



2026 OT Budget with Rate Increases | Oak Tree Home Owners Association, Inc. | FY2026

Prepared By: Michael Biddinger Real Estate
12020 North Pennsylvania Avenue
Oklahoma City, OK 73120

As of 10/21/2025

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	FY 2026
Income													
410 Assessment Income:													
41021 Cypress Estates	52,638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$52,638.00
41022 East Oak Place	76,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$76,500.00
41023 Golf Club Estates	24,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$24,750.00
41024 Oak Tree Country Club (IA)	12,339.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,339.00
41025 Oak Tree National (IA)	6,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$6,170.00
41026 Oak Tree - General	936,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$936,592.00
41027 Seven Oaks	70,638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$70,638.00
41028 The Highlands (IA)	21,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$21,500.00
41029 The Oaks	168,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$168,750.00
41030 The Paddocks (IA)	4,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$4,068.00
41031 The Pointe	87,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$87,750.00
41032 The Reserve	33,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$33,750.00
41033 The Summit I	60,898.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$60,898.00
41034 The Summitt II	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$36,000.00
41035 The Summit III	21,138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$21,138.00
41036 Turnberry at Oak Tree	97,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$97,342.00
41037 Rabbit Ridge at Oak Tree (IA)	13,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$13,680.00
41038 Long Iron of Oak Tree	54,236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$54,236.00
41039 The Forrest of Oak Tree	20,072.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$20,072.00
41040 Landmark at Oak Tree (IA)	2,072.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,072.00
41041 The Legacy (just converted)	54,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$54,000.00
Subtotal for 410 Assessment Income:	1,854,883.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,854,883.00
420 Miscellaneous Income:													
4200 Interest Income	3,500.00	3,700.00	4,300.00	4,300.00	4,200.00	4,200.00	4,100.00	4,100.00	4,100.00	4,100.00	4,000.00	4,500.00	\$49,100.00
4202 Builder Access Fees	1,500.00	500.00	500.00	1,500.00	1,500.00	500.00	500.00	1,500.00	500.00	1,500.00	500.00	500.00	\$11,000.00
4203 Builder ARB Fee	1,575.00	525.00	525.00	1,575.00	1,575.00	525.00	525.00	1,575.00	525.00	1,575.00	525.00	525.00	\$11,550.00
4205 Decal Income	0.00	40.00	40.00	0.00	40.00	40.00	0.00	40.00	40.00	0.00	140.00	140.00	\$520.00
4210 Late Charge Fee	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$25,000.00
4216 Late Charge Interest	0.00	6,000.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	500.00	500.00	500.00	300.00	300.00	\$16,600.00
4217 Legal Fee Reimbursement	1,000.00	2,500.00	500.00	400.00	0.00	800.00	1,450.00	260.00	1,900.00	450.00	2,000.00	0.00	\$11,260.00
4218 Letter Prep Income	0.00	35.00	35.00	0.00	35.00	35.00	0.00	35.00	35.00	0.00	35.00	35.00	\$280.00
4220 Other Income	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$10.00
4228 Violation	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	500.00	\$2,000.00
Subtotal for 420 Miscellaneous Income:	7,585.00	38,300.00	8,900.00	9,775.00	9,350.00	7,600.00	7,575.00	8,010.00	8,100.00	8,125.00	7,500.00	6,500.00	\$127,320.00
Total for Income	1,862,468.00	38,300.00	8,900.00	9,775.00	9,350.00	7,600.00	7,575.00	8,010.00	8,100.00	8,125.00	7,500.00	6,500.00	\$1,982,203.00
Expenses													



