Camp Excursions	17,808	34,217	64,980
5130 - Therapeutic Rec Grant Expenses	-	100	-
5205 - Climbing Wall Supply Expense	6,652	7,493	6,000
5210 - Membership Information Expense	17,853	23,855	23,000
5215 - Cafeteria Plan Administrative Fee	2,564	2,609	2,664
5220 - Health Compliance Expense	4,530	8,184	9,996
5225 - Employee Uniforms Expense	60,620	45,971	65,700
5230 - Facility Maintenance - Signage & Exteriors	12,266	11,706	9,729
5240 - Facility Maintenance Expense & Supplies - General	575,052	551,976	552,000
5245 - Facility Rental Expense	18,220	15,035	16,500
5246 - Golf Simulator Expense	7,437	6,914	8,000
5247 - Tennis Pavilion Operating Expense	6,830	5,273	7,200
5250 - Rec. Equipment Maintenance Expense	57,088	52,315	49,000
5255 - Facility Maintenance Landscape Expense	102,280	81,030	86,000
5260 - Contract Landscaping Expense	66,790	62,776	64,280
5263 - Snow Removal Expense	68,413	27,910	116,370
5265 - Facility Security Expense	21,549	24,001	14,735
5275 - Pro Shop Supply Expense	17,127	25,348	40,500
5285 - Pool Maintenance & Repair Expense	261,918	285,236	283,900
5520 - Sales Tax Expense	3,260	1,953	-
5530 - Bad Debt Expense	30,260	11,823	-
5535 - Miscellaneous Expense	(1,182)	25	-
5540 - Misc Consult & Feasib Studies	7,324	1,740	-
5560 - Employee Mileage & Parking	6,382	7,505	6,110
5565 - Vehicle Expense	6,582	6,884	3,600
5570 - Memberships/Subscriptions Exp	10,421	15,325	7,787
5600 - Marketing Plan Implementation	8,266	1,013	-
5605 - Activities Guide Expense	76,046	70,488	79,500
5615 - Advertising Expense	1,409	2,994	6,000
5700 - Legal Fees	2,363	5,970	6,000
5705 - Payroll Services	87,035	95,152	138,871
5710 - Audit & Accounting Services	48,750	50,063	52,523
5712 - Contractor Services	27,342	19,500	30,000
5726 - Computer - IT Managed Services	262,709	187,307	143,898
5727 - Computer - IT Software Services	298,381	298,294	333,171
5728 - Computer - IT Hardware	19,759	22,270	12,638
5730 - Bank, Credit Card & ACH Expense	282,182	293,977	314,130
5735 - Cash (Over) / Short	114	(254)	-
5745 - Community & Business Relations Expense	55	1,065	-
5755 - Cellular Phone Expense	4,656	1,140	360
5760 - Telephone Service Expense	39,624	40,135	40,655
5765 - Facility Cable Charges Expense	24,795	28,041	27,386
5770 - Office Supply Expense	52,317	54,654	48,500
5775 - Postage Expense	128,434	136,868	72,399

