

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
Income (Count: 43)					
05 - Admin Service Income (Count: 19)					
40000 - Association Dues-Regular-335 x6,098	1,951,625.00	1,983,014.63		1,983,014.63	2,042,830.00
40010 - Association Dues-Timeshare-329 x 3	320,775.00	320,775.00		320,775.00	330,645.00
40020 - Association Dues-STR-400 x 2	260,000.00	272,700.00	975.00	273,675.00	270,000.00
40100 - Funds Transfer-General Reserves	(460,345.00)	(468,845.00)		(468,845.00)	(477,570.00)
40110 - Funds Transfer-Trails Maintenance Reserve	(56,400.00)	(56,400.00)		(56,400.00)	(58,900.00)
40200 - Funds Transfer-Capital Improvement	(313,740.00)	(389,758.00)		(389,758.00)	(329,427.00)
40300 - Assessments-Uncollectible	(35,000.00)	(3,628.84)	(6,371.16)	(10,000.00)	(15,000.00)
40400 - Carry Forward	125,000.00	-		-	100,000.00
40500 - Late Charges	35,000.00	26,469.37	2,000.00	28,469.37	30,000.00
40600 - Other Income-Lien Fees	7,000.00	6,000.00		6,000.00	7,000.00
40700 - Delinquent Postage Fees	2,500.00	3,616.01	1,000.00	4,616.01	2,500.00
40800 - Delinquent Door Notice Fees	3,500.00	3,611.32		3,611.32	-
41000 - Lot Consolidation Fee	30,000.00	24,125.00	8,000.00	32,125.00	20,000.00
41010 - Other Income-Transfer Fees	68,613.00	47,780.00	20,000.00	67,780.00	60,000.00
41020 - Other Income-Misc		3,331.00	-	3,331.00	
41250 - Credit card expense payment	100.00	-	-	-	100.00
41500 - Gain/Loss on Asset		84,518.00	-	84,518.00	
41900 - Interest - Operating	20,000.00	28,673.17	5,000.00	33,673.17	25,000.00
	\$ 1,958,628.00	\$ 1,885,981.66	\$ 30,603.84	\$ 1,916,585.50	\$ 2,007,178.00
06 - Community Standards Income (Count: 4)					
42000 - Filing Fee	13,500.00	14,082.00	3,500.00	17,582.00	13,500.00
42010 - Review & Inspect Fee	115,000.00	103,511.00	30,000.00	133,511.00	115,000.00
42020 - Permit Transfer Fee		500.00		500.00	-
42100 - DCS Fines	3,500.00	4,499.28	1,000.00	5,499.28	4,000.00
42300 - Community Enhancement	4,000.00	3,300.00	1,500.00	4,800.00	4,000.00
	\$ 136,000.00	\$ 125,892.28	\$ 36,000.00	\$ 161,892.28	\$ 136,500.00
07 - Property & Environment Income (Count: 5)					
44000 - Fishing Permits	170,000.00	156,565.10	25,000.00	181,565.10	171,000.00
44010 - Boat Permits	14,500.00	16,890.00	400.00	17,290.00	16,500.00
44100 - Weed Control	500.00	315.00	-	315.00	700.00
44200 - Property/Environment-Fines	400.00	-	-	-	500.00
44300 - Other-DPE (Seed/Fertilizer)	6,500.00	6,874.00	800.00	7,674.00	7,500.00
	\$ 191,900.00	\$ 180,644.10	\$ 26,200.00	\$ 206,844.10	\$ 196,200.00
08 - Community Lifestyle Income (Count: 7)					
46000 - Community Activities	4,000.00	2,453.50	5,000.00	7,453.50	4,000.00

