

**KEN-CARYL RANCH  
MASTER ASSOCIATION**

**2022  
ANNUAL PLAN**

**Adopted November 16, 2021**

REVENUE & EXPENSE SUMMARY

	2019 ACTUAL @\$53	2020 ACTUAL @\$56	2021 PLAN @\$56	2021 ESTIMATE @\$56	2022 PLAN @\$60
<b>REVENUE</b>					
4010 MONTHLY DUES*	2994	3170	3170	3170	3407
4011 INTEREST/LATE CHARGES	7	5	15	7	10
4012 TRANS/REFI FEE	23	26	15	20	20
4030 OTHER INCOME	3	3	8	2	3
4031 INTEREST REVENUE	21	6	5	2	4
4033 CABLE T.V. & T-MOBILE	55	55	55	56	56
4034 ADVERTISING	146	130	121	135	137
4035 LEGAL COLLECTIONS	19	8	20	7	12
4052 OPEN SPACE REVENUE	2	5	3	3	3
4040 TENNIS FEES	4	0	0	0	0
<b>SUB TOTAL</b>	<b>3274</b>	<b>3408</b>	<b>3412</b>	<b>3402</b>	<b>3652</b>
EQ OPERATIONS REVENUE	519	501	519	510	534
EQ RIDING SCHOOL REVENUE	111	108	111	121	116
<b>SUB TOTAL</b>	<b>630</b>	<b>609</b>	<b>630</b>	<b>631</b>	<b>650</b>
<b>TOTAL REVENUE</b>	<b>3904</b>	<b>4017</b>	<b>4042</b>	<b>4033</b>	<b>4302</b>
<b>EXPENSES &amp; RESERVES</b>					
GENERAL OPERATIONS	556	537	569	578	656
OPERATIONS AND MAINTENANCE	1096	1182	1366	1340	1553
ADMINISTRATION	290	232	260	260	285
OPEN SPACE	522	585	628	630	702
ONE-TIME PROJECTS	315	562	331	288	178
<b>SUB TOTAL</b>	<b>2779</b>	<b>3098</b>	<b>3154</b>	<b>3096</b>	<b>3374</b>
EQUESTRIAN OPERATIONS	478	500	501	500	527
EQUESTRIAN RIDING SCHOOL	123	110	117	124	123
<b>SUB TOTAL</b>	<b>601</b>	<b>610</b>	<b>618</b>	<b>624</b>	<b>650</b>
<b>TOTAL EXPENSES</b>	<b>3380</b>	<b>3708</b>	<b>3772</b>	<b>3720</b>	<b>4024</b>
RESERVE REPLACEMENT FUNDING	250	250	250	250	258
CONTINGENCY	9	9	20	15	20
<b>TOTAL EXPENSES &amp; RESERVE</b>	<b>3639</b>	<b>3967</b>	<b>4042</b>	<b>3985</b>	<b>4302</b>
<b>NET INCOME (LOSS)</b>	<b>265</b>	<b>50</b>	<b>0</b>	<b>48</b>	<b>0</b>

2019 RESIDENTIAL DUES @\$53/MONTH, APARTMENTS @\$41/MONTH AND COMMERCIAL PROPERTY @\$37/MONTH/ACRE  
2020 RESIDENTIAL DUES @\$56/MONTH, APARTMENTS @\$44/MONTH AND COMMERCIAL PROPERTY @\$40/MONTH/ACRE  
2021 RESIDENTIAL DUES @\$56/MONTH, APARTMENTS @\$44/MONTH AND COMMERCIAL PROPERTY @\$40/MONTH/ACRE  
2022 RESIDENTIAL DUES @\$60/MONTH, APARTMENTS @\$48/MONTH AND COMMERCIAL PROPERTY @\$44/MONTH/ACRE

