

**Handsmill Property Owners Association, Inc.**  
**Operation Budget**  
**January 01, 2026 - December 31, 2026**



|                                              | <b>2026<br/>PROPOSED<br/>BUDGET</b> | <b>2025<br/>APPROVED<br/>BUDGET</b> | <b>REMARKS</b>                 |
|----------------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| <b>OPERATING REVENUES</b>                    |                                     |                                     |                                |
| Residential Assessments                      | \$ 774,388                          | \$ 727,280                          | \$336/quarter (8% increase)    |
| Operating Capital Contributions              | 12,000                              | 30,000                              |                                |
| Transfer Fees                                | -                                   | 6,000                               |                                |
| Late Fees & Interest                         | -                                   | -                                   |                                |
| ARC Fees                                     | 2,000                               | 2,500                               |                                |
|                                              |                                     |                                     | 114 units+Clubhouse (3% inc. - |
| Grinder Pumps                                | 40,000                              | 40,000                              | \$336/unit)                    |
| Clubhouse Rental                             | 2,500                               | 2,500                               |                                |
| Reserve Contribution                         | (155,000)                           | (220,000)                           |                                |
| <b>TOTAL OPERATING REVENUES</b>              | <b>\$ 675,888</b>                   | <b>\$ 588,280</b>                   |                                |
| <b>OPERATING EXPENSES</b>                    |                                     |                                     |                                |
| <b>ADMINISTRATIVE</b>                        |                                     |                                     |                                |
| Management Salaries                          | 136,158                             | 129,675                             |                                |
| Education Reimbursement                      | 2,000                               | 2,500                               |                                |
| Other Payroll Expenses                       | -                                   | -                                   |                                |
| Management Fees - Contract                   | 38,148                              | 37,092                              |                                |
| Professional Services Legal                  | 4,000                               | 5,000                               |                                |
| Professional Services General                | 8,000                               | 8,000                               |                                |
| Office Supplies - General                    | 5,000                               | 6,000                               |                                |
| Insurance - General                          | 15,000                              | 15,000                              |                                |
| Meetings                                     | 300                                 | -                                   |                                |
| Social Committee                             | 20,000                              | 20,000                              |                                |
| Property Tax                                 | 4,000                               | 4,000                               |                                |
| <b>TOTAL ADMINISTRATIVE EXPENSES</b>         | <b>\$ 232,606</b>                   | <b>\$ 227,267</b>                   |                                |
| <b>LANDSCAPING/IRRIGATION</b>                |                                     |                                     |                                |
| Landscaping Maintenance Contract             | 101,304                             | 67,955                              |                                |
| Tree Removal                                 | 10,000                              | 15,000                              |                                |
| Landscape Pine Needles                       | 30,000                              | 35,850                              | 2x COS                         |
| Landscaping - Flowers                        | 2,400                               | -                                   | Spring/Fall Flowers            |
| Landscape Other                              | 10,000                              | 15,000                              |                                |
| R & M Irrigation                             | 5,000                               | 5,000                               |                                |
| <b>TOTAL LANDSCAPING/IRRIGATION EXPENSES</b> | <b>\$ 158,704</b>                   | <b>\$ 138,805</b>                   |                                |
| <b>REPAIRS &amp; MAINTENANCE</b>             |                                     |                                     |                                |
| R & M General                                | 5,000                               | 7,500                               |                                |
| R & M Clubhouse                              | 2,500                               | 8,500                               |                                |
| R & M HVAC                                   | 1,500                               | -                                   |                                |
| HVAC Maintenance Contract                    | 1,035                               | -                                   | Clubhouse HVAC Maint.          |
| Pest Control Contract                        | 2,000                               | 1,270                               | Clubhouse Pest Control         |
| R & M Pool                                   | 8,000                               | 6,500                               |                                |
| Pool - Service Contract                      | 14,994                              | 14,008                              |                                |
| Lift Stations                                | 40,000                              | 40,000                              |                                |
| R & M Pond                                   | 10,000                              | -                                   | Repairs+ annual insp.          |
|                                              |                                     |                                     | Handsmill   Gentry SCM+        |
| Dry Pond Contract                            | 62,160                              | 4,700                               | Mowing                         |
| Pool - Permits                               | 400                                 | 550                                 |                                |
| Fountain Contract                            | 5,000                               | 5,000                               | 2x/mo visits                   |
| Pet Stations                                 | 4,000                               | 3,460                               |                                |
| Clubhouse Supplies                           | 2,000                               | 2,500                               |                                |

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|                                               | <b>2026<br/>PROPOSED<br/>BUDGET</b> | <b>2025<br/>APPROVED<br/>BUDGET</b> | <b>REMARKS</b>          |
|-----------------------------------------------|-------------------------------------|-------------------------------------|-------------------------|
| Clubhouse Cleaning                            | 19,250                              | 16,920                              | Cleaning Contract       |
| R & M Fitness Center                          | 2,500                               | 2,500                               |                         |
| Fitness Center Preventative Maint             | 1,396                               | 1,400                               | Quarterly Maint. Visits |
| <b>TOTAL REPAIRS &amp; MAINTENANCE EXPEN:</b> | <b>\$ 181,735</b>                   | <b>\$ 114,808</b>                   |                         |
| <b>SAFETY</b>                                 |                                     |                                     |                         |
| R & M Gate                                    | 8,500                               | 8,500                               | Gate Maintenance        |
| Clubhouse Fire Protection                     | 800                                 | 800                                 |                         |
| <b>TOTAL SAFETY EXPENSES</b>                  | <b>\$ 9,300</b>                     | <b>\$ 9,300</b>                     |                         |
| <b>UTILITIES</b>                              |                                     |                                     |                         |
| Electric General                              | 70,000                              | 70,000                              |                         |
| Natural Gas                                   | 500                                 | 500                                 |                         |
| Water & Sewer                                 | 15,000                              | 15,000                              |                         |
| Telephone & Internet                          | 6,000                               | 6,000                               |                         |
| Trash Removal                                 | 1,600                               | 1,600                               |                         |
| <b>TOTAL UTILITIES EXPENSES</b>               | <b>\$ 93,100</b>                    | <b>\$ 93,100</b>                    |                         |
| <b>OTHER INCOME &amp; EXPENSES</b>            |                                     |                                     |                         |
| Contingency                                   | 443                                 | 5,000                               |                         |
| <b>TOTAL OTHER INCOME &amp; EXPENSES</b>      | <b>\$ 443</b>                       | <b>\$ 5,000</b>                     |                         |
| <b>TOTAL OPERATING EXPENSES</b>               | <b>\$ 675,888</b>                   | <b>\$ 588,280</b>                   |                         |
| <b>NET EXCESS/(DEFICIT)</b>                   | <b>0</b>                            | <b>-</b>                            |                         |