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
603,932	3.1%	830,782	4.4%
356,377	4.8%	736,817	10.5%
(1,230)	-3.7%	(2,113)	-6.2%
(903)	-100.0%	(2,153)	-100.0%
(2,730)	-66.1%	(2,571)	-64.7%
(3,000)	-21.4%	(3,086)	-21.9%
6,610	2.7%	12,287	5.1%
3,300	0.0%	3,300	0.0%
(2,660)	-100.0%	(1,140)	-100.0%
12,663	65.3%	(4,124)	-11.4%
4,641	21.1%	1,167	4.6%
331	0.3%	(7,704)	-7.3%
(11,973)	-100.0%	(47,894)	-100.0%
11,073	8.1%	23,975	19.4%
17,769	3.1%	8,257	1.4%
16,051	18.2%	20,261	24.1%
80	20.1%	99	25.9%
(18,689)	-9.1%	(45,463)	-19.7%
991,641	3.5%	1,520,696	5.5%
(50,001)	-2.6%	(136,455)	-7.4%
(22,322)	1379.7%	21,137	50.5%
(298,235)	-7.9%	(528,830)	-14.9%
(47,333)	-3.3%	(90,683)	-6.4%
(88,690)	-5.0%	(111,483)	-6.4%
(22,810)	-5.8%	(22,376)	-5.7%
(38,706)	-10.3%	(47,197)	-12.8%
(157,032)	-6.3%	(259,368)	-10.8%
667	3.2%	425	2.1%
(26,198)	-15.3%	(19,370)	-10.9%
1,666	6.9%	(328)	-1.5%
(3,555)	-9.2%	(8,327)	-24.7%
300	100.0%	336	100.0%
(65,801)	-7.2%	(90,136)	-10.2%
11,007	8.9%	10,589	8.6%
(2,148)	-3.4%	422	0.6%
(8,434)	-8.2%	(7,609)	-7.3%
(170,730)	-14.5%	(96,046)	-7.7%
(1,832)	-3.9%	(5,480)	-12.5%
(53)	-0.1%	(2,073)	-3.6%
541	100.0%	(322)	100.0%
(7,170)	-2.8%	(25,799)	-10.8%
(70)	-273.5%	25	20.6%
(465)	2252.2%	(278)	-167.0%
2,236	12.3%	(5,635)	-54.9%
(28,185)	-75.2%	(28,792)	-78.1%
(6,281)	-13.4%	7,510	12.4%
1,261	5.7%	4,633	18.2%
3,738	100.0%	15,397	100.0%
1,789	12.8%	3,389	21.7%
(35,868)	-4.1%	(50,417)	-5.9%
(304)	-0.1%	(3,426)	-1.4%
(30,763)	-89.9%	(47,172)	-264.9%
100	100.0%	-	0.0%
1,493	19.9%	652	9.8%
855	3.6%	(5,147)	-28.8%
(55)	-2.1%	(100)	-3.9%
(1,812)	-22.1%	(5,466)	-120.7%
(19,729)	-42.9%	(5,080)	-8.4%
1,977	16.9%	2,537	20.7%
(24)	0.0%	23,052	4.0%
(1,465)	-9.7%	1,720	9.4%
(1,086)	-15.7%	(563)	-7.6%
(1,927)	-36.5%	(370)	-5.4%
3,315	6.3%	8,088	14.2%
(4,970)	-6.1%	16,280	15.9%
(1,504)	-2.4%	2,510	3.8%
(88,460)	-316.9%	(47,958)	-70.1%
9,266	38.6%	6,814	31.6%
(15,152)	-59.8%	(23,373)	-136.5%
1,336	0.5%	(21,982)	-8.4%
1,953	100.0%	3,260	100.0%
11,823	100.0%	30,260	100.0%
25	100.0%	(1,182)	100.0%
1,740	100.0%	7,324	100.0%
1,395	18.6%	272	4.3%
3,284	47.7%	2,982	45.3%
7,538	49.2%	2,634	25.3%
1,013	100.0%	8,266	100.0%
(9,012)	-12.8%	(3,454)	-4.5%
(3,006)	-100.4%	(4,591)	-325.9%
(30)	-0.5%	(3,638)	-154.0%
(43,719)	-45.9%	(51,836)	-59.6%
(2,460)	-4.9%	(3,773)	-7.7%
(10,500)	-53.8%	(2,658)	-9.7%
43,409	23.2%	118,811	45.2%
(34,877)	-11.7%	(34,790)	-11.7%
9,633	43.3%	7,121	36.0%
(20,153)	-6.9%	(31,948)	-11.3%
(254)	100.0%	114	100.0%
1,065	100.0%	55	100.0%
780	68.4%	4,296	92.3%
(520)	-1.3%	(1,031)	-2.6%
655	2.3%	(2,591)	-10.4%
6,154	11.3%	3,817	7.3%
64,469	47.1%	56,035	43.6%