Dollars in thousands

GENERAL OPERATIONS

		2019	2020	2021	2021	2022
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
5500	WAGES/SALARIES	142	127	137	139	143
5501	RECEPTIONISTS	31	23	18	17	12
5506	PAYROLL TAXES	9	10	11	11	11
5507	EMPLOYEE BENEFITS	12	12	17	18	20
5510	RETIREMENT PLAN	8	7	7	7	8
5520	OFFICE SUPPLIES	3	4	4	4	4
5525	TELEPHONE	10	10	10	10	10
5530	POSTAGE	5	5	3	3	3
5535	INSURANCE	140	145	161	165	207
5539	LEGAL/COVENANTS	1	2	3	1	0
5540	LEGAL/GENERAL	6	4	10	12	13
5542	CONSULTANT	5	8	6	6	6
5546	AUDIT	10	10	10	10	11
5555	WEBSITE/ELECTRONIC COMMS	3	4	6	6	6
5565	PRINTING/COPYING	6	4	5	5	5
5567	NEWSPAPER	112	107	110	110	127
5568	PUBLIC INFO	2	1	2	2	2
5570	COMPUTER SERVICE/SUPPLIES	32	40	32	35	41
5590	ARCHITECTURAL CONSULTANT	12	11	12	12	12
5599	SPECIAL EVENTS	7	3	5	5	15
	TOTAL	556	537	569	578	656

ADMINISTRATION

		2019 ACTUAL	2020 ACTUAL	2021 PLAN	2021 ESTIMATE	2022 PLAN
5600	WAGES/SALARIES	189	153	152	150	172
5606	PAYROLL TAXES	18	17	13	13	15
5607	EMPLOYEE BENEFITS	20	2	4	4	4
5610	RETIREMENT PLAN	9	5	8	8	8
5615	EMPLOYEE EXPENSES	5	4	7	7	7
5616	MEETING EXPENSES	2	2	3	5	5
5617	ELECTION/ANNUAL MEETING	4	4	5	5	5
5618	EMPLOYEE EDUCATION	1	1	2	2	2
5619	BANK CHARGES	0	0	1	1	1
5621	BOARD EXPENSES	4	3	4	4	4
	EMPLOYEE BONUSES	24	24	24	24	25
5645	LEGAL/DELINQUENCIES	20	11	25	25	25
5650	DUES, FEES, SUBSCRIPTIONS	3	1	4	4	4
5670	DUES WRITE OFFS	-9	5	8	8	8
	TOTAL	290	232	260	260	285

OPERATIONS & MAINTENANCE

		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PLAN</b>	<b>ESTIMATE</b>	<b>PLAN</b>
5306	ASPHALT PATH REPAIRS	2	2	2	2	2
5313	SIGNAGE	1	4	5	5	5
5314	STREETLIGHTS	35	27	28	27	28
5315	TRASH AND RECYCLING SERVICE	662	659	704	692	712
5317	HISTORICAL SOCIETY COMMITTEE	3	1	12	12	12
5320	FACILITIES MAINT/UTILITIES	61	56	65	70	95
5327	DRAINAGE REPAIR	24	58	100	100	100
5328	IRRIGATION REPLACEMENT	0	0	50	50	150
5331	SIGN PATROL	2	1	0	0	0
5332	SNOW REMOVAL	7	2	6	6	6
5333	TREES	6	11	11	11	50
5345	SECURITY	6	4	28	20	21
5346	CONCRETE REPAIRS	12	15	15	15	17
	FIREWISE COMMITTEE	0	0	0	0	2
5945	WATER BILL	275	342	340	330	353
	<b>TOTAL</b>	<b>1096</b>	<b>1182</b>	<b>1366</b>	<b>1340</b>	<b>1553</b>

EQUESTRIAN

<u>Equestrian Revenue</u>		2019	2020	2021	2021	2022
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
4015	EQ BOARDING REV	451	476	490	485	505
4016	EQ OTHER REV	27	25	29	25	29
4018	EQ RIDING SCHOOL REV	55	63	65	70	69
4020	EQ HORSE LEASE	24	31	32	34	32
4022	EQ CAMP TUITION	13	14	14	17	15
	<b>TOTAL EQUESTRIAN REVENUE</b>	570	609	630	631	650

Assumes \$10/month boarding increase

<u>Equestrian Operations Expenses</u>		2019	2020	2021	2021	2022
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
5700	FACILITY MAINTENANCE & MISC.	8	13	15	15	19
5701	EQUIP. MAINTENANCE	5	13	7	7	8
5702	FEED/GRAIN	158	153	150	150	150
5703	BEDDING	20	29	25	24	26
5704	SHAVINGS PICKUP	20	20	25	20	25
5705	SALARIES/WAGES	166	168	173	175	182
5706	PAYROLL TAXES	14	14	14	14	15
5707	EMPLOYEE BENEFITS	1	1	1	1	4
5708	RETIREMENT	5	6	2	5	6
5710	SPECIAL EVENTS	1	0	1	1	1
5712	INSURANCE	16	14	18	18	21
5718	UTILITIES	17	21	20	20	20
7004	RESERVES CONTRIBUTION	15	15	15	15	15
5722	PIPE PEN SAND	2	3	5	5	5
5724	FOOTING REPLACEMENT	30	30	30	30	30
	<b>TOTAL EQUESTRIAN OPS EXPENSES</b>	478	500	501	500	527

