

**VILLAGES AT FOUNTAINVIEW
2026 BUDGET ANALYSIS**



Acct No.	Description	YTD Actual	YTD Budget	2025 APPROVED BUDGET ANNUAL	6 MONTHS YEAR TO DATE	ANNUALIZED ACTUAL	ANNUALIZED VARIANCE	2026 PROPOSED BUDGET ANNUAL	ANNUAL BUDGET VARIANCE	ANNUALIZED ACTUAL VARIANCE	REMARKS
OPERATING INCOME											
60200	ASSOCIATION FEES	537,685	537,684	1,075,370	537,685	1,075,371	1	1,075,370	0.00%	0.00%	
63200	WATER/SEWER INCOME	39,168	39,200	78,400	39,168	78,368	(32)	88,000	12.24%	12.29%	
64000	LATE FEE INCOME	(450)	-	-	(450)	(450)	(450)	-	0.00%	-100.00%	
64075	CCS COLLECTIONS	450	-	-	450	450	450	-	0.00%	-100.00%	
64100	LEGAL FEE INCOME	607	-	-	607	607	607	-	0.00%	-100.00%	
64300	NSF CHARGES	40	-	-	40	40	40	-	0.00%	-100.00%	
65450	SECURITY REIMBURSE	2,800	-	-	2,800	2,800	2,800	-	0.00%	-100.00%	
65585	VENT CLEANING	(100)	-	-	(100)	(100)	(100)	-	0.00%	-100.00%	
65900	NO ACCT-Enter Name	3	-	-	3	3	3	-	0.00%	-100.00%	
68000	INTEREST INCOME	10	-	-	10	10	10	-	0.00%	-100.00%	
68500	SPECIAL ASSESSMENT	91,550	-	-	91,550	91,550	91,550	-	0.00%	-100.00%	
69000	CONTRIB TO CAPITAL	3,065	-	-	3,065	3,065	3,065	-	0.00%	-100.00%	
GROSS OPERATING INCOME		674,827	576,884	1,153,770	674,827	1,251,713	97,943	1,163,370	0.83%	-7.06%	
OPERATING EXPENSES											
BUILDING MAINTENANCE											
71060	BLDG MAINT CONTRACT	30,152	37,500	75,000	30,152	67,652	7,348	225,330	200.44%	233.07%	
71650	ELEVATOR MAINTENANCE	12,004	6,252	12,500	12,004	18,252	(5,752)	12,500	0.00%	-31.51%	
TOTAL BUILDING MAINTENANCE		42,156	43,752	87,500	42,156	85,904	1,596	237,830	171.81%	176.86%	
GENERAL MAINTENANCE & REPAIR											
72115	CONTINGENCY EXP	-	2,502	5,000	-	2,498	2,502	5,000	0.00%	100.16%	Misc Exp
72400	JANITORIAL CONTRACT	16,980	16,398	32,800	16,980	33,382	(582)	33,800	3.05%	1.25%	Contract Only
72401	BUILDING CLEANING	-	2,502	5,000	-	2,498	2,502	55,000	1000.00%	2101.76%	vent/power washing
73230	FIRE SPRINKLERS	23,501	13,998	28,000	23,501	37,503	(9,503)	28,000	0.00%	-25.34%	Contract only
73254	ALARM SERVICE/MONITORING	-	-	-	-	-	-	1,800	0.00%	0.00%	ELEVATOR MONITORING
TOTAL GENERAL MAINTENANCE & REPAIR		40,481	35,400	70,800	40,481	75,881	(5,081)	123,600	74.58%	62.89%	
GROUPS MAINTENANCE											
74101	LANDSCAPE MISC.	97	498	1,000	97	599	401	3,000	200.00%	400.97%	
74150	GROUPS MAINT-CNTRCT	38	18,000	36,000	38	18,038	17,962	-	-100.00%	-100.00%	No Trimming included
74197	LANDSCAPE CONTRACT	-	-	-	-	-	-	36,000	0.00%	0.00%	
74260	IRRIGATION	3,855	1,500	2,500	3,855	4,855	(2,355)	1,550	-38.00%	-68.07%	No service included
74275	PEST CONTROL	5,768	1,248	2,500	5,768	7,020	(4,520)	6,000	140.00%	-14.53%	
74301	SNOW CONTRACT	9,560	18,000	20,000	9,560	11,560	8,440	20,000	0.00%	73.01%	
74358	FLOWER AND PLANTS	491	1,002	2,000	491	1,489	511	1,500	-25.00%	0.74%	
TOTAL GROUPS MAINTENANCE		19,809	40,248	64,000	19,809	43,561	20,439	68,050	6.33%	56.22%	
RECREATION											
75357	POOL MAINT CONTRACT	10,520	7,500	16,000	10,520	19,020	(3,020)	15,000	-6.25%	-21.14%	CONTRACT SPRING/FALL
75460	POND MAINT	1,175	2,100	3,500	1,175	2,575	925	3,500	0.00%	35.92%	CUTBACK?
TOTAL RECREATION		11,695	9,600	19,500	11,695	21,595	(2,095)	18,500	-5.13%	-14.33%	
UTILITIES											
76200	ELECTRIC	18,788	19,002	38,000	18,788	37,786	214	46,512	22.40%	23.09%	
76400	WATER	23,391	39,198	78,400	23,391	62,593	15,807	88,000	12.24%	40.59%	
76507	STORM WATER	11,995	6,000	12,000	11,995	17,995	(5,995)	13,440	12.00%	-25.31%	
76540	TELEPHONE	7,752	10,002	20,000	7,752	17,750	2,250	8,000	-60.00%	-54.93%	
TOTAL UTILITIES		61,926	74,202	148,400	61,926	136,124	12,276	155,952	5.09%	14.57%	
TAXES & INSURANCE											
77100	FEDERAL TAXES	13,600	5,000	5,000	13,600	13,600	(8,600)	-	-100.00%	-100.00%	
77516	INSURANCE D&O	228,643	219,450	438,900	228,643	448,093	(9,193)	225,000	-48.74%	-49.79%	
TOTAL TAXES & INSURANCE		242,243	224,450	443,900	242,243	461,693	(17,793)	225,000	-49.31%	-51.27%	
ADMINISTRATIVE & OTHER EXPENSES											

