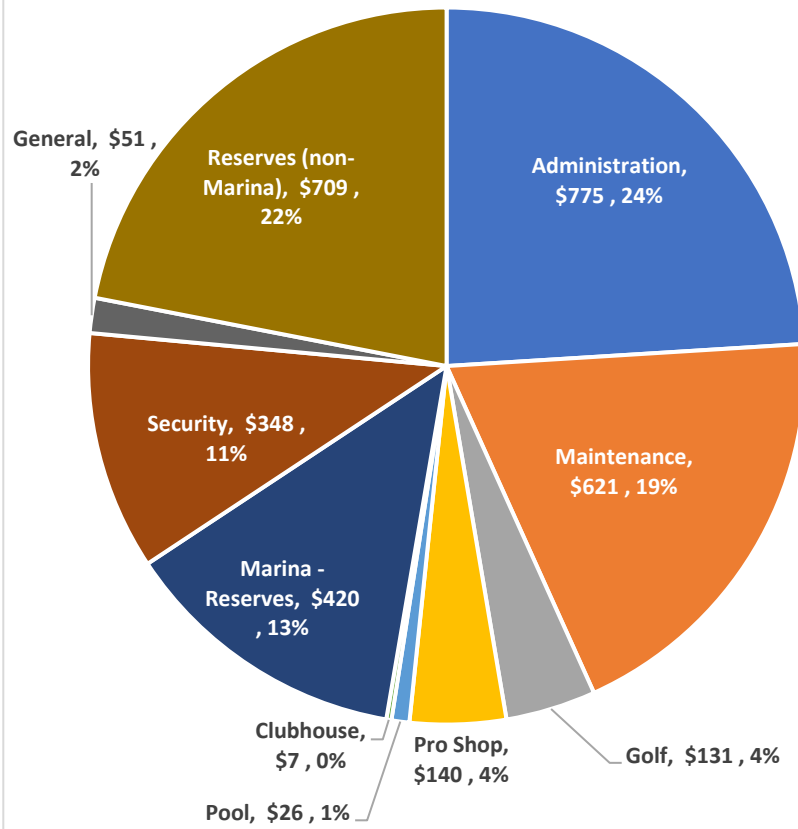


2027 BBVCC Budget in Detail

	2026	2026	2027		
	Budget	Projection	Proposed Budget	Variance	
Income					
Annual Dues	\$ 3,431,066	\$ 3,431,066	\$ 3,645,106	\$ 214,040	6.2%
Dock Assessment				\$ -	
Carry over from prior year				\$ -	
Cost Center Income					
Administration	\$ 103,900	\$ 134,181	\$ 132,300	\$ 28,400	27.3%
Maintenance	\$ -	\$ 240	\$ -	\$ -	
Golf	\$ 152,500	\$ 166,139	\$ 186,400	\$ 33,900	22.2%
Pro Shop	\$ 43,100	\$ 44,769	\$ 47,200	\$ 4,100	9.5%
Pool	\$ 19,760	\$ 17,645	\$ 19,745	\$ (15)	-0.1%
Marina	\$ 647,034	\$ 603,315	\$ 631,289	\$ (15,745)	-2.4%
Security	\$ -			\$ -	
Clubhouse	\$ 3,000	\$ 5,000	\$ 3,000	\$ -	
General	\$ 40,900	\$ 32,677	\$ 41,000	\$ 100	0.2%
Total Cost Center Income	\$ 1,010,194	\$ 1,003,965	\$ 1,060,934	\$ 50,740	5.0%
				\$ -	
Total Income	\$ 4,441,260	\$ 4,435,031	\$ 4,706,041	\$ 264,781	6.0%
Cost Center Expenses					
Administration	\$ 962,572	\$ 1,012,042	\$ 1,007,765	\$ 45,193	4.7%
Maintenance	\$ 771,442	\$ 543,296	\$ 701,314	\$ (70,128)	-9.1%
Golf	\$ 318,670	\$ 316,931	\$ 334,674	\$ 16,005	5.0%
Pro Shop	\$ 194,735	\$ 205,467	\$ 205,141	\$ 10,406	5.3%
Pool	\$ 43,065	\$ 47,709	\$ 49,071	\$ 6,006	13.9%
Marina	\$ 324,944	\$ 325,406	\$ 332,835	\$ 7,891	2.4%
Security	\$ 355,049	\$ 378,103	\$ 392,545	\$ 37,496	10.6%
Clubhouse	\$ 8,600	\$ 9,338	\$ 11,417	\$ 2,817	32.8%
General	\$ 150,500	\$ 81,593	\$ 98,651	\$ (51,849)	-34.5%
Total Cost Center Expense	\$ 3,129,577	\$ 2,919,887	\$ 3,133,413	\$ 3,835	0.1%
Community Plan				\$ -	
				\$ -	
				\$ -	
Reserve Contributions				\$ -	
General	\$ 310,413	\$ 310,413	\$ 388,975	\$ 78,562	25.3%
Roads	\$ 357,415	\$ 357,415	\$ 411,027	\$ 53,612	15.0%
Marina (net revenue)	\$ 643,855	\$ 599,673	\$ 772,626	\$ 128,771	20.0%
Total Reserves	\$ 1,311,683	\$ 1,267,501	\$ 1,572,628	\$ 260,945	19.9%
				\$ -	
Total Expenses	\$ 4,441,260	\$ 4,187,388	\$ 4,706,041	\$ 264,780	6.0%
				\$ -	
NET(transfer to rsrv 12/31/2026)	\$ (0)	\$ 247,644	\$ -	\$ 0	