Rec : Operating
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
5785 - Printing Expense	41,536	35,827	32,819
5790 - Newsletter Expense	72,913	76,061	60,000
5800 - Liability Insurance Expense	516,261	522,640	588,628
5905 - Lease Office Equipment Expense	34,312	41,506	48,000
5920 - Facility Gas Expense	255,548	224,862	236,117
5925 - Facility Electricity Expense	509,467	555,484	583,279
5930 - Facility Water Expense	183,784	185,376	204,120
5935 - Janitorial Services/Supply Expense	271,657	315,469	277,612
5940 - HVAC-Contract & Maintenance Expense	24,849	27,108	27,180
5950 - Contract Janitorial Services	271,260	264,341	300,028
5955 - Equipment Expense	10,092	25,732	14,000
6000 - Certifications Exp - Aquatics	69,703	68,081	82,440
6020 - Grants and Donations	1,000	-	-
9005 - Transfer - Reserves	7,265,000	5,870,833	3,800,000
9010 - Transfer To Bond Fund	(606)	-	-
9035 - Transfer to Backcountry Fund	600,000	742,442	2,755,000
Total - Expense	28,917,702	28,037,843	29,268,520
Net revenues (expenses)	(1,416,568)	(7,653)	(246,689)

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
3,008	8.4%	8,717	21.0%
16,061	21.1%	12,913	17.7%
(65,987)	-12.6%	(72,367)	-14.0%
(6,494)	-15.6%	(13,688)	-39.9%
(11,255)	-5.0%	19,431	7.6%
(27,795)	-5.0%	(73,812)	-14.5%
(18,743)	-10.1%	(20,336)	-11.1%
37,857	12.0%	(5,955)	-2.2%
(72)	-0.3%	(2,331)	-9.4%
(35,687)	-13.5%	(28,768)	-10.6%
11,732	45.6%	(3,908)	-38.7%
(14,359)	-21.1%	(12,737)	-18.3%
-	0.0%	1,000	100.0%
2,070,833	35.3%	3,465,000	47.7%
-	0.0%	(606)	100.0%
(2,012,558)	-271.1%	(2,155,000)	-359.2%
(1,230,676)	-4.4%	(350,817)	-14.8%
2,222,317	-29037.5%	1,871,513	2744.6%

