



## VINEYARDS HOA - 2027 REVENUE

|  |           |
|--|-----------|
| 2027 Vineyards HOA Dues (\$1016 per qtr x 4 qtrs X 47 Units) | \$191,008 |
| TOTAL REVENUE  | \$191,008 |

Drafted for Board 5-8-2026 (JTM)

## 2027 EXPENSES

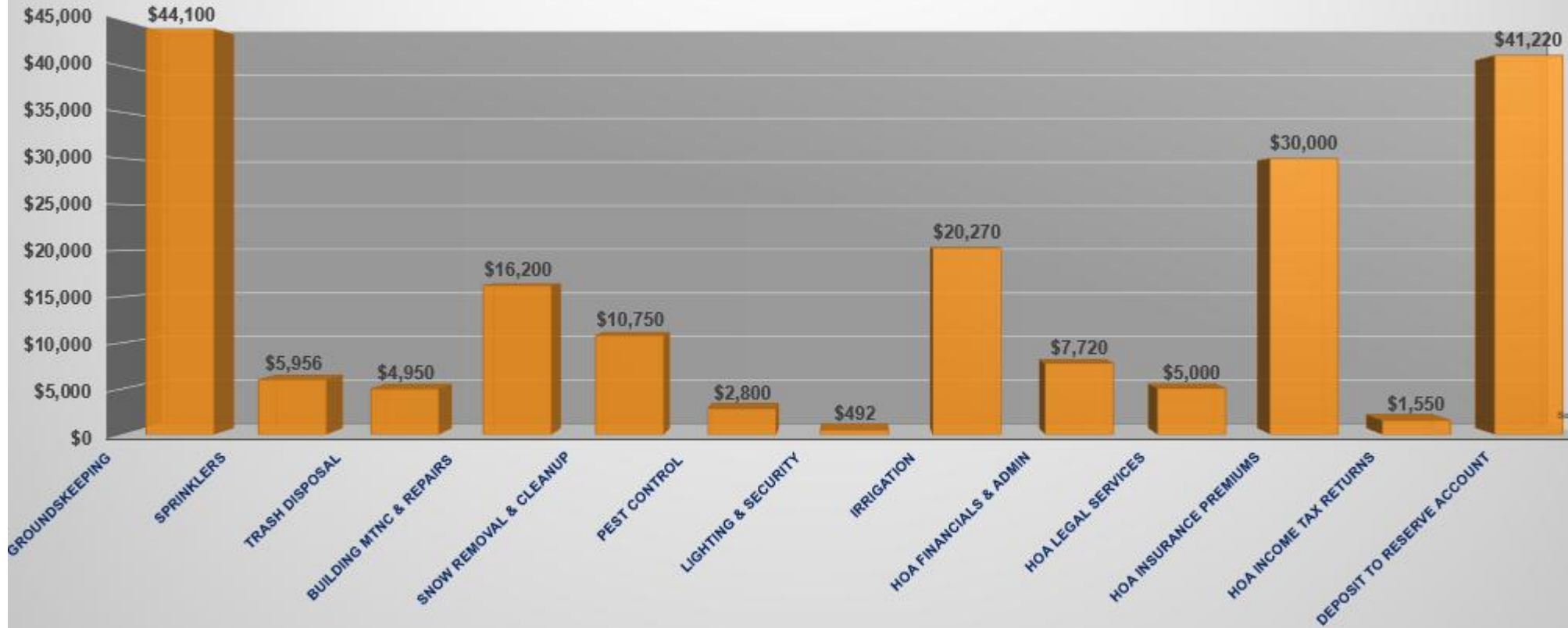
|                               |  |
|-------------------------------|--|
| <b>Legal Fees</b>             | Projected Needs (Worst Case)<br>\$5,000  |
| <b>SPOA Dues</b>              | Collected by Moutain Breeze Management (eff. 10/1/2025)<br>\$0   |
| <b>Irrigation/ Sprinklers</b> | 6 Meters x \$225 x 7 months = \$9,450<br>4,500 Useage x \$1.06 per Kgal = \$4770<br>Turn on Fee for 6 meters x \$675= \$4,050<br>Blow-out (Fall) =\$1000<br>Backflow Checks(Spring) = \$1000 |
| <b>Common Area Irrigation</b> | \$20,270   |
| <b>Pest Control</b>           | Annual Treatment (Eden Pest) - \$2,000 (Includes rodent traps)<br>Wasp & Hornet Control = \$500<br>Supplies - Spray/ Spruce Systemic/ YJ Baits = \$300 (Amazon)                              |
| <b>Grand Total</b>            | \$2,800  |
| <b>Building Maintenance</b>   | Repairs & Upkeep (Common Area) - \$65/hr x 100hrs = \$6,500<br>VY2/3 Walkways (Sealing & Prep)= \$4700<br>Supplies&Materials - \$5,000 (Concrete sealant, lights,paint etc.)                 |
| <b>Grand Total</b>            | \$16,200   |
| <b>Snow Removal</b>           | Plowing - \$400 per x 15 = \$6000 (All VY)<br>De-icer - \$250 per x 12 = \$3000 (All VY)<br>Spring Clean Up/Repairs - \$1,750  |
| <b>Grand Total</b>            | \$10,750   |
| <b>HOA Administration</b>     | Bookkeeping - \$25 per hr x 15 hr per month x 12 mos = \$4500<br>Postage & Supplies - \$35 per mo x 12 mos = \$420<br>Contracts/ Bids & Administration- \$25 per hr x 60 hrs = \$1,500       |
| <b>Grand Total</b>            | Admin Apps and PO BOX fees = \$1300<br>\$7,720   |