2027 Annual Dues by Property per Year



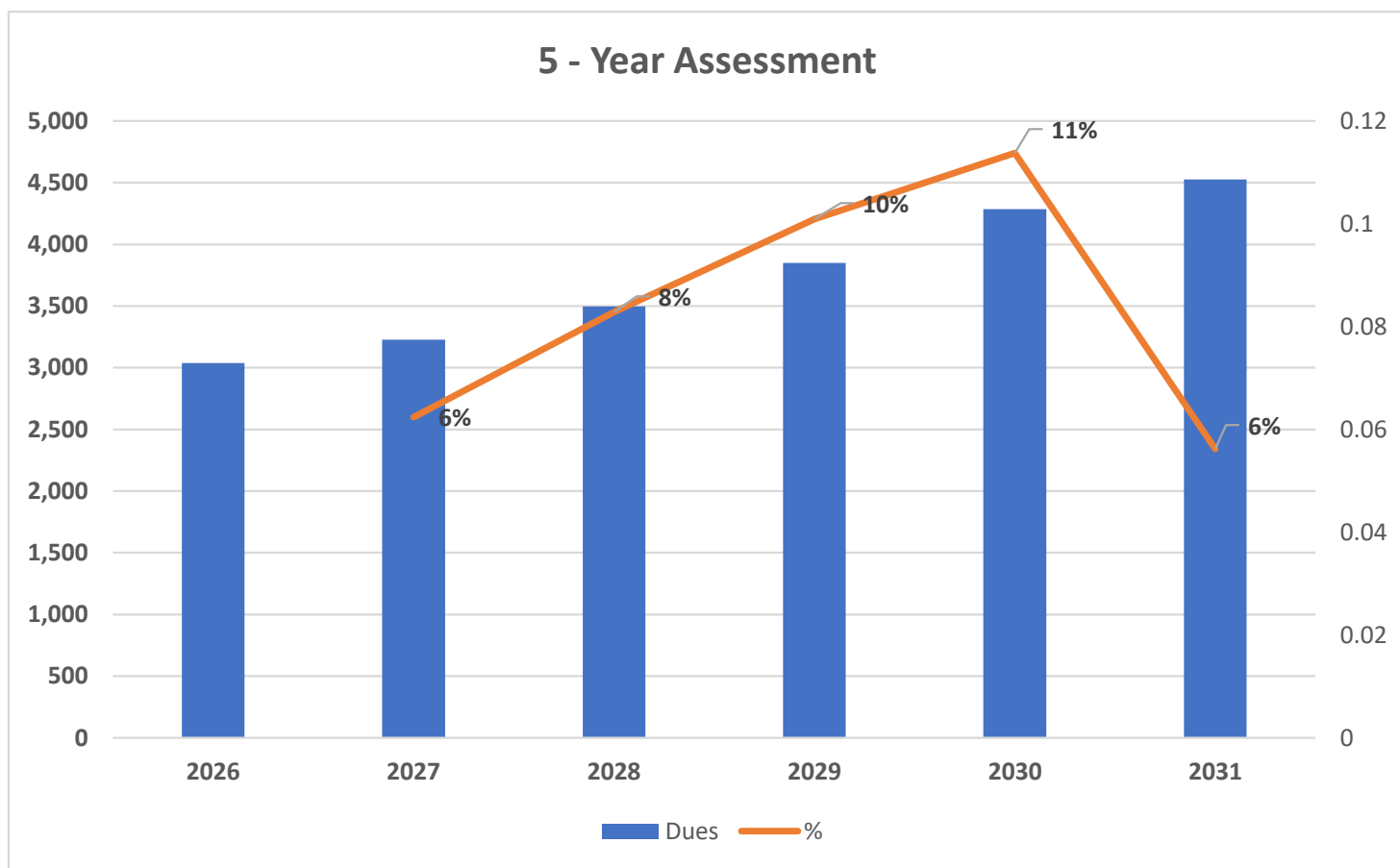
2026 Allocation of Annual Assessment		Per lot		Per month	
Administration	\$ 875,465	\$ 775	\$ 65		
Maintenance	\$ 701,314	\$ 621	\$ 52		
Golf	\$ 148,274	\$ 131	\$ 11		
Pro Shop	\$ 157,941	\$ 140	\$ 12		
Pool	\$ 29,326	\$ 26	\$ 2		
Clubhouse	\$ 8,417	\$ 7	\$ 1		
Marina - Reserves	\$ 474,171	\$ 420	\$ 35		
Security	\$ 392,545	\$ 348	\$ 29		
General	\$ 57,651	\$ 51	\$ 4		
Reserves (non-Marina)	\$ 800,002	\$ 709	\$ 59		
	\$ 3,645,106	\$ 3,229	\$ 269		

