

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense					10/31/25	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations
Income									
					20000 · ASSOCIATION BUSINESS INCOME				
					20100 · Assessments				
					20125 - 2024 Assessments				
					20126-2025 Assessments				
					20127 - 2026 Assessments			\$ 1,052,586.30	
					Total 20100 · Assessments	\$ 1,028,120.11	\$ 1,024,866.80	\$ 1,052,586.30	
								\$ -	
					20250 · Assessment Interest/NSF Fees	\$ 5,700.00	\$ 7,254.31	\$ 5,853.90	
					20255 · Convenience Fees	\$ 4,200.00	\$ 7,015.85	\$ 4,200.00	
					20260 · Asset Sales			\$ -	1
					20310 · Membership Cards	\$ 5,000.00	\$ 16,677.34	\$ 10,000.00	2
					20350 · Copy Services	\$ 25.00	\$ 14.56	\$ 25.00	
					20390 · Fourth of July	\$ 9,000.00	\$ 5,147.71	\$ 9,000.00	
					20400 · House & Entertainment	\$ 1,000.00	\$ 757.00	\$ 1,000.00	
					20450 · Assessment Interest Income - Bank	\$ 9,439.84	\$ 13,364.73	\$ 14,000.00	3
					20455 · Non Assessment Income Interest - Bank	\$ 13,740.42	\$ 23,042.84	\$ 15,900.00	4
					20460 · Insurance Premium Refund - REMOVE	\$ -		\$ -	
					20500 · Legal Fees Recovered	\$ -		\$ -	
					20550 · Delinquent Account Recovered REMOVE	\$ -		\$ -	
					20600 · Reimbursements	\$ -		\$ -	
					20620 · Sales Tax Incentive Credit	\$ 220.00	\$ 224.73	\$ 225.94	
					20650 · Recreational Fee	\$ 80,000.00	\$ 120,250.00	\$ 90,000.00	5
					GRAND TOTAL 20000 · ASSOCIATION BUSINESS INCOME	\$ 1,156,445.37	\$ 1,218,615.87	\$ 1,202,791.14	
					21000 · FACILITIES INCOME				
					21100 · Banquet Facility/Equip. Rental				
					21110 · Barn/Banquet Room	\$ 2,500.00	\$ 4,450.00	\$ 2,500.00	
					21120 · Tables & Chairs	\$ 100.00	\$ 52.00	\$ 100.00	
					21130 · Cedar Creek Pavilion (rename)	\$ 400.00	\$ 175.00	\$ 400.00	
					21140 · Aspen Hills Pavilion	\$ 200.00	\$ -	\$ 200.00	
					21150 Golf Tournament Facility Rental	\$ 800.00	\$ 212.50	\$ 800.00	
					Total 21100 · Banquet Facility/Equip. Rental	\$ 4,000.00	\$ 4,889.50	\$ 4,000.00	
					21200 · Recreation Income				
					21210 · Snowmobile Fees	\$ -			
					21220 · Summer Sports	\$ -			
					21230 · Winter Trailer Parking Permits (rename)			\$ 1,250.00	6
					Total 21200 · Recreation Income	\$ -		\$ 1,250.00	
					21300 · Swimming Pool Income				
					21310 · Daily Swim Guest	\$ 2,000.00	\$ 5,645.00	\$ 4,500.00	
					21320 · Daily Swim Resident (Remove)	\$ -		\$ -	
					21330 · Food & Beverage	\$ 200.00	\$ (863.00)	\$ 200.00	
					21340 · Retail Sales - Pool	\$ 1,600.00	\$ 79.27	\$ 80.00	
					21350 · Swim Annual Membership	\$ 2,000.00	\$ 2,830.50	\$ 2,000.00	
					21360 · Swim Punch Cards (Remove)	\$ -		\$ -	
					21370 · Swimming Lessons	\$ 5,000.00	\$ 6,160.00	\$ 5,000.00	
					21380 · Pool Rental	\$ 4,600.00	\$ 3,425.00	\$ 3,400.00	
					Total 21300 · Swimming Pool Income	\$ 15,400.00	\$ 17,276.77	\$ 15,180.00	
					21600 · Tennis/Pickleball Income (rename)				
					21610 · Hourly Tennis/Pickleball REMOVE				
					21620 · Tennis/Pickleball Court Rental REMOVE				
					21650 · Tennis/Pickleball Annual Pass REMOVE				
					21660 · Tennis Punch Cards				
					Total 21600 · Tennis/Pickleball Income				
					21700 Frisbee Golf Merchandise (Remove)	\$ -			
					21800 Fitness Room	\$2,100.00	\$ 3,120.00	\$ 3,200.00	
					21801 Fitness Room Daily Rate	\$240.00	\$ -	\$ -	
					Total Fitness Room	\$2,340.00	\$ 3,120.00	\$ 3,200.00	
					21900 · Grill/Restaurant/Bar Lease	\$26,100.00	\$ 26,700.00	\$ 28,650.00	
					GRAND TOTAL 21000 · FACILITIES INCOME	\$ 47,840.00	\$ 51,986.27	\$ 52,280.00	
					22000 · GOLF OPERATIONS INCOME				
					22100 · Golf Merchandise Income				
					# 22110 · Driving Range Sales	\$ 10,200.00	\$ 11,988.00	\$ 12,300.00	
					22120 · Food & Soft Drink Sales	\$ 8,750.00	\$ 10,277.36	\$ 10,500.00	
					22121 · Golf Course Beer Sales	\$ 15,600.00	\$ 15,897.00	\$ 16,325.00	
					22140 · Retail Sales - Golf	\$ 165,700.00	\$ 170,405.69	\$ 175,000.00	
					22141 · Special Order Retail Sales (new)			\$ 20,000.00	7
