PAGOSA LAKES
PROPERTY OWNERS ASSOCIATION

Board of Directors Regular Meeting
October 14, 2026 6pm
Pagosa Lakes Administration Building
AGENDA

1. **6:00 pm Call to Order**
2. **Verification of Quorum by Board Secretary**
    a. Approval of Agenda
3. **Approval of the minutes**

    September 9, 2026, Regular Meeting of the Board
4. **Disclosures of Conflicts**
5. **Owner/Member comments (individual comments are limited to three (3) minutes)**
6. **Staff Reports:**
    a. General Manager's Report
    b. Treasurers Report – Vote on CD Renewal
    c. Department of Property & Environment Report
    d. Department of Recreation Amenities Report
    e. Department of Community Standards Report
    f. Lifestyle Report
7. **Committee Reports:**
    a. ECC Liaison Report September 2026 Meeting Minutes
    b. Appointment of new member
8. **Unfinished Business**
    a. RFP for Legal Services
    b. Recreation / Capital Master Plan - Survey
    c. Update PPP for Recreation Amenities
9. **New Business**
    a. Agenda item addressing the PLPOA Board by email account/address. Resolution to ensure Pagosa Lakes Property Owners Association (PLPOA) members can email the Board of Directors directly without staff interference.
    b. Resolution Revising Project Permit Process
    c. Greenbelt & Owner Lot Plat Change
    d. MOU – Healthy Archuleta operating production gardens
    e. Free Recycling Program
    f. In-house IT/web support and/or one time technical upgrade
    g. 2027 Draft Budget
        i. Summary
        ii. Budget
            1. Capital
            2. Reserve
        iii. Fee Increase Summary
            1. Rec Center
            2. Permits
        iv. Charts
10. **Owner/Member comments (individual comments are limited to three (3) minutes)**
11. **Adjournment**

PAGOSA LAKES
PROPERTY OWNERS ASSOCIATION

Board of Directors Regular Meeting
September 9, 2026 6pm
Pagosa Lakes Administration Building
MINUTES

Board Attendees: A. Pfister-VP
J. Turk-Treasurer, J. Griffin & M. Nobles
VIA Zoom: B. Nobles

Staff: A. Roth-GM, Larry Lynch-DPE
Chris Simpson-DCS, Lania Le- CT
Ryan Graham-RA, Jen Pitcher-Lifestyles
CSBarnes-Recording Secretary

Owners/Visitors: K. Bowles, E. Christenson, L. Rugar, L. Lee, A. Luhrs, J. Prutsman VIA ZOOM-A Diaz

1. **Call to Order at** 6:16pm by Pfister. Pfister named Turk as Acting Secretary due to Seibenmorgen absence.
2. Verification of Quorum by Acting Board Secretary Turk.
    a. Approval of Agenda - * Motion to approve Agenda by Turk, 2nd Griffin. Passed.
3. **Approval of the minutes.** * Motion to table the August 12, 2026, Regular Meeting of the Board Minutes until October 14, 2026 BOD Meeting after they have been reviewed by to Secretary Seibenmorgen for changes by M. Nobles, 2nd Griffin. Passed.
4. **Disclosures of Conflicts- NONE**
5. **Appointment- Irregular Board vacancy**. Pfister introduced candidates E. Christenson, L. Rugar, A. Luhrs, J. Prutsman. *Motion to appoint Jim Prutsman to fulfill Irregular BOD Vacancy ending July 2027 by M. Nobles, 2nd Griffin. Passed. Recording Secretary Barnes invited Prutsman to join the member's table.
6. **Owner/Member comments:** Owner K. Bowles voiced his displeasure with the STR 3x fees dating back to Resolutions in 2021 & 2022 were inappropriate, violating numerous bylaws, no owner vote was held. He passed out his notes to members. Additionally stated that he objects fines for use of inappropriate language to staff. Summed up stating he will be pushing hard for STR fees be rescinded by current Board. Owner A. Diaz stated the ZOOM audio connection was garbled. Pitcher replied she was working on it.
7. **Staff Reports:**
    a. General Manager's Report – GM Roth highlighted that Nicole Holt had been hired as the new Rec Coordinator bringing energetic ideas for new programs. He also stated Committees still had open positions. Pfister asked if all Board members had returned signed Conflict of Interest/Code of Conduct forms to him, Roth replied "no, a couple short". Pfister continued; suggesting a presentation on the plan with the Housing Action Plan committee, Roth will invite Jeff Sams to next BOD meeting. Pfister questioned status of Rec Ctr addition design/draft Roth replied that design and cost will come before Board which had previously approved $500K from the Capitol account.
    b. Treasurers Report – by Board Treasurer Turk. Several CD's are up for renewal and will be discussed at October meeting, CT Le was asked to add another column to CD spreadsheet.
    c. Department of Property & Environment Report – DPE Mgr Lynch reported lake levels are better than anticipated with drought conditions, last stocking of trout will happen in October. Crew will be prepping for new Rec Ctr playground equipment installation, green belt mitigation is moving along and the upper garden construction grant from AARP is almost complete.
    d. Department of Recreation Amenities Report – RA Graham announced several new programs including dog obedience, "REC your Mondays", swim classes, Positive Parenting. He reported the membership

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drive was successful.

e. Department of Community Standards Report – DCS Mgr Simpson – "as is"
f. Lifestyle Report – Lifestyles Pitcher – "as is"

*Motion to accept Staff Reports as presented by Pfister, 2nd Griffin. Passed.

8. Committee Reports:

a. ECC Liaison Report August 2026 Meeting Minutes – DCS Simpson "as is"

*Motion to accept Committee Report as presented by Pfister, 2nd Turk. Passed.

9. Unfinished Business

a. N. Pagosa Trail Survey & Grant – Both GM Roth and DPE Mgr Lynch shared info update of this previously approved Capitol Improvement project. Archuleta County Board of County Commisioners voted to approve sponsoring the grant application that Lynch will prepare and submit by October 4, 2026. BOCC approved Davis Engineering moving trail with two pedestrian road crossings with speed limit signs, flashing warning signage. This new path crossing reduces cost of several tree removals. BOCC will provide unspecified financial support.

b. Legal Contract Agreement Review – M. Nobles led discussion regarding consideration of local attorney while possibility of retaining current firm. M. Nobles motioned to obtain two proposal bids from SW Colorado attorneys. Griffin seconded. Discussion continued regarding who, what, where, with Roth drafting an RFP for Board review; GM Roth stated current contract expires December 31, 2026, asked if they should be notified of local attorney consideration and suggested keeping Denver firm on retainer. Owner Rugar commented that the Associations insurance broker attorneys (Brown & Brown) should be utilized.

*Motion amended by M. Nobles that GM Roth prepares RFP and seeks two proposals from "local" firms and to inquire and gain information from Brown & Brown. 2nd by Griffin. Passed.

c. Recreation Master Plan- M. Nobles suggested scheduling a work session encouraging community input by end of month to draft a survey asking owners what additional amenities should be pursued prior to upcoming holidays. J. Pitcher asked if the goal was to alter Capitol Projects and prep a 3-5-10 year plan? Roth stated that there are updated Parks & Trails Master Plan and Capitol Improvement Plan and that it should be taken a step further in updating/redevelopment/redesign of the Strategic Plan. DPE Mgr Lynch suggested Board review the PARC website survey which received about 2K responses from community. Nobles requested Board members submit dates of availability for work session via email.

10. New Business

a. Appointment of Committee Chair * Motion to appoint Laura Bailey as Rec Committee chair by Griffin, 2nd by M. Nobles. Both Turk and B. Nobles abstained. Passed.

b. Committee Vacancy Email Notice – Pitcher has posted in eblast

c. Resolution – Addition of Recreation Amenities to PPP – included in board packet. Discussion followed as current PPP only addresses kids play structures and revision of Resolution was initiated by applications by owners for installation of pickleball courts, consideration for other Rec Amenities was included as to what is harmonious to community neighborhood, property set backs, screening, front yard placement etc. Legal has reviewed.

*Motion by Pfister to continue effort of revised PPP by ECC with the Board giving support of language and community input.. 2nd M. Nobles. Passed.

d. Capital Project Improvement Plan Review – Request for J. Pitcher to update website including usable crossed referenced CCR's.

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*Motion by Turk, 2nd by Prutsman that CCR's, Declarations of Restrictions for Master and all subdivisions be digitized for improvement of quality on website. Passed.

e. HOA Dues Allocation – M. Nobles stated he will prepare a condensed Revenue side of the Budget for comparison.

11. Board correspondence – M. Nobles will send email response to Owner concerning dog.

12. Owner/Member comments Owner Lee asked what the amount for the grant was. Roth replied $150K

Motion to adjourn at 8:09 pm by M. Nobles, 2nd Turk. Passed.

Respectfully submitted by:

_____ _____

J. Turk-Acting Secretary **Candace Selk Barnes, Recording Secretary**

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Pagosa Lakes Property Owners Association
General Managers Report
October, 2026
By: Allen Roth, CMCA®, AMS®, PCAM®

Governance

Committee Chairs: We continue to recruit owners to serve on the various committees. We have been advertising in attempt to recruit more members. We have received 4 new members. One for Parks and Trails, one for Lakes, Fish and Boat and 2 for Recreation. With last month's appointment of a new Recreation committee chair, we currently have 2 open committee chairs. They are the Finance and Youth committees.

Budget: The 2027 draft budget will be completed and presented to the Board at the October meeting per the Bylaws. The budget must be passed no later than the December 9 board meeting. I am currently working on completing the budget, waiting on some last few expense projections for 2027. With every year, I will provide a summary of the budget and some charts to go with the budget numbers.

I am currently looking at a $15 to $20 dues increase to cover operational costs. After the Board meeting, I will take all the agreed changes and develop a second draft which will be presented at the November board meeting or a special work session on the budget if the board chooses.

Budget Schedule: With the first draft of the budget complete, the remaining schedule for the budget is as follows:

* October 14 – 1st Draft of 2027 budget presented to Board of Directors. Board will determine if special budget meetings need to be scheduled.
* November 11 – 2nd Draft of 2027 budget reviewed by the Board of Directors
* December 9 – Board of Directors reviews and approves final draft of 2027 budget
* January 23 – Owners meeting to ratify the budget

Normally, the draft budget is reviewed by the Finance Committee, and their recommendations are proposed to the board. However, the finance committee is without a chair and members. Dan Mayer, former board president, is well educated with a lot of experience in reviewing community association budgets. He has volunteered to review the 2027 draft budget and provide recommendations. However, Dan does not want to commit to being part of the Finance Committee. Lania and I will also be sharing the budget before the meeting with Turk for his viewpoint as Treasurer.

Survey: Jen is working with Turk to get the survey out to all the owners. Using Alchemer to upload email lists and distribute survey invitations directly. My understanding is that we are doing

the survey for 30 days. We then can tally the results, and the Board can review and discuss them at the December 9 meeting.

PPP Update: The Board was provided with a copy of the proposed changes to the PPP at the last meeting regarding recreation amenities on lots. Legal Counsel reviewed the changes, and their comments were submitted to the Board with the PPP draft. It seems that the major disagreement is on the location that the recreation amenities would be allowed on the lot. Currently, the draft states no amenities beyond the front plane of the house without approval from the ECC. The intent was to prevent sport courts, bike tracks, swimming pools or other amenities to be located in the front lawn in full view from the street. However, PLPOA has 27 subdivisions of all sizes, lots, shapes and terrain. The location of a recreation amenity in the front portion of the lot may be acceptable. So, the question is to remove the requirement to keep the recreation amenity in the side or rear of the house or create language that would allow it in the front plane depending on the lot. I have not received any new proposals regarding the wording. I would welcome more discussion and specifics to work on the draft to make it acceptable. Everyone agrees with allowing owners to install a recreation amenity on their lot. However, there also needs to the assurance that it will not negatively affect neighboring lots and have an adverse impact on property values.

Business

Vacation: Reminder, I will be on vacation October 19-23, 29 & 30 and November 9-13. I will have someone fill-in for me for the November 11 board meeting.

Greenbelts for sale: Tracts A & F in the Twincreek Subdivision are listed for sale. This is the equestrian property which is composed of 184 acres. It is currently owned by Pagosa Land & Cattle. These two tracts are greenbelts which Wyndham owned and conveyed to a staff member who has owned it since. These greenbelt tracts are designated as recreation spaces for PLPOA members in the recorded plat. District Court Order of PLPOA vs. Fairfield Communities, Inc. of 8/31/1989 confirms both tracts A & F of Twincreek Village are recreational lands permanently set aside for common use, enjoyment for all members of PLPOA. PLPOA members have the right to use the properties for recreational use. The owner of these two tracts is permitted to use their land as long as the recreational aspect is maintained. I plan on contacting the realtor for the tracts to make sure they understand the property's designation and that it cannot be developed and is open to PLPOA members for recreational use.

Greenbelt Swap: Tim Blose, PLPOA Owner, contacted me regarding a couple lots he owns on Carpin Circle. He will be presenting to the Board and requesting a land swap sort to speak. Tim owns and lives on a consolidated lot at 173 Carpin Circle. He would like to unconsolidated the lot to sell or build on. On the other side of him is a greenbelt that connects Carpin Circle and a greenbelt strip running along the rear of the properties. On the other side of the greenbelt, Tim owns lot 183 Carpin Circle. Tim is proposing to make a plat map change that would bring his lot

183 next to his lot 173 and consolidate them. The greenbelt would be shifted over where lot 183 was located. In summary, PLPOA would not be losing any greenbelt space but sliding it over one lot.

Legal Services RFP: I did not receive any further change requests to the RFP for legal services. I incorporated Matt's changes and have sent out the RFP. I had a list of 14 different attorneys in the area focusing on those whose area of practice would be relevant to community associations. Attorneys do not post their email address, so I contacted them by phone to see if they would be interested. I was able to get 4 attorneys interested in receiving the RFP. I will keep searching. The deadline for a letter of intent is October 9 and the deadline for a proposal is November 2. The Board would then have the ability to review and discuss proposals at the November 11 meeting. If you have any attorneys that should receive the RFP, please let me know.

Wyndham Properties: I had a meeting with Sergio Castillo with the Allen Sigmon Real Estate Group based in Albuquerque. This Group was awarded the bid to take ownership of Wyndham's Elk Run and Masters Place. The purpose of the meeting is to provide them with information on PLPOA's requirements for any renovations they plan on making for the units. I will assist them in preparing an application for the ECC to review and answer any questions regarding PLPOA. They plan on having one of the sub-associations be long-term rentals and the other short-term rentals. They would remain the owner of both sub-associations and look to hire a local property management company to supervise the rentals. Currently, roofing, siding and windows would be their big exterior change to the units. I went over a lot of information on PLPOA regarding the facilities and services we provide. This was a good meeting to be able to get ahead with the project and work with them on their renovations and usage.

