



SUDDEN
VALLEY

Proposed 2027 Budget

August 5 & 6, 2026



SUDDEN
VALLEY

SVCA's annual budget process ensures a consolidated picture of Association finances.

- The process begins when SVCA Department Managers conduct an annual asset inventory and inspection, then submit input on the scope and schedule of repairs/replacements.
- Projected revenues are then calculated, taking into account the prevailing economic conditions and regional market trends.
- The Treasurer, Finance Director, and General Manager consolidate management input with market information and prepare a draft budget.
- The proposed budget is then presented to a joint meeting of the Finance Committee and Board of Directors.
- Next, the revised budget is presented to the community at a Town Meeting.
- The Board then reviews and approves the final revised budget, which is presented for a vote of the membership during the annual election.

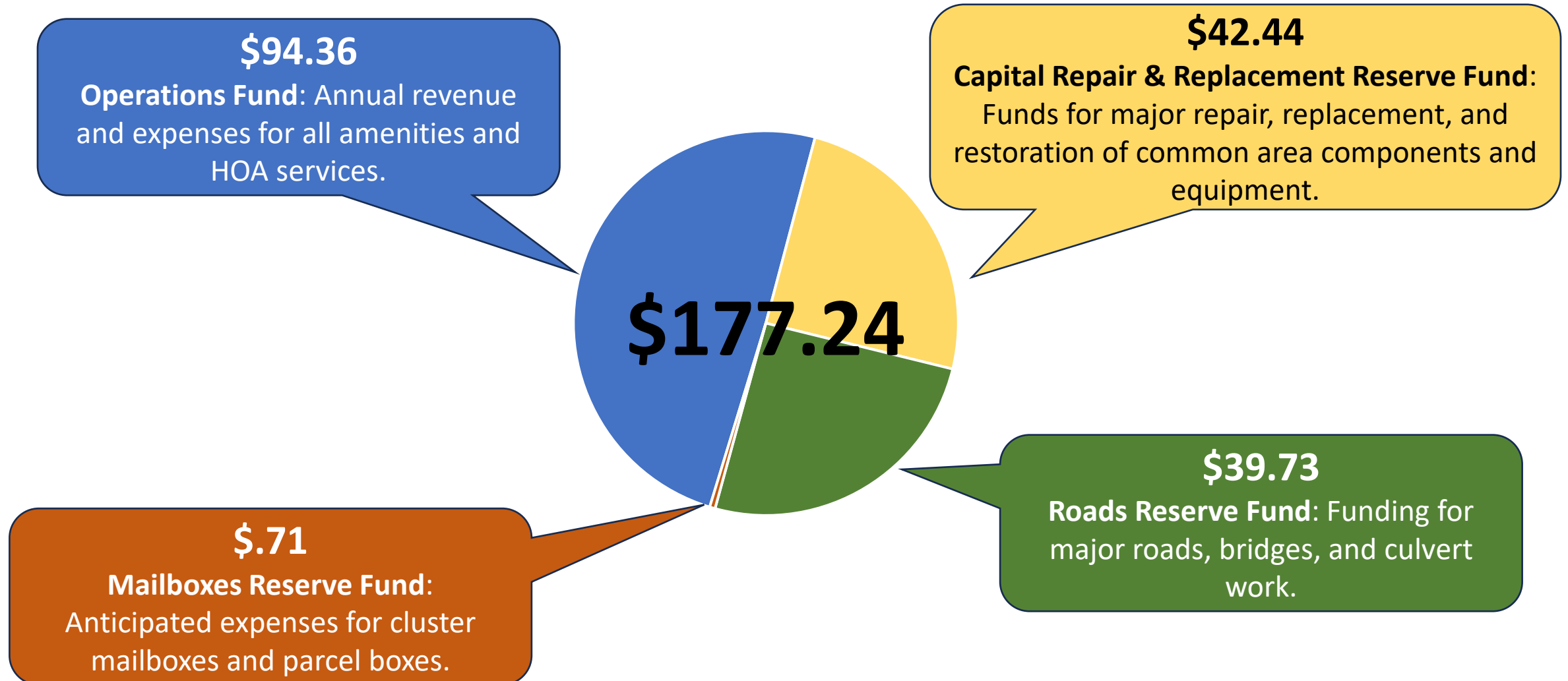


Sudden Valley's operating budget for 2027 balances \$5,485,357 in revenues with \$5,485,357 in expenditures.

The proposed 2027
monthly dues for a
Developed lot are
\$177.24

The proposed 2027
monthly dues for an
Undeveloped lot are
\$168.31

What is covered by the 2026 annual assessment?



2027 Dues Proposal

2027 Dues Proposal

<u>DEVELOPED LOTS</u>			95% Collections*		
		2026	2027	\$ Change	% Change
OPS	Ops Total	\$ 86.73	\$ 94.36	\$ 7.63	8.8%
CRRRF		\$ 40.04	\$ 42.44	\$ 2.40	6.0%
ROADS		\$ 39.73	\$ 39.73	\$ -	0.0%
MAILBOX		\$ 0.71	\$ 0.71	\$ -	0.0%
	Capital Total	\$ 80.48	\$ 82.88	\$ 2.40	3.0%
MONTHLY TOTAL		\$ 167.21	\$ 177.24	\$ 10.03	6.0%
ANNUAL TOTAL		\$ 2,006.52	\$ 2,126.88		
Monthly Change			\$ 10.03		
% Change			6%		
<u>UNDEVELOPED LOTS</u>			95% Collections*		
		2026	2027	\$ Change	% Change
OPS	Ops Total	\$ 78.31	\$ 85.43	\$ 7.12	9.1%
CRRRF		\$ 40.04	\$ 42.44	\$ 2.40	6.0%
ROADS		\$ 39.73	\$ 39.73	\$ -	0.0%
MAILBOX		\$ 0.71	\$ 0.71	\$ -	0.0%
	Capital Total	\$ 80.48	\$ 82.88	\$ 2.40	3.0%
MONTHLY TOTAL		\$ 158.79	\$ 168.31	\$ 9.52	6.0%
Annual Total		\$ 1,905.48	\$ 2,019.72		
Monthly Change			\$ 9.52		
% Change			6%		

*Based on a 95% Collections rate on a total of 3,117 lots (2,792 Developed Lots and 325 Undeveloped Lots)

Annual Revenue Worksheet
Sudden Valley Community Association

Draft 7/30/2026

Per Lot Dues (annual)

	2020	2021	2022	January through May* 2023	June through December 2023	Annual Total 2023	2024	2025	2026	2027
CRRRF Dues	\$433.20	\$433.20	\$433.20	\$180.50	\$252.70	\$433.20	\$433.20	\$463.56	\$480.48	\$509.28
Roads Dues	\$445.56	\$445.56	\$445.56	\$185.65	\$259.91	\$445.56	\$445.56	\$476.76	\$476.76	\$476.76
Mailbox Dues	\$8.04	\$8.04	\$8.04	\$3.35	\$4.69	\$8.04	\$8.04	\$8.52	\$8.52	\$8.52
Annual Developed Lot Dues	\$ 1,731.72	\$ 1,731.72	\$1,731.72	\$721.55	\$992.67	\$1,714.22	\$1,752.72	\$1,875.36	\$2,006.52	\$2,126.88
Monthly Developed Lot Dues	\$ 144.31	\$ 144.31	\$ 144.31	\$ 144.31	\$ 141.81	\$ 142.85	\$ 146.06	\$ 156.28	\$ 167.21	\$ 177.24

Annual Revenue Worksheet

Between 2020 and 2027, proposed annual dues for a developed lot will increase by a total of 22.8%, from \$144.31 in 2020 to \$177.24 in 2027.

If the dues rate had increased at a constant 3% every year beginning in budget year 2021, dues would equal \$177.48 in 2027, just over the proposed amount.

Between 2020 and 2026, the effects of general inflation produced a cumulative price increase of approximately 29%, which is 4.34% per year.

Full table (2020 through 2027) with totals is included on the following slide.

Annual Revenue Worksheet
Sudden Valley Community Association

Draft 7/30/2026

	2020	2021	2022
Basic Data			
Total No of Lots	3,146	3,138	3,131
Developed Lots			
Number of	2,645	2,668	2,678
Ops Dues per lot (annual)	\$711.60	\$707.64	\$703.56
Ops Rec Special Assessment (annual)	\$133.32	\$137.28	\$141.36
Undeveloped Lots			
Number of	501	470	453
Ops Dues per lot (annual)	\$635.52	\$632.76	\$629.88
Ops Rec Special Assessment (annual)	\$93.72	\$96.48	\$99.36
Per Lot Dues (annual)			
CRRRF Dues	\$433.20	\$433.20	\$433.20
Roads Dues	\$445.56	\$445.56	\$445.56
Mailbox Dues	\$8.04	\$8.04	\$8.04
Annual Developed Lot Dues	\$ 1,731.72	\$ 1,731.72	\$1,731.72
Monthly Developed Lot Dues	\$ 144.31	\$ 144.31	\$ 144.31
Proforma Ops Gross Revenue			
Ops Dues			
Developed Lots	\$1,882,182	\$1,887,984	\$1,884,134
Undeveloped Lots	\$318,396	\$297,397	\$285,336
Subtotal	\$2,200,578	\$2,185,381	\$2,169,469
Proforma Special Assmt Ops Gross Revenue			
Ops Dues			
Developed Lots	\$352,631	\$366,263	\$378,562
Undeveloped Lots	\$46,954	\$45,346	\$45,010
Subtotal	\$399,585	\$411,609	\$423,572
Collection Rate %	92.0%	95.0%	93.0%
Proforma Net Ops Revenue	\$2,024,531	\$2,076,112	\$2,017,606
Operations Bad Debt (Uncollected)	(\$176,046)	(\$109,269)	(\$151,863)
Proforma Special Assmt Ops Net Revenue	\$367,618	\$391,028	\$393,922
Operations Bad Debt (Uncollected)	(\$31,967)	(\$20,581)	(\$29,650)
Proforma Net Special Assmt Ops Revenue	\$335,651	\$370,447	\$364,272
Proforma CRRRF Gross Rev	\$1,362,847	\$1,359,382	\$1,356,349
Proforma CRRRF Net Rev	\$1,253,819	\$1,291,413	\$1,261,405
Proforma Roads Gross Rev	\$1,401,732	\$1,398,167	\$1,395,048
Proforma Roads Net Rev	\$1,289,593	\$1,328,259	\$1,297,395
Proforma Mailbox Gross Rev	\$25,294	\$25,230	\$25,173
Proforma Mailbox Net Rev	\$23,270	\$23,968	\$23,411
Total Operations Net Income	\$2,392,149	\$2,467,140	\$2,411,528
Total Capital Net Income	2,566,682	2,643,640	\$2,582,211
Total Operations & Capital Net Revenue	\$4,958,831	\$5,110,780	\$4,993,739

January to May* 2023	June to December 2023	Annual Total 2023	2024	2025	2026	2027
3,124	3,124	3,124	3,121	3,120	3,116	3,117
2,678	2,678	2,678	2,739	2,753	2,777	2,792
\$291.40	\$475.37	\$766.77	\$865.92	\$926.52	\$1,040.76	\$1,132.32
\$60.65	\$0.00	\$60.65				
446	446	446	382	367	339	325
\$261.20	\$425.39	\$686.59	\$777.72	\$832.08	\$939.72	\$1,025.16
\$42.65	\$0.00	\$42.65				
\$180.50	\$252.70	\$433.20	\$433.20	\$463.56	\$480.48	\$509.28
\$185.65	\$259.91	\$445.56	\$445.56	\$476.76	\$476.76	\$476.76
\$3.35	\$4.69	\$8.04	\$8.04	\$8.52	\$8.52	\$8.52
\$721.55	\$992.67	\$1,714.22	\$1,752.72	\$1,875.36	\$2,006.52	\$2,126.88
\$ 144.31	\$ 141.81	\$ 142.85	\$ 146.06	\$ 156.28	\$ 167.21	\$ 177.24
\$780,369	\$1,273,041	\$2,053,410	\$2,371,755	\$2,550,710	\$2,890,191	\$3,161,437
\$116,495	\$189,724	\$306,219	\$297,089	\$305,373	\$318,565	\$333,177
\$896,864	\$1,462,765	\$2,359,629	\$2,668,844	\$2,856,083	\$3,208,756	\$3,494,614
\$162,421	\$0	\$162,421				
\$19,022	\$0	\$19,022				
\$181,443	\$0	\$181,443				
95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
\$852,021	\$1,389,627	\$2,241,648	\$2,535,402	\$2,713,279	\$3,048,318	\$3,319,883
(\$44,843)	(\$73,138)	(\$117,981)	(\$133,442)	(\$142,804)	(\$160,438)	(\$174,731)
\$172,370	\$0	\$172,370				
(\$9,073)	\$0	(\$9,073)				
\$563,882	\$789,435	\$1,353,317	\$1,352,017	\$1,446,307	\$1,497,176	\$1,587,426
\$535,688	\$749,963	\$1,285,651	\$1,284,416	\$1,373,992	\$1,422,317	\$1,508,054
\$579,971	\$811,959	\$1,391,929	\$1,390,593	\$1,487,491	\$1,485,584	\$1,486,061
\$550,972	\$771,361	\$1,322,333	\$1,321,063	\$1,413,117	\$1,411,305	\$1,411,758
\$10,465	\$14,652	\$25,117	\$25,093	\$26,582	\$26,548	\$26,557
\$9,942	\$13,919	\$23,861	\$23,838	\$25,253	\$25,221	\$25,229
\$1,024,391	\$1,389,627	\$2,414,018	\$2,535,402	\$2,713,279	\$3,048,318	\$3,319,883
\$1,096,602	\$1,535,243	\$2,631,845	\$2,629,317	\$2,812,362	\$2,858,843	\$2,945,041
\$2,120,993	\$2,924,870	\$5,045,863	\$5,164,719	\$5,525,641	\$5,907,161	\$6,264,924

*The Recreation Special Assessment expired at the end of May 2023.

This projection shows that the Capital Budget was prepared with no increases in dues after 2027.

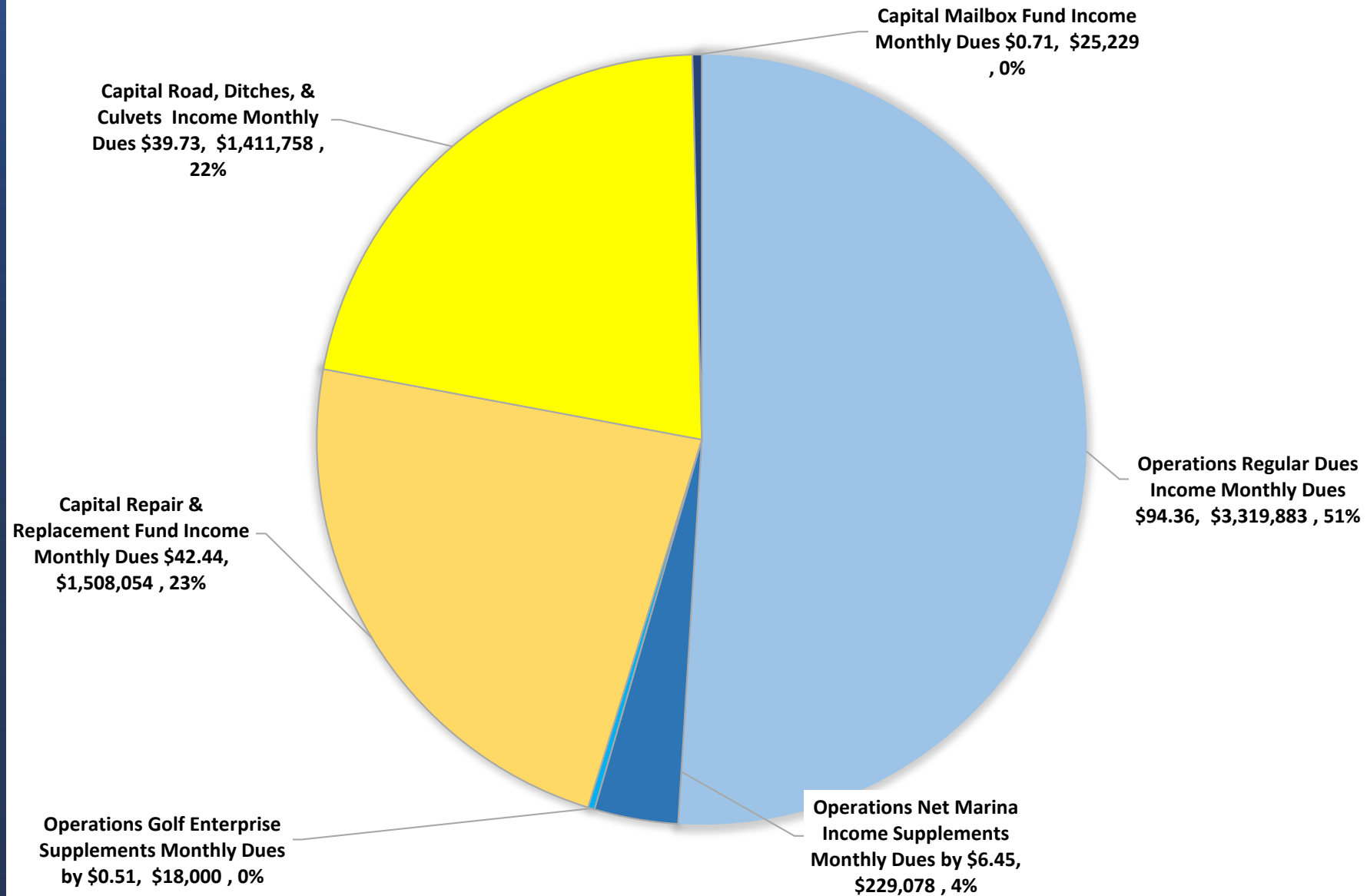
7/30/2026

DRAFT

95% COLLECTIONS - YEARS 2027 to 2036

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2027 DRAFT BUDGET NET INCOME SOURCES
BASED ON 95% COLLECTIONS- 2,792 DEVELOPED LOTS & 325 VACANT LOTS



