



## Merry Mountain Owners' Assoc. Inc.

P.O. Box 132, 6158 Merry Way, Clipper Mills Ca. 95930  
Telephone (530) 237-3064

**BUDGET OPEN MEETING  
SUNDAY MAY 24, 2026 @ 2:00 pm  
MERRY MOUNTAIN VILLAGE OFFICE**

**CALL TO ORDER BY RODNEY AMES, PRESIDENT @ 2:03 pm  
ROLL CALL: PRESENT : RODNEY AMES, PRESIDENT  
KATHY LARDIZABAL, CFO  
ALANA TUPASI, SECRETARY**

**ASSOCIATE MEMBERS PRESENT: KEVIN SCZCUREK, ANDY WING, STEVE CURRAN, BRENDA PADILLA, JARED EMGE, CHAD WING**

**DRAFT BUDGET PRESENTED BY KATHY. SHE EXPLAINED THE INCREASES IN THE ASSESSMENTS AND OTHER AREAS. SHE ALSO GAVE EXAMPLES OF THE TEN YEAR FORECAST FOR LONG TERM RESERVE. NUMEROUS COMMENTS WERE SHARED BY MEMBERS PRESENT. THE BUDGET FOR 2026/2027 IS STILL PENDING. THE NEXT MEETING TO FINALIZE THE BUDGET WILL BE HELD ON SUNDAY JUNE 7, 2026 @ 2:00 pm**

**MOTION SECONDED AND CARRIED TO ADJOURN @ 2:55 pm  
Submitted by Alana Tupasi**

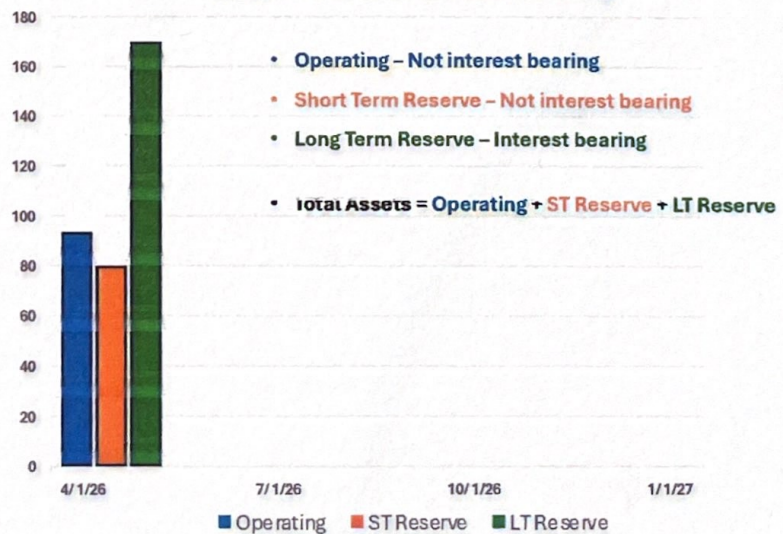
## Fund Types

- **Operating – Not interest bearing**
  - Everyday expenses; maintenance, repairs, payroll
- **Short Term Reserve – Not interest bearing**
  - Used for capital purchases and infrastructure expenses
- **Long Term Reserve – Interest bearing**
  - Used for capital purchases and infrastructure expenses
- **Total Assets = Operating + ST Reserve + LT Reserve**

