
**AVENEL COMMUNITY ASSOCIATION
2026 OPERATING BUDGET**

APPROVED 11/12/2025

ACA 2026 BUDGET* - CHART OF MONTHLY ASSESSMENTS

Final assessments rounded by CMI

| | 2026 Budget | Rapley 1/2 Acre | Rapley 2 Acres | Deer Hollow | Pleasant Gate | Player's Crossing Towns | Prescott Towns | Gates Patio | Prescott Patio | Chartwell Cluster | Other Clusters | Half Acre | Two Acres |
|---|--------------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|
| <i>Members in 2015 = 900 includes all lots</i> | 900 | 45 | 8 | 5 | 60 | 82 | 31 | 51 | 101 | 34 | 153 | 242 | 88 |
| GENERAL ASSESSMENT: | | | | | | | | | | | | | |
| General Operating | \$1,310,342 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 | \$121.33 |
| Administrative | \$44,275 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 | \$4.10 |
| Communications | \$2,700 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.25 |
| General Maintenance | \$147,707 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 | \$13.68 |
| Contract Maintenance | \$1,084,528 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 | \$100.42 |
| Swim & Tennis Facilities Operating | \$222,926 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 | \$20.64 |
| Swim & Tennis Facilities Reserve | \$88,200 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 | \$8.17 |
| General Reserves | \$84,622 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 | \$7.84 |
| Total General Assessment | \$2,985,300 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 | \$276.42 |
| PARCEL ASSESSMENT | | | | | | | | | | | | | |
| Parcel Operating | \$214,762 | \$227.16 | \$227.16 | \$0.00 | \$0.58 | \$8.83 | \$38.32 | \$0.80 | \$38.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Parcel Reserves*** | \$216,839 | \$76.20 | \$76.20 | \$83.60 | \$26.04 | \$42.10 | \$43.09 | \$43.87 | \$43.09 | \$19.81 | \$0.00 | \$0.00 | \$0.00 |
| Total Parcel Assessment | \$431,601 | \$303.36 | \$303.36 | \$83.60 | \$26.61 | \$50.93 | \$81.41 | \$44.67 | \$81.41 | \$19.81 | \$0.00 | \$0.00 | \$0.00 |
| MANAGEMENT COMPANY ASSESSMENT | \$56,259 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 | \$5.21 |
| TRASH ASSESSMENT PARCEL | \$269,380 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 | \$24.94 |
| LOT LANDSCAPE MAINTENANCE PARCEL | \$1,808,239 | \$230.58 | 0.00* | \$108.66 | \$72.09 | \$87.08 | \$87.08 | \$108.66 | \$108.66 | \$140.12 | \$140.12 | \$230.58 | 0.00* |
| <i>Total includes 2-acre lots / Assessment Varies by Lots</i> | | | | | | | | | | | | | |
| LONG RANGE LANDSCAPE PLAN | \$60,000 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 | \$5.56 |
| VEHICLE RESERVE | \$10,000 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 | \$0.93 |
| 2026 ASSESSMENT | \$5,620,779 | \$847.00 | \$616.41 | \$505.31 | \$411.75 | \$451.07 | \$481.54 | \$466.38 | \$503.12 | \$472.98 | \$453.17 | \$543.63 | \$313.05 |

