

THE DOBSON ASSOCIATION
2018 Budget FINAL

Homes Assessed		4956		4956		4955		4956		4955		4955					
Account	Description	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Annualized	2017 Variance	2018 Budget	0%	1%	2%			
REVENUES:		\$ 134.55		\$ 138.60		\$ 138.60		\$ 138.60				\$ 138.60	\$ 139.99	\$ 141.37	Per Quarter		
04001	Homeowner Assessments	\$ 2,667,319	\$ 2,667,319	\$ 2,747,606	\$ 2,747,606	\$ 2,747,052	\$ 2,747,606	\$ 2,747,052	\$ 2,747,052	\$ -		\$ 2,747,052	\$ 2,774,523	\$ 2,801,993			
04002	Commercial Assessments	\$ 42,916	\$ 42,918	\$ 44,203	\$ 43,292	\$ 44,203	\$ 45,080	\$ 44,203	\$ 44,203	\$ -		\$ 44,203	\$ 44,645	\$ 45,087			
04003	Allowance for Doubtful Accounts	\$ (104,607)	\$ 10,893	\$ (104,606)	\$ (20,437)	\$ (85,000)	\$ 5,324	\$ (70,000)	\$ 10,414	\$ 80,414	\$ (50,000)	Allowance for bad debit. Assessments that are not paid in the fiscal year. 50% of 90 days accounts re					
04101	Transfer & Disclosure Fees	\$ 90,000	\$ 120,400	\$ 100,000	\$ 137,000	\$ 100,000	\$ 172,600	\$ 100,000	\$ 182,400	\$ 82,400	\$ 100,000	Processing fees for the resale and disclosure of homes sold in Dobson Ranch					
04102	Escrow Cancellation Fee	\$ 2,500	\$ 2,000	\$ 2,500	\$ 1,000							Removing - Due to law stipulations					
04103	Late Fees	\$ 35,000	\$ 39,946	\$ 30,000	\$ 39,639	\$ 30,000	\$ 31,871	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	Charges for paying the assessment late					
04104	Legal Expense CC&R Fees	\$ 14,000	\$ 7,812	\$ 15,000	\$ 401	\$ 5,000	\$ 52	\$ 5,000	\$ 5,800	\$ 800	\$ 5,000	Income for fees charged to homeowner account					
04105	Collection Fees	\$ 50,000	\$ 66,382	\$ 45,000	\$ 28,563	\$ 30,000	\$ 33,218	\$ 30,000	\$ 25,000	\$ (5,000)	\$ 30,000	Fees reimbursed for the collection of the assessment fee					
04106	Dishonored Check Fees	\$ 500	\$ 245	\$ 500	\$ 239	\$ 200	\$ 330	\$ 200	\$ 280	\$ 80	\$ 200	Fee reimbursed for dishonored check - NSF					
04107	License & Permits	\$ 8,500	\$ 9,349	\$ 7,000	\$ 6,923	\$ 7,000	\$ 6,784	\$ 7,000	\$ 6,500	\$ (500)	\$ 6,500	Boat license and fishing permit fee					
04108	Delinquent Interest Fees	\$ 4,500	\$ 9,807	\$ 5,000	\$ 4,705	\$ 2,500	\$ (2,138)	\$ 2,500	\$ 1,600	\$ (900)	\$ 2,000	Charge to Homeowner, interest for non-payment					
04109	Design Review Fees	\$ 150	\$ 100	\$ 150	\$ 50							Removing - Due to law requirements					
04110	Rental Registration Fees	\$ 16,000	\$ 14,340	\$ 6,300	\$ 7,950	\$ 6,300	\$ 7,495	\$ 6,500	\$ 6,500	\$ -	\$ 6,000	As of July 24, 2014 the rental fee was reduced to \$25 per state law.					
04112	CC&R Fines	\$ 8,000	\$ 5,753	\$ 2,000	\$ 6,924	\$ 2,000	\$ 396	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	Fees collected for violation of CC&R's					
04113	Pontoon Boat Fees	\$ 100	\$ -	\$ 100	\$ 175	\$ 100	\$ 70	\$ 100	\$ 70	\$ (30)	\$ 70	Fees collected for rental of the pontoon					
04114	LPV Water Revenue	\$ 1,260	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061	\$ -	\$ 1,061	Fees collected from Lake Park Village for distribution of water for the lake					
04115	Dock Boat Slip Rental	\$ 2,800	\$ 2,719	\$ 2,800	\$ 2,550	\$ 2,700	\$ 2,654	\$ 2,600	\$ 2,099	\$ (501)	\$ 2,200	Fees collected for the rental of the boat slip					
04116	Rose/Tree Revenue	\$ -	\$ 618		\$ 168	\$ -				\$ -		Rose memorial income					
04120	Escrow Rush Fee	\$ 1,000	\$ 950	\$ 1,000	\$ 900	\$ 1,000	\$ 850	\$ 900	\$ 300	\$ (600)	\$ 500	Income for rush request					
04201	Interest Income Operating	\$ 750	\$ 812	\$ 500	\$ 3,015	\$ 1,000	\$ 3,190	\$ 1,000	\$ 1,320	\$ 320	\$ 1,000	Interest from investments					
04301	Newsletter Advertising	\$ 65,000	\$ 55,382	\$ 65,000	\$ 53,138	\$ 60,000	\$ 62,351	\$ 60,000	\$ 54,825	\$ (5,175)	\$ 58,000	Income from advertising in the Ranchers Roundup					
04401	Preschool Tuition	\$ 46,000	\$ 47,223	\$ 46,000	\$ 53,729	\$ 47,500	\$ 54,114	\$ 48,000	\$ 54,655	\$ 6,655	\$ 50,000	Income from preschool registration					
04501	Recreation Programs	\$ 62,750	\$ 83,729	\$ 73,250	\$ 87,105	\$ 76,200	\$ 80,688	\$ 76,500	\$ 92,507	\$ 16,007	\$ 78,300						
	4502 Breakfast with Santa	\$ 1,000	\$ 1,073	\$ 1,000	\$ 1,060	\$ 1,000	\$ 1,195	\$ 1,000	\$ 1,000	\$ -	\$ 1,400	Income from the event					
	4503 DR Brkst/Event Sponsorships	\$ 1,000	\$ (450)	\$ 1,000								Pancake Breakfast - Removing Line Item					
	4504 Spring Break/Fall Break	\$ 2,000	\$ 3,528	\$ 2,000	\$ 3,397	\$ 3,000	\$ 4,728	\$ 3,000	\$ 2,511	\$ (489)	\$ 3,500	Income for the camp					
	4506 Instructor classes	\$ 13,000	\$ 18,483	\$ 13,000	\$ 18,089	\$ 14,000	\$ 14,915	\$ 14,000	\$ 20,635	\$ 6,635	\$ 14,000	Income collected for classes					
	4507 Movie in the Park	\$ -	\$ 43		\$ 46							Income on snacks sales - Removing Line Item, moved to 4599					
	4508 Summer Camp	\$ 30,000	\$ 50,899	\$ 40,000	\$ 52,392	\$ 47,500	\$ 47,234	\$ 47,500	\$ 55,543	\$ 8,043	\$ 50,000	Income for camp					
	4509 Fall Festival	\$ 250	\$ 556	\$ 250	\$ 375	\$ 400	\$ 991	\$ 400	\$ 400	\$ -	\$ -	Income for event (2018 replaced with 45th Anniversary)					
	4510 Golf Tournament Fees	\$ 6,000	\$ 6,774	\$ 7,500	\$ 7,844	\$ 7,700	\$ 7,272	\$ 7,500	\$ 7,272	\$ (228)	\$ 7,000	Income for event					
	4511 Golf Tournament Sponsorship	\$ 1,500	\$ 2,207	\$ 1,500	\$ 2,093	\$ 1,500	\$ 3,383	\$ 1,500	\$ 3,110	\$ 1,610	\$ 1,500	Income for sponsorship of the event					
	4599 Other Rec Events	\$ 7,000	\$ 617	\$ 7,000	\$ 1,810	\$ 1,100	\$ 970	\$ 1,600	\$ 2,036	\$ 436	\$ 900	Swim class, aerobics, Easter, Cerveza Run and other events					
04601	Facility Rental	\$ 23,650	\$ 24,004	\$ 23,650	\$ 24,599	\$ 23,500	\$ 29,651	\$ 23,750	\$ 32,000	\$ 8,250	\$ 25,000	Income for the rental of facilities, tables and chair					
04602	Tennis Pro	\$ 5,000	\$ 4,247	\$ 2,500	\$ 18,750	\$ 13,644	\$ 8,123	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	Income for tennis classes					
												0.0%	1%	2%			
TOTAL REVENUES		\$ 3,043,088	\$ 3,218,009	\$ 3,116,514	\$ 3,249,284	\$ 3,115,960	\$ 3,291,370	\$ 3,115,366	\$ 3,297,585	\$ 182,219		\$ 3,136,086	\$ 3,163,999	\$ 3,191,911			

