

# Budget Comparison

2022 – 2025 Navarro Groves



## Income

Account	2025		2024		2023		2022		Notes
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted		
4010 - Homeowner Assessments	\$161,352.00	\$89,683.88	\$153,576.00	\$128,913.00	\$128,304.00	\$110,366.00	\$110,160.00	Rate based on a 5% increase. Rate in 2024 will be \$249 per home from \$237 in 2024 per home	
4110 - Interest-Reserves	\$0.00	\$70.76	\$0.00	\$46.90	\$150.00	\$114.56	\$100.00		
4120 - Interest-Operating	\$0.00	\$2.11	\$0.00	\$1.99	\$0.00	\$0.33	\$0.00		
4210 - Returned Payment Charges	\$0.00	\$35.00	\$0.00	\$105.00	\$0.00	\$35.00	\$0.00		
4220 - Late Payment Charges	\$0.00	\$515.05	\$600.00	\$703.66	\$140.00	\$362.00	\$0.00		
4230 - Demand Charges	\$0.00	\$255.00	\$600.00	\$425.00	\$0.00	\$0.00	\$0.00		
4250 - Collection Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	\$225.00	\$0.00		
4320 - CC&R Enforcement Fees	\$0.00	\$1,000.00	\$0.00	\$670.00	\$0.00	\$0.00	\$0.00		
4340 - Self Help Charges	\$0.00	\$0.00	\$0.00	\$375.00	\$0.00	\$0.00	\$0.00		
4430 - Transfer Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$675.00	\$450.00	\$0.00		
4440 - Working Capital	\$0.00	\$948.00	\$0.00	\$1,188.00	\$1,530.00	\$1,020.00	\$0.00		
4450 - Resale Reserve Contribution	\$0.00	\$948.00	\$1,200.00	\$1,188.00	\$1,530.00	\$1,020.00	\$0.00		
4455 - Initiation Fee	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
4660 - Remote Income	\$0.00	\$0.00	\$200.00	\$0.00	\$260.00	\$175.00	\$0.00		
4900 - Miscellaneous Income	\$5,460.00	\$90.00	\$2,700.00	\$84.17	\$0.00	\$3,125.00	\$0.00	Based on historical income from all non-Homeowners Assessment GLs since 2022	
<b>Subtotal</b>	<b>\$166,812.00</b>	<b>\$93,847.80</b>	<b>\$158,876.00</b>	<b>\$133,700.72</b>	<b>\$132,929.00</b>	<b>\$116,892.89</b>	<b>\$110,260.00</b>		

## Landscaping & Common Areas

Account	2025		2024		2023		2022		Notes
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted		
5010 - Landscape Maintenance Contract	\$54,580.44	\$29,050.00	\$49,800.00	\$49,180.00	\$43,920.00	\$33,215.00	\$39,600.00	Assumes '5% increase in September 2024 and 5% in September 2025	
5030 - Irrigation Repair	\$2,500.00	\$935.73	\$2,500.00	\$1,790.00	\$2,500.00	\$2,212.50	\$1,200.00	Rate based on Actual YTD 06.31.24 in the amount of \$935.73. No increase to budget	
5060 - Backflow Testing	\$75.00	\$0.00	\$65.00	\$0.00	\$45.00	\$0.00	\$45.00	Budgeted since you are about do for an inspection.	
5080 - Common Area Repairs/Maintenance	\$5,000.00	\$3,361.37	\$2,251.00	\$1,938.27	\$2,000.00	\$1,424.94	\$1,500.00	Rate based on Actual YTD 06.31.24 in the amount of \$3361.37.	
5110 - Tree Installation-new	\$0.00	\$0.00	\$800.00	\$770.00	\$0.00	\$0.00	\$0.00	Rate will be taken from GL 5120	
5120 - Tree Replacement/Removal	\$0.00	\$0.00	\$650.00	\$615.00	\$0.00	\$0.00	\$0.00		
5130 - Tree Trimming	\$7,500.00	\$0.00	\$10,000.00	\$5,345.00	\$3,000.00	\$8,910.00	\$0.00	Tree maintenance Combined with GL 5110 "Tree install" and 5120 "Tree replacement and Removal"	
5170 - Flowers & Shrubs	\$625.00	\$455.25	\$625.00	\$0.00	\$500.00	\$0.00	\$1,000.00	Rate based on Actual 2024 YTD 06.30.24 in the amount of \$455.25. No change.	
5180 - Storm Damage	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	Rate based on Actual 2024 YTD 06.30.24 in the amount of \$0.00. No Change.	
5190 - Seed	\$0.00	\$0.00	\$0.01	\$0.00	\$5,500.00	\$4,950.00	\$500.00	There will be no overseeding in 2025 and the HOA Board is inclined not to overseed in the future to conserve water and water costs.	
5200 - Fertilizer / Chemicals	\$0.00	\$0.00	\$0.00	\$0.00	\$4,800.00	\$3,660.00	\$3,000.00		
5270 - Pest Control	\$800.00	\$125.00	\$750.00	\$375.00	\$400.00	\$880.00	\$150.00	Rate based on Actual 2024 YTD 06.30.24 in the amount of \$125.00.	
5290 - Electrical Repair-Common Areas	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	\$200.00	\$500.00		
5320 - Fencing Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,350.00	\$0.00		
5330 - Monument Maintenance/Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00		
5570 - Landscape Enhancement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,070.00	\$2,000.00		
5580 - Miscellaneous Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,750.00		
<b>Subtotal</b>	<b>\$72,080.44</b>	<b>\$33,927.35</b>	<b>\$68,441.01</b>	<b>\$60,013.27</b>	<b>\$64,090.00</b>	<b>\$70,872.44</b>	<b>\$51,245.00</b>		

## Gates

Account	2025		2024		2023		2022		Notes
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted		
5610 - Gate Maintenance Contract	\$1,244.00	\$920.00	\$1,244.00	\$1,907.00	\$1,300.00	\$0.00	\$0.00	No Increase for 2025.	
5620 - Gate Repairs	\$2,400.00	\$2,790.97	\$1,355.00	\$2,032.74	\$1,550.00	\$1,170.46	\$1,550.00		
5630 - Gate Remotes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398.87	\$0.00		
5640 - Gate Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$774.77	\$0.00		
<b>Subtotal</b>	<b>\$3,644.00</b>	<b>\$3,710.97</b>	<b>\$2,599.00</b>	<b>\$3,939.74</b>	<b>\$3,550.00</b>	<b>\$2,344.10</b>	<b>\$1,550.00</b>		

## Lakes & Ponds

Account	2025		2024		2023		2022		Notes
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted		
5870 - Water Feature Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$190.00	\$0.00		
<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$190.00</b>	<b>\$0.00</b>		

## Structures

Account	2025		2024		2023		2022		Notes
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted		
6700 - Keys/Locks	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$2.91	\$100.00		
<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$2.91</b>	<b>\$100.00</b>		



**Totals**

Account	2025	2024		2023		2022	
	Budgeted	Actual Thru 7/31	Budgeted Entire Year	Actual	Budgeted	Actual	Budgeted
Total Income	\$166,812.00	\$93,847.80	\$158,876.00	\$133,700.72	\$132,929.00	\$116,892.89	\$110,260.00
Total Expense	\$166,812.00	\$81,086.72	\$158,876.00	\$133,700.72	\$132,929.00	\$116,892.89	\$110,260.00
Difference	\$0.00	\$12,761.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



