

2026 HSTA BUDGET SUMMARY

			2026 BUDGET	2025 ACT + FORE	2025 BUDGET	2024 ACTUAL	2024 BUDGET	2023 BUDGET	VARIANCE 2026/2025 BUDGET (\$)
INCOME									
New Code	Old Code								
40-4000-00	Assessments	41000	\$ 1,207,066	\$ 1,079,143	\$ 1,085,016	\$ 1,164,060	\$ 1,171,323	\$ 1,126,273	\$ 122,050
40-4001-00	Condo Fees	41010	\$ -	\$ 10,787	\$ 7,632	\$ 16,951	\$ 16,564	\$ 16,440	\$ (7,632)
40-4015-00	Late Fees	42010	\$ 7,200	\$ 10,086	\$ 7,200	\$ 13,737	\$ 7,200	\$ 10,513	\$ -
40-4017-00	Collection Fees	45500	\$ 300	\$ 2,050	\$ 300	\$ 1,598	\$ 420	\$ 300	\$ -
40-4019-00	Operating Bank Interest	46000	\$ 200	\$ 146	\$ 500	\$ 297	\$ 539	\$ 1,921	\$ (300)
40-4020-00	Reserve & Investment Interest	46050	\$ 60,000	\$ 64,792	\$ 53,000	\$ 43,778	\$ 28,098	\$ 3,122	\$ 7,000
40-4022-00	Homeowner Interest	46100	\$ 900	\$ 802	\$ 1,500	\$ 1,703	\$ 1,111	\$ 1,080	\$ (600)
40-4025-00	Bank Fees	46200	\$ 455	\$ 595	\$ 250	\$ 275	\$ 405	\$ 185	\$ 205
40-4030-00	Clubhouse/Barn Rental Fees	45000	\$ 14,666	\$ 14,995	\$ 15,000	\$ 20,453	\$ 14,400	\$ 13,800	\$ (334)
40-4050-00	Transfer Fees	42020	\$ 150,000	\$ 178,307	\$ 100,800	\$ 179,334	\$ 46,800	\$ 43,500	\$ 49,200
40-4054-00	Design Review Fees	45700	\$ 1,200	\$ 2,700	\$ 350	\$ 2,375	\$ 1,800	\$ 1,800	\$ 850
40-4067-00	Cell Tower Lease	43000	\$ 25,067	\$ 27,294	\$ 49,200	\$ 21,617	\$ 23,753	\$ 22,886	\$ (24,133)
40-4068-00	CTC Lease	43010	\$ 3,385	\$ 3,454	\$ 3,143	\$ 3,127	\$ 3,057	\$ 2,954	\$ 242
40-4069-00	HSSC Management Fee	45100	\$ 43,800	\$ 29,200	\$ 29,200	\$ 40,432	\$ 40,432	\$ 37,997	\$ 14,600
40-4100-00	Misc Income	49000	\$ 14,746	\$ 13,853	\$ 13,000	\$ 5,916	\$ 1,500	\$ 1,950	\$ 1,746
40-4110-00	Set-Up Fees	42000	\$ 6,600	\$ 6,600	\$ 3,600	\$ 5,850	\$ 2,100	\$ 2,100	\$ 3,000
TOTAL INCOME			\$ 1,535,585	\$ 1,444,803	\$ 1,369,691	\$ 1,521,505	\$ 1,359,502	\$ 1,286,371	\$ 165,894
EXPENSES									
Reserve Funding									
52-5100-00	Reserve Funding	58010	\$ 46,320	\$ 12,000	\$ 12,000	\$ 96,000	\$ 96,000	\$ 72,000	\$ 34,320
52-5105-00	Conservation Reserve Funding	58020	\$ 100,200	\$ 100,800	\$ 100,800	\$ 60,000	\$ 60,000	\$ 36,000	\$ (600)
91-9300-00	Allocate Interest to Reserves	91-9300-00	\$ 60,000	\$ 64,792					
TOTAL Reserve Funding			\$ 206,520	\$ 177,592	\$ 112,800	\$ 156,000	\$ 156,000	\$ 108,000	\$ 93,720
Facilities Operations & Maintenance									
62-6200-00	Janitorial Supplies	55010	\$ -	\$ -	\$ 28,148	\$ 4,757	\$ 4,675	\$ 5,397	\$ (28,148)
62-6210-00	Pool Cleaning, Chemicals, Supplies, Maint	55210	\$ 77,000	\$ 74,385	\$ 49,000	\$ 68,153	\$ 51,975	\$ 67,363	\$ 28,000
