**Eagle Crest Master Association [ECMA]**
**Facilities:**
**2026 Budget w/ 2025 YE Projections**

| | # of Assessments | 12/31/2025 Forecast | 2025 Budget | 2026 Budget | % ^ 2025 Forecast to 2026 Budget |
|---|---|---|---|---|---|
| **Revenues:** | | | | | |
| Commercial Rent - Golf | | $ 43,369 | $ 43,369 | $ 44,540 | 2.7% |
| Rent - Equestrian Center | | $ 6,168 | $ 6,168 | $ 6,335 | 2.7% |
| Member assessments: | | | | | |
| Dues: VROA | 124 | 145,824 | 145,824 | 142,848 | -2.0% |
| Dues: Fairway Vista | 32 | 37,632 | 37,632 | 36,864 | -2.0% |
| Dues: RiverView Vista | 47 | 55,272 | 55,272 | 54,144 | -2.0% |
| Dues: EHOA | 182 | 214,032 | 214,032 | 209,664 | -2.0% |
| Dues: River Run Properties LLC | 4 | 4,704 | 4,704 | 4,608 | -2.0% |
| Dues: WorldMark | 82 | 96,432 | 96,432 | 94,464 | -2.0% |
| Dues: Conference Center | 4 | 4,704 | 4,704 | 4,608 | -2.0% |
| Dues: Eagle Crest Hotel | 32 | 37,632 | 37,632 | 36,864 | -2.0% |
| Total Dues Revenue | 507 | 596,232 | 596,232 | 584,064 | |
| JUEA - ECAG Fees | | 132,223 | 132,223 | 135,737 | 2.7% |
| Misc Income: ECMA Sub Association Billing Fee | | 11,144 | 11,774 | 11,940 | 7.1% |
| Golf Course Debt Service | | - | - | 78,172 | 100.0% |
| Bank Interest/Misc Income | | 4,684 | 3,297 | 3,297 | -29.6% |
| **Total Revenue:** | | **$ 793,820** | **$ 793,063** | **$ 864,085** | 8.9% |

| **Expenses:** | **12/31/2025 Forecast** | **2025 Budget** | **2026 Budget** | **% ^ 2025 Forecast to 2026 Budget** |
|---|---|---|---|---|
| ***Contracted Services*** | | | | |
| Management Fees | $ 33,619 | $ 33,619 | $ 37,543 | 11.7% |
| Safety Services Fee | 58,565 | 58,565 | 60,146 | 2.7% |
| Pools and Spas Services | 19,584 | 19,584 | 20,113 | 2.7% |
| Accounting Fee | 20,061 | 20,061 | 20,603 | 2.7% |
| Resort Manager Fee | 40,310 | 40,310 | 41,398 | 2.7% |
| Landscaping | 175,385 | 175,385 | 180,120 | 2.7% |
| Reserve Contribution | 89,888 | 89,888 | 100,000 | 11.2% |
| Reserve Contribution - Golf Course | 54,444 | 54,444 | 45,000 | -17.3% |
| Reserve Contribution - GC Debt Service | - | - | 78,172 | 100.0% |
| Front Pasture | 11,557 | 11,557 | 11,869 | 2.7% |
| Snow removal | 7,500 | 7,500 | 7,500 | 0.0% |
| Ladder Fuel Reduction | 5,000 | 15,000 | 25,000 | 400.0% |
| Postage, Delivery, and Communication | 3,210 | 2,952 | 3,307 | 3.0% |
| Voting and Ballot Services | 1,000 | 3,419 | 1,000 | 0.0% |
| Director Travel | 1,000 | 1,923 | 1,923 | 92.3% |
| Audit and Tax Services | 9,200 | 10,104 | 11,040 | 20.0% |
| Legal Professional Services | 6,541 | 3,000 | 7,500 | 14.7% |
| Consultant Fees | 20,000 | 20,000 | 22,000 | 10.0% |
| JUEA - ECAG Fees | 132,223 | 132,223 | 135,737 | 2.7% |
| Misc Expense: ECMA Sub Association Billing Fee | 11,144 | 11,774 | 11,940 | 7.1% |
| Repairs and Maintenance | 15,989 | 14,000 | 14,000 | -12.4% |
| Red Tail Hawk Swimming Pool | 15,185 | 9,204 | 15,595 | 2.7% |
| Sport Center Rent | 600 | 600 | 600 | 0.0% |
| Real Estate Taxes | 4,624 | 4,633 | 4,847 | 4.8% |
| Liability and Property Insurance | 22,411 | 24,144 | 22,494 | 0.4% |
| Waste Removal | 7,890 | 7,354 | 8,284 | 5.0% |
| Electricity | 2,316 | 2,440 | 2,513 | 8.5% |
| **Total Expenses** | **$ 779,247** | **$ 773,684** | **$ 890,245** | 14.2% |
| Debt Service | 51,863 | 51,863 | - | 0.0% |
| **Net Income/(Loss)** | **$ (37,290)** | **$ (32,484)** | **$ (26,160)** | |
| Beginning Fund Balance | $ 110,174 | $ 80,972 | $ 72,884 | |
| Ending Fund Balance | $ 72,884 | $ 48,488 | $ 46,725 | |

