

**KEN-CARYL RANCH
MASTER ASSOCIATION**

**2021
ANNUAL PLAN**

Adopted

October 20, 2020 Board Meeting

REVENUE & EXPENSE SUMMARY

	2018 ACTUAL @\$52	2019 ACTUAL @\$53	2020 PLAN @\$56	2020 ESTIMATE @\$56	2021 PLAN @\$56
REVENUE					
4010 MONTHLY DUES*	2935	2994	3163	3170	3170
4011 INTEREST/LATE CHARGES	14	7	15	12	15
4012 TRANS/REFI FEE	14	23	15	21	15
4030 OTHER INCOME	12	3	8	2	8
4031 INTEREST REVENUE	14	21	16	7	5
4033 CABLE T.V. & T-MOBILE	54	55	55	55	55
4034 ADVERTISING	140	146	138	123	121
4035 LEGAL COLLECTIONS	20	19	20	20	20
4052 OPEN SPACE REVENUE	2	2	17	3	3
4040 TENNIS FEES	4	4	4	0	0
SUB TOTAL	3209	3274	3451	3413	3412
EQ OPERATIONS REVENUE	492	519	521	490	519
EQ RIDING SCHOOL REVENUE	95	111	101	103	111
SUB TOTAL	587	630	622	593	630
TOTAL REVENUE	3796	3904	4073	4006	4042
EXPENSES & RESERVES					
GENERAL OPERATIONS	507	556	573	541	569
OPERATIONS AND MAINTENANCE	1017	1096	1209	1220	1366
ADMINISTRATION	265	290	261	248	260
OPEN SPACE	515	522	572	552	628
ONE-TIME PROJECTS	551	315	562	562	331
SUB TOTAL	2855	2779	3177	3123	3154
EQUESTRIAN OPERATIONS	474	478	503	490	501
EQUESTRIAN RIDING SCHOOL	113	123	119	114	117
SUB TOTAL	587	601	622	604	618
TOTAL EXPENSES	3442	3380	3799	3727	3772
RESERVE REPLACEMENT FUNDING	250	250	250	250	250
CONTINGENCY	5	9	24	9	20
TOTAL EXPENSES & RESERVE	3697	3639	4073	3986	4042
NET INCOME (LOSS)	99	265	0	20	0

*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

Dollars in thousands

GENERAL OPERATIONS

		2018	2019	2020	2020	2021
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
5500	WAGES/SALARIES	119	142	125	122	137
5501	RECEPTIONISTS	30	31	33	28	18
5506	PAYROLL TAXES	10	9	10	10	11
5507	EMPLOYEE BENEFITS	10	12	13	10	17
5510	RETIREMENT PLAN	5	8	6	2	7
5520	OFFICE SUPPLIES	3	3	6	3	4
5525	TELEPHONE	3	10	10	10	10
5530	POSTAGE	4	5	7	4	3
5535	INSURANCE	152	140	160	160	161
5539	LEGAL/COVENANTS	1	1	3	2	3
5540	LEGAL/GENERAL	8	6	10	7	10
5542	CONSULTANT	5	5	6	6	6
5546	AUDIT	9	10	10	10	10
5555	WEBSITE/ELECTRONIC COMMS	3	3	6	5	6
5565	PRINTING/COPYING	8	6	7	5	5
5567	NEWSPAPER	102	112	108	106	110
5568	NEWCOMER/PUBLIC INFO	3	2	4	2	2
5570	COMPUTER SERVICE/SUPPLIES	17	32	27	33	32
5590	ARCHITECTURAL CONSULTANT	10	12	12	12	12
5599	SPECIAL EVENTS	4	7	10	4	5
TOTAL		506	556	573	541	569

OPERATIONS & MAINTENANCE

		2018 ACTUAL	2019 ACTUAL	2020 PLAN	2020 ESTIMATE	2021 PLAN
5306	ASPHALT PATH REPAIRS	2	2	2	2	2
5313	SIGNAGE	3	1	6	7	5
5314	STREETLIGHTS	60	35	28	26	28
5315	TRASH AND RECYCLING SERVICE	640	662	684	684	704
5317	HISTORICAL SOCIETY COMMITTEE	2	3	12	12	12
5320	FACILITIES MAINT/UTILITIES	78	61	65	60	65
5327	DRAINAGE REPAIR	99	24	50	58	100
5328	IRRIGATION REPLACEMENT	108	0	0	0	50
5331	SIGN PATROL	3	2	5	2	0
5332	SNOW REMOVAL	3	7	6	4	6
5333	TREES	10	6	10	11	11
5345	SECURITY	6	6	6	4	28
5346	CONCRETE REPAIRS	5	12	15	15	15
5945	WATER BILL	100	275	320	335	340
	TOTAL	1119	1096	1209	1220	1366

