

Final - Approved 10/27/2025

* Some line item titles will be renamed per the Board's direction. In addition, the order of certain line items and categories may change upon final upload.

Budget Comparison Report
Power Ranch Community Association
01-Operating
2026 Budget

Revenue

<i>Income</i>	2026 Budget	2025 Budget	\$ Change	Narrative
401 Association Dues	6,914,400	6,398,400	516,000	<p>The Association includes 3,846 single-family homes, apartments in Sky View Ranch (232 units/58 memberships), San Clemente (336 units/84 memberships), Painted Trails (196 units/49 memberships), one commercial property (McDonald's, 2 memberships), and condominium units in Woodcrest East (120 unit/120 memberships) and The Knolls (141 units/141 memberships). 2026 assessments are based on 4,300 billable memberships.</p> <p>The monthly assessment will increase from \$116.25 in 2025 to \$134.00 in 2026, a 15.3% increase. Assessments are billed quarterly, totaling \$402.00. This adjustment ensures the Association can cover rising operating costs and maintain adequate Reserve funding.</p>
403 Builder Dues	93,264	80,796	12,468	<p>Woodcrest West Condominiums (232 units – undeveloped) Each unit pays 25% of the full assessment rate of \$134/month:</p> <p>2025: \$29.06 per month / \$87.18 per quarter 2026: \$33.50 per month / \$100.50 per quarter</p> <p>These assessments represent builder dues for the undeveloped lots.</p>
Income Totals	7,007,664	6,479,196	528,468	

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<i>Income</i>	2026 Budget	2025 Budget	\$ Change	Narrative
40403 HUSD Water Reimbursement	27,887	9,000	18,887	In 2014, the Association entered a 40-year lease with Higley Unified School District (HUSD) for the soccer fields near the Ranch House. HUSD pays for water on the north fields and Elementary School campus, while the Association covers the south soccer field. The water rate includes the Town of Gilbert's reclaimed/recharged water charge plus acid and fertilizer costs. For 2026, the water rate is \$2.16 per 1,000 gallons, with acid and fertilizer projected at \$0.68 per 1,000 gallons, for a total reimbursement of \$2.84 per 1,000 gallons. This income offsets water expenses in line item 758.
423 Bad Debt Expense	(25,008)	(25,012)	4	In accordance with GAAP, the Association sets aside funds for unpaid assessments that were previously accrued but later deemed uncollectible. These calculations are reviewed annually as part of the audit process to ensure accurate financial reporting.
438 Rental Fees	252,760	190,000	62,760	This line item reflects income from rentals of community facilities, including the Barn, Carriage House, Ranch House, Pavilions, and soccer field. Rental fees help offset maintenance costs and support ongoing operations. The 2026 projection anticipates higher revenue for the Barn if the Board approves upgrading the north lawn with artificial turf, allowing rentals during the peak September–October season when the lawn is typically unavailable. The proposal was considered by the Board in October 2025, with anticipated installation in January 2026. In addition, the management team recommends upgrading audio/visual equipment to make all facilities more attractive to renters.
43802 Rental Home/Tenant Registration	1,200	1,200	0	This line item reflects the one-time charge to property owners to list their address as a rental property in the community. In 2025, income showed an anomaly due to the installation of the new Access System. As new key fobs were distributed, accounts were audited to ensure accurate rental records, temporarily increasing revenue. Income for 2026 is expected to return to pre-2025 levels.
44101 Collection Fee Revenue	21,600	20,000	1,600	This line item reflects revenue collected when past-due property owners pay late fees, letters, liens, or other related charges. Revenue is recognized at the time the payment is received.