ADMINISTRATION		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06001	Salaries & Wages	\$ 455,800	\$ 453,148	\$ 485,225	\$ 448,554	\$ 500,580	\$ 465,446	\$ 517,000	\$ 502,875	\$ (14,125)	\$ 526,300	Expense is for salaries of administration staff, this amount includes replacing a part-time staff member
06002	Payroll Taxes	\$ 37,000	\$ 34,444	\$ 38,850	\$ 36,256	\$ 38,850	\$ 37,440	\$ 39,700	\$ 35,565	\$ (4,135)	\$ 42,100	Payroll Taxes
06003	Employee Benefits	\$ 48,678	\$ 32,400	\$ 60,115	\$ 33,727	\$ 50,000	\$ 27,307	\$ 35,400	\$ 32,306	\$ (3,094)	\$ 77,550	Health benefits
06004	Workers Comp Insurance	\$ 3,195	\$ 1,770	\$ 4,910	\$ 2,253	\$ 2,500	\$ 2,507	\$ 2,500	\$ 3,176	\$ 676	\$ 3,800	Required per State Law
06005	Property & Liability Insurance	\$ 63,000	\$ 51,462	\$ 63,000	\$ 58,800	\$ 67,000	\$ 63,393	\$ 73,900	\$ 64,000	\$ (9,900)	\$ 73,900	Insurance Coverage - Increase renewal in January, possible increase
06006	Newsletter Production	\$ 62,000	\$ 59,875	\$ 62,000	\$ 61,453	\$ 71,000	\$ 67,083	\$ 70,000	\$ 69,694	\$ (306)	\$ 70,000	Expense to print the Ranchers Roundup
06007	Newsletter Distribution	\$ 24,000	\$ 23,043	\$ 24,000	\$ 22,188	\$ 22,300	\$ 20,667	\$ 21,000	\$ 20,599	\$ (401)	\$ 21,000	Cost to mail Rancher Roundup
06008	Postage	\$ 14,000	\$ 15,657	\$ 15,000	\$ 15,729	\$ 16,000	\$ 14,807	\$ 16,000	\$ 11,364	\$ (4,636)	\$ 14,000	Expense for statements, annual meeting notice, CC&R violation letters and general mailing
06009	Printing	\$ 14,000	\$ 11,825	\$ 14,000	\$ 12,256	\$ 14,000	\$ 8,795	\$ 13,500	\$ 6,679	\$ (6,821)	\$ 10,000	Expense for statements, annual meeting notice, letter head, brochures and general printing
06010	Computer Service	\$ 12,000	\$ 21,161	\$ 20,000	\$ 27,706	\$ 35,700	\$ 41,631	\$ 53,500	\$ 69,998	\$ 16,498	\$ 73,000	IT vendor to service server and all computers, tech assistance, software, Association software, fob system
06011	Bank & Merchant Fees	\$ 30,000	\$ 28,121	\$ 33,000	\$ 27,006	\$ 32,000	\$ 28,781	\$ 32,000	\$ 31,952	\$ (48)	\$ 33,000	Fees charged to the association for the use of credit cards by consumer and 401k Admin charges
06012	Office Supplies	\$ 12,000	\$ 10,390	\$ 12,600	\$ 13,134	\$ 13,000	\$ 12,736	\$ 14,000	\$ 15,000	\$ 1,000	\$ 15,000	Office Supplies and water delivery
06013	Contract Services	\$ 6,000	\$ 8,704	\$ 6,000	\$ 1,677	\$ 6,000	\$ 3,183	\$ 6,000	\$ 13,500	\$ 7,500	\$ 6,000	Drug screening, service on phone system, any vendor contacted for services rendered
06014	Collection Expenses	\$ 45,000	\$ 66,889	\$ 45,000	\$ 33,152	\$ 30,000	\$ 38,293	\$ 35,000	\$ 32,118	\$ (2,882)	\$ 35,000	Attorney expense or other expenses to collect assessments or fines
06016	Property Taxes		\$ 13	\$ 12	\$ 13	\$ 13	\$ 136	\$ 13	\$ 13	\$ -	\$ 13	Taxes on all common area
06017	Attorney Fees - General	\$ 20,000	\$ 21,250	\$ 20,000	\$ 14,938	\$ 20,000	\$ 16,616	\$ 20,000	\$ 11,060	\$ (8,940)	\$ 20,000	Expenses for legal advise or action
06018	Training, Development & Travel	\$ 6,000	\$ 4,646	\$ 9,000	\$ 10,608	\$ 9,000	\$ 9,069	\$ 10,000	\$ 10,500	\$ 500	\$ 10,000	Training, education, certification classes and team building
06019	Office Equip Rental & Maint	\$ 9,500	\$ 9,516	\$ 10,000	\$ 9,712	\$ 10,500	\$ 9,468	\$ 10,000	\$ 10,647	\$ 647	\$ 10,500	Postage and copier rental & repair
06020	Attorney Fees - CC&R Issues	\$ 20,000	\$ 8,630	\$ 15,000	\$ 699	\$ 5,000	\$ 1,493	\$ 5,000	\$ 7,513	\$ 2,513	\$ 5,000	Expense to enforce CC&R's
06021	Membership Expense	\$ 1,200	\$ 1,594	\$ 3,000	\$ 1,898	\$ 2,500	\$ 1,882	\$ 2,500	\$ 4,328	\$ 1,828	\$ 9,400	Membership to CAI, AACM, Costco, Arizona Corporation Commission, MSEC, certification renewal, etc.
06022	Reserve Study	\$ 1,800	\$ 1,645	\$ 3,290	\$ 3,290	\$ 3,290	\$ 2,645	\$ 3,290	\$ 3,345	\$ 55	\$ 3,400	Three year contract at the rate of \$3,400 each year, expires 2020
06023	Marketing	\$ 6,000	\$ 1,552	\$ 6,000	\$ 4,340	\$ 6,000	\$ 5,150	\$ 8,000	\$ 2,163	\$ (5,837)	\$ 6,000	Marketing tools for Dobson Ranch
06024	Uniforms	\$ 1,500	\$ 410	\$ 1,500	\$ 1,157	\$ 1,500	\$ 781	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	Dobson Ranch apparel for staff
06029	Website	\$ 12,600	\$ 3,875	\$ 6,000	\$ 3,875	\$ 7,500	\$ 756	\$ 5,000	\$ 1,644	\$ (3,356)	\$ 3,000	Website design, update software (Word Press, Issu, etc.) hosting fees and site maintenance
06030	Website monthly hosting fee	\$ 2,400		\$ 1,500	\$ 530		\$ 597					Monthly Hosting Fee - Moved to line 06029 Website
06031	Scanning and digitizing files	\$ 10,000	\$ 4,156	\$ 10,000	\$ 474	\$ 6,000	\$ 4,815	\$ 6,000	\$ 4,000	\$ (2,000)	\$ 4,000	Archive paper items to Server for quicker access. Saves space and paper cost.
06032	CCR software/monthly fee	\$ 3,660	\$ 4,198	\$ 4,500	\$ 3,948	\$ 4,500	\$ 3,948	\$ 1,000	\$ 2,961	\$ 1,961	\$ -	Code Compliance Software - eliminated in 3rd quarter of 2017 with Caliber transition
06033	Contingency			\$ 32,922	\$ 32,922	\$ 30,814	\$ -	\$ 30,000	\$ 10,000	\$ (20,000)	\$ 30,763	Use for unexpected, incidental expense(s). Any surplus will be transferred to Capital or Reserve Fund in the month of December.
Total Administration Expense		\$ 928,333	\$ 887,369	\$ 1,006,424	\$ 882,295	\$ 1,005,547	\$ 889,872	\$ 1,032,303	\$ 978,998	\$ (53,305)	\$ 1,104,726	