ADMINISTRATION

		2018	2019	2020	2020	2021
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
5600	WAGES/SALARIES	185	189	150	148	152
5606	PAYROLL TAXES	14	18	12	15	13
5607	EMPLOYEE BENEFITS	18	20	6	2	4
5610	RETIREMENT PLAN	8	9	9	7	8
5615	EMPLOYEE EXPENSES	4	5	7	3	7
5616	MEETING EXPENSES	3	2	3	3	3
5617	ELECTION/ANNUAL MEETING	2	4	5	4	5
5618	EMPLOYEE EDUCATION	1	1	2	2	2
5619	BANK CHARGES	1	0	1	1	1
5621	BOARD EXPENSES	3	4	4	4	4
	EMPLOYEE BONUSES	24	24	24	24	24
5645	LEGAL/DELINQUENCIES	24	20	25	25	25
5650	DUES, FEES, SUBSCRIPTIONS	13	3	5	2	4
5670	DUES WRITE OFFS	10	-9	8	8	8
	TOTAL	310	290	261	248	260

EQUESTRIAN

<u>Equestrian Revenue</u>		2018	2019	2020	2020	2021
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
4015	EQ BOARDING REV	468	451	496	465	490
4016	EQ OTHER REV	24	27	25	25	29
4018	EQ RIDING SCHOOL REV	59	55	55	58	65
4020	EQ HORSE LEASE	23	24	32	31	32
4022	EQ CAMP TUITION	13	13	14	14	14
	TOTAL EQUESTRIAN REVENUE	587	570	622	593	630

Assumes \$5/month non-resident increase and \$5/month trailer increase

Assumes average feed cost \$220/ton; if costs increase a surcharge will be assessed

Assumes average bedding cost \$0.35/cu foot; if costs increase a surcharge will be assessed

<u>Equestrian Operations Expenses</u>		2018	2019	2020	2020	2021
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
5700	FACILITY MAINTENANCE & MISC.	3	8	15	15	15
5701	EQUIP. MAINTENANCE	3	5	6	13	7
5702	FEED/GRAIN	158	158	150	145	150
5703	BEDDING	27	20	25	26	25
5704	SHAVINGS PICKUP	17	20	25	24	25
5705	SALARIES/WAGES	166	166	173	162	173
5706	PAYROLL TAXES	14	14	14	14	14
5707	EMPLOYEE BENEFITS	7	1	3	1	1
5708	RETIREMENT	3	5	3	2	2
5710	SPECIAL EVENTS	1	1	1	1	1
5712	INSURANCE	6	16	18	18	18
5718	UTILITIES	19	17	20	19	20
7004	RESERVES CONTRIBUTION	15	15	15	15	15
5722	PIPE PEN SAND	5	2	5	5	5
5724	FOOTING REPLACEMENT	30	30	30	30	30
	TOTAL EQUESTRIAN OPS EXPENSES	474	478	503	490	501

<u>Equestrian Riding School</u>		2018	2019	2020	2020	2021
		ACTUAL	ACTUAL	PLAN	ESTIMATE	PLAN
6102	SCHOOL HORSE FEED	26	30	30	30	30
6103	FACILITY MAINTENANCE	9	9	9	9	9
6105	WAGES/INSTRUCTORS	57	57	48	48	49
6106	PAYROLL TAXES	5	5	5	5	5
6108	TACK PURCHASE	1	1	1	0	0
6112	INSURANCE	3	6	7	7	7
6113	HORSE PURCHASE	1	1	3	1	1
6114	MISCELLANEOUS SUPPLIES	1	2	3	3	3
6116	VET/SHOEING	10	12	13	11	13
	TOTAL RIDING SCHOOL EXPENSES	113	123	119	114	117

	TOTAL EQUESTRIAN EXPENSES	587	601	622	604	618
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OPEN SPACE

