

**North River Ranch Improvement SD
FY 2026 Adopted Revised O&M Budget**

	Actuals Through 01/31/2026	FY 2026 Adopted Budget	FY 2026 Proposed Revised Budget **	Increase / (Decrease)
<u>Revenues</u>				
001-032-5200-00-01	\$ 2,111,424.71	\$ 2,560,619.36	\$ 2,560,619.36	\$ -
001-032-5200-00-02	822,295.92	1,566,509.42	1,566,509.42	-
001-036-6000-00-01	0.06	-	-	-
001-036-9900-00-01	18,782.42	24,800.00	24,800.00	-
	Sales Tax Collection Allowance Revenue	0.18	-	-
	Net Revenues	\$ 2,952,503.29	\$ 4,151,928.78	\$ 4,151,928.78
				\$ -
<u>Expenditures</u>				
General & Administrative Expenses				
001-051-1000-13-01	\$ 4,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
001-051-1000-45-01	POL Insurance	11,203.00	9,942.90	11,203.00
001-051-3000-31-01	Trustee Services	27,064.97	31,255.00	31,255.00
001-051-3000-31-02	District Management	26,833.32	80,500.00	80,500.00
001-051-3000-31-03	Field Management	5,000.00	75,000.00	75,000.00
001-051-3000-31-04	Engineering	30,977.55	60,000.00	60,000.00
001-051-3000-31-06	Disclosure	7,500.00	30,000.00	30,000.00
001-051-3000-31-08	District Counsel	6,338.90	22,000.00	22,000.00
001-051-3000-31-12	Assessment Administration	25,000.00	25,000.00	25,000.00
001-051-3000-31-19	Reamortization Schedules	-	2,500.00	2,500.00
001-051-3000-32-01	Audit	-	7,500.00	7,500.00
001-051-3000-32-02	Arbitrage Calculation	-	3,000.00	3,000.00
001-051-3000-32-03	Tax Preparation	-	152.52	152.52
001-051-3000-40-01	Travel and Per Diem	1,237.60	1,300.00	3,000.00
001-051-3000-41-01	Telephone	930.89	1,600.00	2,000.00
001-051-3000-42-01	Postage & Shipping	924.63	4,000.00	3,000.00
001-051-3000-47-01	Copies	456.79	1,000.00	1,000.00
001-051-3000-48-01	Legal Advertising	939.41	5,000.00	5,000.00
001-051-3000-49-02	Miscellaneous	11,452.49	39,140.00	39,140.00
001-051-3000-49-06	Office Supplies	1,087.62	4,000.00	3,000.00
001-051-3000-49-10	Property Taxes	177.31	100.00	300.00
001-051-3000-49-11	Web Site Maintenance	1,100.00	3,600.00	3,600.00
001-051-3000-49-12	Holiday Decorations	36,600.00	40,000.00	40,000.00
001-051-3000-49-13	Help Desk	420.00	1,250.00	1,250.00
001-051-3000-54-01	Dues, Licenses, and Fees	175.00	175.00	175.00
001-052-9000-34-01	Security	938.89	-	2,000.00
001-052-9000-34-02	Maintenance Staff	18,500.00	130,000.00	130,000.00
001-052-9000-34-05	Lifestyle Staff	89,534.00	274,502.15 *	274,502.15
001-052-9000-34-06	Resident Services	40,322.31	44,200.00 *	80,000.00
001-057-9000-49-04	Developer Loan Repayment	107,796.61	107,796.61	107,796.61
	Total General & Administrative Expenses	\$ 456,511.29	\$ 1,016,514.18	\$ 1,055,874.28
				\$ 39,360.10

