

Tartan Field Homeowners Association  
Actual to Budget Comparison

Budget Year  
Homes

| Account Number   | Account Name                          | 2025 Budget         | 2025 \$/Home    | 2025 Budget to 2024 Actual | 2025 Budget to 2024 Budget | Comments  |
|------------------|---------------------------------------|---------------------|-----------------|----------------------------|----------------------------|---|
| <b>4002-0000</b> | <b>OPERATING INCOME</b>               |                     |                 |                            |                            |   |
| <b>4005-0000</b> | <b>INCOME</b>                         |                     |                 |                            |                            |   |
| 4025-0000        | Association Fees                      | \$614,250.00        | \$975.00        | 4.88%                      | 0.00%                      | Assessments LESS: sidewalk reim program credits |
| 4060-0000        | Arc Fee Income                        | \$7,500.00          | \$11.90         | 100.21%                    | 97.37%                     | Increase based on 2024 income YTD               |
| 4080-0000        | Late Charges                          | \$4,250.00          | \$6.75          | 0.77%                      | 203.57%                    | Increase based on 2024 income YTD               |
| 4090-0000        | Interest                              | \$960.00            | \$1.52          | 168.34%                    | 9.09%                      |   |
| 4150-0000        | Miscellaneous                         | \$500.00            | \$0.79          | 45.35%                     | 0.00%                      |   |
| 4160-0000        | Prepaid Fees                          | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      | Included in 4025-Association Fees               |
| <b>4179-0000</b> | <b>TOTAL INCOME</b>                   | <b>\$627,460.00</b> | <b>\$995.97</b> | <b>4.56%</b>               | <b>1.07%</b>               |   |
| <b>4180-0000</b> | <b>RESERVE FUNDING</b>                |                     |                 |                            |                            |   |
| 4190-0000        | Reserve Funding                       | \$0.00              | \$0.00          | 0.00%                      | 0.00%                      |   |
| <b>4199-0000</b> | <b>TOTAL RESERVE FUNDING</b>          | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>0.00%</b>               | <b>0.00%</b>               |   |
| <b>4990-0000</b> | <b>TOTAL OPERATING INCOME</b>         | <b>\$627,460.00</b> | <b>\$995.97</b> | <b>4.56%</b>               | <b>1.07%</b>               |   |
| <b>5000-0000</b> | <b>OPERATING EXPENSES</b>             |                     |                 |                            |                            |   |
| <b>5003-0000</b> | <b>UTILITIES</b>                      |                     |                 |                            |                            |   |
| 5020-0000        | Electric                              | \$25,404.00         | \$40.32         | -1.67%                     | 0.00%                      | Lower than projected standard increase          |
| 5030-0000        | Water & Sewer                         | \$12,000.00         | \$19.05         | 3.53%                      | 46.63%                     | Based on 2024 EOY projections                   |
| <b>5099-0000</b> | <b>TOTAL UTILITIES</b>                | <b>\$37,404.00</b>  | <b>\$59.37</b>  | <b>-0.06%</b>              | <b>11.36%</b>              |   |
| <b>5100-0000</b> | <b>MAINTENANCE</b>                    |                     |                 |                            |                            |   |
| 5110-0000        | Maintenance Labor                     | \$10,500.00         | \$16.67         | 141.05%                    | 141.05%                    | Increase in general maintenance due to aging    |
| 5120-0000        | Maintenance Supplies                  | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 5180-0000        | Electrical Repair and Supplies        | \$3,600.00          | \$5.71          | 13.78%                     | 0.00%                      |   |
| 5185-0000        | Street Light/Entry Light Repair       | \$12,500.00         | \$19.84         | -14.60%                    | 0.00%                      | Based on 2024 EOY projections                   |
| 5195-0000        | Signage/Sign Maintenance              | \$8,000.00          | \$12.70         | -29.13%                    | -58.66%                    | Based on 2024 EOY projections                   |
| 5200-0000        | Painting                              | \$4,000.00          | \$6.35          | 16.67%                     | -66.67%                    | General repair, as needed basis                 |
| 5315-0000        | Playground Maintenance                | \$2,500.00          | \$3.97          | 249.99%                    | 0.00%                      | Projection based on age of equipment            |
| 5360-0000        | Misc. Maintenance                     | \$1,200.00          | \$1.90          | 15.94%                     | 0.00%                      | Based on 2024 EOY projections                   |
| <b>5399-0000</b> | <b>TOTAL MAINTENANCE</b>              | <b>\$42,300.00</b>  | <b>\$67.14</b>  | <b>9.37%</b>               | <b>-16.58%</b>             |   |
| <b>5400-0000</b> | <b>CLEANING</b>                       |                     |                 |                            |                            |   |
| <b>5499-0000</b> | <b>TOTAL CLEANING</b>                 | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>0.00%</b>               | <b>0.00%</b>               |   |
| <b>5500-0000</b> | <b>GROUNDS</b>                        |                     |                 |                            |                            |   |
| 5510-0000        | Landscape Contract                    | \$168,000.00        | \$266.67        | -0.53%                     | 0.21%                      | 3 year contract, no increase                    |
| 5520-0000        | Detail Work                           | \$7,500.00          | \$11.90         | 9.58%                      | -50.82%                    | Misc, as needed, less projected                 |
| 5540-0000        | Irrigation                            | \$17,500.00         | \$27.78         | -7.19%                     | 75.00%                     | Based on projected repairs as equipment ages    |
