

2026 Operating Budget-Draft B					
GL Account	2025 Budget	2025 YTD Actual (Aug)	Projection 9-1 - 12-31-25	Projected 2025	2026 Annual Draft
Income (Count: 42)					
05 - Admin Service Income (Count: 17)					
40000 - Association Dues-Regular-365 x6,098	2042830	2041759.58	0	2,041,759.58	2,225,770.00
40010 - Association Dues-Timeshare-247x3	330645	318585	12060	330,645.00	270,465.00
40020 - Association Dues-STR-405x2	270000	278720	1000	279,720.00	295,650.00
40100 - Funds Transfer-General Reserves	-477570	-477570	0	(477,570.00)	(495,570.00)
40110 - Funds Transfer-Trails Maintenance Reserve	-58900	0	0	(58,900.00)	(61,600.00)
40200 - Funds Transfer-Capital Improvement	-329,427	-329427	0	(329,427.00)	(329,427.00)
40300 - Assessments-Uncollectible	-15,000	-475	-9525	(10,000.00)	(15,000.00)
40400 - Carry Forward	100,000	0	0	-	158,183.00
40500 - Late Charges	30,000	28454.47	1546	30,000.47	30,000.00
40600 - Other Income-Lien Fees	7000	8575	0	8,575.00	7,000.00
40700 - Delinquent Postage Fees	2500	1796.7	103.3	1,900.00	2,500.00
41000 - Lot Consolidation Fee	20,000	11525	18000	29,525.00	20,000.00
41010 - Other Income-Transfer Fees	60,000	43020	22720	65,740.00	60,000.00
41020 - Other Income-Misc	0	2001	0	2,001.00	-
41250 - Credit card expense payment	100	0	0	-	100.00
41500 - Gain/Loss on Asset	0	0	15000	15,000.00	
41900 - Interest - Operating	25000	6966.4	7500	14,466.40	25,000.00
	\$ 2,007,178.00	\$ 1,933,931.15	\$ 68,404.30	\$ 1,943,435.45	\$ 2,193,071.00
06 - Community Standards Income (Count: 4)					
42000 - Filing Fee	13500	10488	2860	13,348.00	13,500.00
42010 - Review & Inspect Fee	115000	92950	28520	121,470.00	118,500.00
42100 - DCS Fines	4000	0	0	-	3,000.00
42300 - Community Enhancement	4000	0	4388	4,388.00	4,500.00
	\$ 136,500.00	\$ 103,438.00	\$ 35,768.00	\$ 139,206.00	\$ 139,500.00
07 - Property & Environment Income (Count: 5)					
44000 - Fishing Permits	171000	172425.64	22930	195,355.64	165,000.00
44010 - Boat Permits	16500	16240	490	16,730.00	16,500.00
44100 - Weed Control	700	0	1211.5	1,211.50	500.00
44200 - Property/Environment-Fines	500	0	0	-	400.00
44300 - Other-DPE (Seed/Fertilizer)	7500	7128	1380	8,508.00	7,500.00
	\$ 196,200.00	\$ 195,793.64	\$ 26,011.50	\$ 221,805.14	\$ 189,900.00
08 - Community Lifestyle Income (Count: 7)					
46000 - Community Activities & Events Income	4000	467.08	10,000	10,467.08	5,000.00
46100 - Newsletter Advertising	8000	1722.94	1607	3,329.94	8,000.00
46200 - Rent-Clubhouse	9000	9406	2155	11,561.00	11,000.00
46210 - Kitchen Rental	600	0	0	-	600.00
46220 - Accessory Rental- Stage & Sound	100	0	50	50.00	100.00
46230 - Clubhouse Cleaning	900	300	0	300.00	900.00
46300 - Vista Garden Income	2500	220	0	220.00	1,000.00
	\$ 25,100.00	\$ 12,116.02	\$ 13,812.00	\$ 25,928.02	\$ 26,600.00
09 - Recreation Amenities Income (Count: 9)					
48000 - PLPOA Members-Amenities	366954	304721.4	106070	410,791.40	460,000.00
48200 - Timeshare Owners-Amenities	253520	126760	126760	253,520.00	190,140.00
48300 - Sponsored Events/Programs	20500	8732.03	3770	12,502.03	15,000.00
48400 - Rental Income	3500	1976	575	2,551.00	3,500.00
48500 - Retail	2000	614.34	225	839.34	1,500.00
48600 - Pagosa Springs Porpoises Swim Revenue	4750	9818	20	9,838.00	8,500.00
48700 - Swim Lesson Revenue	6500	8315	900	9,215.00	9,000.00
	\$ 657,724.00	\$ 460,936.77	\$ 238,320.00	\$ 699,256.77	\$ 687,640.00
	\$ 3,022,702.00	\$ 2,706,215.58	\$ 382,315.80	\$ 3,029,631.38	\$ 3,236,711.00

