

DMC 2026 Final Budget

	2025 Budget	\$ Change	% Change of 2025 total budget	2026 Budget
Components of Budget				
Large costs >10% of budget				
Personnel costs	\$ 2,447,126	\$ 195,786	2.7%	\$ 2,642,912
Utilities	1,657,005	623,087	8.6%	2,280,092
Insurance	1,278,430	(345,741)	-4.7%	932,689
Reserve Funds	1,176,002	61,860	0.8%	1,237,862
Total large costs	6,558,563	534,992	8.2%	7,093,555
Small costs (> 1% but < 10% of budget)	333,399	(73,399)	-1.0%	260,000
Other revenues & costs (<1% of budget)	395,584	(39,728)	-0.5%	355,856
Total Budget	<u>\$ 7,287,546</u>	<u>\$ 421,866</u>	<u>5.8%</u>	<u>\$ 7,709,411</u>

Percentage change from prior year

5.8%

Base budget	\$ 5,630,541	(201,221)	-2.8%	\$ 5,429,320
Utilities	1,657,005	623,087	8.6%	2,280,092
total budget	<u>\$ 7,287,546</u>	<u>\$ 421,866</u>	<u>5.8%</u>	<u>\$ 7,709,411</u>

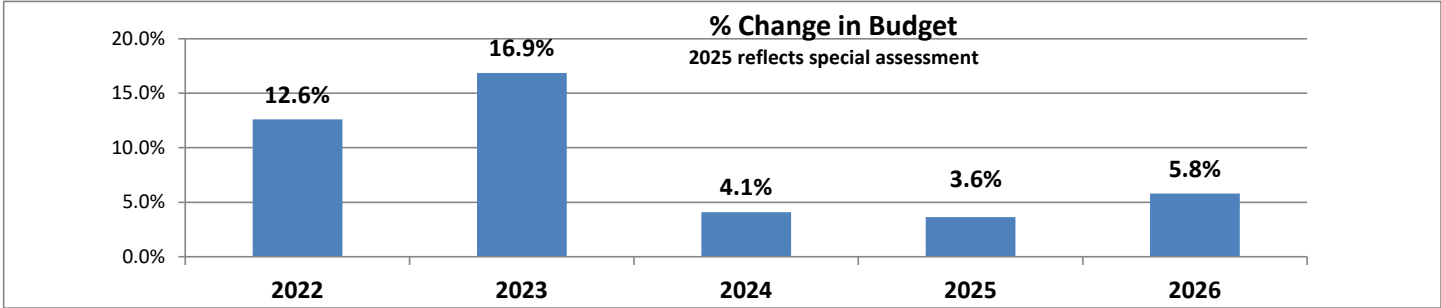
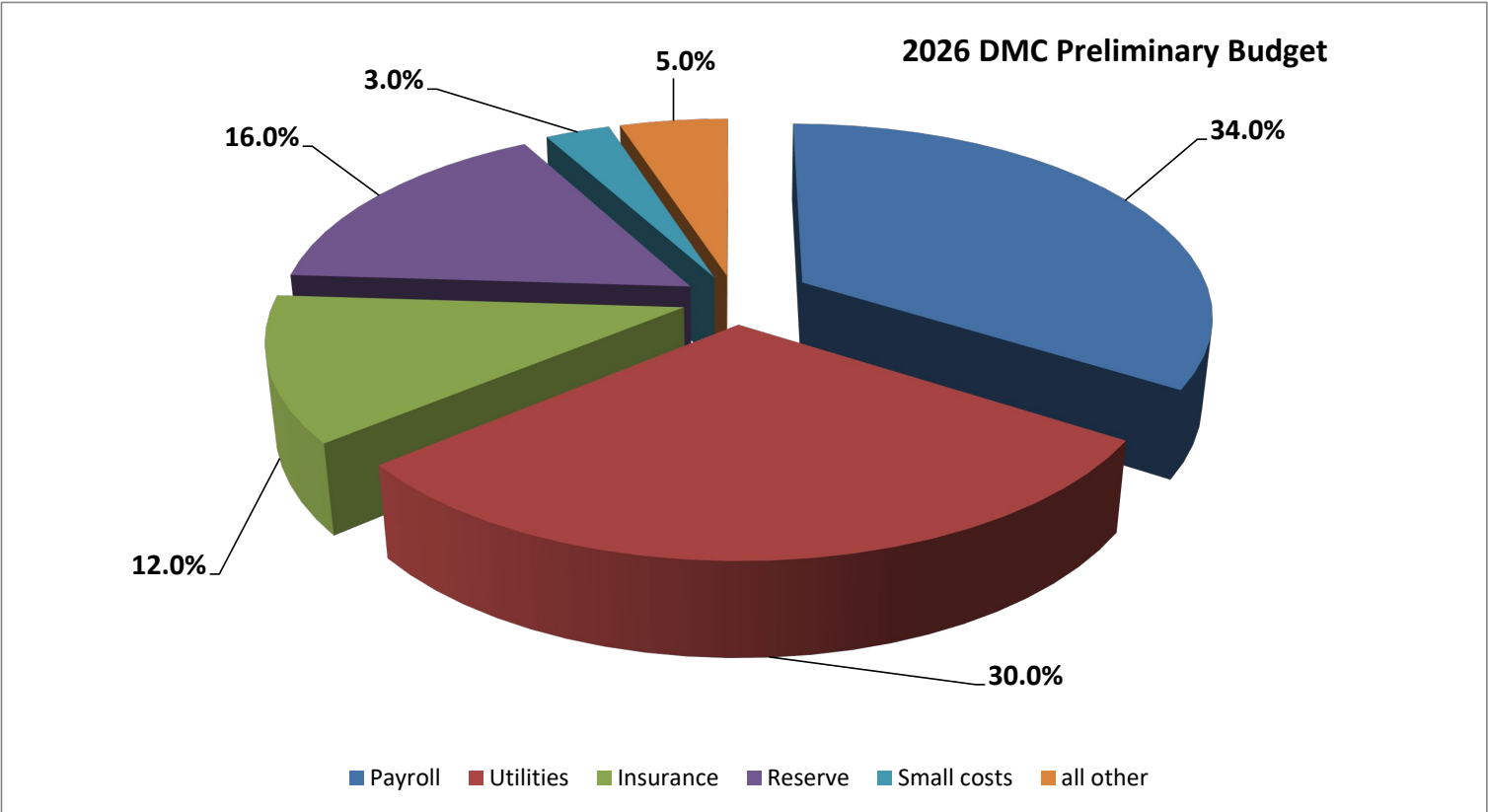
Member dues per unit per month