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44503 Sponsorship	0	10,000	(10,000)	This line item reflects revenue from vendors who sponsor community events. For the 2026 budget, it has been reduced to \$0 because sponsorships are increasingly provided as goods or services rather than cash, which do not impact the balance sheet. The management team recommends focusing on the more impactful income source: increased facility rental revenue.
451 Bank Interest	25,200	25,000	200	This line item reflects income earned on the Association's bank accounts and investments.
454 Sanctions & Fees	30,000	27,996	2,004	This line item reflects revenue collected from residents who pay fines for violations of the community's governing documents, in accordance with the Association's Enforcement Policy. The amount is intentionally kept conservative, as the primary goal is to encourage compliance rather than generate revenue from fines.
457 Key Revenue	1,200	6,000	(4,800)	This line item reflects revenue from the community's amenity access system. Each property owner receives one FOB and access via the Bluetooth app. Replacement FOBs for lost devices are \$50 each. 2025 income was an anomaly because each unit was issued one FOB at no charge when the gate access system was replaced.
45914 Legal Fee Revenue	14,400	10,000	4,400	This line item reflects fees collected from homeowners with past-due accounts. Legal costs incurred for collection efforts are passed through to the responsible property owners, ensuring the Association does not absorb these expenses.
Income Totals	349,239	274,184	75,055	
Income Totals	7,356,903	6,753,380	603,523	

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Expense

<i>Administrative</i>	2026 Budget	2025 Budget	\$ Change	Narrative
565 Community Management Fees	49,368	90,216	(40,848)	This line item covers the accounting and support services provided by the CCMC Shared Services team, which works “behind the scenes” to manage the Association’s operations. The team includes the A/R Manager, A/R Accountant, A/P and GL staff, GL Manager, VP of Finance, HR staff, Customer Service Representatives, Title Services, Treasury Analyst, and the VP & Division President. Under the current contract, which runs through December 31, 2026, the monthly fee for 2026 is \$7,518. However, CCMC has offered a reduction of \$3,404 per month as a gesture of appreciation for the Association’s continued partnership and support of the onsite team at Power Ranch during the challenges of the past few years. The new rate will be \$4,114 per month.
553 Audit & Tax	13,000	12,200	800	This line item covers the cost for the Association’s annual audit and tax filing services, performed by Butler Hansen. For the year ended December 31, 2025, the engagement letter rates are \$2,250 for tax preparation (Form 990) and \$10,750 for the annual audit. These services ensure the Association meets all regulatory and reporting requirements and maintains transparency and accountability in its financial management.
562 Legal Fees - Attorney	75,000	25,000	50,000	This line item covers the cost of general legal services for the Association, including document review, policy updates, and other matters requiring legal representation. This does not include legal fees associated with collections, which are handled separately. These services ensure the Association operates in compliance with governing documents and applicable laws.
56101 Lien/Collection Costs	24,960	24,960	0	This line item reflects fees billed by CCMC for administrative work related to collection efforts. It includes the cost of sending notices and managing accounts in accordance with the Association’s Collection Policy. These fees help ensure timely and accurate handling of past-due assessments.
561 Legal Fees - Collections	16,044	14,604	1,440	This line item covers the cost of pursuing collection actions for delinquent accounts. These charges are billed back to residents, and when collected, the offsetting income is recorded under line item 45914, Legal Fee Revenue.