| 5585-0000        | Community Features Maintenance        | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 5590-0000        | Pond Maintenance                      | \$10,200.00         | \$16.19         | 6.46%                      | 0.00%                      | Based on 2024 EOY projections                   |
| 5625-0000        | Plant/Flower Care                     | \$20,304.00         | \$32.23         | -12.99%                    | 0.00%                      | To remain as 2024                               |
| 5650-0000        | Tree Care                             | \$17,500.00         | \$27.78         | -67.46%                    | -64.51%                    | Maintenance only for 2025                       |
| 5790-0000        | Misc. Grounds                         | \$1,200.00          | \$1.90          | -65.71%                    | -65.71%                    | Misc, as needed                                 |
| <b>5799-0000</b> | <b>TOTAL GROUNDS</b>                  | <b>\$242,204.00</b> | <b>\$384.45</b> | <b>-14.97%</b>             | <b>-12.32%</b>             |   |
| <b>5800-0000</b> | <b>ADMINISTRATIVE</b>                 |                     |                 |                            |                            |   |
| 5810-0000        | Bank Fees                             | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 5820-0000        | Office Expense                        | \$4,000.00          | \$6.35          | -2.48%                     | 28.21%                     | Postage included in this                        |
| 5862-0000        | Vehicle Expense                       | \$3,500.00          | \$5.56          | -5.32%                     | -5.41%                     | Reduction for 2025                              |
| 5865-0000        | Architectural Expense                 | \$22,500.00         | \$35.71         | 145.85%                    | 800.00%                    | Increase based on ARB espenses per Mtg 10/15    |
| 5870-0000        | Management Fees                       | \$32,500.00         | \$51.59         | 16.79%                     | 16.79%                     |   |
| 5880-0000        | Legal/Accounting                      | \$5,600.00          | \$8.89          | -59.86%                    | 0.00%                      | Standard costs, projected less than 2024        |
| 5891-0000        | Owner Direct Bill                     | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 5895-0000        | Misc. Administration                  | \$2,400.00          | \$3.81          | 0.00%                      | 0.00%                      |   |
| <b>5899-0000</b> | <b>TOTAL ADMINISTRATIVE</b>           | <b>\$70,500.00</b>  | <b>\$111.90</b> | <b>22.39%</b>              | <b>64.92%</b>              |   |
| <b>5900-0000</b> | <b>INSURANCE AND TAXES</b>            |                     |                 |                            |                            |   |
| 5910-0000        | Real Estate Tax                       | \$5,000.00          | \$7.94          | 10.35%                     | 11.11%                     |   |
| 5930-0000        | Income Tax Payments                   | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 5940-0000        | Insurance                             | \$8,000.00          | \$12.70         | 1.97%                      | 18.75%                     |   |
| <b>5998-0000</b> | <b>TOTAL INSURANCE AND TAXES</b>      | <b>\$13,000.00</b>  | <b>\$20.63</b>  | <b>4.59%</b>               | <b>15.69%</b>              |   |
| <b>5999-0000</b> | <b>TOTAL OPERATING EXPENSES</b>       | <b>\$405,408.00</b> | <b>\$643.50</b> | <b>-5.93%</b>              | <b>-2.19%</b>              |   |
| <b>6001-0000</b> | <b>TOTAL OPERATING NET INCOME</b>     | <b>\$222,052.00</b> | <b>\$352.46</b> | <b>31.30%</b>              | <b>7.62%</b>               |   |
| <b>6501-0000</b> | <b>RESERVE INCOME</b>                 |                     |                 |                            |                            |   |
| 6510-0000        | Reserve Income                        | \$97,090.00         | \$154.11        | -30.89%                    | -31.51%                    |   |
| 6520-0000        | Reserve Contribution                  | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 6530-0000        | Reserve Interest                      | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| <b>6599-0000</b> | <b>TOTAL RESERVE INCOME</b>           | <b>\$97,090.00</b>  | <b>\$154.11</b> | <b>-35.14%</b>             | <b>-31.51%</b>             |   |
| <b>6600-0000</b> | <b>RESERVE EXPENSES</b>               |                     |                 |                            |                            |   |
| 6625-0000        | Community Features                    | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 6630-0000        | Landscape Repair/Improvement          | \$30,500.00         | \$48.41         | 0.00%                      | 0.00%                      |   |
| 6660-0000        | Leisure Trail Replacement             | \$31,000.00         | \$49.21         | 0.00%                      | 0.00%                      | Eli Pinney Path                                 |
| 6665-0000        | Bridge Repair/Improvement             | \$10,500.00         | \$16.67         | 0.00%                      | 0.00%                      | Harriot and Morris Bridge                       |
| 6670-0000        | Tree Replacement                      | \$14,500.00         | \$23.02         | 190.00%                    | 45.00%                     |   |
| 6680-0000        | Pond Improvements                     | \$8,900.00          | \$14.13         | 17.17%                     | -11.00%                    |   |
| 6690-0000        | Street Light/Entry Light Improvements | \$0.00              | \$0.00          | -100.00%                   | -100.00%                   |   |
| 6700-0000        | Irrigation Repair/Improvement         | \$0.00              | \$0.00          | -100.00%                   | 0.00%                      |   |
| 6950-0000        | Miscellaneous Projects                | \$0.00              | \$0.00          | -100.00%                   | -100.00%                   |   |
| <b>6989-0000</b> | <b>TOTAL RESERVE EXPENSES</b>         | <b>\$95,400.00</b>  | <b>\$151.43</b> | <b>54.92%</b>              | <b>12.24%</b>              |   |
| <b>6999-0000</b> | <b>TOTAL RESERVE NET INCOME</b>       | <b>\$1,690.00</b>   | <b>\$2.68</b>   | <b>-98.08%</b>             | <b>-97.02%</b>             |   |
| <b>9999-0000</b> | <b>NET INCOME</b>                     | <b>\$223,742.00</b> | <b>\$355.15</b> | <b>-13.02%</b>             | <b>-14.95%</b>             |   |