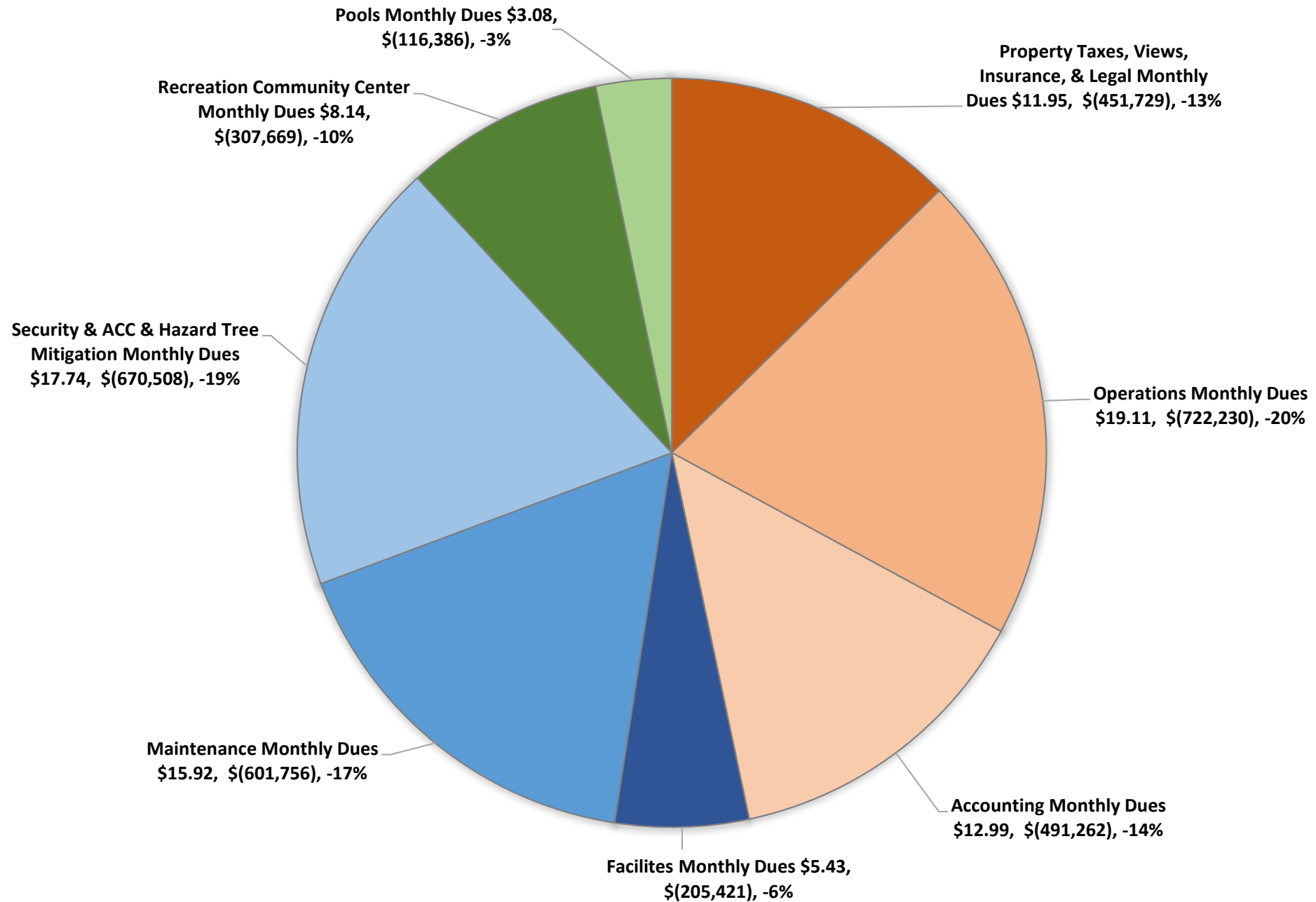
Summary of Operations Budget by Department

(Note: Total budgeted payroll in 2027 decreases by .48 FTEs)

Department	2026 Budget	2027		
		Proposed Budget	Increase / (Decrease)	% Change
Common Costs: Property Taxes, Views, & Legal	(442,695)	(451,729)	9,034	2.0%
Operations	(629,700)	(722,230)	92,530	14.7%
Accounting	(459,857)	(491,262)	31,405	6.8%
Facilities	(184,525)	(205,421)	20,896	11.3%
Maintenance*	(590,857)	(601,756)	10,899	1.8%
Security & ACC	(508,304)	(670,508)	162,204	31.9%
Recreation Community Center	(369,358)	(307,669)	(61,689)	-16.7%
Parks*	-	-	-	N/A
Pools	(123,280)	(116,386)	(6,894)	-5.6%
Subtotal Net Expense	(3,308,576)	(3,566,961)	258,385	7.8%
Operations Regular Dues Income	3,048,318	3,319,883	271,565	8.9%
Golf Enterprise	32,582	18,000	(14,582)	-44.8%
Operations Net Marina Income	227,676	229,078	1,402	0.6%
Subtotal Net Income	3,308,576	3,566,961	258,385	7.8%
Grand Total Budget	-	-	-	

*Beginning with the 2024 budget year, Parks expenditures are accounted for in the Maintenance Department.

2027 DRAFT BUDGET- WHAT YOUR OPERATIONS DUES PAY FOR



Budget Summary Trend
Sudden Valley Community Association
Common Costs
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Dues and Assessment Income- Ops								
4003 -- BD Expense- 2026 Ops	(51,900.45)	(48,977.55)	(54,791.28)	(57,923.47)	(54,080.35)	(160,438.00)	(174,731.00)	8.91%
4005.26 -- Member Assessments 2026	2,167,489.77	2,365,769.20	2,672,588.28	2,860,291.75	1,339,527.72	3,208,756.00	3,494,614.00	8.91%
Total Dues and Assessment Income- Ops	2,115,589.32	2,316,791.65	2,617,797.00	2,802,368.28	1,285,447.37	3,048,318.00	3,319,883.00	8.91%
Other AR Income								
4820 -- Insurance Settlement Gains	0.00	46,496.64	2,389.20	14,930.07	0.00	0.00	0.00	0.00%
4830 -- Advertising Income	37,383.00	40,082.00	34,092.88	34,038.66	14,785.50	40,000.00	40,000.00	0.00%
4831 -- BD Expense- Views Ads	(2,843.50)	(1,175.00)	2,255.50	1,283.00	(638.00)	0.00	0.00	0.00%
Total Other AR Income	34,539.50	85,403.64	38,737.58	50,251.73	14,147.50	40,000.00	40,000.00	0.00%
Other Income								
4610 -- Timber Income	0.00	0.00	1,233.60	12,631.30	616.40	0.00	15,000.00	0.00%
4835 -- Miscellaneous Income	0.00	0.00	0.00	0.00	151.41	0.00	0.00	0.00%
4846 -- Vendor Space Rentals	0.00	0.00	0.00	360.00	0.00	0.00	0.00	0.00%
4870 -- Member Donation Income	3,404.92	396.46	1,541.22	2,011.19	165.48	0.00	0.00	0.00%
Total Other Income	3,404.92	396.46	2,774.82	15,002.49	933.29	0.00	15,000.00	0.00%
Investment Income								
4900 -- Interest Earned - Operating Accounts	809.44	5,065.68	9,022.06	6,755.49	2,539.62	9,000.00	9,000.00	0.00%
Total Investment Income	809.44	5,065.68	9,022.06	6,755.49	2,539.62	9,000.00	9,000.00	0.00%
Total Common Costs Income	2,154,343.18	2,407,657.43	2,668,331.46	2,874,377.99	1,303,067.78	3,097,318.00	3,383,883.00	9.25%
Administrative								
5405 -- Insurance Claims	9,448.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Administrative	9,448.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Regulatory Compliance								
7110 -- Regulatory Compliance	375.00	800.00	108.56	900.14	0.00	500.00	750.00	50.00%
9005 -- State B&O Tax	192.01	217.61	295.28	320.87	107.27	300.00	300.00	0.00%
9015 -- Property/Real Estate Tax	53,853.21	57,124.75	63,332.77	66,870.06	34,388.27	65,000.00	71,000.00	9.23%
Total Regulatory Compliance	54,420.22	58,142.36	63,736.61	68,091.07	34,495.54	65,800.00	72,050.00	9.50%

Budget Summary Trend
Sudden Valley Community Association
Common Costs
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
CC&Rs/ Mandates								
5216 -- Postage- Views	11,329.54	12,140.13	13,273.89	16,521.32	6,967.51	15,000.00	17,000.00	13.33%
5225 -- Newsletter Services	56,751.75	59,443.25	56,865.25	57,017.00	23,957.75	60,000.00	63,000.00	5.00%
7020 -- Legal Services	138,406.62	117,047.02	164,739.86	179,479.16	16,889.10	100,000.00	100,000.00	0.00%
Total CC&Rs/ Mandates	206,487.91	188,630.40	234,879.00	253,017.48	47,814.36	175,000.00	180,000.00	2.86%
Insurance								
5400 -- Insurance Premiums	144,403.85	170,325.17	182,883.34	215,108.82	94,490.80	250,895.00	263,679.00	5.10%
Total Insurance	144,403.85	170,325.17	182,883.34	215,108.82	94,490.80	250,895.00	263,679.00	5.10%
Total Common Costs Expense	414,760.60	417,097.93	481,498.95	536,217.37	176,800.70	491,695.00	515,729.00	4.89%
Total Common Costs Net Income / (Loss)	1,739,582.58	1,990,559.50	2,186,832.51	2,338,160.62	1,126,267.08	2,605,623.00	2,868,154.00	10.08%

Budget Summary Trend

Sudden Valley Community Association

Accounting

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Other AR Income								
4240 -- Title & Recording Fees	29,800.00	25,625.00	24,600.00	28,425.00	11,850.00	35,000.00	35,000.00	0.00%
4241 -- BD Expense- Title Fees	(21.58)	(125.00)	(125.00)	(75.00)	150.00	0.00	0.00	0.00%
4705 -- NSF Service Fees	1,714.00	2,899.69	2,610.52	2,845.00	1,296.00	2,500.00	2,900.00	16.00%
4706 -- BD Expense- NSF Fees	(183.44)	78.60	23.65	(266.68)	(162.00)	0.00	0.00	0.00%
Total Other AR Income	31,308.98	28,478.29	27,109.17	30,928.32	13,134.00	37,500.00	37,900.00	1.07%
Total Accounting Income	31,308.98	28,478.29	27,109.17	30,928.32	13,134.00	37,500.00	37,900.00	1.07%
Administrative								
5000 -- General Administrative	139.64	207.10	0.00	109.97	750.53	0.00	0.00	0.00%
5015 -- Bank Charges & Fees	3,814.92	1,469.81	1,669.40	1,308.30	4,569.51	1,500.00	1,500.00	0.00%
5045 -- Dues & Subscriptions	260.99	302.99	0.00	0.00	0.00	0.00	0.00	0.00%
5121 -- Currency Gain/Loss	154.11	203.72	131.40	20.04	5.00	0.00	0.00	0.00%
5210 -- Printing & Copying	4,879.02	8,352.86	6,260.84	6,827.44	1,115.90	6,500.00	7,000.00	7.69%
5399 -- Payroll Service Fees	15,995.93	17,867.88	18,695.26	22,927.24	9,468.87	19,000.00	25,220.00	32.74%
Total Administrative	25,244.61	28,404.36	26,756.90	31,192.99	15,909.81	27,000.00	33,720.00	24.89%
Regulatory Compliance								
6300 -- Permits & Licenses	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00%
7000 -- Audit & Tax Services	42,500.00	43,210.00	44,104.68	53,095.50	5,257.82	50,500.00	55,550.00	10.00%
9005 -- State B&O Tax	2,254.03	358.20	408.20	469.05	152.72	1,000.00	1,000.00	0.00%
Total Regulatory Compliance	44,754.03	43,568.20	44,512.88	53,579.55	5,410.54	51,500.00	56,550.00	9.81%
CC&Rs/ Mandates								
5215 -- Postage	3,702.16	5,401.82	3,947.96	4,069.03	767.91	5,000.00	5,000.00	0.00%
Total CC&Rs/ Mandates	3,702.16	5,401.82	3,947.96	4,069.03	767.91	5,000.00	5,000.00	0.00%
Payroll & Benefits								
5300 -- Salaries	269,492.74	287,050.43	302,957.47	310,378.76	119,071.66	328,630.00	338,485.00	3.00%
5335 -- Payroll Taxes- Employer	23,464.91	25,908.31	29,247.37	29,837.38	11,797.77	29,541.00	30,410.00	2.94%
5385 -- Payroll Benefits - Medical	32,598.43	33,944.66	36,041.52	38,392.96	18,002.24	41,032.00	49,550.00	20.76%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	1,469.49	1,513.52	0.00	2,465.00	2,539.00	3.00%
Total Payroll & Benefits	325,556.08	346,903.40	369,715.85	380,122.62	148,871.67	401,668.00	420,984.00	4.81%

Budget Summary Trend
Sudden Valley Community Association
Accounting

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Utilities								
6050 -- Utilities- Communications Service	2,222.81	2,190.35	1,990.23	1,990.47	849.89	2,189.00	2,408.00	10.00%
Total Utilities	2,222.81	2,190.35	1,990.23	1,990.47	849.89	2,189.00	2,408.00	10.00%
Maintenance & Landscaping								
6795 -- Other Supplies	0.00	0.00	0.00	91.10	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	0.00	0.00	0.00	91.10	0.00	0.00	0.00	0.00%
Contracted & Professional Services								
5125 -- IT Support and Services	9,899.00	9,899.00	10,260.47	10,160.47	4,592.94	10,000.00	10,500.00	5.00%
7095 -- Other Professional Services	66,585.75	91.98	6,534.50	17.52	1,544.90	0.00	0.00	0.00%
Total Contracted & Professional Services	76,484.75	9,990.98	16,794.97	10,177.99	6,137.84	10,000.00	10,500.00	5.00%
Total Accounting Expense	477,964.44	436,459.11	463,718.79	481,223.75	177,947.66	497,357.00	529,162.00	6.39%
Total Accounting Net Income / (Loss)	(446,655.46)	(407,980.82)	(436,609.62)	(450,295.43)	(164,813.66)	(459,857.00)	(491,262.00)	6.83%

Budget Summary Trend

Sudden Valley Community Association

Facilities

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Area Z Rental Income								
4410 -- Area Z Storage Rental Income	21,327.50	20,631.02	20,542.25	27,504.50	14,695.00	24,000.00	38,500.00	60.42%
4412 -- BD Expense- Area Z	(495.63)	1,616.56	(140.81)	(358.33)	(785.17)	0.00	0.00	0.00%
Total Area Z Rental Income	20,831.87	22,247.58	20,401.44	27,146.17	13,909.83	24,000.00	38,500.00	60.42%
Lease Income								
4430 -- Lease Income - Restaurant	19,480.29	36,694.00	47,178.00	47,178.00	19,657.50	47,178.00	35,092.00	(25.62%)
4435 -- Lease Income - Barn 8	0.00	0.00	14,400.00	15,600.00	6,750.00	16,200.00	16,800.00	3.70%
4439 -- Lease Income- Library	3,372.00	3,678.87	4,789.20	6,600.00	3,000.00	7,800.00	7,800.00	0.00%
Total Lease Income	22,852.29	40,372.87	66,367.20	69,378.00	29,407.50	71,178.00	59,692.00	(16.14%)
Non-Lease Facility Rentals								
4400 -- Facility Rentals	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Total Non-Lease Facility Rentals	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Total Facilities Income	43,684.16	62,620.45	86,768.64	96,524.17	43,317.33	97,178.00	100,192.00	3.10%
Administrative								
5090 -- Office Supplies	0.00	0.00	230.71	0.00	0.00	0.00	0.00	0.00%
Total Administrative	0.00	0.00	230.71	0.00	0.00	0.00	0.00	0.00%
Regulatory Compliance								
6300 -- Permits & Licenses	36.80	216.20	43.00	15.00	0.00	100.00	100.00	0.00%
7110 -- Regulatory Compliance	1,439.23	2,083.07	881.04	881.04	367.10	1,550.00	1,550.00	0.00%
9005 -- State B&O Tax	459.46	753.60	1,147.64	1,339.24	643.00	1,200.00	1,200.00	0.00%
Total Regulatory Compliance	1,935.49	3,052.87	2,071.68	2,235.28	1,010.10	2,850.00	2,850.00	0.00%
Payroll & Benefits								
5300 -- Salaries	11,911.25	19,141.16	42,393.56	46,959.36	16,618.61	45,567.00	46,933.00	3.00%
5335 -- Payroll Taxes- Employer	1,103.12	2,289.67	4,832.00	5,247.71	1,834.15	5,366.00	5,478.00	2.09%
5385 -- Payroll Benefits - Medical	9,022.52	1,466.42	3,076.48	9,596.06	4,471.10	10,261.00	12,387.00	20.72%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	0.00	0.00	0.00	342.00	352.00	2.92%
Total Payroll & Benefits	22,036.89	22,897.25	50,302.04	61,803.13	22,923.86	61,536.00	65,150.00	5.87%

Budget Summary Trend
Sudden Valley Community Association
Facilities

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Insurance								
5400 -- Insurance Premiums	0.00	0.00	500.04	529.77	220.65	0.00	0.00	0.00%
Total Insurance	0.00	0.00	500.04	529.77	220.65	0.00	0.00	0.00%
Utilities								
6000 -- Utilities	15,419.92	(688.15)	12,233.17	42.46	(3,604.24)	0.00	0.00	0.00%
6005 -- Utilities- Natural Gas	5,026.36	8,269.19	7,893.78	9,186.10	2,645.93	8,683.00	10,105.00	16.38%
6023 -- Utilities- Water & Sewer	16,390.50	18,515.53	19,639.75	20,292.70	6,541.08	21,604.00	23,764.00	10.00%
6033 -- Utilities- Electricity	21,717.15	28,045.51	27,644.11	36,109.58	20,876.00	30,409.00	39,721.00	30.62%
6035 -- Utilities- Trash & Recycling Service	8,634.48	12,193.18	12,556.98	14,740.92	4,613.76	13,813.00	16,215.00	17.39%
6050 -- Utilities- Communications Service	18,896.83	24,648.65	13,870.89	9,579.04	4,432.06	15,258.00	15,258.00	0.00%
Total Utilities	86,085.24	90,983.91	93,838.68	89,950.80	35,504.59	89,767.00	105,063.00	17.04%
Maintenance & Landscaping								
6110 -- Landscape R&M	0.00	30.23	44.67	163.39	0.00	0.00	0.00	0.00%
6515 -- Building R&M- Materials	16,874.28	14,099.45	17,834.00	28,529.79	7,672.85	40,000.00	40,000.00	0.00%
6520 -- Building R&M- Contract Vendor	38,746.72	42,750.06	32,517.94	32,090.69	23,833.26	45,000.00	50,000.00	11.11%
6635 -- Janitorial Supplies	6,502.06	11,029.56	14,212.69	15,012.96	6,189.23	15,000.00	15,000.00	0.00%
6675 -- Equipment R&M	2,154.38	240.10	117.28	817.83	531.60	10,000.00	10,000.00	0.00%
6765 -- Small Tools & Equipment	133.61	475.55	0.00	0.00	0.00	0.00	0.00	0.00%
6775 -- Vehicle R&M	40.25	408.22	0.00	0.00	0.00	0.00	0.00	0.00%
6795 -- Other Supplies	594.88	1,237.70	0.00	285.33	0.00	1,550.00	1,550.00	0.00%
6796 -- Other R&M	1,403.07	2,329.10	656.59	511.34	0.00	1,000.00	1,000.00	0.00%
Total Maintenance & Landscaping	66,449.25	72,599.97	65,383.17	77,411.33	38,226.94	112,550.00	117,550.00	4.44%
Contracted & Professional Services								
6438 -- Pool Management	38.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6440 -- Safety & Security Services	0.00	2,511.41	748.76	2,570.00	0.00	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Facilities