		2018 ACTUAL	2019 ACTUAL	2020 PLAN	2020 ESTIMATE	2021 PLAN
5901	PAYROLL TAXES	28	28	26	26	33
5902	EMPLOYEE BENEFITS	23	10	20	7	19
5903	RETIREMENT	14	17	16	12	16
5905	VEHICLE MAINTENANCE	10	12	12	12	12
5906	CONTRACT WEED CONTROL	31	27	33	30	28
5907	CONTRACT 2-TRACK TRAIL MAINT.	0	10	15	15	15
5910	CONTRACT TRAIL MAINTENANCE	17	17	19	19	19
5913	OPEN SPACE SUPPLIES	24	26	30	29	29
5914	UNIFORMS	3	3	3	3	4
5915	VOLUNTEER SUPPORT	1	1	2	2	2
5916	SIGNAGE	10	9	10	11	10
5918	FUEL	7	7	7	6	7
5920	FOREST/FUELS MANAGEMENT	4	3	6	6	6
5921	DUES AND SUBSCRIPTIONS	1	0	0	0	0
5922	TRAINING	2	2	3	2	3
5924	SURVEY WORK	2	0	10	16	2
5928	TRAIL PERMITTING	1	1	0	0	0
5929	EQUIPMENT	6	10	15	15	15
5930	WAGES - PATROL/WILDLIFE/BOUNDARIES	101	110	116	116	152
5931	WAGES - MAINTENANCE & VEGETATION	104	120	113	113	127
5938	WAGES - GENERAL OPERATIONS	118	90	98	95	114
5934	WAGES - TRAIL MAINTENANCE & CONSTRU	12	10	12	12	15
5943	HAZARD TREE REMOVAL	7	9	6	5	0
	TOTAL	526	522	572	552	628

NOTE: Consolidated the previous 10 categories of open space wages into 4.

SPECIAL PROJECTS

Project	12/31/2018 Balance	2019 Expended	2019 Added	12/31/2019 Balance	2020 Expended	2020 Added	2020 Balance
Equestrian Operations	(\$2,095)	\$0	(\$25,476)	-\$27,571			-\$27,571
Equestrian Footing	\$0	\$0	\$60,000	\$60,000		\$15,000	\$75,000
Drainage	\$58,564	\$0	\$26,179	\$84,743			\$84,743
Irrigation System	\$408,100	\$0	\$0	\$408,100			\$408,100
Median Beautification	\$6,734	\$1,968	\$0	\$4,766			\$4,766
Pool Inspections	\$0	\$10,272	\$0	-\$10,272	\$18,105	\$22,000	-\$6,377
Historical/BP House	\$0	\$0	\$4,485	\$4,485		\$540	\$5,025
RH Pool	\$352,000	\$324,784	\$261,000	\$288,216	\$288,216		\$0
Kiosk Project	\$11,000	\$11,000	\$0	\$0			\$0
Server Upgrade	\$0	\$12,085	\$12,085	\$0			\$0
Undesignated	\$47,740	\$411	\$260,059	\$307,388	\$52,500		\$254,888
TOTAL	\$882,043	\$360,520	\$598,333	\$1,119,855	\$358,821	\$37,540	\$798,574
Staff Recommends Funding the Following Projects from the Undesignated Special Projects Fund							
Barn Structural Repairs	\$75,000						
Brannon Gearhart Park	\$50,000						
Bear-Proof Trash Cans	\$20,000						
Pool Inspection Overages	\$10,000						
Sand Volleyball Court	\$10,000						
Total	\$165,000						

ONE-TIME PROJECTS

Potential MA One-Time Projects	Amount	
Parks Maintenance Cost-Sharing w/MD	\$100,000	
Icing Mitigation on North Massey Draw	\$10,000	
Soft-Surface to Hard-Surface Trail Conversions	\$35,000	
Easement/Right-of-Way Archive Project	\$10,000	
Picnic Tables - Open Space	\$6,000	
Biological & Cultural Survey S. Foothills Open Space (Docmann South)	\$12,000	
Ranch House Pool Shade	\$25,000	
Ranch House Pool Furniture	\$10,000	
Website Redesign	\$10,000	
Security Cameras at Bradford	\$11,000	
Security Cameras at Dakota Lodge	\$5,000	
Median Enhancement	\$5,000	
Community Survey	\$20,000	
Potential MA One-Time Projects Total:	\$259,000	
MD Deferred Capital: Ranch House Tennis Court Resurfacing	\$21,000	
MD Deferred Capital: LED Lights at Ranch House Tennis Courts	\$7,000	
MD Deferred Capital: Parks Equipment for Mowing & Snow	\$44,000	
Potential One-Time MD Deferred Capital Projects:	\$72,000	
Total Potential One-Time Projects:	\$331,000	
After Operations increases, need to keep one-time projects equal to or less than \$331,000 to maintain current dues level.		
Items Removed from One-Time Projects List Since September Meeting		
MD Deferred Capital: Hard-Surface Trail Along South Valley Rd	\$75,000	Removed; MD moving to 2022
Bear-Proof Trash Cans	\$20,000	Fund with Special Project Fund
Sand Volleyball Court	\$10,000	Fund with Special Project Fund
Bradford Room Update - Furniture	\$5,000	Fund with 2020 Operations
One-Time Projects From 2020	2020 Plan	2020 Status
Drainage Project at Dakota Lodge Building	\$40,000	On hold
Easement/Right-of-Way Archive Project	\$5,000	In progress
Fence North Border 4th and Final Phase	\$7,000	In progress
Soft-Surface to Hard-Surface Trail Conversions	\$10,000	In progress
Ranch House Pool Project Final Phase	\$478,400	Complete
Ranch House Pool Third-Party Inspections	\$22,000	Complete
2020 Total	\$562,400	
One-Time Projects From 2019	2019 Plan	
Fence North Border	\$4,950	
Open Space Picnic Tables	\$4,114	
RH Pool Funding	\$387,000	
Easement/Right-of-Way review	\$1,250	
Upgrade Electric in Main Barn	\$5,809	
Radon at Ranch House	\$9,995	
Street Light Removal	\$6,237	
Greenbelt W Drainage	\$8,550	
Valley Parkway Crossing Engineering	\$3,225	
Asbestos Pipe Removal	\$4,967	
Pilot Trailhead Kiosk	\$5,000	
2019 Total	\$441,097	