2025 Operating Budget						
GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft	
46100 - Newsletter Advertising	8,000.00	2,075.42	6,000.00	8,075.42	8,000.00	
46200 - Rent-Clubhouse	9,000.00	5,860.00	1,800.00	7,660.00	9,000.00	
46210 - Kitchen Rental	600.00	-	-	-	600.00	
46220 - Accessory Rental- Stage & Sound	250.00	50.00	50.00	100.00	100.00	
46230 - Clubhouse Cleaning	900.00	500.00	300.00	800.00	900.00	
46300 - Vista Garden Income	3,000.00	1,304.35	500.00	1,804.35	2,500.00	
	\$ 25,750.00	\$ 12,243.27	\$ 13,650.00	\$ 25,893.27	\$ 25,100.00	
09 - Recreation Amenities Income (Count: 8)						
48000 - PLPOA Members-Amenities	352,841.00	293,560.33	75,000.00	368,560.33	366,954.00	
48100 - Sponsored Guest-Amenities	-	-	-	-	-	
48200 - Timeshare Owners-Amenities	60,942.00	182,827.50	60,942.50	243,770.00	253,520.00	
48300 - Sponsored Events/Programs	20,500.00	13,200.00	5,000.00	18,200.00	20,500.00	
48400 - Rental Income	4,000.00	2,463.00	1,000.00	3,463.00	3,500.00	
48500 - Retail	2,500.00	532.85	200.00	732.85	2,000.00	
Fund Transfers	120,345.00	-	-	-	-	
48600 - Pagosa Springs Porpoises Swim Revenue	4,750.00	4,772.50	-	4,772.50	4,750.00	
48700 - Swim Lesson Revenue	6,000.00	7,480.00	-	7,480.00	6,500.00	
	\$ 571,878.00	\$ 504,836.18	\$ 142,142.50	\$ 646,978.68	\$ 657,724.00	
	\$ 2,884,156.00	\$ 2,709,597.49	\$ 248,596.34	\$ 2,958,193.83	\$ 3,022,702.00	
Expense (Count: 168)						
10 - Admin Service Expense (Count: 38)						
50000 - Payroll-Admin	400,000.00	249,145.67	144,837.00	393,982.67	435,206.00	
50010 - Payroll-Overtime-Admin	500.00	244.26	100.00	344.26	500.00	
50020 - Payroll Taxes-Admin	32,000.00	22,430.92	10,947.00	33,377.92	39,000.00	
50100 - Health Insurance-Admin	73,550.00	32,920.42	18,630.00	51,550.42	72,500.00	
50110 - Dental Insurance-Admin	4,100.00	3,047.49	1,360.00	4,407.49	4,700.00	
50120 - Vision Insurance-Admin	600.00	444.42	198.00	642.42	700.00	
50130 - Retirement-Admin	21,000.00	14,537.25	7,314.00	21,851.25	23,500.00	
50140 - HRA-Health Reimbursement-Admin	16,800.00	12,600.00	4,200.00	16,800.00	21,600.00	
50150 - Insurance-Workers Comp-Admin	2,000.00	1,023.02	282.00	1,305.02	2,000.00	
50160 - Life Insurance-All	2,400.00	1,739.40	844.00	2,583.40	2,600.00	
50190 - Payroll-Paychex	14,500.00	7,259.45	4,500.00	11,759.45	13,000.00	
50195 - Misc (Admin Cafeteria Plan)	1,600.00	987.00	675.00	1,662.00	1,700.00	
50200 - Office Supplies	6,500.00	3,235.98	3,500.00	6,735.98	6,700.00	
50250 - Software Expense	28,500.00	16,159.00	11,500.00	27,659.00	28,500.00	
50251 - Office Equip Repair/Tech Help	12,000.00	7,879.09	3,750.00	11,629.09	14,000.00	
50260 - Equipment Leases	3,200.00	1,634.28	1,000.00	2,634.28	3,200.00	