| | | | | | | | | | | | | | |
|--------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2026 Assessment | | \$847.00 | \$616.41 | \$505.31 | \$411.75 | \$451.07 | \$481.54 | \$466.38 | \$503.12 | \$472.98 | \$453.17 | \$543.63 | \$313.05 |
| 2025 Assessment | | \$828.09 | \$606.76 | \$486.89 | \$396.07 | \$431.18 | \$467.01 | \$447.30 | \$487.73 | \$454.73 | \$435.37 | \$522.20 | \$300.87 |
| Percentage increase over 2025 | | 2.3% | 1.6% | 3.8% | 4.0% | 4.6% | 3.1% | 4.3% | 3.2% | 4.0% | 4.1% | 4.1% | 4.0% |
| 2025 Assessment | | \$828.09 | \$606.76 | \$486.89 | \$396.07 | \$431.18 | \$467.01 | \$447.30 | \$487.73 | \$454.73 | \$435.37 | \$522.20 | \$300.87 |
| 2024 Assessment | | \$799.08 | \$596.19 | \$475.65 | \$380.93 | \$408.85 | \$450.64 | \$425.41 | \$469.63 | \$435.22 | \$414.79 | \$494.39 | \$291.50 |
| Percentage increase over 2024 | | 3.6% | 1.8% | 2.4% | 4.0% | 5.5% | 3.6% | 5.1% | 3.9% | 4.5% | 5.0% | 5.6% | 3.2% |
| 2024 Assessment | | \$799.08 | \$596.19 | \$475.65 | \$380.93 | \$408.85 | \$450.64 | \$425.41 | \$469.63 | \$435.22 | \$414.79 | \$494.39 | \$291.50 |
| 2023 Assessment | | \$769.33 | \$570.42 | \$460.19 | \$367.99 | \$394.61 | \$438.29 | \$410.75 | \$456.91 | \$422.46 | \$403.00 | \$481.04 | \$282.13 |
| Percentage increase over 2023 | | 3.9% | 4.5% | 3.4% | 3.5% | 3.6% | 2.8% | 3.6% | 2.8% | 3.0% | 2.9% | 2.8% | 3.3% |
| 2023 Assessment | | \$769.33 | \$570.42 | \$460.19 | \$367.99 | \$394.61 | \$438.29 | \$410.75 | \$456.91 | \$422.46 | \$403.00 | \$481.04 | \$282.13 |
| 2022 Assessment | | \$742.63 | \$547.62 | \$442.66 | \$349.71 | \$373.83 | \$419.23 | \$390.08 | \$437.74 | \$405.16 | \$384.68 | \$461.19 | \$266.18 |
| Percentage increase over 2022 | | 3.6% | 4.2% | 4.0% | 5.2% | 5.6% | 4.5% | 5.3% | 4.4% | 4.3% | 4.8% | 4.3% | 6.0% |
| 2022 Assessment | | \$742.63 | \$547.62 | \$442.66 | \$349.71 | \$373.83 | \$419.23 | \$390.08 | \$437.74 | \$405.16 | \$384.68 | \$461.19 | \$266.18 |
| 2021 Assessment | | \$717.79 | \$533.02 | \$428.06 | \$334.57 | \$359.18 | \$403.44 | \$374.15 | \$422.57 | \$389.96 | \$367.20 | \$441.98 | \$257.20 |
| Percentage increase over 2021 | | 3.5% | 2.7% | 3.4% | 4.5% | 4.1% | 3.9% | 4.3% | 3.6% | 3.9% | 4.8% | 4.3% | 3.5% |
| 2021 Assessment | | \$717.79 | \$533.02 | \$428.06 | \$334.57 | \$359.18 | \$403.44 | \$374.15 | \$422.57 | \$389.96 | \$367.20 | \$441.98 | \$257.20 |
| 2020 Assessment | | \$699.80 | \$520.41 | \$420.79 | \$333.72 | \$358.17 | \$398.03 | \$371.92 | \$416.61 | \$385.30 | \$361.91 | \$434.50 | \$255.11 |
| Percentage increase over 2020 | | 2.6% | 2.4% | 1.7% | 0.3% | 0.3% | 1.4% | 0.6% | 1.4% | 1.2% | 1.5% | 1.7% | 0.8% |

