

DORADO MASTER ASSOCIATION  
BUDGET & FINANCE COMMITTEE REPORT

September 2025,

The Budget & Finance Committee began compiling budget requests from each of the active committees in late August, then combined these requests with the actual expense data pulled from the association's financial reports to prepare a first draft of the proposed DCCE Master Association budget for fiscal 2026.

Budget requests were submitted by the:

- Communications
- Landscape
- Roads
- Rules
- Social

committees for inclusion in the budget, and each committee's submission is reflected in its entirety in this first draft.

Actual expenses from January through August, as well as the forecast for the remainder of the fiscal year, were both routinely referenced by the committee while preparing 2026 projections.

The committee met several times between late August and early September to review and revise the draft budget worksheet which will be discussed during the DCCE Master Association board meeting on September 17th, 2025.

Respectfully submitted,

Budget & Finance Committee

David Bills  
Ellen Bussing  
Molly Hardman  
Robyn Pittman  
Sue Teaney

9/12/2025

DCCE MASTER ASSOCIATION BUDGET FOR 2026

Draft Restated for Accounting System Use Version 9/12/25

	Approved 2025 Budget	Withdrawn From Reserves	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>REVENUE</b>																
Annual Assessment	115,710.00		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	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>118,110.00</b>		<b>131,885.00</b>	<b>32,371.25</b>	<b>-</b>	<b>-</b>	<b>32,371.25</b>	<b>-</b>	<b>2,400.00</b>	<b>32,371.25</b>	<b>-</b>	<b>-</b>	<b>32,371.25</b>	<b>-</b>	<b>-</b>	<b>131,885.00</b>
<b>OPERATING EXPENSES</b>																
<b>Office and Administrative Costs</b>																
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		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		4,000.00	-	-	-	-	-	-	2,750.00	-	-	1,250.00	-	-	4,000.00
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
<b>Total Office and Administrative Costs</b>	<b>13,970.00</b>		<b>14,105.00</b>	<b>400.00</b>	<b>1,040.00</b>	<b>615.00</b>	<b>2,310.00</b>	<b>865.00</b>	<b>365.00</b>	<b>400.00</b>	<b>3,615.00</b>	<b>365.00</b>	<b>2,000.00</b>	<b>1,565.00</b>	<b>565.00</b>	<b>14,105.00</b>
<b>Landscape Costs</b>																
Landscape Maintenance Contract	18,120.00		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
<b>Total Landscape Costs</b>	<b>18,420.00</b>		<b>22,800.00</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>2,037.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>1,887.50</b>	<b>22,800.00</b>
<b>Utility Costs</b>																
Electric (TEP)	850.00		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		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
<b>Total Utility Costs</b>	<b>8,850.00</b>		<b>6,840.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>570.00</b>	<b>6,840.00</b>
<b>Repairs &amp; Maintenance</b>																
Sign/Flag Repairs	500.00		1,000.00	-	250.00	-	-	250.00	-	-	250.00	-	-	250.00	-	1,000.00
Irrigation System Repairs	1,700.00		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		4,900.00	-	1,225.00	-	-	1,225.00	-	-	1,225.00	-	-	1,225.00	-	4,900.00
Perimeter Wall & Hardscape Repairs	8,500.00		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
<b>Total Repairs &amp; Maintenance</b>	<b>16,700.00</b>		<b>20,300.00</b>	<b>-</b>	<b>3,250.00</b>	<b>375.00</b>	<b>-</b>	<b>8,550.00</b>	<b>375.00</b>	<b>-</b>	<b>3,250.00</b>	<b>375.00</b>	<b>500.00</b>	<b>3,250.00</b>	<b>375.00</b>	<b>20,300.00</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>57,940.00</b>		<b>64,045.00</b>	<b>2,857.50</b>	<b>6,747.50</b>	<b>3,447.50</b>	<b>4,917.50</b>	<b>11,872.50</b>	<b>3,197.50</b>	<b>2,857.50</b>	<b>9,322.50</b>	<b>3,197.50</b>	<b>4,957.50</b>	<b>7,272.50</b>	<b>3,397.50</b>	<b>64,045.00</b>

DCCE MASTER ASSOCIATION BUDGET FOR 2026

Draft Restated for Accounting System Use Version 9/12/25

Approved 2025 Budget	Withdrawn From Reserves	Proposed 2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total

2026 RESERVE TRANSFERS

GENERAL RESERVE TRANSFERS

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 Improvement	-	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 & Hardscape Replacement	-	5,000.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	-	-	1,250.00	5,000.00
<b>Total General Reserve Transfers</b>	-	<b>20,000.00</b>	-	-	<b>5,000.00</b>	-	-	<b>5,000.00</b>	-	-	<b>5,000.00</b>	-	-	<b>5,000.00</b>	<b>20,000.00</b>

ROAD RESERVE TRANSFERS

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	20,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	20,000.00
Road Replacement	20,000.00	20,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	-	-	5,000.00	20,000.00
<b>Total Road Reserve Transfers</b>	<b>41,650.00</b>	<b>47,400.00</b>	-	-	<b>11,250.00</b>	-	-	<b>13,650.00</b>	-	-	<b>11,250.00</b>	-	-	<b>11,250.00</b>	<b>47,400.00</b>

TOTAL RESERVE TRANSFERS

	41,650.00	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	131,445.00	2,857.50	6,747.50	19,697.50	4,917.50	11,872.50	21,847.50	2,857.50	9,322.50	19,447.50	4,957.50	7,272.50	19,647.50	131,445.00
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2026 PROJECTS

PROJECTS FUNDED FROM GENERAL RESERVE

CC&R Election	7,000.00	7,500.00	7,500.00	-	5,625.00	937.50	937.50	-	-	-	-	-	-	-	7,500.00
Irrigation System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tree Replacement/Landscape Improvement	2,900.00	2,500.00	2,500.00	-	-	-	-	-	-	-	-	2,500.00	-	-	2,500.00
Rose Hill Wash Engineering & Remediation	26,658.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perimeter Wall & Hardscape Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Hoc Golf Course Restroom Committee	100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total General Reserve Projects</b>	<b>38,158.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	-	<b>5,625.00</b>	<b>937.50</b>	<b>937.50</b>	-	-	-	-	<b>2,500.00</b>	-	-	<b>10,000.00</b>

PROJECTS FUNDED FROM ROAD RESERVE

Culvert Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Course Parking Lot Resurfacing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Resurfacing	-	92,500.00	92,500.00	-	-	-	-	-	-	-	23,125.00	46,250.00	23,125.00	-	92,500.00
Road Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Road Reserve Projects</b>	<b>-</b>	<b>92,500.00</b>	<b>92,500.00</b>	-	-	-	-	-	-	-	<b>23,125.00</b>	<b>46,250.00</b>	<b>23,125.00</b>	-	<b>92,500.00</b>

TOTAL PROJECTS FUNDED FROM RESERVES

	38,158.00	102,500.00	102,500.00	-	5,625.00	937.50	937.50	-	-	-	23,125.00	48,750.00	23,125.00	-	102,500.00
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GRAND TOTAL

	137,748.00	233,945.00	2,857.50	12,372.50	20,635.00	5,855.00	11,872.50	21,847.50	2,857.50	9,322.50	42,572.50	53,707.50	30,397.50	19,647.50	233,945.00
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