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
50300 - Postage	11,000.00	9,432.25	2,500.00	11,932.25	13,500.00
50310 - Admin Copier	500.00	-	-	-	500.00
50320 - Copies/Printing	500.00	-	-	-	500.00
50400 - Dues & Fees	1,500.00	1,388.00	750.00	2,138.00	1,500.00
50410 - Education-Seminars	8,500.00	1,848.72	3,000.00	4,848.72	8,500.00
50420 - Subscriptions	275.00	183.59	150.00	333.59	400.00
50500 - Gas/Mileage	200.00	50.92	150.00	200.92	300.00
50700 - Board Meetings/Discretionary	1,200.00	628.77	500.00	1,128.77	1,300.00
50710 - Online Elections	15,000.00	-	6,500.00	6,500.00	10,000.00
50900 - Misc. & Contingency	1,000.00	871.77	400.00	1,271.77	1,000.00
50950 - Advertisement	1,000.00	446.00	600.00	1,046.00	1,200.00
51000 - Audit	28,000.00	-	28,000.00	28,000.00	28,000.00
51100 - Legal	50,000.00	41,516.47	25,000.00	66,516.47	50,000.00
51101 - Legal-billed		(10,056.23)	(4,000.00)	(14,056.23)	(15,000.00)
51200 - Legal-Collections	70,000.00	16,494.52	16,000.00	32,494.52	45,000.00
51201 - Legal-Collections-billed	(55,000.00)	(14,665.74)	(10,000.00)	(24,665.74)	(35,000.00)
51500 - Property Taxes	1,000.00	1,543.76	-	1,543.76	2,000.00
51510 - Income Tax	417.00	-	-	-	417.00
52000 - Insurance Deductibles	1,000.00	-	-	-	1,000.00
52010 - Master Insurance	68,000.00	73,728.21	-	73,728.21	100,995.00
53000 - Bank Charges	500.00	33.34	-	33.34	300.00
53010 - Credit Card Charges	14,000.00	13,227.84	8,400.00	21,627.84	4,000.00
53020 - Returned Checks	100.00	-	-	-	100.00
53030 - Delinquent Account Expenses	3,500.00	870.00	-	870.00	
	\$ 841,442.00	\$ 512,829.84	\$ 291,587.00	\$ 804,416.84	\$ 889,918.00
11 - Community Standards Expense (Count: 23)					
60000 - Payroll-DCS	288,782.00	187,751.84	112,342.00	300,093.84	346,950.00
60010 - Payroll-Overtime-DCS	2,000.00	2,014.74	400.00	2,414.74	2,000.00
60020 - Payroll Taxes-DCS	24,000.00	16,836.16	9,664.00	26,500.16	31,000.00
60100 - Health Insurance-DCS	62,850.00	34,784.96	17,876.08	52,661.04	64,500.00
60110 - Dental Insurance-DCS	4,500.00	3,258.24	1,474.88	4,733.12	5,000.00
60120 - Vision Insurance-DCS	650.00	452.11	129.84	581.95	650.00
60130 - Retirement-DCS	16,000.00	10,191.61	4,706.00	14,897.61	14,000.00
60140 - HRA-Health Reimbursement-DCS	12,000.00	9,600.00	4,200.00	13,800.00	19,200.00
60150 - Insurance-Workers Comp-DCS	4,500.00	2,683.56	740.00	3,423.56	4,500.00
60200 - Office/Field Supplies/Expenses	4,500.00	914.63	3,000.00	3,914.63	4,000.00
60230 - Uniforms	500.00	-	500.00	500.00	500.00