					22150 Rental Clubs	\$ 3,950.00	\$ 3,348.87	\$ 6,000.00	
					Total 22100 · Golf Merchandise Income	\$ 204,200.00	\$ 211,916.92	\$ 240,125.00	
					22200 · Daily Greens Fees				
					22300 · Aspen Hills				
					22310 · Full Price/Public	\$ 17,200.00	\$ 15,975.61	\$ 17,500.00	
					22320 Guest	\$ 47,300.00	\$ 47,996.99	\$ 56,000.00	
					22350 · Reduced Price/Property Owner	\$ 8,000.00	\$ 11,422.34	\$ 11,000.00	
					22360 Lineal	\$ 500.00	\$ 3,369.99	\$ 4,000.00	
					22390 · Junior Price	\$ 3,200.00	\$ 3,306.32	\$ 3,200.00	
					22395 - Tournament/Group Green Fees			\$ -	
					Total 22300 · Aspen Hills	\$ 76,200.00	\$ 82,071.25	\$ 91,700.00	
					22400 · Cedar Creek				
					22410 · Full Price	\$ 59,200.00	\$ 70,942.29	\$ 85,000.00	8a
					22420 Guest	\$ 139,000.00	\$ 132,988.14	\$ 144,000.00	
					22430 Twilight	\$ -		\$ 20,000.00	8b
					22450 · Reduced Price/Property Owner	\$ 44,100.00	\$ 35,434.00	\$ 36,000.00	8a
					22460 Lineal	\$ 12,600.00	\$ 15,888.00	\$ 17,000.00	8a
					22490 · Junior Price	\$ 9,100.00	\$ 7,562.00	\$ 7,000.00	
					22495 - Tournament/Group Green Fee	\$ 15,900.00	\$ 6,000.00	\$ 16,000.00	8c
					Total 22400 · Cedar Creek	\$ 279,900.00	\$ 268,814.43	\$ 325,000.00	
					Total 22200 · Daily Greens Fees	\$ 356,100.00	\$ 350,885.68	\$ 416,700.00	8
					22500 · Golf Cart Income				
					22600 · Aspen Hills (Remove)				
					22610 · Full Price	\$ 44,300.00	\$ 37,220.53	\$ -	
					22650 · Reduced Price	\$ -		\$ -	
					22690 · Daily Trail Fee	\$ 620.00	\$ 974.04	\$ -	
					22695 - Tournament/Group Cart Fee	\$ -		\$ -	
					Total 22600 · Aspen Hills	\$ 44,920.00	\$ 38,194.57	\$ -	
					22700 Cedar Creek / Aspen Hills (rename)				
					22710 · Full Price	\$ 99,000.00	\$ 100,691.18	\$ -	
					22750 · Reduced Price	\$ -		\$ -	
					22790 · Daily Trail Fee	\$ 4,050.00	\$ 4,883.62	\$ -	
					22795 - Tournament /Group Cart Fee	\$ -	\$ 2,098.29	\$ -	
					Total Cedar Creek / Aspen Hills (Rename)	\$ 103,050.00	\$ 107,673.09	\$ 146,300.00	
					Total 22500 · Golf Cart Income	\$ 147,970.00	\$ 145,867.66	\$ 146,300.00	
					22800 · Prepaid Passes & Punch Cards				
					22810 · Punch Cards - All	\$ 55,200.00	\$ 46,143.00	\$ 47,000.00	
					22830 · Season Pass - Recreation	\$ 151,300.00	\$ 154,130.83	\$ 170,000.00	
					22850 · Season Pass - Aspen Hills	\$ 6,350.00	\$ 3,122.00	\$ 4,000.00	
					22870 · Season Pass - Junior	\$ 2,100.00	\$ 5,256.00	\$ 3,000.00	

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					22890 · Trail Fees - Annual	\$ 6,200.00	\$ 7,431.52	\$ 8,000.00	
					22891 · Local Card / Sticker (new)			\$ 15,000.00	9
					Total 22800 · Prepaid Passes & Punch Cards	\$ 221,150.00	\$ 216,083.35	\$ 247,000.00	10
					22900 · Sponsorship Program (rename)	\$ 9,900.00	\$ 13,817.25	\$ 15,000.00	
					22920 · Lessons/Clinic	\$ -			
					22930 · Irrigation Fee (remove)				
					22950 · WSGA - GHIN	\$ 8,400.00	\$ 7,470.00	\$ 8,500.00	
					22960 · Beverage Cart Advertising (new)			\$ 3,000.00	11
					22965 · Premier Cart Parking (new)			\$ 2,500.00	12
					22970 · Golf Simulator Rental (new)			\$ 6,800.00	
					24000 · GOLF INCOME - Bank Interest	\$ 4,200.00	\$ 4,126.38	\$ 1,500.00	13
					GRAND TOTAL 22000 · GOLF OPERATIONS INCOME	\$ 951,920.00	\$ 950,167.24	\$ 1,087,425.00	
					28000 · UTILITIES INCOME				
					27400 Retail Sales				
					Total 28000 · UTILITIES INCOME	\$ -			
					49910 · Returned Check Charges	\$ -			
					28100 LVE Patronage Capital Return	\$ 500.00	\$ 500.00	\$ 500.00	
					Gross Profit	\$ 2,156,705.37	\$ 2,221,269.38	\$ 2,342,996.14	
					Expense				
					30000 · ASSOCIATION BUSINESS EXPENSE				
					30100 · Assoc. Bus. Payroll Expenses				
					30110 · Assoc. Business Payroll	\$ 198,979.82	\$ 207,734.03	\$ 252,640.54	
					30120 · Worker's Comp	\$ 1,894.51	\$ 2,125.63	\$ 3,158.01	
					30125 · Employee Health Insurance	\$ 24,300.00	\$ 24,300.00	\$ 46,389.84	14
					30130 · Employee Evaluation Performance Inc	\$ 10,799.15	\$ 46,739.02	\$ 13,724.76	