7%

BOARD OF DIRECTORS		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06101	Public Relations	\$ 6,000	\$ 5,531	\$ 7,000	\$ 5,805	\$ 7,000	\$ 10,413	\$ 6,000	\$ 7,000	\$ 1,000	\$ 7,000	City Breakfast, DR United Dinner, Meetings w/ Councilmember, meetings w/ sub-associations
06102	Annual Meeting	\$ 5,000	\$ 2,634	\$ 4,000	\$ 3,313	\$ 5,000	\$ 6,737	\$ 6,000	\$ 5,096	\$ (904)	\$ 6,000	Expenses for the meeting of the members - Electronic Voting
06103	Audit Fees	\$ 12,000	\$ 14,125	\$ 11,500	\$ 11,350	\$ 11,950	\$ 11,950	\$ 11,950	\$ 11,950	\$ -	\$ 11,950	CPA tax preparer (Three year contract ends 12/2018)
06104	Monthly Meetings	\$ 3,000	\$ 2,891	\$ 3,000	\$ 3,108	\$ 3,000	\$ 3,336	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	Expenses for Board meetings
06105	Membership Expense	\$ 1,000	\$ 441	\$ 1,000	\$ 203	\$ 1,000	\$ 1,625	\$ 1,000	\$ 1,993	\$ 993	\$ 2,000	Membership to CAI, education, training
06106	Computer Services						\$ 3,877	\$ 12,000	\$ 4,500	\$ (7,500)	\$ 4,500	IT vendor to service server and all computers, tech assistance, software
06107	Sponsorships							\$ 4,000	\$ 1,550	\$ (2,450)	\$ 2,000	Sponsorships for club request
Total Directors Expense		\$ 27,000	\$ 25,623	\$ 26,500	\$ 23,779	\$ 27,950	\$ 37,937	\$ 43,950	\$ 35,089	\$ (8,861)	\$ 36,450	

-17%

LAKES		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06201	Salt River Project Water	\$ 24,500	\$ 24,947	\$ 26,500.00	\$ 20,074	\$ 25,500.00	\$ 20,238	\$ 27,000.00	\$ 23,300	\$ (3,700)	\$ 25,000.00	Water for lakes
06202	Maintenance & Repair	\$ 15,000	\$ 11,757	\$ 6,000.00	\$ 992	\$ 5,500.00	\$ 8,803	\$ 6,000.00	\$ 1,339	\$ (4,661)	\$ 5,000.00	Fountain, gates, seawalls, repairs
06203	Chemicals	\$ 14,000	\$ 3,271	\$ 8,200.00	\$ 4,516	\$ 8,200.00	\$ 8,736	\$ 8,200.00	\$ 8,395	\$ 195	\$ 8,500.00	For lakes
06204	Attorney Fees - Water Issues	\$ 7,000	\$ 3,820	\$ 3,000.00	\$ 925	\$ 3,000.00	\$ 1,975	\$ 3,000.00	\$ 663	\$ (2,337)	\$ 3,000.00	Attorney to assist with any legal action regarding the water in the lakes
06205	Fish	\$ 14,000	\$ 14,259	\$ 14,500.00	\$ 14,017	\$ 14,200.00	\$ 14,228	\$ 14,200.00	\$ 16,338	\$ 2,138	\$ 17,000.00	For the lakes and fishing tournaments
06207	Lake Service	\$ 10,500	\$ 2,088	\$ 7,500.00	\$ 1,500	\$ 6,000.00	\$ 6,475	\$ 6,000.00	\$ 3,600	\$ (2,400)	\$ 6,000.00	Monthly monitoring
06208	Tools & Equipment	\$ 500	\$ 38	\$ 500.00	\$ -	\$ 500.00	\$ 1,049	\$ 1,000.00	\$ 12	\$ (988)	\$ 1,000.00	For the lake
Total Lakes Expense		\$ 85,500	\$ 60,180	\$ 66,200	\$ 42,024	\$ 62,900	\$ 61,564	\$ 65,400.00	\$ 53,647	\$ (11,753)	\$ 65,500.00	0%

LANDSCAPING		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06301	Salaries & Wages	\$ 228,200	\$ 178,626	\$ 251,525	\$ 204,207	\$ 227,315	\$ 220,011	\$ 237,500	\$ 223,283	\$ (14,217)	\$ 253,000	Expense is for salaries of staff
06302	Payroll Taxes	\$ 19,855	\$ 14,386	\$ 20,350	\$ 15,861	\$ 19,632	\$ 18,580	\$ 19,420	\$ 17,319	\$ (2,101)	\$ 21,700	Payroll Taxes
06303	Employee Benefits	\$ 41,725	\$ 35,135	\$ 46,755	\$ 32,821	\$ 44,000	\$ 30,714	\$ 37,000	\$ 25,906	\$ (11,094)	\$ 35,300	Health benefits and 401k Admin charges
06304	Workers Comp Insurance	\$ 6,390	\$ 6,675	\$ 7,600	\$ 8,691	\$ 9,000	\$ 8,945	\$ 9,750	\$ 9,434	\$ (316)	\$ 10,500	Required per State Law
06305	Outside Contractors	\$ 4,000	\$ 3,473	\$ 3,000	\$ 3,676	\$ 3,000	\$ 445	\$ 3,500	\$ 12,000	\$ 8,500	\$ 5,500	Temporary labor; palm tree trimming
06306	Irrigation System	\$ 5,000	\$ 6,500	\$ 7,500	\$ 9,161	\$ 9,500	\$ 6,241	\$ 8,000	\$ 5,378	\$ (2,622)	\$ 6,800	System maintenance, communication and vandalism
06307	Trees & Shrubs	\$ 10,000	\$ 2,428	\$ 10,000	\$ 12,309	\$ 10,000	\$ 4,519	\$ 9,000	\$ 9,000	\$ -	\$ 7,750	Street trees and plant replacement, wind damage (planting in fall)
06309	Plants & Flowers	\$ 4,600	\$ 3,436	\$ 5,000	\$ 4,297	\$ 5,500	\$ 5,117	\$ 5,800	\$ 6,000	\$ 200	\$ 6,000	Annuals plants for common areas including rose garden
06310	Pesticide/Herbicide/Spraying	\$ 8,000	\$ 6,328	\$ 6,000	\$ 5,569	\$ 6,000	\$ 3,386	\$ 5,700	\$ 6,300	\$ 600	\$ 6,000	Pre emergent weed control all granite areas and Lake 3 Lawn, daily weed control (clover)
06311	Rose/Tree Memorials	\$ 2,000	\$ 446	\$ 1,000	\$ 77	\$ 500	\$ 74					Upkeep for rose garden - Deleted This Line Item - Moved to 6309
06312	Overseeding/Fertilizer	\$ 8,500	\$ 7,961	\$ 9,500	\$ 9,664	\$ 9,500	\$ 9,965	\$ 9,800	\$ 9,800	\$ -	\$ 10,000	Seed and 3 lawn fertilization
06313	Tools & Equipment Maintenance	\$ 6,000	\$ 3,528	\$ 7,400	\$ 2,329	\$ 5,500	\$ 6,152	\$ 5,300	\$ 3,042	\$ (2,258)	\$ 5,000	Weed eaters, blowers. Mowers
06314	Uniforms	\$ 1,700	\$ 1,000	\$ 3,000	\$ 2,920	\$ 3,300	\$ 2,460	\$ 3,300	\$ 3,300	\$ -	\$ 3,200	uniform replacement plus Logo jackets
06315	Training & Travel	\$ 1,000	\$ 1,002	\$ 1,050	\$ 173	\$ 920	\$ 83	\$ 920	\$ 920	\$ -	\$ 950	Training and safety meetings
Total Landscaping Expense		\$ 346,970	\$ 270,923	\$ 379,680	\$ 311,754	\$ 353,667	\$ 316,691	\$ 354,990	\$ 331,681	\$ (23,309)	\$ 371,700	5%