<u>Equestrian Riding School</u>		2019	2020	2021	2021	2022
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
6102	SCHOOL HORSE FEED	30	28	30	30	30
6103	FACILITY MAINTENANCE	9	9	9	9	9
6105	WAGES/INSTRUCTORS	57	56	49	55	54
6106	PAYROLL TAXES	5	5	5	5	5
6108	TACK PURCHASE	1	0	0	0	0
6112	INSURANCE	6	4	7	7	8
6113	HORSE PURCHASE	1	0	1	2	1
6114	MISCELLANEOUS SUPPLIES	2	2	3	3	3
6116	VET/SHOEING	12	6	13	13	13
	<b>TOTAL RIDING SCHOOL EXPENSES</b>	123	110	117	124	123

	<b>TOTAL EQUESTRIAN EXPENSES</b>	601	610	618	624	650
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OPEN SPACE

		2019 ACTUAL	2020 ACTUAL	2021 PLAN	2021 ESTIMATE	2022 PLAN
5901	PAYROLL TAXES	28	28	33	33	35
5902	EMPLOYEE BENEFITS	10	23	19	19	21
5903	RETIREMENT	17	9	16	22	22
5905	VEHICLE MAINTENANCE	12	10	12	12	12
5906	CONTRACT WEED CONTROL	27	29	28	28	28
5907	CONTRACT 2-TRACK TRAIL MAINT.	10	15	15	15	15
5910	CONTRACT TRAIL MAINTENANCE	17	19	19	19	25
5913	OPEN SPACE SUPPLIES	26	32	29	29	30
5914	UNIFORMS	3	4	4	4	4
5915	VOLUNTEER SUPPORT	1	1	2	2	2
5916	SIGNAGE	9	12	10	8	10
5918	FUEL	7	5	7	7	8
5920	FOREST/FUELS MANAGEMENT	3	4	6	6	10
5922	TRAINING	2	0	3	3	4
5924	SURVEY WORK & EASEMENTS	0	16	2	1	10
5928	TRAIL PERMITTING	1	0	0	0	0
5929	EQUIPMENT	10	17	15	15	16
5930	WAGES - PATROL/WILDLIFE/BOUNDARIES	110	125	152	149	168
5931	WAGES - MAINTENANCE & VEGETATION	120	134	127	129	139
5934	WAGES - TRAIL MAINTENANCE & CONSTRU	10	7	15	15	17
5938	WAGES - GENERAL OPERATIONS	90	90	114	114	118
5943	HAZARD TREE REMOVAL	9	5	0	0	8
	TOTAL	522	585	628	630	702