					30135 · IRA Contribution	\$ 5,615.56	\$ 5,574.02	\$ 7,136.88	
					30136 · FICA	\$ 16,011.01	\$ 20,539.26	\$ 19,605.10	
					30137 · FUTA	\$ 126.00	\$ 168.00	\$ 126.00	
					30138 · SUTA	\$ 1,848.00	\$ 3,637.99	\$ 4,228.08	
					Total 30100 · Assoc. Bus. Payroll Expenses	\$ 259,574.05	\$ 310,817.95	\$ 347,009.20	
					30200 · Professional Services				
					30210 · Accounting/Auditing	\$ 16,000.00	\$ 15,500.00	\$ 17,000.00	
					30220 · Appraisals & Surveys	\$ 2,000.00	\$ 4,300.00	\$ -	
					30225 · DCCR Enforcement	\$ -		\$ -	
					30230 · Legal Fees	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	
					30235 · Legal Fees - Collections	\$ 6,000.00	\$ 1,500.00	\$ 6,000.00	
					30240 · Human Resources			\$ 5,000.00	15
					Total 30200 · Professional Services	\$ 44,000.00	\$ 36,300.00	\$ 48,000.00	
					30300 · Uncollectable Assessments				
					30325-2025 Uncollectable Assessments 3%	\$ 12,067.79	\$ 12,067.79	\$ -	
					30326 · 2026 Uncollectable Assessments 3%			\$ 5,000.00	16
					Total 30300 · Uncollectable Assessments	\$ 12,067.79	\$ 12,067.79	\$ 5,000.00	
					30400 · Utilities - Office				
					30410 · Electricity	\$ -			
					30420 · Fuel	\$ -			
					30430 · Garbage	\$ -			
					30440 · Telephone	\$ 6,600.00	\$ 5,255.77	\$ 4,050.00	17
					30450 · Water	\$ 6,744.60	\$ 1,651.59	\$ -	18
					Total 30400 · Utilities - Office	\$ 13,344.60	\$ 6,907.36	\$ 4,050.00	
					31000 · Advertising	\$ -			
					31200 · Bank Fees	\$ 200.00	\$ 38.16	\$ 200.00	
					31400 · BOD Expenses	\$ 385.00	\$ 110.25	\$ -	
					31500 · Volunteer Expenses	\$ 250.00	\$ 133.69	\$ 150.00	
					31600 · Cash Over and Short	\$ -	\$ 365.00	\$ -	
					31800 · Dues and Subscriptions	\$ 12,000.00	\$ 14,810.71	\$ 13,000.00	
					32000 · Finance Charges	\$ -		\$ -	
					32200 · Insurance	\$ 13,285.00	\$ 12,889.00	\$ 13,237.00	
					32400 · Licenses/Fees	\$ 2,560.00	\$ 2,867.28	\$ 1,400.00	
					32600 · Meals & Entertainment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
					32800 · Merchant Fees/C.C. Processing	\$ 21,000.00	\$ 23,820.72	\$ 25,000.00	
					33000 · Newsletter/Communications	\$ 2,453.92	\$ 3,044.69	\$ 3,000.00	
					33200 · Office Equipment Repairs	\$ 1,200.00	\$ 1,200.00	\$ 500.00	
					33400 · Office Equipment/Software Maint	\$ 4,000.00	\$ 4,000.00	\$ 3,550.00	
					33500 · Point of Sale	\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
					33600 · Office Supplies	\$ 5,000.00	\$ 3,347.01	\$ 5,000.00	
					33800 · Postage	\$ 4,200.00	\$ 2,266.80	\$ 2,500.00	
					34000 · Printing	\$ 500.00	\$ 500.00	\$ 500.00	
					34200 · Property Taxes - Remove in 2025	\$ -		\$ -	
					34300 · Use Tax	\$ -		\$ -	
					34400 · Staff Training	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
					34600 · Travel	\$ 500.00	\$ 500.00	\$ 500.00	
					34800 · Web Site	\$ 240.00	\$ 240.00	\$ 240.00	
								\$ -	
					35000 · Committees			\$ -	
					35100 · Ad Hoc			\$ -	
					35130 · Election	\$ 4,500.00	\$ 6,914.83	\$ 7,500.00	19
					35135 · Fourth of July	\$ 10,000.00	\$ 6,516.27	\$ 5,000.00	20
					35140 · Master Planning	\$ -			
					Total 35100 · Ad Hoc	\$ 14,500.00	\$ 13,431.10	\$ 12,500.00	
					35200 · Standing				
					35210 · Architectural	\$ -			
					35220 · Golf	\$ -			
					35230 · House & Entertainment	\$ 7,500.00	\$ 5,983.30	\$ 7,500.00	
					35240 · Legal & Finance	\$ -		\$ -	
					35250 · Utilities	\$ -		\$ -	
					Total 35200 · Standing	\$ 7,500.00	\$ 5,983.30	\$ 7,500.00	
					Total 35000 · Committees	\$ 22,000.00	\$ 19,414.40	\$ 20,000.00	
					GRAND TOTAL 30000 · ASSOCIATION BUSINESS EXPENSE	\$ 426,400.36	\$ 463,280.81	\$ 498,452.16	
					40000 · FACILITIES EXPENSE				
					40100 · Facilities Payroll Expenses				
					40110 · Facilities Payroll	\$ 159,918.48	\$ 168,053.70	\$ 183,482.33	
					40120 · Worker's Comp	\$ 1,558.96	\$ 1,594.26	\$ 2,278.43	
					40130 · Employee Health Insurance	\$ 17,550.00	\$ 14,167.70	\$ 24,525.03	14
					40131 · Employee Evaluation Performance Inc	\$ 7,757.25	\$ 26,784.24	\$ 6,435.35	