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563 Licenses/Fees/Permits	57,000	18,067	38,933	This line item provides funding for the Association's required permits, licenses, and software systems. It includes annual pool permits, music and movie licensing, vehicle and gate access system registrations, irrigation controllers, and software subscriptions for productivity and communications. These funds ensure the community operates in compliance with all applicable regulation and supports the systems necessary for efficient day-to-day operations.
567 Meeting Expense	10,000	7,836	2,164	This line item reflects expenditures for the Annual Meeting, monthly Board of Directors meetings, refreshments for committee meetings, and selected community association education classes for Board and Committee members. These funds support effective governance, informed decision-making, and engagement among volunteers who help manage the community.
569 Office Supplies	13,200	20,189	(6,989)	This line item covers expenses for office and miscellaneous supplies needed to operate the Association. Items include but are not limited to printer ink and toner, business cards, receipt books, tape, staples, copy and colored paper, and materials for bulletin boards.
56901 Newsletter expense	3,600	7,200	(3,600)	This line item serves as a contingency for the printing and mailing of the PR Living magazine, which was previously sent to every Power Ranch address. Funding for the first and second quarters has been removed, while funds are retained in the third and fourth quarters in case the Association chooses alternative formats in the future, such as digital distribution.
590 Web Hosting	6,600	16,836	(10,236)	This line covers annual and recurring web-related expenses, including the CivicPlus platform (\$7,000, amortized over the year) and domain name renewals (mypowerranch.com, powerranch.com), which are renewed every two years through GoDaddy.
572 Postage	36,000	11,250	24,750	This line item covers quarterly statement mailings in March, June, September, and December, as well as mailings from the site office including violation letters, neighborhood-specific notices, the Annual Meeting notice, and the annual budget notice.
573 Telephone	24,000	31,968	(7,968)	This line item covers VOIP, internet, cable, and cell phone expenses for offices, amenities, and staff. The management team has reduced the 2026 budget as an analysis of all systems is underway, with anticipated streamlining expected to significantly lower costs.

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575 Social Events	82,000	82,000	0	This line item funds social and signature events throughout the year, including Frosty Fest, Haunting on Haven Crest, EggStravaganza, Windmill Light Ceremony, Hometown Heroes, Bingo, and monthly Happy Hours, with a 2026 budget of \$82,000.
57901 Mileage/Auto	1,500	1,200	300	This line item covers reimbursement to team members who use their personal vehicles for Association business.
57904 Bank Fees	10,464	7,920	2,544	This line item reflects fees the Association pays to payment processors when residents use credit cards to pay for online reservations, events, or access cards through platforms such as PayPal and Civic Engage.
580 Community Center	2,400	2,400	0	This line item covers expenses for the Community Center portion of the Ranch House and Carriage House that are not typical office supplies. It includes items for resident gatherings and meetings, such as K-cups for the coffee makers, creamers, sugar, bottled water, ice, napkins, minor cleaning supplies, and paper products like paper towels. These funds help ensure the community spaces are well-stocked and welcoming for all events and activities.
59401 Decorations	15,000	22,000	(7,000)	This line item covers expenses for seasonal and holiday decorations, including replacement lights and other items needed to enhance the community's festive atmosphere. The line has been reduced from previous years, as the Board has approved installing permanent lighting at key locations and on the windmills at the community entrances.
611 Equipment Rental	11,884	10,428	1,456	This line item covers the lease for the community copier and charges for any extra copies beyond the lease allowance. It also includes seasonal equipment such as misting fans for the Barn, used between April and September.
610 Reserve Study	11,448	0	11,448	This line item covers the cost of updating the Association's reserve study based on a proposal from Association Reserves. The update will include additional major components such as tree removal and replacement, irrigation repairs, granite installation, and other large items in the Master Association. The total combined cost for the Master and Village is \$11,800, which includes a site visit. The Village's portion is \$352 and the Master's portion is \$11,448, based on percentage of reserve components for each entity.
Administrative Totals	463,468	406,274	57,194	

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<i>Contract Services</i>	2026 Budget	2025 Budget	\$ Change	Narrative
605 Janitor Contract	42,300	35,195	7,105	This line item covers cleaning services for the community buildings and pool restrooms. Services are provided three times per week from January through May, four times per week from June through September, and three times per week from October through December. Cleaning includes both pool bathrooms, the Carriage House, and Ranch House buildings. Additional services, such as power washing, carpet cleaning, and restocking supplies, are priced separately as needed.
637 Security Service	1,788	5,364	(3,576)	This line item covers burglar alarm monitoring for the Ranch House, Carriage House, and Barn. Monitoring services are billed quarterly and help ensure the safety and security of the community's facilities.
63701 Security Vehicle/Parking Enforceme	70,524	136,930	(66,406)	This line item covers community security services. The 2026 budget is based on 4 hours per night instead of the current 8, as the Board reviews the scope of work and potential parking policy changes that may affect the contract.
66306 Playground Maintenance	9,261	9,261	0	This line item covers the contract with Tot Lot Services for monthly inspections and cleaning of the 11 community parks. Services include checking all equipment for loose screws and safety hazards, power washing playground equipment, and providing a monthly report on the condition of each playground.
571 Professional Fees	9,936	6,540	3,396	This line item covers onsite network repairs and maintenance, as well as document shredding, offsite document storage, and water cooler service.
Contract Services Totals	133,809	193,290	(59,481)	