ONE-TIME PROJECTS

<b>2022 Potential One-Time Projects (Operating Fund)</b>	<b>Amount</b>	
Shade: Ranch House Pool	\$40,000	Large structure 2022; umbrellas 2023
Shade: Ranch House Park	\$80,000	Smaller structure and trees
Shade: Brannon Gearhart Park	\$23,000	One structure in 2022
Open Space/Development Interface Hazardous Wildfire Fuels Assessment	\$20,000	
Additional Survey Work for Wildcat Ridge	\$15,000	
<b>Total</b>	<b>\$178,000</b>	
<b>Fund in 2022 from Special Project Fund (carryover from 2021)</b>		
Bearproof Food Lockers for Campsites	\$7,000	
Median Enhancement	\$10,000	
Perimeter Fence Improvements	\$10,000	
Shade: Bradford Pool	\$3,000	
<b>Total</b>	<b>\$30,000</b>	
<b>Removed from 2022 funding; will consider for 2023</b>		
Christmas Tree Sustainability Plan	\$10,000	Can hold until 2023
Hazard & Diseased Tree Survey	\$5,000	Can hold until 2023
Asbestos Pipe Removal	\$16,000	Can hold until 2023
Operational Audit	\$15,000	Can hold until 2023
Drainage Hazard Assessment Update	\$30,000	Pay out of drainage line item (operating)
Security Cameras & Lights at Parks	\$15,000	Can hold until 2023
Shed Row Replacement	TBD	Adding to reserve plan
<b>2021 One-Time Projects</b>		
	<b>Budgeted</b>	<b>Actual</b>
Parks Maintenance Cost-Sharing w/MD	\$100,000	\$100,000
Icing Mitigation on North Massey Draw	\$10,000	\$0
Soft-Surface to Hard-Surface Trail Conversions	\$35,000	\$8,240
Easement/Right-of-Way Archive Project	\$10,000	\$1,000
Picnic Tables - Open Space	\$6,000	\$6,000
OS Biological & Cultural Survey S. Foothills OS (Wildcat Ridge)	\$12,000	\$12,000
Ranch House Pool Upgrades (Shade & Furniture)	\$35,000	\$35,000
Website Redesign	\$10,000	\$10,000
Security Cameras at Bradford	\$11,000	\$11,000
Security Cameras at Dakota Lodge	\$5,000	\$5,000
Median Enhancement	\$5,000	\$7,500
Resident Survey	\$20,000	\$20,000
MD Deferred Capital: Ranch House Tennis Court Resurfacing	\$21,000	\$21,000
MD Deferred Capital: LED Lights at Ranch House Tennis Courts	\$7,000	\$7,000
MD Deferred Capital: Parks Equipment for Mowing & Snow	\$44,000	\$44,000
<b>Total One-Time Projects for 2021</b>	<b>\$331,000</b>	<b>\$287,740</b>



SPECIAL PROJECTS

Project	2020 Expended	2020 Added	2020 Balance	2021 Expended	2021 Added	2021 Balance
Equestrian Operations		-\$23,576	-\$51,147			-\$51,147
Equestrian Footing	\$4,500	\$30,000	\$85,500			\$85,500
Drainage		\$0	\$84,743			\$84,743
Irrigation System		\$0	\$408,100			\$408,100
Median Beautification		\$0	\$4,766	\$2,435		\$2,331
Pool Inspections	\$20,094	\$30,365	-\$1	\$615		-\$616
Historical/BP House		\$16,410	\$20,895			\$20,895
RH Pool	\$288,216		\$0			\$0
Dakota Lodge Repairs		\$40,000	\$40,000	\$44,724		-\$4,724
Undesignated	\$13,573	\$56,843	\$350,658	\$55,916		\$294,742
<b>TOTAL</b>	<b>\$326,383</b>	<b>\$150,042</b>	<b>\$943,514</b>	<b>\$103,690</b>	<b>\$0</b>	<b>\$839,824</b>
<b>Projects Funded in 2021 from Undesignated Special Project Line Item</b>						
Engineering for Barn Project		\$2,330				
Sand for Volleyball Court		\$4,742				
Bearproof Trash Cans		\$22,828				
RH Siding Repairs		\$6,000				
Valley Parkway Crossing		\$20,016				
<b>Total</b>		<b>\$55,916</b>				
<b>Upcoming Undesignated Line Item Expenses in 2021 or 2022</b>						
Barn Structural Repairs		\$55,000				
Brannon Gearhart Park		\$50,000				
Sand Volleyball Court		\$7,000				
Crossing Beacon		\$21,000				
BP House Additional \$		\$4,000				
<b>Total</b>		<b>\$137,000</b>				
Undesignated remaining after upcoming:		\$157,742				
Recommended transfer to reserves:		-\$115,000				
Anticipated carryover from 2021		\$48,000				
<b>Projected balance beginning 2022</b>		<b>\$90,742</b>				
<b>Proposed Projects to Fund in 2022</b>						
Bearproof Food Lockers for Campsites		\$7,000				
Median Enhancement		\$10,000				
Perimeter Fence Improvements		\$10,000				
Shade: Bradford Pool		\$3,000				
<b>Total</b>		<b>\$30,000</b>				

# Glossary of Budget Descriptions

## General Definitions

One-Time Projects - Part of the operating expenses, these are projects that are anticipated to be completed in the year budgeted. They are not expected to continue as a regular annual expenditure and therefore do not have an ongoing annual requirement for funding. However, some may require multiple years of funding to complete.

Contingency - Provides funds to be used by the Board as needed during the year for unanticipated projects.

