Windsor Place at Berkshire Lakes Condominium
2026 Approved Budget
January 1, 2026 to December 31, 2026

2025 Budget	10/31/2025 YTD Actual	12/31/2025 Est	Account	Description	2026 Budget	Per Quarter
$559,711	$466,330	$734,654	6310	Assessment Fees	$570,600	$142,650
$166,460	$139,910	$167,892	6315	Reserve Assessment	$155,561	$38,890
$0	$468	$562	6340	Owners Interest Income	$0	$0
$0	$3,849	$4,619	6350	Late Fees	$0	$0
$0	$4,347	$5,216	6910	Interest Income	$0	$0
-$84,127	$0	-$84,127	6320	Prepaid Insurance Budget Adj.	$0	$0
$642,044	**$614,905**	**$828,816**		**Income Total**	**$726,161**	**$181,540**
OPERATING EXPENSES						
$25,056	$20,880	$25,056	7010	Management Contract	$25,808	$6,452
$0	$2	$3	7025	Bad Debt Write Off	$0	$0
$500	$11,433	$11,433	7026	Taxes/License/Permits	$10,500	$2,625
$10,000	$5,784	$6,941	7030	Legal Fees	$10,000	$2,500
$6,500	$4,631	$5,557	7040	Office Expense	$6,500	$1,625
$525	$525	$630	7045	Annual Corporate Filing	$525	$131
			7050	Audit	$5,000	$1,250
$650	$0	$0	**7055**	**CTA Rename (E-Voting)***	$750	$188
$43,231	**$43,256**	**$49,620**		**Administrative Total**	**$59,083**	**$14,771**
$21,000	$45,153	$54,183	8010	Building Maintenance	$32,731	$8,183
$5,000	$2,953	$3,543	8015	Plumbing Maintenance	$5,000	$1,250
$12,000	$9,340	$11,208	8025	Pest Control	$12,000	$3,000
$3,000	$1,032	$1,238	8030	Fire Protection	$1,130	$283
$2,000	$0	$0	8031	Concrete	$0	$0
$5,000	$4,920	$4,920	8032	Dryer Duct Cleaning	$0	$0
$8,000	$14,356	$17,227	8033	Lanais	$6,000	$1,500
$20,000	$17,597	$21,116	**8035**	**AC LineSet**	$20,000	$5,000
$10,000	$21,289	$25,547	8040	Roof Repair	$10,000	$2,500
$86,000	**$116,639**	**$138,983**		**Buildings Total**	**$86,861**	**$21,715**
$65,700	$49,275	$65,700	8110	Grounds Maintenance	$65,700	$16,425
$13,000	$6,600	$13,000	8115	Mulching Exp	$7,650	$1,913
$20,776	$14,630	$20,776	8135	Tree Trimming	$9,000	$2,250
$10,000	$2,029	$10,000	8145	Landscaping Improvements	$6,000	$1,500
$28,036	$14,941	$28,036	8150	Irrigation Maintenance & Repairs	$28,036	$7,009
$137,512	**$87,475**	**$137,512**		**Grounds Total**	**$116,386**	**$29,097**
$1,688	$1,266	$1,688	8210	Lake Maintenance	$2,775	$694
$1,000	$9,170	$12,227	8225	Fountain Maintenance	$1,000	$250
$2,688	**$10,436**	**$13,915**		**Lake Total**	**$3,775**	**$944**
$5,500	$4,140	$5,520	8310	Pool Maintenance Contract	$7,200	$1,800
$4,050	$2,730	$3,640	8312	Janitorial	$4,050	$1,013
$1,500	$683	$1,500	8315	Pool and Spa Repairs	$1,500	$375
$11,050	**$7,553**	**$10,660**		**Pool Maintenance Total**	**$12,750**	**$3,188**
$248,217	$151,287	$201,716	8410	Property Insurance	$177,441	$44,360
$28,844	$19,163	$25,550	8415	Liab/D&O/ Crime Insurance	$25,438	$6,360
$560	$379	$506	8420	Worker Comp	$551	$138
$0	$0	-$4	6320	Prepaid Insurance Budget Adjustm	$0	$0
$0	$1,153	$1,537	8425	Flood Insurance	$0	$0
$4,000	$1,048	$1,398	8428	Property Finance Charge	$0	$0
$500	$0	$0	8430	Appraisal/Wind Mitigation Fee	$4,850	$1,213
$282,121	**$173,030**	**$230,703**		**Insurance Total**	**$208,280**	**$52,070**
$2,500	$2,687	$3,583	8510	Water & Sewer	$2,500	$625
$23,000	$15,160	$20,213	8520	Electric	$23,000	$5,750
$55,736	$41,802	$55,736	8525	Bulk Internet	$57,965	$14,491
$81,236	**$59,648**	**$79,531**		**Utilities Total**	**$83,465**	**$20,866**
$124,840	**$139,910**	**$167,892**		**Reserve Per Page 2**	**$155,561**	$38,890
$768,678	**$637,947**	**$828,816**		**TOTAL EXPENSES**	**$726,161**	**$181,540**
$0	**$0**	**$0**		**TOTAL EXPENSES**	**$0**	**$0**

