

The Trails HOA
2026 Budget APPROVED
January 1, 2026 - December 31, 2026

ACCOUNT DESCRIPTION	2025 Budget	2026 Budget
INCOME		
Assessment Income	\$ 1,030,469	\$ 1,085,040
Community Bldg Rental	\$ 18,500	\$ 14,655
Trade Show	\$ 1,500	\$ 1,500
RV Compound Rental	\$ 15,500	\$ 15,500
Pool Passes & Swipe Cards	\$ 1,000	\$ -
Total	\$ 1,066,969	\$ 1,116,695

2026 vs. 2025 Assessment Comparison			
Unit Type	2026 Annual Assessment	2025 Annual Assessment	2026 vs. 2025
Lot	\$ 1,096	\$ 1,044	\$ 52
Unit Type	2026 Quarterly Assessment	2025 Quarterly Assessment	2026 vs. 2025 Incr/<dcr>
Lot 990	\$ 274	\$ 261	\$ 13

OPERATING EXPENSES

Price Per Door

Landscaping			
Contracted Lawn Service	\$ 310,158	\$ 320,000	\$ 81
Grounds Misc.	\$ 39,918	\$ 64,725	\$ 16
Supplies/Mulch	\$ 25,000	\$ 25,000	\$ 6
Signs	\$ 3,500	\$ 5,424	\$ 1
Irrigation Repairs	\$ 9,065	\$ 9,000	\$ 2
Tree Removal/Maintenance	\$ 28,000	\$ 28,000	\$ 7
Retention Areas	\$ 8,240	\$ 8,250	\$ 2
Seasonal Decorations	\$ 15,000	\$ 15,000	\$ 4
Plant Replacement	\$ 21,000	\$ 35,700	\$ 9
Landscape - General	\$ -	\$ 25,404	\$ 6
Total Landscaping	\$ 459,881	\$ 536,503	\$ 135

PER QUARTER

Utilities			
Electric	\$ 26,360	\$ 32,520	\$ 8
Water/Sewer	\$ 3,000	\$ 3,000	\$ 1
Waste Disposal	\$ 7,000	\$ 7,000	\$ 2
Irrigation	\$ 1	\$ 1	\$ 0
Total Utilities	\$ 36,361	\$ 42,521	\$ 11

Pool			
Pool Service Contract	\$ 48,980	\$ 51,429	\$ 13
Water Safety	\$ 67,615	\$ 71,000	\$ 18
Pool Chemicals	\$ 14,850	\$ 15,500	\$ 4
Pool Repairs/Supply	\$ 3,500	\$ 2,500	\$ 1
Pool Maint./Misc.	\$ 2,500	\$ 3,500	\$ 1
Total Pool	\$ 137,445	\$ 143,929	\$ 36

Clubhouse			
Maint/Repairs	\$ 15,750	\$ 27,180	\$ 7
Housekeeping	\$ 13,500	\$ 15,048	\$ 4
Housekeeping - Events	\$ 1	\$ 1	\$ 0
Equip/Supplies	\$ 6,500	\$ 10,644	\$ 3
Pest Control/Termite Bond	\$ 2,400	\$ 2,196	\$ 1
Community Events	\$ 5,000	\$ 6,200	\$ 2
Trade Show	\$ 1,000	\$ 1,968	\$ 0
Other Expenses	\$ 3,960	\$ 108	\$ 0
Total Clubhouse	\$ 48,111	\$ 63,345	\$ 16

Administrative			
G&A-Management Fees	\$ 23,760	\$ 25,720	\$ 6
G&A-Newsletter	\$ 5,000	\$ 6,000	\$ 2
G&A-Supplies	\$ 13,500	\$ 15,928	\$ 4
G&A-Audit Fees & Tax Prep	\$ 6,000	\$ 6,000	\$ 2
G&A-Legal Fees	\$ 12,250	\$ 12,000	\$ 3
G&A-Insurance	\$ 34,166	\$ 41,138	\$ 10
G&A-Security Alarm	\$ 1,164	\$ 1,164	\$ 0
G&A-Cable/Internet/Phone	\$ 5,200	\$ 6,912	\$ 2
G&A-Onsite Management	\$ 135,960	\$ 167,290	\$ 42
Bank Fees & Coupon Books	\$ 9,924	\$ -	\$ -
Miscellaneous Admin	\$ 1,656	\$ 9,825	\$ 2
G&A-UBR Report	\$ 562	\$ 200	\$ 0
Bank Charges	\$ 500	\$ 500	\$ 0
G&A-Bad Debt	\$ 10,000	\$ 10,000	\$ 3
HC-Annual Meeting Notice	\$ -	\$ 15,840	\$ 4
HC-Quarterly Statements	\$ -	\$ 11,880	\$ 3
Total Administrative	\$ 259,642	\$ 330,397	\$ 83

Reserves			
Reserves-Unallocated	\$ 125,529	\$ -	\$ -
Total Reserves	\$ 125,529	\$ -	\$ -

TOTAL OPERATING EXPENSES	\$ 1,066,969	\$ 1,116,695	\$ 8
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NET INCOME/LOSS	\$ -	\$ -	\$ 274
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