

DCCE MASTER ASSOCIATION BUDGET - 2026

Approved Restated for Accounting System Use

Version

11/19/2025

	Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
REVENUE																	
Annual Assessment	115,710.00		11.9%	129,485.00	32,371.25	-	-	32,371.25	-	-	32,371.25	-	-	32,371.25	-	-	129,485.00
Golf Course Lease Payment	2,400.00			2,400.00	-	-	-	-	-	2,400.00	-	-	-	-	-	-	2,400.00
Interest Income - General Reserve	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income - Road Reserve	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	118,110.00			131,885.00	32,371.25	-	-	32,371.25	-	2,400.00	32,371.25	-	-	32,371.25	-	-	131,885.00
OPERATING EXPENSES																	
Office and Administrative Costs																	
Postage	75.00			80.00	20.00	-	-	20.00	-	-	20.00	-	-	20.00	-	-	80.00
Statements/Copies/Printing	60.00			60.00	15.00	-	-	15.00	-	-	15.00	-	-	15.00	-	-	60.00
Office Supplies	35.00			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Fees	360.00			420.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	420.00
Management Fees	4,200.00		-5.7%	3,960.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	3,960.00
ACC Filing/Report	10.00			10.00	-	-	-	10.00	-	-	-	-	-	-	-	-	10.00
Social Events	100.00			500.00	-	-	250.00	-	-	-	-	-	-	250.00	-	-	500.00
Safety/Communications	1,750.00			875.00	-	175.00	-	-	-	-	-	-	-	-	700.00	-	875.00
Legal Fees - General	2,000.00			2,000.00	-	500.00	-	-	500.00	-	-	500.00	-	-	500.00	-	2,000.00
Tax Preparation	380.00			400.00	-	-	-	400.00	-	-	-	-	-	-	-	-	400.00
Insurance	4,000.00		5.0%	4,200.00	-	-	-	-	-	-	-	2,887.50	-	1,312.50	-	-	4,200.00
Federal and State Income Tax	600.00			1,500.00	-	-	-	1,500.00	-	-	-	-	-	-	-	-	1,500.00
Property Tax	100.00			100.00	-	-	-	-	-	-	-	-	-	100.00	-	-	100.00
Gifts (was "Other Expenses")	300.00			200.00	-	-	-	-	-	-	-	-	-	-	-	200.00	200.00
Total Office and Administrative Costs	13,970.00		2.4%	14,305.00	400.00	1,040.00	615.00	2,310.00	865.00	365.00	400.00	3,752.50	365.00	2,062.50	1,565.00	565.00	14,305.00
Landscape Costs																	
Landscape Maintenance Contract	18,120.00		25.0%	22,650.00	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	22,650.00
Backflow Preventer Testing	300.00			150.00	-	-	-	150.00	-	-	-	-	-	-	-	-	150.00
Total Landscape Costs	18,420.00			22,800.00	1,887.50	1,887.50	1,887.50	2,037.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	1,887.50	22,800.00
Utility Costs																	
Electric (TEP)	850.00		-36.5%	540.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	540.00
Water & Sewer (CoT)	8,000.00		-21.3%	6,300.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	6,300.00
Total Utility Costs	8,850.00			6,840.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	570.00	6,840.00
Repairs & Maintenance																	
Signage/Flag/Flagpole Repairs	500.00		100.0%	1,000.00	-	250.00	-	-	250.00	-	-	250.00	-	-	250.00	-	1,000.00
Irrigation System Repairs	1,700.00		23.5%	2,100.00	-	525.00	-	-	525.00	-	-	525.00	-	-	525.00	-	2,100.00
Invasive Plant/Weed Removal	-			4,800.00	-	-	-	4,800.00	-	-	-	-	-	-	-	-	4,800.00
Tree Service (Pruning)	3,500.00		40.0%	4,900.00	-	3,430.00	-	-	735.00	-	-	-	-	735.00	-	-	4,900.00
Perimeter Wall & Hardscape Repairs	8,500.00		-41.2%	5,000.00	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	5,000.00
Road Repairs (Patching) & Striping	1,500.00			1,500.00	-	-	375.00	-	-	375.00	-	-	375.00	-	-	375.00	1,500.00
Road Sweeping	1,000.00			1,000.00	-	500.00	-	-	-	-	-	-	500.00	-	-	-	1,000.00
Total Repairs & Maintenance	16,700.00		21.6%	20,300.00	-	5,955.00	375.00	4,800.00	2,760.00	375.00	-	2,025.00	1,610.00	-	2,025.00	375.00	20,300.00
TOTAL OPERATING EXPENSES	57,940.00		10.9%	64,245.00	2,857.50	9,452.50	3,447.50	9,717.50	6,082.50	3,197.50	2,857.50	8,235.00	4,432.50	4,520.00	6,047.50	3,397.50	64,245.00

