# GREAT NORTHWEST C.I.A., INC. 2026 OPERATIONS BUDGET

**FINAL**

**September 18, 2025**

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## INCOME

### ASSESSMENTS

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 40000 | Assessments - Improved Lots | 4,940 | $314 | 1,551,160 |
| 40000 | Assessments - Improved Lots - *INCREASE* | 4,940 | **$12.00** | 59,280 |
| | Delinquency Factor | | **8.5%** | (136,887) |
| 40000 | Assessments - Improved Lots - *TOTAL* | | | 1,473,553 |
| 40000 | Assessments - Unimproved Lots | 17 | $79 | 1,343 |
| 40000 | Assessments - Unimproved Lots - *INCREASE* | 17 | **$3.00** | 51 |
| 40000 | Assessments - Unimproved Lots - *TOTAL* | | | 1,394 |
| | | | | **1,474,947** |

### COLLECTIONS

| | | | | |
|---|---|---|---|---|
| 40450 | Filing Fees Recovered | | | 5,000 |
| 40500 | Payment Plan Fees | | | 1,000 |
| 41200 | Collection Costs* | | | 63,000 |
| 41300 | Annual Interest Assessment | | | 5,000 |
| 43000 | Legal Fees Recovered | | | 30,000 |
| | | | | **104,000** |

### DEED RESTRICTION VIOLATIONS

| | | | | |
|---|---|---|---|---|
| 43100 | Small Claims Awards | | | 15,000 |
| | | | | **15,000** |

### INCOME - INTEREST

| | | | | |
|---|---|---|---|---|
| 40100 | Interest Income - Operating | | | 4,200 |
| | | | | **4,200** |

### INCOME-OTHER

| | | | | |
|---|---|---|---|---|
| 40300 | NSF Fees | | | 200 |
| 47000 | Communications Income | | | 1,000 |
| 47401 | Scholarship Income | | | 2,000 |
| 47999 | Miscellaneous Income | | | 100 |
| | | | | **3,300** |

### INCOME-RESALE

| | | | | |
|---|---|---|---|---|
| 46000 | Resale Closing Documents | | | 80,000 |
| 46100 | Transfer Fees | | | 20,000 |
| | | | | **100,000** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| **PRIVATE RENTAL - EMERALD VALLEY** | | | | |
| 49100 | EV Flores Hall Rental | | | 8,925 |
| 49110 | EV Pool Rental | | | 6,250 |
| 49120 | EV Rental Set-up | | | 125 |
| 49130 | EV Security Fees | | | 700 |
| 49140 | EV Lifeguard Fees | | | 5,625 |
| | | | | **21,625** |
| **PRIVATE RENTAL - SILVER CREEK** | | | | |
| 49000 | SC Callanen Hall Rental | | | 73,500 |
| 49010 | SC Pool Rental | | | 8,000 |
| 49020 | SC Rental Set-Up | | | 5,000 |
| 49030 | SC Security Fees | | | 12,300 |
| 49040 | SC Lifeguard Fees | | | 7,200 |
| | | | | **106,000** |
| **PRIVATE RENTALS - DEPOSITS** | | | | |
| 49150 | Facility & Pool Rental Deposits | | | 0 |
| | | | | **0** |
| **RECREATION & COMMUNITY EVENTS** | | | | |
| 48800 | R&C Events - National Holidays | | | 0 |
| 48810 | R&C Events - GNW Holidays | | | 500 |
| 48820 | R&C Events - Community Improvement | | | 2,000 |
| 48830 | R&C Events - Family | | | 2,000 |
| 48999 | Recreation Miscellaneous | | | 4,800 |
| | | | | **9,300** |
| **RECREATION - GATORS SWIM TEAM** | | | | |
| 48500 | Gators Swim Team | | | 10,000 |
| 48510 | Gators Swim Team Concessions | | | 500 |
| | | | | **10,500** |
| **RECREATION - POOLS & CAFÉS** | | | | |
| 40600 | ID Fees | | | 750 |
| 48000 | EV Pool Guest Passes | | | 1,500 |
| 48100 | SC Pool Guest Passes | | | 2,000 |
| 48110 | SC Pool Barefoot Café | | | 3,000 |
| 48200 | Pool Passes | | | 450 |
| 48210 | EV Pool Flip Flops Café | | | 1,500 |
| | | | | **9,200** |
| **RECREATION - SPORTS** | | | | |
| 48300 | Swim Lessons | | | 8,000 |
| 48400 | Soccer | | | 60,000 |
| 48600 | Basketball | | | 0 |
| | | | | **68,000** |
| | | | | **1,926,072** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## EXPENSES