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
60310 - DCS Copier	6,750.00	4,343.15	2,600.00	6,943.15	6,750.00
60320 - Printing Decs & Maps	1,000.00	-	500.00	500.00	1,000.00
60410 - Professional Fees	485.00	127.50	200.00	327.50	500.00
60430 - Training	1,400.00	244.00	1,200.00	1,444.00	1,400.00
60500 - DCS Vehicle Gas	2,700.00	922.37	1,000.00	1,922.37	2,700.00
60530 - Vehicle Exp-Sport S 63	750.00	352.25	500.00	852.25	850.00
60540 - Vehicle Exp-Sport SL 29	750.00	317.00	500.00	817.00	850.00
60700 - ECC Expenses	900.00	60.43	800.00	860.43	900.00
60900 - Contingency	500.00	-	-	-	500.00
60910 - Capital Expenditures	1,500.00	-	-	-	1,500.00
60930 - Community Enhancement	50,000.00	33,162.58	20,000.00	53,162.58	65,000.00
	\$ 487,017.00	\$ 308,017.13	\$ 182,332.80	\$ 490,349.93	\$ 574,250.00
12 - Property & Environment Expense (Count: 46)					
61000 - Payroll-DPE	366,607.00	214,412.36	106,696.00	321,108.36	323,875.00
61010 - Payroll-Overtime-DPE	5,000.00	1,068.54	800.00	1,868.54	5,000.00
61020 - Payroll Taxes-DPE	30,100.00	19,207.31	9,010.00	28,217.31	31,300.00
61100 - Health Insurance-DPE	69,140.00	29,870.43	14,059.48	43,929.91	41,000.00
61110 - Dental Insurance-DPE	4,500.00	3,132.81	950.00	4,082.81	4,245.00
61120 - Vision Insurance-DPE	655.00	462.99	200.00	662.99	700.00
61130 - Retirement-DPE	17,000.00	12,045.98	5,500.00	17,545.98	18,000.00
61140 - HRA-Health Reimbursement-DPE	14,400.00	8,400.00	2,400.00	10,800.00	9,600.00
61150 - Insurance-Workers Comp-DPE	7,500.00	5,685.98	1,600.00	7,285.98	7,500.00
61200 - Office/Field Supplies	400.00	266.16	100.00	366.16	400.00
61210 - Tools, Supplies Expense	8,600.00	2,448.85	3,000.00	5,448.85	8,000.00
61220 - Janitorial Supplies	3,000.00	1,792.30	1,200.00	2,992.30	3,500.00
61230 - Uniforms	1,500.00	789.38	700.00	1,489.38	1,500.00
61240 - Admin Office Cleaning	1,500.00	690.00	810.00	1,500.00	1,700.00
61350 - Enforcement/Signage	11,000.00	6,529.68	2,000.00	8,529.68	11,755.00
61351 - Roadside Cleanup/Adopt a Street	100.00	94.06	-	94.06	100.00
61352 - Signage	1,500.00	-	1,500.00	1,500.00	1,750.00
61410 - Seminars/Training/CE	1,500.00	-	1,000.00	1,000.00	1,500.00
61500 - Vehicle-Gas	14,096.00	4,684.86	4,000.00	8,684.86	15,000.00
61510 - Dept Auto #1/2011 Toyota P/U	1,000.00	891.81	108.19	1,000.00	1,000.00
61530 - Dept Auto #3/06 Ford	3,000.00	903.26	2,000.00	2,903.26	3,000.00
61540 - Dept Auto #4/2013 Ford Truck	1,500.00	423.62	750.00	1,173.62	1,500.00
61550 - Dept Auto #5/2018 Ford F-350	1,500.00	274.38	750.00	1,024.38	1,500.00
61560 - Dept Auto #6/20 Chevy Silverado	1,500.00	279.21	750.00	1,029.21	1,500.00