ACA 2026 BUDGET/DRAFT

| Acct. Code | Description | 2024 Budget | 2024 Actual per Audit | 2025 Budget | 2025 Projected | 2026 Budget | Notes |
|--------------------------------------|-------------------------------------|------------------|--------------------------|------------------|------------------|------------------|-------|
| GENERAL OPERATING | | | | | | | |
| EMPLOYEE COMPENSATION | | | | | | | |
| 3-462/5306-53 | Cumulative Employee Compensation | \$742,168 | \$725,577 | \$782,578 | \$697,000 | \$810,430 | 1 |
| 464/5322 | Other Labor | \$25,000 | \$19,674 | \$30,000 | \$19,800 | \$30,000 | |
| 465/5340 | Payroll Taxes | \$65,000 | \$58,715 | \$72,000 | \$65,000 | \$75,000 | |
| 465/5340 | FAMLI Taxes | \$0 | n/a | \$2,079 | \$0 | \$0 | |
| 466/5334 | Simple IRA Contribution | \$18,500 | \$17,184 | \$20,970 | \$16,450 | \$17,430 | |
| Total Employee Compensation | | \$850,668 | \$821,150 | \$907,627 | \$798,250 | \$932,860 | |
| INSURANCE | | | | | | | |
| 472/5445 | Master Liability & Prop. Damage | \$18,777 | \$19,614 | \$21,111 | \$21,111 | \$19,555 | |
| 473/5476 | Umbrella | \$10,301 | \$14,380 | \$12,503 | \$12,503 | \$16,178 | |
| 474/5415 | Directors & Officers Liab./Fidelity | \$14,106 | \$13,571 | \$12,502 | \$12,502 | \$11,976 | |
| 475/5469 | Workers Compensation | \$10,321 | \$11,206 | \$9,070 | \$10,321 | \$4,951 | |
| 476/5330 | Employee Health/Benefits | \$78,876 | \$72,385 | \$83,362 | \$77,245 | \$88,383 | 2 |
| 477/5459 | Vehicles Insurance | \$10,578 | \$9,789 | \$7,622 | \$7,622 | \$11,014 | |
| Total Insurance | | \$142,959 | \$140,945 | \$146,170 | \$141,304 | \$152,057 | |
| TAXES - FEDERAL, STATE, LOCAL | | | | | | | |
| 480/6444 | Real Estate Water Quality Taxes | \$32,615 | \$35,332 | \$36,000 | \$38,050 | \$40,000 | |
| 481/9005 | Federal and State (income) taxes | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total Taxes | | \$32,615 | \$35,332 | \$36,000 | \$38,050 | \$40,000 | |
| PROFESSIONAL FEES | | | | | | | |
| 485/7030 | Legal - General | \$40,000 | \$17,365 | \$40,000 | \$40,000 | \$40,000 | |
| 488/7000 | Audit & Tax Preparation | \$10,200 | \$10,400 | \$10,600 | \$10,600 | \$10,600 | |
| 489/7005 | Other Consultants/Software | \$24,000 | \$16,946 | \$24,000 | \$20,000 | \$20,000 | |
| 490/5115 | Web Site Development/Marketing | \$3,500 | \$3,260 | \$3,500 | \$2,000 | \$3,500 | |
| 494/5117 | Potomac Preservation Webstie | \$0 | \$0 | \$500 | \$500 | \$500 | |
| Total Professional Fees | | \$77,700 | \$47,971 | \$78,600 | \$73,100 | \$74,600 | |
| EMPLOYEE IMPROVEMENT | | | | | | | |
| 492/5044 | Industry Lit./Memberships | \$950 | \$1,295 | \$950 | \$950 | \$950 | |
| 493/5046 | Seminars/Continuing Education | \$2,200 | \$775 | \$2,300 | \$2,200 | \$2,300 | |
| Total Employee Improvement | | \$3,150 | \$2,070 | \$3,250 | \$3,150 | \$3,250 | |
| OTHER GENERAL OPERATING | | | | | | | |
| 495/6300 | Licenses and Fees | \$5,753 | \$5,753 | \$5,752 | \$5,775 | \$5,775 | |
| 498/5027 | Social Committee | \$2,500 | \$434 | \$2,500 | \$2,500 | \$2,500 | |
| 499/5198 | Other Operating | \$74,000 | \$83,102 | \$80,000 | \$80,000 | \$83,000 | |
| 500/6057 | Office Utilities | \$12,000 | \$12,055 | \$12,000 | \$12,500 | \$13,000 | |
| 501/6002 | Entrance Feature Lighting | \$1,750 | \$1,746 | \$1,600 | \$1,600 | \$1,600 | |
| Total Other General Operating | | \$96,003 | \$103,090 | \$101,852 | \$102,375 | \$105,875 | |