Special Projects Fund - Funds earmarked for specific projects. These funds can carry over from prior years. Any budget surplus from the previous year will be carried over into the Undesignated Special Project Fund if not earmarked for a specific project. The Undesignated Special Project Fund can be used throughout the year for unexpected projects or as needed.

Reserves - Asset replacement plan 30 years out. Annual reserve contribution of \$250,000 which will increase by 3% annually starting in 2022.

## Revenue Descriptions

- 4010      Monthly Dues - Revenue from monthly dues: \$60 residential assessments, \$48 apartment units, and commercial assessments at \$44 an acre or fraction thereof.
- 4011      Interest/Late Charges - Amounts collected for interest and late charges for delinquent homeowners' assessments.
- 4012      Transfer Fees - \$100 per unit fee collected for processing each resale on Ken-Caryl Ranch and \$50 per unit for each refinance status letter.
- 4030      Other Income - Miscellaneous income.
- 4031      Interest Income - Interest received on Association funds in interest-bearing accounts.
- 4033      Cable TV and T-Mobile - Revenue from Cable TV and Ranch House T-Mobile cellular site.
- 4034      Advertising - Revenue generated from ads in the Life at Ken-Caryl newspaper.
- 4035      Legal Collections (Delinquencies) - Attorney fees expended by KCRMA which are then collected by the Association during the delinquency process.
- 4052      Open Space Revenue - Revenue generated from Christmas Tree donations.
- 4040      Tennis Fees - Fees collected from tennis program participants to help reserve for the cost of replacing the courts at the Ranch House and Bradford.

## General Operations Expenses

*Provides for operational services to the Association.*

- 5500 Wages/Salaries - Salaries for full-time Community Administrator, full-time Communications Associate/LKC Editor, one part-time Communications staff member, and part-time administrative support.
- 5501 Receptionists - 50% of costs associated with receptionist duties during business hours and evening meetings. (Shared with KCRMD)
- 5506 Payroll Taxes - Employer's share of FICA and Unemployment Insurance.
- 5507 Employee Benefits - Medical, Disability, Dental/Eye, and Life Insurance.
- 5510 Retirement Plan - A retirement benefit with KCRMA contributing an equal match of employee contributed funds up to 6% of wages for full-time employees and 3% for part-time employees.
- 5520 Office Supplies - Office supplies and equipment for day-to-day operations.
- 5525 Telephone - Costs for phone lines and phone system. (Shared with KCRMD).
- 5530 Postage - Costs for postage for various mailings. (Shared with KCRMD)
- 5535 Insurance - General Liability insurance, Director and Officer Liability insurance, Work Comp., Auto, Umbrella, Cyber Security Insurance, and Property Insurance for the Equestrian Center Buildings. (KCRMD insures the other buildings)
- 5539 Legal/Covenants - Legal expenses to enforce covenants.
- 5540 Legal/General - Attorney for general legal advice for staff and Board.
- 5542 Consultant - Fees for consultants and payroll service.
- 5546 Audit - Annual audit services.
- 5555 Website/Electronic Communications - Costs for maintaining our website and electronic communications software. (Shared with KCRMD)
- 5565 Printing/Copying - Paper, supplies, and copying machines. (Shared with KCRMD)
- 5567 Newspaper - Design, printing, and mailing of the Life at Ken-Caryl newspaper.
- 5568 Newcomer/Public Information - Special resident mailings and maps.
- 5570 Computer Service/Supplies - Supplies for computer operations and equipment maintenance. Also includes software and hardware costs. (Shared with KCRMD)
- 5590 Architectural Consultant - Services of contract architect serving on the Architectural Committee as specified in the legal documents of the Association.
- 5599 Special Events - Costs associated with BrewHa, Trash/Recycling Event, and potential new special events.