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
61570 - Dept Auto #7/2020 Chevy Colo P/U	1,500.00	916.47	750.00	1,666.47	1,500.00
61580 - Kubota Tractor 2001	500.00	251.15	-	251.15	500.00
61590 - Kubota Tractor 2014	2,500.00	1,236.34	750.00	1,986.34	2,500.00
61592 - Kubota Tractor 2022	2,000.00	759.81	-	759.81	2,500.00
61600 - Facilities Maintenance	7,500.00	5,572.83	2,500.00	8,072.83	8,500.00
61601 - Equipment Maintenance	4,500.00	824.16	1,000.00	1,824.16	4,500.00
61602 - Trailer Maintenance	1,000.00	397.96	400.00	797.96	1,000.00
61603 - Boating Improvements	4,500.00	3,517.72	982.28	4,500.00	5,000.00
61604 - Lakes Fisheries & Parks/Repair & Maint	9,000.00	2,804.04	6,575.46	9,379.50	9,000.00
61605 - Fence Maint & Construction	2,500.00	179.36	500.00	679.36	2,000.00
61606 - Parks & Trails Expense	5,500.00	3,091.58	1,500.00	4,591.58	6,000.00
61610 - Consulting	2,000.00	1,759.00	-	1,759.00	2,500.00
61611 - Engineering/Survey	2,500.00	1,534.00	1,000.00	2,534.00	3,500.00
61620 - Fire Mitigation	23,000.00	6,764.52	3,500.00	10,264.52	23,000.00
61630 - Grass Seed/Fertilizer	6,000.00	7,225.92	-	7,225.92	8,000.00
61631 - Insect, Disease & Noxious Weeds	2,500.00	945.32	250.00	1,195.32	2,500.00
61632 - Water Quality Testing	1,000.00	350.00	500.00	850.00	1,000.00
61633 - Weeds & Algae Control	25,000.00	12,310.22	3,500.00	15,810.22	27,000.00
61640 - Porta Potties	5,000.00	1,988.00	600.00	2,588.00	3,000.00
61642 - PO Cluster Boxes	5,000.00	5,487.80	-	5,487.80	6,000.00
61645 - Pumping Services	1,500.00	-	-	-	1,500.00
61800 - Kids Fishing Derby & Events	1,000.00	227.75	-	227.75	1,000.00
61900 - Misc & Contingency	100.00	-	100.00	100.00	100.00
61910 - Common Area Improvements-Repairs-Equip	3,500.00	765.81	2,500.00	3,265.81	3,500.00
61960 - Stocking & Food Chain	114,000.00	74,425.00	39,575.00	114,000.00	119,000.00
	\$ 799,698.00	\$ 447,688.73	\$ 226,366.41	\$ 674,055.14	\$ 739,525.00
13 - Community Lifestyle Expense (Count: 8)					
62250 - Website-Front Steps	4,000.00	2,273.44	1,500.00	3,773.44	4,000.00
62320 - Newsletter Prep/Printing/Postage	28,000.00	17,983.64	10,016.36	28,000.00	32,000.00
62800 - Community Activities & Events	21,000.00	6,485.55	15,000.00	21,485.55	23,739.00
62810 - Clubhouse Rental Expense	500.00	-	-	-	500.00
62820 - Facilities-Clubhouse	2,500.00	77.41	1,500.00	1,577.41	3,500.00
62830 - Clubhouse Cleaning Expense	1,500.00	900.00	600.00	1,500.00	1,500.00
62840 - Landscaping Clubhouse	500.00	215.40	500.00	715.40	750.00
62940 - Community Garden	5,000.00	1,655.29	500.00	2,155.29	4,000.00
	\$ 63,000.00	\$ 29,590.73	\$ 29,616.36	\$ 59,207.09	\$ 69,989.00
14 - Recreation Amenities Expense (Count: 33)					