Each unit of these two associations will be assessed a PLPOA dues assessment. This is a reduction in revenue as they were all assessed as 3X multiplier when Wyndham managed them. If the units are cut in half creating additional units. All the additional units would receive an assessment as well. If the units are used as vacation rentals, then each unit would be assessed the 3X multiplier.

I have not received any communication from the Town of Pagosa Springs regarding them taking ownership of Village Pointe Condos with the intent of making them affordable housing and retain ownership and managing them for the time being.

Capital Improvement Plan: A grant application form has been submitted to Colorado Parks & Wildlife for the Colorado State Trails Grant. If approved in the first round, we will be required to make a grant presentation in January. The capital improvement budget designates $500,000 for the project estimated by Davis Engineering. We have requested $170,000 in grant funds for the project. If we are successful in obtaining the grant for $170,000, that will provide savings that can be used on another capital project.

The play / fitness equipment addition at the Rec Center is scheduled to be installed sometime in October / November. DPE staff will provide the site prep, remove vegetation and achieve the proper size and grade for the equipment. We are still waiting for the delivery and installation time frame. A company through GameTime will be installing equipment, borders and wood carpet. This project is possible through the grant with GameTime in which PLPOA has been awarded a 50% grant match for the equipment.

The garden bed project is still on schedule which will take place this fall. The DPE staff will be responsible for the construction of this project. Meanwhile our grant project with the AARC through Healthy Archuleta has been completed. A new handicap parking spot and walkway to the gardens have been installed. New fencing creating a seating area with a shade cover that will be used for education classes has also been completed. A handicap garden bed, benches, walkway rail have all been completed.

We have a design, footprint and equipment layout for the Rec Center addition. In order to keep this project close to the estimated budget submitted to the Board, we have reduced the size to 55' x 22'. This will still provide enough space for free weight equipment which opens space on the main floor for additional cardio and weight machines. We are currently working on determining if there is enough electrical service coming into the building to supply the addition and the added cardio equipment If not, additional service would have to be provided to the building. We are also looking at materials to be used and alternatives to keep the project cost as low as possible. We are hoping for a design and cost estimate to present to the Board at the November or December meeting.

Community

EPR Law – In June 2022, Colorado enacted the Extended Producer Responsibility program for statewide recycling. This was done through the Governor signing House Bill 22-1135. The law mandates companies selling products in packaging to pay to have their packaging recycled. The State of Colorado in turn funds the program for every resident in the state to receive free recycling. This law is finally being enacted. A company named Recyclops has been appointed by the State to work in the Pagosa Springs area. They have already met with the City of Pagosa Springs who urged them to include some of the larger area HOAs in their rollout of service. I have spoken with both Recyclops and the Town of Pagosa Springs regarding the program. There are still a lot of questions to be answered and details to be worked out. The proposal from Recyclops is to provide curb-side recycling for paper, plastic containers, cardboard, metal cans, newsprint and glass containers to every residence in the PLPOA. As I work on this program, I will keep the Board informed with any updates.

Housing Action Plan: The Board requested a presentation regarding the Housing Action Plan that will go in front of the Town and County for approval. I have asked Jeff Sams with the Community Development Council to do a presentation and answer any questions. Jeff is not available for the October meeting. He has agreed to do a presentation on the November 11 meeting.

MOU Healthy Archuleta: PLPOA has two garden sites. The lower garden next to Vista Lake and the upper garden behind the Administration building. The lower gardens contain beds for renting out to PLPOA owners and the upper garden serves as extra beds to rent if needed, but mainly a community garden area to provide education classes and for committee members and volunteers to donate their time to raise vegetables for local food banks. The Garden Committee has lost some key members to moving out of the area and health reasons. The result is a lack of volunteer coordination and maintenance of the upper gardens. With our partnership with Healthy Archuleta on the grant to improve the upper gardens, they have offered to assist in the transition of getting the upper gardens to capacity, standardize operations and further develop a volunteer network. A draft of the MOU is provided in your packet. It is a two-year agreement with no cost to the Association.

INTEROFFICE MEMORANDUM

TO: JONATHAN TURK

FROM: LANIA LE

SUBJECT: ACCOUNTING NOTES FOR SEPTEMBER 2026

DATE: September 30, 2026

As of September 30, 2026, the Association has received $2,173,210 or 97.98% of the total billed 2026 regular assessments of $2,218,105. For the same period in 2025, the collections were approximately $1,990,570 or 97.80% of the total of $2,035,125 billed.

Certificates of Deposit as of September 30, 2026:

MATURITY DATE	LAST BUY DATE	DURATION (MONTHS)	RATE	VALUE	NAME	FUND
10/20/26	11/12/25	12	3.70%	$241,000	CAPITAL	4059
10/22/26	07/22/26	3	3.85%	$125,000	EMERGENCY	8823
10/26/26	01/22/26	9	3.70%	$175,000	RESERVE	8326
10/30/26	01/23/26	9	3.75%	$150,000	CAPITAL	4059
11/13/26	11/12/25	12	3.65%	$19,000	CAPITAL	8326
11/13/26	11/12/25	12	3.65%	$222,000	RESERVE	8326
11/19/26	11/12/25	12	3.65%	$208,000	RESERVE	8326
11/24/26	02/17/26	9	3.80%	$75,000	OPERATING	6582
12/18/26	12/13/24	24	3.95%	$35,000	TRAILS	7392

**Current CD's rates:
3-month = 3.95%
6-month = 4.00%
9-month = 4.05%

DEPARTMENT OF PROPERTY AND ENVIRONMENT
OCTOBER, 2026 BOARD REPORT
By Larry D Lynch

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1. **Lakes and Fisheries** – The recent rains and cooler weather have helped the lakes substantially the last couple of weeks, lake levels have come up and water temps have dropped to around 60 degrees. Welcome relief from the hot and dry conditions that have been persisting most of the summer. Fishing has improved as well, and anglers are reporting good success on trout, bass, crappie and yellow perch. We did stock the lakes in late September with around 3000 pounds of 12-16 inch rainbow trout and plan to bring in one more load of around 2000 pounds early this month. The trout were spread primarily in Hatcher, Pagosa and Village Lakes. We plan to start-up aeration systems this month and get them serviced and any maintenance or repairs needed in preparation for colder months ahead. We will also be pulling floating docks at the boat ramps later this month. We did some late season, light algaecide treatments first week of October just in a couple of small areas, but things are looking good heading into the fall.
2. **DPE Projects** – The DPE crew has been busy the past few weeks with a number of projects including continued chipping operations at the brush collection area; installing new security fencing on the west side of the shop property; landscape and grounds work and mowing at facilities; mowing along all of the hard surface trails shoulders; removed 2 very large hazard pine trees in greenbelts in Twincreek and Trails subdivisions; replacing 2 damaged floats on the fishing dock at Lake Pagosa dam. We will be starting on the board approved capital project re-construction of the upper community garden behind the office this month, removing all of the old raised planting beds, wood chips and dirt and prepping it for a new garden design including new raised beds, new irrigation system and composting area. We will also be firing up and testing all of the lake aeration systems in preparation for winter; bringing in gravel and grading the boat ramps; begin winterizing irrigation systems at all of our facilities including sprinkler and drip systems, clubhouse swamp coolers etc.; will be doing some work on the gas line natural surface trail in Vista and Trails as well.
3. **Greenbelt Thinning Operations** – contractors have finished most of the greenbelt mitigation work this fall with the exception of a larger tract in the Trails subdivision on a hillside below Prospect Blvd. (the southerly area on Prospect where no homes exist). That tract should be completed by mid-October weather dependent. But, the work looks great, a significant number of tracts were treated this summer by two different contractors and the work qualified for a 50% cost assistance grant through Wildfire Adapted Partnership. WAP says that additional grant funds will be available next year for continued greenbelt cost share work. We will work over the winter to select and

plan additional greenbelt tracts for work next spring and summer. We are coming to a point where most of the tracts that need it have been done, for sure all of the larger tracts and most of the smaller tracts. However, there are definitely some additional tracts out there that will need some work and it's good to take advantage of the cost share program while funding lasts.

4. **Noxious Weed Control** – I plan to finish up weed control efforts this month, October can still be a good time to get some late season results on a few varieties of noxious weeds including Canada thistle and other perennials before first frost. Overall, I believe we had a good year with control efforts in most of our trouble spots, the heat and drought conditions made it a little tougher in some respects, sometimes plants (even weeds) can shut down when we have those extended heat waves and drought but some late summer rains gave us a good window to work with.
5. **CPW State Trails Grant Application** – We did successfully submit the Colorado Parks and Wildlife State Trails grant application for the board approved North Pagosa Blvd trail extension up to Aspenglow Blvd. , 4500 lineal feet of new trail. The application was sponsored by the county after Allen and I met with them back in August to seek sponsorship and was due October 2nd. The total project cost will be around $540K and we will be asking for about $175K, bringing PLPOA costs for the project down to approx. $370K. We will need to present the project to the CPW grant review committee in January and will learn in April if we are successful. We have a history of some success with State Trails being awarded grants in 2021 and 2015 for major trail construction projects.

Pagosa Lakes Property Owners Association

Regular Board of Directors Meeting

Recreation Center Report

Attendance report for September	**2026**
Timeshare Sign Ins	1,550
Member Sign Ins	6,983
Total User Attendance	8,533
Programs and Activities Attendance	
All programs in Aerobics Room	86
Water Aerobics	89
Racquetball	94
Basketball	49
Lap Lane	1,409

Manager's Summary:

September was a strong month for facility engagement, with total attendance reaching 8,533 visits. Program participation remained steady across fitness, aquatics, and court activities, with lap lane usage continuing to be one of our highest-demand amenities.

Programming efforts this month focused on expanding youth, family, and community-oriented offerings. Rec Your Mondays launched with an energetic, multi-sport obstacle course designed to build agility, coordination, and confidence in young participants. Community interest in pet-related programming also remains high as the Manners 1 Dog Obedience Class begins September 22nd, emphasizing foundational skills such as greetings, leash handling, and whistle recall.

To support member wellness and reduce barriers to participation, Kids Club—our new free childcare program for members—continues to provide a safe, engaging environment for children ages six weeks to 10 years while parents work out. Seasonal community engagement is also underway with the PLPOA Halloween House Decorating Contest, encouraging creativity and neighborhood spirit. Additionally, the Community Garden is preparing for next year's pumpkin patch by inviting residents to save seeds from this year's harvest.

Facilities and maintenance operations have transitioned into fall preparation. Recent rainstorms have improved turf health, and seasonal mowing is complete. Staff have begun fall cleanup, including deadheading plants and clearing weeds from rock beds, with irrigation shutdown scheduled for October 8th. Locker room demand remains high, with all lockers currently rented; exploring options for additional lockers is recommended. Routine fitness equipment maintenance continues, including treadmill repairs and cable replacement on the Synergy 360, ensuring equipment reliability and member satisfaction.

Overall, September reflected strong participation, growing program interest, and steady progress in facility upkeep as we move into the fall season

Programs & Community Engagement

Rec Your Mondays: This new obstacle-course-style youth program continues to gain momentum. The multi-sport format—featuring soccer, tennis, volleyball, football, basketball, golf, and strength/speed stations—offers a fast-paced, high-energy environment that builds agility, coordination, power, and accuracy. Early feedback has been enthusiastic, and participation is expected to grow.

Dog Obedience Training: The Manners 1 Dog Class begins September 22nd at the dog park. The curriculum focuses on basic manners, greetings, leash skills, and introductory whistle recall. Community interest remains strong, and pet-related programming continues to drive reliable engagement.

Free Childcare While You Work Out Kids Club: Our new childcare program is now available for member families. Children ages six weeks to 10 years can participate in age-appropriate activities in a safe, supervised environment—free for members. This service supports member wellness, reduces barriers to participation, and enhances the facility's overall value.

Halloween Decoration Contest: The PLPOA Halloween House Decorating Contest invites residents to showcase creativity and community spirit. Judges will evaluate displays based on creativity, theme, safety, and overall presentation. Full contest details and rules are available on the PLPOA Rec Center website.

Community Garden Pumpkin Patch Initiative: Residents are encouraged to save seeds from this year’s pumpkins to support the Community Garden’s goal of establishing a pumpkin patch next summer.

Facilities & Maintenance Update

Recent rainstorms have significantly improved turf quality and reduced stress on the grounds. Seasonal mowing is complete for the year, and fall cleanup is underway. Jarrod and I have been deadheading plants, clearing weeds from rock beds, and preparing landscaped areas for winter. Irrigation shutdown for the lawn and dog water fountain is scheduled for October 8th.

Locker Rooms:

All men's and women's lockers remain fully rented, and demand continues to exceed capacity. Staff recommend exploring options for adding additional lockers. Floors remain challenging to maintain due to slope issues directing water away from drains, resulting in staining and buildup that require increased maintenance.

Fitness Equipment:

Routine maintenance continues to be strong.

- One treadmill remains functional but still has HIT pad issues; replacement is planned for next year.
- A track replacement on a Cybex treadmill successfully eliminated a persistent squeaking noise.
- A cable replacement on the Synergy 360 restored full functionality.

Jarrod's consistent attention to equipment upkeep continues to support member satisfaction and reduce downtime.

September 2026 Monthly Inspections and Compliance Activity

DCS staff conducted community inspections, complaint-related inspections, project inspections, and compliance follow-up throughout the PLPOA service area.

Compliance Activity and Statistics.
New covenant concerns identified: **24**
Courtesy Notices issued: **8**
Formal violation notices issued: **4**
Concerns addressed, cured year-to-date: **575**

Primary areas of observation included:

- Tall grass, weeds, overgrown vegetation, and general lot maintenance
- Wildfire mitigation and combustible vegetation
- Property and exterior structure maintenance
- Vacation rentals, i.e., community standards, & exterior lighting
- Trash and refuse storage
- Parking conditions
- Recreational vehicle, camper, boat, and trailer storage
- Construction activity and project compliance
- Improvements undertaken without required approval
- Setback and property-use concerns
- General nuisance and neighborhood maintenance concerns

Whenever appropriate, staff contacted owners to explain observed conditions, provided information regarding applicable requirements, answered questions, and encouraged correction before additional enforcement measures became necessary.

Architectural / Improvement Review Support

During September, DCS continued assisting property owners, contractors, and applicants with the Association's improvement review and approval processes.

Reviewed and processed Environmental Control Committee applications: **66** Architectural Control Committee applications processed year-to-date: **659**

A few highlights: (year to date)
New Single-Family Residential (SFR): **40**
Major Projects: **65**
Minor Projects: **231**
Tree Removal/Fire Mitigation: **100**
Extensions/Revisions: **104**
As-Form Inspections: **32**

Staff assisted with preliminary reviews of projects, site plans, setbacks, improvement requirements, application documentation, project status questions, and inspection coordination. DCS also continued monitoring active and approved construction projects and following up when work appeared inconsistent with approved plans or when improvements may have commenced without required approval.