|                              |  |
|------------------------------|--|
| <b>Garbage Disposal</b>      | 6 mos @ \$375 = \$2250<br>6 mos @\$450= \$2700   |
| <b>Waste Mgnt Total</b>      | \$4,950  |
| <b>Inland Power Total</b>    | \$41 per mo x 12mo = \$492 (Common area lighting)<br>\$492   |
| <b>Grounds Keeping</b>       | Mowing 24 weeks x \$750 (avg) per week = \$18,000<br>Spring/Fall Debris Cleanup \$4,000<br>Lawn Weed & Feed \$7000 (3 applications)<br>Shrub & Tree Trimming \$1,500<br>Weeding-Shrub/Flower Beds \$65 (2 persons) x 40 hours = \$2,600<br>Thatching/Aeration - \$4500<br>Flower barrels/ Plants & Shrubs = \$4500<br>Spot Spraying = \$2000 |
| <b>Landscaping Total</b>     | \$44,100   |
| <b>Sprinkler Maintenance</b> | Sprinkler Adjustments - 40hr x \$25=\$1000<br>Repair/Replace Heads- 25 hr x \$25 = \$625<br>Infrastructure Repairs/ Upgrades - \$3000<br>Supplies (Risers/ Heads/Tubing)- \$1331   |
| <b>Sprinklers Total</b>      | \$5,956  |
| <b>HOA Insurance</b>         | Farmers - \$30,000 (Renewal Increase projected in September '27)<br>\$30,000   |
| <b>Tax Returns/1099's</b>    | Tax Prep/1099's - \$750<br>Fed & State Taxes - \$800<br>\$1,550  |