	2027 Dues	2026 Dues	Increase	%
Total Due January 31	\$3,229	\$3,039	\$190	6.2%
Month	\$269	\$253	\$16	6.2%

2027 BBVCC Budget in Detail

BBVCC	5 Year Budget Forecast						
	2027 Proposed						
	2026 Budget	Budget	2028	2029	2030	2031	
Income							
Annual Dues	3,431,066	3,645,106	3,946,892	4,345,210	4,839,560	5,111,552	
Carry over from prior year							
Cost Center Income							
Administration	103,900	132,300	137592	143,096	148,820	154,772	
Maintenance			-	-	-	-	
Golf	152,500	186,400	193,856	201,610	209,675	218,062	
Recreation Center	43,100	47,200	48,852	50,562	52,331	54,163	
Pool	19,760	19,745	20,436	21,049	21,681	22,331	
Marina	647,034	631,289	675,479	722,763	758,901	796,846	
Security			-	-	-	-	
Clubhouse	3,000	3,000	3,105	3,214	3,326	3,443	
General	40,900	41,000	42,435	43,920	45,457	47,048	
Total Cost Center Income	1,010,194	1,060,934	1,121,756	1,186,214	1,240,191	1,296,665	
Total Income	4,441,260	4,706,041	5,068,648	5,531,423	6,079,751	6,408,218	
		6.0%	7.7%	9.1%	9.9%	5.4%	
Total Cost Center Expense	3,129,577	3,133,413	3,258,294	3,419,159	3,592,618	3,779,928	
		0.1%	4.0%	4.9%	5.1%	5.2%	
Community Plan							
Reserve Contributions							
General	310,413	388,975	410,521	456,099	526,914	570,060	31% incr 2027
Roads	357,415	411,027	472,681	543,584	625,121	656,377	15% incr 2027-2030
Marina (net revenue)	643,855	772,626	927,151	1,112,581	1,335,098	1,401,853	20% incr 2027-2030
Total Reserves	1,311,683	1,572,628	1,810,354	2,112,264	2,487,133	2,628,290	5% 2031 on
		19.9%	15.1%	16.7%	17.7%	5.7%	
Total Expenses	4,441,260	4,706,041	5,068,648	5,531,423	6,079,751	6,408,218	
NET	\$	(0)	\$	-	-	-	-
# of lots	1129						
HOA Fees Projected Annually	3,039	3,229	3,496	3,849	4,287	4,528	
HOA Fees Projected Monthly		269	291	321	357	377	
% Increase form Prior Year		6.2%	8.3%	10.1%	11.4%	5.6%	