					40132 · IRA Contribution	\$ 3,765.39	\$ 3,631.41	\$ 3,900.23	
					40136 · FICA	\$ 14,177.18	\$ 16,518.10	\$ 13,951.31	
					40137 · FUTA	\$ 253.41	\$ 320.97	\$ 278.09	
					40138 · SUTA	\$ 2,008.26	\$ 3,678.83	\$ 3,262.72	
					Total 40100 · Facilities Payroll Expenses	\$ 206,988.93	\$ 234,749.21	\$ 238,113.48	
					40190 · Cleaning/Janitorial	\$ 5,000.00	\$ 19,000.00	\$ 14,800.00	21
					40200 · Maintenance & Repairs				
					40210 · Air Strip Maintenance & Repairs				
					40220 · AH Cart Barn Maintenance	\$ 250.00	\$ -	\$ 200.00	
					40230 · Barn Maintenance	\$ 1,450.00	\$ 125.69	\$ 300.00	

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					40240 · CC Cart Barn Maintenance	\$ 200.00	\$ -	\$ 100.00	
					40250 · Common Area Maint. & Repairs	\$ 4,000.00	\$ 1,935.40	\$ 3,000.00	
					40260 · Cook Shack Maintenance	\$ 500.00	\$ -	\$ 500.00	
					40270 · Equipment Maintenance	\$ 500.00	\$ 171.51	\$ 500.00	
					40275 · Golf Course Maint. Shop	\$ 2,000.00	\$ 8.91	\$ 2,000.00	
					40280 · Golf Course Restrooms	\$ 1,000.00	\$ 197.36	\$ 1,000.00	
					40290 · Grill Maintenance	\$ 100.00	\$ 140.33	\$ 100.00	
					40300 · Lounge Maintenance	\$ -		\$ -	
					40310 · Office Maintenance	\$ -		\$ -	
					40320 · Pool Building Maintenance	\$ 1,000.00	\$ 79.15	\$ 500.00	
					40330 · Pool Maintenance & Repairs	\$ 7,000.00	\$ 8,447.83	\$ 7,000.00	
					40360 · Tennis/Pickleball Court Maintenance	\$ 1,500.00	\$ 927.00	\$ 1,500.00	
					40365 · Fitness Room	\$ 200.00	\$1,432.00	\$ 2,000.00	
					40366 · Frisbee Golf Maintenance	\$ 1,000.00	\$ -	\$ 200.00	
					40370 · Vehicle Fuel and Maintenance	\$ 5,000.00	\$ 2,913.59	\$ 5,000.00	
					40380 · Cedar Creek Center Maintenance	\$ 4,000.00	\$ 3,649.62	\$ 6,500.00	
					40381 · Three Canyons Maintenance	\$ 1,000.00	\$ 1,478.66	\$ 1,500.00	
					40382 · Duffer's Maintenance	\$ 500.00	\$ -	\$ 250.00	
					40383 · Flex Room Maintenance (Remove)	\$ -		\$ -	
					40390 · Facility Safety	\$ 4,000.00	\$1,193.31	\$ 2,500.00	
					Total 40200 · Maintenance & Repairs	\$ 35,200.00	\$ 22,700.36	\$ 34,650.00	
					40400 · Inventory (rename)				
					40410 · Pool Food & Soft Drinks (rename)	\$ 75.00	\$ -	\$ 75.00	
					40420 · Pool Inventory Purchased (rename)	\$ 600.00	\$ 385.27	\$ 400.00	
					40430 · Pool - Cost of Goods Sold	\$ -		\$ -	
					40440 · Frisbee Golf Inventory Purchased	\$ -		\$ -	
					Total 40400 · Pool Inventory	\$ 675.00	\$ 385.27	\$ 475.00	
					40500 · Recreation Programs				
					40510 · Swimming Lessons	\$ -		\$ -	
					40530 · Summer Sports	\$ -		\$ -	
					40540 · Winter Sports	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
					40541 · Winter Sports Maint.			\$ 2,500.00	22
					Total 40500 · Recreation Programs	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00	
					40600 · Utilities - Facilities				
					40610 · Grill				
					40611 · Electricity	\$ -			
					40612 · Garbage	\$ -			
					40613 · Propane	\$ -			
					40614 · Telephone	\$ -			
					40615 · Water	\$ -			
					Total 40610 · Grill	\$ -			
					40620 · Unallocated Facilities				
					40621 · Electricity	\$ 5,250.00	\$ 4,510.96	\$ 5,670.00	23
					40622 · Garbage	\$ 1,800.00	\$ 3,058.80	\$ 4,020.00	24
					40623 · Propane	\$ 6,500.00	\$ 6,752.24	\$ 6,950.00	
					40624 · Telephone	\$ 2,000.00	\$ 2,968.81	\$ 3,050.00	17
					40625 · Water	\$ 4,500.00	\$ 4,086.35	\$ 4,600.00	
					40626 · Barn - Fire Suppression	\$ -		\$ -	
					Total 40620 · Unallocated Facilities	\$ 20,050.00	\$ 21,377.16	\$ 24,290.00	
					40630 · Cedar Creek Center				
					40631 · Electricity	\$ 11,000.00	\$ 9,821.12	\$ 11,880.00	23
					40632 · Garbage	\$ 1,500.00	\$ 2,267.10	\$ 3,150.00	24
					40633 · Propane	\$ -		\$ -	
					40634 · Telephone	\$ 2,000.00	\$ -	\$ -	
					40635 · Water	\$ 600.00	\$ -	\$ 6,926.00	18
					40636 · Cedar Creek Center - Fire Suppressor	\$ 4,380.00	\$ 4,895.73	\$ 5,035.00	
					40637. Fitness Room Satellite TV	\$ 500.00	\$ 500.00	\$ 525.00	