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Contracted & Professional Services								
7095 -- Other Professional Services	1,729.18	18,390.00	5,018.91	7,380.00	0.00	15,000.00	15,000.00	0.00%
Total Contracted & Professional Services	1,767.82	20,901.41	5,767.67	9,950.00	0.00	15,000.00	15,000.00	0.00%
Total Facilities Expense	178,274.69	210,435.41	218,093.99	241,880.31	97,886.14	281,703.00	305,613.00	8.49%
Total Facilities Net Income / (Loss)	(134,590.53)	(147,814.96)	(131,325.35)	(145,356.14)	(54,568.81)	(184,525.00)	(205,421.00)	11.32%

Budget Summary Trend
Sudden Valley Community Association
Golf Management
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Golf Income								
4150 -- Golf Course Annual Greens Fees	370,271.58	389,983.99	372,035.09	408,291.26	324,475.21	398,000.00	424,000.00	6.53%
4151 -- BD Expense- Golf	(1,777.10)	1,214.91	(11,213.33)	(5,047.84)	10,184.58	0.00	0.00	0.00%
4154 -- Golf Course Daily Greens Fees	609,371.31	784,624.95	774,312.45	724,185.47	195,947.45	776,000.00	782,000.00	0.77%
4170 -- Driving Range Fees	33,577.18	42,530.47	46,441.95	44,731.98	14,926.86	40,850.00	43,500.00	6.49%
4174 -- Golf Cart Rental	191,813.23	233,617.27	227,184.13	222,439.79	65,993.58	234,500.00	239,000.00	1.92%
4176 -- Golf Club Storage	2,245.24	1,653.00	1,963.00	1,728.00	2,036.77	1,850.00	1,850.00	0.00%
4178 -- Trail Fees	14,622.73	14,485.75	13,712.75	15,675.40	12,569.35	15,862.00	16,100.00	1.50%
Total Golf Income	1,220,124.17	1,468,110.34	1,424,436.04	1,412,004.06	626,133.80	1,467,062.00	1,506,450.00	2.68%
Total Golf Management Income	1,220,124.17	1,468,110.34	1,424,436.04	1,412,004.06	626,133.80	1,467,062.00	1,506,450.00	2.68%
Administrative								
5015 -- Bank Charges & Fees	27,288.55	36,420.02	33,827.58	34,140.17	10,060.98	35,000.00	35,000.00	0.00%
5045 -- Dues & Subscriptions	23,999.96	25,389.03	24,581.55	28,112.29	20,795.37	27,000.00	28,000.00	3.70%
5090 -- Office Supplies	398.58	1,119.60	535.16	688.36	389.87	900.00	950.00	5.56%
5107 -- Advertising Costs	16,350.01	16,850.25	8,427.09	10,954.80	5,952.05	18,000.00	19,500.00	8.33%
5120 -- Cash Over/Short	0.00	31.78	316.28	110.12	(40.97)	0.00	0.00	0.00%
5210 -- Printing & Copying	340.40	1,683.66	1,843.31	2,192.37	1,889.93	1,800.00	2,100.00	16.67%
5227 -- Training & Conferences	0.00	0.00	0.00	1,920.54	0.00	2,500.00	2,500.00	0.00%
5326 -- Operating Performance Commissions	26,357.68	44,269.84	22,128.05	12,081.70	0.00	4,505.00	2,488.00	(44.77%)
5326.1 -- Operating Perf Comm Payroll Taxes	0.00	4,058.61	2,128.73	1,162.28	0.00	451.00	249.00	(44.79%)
6408 -- Uniforms	671.66	414.98	718.81	681.49	443.90	800.00	800.00	0.00%
Total Administrative	95,406.84	130,237.77	94,506.56	92,044.12	39,491.13	90,956.00	91,587.00	0.69%
Regulatory Compliance								
7110 -- Regulatory Compliance	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9005 -- State B&O Tax	6,467.60	6,689.40	6,775.77	6,902.73	2,179.22	7,500.00	7,500.00	0.00%
Total Regulatory Compliance	8,467.60	6,689.40	6,775.77	6,902.73	2,179.22	7,500.00	7,500.00	0.00%
CC&Rs/ Mandates								
5115 -- Web Site Maintenance	2,019.96	1,433.52	0.00	2,872.32	0.00	2,700.00	3,000.00	11.11%

Budget Summary Trend
Sudden Valley Community Association
Golf Management
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
CC&Rs/ Mandates								
5215 -- Postage	43.13	77.81	0.00	40.74	0.00	250.00	250.00	0.00%
Total CC&Rs/ Mandates	2,063.09	1,511.33	0.00	2,913.06	0.00	2,950.00	3,250.00	10.17%
Payroll & Benefits								
5300 -- Salaries	248,543.75	272,674.97	314,671.23	319,064.16	108,015.23	325,318.00	335,521.00	3.14%
5335 -- Payroll Taxes- Employer	25,835.89	30,534.28	35,295.07	35,592.66	11,940.78	32,128.00	33,023.00	2.79%
5385 -- Payroll Benefits - Medical	32,354.08	25,413.25	22,773.86	28,422.93	13,302.75	41,032.00	49,550.00	20.76%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	1,942.69	1,357.15	0.00	2,440.00	2,516.00	3.11%
Total Payroll & Benefits	306,733.72	328,622.50	374,682.85	384,436.90	133,258.76	400,918.00	420,610.00	4.91%
Insurance								
5400 -- Insurance Premiums	3,406.44	3,406.44	3,476.06	3,573.48	1,488.95	3,574.00	3,797.00	6.24%
Total Insurance	3,406.44	3,406.44	3,476.06	3,573.48	1,488.95	3,574.00	3,797.00	6.24%
Utilities								
6005 -- Utilities- Natural Gas	2,641.32	5,877.08	6,193.25	6,691.51	2,301.01	6,813.00	7,494.00	10.00%
6023 -- Utilities- Water & Sewer	11,433.41	12,979.58	12,878.96	13,300.69	4,515.12	14,167.00	15,584.00	10.00%
6033 -- Utilities- Electricity	7,828.57	9,654.96	9,369.56	10,930.53	6,013.45	10,307.00	12,024.00	16.66%
6035 -- Utilities- Trash & Recycling Service	4,013.58	4,731.39	4,844.92	5,394.43	2,344.08	5,329.00	5,934.00	11.35%
6050 -- Utilities- Communications Service	5,479.76	5,193.75	3,952.37	4,520.92	2,050.63	4,348.00	4,973.00	14.37%
Total Utilities	31,396.64	38,436.76	37,239.06	40,838.08	17,224.29	40,964.00	46,009.00	12.32%
Maintenance & Landscaping								
6621 -- Raw Materials: Sand & Gravel	0.00	1,755.17	0.00	0.00	0.00	0.00	0.00	0.00%
6635 -- Janitorial Supplies	0.00	0.00	0.00	0.00	67.60	0.00	0.00	0.00%
6675 -- Equipment R&M	1,867.30	1,338.35	3,625.70	2,587.07	472.15	2,000.00	4,000.00	100.00%
6765 -- Small Tools & Equipment	347.74	233.51	302.99	0.00	0.00	400.00	400.00	0.00%
6775 -- Vehicle R&M	351.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6785 -- Vehicle Fuel	9,874.81	14,132.88	10,390.09	10,476.37	3,931.94	11,429.00	12,572.00	10.00%
6795 -- Other Supplies	4,540.88	9,619.09	12,405.88	7,572.70	3,624.42	8,000.00	9,000.00	12.50%
6796 -- Other R&M	67.50	0.00	32.44	287.77	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	17,049.96	27,079.00	26,757.10	20,923.91	8,096.11	21,829.00	25,972.00	18.98%

Budget Summary Trend
Sudden Valley Community Association
Golf Management
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Contracted & Professional Services								
5085 -- Equipment Lease & Rental	6,680.00	6,127.19	2,730.71	3,204.82	0.00	7,000.00	7,000.00	0.00%
6440 -- Safety & Security Services	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Contracted & Professional Services	9,180.00	6,127.19	2,730.71	3,204.82	0.00	7,000.00	7,000.00	0.00%
Total Golf Management Expense	473,704.29	542,110.39	546,168.11	554,837.10	201,738.46	575,691.00	605,725.00	5.22%
Total Golf Management Net Income / (Loss)	746,419.88	925,999.95	878,267.93	857,166.96	424,395.34	891,371.00	900,725.00	1.05%

Budget Summary Trend
Sudden Valley Community Association
Recreation Community Center

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Special Ops Assmt Incom- Rec/Pool/s/								
4010 -- Recreation Special Assmt 062018 to 062020	423,730.08	182,248.72	130.23	0.00	0.00	0.00	0.00	0.00%
4011 -- BD Expense- Rec SA 062018 to 052020	793.40	3,908.23	1,368.33	2,607.74	0.00	0.00	0.00	0.00%
Total Special Ops Assmt Incom- Rec/Pool/s/Parks	424,523.48	186,156.95	1,498.56	2,607.74	0.00	0.00	0.00	0.00%
Lease Income								
4435 -- Lease Income - Barn 8	7,800.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Lease Income	7,800.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Lease Facility Rentals								
4400 -- Facility Rentals	7,611.50	11,373.80	12,018.50	15,238.60	1,925.00	12,000.00	15,000.00	25.00%
Total Non-Lease Facility Rentals	7,611.50	11,373.80	12,018.50	15,238.60	1,925.00	12,000.00	15,000.00	25.00%
Rec Center and Pools Income								
4223 -- Gym and Pool Access Cards	2,662.01	2,761.00	3,253.00	3,988.00	1,220.00	3,300.00	4,000.00	21.21%
4502 -- Instructor & Trainer Fees	32.00	1,163.60	4,622.44	5,218.06	2,584.66	4,500.00	5,200.00	15.56%
4510 -- Fitness Center Income	409.00	762.50	1,034.00	2,221.00	740.00	1,000.00	2,200.00	120.00%
4515 -- Locker Rental	0.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00%
Total Rec Center and Pools Income	3,103.01	4,687.10	8,909.44	11,557.06	4,544.66	8,800.00	11,400.00	29.55%
Total Recreation Community Center Income	443,037.99	214,517.85	22,426.50	29,403.40	6,469.66	20,800.00	26,400.00	26.92%
Administrative								
5090 -- Office Supplies	4,634.22	769.74	3,263.00	5,550.27	952.26	2,250.00	5,000.00	122.22%
5120 -- Cash Over/Short	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00%
5205 -- Events Charges	0.00	0.00	0.00	0.00	115.84	0.00	0.00	0.00%
5210 -- Printing & Copying	0.00	0.00	376.32	766.69	1,056.49	100.00	1,000.00	900.00%
5227 -- Training & Conferences	352.00	120.00	0.00	476.50	0.00	250.00	500.00	100.00%
6408 -- Uniforms	0.00	0.00	736.29	0.00	0.00	750.00	750.00	0.00%
Total Administrative	4,986.22	889.74	4,375.61	6,808.46	2,124.59	3,350.00	7,250.00	116.42%
Regulatory Compliance								
6300 -- Permits & Licenses	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00%
7110 -- Regulatory Compliance	0.00	0.00	177.82	0.00	0.00	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Recreation Community Center

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Regulatory Compliance								
9005 -- State B&O Tax	67.39	171.24	303.85	340.01	129.23	300.00	350.00	16.67%
Total Regulatory Compliance	67.39	171.24	481.67	370.01	129.23	300.00	350.00	16.67%
CC&Rs/ Mandates								
5215 -- Postage	156.88	314.76	237.04	231.81	0.00	300.00	300.00	0.00%
Total CC&Rs/ Mandates	156.88	314.76	237.04	231.81	0.00	300.00	300.00	0.00%
Payroll & Benefits								
5300 -- Salaries	202,703.82	143,707.86	162,661.24	253,287.44	73,310.46	250,884.00	193,299.00	(22.95%)
5335 -- Payroll Taxes- Employer	20,879.13	16,568.43	18,263.87	27,406.62	8,041.88	24,176.00	18,664.00	(22.80%)
5385 -- Payroll Benefits - Medical	6,628.99	7,638.60	11,992.86	19,563.49	5,565.54	30,771.00	24,775.00	(19.49%)
5395 -- Payroll Benefits - 401(k)	0.00	0.00	782.68	963.75	0.00	1,882.00	1,450.00	(22.95%)
Total Payroll & Benefits	230,211.94	167,914.89	193,700.65	301,221.30	86,917.88	307,713.00	238,188.00	(22.59%)
Utilities								
6005 -- Utilities- Natural Gas	7,991.33	10,298.50	10,204.59	12,027.37	2,962.39	11,225.00	13,230.00	17.86%
6023 -- Utilities- Water & Sewer	22,236.02	15,828.13	12,957.13	13,643.97	4,386.00	14,253.00	15,678.00	10.00%
6033 -- Utilities- Electricity	13,474.66	14,632.04	15,787.55	19,825.43	8,404.42	17,366.00	21,808.00	25.58%
6035 -- Utilities- Trash & Recycling Service	2,798.29	2,866.51	2,971.98	3,189.09	1,200.41	3,269.00	3,596.00	10.00%
6050 -- Utilities- Communications Service	5,327.36	9,049.91	11,256.17	11,516.99	5,223.95	12,382.00	12,669.00	2.32%
Total Utilities	51,827.66	52,675.09	53,177.42	60,202.85	22,177.17	58,495.00	66,981.00	14.51%
Maintenance & Landscaping								
6515 -- Building R&M- Materials	453.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6635 -- Janitorial Supplies	886.77	2,361.69	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
6675 -- Equipment R&M	2,933.78	5,255.68	4,875.28	10,642.18	760.31	9,000.00	10,000.00	11.11%
6765 -- Small Tools & Equipment	187.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6795 -- Other Supplies	1,616.89	4,311.49	2,261.79	5,055.64	800.24	8,000.00	8,000.00	0.00%
6796 -- Other R&M	3,486.30	0.00	1,449.76	0.00	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	9,564.36	11,928.86	8,586.83	15,697.82	1,560.55	19,500.00	20,500.00	5.13%
Contracted & Professional Services								
6440 -- Safety & Security Services	625.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Recreation Community Center

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Contracted & Professional Services								
7095 -- Other Professional Services	27,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Contracted & Professional Services	28,255.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
Total Recreation Community Center Expense	325,069.45	233,894.58	260,559.22	384,532.25	112,909.42	390,158.00	334,069.00	(14.38%)
Total Recreation Community Center Net Income / (Loss)	117,968.54	(19,376.73)	(238,132.72)	(355,128.85)	(106,439.76)	(369,358.00)	(307,669.00)	(16.70%)

Budget Summary Trend

Sudden Valley Community Association

Maintenance

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Other Income								
4220 -- Marina Gate & Access Cards	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Other Income	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Income	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Administrative								
5090 -- Office Supplies	108.59	188.80	275.84	99.99	188.97	150.00	150.00	0.00%
5210 -- Printing & Copying	0.00	0.00	158.55	0.00	0.00	0.00	0.00	0.00%
5227 -- Training & Conferences	0.00	0.00	209.00	0.00	0.00	500.00	0.00	(100.00%)
6408 -- Uniforms	1,333.42	1,479.28	2,483.68	3,069.58	2,942.79	3,000.00	4,500.00	50.00%
Total Administrative	1,442.01	1,668.08	3,127.07	3,169.57	3,131.76	3,650.00	4,650.00	27.40%
Regulatory Compliance								
6300 -- Permits & Licenses	1,513.50	2,196.78	1,773.99	2,102.61	1,573.72	2,200.00	2,200.00	0.00%
9005 -- State B&O Tax	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
Total Regulatory Compliance	1,513.50	2,196.78	1,773.99	2,102.61	1,573.72	2,300.00	2,300.00	0.00%
Payroll & Benefits								
5300 -- Salaries	225,805.59	231,136.72	319,241.38	311,781.44	106,008.54	332,464.00	319,526.00	(3.89%)
5335 -- Payroll Taxes- Employer	21,886.93	25,050.10	33,393.15	32,257.00	11,078.10	35,692.00	34,559.00	(3.17%)
5385 -- Payroll Benefits - Medical	11,318.91	37,591.40	47,229.81	37,396.34	30,992.46	49,946.00	60,318.00	20.77%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	3,660.33	2,635.90	0.00	2,493.00	2,396.00	(3.89%)
6447.1 -- Weather Response Payroll	12,391.63	3,438.50	8,862.88	9,757.41	0.00	15,000.00	15,000.00	0.00%
6447.2 -- Weather Response Payroll Taxes	468.82	342.35	988.50	793.46	0.00	1,500.00	1,500.00	0.00%
Total Payroll & Benefits	271,871.88	297,559.07	413,376.05	394,621.55	148,079.10	437,095.00	433,299.00	(0.87%)
Utilities								
6050 -- Utilities- Communications Service	2,504.76	3,168.18	4,945.16	3,981.09	1,739.95	5,440.00	5,440.00	0.00%
Total Utilities	2,504.76	3,168.18	4,945.16	3,981.09	1,739.95	5,440.00	5,440.00	0.00%
Maintenance & Landscaping								
6110 -- Landscape R&M	286.32	0.00	846.01	2,714.45	1,264.91	5,000.00	5,000.00	0.00%
6447 -- Weather Response	42,688.40	16,545.95	4,096.97	12,315.46	82.50	35,000.00	35,000.00	0.00%
6515 -- Building R&M- Materials	392.50	0.00	0.00	0.00	513.92	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Maintenance

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Maintenance & Landscaping								
6610 -- Raw Materials	205.05	165.36	1,929.27	2,302.94	0.00	2,500.00	2,500.00	0.00%
6621 -- Raw Materials: Sand & Gravel	634.48	5,252.64	2,237.10	3,908.57	2,304.25	5,000.00	5,000.00	0.00%
6635 -- Janitorial Supplies	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
6675 -- Equipment R&M	15,110.14	12,437.48	10,614.92	13,811.70	5,106.33	15,000.00	20,000.00	33.33%
6765 -- Small Tools & Equipment	3,872.82	3,845.10	7,402.81	9,964.67	1,591.36	12,000.00	12,000.00	0.00%
6775 -- Vehicle R&M	15,005.38	8,552.76	10,552.67	16,847.93	4,835.06	12,460.00	12,460.00	0.00%
6785 -- Vehicle Fuel	10,695.22	13,983.61	15,829.42	19,187.99	7,975.80	17,412.00	21,107.00	21.22%
6795 -- Other Supplies	4,621.83	2,268.15	3,518.80	3,621.20	171.18	5,000.00	5,000.00	0.00%
6796 -- Other R&M	8,531.91	1,661.58	1,136.80	0.00	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	102,044.05	64,812.63	58,164.77	84,674.91	23,845.31	109,372.00	118,067.00	7.95%
Contracted & Professional Services								
5085 -- Equipment Lease & Rental	0.00	520.87	7,194.60	5,621.20	4,679.86	7,500.00	7,500.00	0.00%
6440 -- Safety & Security Services	4,338.50	2,254.50	195.68	0.00	0.00	500.00	500.00	0.00%
6442 -- Snow Removal Services	37,788.65	9,246.57	0.00	0.00	0.00	0.00	0.00	0.00%
7095 -- Other Professional Services	6,924.81	36,523.00	24,570.00	25,745.00	0.00	25,000.00	30,000.00	20.00%
Total Contracted & Professional Services	49,051.96	48,544.94	31,960.28	31,366.20	4,679.86	33,000.00	38,000.00	15.15%
Total Maintenance Expense	428,428.16	417,949.68	513,347.32	519,915.93	183,049.70	590,857.00	601,756.00	1.84%
Total Maintenance Net Income / (Loss)	(428,350.16)	(417,949.68)	(513,347.32)	(519,915.93)	(183,049.70)	(590,857.00)	(601,756.00)	1.84%