Respectively submitted,

Department of Community Standards
Pagosa Lakes Property Owners Association
https://www.plpoa.com/

September 2026 DCS Monthly Report —

During September, the PLPOA Department of Community Standards continued its focus on **community engagement, education, compliance, property-owner assistance, project review, and consistent administration of community standards**.

A major departmental priority was the **community-wide compliance inspection initiative covering PLPOA's 27 subdivisions**. Inspections focused on seasonal vegetation and property maintenance, vacation rentals, exterior lights, wildfire mitigation, trash and outdoor storage, parking, RVs and trailers, construction activity, unauthorized improvements, drainage and stormwater conditions, and other observable compliance concerns. This community-wide approach supports consistent inspection practices while helping DCS identify recurring issues that can often be addressed through education and outreach.

With fall underway and winter weather approaching, DCS is **actively engaging homeowners before snow and freezing temperatures make property maintenance more difficult**. Outreach emphasizes fall cleanup, wildfire mitigation, appropriate vehicle and trailer storage, safe parking, construction-project completion, drainage maintenance, winter access, snow-removal considerations, and visible property addressing.

DCS is also expanding **stormwater-management education for homeowners and contractors through qualified DCS staff**. Education emphasizes why proper drainage and stormwater management are important for reducing erosion and sediment, protecting neighboring properties, maintaining drainage features, supporting roadway and infrastructure protection, and reducing impacts from rain and snowmelt. Homeowners and contractors are encouraged to consult DCS before grading, excavation, driveway work, major landscaping, or improvements that may affect existing drainage patterns.

Pagosa Lakes Community NEWS – pages 7-9 Why is Stormwater Management Important?
https://issuu.com/pagosalakespoa/docs/sept20264

The Department continues to follow an education-first compliance philosophy:

Engagement → Education → Opportunity to Correct → Re-inspection → Formal Enforcement when necessary.

Going into October and the winter season, DCS will continue follow-up inspections from the 27-subdivision initiative, homeowner and contractor education, voluntary-compliance

outreach, stormwater and drainage education, construction-project monitoring, architectural review support, and seasonal property-maintenance reminders. Look for community inspections, statistical compliance analysis, and updates in the October DCS monthly report.

Overall Department Goal: Protect property values and community character through professional, fair, consistent, respectful, and education-focused community standards administration.

This also aligns with PLPOA's stated DCS purpose of preserving property values through ECC permitting, owner support, and project inspections.

Respectively submitted,

Department of Community Standards
Pagosa Lakes Property Owners Association
plpoa.com

Pagosa Lakes Property Owners Association
Oct 14, 2026
Jenifer Pitcher

Department Update

Public Relations

Next Project for completion is the revamp of the Association Map and information packet, specifically to be sent to new owners, 2 association videos – new owner and promo, website makeover.

Assist board in getting the survey out.

Work with Nicole to make Welcome Santa Event Happen!

Launch holiday donations.

PLPOA Lifestyle Services & Offerings

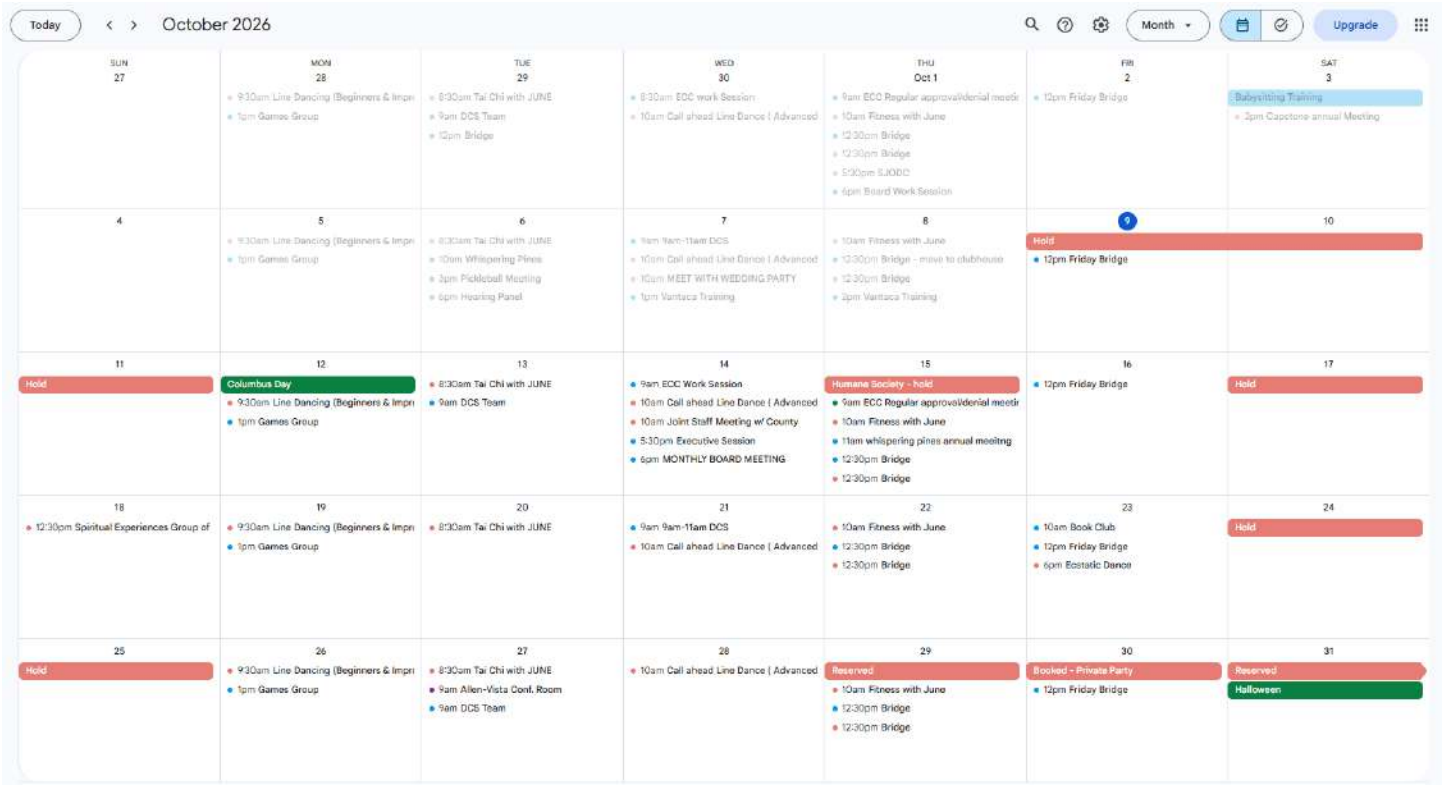
On the horizon, fall flea market (inside sold out), 2 holiday markets – Beesly art show 11 vendors, Senior Center Collaboration – 30+ venders, Thanksgiving/Christmas, Budget, Committee recruitment and restructure, winter newsletter. – new to communications is a collection of community calendars and happenings: https://www.plpoa.com/whats-going-on-a-monthly-glance-at-plpoa-and-greater-community-happenings/

CMIA Conference 2027

Planning for the CMIA Conference reschedule from last year. **The Springs Hotel and Resort** will be the host hotel again with a date still TBD – tentative date looking like April 18-21.

Vantaca Conference: Nov 2nd-6th I will be attending training for all departments to maximize the offerings from vantaca.

Clubhouse Rentals & Activities Calendar



ECC Liaison Report

DESCRIPTIONS	September		YTD	Previous YTD		
	3-Sep	17-Sep	2026	2025	2024	2023
New Single-Family Residential (SFR)	0	5	40	56	69	45
Manufactured New or Used Placement	0	0	0	0	4	0
Major Projects	7	1	65	58	55	49
Minor Projects	12	14	231	271	307	256
Variance Request	1	0	3	4	9	9
Solar	1	0	9	32	24	27
Boat Dock and Shoreline Permit	1	1	13	18	8	0
Sign/Banner	0	0	0	2	7	2
Seasonal and Temporary Structures	0	0	9	10	12	11
Tree Removal/Fire Mitigation	6	4	100	113	129	102
Extensions/Revisions	4	2	104	210	283	280
Written Request: Miscellaneous	4	3	77	97	114	85
New Commercial Structure	0	0	0	1	0	2
Multi-Family Structures	0	0	0	1	0	2
Project Applications	36	30	659	875	1029	883
Preliminary Reviews	0	0	13	7	15	unk
As Form Inspection	0	5	32	37	70	54
Notes						

LOT CONSOLIDATIONS

Lot Consolidations	2026	2027	2028	2029	2030	2031	2032
January	0						
February	2						
March	1						
April	1						
May	1						
June	3						
July	1						
August	1						
September	3						
October							
November							
December							
Total	13	0	0	0	0	0	0
Consolidations -							
Un-Consolidations - One plat amendment							

LOT CONSOLIDATIONS

Lot Consolidations	2026	2027	2028	2029	2030	2031	2032
January	0.00						
February	2.00						
March	1.00						
April	1.00						
May	1.00						
June	3.00						
July	1.00						
August	1.00						
September	3.00						
October							
November							
December							
Total	13.00	0.00	0.00	0.00	0.00	0.00	0.00
Consolidations -							
Un-Consolidations - One plat amendment							

CHELSEY ARCHER

Construction • Residential Design • Real Estate • Property Development

Pagosa Springs, Colorado | (719) 930-4989 | archerholdingscorp@gmail.com

PROFESSIONAL SUMMARY

Residential construction professional, real estate broker, and property investor with extensive hands-on experience in new home construction, residential design, property development, and project management. Experienced in reviewing construction plans, coordinating trades, selecting materials and finishes, managing budgets and schedules, and taking residential projects from concept through completion. Brings a practical understanding of how architectural standards, community guidelines, thoughtful design, and consistent review help protect neighborhood character and property values.

RELEVANT EXPERIENCE

Owner / Residential Builder & Project Manager

Archer Homes & Design / Construction Operations | 2020–Present

- Manage ground-up residential construction projects from planning through completion.
- Experience building homes in the Pagosa Springs area and working within local development and construction requirements.
- Review architectural plans, site plans, elevations, structural details, and construction specifications.
- Create and modify residential plans using Chief Architect and related design tools.
- Coordinate subcontractors, suppliers, inspections, schedules, budgets, and material selections.
- Evaluate exterior materials, colors, rooflines, windows, doors, grading, site placement, and other elements affecting residential appearance and function.
- Balance architectural intent, construction feasibility, cost, durability, and site-specific considerations.

Residential Designer / Plan Development

- Develop residential layouts and construction concepts using Chief Architect and related design tools.
- Read and interpret architectural and construction drawings, elevations, and site plans.
- Evaluate building placement, exterior appearance, material selections, and construction feasibility.

Real Estate Broker

Colorado Real Estate | 2018–Present

- Represent buyers and sellers in residential and land transactions.
- Evaluate homes, building sites, subdivisions, property restrictions, and development considerations.
- Review property-related documents and communicate with homeowners, builders, brokers, and developers.

Real Estate Investor & Property Manager

Self-Managed Portfolio | 2015–Present

- Own and manage residential real estate investments, with experience in maintenance, improvements, renovation decisions, budgeting, and long-term property stewardship.

RELEVANT SKILLS

Residential Construction • Architectural Plan Review • Blueprint Reading • Chief Architect / CAD Design • Residential Site Planning • Exterior Material & Finish Selection • Construction Project Management • Contractor & Trade Coordination • Budgeting & Cost Management • Residential Real Estate • Property Development • Property Management • Homeowner & Contractor Communication • Design & Construction Feasibility

EDUCATION

Associate of Science / General Studies — Colorado Technical University — 2010

High School Diploma — Colorado Springs Early Colleges — 2010

COMMUNITY SERVICE INTEREST

Interested in serving the Environmental Control Committee by contributing practical residential construction and design experience to the review process, supporting consistent application of community standards, and maintaining a reasonable, collaborative approach with homeowners and builders.

PAGOSA LAKES
PROPERTY OWNERS ASSOCIATION
230 Port Ave., Pagosa Springs CO 81147
970-731-5635 – 970-731-5362 Fax

REQUEST FOR PROPOSAL

Legal Services

PROPOSAL NAME: Legal Services
Pagosa Lakes Property Owner's Association
230 Port Ave.
Pagosa Springs, CO 81147
www.plpoa.com
PH: 970-731-5635
allen@plpoa.com
September 30, 2026

REQUEST FOR PROPOSAL
Legal Services
Pagosa Springs CO

The Pagosa Lakes Property Owner's Association, Inc (PLPOA) requests that your firm make a proposal to provide legal services for the Association. If after reading the information provided, you are interested in being considered for this position, please respond in writing as indicated.

Introduction

Pagosa Lakes Property Owners Association was created in 1970 by the Navajo Trail Cooperation. The latest developer, Fairfield Communities filed for bankruptcy in 1991, and a settlement was reached with PLPOA in 1997. PLPOA is a Master Association with 27 subdivisions and contains over 6,500 lots on 14,500 acres. The Pagosa Lakes Property Owners Association is a mixed-use planned development which consists mainly of single-family residential lots, but also includes condominiums, townhouses, apartments and commercial properties. Recreation amenities include 5 lakes, Recreation Center, Clubhouse, administration building, trails and common areas.

Pagosa Lakes Property Owner's Association is around 70% built out. The Association is averaging 60 new homes built each year over the past three years. PLPOA accounts for the largest population in Archuleta County. You can obtain more information regarding the Association on our website at plpoa.com. You can review the Association's governing documents, rules and regulations and governing policies on our website.

The following proposal request will outline the bidding requirements and detail the format you should submit your proposal. Please read the timeline carefully. In order for your proposal to be considered, your proposal must meet our deadlines included in the timeline.

Section 1.01 Contact Information

Please contact Allen Roth, General Manager, with questions about the proposal, submission details or PLPOA details:
Phone: 970-731-5635 or E-mail: allen@plpoa.com

Section 2.01 Bidding Requirements

- Resume with biographical information on all attorneys who will be working on association matters. Include your experience, as well as your firm's experience in representing community associations. Provide paralegal's experience and background that will be assisting in association matters. Include your firm's size, location, and

support staff organization and the types of legal services offered by your firm in the community association field.

- Please outline your firm's experience representing POA's, as well as property owners in matters involving an POA.
- Fee Schedule listing hourly rates providing a breakdown of rates for partners, associates, and paralegals. Flat fees for routine tasks such as demand letters or opinion letters and monthly retainer options, plus charges for out-of-pocket costs.
- List of a minimum of 3 references with names and phones numbers of business or property owners you have represented.
- Description of any involvement in professional organizations such as CAI or CMIA.
- Your internal policies related to returning phone calls, emails and turn-around time for most projects.

Section 2.02 Scope of Work

The selected legal counsel will provide day-to-day legal advice, review of contracts, community correspondence ensuring consistency with POA bylaws, operational guidance, and support to the PLPOA Board of Directors and Management Staff.