| Acct. Code | Description | 2024 Budget | 2024 Actual per Audit | 2025 Budget | 2025 Projected | 2026 Budget | Notes |
|-----------------------------------|-------------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|-------|
| SURVEILLANCE | | | | | | | |
| 503/6052 | Cellular Phones | \$800 | \$597 | \$800 | \$800 | \$800 | |
| 504/6315 | Uniforms - Special Equip. | \$900 | \$946 | \$900 | \$900 | \$900 | |
| Total Surveillance | | \$1,700 | \$1,543 | \$1,700 | \$1,700 | \$1,700 | |
| Total General Operating | | \$1,204,795 | \$1,152,101 | \$1,275,199 | \$1,157,929 | \$1,310,342 | |
| ADMINISTRATIVE EXPENSES | | | | | | | |
| 505/5090 | Office Supplies | \$2,500 | \$1,464 | \$2,500 | \$2,100 | \$2,500 | |
| 506/5092 | Stationery Supplies | \$1,100 | \$865 | \$950 | \$950 | \$975 | |
| 507/5085 | Office Equipment | \$300 | | \$250 | \$250 | \$250 | |
| 508/6670 | Machine Supplies | \$900 | \$72 | \$800 | \$600 | \$750 | |
| 509/5215 | Postage | \$8,750 | \$5,747 | \$8,750 | \$7,250 | \$8,750 | |
| 511/6050 | Telephone | \$9,400 | \$7,481 | \$9,400 | \$8,600 | \$9,400 | |
| 517/6555 | Equip. Repairs/Upgrades | \$3,950 | \$2,198 | \$3,100 | \$3,800 | \$4,200 | |
| 518/5210 | Copy Paper/Supplies | \$850 | \$402 | \$850 | \$650 | \$850 | |
| 520/NA | Bad Debt | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 523/5095 | Payroll Administration Fee | \$6,048 | \$6,151 | \$6,048 | \$8,448 | \$9,100 | |
| 525/5195 | Other Administrative | \$13,000 | \$6,059 | \$10,000 | \$6,500 | \$7,500 | |
| Total Administrative | | \$46,798 | \$30,439 | \$42,648 | \$39,148 | \$44,275 | |
| COMMUNICATIONS | | | | | | | |
| 531/5225 | Newsletter Printing | \$5,200 | \$4,145 | \$4,200 | \$3,000 | \$4,200 | |
| 544/4260 | Resale Program | (\$500) | | (\$500) | (\$550) | (\$500) | |
| 550/4275 | Other Communications | (\$1,000) | (\$5,951) | (\$600) | (\$1,500) | (\$1,000) | |
| Total Communications | | \$3,700 | (\$1,806) | \$3,100 | \$950 | \$2,700 | |
| GENERAL MAINTENANCE | | | | | | | |
| 576/6775 | Fuel - Vehicles | \$15,000 | \$13,835 | \$13,500 | \$12,900 | \$13,500 | |
| 577/6776 | Maintenance - Vehicles | \$8,500 | \$7,243 | \$7,500 | \$9,500 | \$7,500 | |
| 580/6745 | Street Sign Maintenance | \$500 | \$651 | \$500 | \$500 | \$500 | |
| 585/6622 | Hand Tools | \$500 | \$798 | \$500 | \$500 | \$500 | |
| 588/6601 | General Supplies | \$4,200 | \$3,593 | \$4,200 | \$4,200 | \$4,300 | |
| 590/6640 | Street & Entry Light Repairs | \$4,000 | \$12,732 | \$7,000 | \$4,200 | \$4,500 | |
| 591/6165 | Common Area Tree Removal | \$58,000 | \$54,775 | \$58,000 | \$62,000 | \$65,000 | |
| 595/6795 | Other General Maintenance | \$1,500 | \$0 | \$1,500 | \$1,500 | \$1,500 | |
| 601/6754 | Storm Damage Repairs | \$7,000 | \$0 | \$7,000 | \$42,000 | \$19,000 | |
| 602/6632 | Bldg. Maint. & Info. Ctr. Repairs | \$9,000 | \$5,804 | \$7,000 | \$8,500 | \$7,500 | |
| 603/6635 | Office Cleaning/Sanitation Supplies | \$21,500 | \$21,804 | \$22,800 | \$22,800 | \$23,907 | |
| Total General Maintenance | | \$129,700 | \$121,235 | \$129,500 | \$168,600 | \$147,707 | |
| CONTRACT MAINTENANCE | | | | | | | |
| 611/6443 | Trash Removal Common Area | \$1,200 | \$960 | \$1,200 | \$1,200 | \$1,200 | |
| 614/6442 | Snow Services | \$60,000 | \$51,239 | \$60,000 | \$74,000 | \$60,000 | |
| 619/6100 | Common Area. Landscape Maint. | \$832,669 | \$828,599 | \$869,977 | \$872,021 | \$908,033 | |
| 620/6411 | Equipment Surcharge | \$0 | \$0 | \$13,467 | \$13,467 | \$27,295 | |
| 626/6600 | Site Maintenance & Repair | \$78,000 | \$49,047 | \$78,000 | \$70,000 | \$78,000 | |
| 635/6495 | Other Contract Maintenance | \$6,500 | \$7,300 | \$6,500 | \$6,500 | \$6,500 | |
| 639/6455 | Street Sweeping/Curb Wash | \$3,200 | \$0 | \$3,200 | \$0 | \$2,700 | |
| 640/6434 | Mosquito Control | \$800 | \$539 | \$800 | \$0 | \$800 | |
| Total Contract Maintenance | | \$982,369 | \$937,684 | \$1,033,144 | \$1,037,188 | \$1,084,528 | |