MAINTENANCE		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06401	Salaries & Wages	\$ 225,100	\$ 223,082	\$ 221,500	\$ 205,437	\$ 232,250	\$ 233,352	\$ 238,500	\$ 247,453	\$ 8,953	\$ 247,000	Expense is for salaries of staff
06402	Payroll Taxes	\$ 19,585	\$ 17,273	\$ 17,720	\$ 16,926	\$ 20,035	\$ 18,986	\$ 19,900	\$ 19,495	\$ (405)	\$ 21,400	Payroll Taxes
06403	Employee Benefits	\$ 31,820	\$ 32,085	\$ 30,665	\$ 27,997	\$ 33,900	\$ 28,273	\$ 30,680	\$ 35,295	\$ 4,615	\$ 34,700	Health benefits
06404	Workers Comp Insurance	\$ 6,550	\$ 8,181	\$ 7,065	\$ 9,218	\$ 11,600	\$ 8,891	\$ 10,400	\$ 11,610	\$ 1,210	\$ 13,500	Required per State Law
06405	Fence Maintenance & Repair	\$ 5,000	\$ 1,927	\$ 3,500	\$ -							Delete Line - Block and wrought iron fence repairs. Future expense to line 6415 Common Area Repai
06406	Janitorial Service & Supplies	\$ 24,000	\$ 23,539	\$ 30,000	\$ 27,475	\$ 30,000	\$ 27,503	\$ 33,000	\$ 32,598	\$ (402)	\$ 34,000	Cleaning contract and supplies for three buildings
06407	Vehicle Maintenance & Repair	\$ 27,000	\$ 27,769	\$ 33,000	\$ 26,187	\$ 30,000	\$ 17,020	\$ 25,000	\$ 20,648	\$ (4,352)	\$ 22,000	Repairs for trucks, trailers, gator, and golf cart plus gas for all vehicles and equipment: 2 new trucks
06408	Supplies	\$ 2,400	\$ 6,398	\$ 5,000	\$ 4,836	\$ 5,000	\$ 5,108	\$ 5,000	\$ 4,124	\$ (876)	\$ 6,000	Trash bags, gloves, painting supplies, graffiti removal and welding supplies
06409	Building Maintenance & Repair	\$ 16,000	\$ 17,853	\$ 17,000	\$ 19,258	\$ 18,000	\$ 23,580	\$ 16,000	\$ 15,373	\$ (627)	\$ 16,000	All plumbing, AC check ups, painting, roof leaks
06410	Contract Services	\$ 3,000	\$ 2,065	\$ 3,000	\$ 3,851	\$ 4,000	\$ 6,018	\$ 3,000	\$ 4,750	\$ 1,750	\$ 6,000	Temporary labor, pest control,
06412	Tools & Equipment	\$ 3,500	\$ 4,319	\$ 4,500	\$ 3,666	\$ 4,500	\$ 4,773	\$ 4,000	\$ 13,250	\$ 9,250	\$ 4,000	hand tools
06413	Equip Maintenance & Repair	\$ 2,000	\$ 6,205	\$ 2,500	\$ 3,238	\$ 2,700	\$ 4,174	\$ 3,100	\$ 2,001	\$ (1,099)	\$ 3,100	Equipment repair (i.e. boom lift, trailers, weed eater, etc.)
06414	Fence Replacement Co-Share	\$ 7,000	\$ -	\$ 6,000	\$ 1,770	\$ 6,000	\$ 642	\$ 6,000	\$ 4,923	\$ (1,077)	\$ 6,000	Common area shared fences (block and wrought iron) that need replacement or repairs
06415	Common Area Maint & Repair	\$ 12,000	\$ 14,434	\$ 15,000	\$ 14,159	\$ 16,500	\$ 19,741	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	Ramadas, walks, gates, scupper, doggie bags, Block and wrought iron fence repairs and monuments
06420	Locks/Keys/Signage	\$ 5,800	\$ 1,415	\$ 5,000	\$ 5,923	\$ 4,000	\$ 9,162	\$ 6,000	\$ 3,919	\$ (2,081)	\$ 6,000	Tennis and pool gates, building doors
06421	Maintenance Uniforms	\$ 1,500	\$ 1,490	\$ 2,300	\$ 2,295	\$ 2,500	\$ 2,699	\$ 2,700	\$ 2,700	\$ -	\$ 2,800	Uniforms plus logo jackets
06422	Training & Travel	\$ 750	\$ 936	\$ 750	\$ 467	\$ 600	\$ 1,362	\$ 920	\$ 920	\$ -	\$ 1,000	Training and safety meetings
06423	Electrical Maintenance and Repair	\$ 4,000	\$ 6,694	\$ 5,000	\$ 4,631	\$ 5,400	\$ 5,697	\$ 5,400	\$ 7,456	\$ 2,056	\$ 6,000	Replacing ballasts, rewiring lights, wire vandalism and electrical upgrades
06424	Pool Maintenance			\$ 25,000	\$ 26,620	\$ 25,000	\$ 30,103	\$ 26,500	\$ 32,868	\$ 6,368	\$ 32,000	Moved from Recreation - Maintenance of the four pools
Total Maintenance Expense		\$ 397,005	\$ 395,663	\$ 434,500	\$ 403,952	\$ 451,985	\$ 447,084	\$ 454,100	\$ 477,383	\$ 23,283	\$ 479,500	6%