Services to include:

- **Governing Document Interpretation**: Review, interpret, and provide formal legal opinions on correspondence adherence and consistency with the Declaration of Covenants, Conditions, and Restrictions (CC&Rs), Bylaws, Articles of Incorporation, Rules and Regulations and Project Permit Process. Also provide legal opinions on the 9 Governing Policies required by CCIOA.
- **Contract Review & Negotiation**: Review, draft , and negotiating contracts, including but not limited to:
    - Construction agreements
    - Maintenance Agreements
    - Management Agreements
- **Rule & Covenant Enforcement Guidance**: Provide legal counsel on the enforcement of community rules, architectural guidelines, and covenants.
- **Meeting Attendance**: Attend special meetings, and regular Board of Directors meetings upon request to provide real-time legal counsel.

Section 2.02 Timeline

We have set the following timetable:

Milestone:	Date:
Requests for Proposal sent out	October 5, 2026
Letter of Intent	October 9, 2026
Deadline for Proposals	November 2, 2026
Interviews with the Board	TBD
Proposal Award Date	November 11, 2026

Section 3.01 Summary of Proposal

(a) Expectations

Contracts will be awarded based on the information presented in the proposals received. We will award contracts based on the proposal expected to be the most beneficial to the Pagosa Lakes Property Owner's Association, Inc. PLPOA reserves the right to accept a proposal not based on the lowest price and refuse any contract without obligation to Pagosa Lakes Property Owner's Association, Inc. or to the company offering the proposal.

(b) Response Deadline

Please forward a letter of intent by October 9, 2026, if you intend to submit a proposal. Likewise, if you do not intend to make a proposal, please forward a no-bid letter on the same date.

(c) Proposal Deadline

All proposals must be submitted to Pagosa Lakes Owner's Association, Inc. by November 2, 2026, to be considered.

(d) Selection Criteria

All proposals submitted will be considered based upon the materials provided in the proposal. The following criteria will be the primary considerations for selecting a proposal:

1. Submission of all proposals by the stated deadline
2. The proposing firm's past performance / references in delivering such services
3. Overall cost of the proposal
4. The perceived ability for the proposing firm's ability to deliver their services set forth in their proposal.
5. The quality of personnel administering the policy

PAGOSA LAKES PROPERTY OWNERS ASSOCIATION
PROJECT PERMIT PROCESS ADDITION
RESOLUTION 2026-02

WHEREAS, the Pagosa Lakes Property Owners Association was incorporated under the laws of the State of Colorado on February 29th, 1972, and;

WHEREAS, the Declarations of Restrictions for Pagosa Lakes subdivisions, allow for the Pagosa Lakes Property Owners Association to implement Policies for the Association,

WHEREAS, the Environmental Control Committee has recommended this addition to the Project Permit Process to the Board of Directors.

WHEREAS, the Project Permit Process currently does not contain guidance regarding the construction of recreation amenities on a given lot.

WHEREAS, the purpose of this addition to the Project Permit Process is to provide a standard by which recreation amenities can be constructed on a lot which may have conditions that can potentially have a negative impact on the environment and neighboring properties.

NOW THEREFORE, be it resolved by the Board of Directors that the following section of the Project Permit Process will be added to read as follows:

SECTION: 3.1.30 Recreation Amenities

3.1.30.1 Recreation Amenities shall mean the physical spaces or facilities designed for leisure, sport, exercise, and relaxation. Examples include swimming pools, pickleball courts, various sports courts, bike tracks, batting cages, bocce ball.

3.1.30.2 The installation of any permanent recreation amenity requires written approval by the ECC with the submittal of an application and pertinent information. Permanent to mean a recreation amenity intended to last for an extended period of time, fixed in place and inalterable without significant effort.

3.1.30.3 The addition of the recreation amenity plus existing structures together may not exceed the lot coverage of the specific subdivision and must comply with the setbacks and easements. It is forbidden to locate any permanent recreation amenities past the front plane of the house without specific approval from the ECC.

3.1.30.4 All recreation amenities must be located within the building envelope. The proposed location must be shown on a site plan.

3.1.30.5 All newly proposed recreation amenities must be in harmony with the general surroundings of such lot or with adjacent buildings and structures in terms of design and color scheme. The recreation amenities must be screened from neighbor view or the road and lighting is strictly forbidden.

3.1.30.6 The recreation / leisure activity must comply with current rules and regulations regarding offensive activities and the County Noise Ordnance.

3.1.30.7 Temporary equipment for backyard games such as cornhole, badminton, horseshoes, portable basketball hoop do not need a permit.

3.1.30.8 The ECC may require drainage plans if the installation involves a change in the ground level in excess of one foot from the existing grade to ensure that neighboring lots are not impacted by any change in the existing drainage pattern.

President's And Secretary's Certification: The undersigned, respectively being the President and Secretary of Pagosa Lakes Property Owners Association, a Colorado nonprofit corporation, certify that the foregoing resolution was approved and adopted by the Board of Directors of the Association, at a duly called and held meeting of the Board of Directors of the Association on 9 September 2026, and in witness thereof, the undersigned have subscribed their names.

Pagosa Lakes Property Owners Association, a Colorado nonprofit corporation,

By: _____
William Nobles, President

Attest:
By: _____
Evan Siebenmorgen, Secretary

ArcGIS Web Map

10/6/2026, 2:34:25 PM

1:2,109

0 0.01 0.03 0.05 mi

0 0.02 0.04 0.09 km

Microsoft, Vantor

- Parcel
- Road Centerlines
- C - County
- Places
- Subdivision Labels
- Subdivisions
- Archuleta County Boundary
- Town of Pagosa Springs
- World Imagery
- Low Resolution 15m Imagery
- High Resolution 60cm Imagery
- High Resolution 30cm Imagery
- Citations

Vista Lake Production Garden Memorandum of Understanding (MOU)

Between: Pagosa Lakes Property Owners Association (PLPOA) and Healthy Archuleta (HA)

Purpose: Establish a two-year collaborative pilot for managing and operating the Vista Production Garden, facilitating a successful transition of long-term leadership to PLPOA.

1. Partnership Scope

The parties agree to partner for a two-year period, beginning [Start Date] and ending [End Date]. The primary objective is to build capacity, standardize operations, and institutionalize garden management within the PLPOA framework.

2. Partnership collaboration

Regular meetings should be established to help the partnership govern the pilot.

- Composition: 1-2 representatives from PLPOA Administration and 1-2 from Healthy Archuleta.
- Responsibilities:
    - Meet to review progress, budget, and operational roadblocks regularly and as needed.
    - Approve strategic shifts and resource allocation.
    - Meet quarterly to review structure and track the transition of responsibilities.

3. Roles & Responsibilities

- Healthy Archuleta (HA): Provides subject matter expertise, curriculum design, data collection, and grant reporting support. HA acts as a lead partner in Year 1-2, transitioning to an advisory/support role by Year 2-3.
- PLPOA: Serves as the primary property owner and stakeholder. PLPOA provides infrastructure and material support, gradually assuming full operational oversight by the end of the pilot.
- Seasonal Garden Manager: Reports to the Healthy Archuleta Food System Coordinator or the PLPOA Department of Property and Environment Manager, depending on when the project is implemented and who employs this position. This position manages daily site operations, volunteer coordination, and community programming.

4. Transition & Capacity Building

The partnership will utilize a "Shadow-to-Lead" framework:

- Documentation: A centralized Vista Lake Production Garden Operations Handbook (Standard operating procedures, maintenance schedules, volunteer strategies) will be developed and maintained on a shared drive.
- Knowledge Transfer: HA will facilitate training for PLPOA leadership based on learning and evaluation of the garden operation.
- Mentorship: HA will gradually reduce direct management by transitioning operational activities to the onboarding PLPOA garden manager as HA moves toward a "Consultant on Call" model.

5. Term & Termination

This MOU is effective for two years. Either party may terminate the partnership with 30 days' written notice, provided a good-faith effort is made to resolve disputes through the partners.

6. Signatures

_____ _____

PLPOA Representative Signature Date

_____ _____

Healthy Archuelta Representative Signature Date

PLPOA 2027 Operating, Reserve & Capital Budget

First Draft Review

October 14, 2026

By: Allen Roth, General Manager

We started working on the budget the beginning of September after the August 2026 financial statements were completed. Each Department Manager builds each line item from zero, taking into consideration a 3–5-year trend and projected cost increases for items such as equipment, janitorial expenses and other supply items. We also identify extraordinary expenses from previous years and do not include them and add any new expenses that will be atypical for 2027. Each Manager reviews their budget with me for any changes, additions or subtractions. I compile all their information onto one spreadsheet provided by the Comptroller and make necessary changes to balance the budget. I then turn over the budget to the Comptroller and work with her for final compiling and review. The budget will be presented to the Board Treasurer for review and then the Board of Directors on October 14.

The 2027 budget as in previous years is centered upon keeping expenses in-line and keeping any dues increase at a minimum. The proposed budget for 2027 increases the dues assessments from $365 to $380. The main issue in budgeting has been keeping up with the cost of inflation and the yearly increase of community population. Inflation does seem to have settled down without drastic increases we have seen in the past few years. According to the US Bureau of Labor Statistics the CPI is projected to increase to 2.6%. The Social Security COLA is now expected to rise to a 3.5% increase for 2027. The 2027 draft budget shows an increase of 3.5% in total operations expenses as well as total operations revenue. This budget is relatively flat and shows a trend of operation increases, shrinking over the past 4 years. The increase in 2025 was 4.8%, 2024 was 7.9% and 8.4% in 2023.

Beginning with the revenue side of this budget, the proposed fee increases amounts to $63,025 in additional revenue. Except for the Recreation Center, fees have not been increased since 2024. A separate document is provided showing and listing the proposed fee changes. Fishing permits and clubhouse rental fees have remained the same. Despite the fee increases, we are experiencing a reduction in the number of project permits and property transfers limiting potential revenue. The Recreation center membership fee increase is 3% after having increases of 25% in 2024 4% in 2025 and 10-27% in 2026.

So, the 2027 budget is dependent upon the dues increase of $15.00 to offset the expenses. STR’s will pay a 3x multiplier, the same as time shares, accounting for $295,650. While the Wyndham timeshares are reduced to $281,580 with the reduction of 4 Wyndham timeshare sub-associations. Those Wyndham sub-associations, numbering 82 lots, have been included in the overall number of lots making single dues assessments. However, please keep in mind that PLPOA continues to lose lots counted for assessment purposes due to the consolidation of lots.

Lot consolidation not only reduces dues assessments, but the overall revenue collected.

On the expense side of the budget, the $15 dues assessment increase is attributed to rising operational costs and the increase in demand for recreation amenities and association services. This is mainly attributed to insurance, utilities, staff salaries and wages, and supplies and services. The largest expense increase is benefits. Health insurance costs are expected to rise 10% along with vision and dental. However, this is actually the lowest increase we have had in years. We continue to shop around for better rates while continuing the same level of benefits. However, due to our rural location, we are more limited in providers.

Staff salaries and wages are budgeted for a 3% increase. Factors impacting wages are the local demand for employees has become competitive, increasing wages to be able to obtain and retain staff and the cost of living continues to increase at 3.5%. PLPOA is a non-profit service organization which is dependent on staff to make the association operate and provide the services necessary. Which is why 63% of the budgeted expenses is in staff costs. Over the past ten years we have only increased full-time staff by one position.

Our other major cost is commercial liability and property insurance. We experienced a drastic increase last year. This year the projected premium change is 3% to 9% depending on which coverage. All total a $15,445 increase. Utility continues to rise each year, and the price of gasoline is having a major impact on costs. As you review the budget line items, you will see small increases on most of the line items or reductions in attempt to keep dues limited but operations going. The utility line items are budgeted for a 4% increase, but you may see reductions. This is because the Finance Committee overinflated projected costs last year.

Other major increases in the budget are costs for stocking the lakes have continued to rise, increasing the fish stocking amount by another $10,500. Legal expenses, especially with litigation on the Diaz case, increase this by $15,000. Software is another expense that keeps increasing as we continue to put effort into becoming more efficient rather than hiring additional staff. Software is increasing by $8,000. To keep up with properly maintaining our common area facilities and providing services, we must keep up with the costs associated with them the same as any business.

Something else to keep in mind regarding expenses is that over the past 5 years, PLPOA has averaged an increase of over 60 new homes each year. This does not provide any additional dues, just additional use of amenities and services resulting in higher costs for the Association.

The Reserve Budget includes two separate funds. They are the General Reserve Fund and the Trails Maintenance Fund. The Reserve Fund was updated and approved by the Board in 2023. It is extremely important to keep the Reserve Fund balance in good order to fund scheduled replacement projects in the reserve study or unexpected expenses that may arise. The Board voted to update the Reserve Study in 2027 instead of doing it in 2026. The amount of funds to transfer from operating to the General Reserves remains the same with a slight transfer increase of $2,800 in Trails Maintenance Reserve.

In the 2027 budget spreadsheet, there are two additional tabs. One tab is for the two Reserve funds, and the other is for the capital improvement fund. The 2023 Revised Reserve Study, as approved by the Board, recommends the replacement of 8 different items. We have added two additional items which are not identified in the Reserve Study. They are updating the Reserve Study and the Phoslock treatment of Pagosa Lake. The HAB prevention treatments are based on the 2026 Sediment Phosphorus Fractionation. PAWSD supports the idea and can commit to funding 60% of the costs of that application cost in 2027. That would make PAWSD cost on the project $54,126 and would make PLPOA cost $36,084.

The total cost for these 10 items in the General Reserves is $291,159. These items are listed in 2027 budget reserves tab. The Trails Maintenance Reserve Study recommends only one project for 2027 and that is the gravel replacement on the Hatcher Lake Trail. The cost of this project is $9,814.

The capital improvement budget shows a decrease of $29,427 in the transfer amount from operations. This is to keep the dues assessments at just a $15 increase instead of maybe $20 plus. If the Board does not want to decrease the capital transfer amount, this would be a quick change as the assessments can be increased to account for that.

The Capital Improvement Plan was updated and approved by the Board in April 2026. There is a total of four capital improvement projects listed in the budget tab. These projects are listed in the plan to be completed in 2027. One exception, the Rec Addition was scheduled for 2026, but plan development and project estimates are still ongoing before being presented to the Board to move on or not. A grant application with Colorado Parks and Wildlife has been submitted for $175,000 for the N. Pagosa Trail project. If the grant request is approved, an additional $175,000 can be added to the capital fund.

In looking at the 2027 budget, we are confident in the numbers provided. I anticipate in the coming meetings we will arrive at a final budget that everyone can agree on regarding assessment level, capital funds and reserve funds. We look forward to working with the Board over the coming weeks to arrive at a final budget that makes sense fiscally yet adds value to the Owners' investment in our Association.

