

**VISTA TASSAJARA HOMEOWNERS ASSOCIATION
2026 BUDGET**

	2024 Budget	2025 Budget	2026 Budget	2026 Per Unit Per Quarter
Assessments	\$467,060	\$467,060	\$492,452	\$591.89
Collection Costs	0	0	0	0.00
Commercial Loan Payments	0	0	0	0.00
Interest Income -Operating	0	0	0	0.00
Interest Income-Reserves	0	0	0	0.00
TOTAL INCOME	\$467,060	\$467,060	\$492,452	\$591.89
RESERVES				
Reserve Transfers/Month	\$12,416 165,550	137,408	148,997	179.08
TOTAL RESERVE DEPOSITS	\$165,550	\$137,408	\$148,997	\$179.08
A/R Postage	524	524	524	0.63
Outside Services	3,000	4,000	4,000	4.81
Management & Accounting	33,135	34,792	36,792	44.22
Legal General	3,000	3,000	3,500	4.21
Office Expense General	7,500	7,500	7,500	9.01
Reserve Study	1,300	1,500	1,500	1.80
Tax Preparation & Review	3,000	3,400	3,400	4.09
TOTAL ADMINISTRATIVE	\$51,459	\$54,716	\$57,216	\$68.77
Gas & Electric	19,000	19,217	21,000	25.24
Water	42,500	55,000	60,000	72.12
TOTAL UTILITIES	\$61,500	\$74,217	\$81,000	\$97.36
Custodial	7,000	8,155	8,600	10.34
Disposal	2,264	2,395	2,500	3.00
Landscape Contract	89,829	89,880	93,475	112.35
Landscape Irrigation Supplies/Repairs	4,000	4,000	4,000	4.81
Fire Break SRVFD	13,000	13,000	13,000	15.63
Landscape Upgrade Fund (Elective)	5,000	8,000	8,000	9.62
Landscape Extras (doggie mitts)	1,800	1,800	1,800	2.16
Landscape Mulch (20%/year; 5 yr rotation)	4,000	4,000	4,000	4.81
Tree Trimming Common Area - 5 yr avg 2019-2024	8,885	12,000	11,000	13.22
Pool & Spa Contract/Extras	10,200	10,457	12,500	15.02
Pest Control	9,600	9,600	9,600	11.54
Community Events	3,500	3,500	3,500	4.21
Miscellaneous Expenses	0	0	0	0.00
Security Services	8,719	8,678	8,678	10.43
TOTAL CONTRACT SERVICES	\$167,796	\$175,465	\$180,653	\$217.13
Miscellaneous Repairs	8,000	12,000	12,000	14.42
Streets and Drives	0	0	0	0.00
Insured Loss Expense	0	0	0	0.00
TOTAL REPAIR & MAINT	\$8,000	\$12,000	\$10,000	\$14.42
Fire/Liability/Fidelity/D&O	10,300	12,167	13,000	15.63
TOTAL INSURANCE 11/1/xxx Renewal	\$10,300	\$12,167	\$13,000	\$15.63
Franchise Tax Board	75	75	75	0.09
Federal Corporate Tax	100	100	100	0.12
Pool License	991	991	991	1.19
TOTAL FIXED EXPENSES	\$1,166	\$1,166	\$1,166	\$1.40
Contingency	1,288	-79	420	0.50
Total Budget	\$467,060	\$467,060	\$492,452	\$594.29

Year	Quarterly \$	Annually	Reserve Funding %	Percentage Increase
1999				
2000	210	840		
2001	210	840		
2002	210	840		
2003	210	840		
2004	240	960 ↑\$30/qtr		
2005	260	1040 ↑\$20/qtr		
2006	260	1040	20%	
2007	285	1140 ↑\$25/qtr		
2008	300	1200 ↑\$15/qtr	85%	
2009	300	1200	91%	
2010	308	1232 ↑\$8/qtr	76%	
2011	308	1232	98%	
2012	308	1232	81%	↓restroom refurbishing reset
2013	308	1232	74%	
2014	328	1312 ↑\$20/qtr	80%	
2015	328	1312	89%	
2016	353	1412 ↑\$25/qtr	56%	↓added replacement of pool deck
2017	353	1412	66%	
2018	353	1412	73%	
2019	375	1500 ↑\$22/qtr	71%	
2020	375	1500	79%	
2021	395	1580	51%	
2022	430	1720	56%	110%
2023	475	1900	47%	
2024	560	2240	1.0%	<div>\$ 186.67</div> 118%
2025	560	2240	28%	100%
2026	590	2360	37%	105%

AVERAGE NUMBER OF UNITS

TOTAL PER YEAR
TOTAL PER MONTH units * quarter 832

Special Benefit

"Special benefits" acct #s are 057-09, 19 Hillview Ct; 058-09, 17 Hillview Ct. and 059-09, 15 Hillview Ct.

<u>Special Benefit 2023 Reserve Costs</u>	Annually	Current Repalcement Cost
Line 39 Common Drive Repair	\$ 721	7209
Line 40 Common Drive Sealcoat	\$ 851	4253
	\$ 1,572	
Per Home Per Year	\$ 524	
Per Home Per Quarter	\$ 131	

Vista Tassajara

Reserves August 31, 2023

\$204,793	Balance Sheet (Beginning of Year)	
\$85,000	2023 Funding Per Budget Month	\$105,000.00

\$289,793 Sub Total

\$395,824 Pool & Trellis

(\$106,031) Net Reserves August 31, 2023

\$32,666.67 Add Sept-Dec 2023

(\$73,364.09) Year End Projected Reserves

If Special Assessment

(\$73,364)

\$ 352.71 Per Lot

If Special Assessment \$ 175,000

\$ 841.35 Per Lot