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BC : Operating
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4100 - Program Revenue	994,168	1,012,736	1,179,475
4110 - Grant Revenue	-	-	2,800,000
4130 - Archery Range Revenue	119,875	123,385	125,000
4135 - BC Outdoor Education (HRCOA)	-	-	-
4140 - Donation & Fundraising Revenue	10	8,500	17,000
4250 - Grazing Lease Revenue	7,744	7,914	4,169
4527 - Payment from Backcountry 501c3	202,500	205,419	207,500
4530 - Miscellaneous Revenue	-	-	-
4545 - BC - ATT Cell Tower Lease	9,350	9,895	10,284
Total - Income	1,333,647	1,367,850	4,343,428
Gross Profit			
Expense			
5010 - Accrued Vacation Payroll Expense	1,335	7,053	-
5012 - Backcountry Staff Expense	378,763	383,889	395,310
5013 - Non-Program Seasonal Staff - Backcountry	100,739	131,377	150,480
5015 - Program Staff Expense	781,624	791,366	866,645
5045 - H.S.A. Employer Contribution	693	1,634	2,052
5050 - Staff Training Expense	3,859	5,487	5,000
5058 - FICA Payroll Expense	94,442	98,176	106,090
5060 - Workmens Comp. Insurance Exp	1,727	405	-
5062 - FAMLII	5,601	6,511	7,060
5063 - FUTA & SUTA Payroll Expense	9,804	9,180	10,449
5068 - Employee Medical Insurance Exp	96,290	104,383	122,601
5070 - Employee Dental Insurance Exp	3,706	4,107	4,100
5073 - Employee Life Ins. STD/LTD Exp	4,975	5,447	5,799
5078 - Retirement Plan Contributn Exp	34,858	35,560	34,608
5083 - Employee Vision Insurance	5	(7)	-
5085 - Employee Recruitment Expense	9	-	-
5090 - Employee Motivation & Goodwill Expense	-	-	1,000
5120 - Program Supplies & Expenses	152,134	169,695	153,499
5200 - Volunteer and Committee Expense	-	800	-
5225 - Employee Uniforms Expense	4,878	7,689	7,000
5230 - Facility Maintenance - Signage & Exteriors	516	516	-
5235 - Vegetation, Natural Resource & Noxious Weed Management	84,358	196,521	185,000
5240 - Facility Maintenance Expense & Supplies - General	40,862	41,010	45,000
5280 - Portable Restroom Expense	12,290	12,548	14,300
5530 - Bad Debt Expense	-	-	-
5560 - Employee Mileage & Parking	787	1,349	1,350
5565 - Vehicle Expense	20,244	29,039	28,000
5567 - Archery Range Expense	40,672	38,243	33,000
5615 - Advertising Expense	-	-	-
5712 - Contractor Services	-	-	-
5727 - Computer - IT Software Services	137	72	-
5730 - Bank, Credit Card & ACH Expense	843	971	1,020
5755 - Cellular Phone Expense	565	-	2,000
5770 - Office Supply Expense	4,626	4,410	3,900
5775 - Postage Expense	-	-	-
5800 - Liability Insurance Expense	36,879	37,419	42,372
5955 - Equipment Expense	193	564	-
9005 - Transfer - Reserves	-	-	4,658,667
9035 - Transfer to Backcountry Fund	(600,000)	(742,442)	(2,755,000)
Total - Expense	1,318,411	1,382,972	4,131,300
Net revenues (expenses)	15,236	(15,122)	212,128

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
166,739	16.5%	185,307	18.6%
2,800,000	0.0%	2,800,000	0.0%
1,615	1.3%	5,125	4.3%
-	0.0%	-	0.0%
8,500	100.0%	16,990	176248.5%
(3,745)	-47.3%	(3,575)	-46.2%
2,081	1.0%	5,000	2.5%
-	0.0%	-	0.0%
389	3.9%	934	10.0%
2,975,578	217.5%	3,009,781	225.7%
7,053	100.0%	1,335	100.0%
(11,421)	-3.0%	(16,547)	-4.4%
(19,103)	-14.5%	(49,742)	-49.4%
(75,279)	-9.5%	(85,021)	-10.9%
(418)	-25.6%	(1,359)	-196.3%
487	8.9%	(1,141)	-29.6%
(7,914)	-8.1%	(11,647)	-12.3%
405	100.0%	1,727	100.0%
(549)	-8.4%	(1,459)	-26.0%
(1,268)	-13.8%	(645)	-6.6%
(18,218)	-17.5%	(26,311)	-27.3%
7	0.2%	(394)	-10.6%
(352)	-6.5%	(824)	-16.6%
952	2.7%	250	0.7%
(7)	100.0%	5	100.0%
-	0.0%	9	100.0%
(1,000)	0.0%	(1,000)	0.0%
16,196	9.5%	(1,365)	-0.9%
800	100.0%	-	0.0%
689	9.0%	(2,122)	-43.5%
516	100.0%	516	100.0%
11,521	5.9%	(100,642)	-119.3%
(3,990)	-9.7%	(4,138)	-10.1%
(1,752)	-14.0%	(2,010)	-16.4%
-	0.0%	-	0.0%
(1)	-0.1%	(563)	-71.6%
1,039	3.6%	(7,756)	-38.3%
5,243	13.7%	7,672	18.9%
-	0.0%	-	0.0%
-	0.0%	-	0.0%
72	100.0%	137	100.0%
(49)	-5.0%	(177)	-21.0%
(2,000)	0.0%	(1,435)	-254.2%
510	11.6%	726	15.7%
-	0.0%	-	0.0%
(4,953)	-13.2%	(5,493)	-14.9%
564	100.0%	193	100.0%
(4,658,667)	0.0%	(4,658,667)	0.0%
2,012,558	-271.1%	2,155,000	-359.2%
(2,748,329)	-198.7%	(2,812,890)	-1844.4%
5,723,907	-37851.5%	5,822,671	4127.4%