PRESCHOOL		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06501	Salaries & Wages	\$ 33,900	\$ 31,981	\$ 35,450	\$ 33,463	\$ 33,890	\$ 33,956	\$ 35,000	\$ 38,840	\$ 3,840	\$ 36,000	Expense is for salaries of staff
06502	Payroll Taxes	\$ 2,890	\$ 2,435	\$ 2,840	\$ 2,591	\$ 2,840	\$ 2,875	\$ 2,910	\$ 3,078	\$ 168	\$ 2,840	Payroll Taxes
06503	Employee Benefits	\$ 6,955	\$ 7,010	\$ 6,680	\$ 6,521	\$ 7,000	\$ 6,355	\$ 7,000	\$ 6,789	\$ (211)	\$ 7,000	Health benefits and 401k Admin charges
06504	Workers Comp Insurance	\$ 415	\$ 442	\$ 425	\$ 508	\$ 450	\$ 399	\$ 470	\$ 543	\$ 73	\$ 645	Required per State Law
06505	Insurance & Permits	\$ 3,000	\$ 2,786	\$ 3,650	\$ 3,018	\$ 3,700	\$ 3,735	\$ 3,800	\$ 4,114	\$ 314	\$ 3,700	Required per State Law
06506	Supplies	\$ 2,000	\$ 1,903	\$ 2,000	\$ 2,079	\$ 3,000	\$ 2,719	\$ 3,000	\$ 2,018	\$ (982)	\$ 3,000	Supplies and snacks for school
Total Preschool Expense		\$ 49,160	\$ 46,558	\$ 51,045	\$ 48,180	\$ 50,880	\$ 50,040	\$ 52,180	\$ 55,382	\$ 3,202	\$ 53,185	2%