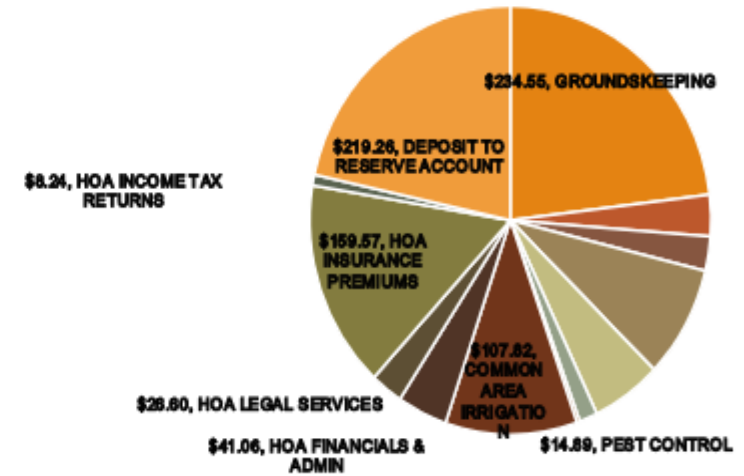
**TOTAL 2027 Expenses: \$149,788**

| VINEYARDS RESERVE STUDY 2026 THRU 2035 |                                    |                      | Updated 5/8/2026 |                   | NOTES                                   |
|--|------------------------------------|----------------------|------------------|-------------------|---|
| YEAR                                   | PROJECTS                           | ADDITION TO RESERVES | PROJECT COST     | BEGINNING BALANCE |   |
|  |                                    |                      |                  | \$114,326         |   |
| 2026                                   | Bark for 24/26 Ironwood            |                      | \$500            |                   |   |
|  | Paint VY3 (24/26 Ironwood in 2029) |                      | \$45,000         |                   | Contracted: PaintItServices, Post Falls |
|  |                                    | \$52,943             | \$45,500         | \$121,769         |   |
| 2027                                   | Fill in Asphalt Cracks             |                      | \$3,100          |                   |   |
|  |                                    | \$41,220             | \$3,100          | \$159,889         |   |
| 2028                                   | Seal Coat (All) & Crackseal        |                      | \$15,000         |                   |   |
|  | Clean out Gutters (All)            |                      | \$2,500          |                   |   |
|  | Sprinkler System Upgrade           |                      | \$5,000          |                   | Replace valves/Expand coverage          |
|  |                                    | \$47,404             | \$22,500         | \$184,793         |   |
| 2029                                   | Walkway Repairs (V2/V3)            |                      | \$3,000          |                   |   |
|  | Fill in Asphalt Cracks             |                      | \$3,250          |                   |   |
|  | Paint VY2 & 24/26 Ironwood         |                      | \$50,000         |                   | Include 24/26 Ironwood Units            |
|  |                                    | \$53,912             | \$56,250         | \$182,455         |   |
| 2030                                   | Paver Repairs VY1                  |                      | \$5,000          |                   | JerryLee Porch                          |
|  | Bark Replacement (All)             |                      | \$6,000          |                   |   |
|  |                                    | \$60,840             | \$11,000         | \$232,295         |   |
| 2031                                   | Roof Re-shingle VY1 (Bldg 5-8)     |                      | \$75,000         |                   | Bldg's 55/81/89/103 Chardonnay          |
|  | Clean out Gutters (All)            |                      | \$2,700          |                   |   |
|  | Fill in Asphalt Cracks             |                      | \$3,500          |                   |   |
|  |                                    | \$68,212             | \$81,200         | \$219,306         |   |
| 2032                                   | Roof Moss Abatement (All)          |                      | \$8,000          |                   | If necessary                            |
|  | Walkway Repairs (All)              |                      | \$3,500          |                   |   |
|  | Roof Re-shingle VY1(Bldg 1-4)      |                      | \$75,000         |                   | Bldg's 15/29/41/49 Chardonnay           |
|  | Paint VY1                          |                      | \$84,500         |                   |   |
|  |                                    | \$76,052             | \$171,000        | \$124,358         |   |
| 2033                                   | Bark Replacement (All)             |                      | \$6,500          |                   |   |
|  | Roof Re-shingle VY1 Garages        |                      | \$100,000        |                   | All 8 Garages on Chardonnay             |
|  | Fill in Asphalt Cracks             |                      | \$3,750          |                   |   |
|  |                                    | \$84,385             | \$110,250        | \$98,493          |   |
| 2034                                   | Clean out Gutters (All)            |                      | \$3,000          |                   |   |
|  | Roof Re-Shingle VY2                |                      | \$125,000        |                   | Except 152 Columbia                     |
|  |                                    | \$93,240             | \$128,000        | \$63,733          |   |
| 2035                                   | Sprinkler System Upgrade           |                      | \$7,000          |                   |   |
|  | Roof Re-Shingle VY3                |                      | \$125,000        |                   | Except 24/26 Ironwood                   |
|  |                                    | \$102,644            | \$132,000        | \$34,378          |   |

# VINEYARDS 2027 OPERATING BUDGET BREAKDOWN



| Cost Per Expenditure Line Item | Annual Budget 2027 | Per Owner Quarterly Cost | Percent of Cost |
|--------------------------------|--------------------|--------------------------|-----------------|
| GROUNDSKEEPING                 | \$44,100           | <b>\$234.55</b>          | <b>23.1%</b>    |
| SPRINKLERS                     | \$5,956            | <b>\$31.68</b>           | <b>3.1%</b>     |
| TRASH DISPOSAL                 | \$4,950            | <b>\$26.33</b>           | <b>2.6%</b>     |
| BUILDING MTNC & REPAIRS        | \$16,200           | <b>\$86.17</b>           | <b>8.5%</b>     |
| SNOW REMOVAL & CLEANUP         | \$10,750           | <b>\$57.18</b>           | <b>5.6%</b>     |
| PEST CONTROL                   | \$2,800            | <b>\$14.89</b>           | <b>1.5%</b>     |
| LIGHTING & SECURITY            | \$492              | <b>\$2.62</b>            | <b>0.3%</b>     |
| COMMON AREA IRRIGATION         | \$20,270           | <b>\$107.82</b>          | <b>10.6%</b>    |
| HOA FINANCIALS & ADMIN         | \$7,720            | <b>\$41.06</b>           | <b>4.0%</b>     |
| HOA LEGAL SERVICES             | \$5,000            | <b>\$26.60</b>           | <b>2.6%</b>     |
| HOA INSURANCE PREMIUMS         | \$30,000           | <b>\$159.57</b>          | <b>15.7%</b>    |
| HOA INCOME TAX RETURNS         | \$1,550            | <b>\$8.24</b>            | <b>0.8%</b>     |
| DEPOSIT TO RESERVE ACCOUNT     | \$41,220           | <b>\$219.26</b>          | <b>21.6%</b>    |
| <b>TOTAL</b>                   | <b>\$191,009</b>   | <b>\$1,016.01</b>        | <b>100.0%</b>   |



### Vineyards Dues Breakdown for 2027

Quarterly Vineyards Dues = \$1016.00