

# **The Mountain Park Ranch Homeowners' Association**

## **2026 Operating Budget**

**Approved 08/26/25**

# The Mountain Park Ranch Homeowners Association

## BUDGET SUMMARY

APPROVED 08/26/25

	<u>2026 Budget</u>
<b><u>OPERATING FUND:</u></b>	
<b>Revenues:</b>	
Assessments (7008 units)	3,066,219
Service Charges, Transfer Fees & Other Fees	159,000
Investment Income	14,000
Other	7,500
<b>Total Revenues</b>	<u>3,246,719</u>
<b>Expenses:</b>	
Administrative	(1,064,750)
Operating	(1,946,969)
Allocation to Reserve Fund	(235,000)
<b>Total Expenses</b>	<u>(3,246,719)</u>
Excess (Deficit) of Operating Revenue over Expense	-
Operating Funds - Prior Years	-
Excess (Deficit) of Operating Fund	<u><u>0</u></u>
<b><u>CAPITAL FUND:</u></b>	
Depreciation Expense	<u>(75,000)</u>
<b><u>RESERVE FUND:</u></b>	
<b>Revenues:</b>	
Investment Income	30,000
Allocation from Operating Fund	235,000
<b>Total Revenues</b>	<u>265,000</u>
<b>Expenditures:</b>	
Reserve Fund Projects	<u>(474,494)</u>
Excess (Deficit) of Reserve Fund	<u><u>-209,494</u></u>

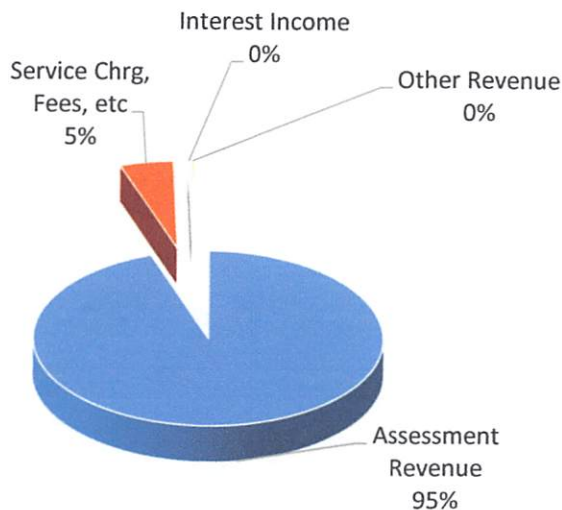
# The Mountain Park Ranch Homeowners Association

## REVENUES

APPROVED 08/26/25

	<b>2026 Budget</b>
<b>Assessment Revenue</b>	
Homeowner Assessment Income 5808 homeowners @ \$438	2,543,904
Commercial Assessment Income 45 properties (1190units) @ \$438	521,220
Developer Assessment Income 10 unimproved lots @ \$109.50	1,095
Subtotal Assessment Revenue	3,066,219
<b>Fees &amp; Cost Reimbursement</b>	
Late Fee Income	21,000
Administration Fee Income	7,500
Fine Income	2,500
Collection Fee Reimbursement	38,000
Escrow Fee Income	90,000
Subtotal Fees & Cost Reimbursement	159,000
<b>Investment Income</b>	
Operating Interest Income	14,000
<b>Other Revenue</b>	
Miscellaneous Income	
Recreation Area Key Income	7,500
Insurance Reimbursement	
Subtotal Other Revenue	7,500
<b>Total Revenue</b>	<b>3,246,719</b>

**2026 Budgeted Revenue**



# The Mountain Park Ranch Homeowners Association

## Operating Expenses

APPROVED 08/26/25

	<u>2026 Budget</u>
<b>Administrative</b>	
Administration Payroll	452,000
Administration Payroll Overhead	143,000
Comp & Benefits Expense	0
Advertising	2,000
Contract Labor	2,500
Accounting/Audit	13,000
Assessment Collection Costs	38,000
Bad Debt Expense	7,000
Bank Service Charge	500
Office Cleaning Expense	4,500
Community Events	18,900
Computer & I/T Service	55,000
Education & Training	7,000
Local Travel ( Employee Reimbursement)	10,000
Vehicle Fuel/Maint	3,000
Insurance	160,000
Legal Fees-CC&R Enforcement	6,500
Legal fees -General	9,000
Meeting Expense	5,500
Office Equipment Rental	7,000
Office Supplies & General Exp.	12,000
Payroll Service	6,500
Property Taxes	100
Postage	22,000
Printing	22,000
Office Rent	39,000
Office Electric	4,000
Office Telephone	4,750
Provision for Income Taxes	10,000
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Total Administrative Expenses	<u><u>\$1,064,750</u></u>