**Eagle Crest Master Association [ECMA]**
**Sports Center - w_ JUEA**
**2026 Budget w/ 2025 YE Projections**

| | 12/31/2025 Forecast | 2025 Budget | 2026 Budget | % ^ 2025 Forecast to 2026 Budget |
|---|---|---|---|---|
| ***Revenue:*** | | | | |
| Merchant Sales | $ 84,298 | $ 86,548 | $ 84,298 | 0.0% |
| Bike Rentals | 60,915 | 68,074 | 60,915 | 0.0% |
| Tennis Lesson Revenue | 16,485 | 11,610 | 16,485 | 0.0% |
| Tennis Court Fee Revenue | 2,885 | 2,385 | 2,885 | 0.0% |
| Tennis Guest Fee Revenue | 260 | 210 | 260 | 0.0% |
| Express Pass Revenue | 75,000 | 75,000 | 75,000 | 0.0% |
| Guest Pass Daily Fees | 6,555 | 8,105 | 6,555 | 0.0% |
| Guest Fees | 17,710 | 17,220 | 17,710 | 0.0% |
| **Sports center user fees:** | | | | |
| Sport Center: VROA | 226,351 | 226,351 | 259,472 | 14.6% |
| Sport Center: Fairway Vista | 15,429 | 14,262 | 15,761 | 2.1% |
| Sport Center: FVE Fractional | - | 1,167 | - | 0.0% |
| Sport Center: RVVE Fractional | 19,473 | 19,473 | 20,952 | 7.6% |
| Sport Center: RiverView Vista | 8,082 | 8,082 | 8,373 | 3.6% |
| Sport Center: RECOA | 314,549 | 314,549 | 323,033 | 2.7% |
| Sport Center: Eagle Creek Fractional | 885 | 885 | 909 | 2.7% |
| Sport Center: Eagle Springs Fractional | 295 | 295 | 303 | 2.7% |
| Sport Center: EHOA | 86,525 | 86,525 | 89,639 | 3.6% |
| Sport Center: Worldmark | 144,786 | 144,786 | 165,711 | 14.5% |
| Sport Center: Worldmark at Eagle Ridge | 23,633 | 23,633 | 24,268 | 2.7% |
| **Total Revenue:** | **$ 1,104,116** | **$ 1,109,161** | **$ 1,172,528** | 6.2% |