Base Budget				
Personnel costs	\$ 706	\$ 56	2.7%	\$ 762
Property insurance	369	(100)	-4.7%	269
Reserve Funds	339	18	0.8%	357
Small costs	96	(21)	-1.0%	75
Other revenues and costs	114	(10)	-0.5%	104
Base Budget	1,624	(57)	-2.8%	1,567
Utilities	478	179	8.6%	657
Average dues per unit per month	<u>\$ 2,102</u>	<u>\$ 122</u>	<u>5.8%</u>	<u>\$ 2,224</u>

Monthly Dues By Unit Type

	2025 Dues	2026 Dues	Cable charge	2026 dues + Cable
A units	\$ 1,968.25	\$ 2,082.18	\$ 55.21	\$ 2,137.39
B units	\$ 2,195.37	\$ 2,322.46	\$ 55.21	\$ 2,377.67
C units	\$ 2,465.62	\$ 2,608.35	\$ 55.21	\$ 2,663.56
D units	\$ 1,494.55	\$ 1,581.07	\$ 55.21	\$ 1,636.28
E units	\$ 2,106.71	\$ 2,228.66	\$ 55.21	\$ 2,283.87
F units	\$ 2,211.77	\$ 2,339.81	\$ 55.21	\$ 2,395.02

DMC 2026 Final Budget



DMC 2026 Final Budget

2025 Budget \$ Change % Change 2026 Budget

Acct # Personnel Costs

6000 Salaries

Administrative	\$ 709,035	\$ 39,701	5.6%	\$ 748,736
Maintenance	554,707	14,586	2.6%	569,293
Grounds	623,622	29,719	4.8%	653,341
Total Salaries	<u>\$ 1,887,364</u>	<u>\$ 84,006</u>	<u>4.5%</u>	<u>\$ 1,971,370</u>

Staff Full time equivalents

Administrative	11	-	0%	11
Maintenance	9	-	0%	9
Grounds	12	-	0%	12
Total full time equivalents	<u>32</u>	<u>-</u>	<u>0%</u>	<u>32</u>

Benefits

Administrative	\$ 177,901	\$ 43,181	24%	\$ 221,082
Maintenance	199,074	38,097	19%	237,171
Grounds	182,787	30,502	17%	213,290
Total Burden	<u>\$ 559,762</u>	<u>\$ 111,780</u>	<u>20%</u>	<u>\$ 671,542</u>

