

Budget - Summary Detail

Whitestone Ranch Phase 4

Operating

2027 Annual Budget - Draft

Description	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Budget % Change
Association Assessments					
4000 -- General Assessments	44,500.00	44,500.00	44,500.00	48,950.00	10.00%
Total Association Assessments	44,500.00	44,500.00	44,500.00	48,950.00	10.00%
Fee Income & Reimbursements					
4530 -- Collection Fee Reimbursement	540.00	1,400.00	1,240.00	1,400.00	0.00%
4590 -- Late Interest Income	0.00	0.00	252.75	0.00	0.00%
4600 -- Late Fee Income	0.00	0.00	340.00	0.00	0.00%
4610 -- Legal Fee Reimbursement	1,080.00	2,000.00	900.00	2,000.00	0.00%
4620 -- Payment Plan Fee Reimbursement	0.00	0.00	0.00	0.00	0.00%
Total Fee Income & Reimbursements	1,620.00	3,400.00	2,732.75	3,400.00	0.00%
Other Income					
4760 -- Reserve Fund Allocation - CIA	(14,327.36)	(4,470.00)	(4,470.00)	0.00	(100.00%)
Total Other Income	(14,327.36)	(4,470.00)	(4,470.00)	0.00	(100.00%)
Total Operating Income	31,792.64	43,430.00	42,762.75	52,350.00	20.54%
Administrative Expenses					
5050 -- Meetings	631.06	650.00	800.00	150.00	(76.92%)
5070 -- Admin Fees	0.00	0.00	0.00	0.00	0.00%
5095 -- Printing, Postage & Office Supplies	596.84	1,000.00	977.98	750.00	(25.00%)
5120 -- Website	639.34	640.00	723.70	0.00	(100.00%)
Total Administrative Expenses	1,867.24	2,290.00	2,501.68	900.00	(60.70%)
Maintenance & Repairs					
7110 -- Holiday Decorations	0.00	1,000.00	1,399.00	1,000.00	0.00%
7130 -- Irrigation Repairs	0.00	1,500.00	703.62	1,000.00	(33.33%)
7140 -- Landscaping	0.00	8,500.00	9,989.05	7,000.00	(17.65%)
7150 -- Landscape Maintenance Contract	9,424.64	12,000.00	12,348.38	29,000.00	141.67%
7270 -- Signs	0.00	0.00	474.79	0.00	0.00%
7300 -- Tree Maintenance	0.00	1,500.00	625.00	1,000.00	(33.33%)
7330 -- Contingency	0.00	0.00	0.00	0.00	0.00%
Total Maintenance & Repairs	9,424.64	24,500.00	25,539.84	39,000.00	59.18%
Utilities					
7800 -- Electric	224.55	240.00	231.52	250.00	4.17%
7830 -- Water Expense	3,280.82	5,000.00	5,431.93	4,000.00	(20.00%)
Total Utilities	3,505.37	5,240.00	5,663.45	4,250.00	(18.89%)
Professional Fees					
8000 -- Accounting & Tax Preparation	0.00	425.00	425.00	435.00	2.35%
8020 -- Collection Fees	550.00	1,400.00	1,200.00	1,400.00	0.00%
8040 -- Legal Fees - Collections	1,080.00	2,000.00	900.00	2,000.00	0.00%
8045 -- Legal Fees - Business	0.00	988.00	988.00	988.00	0.00%
8050 -- Professional Management Fee	3,336.00	3,444.00	3,444.00	3,540.00	2.79%

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Professional Fees					
8210 -- Office 365 Business Software	0.00	0.00	0.00	0.00	0.00%
Total Professional Fees	4,966.00	8,257.00	6,957.00	8,363.00	1.28%
Insurance					
8310 -- Directors & Officers Insurance	1,206.00	1,360.00	1,270.17	1,496.00	10.00%
8320 -- Property & Liability Insurance	1,591.32	1,783.00	1,682.04	1,961.30	10.00%
Total Insurance	2,797.32	3,143.00	2,952.21	3,457.30	10.00%
Total Operating Expense	22,560.57	43,430.00	43,614.18	55,970.30	28.87%
Total Operating Net Income / (Loss)	9,232.07	0.00	(851.43)	(3,620.30)	0.00%

Budget - Summary Detail
Whitestone Ranch Phase 4
Reserve
2027 Annual Budget - Draft

Description	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Budget % Change
Other Income					
4702 -- Interest Income - Reserve	2,348.33	250.00	1,237.14	250.00	0.00%
4750 -- Reserve Fund Allocation	14,327.36	4,470.00	4,470.00	0.00	(100.00%)
Total Other Income	16,675.69	4,720.00	5,707.14	250.00	(94.70%)
Total Reserve Income	16,675.69	4,720.00	5,707.14	250.00	(94.70%)
Total Reserve Net Income / (Loss)	16,675.69	4,720.00	5,707.14	250.00	(94.70%)

Budget - Summary Detail

Whitestone Ranch Phase 4

All Department Summary

2027 Annual Budget - Draft

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Association Assessments					
4000 -- General Assessments	44,500.00	44,500.00	44,500.00	48,950.00	10.00%
Total Association Assessments	44,500.00	44,500.00	44,500.00	48,950.00	10.00%
Fee Income & Reimbursements					
4530 -- Collection Fee Reimbursement	540.00	1,400.00	1,240.00	1,400.00	0.00%
4590 -- Late Interest Income	0.00	0.00	252.75	0.00	0.00%
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4610 -- Legal Fee Reimbursement	1,080.00	2,000.00	900.00	2,000.00	0.00%
4620 -- Payment Plan Fee Reimbursement	0.00	0.00	0.00	0.00	0.00%
Total Fee Income & Reimbursements	1,620.00	3,400.00	2,732.75	3,400.00	0.00%
Other Income					
4702 -- Interest Income - Reserve	2,348.33	250.00	1,237.14	250.00	0.00%
4750 -- Reserve Fund Allocation	14,327.36	4,470.00	4,470.00	0.00	(100.00%)
4760 -- Reserve Fund Allocation - CIA	(14,327.36)	(4,470.00)	(4,470.00)	0.00	(100.00%)
Total Other Income	2,348.33	250.00	1,237.14	250.00	0.00%
Total All Department Summary Income	48,468.33	48,150.00	48,469.89	52,600.00	9.24%
Administrative Expenses					
5050 -- Meetings	631.06	650.00	800.00	150.00	(76.92%)
5070 -- Admin Fees	0.00	0.00	0.00	0.00	0.00%
5095 -- Printing, Postage & Office Supplies	596.84	1,000.00	977.98	750.00	(25.00%)
5120 -- Website	639.34	640.00	723.70	0.00	(100.00%)
Total Administrative Expenses	1,867.24	2,290.00	2,501.68	900.00	(60.70%)
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7110 -- Holiday Decorations	0.00	1,000.00	1,399.00	1,000.00	0.00%
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7150 -- Landscape Maintenance Contract	9,424.64	12,000.00	12,348.38	29,000.00	141.67%
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Total Insurance	2,797.32	3,143.00	2,952.21	3,457.30	10.00%
Total All Department Summary Expense	22,560.57	43,430.00	43,614.18	55,970.30	28.87%
Total All Department Summary Net Income / (Loss)	25,907.76	4,720.00	4,855.71	(3,370.30)	(171.40%)
Total Association Net Income / (Loss)	25,907.76	4,720.00	4,855.71	(3,370.30)	(171.40%)