

LWC Operating Budget Comparison 2022-2026

GL Acct	LWC Operating Budget	Approved Budget 2023-2024	Approved Budget 2024-2025	Approved Budget 2025-2026	Projected Budget 2026-2027
4000	INCOME				
====>	HOA Fee Per Month:	226.54	\$ 229	\$ 236	\$ 250
4100	Assessments	\$524,135	\$ 511,464	\$ 526,092	\$ 571,116
4150	Discounts	\$(14,000)	\$ (15,600)	\$ (13,633)	\$ (17,100)
4200	LWCHA L/F & Interest	\$-	\$ -	\$ -	\$ 1,200
4300	Member Gate Cards + Remotes	\$1,000	\$ 1,000	\$ 1,000	500
4550	Key Deposits - Contractor	\$150	\$150	\$150	\$50
4700	Reimbursements	\$750	\$750	\$750	\$750
4800	Interest Income	\$500	\$1,500	\$8,500	\$8,500
4900	Other Income/Title Transfer	\$5,000	\$5,000	\$4,000	\$4,000
	TOTAL INCOME	\$ 517,535	\$ 504,264	\$ 526,859	\$ 569,016
6000	EXPENSES				
	ADMINISTRATION				
6005	Human Resources	\$-	\$ -	\$ -	\$ -
6010	Accountant Services	\$4,000	\$ 4,200	\$ 2,500	\$ 3,000
6020	Legal Collections	\$500	\$ 500	\$ 500	\$ 500
6030	Legal Consultancy	\$1,000	\$ 15,000	\$ 6,000	\$ 6,000
6030.02	General - Legal Fees	\$750	\$ 750	\$ 750	\$ 500
	Total Legal Consultancy	\$6,250	\$20,450	\$9,750	\$10,000
6050	Insurance General Liability	\$ 12,998	\$ 14,298	\$ 17,158	\$ 19,731
6055	Earthquake Insurance	\$ 3,611	\$ 4,111	\$ 4,933	\$ 5,673
6058	Insurance Umbrella	\$ 1,428	\$ 1,628	\$ 1,628	\$ 1,728
6060	Insurance - D&O	\$ -	\$ -	\$ -	\$ -
6070	Vehicle Insurance	\$ 700	\$ 800	\$ 900	\$ 1,100
6110	Office Supplies	\$ 2,500		\$ 500	\$ 1,200
6110.02	Election			\$ 622	\$ 400
6120	Printing	\$ 700	\$ 1,500	\$ 1,500	\$ 1,800
6130	Postage	\$ 550	\$ 700	\$ 500	\$ 400
6140	Computer-Security-Software	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,200
6150	Website - Email - WiFi	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000
6160	Bank Charges	\$ 1,250	\$ 1,000	\$ 450	\$ 300
6200	Dues and Subscription	\$ 3,600	\$ 3,600	\$ 5,564	\$ 6,400