### ADMINISTRATION & ACCOUNTING

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 51000 | Administrative & Accounting Wages | | | 273,946 |
| 51010 | A&A FICA | | | 20,957 |
| 51020 | A&A FUTA | | | 252 |
| 51030 | A&A SUTA | | | 3,078 |
| 51040 | A&A Payroll Service | | | 4,300 |
| 51045 | A&A Timekeeping Application | | | 600 |
| 51050 | A&A Workers Compensation | | | 4,657 |
| 51060 | A&A Group Health Insurance | | | 36,500 |
| 51070 | A&A Employee Expenses | | | 1,000 |
| 51080 | A&A Profess Training & Licensing | | | 1,300 |
| 51100 | A&A Communication | | | 3,900 |
| 51110 | A&A Telephones - Office | | | 2,600 |
| 51120 | A&A Mileage Reimbursement | | | 100 |
| 51130 | A&A Copier & Supplies | | | 1,200 |
| 51140 | A&A Accounting & Collection Copier & Supplies | | | 2,700 |
| 51160 | A&A Office Supplies | | | 2,500 |
| 51170 | A&A Membership Cards | | | 1,000 |
| 51180 | Administrative Postage | | | 700 |
| 51190 | Accounting Postage | | | 6,000 |
| 51200 | A&A Bank Charges | | | 500 |
| 51215 | A&A Equipment Rental | | | 7,300 |
| 51310 | Legal & Professional - DRACO & General | | | 7,000 |
| 51320 | Legal & Professional - Collections | | | 40,000 |
| 51330 | Printing - Offsite - Annual Invoice | | | 5,000 |
| 51500 | Property Tax | | | 1,000 |
| 51600 | Commercial Package & Crime Insurance | | | 94,070 |
| 51610 | Commercial Umbrella Ins | | | 37,060 |
| | | | | **559,220** |

### ALL STAFF

| | | | | |
|---|---|---|---|---|
| 51090 | All Staff Retirement | | | 5,000 |
| | | | | **5,000** |

### COMMUNICATIONS

| | | | | |
|---|---|---|---|---|
| 58600 | C Training | | | 200 |
| 58700 | C Mileage Reimbursement | | | 50 |
| 58800 | C Copier & Supplies | | | 1,250 |
| 58900 | C Miscellaneous | | | 1,135 |
| 58920 | Newspaper Printing | | | 50 |
| 58935 | C Postage | | | 150 |
| 58940 | C Offsite Printing | | | 1,100 |
| | | | | **3,935** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## C O R P O R A T E  G O V E R N A N C E

| GL Code | General Ledger Account Name | Units | Rate | 2025 Budget |
|---|---|---|---|---|
| 50000 | Annual Meeting | | | 6,000 |
| 50100 | Audit & Tax Preparation | | | 12,000 |
| 50200 | Board Mtgs/Orientation | | | 1,000 |
| 50300 | Volunteer Recognition | | | 500 |
| 50500 | Board Expenses | | | 500 |
| 50600 | Board Training | | | 500 |
| 50700 | Copier & Supplies - Corporate Governance | | | 750 |
| 50810 | Volunteer Committee | | | 600 |
| 50820 | Scholarships | | | 2,000 |
| 50900 | Directors & Officers Liability Insurance | | | 14,971 |
| | | | | **38,821** |