2027 Operating Budget-Prelim

GL Account	2026 Budget	2026 YTD Actual (Aug)	Projection 9-1 - 12-31-26	Projected 2026	2027 Annual Draft	Net Change	Descriptions
Income (Count: 42)							
05 - Admin Service Income (Count: 17)							
40000 - Association Dues-Regular-380 x6,180	$ 2,225,770.00	$ 2,218,760.00	$ -	$ 2,218,760.00	$ 2,348,400.00		$15 dues assessment increase -last year $30
40010 - Association Dues-Timeshare-247x3	$ 270,465.00	$ 270,465.00	$ -	$ 270,465.00	$ 281,580.00		Wyndham timeshare dues with 3x multiplier - Reduction in revenue - Less 82 units
40020 - Association Dues-STR-405x2	$ 295,650.00	$ 299,300.00	$ -	$ 299,300.00	$ 295,650.00		short-term rental dues with 2x multiplier (STR regular assessment included above)
40100 - Funds Transfer-General Reserves	$ (495,570.00)	$ (495,570.00)	$ -	$ (495,570.00)	$ (495,570.00)		transfer amount according to 2023 Reserve Update
40110 - Funds Transfer-Trails Maintenance Reserve	$ (61,600.00)	$ (61,600.00)	$ -	$ (61,600.00)	$ (64,400.00)		transfer amount according to 2022 Reserve Study
40200 - Funds Transfer-Capital Improvement	$ (329,427.00)	$ (329,427.00)	$ -	$ (329,427.00)	$ (300,000.00)		reduction to keep dues increase minimal
40300 - Assessments-Uncollectible	$ (15,000.00)	$ (84.00)	$ (14,916.00)	$ (15,000.00)	$ (15,000.00)		set according to history of delinquent accounts - reducing long outstanding accts.
40400 - Carry Forward	$ 158,183.00	$ -	$ -	$ -	$ 60,000.00		surplus amount projected from previous fiscal year
40500 - Late Charges	$ 30,000.00	$ 29,126.00	$ 400.00	$ 29,526.00	$ 30,000.00		$50 late fee for dues assessments or unpaid violations and finance charges
40600 - Other Income-Lien Fees	$ 7,000.00	$ 9,975.00	$ 360.00	$ 10,335.00	$ 12,000.00		lien fees - increase to $200
40700 - Delinquent Postage Fees	$ 2,500.00	$ 2,317.00	$ 80.00	$ 2,397.00	$ 2,500.00		fees charged back to owners per required notification from HB1137
41000 - Lot Consolidation Fee	$ 20,000.00	$ 19,625.00	$ 1,200.00	$ 20,825.00	$ 20,000.00		fees collected for owners consolidating lots -5 years of dues
41010 - Other Income-Transfer Fees	$ 60,000.00	$ 36,540.00	$ 20,000.00	$ 56,540.00	$ 80,000.00		fees for lot transfers- increase to $200 -high interest rates-market declining-lowers numbers
41020 - Other Income-Misc	$ -	$ 2,001.00	$ -	$ 2,001.00	$ 500.00		funds received from overpayments, dividends, and/or misapplications…etc
41250 - Credit card expense payment	$ 100.00	$ -	$ 100.00	$ 100.00	$ 100.00		credit card fees
41500 - Gain/Loss on Asset	$ -	$ 300.00	$ -	$ 300.00	$ -		proceeds from one-offs (equipment, lots, sales…etc)
41900 - Interest - Operating	$ 25,000.00	$ 7,305.00	$ 8,000.00	$ 15,305.00	$ 25,000.00		bank accounts -Investment Committee
	$ 2,193,071.00	$ 2,009,033.00	$ 15,224.00	$ 2,024,257.00	$ 2,280,760.00		
06 - Community Standards Income (Count: 4)							
42000 - Filing Fee	$ 13,500.00	$ 10,308.00	$ 1,800.00	$ 12,108.00	$ 13,500.00		file fee of $30 per Declaration of Restrictions cannot be changed
42010 - Review & Inspect Fee	$ 118,500.00	$ 71,090.00	$ 25,250.00	$ 96,340.00	$ 115,000.00		inspection & review permit applications & construction -Increase fee proposal - less permits
42100 - DCS Fines	$ 3,000.00	$ -	$ 1,000.00	$ 1,000.00	$ 3,000.00		property violations that come in front of board for a fine
42300 - Community Enhancement	$ 4,500.00	$ 2,078.00	$ 2,000.00	$ 4,078.00	$ 4,500.00		revenue from pine needles, events
	$ 139,500.00	$ 83,476.00	$ 30,050.00	$ 113,526.00	$ 136,000.00		
07 - Property & Environment Income (Count: 5)							
44000 - Fishing Permits	$ 165,000.00	$ 167,601.00	$ 7,500.00	$ 175,101.00	$ 180,000.00		season, weekly, & daily permit fees for fishing
44010 - Boat Permits	$ 16,500.00	$ 15,877.00	$ 600.00	$ 16,477.00	$ 24,000.00		yearly boat registrations -increase of $10
44100 - Weed Control	$ 500.00	$ 225.00	$ 200.00	$ 425.00	$ 500.00		payments received from owners for spraying noxious weeds on their lot
44200 - Property/Environment-Fines	$ 400.00	$ -	$ -	$ -	$ 400.00		fines issued by Conservation Officers for failing to follow fish & boat regs
44300 - Other-DPE (Seed/Fertilizer)	$ 7,500.00	$ 2,078.00	$ 500.00	$ 2,578.00	$ 6,500.00		the sale of grass seed and fertilizer in admin building
	$ 189,900.00	$ 185,781.00	$ 8,800.00	$ 194,581.00	$ 211,400.00		
08 - Community Lifestyle Income (Count: 7)							
46000 - Community Activities & Events Income	$ 5,000.00	$ (81.78)	$ 4,700.00	$ 4,618.22	$ 6,000.00		revenue from community activities & events
46100 - Newsletter Advertising	$ 8,000.00	$ -	$ 5,800.00	$ 5,800.00	$ 6,000.00		advertising sales from the newsletter - Summer & Winter
46200 - Rent-Clubhouse	$ 11,000.00	$ 7,726.00	$ 3,000.00	$ 10,726.00	$ 11,000.00		fee for renting the clubhouse
46210 - Kitchen Rental	$ 600.00	$ 340.00	$ 200.00	$ 540.00	$ 800.00		fees from using the clubhouse kitchen with clubhouse rental
46220 - Accessory Rental- Stage & Sound	$ 100.00	$ 415.00	$ -	$ 415.00	$ 500.00		fees for renting table cloths during clubhouse rental
46230 - Clubhouse Cleaning	$ 900.00	$ -	$ 450.00	$ 450.00	$ 900.00		fee if cleaning service is necessary after the rental
46300 - Vista Garden Income	$ 1,000.00	$ 380.00	$ -	$ 380.00	$ 800.00		garden Committee fundraisers
	$ 26,600.00	$ 8,779.22	$ 14,150.00	$ 22,929.22	$ 26,000.00		
09 - Recreation Amenities Income (Count: 9)							
48000 - PLPOA Members-Amenities	$ 460,000.00	$ 350,393.00	$ 119,000.00	$ 469,393.00	$ 475,000.00		3% increase
48200 - Timeshare Owners-Amenities	$ 190,140.00	$ 168,155.00	$ 21,985.00	$ 190,140.00	$ 190,000.00		remaining Wyndham Timeshare Units
48300 - Sponsored Events/Programs	$ 15,000.00	$ 10,295.00	$ 4,800.00	$ 15,095.00	$ 17,000.00		revenue from various classes like aerobics,TaiChi,personal training, rec classes

48400 - Rental Income	$ 3,500.00	$ 1,597.00	$ 600.00	$ 2,197.00	$ 2,500.00		locker and racquet rentals
48500 - Retail	$ 1,500.00	$ 519.00	$ 300.00	$ 819.00	$ 1,000.00		income from purchase of goggles, swimsuits, racquets, protein bars, water etc.
48700 - Swim Lesson Revenue	$ 9,000.00	$ 7,100.00	$ 1,800.00	$ 8,900.00	$ 9,000.00		income from registration
	$ 679,140.00	$ 538,059.00	$ 148,485.00	$ 686,544.00	$ 694,500.00		
Total Income	$ 3,228,211.00	$ 2,825,128.22	$ 216,709.00	$ 3,041,837.22	$ 3,348,660.00		
Expense (Count: 172)							
10 - Admin Service Expense (Count: 40)							
50000 - Payroll-Admin	$ 417,289.00	$ 284,016.28	$ 133,275.00	$ 417,291.28	$ 450,000.00		3% Increase plus employee shift from DCS to Admin
50010 - Payroll-Overtime-Admin	$ 500.00	$ 370.00	$ 150.00	$ 520.00	$ 775.00		annual meeting etc.
50020 - Payroll Taxes-Admin	$ 39,536.00	$ 22,906.00	$ 9,700.00	$ 32,606.00	$ 32,000.00		coincides with payroll
50100 - Health Insurance-Admin	$ 88,370.00	$ 36,811.00	$ 23,700.00	$ 60,511.00	$ 78,000.00		10% increase
50110 - Dental Insurance-Admin	$ 5,724.00	$ 3,326.00	$ 550.00	$ 3,876.00	$ 4,500.00		eligible employees
50120 - Vision Insurance-Admin	$ 581.00	$ 404.00	$ 250.00	$ 654.00	$ 750.00		eligible employees
50130 - Retirement-Admin	$ 23,100.00	$ 13,042.00	$ 4,600.00	$ 17,642.00	$ 1,500.00		401k Plan contributions
50140 - HRA-Health Reimbursement-Admin	$ 16,800.00	$ 10,800.00	$ 6,400.00	$ 17,200.00	$ 19,200.00		HRA donation
50150 - Insurance-Workers Comp-Admin	$ 2,300.00	$ 1,118.00	$ 375.00	$ 1,493.00	$ 1,500.00		workplace injury coverage
50160 - Life Insurance-All	$ 2,400.00	$ 908.00	$ 750.00	$ 1,658.00	$ 2,250.00		eligible employees
50190 - Payroll-Paychex	$ 13,000.00	$ 8,758.00	$ 3,936.00	$ 12,694.00	$ 15,000.00		fees to process payroll and fees for the 401k administration
50195 - Misc (Admin Cafeteria Plan)	$ 2,400.00	$ 6,240.00	$ 850.00	$ 7,090.00	$ 2,500.00		HRA administration fees
50200 - Office Supplies	$ 6,500.00	$ 3,439.00	$ 2,800.00	$ 6,239.00	$ 6,500.00		general supplies of pens, paper,binders, paper clips,batteries etc.
50250 - Software Expense	$ 42,000.00	$ 32,885.00	$ 16,200.00	$ 49,085.00	$ 50,000.00		license agreement for software use -Vantaca, HOAI
50251 - Office Equip Repair/Tech Help	$ 13,000.00	$ 9,451.00	$ 4,000.00	$ 13,451.00	$ 13,500.00		IT agreement for monthly services
50260 - Equipment Leases	$ 3,000.00	$ -	$ -	$ -	$ -		lease agreement for postage machine
50300 - Postage	$ 12,000.00	$ 5,059.00	$ 5,000.00	$ 10,059.00	$ 12,000.00		mail of invoices for dues assessments, business mail, violations, payables
50310 - Admin Copier	$ 500.00	$ -	$ -	$ -	$ -		cost for copies in admin
50320 - Copies/Printing	$ 500.00	$ -	$ 200.00	$ 200.00	$ 250.00		cost to print posters, documents outside of normal copier capability
50400 - Dues & Fees	$ 1,500.00	$ 724.00	$ 500.00	$ 1,224.00	$ 1,200.00		professional membership fees
50410 - Education-Seminars	$ 7,500.00	$ 1,916.00	$ 4,700.00	$ 6,616.00	$ 6,000.00		required staff licenses, certifications, and required education credits
50420 - Subscriptions	$ 400.00	$ 193.00	$ 100.00	$ 293.00	$ 300.00		newspaper and professional subscriptions
50500 - Gas/Mileage	$ 300.00	$ -	$ 100.00	$ 100.00	$ 200.00		personal vehicle use for bank runs
50700 - Board Meetings/Discretionary	$ 1,200.00	$ 1,146.00	$ 250.00	$ 1,396.00	$ 1,200.00		food & refreshments for board meetings and Annual meeting
50710 - Online Elections	$ 12,000.00	$ 11,233.00	$ -	$ 11,233.00	$ 12,000.00		cost for ballot on July owners meeting
50900 - Misc. & Contingency	$ 1,000.00	$ 4,255.00	$ -	$ 4,255.00	$ 1,000.00		reimbursements/deductions for incidental business activity costs
50950 - Advertisement	$ 1,100.00	$ 1,122.00	$ 250.00	$ 1,372.00	$ 1,200.00		costs associated with newspaper ads for employment, background checks etc.
51000 - Audit	$ 28,000.00	$ 31,500.00	$ -	$ 31,500.00	$ 30,250.00		required expense each year to audit financials & submit taxes
51100 - Legal	$ 50,000.00	$ 68,368.00	$ 12,750.00	$ 81,118.00	$ 65,000.00		costs to bring owners into compliance from violations -legal opinions & review
51101 - Legal - billed	$ (13,000.00)	$ (2,109.00)	$ (1,477.00)	$ (3,586.00)	$ (5,090.00)		legal covenant enforcement
51200 - Legal-Collections	$ 40,000.00	$ 9,661.00	$ 2,875.00	$ 12,536.00	$ 12,530.00		cost for collection of delinquent payments
51201 - Legal-Collections-billed	$ (20,000.00)	$ (9,862.00)	$ (6,575.00)	$ (16,437.00)	$ (16,435.00)		delinquent account expenses charged back to owners
51500 - Property Taxes	$ 3,200.00	$ -	$ -	$ -	$ 3,200.00		tax on PLPOA owned lots - number lots owned reduced
51510 - Income Tax	$ 3,500.00	$ (19,670.00)	$ -	$ (19,670.00)	$ 5,330.00		estimated tax on interest income
52000 - Insurance Deductibles	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00		deductible for insurance claim
52010 - Master Insurance	$ 238,000.00	$ 191,165.00	$ -	$ 191,165.00	$ 274,760.00		commercial Liability, D&O, inland marine, auto, crime
53000 - Bank Charges	$ 300.00	$ 348.00	$ 200.00	$ 548.00	$ 600.00		monthly bank fees
53010 - Credit Card Charges - Admin	$ 6,000.00	$ (200.00)	$ -	$ (200.00)	$ -		fees for owners and guests using credit cards to pay for services
53020 - Returned Checks	$ 100.00	$ -	$ 100.00	$ 100.00	$ 200.00		fees charged by bank for returned checks
	$ 1,051,600.00	$ 729,323.28	$ 226,509.00	$ 955,832.28	$ 1,084,670.00		
11 - Community Standards Expense (Count: 22)							
60000 - Payroll-DCS	$ 390,628.00	$ 263,342.00	$ 107,195.00	$ 370,537.00	$ 365,000.00		increase - 3% -lower total due to employee shift to Admin