Expense (Count: 172)						
10 - Admin Service Expense (Count: 40)						
50000 - Payroll-Admin	435206	272227.05	138560	410,787.05	417,289.00	
50010 - Payroll-Overtime-Admin	500	423.17	100	523.17	500.00	
50020 - Payroll Taxes-Admin	39000	24450.44	11063.02	35,513.46	39,536.00	
50100 - Health Insurance-Admin	72500	41864.5	22683.25	64,547.75	88,370.00	
50110 - Dental Insurance-Admin	4700	3266.92	1888	5,154.92	5,724.00	
50120 - Vision Insurance-Admin	700	397.37	206	603.37	581.00	
50130 - Retirement-Admin	23500	15257.5	7096.13	22,353.63	23,100.00	
50140 - HRA-Health Reimbursement-Admin	21600	12000	5200	17,200.00	16,800.00	
50150 - Insurance-Workers Comp-Admin	2000	1282.51	761.13	2,043.64	2,300.00	
50160 - Life Insurance-All	2600	1481.7	755	2,236.70	2,400.00	
50190 - Payroll-Paychex	13000	7606.48	2958	10,564.48	13,000.00	
50195 - Misc (Admin Cafeteria Plan)	1700	2633.4	792	3,425.40	2,400.00	
50200 - Office Supplies	6700	1801.32	595	2,396.32	6,500.00	
50250 - Software Expense	28500	26659.72	15225.85	41,885.57	42,000.00	
50251 - Office Equip Repair/Tech Help	14000	7860.66	4344.26	12,204.92	13,000.00	
50260 - Equipment Leases	3200	50.64	0	50.64	3,000.00	
50300 - Postage	13500	8343.69	2475	10,818.69	12,000.00	
50310 - Admin Copier	500	0	500	500.00	500.00	
50320 - Copies/Printing	500	0	500	500.00	500.00	
50400 - Dues & Fees	1500	1042.9	450	1,492.90	1,500.00	
50410 - Education-Seminars	8500	3628.45	500	4,128.45	7,500.00	
50420 - Subscriptions	400	183.59	0	183.59	400.00	
50500 - Gas/Mileage	300	0	0	-	300.00	
50700 - Board Meetings/Discretionary	1300	1505.62	750	2,255.62	1,200.00	
50710 - Online Elections	10000	20121.82	0	20,121.82	12,000.00	
50900 - Misc. & Contingency	1000	1231.75	0	1,231.75	1,000.00	
50950 - Advertisement	1200	786.75	200	986.75	1,100.00	
51000 - Audit	28000	0	28000	28,000.00	28,000.00	
51100 - Legal	50000	51537.36	24050	75,587.36	50,000.00	
51101 - Legal - billed	-15000	-4818.22	-1500	(6,318.22)	(13,000.00)	
51200 - Legal-Collections	45000	6614.91	13876	20,490.91	40,000.00	
51201 - Legal-Collections-billed	-35000	-10718.35	-2000	(12,718.35)	(20,000.00)	
51500 - Property Taxes	2000	3110.82	0	3,110.82	3,200.00	
51510 - Income Tax	417	3207	24870	28,077.00	3,500.00	
52000 - Insurance Deductibles	1000	0	0	-	1,000.00	
52010 - Master Insurance	100995	209904.86	50780	260,684.86	238,000.00	
53000 - Bank Charges	300	-50.6	0	(50.60)	300.00	
53010 - Credit Card Charges - Admin	4000	4802.64	0	4,802.64	6,000.00	
53020 - Returned Checks	100	0	0	-	100.00	
	\$ 889,918.00	\$ 719,698.37	\$ 355,678.64	\$ 1,075,377.01	\$ 1,051,600.00	

