

Number	Category	Notation
1	Assessments	With the purchase of the Vista East property, Assessments are reduced by 1 account or \$655.91
2	Assessment Interest Income	Estimated 2026 EOY Assessment Income of \$100K into Major Maint with 3% return. Total approx \$130K needs to be transferred to a Money Market from BOSV.
3	Non- Assessment Interest Income	\$100K Schwab CD Matures on 3/4/2027 with \$3700 accrued interest payment at maturity. Estimated 2026 EOY Facilities Income/Non Assessment Income at \$110K to put into Money Market Accounts in Fidelity factored at 3%. Estimated 2026 EOY \$150K of Recreational Fees to be moved into its own MM account and factored at 3%.
4	Recreational Fee	\$2,500 per property at 85 properties. This amount matches the premier couple membership increase from Platinum. Need to use to true up golf course first and then income remaining split 50/50 golf and facilities for recreational capital improvements.
5	Aspen Grove	Estimated at 7 full rentals with a 50/50 split with Golf for green fees.
6	Swim Lessons	Entered with a \$0.00 as the Asscociation does not yet have an instructor for 2027.
7	Retail Sales - Golf	Increased income with a 33% profit margin to correlate with the expense line item for retail purchases.
8	Rental Clubs	Increase to include the sale of the rental clubs at end of season. Rental income at \$8.5K and sale of clubs at \$8K. Income will be offset by an expense line item for the same.
9	Aspen Hills Full Price Public	Factored at 446 rounds at increased fee of \$33.00.
10	Aspen Hills Local/Guest	To consolidate player types and simplify the fee schedule, Homeowner, Local, Guest and Lineal player types have now been combined. Homeowner and Lineal, with a paid membership card, receives free green fees Monday-Thursday for the duration of the season.
11	Greens Fees Special Groups	Factored at 710 rounds for Birdies and Working Man's group leagues at an increase to \$35.00 or \$7.00 per round.
12	Cedar Creek Full Price Public	2025 rounds: 18 holes at 1228 rounds at \$85 = \$104,380 9-holes at 522 \$55 is \$28,710 Total line item is \$133,090
13	Cedar Creek Local/Guest	2025 rounds played: 18- holes at 2978 rounds at \$55 = \$163,790.00 9- holes at 2226 rounds at \$33 = \$73,458.00 Total line item is \$237,248.00

14	Punch Cards	Price increase for 20 9-hole rounds by 11%. Increased overall by the same and included sales of 40 9-hole punch cards. Price per 9-hole round is \$22.00 (up to \$23 savings) and \$19.50 (up to \$25.50 savings) respectively.
15	Season Pass Recreation	Proposed four levels for 2027: Premier memberships and Season Passes. 2026 sales: 60 platinum couples subscription purchases. Less 10% attrition is 54 at \$3,150 or \$170,100 2026: 22 single platinums. less 10% attrition is 20, factored at season pass include trail fee at \$1,650.00 or \$33,000 2026: 32 gold less 10% attrition is 28 at season pass golf only at \$1,500 or \$42,000 ~~Total = \$245,100 See fee schedule for further details~~
16	Golf Advertising Program	Increase income to almost double 2026 performance. Advertising to include score cards, golf carts, preferred vendor listings. Vendor advertising cost to start at \$700.
17	Employee Health Insurance	Increased overall cost per department by 10% for 2027 premiums.
18	Appraisals and Surveys	To account for aquirement of foreclosed properties and long-term planning of current assests.
19	Election	In an effort to mitigate expenses, the Association will no longer pre-stamp 2016 secretary proxy envelopes/ballots and will utilize Business Reply Mail to only be charged for those mailed and returned the Association Office.
20	Facilities Dept. Utilities	Combine the Unallocated Utilities (all locations except Golf and Cedar Creek Center) and Cedar Creek Utilities to one line item per utility.
21	Auto Insurance	Increase by \$3,000 annually for additional work truck.
22	Property Tax	2026 rate increase averge of 1.99%, however with lot combinations of Cedar Crek Park, the park increased overall by 10.27%. Took 2026 actual and increased by 5% for 2027.
23	Computer Software	Toro NSN software and computer upgrade for irrigation system.
24	Common Area Landscape	Reduced line item to account for capital expense of cart path improvements outside of daily operations budget.
25	Equipment Lease	Increased line item to account for the Ventrac Tractor/Implements along with the updated Jacobson leases.