60010 - Payroll-Overtime-DCS	$ 2,000.00	$ 1,546.00	$ 1,150.00	$ 2,696.00	$ 2,741.00		necessary for emergencies, events / programs, finish projects
60020 - Payroll Taxes-DCS	$ 35,365.00	$ 24,356.00	$ 9,900.00	$ 34,256.00	$ 35,500.00		coincides with payroll
60100 - Health Insurance-DCS	$ 57,330.00	$ 27,579.00	$ 23,000.00	$ 50,579.00	$ 76,000.00		10% increase
60110 - Dental Insurance-DCS	$ 5,325.00	$ 3,414.00	$ 1,600.00	$ 5,014.00	$ 5,000.00		eligible employees
60120 - Vision Insurance-DCS	$ 602.00	$ 431.00	$ 225.00	$ 656.00	$ 700.00		eligible employees
60130 - Retirement-DCS	$ 19,230.00	$ 14,157.00	$ 6,450.00	$ 20,607.00	$ 22,544.00		401k Plan contributions
60140 - HRA-Health Reimbursement-DCS	$ 19,200.00	$ 12,000.00	$ 7,200.00	$ 19,200.00	$ 21,600.00		HRA donation
60150 - Insurance-Workers Comp-DCS	$ 5,000.00	$ 2,782.00	$ 925.00	$ 3,707.00	$ 4,500.00		workplace injury coverage
60200 - Office/Field Supplies/Expenses	$ 5,000.00	$ 4,010.00	$ 1,600.00	$ 5,610.00	$ 6,000.00		ipads, clipboards, door hangers, permit cards, paper for plans specs. etc.
60230 - Uniforms	$ 750.00	$ 1,608.00	$ -	$ 1,608.00	$ 750.00		shirts for full-time staff
60310 - DCS Copier	$ 7,800.00	$ 6,310.00	$ 5,000.00	$ 11,310.00	$ 11,500.00		copy machine for all departments & plot scanner
60410 - Professional Fees	$ 750.00	$ 2,840.00	$ -	$ 2,840.00	$ 1,000.00		professional certification costs
60430 - Training	$ 1,500.00	$ 139.00	$ 1,000.00	$ 1,139.00	$ 2,500.00		classes to maintain certifications, education seminars
60500 - DCS Vehicle Gas	$ 2,700.00	$ 2,788.00	$ 1,300.00	$ 4,088.00	$ 4,500.00		gas for DCS manager and staff for permit inspections and property inspections
60530 - Vehicle Exp-Sport S 63	$ 1,000.00	$ 38.00	$ 500.00	$ 538.00	$ 1,000.00		maintenance on the vehicle
60540 - Vehicle Exp-Sport SL 29	$ 1,000.00	$ 48.00	$ 500.00	$ 548.00	$ 1,000.00		maintenance on the vehicle
60700 - ECC Expenses	$ 800.00	$ 1,278.00	$ 200.00	$ 1,478.00	$ 1,000.00		food & Refreshments for meetings
60900 - Contingency	$ 500.00	$ 835.00	$ 400.00	$ 1,235.00	$ 500.00		reimbursements/deductions for incidental business activity costs
60930 - Community Enhancement	$ 65,000.00	$ 27,060.00	$ 25,000.00	$ 52,060.00	$ 65,000.00		pine needle pick-up, spring & fall dumpster days, disposal fees
	$ 621,480.00	$ 396,561.00	$ 193,145.00	$ 589,706.00	$ 628,335.00		
12 - Property & Environment Expense (Count: 49)							
61000 - Payroll-DPE	$ 329,513.00	$ 200,730.00	$ 100,315.00	$ 301,045.00	$ 335,000.00		increase due to inflation and competition for staff & retainment - 3%
61010 - Payroll-Overtime-DPE	$ 5,000.00	$ 2,663.00	$ 375.00	$ 3,038.00	$ 3,000.00		staff hours due to snowplowing, events, projects, emergencies etc.
61020 - Payroll Taxes-DPE	$ 30,000.00	$ 18,505.00	$ 8,225.00	$ 26,730.00	$ 47,000.00		coincides with payroll
61100 - Health Insurance-DPE	$ 46,531.00	$ 22,614.00	$ 15,635.00	$ 38,249.00	$ 52,000.00		10% increase
61110 - Dental Insurance-DPE	$ 4,074.00	$ 2,568.00	$ 1,075.00	$ 3,643.00	$ 3,200.00		eligible employees
61120 - Vision Insurance-DPE	$ 509.00	$ 339.00	$ 175.00	$ 514.00	$ 500.00		eligible employees
61130 - Retirement-DPE	$ 18,000.00	$ 9,596.00	$ 5,646.40	$ 15,242.40	$ 17,000.00		401k Plan contributions
61140 - HRA-Health Reimbursement-DPE	$ 9,600.00	$ 5,600.00	$ 3,200.00	$ 8,800.00	$ 9,600.00		HRA Donation
61150 - Insurance-Workers Comp-DPE	$ 10,000.00	$ 5,632.00	$ 1,875.00	$ 7,507.00	$ 5,500.00		workplace injury coverage
61200 - Office/Field Supplies	$ 400.00	$ 696.00	$ 250.00	$ 946.00	$ 400.00		miscellaneous supplies for support of events and activities, posters, fliers etc.
61210 - Tools, Supplies Expense	$ 8,000.00	$ 4,640.00	$ 2,300.00	$ 6,940.00	$ 8,000.00		gloves, hand tools, small power tools, parts, per-station bags, garbage bags etc.
61220 - Janitorial Supplies	$ 3,000.00	$ 2,108.00	$ 900.00	$ 3,008.00	$ 3,200.00		supplies for buildings such as paper towels, toilet paper soap etc.
61230 - Uniforms	$ 1,500.00	$ 829.00	$ 650.00	$ 1,479.00	$ 1,500.00		shirts, jackets for full-time staff and Conservation Officers
61240 - Admin Office Cleaning	$ 1,700.00	$ -	$ 1,000.00	$ 1,000.00	$ 1,500.00		floor, glass, carpet, counter, toilet, sink cleaners etc.
61350 - Enforcement/Signage	$ 10,000.00	$ 6,272.00	$ 3,800.00	$ 10,072.00	$ 9,000.00		conservation Officers associated costs, fishing brochures, maps, permit printing
61351 - Roadside Cleanup/Adopt a Street	$ 150.00	$ -	$ 150.00	$ 150.00	$ 150.00		supplies for community clean-up
61352 - Signage	$ 1,750.00	$ 496.00	$ 600.00	$ 1,096.00	$ 1,500.00		new signs that are needed to replace faded existing
61410 - Seminars/Training/CE	$ 1,500.00	$ 51.00	$ 500.00	$ 551.00	$ 1,500.00		pesticide / herbicide license, AFO license, certifications, lake mgmt. classes
61500 - Vehicle-Gas	$ 12,000.00	$ 7,303.00	$ 4,200.00	$ 11,503.00	$ 12,000.00		truck fuel for maintenance and plowing - increased fuel prices
61510 - Dept Auto #1/2011 Toyota P/U	$ 1,500.00	$ 128.00	$ 500.00	$ 628.00	$ 1,500.00		maintenance on the vehicle
61530 - Dept Auto #3/25 GMC 2500 HD	$ 1,500.00	$ 885.00	$ 500.00	$ 1,385.00	$ 1,500.00		maintenance on the vehicle
61540 - Dept Auto #4/2013 Ford Truck	$ 2,000.00	$ 608.00	$ 500.00	$ 1,108.00	$ 2,000.00		maintenance on the vehicle
61550 - Dept Auto #5/2018 Ford F-350	$ 1,500.00	$ 405.00	$ 500.00	$ 905.00	$ 1,500.00		maintenance on the vehicle
61560 - Dept Auto #6/20 Chevy Silverado	$ 1,500.00	$ 1,397.00	$ -	$ 1,397.00	$ 1,500.00		maintenance on the vehicle
61570 - Dept Auto #7/2020 Chevy Colo P/U	$ 1,500.00	$ 2,679.00	$ -	$ 2,679.00	$ 1,500.00		maintenance on the vehicle
61580 - Kubota Tractor 201	$ 500.00	$ -	$ -	$ -	$ -		maintenance on the tractor
61590 - Kubota Tractor 2014	$ 2,500.00	$ 422.00	$ 500.00	$ 922.00	$ 2,500.00		maintenance on the tractor
61592 - Kubota Tractor 2022	$ 2,500.00	$ 435.00	$ 500.00	$ 935.00	$ 2,500.00		maintenance on the tractor

61600 - Facilities Maintenance	$ 8,500.00	$ 3,806.00	$ 2,400.00	$ 6,206.00	$ 6,500.00		maintenance of buildings and equipment connected to building operations
61601 - Equipment Maintenance	$ 4,000.00	$ 226.00	$ 1,000.00	$ 1,226.00	$ 3,000.00		repairs / parts to maintain equipment
61602 - Trailer Maintenance	$ 1,000.00	$ 1,117.00	$ -	$ 1,117.00	$ 1,000.00		maintenance on trailer
61603 - Boating Improvements	$ 5,000.00	$ 179.00	$ 3,000.00	$ 3,179.00	$ 5,000.00		maintenance of boat docks, gravel boat ramps and parking areas
61604 - Lakes Fisheries & Parks/Repair & Maint	$ 9,000.00	$ 5,597.00	$ 2,000.00	$ 7,597.00	$ 8,000.00		dam maintenance, replace aerator pumps and compressors, fishing piers & docks
61605 - Fence Maint & Construction	$ 3,000.00	$ -	$ 1,500.00	$ 1,500.00	$ 2,000.00		maintenance of National Forest Boundary fence
61606 - Parks & Trails Expense	$ 6,000.00	$ 6,354.00	$ 1,000.00	$ 7,354.00	$ 6,000.00		maintenance of picnic tables, benches, trash cans, grass areas, trees
61610 - Consulting	$ 2,500.00	$ -	$ -	$ -	$ 5,500.00		habitat and fish studies in all four lakes - Phoslock treatment
61611 - Engineering/Survey	$ 3,500.00	$ -	$ 1,500.00	$ 1,500.00	$ 3,500.00		surveying & engineering for dams & planned projects
61620 - Fire Mitigation	$ 18,000.00	$ 5,103.00	$ 3,700.00	$ 8,803.00	$ 14,000.00		wood chipper maintenance and supplies
61630 - Grass Seed/Fertilizer	$ 8,000.00	$ 4,695.00	$ -	$ 4,695.00	$ 7,000.00		for resale in office and use in common areas
61631 - Insect, Disease & Noxious Weeds	$ 2,000.00	$ 1,147.00	$ 500.00	$ 1,647.00	$ 2,000.00		chemicals to spray weeds and trees
61632 - Water Quality Testing	$ 1,000.00	$ 1,896.00	$ -	$ 1,896.00	$ 2,000.00		required water testing on all four lakes
61633 - Weeds & Algae Control	$ 27,000.00	$ 25,760.00	$ 2,000.00	$ 27,760.00	$ 28,000.00		cost of chemicals to control vegetation in the lakes -warmer summers-more work
61640 - Porta Potties	$ 2,000.00	$ 891.00	$ 750.00	$ 1,641.00	$ 1,900.00		3 porta potties on lakes
61642 - PO Cluster Boxes	$ 6,000.00	$ -	$ 4,500.00	$ 4,500.00	$ 4,000.00		additional mailboxes for short notice to keep up with demand
61645 - Pumping Services	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00		new line item for cleaning of new restroom buildings
61800 - Kids Fishing Derby & Events	$ 1,000.00	$ -	$ -	$ -	$ 1,000.00		2 kids fishing derby events - ice and summer
61910 - Common Area Improvements-Repairs-Equip	$ 3,500.00	$ -	$ 1,200.00	$ 1,200.00	$ 3,000.00		necessary work / repair identified in common areas
61960 - Stocking & Food Chain	$ 110,000.00	$ 94,440.00	$ 21,000.00	$ 115,440.00	$ 120,500.00		stock fish in four lakes in spring and fall
	$ 730,727.00	$ 448,812.00	$ 201,421.40	$ 650,233.40	$ 751,450.00		
13 - Community Lifestyle Expense (Count: 8)							
62250 - Website-Front Steps	$ 7,500.00	$ 1,728.00	$ 4,000.00	$ 5,728.00	$ 7,630.00		site host for the website
62320 - Newsletter Prep/Printing/Postage	$ 43,011.00	$ 17,952.00	$ 17,300.00	$ 35,252.00	$ 25,000.00		printing of newsletter, marketing plan items
62800 - Community Activities & Events	$ 21,000.00	$ 7,102.00	$ 12,000.00	$ 19,102.00	$ 20,000.00		the expense to coordinate events and activities for the community
62810 - Clubhouse Rental Expense	$ 500.00	$ -	$ 350.00	$ 350.00	$ 500.00		repairs of the facility from rental -charged back to deposit
62820 - Facilities-Clubhouse	$ 3,500.00	$ 126.00	$ 2,500.00	$ 2,626.00	$ 3,500.00		maintenance of clubhouse building - light bulbs, furnace filters paint etc.
62830 - Clubhouse Cleaning Expense	$ 1,500.00	$ -	$ 500.00	$ 500.00	$ 1,000.00		expense to clean up after rentals which is passed onto the renter
62840 - Landscaping Clubhouse	$ 800.00	$ -	$ 700.00	$ 700.00	$ 500.00		landscape bed maintenance & flowers
62940 - Community Garden	$ 3,200.00	$ 3,939.00	$ 250.00	$ 4,189.00	$ 2,500.00		expense for supplies for community gardens from committee fundraising
	$ 81,011.00	$ 30,847.00	$ 37,600.00	$ 68,447.00	$ 60,630.00		
14 - Recreation Amenities Expense (Count: 36)							
63000 - Payroll-DRA	$ 371,117.00	$ 226,984.00	$ 104,700.00	$ 331,684.00	$ 440,000.00		increase due to inflation,- competition for staff , retention - 3%
63010 - Payroll-Overtime-DRA	$ 750.00	$ 342.00	$ 408.00	$ 750.00	$ 350.00		overtime due to illness, emergencies
63020 - Payroll Taxes-DRA	$ 33,516.00	$ 20,289.00	$ 9,000.00	$ 29,289.00	$ 30,000.00		coincides with payroll
63100 - Health Insurance-DRA	$ 21,311.00	$ 11,014.00	$ 12,775.00	$ 23,789.00	$ 48,000.00		10% Increase
63110 - Dental Insurance-DRA	$ 2,041.00	$ 1,285.00	$ 1,875.00	$ 3,160.00	$ 5,500.00		eligible employees
63120 - Vision Insurance-DRA	$ 488.00	$ 222.00	$ 175.00	$ 397.00	$ 500.00		eligible employees
63130 - Retirement-DRA	$ 8,000.00	$ 5,934.00	$ 3,000.00	$ 8,934.00	$ 11,000.00		401k Plan contributions
63140 - HRA-Health Reimbursement-DRA	$ 4,800.00	$ 2,800.00	$ 2,800.00	$ 5,600.00	$ 9,600.00		HRA Donation
63150 - Insurance-Workers Comp-DRA	$ 4,500.00	$ 2,182.00	$ 725.00	$ 2,907.00	$ 4,500.00		workplace injury coverage
63200 - Supplies-Building	$ 10,000.00	$ 5,303.00	$ 2,500.00	$ 7,803.00	$ 10,000.00		laundry soap, gym wipes, masks, floor sealing, light bulbs, sanitizer
63210 - Supplies-Programs	$ 8,000.00	$ 1,211.00	$ 5,400.00	$ 6,611.00	$ 8,000.00		weight & cardiovascular machine parts, upholstery replacement, rec activity etc.
63220 - Janitorial/Housekeeping	$ 3,000.00	$ 2,849.00	$ 1,700.00	$ 4,549.00	$ 3,500.00		cleaning supplies, equipment
63230 - Uniforms	$ 1,000.00	$ 831.00	$ 150.00	$ 981.00	$ 1,000.00		shirts for staff
63250 - EZ Facility Software	$ 8,500.00	$ 5,459.00	$ 2,700.00	$ 8,159.00	$ 8,500.00		EZ Facility software for membership registration, daily admissions
63251 - Tech Help	$ 800.00	$ -	$ 500.00	$ 500.00	$ 800.00		IT assistance for computers if problem arises
63255 - Credit Card Fees - Rec Center	$ 19,000.00	$ 7,163.00	$ 4,600.00	$ 11,763.00	$ 16,000.00		rec center purchases
63320 - Office Supplies/Printing	$ 3,000.00	$ 1,590.00	$ 1,100.00	$ 2,690.00	$ 3,000.00		stationary, pens etc. key fobs, punch passes, brochures etc.