| **Expenses:** | **12/31/2025 Forecast** | **2025 Budget** | **2026 Budget** | **% ^ 2025 Forecast to 2026 Budget** |
|---|---|---|---|---|
| ***Contracted Svc:*** | | | | |
| Management Fees | $ 67,281 | $ 67,281 | $ 68,095 | 1.2% |
| Pool & Spa Service Fee | 38,541 | 38,541 | 39,581 | 2.7% |
| Safety Services Fee | 45,541 | 45,541 | 46,771 | 2.7% |
| Accounting Fee | 72,977 | 72,977 | 74,947 | 2.7% |
| Resort Manager Fee | 10,734 | 10,734 | 11,024 | 2.7% |
| Night Audit Fee | 16,561 | 16,561 | 17,008 | 2.7% |
| Janitorial | 26,925 | 30,000 | 31,000 | 15.1% |
| Landscaping | 18,123 | 18,123 | 18,612 | 2.7% |
| Sports Center Payroll | 277,161 | 296,147 | 285,476 | 3.0% |
| **Total Contracted Svc** | 573,844 | 595,904 | 592,515 | |
| ***Cost of Sales*** | | | | |
| Cost of Merchandise Sales | 40,463 | 43,274 | 40,463 | 0.0% |
| Cost of Commissions - Tennis Lessons | 12,512 | 8,812 | 12,512 | 0.0% |
| Cost of Commissions - Bike Rental | 45,686 | 51,056 | 45,686 | 0.0% |
| **Total Cost of Sales** | 98,661 | 103,142 | 98,661 | |
| Reserve Contribution | 185,000 | 185,000 | 192,400 | 4.0% |
| Snow Removal | 3,500 | 7,500 | 3,500 | 0.0% |
| Operating Supplies | 16,729 | 20,000 | 20,000 | 19.6% |
| Hayward lease | 14,311 | 12,211 | 14,697 | 2.7% |
| Licenses and Permits | 2,930 | 3,186 | 3,186 | 8.8% |
| Uniforms | 2,432 | 2,069 | 2,432 | 0.0% |
| Laundry and Dry Cleaning | 33,268 | 30,068 | 34,266 | 3.0% |
| Travel | 100 | 100 | 100 | 0.0% |
| Credit Card Merchant Fees | 9,119 | 7,422 | 9,119 | 0.0% |
| Repair and Maintenance | 38,064 | 37,500 | 37,500 | -1.5% |
| Liability and Property Insurance | 94,318 | 97,909 | 104,681 | 11.0% |
| Real Estate Taxes | 29,447 | 29,086 | 31,281 | 6.2% |
| Insurance Deductible | - | 10,000 | 10,000 | 100.0% |
| Cable and Satellite Television | 2,034 | 2,340 | 2,135 | 5.0% |
| Telecommunications | 4,433 | 2,954 | 4,566 | 3.0% |
| Waste Removal | 6,189 | 5,727 | 6,498 | 5.0% |
| Electricity | 15,993 | 16,556 | 17,352 | 8.5% |
| Gas | 47,266 | 49,333 | 49,629 | 5.0% |
| Water/Sewer | 10,440 | 10,440 | 10,800 | 3.4% |
| **Total Expenses** | $ 1,188,077 | $ 1,228,447 | $ 1,245,319 | 4.8% |
| **Net Income/(Loss)** | $ (83,961) | $ (119,286) | $ (72,791) | |
| Beginning Fund Balance | $ 216,100 | 202,913 | $ 132,139 | |
| Ending Fund Balance | $ 132,139 | $ 83,627 | $ 59,348 | |

**Eagle Crest Master Association [ECMA]**
**Utility**
**2026 Budget w/ 2025 YE Projections**

| | Number of Hookups | 2026 Rate | 12/31/2025 Forecast | 2025 Budget | 2026 Budget | % ^ 2025 Forecast to 2026 Budget |
|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | |
| Water & Sewer: VROA | 124 | $ 90.00 | $ 129,456 | $ 129,456 | $ 133,920 | 3.4% |
| Water & Sewer: ECMA Sports Center | 10 | $ 90.00 | 10,440 | 10,440 | 10,800 | 3.4% |
| Water & Sewer: Fairway Vista | 32 | $ 90.00 | 33,408 | 33,408 | 34,560 | 3.4% |
| Water & Sewer: RiverView Vista | 47 | $ 90.00 | 49,068 | 49,068 | 50,760 | 3.4% |
| Water & Sewer: EHOA | 180 | $ 90.00 | 186,876 | 186,876 | 194,400 | 4.0% |
| Water & Sewer: EHOA Undeveloped | 2 | $ 22.52 | 811 | 811 | 541 | -33.3% |
| Water & Sewer: River Run Properties LLC | 3 | $ 90.00 | 3,132 | 3,132 | 3,240 | 3.4% |
| Water & Sewer: Worldmark | 82 | $ 90.00 | 85,608 | 85,608 | 88,560 | 3.4% |
| Water & Sewer: Pro Shop | 6 | $ 90.00 | 6,264 | 6,264 | 6,480 | 3.4% |
| Water & Sewer: Hotel | 72 | $ 90.00 | 75,168 | 75,168 | 77,760 | 3.4% |
| Water & Sewer: Conference Center | 5 | $ 90.00 | 5,220 | 5,220 | 5,400 | 3.4% |
| Water & Sewer: Golf Maintenance | 1 | $ 90.00 | 1,044 | 1,044 | 1,080 | 3.4% |
| Water & Sewer: Chase Water Use Agreement | 1 | | 755 | 755 | 798 | 5.7% |
| Misc Income - Water Sharing Rights | | | | | | |
| **Total Revenue:** | **565** | | **$ 587,250** | **$ 587,250** | **$ 608,299** | |