RECREATION		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06601	Salaries & Wages	\$ 191,000	\$ 182,891	\$ 201,000	\$ 245,186	\$ 234,350	\$ 233,489	\$ 245,300	\$ 244,167	\$ (1,133)	\$ 288,000	Expense is for salaries of staff
06602	Payroll Taxes	\$ 18,200	\$ 15,930	\$ 18,090	\$ 20,965	\$ 21,500	\$ 21,308	\$ 21,900	\$ 20,809	\$ (1,091)	\$ 21,500	Payroll Taxes
06603	Employee Benefits	\$ 13,925	\$ 11,651	\$ 13,400	\$ 13,665	\$ 14,700	\$ 13,130	\$ 14,300	\$ 8,714	\$ (5,586)	\$ 14,700	Health benefits and 401k Admin charges
06604	Workers Comp Insurance	\$ 2,295	\$ 6,800	\$ 7,235	\$ 11,064	\$ 9,375	\$ 9,836	\$ 9,600	\$ 8,616	\$ (984)	\$ 10,300	Required per State Law
06606	Recreation/Sports Supplies	\$ 6,000	\$ 5,096	\$ 6,000	\$ 5,888	\$ 6,000	\$ 4,510	\$ 6,000	\$ 3,553	\$ (2,447)	\$ 6,000	Supplies, equipment, Tickets, prizes, ID cards
06607	Asset Replacement	\$ 14,700	\$ 14,507	\$ 12,000	\$ 10,224	\$ 12,000	\$ 17,921	\$ 15,500	\$ 15,232	\$ (268)	\$ 15,350	Move to Maintenance, to replace items that exist (i.e. tools, office equipment, etc.) under \$3,000
06609	Uniforms	\$ 1,300	\$ 1,587	\$ 1,500	\$ 1,346	\$ 1,500	\$ 1,546	\$ 1,800	\$ 2,836	\$ 1,036	\$ 2,000	Dobson Ranch apparel for staff
06610	Training & Travel	\$ 3,700	\$ 2,452	\$ 2,700	\$ 2,437	\$ 2,700	\$ 2,319	\$ 3,500	\$ 4,108	\$ 608	\$ 4,000	Staff Training
	Recreation Events	\$ 28,700	\$ 28,901	\$ 32,070	\$ 32,020	\$ 37,550	\$ 37,504	\$ 39,475	\$ 38,795	\$ (680)	\$ 64,550	
06611	Breakfast with Santa	\$ 800	\$ 686	\$ 800	\$ 762	\$ 800	\$ 536	\$ 825	\$ 825	\$ -	\$ 850	Annual breakfast in December
06612	DR Pancake Breakfasts (2)	\$ 1,000	\$ 418	\$ 1,000	\$ 434	\$ 1,000	\$ 777	\$ 1,000	\$ 641	\$ (359)	\$ 1,000	Pancake breakfast put on by retirees twice a year
06613	Spring Break/Fall Break	\$ 1,000	\$ 662	\$ 1,200	\$ 835	\$ 1,300	\$ 955	\$ 1,300	\$ 804	\$ (496)	\$ 1,400	Crafts, activities, spring training game, transportation
06614	Dog Event	\$ 1,000	\$ 751	\$ 1,000	\$ 704	\$ 1,000	\$ 965	\$ 1,100	\$ 1,206	\$ 106	\$ 1,500	Event at Laguna park, fencing, games, prizes, vendors
06615	BYOB Wine	\$ -	\$ -	\$ 700	\$ 979	\$ 1,200	\$ 1,350	\$ 1,400	\$ 1,346	\$ (54)	\$ 3,000	This event is at La Casita. It is a bring your own bottle (2018 2 events - March & August)
06616	Music in the Park	\$ 1,000	\$ 350	\$ 600	\$ 352	\$ 550	\$ 716	\$ 750	\$ 332	\$ (418)	\$ 750	Band plays music at Laguna park
06617	Easter Event	\$ 1,800	\$ 1,739	\$ 1,800	\$ 1,602	\$ 1,900	\$ 2,621	\$ 2,800	\$ 4,474	\$ 1,674	\$ 5,000	Annual event at Laguna park, bouncer, games, crafts
06618	Movie in the Park	\$ 1,000	\$ 1,119	\$ 1,350	\$ 1,310	\$ 1,650	\$ 733	\$ 1,250	\$ 1,527	\$ 277	\$ 1,550	Purchase movies from Swank with licensees
06619	Tween Events	\$ 500	\$ 129	\$ 500	\$ 240	\$ 500	\$ 240	\$ 500	\$ 547	\$ 47	\$ 600	Event at Laguna park, egg hunt, glow sticks, prizes, candy
06620	Summer Camp	\$ 4,000	\$ 4,454	\$ 4,300	\$ 7,371	\$ 7,500	\$ 7,272	\$ 7,500	\$ 4,788	\$ (2,712)	\$ 9,000	Summer camp at La Casita with activities, swimming
06621	Recreation Marketing	\$ 800	\$ 1,216	\$ 1,000	\$ 104	\$ 1,200	\$ 1,320	\$ 1,200	\$ 1,281	\$ 81	\$ 1,300	Marketing for recreation events fliers and hiring