63400 - Dues/Subscriptions	$ 1,000.00	$ 689.00	$ 250.00	$ 939.00	$ 1,000.00		ASCAP and professional memberships
63410 - Seminars/Training	$ 2,200.00	$ -	$ 1,200.00	$ 1,200.00	$ 2,000.00		CPO & CPR certifications, safety workshops, seminars
63500 - Business Mileage	$ 250.00	$ 561.00	$ 125.00	$ 686.00	$ 400.00		personal vehicle use for bank runs
63600 - Maintenance Building	$ 20,000.00	$ 10,464.00	$ 6,200.00	$ 16,664.00	$ 20,000.00		maintain HVAC, dehumidifier, fire system, building repairs etc.
63601 - Maintenance-Grounds & Parking	$ 4,000.00	$ 549.00	$ 2,000.00	$ 2,549.00	$ 3,500.00		parking lot maintance, ice melt, fertilizer, maint. on play equipment, volleyball etc.
63602 - Maintenance-Pool	$ 21,000.00	$ 17,836.00	$ 4,000.00	$ 21,836.00	$ 23,000.00		cost for pool chemicals, parts, supplies to operate both pools and spa
63810 - Swim Lesson Expense	$ 4,750.00	$ 2,700.00	$ 2,000.00	$ 4,700.00	$ 4,750.00		payments to swim instructors
63900 - Misc & Contingency	$ 500.00	$ -	$ -	$ -	$ 500.00		reimbursements/deductions for incidental business activity costs
63910 - Non Capital Equipment Replacement	$ 5,000.00	$ 398.00	$ 3,200.00	$ 3,598.00	$ 4,500.00		items such as aerobic mats, bosa balls resistance bands, lap swim supplies
63920 - Merchandise	$ 1,500.00	$ 944.00	$ 400.00	$ 1,344.00	$ 1,500.00		resale items such as swim suits, goggles, protein bars, water etc.
64010 - Utilities-Gas Rec	$ 49,610.00	$ 18,515.00	$ 10,750.00	$ 29,265.00	$ 32,000.00		Recreation Building - 4%
64020 - Utilities-Electric Rec	$ 47,740.00	$ 34,639.00	$ 17,400.00	$ 52,039.00	$ 55,000.00		Recreation Building - 4%
64030 - Utilities-Water Rec	$ 9,350.00	$ 6,785.00	$ 4,000.00	$ 10,785.00	$ 11,500.00		Recreation Building - 4%
64040 - Utilities-Waste Control Rec	$ 2,310.00	$ 2,411.00	$ 700.00	$ 3,111.00	$ 3,300.00		4% increase
64050 - Irrigation Water Rec	$ 1,650.00	$ 26.00	$ 100.00	$ 126.00	$ 250.00		water irrigation for lawn and landscaping
64060 - Utilities-Alarm Rec	$ 3,850.00	$ 558.00	$ 425.00	$ 983.00	$ 1,200.00		4% incease
64070 - Utilities-TV-Telephone Rec	$ 3,300.00	$ 2,155.00	$ 1,000.00	$ 3,155.00	$ 3,400.00		4% increase
	$ 677,833.00	$ 394,688.00	$ 207,858.00	$ 602,546.00	$ 768,050.00		
15 - Utilities Expense (Count: 17)							
70010 - Gas Admin	$ 2,860.00	$ 815.00	$ 500.00	$ 1,315.00	$ 1,500.00		4% increase
70020 - Electric Admin	$ 5,200.00	$ 2,779.00	$ 1,500.00	$ 4,279.00	$ 4,500.00		4% increase
70030 - Water Admin	$ 3,850.00	$ 1,836.00	$ 1,800.00	$ 3,636.00	$ 3,900.00		4% increase
70040 - Waste Control Admin	$ 2,600.00	$ 1,676.00	$ 900.00	$ 2,576.00	$ 2,700.00		4% increase
71010 - Gas Shop	$ 2,750.00	$ 921.00	$ 450.00	$ 1,371.00	$ 1,500.00		4% increase
71020 - Electric Shop	$ 2,420.00	$ 866.00	$ 375.00	$ 1,241.00	$ 1,400.00		4%increase
71030 - Water Shop	$ 1,210.00	$ 592.00	$ 375.00	$ 967.00	$ 1,275.00		4% increase
71040 - Waste Shop	$ 2,200.00	$ 1,176.00	$ 600.00	$ 1,776.00	$ 2,000.00		4% increase
72010 - Gas Clubhouse	$ 4,950.00	$ 1,534.00	$ 1,000.00	$ 2,534.00	$ 2,750.00		4% increase
72020 - Electric Clubhouse	$ 2,750.00	$ 1,245.00	$ 750.00	$ 1,995.00	$ 2,200.00		4% increase
72030 - Water Clubhouse	$ 3,300.00	$ 1,467.00	$ 700.00	$ 2,167.00	$ 2,500.00		4% increase
73000 - Cellular Phones	$ 7,370.00	$ 4,851.00	$ 2,700.00	$ 7,551.00	$ 8,300.00		4% increase -includes DPE cell phones & DCS cell phones & tablets
73010 - Telephone-All Depts Except Rec	$ 5,500.00	$ 2,580.00	$ 1,500.00	$ 4,080.00	$ 5,000.00		4% increase
74000 - Street Lights	$ 2,200.00	$ 1,081.00	$ 600.00	$ 1,681.00	$ 2,000.00		4% increase
74010 - Water Other Assoc Lots	$ 3,000.00	$ 586.00	$ 250.00	$ 836.00	$ 1,000.00		4% increase
74020 - Aerator	$ 8,000.00	$ 4,057.00	$ 1,500.00	$ 5,557.00	$ 8,000.00		4% increase
74030 - Internet	$ 5,500.00	$ 2,715.00	$ 1,700.00	$ 4,415.00	$ 5,000.00		4% increase
	$ 65,660.00	$ 30,777.00	$ 17,200.00	$ 47,977.00	$ 55,525.00		
Total Expenses	$ 3,228,311.00	$ 2,031,008.28	$ 883,733.40	$ 2,914,741.68	$ 3,348,660.00		
Net Operating Income	$ (100.00)	$ 794,119.94	$ (667,024.40)	$ 127,095.54	$ -		

2027 Capital Budget

GL Account	2027Budget	2026 Capital Plan Funding
Income (Count: 2)		
20 - Capital Improvement Income (Count: 2)		
90000 - Capital Improvement Income	300,000.00	329,427.00
91900 - Interest-Capital Fund	10,000.00	6,979.00
	$ 310,000.00	$ 336,406.00
Expense (Count: 0)		
21 - Capital Improvement Expense (Count: 0)		
Rec Center Addition	478,964	478,964.00
Restroom Building - Lake Forest	$45,000	$45,000
Restroom Building - Village Lake	$48,600	$48,600
N. Pagosa Trail Extension	547,560.00	$547,560
	$ 1,120,124.00	$ 1,120,124.00
Net Capital	-810,124	$ (783,371.00)

2027 General Reserve Budget

GL Account		2027 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)				
Upgrade Computers		$15,000		$15,000
Exercise Equipment - Cardiovascular - Phased		$49,847		$49,847
Exercise Equipment -Strength Training - Phased		$18,693		$18,693
Locker Rooms - Mens & Womens		$37,385		$37,385
Dock, Fishing Pier - Lake Forest		$10,000		$10,000
Erosian Control - Rip Rap - Partial		$12,462		$12,462
Fire Mitigation		$56,688		$56,688
Mailbox Repairs		$40,000		$40,000
Update Reserve Study		$15,000		
Phoslock Treament - Pagosa Lake		$36,084		-
	$	291,159.00	$	240,075.00
Net General Reserve	$	209,058.00	$	260,192.00

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		64,400.00		64,400.00
81100 - Interest-Trails Maint Reserves		1,380.00		1,675.00
	$	65,780.00	$	66,075.00
Expense (Count: 3)				
19 - Trails Maintenance Expense (Count: 3)				
Hatcher-Gravel Replenishment on Trail		9,814		$9,814
	$	9,814.00		$9,814
Net Trails Reserve	$	55,966.00	$	56,261.00

PROPOSED PLPOA FEE INCREASES 2027

FEE TYPE	CURRENT FEE	PROPOSED FEE	REVENUE INCREASE	NOTES
Transfer Fee	$180	$200	$20,000	last increase 2024
Lien Fee	$175	$200	$2,025	last increase 2024
Boat Permit	$20	$30	$8,000	last increase 2024
Project / Inspection Permits	SEE FEE SCHEDULE	5%	$19,000	last increase 2024
Recreation Membership	SEE FEE SCHEDULE	3%	$14,000	Increase 25%-2024 - 4% 2025 - 10-27% 2026
TOTAL			$63,025	

PAGOSA LAKES
RECREATION CENTER

2027 PLPOA Recreation Center Proposed Membership Rates

PLPOA Owners and Long-Term Renters Memberships	Fees	One-time 20% Discount For First-Time Home Buyers Within the PLPOA
Annual – Family (up to 4 People) {+$55 for each additional member}	$548 - $564	$451 {+$44}
Annual - Couple	$520 - $536	$429
Annual – Single Individual	$396 - $408	$326
3 Month – Family (up to 4 People) {+$25 for each additional member}	$291 - $300	$240 {+$20}
3 Month - Couple	$284 - $293	$234
3 Month – Single Individual	$189 - $195	$156
1 Month – Single Individual	$71 -$73	

*3 years and under and 90 years and over receive free memberships

Punch Passes for PLPOA Owners and Long-Term Renters All punch passes have a one-year expiration date from the date purchased.	Fees
32 Punch	$210 - $216
20 Punch	$153 - $158
12 Punch	$101 - $104

Daily Admissions	Fees
Day Pass – Owners and Long-Term Renters	$12 - $13
Day Pass – Short-Term and Vacation Home Renters	$15 - $16

Punch Passes for Non-PLPOA Residents Access to Rec Center only for Taking Classes and Meeting Personal Trainers	Fees
20 Punch	$190 - $196
12 Punch	$140 - $144
Daily Admission	$12 - $13

Pagosa Lakes Property Owners Association

PROJECT PERMIT PROCESS

PROPOSED APPLICATION FEE SCHEDULE – 2027

$30.00 Application fee for all permits per Declaration of Restrictions not listed

	Fee Total			Fee Total
Construction of: single-family residential or Mobile/Manufactured and Modular home ***Inspection fee***	~~$1080.00*~~ $1,135.00		Construction of: commercial structure ***Inspection fee***	~~$1860.00*~~ $1,950.00
Major Project – structure in excess of 200 square feet, growing domes, and remodeling, reconstruction, alterations, additions, etc., valued over $12,500.00 ***Inspection fee***	~~$360.00*~~ $400.00		Construction of: multi-family Structures per structure /2 units/building /3-5 units/building /6 or more units/building ***Inspection fee***	~~$1230.00*~~ ~~$1530.00*~~ ~~$1830.00*~~ $1,300.00 $1,610.00 $1,920.00
Minor Project – structure less than 200 square feet, grade change, decks/patios, fence, and remodeling, reconstruction, alterations, additions, etc., valued under $12,500.00 ***Inspection fee***	~~$15.00*~~ $60.00		Written Requests – color change, play equipment, tree removal, active permit plan change, play equipment, shoreline	$0-
Sign applications/permanent Temporary signs/banners ***Inspections fee***	$ 150.00* $ 80.00*		Mobile/manufactured home "Acceptable Condition" inspection fee/(s) (Refer to Project Permit Process Section 2.1)	$60.00/hr
Boat dock license ***Inspections fee***	~~$ 60.00*~~ $70.00		Owner Initiated Variance Request	~~$0*~~ $60.00