2027 BBVCC Budget in Detail



2027 BBVCC Budget in Detail

Administration	2025	2026	2026	2027	Budget	
Income	Actual	Budget	Projected	Budget	Variance	Notes
4100-010 Partial Payment Fee	9,139	12,000	10,687	10,000	(2,000)	
4110-010 NSF checks and charges	852	500	200	500		
4120-010 Interest Charges	4,962	5,000	5,705	5,700	700	
4121-010 Late Fees	18,442	5,000	10,495	11,000	6,000	64.90 limits start 1/2026
4130-010 Lien Fees						
4131-010 Legal/Collections Fees	4,398	8,000	2,000	5,000	(3,000)	Lien fees & past due collections
4140-010 Vehicle Registration						Bar codes are \$6/ea. 50/mo. Should we charge?
4150-010 Property Sales Transfers	24,700	30,000	31,900	25,000	(5,000)	Predict slower home sales in 2027
4151-010 Property Rental Transfers	6,300	8,000	5,400	5,500	(2,500)	Rentals likely not registering rentals with office
4215-010 ACC Fees	15,500	20,000	14,800	15,000	(5,000)	Predict slower ACC activity
4220-010 ACC Retained Deposits				2,000	2,000	
4255-010 Fines - All	40,910	10,000	50,450	50,000	40,000	Speed enforcement
4750-010 Bulletin Ad	5,000	3,000	1,400	1,500	(1,500)	
4751-010 Miscellaneous Income	16	200	218	200		
4752-010 Notary Fees	260	100	170	150	50	
4753-010 Rebates & Discounts	762	600	756	750	150	
4799-010 Reimbursed Expenses		1,500			(1,500)	
Total	131,240	103,900	134,181	132,300	28,400	
Expense						
Account	2025	2026	2026	2027	Budget	Notes
	Actual	Budget	Projected	Budget	Variance	
TOTAL LABOR EXPENSE (incl contract labor	632,863	661,832	639,525	678,148	16,316	15% Admin transferred to Marina
5030-010 Classes	2,935	15,000	2,284	10,000	(5,000)	CAI Credits, Classes, Safety Manual
5035-010 HR Expenses	34,708	15,000	16,474	15,000		Recruitment & HR Manual Update
5110-010 Audit Expense	23,482	24,500	25,020	26,000	980	
						\$220/pay period x 26, time & attendance
5111-010 Payroll Processing	8,411	7,000	8,300	8,500	1,500	\$100/mon, Year End docs \$500
5118-000 Misc Expense & 5100-010 admin		1,500		4,000	2,500	Volunteer Dinner moved from 5160
5116-010 & 090 Bank Service Charges	403	400	254	200	(200)	Charges for returned payments/stop payments
5119-010 Travel & Mileage Reimbursement			7,540	1,000		WACAI Conferences
5120-010 & 000 Vehicle License	273	350	176	275	(75)	Office vehicle (maintenance moved to -020)
5121-010 & 000 Permits	4,890	500	5,631	500		Notary plus annual report
5122-010 Dues & Memberships	1,524	2,500	1,454	1,500	(1,000)	CAI, PCC Harbormasters, CMIA, WALPA, PCMA
5130-010 Insurance	141,350	87,990	87,303	90,000	2,010	inc 3%. Shift 54k to marina
5140-010 Legal	34,471	30,000	29,042	35,000	5,000	Begin conversion to 64.90 WUCIOA
						Expenses related to collections, assume file
5145-010 Legal - Collections		15,000	12,464	18,000	3,000	against larger liens in 2026. Mweerge w/5146
5146-010 Lien Expenses	5,278	3,000	3,000		(3,000)	Lien filing/lien release expense = \$500
5150-010 Outside Contracts	18,519	24,000	53,055	20,000	(4,000)	Help with software conversion
5151-010 Computer Support - Contract	15,436	13,000	12,710	20,843	7,843	NW Tech \$1300/mo
5152-010 Computer Support - Services	4,516	3,000	7,140		(3,000)	Combine with 5151
5153-010 Software Subscriptions	19,291	21,000	55,798	43,000	22,000	North Star 36K, Office 365/Foxit 5K firewall
5156-010 Access Control & Surveillance	5,503					
						Meeting expenses - Annual, Volunteer, New
5160-010 Meetings	1,040	2,500	6,554	2,500		Owner, Staff, Zoom, Community Plan, 64.90
5170-010 Supplies - Admin	20,055	10,000	11,856	11,000	1,000	Paper, envelopes
						Terminated lease Purchased machine. Combine
5179-010 Copier Lease	2,981	5,800	2,072		(5,800)	into 5178
5178-010 Inhouse Printing	3,674	3,200	5,622	5,000	1,800	Copier usage costs - average \$200/mon
5180-010 Outside Printing	501	1,000	151	1,500	500	Mailers
						Postage Meter (\$94.48/qtr) Community Plan
5181-010 Postage	4,677	5,000	6,916	7,000	2,000	64.90
5184-010 Web Site Expense	1,262	1,200	859		(1,200)	Included in Northstar
5191-010 Telephone	8,300	3,200	2,502	3,000	(200)	Ring Central & Verizon
5192-010 Power & Electric	1,982	1,300	2,414		(1,300)	Office/restrooms
						This is also C&D dock, the office has no water.
						Just the restroom, have been an even split,
5193-010 Water & Sewer	469	500	2,232	2,000	1,500	should only be \$35/ month for the office
5194-010 Internet	3,259	3,300	3,694	3,800	500	
5211-010 Fuel - Admin						fuel for ford escape in Security
Total	1,002,050	962,572	1,012,042	1,007,765	45,193	
Net Income	(870,810)	(858,672)	(877,861)	(875,465)	(16,793)	