					Total 40630 · Cedar Creek Center	\$ 19,980.00	\$ 17,483.95	\$ 27,516.00	
					Total 40600 · Utilities - Facilities	\$ 40,030.00	\$ 38,861.11	\$ 51,806.00	
					40900 · Cleaning Supplies	\$ 8,000.00	\$ 6,319.53	\$ 8,000.00	
					41000 · Keys & Locks	\$ 1,000.00	\$ 406.51	\$ 1,000.00	
					41100 · Meals & Entertainment	\$ 350.00	\$ 150.00	\$ 350.00	
					41200 · Office Supplies	\$ 500.00	\$ 290.03	\$ 2,000.00	
					41500 · Printing	\$ -		\$ -	
					41550 · Security Systems	\$ 500.00	\$ 658.97	\$ 500.00	
					41600 · Signs	\$ 500.00	\$ 316.80	\$ 500.00	
					41700 · Staff Training	\$ 1,500.00	\$ 599.87	\$ -	
					41800 · Supplies	\$ 2,400.00	\$ 1,488.35	\$ 2,400.00	
					41900 · Travel	\$ 500.00	\$ 301.50	\$ 500.00	
					42000 · Uniforms	\$ 1,000.00	\$ 806.12	\$ 1,000.00	
					4300 Point of Sale	\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
					44000 - Auto Insurance	\$ 2,336.00	\$ 2,676.00	\$ 2,735.00	
					45000 - Liability Insurance	\$ 43,875.90	\$ 44,692.38	\$ 46,000.00	
					46000 - Property Tax	\$ 70,582.35	\$ 70,582.35	\$ 72,000.00	
					47000 - Gasoline	\$ 4,200.00	\$ 2,000.00	\$ 4,000.00	
					47100 - Diesel			\$ 1,000.00	25
					GRAND TOTAL 40000 · FACILITIES EXPENSE	\$ 434,778.18	\$ 456,624.36	\$ 491,945.44	
					50000 · GOLF OPERATIONS EXPENSE				
					50050 · Pro Shops Expense				
					50100 · Pro Shops Payroll Expenses				
					50110 · Pro Shops Payroll	\$ 167,421.20	\$ 153,099.13	\$ 207,277.87	
					50120 · Worker's Comp	\$ 1,520.83	\$ 1,280.38	\$ 2,582.49	
					50130 · Employee Health Insurance	\$ 8,100.00	\$ 8,100.00	\$ 10,927.68	14
					50131 · Emoloyee Evaluation Perfomance Increase		\$ -	\$ 1,000.00	
					50132 · IRA Contribution	\$ 2,700.00	\$ 2,500.94	\$ 2,618.85	
					50136 · FICA	\$ 13,434.39	\$ 10,556.88	\$ 15,813.10	
					50137 · FUTA	\$ 346.45	\$ 1,750.89	\$ 523.70	
					50138 · SUTA	\$ 1,917.57	\$ 3,233.93	\$ 4,575.77	
					Total 50100 · Pro Shops Payroll Expenses	\$ 195,440.44	\$ 180,522.15	\$ 245,319.46	
					50200 · Pro Shops Inventory				
					50210 · Inventory Purchased	\$ 105,000.00	\$ 105,000.00	\$ 107,835.00	
					50220 · Special Orders	\$ 8,000.00	\$ 20,334.48	\$ 15,000.00	7
					50230 · Food & Soft Drinks	\$ 4,400.00	\$ 7,886.04	\$ 5,000.00	
					50235 · Beer Purchased	\$ 8,500.00	\$ 7,550.96	\$ 8,750.00	
					50240 · Golf - Cost of Goods Sold	\$ -		\$ -	
					Total 50200 · Pro Shops Inventory	\$ 125,900.00	\$ 140,771.48	\$ 136,585.00	
					50300 · Utilities - CC Pro Shop				
					50310 · Electricity	\$ 800.00	\$ 642.97	\$ 620.00	
					50320 · Garbage	\$ 300.00	\$ 597.21	\$ 600.00	
					50330 · Telephone	\$ 2,950.00	\$ 1,901.09	\$ 2,500.00	
					50340 · Water	\$ 3,700.00	\$ 3,277.19	\$ 3,700.00	
					50350 · Propane	\$ -		\$ -	
					Total 50300 · Utilities - CC Pro Shop	\$ 7,750.00	\$ 6,418.46	\$ 7,420.00	
					50400 · Golf Cart Lease	69,354.24	\$ 69,591.78	\$ 70,000.00	
					50450 · Golf Course Advertising	\$ 1,400.00	\$ 1,925.77	\$ 10,000.00	26
					50500 · Office Supplies	\$ 800.00	\$ 2,710.10	\$ 2,700.00	
					50510 · Licenses	\$ 2,700.00	\$ 2,144.00	\$ 2,800.00	
					50520 - Liability Insurance	\$ 29,250.60	\$ 29,617.42	\$ 30,417.09	
					50550 · Postage & Shipping	\$ 250.00	\$ -	\$ 250.00	

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense					10/31/25	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations
					50600 · Printing	\$ 250.00	\$ 27.28	\$ 250.00	
					50650 · Pro Shop Equipment & Supplies	\$ 6,000.00	\$ 4,207.27	\$ 10,000.00	
					50700 · Satellite TV	\$ 500.00	\$ 583.45	\$ 600.00	
					50725 · Sponsorship Expenses (rename)	\$ 5,000.00	\$ 3,235.54	\$ 5,000.00	
					50750 · Uniforms	\$ 1,200.00	\$ -	\$ 1,200.00	
					50800 · WSGA - GHIN	\$ 8,000.00	\$ 7,100.00	\$ 8,000.00	
					50900 Point of Sale	\$ 4,640.00	\$ 4,640.00	\$ 2,615.96	
					GRAND TOTAL 50050 · Pro Shops Expense	\$ 458,435.28	\$ 453,494.70	\$ 533,157.51	
					55000 · GOLF COURSE MAINT. EXPENSE				
					55100 · Golf Course Maint. Payroll Exp.				