Debt/Plant
2027 Proposed Budget Detail

Ordinary Income/Expense

	Income	Total 2025	LTM 7/26	2027 Budget
4555 - Investment Interest/Divdnd Rev		606	-	-
Total - Income		606	-	-
Gross Profit				
Expense				
5400 - Depreciation Expense		3,328,299	3,819,230	4,532,009
5955 - Equipment Expense		-	(3,478)	-
7500 - (Gain) Loss on Asset Sale/Disposal		537,592	543,778	-
9000 - Transfer - Capital Equipment		-	(7,330)	-
9005 - Transfer - Reserves		(8,232,867)	(7,172,071)	(3,945,340)
9010 - Transfer To Bond Fund		606	-	-
Total - Expense		(4,366,370)	(2,819,871)	586,669
Net revenues (expenses)		4,366,976	2,819,871	(586,669)

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
-	0.0%	(606)	-100.0%
-	0.0%	(606)	-100.0%
(712,779)	-18.7%	(1,203,710)	-36.2%
(3,478)	100.0%	-	0.0%
543,778	100.0%	537,592	100.0%
(7,330)	100.0%	-	0.0%
(3,226,731)	45.0%	(4,287,527)	52.1%
-	0.0%	606	100.0%
(3,406,540)	120.8%	(4,953,039)	-14736.1%
3,406,540	120.8%	4,952,433	-14734.3%

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Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4555 - Investment Interest/Divdnd Rev	16,604	15,679	13,560
Total - Income	16,604	15,679	13,560
Gross Profit			
Expense			
5400 - Depreciation Expense	117,766	122,555	119,811
5560 - Employee Mileage & Parking	24	-	-
5726 - Computer - IT Managed Services	-	5,353	-
5728 - Computer - IT Hardware	-	6,379	-
5955 - Equipment Expense	2,738	2,738	-
Total - Expense	120,528	137,024	119,811
Net revenues (expenses)	(103,924)	(121,345)	(106,251)

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
(2,119)	-13.5%	(3,044)	-18.3%
(2,119)	-13.5%	(3,044)	-18.3%
2,743	2.2%	(2,045)	-1.7%
-	0.0%	24	100.0%
5,353	100.0%	-	0.0%
6,379	100.0%	-	0.0%
2,738	100.0%	2,738	100.0%
17,213	12.6%	717	7.2%
(19,332)	15.9%	(3,761)	42.5%

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Rec Reserve
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4555 - Investment Interest/Divdnd Rev	208,401	166,905	193,820
Total - Income	208,401	166,905	193,820
Gross Profit			
Expense			
5120 - Program Supplies & Expenses	-	1,545	-
5230 - Facility Maintenance - Signage & Exteriors	9,953	-	-
5240 - Facility Maintenance Expense & Supplies - General	157,547	278,678	-
5247 - Tennis Pavilion operating expense	2,315	2,030	-
5250 - Rec. Equipment Maintenance Expense	-	2,483	-
5255 - Facility Maintenance Landscape Expense	-	5,911	-
5285 - Pool Maintenance & Repair Expense	64,650	83,127	-
5728 - Computer - IT Hardware	788	788	-
5770 - Office Supply Expense	543	543	-
5780 - Office Furnishings/Equipmt Expense	3,830	8,108	-
5935 - Janitorial Services/Supply Expense	-	11,376	-
5955 - Equipment Expense	30,748	29,079	-
9000 - Transfer - Capital Equipment	-	7,330	-
9005 - Transfer - Reserves	967,867	1,301,238	145,340
Total - Expense	1,238,243	1,732,237	145,340
Net revenues (expenses)	(1,029,842)	(1,565,331)	48,480