2027 BBVCC Budget in Detail

Maintenance Income						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Budget Variance	Notes
4710-020 Lot Maintenance						No longer providing this service
4720-020 Mailbox Program			110			
4730-020 Work Order Income	150		130			
4740-020 Maintenance Labor / materials						No available time to contribute to reserve maintenance
Income Total	150		240			
Expense						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Variance	Notes
TOTAL LABOR EXPENSE (& 5030-020)	341,210	466,592	335,754	445,739	(20,853)	Separated contract labor below
5025-020 Contract Labor	57,350		16,689	15,000	15,000	Evaluation period for maint hires
5119-020 Travel & Mileage Reimbursement			684	700		
5120-020 Vehicle License - maintenance	745	1,000	886	900	(100)	
5121-020 Permits - Maintenance			135	200	200	no longer needDOT permit
5210-020 Gasoline & 5211-020 Fuel Other	11,543	8,000	13,103	13,000	5,000	Need to credit 2026 act from Golf
5250-020 Janitorial	388	28,600	2,356	20,000	(8,600)	Did not hire. Did inhouse
5255-020 Maintenance - Outside Contracts	2,930	15,000	5,326	10,000	(5,000)	2nd-call snow removal & other outsourcing
5260-020 Repairs	2,655	4,000	6,870	7,000	3,000	Bldg Maint moved to Facilities Maint
5263-020 Repairs - Vehicles	1,641	2,500	2,706	3,500	1,000	New dump and in Dodge 2024. Less repair
5265-020 Facilities Maintenance	1,978	10,000	11,701	12,000	2,000	Maint & repair of buildings
5270-020 Supplies	22,465	20,000	14,350	15,000	(5,000)	
5280-020 Tools	1,950	2,000	1,186	1,200	(800)	
5291-020 Telephone	995	1,920	800	1,296	(624)	Comcast cancelled., 108.75/mon Verizon, 36.78/mon ring central ,
5292-020 Power / Electric	6,495	8,000	15,326	17,778	9,778	16% incr PSE
5293-020 Water/Sewer	1,203	1,500	2,736	2,800	1,300	Posting correction
5295-020 Garbage	16,337	20,000	14,140	15,000	(5,000)	
5620-020 Landscaping	19,882	35,000	7,604	20,000	(15,000)	Bark. Fill in existing plantings. Marina Bank Dog Poop Bags?? \$3K alone. Kayak storage replacement \$9330 Rsrv
5670-020 Parks Supplies	1,709	12,330	4,318	5,000	(7,330)	No Charge
5680-020 Offleash Area						Carry over projects from 2026.Pickleball improvements / Windscreens/Lighting upgrades I/S clubhouse area, ADA door openers for Office/Pro Shop. Mini split for ProShop
5699-020 Improvements - Buildings & Grounds	11,549	52,000	25,108	25,000	(27,000)	Weed wacking instead
5810-020 Ditching & Spraying						15K Crack seal dbled in Rsrv, cleanout catch basins (1/2 each)
5860-020 Repairs - Roads & Drainage	13,389	11,000	11,308	12,000	1,000	None in operating. All in reserve
5861-020 Culvert Repair						Graveling road edges after new pavement.
5870-020 Supplies - Roads	1,054	15,000			(15,000)	Paint for striping. Gravel, posts, etc
6010-020 Wildlife Control - Lakes		3,000			(3,000)	Nutria??Geese
6020-020 Lakes Management	7,556	47,000	41,357	48,000	1,000	\$40k for chemicals (algaecide), \$2k for testing, \$1k Aeration maint., \$5k misc mgmt
6060-020 Lakes Repairs & 6000-02 Lk Maint	110	1,000	921	1,000		
6092-020 Power/Electric - Lakes	6,771	6,000	7,932	9,201	3,201	16% Incr PSE
Department Request						Moved to Outside Contract
Total	531,905	771,442	543,296	701,314	(70,828)	