| Acct. Code | Description | 2024 Budget | 2024 Actual per Audit | 2025 Budget | 2025 Projected | 2026 Budget | Notes |
|--|--|--------------------|--------------------------|--------------------|--------------------|--------------------|-------|
| SWIM & TENNIS FACILITIES | | | | | | | |
| 701/6438 | Pool Management | \$123,000 | \$120,171 | \$133,000 | \$128,590 | \$135,000 | |
| 703/6700 | Pool/Tennis Maintenance | \$34,500 | \$36,712 | \$34,500 | \$30,000 | \$34,500 | |
| 704/5208 | Pool Concession Expense | \$500 | (\$184) | \$500 | \$500 | \$500 | |
| 705/6108 | Pool Landscape | \$12,000 | \$13,907 | \$12,647 | \$12,647 | \$13,026 | |
| 707/6038 | Pool Utilities | \$25,500 | \$31,433 | \$25,500 | \$25,900 | \$28,000 | |
| 708/5206 | Swim Team Expense | \$1,500 | \$1,503 | \$2,500 | \$2,500 | \$2,500 | |
| 712/6036 | Pool Trash | \$1,500 | \$450 | \$1,140 | \$1,400 | \$1,400 | |
| 714/9015 | Mont. County Water Quality Tax | \$4,200 | \$4,534 | \$4,600 | \$4,882 | \$5,000 | |
| 716/6702 | Misc Pool Expenses | \$2,200 | \$473 | \$3,000 | \$2,200 | \$3,000 | |
| Total Swim & Tennis Facilities | | \$204,900 | \$208,999 | \$217,387 | \$208,619 | \$222,926 | |
| TOTAL SWIM & TENNIS FACILITIES RESERVE | | \$84,000 | \$84,000 | \$88,200 | \$88,200 | \$88,200 | |
| TOTAL GENERAL & OPERATING RESERVES | | \$81,545 | \$82,202 | \$64,622 | \$64,622 | \$84,622 | 3 |
| TOTAL GENERAL ASSESSMENT | | \$2,737,807 | \$2,614,854 | \$2,853,800 | \$2,765,256 | \$2,985,300 | |
| PARCEL OPERATING | | | | | | | |
| 900/6000 | Electricity - Street Lights Parcel | \$11,812 | \$23,018 | \$15,302 | \$13,500 | 14,236 | |
| 902/7533 | Putting Green Watering - Parcel Expenses | \$1,200 | \$3,435 | \$2,500 | \$2,650 | \$2,500 | |
| 904/7494 | Putting Green Irrig. Repair - Parcel | \$700 | \$1,336 | \$1,000 | \$1,700 | \$1,500 | |
| 905/5055 | Rapley Preserve Operating Expenses | \$129,450 | \$124,566 | \$133,460 | \$123,685 | \$138,385 | |
| 906/8130 | Prescott Association Expenses | \$56,023 | \$53,193 | \$56,512 | \$69,715 | \$58,141 | |
| Total Parcel Operating | | \$199,185 | \$205,548 | \$208,774 | \$211,250 | 214,762 | |
| PARCEL RESERVES (80001-80007) | | \$221,171 | \$221,171 | \$219,800 | \$219,800 | \$216,839 | 4 |
| MANAGEMENT COMPANY ASSESSMENT (451/7040) | | \$56,259 | \$55,064 | \$56,259 | \$56,259 | \$56,259 | |
| TRASH ASSESSMENT PARCEL (6035) | | \$284,165 | \$282,347 | \$269,380 | \$269,380 | \$269,380 | |
| LOT LANDSCAPE MAINTENANCE PARCEL (618/6105) | | \$1,591,060 | \$1,568,855 | \$1,735,687 | \$1,655,920 | \$1,808,239 | |
| LONG RANGE LANDSCAPE PLAN (9105) | | \$60,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | |
| VEHICLE RESERVE (9105) | | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | |
| TOTAL: | | \$5,159,647 | \$5,017,839 | \$5,413,700 | \$5,247,865 | \$5,620,779 | |

