

PHOA 2026
Approved Budget

	Actuals	2025 Budget		2026 Budget
	Jan - Dec 25	Jan - Dec 25	Difference	Jan - Dec 2026
Income				
3020 · REGULAR DUES	1,657,520	1,657,479	41	1,657,479
3029 · FINANCE CHARGES	2,973	2,500	473	2,400
3030 · INTEREST INCOME RESERVE FUND	71,283	67,000	4,283	66,600
3912 · UNREALIZED GAIN/LOSS	-1,824		-1,824	
3990 · RETURNED CHECK FEES	25		25	
Total Income	1,729,952	1,726,979	2,973	1,726,479
Gross Profit	1,729,952	1,726,979	2,973	1,726,479
Expense				
4000 · MANAGEMENT FEES	52,490	52,490	-	55,050
4002 · LEGAL	-300	500	-800	480
4005 · AUDIT	8,150	9,000	-850	9,000
4006 · PHONE	2,400	2,400	-	2,460
4008 · POSTAGE	310	500	-190	360
4009 · BANK FEES	1,216	500	716	1,200
4010 · OFFICE/TECHNOLOGY	2,862	2,000	862	3,600
4012 · INSURANCE COVERAGE	440,055	584,296	-144,241	555,000
4017 · INCOME TAXES	9,598	23,450	-13,852	20,000
4018 · MEETINGS	670	500	170	600
4020 · IRRIGATION - WATER	58,273	88,000	-29,727	75,000
4021 · IRRIGATION - REPAIRS	17,801	20,000	-2,199	20,000
4022 · ELECTRICITY	3,385	4,000	-615	3,600
4024 · TRASH REMOVAL	23,712	30,000	-6,288	40,465
4025 · CABLE TELEVISION	67,809	72,500	-4,691	72,000
4026 · GATEHOUSE UTILITIES	2,466	2,700	-234	2,640
4028 · PEST CONTROL	8,818	7,500	1,318	8,040
4030 · WILDFIRE MITIGATION	-	20,000	-20,000	20,000
4031 · LANDSCAPING MAINTENANCE	77,513	65,000	12,513	75,000
4032 · LANDSCAPING REPAIRS	12,033	15,000	-2,967	10,000
4033 · LANDSCAPING IMPROVEMENTS	14,674	15,000	-326	15,000
4034 · COMMON AREA CLEANING	14,340	15,000	-660	15,300
4035 · EXTERIOR PAINT TOUCH-UP	6,175	7,500	-1,325	7,500
4039 · SHUTTLE BUS	22,467	22,000	467	24,000
4040 · SECURITY MONITORING	47,356	32,000	15,356	50,000
4041 · FIRE SPRINKLER INSPECTION	8,350	6,000	2,350	12,000
4042 · FIRE SPRINKLER REPAIRS/REPLACE	54,919	30,000	24,919	40,000
4043 · ALARM PANEL REPLACEMENT	0	16,000	-16,000	-
4052 · R&M PLUMBING	1,028	2,000	-972	1,800
4053 · WATER DAMAGE REPAIRS	0	11,000	-11,000	10,000
4054 · R&M SEWER & DRAIN	0	10,000	-10,000	10,000
4055 · WINDOW/SCREEN REPLACEMENT	0	2,500	-2,500	1,800
4056 · R&M EXTERIOR SIDING & BLDG	29,007	25,000	4,007	20,000
4057 · R&M ROOF	29,372	25,000	4,372	36,000
4059 · R&M ELECTRICAL	8,589	6,000	2,589	6,000
4060 · LIGHT BULB REPLACEMENT	0	500	-500	480
4061 · SIDEWALK & DRIVEWAY REPAIR	9,596	25,000	-15,404	25,000
4062 · EXTERIOR GARAGE & DOOR REPAIR	664	2,000	-1,336	1,800
4067 · CHRISTMAS DECORATIONS	12,508	13,000	-492	13,000
4068 · CHIMNEY SWEEPING	7,550	7,500	50	7,500
4069 · WINDOW WASHING	13,440	15,000	-1,560	15,000
4070 · DRIVEWAY SNOW REMOVAL	93,532	100,000	-6,468	100,000
4071 · PATHWAY SNOW REMOVAL	39,689	60,000	-20,311	60,000
4075 · FREEZE PROTECTION	2,210	4,000	-1,790	3,500
4093 · NITROGEN BOTTLES	18,308	18,000	308	18,000
4095 · DRYER VENT REPAIR	2,778	5,000	-2,222	3,600
4096 · FRONT DOOR REPAIR	-	1,000	-1,000	600
Total Expense	1,225,812	1,476,336	-250,524	1,472,375
Net Income	504,139	250,849	253,496	254,104