## DRACO (DEED RESTRICTION & ARCHITECTURAL CONTROL)

| | | | | |
|---|---|---|---|---|
| 56000 | Deed Restriction & Architectural Control Wages | | | 109,896 |
| 56010 | DRACO FICA | | | 8,407 |
| 56020 | DRACO FUTA | | | 126 |
| 56030 | DRACO SUTA | | | 1,539 |
| 56040 | DRACO Payroll Service | | | 2,200 |
| 56045 | DRACO Timekeeping Application | | | 300 |
| 56050 | DRACO Workers Compensation | | | 2,198 |
| 56060 | DRACO Group Health Insurance | | | 10,200 |
| 56070 | DRACO Training & Licensing | | | 500 |
| 56080 | DRACO Employee Exp | | | 750 |
| 56100 | DRACO Communications | | | 1,950 |
| 56105 | DRACO Telephones | | | 1,300 |
| 56110 | DRACO Copier & Supplies | | | 3,000 |
| 56120 | DRACO Postage | | | 6,000 |
| 56160 | DRACO Office Supplies | | | 500 |
| 56200 | DRACO Vehicle Maintenance | | | 2,500 |
| 56210 | DRACO Vehicle Insurance | | | 7,652 |
| 56220 | DRACO Vehicle Fuel | | | 1,800 |
| 56300 | Architectural Control Committee (ACC) | | | 500 |
| | | | | **161,318** |

## I T  &  A V  (INFORMATION TECHNOLOGY & AUDIO VISUAL)

| | | | | |
|---|---|---|---|---|
| 51400 | Computer & Equipment Hardware | | | 3,000 |
| 51410 | Web Hosting | | | 1,000 |
| 51420 | Streaming &  Internet | | | 4,500 |
| 51430 | Computer & Equipment Software | | | 40,000 |
| 51440 | IT Support | | | 30,000 |
| 51450 | Audio Visual Equipment | | | 500 |
| | | | | **79,000** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## M A I N T E N A N C E

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 52000 | Maintenance Wages | | | 214,220 |
| 52010 | M FICA | | | 16,388 |
| 52020 | M FUTA | | | 210 |
| 52030 | M SUTA | | | 2,565 |
| 52040 | M Payroll Service | | | 3,000 |
| 52045 | M Timekeeping Application | | | 400 |
| 52050 | M Workers Compensation | | | 4,284 |
| 52060 | M Group Health Insurance | | | 19,000 |
| 52070 | M Professional Training & Licensing | | | 300 |
| 52080 | M Employee Expense | | | 3,000 |
| 52100 | M Communication | | | 2,600 |
| 52110 | M Telephones | | | 500 |
| 52120 | M Copier & Supplies | | | 50 |
| 52160 | M Office Supplies | | | 600 |
| 52200 | M Vehicle Maintenance | | | 5,000 |
| 52210 | M Vehicle Insurance | | | 14,210 |
| 52220 | M Facilities Equipment Maintenance | | | 3,000 |
| 52230 | M Vehicle & Equipment Fuel | | | 5,000 |
| 52300 | SC Facilities Operation & Maintenance | | | 10,000 |
| 52315 | Security, Rec & Rec Restrooms Maintenance | | | 500 |
| 52320 | SC Contract Services | | | 8,000 |
| 52325 | Maintenance Compound Maintenance | | | 500 |
| 52330 | SC Custodial Supplies | | | 3,000 |
| 52340 | SC Pool Chemicals | | | 15,000 |
| 52350 | SC Pool Maintenance & Repairs | | | 6,000 |
| 52360 | SC Trash Services | | | 6,400 |
| 52400 | EV Facilities Ops & Maint | | | 2,500 |
| 52420 | EV Contract Services | | | 2,000 |
| 52430 | EV Custodial Supplies | | | 750 |
| 52440 | EV Pool Chemicals | | | 15,000 |
| 52450 | EV Pool Maintenance & Repairs | | | 6,000 |
| 52460 | EV Trash Services | | | 4,000 |
| 53220 | Grounds Equipment Maintenance | | | 4,000 |
| 53300 | SC Grounds & Sport Field Maintenance | | | 16,000 |
| 53305 | SC Irrigation Maintenance | | | 1,000 |
| 53310 | EV Grounds Maintenance | | | 5,000 |
| 53320 | Parks & Entrances Maintenance | | | 1,000 |
| 53330 | Greenbelt Maintenance | | | 28,000 |
| 53400 | Commercial Equipment Insurance | | | 3,037 |
| | | | | **432,014** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## MISCELLANEOUS - OTHER