62-6230-00	Clubhouse, Restroom Cleaning & Maint	58030	\$ 24,350	\$ 23,366	\$ 8,500	\$ 19,421	\$ 19,400	\$ 19,850	\$ 15,850
62-6250-00	Pool & Clubhouse Monitoring	58045	\$ 6,800	\$ 6,712	\$ 6,000	\$ 5,830	\$ 7,168	\$ 8,655	\$ 800
62-6260-00	Fitness Center Cleaning & Maint	58040	\$ 4,300	\$ 4,116	\$ 3,000	\$ 4,388	\$ 5,700	\$ 10,800	\$ 1,300
62-6265-00	Community Barn Cleaning & Maint	58060	\$ 6,000	\$ 6,369	\$ 8,500	\$ 7,665	\$ 9,840	\$ 6,600	\$ (2,500)
62-6270-00	Misc Facilities Operations & Maintenance	58000/57040	\$ 4,220	\$ 3,725	\$ -	\$ 16,665	\$ 5,700	\$ 5,700	\$ 4,220
TOTAL Facilities Operations & Maintenance			\$ 122,670	\$ 118,673	\$ 103,148	\$ 126,880	\$ 104,458	\$ 124,365	\$ 19,522
Site Operations & Maintenance									
72-5230-00	Power	55510	\$ 31,200	\$ 29,857	\$ 38,000	\$ 37,885	\$ 33,932	\$ 30,625	\$ (6,800)
72-5235-00	Gas	55510	\$ 7,210	\$ 6,242	\$ -	\$ -	\$ -	\$ -	\$ 7,210
72-5245-00	Water	55500	\$ 48,250	\$ 63,582	\$ 34,000	\$ 44,616	\$ 28,779	\$ 23,483	\$ 14,250
72-5265-00	Trash/Landfill	55520/56200	\$ 10,545	\$ 11,021	\$ 13,000	\$ 10,735	\$ 12,206	\$ 7,861	\$ (2,455)
72-7210-00	Landscape Maintenance	55100	\$ 301,497	\$ 292,716	\$ 255,915	\$ 341,915	\$ 334,824	\$ 295,200	\$ 45,582
72-7220-00	Irrigation Repairs	57100	\$ 1,000	\$ 14,382	\$ 2,000	\$ 1,941	\$ -	\$ 7,200	\$ (1,000)
72-7225-00	Tree & Shrub Maintenance (Turf/Parks)	57200	\$ 30,000	\$ 30,754	\$ 18,775	\$ 19,195	\$ 30,000	\$ 46,750	\$ 11,225
72-7230-00	Misc Landscape (Leaf Pick Up)	57900	\$ 20,000	\$ 20,000	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 18,800
72-7235-00	Snow Removal	55410	\$ 3,000	\$ 1,000	\$ 2,500	\$ 1,763	\$ 1,600	\$ 2,500	\$ 500
72-7240-00	Pest Control	55900	\$ 7,200	\$ 5,600	\$ 12,000	\$ 8,797	\$ 15,435	\$ 12,600	\$ (4,800)
72-7243-00	Pet Waste Management (Mutt Mitts)	New	\$ 8,000	\$ 5,648	\$ -	\$ -	\$ -	\$ -	\$ 8,000
72-7250-00	Street Light Maint & Repairs	55400	\$ 4,000	\$ 2,202	\$ 4,000	\$ 1,645	\$ 3,800	\$ 6,356	\$ -
72-7255-00	Electrical Repairs	New	\$ 600	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 600
72-7260-00	Buildings & Structures Maint & Repairs	57010	\$ 3,650	\$ -	\$ 3,650	\$ 10,517	\$ 7,200	\$ 7,200	\$ -
72-7265-00	Site Operations & Maint (General)	55000/56100	\$ 32,500	\$ 32,366	\$ 29,100	\$ -	\$ 3,750	\$ 148	\$ 3,400
72-7300-00	Vehicles & Heavy Equip Maint & Repairs	56010	\$ 3,970	\$ 3,640	\$ 2,400	\$ 1,734	\$ 2,400	\$ 2,120	\$ 1,570
72-7305-00	Supplies & Fuel	56110	\$ 2,504	\$ 2,197	\$ 3,000	\$ 1,865	\$ 2,580	\$ 4,980	\$ (496)
72-7310-00	Tools/Light Equip Maint & Repairs	56020	\$ 1,000	\$ 148	\$ 2,200	\$ 1,660	\$ 1,800	\$ 2,500	\$ (1,200)