Components of Benefits

6040 Payroll taxes	\$ 159,971	\$ (4,644)	-3%	\$ 155,327
6120 Comp Insurance	66,626	16,374	25%	83,000
6140 Health Insurance	278,904	96,301	35%	375,205
6150 Pension Plan	54,261	3,749	7%	58,010
Total Burden	<u>\$ 559,762</u>	<u>\$ 111,780</u>	<u>20%</u>	<u>\$ 671,542</u>

Benefits as a % of salaries

Administrative	25%	4%	30%
Maintenance	36%	6%	42%
Grounds	29%	3%	33%
Total Burden	<u>30%</u>	<u>4%</u>	<u>34%</u>

Total Personnel costs

<u>\$ 2,447,126</u>	<u>\$ 195,786</u>	<u>8%</u>	<u>\$ 2,642,912</u>
---------------------	-------------------	-----------	---------------------

6001 Payroll Allocations

Administration to house keeping	\$ 66,000	\$ (17,000)	-26%	\$ 49,000
Maintenance to reserve	105,000	-	-	105,000
Grounds to reserve	105,000	15,000	14%	120,000
Total payroll allocations	<u>\$ 276,000</u>	<u>\$ (2,000)</u>	<u>-1%</u>	<u>\$ 274,000</u>

DMC 2026 Final Budget

Acct #		2025 Budget	\$ Change	% Change	2026 Budget
Utilities					
7800	Electric	\$ 625,857	\$ 110,550	18%	\$ 736,407
7810	Gas	762,649	227,325	30%	989,974
7830	Waste disposal	89,581	41,613	46%	131,194
7840	Water	160,627	263,262	164%	423,889
7820	Telephone	3,000	1,200	40%	4,200
7850	Cable expense	206,759	(21,527)	-10%	185,232
4040	Cable revenue	(191,468)	664	0%	(190,805)
	Total utilities	<u>\$ 1,657,005</u>	<u>\$ 623,087</u>	<u>38%</u>	<u>\$ 2,280,092</u>
Insurance					
	Property insurance	\$ 1,084,938	\$ (17,141)	-2%	\$ 1,067,797
	Liability	38,308	3,353	9%	41,661
	Umbrella	19,901	(19,901)	-100%	-
	Fiduciary	2,164	5,451	252%	7,615
	Management	31,375	-	0%	31,375
	Auto	11,491	2,026	18%	13,517
3060	Interest	(28,565)	(6,435)	23%	(35,000)
	Subtotal	<u>1,159,612</u>	<u>(32,647)</u>	<u>-3%</u>	<u>1,126,965</u>
	Reserve increase	<u>118,818</u>	<u>(318,818)</u>	<u>-268%</u>	<u>(200,000)</u>
	Total Insurance	<u>\$ 1,278,430</u>	<u>\$ (351,465)</u>	<u>-27%</u>	<u>\$ 926,965</u>

DMC 2026 Final Budget

	2025 Budget	\$ Change	% Change	2026 Budget
--	-------------	-----------	----------	-------------

Reserves (see detail below)

Capital Projects Fund	\$ -	\$ -	-	\$ -
Healthy Forrest	105,000	-	-	105,000
Reserve fund	1,281,002	76,860	6%	1,357,862
Contribution from dues	1,386,002	76,860	6%	1,462,862
Less labor allocation	(210,000)	(15,000)	7%	(225,000)
Total Reserve	\$ 1,176,002	\$ 61,860	5%	\$ 1,237,862

Reserve Funds Detail

Healthy forest fund

Herbicide	\$ 15,000	\$ -	-	\$ 15,000
Arborist/Forester	20,000	-	-	20,000
Defensible Space - tree work	50,000	-	-	50,000
Contract tree work	50,000	15,000	30%	65,000
Subtotal spending	135,000	15,000	11%	150,000
Grants	(30,000)	(15,000)	50%	(45,000)
interest	(600)	(500)	83%	(1,100)
To (from) Forest fund	600	500	83%	1,100
Contribution from dues	\$ 105,000	\$ -	-	\$ 105,000