# The Mountain Park Ranch Homeowners Association

## Operating Expenses

APPROVED 08/26/25

	<u>2026 Budget</u>
<b>Common Areas</b>	
Landscape Maint Contract	632,982
Retention Area Maintenance	0
Pest Control	5,000
Tree & Palm Maintenance	200,000
Trash Removal/Dump Fees	26,000
Irrigation & Sprinkler Repairs	47,000
Fertilizer & Chemicals	25,000
Plant & Tree Replacement	8,000
Seed & Mulch	25,000
Non-Contract Landscape Repair	25,000
View Fence - Repair & Maint	1,500
Stucco Walls - Repair & Maint	1,500
Electric, Common Areas	60,000
Common Area Water	315,000
Subtotal Common Area	<u>1,371,982</u>
<b>Recreation Centers</b>	
Pool Monitor Payroll	72,500
Pool Monitor Payroll Overhead	7,500
Uniforms & Training	1,000
Pool Monitor Mileage Reimbursement	3,200
Lighting Maintenance & Repair	4,000
Pool Parts and Repair	13,000
Building Maintenance & Repair	5,000
Pool & Spa Chemicals	53,000
Pool & Spa Heat	60,500
Rec Center Security	13,500
Gate Video Security	5,500
Tennis & Basketball	3,000
Pool & Spa Permits	2,500
Playgrounds & Volleyball	2,000
E-Keys	3,000
Rec Center Water/Sewer	80,000
Subtotal Recreation Centers	<u>329,200</u>
<b>Lakes</b>	
Lake Maintenance Contract	8,500
Lake Equipment Parts and Repair	200
Lake Supplies	1,500
Subtotal Lakes	<u>10,200</u>

# The Mountain Park Ranch Homeowners Association

## Operating Expenses

*APPROVED 08/26/25*

### General Maintenance

Maintenance Payroll	145,000
Maintenance Payroll Overhead	52,000
Maintenance & Repairs	5,000
Maintenance Supplies & Expense	26,087
Vehicle Fuel/Maintenance	6,500
Telephones	1,000

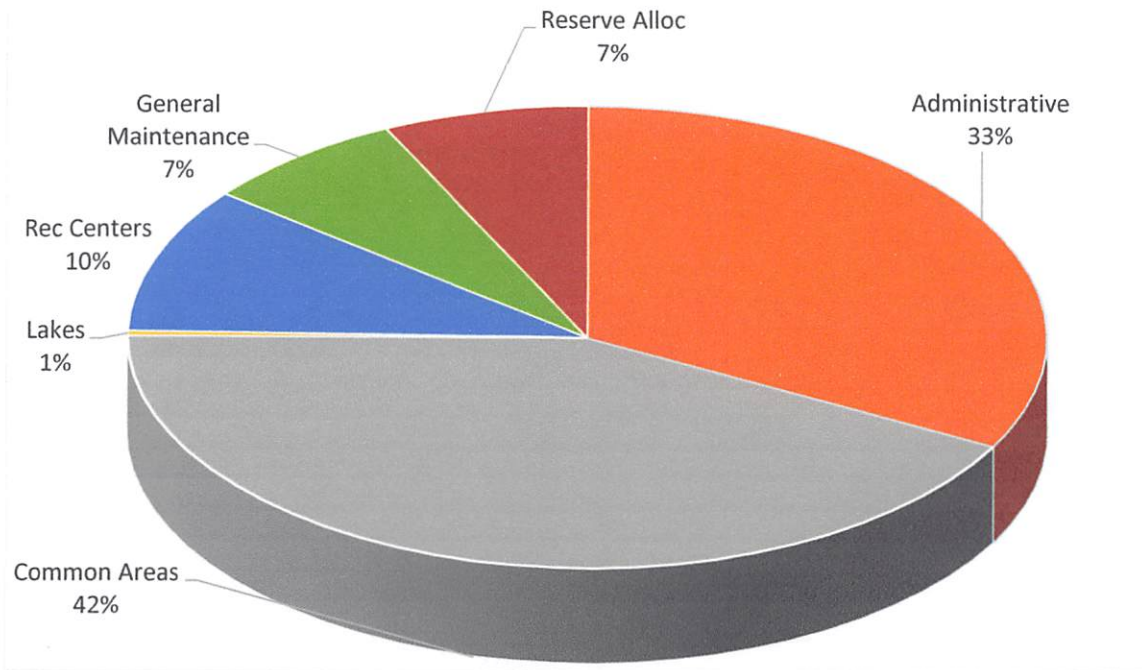
Subtotal General Maintenance	235,587
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Total Operating Expenses	1,946,969
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Allocation to Reserve Fund	235,000
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<b>Total Expenses</b>	<b>3,246,719</b>
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## 2026 Budgeted Expenses