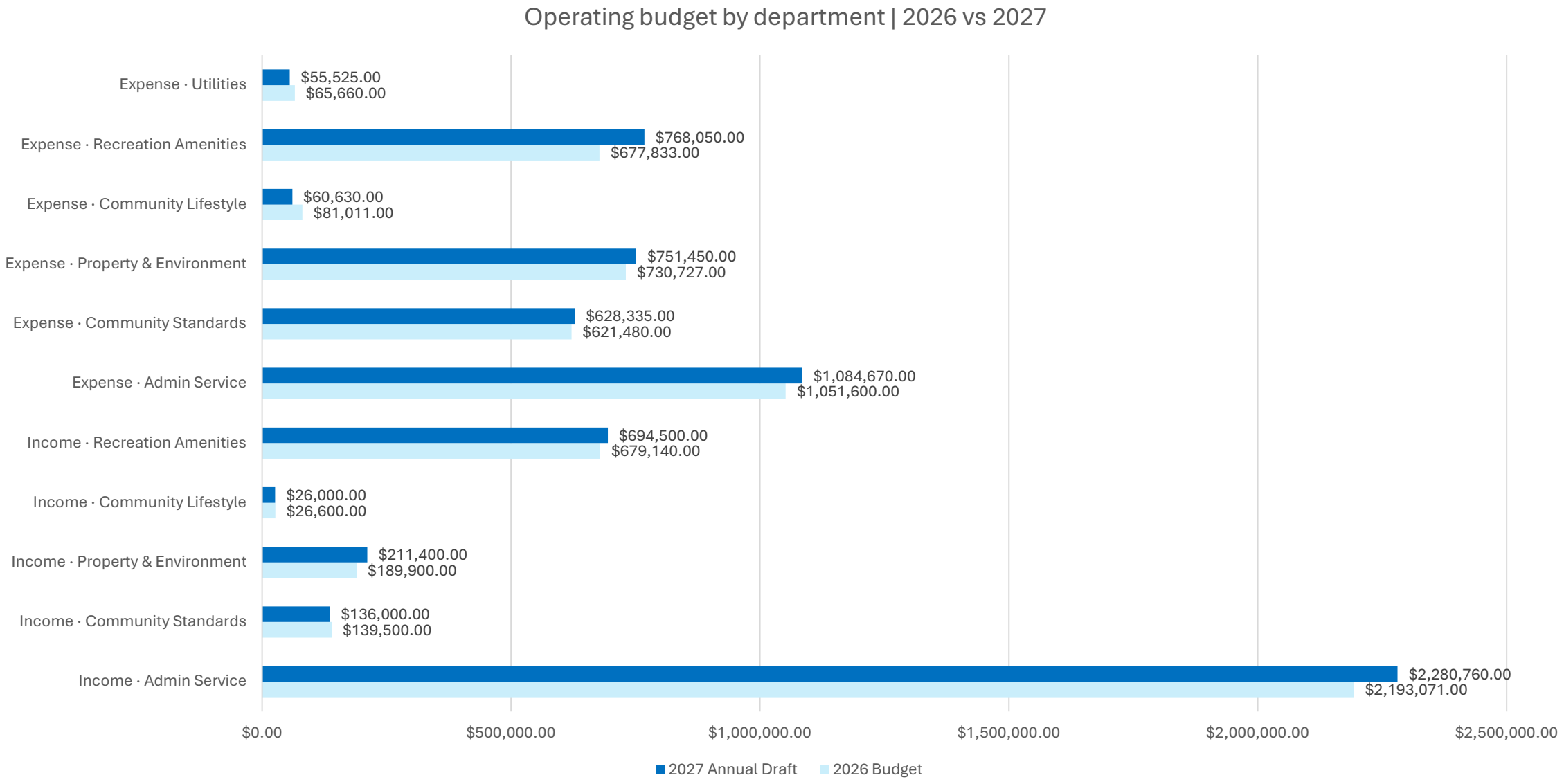
Special note: The filing fee for ALL projects is $30.00. The balance of the fee charged is the inspection fee for that particular project.

An additional $100 late filing fee must be submitted with project applications/written requests when a project has begun without prior approval from the Environmental Control Committee.

Extension Penalty Fees:

1. 1st Extension $100.00. If the payment is late, the Late filing fee is an additional $200.00
2. 2nd Extension $200.00. If the payment is late, the Late filing fee is an additional $400.00
3. 3rd Extension $1000.00. If the payment is late, the Late filing fee is an additional $1000.00
4. 4th Extension $2000.00. If the payment is late, the Late filing fee is an additional $1000.00
5. 5th and subsequent extensions are $5000.00 each. If the payment is late, the Late filing fee is an additional $1000.00 for each extension that is late.

PLEASE NOTE:
Permit fees are required on all projects unless otherwise specified. Fees are subject to change by the Board of Directors and filing fees are non-refundable.


Operating budget by department | 2026 vs 2027
Expense · Utilities
$55,525.00
$65,660.00
Expense · Recreation Amenities
$768,050.00
$677,833.00
Expense · Community Lifestyle
$60,630.00
$81,011.00
Expense · Property & Environment
$751,450.00
$730,727.00
Expense · Community Standards
$628,335.00
$621,480.00
Expense · Admin Service
$1,084,670.00
$1,051,600.00
Income · Recreation Amenities
$694,500.00
$679,140.00
Income · Community Lifestyle
$26,000.00
$26,600.00
Income · Property & Environment
$211,400.00
$189,900.00
Income · Community Standards
$136,000.00
$139,500.00
Income · Admin Service
$2,280,760.00
$2,193,071.00
$0.00
$500,000.00
$1,000,000.00
$1,500,000.00
$2,000,000.00
$2,500,000.00
2027 Annual Draft
2026 Budget

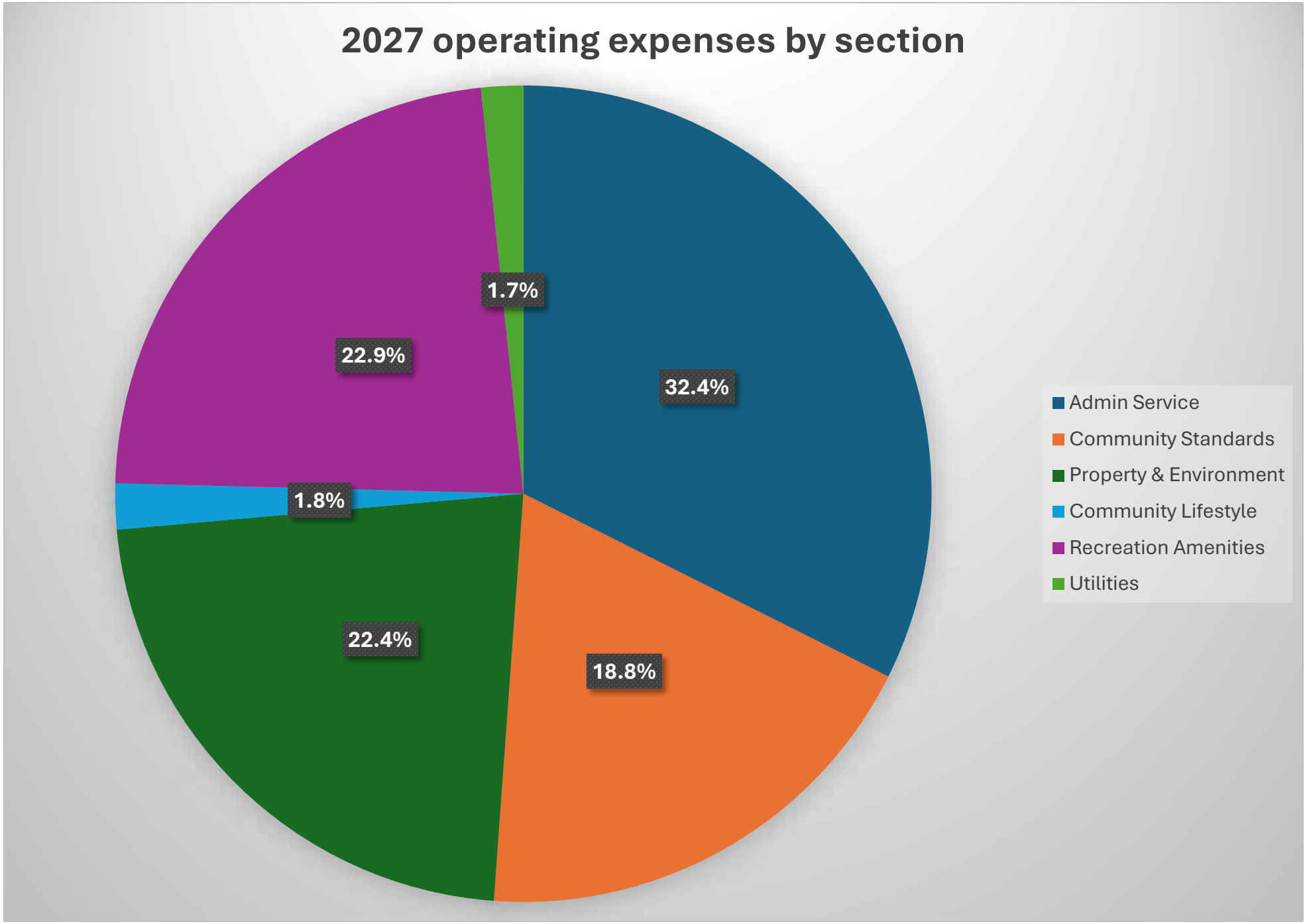
2027 operating draft | what changed

Paired bars compare the 2026 budget and 2027 annual draft · the table shows each change and its operating impact

2026 net	**($100)**	**2027 net**	**$0**	**Net improvement**	**+$100**

Department	Section	2026 budget	2027 annual draft	Budget change	Operating impact
Income · Admin Ser	Income	$2,193,071.00	$2,280,760.00	+$87,689	+$87,689
Income · Communit	Income	$139,500.00	$136,000.00	-$3,500	-$3,500
Income · Property &	Income	$189,900.00	$211,400.00	+$21,500	+$21,500
Income · Communit	Income	$26,600.00	$26,000.00	-$600	-$600
Income · Recreatior	Income	$679,140.00	$694,500.00	+$15,360	+$15,360
Expense · Admin Se	Expense	$1,051,600.00	$1,084,670.00	+$33,070	-$33,070
Expense · Communi	Expense	$621,480.00	$628,335.00	+$6,855	-$6,855
Expense · Property	Expense	$730,727.00	$751,450.00	+$20,723	-$20,723
Expense · Communi	Expense	$81,011.00	$60,630.00	-$20,381	+$20,381
Expense · Recreatio	Expense	$677,833.00	$768,050.00	+$90,217	-$90,217
Expense · Utilities	Expense	$65,660.00	$55,525.00	-$10,135	+$10,135
TOTAL		**($100)**	**$0**	**+$100**	**+$100**

Income increase less expense increase = change in net operating income. Expense growth appears as a negative impact.

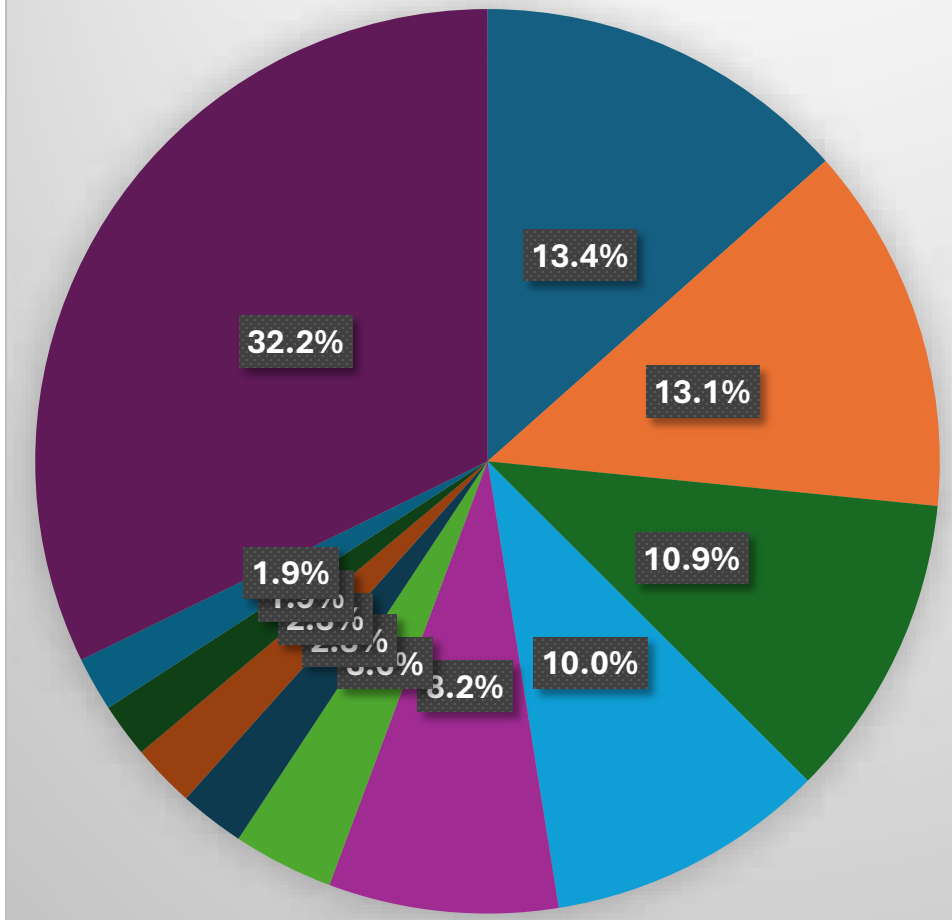

2027 operating expenses by section
32.4%
18.8%
22.4%
1.8%
22.9%
1.7%
Admin Service
Community Standards
Property & Environment
Community Lifestyle
Recreation Amenities
Utilities

TOTAL 2027 EXPENSES **$3,348,660.00**

EXPENSE SECTION	2027 DRAFT	SHARE
Admin Service	$1,084,670.00	32.4%
Community Standards	$628,335.00	18.8%
Property & Environment	$751,450.00	22.4%
Community Lifestyle	$60,630.00	1.8%
Recreation Amenities	$768,050.00	22.9%
Utilities	$55,525.00	1.7%
TOTAL	**$3,348,660.00**	**100.0%**

Shares use the six department subtotals, not individual GL lines.

2027 expenses by line item



- 50000 - Payroll-Admin
- 63000 - Payroll-DRA
- 60000 - Payroll-DCS
- 61000 - Payroll-DPE
- 52010 - Master Insurance
- 61960 - Stocking & Food Chain
- 50100 - Health Insurance-Admin
- 60100 - Health Insurance-DCS
- 51100 - Legal
- 60930 - Community Enhancement
- All other lines (net of credits)

2027 ANNUAL DRAFT / EXPENSE LINE ITEMS

Largest individual expenses as a share of total · every GL expense appears in the detail below

TOTAL 2027 EXPENSES **$3,348,660.00**

LINE ITEM	2027 DRAFT	SHARE
50000 - Payroll-Admin	$450,000.00	13.4%
63000 - Payroll-DRA	$440,000.00	13.1%
60000 - Payroll-DCS	$365,000.00	10.9%
61000 - Payroll-DPE	$335,000.00	10.0%
52010 - Master Insurance	$274,760.00	8.2%
61960 - Stocking & Food Chain	$120,500.00	3.6%
50100 - Health Insurance-Admin	$78,000.00	2.3%
60100 - Health Insurance-DCS	$76,000.00	2.3%
51100 - Legal	$65,000.00	1.9%
60930 - Community Enhancement	$65,000.00	1.9%
All other lines (net of credits)	**$1,079,400.00**	**32.2%**
TOTAL	**$3,348,660.00**	**100.0%**

The Other slice includes remaining lines and offsets two negative billed-legal credits.