

Final - Approved 10/27/2025

* Some Line Items titles will be renamed per the Board's direction.

Budget Comparison Report
Power Ranch Community Association
03-The Village Operating
2026 Budget

Revenue

<i>Income</i>	2026 Budget	2025 Budget	\$ Change	Narrative
401 Association Dues	172,224	143,755	28,469	<p>In 2026, the Village Special Service Area Assessment will be \$234.00 per quarter (\$78.00 per month), based on 184 homes in the community. This reflects a 20% increase over the 2025 rate of \$195.00 per quarter (\$65.00 per month.)</p> <p>The adjustment will help the Village begin to address needed maintenance projects that have been delayed and better keep up with rising service and repair costs. The goal is to maintain the quality of our shared spaces and infrastructure while planning responsibly for the future.</p>
Income Totals	172,224	143,755	28,469	

<i>Income</i>	2026 Budget	2025 Budget	\$ Change	Narrative
Bad Debt Expense	(840)	(840)	0	<p>This line accounts for assessments that may go uncollected during the year due to non-payment. The 2026 budget includes a conservative estimate based on past collection trends to ensure revenue projections remain realistic.</p>
Income Totals	(840)	(840)	0	
Income Totals	171,384	142,915	28,469	

Expense

Contract Services	2026 Budget	2025 Budget	\$ Change	Narrative
67207 Leased Lighting	0	12,732	(12,732)	This line item has been reclassified to Electricity in the Utilities category.
Contract Services	Totals	0	12,732	(12,732)
Landscaping	2026 Budget	2025 Budget	\$ Change	Narrative
619 Landscape Contract	55,320	55,248	72	<p>The budget for landscape services is set at \$4,610 per month, reflecting a 2.5% increase over the 2025 rate. These services, provided by AAA Landscape, are scheduled on a 6-week cycle throughout the Village Special Service Areas.</p> <p>The Committee considered switching to a more frequent 4-week cycle, but this option would increase costs by approximately 25% compared to the 2025 budget. Based on this analysis, the Committee recommends maintaining the current 6-week schedule to balance service quality and cost effectiveness.</p>
61913 Landscape Extras	1,500	4,860	(3,360)	<p>This line item covers miscellaneous supplies needed to support ongoing landscape maintenance and projects within the Village SSA. Items may include soil, tree stakes, wire, and other materials required on an as-needed basis.</p>
61947 Tree Trimming-Residential	16,500	0	16,500	<p>The budget includes funding to trim 150 front yard trees as part of the Village Special Service Area (SSA) responsibilities. This work is based on a projected estimate provided by AAA Landscape and is intended to support the ongoing health, safety, and appearance of trees.</p>
65702 Landscape Overseed	700	600	100	<p>This funding is allocated to overseed turf areas maintained under Village SSA responsibility.</p>
61909 Tree & Shrub Replenishment	3,000	0	3,000	<p>The replanting of plants and shrubs within the Village SSA will take place in three phases based on AAA Landscape's proposals:</p> <ul style="list-style-type: none"> • Phase 1 – Fall 2025 • Phase 2 – Spring 2026 • Phase 3 – Deferred to Spring 2027 to help manage the budget <p>Irrigation repairs and new granite will also be completed as part of the overall landscape plan but will be funded separately through specific line items or Reserve funds. Beginning in 2026, tree removals (other than storm damage) will be handled through the reserve budget and coordinated with replacements to keep the landscaping healthy and attractive.</p>
61957 Irrigation Repairs	3,500	3,000	500	<p>This funding is allocated for irrigation system repairs within the Village Special Service Area (SSA). Repairs may include broken lines, malfunctioning valves, etc. to ensure efficient water delivery and support the health of landscaped areas. Beginning in 2026, major repairs will be funded through Reserve funds.</p>
657 Storm Landscape Cleanup	3,000	0	3,000	<p>This line item provides funding for clean-up and debris removal following storm events within the Village SSA. It ensures timely response to fallen branches, damaged plant material, and other storm-related landscape impacts.</p>
Landscaping	Totals	83,520	63,708	19,812

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Utilities	2026 Budget	2025 Budget	\$ Change	Narrative
751 Electricity	15,150	4,222	10,928	SRP has approved a 2.4% rate increase effective November 2025. The budget for this line item has been straight-lined to reflect the full-year impact of the increase. Additionally, the former Lighting Lease expense has been consolidated into this line item, as it pertains exclusively to street lighting managed under the (E56) Public Light Plan.
758 Water	44,002	23,730	20,272	The Village SSA areas are irrigated using potable water supplied by the Town of Gilbert. A 25% rate increase is expected to take effect in April 2026. The budget reflects this anticipated increase to ensure sufficient funding for continued irrigation of SSA-maintained landscapes.
615 Refuse Removal	900	0	900	This allowance is intended to help address the ongoing issue of bulk trash items being left at the ends of streets near clustered homes. These items are often difficult to trace back to specific residences, making enforcement, violations, or billing a challenge.
Utilities	Totals	60,052	27,952	32,100

Pest Control	2026 Budget	2025 Budget	\$ Change	Narrative
62502 Gopher Remediation	960	4,500	(3,540)	The Master Association's total projected monthly budget is \$15,000.27. The Village Special Service Area (SSA) encompasses 65,585 square feet, representing approximately 0.5% of the total community area. This area accounts for \$79.15 of the monthly billing.
Pest Control	Totals	960	4,500	(3,540)

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<i>Other Expenses</i>	2026 Budget	2025 Budget	\$ Change	Narrative
702 Signs	100	600	(500)	The Village Committee anticipates minimal sign-related expenses in 2026, as the majority of signage within the SSA was replaced during 2024 and 2025. As a result, only limited funding is allocated for any minor repairs or unforeseen needs.
610 Reserve Study	352	0	352	This expense reflects a proposal from Association Reserves to update the Reserve Study to include items such as irrigation repairs, concrete work, and tree removal/replacement. The total cost is \$11,800, with \$352 allocated to the Village and \$11,448 to the Master Association, based on percentage of reserve components in each entity. The update, including a site visit, is planned for early 2026.
Other Expenses	Totals	452	600	(148)
Expense Totals	144,984	109,492	35,492	
Net Income/(Loss) Before Transfers	26,400	33,423	(7,023)	
<i>Transfer Between Funds</i>	2026 Budget	2025 Budget	\$ Change	Narrative
498 Reserve Fund Transfer	(26,400)	(25,200)	(1,200)	The Reserve Study recommends a transfer of \$26,300 for 2026. The committee recommends a transfer of \$26,400 for 2026. It is understood that the transfer will likely need to be increased in 2027 and subsequent years to meet Reserve requirements.
Transfer Between Funds Totals	(26,400)	(25,200)	(1,200)	
Total Net Income/(Loss) After Transfers	0	8,223	(8,223)	