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
63000 - Payroll-DRA	347,904.00	231,008.70	110,100.00	341,108.70	370,500.00
63010 - Payroll-Overtime-DRA	500.00	449.48	100.00	549.48	750.00
63020 - Payroll Taxes-DRA	27,500.00	20,540.60	10,350.00	30,890.60	33,500.00
63100 - Health Insurance-DRA	37,710.00	16,365.55	8,150.00	24,515.55	31,500.00
63110 - Dental Insurance-DRA	2,600.00	1,990.56	650.00	2,640.56	3,000.00
63120 - Vision Insurance-DRA	450.00	331.25	200.00	531.25	600.00
63130 - Retirement-DRA	10,500.00	7,557.44	3,600.00	11,157.44	12,000.00
63140 - HRA-Health Reimbursement-DRA	7,200.00	5,600.00	2,400.00	8,000.00	9,600.00
63150 - Insurance-Workers Comp-DRA	2,500.00	1,729.50	482.00	2,211.50	2,500.00
63200 - Supplies-Building	10,000.00	5,378.57	2,700.00	8,078.57	11,000.00
63210 - Supplies-Programs	9,000.00	1,700.39	1,500.00	3,200.39	9,000.00
63220 - Janitorial/Housekeeping	2,000.00	208.35	500.00	708.35	2,000.00
63230 - Uniforms	1,000.00	-	500.00	500.00	1,000.00
63250 - EZ Facility Software	5,000.00	4,648.88	2,500.00	7,148.88	7,000.00
63255 - Credit Card Fees - Rec Center				-	19,000.00
63251 - Tech Help	500.00	-	-	-	1,000.00
63320 - Office Supplies/Printing	3,200.00	716.32	1,200.00	1,916.32	3,000.00
63400 - Dues/Subscriptions	250.00	523.75	100.00	623.75	500.00
63410 - Seminars/Training	2,200.00	1,280.00	500.00	1,780.00	2,200.00
63500 - Business Mileage		266.90	200.00	466.90	250.00
63600 - Maintenance Building	20,000.00	9,121.45	500.00	9,621.45	20,000.00
63601 - Maintenance-Grounds & Parking	4,000.00	2,018.22	400.00	2,418.22	4,000.00
63602 - Maintenance-Pool	21,000.00	18,833.82	6,000.00	24,833.82	22,000.00
63800 - Pagosa Springs Porpoises Swim	4,500.00	3,709.74	-	3,709.74	4,500.00
63810 - Swim Lesson Expense	4,750.00	3,480.00	550.00	4,030.00	4,750.00
63900 - Misc & Contingency	500.00	25.02	400.00	425.02	500.00
63910 - Non Capital Equipment Replacement	5,000.00	3,304.92	1,695.08	5,000.00	5,000.00
63920 - Merchandise	2,000.00	90.69	750.00	840.69	1,500.00
64010 - Utilities-Gas Rec	43,800.00	23,505.77	16,000.00	39,505.77	45,100.00
64020 - Utilities-Electric Rec	42,035.00	25,391.38	16,000.00	41,391.38	43,400.00
64030 - Utilities-Water Rec	8,250.00	4,803.42	3,500.00	8,303.42	8,500.00
64040 - Utilities-Waste Control Rec	2,100.00	1,034.48	500.00	1,534.48	2,100.00
64050 - Irrigation Water Rec	2,000.00	95.03	500.00	595.03	1,500.00
64060 - Utilities-Alarm Rec	3,500.00	1,193.40	250.00	1,443.40	3,500.00
64070 - Utilities-TV-Telephone Rec	1,000.00	1,741.80	900.00	2,641.80	3,000.00
	\$ 634,449.00	\$ 398,645.38	\$ 193,677.08	\$ 592,322.46	\$ 689,250.00

15 - Utilities Expense (Count: 17)

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
70010 - Gas Admin	2,500.00	1,021.08	600.00	1,621.08	2,600.00
70020 - Electric Admin	4,300.00	2,783.72	1,800.00	4,583.72	4,720.00
70030 - Water Admin	6,000.00	1,760.05	1,400.00	3,160.05	3,500.00
70040 - Waste Control Admin	2,200.00	1,400.98	800.00	2,200.98	2,400.00
71010 - Gas Shop	3,000.00	1,133.21	600.00	1,733.21	2,500.00
71020 - Electric Shop	2,200.00	819.69	300.00	1,119.69	2,200.00
71030 - Water Shop	1,050.00	518.17	350.00	868.17	1,100.00
71040 - Waste Shop	1,800.00	1,066.87	500.00	1,566.87	2,000.00
72010 - Gas Clubhouse	5,200.00	2,208.14	1,200.00	3,408.14	4,500.00
72020 - Electric Clubhouse	2,200.00	1,175.85	1,000.00	2,175.85	2,500.00
72030 - Water Clubhouse	2,700.00	1,123.45	1,500.00	2,623.45	3,000.00
73000 - Cellular Phones	3,500.00	2,095.18	1,400.00	3,495.18	3,750.00
73010 - Telephone-All Depts Except Rec	5,000.00	2,624.15	2,000.00	4,624.15	5,000.00
74000 - Street Lights	2,000.00	992.74	700.00	1,692.74	2,000.00
74010 - Water Other Assoc Lots	400.00	4,236.85	-	4,236.85	5,000.00
74020 - Aerator	10,000.00	2,888.89	3,000.00	5,888.89	8,000.00
74030 - Internet	4,500.00	2,985.52	1,500.00	4,485.52	5,000.00
	\$ 58,550.00	\$ 30,834.54	\$ 18,650.00	\$ 49,484.54	\$ 59,770.00
Total Expenses	\$ 2,884,156.00	\$ 1,727,606.35	\$ 942,229.65	\$ 2,669,836.00	\$ 3,022,702.00
Net Operating Income	\$ -	\$ 981,991.14	\$ (693,633.31)	\$ 288,357.83	\$ -