# Mountain Park Ranch Homeowners Association

## RESERVE FUND EXPENDITURES ANTICIPATED FOR 2026

Estimates Based on April 2024 Reserve Study Provided by Reserve Advisors, Inc.

<b>Line #</b>	<b>Component</b>	<b>Estimated Expense</b>
<b>Property Site Elements:</b>		
4.197	Erosion Control Measures	\$ 21,425
4.500	Landscape Enhancements	\$ 12,319
4.501	Landscape Tree Removal	\$ 18,211
4.560	Light Poles and Fixtures	\$ 22,153
4.640	Perimeter Walls, Stucco	\$ 122,163
4.643	Perimeter Walls, View Fence	\$ 105,623
4.820	Benches, Tables, Trash Receptacles	\$ 3,749
4.831	Sport Courts, Tennis, Color Coat Rec 1	\$ 21,210
4.832	Sport Courts, Tennis, Color Coat Rec 3	\$ 21,210
4.861	Sport Courts, Windscreens	\$ 7,311
5.301	Pool House Doors	\$ 8,034
5.391	Office Equipment/Furniture/Key Fob Access Equipment	\$ 24,638
5.861	Pool House, Stucco	\$ 14,569
6.199	Pool Decks, Annual Repairs	\$ 16,068
6.500	Pool Furniture	\$ 13,390
6.599	Pool Mechanical Equipment, Heaters	\$ 9,213
6.871	Shade Structures, Canvass	\$ 6,427
6.870	Shade Structures, Canvass and Frames	\$ 26,781
	<b>Total Estimated Expenditures</b>	<b>\$ 474,494</b>

**The Mountain Park Ranch Homeowners Association  
Annual Assessment History**

	ACTUAL ANNUAL ASSESSMENT					MAXIMUM APPROVED ASSESSMENT	
	Annual Assessment	Monthly Rate	Semi-annual Increase	Annual Increase	Percent Increase	Percent Increase	Maximum Annual Assessment
1993	217.80	18.15					
1994	228.00	19.00	0.75	10.20	4.683%		
1995	239.40	19.95	0.95	11.40	5.000%		
1996	239.40	19.95	-	-	0.000%		
1997	251.40	20.95	1.00	12.00	5.013%		
1998	264.00	22.00	2.00	12.60	5.012%		
1999	276.00	23.00	1.00	12.00	4.545%		
2000	276.00	23.00			0.000%		
2001	276.00	23.00			0.000%		
2002	276.00	23.00			0.000%		
2003	276.00	23.00			0.000%		
2004	276.00	23.00			0.000%		
2005	276.00	23.00			0.000%		
2006	276.00	23.00			0.000%		
2007	276.00	23.00			0.000%		
2008	276.00	23.00			0.000%		
2009	288.00	24.00	6.00	12.00	4.348%		
2010	300.00	25.00	6.00	12.00	4.167%	5.000%	302.40
2011	300.00	25.00			0.000%	5.000%	317.52
2012	300.00	25.00			0.000%	5.000%	333.40
2013	300.00	25.00			0.000%	5.000%	350.07
2014	300.00	25.00			0.000%	5.000%	367.57
2015	300.00	25.00			0.000%		
2016	300.00	25.00			0.000%		
2017	300.00	25.00			0.000%		
2018	300.00	25.00			0.000%		
2019	300.00	25.00			0.000%		
2020	300.00	25.00			0.000%		
2021	324.00	27.00	12.00	24.00	8.000%		
2022	324.00	27.00			0.000%		
2023	360.00	30.00	18.00	36.00	11.11%	5.000%	385.95
2024	396.00	33.00	18.00	36.00	10.00%	5.000%	405.24
2025	416.00	34.67	10.00	20.00	5.05%	5.000%	425.50
2026	438.00	36.50	11.00	22.00	5.29%	5.000%	446.78
<b>No assessment increase.</b>							

NOTE: CC&Rs Article VII, Section 4.b - maximum annual increase without homeowner vote is 5%