Budget Summary Trend
Sudden Valley Community Association
Marina

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Marina Income								
4415 -- Marina Wet Slip Income	1,052.00	12,320.00	26,560.00	18,942.40	9,780.00	26,560.00	9,780.00	(63.18%)
4420 -- Marina Dry Slip Income	60,276.00	77,243.00	84,953.50	78,941.00	87,400.00	84,954.00	88,280.00	3.92%
4425 -- Marina Wet/Dry Combo Income	85,315.50	92,789.00	131,343.00	139,876.00	148,172.00	131,343.00	148,172.00	12.81%
4426 -- BD Expense- Marina	5,144.67	(449.00)	610.00	(630.00)	(31.00)	0.00	0.00	0.00%
Total Marina Income	151,788.17	181,903.00	243,466.50	237,129.40	245,321.00	242,857.00	246,232.00	1.39%
Other Income								
4220 -- Marina Gate & Access Cards	3,442.00	6,394.00	7,133.00	7,314.00	2,156.00	7,000.00	7,000.00	0.00%
4221 -- Marina Holding Fees	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Other Income	3,542.00	6,394.00	7,133.00	7,314.00	2,156.00	7,000.00	7,000.00	0.00%
Total Marina Income	155,330.17	188,297.00	250,599.50	244,443.40	247,477.00	249,857.00	253,232.00	1.35%
Administrative								
5090 -- Office Supplies	181.98	884.04	0.00	186.37	0.00	1,250.00	1,250.00	0.00%
5210 -- Printing & Copying	302.06	101.44	274.57	255.40	0.00	300.00	300.00	0.00%
Total Administrative	484.04	985.48	274.57	441.77	0.00	1,550.00	1,550.00	0.00%
Regulatory Compliance								
7110 -- Regulatory Compliance	1,480.21	1,867.81	2,031.06	2,218.77	908.13	2,160.00	2,200.00	1.85%
9005 -- State B&O Tax	2,461.94	3,458.37	3,659.90	3,630.03	4,285.81	3,700.00	3,800.00	2.70%
Total Regulatory Compliance	3,942.15	5,326.18	5,690.96	5,848.80	5,193.94	5,860.00	6,000.00	2.39%
Payroll & Benefits								
5300 -- Salaries	17,840.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5335 -- Payroll Taxes- Employer	1,658.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Payroll & Benefits	19,498.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities								
6023 -- Utilities- Water & Sewer	1,611.87	1,779.02	1,850.53	1,822.26	590.72	2,036.00	2,240.00	10.02%
6033 -- Utilities- Electricity	1,665.56	1,482.00	1,650.56	2,094.16	845.63	1,816.00	2,304.00	26.87%
6050 -- Utilities- Communications Service	1,777.08	1,847.12	3,335.26	3,691.12	1,738.82	3,669.00	4,060.00	10.66%
Total Utilities	5,054.51	5,108.14	6,836.35	7,607.54	3,175.17	7,521.00	8,604.00	14.40%

Budget Summary Trend
Sudden Valley Community Association
Marina

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Maintenance & Landscaping								
6110 -- Landscape R&M	0.00	0.00	0.00	763.00	0.00	1,500.00	1,500.00	0.00%
6515 -- Building R&M- Materials	0.00	465.23	130.50	1,440.61	0.00	1,000.00	1,500.00	50.00%
6675 -- Equipment R&M	0.00	0.00	0.00	1,408.96	0.00	1,250.00	1,500.00	20.00%
6765 -- Small Tools & Equipment	0.00	116.28	0.00	0.00	0.00	0.00	0.00	0.00%
6795 -- Other Supplies	554.06	328.07	1,451.20	493.74	(145.23)	1,500.00	1,500.00	0.00%
6796 -- Other R&M	1,241.12	0.00	0.00	2,142.79	0.00	2,000.00	2,000.00	0.00%
Total Maintenance & Landscaping	1,795.18	909.58	1,581.70	6,249.10	(145.23)	7,250.00	8,000.00	10.34%
Contracted & Professional Services								
7095 -- Other Professional Services	776.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Contracted & Professional Services	776.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Marina Expense	31,550.78	12,329.38	14,383.58	20,147.21	8,223.88	22,181.00	24,154.00	8.90%
Total Marina Net Income / (Loss)	123,779.39	175,967.62	236,215.92	224,296.19	239,253.12	227,676.00	229,078.00	0.62%

Budget Summary Trend
Sudden Valley Community Association
SVCA Operations- Admin

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Other Income								
4244 -- Annual Rental Registration Fees	0.00	0.00	0.00	0.00	31,150.00	0.00	20,400.00	0.00%
4245 -- Photocopy Income	241.00	124.80	206.20	607.48	91.35	0.00	0.00	0.00%
4255 -- Maps and Signs	1,239.40	1,503.51	1,441.11	2,013.32	803.00	1,500.00	1,500.00	0.00%
4835 -- Miscellaneous Income	264.02	22.45	0.00	2,242.71	0.00	0.00	0.00	0.00%
4840 -- Non-Taxable Income	0.00	7.00	323.00	388.86	155.00	0.00	0.00	0.00%
4844 -- Consessions Income (Taxable)	0.00	2,752.10	817.62	1,232.64	0.00	0.00	0.00	0.00%
4845 -- Tickets Income(Non-Taxable)	0.00	1,256.00	0.00	0.00	0.00	0.00	0.00	0.00%
4846 -- Vendor Space Rentals	0.00	3,770.00	3,650.00	3,918.00	1,450.00	3,500.00	3,600.00	2.86%
Total Other Income	1,744.42	9,435.86	6,437.93	10,403.01	33,649.35	5,000.00	25,500.00	410.00%
Total SVCA Operations- Admin Income	1,744.42	9,435.86	6,437.93	10,403.01	33,649.35	5,000.00	25,500.00	410.00%
Administrative								
5000 -- General Administrative	48.03	0.00	300.00	(60.00)	0.00	0.00	0.00	0.00%
5015 -- Bank Charges & Fees	7,080.92	8,032.31	9,803.64	13,741.21	5,660.74	10,000.00	14,000.00	40.00%
5045 -- Dues & Subscriptions	1,250.03	1,014.69	2,447.61	1,622.32	1,814.78	1,500.00	1,500.00	0.00%
5090 -- Office Supplies	23,041.42	14,512.42	13,225.81	15,213.57	8,407.96	20,500.00	20,500.00	0.00%
5100 -- GM Discretionary Funds	1,128.52	3,744.82	4,955.27	2,758.86	2,930.67	5,000.00	5,000.00	0.00%
5107 -- Advertising Costs	347.44	0.00	87.03	0.00	0.00	0.00	0.00	0.00%
5120 -- Cash Over/Short	728.98	22.90	10.24	295.58	32.04	0.00	0.00	0.00%
5205 -- Events Charges	7,424.80	24,185.01	8,259.16	8,271.32	1,049.70	8,000.00	8,000.00	0.00%
5210 -- Printing & Copying	5,557.15	8,262.48	3,814.34	3,714.09	4,245.25	12,000.00	12,000.00	0.00%
5227 -- Training & Conferences	0.00	0.00	0.00	1,171.40	425.00	1,500.00	1,500.00	0.00%
5325 -- Recruiting Expense	2,047.96	4,308.79	3,102.15	2,784.00	2,457.00	3,000.00	3,000.00	0.00%
Total Administrative	48,655.25	64,083.42	46,005.25	49,512.35	27,023.14	61,500.00	65,500.00	6.50%
Regulatory Compliance								
6300 -- Permits & Licenses	83.25	83.25	123.38	76.29	273.28	0.00	0.00	0.00%
9005 -- State B&O Tax	12.81	56.34	72.58	105.61	89.78	0.00	0.00	0.00%
Total Regulatory Compliance	96.06	139.59	195.96	181.90	363.06	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
SVCA Operations- Admin

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
CC&Rs/ Mandates								
5003 -- Annual General Meeting	18,242.49	23,906.63	23,844.38	22,754.22	0.00	24,000.00	32,000.00	33.33%
5007 -- Special General Meeting	17,103.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5115 -- Web Site Maintenance	7,425.37	15,285.81	1,093.20	1,823.14	1,411.17	5,000.00	5,000.00	0.00%
5215 -- Postage	348.98	461.45	1,217.05	1,706.34	6,131.36	1,500.00	2,500.00	66.67%
5225 -- Newsletter Services	1,190.08	764.04	1,199.67	4,669.59	1,904.00	2,000.00	2,000.00	0.00%
Total CC&Rs/ Mandates	44,310.04	40,417.93	27,354.30	30,953.29	9,446.53	32,500.00	41,500.00	27.69%
Payroll & Benefits								
5300 -- Salaries	322,496.39	304,275.44	408,603.64	370,113.81	145,322.61	370,762.00	421,870.00	13.78%
5335 -- Payroll Taxes- Employer	28,301.88	26,710.45	38,820.00	34,438.26	14,767.99	33,151.00	37,791.00	14.00%
5385 -- Payroll Benefits - Medical	30,869.47	28,658.70	39,792.36	21,200.22	14,809.18	41,032.00	61,937.00	50.95%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	1,889.69	972.59	0.00	2,781.00	3,164.00	13.77%
Total Payroll & Benefits	381,667.74	359,644.59	489,105.69	426,724.88	174,899.78	447,726.00	524,762.00	17.21%
Insurance								
5400 -- Insurance Premiums	280.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Insurance	280.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities								
6035 -- Utilities- Trash & Recycling Service	110.00	112.00	180.00	240.00	60.00	0.00	0.00	0.00%
6050 -- Utilities- Communications Service	3,788.22	1,020.00	10,976.43	15,970.97	7,359.52	12,074.00	17,568.00	45.50%
Total Utilities	3,898.22	1,132.00	11,156.43	16,210.97	7,419.52	12,074.00	17,568.00	45.50%
Maintenance & Landscaping								
6775 -- Vehicle R&M	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6785 -- Vehicle Fuel	0.00	680.83	132.79	0.00	0.00	400.00	400.00	0.00%
6795 -- Other Supplies	645.54	1,079.72	673.10	3,444.36	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	657.54	1,760.55	805.89	3,444.36	0.00	400.00	400.00	0.00%
Contracted & Professional Services								
5085 -- Equipment Lease & Rental	305.89	(71.67)	1,109.96	0.00	2,693.25	7,000.00	7,000.00	0.00%
5086 -- Operating Lease Exp - ROU	6,767.52	6,871.78	7,965.66	8,312.52	0.00	0.00	0.00	0.00%
5125 -- IT Support and Services	35,577.51	60,661.99	48,170.75	44,007.13	25,270.93	45,000.00	52,500.00	16.67%

Budget Summary Trend
Sudden Valley Community Association
SVCA Operations- Admin

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Contracted & Professional Services								
6440 -- Safety & Security Services	27,701.75	6,763.50	2,936.72	750.57	0.00	0.00	0.00	0.00%
7095 -- Other Professional Services	99,803.06	20,804.00	0.00	56,500.00	15,750.00	25,000.00	35,000.00	40.00%
Total Contracted & Professional Services	170,155.73	95,029.60	60,183.09	109,570.22	43,714.18	77,000.00	94,500.00	22.73%
Other Expenses								
9211 -- SVCA Committee Support	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%
Total Other Expenses	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%
Total SVCA Operations- Admin Expense	649,721.36	562,207.68	634,806.61	636,597.97	262,866.21	634,700.00	747,730.00	17.81%
Total SVCA Operations- Admin Net Income / (Loss)	(647,976.94)	(552,771.82)	(628,368.68)	(626,194.96)	(229,216.86)	(629,700.00)	(722,230.00)	14.69%

Budget Summary Trend

Sudden Valley Community Association

Parks

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Non-Lease Facility Rentals								
4411 -- Picnic Shelter Rentals	2,265.00	2,045.00	1,530.00	2,100.00	1,030.00	0.00	0.00	0.00%
Total Non-Lease Facility Rentals	2,265.00	2,045.00	1,530.00	2,100.00	1,030.00	0.00	0.00	0.00%
Total Parks Income	2,265.00	2,045.00	1,530.00	2,100.00	1,030.00	0.00	0.00	0.00%
Administrative								
5227 -- Training & Conferences	0.00	1,805.00	0.00	0.00	0.00	0.00	0.00	0.00%
6408 -- Uniforms	392.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Administrative	392.09	1,805.00	0.00	0.00	0.00	0.00	0.00	0.00%
Regulatory Compliance								
6300 -- Permits & Licenses	110.50	983.64	121.25	0.00	0.00	0.00	0.00	0.00%
7110 -- Regulatory Compliance	17,882.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9005 -- State B&O Tax	119.99	184.75	180.27	228.58	9.40	0.00	0.00	0.00%
Total Regulatory Compliance	18,113.01	1,168.39	301.52	228.58	9.40	0.00	0.00	0.00%
Payroll & Benefits								
5300 -- Salaries	28,750.29	37,904.50	0.00	0.00	0.00	0.00	0.00	0.00%
5335 -- Payroll Taxes- Employer	2,906.19	4,379.50	0.00	0.00	0.00	0.00	0.00	0.00%
5385 -- Payroll Benefits - Medical	8,682.71	7,308.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Payroll & Benefits	40,339.19	49,592.80	0.00	0.00	0.00	0.00	0.00	0.00%
Maintenance & Landscaping								
6110 -- Landscape R&M	3,118.51	2,242.88	0.00	0.00	0.00	0.00	0.00	0.00%
6621 -- Raw Materials: Sand & Gravel	166.45	1,126.62	0.00	0.00	0.00	0.00	0.00	0.00%
6675 -- Equipment R&M	0.00	1,205.66	0.00	0.00	0.00	0.00	0.00	0.00%
6765 -- Small Tools & Equipment	803.54	2,540.95	0.00	0.00	0.00	0.00	0.00	0.00%
6775 -- Vehicle R&M	174.08	324.47	0.00	0.00	0.00	0.00	0.00	0.00%
6785 -- Vehicle Fuel	1,356.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6795 -- Other Supplies	3,572.46	710.12	152.20	0.00	0.00	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Parks

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Maintenance & Landscaping								
6796 -- Other R&M	(167.95)	94.97	0.00	0.00	0.00	0.00	0.00	0.00%
Total Maintenance & Landscaping	9,023.32	8,245.67	152.20	0.00	0.00	0.00	0.00	0.00%
Total Parks Expense	67,867.61	60,811.86	453.72	228.58	9.40	0.00	0.00	0.00%
Total Parks Net Income / (Loss)	(65,602.61)	(58,766.86)	1,076.28	1,871.42	1,020.60	0.00	0.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
Main Pool and Quiet Pool

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Contracted & Professional Services								
7095 -- Other Professional Services	0.00	488.70	0.00	0.00	0.00	0.00	0.00	0.00%
Total Contracted & Professional Services	62,035.90	62,427.39	56,346.85	52,273.55	23,668.56	60,000.00	48,000.00	(20.00%)
Total Main Pool and Quiet Pool Expense	68,029.20	121,758.41	132,605.99	130,026.62	32,294.93	148,580.00	145,686.00	(1.95%)
Total Main Pool and Quiet Pool Net Income / (Loss)	(54,936.97)	(102,324.31)	(108,985.74)	(101,848.87)	(30,576.93)	(123,280.00)	(116,386.00)	(5.59%)

Budget Summary Trend
Sudden Valley Community Association
ACC / Security
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
New Home Construction Fees								
4350 -- New Home Construction	75,240.00	53,920.00	263,150.00	122,400.00	70,871.21	185,000.00	92,500.00	(50.00%)
Total New Home Construction Fees	75,240.00	53,920.00	263,150.00	122,400.00	70,871.21	185,000.00	92,500.00	(50.00%)
Other AR Income								
4805 -- Compliance Fees & Fines - ACC	2,300.00	14,202.26	68,650.00	66,126.35	21,280.00	60,000.00	30,000.00	(50.00%)
4806 -- BD Expense- ACC Fines	0.00	(2,000.00)	(5,654.47)	(15,021.88)	(1,038.64)	0.00	0.00	0.00%
4811 -- BD Expense- Sec Fines	0.00	0.00	0.00	(450.00)	550.00	0.00	0.00	0.00%
Total Other AR Income	2,300.00	12,202.26	62,995.53	50,654.47	20,791.36	60,000.00	30,000.00	(50.00%)
Other Income								
4295 -- Security House Checks	60.00	0.00	10.00	45.00	0.00	0.00	0.00	0.00%
4835 -- Miscellaneous Income	145.00	0.00	0.00	550.00	0.00	0.00	0.00	0.00%
Total Other Income	205.00	0.00	10.00	595.00	0.00	0.00	0.00	0.00%
Total ACC / Security Income	77,745.00	66,122.26	326,155.53	173,649.47	91,662.57	245,000.00	122,500.00	(50.00%)
Administrative								
5090 -- Office Supplies	0.00	0.00	0.00	0.00	144.69	0.00	0.00	0.00%
Total Administrative	0.00	0.00	0.00	0.00	144.69	0.00	0.00	0.00%
Regulatory Compliance								
6165 -- Hazardous Tree Removal/ Pruning	61,080.67	144,438.00	113,880.20	68,767.20	64,907.60	250,000.00	250,000.00	0.00%
6166 -- Nov 2024 Storm ComArea Tree Rem	0.00	0.00	64,112.80	88,236.80	0.00	0.00	0.00	0.00%
6167 -- Nov 2024 Storm Roads Tree Remove	0.00	0.00	226,696.55	0.00	0.00	0.00	0.00	0.00%
6300 -- Permits & Licenses	202.75	183.75	184.50	199.50	0.00	187.00	200.00	6.95%
9005 -- State B&O Tax	40.32	117.41	1,029.89	908.58	344.21	1,000.00	1,000.00	0.00%
Total Regulatory Compliance	61,323.74	144,739.16	405,903.94	158,112.08	65,251.81	251,187.00	251,200.00	0.01%
CC&Rs/ Mandates								
5215 -- Postage	0.00	42.20	228.48	122.62	0.00	250.00	250.00	0.00%
7097 -- Professional Security Services	231,259.39	285,269.58	287,821.96	291,527.64	128,515.57	309,000.00	342,866.00	10.96%
Total CC&Rs/ Mandates	231,259.39	285,311.78	288,050.44	291,650.26	128,515.57	309,250.00	343,116.00	10.95%

