

CABIN BRANCH HOMEOWNERS ASSOCIATION
2026 Year-End Projections
2027 Draft Budget

Assessment Level (per month)	# of units	2026	2027	% Increase	2026 Total Assessment	2027 Total Assessment
General Assessment	1,570	\$89.42	\$89.42	0.00%		
Lawn Fee - Condominiums	129	N/A	N/A	N/A	\$89.42	\$89.42
Lawn Fee - Townhomes	723	\$11.77	\$12.95	10.00%	\$101.19	\$102.37
Lawn Fee - Single Family, Rear Garage	585	\$20.87	\$22.96	10.00%	\$110.29	\$112.38
Lawn Fee - Single Family, Front Garage	133	\$32.45	\$35.70	10.00%	\$121.87	\$125.12

Acct #		2026 Year-End Projections	2026 Budget	2027 Budget
	OPERATING INCOME			
	Income			
06310	Assessment Income	1,684,673	1,685,912	1,684,673
06311	Landscape Assessment	300,414	298,653	330,456
06340	Late Fee Income	11,550	17,500	16,500
06350	Legal Fees Reimbursement	30,000	30,000	30,000
06362	NSF Income	120	0	250
06370	Pool Fees Income	400	400	400
06380	Misc. Homeowner Income	410	0	250
06420	Room Rental Income	30,839	41,000	44,730
06900	Insurance Proceeds	124,510	0	0
06901	Operating Interest Income	500	0	1,500
06911	Interest Income-Reserve Accounts	0	65,000	0
	Total Income	2,183,416	2,138,465	2,108,758

OPERATING EXPENSE

	General & Administrative			
07210	Dues & Subscriptions	12,214	13,988	13,070
07230	Office Supplies	750	3,000	750
07240	Payroll Services	47	13,442	0
07250	Bank Charges	750	0	750
07400	Printing & Postage	0	4,000	500
	Bad Debt	0	0	2,500
	Operating Contingency	0	0	10,000
	Community Initiative Grants	0	0	0
07880	Misc. Homeowner Admin. Fees	11,500	0	11,500
07890	Misc. General & Administrative	4,500	46,944	4,500
	Total General & Administrative	29,761	81,374	43,570

Acct #		2026 Year-End Projections	2026 Budget	2027 Budget
	OPERATING INCOME			
	Payroll & Benefits			
07500	Salaries	589	167,470	0
07510	FICA Payroll Taxes	0	12,323	0
07520	Payroll Taxes FUTA	45	175	0
07530	Payroll Taxes SUTA	0	720	0
	Total Payroll & Benefits	634	180,688	0
	Insurance			
07270	Group Health Insurance Premiums	0	3,098	0
07275	Workers Comp Insurance Premiums	108	545	0
07280	Insurance Premiums	36,645	34,962	43,252
07285	Insurance Claim Expenses	129,510	7,500	0
	Total Insurance	166,263	46,105	43,252
	Utilities			
08350	Electricity	30,125	30,125	31,631
08360	Water & Sewer	31,281	21,756	32,845
08370	Telephone Service	5,492	6,060	5,492
	Total Utilities	66,898	57,941	69,968
	Landscaping			
09610	Grounds & Landscaping – Contract	207,588	212,588	249,000
09611	Landscape Repair & Maintenance	50,000	75,000	85,000
	Total Landscaping	257,588	287,588	334,000
	Contract Services			
09700	Trash Service	200,962	196,323	186,893
09710	Building Maintenance Services	0	1,272	0
09720	Fire Prevention & Protection	332	1,452	700
09730	HVAC Services	2,696	1,459	2,781
09740	Janitorial Services	16,954	15,821	30,777
09750	Pest Control	500	900	2,000
09755	Pet Station and Trash Can Maintenance	49,752	0	51,245
09760	Pool Management	125,000	144,329	130,000
09765	Pool Pass Expenses	200	0	200
09770	Clubhouse Monitoring	1,602	4,438	1,535
09800	Snow Removal Services	110,000	150,000	150,000
	Total Contract Services	507,998	515,994	556,130

Acct #		2026 Year-End Projections	2026 Budget	2027 Budget
	OPERATING INCOME			
	Pool & Clubhouse			
09810	Clubhouse Repairs & Maintenance	13,000	6,668	12,000
	Clubhouse Improvements	0	0	8,570
09815	Pool Repairs & Maintenance	3,000	271	3,500
09816	Pool Supplies	2,000	337	2,000
	Pool Improvements	0	0	10,000
	Lifeguard Bonuses	0	0	1,000
	Swim Team Contribution	0	0	0
	Total Pool & Clubhouse Expenses	18,000	7,276	37,070
	General Repairs & Maintenance			
09811	Common Areas Repairs & Maintenance	15,000	66,378	25,000
	Cyclical Repairs	0	0	20,000
09812	Electrical Supplies/Repairs & Maintenance	2,500	2,500	5,000
09813	General Maintenance Supplies	0	2,056	0
09814	Plumbing Supplies/Repairs & Maintenance	0	2,330	0
09817	Signage Repairs & Maintenance	0	514	0
09818	Trash Removal Bulk	500	1,000	0
09819	Other Supplies/Repairs & Maintenance	0	900	0
09820	Irrigation System Testing & Maintenance	1,751	0	2,500
	Total Repairs & Maintenance	19,751	75,678	52,500
	Professional Services			
07100	Management Fees	210,000	108,360	210,000
	Seasonal Labor			30,000
07160	Legal Services	10,000	61,602	10,000
07165	Legal – Collections	35,000	0	35,000
07410	Audit & Tax Services	3,750	7,402	3,750
07415	Consulting Services	12,890	2,500	7,000
	Total Professional Services	271,640	179,864	295,750
	Committee Expenses			
	Activity Manager	0	0	30,000
	Design Review Committee	0	0	250
	Grounds Committee	0		250
	Garden Committee	0		12,000
07200	Social Committee	14,000	14,000	20,000
	External Relations Committee	0		250
	Safety, Security and Traffic Committee	0		250
	Total Committee Expenses	14,000	14,000	63,000

Acct #		2026 Year-End Projections	2026 Budget	2027 Budget
	OPERATING INCOME			
	Reimbursable Expenses			
07600	Reimbursable Landscape Service	300,196	298,653	330,215
	Total Reimbursable Expenses	300,196	298,653	330,215
	Taxes			
07440	Federal & State Income Tax	43,915	35,000	46,111
07445	Property/Real Estate Tax	27,024	47,732	28,050
	Total Taxes	70,939	82,732	74,160
	Reserve Contribution Expense			
06999	Reserve Contribution Expense	250,000	250,000	209,142
07911	Reserve Interest Transfer	0	60,972	0
	Total Reserve Contribution Expense	250,000	310,972	209,142
	TOTAL EXPENSES	1,973,668	2,138,865	2,108,758
	NET INCOME/(LOSS)	209,748	(400)	0