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<i>Insurance</i>	2026 Budget	2025 Budget	\$ Change	Narrative
851 Insurance - D&O	30,384	17,640	12,744	This line item covers the Directors & Officers policy, which protects all past, current, and future board and committee members for decisions made on behalf of the Association. The current broker for D&O coverage is Arizona Group, and the policy is up for renewal in February 2026. The cost reflected for 2026 has not yet been finalized. The Association maintains a \$100,000 deductible.
853 Insurance - Master Policy	65,484	60,497	4,987	This line item covers property and liability insurance for the Association, including general liability, property, crime, and boiler & machinery (mechanical breakdown) coverage. The current broker is LaBarre Oksnee, and these policies are up for renewal in June 2026.
855 Insurance - Excess Liability	30,000	39,658	(9,658)	This line item provides excess liability coverage, which protects the Association and its Board beyond the limits of the primary insurance policies. It covers claims related to bodily injury, property damage, personal injury, and legal defense costs that exceed the standard policy limits, helping safeguard the Association's assets and members from potentially large claims. The current broker is LaBarre Oksnee, and this policy is scheduled for renewal in June 2026.
857 Insurance - Workers Comp	1,200	2,333	(1,133)	This line item provides coverage to protect the Association from potential workers' compensation claims and also extends to community volunteers. The current broker is LaBarre Oksnee, and these policies are scheduled for renewal in June 2026.
868 Insurance - Auto	6,480	7,638	(1,158)	This line item provides coverage for the Association's vehicles, including automobiles and golf carts. The current broker is Arizona Group, and the policy is set to renew in February 2026.
Insurance Totals	133,548	127,766	5,782	

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<i>Lakes</i>	2026 Budget	2025 Budget	\$ Change	Narrative
61801 Lake Maintenance Contract	24,000	12,108	11,892	This line item covers lake maintenance services provided by DHC Consulting for the Ranch House Lake and Barn Lake. The monthly contract cost is \$2,000, higher than the previous provider; however, chemical expenses through 2025 have been approximately 60% of prior levels. These services help maintain healthy water quality and overall lake conditions for the community.
62101 Pump Station Maintenance	6,167	6,167	(0)	This line item covers maintenance services by GMI Pumps for Wells 5, 6, and 7, including electrical checks, motor lubrication, ventilation cleaning, and oil changes, helping ensure the community's water systems run reliably.
66702 Lake Repairs	3,000	3,000	0	This line item covers annual aerator repairs for both lakes, as well as incidental repairs needed to maintain the Ranch House Lake and Barn Lake.
72308 Lake Chemicals/Dye	28,200	28,598	(398)	This line item covers the cost of chemicals used to treat algae blooms and dye treatments that reduce sunlight penetration, limiting algae growth by blocking photosynthesis. DHC Consulting estimated chemical costs at up to \$2,500 per month; however, 2025 trends have been lower, so the 2026 budget has been adjusted to reflect actual expenses from 2025.
756 Lake Pump Repair/Replacement	5,500	15,000	(9,500)	This line item covers routine maintenance and minor repairs for the community's wells and pump stations. Services include greasing wells and pump station components four times per year, as well as addressing any non-replacement repairs. Major repairs are funded through the Association's Reserves.
Lakes Totals	66,867	64,873	1,994	

