

WHISPER WALK SECTION C ASSOCIATION, INC
2026 APPROVED BUDGET
JANUARY 1, 2026 THROUGH DECEMBER 31, 2026

GL Account	2025 Budget	2026 Approved Budget	2026 Quaterly
Income			
4000 - Income (Count: 2)			
4000 - Assessment Income	\$ 2,079,445	\$ 2,109,155	\$ 1,883
4900 - Mandatory Reserves	\$ 41,663	\$ 41,663	\$ 37
4100 - Late Fees	\$ -		
4300 - Returned Check Fees	\$ -		
4500 - Application / Screening Fees	\$ -		
4910 - Miscellaneous Income	\$ -		
4950 - Interest Income	\$ -		
4990 - Prior Year Surplus	\$ -		
	\$ 2,121,108	\$ 2,150,818	\$ 1,920
Expense			
5000 - Administrative Expenses (Count: 10)			
5010 - Office Supplies & Expenses	\$ 5,000	\$ 5,000	\$ 4
5140 - Licenses, Taxes, Fees & Permits	\$ 2,000	\$ 2,000	\$ 2
5190 - Contingency	\$ 10,000	\$ 10,000	\$ 9
5200 - Accounting Fees	\$ 7,000	\$ 7,000	\$ 6
5300 - Legal Fees	\$ 7,000	\$ 8,000	\$ 7
5600 - Bad Debt Expense	\$ 5,000	\$ 5,000	\$ 4
5700 - Management & Accounting Contract	\$ 166,792	\$ 203,585	\$ 182
5720 - Landscaping Contract	\$ 165,804	\$ 144,337	\$ 129
5750 - WW Assoc Inc Central Rec Maintenance	\$ 153,000	\$ 143,920	\$ 129
5900 - Insurance	\$ 825,189	\$ 825,189	\$ 737
	\$ 1,346,785	\$ 1,354,031	\$ 1,209
6000 - Utilities			
6000 - Electricity	\$ 51,500	\$ 51,500	\$ 46
6200 - Water & Sewer	\$ 155,000	\$ 165,000	\$ 147
6300 - Telephone	\$ 1,200	\$ 1,200	\$ 1
6400 - Cable	\$ 332,100	\$ 345,384	\$ 308
6600 - Trash Removal	\$ 2,000	\$ 2,000	\$ 2
	\$ 541,800	\$ 565,084	\$ 505
7000 - Grounds Maintenance			

7010 - Landscape Extras	\$ 50,000	\$ 40,000	\$ 36
7032 - Landscape White Fly	\$ 2,500	\$ 2,600	\$ 2
7130 - Tree Trimming & Removal	\$ 35,000	\$ 35,000	\$ 31
7200 - Irrigation Service	\$ 12,000	\$ 12,000	\$ 11
7702 - Gate Contract	\$ 32,000	\$ 34,440	\$ 31
7952 - Pest Control - Animals	\$ 6,000	\$ 6,000	\$ 5
	\$ 137,500	\$ 130,040	\$ 116
8400 - Facilities			
8450 - General Repairs & Maintenance	\$ 20,000	\$ 25,000	\$ 22
8464 - Fire Alarm Maintenance	\$ 4,000	\$ 4,000	\$ 4
8550 - Clubhouse Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 9
8610 - Pool Service Contract	\$ 9,360	\$ 11,000	\$ 10
8620 - Pool Supplies & Expenses	\$ 10,000	\$ 10,000	\$ 9
	\$ 53,360	\$ 60,000	\$ 54
9000 - Reserve Contributions (Count: 1)			
9000 - Resv - Pooled	\$ 41,663	\$ 41,663	\$ 37
	\$ 41,663	\$ 41,663	
Total	\$ 2,121,108	\$ 2,150,818	\$ 1,920

Maintenance Fees for 2026

Waive roof reserves Quarterly Maintenance	\$ 1,920
Roof Special Assessment Quarterly Payment	\$ 313

WHISPER WALK SECTION C ASSOCIATION, INC
RESERVE SCHEDULE FOR THE PERIOD:
JANUARY 1, 2026 THROUGH DECEMBER 31, 2026

Description	Useful Life	Useful Remaining Life	REPLACEMENT COST	req funding	1	2	3	4	5
					Year 2026	Year 2027	Year 2028	Year 2029	Year 2030
ROOF REPLACEMENT	25	24	\$ 4,000,000	\$ 4,000,000	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667
PAINTING & WATERPROOFING	8	1	\$ 240,000	\$ 7,536	\$7,536				
PAVING	5	1	\$ 30,000	\$ 2,010	\$2,010				
DRIVEWAYS	8	2	\$ 25,000	\$ 2,857	\$1,429	\$1,429			
POOL HEATERS	10	2	\$ 15,000	\$ 10,000	\$5,000	\$5,000			
POOL RESURFACE	12	4	\$ 45,000	\$ 35,756	\$8,939	\$8,939	\$8,939	\$8,939	
POOL PAVERS	20	3	\$ 30,000	\$ 21,994	\$7,331	\$7,331	\$7,331		
REC AREA EQUIPMENT	10	2	\$ 10,000	\$ 6,667	\$3,333	\$3,334			
CLUBHOUSE A/C UNITS	7	2	\$ 20,000	\$ 12,171	6,085	6,085			
HURRICANE			\$ 71,966						
Total Cost Replacement			\$ 4,486,966						
Fully funding - Annual contribution					\$208,329	\$198,784	\$182,937	\$175,606	\$166,667
Reserve Begging Balance As of 12/31/25					\$ 555,069	\$ 326,731	\$ 475,515	\$ 628,452	\$759,058
Total Contribution Funding (waiving roof funding for 2026)					\$ 41,662	\$ 198,784	\$ 182,937	\$ 175,606	\$166,667
Total Expenditures					\$ 270,000	\$ 50,000	\$ 30,000	\$ 45,000	\$0
Total Reserve					\$ 326,731	\$ 475,515	\$ 628,452	\$ 759,058	\$925,724