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6210	Licenses-Fees-Permits	\$ 1,250	\$ 2,450	\$ 1,500	\$ 1,500
6230	Conferences and Seminars	\$ -	\$ 500	\$ 500	\$ 500
6250	Safety Committee	\$ 600	\$ 600	\$ 1,000	\$ 1,500
6260.01	Community Events	\$ 250	\$ 250	\$ 250	\$ 500
6260.20	Welcoming Committee			\$ 300	\$ 300
6270	Bad Debts	\$ -		\$ -	
6280	Forest Management Committee	\$ 15,000	\$ 15,000	\$ 750	\$ 750
6280.01	Fire Mitigation	\$ 1,000			
6286	Architectural Committee	\$ 300	\$ 300	\$ 300	\$ 50
6295	Misc Expenses	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
6296	Employee Promotions Moved to 7302				
	Total Administration	\$ 49,237	\$ 51,237	\$ 42,855	\$ 47,032
6300	UTILITIES				
6310	Rec Center				
6310.01	Power	\$ 3,200	\$ 3,520	\$ 3,696	\$ 3,881
6310.02	Water	\$ 1,900	\$ 2,090	\$ 2,195	\$ 2,304
6310.03	Gas	\$ 7,000	\$ 7,700	\$ 8,085	\$ 8,489
6310.04	Internet	\$ 7,500	\$ 7,800	\$ 8,190	\$ 2,880
6310.05	Phone	\$ 600	\$ 600	\$ 630	\$ -
	Total Rec Center	\$ 20,200	\$ 21,710	\$ 22,796	\$ 17,554
6350	Pool and Spa				
6350.02	Gas	\$ 8,000	\$ 8,800	\$ 9,240	\$ 9,240
	Total Pool and Spa	\$ 8,000	\$ 8,800	\$ 9,240	\$ 9,240
6400	Maintenance Building				
6400.01	Power	\$ 725	\$ 800	\$ 840	\$ 840
6400.02	Water	\$ 550	\$ 605	\$ 635	\$ 735
	Total Maintenance Building	\$ 1,275	\$ 1,405	\$ 1,475	\$ 1,575
6450	Gate House				
6450.01	Power	\$ 1,650	\$ 1,815	\$ 1,906	\$ 1,906
6450.02	Water	\$ 850	\$ 935	\$ 982	\$ 1,031
6550.03	Internet	\$ 5,700	\$ 6,000	\$ 6,300	\$ 2,880

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6450.04	Phones	\$ 3,550	\$ 2,500	\$ 2,625	\$ -
	Total Gate House	\$ 11,750	\$ 11,250	\$ 11,813	\$ 5,817
6500	Entry Gate	\$ 500	\$ 550	\$ 578	\$ 578
	subtotal	\$ 500	\$ 550	\$ 578	\$ 578
	Total Utilities	\$ 41,725	\$ 43,715	\$ 45,901	\$ 34,764
6600	MAINTENANCE				
6610	Rec Center	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
6621	Pool and Spa	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
6630	Tennis Courts	\$ 500	\$ 500	\$ 500	\$ 500
6640	Fitness Center	\$ 300	\$ 300	\$ 500	\$ 800
6650	Maintenance Building	\$ 200	\$ 200	\$ 200	\$ 200
6660	Gate House	\$ 400	\$ 400	\$ 400	\$ 250
6670	Entry Gate System - SW Service	\$ -	\$ -	\$ 2,300	\$ 2,415
6680	Wooden Outdoor Amenities	\$ -		\$ 500	\$ 250
6690	Sign Maintenance	\$ 250	\$ 500	\$ 500	\$ 500
6700	Roads and Paths	\$ 750	\$ 500	\$ 1,200	\$ 1,200
6710	Drainage-Ditch-Culverts - Reserves	\$ -			
6720	Garbage Dumpster	\$ 150	\$ 150	\$ 150	\$ 150
6750	Other Common Areas	\$ 500	\$ 500	\$ 500	\$ 500
6760	Vehicles-Trucks-Golf Cart	\$ 2,000	\$ 1,000	\$ 1,000	\$ 600
6770	Tools	\$ 250	\$ 500	\$ 750	\$ 1,000
	Total Maintenance	\$ 9,000	\$ 8,050	\$ 12,000	\$ 11,865
6801	SUPPLIES AND EQUIPMENT				
6810	Rec Center Supplies	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,000
6821	Pool and Spa	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
6830	Exercise Room	\$ 200	\$ 200	\$ 200	\$ 200
6840	Maintenance Building	\$ 550	\$ 500	\$ 750	\$ 500
6850	Gate House	\$ 600	\$ 800	\$ 800	\$ 300
6860	Gate Cards and Remotes	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500
6870	Tools and Tool Rental	\$ 3,750	\$ 2,500	\$ 6,400	\$ 5,400