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<i>Landscaping</i>	2026 Budget	2025 Budget	\$ Change	Narrative
619 Landscape Contract	2,248,056	2,193,216	54,840	This line item covers landscaping services provided by AAA Landscape under a three-year contract that began January 1, 2024, with a 2.5% annual increase. The contract includes routine maintenance of the Master Association grounds on a six-week cycle. Tree trimming, plant, shrub, and tree replacements, as well as other specialized services, are billed separately according to the contract.
61911 Acid Injector Maintenance	4,140	4,140	0	This line item covers preventative inspections and services provided by WereCon to ensure that the acid injection panel and system are operating properly. It also includes maintenance for the liquid fertilizer system and both the North and South Pump Stations, helping to ensure reliable operation and efficient nutrient management for the community's irrigation systems.
61913 Landscape Extras	59,000	47,600	11,400	This line item covers miscellaneous landscape expenses, including treatments for tree borers, turf paint, dirt to fill holes, and playground bark.
61946 Tree Removal/Trimming	384,000	385,308	(1,308)	This line item covers the trimming and thinning of trees above the contract height to maintain safety and appearance. The community has approximately 15,000 trees, with trimming scheduled throughout the year (January–December). Street trees require additional trimming to provide clearance for large city vehicles. The 2026 budget reflects trimming 25% of trees annually (a 4-year rotation.) Increasing to a 3-year rotation would add approximately \$10,000 per month to the cost.
61957 Irrigation Repairs	108,000	75,064	32,936	This line item covers the cost of materials needed to repair and maintain the existing irrigation system during regular maintenance. The Board has authorized major irrigation system renovations to be funded through the reserve fund beginning in 2026, allowing for long-term planning and improvements to the system. These efforts help ensure the community's landscaping remains healthy and properly irrigated.

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65701 Landscape Chemicals	192,938	139,593	53,345	This line item covers the purchase of chemicals and fertilizers used in the community's irrigation system, including acid irrigation, liquid and granular fertilizers, as well as pre-emergent and post-emergent treatments.
65703 Landscape Seasonal	62,500	94,155	(31,655)	This line item covers spring and fall annuals planted at the recreation centers and entry monuments throughout the community. Costs have been reduced from previous years due to strategic planning by the committees and the landscape service provider, using a combination of perennials and annuals to maintain seasonal color while reducing extensive annual plantings. Additionally, this line item includes fall overseeding in select areas of the community, as determined annually by the Board.
718 Landscape Supplies	2,400	4,800	(2,400)	This line item covers incidental landscape supplies such as plant ties, stakes, signage, and other small materials needed to support ongoing maintenance efforts throughout the community.
61909 Tree & Shrub Replenishment	99,000	0	99,000	This line item funds shrub replenishment across the Master Association, based on a strategic plan developed by the landscape committee in collaboration with AAA Landscape. Tree replacements are excluded from this line, as the Board has designated them to be funded through Reserve funds to support long-term planning and the rejuvenation of the community's tree canopy, which consists of approximately 15,000 mature trees.
657 Storm Landscape Cleanup	30,000	0	30,000	This line item provides funding for landscape cleanup following monsoon storms or other unexpected events. It ensures the community can quickly address debris, damage, or other issues to maintain the appearance and safety of the grounds.
Landscaping Totals	3,190,034	2,943,876	246,158	

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<i>Management & Staff Fees</i>	2026 Budget	2025 Budget	\$ Change	Narrative
505 Onsite Services	1,290,120	1,223,009	67,111	This line item covers CCMC staffing to provide day-to-day operational oversight and maintain community service standards. The budget supports eight full-time office staff, four full-time maintenance staff, and two full-time grounds service positions. CCMC billing rates include administrative costs such as payroll, insurance, and employee benefits.
547 Uniforms	1,500	1,500	0	This line item covers shirts and other apparel worn by staff for community events, as well as daily wear for the maintenance team and the compliance coordinator. Providing uniforms helps maintain a professional appearance and supports staff identification within the community.
Management & Staff Fees Totals	1,291,620	1,224,509	67,111	