Reserve Schedule

	2021 Projects	Amount	Year-End Balance
	Asphalt Path Replacement	\$100,000.00	
	Barn Stalls - Main Barn	\$83,320.00	
	Bradford - Plumbing Renovation	\$25,000.00	
	Buildings - School Horse Pen 12x12	\$4,500.00	
	Equestrian Center Facilities - Asphalt Parking, Overlay	\$10,000.00	
	Equestrian Center Facilities - Painting, Dakota Lodge	\$5,100.00	
	Equestrian Center Facilities - Painting, Indoor Arena	\$5,300.00	
	Equestrian Center Facilities - Painting, Large Barn	\$9,300.00	
	Equestrian Center Facilities - Painting, Maintenance Shop	\$2,800.00	
	Fencing - Greenbelt H, Phase 2	\$33,000.00	
	Fencing - Small Arena	\$9,750.00	
	RH HVAC	\$9,900.00	
	Open Spaces - Mower 61" Zero Turn 26 HP #1	\$12,000.00	
	Open Spaces - Mower 61" Zero Turn 26 HP #2	\$12,000.00	
	Open Spaces - Mower 61" Zero Turn 29 HP	\$12,000.00	
	Painting - Ranch House Exterior	\$16,224.00	
	Total	\$350,194.00	Projected: \$974,745
	2020 Projects	Amount	
	OS ASPHALT - CONCRETE TRAILS	\$193,883.50	
	GB REPLACE FENCE - H	\$27,235.00	
	RH POOL	\$466,457.19	
	RH HVAC	\$9,628.00	
	SMALL PASTURE SHELTER	\$6,500.00	
	BRADFORD P LOT CRACK FILL/SEAL	\$3,000.00	
	OS RAM 2500 TRUCK	\$35,729.20	
	OS - SNOWPLOW	\$7,267.56	
	HVAC - MAINTENANCE SHOP	\$10,000.00	
	Total	\$759,700.45	Projected: \$750,000
	2019 Projects	Amount	
	OS ASPHALT - CONCRETE TRAILS	\$8,013.50	
	RH POOL	\$79,317.15	
	BRADFORD P LOT CRACK FILL/SEAL	\$1,200.00	
	EQC PAINT RANGER BARN	\$7,600.00	
	RAIL FENCE - 4 RAIL	\$39,600.00	
	RH ENTRY DECK	\$2,897.30	
	Total	\$138,627.95	\$1,698,661.48
	2018 Projects	Amount	
	OS ASPHALT - CONCRETE TRAILS	\$141,114.26	
	RAIL FENCE - 3 RAIL	\$42,959.00	
	RH SNACK BAR DECK	\$17,357.76	
	RH HVAC	\$3,910.50	
	EQC OFFICE FLOOR	\$8,628.94	
	EQ INT PASTURE - 3 RAIL	\$4,218.40	
	BRADFORD IRON FENCE	\$24,425.46	
	EQ PAINT MGRS HOUSE	\$4,200.00	
	NEW HOLLAND TRACTOR	\$32,041.91	
	OS REPLACE 2005 F150 TRUCK	\$33,082.46	
	EQ TURN-OUTS-ROAD	\$18,395.00	
	EQ PAINT TACK BLDG	\$2,300.00	
	EQ PAINT CARRIAGE HOUSE	\$2,300.00	
	Total	\$334,933.69	\$1,543,173.94

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: \$56 residential assessments, \$44 apartment units, and commercial assessments at \$40 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 and Trash/Recycling Event.

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 and utilities of the Ranch House (KCRMD pays remainder).
- 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.
- 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 and part-time Finance Manager.
- 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 - Costs to survey for both encroachment enforcement and perimeter boundary marking.
- 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.