1

New method  
to track  
Reserve  
Growth

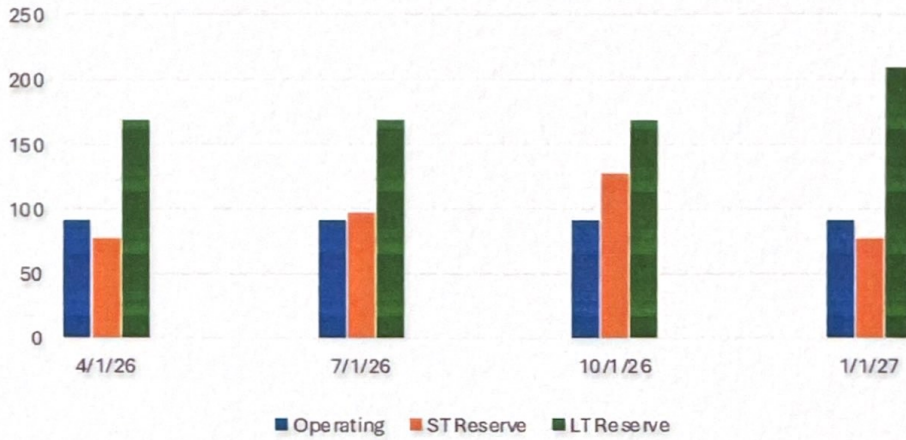
Long Term Reserve Asset Tracking



2

### Example of Long Term Growth Tracking

#### Long Term Reserve Tracking



3

### Example: 10 Year Forecast for Long Term Reserve



4

MERRY MOUNTAIN 2026/2027 DRAFT BUDGET

	Kathy	2026/2027		Comments/Actual Costs May 2025 - April 2026	2025/2026		2024/2025		
		Annual	Per Unit (monthly)		Annual	Per Unit	Annual	Per Unit	
<b>GENERAL &amp; ADMINISTRATIVE EXPENSE</b>									
61100	Accounting Services (taxes & review)	Proposed \$2,100.00	\$1.10	\$2025 last year	2,300.00	\$3.62	2,000.00	\$3.16	
61200	Bad Debt Expense	\$2,000.00	\$1.05	\$11,140 last year	2,000.00	\$3.14	2,000.00	\$3.16	
61220	Bank/Merchant Charges	\$0.00	\$0.03	\$49 last year	50.00	\$0.08	380.00	\$0.60	
61240	Business Licenses & Fees	\$1,200.00	\$0.79	\$149 last year (including pool & water connection perm)	1,300.00	\$2.04	1,250.00	\$1.98	
61280	Clerical & Other Office Supplies	\$3,600.00	\$2.10	\$3588 (includes payroll bookkeeping costs)	3,800.00	\$5.97	2,900.00	\$4.59	
61290	Collection Costs	\$3,000.00	\$2.62	\$774.00	7,500.00	\$11.79	3,000.00	\$4.75	
61360	Contingency Expense	\$0.00	\$0.05	\$0.00 spent previous two years	100.00	\$0.16	100.00	\$0.16	
61320	Computer/Server/Networking	\$1,305.00	\$0.84	\$1305 last year	2,000.00	\$3.14	2,000.00	\$3.16	
61400	Dues & Subscriptions	\$260.00	\$0.14	\$259.09 - multi-call service	259.00	\$0.41	259.09	\$0.41	
61520	Income Taxes (Federal & State)	\$250.00	\$0.26	\$13.00 last year, will increase with CD interest	500.00	\$0.79	500.00	\$0.79	
61540	General Insurance - Fire & Liability	\$21,700.00	\$11.37	\$19,711 current term + 10% estimated increase	24,500.00	\$38.52	20,000.00	\$31.65	
61580	Legal Services	\$5,000.00	\$2.62	\$4182 last year	4,500.00	\$7.08	5,985.00	\$9.47	
61600	Professional Management Fees	\$28,000.00	\$17.70	\$29% increase	24,131.00	\$37.94	21,740.00	\$34.40	
61620	Management Fees - Extra	\$1,000.00	\$0.79	\$6209 last year (\$3500 in Accounting)	1,500.00	\$2.36	1,500.00	\$2.37	
61700	Postage	\$1,000.00	\$0.63	\$700 last year	1,050.00	\$1.65	1,050.00	\$1.66	
61740	Real Property Taxes	\$0.00	\$0.00	\$2672 (lots no longer owned)	-	\$0.00	700.00	\$1.11	
61760	Reserve Study Update	\$0.00	\$0.34		450.00	\$0.71			
61820	Telephone/Fax/Cellular	\$250.00	\$0.13	\$233 last year	250.00	\$0.39	250.00	\$0.40	
<b>PAYROLL EXPENSE</b>									
62210	Payroll - Maintenance	\$31,000.00	\$19.65	\$29,266 last year; \$29,678 previous year	37,500.00	\$58.96	36,500.00	\$57.75	
62220	Payroll Taxes - Maintenance	\$3,750.00	\$2.04	\$3628 (\$308 per month average last year)	3,900.00	\$6.13	3,000.00	\$4.75	
62230	Maintenance	\$3,000.00	\$1.57		3,000.00	\$4.72	3,000.00	\$4.75	