## Operations and Maintenance

*Provides for association maintenance responsibilities.*

- 5306 Asphalt Path Repairs - Cost to perform minor repairs to the asphalt path system while the entire system is converted to concrete over the next 5/6 years.
- 5313 Signage - Maintenance or replacement of signs and marquees.
- 5314 Streetlights - Electricity and repair of lights along major streets where there are not any homes (Chatfield, Ken Caryl Ave., Valley Parkway).
- 5315 Trash and Recycling Service - Cost for weekly trash and recycling pickup at all residential properties, Ranch House, Community Center, Parks Shop, and the Equestrian Center. Also, regular service on a 40-yard roll off. In addition to the base contract there is funding for a fuel surcharge.
- 5317 Historical Society Committee - Miscellaneous repairs, supplies, and support for

- preservation of historical sites.
- 5320 Facilities Maintenance and Utilities - Shared cost for maintenance, replacement projects, and utilities of the Ranch House. (Shared with KCRMD)
- 5327 Drainage Repair - Repairs to existing drainage. There are funds available from prior years and plans to provide additional funding in the future.
- 5328 Irrigation Replacement - Cost to replace sections of the irrigation system with KCRMD.
- 5331 Sign Patrol - Cost to contract with KCRMD for weekend sign patrol on the Ranch.
- 5332 Snow Removal - Snow removal services provided by KCRMD on open space trails.
- 5333 Trees - Annual expense to plant new trees in the greenbelts.
- 5345 Security - The Master Association share of the cost to provide contract roving security patrol during the spring and summer. (Shared with KCRMD)
- 5346 Concrete Repairs - Annual costs to repair concrete trails, sidewalks, pool decks.
- Firewise – Publicity and signage for Firewise.
- 5945 Water Bill - Annual cost for the water bill for KCRMA-owned land.

## Administration Expenses

*Provides for association management and financial services.*

- 5600 Wages/Salaries - Salaries for Executive Director, part-time Finance Manager, and part-time Human Resources.
- 5606 Payroll Taxes - Employer's share of FICA and Unemployment Insurance.
- 5607 Employee Benefits - Medical, Disability, Dental/Eye, and Life Insurance.
- 5610 Retirement - A retirement benefit with KCRMA contributing an equal match of employee-contributed funds up to 6% of wages for full time employees and 3% for part-time employees.
- 5615 Employee Expenses - Business expenses incurred by employees including costs for Executive Director to attend one National CAI Conference.
- 5616 Meeting Expenses - Miscellaneous expenses associated with Board of Directors and meetings.
- 5617 Election/Annual Meeting - Costs associated with election, annual meeting, and volunteer thank you dinner.
- 5618 Employee Education - Education classes for employees.
- 5619 Bank Charges - Bank service charges.
- 5621 Board Expenses - Expenses incurred by Board members in the line of their service. Includes thank you gifts for retiring Board/Committee members.
- Various Employee Bonuses - Merit bonuses for staff as determined by the Board and the Executive Director. Expense is allocated to applicable Salaries/Wages line items throughout the budget in each department.
- 5645 Legal/Delinquencies - Lien filing fees and related legal charges associated with the pursuit of members' delinquent accounts.
- 5650 Dues, Fees, Subscriptions - Subscriptions to various industry publications as well as membership fees for professional organizations.

## Equestrian Center Boarding Operation Revenue & Expenses

*Provides for Equestrian boarding and operations services.*

- 4015 Equestrian Center Boarding Revenue - Revenue from boarding horses.

- 4016 Equestrian Center Other Revenue - Revenue for Equestrian service fees, arena usage, tack storage, and trailer parking.
- 5700 Facility Maintenance & Misc. - Repairs and maintenance for Equestrian Center assets and maintenance of grounds to include arenas, drainage, and grading. Uniforms, legal fees, office supplies, and miscellaneous employee expenses.
- 5701 Equipment Maintenance - Repairs and maintenance on all Equestrian Center equipment, including tractors, spreader, truck, hay wagon, and fuel expense.
- 5702 Feed/Grain - Hay and grain to maintain boarded horses.
- 5703 Bedding - Shavings to maintain boarded horses.
- 5704 Shavings Pick-Up - Removal of used shavings and manure.
- 5705 Salaries & Wages - Salaries for Equestrian Center personnel, including manager and stable hands.
- 5706 Payroll Taxes - Employer's share of FICA and Unemployment Insurance.
- 5707 Employee Benefits - Medical, disability, dental/eye, and life insurance.
- 5708 Retirement - A retirement benefit for manager with KCRMA contributing an equal match of employee contributed funds up to 6% of wages.
- 5710 Special Events - Costs for Equestrian Center events.
- 5712 Insurance - Equestrian Center boarding general liability and workers' compensation insurance.
- 5718 Utilities - Cost of utilities at the Equestrian Center.
- 7004 Reserves Contribution - Annual contribution to the Reserve Fund from Equestrian operations.
- 5722 Pipe Pen Sand - Sand for footing in the Pipe Pens.
- 5724 Footing Replacement - Footing replacement in the riding arenas.