2027 BBVCC Budget in Detail

Rec Center/Pro Shop						
Income						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Budget Variance	Notes
4451-045 Snack Income (non-tax)	7,943	8,000	7,880	8,000		
4452-045 Food Income	18,202	23,500	21,719	23,500		
4453-045 Beer/Wine Income	8,376	9,000	11,418	12,000	3,000	
4454-045 Merchandise	3,372	2,500	3,551	3,500	1,000	
4455-045 Other Income & 4457-045	375	100	200	200	100	
4456-045 Sale of Equipment	110					
Total Food/Beverage/Merchandise						
Income	38,378	43,100	44,769	47,200	4,100	
Expense						
Account		2026 Budget	2026 Projected	2027 Budget		
LABOR	157,041	150,585	154,556	164,561	13,976	Incr level of customer/food service expectations
5115-045 Credit Card Service Fees	1,395	1,100	1,182		-1,100	Fees to be paid by members
5119-045 Travel & Mileage Reimbursen	1,699		1,750	1,900		Krista's mileage
5121-045 Permits - Golf Pro Shop						
5577-045 Software & Online Services	5,743	6,000	5,550	1,500	-4,500	Q1 Chronogolf. Then Northstar 388.37/mon - Includes cable and internet for clubhouse
5591-045 Telephone & 6191-045	5,492	7,000	5,241	5,700	-1,300	16% incr PSE
5592-040 Power / Electric & 61921-045	2,872	3,500	4,638	5,380	1,880	
5593-045 Water/Sewer & 6193-045	458	700	872	900	200	
5594-040 Garbage						Posted to Maintenance
6110-045 Cost of Goods Sold	17,170	14,000	18,002	18,500	4,500	
6111-045 Disposable Goods	69	500			-500	Not worth tracking in 2027
						Beer/Wine/Health Department (Liquor license \$305 in August last year, Kitchen HD \$871 in May plus Food worker cards)
6121-045 Permits/Licenses	1,803	1,400	1,410	1,500	100	
6150-045 Outside Contracts		500	500	500		
6160-045 Repairs	1,055	1,200	2,147	1,500	300	
6170-045 Supplies	1,294	3,500	2,792	2,000	-1,500	
6175-045 Improvements & 6199-045		4,000	1,675		-4,000	
6175-045 Small Equipment	178	500	5,154	1,200	700	
6180-045 Activity Expense & 5030-045 classes		250			-250	
Total	196,269	194,735	205,467	205,141	10,406	
Net Income	(157,891)	(151,635)	(160,699)	(157,941)	(6,306)	

2027 BBVCC Budget in Detail

Golf						
Income Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	Notes
4405-040 Golf - Greens Fees & 4407-040 9 hole golf p	64,323	60,000	70,959	72,000	12,000	Slight fee increase. Change in volume
4420-040 Golf - Annual Passes (4421-4423)	53,877	55,500	69,698	79,000	23,500	Addition of 3 month pass
4425-040 Golf - Sponsored Golf Pass & Neighbor Pass	1,455	6,500	1,200	1,500	(5,000)	Add new HOA membership at \$980
4430-040 Golf - Cart Fees	9,513	10,000	12,413	10,000		Will raise fees considerably
4431-040 Golf - Cart Rentals	6,402	8,000	7,532	9,000	1,000	
4433-040 Golf Camp/Golf Lessons	2,375	2,500	3,850	10,000	7,500	
4432-040 Golf - Other Rentals & 4436 Club contribution		10,000	487	4,900	(5,100)	
Total	137,945	152,500	166,139	186,400	33,900	
Expense Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	Notes
TOTAL LABOR EXPENSE	176,995	188,220	189,878	202,787	14,567	COLA & additional summer labor
5516-040 Tax Related Expenses	629	2,000	1,184	2,000		Increase for merch sales
5115 - 040 Credit Card Fees	1,390	2,500	2,453		(2,500)	Starting Jan 1 cc fee paid by user
5550-040 Outside Contract & 5030-04 classes	4,625	10,400	4,625	10,000	(400)	Backflow Test, \$10K Kwann Irrigation study
5555-040 Portable Restroom	638	800	757	800		
5556-040 Access Control & Surveillance		200			(200)	Reallocate next year
5560-040 Repairs	13,544	15,000	7,580	13,000	(2,000)	PM plus Tee box improvements
5560-045 Cart Repairs		600		500	(100)	new carts in 2025
5570-040 Supplies	25,943	33,000	30,789	33,000		Fertilizer and sand increase
5580-040 Golf - fuel	2,500	5,500		7,000	1,500	Need to debit from Maint for 2026
5591-040 Telephone	439	1,250	351	400	(850)	s/b just verizon
5592-040 Power / Electric - Golf			6,196	7,187		16% incr PSE
5593-040 Water/Sewer	55,900	39,200	57,118	58,000	18,800	Remains a concern
5577-040 Tee System (moved to Pro Shop)						
5599-040 Improvements	13,863	20,000	16,000		(20,000)	Replace golf cart shed in future \$15K+
Total	296,466	318,670	316,931	334,674	16,005	
Net Income	(158,521)	(166,170)	(150,792)	(148,274)	17,895	