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 59000 | Contribute: MR&R Reserves | | | 6,867 |
| 59010 | Insurance Claims | | | 0 |
| 59020 | Sweep Projects | | | 0 |
| 59030 | Board Approved Projects | | | 0 |
| | | | | **6,867** |

## PRIVATE RENTAL - EMERALD VALLEY

| | | | | |
|---|---|---|---|---|
| 58300 | EV Private Party Manager Wages | | | 3,875 |
| 58310 | EV Private Party Manager FICA | | | 500 |
| 58320 | EV Private Party Manager FUTA | | | 50 |
| 58330 | EV Private Party Manager SUTA | | | 300 |
| 58350 | EV Private Party Workers Compensation | | | 100 |
| 58400 | EV Private Party -- Security | | | 288 |
| 58450 | EV Private Party -- Supplies | | | 500 |
| 58500 | EV Private Party -- Lifeguards | | | 4,158 |
| | | | | **9,771** |

## PRIVATE RENTAL - SILVER CREEK

| | | | | |
|---|---|---|---|---|
| 58000 | SC Private Party Manager Wages | | | 23,300 |
| 58010 | SC Private Party Manager FICA | | | 2,300 |
| 58020 | SC Private Party Manager FUTA | | | 75 |
| 58030 | SC Private Party Manager SUTA | | | 700 |
| 58050 | SC Private Party Workers Compensation | | | 400 |
| 58100 | SC Private Party -- Security | | | 4,464 |
| 58150 | SC Private Party -- Supplies | | | 1,500 |
| 58200 | SC Private Party -- Lifeguards | | | 5,292 |
| | | | | **38,031** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## RECREATION & COMMUNITY EVENTS

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 57300 | R&C Events - National Holidays | | | 5,250 |
| 57301 | R&C Events - GNW Holidays | | | 3,750 |
| 57302 | R&C Events - Community Improvement | | | 100 |
| 57303 | R&C Events - Family | | | 1,500 |
| | | | | **10,600** |