11 - Community Standards Expense (Count: 22)

60000 - Payroll-DCS	346950	222043.13	123337.9	345,381.03	390,628.00
60010 - Payroll-Overtime-DCS	2000	3455.79	800	4,255.79	2,000.00
60020 - Payroll Taxes-DCS	31000	20277.39	10500	30,777.39	35,365.00
60100 - Health Insurance-DCS	64500	35746.27	18550	54,296.27	57,330.00
60110 - Dental Insurance-DCS	5000	3317.55	1690.4	5,007.95	5,325.00
60120 - Vision Insurance-DCS	650	417.79	213.6	631.39	602.00
60130 - Retirement-DCS	14000	6311.59	4940	11,251.59	19,230.00
60140 - HRA-Health Reimbursement-DCS	19200	12600	6400	19,000.00	19,200.00
60150 - Insurance-Workers Comp-DCS	4500	2988.05	1580.71	4,568.76	5,000.00
60200 - Office/Field Supplies/Expenses	4000	5783.37	1700	7,483.37	5,000.00
60230 - Uniforms	500	1518.88	0	1,518.88	750.00
60310 - DCS Copier	6750	5508.88	2825	8,333.88	7,800.00
60320 - Printing Decs & Maps	1000	139.86	0	139.86	500.00
60410 - Professional Fees	500	744	0	744.00	750.00
60430 - Training	1400	3865.58	100	3,965.58	1,500.00
60500 - DCS Vehicle Gas	2700	1792.66	600	2,392.66	2,700.00
60530 - Vehicle Exp-Sport S 63	850	624.69	200	824.69	1,000.00
60540 - Vehicle Exp-Sport SL 29	850	496.6	200	696.60	1,000.00
60700 - ECC Expenses	900	267.14	500	767.14	800.00
60900 - Contingency	500	278.29	100	378.29	500.00
60910 - Capital Expenditures	1500	72.43	1400	1,472.43	1,500.00
60930 - Community Enhancement	65000	34512.48	16000	50,512.48	65,000.00
	\$ 574,250.00	\$ 362,762.42	\$ 191,637.61	\$ 554,400.03	\$ 623,480.00

12 - Property & Environment Expense (Count: 49)