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Field Operations					
001-053-1000-43-01	Electric	\$ 1,203.41	\$ 5,000.00	\$ 5,000.00	\$ -
001-053-6000-43-01	Water Reclaimed	13,244.48	21,000.00	40,000.00	19,000.00
001-053-7000-49-02	Wetland Monitoring	500.00	500.00	500.00	-
001-053-8000-30-01	Stormwater - Repair and Maintenance	-	12,500.00	6,250.00	(6,250.00)
001-053-9000-44-01	Equipment Rental	-	2,500.00	2,500.00	-
001-053-9000-45-01	General Insurance	11,203.00	12,154.35	11,203.00	(951.35)
001-053-9000-45-02	Property & Casualty Insurance	72,703.00	81,415.40	72,703.00	(8,712.40)
001-053-9000-45-03	Other Insurance	500.00	2,000.00	500.00	(1,500.00)
001-053-9000-46-06	Irrigation (Includes Irrigation Electric)	31,580.56	80,000.00	95,000.00	15,000.00
001-053-9000-46-08	Lake Maintenance	33,379.00	95,000.00	100,000.00	5,000.00
	Landscape Maintenance, Irrigation, & Material	-	-	-	-
001-053-9000-46-09	Zone 1 - Riverfield TH - Yellowstone	36,084.00	108,252.00	108,252.00	-
001-053-9000-46-09	Zone 2 - Riverfield SF - Yellowstone	51,400.00	147,000.00	154,200.00	7,200.00
001-053-9000-46-09	Zone 3 - Brightwood - Sunrise Landscape	68,924.76	268,172.00	215,000.00	(53,172.00)
001-053-9000-46-09	Zone 4 - Wildleaf - Impact Landscaping & Irrigation	55,695.92	124,562.70	170,000.00	45,437.30
001-053-9000-46-09	Zone 5 - Camp Creek - Impact Landscaping & Irrigation	26,065.28	78,195.95	78,195.95	-
001-053-9000-46-09	Zone 6 - Longmeadow - Impact Landscaping & Irrigation	34,567.56	85,103.00	105,000.00	19,897.00
001-053-9000-46-09	Zone 7 - Crescent Creek - Steadfast Alliance	52,960.00	158,880.00	158,880.00	-
	Zone 8 - Phase 2 - Southern Land Services	13,350.00	-	40,000.00	40,000.00
001-053-9000-46-10	Landscape Improvements / Replacement	62,985.25	200,000.00	200,000.00	-
001-053-9000-46-12	Fertilizer / Pesticides	-	-	-	-
001-053-9000-46-15	Contingency	13,280.33	100,000.00	60,000.00	(40,000.00)
001-053-9000-46-24	Equipment Repair and Maintenance	2,945.05	8,400.00	8,400.00	-
001-053-9000-46-33	Pest Control	410.00	6,000.00	3,000.00	(3,000.00)
001-053-9000-46-40	Mulch (Zones 1 - 7)	118,023.75	160,000.00	300,000.00	140,000.00
001-053-9000-46-43	Monument Maintenance	15,128.02	8,000.00	25,000.00	17,000.00
001-053-9000-46-44	Bridge and Boardwalk Maintenance	-	4,000.00	4,000.00	-
001-053-9000-46-45	Storm Cleanup	-	100,000.00	50,000.00	(50,000.00)
001-053-9000-46-46	Storm Landscape Replacement	-	200,000.00	100,000.00	(100,000.00)
001-053-9000-63-01	Capital Expenditures	-	75,000.00	35,750.00	(39,250.00)
001-054-1000-34-01	Street, Sidewalk, and Curb Maintenance	9,790.00	45,000.00	30,000.00	(15,000.00)
001-054-1000-43-01	Lighting	-	15,000.00	-	(15,000.00)
001-054-1000-43-02	Streetlight Leasing	16,866.50	40,000.00	51,000.00	11,000.00
001-054-9000-30-01	Shared Bike Maintenance	-	15,000.00	15,000.00	-
001-057-2000-30-02	Dog Park	4,722.99	15,000.00	15,000.00	-
001-057-2000-30-03	Parks Maintenance & Repairs	-	12,500.00	12,500.00	-
001-057-2000-30-04	Trail Maintenance	-	5,000.00	5,000.00	-
001-057-2000-30-05	Trailhead Maintenance	-	5,000.00	5,000.00	-
001-057-2000-30-06	Mailbox Maintenance	-	500.00	500.00	-
	Total Field Operations	\$ 747,512.86	\$ 2,296,635.40	\$ 2,283,333.95	\$ (13,301.45)