Reserve detail

Asphalt & Concrete	\$ 87,216	\$ (87,216)	-100%	\$ -
Carports	307,372	(257,372)	-84%	50,000
Clubhouse	86,278	98,017	114%	184,295
Guard & guest house	23,712	1,382	6%	25,094
Laundry rooms	-	60,000	0%	60,000
Pool House & fitness center	23,088	924	4%	24,012
Residential units	216,685	34,038	16%	250,723
Infrastructure - retaining walls	100,000	4,000	4%	104,000
Infrastructure - water, sewer & other	99,424	(26,395)	-27%	73,029
Landscape project	83,000	(83,000)	-100%	-
Defensible space & Zone 0	117,000	(17,000)	-15%	100,000
Vehicles & Equipment	130,523	(103,899)	-80%	26,624
Contingency	150,000	6,000	4%	156,000
Subtotal spending	1,424,298	(370,521)	-26%	1,053,777
Interest	(120,000)	-	0%	(120,000)
To (from) reserve fund	(23,296)	447,381	-1920%	424,085
Contribution from dues	\$ 1,281,002	\$ 76,860	6%	\$ 1,357,862

DMC 2026 Final Budget

Acct #		2025 Budget	\$ Change	% Change	2026 Budget
Small Costs					
7310	Security	\$ 265,899	\$ (25,899)	-10%	\$ 240,000
8130	Contract tree work	70,000	-	-	70,000
8130	Defensible space - tree work	50,000	-	-	50,000
7125	Restaurant	84,000	(84,000)	-100%	-
	Income Taxes	45,000	15,000	33%	60,000
4100	Guest room revenue	(181,500)	21,500	-12%	(160,000)
	Total small costs	<u>\$ 333,399</u>	<u>\$ (73,399)</u>	<u>-22%</u>	<u>\$ 260,000</u>
Other Revenues & Costs (see detail)					
Other revenue					
	Administration (7 accounts)	\$ (98,251)	\$ (2,249)	2%	\$ (100,500)
	Maintenance (2 accounts)	(40,500)	4,500	-11%	(36,000)
	Restaurant (2 accounts)	-	(37,300)	0%	(37,300)
	Utilities (2 accounts)	-	(15,400)	0%	(15,400)
	Total Other revenue (9 accounts)	<u>(138,751)</u>	<u>(50,449)</u>	<u>36%</u>	<u>(189,200)</u>
Other costs					
	Administration (25 accounts)	299,077	14,105	5%	313,182
	Maintenance (18 accounts)	88,018	20,675	23%	108,693
	Grounds (18 accounts)	92,471	5,196	6%	97,667
	Restaurant (5 accounts)	6,065	726	12%	6,791
	Guest rooms (7 accounts)	48,704	(29,981)	-62%	18,723
	Total Other costs (55 accounts)	<u>534,335</u>	<u>10,721</u>	<u>2%</u>	<u>545,056</u>
	Total Other Revenues & Costs	<u>\$ 395,584</u>	<u>\$ (39,728)</u>	<u>-10%</u>	<u>\$ 355,856</u>

DMC 2026 Final Budget

Acct # **Other Revenues & Costs detail**

2025 Budget

\$ Change

% Change

2026 Budget

Administration

Revenue

4800	Employee appreciation	\$ 46,425	\$ (13,425)	-29%	\$ 33,000
4020	Interest	22,826	2,174	10%	25,000
4000	Late fee	2,500	2,500	100%	5,000
4300	Miscellaneous sales	2,500	-	-	2,500
4030	Transfer/escrow & title fees	24,000	11,000	46%	35,000
	Total revenues	98,251	2,249	2%	100,500

Expenses

7000	Auditing	35,000	(3,500)	-10%	31,500
8100	Auto expense	2,182	818	37%	3,000
7234	Bank & Payroll processing fees	13,244	(1,076)	-8%	12,168
8950	Bad debts	-	33,606	0%	33,606
7233	BOD & Committee expense	11,533	3,339	29%	14,872
7536	Carpet cleaning	1,429	971	68%	2,400
7535	Clubhouse cleaning	9,887	1,345	14%	11,232
8316	Complementary beverage	1,745	(497)	-28%	1,248
7200	Copy machine	12,440	(8,440)	-68%	4,000
7120	Decorations	1,927	(1,563)	-81%	364
7100	Dues & Subscriptions	3,200	1,800	56%	5,000
7320	Employee meals	10,385	(385)	-4%	10,000
7220	Employment fees	3,000	-	-	3,000
8001	Equipment rental	4,894	5,106	104%	10,000
7015	HR consulting	12,000	(6,000)	-50%	6,000
7232	Internet & website costs	5,209	(4,209)	-81%	1,000
7020	IT support software	46,103	8,809	19%	54,912
6160	Laundry	3,707	(275)	-7%	3,432
7010	Legal	55,000	-	-	55,000
8006	Licenses	2,805	627	22%	3,432
7222	Office equipment	4,408	7,656	174%	12,064
7230	Office expense	22,733	1,291	6%	24,024
7125	Outside Labor	8,825	(3,625)	-41%	5,200
7231	Postage	6,000	(2,000)	-33%	4,000
8150	Safety supplies	12,061	(11,333)	-94%	728
	Taxes	9,360	(8,360)	-89%	1,000
	Total Expenses	299,077	14,105	5%	313,182

