

West Highlands Park
2025-26
Fiscal Year July 1, 2025 - June 30, 2026
189 Units

	Attached 1	Attached 2	Detached
	56 Units	48 units	85 Units
	Garbage Included	Garbage Excluded	Garbage Excluded
Monthly Assessments per Unit 2025-26:	\$320.01	\$257.60	\$53.13
\$ Increase / Decrease	\$29.22	\$18.85	\$4.91
% Increase / Decrease	10.0%	7.9%	10.2%
Monthly Assessments per Unit 2024-25:	\$290.79	\$238.75	\$48.22
Monthly Master Base Assessment 2025-26:	\$87.00	\$87.00	\$87.00
Monthly Master Base Assessment 2024-25:	\$84.00	\$84.00	\$84.00
% Increase / Decrease	3.57%	3.57%	3.57%

	Budget 2024-25	Attached 1 2025-26	Attached 2 2025-26	Detached 2025-26	Total Budget 2025-26	Increase/Decrease
INCOME						
Neighborhood Assessments	382,121	215,047	148,380	54,195	417,622	35,501
TOTAL INCOME	382,121	215,047	148,380	54,195	417,622	35,501
NEIGHBORHOOD EXPENSES						
Utilities Expenses						
Neighborhood Utilities	180	54	45	81	180	-
Neighborhood Garbage	38,000	45,000			45,000	7,000
TOTAL UTILITIES	38,180	45,054	45	81	45,180	7,000
Landscape & Maintenance Expenses						
Neighborhood Landscape Maint. - Contract - Yards	37,800	11,460	9,550	17,190	38,200	400
Neighborhood Landscape Maint. - Non-Contract	14,000	4,500	3,750	6,750	15,000	1,000
Neighborhood Irrigation Common Areas	21,000	6,900	5,750	10,350	23,000	2,000
Neighborhood Irrigation Maint. & Repairs	1,500	300	250	450	1,000	(500)
Neighborhood Pest Control	2,000	750	625	1,125	2,500	500
Neighborhood Maintenance (Common Areas)	8,000	3,300	2,750	4,950	11,000	3,000
Neighborhood Contingency	500	150	125	225	500	-
Neighborhood Roof/Gutter Maintenance	2,000	900	900		1,800	(200)
Neighborhood Roof/Gutter Cleaning	4,800	2,400	2,400		4,800	-
Inclement Weather	0	210	175	315	700	700
Neighborhood Dryer Vent Cleaning	2,800	1,892	1,892		3,783	983
Drain Line Cleaning	500	150	125	225	500	-
TOTAL MAINTENANCE	94,900	32,912	28,292	41,580	102,783	7,883
Administrative Expenses						
Neighborhood Management Fees	19,127	5,910	4,925	8,865	19,701	574
Neighborhood Reserve Study	1,400	381	318	572	1,270	(130)
Neighborhood Legal Services	0	0	0	0	-	-
Neighborhood Property Ins. (Attached only)	40,700	27,945	23,805		51,750	11,050
Neighborhood Federal Income Tax	1,404	1,640	1,366	2,459	5,465	4,061
TOTAL ADMINISTRATIVE	62,631	35,876	30,414	11,896	78,186	15,555
TOTAL OPERATING EXPENSES	195,711	113,841	58,751	53,557	226,149	30,438
RESERVE CONTRIBUTION	186,410	101,206	89,629	638	191,473	5,063
TOTAL EXPENSES	382,121	215,047	148,380	54,195	417,622	35,501

	# Units	56	48	85	189
Ownership %		30%	25%	45%	100.00%
Attached 1 & 2 contribution	Annual Contribution	\$ 100,781	\$ 89,275	\$ -	
annual per unit	Annual per unit	\$ 1,799.66	\$ 1,859.89	\$ -	
monthly per unit	Monthly per unit	\$ 149.97	\$ 154.99	\$ -	
Neighborhood contribution	Contribution Total	\$1,418			
	Unit Neighborhood Allocation	\$ 425.25	\$ 354.38	\$ 637.88	
annual per unit	Per Unit	\$ 7.59	\$ 7.38	\$ 7.50	
monthly per unit	Unit Total per Month	\$ 0.63	\$ 0.62	\$ 0.63	
	Total Unit Contribution	\$ 101,206.11	\$ 89,629.07	\$ 637.88	\$ 191,473

	Budget 2024-25	Actual	Budget 2025-26	
Reserve Budget				
Beginning Balance	867,719	868,146	\$ 1,076,964	45% FUNDED
Contribution	186,410	186,410	\$ 191,473	
Interest Income	0	22,408	\$ 22,400	
Total Reserves:	1,054,129	1,076,964	\$ 1,290,837	
Expenses				
Concrete Repairs -Neighborhood	5,000		\$ 1,000	
Siding Repair - Att 1 & 2	15,000		\$ 5,000	
Roofs-Inspect/Clean/Repair-Att 1 & 2	22,000		\$ 22,000	
Dry rot repair -Att 1 & 2	5,000			
Total Expenses:	47,000	0	28,000	
Ending Balance: Projected	1,007,129	1,076,964	1,262,837	