## RECREATION & COMMUNITY

| | | | | |
|---|---|---|---|---|
| 57000 | Recreation & Events Wages - NE | | | 25,000 |
| 57001 | Recreation & Events Wages - E | | | 100,000 |
| 57002 | R&C Swim Lesson Wages - NE | | | 4,500 |
| 57010 | R&C FICA - NE | | | 2,257 |
| 57011 | R&C FICA - E | | | 7,650 |
| 57020 | R&C FUTA - NE | | | 48 |
| 57021 | R&C FUTA - E | | | 483 |
| 57030 | R&C SUTA - NE | | | 514 |
| 57031 | R&C SUTA - E | | | 4,437 |
| 57040 | R&C Payroll Service - NE | | | 750 |
| 57041 | R&C Payroll Service - E | | | 7,350 |
| 57045 | R&C TimeKeeping Application - NE | | | 100 |
| 57046 | R&C TimeKeeping Application - E | | | 1,250 |
| 57050 | R&C Workers Compensation - NE | | | 1,295 |
| 57051 | R&C Workers Compensation - E | | | 1,295 |
| 57060 | R&C-Group Health Insurance - NE | | | 4,500 |
| 57061 | R&C-Group Health Insurance - E | | | 4,500 |
| 57070 | R&C Professional Training & Licensing - NE | | | 1,500 |
| 57071 | R&C Professional Training & Licensing - E | | | 1,500 |
| 57080 | R&C Employee Expense - NE | | | 500 |
| 57085 | R&C Employee Expense - E | | | 5,500 |
| 57090 | R&C Mileage Reimbursement - NE | | | 250 |
| 57091 | R&C Mileage Reimbursement - E | | | 250 |
| 57100 | R&C Communications - NE | | | 650 |
| 57101 | R&C Communications - E | | | 650 |
| 57110 | R&C Telephones - NE | | | 1,000 |
| 57111 | R&C Telephones - E | | | 1,000 |
| 57115 | Club Memberships | | | 180 |
| 57130 | R&C Copier & Supplies - NE | | | 400 |
| 57131 | R&C Copier & Supplies - E | | | 400 |
| 57160 | R&C Office Supplies - NE | | | 500 |
| 57161 | R&C Office Supplies - E | | | 500 |
| 57170 | R&C First Aid Supplies - NE | | | 100 |
| 57171 | R&C First Aid Supplies - E | | | 900 |
| 57200 | R&C Custodial Supplies - NE | | | 200 |
| 57201 | R&C Custodial Supplies - E | | | 1,800 |
| 57500 | R&C Equipment & Supplies - NE | | | 400 |
| 57501 | R&C Equipment & Supplies - E | | | 3,600 |
| 57700 | Youth Accident Policy | | | 2,736 |
| | | | | **190,445** |

# 2026 GREAT NORTHWEST C.I.A., INC. OPERATIONS BUDGET

## RECREATION -GATOR'S SWIM TEAM

| GL Code | General Ledger Account Name | Units | Rate | 2026 Budget |
|---|---|---|---|---|
| 57330 | R&C Gators Swim Team | | | 10,000 |
| 57400 | R&C Gators Swim Team Concessions | | | 500 |
| | | | | **10,500** |

## RECREATION -POOLS & CAFÉS

| | | | | |
|---|---|---|---|---|
| 57410 | R&C SC Pool Café Products | | | 2,000 |
| 57420 | R&C SC Pool Café Equipment & Non-Saleable Supplies | | | 1,000 |
| 57430 | R&C EV Pool Café Products | | | 1,000 |
| 57440 | R&C EV Pool Café Equipment & Non-Saleable Supplies | | | 1,000 |
| | | | | **5,000** |

## RECREATION -SPORTS

| | | | | |
|---|---|---|---|---|
| 57310 | R&C Soccer | | | 60,000 |
| 57320 | R&C Basketball | | | 0 |
| | | | | **60,000** |

## SECURITY

| | | | | |
|---|---|---|---|---|
| 55110 | S Telephones | | | 500 |
| 55200 | S Contracted Services | | | 254,000 |
| 55310 | S SC Lodge Security System | | | 1,100 |
| 55315 | SC Recreation Security System | | | 850 |
| 55600 | GNWatch Safety Groups | | | 500 |
| | | | | **256,950** |

## UTILITIES

| | | | | |
|---|---|---|---|---|
| 54000 | SC - Electric & Natural Gas | | | 27,000 |
| 54100 | SC Water - Campus & Irrigation | | | 5,000 |
| 54110 | SC Water - Sport Fields | | | 14,000 |
| 54200 | EV Water - Campus & Irrigation | | | 2,600 |
| 54300 | EV - Electric | | | 10,000 |
| | | | | **58,600** |

## OPS BUDGET OPTIONS

| | | | | |
|---|---|---|---|---|
| Various | | | | 0 |
| | | | | **0** |
| | | | | **1,926,072** |



**Final Version: 09.18.2025**