Budget Summary Trend
Sudden Valley Community Association
ACC / Security
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Payroll & Benefits								
5300 -- Salaries	10,944.27	0.00	6,427.26	79,616.32	30,920.23	77,234.00	79,551.00	3.00%
5335 -- Payroll Taxes- Employer	971.56	0.00	675.47	7,777.83	3,062.48	7,011.00	7,211.00	2.85%
5385 -- Payroll Benefits - Medical	20.79	0.00	0.00	9,598.24	4,470.25	10,261.00	12,387.00	20.72%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	0.00	297.86	0.00	579.00	597.00	3.11%
Total Payroll & Benefits	11,936.62	0.00	7,102.73	97,290.25	38,452.96	95,085.00	99,746.00	4.90%
Utilities								
6050 -- Utilities- Communications Service	887.47	541.45	2,545.33	2,653.87	1,364.18	2,800.00	2,800.00	0.00%
Total Utilities	887.47	541.45	2,545.33	2,653.87	1,364.18	2,800.00	2,800.00	0.00%
Maintenance & Landscaping								
6675 -- Equipment R&M	25.35	18.49	0.00	0.00	0.00	0.00	0.00	0.00%
6775 -- Vehicle R&M	2,180.30	4,642.81	3,055.25	0.00	0.00	3,000.00	3,000.00	0.00%
6785 -- Vehicle Fuel	13,814.58	9,238.89	10,516.71	10,868.33	6,005.20	11,568.00	12,746.00	10.18%
6795 -- Other Supplies	51.14	215.41	432.91	44.23	0.00	414.00	400.00	(3.38%)
Total Maintenance & Landscaping	16,071.37	14,115.60	14,004.87	10,912.56	6,005.20	14,982.00	16,146.00	7.77%
Contracted & Professional Services								
6440 -- Safety & Security Services	16,029.36	32,745.67	20,948.49	20,655.61	15,012.88	25,000.00	25,000.00	0.00%
6460 -- ACC Consultant	60,643.37	63,912.90	108,917.07	78,405.01	22,658.17	50,000.00	50,000.00	0.00%
7095 -- Other Professional Services	15,059.21	2,568.00	1,669.25	0.00	0.00	0.00	0.00	0.00%
Total Contracted & Professional Services	91,731.94	99,226.57	131,534.81	99,060.62	37,671.05	75,000.00	75,000.00	0.00%
Other Expenses								
9120 -- Vandalism & Towing	258.48	163.20	0.00	417.94	0.00	5,000.00	5,000.00	0.00%
Total Other Expenses	258.48	163.20	0.00	417.94	0.00	5,000.00	5,000.00	0.00%
Total ACC / Security Expense	413,469.01	544,097.76	849,142.12	660,097.58	277,405.46	753,304.00	793,008.00	5.27%
Total ACC / Security Net Income / (Loss)	(335,724.01)	(477,975.50)	(522,986.59)	(486,448.11)	(185,742.89)	(508,304.00)	(670,508.00)	31.91%

Budget Summary Trend

Sudden Valley Community Association

Turfcare

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Administrative								
5045 -- Dues & Subscriptions	1,600.00	2,523.64	4,687.46	4,733.01	2,650.17	5,000.00	5,000.00	0.00%
5090 -- Office Supplies	462.90	0.00	185.98	0.00	0.00	300.00	300.00	0.00%
5205 -- Events Charges	0.00	0.00	0.00	0.00	0.00	120.00	120.00	0.00%
5227 -- Training & Conferences	2,296.28	244.23	1,660.00	2,921.33	180.00	4,500.00	4,500.00	0.00%
6408 -- Uniforms	6,456.21	4,424.39	7,063.79	5,013.14	2,259.86	8,000.00	6,000.00	(25.00%)
Total Administrative	10,815.39	7,192.26	13,597.23	12,667.48	5,090.03	17,920.00	15,920.00	(11.16%)
Regulatory Compliance								
6300 -- Permits & Licenses	260.75	233.50	151.70	658.00	705.29	750.00	750.00	0.00%
Total Regulatory Compliance	260.75	233.50	151.70	658.00	705.29	750.00	750.00	0.00%
CC&Rs/ Mandates								
5215 -- Postage	8.95	0.00	0.00	0.00	0.00	120.00	100.00	(16.67%)
Total CC&Rs/ Mandates	8.95	0.00	0.00	0.00	0.00	120.00	100.00	(16.67%)
Payroll & Benefits								
5300 -- Salaries	333,956.35	369,701.41	374,121.72	390,812.00	138,829.50	449,619.00	441,363.00	(1.84%)
5335 -- Payroll Taxes- Employer	33,783.78	39,523.94	40,158.63	40,900.13	15,024.77	44,203.00	43,190.00	(2.29%)
5385 -- Payroll Benefits - Medical	35,442.38	38,403.80	27,904.86	43,988.68	17,920.24	71,804.00	86,712.00	20.76%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	2,045.67	2,866.86	0.00	3,372.00	3,310.00	(1.84%)
Total Payroll & Benefits	403,182.51	447,629.15	444,230.88	478,567.67	171,774.51	568,998.00	574,575.00	0.98%
Utilities								
6033 -- Utilities- Electricity	7,045.61	10,314.47	9,497.65	12,288.69	5,585.60	10,447.00	13,518.00	29.40%
6050 -- Utilities- Communications Service	1,450.47	2,682.64	5,173.04	5,147.18	2,403.27	5,690.00	5,662.00	(0.49%)
Total Utilities	8,496.08	12,997.11	14,670.69	17,435.87	7,988.87	16,137.00	19,180.00	18.86%
Maintenance & Landscaping								
6110 -- Landscape R&M	21,197.52	33,424.32	44,135.29	43,844.51	16,554.21	44,000.00	48,000.00	9.09%
6610 -- Raw Materials	28,540.42	50,351.88	38,995.53	51,562.13	50,184.85	50,000.00	50,000.00	0.00%
6621 -- Raw Materials: Sand & Gravel	23,249.84	37,978.23	47,103.58	30,825.57	31,336.70	45,000.00	45,000.00	0.00%
6675 -- Equipment R&M	58,505.67	46,743.02	70,661.86	79,149.70	34,212.27	60,000.00	70,000.00	16.67%
6765 -- Small Tools & Equipment	6,261.42	5,070.17	3,080.48	4,499.64	2,577.77	5,000.00	5,300.00	6.00%

Budget Summary Trend
Sudden Valley Community Association
Turfcare

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Maintenance & Landscaping								
6775 -- Vehicle R&M	(157.69)	1,653.15	0.00	356.20	0.00	1,200.00	1,200.00	0.00%
6785 -- Vehicle Fuel	20,303.81	19,924.71	18,967.49	18,855.06	7,955.78	20,864.00	22,500.00	7.84%
6795 -- Other Supplies	7,382.69	12,900.31	13,274.33	18,396.90	4,821.18	14,500.00	15,000.00	3.45%
6796 -- Other R&M	2,792.67	2,385.91	2,401.89	4,481.58	781.71	3,000.00	3,900.00	30.00%
Total Maintenance & Landscaping	168,076.35	210,431.70	238,620.45	251,971.29	148,424.47	243,564.00	260,900.00	7.12%
Contracted & Professional Services								
5085 -- Equipment Lease & Rental	4,094.65	0.00	6,853.40	7,976.23	6,506.78	10,000.00	10,000.00	0.00%
6440 -- Safety & Security Services	2,125.00	212.42	0.00	0.00	26.86	550.00	550.00	0.00%
7095 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	750.00	750.00	0.00%
Total Contracted & Professional Services	6,219.65	212.42	6,853.40	7,976.23	6,533.64	11,300.00	11,300.00	0.00%
Total Turfcare Expense	597,059.68	678,696.14	718,124.35	769,276.54	340,516.81	858,789.00	882,725.00	2.79%
Total Turfcare Net Income / (Loss)	(597,059.68)	(678,696.14)	(718,124.35)	(769,276.54)	(340,516.81)	(858,789.00)	(882,725.00)	2.79%

Budget Summary Trend
Sudden Valley Community Association
All Department Summary
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Dues and Assessment Income- Ops								
4003 -- BD Expense- 2026 Ops	(51,900.45)	(48,977.55)	(54,791.28)	(57,923.47)	(54,080.35)	(160,438.00)	(174,731.00)	8.91%
4005.26 -- Member Assessments 2026	2,167,489.77	2,365,769.20	2,672,588.28	2,860,291.75	1,339,527.72	3,208,756.00	3,494,614.00	8.91%
Total Dues and Assessment Income- Ops	2,115,589.32	2,316,791.65	2,617,797.00	2,802,368.28	1,285,447.37	3,048,318.00	3,319,883.00	8.91%
Special Ops Assmt Incom- Rec/Pool/s/								
4010 -- Recreation Special Assmt 062018 to 052020	423,730.08	182,248.72	130.23	0.00	0.00	0.00	0.00	0.00%
4011 -- BD Expense- Rec SA 062018 to 052020	793.40	3,908.23	1,368.33	2,607.74	0.00	0.00	0.00	0.00%
Total Special Ops Assmt Incom- Rec/Pool/s/Parks	424,523.48	186,156.95	1,498.56	2,607.74	0.00	0.00	0.00	0.00%
Golf Income								
4150 -- Golf Course Annual Greens Fees	370,271.58	389,983.99	372,035.09	408,291.26	324,475.21	398,000.00	424,000.00	6.53%
4151 -- BD Expense- Golf	(1,777.10)	1,214.91	(11,213.33)	(5,047.84)	10,184.58	0.00	0.00	0.00%
4154 -- Golf Course Daily Greens Fees	609,371.31	784,624.95	774,312.45	724,185.47	195,947.45	776,000.00	782,000.00	0.77%
4170 -- Driving Range Fees	33,577.18	42,530.47	46,441.95	44,731.98	14,926.86	40,850.00	43,500.00	6.49%
4174 -- Golf Cart Rental	191,813.23	233,617.27	227,184.13	222,439.79	65,993.58	234,500.00	239,000.00	1.92%
4176 -- Golf Club Storage	2,245.24	1,653.00	1,963.00	1,728.00	2,036.77	1,850.00	1,850.00	0.00%
4178 -- Trail Fees	14,622.73	14,485.75	13,712.75	15,675.40	12,569.35	15,862.00	16,100.00	1.50%
Total Golf Income	1,220,124.17	1,468,110.34	1,424,436.04	1,412,004.06	626,133.80	1,467,062.00	1,506,450.00	2.68%
Marina Income								
4415 -- Marina Wet Slip Income	1,052.00	12,320.00	26,560.00	18,942.40	9,780.00	26,560.00	9,780.00	(63.18%)
4420 -- Marina Dry Slip Income	60,276.00	77,243.00	84,953.50	78,941.00	87,400.00	84,954.00	88,280.00	3.92%
4425 -- Marina Wet/Dry Combo Income	85,315.50	92,789.00	131,343.00	139,876.00	148,172.00	131,343.00	148,172.00	12.81%
4426 -- BD Expense- Marina	5,144.67	(449.00)	610.00	(630.00)	(31.00)	0.00	0.00	0.00%
Total Marina Income	151,788.17	181,903.00	243,466.50	237,129.40	245,321.00	242,857.00	246,232.00	1.39%
Area Z Rental Income								
4410 -- Area Z Storage Rental Income	21,327.50	20,631.02	20,542.25	27,504.50	14,695.00	24,000.00	38,500.00	60.42%
4412 -- BD Expense- Area Z	(495.63)	1,616.56	(140.81)	(358.33)	(785.17)	0.00	0.00	0.00%
Total Area Z Rental Income	20,831.87	22,247.58	20,401.44	27,146.17	13,909.83	24,000.00	38,500.00	60.42%
Lease Income								
4430 -- Lease Income - Restaurant	19,480.29	36,694.00	47,178.00	47,178.00	19,657.50	47,178.00	35,092.00	(25.62%)

Budget Summary Trend
Sudden Valley Community Association
All Department Summary

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Lease Income								
4435 -- Lease Income - Barn 8	7,800.00	12,300.00	14,400.00	15,600.00	6,750.00	16,200.00	16,800.00	3.70%
4439 -- Lease Income- Library	3,372.00	3,678.87	4,789.20	6,600.00	3,000.00	7,800.00	7,800.00	0.00%
Total Lease Income	30,652.29	52,672.87	66,367.20	69,378.00	29,407.50	71,178.00	59,692.00	(16.14%)
Non-Lease Facility Rentals								
4400 -- Facility Rentals	7,611.50	11,373.80	12,018.50	15,238.60	1,925.00	14,000.00	17,000.00	21.43%
4411 -- Picnic Shelter Rentals	2,265.00	2,045.00	1,530.00	2,100.00	1,030.00	0.00	0.00	0.00%
Total Non-Lease Facility Rentals	9,876.50	13,418.80	13,548.50	17,338.60	2,955.00	14,000.00	17,000.00	21.43%
Rec Center and Pools Income								
4223 -- Gym and Pool Access Cards	2,662.01	2,761.00	3,253.00	3,988.00	1,220.00	3,300.00	4,000.00	21.21%
4502 -- Instructor & Trainer Fees	32.00	1,163.60	4,622.44	5,218.06	2,584.66	4,500.00	5,200.00	15.56%
4510 -- Fitness Center Income	409.00	762.50	1,034.00	2,221.00	740.00	1,000.00	2,200.00	120.00%
4513 -- Main Pool Income	12,917.23	19,434.10	23,620.25	28,150.00	1,718.00	25,000.00	29,000.00	16.00%
4515 -- Locker Rental	0.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00%
4516 -- Quiet Pool Income	175.00	0.00	0.00	27.75	0.00	300.00	300.00	0.00%
Total Rec Center and Pools Income	16,195.24	24,121.20	32,529.69	39,734.81	6,262.66	34,100.00	40,700.00	19.35%
New Home Construction Fees								
4350 -- New Home Construction	75,240.00	53,920.00	263,150.00	122,400.00	70,871.21	185,000.00	92,500.00	(50.00%)
Total New Home Construction Fees	75,240.00	53,920.00	263,150.00	122,400.00	70,871.21	185,000.00	92,500.00	(50.00%)
Other AR Income								
4240 -- Title & Recording Fees	29,800.00	25,625.00	24,600.00	28,425.00	11,850.00	35,000.00	35,000.00	0.00%
4241 -- BD Expense- Title Fees	(21.58)	(125.00)	(125.00)	(75.00)	150.00	0.00	0.00	0.00%
4705 -- NSF Service Fees	1,714.00	2,899.69	2,610.52	2,845.00	1,296.00	2,500.00	2,900.00	16.00%
4706 -- BD Expense- NSF Fees	(183.44)	78.60	23.65	(266.68)	(162.00)	0.00	0.00	0.00%
4805 -- Compliance Fees & Fines - ACC	2,300.00	14,202.26	68,650.00	66,126.35	21,280.00	60,000.00	30,000.00	(50.00%)
4806 -- BD Expense- ACC Fines	0.00	(2,000.00)	(5,654.47)	(15,021.88)	(1,038.64)	0.00	0.00	0.00%
4811 -- BD Expense- Sec Fines	0.00	0.00	0.00	(450.00)	550.00	0.00	0.00	0.00%
4820 -- Insurance Settlement Gains	0.00	46,496.64	2,389.20	14,930.07	0.00	0.00	0.00	0.00%
4830 -- Advertising Income	37,383.00	40,082.00	34,092.88	34,038.66	14,785.50	40,000.00	40,000.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
All Department Summary

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Other AR Income								
4831 -- BD Expense- Views Ads	(2,843.50)	(1,175.00)	2,255.50	1,283.00	(638.00)	0.00	0.00	0.00%
Total Other AR Income	68,148.48	126,084.19	128,842.28	131,834.52	48,072.86	137,500.00	107,900.00	(21.53%)
Other Income								
4220 -- Marina Gate & Access Cards	3,520.00	6,394.00	7,133.00	7,314.00	2,156.00	7,000.00	7,000.00	0.00%
4221 -- Marina Holding Fees	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4244 -- Annual Rental Registration Fees	0.00	0.00	0.00	0.00	31,150.00	0.00	20,400.00	0.00%
4245 -- Photocopy Income	241.00	124.80	206.20	607.48	91.35	0.00	0.00	0.00%
4255 -- Maps and Signs	1,239.40	1,503.51	1,441.11	2,013.32	803.00	1,500.00	1,500.00	0.00%
4295 -- Security House Checks	60.00	0.00	10.00	45.00	0.00	0.00	0.00	0.00%
4610 -- Timber Income	0.00	0.00	1,233.60	12,631.30	616.40	0.00	15,000.00	0.00%
4835 -- Miscellaneous Income	409.02	22.45	0.00	2,792.71	151.41	0.00	0.00	0.00%
4840 -- Non-Taxable Income	0.00	7.00	323.00	388.86	155.00	0.00	0.00	0.00%
4844 -- Consessions Income (Taxable)	0.00	2,752.10	817.62	1,232.64	0.00	0.00	0.00	0.00%
4845 -- Tickets Income(Non-Taxable)	0.00	1,256.00	0.00	0.00	0.00	0.00	0.00	0.00%
4846 -- Vendor Space Rentals	0.00	3,770.00	3,650.00	4,278.00	1,450.00	3,500.00	3,600.00	2.86%
4870 -- Member Donation Income	3,404.92	396.46	1,541.22	2,011.19	165.48	0.00	0.00	0.00%
Total Other Income	8,974.34	16,226.32	16,355.75	33,314.50	36,738.64	12,000.00	47,500.00	295.83%
Investment Income								
4900 -- Interest Earned - Operating Accounts	809.44	5,065.68	9,022.06	6,755.49	2,539.62	9,000.00	9,000.00	0.00%
Total Investment Income	809.44	5,065.68	9,022.06	6,755.49	2,539.62	9,000.00	9,000.00	0.00%
Total All Department Summary Income	4,142,753.30	4,466,718.58	4,837,415.02	4,902,011.57	2,367,659.49	5,245,015.00	5,485,357.00	4.58%
Administrative								
5000 -- General Administrative	187.67	207.10	300.00	49.97	750.53	0.00	0.00	0.00%
5015 -- Bank Charges & Fees	38,184.39	45,922.14	45,300.62	49,189.68	20,291.23	46,500.00	50,500.00	8.60%
5045 -- Dues & Subscriptions	27,110.98	29,230.35	31,716.62	34,467.62	25,260.32	33,500.00	34,500.00	2.99%
5090 -- Office Supplies	29,248.26	18,238.29	18,046.44	21,989.61	10,289.31	25,600.00	28,400.00	10.94%
5100 -- GM Discretionary Funds	1,128.52	3,744.82	4,955.27	2,758.86	2,930.67	5,000.00	5,000.00	0.00%
5107 -- Advertising Costs	16,697.45	16,850.25	8,514.12	10,954.80	5,952.05	18,000.00	19,500.00	8.33%

