

WHITTIER OAKS HOMEOWNERS ASSOCIATION, INC.
 PROPOSED BUDGET FOR PERIOD 01/01/2026 - 12/31/2026

NUMBER OF UNITS 162
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	2025 ADOPTED BUDGET	PROJECTED YEAR END 12/31/2025	2026 APPROVED BUDGET
INCOME			
ASSESSMENT INCOME	569,645	569,645	587,143
CABLE INCOME	1,600	1,600	4,000
CAPITAL CONTRIBUTION	3,500	5,068	3,500
LATE FEE INCOME	2,500	3,200	2,500
TOTAL INCOME	577,245	579,513	597,143

EXPENSES:

ADMINISTRATIVE

MANAGEMENT CONTRACT	30,808	30,808	30,808
ACCOUNTING/AUDIT	5,600	5,600	5,600
LEGAL FEES	1,000	4,265	5,000
WEBSITE EXPENSES	300	320	325
CLOUD HOSTING	2,100	2,100	2,100
BILLING/OFFICE	3,000	3,776	3,500
TAXES/LICENSES/FEES	176	176	176
INSURANCE GENERAL	24,637	23,443	25,000
TERRAMAR MASTER DUES	10,600	10,325	10,600
LINE OF CREDIT EXP 2025	450	450	0
TOTAL ADMINISTRATIVE	78,671	81,263	83,109

UTILITIES

ELECTRIC	7,640	7,457	7,755
WATER & SEWER	11,000	17,345	16,000
TELEPHONE	2,750	2,706	2,700
TOTAL UTILITIES	21,390	27,508	26,455

OPERATING

LAWN CARE CONTRACT	180,893	188,700	197,700
LANDSCAPE EXTRAS	13,000	9,550	12,000
TREE TRIMMING	40,000	40,245	40,000
IRRIGATION	13,500	10,133	10,000
JANITORIAL SERVICE	4,800	4,800	4,800
GATE ATTENDANT	159,240	163,317	165,000
STREET SWEEPING	2,100	2,690	2,426
REPAIRS/MAINT GENERAL	11,862	2,871	4,864
DOG STATIONS/BAGS	1,250	2,013	2,200
GATE REPAIR/MAINTENANCE	4,200	4,223	4,250
HOLIDAY LIGHTS	5,850	5,850	5,850
TOTAL OPERATING EXP	436,695	434,392	449,090

TOTAL EXPENSES WITHOUT RESERVES:	536,756	543,163	558,654
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RESERVES

BETTERMENT/IMPROVEMENT	12,000	12,000	10,000
GATE ENTRY	6,489	6,489	6,489
IRRIGATION	10,000	10,000	10,000
PAVING	12,000	12,000	12,000
TOTAL RESERVES	40,489	40,489	38,489

TOTAL EXPENSES WITH RESERVES	577,245	583,652	597,143
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MAINTENANCE FEES	YEAR 2025	YEAR 2026
ESTATE HOMES 103 UNITS 0.647%		
ASSESSMENT ANNUALLY	\$ 3,686.48	\$3,799.72
ASSESSMENT QUARTERLY	\$ 921.62	\$949.93
MEDITERRIAN HOMES 59 UNITS 0.565%		
ASSESSMENT ANNUALLY	\$ 3,219.28	\$3,318.16
ASSESSMENT QUARTERLY	\$ 804.82	\$829.54

WHITTIER OAKS HOMEOWNERS ASSOC

RESERVE SCHEDULE FOR YEAR 2026

G/L A/C	DESCRIPTION	ESTIMATED LIFE	ESTIMATED REMAINING LIFE	REPLACEMENT VALUE	ESTIMATED BALANCE 12/31/2025	BALANCE TO FUND	REQUIRED YEAR 2026 FUNDING
9910	BETTERMENT/IMPROVEMENT		1	89,947	79,947	10,000	10,000.00
	ENTRY GATE	20	3	32,445	12,978	19,467	6,489.00
	IRRIGATION	20	13	150,000	20,000	130,000	10,000.00
9950	PAVING	15	4	171,000	123,042	47,958	12,000.00
TOTAL RESERVES				443,392	235,967	207,425	38,489.00