72-7400-00	Park Maint (Play Equip, Signage etc.)	57030	\$ 1,000	\$ 900	\$ 5,000	\$ 486	\$ 9,000	\$ 9,000	\$ (4,000)
72-7405-00	Memorial Rose Garden	57210	\$ 500	\$ 124	\$ -	\$ 313	\$ 1,200	\$ 720	\$ 500
72-7405-00	Grant - Open Space/Farm	56210	\$ -	\$ -	\$ -	\$ (1,397)	\$ -	\$ -	\$ -
TOTAL Site Operations & Maintenance			\$ 517,626	\$ 522,829	\$ 426,740	\$ 483,670	\$ 493,306	\$ 462,844	\$ 90,886
Open Space									
73-7300-00	Operations & Maintenance	50010	\$ 161,840	\$ 176,430	\$ 143,447	\$ 103,321	\$ 95,584	\$ 76,619	\$ 18,393
73-7305-00	Repairs & Improvements	50020	\$ 10,000	\$ 5,181	\$ 10,000	\$ 10,847	\$ 28,500	\$ 28,500	\$ -
73-7310-00	Farm General (Seeds, Tools, Supplies, etc.)	50030	\$ 2,000	\$ 23,770	\$ 29,000	\$ 18,709	\$ 20,300	\$ 16,900	\$ (27,000)
73-7315-00	AG Fields	50035	\$ 3,600	\$ 3,198	\$ 10,000	\$ 8,822	\$ 11,948	\$ 17,400	\$ (6,400)
73-7320-00	Tractor & Farm Equipment Maint & Repairs	50065	\$ 2,600	\$ 694	\$ 3,000	\$ 4,292	\$ 1,500	\$ 951	\$ (400)
73-7325-00	Weed Mitigation / Chemicals	50070	\$ 16,000	\$ -	\$ 24,500	\$ 288	\$ -	\$ 975	\$ (8,500)
73-7330-00	Trails	50080	\$ 1,600	\$ 628	\$ 1,500	\$ 48,634	\$ 3,000	\$ 3,500	\$ 100
73-7335-00	DCHS / Farmstead	50085	\$ 5,500	\$ 15,110	\$ 13,000	\$ 7,180	\$ 8,380	\$ 5,000	\$ (7,500)
73-7340-00	OS Community, Events & Services	50045	\$ 7,600	\$ 2,465	\$ 2,000	\$ 2,811	\$ 4,000	\$ 1,245	\$ 5,600
73-7345-00	Orchard	New	\$ 9,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900
73-7350-00	Open Space Manager (Consultant)	51200	\$ 15,000	\$ 12,601	\$ 22,000	\$ 13,527	\$ 13,800	\$ 13,800	\$ (7,000)
73-7355-00	Farm Manager (Consultant)	New	\$ 28,850						
TOTAL Open Space			\$ 264,490	\$ 240,076	\$ 258,447	\$ 204,906	\$ 173,212	\$ 151,090	\$ 6,043
Administrative									
82-8210-00	State, Federal & Property Taxes	52200	\$ 3,350	\$ 3,110	\$ 1,800	\$ 6,318	\$ 1,717	\$ 1,334	\$ 1,550
82-8220-00	Tax Prep Fees	52010	\$ 2,300	\$ 2,300	\$ 2,500	\$ 3,150	\$ 2,419	\$ 4,050	\$ (200)
82-8365-00	Legal Service	52030	\$ 20,000	\$ 35,708	\$ 8,000	\$ 18,678	\$ 4,800	\$ 4,800	\$ 12,000
82-8410-00	Insurance	52300	\$ 16,950	\$ 16,263	\$ 16,000	\$ 16,733	\$ 1,492	\$ 19,204	\$ 950
82-8440-00	Management Contract Fees	52400	\$ 25,338	\$ 27,332	\$ 30,000	\$ 30,049	\$ 33,768	\$ 30,026	\$ (4,662)
82-8450-00	Printing/Mailing/Supplies/Storage Fees	52100	\$ 13,328	\$ 15,023	\$ 22,000	\$ 8,391	\$ 28,749	\$ 18,984	\$ (8,672)
82-8455-00	Bank Charges	52020	\$ 455	\$ 955	\$ 200	\$ 390	\$ 465	\$ 135	\$ 255
82-8460-00	Design Review Fee	52500	\$ -	\$ -	\$ -	\$ 3,443	\$ 3,240	\$ -	\$ -
82-8510-00	Misc Admin	52900/52000	\$ 6,600	\$ 6,600	\$ 2,000	\$ 6,511	\$ 3,204	\$ 1,880	\$ 4,600