| Acct. Code | Description | 2024 Budget | 2024 Actual per Audit | 2025 Budget | 2025 Projected | 2026 Budget | Notes |
|-----------------------------|--|-------------|--------------------------|-------------|----------------|-------------|-------|
| RECONCILIATION TO AUDIT F/S | | | \$5,017,839 | | | | |
| | <i>Parcel Reserves (80001-80007)</i> | | (\$221,171) | | | | |
| | <i>Swim and Tennis Reserve</i> | | (\$84,000) | | | | |
| | <i>Long Range Landscape Plan</i> | | (\$60,000) | | | | |
| | <i>Vehicle Reserve</i> | | (\$10,000) | | | | |
| | <u>Total General & Operating Reserves</u> | | <u>(\$82,202)</u> | | | | |
| | | | <u>\$4,560,466</u> | | | | |
| | Per Audited F/S | | <u>\$4,560,466</u> | | | | |
| | | | <u>\$0</u> | | | | |

Notes

- 1 Pay increases for 2026 average range 3-5%
- 2 Projected increase based an estimated 7% premium increase and no additional participants
- 3 \$64,622 General Reserve; \$20,000 Operating Reserve included
- 4 Reserve contributions are based on latest 2022 reserve study and management analysis. New study to be conducted in 2026.

Breakdown of Parcel Operating and Reserve Expenses

For 2026 budget

| | 2026 Budget | Rapley 1/2 Acre | Rapley 2 Acres | Deer Hollow | Pleasant Gate | Player's Crossing Towns | Prescott Towns | Gates Patio | Prescott Patio | Chartwell Cluster | Other Clusters | Half Acre | Two Acres |
|--|------------------|--------------------|-------------------|----------------|------------------|-------------------------------|-------------------|----------------|-------------------|----------------------|-------------------|---------------|---------------|
| | | 45 | 8 | 5 | 60 | 82 | 31 | 51 | 101 | 34 | 153 | 242 | 88 |
| PARCEL OPERATING EXPENSES | | | | | | | | | | | | | |
| 900/6000 Electricity - lights, other | 14,235.87 | \$9.58 | \$9.58 | \$0.00 | \$0.58 | \$4.77 | \$1.61 | \$0.80 | \$1.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 902/7533 Putting Green Water | \$2,500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 904/7494 Putting Green Irrigation | \$1,500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.52 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 905/5055 Rapley falls,irrig, flowers etc | \$138,385 | \$217.59 | \$217.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 906/8130 Prescott Assoc. Expenses | \$58,141 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36.71 | \$0.00 | \$36.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Parcel Operating | \$214,762 | \$227.16 | \$227.16 | \$0.00 | \$0.58 | \$8.83 | \$38.32 | \$0.80 | \$38.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PARCEL RESERVES CONTRIBUTIONS | | | | | | | | | | | | | |
| 80007/3237 Rapley Preserve | \$ 48,465.00 | \$76.20 | \$76.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80002/3141 Deer Hollow | \$ 5,016.00 | \$0.00 | \$0.00 | \$83.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80005/3225 Pleasant Gate | \$ 18,746.00 | \$0.00 | \$0.00 | \$0.00 | \$26.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80004/3223 Player's Crossing | \$ 41,426.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80006/3231 Prescott* | \$ 68,253.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43.09 | \$0.00 | \$43.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80003/3171 The Gates | \$ 26,850.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 80001/3125 Chartwell | \$ 8,083.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19.81 | \$0.00 | \$0.00 | \$0.00 |
| Total Parcel Reserves Contributions | \$216,839 | \$76.20 | \$76.20 | \$83.60 | \$26.04 | \$42.10 | \$43.09 | \$43.87 | \$43.09 | \$19.81 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL PARCEL ASSESSMENT | \$431,601 | \$303.36 | \$303.36 | \$83.60 | \$26.61 | \$50.93 | \$81.41 | \$44.67 | \$81.41 | \$19.81 | \$0.00 | \$0.00 | \$0.00 |

* Prescott Association Reserve Contribution is included in the total Prescott Parcel Reserve Contribution - see account number 80006

Note: Account #906 represents expenses for Prescott Association now being included in the Avenel/Prescott Parcel Assessment since 2003

Note: Stone or brick mailbox piers are the responsibility of individual homeowners and are not reserved for in either parcel reserves or general reserves.