## **Equestrian Riding School Revenue & Expenses**

*Provides for Equestrian Riding School program.*

- 4018 Equestrian Riding School Tuition - Revenue received from lessons.
- 4020 Equestrian School Horse Use - Revenue from lesson leases of KCRMA owned/leased horses.
- 4022 Equestrian Center Camp Tuition - Revenue received from summer and spring break camp programs.
- 6102 School Horse Feed - Cost of hay and grain to feed school horses @ \$192 per horse per month. Surcharges added when cost of hay exceeds \$220/ton.
- 6103 Facility Maintenance - School share of costs to maintain the Center.
- 6105 Wages - Wages for instructors and part-time administrative person.
- 6106 Payroll Taxes - Employer's share of FICA and Unemployment Insurance.
- 6108 Tack Purchase - Cost of purchasing tack for the school.
- 6112 Insurance - General Liability and Workers' Comp insurance associated with the Riding Academy and Camp programs.
- 6113 Horse Purchase - Cost to purchase school horses for the program.
- 6114 Miscellaneous Supplies - Supplies needed for the operation of the program.
- 6115 Vet/Shoeing - Cost to shoe the school horses and provide veterinarian care.

## Open Space Expenses

*Management and maintenance of non-irrigated lands,  
including properties owned and leased by the Metropolitan District.*

- 5901 Payroll Taxes - Employer's share of FICA and Unemployment Tax.
- 5902 Employee Benefits - Medical, disability, dental/eye, and life insurance.
- 5903 Retirement - Retirement benefits for full-time Rangers with KCRMA contributing an equal match of employee contributed funds up to 6%.
- 5905 Vehicle Maintenance - Repair and maintenance of Ranger vehicles.
- 5906 Contract Weed Control - Chemical application for noxious weed control.
- 5907 Contract 2-Track Trail Maintenance - Repairs to 2-track trails by contractor.
- 5910 Contract Trail Maintenance - Maintenance of natural-surface trails by contractor.
- 5913 Open Space Supplies - Supplies needed to maintain the Open Space, office supplies, tools, and Bradford port-a-potty cleaning expense.
- 5914 Uniforms - Ranger uniforms.
- 5915 Volunteer Support - Costs associated with volunteer projects.
- 5916 Signage - Open space signs.
- 5918 Fuel - Fuel for Ranger vehicles.
- 5920 Forest/Fuels Management - Costs for contract management of forest and drainage fuels management following the Fuels Management Plan, and a third-party assessment of our forests.
- 5921 Dues and Subscriptions - Annual membership dues for industry organizations and publications to help Ranger staff stay informed of industry topics.
- 5922 Training - Costs associated with training for Ranger staff.
- 5924 Survey Work & Easements - Costs to survey for encroachment enforcement and perimeter boundary marking, as well as research and document easements.
- 5928 Trail Permitting - Permit fees for trails or projects.
- 5929 Equipment - Equipment required for maintaining the open space.
- 5930 Wages – Patrol/Wildlife/Boundaries - Trail/facility/off-trail patrols, incident reports, CNR reports. Education efforts, wildlife-related calls, remove large animal roadkill, monitor deer and elk population. Maintenance of observation logs. Monitor interior and exterior boundaries for encroachments and other rules violations. License agreements and property boundary assessments.
- 5931 Wages – Maintenance & Vegetation - Fence repair/installation, drainage maintenance and coordination, sign management and installation, trash removal, graffiti cleanup, structure maintenance, snow removal, rough-cut mowing. In-house herbicide applications and other control measures, planning, mapping, inspecting work by contractor and in-house crew, planning and implementing restoration work. Implementing Forest Stewardship and Fuels Management Plans; remove hazard trees and trees causing property damage. Perform wildfire fuel hazard assessments for private property owners.
- 5938 Wages - General Operations - Trainings, meetings, workshops, report writing, staff supervision, human resource management, article writing. This is also where Holiday and PTO are recorded.
- 5934 Wages - Trail Maintenance & Construction - Maintenance of existing trail system when contractor is not available. Staff assistance to VTCs for trail construction.
- 5943 Hazard Tree Removal - Removal of trees in open space that are a safety hazard.