<i>Parts & Supplies</i>	2026 Budget	2025 Budget	\$ Change	Narrative
707 Janitorial Supplies	6,000	5,592	408	This line item covers janitorial supplies for all community buildings, including the pool restrooms.
70701 Doggie Station Bags	4,500	3,900	600	This line item covers the purchase and storage of dog waste bags by the Association. AAA Landscape is contracted to replenish the bags as needed throughout the community.
713 Hardware	10,000	4,898	5,102	This line item covers supplies needed to maintain community facilities and gates, including repairs to latches and locks, key copies, tools, mister nozzles, water softener supplies for misters, and paint for touch-ups on benches, building walls, and other structures.
Parts & Supplies Totals	20,500	14,390	6,110	

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<i>Pest Control</i>	2026 Budget	2025 Budget	\$ Change	Narrative
625 Pest Control Contract	16,752	24,180	(7,428)	This line item covers pest control services provided under a new contract with Blue Sky Pest Control, effective October 1, 2025. Services for the PRCA Master include general pest control, bee services, rodent control, and bee stations.
62502 Gopher Remediation	170,628	5,400	165,228	This line item covers gopher remediation services provided by AAA Landscape. The total monthly budget for all areas of PRCA is \$15,000.27, which includes 80 hours per week (two technicians, 40 hours each) dedicated to gopher control. If the Village and The Knolls are billed based on the proportion of land in their special service areas, the resulting monthly costs will be \$79.15 for the Village (0.5%) and \$703.09 for The Knolls (4.7%). The Board retains discretion to determine whether the Master Association covers the full cost or if it is shared proportionally by land area.
Pest Control Totals	187,380	29,580	157,800	

<i>Pools</i>	2026 Budget	2025 Budget	\$ Change	Narrative
629 Pool Service	59,820	63,439	(3,619)	Vendor selection underway. Winter (3X Week) Summer (5X week).
63702 Pool Access System	3,600	9,000	(5,400)	This line item covers repairs to the access system serving community amenities, including the Ranch House and Barn pools, tennis courts, and Ranch House restrooms. The 2026 budget has been reduced due to the recent installation of the new system; however, contingency funds remain in place to address unexpected issues that may arise.
719 Pool Supplies/Chemicals	36,510	36,510	0	Includes the cost of acid, chlorine, phosphate remover, bicarbonate soda ash for pH balancing, as well as o-rings, pistons, and other essential supplies needed for routine maintenance and repairs.
72001 Pool Repairs	15,000	29,000	(14,000)	This account covers repairs to swimming pool motors and related equipment. Major repairs and full replacements are funded through the Reserve account.
Pools Totals	114,930	137,949	(23,019)	