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51 Payroll and Benefits:													
5140 Administration - Payroll	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	4,584.00	\$55,008.00
5142 Administration-Payroll Bonus	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	\$1,500.00
5144 Administration - Benefits V/S	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	\$3,384.00
5145 Administration - Insurance	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00	\$12,468.00
5146 Administration - Taxes	479.00	479.00	479.00	479.00	479.00	479.00	479.00	479.00	479.00	479.00	479.00	479.00	\$5,748.00
5147 Administration - Workers Comp	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	\$552.00
5150 Maintenance - Payroll	0.00	0.00	0.00	3,040.00	3,040.00	3,040.00	3,040.00	3,040.00	3,040.00	0.00	0.00	0.00	\$18,240.00
5154 Maintenance - Benefits V/S	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.01
5155 Maintenance - Insurance	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.01
5156 Maintenance - Taxes	0.00	0.00	0.00	395.00	395.00	395.00	395.00	395.00	395.00	0.00	0.00	0.00	\$2,370.00
5157 Maintenance - Workers Comp	0.00	0.00	0.00	73.00	73.00	73.00	73.00	73.00	73.00	0.00	0.00	0.00	\$438.00
5161 Security- Outsourced	76,473.00	76,473.00	76,473.00	76,473.00	76,473.00	76,473.00	76,474.00	77,734.00	77,734.00	77,734.00	77,734.00	77,739.00	\$923,987.00
Subtotal for 51 Payroll and Benefits:	82,903.02	82,903.00	83,403.00	86,411.00	86,411.00	86,411.00	86,412.00	87,672.00	88,172.00	84,164.00	84,164.00	84,669.00	\$1,023,695.02
52 Maintenance and Repairs:													
5202 Building - Exterior Repairs	0.00	5,000.00	0.00	0.00	500.00	0.00	5,000.00	0.00	500.00	0.00	5,000.00	0.00	\$16,000.00
5220 Electrical	0.00	0.00	150.00	0.00	0.00	150.00	0.00	0.00	0.00	150.00	0.00	0.00	\$450.00
5224 Fence Repairs	0.00	0.00	0.00	0.00	4,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	\$6,000.00
5227 Gate Repairs & Maintenance	0.00	0.00	0.00	3,000.00	3,000.00	0.00	500.00	0.00	0.00	3,000.00	0.00	0.00	\$9,500.00
5235 Hardware & Locks	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	100.00	0.00	0.00	0.00	\$200.00
5240 HVAC	0.00	0.00	0.00	200.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00	\$600.00
5250 Landscaping- Mowing/ Edging	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	\$163,500.00
5253 Landscaping - Special/ Seasonal	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00	0.00	\$25,000.00
5255 Landscaping - Beds/ Entries/ Flowers	0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	\$60,000.00
5269 Street Repairs & Upkeep	0.00	0.00	500.00	5,000.00	1,500.00	500.00	10,000.00	500.00	5,000.00	500.00	0.00	0.00	\$23,500.00
5271 Landscaping - Sprinklers/ Irrigation	0.00	0.00	1,000.00	1,000.00	3,000.00	1,000.00	0.00	1,000.00	0.00	3,000.00	0.00	0.00	\$10,000.00
5295 Signage, Not Entry	0.00	0.00	0.00	0.00	500.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	\$1,500.00
5300 Snow Removal	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	\$3,700.00
5320 Supplies - Maintenance	100.00	100.00	200.00	200.00	100.00	200.00	300.00	200.00	200.00	100.00	100.00	200.00	\$2,000.00
5351 Utility - Electric	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$12,000.00
5355 Utility - Water/Sewer/Trash	2,000.00	2,500.00	3,000.00	3,500.00	4,000.00	4,500.00	5,000.00	5,000.00	4,000.00	3,000.00	3,000.00	2,000.00	\$41,500.00
5365 Window Washing - Guard	60.00	60.00	60.00	100.00	60.00	100.00	60.00	60.00	60.00	100.00	60.00	100.00	\$880.00
Subtotal for 52 Maintenance and Repairs:	17,660.00	23,160.00	33,960.00	54,000.00	30,660.00	20,700.00	39,110.00	22,210.00	25,110.00	40,100.00	51,410.00	18,250.00	\$376,330.00
54A Security Expenses:													
5401 Automobile - Fuel-Security	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	\$13,500.00
5411 Equipment - Radios	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	\$5,000.00
5415 Office Supplies- Security	530.00	230.00	530.00	230.00	530.00	230.00	530.00	230.00	530.00	230.00	530.00	230.00	\$4,560.00
5431 Security Cameras/Equipment	500.00	500.00	1,500.00	500.00	500.00	1,500.00	500.00	500.00	500.00	500.00	1,500.00	500.00	\$9,000.00