Budget Summary Trend

Sudden Valley Community Association

All Department Summary

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Administrative								
5120 -- Cash Over/Short	728.98	54.68	326.52	420.70	(8.93)	0.00	0.00	0.00%
5121 -- Currency Gain/Loss	154.11	203.72	131.40	20.04	5.00	0.00	0.00	0.00%
5205 -- Events Charges	7,424.80	24,185.01	8,259.16	8,271.32	1,165.54	8,120.00	8,120.00	0.00%
5210 -- Printing & Copying	11,078.63	18,400.44	12,727.93	13,755.99	8,307.57	20,700.00	22,400.00	8.21%
5227 -- Training & Conferences	3,998.28	2,288.92	5,850.62	8,819.77	4,337.99	13,750.00	13,500.00	(1.82%)
5325 -- Recruiting Expense	2,047.96	4,308.79	3,102.15	2,784.00	2,457.00	3,000.00	3,000.00	0.00%
5326 -- Operating Performance Commissions	26,357.68	44,269.84	22,128.05	12,081.70	0.00	4,505.00	2,488.00	(44.77%)
5326.1 -- Operating Perf Comm Payroll Taxes	0.00	4,058.61	2,128.73	1,162.28	0.00	451.00	249.00	(44.79%)
5399 -- Payroll Service Fees	15,995.93	17,867.88	18,695.26	22,927.24	9,468.87	19,000.00	25,220.00	32.74%
5405 -- Insurance Claims	9,448.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6408 -- Uniforms	8,853.38	6,994.85	12,463.85	8,936.45	5,646.55	14,050.00	13,550.00	(3.56%)
Total Administrative	198,645.64	236,825.69	194,646.74	198,590.03	96,853.70	212,176.00	226,427.00	6.72%
Regulatory Compliance								
6165 -- Hazardous Tree Removal/ Pruning	61,080.67	144,438.00	113,880.20	68,767.20	64,907.60	250,000.00	250,000.00	0.00%
6166 -- Nov 2024 Storm ComArea Tree Rem	0.00	0.00	64,112.80	88,236.80	0.00	0.00	0.00	0.00%
6167 -- Nov 2024 Storm Roads Tree Remov	0.00	0.00	226,696.55	0.00	0.00	0.00	0.00	0.00%
6300 -- Permits & Licenses	3,018.16	3,897.12	3,247.57	4,006.75	3,462.64	4,237.00	4,250.00	0.31%
7000 -- Audit & Tax Services	42,500.00	43,210.00	44,104.68	53,095.50	5,257.82	50,500.00	55,550.00	10.00%
7110 -- Regulatory Compliance	23,176.96	4,750.88	3,198.48	3,999.95	1,275.23	4,210.00	4,500.00	6.89%
9005 -- State B&O Tax	12,141.86	12,115.16	13,976.76	14,368.30	7,942.99	15,200.00	15,400.00	1.32%
9015 -- Property/Real Estate Tax	53,853.21	57,124.75	63,332.77	66,870.06	34,388.27	65,000.00	71,000.00	9.23%
Total Regulatory Compliance	195,770.86	265,535.91	532,549.81	299,344.56	117,234.55	389,147.00	400,700.00	2.97%
CC&Rs/ Mandates								
5003 -- Annual General Meeting	18,242.49	23,906.63	23,844.38	22,754.22	0.00	24,000.00	32,000.00	33.33%
5007 -- Special General Meeting	17,103.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5115 -- Web Site Maintenance	9,445.33	16,719.33	1,093.20	4,695.46	1,411.17	7,700.00	8,000.00	3.90%
5215 -- Postage	4,260.10	6,298.04	5,630.53	6,170.54	6,899.27	7,420.00	8,400.00	13.21%
5216 -- Postage- Views	11,329.54	12,140.13	13,273.89	16,521.32	6,967.51	15,000.00	17,000.00	13.33%
5225 -- Newsletter Services	57,941.83	60,207.29	58,064.92	61,686.59	25,861.75	62,000.00	65,000.00	4.84%

Budget Summary Trend
Sudden Valley Community Association
All Department Summary
2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
CC&Rs/ Mandates								
7020 -- Legal Services	138,406.62	117,047.02	164,739.86	179,479.16	16,889.10	100,000.00	100,000.00	0.00%
7097 -- Professional Security Services	231,259.39	285,269.58	287,821.96	291,527.64	128,515.57	309,000.00	342,866.00	10.96%
Total CC&Rs/ Mandates	487,988.42	521,588.02	554,468.74	582,834.93	186,544.37	525,120.00	573,266.00	9.17%
Payroll & Benefits								
5300 -- Salaries	1,674,737.81	1,714,204.49	1,989,318.34	2,144,493.21	741,300.10	2,252,546.00	2,254,645.00	0.09%
5335 -- Payroll Taxes- Employer	161,025.09	176,798.68	207,859.04	220,798.04	77,923.57	218,430.00	218,015.00	(0.19%)
5385 -- Payroll Benefits - Medical	166,938.28	180,425.63	188,811.75	208,158.92	109,533.76	296,139.00	357,616.00	20.76%
5395 -- Payroll Benefits - 401(k)	0.00	0.00	11,790.55	10,607.63	0.00	16,354.00	16,324.00	(0.18%)
6447.1 -- Weather Response Payroll	12,391.63	3,438.50	8,862.88	9,757.41	0.00	15,000.00	15,000.00	0.00%
6447.2 -- Weather Response Payroll Taxes	468.82	342.35	988.50	793.46	0.00	1,500.00	1,500.00	0.00%
Total Payroll & Benefits	2,015,561.63	2,075,209.65	2,407,631.06	2,594,608.67	928,757.43	2,799,969.00	2,863,100.00	2.25%
Insurance								
5400 -- Insurance Premiums	148,091.07	173,731.61	186,859.44	219,212.07	96,200.40	254,469.00	267,476.00	5.11%
Total Insurance	148,091.07	173,731.61	186,859.44	219,212.07	96,200.40	254,469.00	267,476.00	5.11%
Utilities								
6000 -- Utilities	15,419.92	(688.15)	12,233.17	42.46	(3,604.24)	0.00	0.00	0.00%
6005 -- Utilities- Natural Gas	15,659.01	24,444.77	24,291.62	27,904.98	7,909.33	26,721.00	30,829.00	15.37%
6023 -- Utilities- Water & Sewer	51,671.80	49,102.26	47,326.37	49,059.62	16,032.92	52,060.00	57,266.00	10.00%
6033 -- Utilities- Electricity	51,731.55	64,128.98	63,949.43	81,248.39	41,725.10	70,345.00	89,375.00	27.05%
6035 -- Utilities- Trash & Recycling Service	15,556.35	19,903.08	20,553.88	23,564.44	8,218.25	22,411.00	25,745.00	14.88%
6050 -- Utilities- Communications Service	42,334.76	50,342.05	58,044.88	59,051.65	27,162.27	63,850.00	70,838.00	10.94%
Total Utilities	192,373.39	207,232.99	226,399.35	240,871.54	97,443.63	235,387.00	274,053.00	16.43%
Maintenance & Landscaping								
6110 -- Landscape R&M	24,602.35	35,697.43	45,025.97	47,485.35	17,819.12	50,500.00	54,500.00	7.92%
6447 -- Weather Response	42,688.40	16,545.95	4,096.97	12,315.46	82.50	35,000.00	35,000.00	0.00%
6515 -- Building R&M- Materials	17,720.30	14,564.68	17,964.50	29,970.40	8,327.48	41,000.00	41,500.00	1.22%
6520 -- Building R&M- Contract Vendor	38,746.72	42,750.06	32,517.94	32,090.69	23,833.26	45,000.00	50,000.00	11.11%
6610 -- Raw Materials	28,745.47	50,517.24	40,924.80	53,865.07	50,184.85	52,500.00	52,500.00	0.00%

Budget Summary Trend
Sudden Valley Community Association
All Department Summary

2027 Budget Draft

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	May 2026 YTD Actual	2026 Budget	2027 Budget	Budget % Change
Maintenance & Landscaping								
6621 -- Raw Materials: Sand & Gravel	24,050.77	46,112.66	49,340.68	34,734.14	33,640.95	50,000.00	50,000.00	0.00%
6635 -- Janitorial Supplies	7,388.83	13,802.00	14,212.69	15,012.96	6,256.83	17,500.00	17,500.00	0.00%
6675 -- Equipment R&M	80,596.62	68,526.14	89,895.04	110,688.49	41,082.66	97,250.00	115,500.00	18.77%
6765 -- Small Tools & Equipment	11,606.23	12,281.56	10,786.28	14,464.31	4,169.13	17,400.00	17,700.00	1.72%
6775 -- Vehicle R&M	17,606.05	15,581.41	13,607.92	17,204.13	4,835.06	16,660.00	16,660.00	0.00%
6785 -- Vehicle Fuel	56,044.65	57,960.92	55,836.50	59,387.75	25,868.72	61,673.00	69,325.00	12.41%
6795 -- Other Supplies	24,399.77	33,338.50	35,148.86	40,879.61	9,327.29	40,964.00	42,450.00	3.63%
6796 -- Other R&M	17,354.62	7,422.21	8,817.68	7,423.48	781.71	6,000.00	9,400.00	56.67%
Total Maintenance & Landscaping	391,550.78	415,100.76	418,175.83	475,521.84	226,209.56	531,447.00	572,035.00	7.64%
Contracted & Professional Services								
5085 -- Equipment Lease & Rental	11,080.54	6,576.39	17,888.67	16,802.25	13,879.89	31,500.00	31,500.00	0.00%
5086 -- Operating Lease Exp - ROU	6,767.52	6,871.78	7,965.66	8,312.52	0.00	0.00	0.00	0.00%
5125 -- IT Support and Services	45,476.51	70,560.99	58,431.22	54,167.60	29,863.87	55,000.00	63,000.00	14.55%
6438 -- Pool Management	61,699.54	61,938.69	56,346.85	52,273.55	23,668.56	60,000.00	48,000.00	(20.00%)
6440 -- Safety & Security Services	53,694.61	44,487.50	24,829.65	23,976.18	15,039.74	26,550.00	26,550.00	0.00%
6442 -- Snow Removal Services	37,788.65	9,246.57	0.00	0.00	0.00	0.00	0.00	0.00%
6460 -- ACC Consultant	60,643.37	63,912.90	108,917.07	78,405.01	22,658.17	50,000.00	50,000.00	0.00%
7095 -- Other Professional Services	218,508.26	78,865.68	37,792.66	89,642.52	17,294.90	65,750.00	80,750.00	22.81%
Total Contracted & Professional Services	495,659.00	342,460.50	312,171.78	323,579.63	122,405.13	288,800.00	299,800.00	3.81%
Other Expenses								
9120 -- Vandalism & Towing	258.48	163.20	0.00	417.94	0.00	5,000.00	5,000.00	0.00%
9211 -- SVCA Committee Support	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%
Total Other Expenses	258.48	163.20	0.00	417.94	0.00	8,500.00	8,500.00	0.00%
Total All Department Summary Expense	4,125,899.27	4,237,848.33	4,832,902.75	4,934,981.21	1,871,648.77	5,245,015.00	5,485,357.00	4.58%
Total All Department Summary Net Income / (Loss)	16,854.03	228,870.25	4,512.27	(32,969.64)	496,010.72	0.00	0.00	0.00%
Total Association Net Income / (Loss)	16,854.03	228,870.25	4,512.27	(32,969.64)	496,010.72	0.00	0.00	0.00%



2027 Operating Budget Background

- Current economic conditions are reflected in the 2027 budget draft. Specifically, expected increases in property taxes, insurance, medical insurance, fuel, and utilities were accommodated.
- Additionally, the cost of providing 24/7 security services has increase by about 11% for 2027.
- Three-quarters of the funds collected because of the proposed dues increase of 6% will be used to fund increases in the Operational budget.

Staffing

The 2027 budget reflects a reduction of .48 FTEs.

2027 Proposed DRAFT Budget FTE Count & FTE Budget History

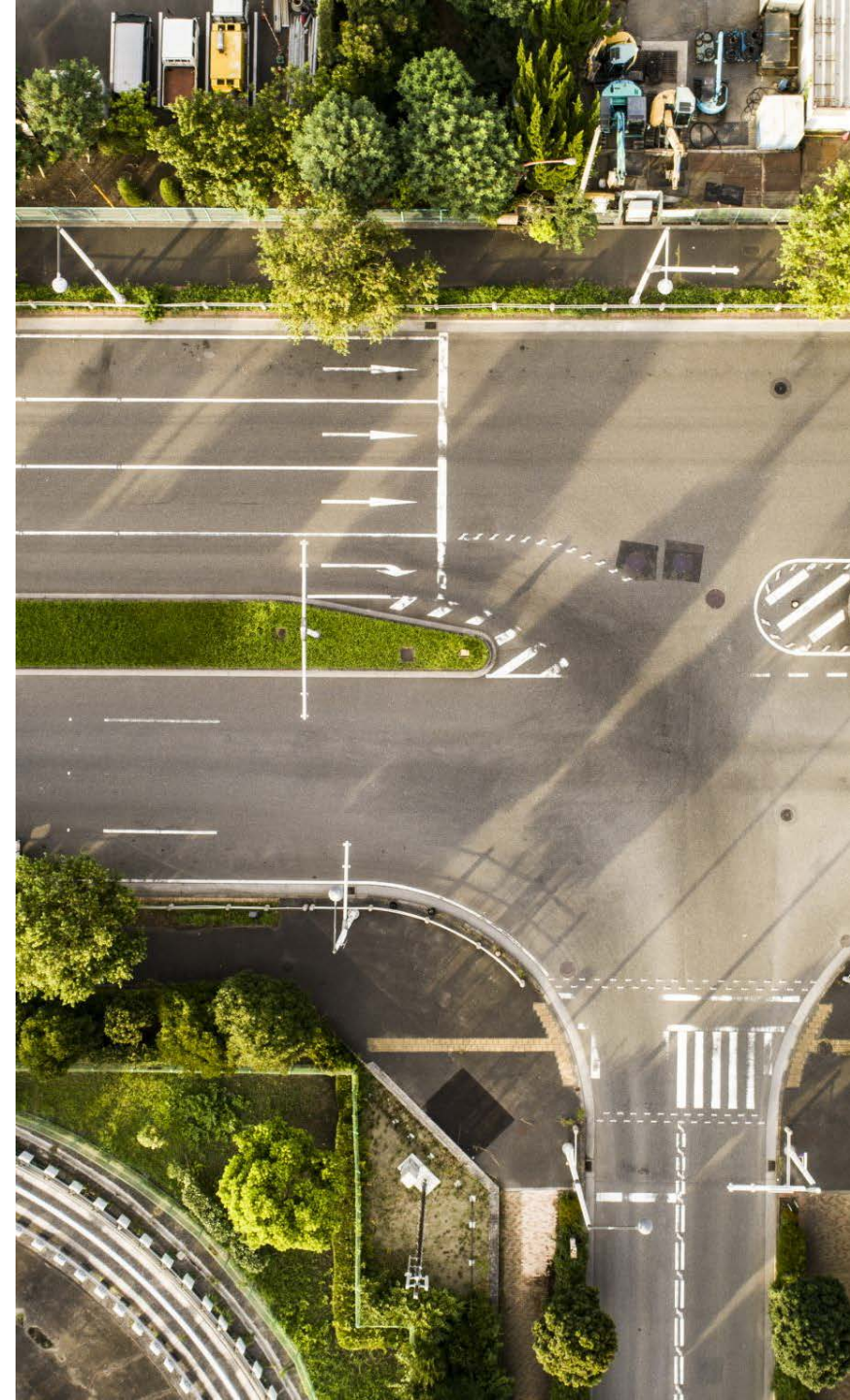
	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Proposed 2027 Budget Draft
Administration	5.04	5.00	5.00	5.00	5.00	5.00	5.00	4.00	5.00
Accounting	3.75	3.75	3.75	4.50	4.50	4.50	4.50	4.50	4.50
Facilities	1.12	1.12	1.41	0.91	0.91	1.00	1.00	1.00	1.00
Maintenance*	4.68	4.68	4.97	4.97	3.78	4.78	4.78	4.78	4.78
Security/ACC	2.25	2.25	2.25	1.00	1.00	1.00	1.00	1.00	1.00
Golf Enterprise	12.82	12.81	12.81	13.16	13.67	13.76	13.76	13.76	13.28
Recreation Community Center	3.16	3.16	3.13	3.13	3.14	3.69	3.69	4.69	3.69
Parks*	2.00	2.00	2.00	2.15	0.84	-	-	-	-
Pools	1.49	1.49	1.44	1.44	1.44	1.44	1.81	1.81	1.81
Marina	-	-	1.01	1.01	-	-	-	-	-
Subtotal FTE Count	36.31	36.26	37.77	37.27	34.28	35.17	35.54	35.54	35.06
Proposed Maintenance FTEs	-	1.00	-	-	-	-	-	-	-
Grand Total FTE Count	36.31	37.26	37.77	37.27	34.28	35.17	35.54	35.54	35.06
Roads - CVC					2.91	2.08	2.08	1.8	1.8

*Beginning with the 2024 budget year, Parks expenditures are accounted for in the Maintenance Department.

2026 Operating Budget

2026 Capital Budget

- The Capital Budget is a complex, multi-year projection that models current fund reserves, obligated funds, planned income, anticipated project loan funding, and budgeted expenses.
- SVCA's Capital Repair Replacement Reserve Fund (CRRRF) budget includes the Association's facilities and equipment. The Roads Reserve Fund covers our roads, bridges, and culverts.
- SVCA's capital funds include the Mailbox Reserve, but no spending is planned to draw on that account in 2027.



Open Capital Projects in 2026

Capital Projects Summary -- CRRRF

Project	GL Code	Date(s) Approved	Status	Obligated Amount	Spent Amount	Remaining Budget
Austin Creek Repair	9723.04	1/12/23, 4/25/24, 5/22/25	Open	\$ 34,585	\$ 18,537	\$ 16,048
Website Improvements	9723.07	3/9/23	Open	\$ 10,483	\$ 9,459	\$ 1,024
10 Additional Golf Carts Lease	9723.17	12/14/23	Open	\$ 81,600	\$ 34,543	\$ 47,057
Club House HVAC	9724.06	2/22/24, 8/28/25, 2/26/26	Complete	\$ 214,114	\$ 202,750	\$ 11,364
Marina Directional Signage	9725.05	4/10/25	Open	\$ 15,000	\$ 1,937	\$ 13,063
Gate 2 & Welcome Center Directional Signage	9725.06	4/10/25	Open	\$ 20,000	\$ 4,466	\$ 15,534
HP Tractor Replacement	9726.01	1/22/26	Complete	\$ 48,048	\$ 48,048	\$ -
2026 Golf Bridge Repairs (#1 & #4)	9726.02	2/12/26	Complete	\$ 59,056	\$ 59,055	\$ 1
2026 Turfcare Equipment Replacement	9726.03	2/26/26	Complete	\$ 232,506	\$ 163,155	\$ 69,351
Marina Tennis Court Refurbishment	9726.04	2/26/26, 5/28/26	Open	\$ 385,460	\$ 23,418	\$ 362,042
Marina Security System Upgrade	9726.05	3/26/26	Complete	\$ 19,318	\$ 19,023	\$ 295
Barn 6 Design & Permitting	9726.06	4/9/26	Open	\$ 253,924	\$ 45,738	\$ 208,186
Off-Leash Dog Park Improvements	9726.07	4/23/26	Open	\$ 70,067	\$ 11,353	\$ 58,713
Marina Community Park Playground Improvements	9726.08	4/23/26	Open	\$ 24,376	\$ 5,730	\$ 18,646
Golf Driving Range Equipment	9726.09	3/26/26	Complete	\$ 22,378	\$ 22,386	\$ -7.47
Replacement of Security Vehicles	9726.1	5/28/26	Complete	\$ 60,000	\$ 58,977	\$ 1,023
Fitness Center Equipment	9726.11	5/28/26	Open	\$ 125,000	\$ -	\$ 125,000
Clubhouse Renovations - Admin Offices	9726.12	6/11/26	Open	\$ 23,697	\$ -	\$ 23,697
Total				\$ 1,699,612	\$ 728,577	\$ 971,035

Capital Projects Summary -- Roads

Project	GL Code	Date(s) Approved	Status	Obligated Amount	Spent Amount	Remaining Budget
Area Z Access Bridge & Culvert #4 Replacement	9924.6	2/22/24 & 3/27/25	Open	\$ 1,219,468	\$ 412,045	\$ 807,423
Design/Permits for 2026 Road Projects	9925.5	2/27/25	Open	\$ 41,888	\$ 41,545	\$ 343
2026 Fast Response	9926.1	1/22/26	Open	\$ 95,613	\$ 5,005	\$ 90,608
2026 On-Call Engineering	9926.2	1/22/26	Open	\$ 56,258	\$ 28,920	\$ 27,338
2026 Pot Holes & Minor Road Repairs	9926.3	1/22/26	Open	\$ 39,370	\$ 22,337	\$ 17,033
2026 Bi-Annual Bridge Inspections	9926.4	2/26/26	Open	\$ 6,976	\$ 6,976	\$ -
2026 Road Repairs & Culvert Replacements	9926.5	2/26/26	Open	\$ 428,714	\$ 328,760	\$ 99,954
2026 Design & Permitting for Culverts 22 & 24	9926.6	4/23/26	Open	\$ 167,497	\$ 26,476	\$ 141,021
Subtotal Roads Open Projects				\$ 2,055,784	\$ 872,063	\$ 1,183,721
2026 CVC Supplies & Outside Contractor	9926.7	1/22/26	Open	\$ 85,739	\$ 12,796	\$ 72,943
2026 CVC Wages, Taxes, & Benefits	9926.72	1/22/26	Open	\$ 69,807	\$ 44,339	\$ 25,468
Subtotal 2026 Roads CVC Project				\$ 155,546	\$ 57,134	\$ 98,412
				\$ 2,211,330	\$ 929,197	\$ 1,282,133

2026

Capital Budget -- CRRRF

2027 Major Changes

- Barn 6 site preparation and construction were added.
- Barn 8 repairs & structural improvements were removed to allow time for project planning and community input. Funds for necessary repairs were added for next year.
- The amount of the construction loan was reduced from \$4M to \$3M.
- Replacement of golf carts was moved forward from 2029 to 2027.
- Clubhouse renovations & kitchen equipment replacements were moved to 2028-2029 to coincide with the restaurant's end of lease.
- Timing of the marina basin repair was aligned with dock replacement, as those two projects will be completed under one permit.