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<i>Repairs & Maintenance</i>	2026 Budget	2025 Budget	\$ Change	Narrative
61905 Drywell Maintenance	1,800	12,000	(10,200)	Covers incidental dry well cleanouts and required annual backflow testing, with major repairs to dry wells and backflows funded through the Reserves.
651 HVAC Repairs	4,800	3,200	1,600	This line is for the routine repair and maintenance of the HVAC units.
653 Building Exterior Repair	8,500	6,000	2,500	Facility repairs include but are not limited to, paint, door and lock adjustment, minor non-structural repairs. With the aging of the community and the amenities, additional exterior preventative maintenance is required.
661 Fences/Walls	18,000	7,008	10,992	This account Includes minor stucco repairs, wood fence and painting, etc. Much of this work is accomplished through in house maintenance. Large or major repairs are covered through Reserves and painting projects.
66308 Park Equipment Repairs	4,500	4,500	0	This line item covers repairs to tot lots and park features, including nine volleyball nets, two tennis nets, and 12 basketball nets, as well as items identified through Tot Lot inspections. Major repairs to park equipment are funded through the Reserves.
67205 Electrical R&M	10,200	5,700	4,500	Electrical Repair and Maintenance for the common area, Carriage House, Ranch House, and Barn.
681 Plumbing Repairs	6,000	6,000	0	Covers plumbing repairs for pool bathrooms, drinking fountains, restrooms, RO system filters, and other repairs to plumbing in facility kitchens.
697 Vehicle Maintenance	8,700	8,700	0	Vehicle maintenance includes gas for the trucks and gators as well as routine maintenance such as oil changes, tire replacement and rotation, and battery replacement.
69901 Vandalism	15,000	15,000	0	This line item covers repairs and maintenance related to vandalism and wear, including cleaning and painting over graffiti, repairing pavilion damage, replacing burned trash cans, fixing pool furniture, and repairing bathroom doors that are damaged.
702 Signs	3,996	3,996	0	This line item covers incidental replacement of signage throughout the facilities. Pool rule signs are replaced as required by Maricopa County, and various park signs are replaced as needed. Major sign replacements are funded through the Reserve account.

Repairs & Maintenance	Totals	81,496	72,104	9,392
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<i>Utilities</i>	2026 Budget	2025 Budget	\$ Change	Narrative
615 Refuse Removal	6,288	5,364	924	This line item covers trash pickup from dumpsters located at the Barn and Ranch House. Service is provided by the Town of Gilbert.
751 Electricity	218,060	212,106	5,954	This line item covers electric expenses for buildings, pools, outdoor lighting, and other community facilities. SRP has indicated a 2.4% rate increase for 2026, which is reflected in the budget.
753 Gas	18,390	18,008	382	This line item covers heating for the Ranch House pool and minimum meter charges for the gas fireplace and gas stove. A 7.5% rate increase from SWG is reflected in the 2026 budget.
758 Water	390,374	243,000	147,374	The 2025 budget did not account for the 102% increase in well water rates implemented by the Town of Gilbert in April 2025. The budgeted cost for 2026 reflects actual projected usage and assumes no further rate increases for that year. However, the association should plan for the likelihood of another rate adjustment in 2027.
Utilities Totals	633,112	478,478	154,634	

<i>Taxes</i>	2026 Budget	2025 Budget	\$ Change	Narrative
805 Real Estate Tax	500	500	0	Real estate taxes all common area tracts.
Taxes Totals	500	500	0	

Expense Totals	6,317,264	5,693,589	623,675	
Net Income/(Loss) Before Transfers	1,039,640	1,059,791	(20,151)	

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<i>Transfer Between Funds</i>	2026 Budget	2025 Budget	\$ Change	Narrative
40502 Working Capital	475,000	500,000	(25,000)	This line item reflects income generated from home sales within the community, with the current amount set at \$2,500 per sale.
498 Reserve Fund Transfer	(1,514,640)	(1,392,204)	(122,436)	The 2026 reserve fund contributions reflect a 9% increase over the 2025 contributions and are intended to ensure the Association maintains sufficient funding for long-term maintenance and major community projects. An additional \$25,150 has been incorporated into the recommended reserve contribution for 2026 to proactively address anticipated increases in future expenses. The 2026 Reserve Study update will include several significant new components and it is anticipated that additional reserve fund transfers may be required in 2027 and beyond to fully support these planned improvements.
49801 Capital Improvement Transfer WC	0	(114,283)	114,283	A \$2,500 working capital fee is collected when a home sells in Power Ranch. Per the governing documents, the Board sets the fee and determines how the funds are used, which may include Reserves, reserve projects, operating subsidies, or capital improvements. For 2026 the intent is to use the working capital fee as an operating subsidy.
Transfer Between Funds Totals	(1,039,640)	(1,006,487)	(33,153)	
Total Net Income/(Loss) After Transfers	(0)	53,304	(53,304)	