					55110 · Golf Course Maint. Payroll	\$ 205,474.60	\$ 179,260.07	\$ 263,056.97	
					55120 · Worker's Comp	\$ 1,931.51	\$ 1,590.72	\$ 3,444.18	
					55130 · Employee Health Insurance	\$ 14,850.00	\$ 14,850.00	\$ 16,861.05	14
					55131 · Employee Evaluation Performance Inc	\$ 5,407.47	\$ 5,407.47	\$ 10,024.04	
					55132 · IRA Contribution	\$ 3,937.75	\$ 3,518.44	\$ 5,016.16	
					55136 · FICA	\$ 17,277.53	\$ 14,147.65	\$ 20,901.62	
					55137 · FUTA	\$ 545.11	\$ 434.78	\$ 563.02	
					55138 · SUTA	\$ 3,542.50	\$ 4,489.72	\$ 6,173.80	
					Total 55100 · Golf Course Maint. Payroll Exp.	\$ 252,966.47	\$ 223,698.85	\$ 326,040.84	
					55190 · Contract Labor/Equipment Rental	\$ 1,000.00	\$ -	\$ 1,000.00	
					55200 · Earth Amendments				
					55210 · Gravel	\$ 300.00	\$ -	\$ 300.00	
					55220 · Sand	\$ 20,000.00	\$ 12,903.48	\$ 16,000.00	
					55230 · Topsoil	\$ 1,200.00	\$ 875.00	\$ 2,000.00	
					55240 · Turf grass Sod	\$ 6,000.00	\$ -	\$ 6,162.00	
					Total 55200 · Earth Amendments	\$ 27,500.00	\$ 13,778.48	\$ 24,462.00	
					55300 · Fertilizer, Pesticides, Seed				
					55310 · Fertilizer	\$ 20,000.00	\$ 21,758.13	\$ 15,000.00	
					55320 · Pesticides	\$ 22,000.00	\$ 22,760.49	\$ 15,000.00	
					55330 · Seed	\$ 600.00	\$ 581.17	\$ 700.00	
					Total 55300 · Fertilizer, Pesticides, Seed	\$ 42,600.00	\$ 45,099.79	\$ 30,700.00	
					55400 · Fuels, Lubricants				
					55410 · Diesel	\$ 17,000.00	\$ 10,230.36	\$ 17,500.00	
					55420 · Gasoline	\$ 9,800.00	\$ 12,181.53	\$ 13,000.00	
					55430 · Oil, Lubricants	\$ 2,250.00	\$ 1,597.69	\$ 5,000.00	
					Total 55400 · Fuels, Lubricants	\$ 29,050.00	\$ 24,009.58	\$ 35,500.00	
					55500 · Irrigation/Sprinkler Maint				
					55510 · Irrigation Maintenance	\$ 19,000.00	\$ 18,648.53	\$ 19,500.00	
					55520 · PRV/Filter House/Blow Out	\$ 4,200.00	\$ 3,288.45	\$ 6,000.00	
					55530 · Cedar Creek Well Maintenance	\$ -	\$ -	\$ -	
					55540 · Green Canyon	\$ -	\$ -	\$ -	
					55550 · Computer/Software Maintenance	\$ 3,290.00	\$ 2,640.00	\$ 5,000.00	
					Total 55500 · Irrigation/Sprinkler Maint	\$ 26,490.00	\$ 24,576.98	\$ 30,500.00	
					55600 · Utilities - Golf Course Maint.				