2027 BBVCC Budget in Detail

Marina						
Income						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	Notes
4302-050 Marina - Annual Moorage	384,544	400,000	369,481	384,260	(15,740)	Projected actuals x 1.04 increase
4303-050 Marina - Monthly Moorage	25,740	16,500	14,209	21,714	5,214	Same as projected 2026 Actuals
4304-050 Marina - Guest Moorage	534	1,000	1,040	1,000		
4305-050 Sponsored Guest Moorage						10 Inside*32*\$9*6mo =17,280
4310-050 Marina - Trailer Storage Fee	29,226	30,000	26,379	27,698	(2,302)	Allow vehicles other than boats
4320-050 Marina - Marina Fuel	97,873	108,300	107,332	107,332	(968)	historical avg. 19,000 gls. @\$5.70
4325-050 Marina Fuel Access	3,375	3,300	3,675	3,675	375	
4326-050 Fuel Card Setup	961	500	240	500		
4330-050 Marina - Dock Power & Electric	21,014	24,359	22,299	25,867	1,508	PSE 16% increase
4331-050 Marina - Dry Dock Storage	3,300	4,000	3,360	3,562	(438)	PSE 16% increase
4340-050 Marina - Marina Usage Fee	61,777	58,000	54,931	54,931	(3,069)	\$8 per foot, same as 26 actual, ?? billed
4350-050 Marina - Guest Launch	100	800	200	500	(300)	
4365-050 Marina Misc Income						
4360-050 Kayak Storage Fee	277	275	168	250	(25)	
Private Dock Owner Contribution to Tract C						
Total	628,722	647,034	603,315	631,289	(15,745)	(43,720)
Expense						
Account	2,025 Actual	2,026 Budget	2,026 Projected	2027 Proposed Budget	Budget Variance	Notes
TOTAL LABOR EXPENSE & 5030-050 classes		116,794	116,794	116,981	187	15% of Admin Payroll
5710-050 Fuel	85,492	85,500	88,228	85,500		19,000 gls @ \$4.50
5121-050 Fuel Tank Permit/Test	875	1,500	1,500	2,000	500	Annual testing/permits. More difficult
5130-050 Insurance		58,800	58,800	62,916	4,116	59K renewal plus 7% increase
5721-050 Aquatic Lease		250	250	250		Aquatic lease
5756-050 Access Control & Surveillance	2,325	1,500	2,382	2,500	1,000	Brivo / Camera/Wi-Fi
5760-050 Repairs	9,623	15,000	17,436	18,000	3,000	\$15K 7 yr av
5770-050 Supplies	12,525	6,500	7,684	8,000	1,500	\$6.5K 7yr av
5791-050 Telephone	1,943	1,100	844	1,100		\$85/mon emergency phones
5792-050 Power / Electric	3,816	7,000	4,645	5,388	(1,612)	3 yr. avg. \$6,400 actual. PSE 16% increase
5793-050 Water/Sewer	4,574	4,000	4,380	4,500	500	
5795-050 Outside Contracts	568	1,000	900	1,000		power washing
5797-050 Power & Electric - Docks	14,351	20,000	7,426	23,200	3,200	PSE 16% increase
5796-050 Remote metering	6,046	6,000	14,138	1,500	(4,500)	Annual cost for remote metering
5799-050 Improvements						
Total Expense	142,138	324,944	325,406	332,835	7,891	
Net Income	486,583	322,090	277,908	298,455	(23,636)	

2027 BBVCC Budget in Detail

Security Expense						Notes
Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	
5153-060 Software Subscriptions	339					Prime Contact increase CPI UW Seattle. Assume 4%. Sales tax now applied to security services Speed signs Signage and barcodes Compliance Compliance switch to cable 120/mo 16% incr PSE Minimal running cost for security cameras. Assuming gate key through Q2
5950-060 Outside Contract/Total Labor	339,388	328,047	356,538	370,800	42,753	
5960-060 Repairs	2,028	2,500	5,258	6,000	3,500	
5970-060 Supplies	9,769	8,000	7,332	7,000	(1,000)	
5980-060 Security - fuel	259	750	350	375	(375)	
5985-060 Security Vehicle Expense	670	2,000	500	500	(1,500)	
5991-060 Telephone & WiFi	2,450	1,872	2,038	2,450	578	
5992-060 Power / Electric	2,392	2,200	2,733	3,170	970	
5993-060 Water/Sewer	744	200	234	250	50	
5994-060 Online Services (Gate & Camera Software)		9,480	3,120	2,000	(7,480)	
Total	357,700	355,049	378,103	392,545	37,496	
Net Income	(357,700)	(355,049)	(378,103)	(392,545)	(37,496)	