2025 Capital Budget

GL Account	2025Budget	2025 Capital Plan Funding
Income (Count: 2)		
20 - Capital Improvement Income (Count: 2)		
90000 - Capital Improvement Income	329,427.00	329,427.00
Transfer from Emergency Fund	125,000.00	125,000.00
91900 - Interest-Capital Fund	10,000.00	
	\$ 464,427.00	\$ 454,427.00
Expense (Count: 4)		
21 - Capital Improvement Expense (Count: 4)		
Construct Gymnasium	520,000	520,000.00
	0.00	
	\$ 520,000.00	\$ 520,000.00
Net Capital	\$ (55,573.00)	

2025 General Reserve Budget

GL Account	2025 Budget	2023 Reserve Study Update
Income (Count: 2)		
16 - Reserve Income (Count: 2)		
80000 - Reserve-Restricted	477,570.00	477,570.00
80100 - Interest-Reserve	23,000.00	4,697.00
	\$ 500,570.00	\$ 482,267.00
Expense (Count: 11)		
18 - Reserve Expense (Count: 11)		
Admin - Conference system	11,412.00	11,412.00
Rec Center - Exercise Equipment Cardio	45,647.00	45,647.00
Rec Center - Exercise Equipment Strength	17,117.00	17,117.00
Rec Center - Floor Refinishing	17,688.00	17,688.00
Rec Center - Pool Concrete Deck	9,274.00	9,274.00
Rec Center - Electrical	4,565.00	4,565.00
Maintenance Shop - Sheds, Storage	6,500.00	6,500.00
Hatcher Dock	10,000.00	10,000.00
National Forest fencing	11,753.00	11,753.00
Fire Mitigation	48,600.00	48,600.00
Mailbox Repairs	47,473.00	47,473.00
Boat & motor	27,200.00	27,200.00
Flail Mower, 2014 Ferri	7,900.00	7,900.00
Lawn Mower, 2018 Hustler	13,580.00	13,580.00
Tractor snow blower, 2014 Kubota	20,735.00	20,735.00
Trailer, 2015 Enclosed Heibco	-	7,235.00
Vehicle, 2006 Ford F350	65,000.00	65,000.00
Replace Rec Center deck furniture	6,150.00	
Fence remaining shop boundary	20,000.00	
Wood Chipper-2012 Rayco Replacement	-	340,000.00
	\$ 390,594.00	\$ 711,679.00
Net General Reserve	\$ 109,976.00	\$ (229,412.00)

2025 Trails Maintenance Reserve Budget

GL Account	2025 Budget	2022 Reserve Study Recommended
Income (Count: 2)		
17 - Trails Maintenance Income (Count: 2)		
81000 - Trails Maintenance Reserve	58,900.00	58,900.00
81100 - Interest-Trails Maint Reserves	12,000.00	
	\$ 70,900.00	\$ 58,900.00
Expense (Count: 4)		
19 - Trails Maintenance Expense (Count: 4)		
	-	
	\$ -	\$ -
Net Trails Reserve	\$ 70,900.00	\$ 58,900.00