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78101	GENERAL OFFICE	4,471	4,500	9,000	4,471	8,971	29	10,000	11.11%	11.46%	
78400	BANK FEES	431	252	500	431	679	(179)	500	0.00%	-26.36%	
79433	SOCIAL EVENT	-	500	1,000	-	500	500	2,000	100.00%	300.00%	
79670	DONATIONS	-	-	-	-	-	-	1,000	0.00%	0.00%	
	TOTAL ADMINISTRATIVE & OTHER EXPEN	4,902	5,252	10,500	4,902	10,150	350	13,500	28.57%	33.00%	
	PROFESSIONAL SERVICES										
81100	MANAGEMENT FEES	32,948	32,958	65,920	32,948	65,910	10	67,238	2.00%	2.02%	
81200	LEGAL FEES-GENERAL	2,648	2,628	5,250	2,648	5,270	(20)	5,200	-0.95%	-1.32%	
81210	LEGAL-LITIGATION	530	19,998	40,000	530	20,532	19,469	12,000	-70.00%	-41.55%	
81300	LEGAL COLLECTIONS	-	-	-	-	-	-	5,000	0.00%	0.00%	
81401	AUDIT FEES	3,000	3,000	6,000	3,000	6,000	-	4,500	-25.00%	-25.00%	
81600	PROFESSIONAL FEES	605	6,000	12,000	605	6,605	5,395	5,000	-58.33%	-24.30%	
	TOTAL PROFESSIONAL SERVICES	39,730	64,584	129,170	39,730	104,316	24,854	98,938	-23.40%	-5.15%	
	TOTAL OPERATING EXPENSES	462,942	497,488	973,770	462,942	939,224	34,546	941,370	-3.33%	0.23%	
	NET OPERATING INCOME	211,885	79,396	180,000	211,885	312,489	63,397	222,000	23.33%	-28.96%	
	RESERVE EXPENSE										
88001 RC	RESERVE FUNDING	90,000	90,000	180,000	90,000	180,000	-	222,000	23.33%	23.33%	
	TOTAL RESERVE EXPENSE	90,000	90,000	180,000	90,000	180,000	-	222,000	23.33%	23.33%	
	NET INCOME / (LOSS)	121,885	(10,604)	-	121,885	132,489	63,397	(0)	0.00%	-100.00%	