					55610 · Electricity	\$ 4,500.00	\$ 4,016.27	\$ 4,860.00	
					55620 · Garbage	\$ 1,920.00	\$ 1,957.80	\$ 3,142.20	
					55630 · Propane	\$ 6,000.00	\$ 3,242.15	\$ 6,162.00	
					55640 · Telephone	\$ 3,729.96	\$ 3,193.91	\$ 3,830.67	
					55650 · Water	\$ 1,146.12	\$ 1,142.02	\$ 1,177.07	
					Total 55600 · Utilities - Golf Course Maint.	\$ 17,296.08	\$ 13,552.15	\$ 19,171.94	
					55700 · Common Area Landscaping	\$ 15,000.00	\$ 3,073.49	\$ 15,000.00	
					55710 · Fish/Pond Maintenance	\$ 2,000.00	\$ -	\$ 2,000.00	
					55720 · Golf Cart Repairs & Maint.	\$ 500.00	\$ 1,172.29	\$ 2,250.00	
					55730 · Golf Course Accessories	\$ 4,000.00	\$ 5,321.25	\$ 4,100.00	
					55750 · Shop Supplies	\$ 4,000.00	\$ 3,859.21	\$ 5,000.00	
					55760 · Meals & Entertainment	\$ 750.00	\$ 398.58	\$ 750.00	
					55770 · Office Supplies	\$ 500.00	\$ 500.38	\$ 500.00	
					55780 · Safety Equipment	\$ 600.00	\$ 573.99	\$ 600.00	
					55790 · Small Equipment Purchases	\$ 2,400.00	\$ 314.92	\$ 2,460.00	
					55800 · Staff Training	\$ 6,000.00	\$ 6,179.61	\$ 2,500.00	
					55810 · Travel	\$ -	\$ -	\$ -	
					55830 · Uniforms	\$ 2,310.00	\$ 335.28	\$ 2,370.00	
					55840 · Vehicle Maintenance	\$ -	\$ -	\$ -	
					55850 · Driving Range Maintenance	\$ 2,000.00	\$ 832.90	\$ 2,000.00	
						\$ 40,060.00	\$ 22,561.90	\$ 39,530.00	
					55900 · Equipment Maintenance				
					55905 · Equipment Maintenance General	\$ 2,300.00	\$ 346.49	\$ 2,300.00	
					55910 · Greens Master 3250D-1 (G4)	\$ 800.00	\$ 263.30	\$ 1,000.00	
					55913 · 2021 Greens Master 3250 (G3)	\$ 500.00	\$ 243.44	\$ 1,000.00	
					55915 · Reel Master 5410D-1 (F1)	\$ 2,000.00	\$ 357.27	\$ -	
					55920 · Reel Master 5410D-2 (F2)	\$ 2,000.00	\$ 121.53	\$ -	
					55921 · Reel Master 5010 - H (F3)			\$ 3,000.00	
					55922 · Reel Master 5010 - H (F4)			\$ 3,000.00	
					55925 · Greens Master 3250D-2 (G2)	\$ 1,000.00	\$ 134.76	\$ 1,500.00	
					55930 · Greens Master 3250D-3 (G1)	\$ 1,000.00	\$ 450.67	\$ 1,500.00	
					55933 · Greens Master Tri-Flex	\$ 1,500.00	\$ 1,085.36	\$ 1,500.00	
					55935 · Grounds Master 4700D-1	\$ 4,500.00	\$ 148.83	\$ 4,500.00	
					55941 · Grounds Master 4000 (sell)	\$ 500.00	\$ 121.38	\$ 500.00	
					55965 · T-S1 Spray Rig - 11	\$ 1,000.00	\$ -	\$ 1,000.00	
					55970 · JD-Trac Tractor - 05	\$ 2,000.00	\$ 954.51	\$ 2,000.00	
					55972 · JD 4052R Tractor - 16	\$ 3,000.00	\$ 50.65	\$ 3,000.00	
					55973 · Jacobson Greens Electric Mower	\$ 1,000.00	\$ 489.24	\$ 1,000.00	
					55974 · Jacobson 800	\$ 1,000.00	\$ 92.45	\$ 1,000.00	
					55975 · Jacobson AR321	\$ 2,000.00	\$ 266.15	\$ 2,000.00	
					55976 · Ventrac (new)			\$ 500.00	
					Total 55900 · Equipment Maintenance	\$ 26,100.00	\$ 5,126.03	\$ 30,300.00	
					56000 · Transportation				
					56005 · Workman 4300-D 4x4	\$ 500.00	\$ 639.88	\$ 1,500.00	
					56006 · 2022 Workman HDX 4x4	\$ 250.00		\$ 1,000.00	
					56011 · Workman HDX 4x4 (remove)	\$ 2,000.00		\$ -	
					56020 · JD Gator Fertilizer	\$ 200.00	\$ 62.23	\$ 200.00	
					56025 · JD Gator Facilities	\$ 200.00		\$ 200.00	
					56026 · Workman MDX-D Super	\$ 1,000.00	\$ 869.93	\$ 1,500.00	
					56027 · 2023 Workman MDX	\$ 300.00		\$ 1,000.00	
					56031 · Workman MDX-D Irr.	\$ 500.00		\$ 1,000.00	
					56032 · 2019 Carryall 1500 4x4	\$ 250.00	\$ 266.98	\$ 500.00	
					56035 · Club Car Turf 2-1	\$ 500.00	\$ 14.48	\$ 750.00	
					56040 · Club Car Turf 2-2	\$ 500.00	\$ 21.00	\$ 750.00	
					56045 · Workman 2110 Driving Range/Ball Pic	\$ 500.00		\$ 1,500.00	
					56046 · Golf Cart - Maint 6, Maint X	\$ 750.00	\$ 194.77	\$ 750.00	
					56047 · John Deere Gator 825 l (Irrigation/Sno	\$ 500.00	\$ 1,164.22	\$ 1,500.00	
					56048 · Dump Trailer	\$ 250.00		\$ 250.00	
					56049 · Flatbed Trailer	\$ 250.00		\$ 250.00	
					56050 · Beverage Carts	\$ 700.00		\$ 700.00	
					56300 · Equipment Lease	\$ 59,327.10	\$ 41,356.16	\$ 59,327.10	
					56310 · Equipment Insurance	\$ 1,448.00	\$ 1,839.00	\$ 2,000.00	
					Total 56000 · Transportation	\$ 69,925.10	\$ 46,428.65	\$ 74,677.10	
					56100 · Equipment Implements				

2026 Star Valley Ranch Association Operating Budget