2027 BBVCC Budget in Detail

Pool						
Income						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Budget Variance	Notes
4510-030 Pool - Annual Pass	18,270	19,560	17,400	19,500	(60)	Incr pass from \$55 to \$60 2026
4511-030 Pool - Weekly Pool Pass	195	200	245	245	45	
4520-030 Pool - Swimming Lessons						
Total	18,465	19,760	17,645	19,745	(15)	
Expense						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	Notes
TOTAL LABOR EXPENSE	21,927	22,915	23,901	23,588	673	Required staffing to avoid a health dept code violation.
5121-030 Permits	910	900	932	900		
5460-030 Routine Repairs	3,672	3,000	2,366	3,000		Chemicals and new filters
5470-030 Supplies	3,015	6,000	9,092	9,000	3,000	
5491-030 Telephone	978	450	561	600	150	16% Incr PSE
5492-030 Power / Electric	4,208	4,000	4,179	4,848	848	
5493-030 Water/Sewer	1,874	1,500	1,800	1,800	300	Nat Gas increase 5% fobs
5496-030 Natural Gas	5,307	4,000	4,578	5,036	1,036	
5456-030 Access Control		300	300	300		
5499-030 Improvements						
Total	41,891	43,065	47,709	49,071	6,006	
Net Income	(23,426)	(23,305)	(30,064)	(29,326)	6,021	

2027 BBVCC Budget in Detail

Clubhouse						
Income						
Account	2025 Actual	2026 Budget	2026 Projected	2027 Proposed Budget	Budget Variance	Notes
4610-000 Clubhouse - Rental Income	3,150	3,000	5,000	3,000		
Total	3,150	3,000	5,000	3,000		
Expense						
Account	2025 Actual	2026 Budget	2026 Projected	Proposed Budget	Budget Variance	Notes
5121-000 Permits (Clubhouse)						
5350-000 Clubhouse - Outside Contract	368	500	1,598	1,000	500	Pest control @ \$165/4x plus other services
5356-000 Access Control & Surveillance		300	246	250	(50)	brivo 20.48/mo
5370-000 Clubhouse Supplies	3,826	3,000	65	2,000	(1,000)	
5391-000 Clubhouse Telephone & Internet	36	500			(500)	Could share cost with Pro Shop
5392-000 Power / Electric	2,874	3,000	3,592	4,167	1,167	16% incr PSE
5393-000 Water/Sewer	1,548	1,300	1,337	1,500	200	includes irrigation
5399-000 Clubhouse Improvements	10,833		2,500	2,500	2,500	
Total	19,485	8,600	9,338	11,417	2,817	
Net Income		(5,600)	(4,338)	(8,417)	(2,817)	

2027 BBVCC Budget in Detail

General Expenses								
Income						2027 Proposed Budget	Budget Variance	Notes
Account	2025 Actual	2026 Budget	2026 thru 6/30	2026 Est 7-12	2026 Projected			
4780-000 Lower Gate Cart Access	650	500	225	250	475	500		\$50 for non-residents to play with a sponsor @ 10 limit. No revenue collected
4782-000 Lower Gate Key Reclaimed Deposits								
4785-000 Pickleball-Sponsored								
4786-000 Amenity Fob Purchases	430	400	220	250	470	500	100	
4789-000 Offleash Area Fee								
4810-000 Interest - Operating	46,833	40,000	13,366	13,366	26,732	40,000		No Fee as of mid-2023 Incr account balance & rate
4797-000 Real Estate Proceeds								
4999-000 Gain on Sale of Equipment	13,000		5,000		5,000			
Total	60,913	40,900	18,811	13,866	32,677	41,000	100	
Expense						2027 Proposed Budget	Budget Variance	Notes
Account	2025 Actual	2026 Budget	2026 thru 6/30	2026 Est 7-12	2026 Projected			
5118-000 Miscellaneous Expense	12,249							BBWARM incr. Levy lid lift
5182-000 Property Taxes	12,783	30,000	8,811	8,811	17,622	18,151	(11,849)	
5183-000 Income Taxes	28,954	45,000		26,000	26,000	30,000	(15,000)	
5185 - 000 - Fob Expense		500	281	200	481	500		BBVCC Advertising Incr unrecoverable debt
6500-000 Contingency	28,116	20,000	14,690	7,800	22,490	20,000		
6519-000 Real Estate Expenses		40,000				15,000	(25,000)	
6520-000 Bad Debt	20	15,000		15,000	15,000	15,000		
Total	69,873	150,500	23,782	57,811	81,593	98,651	(51,849)	
Net Income	(8,960)	(109,600)	(4,971)	(43,945)	(48,916)	(57,651)	51,949	