Per Homeowner	Annual	Quarterly
Assessments	$4,919	$1,229.74
Reserves	$1,341.04	$335.26
Totals	**$6,260.01**	$1,565.00

GL	Account	Est. Life New	Est. Remaining Life	Est. Replacement Cost	Beginning Reserve Balance 1/1/2025	YTD Funding 10/31/2025	YTD Disbursements	Estimated Fund Balance 12/31/2025	2026 Full Funding
5000	Misc. Capital Improvements	8	3	$4,323	$930	$943	$0	$2,061	$754
5005	Lake Management	15	9	$19,225	$2,851	$1,511	$0	$4,664	$1,618
5010	Painting	7	1	$231,250	$215,000	$13,542	-$53,629	$174,913	$0
5015	Pavement	20	4	$110,200	$118,043	$0	-$13,495	$101,849	$2,088
5020	Paving/ Reseal	5	1	$20,096	$20,096	$0	$0	$20,096	$0
5021	Stoops (Concrete, WP Coat)	12	5	$21,750	$0	$3,625	$0	$4,350	$3,480
5025	Pool	60	26	$136,800	$89,010	$0	-$36,109	$52,901	$3,227
5030	Roofs, Gutter, Downspout	30	18	$2,069,500	$422,840	$76,234	$0	$514,321	$86,399
5031	Railings (Balcony/Stoop)	40	5	$142,500	$0	$23,750	$0	$28,500	$22,800
5036	Balconies (Concrete,WP Coat)	20	5	$64,400	$0	$10,733		$12,880	$10,304
5040	Storm Damage	1	1	$33,024	$33,024	$0	$0	$33,024	$0
5045	Tree Trimming	7	1	$18,566	$18,566	$0	$0	$18,566	$0
5046	Irrigation System, Replace	40	15	$252,000	$0	$14,000	-$11,318	$3,218	$16,585
5050	Well pump	20	8	$27,000	$3,178	$1,411	$0	$4,871	$2,766
5051	Concrete, Flatwork, Pavers	65	4	$36,350	$0	$4,169	-$12,458	-$9,946	$11,574
5052	Pool House Structure & Deck	40	10	$30,000	$0	$3,309	$0	$3,971	$2,603
5053	Pool; Rest Rooms	20	3	$10,000	$0	$2,778	$0	$3,333	$2,222
5054	Pool; Mechanical EquipRestroom	15	6	$14,000	$0	$1,944	$0	$2,333	$1,945
5055	Pool; Furniture	12	6	$15,000	$0	$2,083	$0	$2,500	$2,083
5056	Pool; Fence	25	2	$9,900	$0	$4,125	$0	$4,950	$2,475
	Subtotals				**$923,538**	**$164,156**	**-$127,009**	**$983,354**	**$172,924**
5160	Unallocated Interest			$0	$47,110	$6,093	-$25,445	$23,887	-$17,363
	Totals			**$0**	**$970,647**	**$170,249**	**-$152,454**	$1,007,241	$155,561

Contribution per Unit(116) $1,341