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Brightwood Pavilion - Amenity					
001-053-1000-43-02	Clubhouse Electric	\$ 4,522.63	\$ 15,000.00	\$ 15,000.00	\$ -
001-053-3000-43-04	Clubhouse Water	9,803.70	70,000.00	35,000.00	(35,000.00)
001-053-9000-30-04	Amenity - Cable TV / Internet / Wi-Fi	3,719.34	10,000.00	12,000.00	2,000.00
001-053-9000-30-08	Amenity - Irrigation Repairs	487.18	9,000.00	7,000.00	(2,000.00)
001-053-9000-30-09	Amenity - Pool Maintenance	6,600.00	21,285.00	21,285.00	-
001-053-9000-30-11	Amenity - Cleaning	8,289.98	27,000.00	27,000.00	-
001-053-9000-30-12	Amenity - Pest Control	835.00	2,500.00	2,500.00	-
001-053-9000-30-15	Amenity - Fitness Equipment Leasing	14,005.10	27,394.20	27,394.20	-
001-053-9000-30-16	Amenity - Security Monitoring	2,078.33	5,400.00	6,500.00	1,100.00
001-053-9000-30-17	Amenity - Firepits	-	6,000.00	6,000.00	-
001-053-9000-30-19	Amenity - Capital Outlay	-	65,000.00	21,541.35	(43,458.65)
001-053-9000-30-20	Amenity - Miscellaneous	64.86	15,000.00	5,000.00	(10,000.00)
001-053-9000-30-21	Amenity - Pool Equipment	650.00	7,000.00	3,000.00	(4,000.00)
001-053-9000-30-22	Amenity - A/C Maintenance and Equipment	-	1,500.00	1,500.00	-
001-053-9000-30-23	Amenity - Playground Maintenance	-	10,000.00	7,000.00	(3,000.00)
001-053-9000-30-28	Amenity - Streetlight Leasing	22,098.82	70,000.00	67,000.00	(3,000.00)
001-053-9000-30-29	Amenity - Access Control Maintenance	-	1,500.00	1,500.00	-
		\$ 73,154.94	\$ 363,579.20	\$ 266,220.55	\$ (97,358.65)
Total Brightwood Pavilion - Amenity Expenses					
Riverfield Verandah - Amenity					
001-053-1000-43-02	Clubhouse Electric	\$ 2,392.11	\$ 9,000.00	\$ 8,000.00	\$ (1,000.00)
001-053-3000-43-04	Clubhouse Water	7,085.68	6,000.00	22,000.00	16,000.00
001-053-9000-30-04	Amenity - Cable TV / Internet / Wi-Fi	3,832.16	12,000.00	12,000.00	-
001-053-9000-30-08	Amenity - Irrigation Repairs	-	7,500.00	5,000.00	(2,500.00)
001-053-9000-30-09	Amenity - Pool Maintenance	5,130.40	16,550.00	16,550.00	-
001-053-9000-30-11	Amenity - Cleaning	7,292.61	23,000.00	23,000.00	-
001-053-9000-30-12	Amenity - Pest Control	730.00	2,000.00	2,200.00	200.00
001-053-9000-30-16	Amenity - Security Monitoring	2,078.33	10,400.00	7,000.00	(3,400.00)
001-053-9000-30-18	Amenity - Gate Access and Maintenance	12,909.51	6,000.00	40,000.00	34,000.00
001-053-9000-30-19	Amenity - Capital Outlay	-	25,000.00	15,000.00	(10,000.00)
001-053-9000-30-20	Amenity - Miscellaneous	-	4,000.00	3,000.00	(1,000.00)
001-053-9000-30-21	Amenity - Pool Equipment	4,300.00	6,000.00	6,000.00	-
001-053-9000-30-28	Amenity - Streetlight Leasing	13,122.83	41,000.00	41,000.00	-
001-053-9000-30-29	Amenity - Access Control Maintenance	-	1,000.00	1,000.00	-
		\$ 58,873.63	\$ 169,450.00	\$ 201,750.00	\$ 32,300.00
Total Riverfield Verandah - Amenity Expenses					

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Camp Creek - Amenity				
001-053-1000-43-02	\$ 13,225.65	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00
001-053-3000-43-04	437.04	20,000.00	5,000.00	(15,000.00)
001-053-9000-30-04	13,099.91	26,000.00	40,000.00	14,000.00
001-053-9000-30-08	2,435.30	20,000.00	10,000.00	(10,000.00)
001-053-9000-30-09	10,700.00	20,000.00	33,000.00	13,000.00
001-053-9000-30-11	41,277.10	53,000.00	125,000.00	72,000.00
001-053-9000-30-12	1,985.00	6,000.00	6,000.00	-
001-053-9000-30-16	5,177.94	12,000.00	16,000.00	4,000.00
001-053-9000-30-17	-	3,000.00	3,000.00	-
001-053-9000-30-18	-	2,500.00	2,500.00	-
001-053-9000-30-19	-	20,000.00	10,000.00	(10,000.00)
001-053-9000-30-20	328.72	8,000.00	5,000.00	(3,000.00)
001-053-9000-30-21	-	14,000.00	10,000.00	(4,000.00)
001-053-9000-30-24	2,114.04	12,000.00	7,500.00	(4,500.00)
001-053-9000-30-25	-	1,000.00	1,000.00	-
001-053-9000-30-26	-	1,250.00	1,250.00	-
001-053-9000-30-27	-	15,000.00	14,000.00	(1,000.00)
001-053-9000-30-28	3,938.00	10,000.00	12,000.00	2,000.00
001-053-9000-30-30	1,756.98	40,000.00	10,000.00	(30,000.00)
001-053-9000-30-31	2,977.10	1,000.00	10,000.00	9,000.00
001-053-9000-30-32	-	1,000.00	1,000.00	-
001-053-9000-30-33	-	5,000.00	2,500.00	(2,500.00)
001-053-9000-30-34	1,094.12	15,000.00	10,000.00	(5,000.00)
Total Camp Creek - Amenity Expenses	\$ 100,546.90	\$ 335,750.00	\$ 374,750.00	\$ 39,000.00
Non-County Maintained Roads				
Highview Non-County Maintained Roads	\$ -	\$ -	\$ -	\$ -
Crescent Creek (4E only) Non-County Maintained Roads	-	-	-	-
Riverfield Non-County Maintained Roads	-	-	-	-
Total Non-County Maintained Roads	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,436,599.62	\$ 4,181,928.78	\$ 4,181,928.78	\$ 0.00
Other Income (Expenses)				
001-036-1100-00-01 Interest Income	\$ 17,419.18	\$ 30,000.00	\$ 30,000.00	\$ -
Total Other Income (Expenses)	\$ 17,419.18	\$ 30,000.00	\$ 30,000.00	\$ -
Net Income (Loss)	\$ 1,533,322.85	\$ -	\$ -	\$ -

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