

Deer Crest Master Association 2026 Budget

2026
Budget

OPERATING REVENUE

3000 Membership Assessment	2,807,595
Internet Fee Revenue	146,577
3020 Other Income	13,000
3040 Interest Income	77,000
3045 Holiday Fund	45,000
3060 Construction Coordination Revenue	13,800
3061 Design Guideline Penalty	92,500
3070 Finance Charge Revenue	10,000
3100 Usage Fee Revenue	144,000
Net Operating Revenue	3,349,471
Transfer to Infrastructure Reserve	100,000
Total Operating Income	3,249,471

OPERATING EXPENSES

50 Labor Expense	
5000 General Manager	150,000
5001 Ops Manager & Asst. Manager	161,200
5100 Operations Team	234,604
5112 Management Bonus	38,525
5113 Holiday Bonus	45,000
5140 Gatehouse Attendants	467,620
Founders Place Apartment Subsidation	13,596
5260 Workers Comp	17,000
5250 Payroll Burden	170,000
Total 50 Labor Expense	1,297,545
 60 Administrative Expenses	
6000 Accounting	26,400
6010 Holiday Décor	17,000
6020 Insurance	168,027
6025 Survey	30,000
6037 Payroll Service Fees	16,000
6047 Meeting Expense	17,000
6050 Internet	142,082
6055 Office/Misc. Supplies	20,000
6060 Professional Fees	37,000
6061 Financial Review and Services	14,000
6062 Property Taxes	129,066
6065 Ski Passes	35,000
6070 State Land Leases	107,855
6075 Income Taxes	21,718
6087 Uniforms	18,000
6090 Vehicle Expense-Fuel	30,000

6096 Website	12,000
Total 60 Administrative Expenses	841,148
61 Building Maintenance Expense	
6100 Building Maintenance	25,000
6130 Gate Maintenance	9,000
6180 Access Equipment	13,000
Total 61 Building Maintenance Expense	47,000
62 Landscape Services	
6220 Landscape-Gen. Maint.	55,000
Fire Mitigation Survey	50,000
6240 Landscape Contract	35,000
6225 Landscape-Tools	7,000
6230 Landscape-Trees	10,000
6255 Snow Removal	466,594
Total 62 Landscape Services	623,594
63 Ski Operations	
6320 Groomer Maintenance	6,000
6350 Snow Making Maintenance	5,000
6355 Snow Max	23,000
6370 Vehicles & Equipment Maintenance	20,000
6380 Electric-Snowmaking	42,000
6390 Water-Snowmaking	133,734
Total 6300 Ski Operation Expenses	229,734
65 Capital Expenses	
6510 Capital Vehicles	26,500
6520 Capital Projects	115,000
Total 65 Capital Expenses	141,500
68 Utilities Expense	
6820 Electric	12,113
6830 Gas	18,410
6840 Telephone	6,756
6850 Trash	840
6860 Water	25,000
Total 68 Utilities Expense	63,119
Contingency	5,832
TOTAL OPERATING EXPENSE	3,249,472
OPERATING RESULTS	
TOTAL OPERATING INCOME	3,249,471
TOTAL OPERATING EXPENSE	3,249,472
OPERATING CASHFLOW	0