06622	Golf Tournament	\$ 5,000	\$ 6,697	\$ 7,320	\$ 7,275	\$ 7,700	\$ 6,904	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	Annual golf tournament at Dobson Ranch golf course
06623	Halloween Event	\$ 1,500	\$ 1,607	\$ 1,800	\$ 1,767	\$ 2,250	\$ 2,534	\$ 2,250	\$ 2,250	\$ -	\$ 3,500	Halloween is held at Laguna park annually.
06624	Winter Wonderland	\$ 2,000	\$ 2,273	\$ 2,300	\$ 2,332	\$ 2,500	\$ 3,025	\$ 2,600	\$ 2,600	\$ -	\$ 3,600	Events is held at Saratoga
06625	Fall Festival	\$ 2,500	\$ 2,720	\$ 2,500	\$ 2,607	\$ 3,000	\$ 3,835	\$ 4,000	\$ 4,000	\$ -	\$ 20,000	45 Anniversary
06626	Other Events	\$ 4,800	\$ 4,080	\$ 3,900	\$ 3,344	\$ 3,500	\$ 3,722	\$ 4,000	\$ 5,174	\$ 1,174	\$ 4,500	This event is at Laguna park. i.e. Stargazing, Cerviza run, Ice Cream Social, etc.
06627	Event Signage	\$ 3,000	\$ 3,973	\$ 5,000	\$ 4,090	\$ 4,500	\$ 4,894	\$ 4,700	\$ 6,694	\$ 1,994	\$ 5,000	Signage for all events
06628	Tennis Maintenance/Supplies	\$ 1,500	\$ 1,524	\$ 1,200	\$ 3,058	\$ 2,000	\$ 1,445	\$ 3,000	\$ 1,908	\$ (1,092)	\$ 3,400	Tennis court repair and maintenance
06629	Permits	\$ 1,200	\$ 1,335	\$ 1,400	\$ 1,385	\$ 1,400	\$ 1,897	\$ 1,450	\$ 1,440	\$ (10)	\$ 2,000	Bathing permits for all center. Added licenses. Annual Fire Inspection.
06630	Contract Services	\$ 3,000	\$ 922	\$ 2,000	\$ 182	\$ 1,000	\$ 333	\$ 500	\$ 1,244	\$ 744	\$ 2,000	Drug screening, service on phone system, any vendor contacted for services rendered
06631	Instructor Fees	\$ 8,000	\$ 5,369	\$ 7,000	\$ 3,201	\$ 5,000	\$ 2,062	\$ 3,200	\$ 2,783	\$ (417)	\$ 3,200	Sport ball and fitness in the park
06634	Mt. Maintenance Software Fee			\$ 4,200	\$ 6,923	\$ 7,500	\$ 8,501	\$ 7,500	\$ 9,000	\$ 1,500	\$ 10,000	Monthly software maintenance POS
Total Recreation Expense		\$ 331,420	\$ 322,872	\$ 314,795	\$ 361,633	\$ 361,075	\$ 360,696	\$ 377,725	\$ 369,900	\$ (7,825)	\$ 452,000	20%

UTILITIES		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06701	City Water	\$ 130,000	\$ 109,622	\$ 133,730	\$ 115,533	\$ 125,500	\$ 123,458	\$ 127,000	\$ 126,452	\$ (548)	\$ 130,000	Water for common area building and landscape
06702	Electricity	\$ 63,000	\$ 57,175	\$ 58,950	\$ 59,565	\$ 58,950	\$ 59,868	\$ 65,000	\$ 60,872	\$ (4,128)	\$ 65,000	Electric for common area building and landscape
06703	Telephone	\$ 22,000	\$ 21,993	\$ 23,155	\$ 25,402	\$ 26,525	\$ 26,359	\$ 27,000	\$ 26,895	\$ (105)	\$ 27,625	Phone and internet services for common area building and landscape
06704	Solid Waste	\$ 17,500	\$ 17,126	\$ 17,200	\$ 19,173	\$ 17,200	\$ 18,358	\$ 20,000	\$ 18,638	\$ (1,362)	\$ 20,000	Trash Removal from common area building and landscape
06705	Waste Water	\$ 8,200	\$ 5,365	\$ 5,400	\$ 5,441	\$ 5,400	\$ 5,026	\$ 6,000	\$ 5,719	\$ (281)	\$ 6,000	From common area building and landscape
06706	Natural Gas	\$ 1,600	\$ 863	\$ 1,235	\$ 753	\$ 1,235	\$ 882	\$ 1,200	\$ 1,139	\$ (61)	\$ 1,300	For La Casita common area
Total Utilities Expense		\$ 242,300	\$ 212,144	\$ 239,670	\$ 225,867	\$ 234,810	\$ 233,951	\$ 246,200	\$ 239,716	\$ (6,484)	\$ 249,925	2%

