

The Trails HOA
2027 APPROVED Budget
January 1, 2027 - December 31, 2027

ACCOUNT DESCRIPTION	2026 Budget	2027 Budget
INCOME		
Assessment Income	\$ 1,085,040	\$ 1,168,400
Clubhouse Rental	\$ 14,655	\$ 15,000
Trade Show	\$ 1,500	\$ 1,500
RV Compound Rental	\$ 15,500	\$ 15,500
Pool Passes & Swipe Cards	\$ -	\$ 1,693
Total	\$ 1,116,695	\$ 1,202,093

2027 vs. 2026 Assessment Comparison			
Unit Type	2027 Annual Assessment	2026 Annual Assessment	2027 vs. 2026
Lot	\$ 1,180	\$ 1,096	\$ 84
Unit Type	2027 Quarterly Assessment	2026 Quarterly Assessment	2027 vs. 2026 Incr/<dcr>
Lot 990	\$ 295	\$ 274	\$ 21

OPERATING EXPENSES

Price Per Door

Landscaping			
Contracted Lawn Service	\$ 320,000	\$ 329,000	\$ 83
Landscape - General	\$ 25,404	\$ -	\$ -
Grounds Misc.	\$ 64,725	\$ 67,638	\$ 17
Supplies/Mulch	\$ 25,000	\$ 26,125	\$ 7
Signs	\$ 5,424	\$ 5,668	\$ 1
Irrigation Repairs	\$ 9,000	\$ 9,405	\$ 2
Tree Removal/Maintenance	\$ 28,000	\$ 28,000	\$ 7
Retention Areas	\$ 8,250	\$ 8,621	\$ 2
Seasonal Decorations	\$ 15,000	\$ 15,000	\$ 4
Plant Replacement	\$ 35,700	\$ 23,500	\$ 6
Total Landscaping	\$ 536,503	\$ 512,957	\$ 130

Utilities			
Electric	\$ 32,520	\$ 34,146	\$ 9
Cable/Internet/Telephone	\$ 6,912	\$ 7,147	\$ 2
Security Alarm	\$ 1,164	\$ 1,204	\$ 0
Water/Sewer	\$ 7,000	\$ 7,350	\$ 2
Waste Disposal	\$ 3,000	\$ 3,150	\$ 1
Irrigation	\$ 1	\$ 1	\$ 0
Total Utilities	\$ 50,597	\$ 52,998	\$ 13

Pool			
Pool Service Contract	\$ 51,429	\$ 54,001	\$ 14
Water Safety	\$ 71,000	\$ 75,330	\$ 19
Pool Chemicals	\$ 15,500	\$ 16,198	\$ 4
Pool Repairs/Supply	\$ 2,500	\$ 2,500	\$ 1
Pool Maint./Misc.	\$ 3,500	\$ 3,500	\$ 1
Total Pool	\$ 143,929	\$ 151,529	\$ 38

Clubhouse			
Maint./Repairs	\$ 27,180	\$ 28,104	\$ 7
Housekeeping	\$ 15,048	\$ 15,800	\$ 4
Housekeeping - Events	\$ 1	\$ 1	\$ 0
Equip/Supplies	\$ 10,644	\$ 11,006	\$ 3
Pest Control/Termite Bond	\$ 2,196	\$ 2,271	\$ 1
Community Events	\$ 6,200	\$ 6,200	\$ 2
Trade Show	\$ 1,968	\$ 1,968	\$ 0
Other Expenses	\$ 108	\$ -	\$ -
Total Clubhouse	\$ 63,345	\$ 65,350	\$ 17

Administrative			
Management Contract	\$ 25,720	\$ 27,260	\$ 7
Audit Fees & Tax Prep	\$ 6,000	\$ 6,000	\$ 2
Legal Fees	\$ 12,000	\$ 14,000	\$ 4
Insurance	\$ 12,588	\$ 13,180	\$ 3
Insurance - General, Property, & Liability	\$ 28,550	\$ 29,892	\$ 8
Onsite Management	\$ 167,290	\$ 167,510	\$ 42
Annual Meeting Notice	\$ 15,840	\$ 16,579	\$ 4
Newsletter	\$ 6,000	\$ 6,204	\$ 2
Quarterly Statements	\$ 11,880	\$ 12,284	\$ 3
Additional Mailing	\$ 5,725	\$ 5,920	\$ 1
Copier Lease	\$ 4,100	\$ 4,100	\$ 1
Miscellaneous Admin	\$ -	\$ -	\$ -
Postage/Onsite Stamps	\$ 280	\$ 280	\$ 0
Supplies	\$ 15,648	\$ 16,180	\$ 4
UBR Report	\$ 200	\$ 200	\$ 0
Bank Charges	\$ 500	\$ 500	\$ 0
Bad Debt Expense	\$ 10,000	\$ 10,000	\$ 3
Total Administrative	\$ 322,321	\$ 330,089	\$ 83

Reserves			
Capital Expenditures	\$ -	\$ -	\$ -
Reserves-Unallocated	\$ -	\$ 89,170	\$ 23
Total Reserves	\$ -	\$ 89,170	\$ 23

TOTAL OPERATING EXPENSES	\$ 1,116,695	\$ 1,202,093	\$ 9
---------------------------------	---------------------	---------------------	-------------

NET INCOME/LOSS	\$ -	\$ (0)	\$ 295
------------------------	-------------	---------------	---------------