61000 - Payroll-DPE	323875	210797.95	104751	315,548.95	329,513.00
61010 - Payroll-Overtime-DPE	5000	1287.88	600	1,887.88	5,000.00
61020 - Payroll Taxes-DPE	31300	19037.57	8850	27,887.57	30,000.00
61100 - Health Insurance-DPE	41000	26394.08	13161.28	39,555.36	46,531.00
61110 - Dental Insurance-DPE	4245	2586.56	1230.03	3,816.59	4,074.00
61120 - Vision Insurance-DPE	700	397.12	180.68	577.80	509.00
61130 - Retirement-DPE	18000	12129.71	4933.6	17,063.31	18,000.00
61140 - HRA-Health Reimbursement-DPE	9600	6400	3200	9,600.00	9,600.00
61150 - Insurance-Workers Comp-DPE	7500	5955.19	3832.19	9,787.38	10,000.00
61200 - Office/Field Supplies	400	388.72	100	488.72	400.00
61210 - Tools, Supplies Expense	8000	3617.41	1600	5,217.41	8,000.00
61220 - Janitorial Supplies	3500	1513.58	1650	3,163.58	3,000.00
61230 - Uniforms	1500	696.55	800	1,496.55	1,500.00
61240 - Admin Office Cleaning	1700	621	0	621.00	1,700.00
61350 - Enforcement/Signage	11755	2529.94	7000	9,529.94	10,000.00
61351 - Roadside Cleanup/Adopt a Street	100	108.32	0	108.32	150.00
61352 - Signage	1750	124.83	1625.17	1,750.00	1,750.00
61410 - Seminars/Training/CE	1500	51.89	1448.11	1,500.00	1,500.00
61500 - Vehicle-Gas	15000	4449.36	4000	8,449.36	12,000.00
61510 - Dept Auto #1/2011 Toyota P/U	1000	102.1	500	602.10	1,500.00
61530 - Dept Auto #3/06 Ford	3000	328.31	1283	1,611.31	1,500.00
61540 - Dept Auto #4/2013 Ford Truck	1500	1993.85	500	2,493.85	2,000.00
61550 - Dept Auto #5/2018 Ford F-350	1500	502.33	100	602.33	1,500.00
61560 - Dept Auto #6/20 Chevy Silverado	1500	489.65	500	989.65	1,500.00
61570 - Dept Auto #7/2020 Chevy Colo P/U	1500	206.16	500	706.16	1,500.00
61580 - Kubota Tractor 201	500	247.6	250	497.60	500.00
61590 - Kubota Tractor 2014	2500	659.51	1000	1,659.51	2,500.00
61592 - Kubota Tractor 2022	2500	1138.08	1000	2,138.08	2,500.00
61600 - Facilities Maintenance	8500	4223.5	1800	6,023.50	8,500.00
61601 - Equipment Maintenance	4500	493.49	2852	3,345.49	4,000.00
61602 - Trailer Maintenance	1000	496.8	500	996.80	1,000.00
61603 - Boating Improvements	5000	569.63	2500	3,069.63	5,000.00
61604 - Lakes Fisheries & Parks/Repair & Maint	9000	5859.5	1500	7,359.50	9,000.00
61605 - Fence Maint & Construction	2000	37.91	2200	2,237.91	3,000.00
61606 - Parks & Trails Expense	6000	6422.18	1277	7,699.18	6,000.00
61610 - Consulting	2500	0	0	-	2,500.00
61611 - Engineering/Survey	3500	6293.5	0	6,293.50	3,500.00
61620 - Fire Mitigation	23000	177.79	11540	11,717.79	18,000.00
61630 - Grass Seed/Fertilizer	8000	5667.94	0	5,667.94	8,000.00
61631 - Insect, Disease & Noxious Weeds	2500	242.39	0	242.39	2,000.00
61632 - Water Quality Testing	1000	130.65	756	886.65	1,000.00
61633 - Weeds & Algae Control	27000	27982.81	519.91	28,502.72	27,000.00
61640 - Porta Potties	3000	1081.6	560.8	1,642.40	2,000.00
61642 - PO Cluster Boxes	6000	6000	0	6,000.00	6,000.00
61645 - Pumping Services	1500	0	800	800.00	1,500.00
61800 - Kids Fishing Derby & Events	1000	457.98	0	457.98	1,000.00
61900 - Misc & Contingency	100	0	100	100.00	100.00
61910 - Common Area Improvements-Repairs-Equip	3500	0	3000	3,000.00	3,500.00
61960 - Stocking & Food Chain	119000	96310	35000	131,310.00	110,000.00
	\$ 739,525.00	\$ 467,202.92	\$ 229,500.77	\$ 696,703.69	\$ 730,827.00

13 - Community Lifestyle Expense (Count: 8)

62250 - Website-Front Steps	4000	3062.9	778.5	3,841.40	7,500.00
62320 - Newsletter Prep/Printing/Postage	32000	19509.45	12490.55	32,000.00	43,011.00
62800 - Community Activities & Events	23739	6826.9	12000	18,826.90	21,000.00
62810 - Clubhouse Rental Expense	500	19.22	0	19.22	500.00
62820 - Facilities-Clubhouse	3500	3605.62	50	3,655.62	3,500.00
62830 - Clubhouse Cleaning Expense	1500	300	300	600.00	1,500.00
62840 - Landscaping Clubhouse	750	0	200	200.00	800.00
62940 - Community Garden	4000	2623.48	0	2,623.48	3,200.00
\$ 69,989.00 \$ 35,947.57 \$ 25,819.05 \$ 61,766.62					\$ 81,011.00