DCCE MASTER ASSOCIATION BUDGET - 2026

Approved Restated for Accounting System Use Version 11/19/2025

Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
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2026 RESERVE TRANSFERS

GENERAL RESERVE TRANSFERS

	Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
CC&R Election	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation System Replacement	-	-		5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
Tree Replacement/Landscape Improvements	-	-		5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
Rose Hill Wash Engineering & Remediation	-	-		5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
Perimeter Wall, Signage & Hardscape Replac	-	-		5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
Total General Reserve Transfers	-	-		20,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	20,000.00

ROAD RESERVE TRANSFERS

	Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Culvert Cleaning	-	-		5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
Golf Course Parking Lot	2,400.00	-		2,400.00	-	-	-	-	-	2,400.00	-	-	-	-	-	-	2,400.00
Road Resurfacing	19,250.00	-	3.9%	20,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	20,000.00
Road & Curb Replacement	20,000.00	-		20,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	20,000.00
Total Road Reserve Transfers	41,650.00	-	13.8%	47,400.00	-	-	11,250.00	-	-	13,650.00	-	-	11,250.00	-	-	11,250.00	47,400.00

TOTAL RESERVE TRANSFERS

	41,650.00	-	61.8%	67,400.00	-	-	16,250.00	-	-	18,650.00	-	-	16,250.00	-	-	16,250.00	67,400.00
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TOTAL OPERATING EXPENSES & RESERVE TRANSFERS

	99,590.00	-	32.2%	131,645.00	2,857.50	9,452.50	19,697.50	9,717.50	6,082.50	21,847.50	2,857.50	8,235.00	20,682.50	4,520.00	6,047.50	19,647.50	131,645.00
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Projected Operating Account Balance (12/31/2025) 4,817.94

34,331.69	24,879.19	5,181.69	27,835.44	21,752.94	2,305.44	31,819.19	23,584.19	2,901.69	30,752.94	24,705.44	5,057.94
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Operating Profit / (Loss)

240.00	29,513.75	(9,452.50)	(19,697.50)	22,653.75	(6,082.50)	(19,447.50)	29,513.75	(8,235.00)	(20,682.50)	27,851.25	(6,047.50)	(19,647.50)	240.00
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2026 PROJECTS

PROJECTS FUNDED FROM GENERAL RESERVE

	Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
CC&R Election	7,000.00	7,500.00	7.1%	7,500.00	-	5,625.00	937.50	937.50	-	-	-	-	-	-	-	-	7,500.00
Irrigation System Replacement	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tree Replacement/Landscape Improvements	2,900.00	2,500.00	-13.8%	2,500.00	-	-	750.00	-	-	-	-	-	1,750.00	-	-	-	2,500.00
Rose Hill Wash Engineering & Remediation	26,658.00	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perimeter Wall, Signage & Hardscape Replac	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Hoc Golf Course Restroom Committee	100.00	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,500.00	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Reserve Projects	38,158.00	10,000.00	-73.8%	10,000.00	-	5,625.00	1,687.50	937.50	-	-	-	-	-	1,750.00	-	-	10,000.00

Projected General Reserve Balance (12/31/2025) 35,077.50

35,077.50	29,452.50	32,765.00	31,827.50	31,827.50	36,827.50	36,827.50	36,827.50	41,827.50	40,077.50	40,077.50	45,077.50
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PROJECTS FUNDED FROM ROAD RESERVE

	Approved 2025 Budget	Draw From Reserves	2025 to 2026 Trend % ↑ ↓	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Culvert Cleaning	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Course Parking Lot Resurfacing	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Resurfacing	-	92,500.00		92,500.00	-	-	-	-	-	-	-	-	-	46,250.00	46,250.00	-	92,500.00
Road & Curb Replacement	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Road Reserve Projects	-	92,500.00		92,500.00	-	-	-	-	-	-	-	-	-	46,250.00	46,250.00	-	92,500.00

Projected Road Reserve Balance (12/31/2025) 186,750.00

186,750.00	186,750.00	198,000.00	198,000.00	198,000.00	211,650.00	211,650.00	211,650.00	222,900.00	176,650.00	130,400.00	141,650.00
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TOTAL PROJECTS FUNDED FROM RESERVES

	38,158.00	102,500.00		102,500.00	-	5,625.00	1,687.50	937.50	-	-	-	-	-	48,000.00	46,250.00	-	102,500.00
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GRAND TOTAL

	137,748.00	-		234,145.00	2,857.50	9,452.50	19,697.50	9,717.50	6,082.50	21,847.50	2,857.50	8,235.00	20,682.50	4,520.00	6,047.50	19,647.50	234,145.00
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Net Profit / (Loss)

(19,638.00)	29,513.75	(15,077.50)	(21,385.00)	21,716.25	(6,082.50)	(19,447.50)	29,513.75	(8,235.00)	(20,682.50)	(20,148.75)	(52,297.50)	(19,647.50)	(102,260.00)
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