PRESCOTT ASSOCIATION BUDGET FOR 2026
 Included as Prescott Parcel Expenses in Avenel Budget (Code 906)

| EXPENSES: | 2025 Budget | 2025 Projected | 2026 Budget |
|-------------------------------------|------------------------|---------------------------|------------------------|
| ADMINISTRATIVE: | | | |
| Tax Preparation Expense | \$700 | \$700 | \$750 |
| Misc. Expense | \$100 | \$100 | \$100 |
| Postage and Printing/Annual Meeting | \$215 | \$327 | \$336 |
| Total Administrative | \$1,015 | \$1,127 | \$1,186 |
| CONTRACTED SERVICES: | | | |
| Lawn Maintenance | \$21,947 | \$21,947 | \$22,605 |
| Snow Removal | \$30,000 | \$43,344 | \$31,000 |
| Total Contracted Services | \$51,947 | \$65,291 | \$53,605 |
| MAINTENANCE: | | | |
| Electrical Cost | \$250 | \$287 | \$300 |
| Gatehouse Maintenance/Water | \$900 | \$510 | \$550 |
| Total Maintenance | \$1,150 | \$797 | \$850 |
| TAXES AND INSURANCE: | | | |
| Insurance Premium | \$2,400 | \$2,500 | \$2,500 |
| Total Taxes and Insurance | \$2,400 | \$2,500 | \$2,500 |
| TOTAL OPERATING EXPENSES | \$56,512 | \$69,715 | \$58,141 |

1

Notes

1) Contract includes additional double aeration and seeding, elimination of organic pre-emergent and addition of two spring fertilizations, and gatehouse flowers.

RAPLEY PRESERVES ASSOCIATION BUDGET 2026

Included as Rapley Parcel Expenses in Avenel Budget (Code 905)

| EXPENSES: | 2025 Budget | 2025 Projected | 2026 Budget | Notes |
|--|------------------|-------------------|------------------|-------|
| CONTRACT & MAINTENANCE SERVICES: | | | | |
| Telephone/Guard House | \$1,650 | \$1,650 | \$1,700 | |
| Guard House Cleaning/Sanitation/Misc | \$760 | \$500 | \$500 | |
| Gate Maintenance Contract | \$7,400 | \$7,400 | \$7,400 | 1 |
| Flower Rotation | \$5,500 | \$5,500 | \$5,665 | 2 |
| Alarm Monitoring | \$400 | \$43 | \$0 | |
| Water (irrigation, waterfall, guard house) | \$1,510 | \$1,500 | \$2,000 | 3 |
| Irrigation/waterfall repairs | \$2,000 | \$2,000 | \$2,000 | |
| Guard Service | \$114,240 | \$114,858 | \$119,120 | 4 |
| Total Contracted & Maintenance Services | \$133,460 | \$133,451 | \$138,385 | |
| UTILITIES | | | | |
| Electric (Code 900) | \$7,236 | \$6,090 | \$6,090 | 5 |
| Total Utilities | \$7,236 | \$6,090 | \$6,090 | |
| TOTAL OPERATING EXPENSES | \$140,696 | \$139,541 | \$144,475 | |

Notes

- 1) Represents annual maintenance contract and repairs outside the scope of the contract
- 2) Estimated cost of two flower rotations and allowance for replacement of damaged flowers. Most flowers are now included in contract.
- 3) Water/WSSC for guard house, irrigation, and waterfalls
- 4) Annual cost of guard service for 10 hours of coverage per day and allowance for holiday overtime. Includes increase in Montgomery County minimum wage.
- 5) Estimated cost of electricity for street lights, waterfall lights, gatehouse lighting, gatehouse utilities, etc.