

DuFief HOA 2026 Budget - PROPOSED

Operating Account Budget

2026 Annual Assessment (306 homes)	245.00	74,970.00
Less Allowance for doubtful accounts (10)	245.00	2,450.00
Resale Package Fees - 10 estimated	100.00	1,000.00
2026 anticipated homeowner dues income		<u>73,520.00</u>

Operating Expenses

Administrative (software, printing, office supplies, signage)	2,000.00
Appfolio Software & services	3,700.00
ARC	1,000.00
Capital Reserve Fund Contribution (2025 & 2026) See Note 1	18,222.00
CCOC membership	1,990.00
Common Area emergent projects - (tree removal, labor, etc)	5,000.00
Common Area Maintenance (mowing common area, snow removal etc)	15,250.00
Environmental Committee (Green Team)	3,000.00
Front Entrance Beautification	2,000.00
Insurance	3,300.00
Legal & CPA Fees	2,000.00
Meeting Room Rental - Zoom/school	300.00
Park / Pond Beautification & Playground Maintenance	6,000.00
Pond Management	2,700.00
Printing USPS Box and Postage	900.00
Social Committee (incl. Annual Mtg, 2 Picnics)	12,000.00
Reserve Study (next due 2030, every 5 years)	0.00
Welcome Committee	500.00
Total Expenses	<u>79,862.00</u>

Projected Operating Overage **-6,342.00**

Note 1: Transfer to Reserve account for 2025 was postponed to 2026 so two transfers of \$9,111.00 will occur in 2026.

Operating Account Budget - continued

Operating account balance 1/1/2026	109,145.24
Plus Anticipated income for 2026	73,520.00
Less Anticipated expenses for 2026	79,862.00
Anticipated Operating balance on 12/31/2026	<u>102,803.24</u>

Operating 12-month 3.95% CD (1-5-27 Maturity)	130,000.00
Projected CD Interest less estimated taxes	3,900.00
Anticipated Balance in Operating Account on 12/31/2026	<u>236,703.24</u>

Reserve Account Budget	
Balance as of 1/1/2026	28,834.37
Reserve 12-month 3.95% CD (1-5-27 Maturity)	120,000.00
Total Reserve Funds	<u>148,834.37</u>
Contribution for 2025 & 2026: See Note 1	18,222.00
Estimated Repairs per Reserve Study*	-
Asphalt path sealing, pathway crushed stone	-
tot lot surfacing/wood fiber	-
Anticipated CD interest less estimated taxes	3,600.00
Anticipated Balance in Reserve Account on 12/31/26	170,656.37

Estimated Total Operating and Reserve Accounts on 12/31/2026 **407,359.61**