14 - Recreation Amenities Expense (Count: 36)

63000 - Payroll-DRA	370500	230493.78	106029.7	336,523.48	371,117.00
63010 - Payroll-Overtime-DRA	750	448.51	100	548.51	750.00
63020 - Payroll Taxes-DRA	33500	20776.12	8771.53	29,547.65	33,516.00
63100 - Health Insurance-DRA	31500	15487.54	6499.4	21,986.94	21,311.00
63110 - Dental Insurance-DRA	3000	1611.77	647.8	2,259.57	2,041.00
63120 - Vision Insurance-DRA	600	393.29	173.12	566.41	488.00
63130 - Retirement-DRA	12000	6399.94	2857.63	9,257.57	8,000.00
63140 - HRA-Health Reimbursement-DRA	9600	4600	1400	6,000.00	4,800.00
63150 - Insurance-Workers Comp-DRA	2500	2465.25	1485.89	3,951.14	4,500.00
63200 - Supplies-Building	11000	4045.14	3500	7,545.14	10,000.00
63210 - Supplies-Programs	9000	1327.3	3000	4,327.30	8,000.00
63220 - Janitorial/Housekeeping	2000	1888.98	1200	3,088.98	3,000.00
63230 - Uniforms	1000	0	750	750.00	1,000.00
63250 - EZ Facility Software	7000	5126.72	2563.46	7,690.18	8,500.00
63251 - Tech Help	1000	0	0	-	800.00
63255 - Credit Card Fees - Rec Center	19000	9227.07	5300	14,527.07	19,000.00
63320 - Office Supplies/Printing	3000	1339.69	500	1,839.69	3,000.00
63400 - Dues/Subscriptions	500	623.45	1000	1,623.45	1,000.00
63410 - Seminars/Training	2200	483.55	250	733.55	2,200.00
63500 - Business Mileage	250	0	100	100.00	250.00
63600 - Maintenance Building	20000	6394.92	7000	13,394.92	20,000.00
63601 - Maintenance-Grounds & Parking	4000	1148.21	3520.84	4,669.05	4,000.00
63602 - Maintenance-Pool	22000	5519.11	5000	10,519.11	21,000.00
63800 - Pagosa Springs Porpoises Swim	4500	6972.19	0	6,972.19	6,300.00
63810 - Swim Lesson Expense	4750	3735	500	4,235.00	4,750.00
63900 - Misc & Contingency	500	373.31	0	373.31	500.00
63910 - Non Capital Equipment Replacement	5000	1215.94	3300	4,515.94	5,000.00
63920 - Merchandise	1500	517.63	200	717.63	1,500.00
64010 - Utilities-Gas Rec	45100	23879.21	3080	26,959.21	49,610.00
64020 - Utilities-Electric Rec	43400	30050.66	11832.76	41,883.42	47,740.00
64030 - Utilities-Water Rec	8500	6961.21	3298.26	10,259.47	9,350.00
64040 - Utilities-Waste Control Rec	2100	1322.88	662	1,984.88	2,310.00
64050 - Irrigation Water Rec	1500	85.56	75	160.56	1,650.00
64060 - Utilities-Alarm Rec	3500	1260.35	753.88	2,014.23	3,850.00
64070 - Utilities-TV-Telephone Rec	3000	1865.95	800	2,665.95	3,300.00
\$ 689,250.00 \$ 398,040.23 \$ 186,151.27 \$ 584,191.50					\$ 684,133.00