**Sudden Valley Community Association
2027-2036 CRRRF Capital Plan**

[illegible]

**Sudden Valley Community Association
2027-2036 CRRRF Capital Plan**

	C	H	I	J	K	N	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	
	Cost Est (Total Cost)	Cost Est Year	Asset ID	Useful Life	Year Scheduled	Project Name	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
69	\$28,662	2027		1121	12	2031										\$	33,530				
70	\$29,246	2027		1343	30	2049															
71	\$23,397	2027		1124	30	2049															
72	\$5,849	2027		1341	10	2028						\$	6,083								
73	\$9,070	2027		1148	5	2029		\$	8,062					\$	9,810			\$	11,935		
74	\$30,233	2027			25	2038															
75	\$76,041	2027		1157	50	2072															
76	\$27,047	2027			25	2038															
77	\$848,147	2027		1146	42	2056															
78	\$29,246	2027		1153	25	2044															
79	\$222,679	2027		1318	15	2026		\$	22,176	\$	147,752	\$	44,186								
80	\$46,794	2027		1316	20	2038															
81	\$46,794	2027		1317	15	2033															
82	\$23,397	2027		1319	20	2033												\$	59,210		
83	\$58,493	2027		1156	50	2030								\$	65,797			\$	29,605		
84	\$70,192	2027		1144	25	2039															
85	\$23,565	2027		1145	7	2031		\$	20,949												
86	\$35,096	2027		1151	15	2028						\$	36,500								
87	\$24,645	2027		1150	15	2026				\$	23,697										
88	\$70,192	2027		1351	20	2029															
89	\$23,397	2027		1147	15	2030															
90	\$70,192	2027		1149	15	2028															
91	\$37,435	2027		1155	20	2042								\$	72,999						
92	\$8,101	2027		1154	15	2040															
93	\$37,406	2027	1224-D	10	2036	Golf: Austin Creek - Repair Design & Permitting (2022 to 2026)	\$	9,702		\$	24,882									\$	53,240
94	\$116,986	2027		1224	10	2027															
95	\$380,204	2027		1212	40	2062															
96	\$58,493	2027			30	2041															
97	\$30,000	2027			30	2037				\$	29,528										
98	\$30,000	2027			30	2034			\$	25,460										\$	26,319
99	\$40,000	2027			30	2027						\$	40,000								
100	\$20,000	2027			30	2037															
101	\$58,493	2027			30	2036															
102	\$40,000	2027			30	2027						\$	40,000							\$	83,254
103	\$83,200	2027			30	2038															
104	\$17,548	2027		1213	5	2030															
105	\$60,833	2027			10	2034														\$	24,015
106	\$55,450	2027			10	2035			\$	51,267										\$	80,052
107	\$58,493	2027			10	2028								\$	60,833					\$	75,888
108	\$29,246	2027		1217	10	2028								\$	30,416						
109	\$1,560,000	2027		1214	17	2040															
110	\$1,560,000	2027		1214.1	17	2041															
111	\$20,800	2027		1214-a	20	2043															
112	\$593,840	2027		1214-b	20	2043															
113	\$212,914	2027		1214-c	15	2038															
114	\$11,699	2027		1214-d	10	2033															
115	\$11,699	2027		1214-e	15	2033															
116	\$49,124	2027			15	2039		\$	43,671											\$	14,802
117	\$29,246	2027		1359	10	2030															
118	\$29,246	2027		1359-a	10	2030															
119	\$11,114	2027		1359-b	8	2030															
120	\$4,680	2027		1359-c	6	2029															
121	\$4,680	2027		1359-d	6	2029															
122	\$4,680	2027		1359-e	8	2031															
123	\$21,642	2027		1363	15	2034															
124	\$62,097	2027		1269	20	2045			\$	57,412										\$	28,480
125	\$17,548	2027		1216	6	2027						\$	17,548							\$	22,204
126	\$4,679	2027		1216-a	5	2027						\$	4,679							\$	5,693
127	\$10,400	2027		1274	15	2029															
128	\$12,868	2027		1345	43	2031															
129	\$10,400	2027		1246	30	2028															
130	\$8,189	2027		1246-a	30	2053								\$	10,816						
131	\$8,189	2027		1246-b	30	2053															
132	\$15,000	2027		1247	30	2027															
133	\$10,551	2027			20	2045															
134	\$14,038	2027		1209	7	2033			\$	9,755										\$	12,979
135	\$51,459	2027		1210	30	2056														\$	47,577
136	\$2,720	2027		1254	20	2046														\$	2,515
137	\$7,780	2027		1352	15	2041														\$	7,193
138	\$23,397	2027		1283	40	2066														\$	21,632

**Sudden Valley Community Association
2027-2036 CRRRF Capital Plan**

[illegible]

Sudden Valley Community Association
2027-2036 CRRRF CapitalPlan

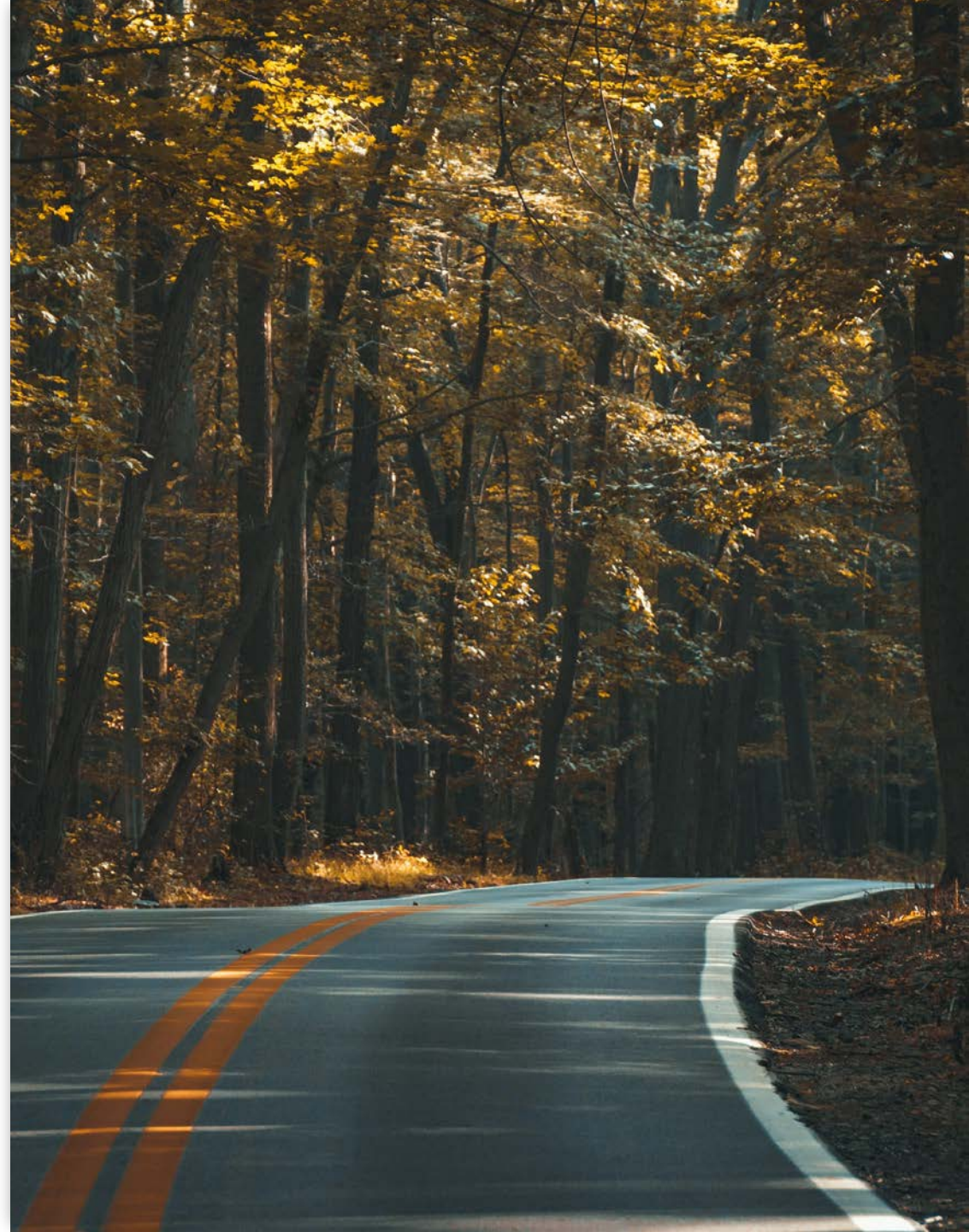
	C	H	I	J	K	N	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
12	Cost Est (Total Cost)	Cost Est Year	Asset ID	Useful Life	Year Scheduled	Project Name	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
208	\$78,000	2027		10	2027	2016 John Deere 9009A T4 Rough Mower					\$ 78,000									
209	\$26,000	2027	1078	8	2031	2009 Club Car Carryall 252 -Replacement									\$ 30,416					
210	\$95,279	2027	1077	13	2036	2022 John Deere 7500A Fairway Mower Listed														\$ 135,612
211	\$72,185	2027	1076	7	2026	John Deere Triplex Mower - Replacement				\$ 69,409							\$ 91,337			
212	\$17,548	2027	1026	20	2036	2016 SIP 650 - Replacement														\$ 24,976
213	\$37,435	2027	1025	20	2036	2016 SIP 7000 Reel Grinder -Replacement														\$ 53,282
214	\$22,880	2027	1032	15	2031	2016 Toro GTX Light Utility Vehicle - Replacement									\$ 26,766					
215	\$11,699	2027	1036	25	2028	250 Gal. Gas Storage Tank (Proshop) - Replacement					\$ 12,167									
216	\$5,615	2027	1034	20	2029	Alladin 1222 Steam Cleaner - Replacement							\$ 6,074							
217	\$19,760	2027	1324	7	2029	John Deere Gater TX 2019-1							\$ 21,372							\$ 28,125
218	\$19,760	2027	1325	7	2029	John Deere Gater TX 2019-2							\$ 21,372							\$ 28,125
219	\$19,760	2027	1063	7	2029	John Deere Gater TX 2019-3							\$ 21,372							\$ 28,125
220	\$5,615	2027	1046	22	2031	Cushman Greens Groomer Brush - replacement									\$ 6,569					
221	\$35,237	2027	1047-R	25	2050	Utility Rake Replacement - John Deere Tru Finish 1220		\$ 32,579												
222	\$116,986	2027	1308	30	2047	Emergency Generator -Replacement														
223	\$57,297	2027		25	2049	Kubota M5660SUHD Tractor		\$ 50,937												
224	\$11,699	2027	1070	6	2028	Golf Safety Net/Posts - Replacement						\$ 12,167						\$ 15,395		
225	\$67,600	2027	1053	15	2030	Greens King V 186 Mower - Replacement=Greenmaster 3320Triflex								\$ 76,041						
226	\$16,378	2027	1302	15	2031	Honda Walk Behind Mower - Replacement									\$ 19,160					
227	\$64,342	2027	1074	10	2033	JD 2030 Fairway Sprayer - Replacement											\$ 81,413			
228	\$58,598	2027	1058	7	2027	John Deere ProGator 2030A9-1					\$ 58,598							\$ 77,110		
229	\$58,598	2027	1322	7	2027	John Deere ProGator 2030A9-2					\$ 58,598							\$ 77,110		
230	\$49,970	2027	1064	20	2026	NH 42 HP Tractor Model #TN55 - Replacement Listed				\$ 48,048										
231	\$19,299	2027		15	2040	TurfCare-Four to Six Yard Dump Trailer			\$ 17,843											
232	\$38,605	2027	1306	15	2031	ProCore 648 Gas Aerifer 23 HP - Replacement									\$ 45,163					
233	\$8,774	2027	1055	20	2030	Ryan Core Harvester -Replacement								\$ 9,869						
234	\$62,187	2027	1030-R	30	2055	Fairway Aerator Replacement - Wiedenmann Terra Spike XF6			\$ 57,495											
235	\$4,160	2027	1031	30	2035	Ryan Sod Cutter - Replacement													\$ 5,693	
236	\$52,644	2027	1181	10	2030	TURF: 05 Chevy Colorado -Replacement								\$ 59,217						
237	\$43,100	2027	1206	12	2035	TURF: Hole 17 Pump Panel PLC													\$ 58,985	
238	\$11,699	2027	1206-a	10	2033	TURF: Hole 17 Pump PanelVFD											\$ 14,802			
239	\$5,849	2027	1206-b	10	2033	TURF: Hole 14 Pump Panel PLC											\$ 7,401			
240	\$4,679	2027	1206-c	10	2033	TURF: Hole 14 Pump PanelVFD											\$ 5,921			
241	\$72,185	2027	1303	15	2026	John Deere Triplex Mower				\$ 69,409										
242	\$17,548	2027	1039	15	2037	Toro Greensmaster 1000 Mower -Replacement														
243	\$17,548	2027	1040	15	2037	Toro Greensmaster 1000 Mower -Replacement														
244	\$17,548	2027	1041	15	2037	Toro Greensmaster 1000 Mower -Replacement														
245	\$17,548	2027	1042	15	2037	Toro Greensmaster 1000 Mower -Replacement														
246	\$19,971	2027	1082	5	2026	Toro H-11 Greens Roller				\$ 19,203					\$ 23,364					\$ 28,425
247	\$20,356	2027	1080	15	2028	Turfc0 1530 Top Dresser - Replacement						\$ 21,170								
248	\$8,774	2027	1057	20	2028	Road Sand Spreader						\$ 9,125								
249	\$10,400	2027	1347	15	2028	Turfc0 Torrent 2 Blower						\$ 10,816								
250	\$54,720	2027	1045-R	25	2050	Fairway Top Dresser Replacement - Turfc0 CR-20			\$ 50,592											
251	\$115,000	2027	1075	10	2027	Vermeer Brush Chipper 2012-05CRRF					\$ 115,000									
252	\$8,189	2027	1062	15	2028	Vicon PS 403 Fertilizer Spreader - Replacement						\$ 8,517								
253	\$17,548	2027	1015	25	2030	1,000 Gal. Gas Storage Tank								\$ 19,739						
254	\$175,479	2027	1012	20	2033	2008 Cat 420e Backhoe -Replacement	\$ 58,385										\$ 222,037			
255	\$53,813	2027	1019	20	2033	2008 Cat Skid Steer Loader											\$ 68,091			
256	\$105,287	2027	1018	20	2033	2013 Cat 906h Wheel Loader											\$ 133,222			
257	\$16,378	2027	1071	18	2027	500 Gal Diesel Fuel Tank - Replacement					\$ 16,378									
258	\$17,548	2027	1014	15	2028	Cat Rotary Brush -Replacement						\$ 18,250								
259	\$101,778	2027	1178	7	2031	Maint: Ram 3500 & Attachments - Replacement		\$ 90,480							\$ 119,066					
260	\$90,000	2027	1174	7	2026	Maint: 08 Dodge 4500 Dump Truck - Replacement				\$ 86,538							\$ 113,879			
261	\$99,438	2027	1175	7	2030	Maint: 14 Dodge 4500 - Replacement								\$ 111,854						
262	\$78,381	2027	1176	7	2030	Maint: 15 5500 - Replacement								\$ 88,167						
263	\$59,664	2027	1177	7	2032	Maint: 2025 Ford F-350 - Replacement			\$ 55,163						\$ 72,591					
264	\$116,986	2027	1278	15	2036	Maint: 16 HydroVac Trailer Pressure Washer -Replacement														\$ 166,507
265	\$34,999	2027	1270	7	2027	Maint: 2013 Chevy Express Van -Replacement					\$ 34,999							\$ 46,057		
266	\$52,644	2027	1311	7	2028	Maint: 18 Silverado -Replacement						\$ 54,749							\$ 72,046	
267	\$56,153	2027	1315	7	2028	Maint: 18 Silverado -Replacement						\$ 58,399							\$ 76,850	
268	\$46,794	2027	1326	7	2030	Maint: 19 Silverado -Replacement								\$ 52,637						
269	\$22,282	2027		7	2032	Maint: Zero Turn Mower			\$ 20,601						\$ 27,110					
270	\$24,859	2027	1327	15	2034	Snow Plow/Sander - Replacement												\$ 32,713		
271	\$10,590	2027		7	2030	Sno-Way Sander	\$ 9,052							\$ 11,912						
272	\$18,088	2027	1304	7	2032	HD 8' Series 2 Snow Plow & RVB 2500 Sander - Replacement				\$ 16,724					\$ 22,007					
273	\$18,088	2027	1312	7	2032	HD 8' Series 2 Snow Plow & RVB 2500 Sander - Replacement				\$ 16,724					\$ 22,007					
274	\$46,011	2027		15	2038	Snow Removal UTV	\$ 39,331													
275	\$119,096	2027		20	2042	Yanmar YF359 Tractor & Attachments														
276	\$16,439	2027		10	2032	Dump Trailer- 14Feet									\$ 20,000					
277	\$15,471	2027	1357	15	2034	Deicer Storage Tank											\$ 20,359			