Total administration

\$ 200,826	\$ 11,856	6%	\$ 212,682
------------	-----------	----	------------

DMC 2026 Final Budget

Other Revenues & Costs detail		2025 Budget	\$ Change	% Change	2026 Budget
Maintenance					
Revenue					
4700	Resident - labor	\$ 22,500	\$ (2,500)	-11%	\$ 20,000
4705	Resident - materials	18,000	(2,000)	-11%	16,000
	Total revenues	40,500	(4,500)	-11%	36,000
Expenses					
8100	Auto expense	7,064	3,440	49%	10,504
8150	Contract work	7,985	15,038	188%	23,022
7220	Employment fees	1,000	-	-	1,000
8151	Heating	2,531	(2,531)	-100%	-
8040	Operating supplies	20,063	(3,639)	-18%	16,424
8180	Paint	13,726	834	6%	14,560
8320	Pest control	8,906	(1,418)	-16%	7,488
8190	Pool maintenance	4,907	501	10%	5,408
8150	Repair parts	17,909	9,738	54%	27,647
6180	Uniforms	3,927	(1,287)	-33%	2,640
	Total Expenses	88,018	20,675	23%	108,693
	Total Maintenance	\$ 47,518	\$ 25,175	53%	\$ 72,693
Grounds					
Expenses					
8100	Auto expense	\$ 7,942	\$ 2,562	32%	\$ 10,504
8150	Contract work	8,976	16,985	189%	25,962
7100	Dues & Subscriptions	3,000	(3,000)	-100%	-
7220	Employment fees	1,000	-	-	1,000
8000	Irrigation repairs	5,350	(2,646)	-49%	2,704
8380	Landscape projects	11,221	(9,193)	-82%	2,028
8000	Maint & Repairs	-	23,009	-	23,009
8040	Operating supplies	22,556	(1,132)	-5%	21,424
8360	Plant replace & fertilizer	5,311	(1,151)	-22%	4,160
8150	Repair parts	20,135	(20,135)	-100%	-
6180	Uniforms	4,414	(1,438)	-33%	2,976
7830	Waste disposal	2,566	1,334	52%	3,900
	Total Grounds	\$ 92,471	\$ 5,196	6%	\$ 97,667

DMC 2026 Final Budget

Other Revenues & Costs detail

2025 Budget \$ Change % Change 2026 Budget

Restaurant

Revenue

Rent	\$ -	\$ 1,000	0%	\$ 1,000
Utility reimbursement	-	36,300	0%	36,300
Total revenues	-	37,300	0%	37,300

Expenses

7536 Carpet cleaning	799	(799)	-100%	-
8001 Equipment rental	514	37	7%	551
8006 Licenses	1,347	(1,347)	-100%	-
8000 Maintenance & repairs	3,102	2,618	84%	5,720
8320 Pest control	303	217	72%	520
Total Expenses	6,065	726	12%	6,791

Total Restaurant	\$ 6,065	\$ (36,574)	-603%	\$ (30,509)
------------------	----------	-------------	-------	-------------

Guest rooms

Expenses

7850 Cable TV	\$ 519	\$ 84	16%	\$ 603
7536 Carpet cleaning	811	(291)	-36%	520
8016 Complementary beverage	2,802	(2,386)	-85%	416
6160 Laundry	42,694	(27,694)	-65%	15,000
8000 Maintenance & repairs	-	936	-	936
8040 Operating supplies	1,878	(630)	-34%	1,248
Total Expenses	\$ 48,704	\$ (29,981)	-62%	\$ 18,723

Utilities

Revenue

EV charges	\$ -	\$ (15,000)	0%	\$ (15,000)
waste fines	-	(400)	0%	(400)
Total revenues	\$ -	\$ (15,400)	0%	\$ (15,400)