15 - Utilities Expense (Count: 17)					
70010 - Gas Admin	2600	1227.88	300	1,527.88	2,860.00
70020 - Electric Admin	4720	2641.79	950	3,591.79	5,200.00
70030 - Water Admin	3500	2469.42	2730.76	5,200.18	3,850.00
70040 - Waste Control Admin	2400	1658.1	985.52	2,643.62	2,600.00
71010 - Gas Shop	2500	1256.12	100	1,356.12	2,750.00
71020 - Electric Shop	2200	830.43	200	1,030.43	2,420.00
71030 - Water Shop	1100	668.62	345	1,013.62	1,210.00
71040 - Waste Shop	2000	1032.24	560	1,592.24	2,200.00
72010 - Gas Clubhouse	4500	2226.19	200	2,426.19	4,950.00
72020 - Electric Clubhouse	2500	1125.8	500	1,625.80	2,750.00
72030 - Water Clubhouse	3000	1545.76	540	2,085.76	3,300.00
73000 - Cellular Phones	3750	3202.57	2723.12	5,925.69	7,370.00
73010 - Telephone-All Depts Except Rec	5000	3241.27	2200	5,441.27	5,500.00
74000 - Street Lights	2000	1081.12	450	1,531.12	2,200.00
74010 - Water Other Assoc Lots	5000	646.67	324	970.67	3,000.00
74020 - Aerator	8000	3942.31	100	4,042.31	8,000.00
74030 - Internet	5000	3060.03	2000	5,060.03	5,500.00
	\$ 59,770.00	\$ 31,856.32	\$ 15,208.40	\$ 47,064.72	\$ 65,660.00
Total Expenses	\$ 3,022,702.00	\$ 2,015,507.83	\$ 1,003,995.74	\$ 3,019,503.57	\$ 3,236,711.00
Net Operating Income	\$ -	\$ 690,707.75	\$ (621,679.94)	\$ 10,127.81	\$ -

2026 Capital Budget			
GL Account		2026Budget	2025 Capital Plan Funding
Income (Count: 2)			
20 - Capital Improvement Income (Count: 2)			
90000 - Capital Improvement Income		329,427.00	329,427.00
91900 - Interest-Capital Fund		10,000.00	
		\$ 339,427.00	\$ 329,427.00
Expense (Count: 0)			
21 - Capital Improvement Expense (Count: 0)			
		0.00	
Net Capital		\$ 339,427.00	

2026 General Reserve Budget

GL Account	2026 Budget	2023 Reserve Study Update
Income (Count: 2)		
16 - Reserve Income (Count: 2)		
80000 - Reserve-Restricted	495,570.00	495,570.00
80100 - Interest-Reserve	4,647.00	4,697.00
	\$ 500,217.00	\$ 500,267.00
Expense (Count: 11)		
18 - Reserve Expense (Count: 11)		
Rec Center-Replace composite deck	\$29,765	\$29,765
Admin - Replace carpeting		\$20,200
Rec Pool - pumps, filters, mechanical equip	\$25,042	\$25,042
Lake Hatcher Dam Gate replacement		\$85,786
Sprayer System	\$10,136	\$10,136
National Forest fencing	\$11,753	\$11,753
Fire Mitigation	\$52,488	\$52,488
Mailbox Repairs	\$40,000	\$40,000
	\$ 169,184.00	\$ 275,170.00
Net General Reserve	\$ 331,033.00	\$ 225,097.00

2026 Trails Maintenance Reserve Budget

GL Account	2026 Budget	2022 Reserve Study Recommended
Income (Count: 2)		
17 - Trails Maintenance Income (Count: 2)		
81000 - Trails Maintenance Reserve	61,600.00	61,600.00
81100 - Interest-Trails Maint Reserves	1,380.00	
	\$ 62,980.00	\$ 61,600.00
Expense (Count: 3)		
19 - Trails Maintenance Expense (Count: 3)		
Crack repair, patch, seal coat - Lake Forest		\$20,306
Crack repair, patch, seal coat - Lake Forest		\$14,521
Repave Lake Forest Trail Section	103,000.00	
		\$34,827
Net Trails Reserve	\$ (40,020.00)	\$ 26,773.00