Sudden Valley Community Association
2027-2036 CRRRF Capital Plan

	C	H	I	J	K	N	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
12	Cost Est (Total Cost)	Cost Est Year	Asset ID	Useful Life	Year Scheduled	Project Name	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
278	\$62,400	2027		7	2026	SEC: Ford Bronco Sport Vehicle x 2				\$ 60,000							\$ 78,956			
279	\$33,926	2027	1165	10	2026	SEC: Radio System -Replacement				\$ 32,621										\$ 48,287
280	\$20,091	2027		10	2026	SEC: Marina Security System				\$ 19,318										\$ 28,596
281	\$78,871	2027	1161	7	2031	SEC: Security/Access Control - Replacement									\$ 92,268					
282	\$16,224	2027		20	2045	Marina Directional Signage			\$ 15,000											
283	\$21,632	2027		20	2045	Gate 2 & Welcome Center Directional Signage			\$ 20,000											
284	\$60,833	2027	1230	15	2035	Parks: Playground Equipment - Replacement													\$ 83,254	
285	\$11,699	2027	1256	10	2027	Parks: Tables & Benches - Replacement					\$ 11,699									
286	\$121,232	2027		20	2044	Parks: Playgrounds ADA Compliance phase 1	\$ 107,775													
287	\$25,351	2027		20	2026	Parks: Marina Community Park Playground Design & Permitting				\$ 24,376										
288	\$100,838	2027		20	2027	Parks: Playgrounds ADA Compliance phase 2					\$ 100,838									
289	\$8,813	2027	1106	10	2033	Pools: Quiet & Main Pool Furniture	\$ 7,533										\$ 11,151			
290	\$36,566	2027		12	2035	Pools: Quiet & Main Pool Covers													\$ 50,043	
291	\$8,219	2027	1313	15	2032	Summit 7x16 Tilt Trailer -Replacement										\$ 10,000				
292	\$33,925	2027	1066	12	2030	Toro GM3280D								\$ 38,162						
293																				
294	\$ 4,653,277					SUBTOTAL Equipment	\$ 330,659	\$ 226,089	\$ 288,219	\$ 654,036	\$ 791,710	\$ 245,508	\$ 218,866	\$ 523,842	\$ 362,772	\$ 211,850	\$ 886,360	\$ 597,728	\$ 346,872	\$ 732,406
295																				
296	\$ 27,635,001					GRAND TOTAL CRRRF Expenses Totals	\$ 1,771,879	\$ 1,185,264	\$ 1,040,025	\$ 2,327,465	\$ 5,076,525	\$ 1,208,824	\$ 3,124,914	\$ 1,310,711	\$ 1,096,198	\$ 654,448	\$ 1,376,558	\$ 1,325,761	\$ 803,404	\$ 1,232,686
297																				
298																				
299																				
300						CRRRF Plan Expenses in current year				\$ (5,076,525)	\$ (1,208,824)	\$ (3,124,914)	\$ (1,310,711)	\$ (1,096,198)	\$ (654,448)	\$ (1,376,558)	\$ (1,325,761)	\$ (803,404)	\$ (1,232,686)	
304						Year End Reserve Balance After Expenses				\$ 1,931,405	\$ 2,236,635	\$ 625,776	\$ 829,119	\$ 1,246,976	\$ 2,106,582	\$ 2,244,079	\$ 2,432,372	\$ 3,143,023	\$ 3,424,391	
305						Target Reserves Board Recommended Carryover				\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	
306						Expected Residual at Year-end after Carryover: (Revenues - Expenses - Reserves Carryover)				\$ 1,331,405	\$ 1,636,635	\$ 25,776	\$ 229,119	\$ 646,976	\$ 1,506,582	\$ 1,644,079	\$ 1,832,372	\$ 2,543,023	\$ 2,824,391	

SVCA Ten-Year Roads & Drainage Plan

- In February of 2023, the Board awarded a contract to Impact Design for the development of a ten-year maintenance plan for SVCA's roads, culverts, and bridges. This comprehensive plan was presented to the Board in January 2024.
- The plan includes a prioritized list of projects by year, along with estimates of the cost of each project, which the 2027 Roads Capital Budget applies an increase to at an inflation rate of 4% per year.
- The 2027 Roads Capital Budget aligns with the recommendations made by Impact Design in the Ten-Year Plan.



2026

Capital Budget -- Roads

**Sudden Valley Community Association
2027-2036 Roads and Culverts Capital Plan**

	A	B	G	H	J	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	
1	2027 Roads CapitalPlanning																			
2						REVENUES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
3						January 1 Carryover					\$ 2,039,307	\$ 1,412,146	\$ 1,071,034	\$ 867,118	\$ 1,042,466	\$ 753,701	\$ 393,212	\$ 308,895	\$ 763,661	\$ 1,193,581
4						Expected Road Reserve DuesCollection					\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	\$ 1,411,758	
6						Estimated interest and Other Income					\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
7						Previous year's Carryover hold back					\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
8						TOTAL EXPECTED RESERVES/REVENUE					\$3,957,065	\$3,329,904	\$2,988,792	\$2,784,875	\$2,960,224	\$2,671,459	\$2,310,970	\$2,226,653	\$2,681,419	\$3,111,339
9																				
10	Cost Est	Cost Est Year	CIP Num	Year Scheduled (adjusted if applicable)	ProjectName	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
11	Escalation: 4.00%																			
12																				
13	46,794	2027		Annual	On-Call Engineering Services for CIP	\$ 39,995	\$ 40,305	\$ 33,296	\$ 56,258	\$ 46,794	\$ 48,666	\$ 50,613	\$ 52,637	\$ 54,743	\$ 56,932	\$ 59,210	\$ 61,578	\$ 64,041	\$ 66,603	
14	7,255	2027		Bi-Annual	Large Culvert or Bridge Inspection (alternating years)		\$ 5,561		\$ 6,976		\$ 7,545		\$ 8,161		\$ 8,827		\$ 9,547		\$ 10,326	
15	16,873	2027		Every 5 Years	Whatcom County Programmatic Permit (NOA permit)		\$ 15,000					\$ 18,250					\$ 22,204			
16	16,873	2027		Every 5 Years	Whatcom County Programmatic Permit (maintenance of gravel)		\$ 15,000					\$ 18,250					\$ 22,204			
17	154,828	2027		Every 5 Years	Capital Improvement Plan (CIP) 2025 - 2034 Update	\$ 132,348					\$ 161,022					\$ 195,907				
19						SUBTOTAL - ENGINEERING, PLANNING & INSPECTION	\$ 172,343	\$ 75,866	\$ 33,296	\$ 63,234	\$ 46,794	\$ 217,233	\$ 87,112	\$ 60,798	\$ 54,743	\$ 65,759	\$ 255,117	\$ 115,533	\$ 64,041	\$ 76,929
20																				
21																				
22	379,331	2027		2035	2023 Road Reconstruction & Drainage (Obligated in 2023)	\$ 324,254												\$ 519,141		
23	14,327	2027		2035	2024 Road Design & Permitting - Deer Run Lane (Obligated in 2023)	\$ 12,737												\$ 19,607		
24	73,787	2027		2024	Cold Spring Drainage Construction		\$ 30,000													
25	147,362	2027		2024	Design & Permitting - Area Z Access Bridge & Culvert #4 with Road		\$ 131,004													
26	300,339	2027		2024	2024 Deer Run Lane Asphalt Overlay		\$ 267,000													
27	130,000	2027		2027	2027 Fog LinesPainting				\$ 130,000											
28	25,667	2027		2025	Street Signs & Pavement Marking Repairs			\$ 23,731												
29	252,013	2027		2025	Area Z Bridge Replacement		\$ 233,000													
30	925,270	2027		2025	Culvert #4 with BridgeReplacement		\$ 855,464													
31	22,653	2027		2025	Design & Permitting - 2026 Road Projects		\$ 20,944													
32	39,872	2027		2026	Appaloosa Court Repair and Overlay			\$ 38,339												
33	101,989	2027		2026	Yearling Place Repair and Overlay			\$ 98,067												
34	34,167	2027		2026	Misty Ridge Court Repair and Overlay			\$ 32,853												
35	25,287	2027		2026	Fields Park Place Repair and Overlay			\$ 24,315												
36	80,813	2027		2026	Design & Permitting - Culvert #24: Remove and Install MetalBridge			\$ 77,705												
37	93,384	2027		2026	Design & Permitting - Culvert #22: Remove and Install MetalBridge			\$ 89,792												
38	993,323	2027		2027	Culvert #24: Remove and Install Prefabricated Metal Bridge				\$ 993,323											
39	90,000	2027		2027	Miscellaneous Delamination Repairs				\$ 90,000											
40	1,103,692	2027		2028	Culvert #22: Remove and Install Prefabricated Metal Bridge					\$ 1,147,839										
41	97,301	2027		2028	Design & Permitting - Culvert #23: Remove and Install MetalBridge					\$ 101,193										
42	1,103,692	2027		2029	Culvert #23: Remove and Install Prefabricated Metal Bridge						\$ 1,193,753									
43	22,497	2027		2029	Design & Permitting - 2030 Road Repairs and Overlays						\$ 24,333									
44	50,037	2027		2030	Fawn Court Repair and Overlay						\$ 56,285									
45	112,758	2027		2030	Highwood Circle Repair and Overlay						\$ 126,837									
46	22,497	2027		2030	Design & Permitting - 2031 Road Repairs and Overlays						\$ 25,306									
47	92,730	2027		2031	Park View Circle Repair and Overlay								\$ 108,480							
48	118,174	2027		2031	Thunder Peak Way Repair and Overlay								\$ 138,247							
49	163,372	2027		2031	Pinto Creek Lane Repair and Overlay								\$ 191,122							
50	148,262	2027		2031	Inlet Circle Repair and Overlay								\$ 173,446							
51	113,007	2027		2031	Twinflower Circle Repair and Overlay								\$ 132,202							
52	97,301	2027		2031	Design & Permitting - Culvert #54: Remove and Install MetalBridge								\$ 113,828							
53	1,103,692	2027		2032	Culvert #54: Remove and Install Prefabricated Metal Bridge									\$ 1,342,810						
54	11,249	2027		2032	Design & Permitting - 2033 Road Repairs and Overlays									\$ 13,686						
55	306,912	2027		2033	Rocky Ridge Drive Repair and Overlay											\$ 388,342				
56	165,261	2027		2033	Horseshow Circle Repair and Overlay											\$ 209,107				
57	69,646	2027		2033	Sanwick Point Court Repair and Overlay											\$ 88,124				
58	62,432	2027		2033	Kinglet Court Repair and Overlay											\$ 78,996				
59	45,250	2027		2034	Autumn Vista Place Repair and Overlay												\$ 59,546			
60	172,468	2027		2034	Holly View Way Repair and Overlay												\$ 226,956			
61	144,931	2027		2034	Rose Ridge Loop Repair and Overlay												\$ 190,719			
62	40,945	2027	R-101	Annual	Pothole Repairs (higher per year until Road Surfacing complete)	\$ 35,000	\$ 33,378	\$ 37,856	\$ 39,370	\$ 40,945	\$ 42,583	\$ 44,286	\$ 46,058	\$ 47,900	\$ 49,816	\$ 51,809	\$ 53,881	\$ 56,036	\$ 58,278	
63						SUBTOTAL -ROADS	\$ 371,991	\$ 461,382	\$ 1,170,995	\$ 400,440	\$ 1,254,268	\$ 1,291,615	\$ 1,262,372	\$ 254,487	\$ 905,225	\$ 1,406,311	\$ 816,378	\$ 531,102	\$ 594,785	\$ 58,278
64																				
65																				
66	99,438	2027		Annual	Fast Response for Unforeseen Drainage Issues	\$ 85,000	\$ 51,261	\$ 71,935	\$ 95,613	\$ 99,438	\$ 103,415	\$ 107,552	\$ 111,854	\$ 116,328	\$ 120,982	\$ 125,821	\$ 130,854	\$ 136,088	\$ 141,531	
67	503,451	2027		2027	Recreation Corridor Drainage Improvements				\$ 503,451											

**Sudden Valley Community Association
2027-2036 Roads and Culverts Capital Plan**

[illegible]

Sudden Valley Community Association
2027-2036 Roads and Culverts Capital Plan

	A	B	G	H	J	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
	Cost Est	Cost Est Year	CIP Num	Year Scheduled (adjusted if applicable)	ProjectName	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
10																			
135	7,424	2027		2026	Culvert 33 (35 Holly View Way)				\$ 7,139										
136	7,649	2027		2026	Culvert 52 (7 Austin Ck Ln)				\$ 7,355										
137	6,749	2027		2026	Culvert 140 (47 North PointDr)				\$ 6,490										
138	11,249	2027		2026	Culvert 113 (19 Pinto Creek Ln)				\$ 10,816										
139	5,849	2027		2026	Culvert 430 (5 BerrywoodPl)				\$ 5,624										
140	10,799	2027		2026	Culvert 53 (20 Austin CreekLn)				\$ 10,383										
141	12,823	2027		2026	Culvert 222 (6 Ridge Crest Way)				\$ 12,330										
142	7,874	2027		2026	Culvert 50 (33 Valley Crest Way)				\$ 7,571										
143	10,349	2027		2026	Culvert 173 (10 StableLn)				\$ 9,951										
144	23,172	2027		2026	Culvert 175 (1 Stable Ln)				\$ 22,281										
145	8,999	2027		2026	Culvert 211 (93B Sudden ValleyDr)				\$ 8,653										
146	7,424	2027		2026	Culvert 202 (1 Autumn VistaPl)				\$ 7,139										
147	10,799	2027		2026	Culvert 85 (46 Sudden ValleyDr)				\$ 10,383										
148	11,699	2027		2026	Culvert 86 (50 Sudden ValleyDr)				\$ 11,249										
149	8,099	2027		2026	Culvert 91 (8 Inglewood Pl)				\$ 7,788										
150	10,124	2027		2026	Culvert 116 (87 Harbor View Dr)				\$ 9,734										
151	22,947	2027		2026	Culvert 146 (6 SpinnakerLn)				\$ 22,065										
152	7,424	2027		2026	Culvert 417 (20 LongshoreLn)				\$ 7,139										
153	19,123	2027		2026	Culvert FND 51 (16 InletCir)				\$ 18,387										
154	10,799	2027		2026	Culvert 67 (12 SweetcloverCir)				\$ 10,383										
155	10,799	2027		2026	Culvert 58 (1 Catkin Ct)				\$ 10,383										
156	7,649	2027		2026	Culvert 72 (12 HoneycombLn)				\$ 7,355										
157	11,249	2027		2029	2030 Culvert Design & Permitting							\$ 12,167							
158	36,221	2027		2030	Culvert 161 (16 Sunflower Cir)								\$ 40,743						
159	6,749	2027		2030	Culvert 77 (106 Grand ViewLn)								\$ 7,592						
160	8,324	2027		2030	Culvert FND 23 (2 GooseberryCir)								\$ 9,363						
161	11,474	2027		2030	Culvert 437 (11 Wisteria Ln)								\$ 12,906						
162	14,173	2027		2030	Culvert FND 4 (2 Bracken Pl)								\$ 15,943						
163	98,088	2027		2030	Culvert FND 2 (70-80 Louise ViewDr)								\$ 110,336						
164	9,449	2027		2030	Culvert 2 (34 Western Ln)								\$ 10,629						
165	10,349	2027		2030	Culvert 3 (153 Polo Park Dr)								\$ 11,641						
166	11,699	2027		2030	Culvert 30 (90 Polo ParkDr)								\$ 13,159						
167	10,799	2027		2030	Culvert 38 (42 Morning GloryDr)								\$ 12,147						
168	15,523	2027		2030	Culvert FND 6 (77 HoneycombLn)								\$ 17,461						
169	13,273	2027		2030	Culvert 32 (37 Holly View Way)								\$ 14,931						
170	19,123	2027		2030	Culvert 189 (33 Little StrawberryLn)								\$ 21,510						
171	17,323	2027		2030	Culvert 48/49 (389 Sudden ValleyDr)								\$ 19,486						
172	6,524	2027		2030	Culvert 174 (3 Stable Ln)								\$ 7,339						
173	12,598	2027		2030	Culvert 44 (1 Ridge Crest Way)								\$ 14,172						
174	6,974	2027		2030	Culvert 192 (36 Rocky Ridge Dr)								\$ 7,845						
175	8,549	2027		2030	Culvert 400 (2 Holly View Way)								\$ 9,616						
176	20,248	2027		2030	Culvert 165 (201 Sudden ValleyDr)								\$ 22,776						
177	10,574	2027		2030	Culvert 163 (192 Sudden ValleyDr)								\$ 11,894						
178	7,649	2027		2030	Culvert 169 (21 ParkviewCir)								\$ 8,604						
179	7,199	2027		2030	Culvert 171 (32 Stable Ln)								\$ 8,098						
180	7,424	2027		2030	Culvert 177 (36 Canyon Ct)								\$ 8,351						
181	7,424	2027		2030	Culvert 94 (17 Basin ViewCir)								\$ 8,351						
182	7,649	2027		2030	Culvert 96 (3 Green HillRd)								\$ 8,604						
183	11,024	2027		2030	Culvert 100 (7 Sundew Ct)								\$ 12,400						
184	7,424	2027		2030	Culvert 136 (32 TwinflowerCir)								\$ 8,351						
185	34,871	2027		2030	Culvert 412/413 (3 LongshoreLn)								\$ 39,225						
186	8,774	2027		2030	Culvert 154 (1 FairwayLn)								\$ 9,869						
187	13,498	2027		2030	Culvert 156 (73 Windward Dr)								\$ 15,184						
188	13,048	2027		2030	Culvert 76 (41 Marigold Dr)								\$ 14,678						
189	10,124	2027		2030	Culvert 73 (22 Morning Beach Dr)								\$ 11,388						
190	5,399	2027		2030	Culvert 429 (225 Polo ParkDr)								\$ 6,074						
191	17,998	2027		2030	Culvert FND 25 (3 TawnyCir)								\$ 20,245						
192	24,522	2027		2030	Culvert 406 (30 Rocky Ridge Dr)								\$ 27,584						
193	8,999	2027		2030	Culvert 62 (18 ClematisLn)								\$ 10,123						
194	8,999	2027		2030	Culvert FND 14 (29 Lost LakeLn)								\$ 10,123						
195	9,899	2027		2030	Culvert 199 (5 Meadow Ct)								\$ 11,135						
196	6,524	2027		2030	Culvert 179 (10 TawnyCir)								\$ 7,339						
197	6,074	2027		2030	Culvert FND 43 (120 Grand ViewLn)								\$ 6,833						
198	11,249	2027		2030	2031 Culvert Design & Permitting								\$ 12,653						
199	7,199	2027		2031	Culvert 71 (13 HoneycombLn)									\$ 8,422					
200	8,549	2027		2031	Culvert 190 (16 Little StrawberryLn)									\$ 10,001					
201	12,823	2027		2031	Culvert FND 19 (8 Acorn Pl)									\$ 15,002					