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5441 Utility - Cable-Security	160.00	160.00	160.00	160.00	160.00	160.00	160.00	170.00	170.00	170.00	170.00	170.00	\$1,970.00
5442 Utility - Electric-Security	800.00	800.00	500.00	600.00	900.00	900.00	900.00	800.00	800.00	800.00	800.00	700.00	\$9,300.00
5443 Utility - Internet-Security	350.00	350.00	350.00	350.00	350.00	390.00	390.00	390.00	390.00	390.00	390.00	390.00	\$4,480.00
5444 Utility - Telephone-Security	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	190.00	\$2,280.00
5445 Utility - Water/Sewer/Trash-Security	1,875.00	1,875.00	1,975.00	2,075.00	2,175.00	2,375.00	2,475.00	2,575.00	2,475.00	2,375.00	2,275.00	1,875.00	\$26,400.00
5446 Utility - Gas-Security	120.00	90.00	120.00	90.00	120.00	60.00	120.00	70.00	120.00	90.00	120.00	90.00	\$1,210.00
5460 Vehicle Maint/Repair-Security	0.00	0.00	0.00	200.00	0.00	0.00	200.00	0.00	0.00	200.00	0.00	0.00	\$600.00
5465 Vehicle Lease/Rental	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	\$36,000.00
Subtotal for 54A Security Expenses:	8,525.00	8,195.00	11,825.00	8,395.00	8,925.00	10,305.00	9,965.00	11,925.00	9,175.00	8,945.00	9,975.00	8,145.00	\$114,300.00
57 General & Administrative:													
5740 Annual/Board Meeting Expense	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00	\$7,500.00
5800 Accounting/Audit	0.00	0.00	0.00	0.00	0.00	0.00	11,500.00	0.00	0.00	0.00	0.00	0.00	\$11,500.00
5810 Bank Charges	0.00	0.00	15.00	0.00	0.00	15.00	0.00	0.00	15.00	0.00	0.00	15.00	\$60.00
5812 Management Fees-HOA	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	4,790.00	\$57,480.00
5825 Decals	0.00	0.00	250.00	0.00	0.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00	\$750.00
5850 Legal and Professional Fees	1,000.00	2,000.00	1,000.00	0.00	3,000.00	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00	3,000.00	0.00	\$19,000.00
5862 Utility - Internet-Admin	190.00	190.00	190.00	190.00	190.00	190.00	210.00	210.00	210.00	210.00	210.00	210.00	\$2,400.00
5863 Utility - Telephone-Admin	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	\$1,980.00
5870 Office Supplies	355.00	255.00	455.00	355.00	255.00	455.00	355.00	255.00	455.00	355.00	255.00	455.00	\$4,260.00
5873 Copies	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00	\$3,480.00
5875 Postage	170.00	270.00	170.00	270.00	170.00	270.00	170.00	270.00	170.00	270.00	170.00	170.00	\$2,540.00
Subtotal for 57 General & Administrative:	9,960.00	7,960.00	7,325.00	6,060.00	8,860.00	8,425.00	18,480.00	7,980.00	8,345.00	8,080.00	8,880.00	10,595.00	\$110,950.00
61 Fixed Expenses:													
6110 Insurance- Property & Liability	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	\$39,150.00
6190 Taxes - Real Estate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	\$600.00
Subtotal for 61 Fixed Expenses:	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	4,050.00	\$39,750.00
Total for Expenses	122,048.02	125,218.00	139,513.00	157,866.00	137,856.00	129,291.00	157,417.00	133,237.00	134,252.00	144,739.00	157,879.00	125,709.00	\$1,665,025.02
Net Operating Income	1,740,419.98	-86,918.00	-130,613.00	-148,091.00	-128,506.00	-121,691.00	-149,842.00	-125,227.00	-126,152.00	-136,614.00	-150,379.00	-119,209.00	\$317,177.98
Non-operating Income													
4118 Special Assessment	400,000.00	177,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	\$977,000.00
Total for Non-operating Income	400,000.00	177,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	\$977,000.00
Non-operating Expenses													
71 Reserve/ Capital Expenditures:													
7110 Capital- Building Exterior	0.00	0.00	0.00	10,000.00	2,500.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	\$16,500.00
7145 Capital-Fence	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00	\$310,000.00
7151 Capital-Gate	0.00	75,000.00	75,000.00	75,000.00	75,000.00	19,168.00	0.00	0.00	0.00	0.00	0.00	0.00	\$319,168.00
7159 Common Area Parks	0.00	0.00	0.00	0.00	0.00	40,000.00	60,000.00	24,726.00	0.00	0.00	0.00	0.00	\$124,726.00
7160 Capital-Landscaping	0.00	0.00	30,000.00	6,000.00	0.00	0.00	65,700.00	0.00	0.00	36,000.00	0.00	0.00	\$137,700.00

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7161 Capital-Security Equipment	0.00	33,632.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$33,632.00
7191 Capital-Street & Curb Replacement	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00	55,000.00	55,000.00	55,000.00	0.00	0.00	\$220,000.00
7232 Capital-Street Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	5,000.00	0.00	0.00	\$35,000.00
Subtotal for 71 Reserve/ Capital Expenditures:	0.00	108,632.00	105,000.00	101,000.00	77,500.00	63,168.00	180,700.00	94,726.00	170,000.00	196,000.00	100,000.00	0.00	\$1,196,726.00
Total for Non-operating Expenses	0.00	108,632.00	105,000.00	101,000.00	77,500.00	63,168.00	180,700.00	94,726.00	170,000.00	196,000.00	100,000.00	0.00	\$1,196,726.00
Net Non-operating Income	400,000.00	68,368.00	-5,000.00	-1,000.00	22,500.00	36,832.00	-180,700.00	-94,726.00	-170,000.00	-196,000.00	-100,000.00	0.00	(\$219,726.00)
Net Income	2,140,419.98	-18,550.00	-135,613.00	-149,091.00	-106,006.00	-84,859.00	-330,542.00	-219,953.00	-296,152.00	-332,614.00	-250,379.00	-119,209.00	\$97,451.98