82-8600-00	Office Lease	53010	\$ 20,361	\$ 15,975	\$ 20,064	\$ 20,128	\$ 20,630	\$ 21,393	\$ 297

82-8605-00	Postal Room Lease	53020	\$ 15,975	\$ 14,218	\$ 15,510	\$ 16,861	\$ 18,864	\$ 20,135	\$ 465
82-8610-00	Office & Post Office Maintenance	58050	\$ 5,025	\$ 5,025	\$ 4,800	\$ 5,389	\$ 4,800	\$ 4,225	\$ 225
82-8615-00	Copier Lease & Maintenance	53300	\$ 6,300	\$ 5,264	\$ 5,268	\$ 6,233	\$ 7,200	\$ 7,664	\$ 1,032
82-8620-00	Tech Resources - IT Services	53400	\$ 2,200	\$ 8,534	\$ 2,200	\$ 5,365	\$ 1,764	\$ 1,709	\$ -
82-8625-00	Computer Programs & Supplies	53000/53200	\$ 2,100	\$ 5,016	\$ 1,000	\$ 6,623	\$ 1,800	\$ 1,500	\$ 1,100
82-8630-00	Phone/Internet/Cable (Office & Facilities)	53100	\$ 11,700	\$ 10,746	\$ 12,000	\$ 11,597	\$ 12,332	\$ 13,774	\$ (300)
TOTAL Administrative			\$ 151,983	\$ 174,030	\$ 143,342	\$ 165,859	\$ 147,244	\$ 150,813	\$ 8,641
Community Programs/Services									
84-8275-00	Social Events & Programs	54010	\$ 35,096	\$ 34,332	\$ 45,000	\$ 28,334	\$ 47,700	\$ 42,976	\$ (9,904)
xxx	Car Show		\$ 7,000						
84-8285-00	Website (Hosting, Support, Maint.)	54200	\$ 2,640	\$ 2,875	\$ 1,500	\$ 2,796	\$ 1,800	\$ 4,698	\$ 1,140
84-8280-00	Sponsorships for Library Events	54400	\$ 2,000	\$ 2,000	\$ -	\$ 100	\$ (11,069)	\$ (10,110)	\$ 2,000
TOTAL Community Programs/Services			\$ 46,736	\$ 39,207	\$ 46,500	\$ 31,230	\$ 38,431	\$ 37,564	\$ 236
Management Staff									
83-8300-00	Management Staff	51015	\$ 156,000	\$ 220,229	\$ 146,040	\$ 151,894	\$ 160,200	\$ 135,300	\$ 9,960
83-8305-00	Hourly Staff	51100	\$ 51,111	\$ 21,243	\$ 12,500	\$ 37,777	\$ 36,050	\$ 77,655	\$ 38,611
83-8310-00	Payroll Taxes	51025	\$ 13,500	\$ 13,848	\$ 14,535	\$ 16,133	\$ 16,150	\$ 18,652	\$ (1,035)
83-8315-00	Payroll Fees	51026	\$ 2,641	\$ 2,522	\$ 3,300	\$ 3,622	\$ 3,450	\$ 3,223	\$ (659)
83-8320-00	Workers Comp Insurance	51030	\$ 2,036	\$ 2,027	\$ 3,200	\$ 2,671	\$ 3,232	\$ 2,641	\$ (1,164)
TOTAL Management Staff			\$ 225,288	\$ 259,869	\$ 179,575	\$ 212,096	\$ 219,082	\$ 237,471	\$ 45,713
TOTAL EXPENSES			\$ 1,535,313	\$ 1,532,275	\$ 1,270,552	\$ 1,380,640	\$ 1,331,733	\$ 1,272,147	
NET INCOME			\$ 272	\$ (87,472)	\$ 99,139	\$ 140,865	\$ 27,769	\$ 14,224	

RESERVE SPENDING 2026

\$135,000	CH Pool Repairs (Plaster, Beach Entry, Deck)
\$20,000	CH Pool Add 2 Pergolas
\$135,000	SM Pool Repairs (Mushroom, Plaster, Couping)
\$26,000	SM Pool Add 2 Pergolas
TBD	SM Pool Pump Room
\$10,000	Community Barn / Deck & Floor Staining
\$5,500	CH Banquet Chairs
\$10,000	Pond Restoration
\$3,125	Migration SharePoint Electronic File System
\$344,625	