<b>FACILITY EXPENSE</b>									
63200	Electricity	\$14,000.00	\$7.86	\$12,870 last year; \$14,552 previous year	15,000.00	\$23.58	13,500.00	\$21.36	
63250	Equipment Rental	\$0.00	\$0.26	\$0.00 spent last two years	500.00	\$0.79	500.00	\$0.79	
63400	Fuel & Oil	\$4,000.00	\$2.20	\$3675 last year; \$1847 previous year	4,000.00	\$6.29	2,500.00	\$3.96	
63450	Gas (propane)	\$6,000.00	\$3.25	\$5987 last year; \$2008 previous year	3,880.00	\$6.10	7,500.00	\$11.87	
63900	Maintenance & Repair - Labor	\$4,500.00	\$2.62	\$4490 last year; \$19,515 previous year	2,500.00	\$3.93	2,500.00	\$3.96	
63950	Maintenance & Repair - Supplies	\$10,000.00	\$5.24	\$16,630 last year; \$7733 previous year	10,000.00	\$15.72	10,000.00	\$15.82	
64050	Pool - Contract	\$3,000.00	\$1.57	New cost for summer season					
64100	Pool/Spa - Extras	\$2,000.00	\$1.57	\$2336 last year; \$4839 previous year	1,000.00	\$1.57	1,750.00	\$2.77	
64150	Pool/Spa - Chemicals/Other	\$2,000.00	\$1.57	\$4828 last year; \$1215 previous year	1,500.00	\$2.36	1,500.00	\$2.37	
64250	Refuse Disposal	\$500.00	\$0.26	\$405 last year	500.00	\$0.79	500.00	\$0.79	
64550	Snow Removal	\$3,000.00	\$1.57	\$0 last year	3,000.00	\$4.72	1,400.00	\$2.22	
64650	Supplies & Equipment	\$4,000.00	\$2.62	\$6022 last year; \$3274 previous year	3,000.00	\$4.72	1,500.00	\$2.37	
64700	Vehicle & Equipment Expense	\$6,000.00	\$3.93	\$4911 last year	7,500.00	\$11.79	7,500.00	\$11.87	
64850	Water System Operator	\$4,200.00	\$2.20	\$350 per month	4,200.00	\$6.60	3,000.00	\$4.75	
64800	Water Chemicals/Other (Reports)	\$6,000.00	\$3.67	Reports - \$6850 last year					
64900	Water Testing/Quality	\$3,500.00	\$1.83	\$3272 last year	2,000.00	\$3.14	4,000.00	\$6.33	
<b>TOTAL OPERATING</b>									
		\$181,115.00	\$108.06	14% operating increase	\$179,170.00	\$281.71	\$165,764.09	\$262.28	
<b>TOTAL RESERVE</b>									
		\$77,637.91	\$40.69	2.6% reserve increase	\$57,457.44	\$62.04	\$39,004.00	\$61.72	
<b>TOTAL ASSESSMENT</b>									
		\$258,752.91	\$148.75		\$236,627.44	\$372.06	\$204,768.09	\$324.00	
<b>TOTAL UNIT ASSESSMENT</b>		\$135.61	\$148.75		\$372.06	\$372.06	\$324.00	\$324.00	
Per quarter		\$406.84	\$446.25						

Additional items this year:  
 Consulting \$3000  
 Meals & Travel \$45.58

20% increase is to \$1785.60 annual, \$446.40 quarter, \$148.80 per month

Goal is to keep operating expense increases as close to zero as possible. Majority of increase is for Long-Term Reserve  
 Propose a 10% increase for Field Agent Services  
 Reduced payroll amount since we professionalized water and pool maintenance and didn't use it all last year.

Will this category decrease because we are paying for a water system operator now? \$6850 for reports???

39.9% 11%

15% ??  
 35% ??