Ordinary Income/Expense							10/31/25	2025 Annual Budget - Team	2025 Jan-Aug / 2024 Sept - Dec	2026 Annual Budget - TEAM	Notations
							56105 · Tractor Loader 300 X - 05	\$ -	\$ -	\$ 500.00	
							56114 . 2022 Turfco 1550 Top dresser	\$ 500.00	\$ -	\$ 500.00	
							56115 · Quick Pass Top dresser - 05 (sell)	\$ -	\$ -	\$ -	
							56116 · Aerator AE60 - 05	\$ 3,000.00	\$ -	\$ 3,000.00	
							56117 · Toro Spiker	\$ 100.00	\$ -	\$ 100.00	
							56120 · JD Sweeper - 08 (sell)	\$ 500.00	\$ -	\$ -	
							56121 . 2021 Toto Pro Sweep	\$ 500.00	\$ -	\$ 500.00	
							56126 · Toro Pro Force - 2011	\$ 200.00	\$ -	\$ 200.00	
							56127 . 2023 Turfco Torrent 2 Blower	\$ 200.00	\$ -	\$ 200.00	
							56130 · Topdressing Brush - 10	\$ 200.00	\$ -	\$ 1,750.00	
							56140 · Rototiller - 00	\$ 100.00	\$ -	\$ 100.00	
							56145 - Lely Thatcher Rake - 10	\$ -	\$ -	\$ -	
							56146 · Redexim Verti-Drain 1517	\$ 5,000.00	\$ -	\$ 5,000.00	
							56155 · Lely Spreader - 14	\$ -	\$ 65.22	\$ 200.00	
							56156 · True Surface - 2016	\$ -	\$ -	\$ 200.00	
							56160 2018 VC-60 Verti-Cutter (sell)	\$ -	\$ -	\$ -	
							56165 · Snow blower JD-16 Hydraulic Tank As	\$ 2,000.00	\$ -	\$ 2,000.00	
							56166 · Loader JD-16	\$ -	\$ -	\$ -	
							56167 · Backhoe JD-16	\$ 500.00	\$ -	\$ 500.00	
							56168 . Mini Excavator	\$ 1,000.00	\$ -	\$ 1,000.00	
							Total 56100 · Equipment Implements	\$ 13,800.00	\$ 65.22	\$ 15,750.00	
							56200 · Shop Equipment				
							56206 - Angle Master 4000 DXI - 2016	\$ 200.00	\$ -	\$ 200.00	
							56211 · Express Dual 4000 - 17	\$ 200.00	\$ -	\$ 200.00	
							56216 . 2022 Hotsey 555 Power Washer	\$ 250.00	\$ -	\$ 250.00	
							Total 56200 · Shop Equipment	\$ 650.00	\$ -	\$ 650.00	
							GRAND TOTAL 55000 · GOLF COURSE MAINT. EXPENSE	\$ 547,437.65	\$ 418,897.63	\$ 628,281.88	
							GRAND TOTAL 50000 · GOLF OPERATIONS EXPENSE	\$ 1,005,872.93	\$ 872,392.33	\$ 1,161,439.39	
							GOLF OPERATIONS INCOME / (LOSS paid for by Recreational Fee)	\$ (53,952.93)	\$ 77,774.91	\$ (74,014.39)	
							Assessment Income minus Admin Expense, Facilities Expense and CCC Loan	\$ 56,881.41	\$ 6,080.67	\$ (37,457.40)	
							Total Expense	\$ 1,867,051.47	\$ 1,792,297.50	\$ 2,151,836.99	
							Net Ordinary Income Prior to Depreciation	\$ 289,653.90	\$ 428,971.88	\$ 191,159.15	
							12600 Cedar Creek Center Loan	\$ 40,384.96	\$ 40,384.96	\$ 40,384.96	
							75000 Cedar Creek Center Loan Interest	\$ 79,615.04	\$ 79,615.04	\$ 79,615.04	
								\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	
							NET INCOME TOTAL Prior to Depreciation	\$ 169,653.90	\$ 308,971.88	\$ 71,159.15	
							Capex	\$ -			
							FUTURE NEEDS ALLOCATION (\$/Lot)	\$ -			
							GCM EQUIPMENT REPLACEMENT PLAN ALLOCATION TOTAL/PER LOT				
							Facility Income / Invest	\$ 47,840.00	\$ 51,986.27	\$ 52,280.00	
							Non Assessment Admin Income	\$ 38,885.42	\$ 52,880.03	\$ 40,350.94	
							MAJOR MAINTENANCE ALLOCATION - Assessment Income / Invest	\$ 56,881.41	\$ 6,080.67	\$ (37,457.40)	
							Golf Operations Income / Invest or use Recreational use Fee to True Up	\$ (53,952.93)	\$ 77,774.91	\$ (74,014.39)	
							Recreational Use Fee Income	\$ 80,000.00	\$ 120,250.00	\$ 90,000.00	
							NET INCOME TOTAL Prior to Depreciation	\$ 169,653.90	\$ 308,971.88	\$ 71,159.15	
							Non Assessment Income & Facilities Income to use as Park Capital Expense	\$ 23,952.93	\$ 23,952.93	\$ 9,014.39	
							Recreational Use Fee to use as Park Capital Exp.	\$ 26,047.07	\$ 26,047.07	\$ 15,985.61	
							Remainder of Income to Invest	\$ 14,932.49	\$ 258,971.88	\$ 46,159.15	
								Investment / Savings Breakdown			
								\$ 47,840.00	\$ 51,986.27	\$ 46,159.15	Facilities
							Workers Comp 2025 rate estimate .88%	\$ 14,932.49	\$ 28,927.10	\$ (6,120.85)	Non-A
							*EMR rate received at 1.25% on 9-11-2024	\$ 56,881.41	\$ 6,080.67	\$ -	Assessment
							Workers Comp Rate used for 2026 1.25%	\$ -	\$ 77,124.91	\$ -	Golf
							FICA-2026 7.654%	\$ -	\$ 94,202.92	\$ -	Recreation
							SUTA-2026 up to \$33,800 (3.16%)				
							FUTA-2026 up to \$7000 (.6%)				