| **Expenses:** | **12/31/2025 Forecast** | **2025 Budget** | **2026 Budget** | **% ^ 2025 Forecast to 2026 Budget** |
|---|---|---|---|---|
| **Water:** | | | | |
| Management Fees-ECM | 17,180 | 17,180 | 18,756 | 9.2% |
| Safety Services Fee | 28,422 | 28,422 | 29,190 | 2.7% |
| Accounting Fee | 18,150 | 18,150 | 18,640 | 2.7% |
| Utility Systems Management Fee | 93,566 | 108,212 | 108,212 | 15.7% |
| Reserve Contribution | 45,000 | 45,000 | 70,000 | 55.6% |
| License and Permits | 2,197 | 1,500 | 2,197 | 0.0% |
| Dues and Subscription | 150 | 150 | 150 | 0.0% |
| Legal & Professional Fees | 1,500 | 1,500 | 1,500 | 0.0% |
| USPC Travel/Admin | 1,000 | 1,000 | 1,000 | 0.0% |
| Consultant Fees | 5,000 | 5,000 | 5,000 | 0.0% |
| Repair and Maintenance | 10,000 | 10,000 | 10,000 | 0.0% |
| Water Quality Testing | 8,851 | 6,300 | 9,000 | 1.7% |
| Real Estate Taxes | 8,884 | 9,326 | 8,889 | 0.1% |
| Liability and Property Insurance | 17,412 | 19,768 | 17,014 | -2.3% |
| Water | 3,780 | 5,684 | 3,969 | 5.0% |
| Electricity | 33,847 | 35,651 | 36,724 | 8.5% |
| **TOTAL WATER EXPENSES** | $ 294,938 | $ 312,845 | $ 340,241 | |
| **Sewer:** | | | | |
| Management Fees-ECM | 7,918 | 6,767 | 6,793 | -16.6% |
| Utility Systems Management Fee | 76,181 | 88,537 | 88,537 | 14.0% |
| Operating Supplies | 75 | 75 | 75 | 0.0% |
| Licenses and Permits | 1,988 | 1,855 | 1,988 | 0.0% |
| USPC Travel/Admin | 1,000 | 1,000 | 1,000 | 0.0% |
| Consultant Fees | 900 | 900 | 900 | 0.0% |
| Repair and Maintenance | 9,590 | 6,625 | 6,625 | -30.9% |
| ECX Operations | 10,802 | 10,791 | 11,094 | 2.7% |
| Sewer System Testing | 3,000 | 3,000 | 3,000 | 0.0% |
| **TOTAL SEWER EXPENSES** | $ 111,454 | $ 119,550 | $ 120,011 | |
| W/S Reserve Contribution | 210,000 | 210,000 | 220,500 | |
| Management Fee-ECM | 11,640 | 12,600 | 13,230 | |
| Total Water/Sewer Expenses | $ 628,032 | $ 654,995 | $ 693,982 | |
| Net Income (Loss) | $ (40,782) | $ (67,745) | $ (85,683) | |
| Beginning Fund Balance | $ 201,602 | $ 176,520 | $ 160,820 | |
| Ending Fund Balance | $ 160,820 | $ 108,774 | $ 75,137 | |