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6900	Common Area Supplies	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,200
6910	Chemicals and Fertilizer	\$ 1,000	\$ 250	\$ 250	\$ 400
6921	Dog Station Supplies	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,200
6930	Asphalt & Gravel			\$ 100	\$ 250
6940	Trees-Shrubs-Flowers	\$ 3,000	\$ 1,500	\$ 2,000	\$ 2,000
6950	Entry Gate - Reserves	\$ -			
6960	Vehicle Fuel	\$ 3,750	\$ 2,500	\$ 2,500	\$ 2,500
6960.02	Equipment Fuel	\$ -	\$ 800	\$ 1,000	\$ 750
6970	Mileage Reimbursement	\$ -			
6990	Other	\$ 200			
	Total Supplies	\$ 23,800	\$ 19,050	\$ 22,500	\$ 19,200
7000	STAFF WAGES & BENEFITS				
7100	Wages				
7125	Community Coordinator	\$ 54,718	\$ 54,718	\$ 57,000	\$ 59,850
7135	Office Administer	\$ 23,694	\$ 24,405	\$ 26,910	\$ 28,256
7145	Grounds Superintendent	\$ 32,019	\$ 54,855	\$ 56,775	\$ 59,614
7155	Maintenance-1	\$ 52,587	\$ 54,428	\$ 56,333	\$ 50,000
7156	Maintenance-2	\$ 53,000	\$ -	\$ -	\$ 32,000
7151	Employer Matching Taxes	\$ 23,500	\$ 21,667	\$ 22,657	\$ 26,418
7160	Overtime Wages	\$ -	\$ -	\$ -	
7170	Relief Services-Rec Center Shutdown	\$ 6,180	\$ 6,000	\$ 6,000	\$ 6,000
	Total Wages Less Taxes	\$ 245,698	\$ 216,073	\$ 225,675	\$ 262,137
7201	Staff Medical Insurance	\$ 40,750	\$ 44,000	\$ 44,000	\$ 50,600
7250	SAIF - State Accident Insurance Fund	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200
7301	Staff IRA	\$ 2,000	\$ -		\$ 4,200
7302	Employee Promotions	\$ 500	\$ 500	\$ 500	\$ 500
7400	Oregon Taxes Paid	\$ -		\$ 250	\$ 750
7450	Federal Income Tax			\$ 500	\$ 1,250
	Subtotal Benefits Only	\$ 46,250	\$ 47,700	\$ 48,450	\$ 60,500
	Total Wages, Benefits and Taxes	\$ 291,948	\$ 263,773	\$ 274,125	\$ 322,637
7500	CONTRACTED SERVICES				
7525	Garbage Removal	\$ 51,000	\$ 52,000	\$ 52,000	\$ 60,000

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7551	Composting Area	\$ 13,000	\$ 13,000	\$ 14,000	\$ 13,000
7601	Street Sweeping	\$ 2,500	\$ 1,500	\$ -	
7651	Pest Control	\$ 750	\$ 750	\$ 750	\$ 1,600
7701	Lawn Mowing - Done In House	\$ -	\$ -	\$ -	
7800	Tree Service	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000
7850	Forest Consultation	\$ 1,500		\$ 1,000	\$ 1,000
7900	Fitness Center - Moved to 6640	\$ -			
7970	Landscaping Projects	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
7980	Housekeeping	\$ -	\$ 500	\$ 9,600	\$ 9,600
	Bank Charges				
	Total Contracted Services	\$ 95,250	\$ 93,750	\$ 118,350	\$ 126,200
	TOTAL EXPENSES	\$ 558,435	\$ 500,025	\$ 525,481	\$ 571,698
	BALANCE	\$ (40,900)	\$ 4,239	\$ 1,378	\$ (2,682)
8000	RESERVE FUNDING				
8100	LWC Reserve fund Transfer	\$ 191,450	\$ 225,000	\$ 232,884	\$ 232,884
8300	Interest Income - Reserves	\$ -			\$ 15,000
	Total Reserve Funding	\$ 191,450	\$ 225,000	\$ 232,884	\$ 247,884