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
26,915	16.1%	(14,581)	-7.0%
26,915	16.1%	(14,581)	-7.0%
1,545	100.0%	-	0.0%
-	0.0%	9,953	100.0%
278,678	100.0%	157,547	100.0%
2,030	100.0%	2,315	100.0%
2,483	100.0%	-	0.0%
5,911	100.0%	-	0.0%
83,127	100.0%	64,650	100.0%
788	100.0%	788	100.0%
543	100.0%	543	100.0%
8,108	100.0%	3,830	100.0%
11,376	100.0%	-	0.0%
29,079	100.0%	30,748	100.0%
7,330	100.0%	-	0.0%
1,155,898	88.8%	822,527	85.0%
1,586,897	91.6%	1,092,903	9023.6%
(1,559,981)	99.7%	(1,107,483)	-21360.5%

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BC : Reserve
2027 Proposed Budget Detail

Ordinary Income/Expense

Income	Total 2025	LTM 7/26	2027 Budget
4555 - Investment Interest/Divdnd Rev	6,460	4,757	2,628
Total - Income	6,460	4,757	2,628
Gross Profit			
Expense			
5120 - Program Supplies & Expenses	-	(1,547)	-
5240 - Facility Maintenance Expense & Supplies - General	1,547	5,074	-
5265 - Facility Security Expense	4,295	4,295	-
5400 - Depreciation Expense	96,163	109,002	121,481
5955 - Equipment Expense	10,066	5,908	-
7500 - (Gain) Loss on Asset Sale/Disposal	1,675	8,792	-
9005 - Transfer - Reserves	(34,176)	(67,601)	(10,200,000)
Total - Expense	79,570	63,923	(10,078,519)
Net revenues (expenses)	(73,110)	(59,166)	10,081,147

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
(2,129)	-44.7%	(3,832)	-59.3%
(2,129)	-44.7%	(3,832)	-59.3%
(1,547)	100.0%	-	0.0%
5,074	100.0%	1,547	100.0%
4,295	100.0%	4,295	100.0%
(12,479)	-11.4%	(25,318)	-26.3%
5,908	100.0%	10,066	100.0%
8,792	100.0%	1,675	100.0%
10,132,399	-14988.5%	10,165,824	-29745.3%
10,142,442	15866.7%	10,158,089	-1209.5%
(10,144,570)	17145.8%	(10,161,921)	-1209.6%

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OSCA
2027 Proposed Budget Detail

Ordinary Income/Expense

	Income	Total 2025	LTM 7/26	2027 Budget
4555 - Investment Interest/Divdnd Rev		216,766	223,669	133,999
Total - Income		216,766	223,669	133,999
Gross Profit				
Expense				
5200 - Volunteer and Committee Expense		77	77	-
5240 - Facility Maintenance Expense & Supplies - General		11,939	11,939	-
5540 - Misc Consult & Feasib Studies		70,029	68,675	-
5700 - Legal Fees		22,547	63	-
5712 - Contractor Services		7,250	7,250	-
5785 - Printing Expense		2,636	2,636	-
9005 - Transfer - Reserves		34,176	67,601	5,541,333
Total - Expense		148,655	158,241	5,541,333
Net revenues (expenses)		68,112	65,428	(5,407,335)

2027 Budget Variance			
LTM 7/26		FY 2025	
\$	%	\$	%
(89,670)	-40.1%	(82,768)	-38.2%
(89,670)	-40.1%	(82,768)	-38.2%
77	100.0%	77	100.0%
11,939	100.0%	11,939	100.0%
68,675	100.0%	70,029	100.0%
63	100.0%	22,547	100.0%
7,250	100.0%	7,250	100.0%
2,636	100.0%	2,636	100.0%
(5,473,732)	-8097.1%	(5,507,157)	-16114.0%
(5,383,092)	-3401.8%	(5,392,679)	-874.5%
5,293,422	8090.4%	5,309,911	-892.2%

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