PONTOON BOAT		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06905	Boat Maint & Repair	\$ 1,000	\$ 786	\$ 1,000	\$ 811	\$ 1,000	\$ 1,089	\$ 1,000	\$ 1,600	\$ 600	\$ 1,000	Repairs and maintenance of the boat
06906	Property & Liability Insurance	\$ 1,700	\$ 1,646	\$ 1,700	\$ 1,646	\$ 1,700	\$ 1,994	\$ 2,100	\$ 1,996	\$ (104)	\$ 2,100	Required by State Law
Total Pontoon Boat Expenses		\$ 2,700	\$ 2,432	\$ 2,700	\$ 2,457	\$ 2,700	\$ 3,083	\$ 3,100	\$ 3,596	\$ 496	\$ 3,100	0%

CONTINGENCY Circumstance that is possible but cannot be predicted. To be used for an incident, accident, chance or emergency.

Account	Description	To cover any loss. If not used within year, contingency is to be allocated to Reserves or Capital.		
	Contingency	\$ -	\$ 27,913	\$ 55,825

	2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	0.0%	1%	2%
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget			
REVENUE	\$ 3,043,088	\$ 3,218,009	\$ 3,116,514	\$ 3,249,284	\$ 3,115,960	\$ 3,291,370	\$ 3,115,366	\$ 3,297,585	\$ 182,219		\$ 3,136,086	\$ 3,163,999	\$ 3,191,911
TOTAL OPERATING EXPENSES	\$ 2,410,388	\$ 2,223,763	\$ 2,521,514	\$ 2,301,942	\$ 2,551,514	\$ 2,400,918	\$ 2,629,948	\$ 2,535,392	\$ (94,556)	\$ 2,816,086			
NET REVENUES AFTER OP EXP	\$ 632,700	\$ 994,245	\$ 595,000	\$ 947,343	\$ 564,446	\$ 890,452	\$ 485,418	\$ 762,193	\$ 276,775		\$ 320,000	\$ 347,913	\$ 375,825
TOTAL FUND EXPENSE	\$ 632,700	\$ 253,435	\$ 595,000	\$ 595,000	\$ 565,000	\$ 431,682	\$ 985,418	\$ 985,418	\$ -	\$ 320,000			
SURPLUS/DEFICIT AFTER DEPRECIATION RESERVE	\$ (245,000)	\$ 461,861	\$ (250,000)	\$ 80,078	\$ (270,554)	\$ 164,336	\$ (770,000)	\$ (505,225)	\$ 330,077		\$ (291,000)	\$ (291,000)	\$ (291,000)

7%

OTHER OPERATING EXPENSE		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
06811	Depreciation Expense	\$ 245,000	\$ 278,949	\$ 250,000	\$ 272,265	\$ 270,000	\$ 294,434	\$ 270,000	\$ 282,000	\$ 12,000	\$ 291,000	8%

FUND ACCOUNTS		2014	2014	2015	2015	2016	2016	2017	2017	2017	2018	Narrative
Account	Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Annualized	Variance	Budget	
03101	Asset Replacement Fund	\$ 484,700	\$ 484,700	\$ 500,000	\$ 500,000	\$ 445,000	\$ 445,000	\$ 632,209	\$ 632,209	\$ -	\$ 200,000	Reserve replacement fund. As of 2015 report the Association is 74% funded.
04202	Investment Interest									\$ -		
06806	Asset Replacement Expense									\$ -		
										\$ -		
										\$ -		
03201	Water Conservation Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	Required by ADWR
03202	Investment Interest									\$ -		
06808	Water Conservation Expense									\$ -		
										\$ -		
										\$ -		
03304	Capital Improvement Fund	\$ 128,000	\$ 128,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 333,209	\$ 333,209	\$ -	\$ 100,000	Addition and/or improvements of property that will enhance the property's overall value or increase it's useful life.
04203	Investment Interest									\$ -		
06807	Capital Improvement Expense									\$ -		
	Trf of Assets to Operating		\$ (379,265)				\$ (133,318)			\$ -		
Total Fund Transfers		\$ 632,700	\$ 253,435	\$ 595,000	\$ 595,000	\$ 565,000	\$ 431,682	\$ 985,418	\$ 985,418	\$ -	\$ 320,000	-68%

	0%	1%	2%
TOTAL REVENUES	\$ 3,136,086	\$ 3,163,999	\$ 3,191,911
Total Administration Expense	\$ 1,104,726		
Total Directors Expense	\$ 36,450		
Total Lakes Expense	\$ 65,500.00		
Landscape Total	\$ 371,700		
Total Maintenance Expense	\$ 479,500		
Total Preschool Expense	\$ 53,185		
Total Recreation Expense	\$ 452,000		
Total Utilities Expense	\$ 249,925		
Total Pontoon Boat Expenses	\$ 3,100		
Total Fund Transfers	\$ 320,000		
Total Expense	\$ 3,136,086.00		
Contingency - Surplus/Deficit	\$ -	\$ 27,913	\$ 55,825
Depreciation Expense	\$ 291,000		
Surplus/Deficit After Depreciation	\$ (291,000)	\$ (291,000)	\$ (291,000)

24%