TOSCANO
DADELAND'S PREMIER RESIDENCES

TOSCANO CONDOMINIUM ASSOCIATION, INC.
OVERVIEW OF 2026 APPROVED BUDGET

OPERATING EXPENSES & RESERVES	2025 BUDGET	2026 BUDGET	VARIANCE	%
TOTAL ADMINISTRATIVE (EXCLD MASTER)	$ 122,397	$ 395,934	$ 273,537	223.48% [1]
TOTAL MASTER ASSOCIATION FEES	$ 246,137	$ 241,505	$ (4,631)	-1.88%
TOTAL INSURANCE	$ 962,766	$ 762,460	$ (200,307)	-20.81%
TOTAL UTILITIES	$ 700,089	$ 682,488	$ (17,601)	-2.51%
TOTAL CONTRACTS	$ 996,314	$ 1,064,824	$ 68,510	6.88% [2]
TOTAL SALARIES	$ 1,225,922	$ 1,311,421	$ 85,500	6.97% [3]
TOTAL REPAIRS & MAINTENANCE	$ 185,521	$ 262,774	$ 77,253	41.64% [4]
TOTAL SPECIAL PROJECTS	$ 100,000	$ 100,000	$ -	0.00%
TOTAL RESERVES - SIRS & NON-SIRS	$ 1,658,226	$ 1,599,671	$ (58,555)	-3.53%
TOTAL OPERATING EXPENSES & RESERVES	**$ 6,197,372**	**$ 6,421,076**	**$ 223,704**	**3.61%**

1.	**ADMINISTRATIVE INCREASE DUE TO THE FOLLOWING: Legal Fees increase to address Pool Project ($20K); Professional Fees for new appraisal & SIRS update ($3K); BDA Installation mandated by the State ($43K) & Contingency increase to address building repairs not covered by insurance. ($200K).**	**$ 273,537**	**223.48%**
2.	**CONTRACTS INCREASE FOR THE FOLLOWING CONTRACTS: New - HVAC System Maintenance ($37K); New - Odor Control ($2,900); Trash Removal based on current use ($8,300); Valet Service for increase in payrate ($11K); & Various other small increases.**	**$ 68,510**	**6.88%**
3.	**SALARY INCREASE BASED ON COST OF LIVING INCREASE / TO MEET MINIMUM WAGE STANDARD & INCREASE IN HEALTH INSURANCE FOR 21 EMPLOYEES.**	**$ 85,500**	**6.97%**
4.	**REPAIRS IN MAINTENANCE DUE TO THE FOLLOWING: Repairs based on actuals & based on components getting older: HVAC Repairs ($15K); Doors & Locks - Replacement & installation of 2 fire-rated doors ($7K); Reupholstering of furniture in the lobbies & clubroom ($21K); Electrical Repairs ($5K); Fire Sprinkler Detectors ($4K); Plumbing Repairs ($15K); Landscape Extras ($2K); R&M Supplies ($5K); Fitness Center ($2,500).**	**$ 77,253**	**41.64%**
	TOTAL	**$ 504,799**	**278.97%**

TOTAL SAVINGS IN 2026 DUE TO REDUCTION OF FEES THROUGH NEGOTIATIONS & BY MAKING ADJUSTMENTS:	**$ (281,095)**	**-28.73%**

Approved at Budget Meeting Held on 12/1/2025

TOSCANO CONDOMINIUM ASSOCIATION
2026 APPROVED BUDGET
January 1, 2026 - December 31, 2026

Description	2026 Approved Monthly Budget	2026 Approved Annual Budget	Variance from 2025
****REVENUE**			
Owner Assessments	$ 381,658	$ 4,579,900	6.68%
Reserve Income	$ 133,306	$ 1,599,671	-3.53%
Master Assessments	$ 20,125	$ 241,505	-1.88%
****TOTAL REVENUE**	**$ 535,090**	**$ 6,421,076**	**3.61%**
EXPENSES			
****ADMINISTRATIVE**			
Accounting Fees-CPA	$ 833	$ 10,000	
Master Assessments	$ 20,125	$ 241,505	
Bank Charges	$ 83	$ 1,000	
Computer Maintenance	$ 833	$ 10,000	
Legal Fees - General	$ 5,833	$ 70,000	
Lic, Txs, Permits - Backflow Cert.	$ 15	$ 175	
Lic, Txs, Permits - Elevators	$ 56	$ 675	
Lic, Txs, Permits - Fire Alarm/Sprink Inspct	$ 153	$ 1,834	
Lic, Txs, Permits - Fire Inspection	$ 153	$ 1,840	
Lic, Txs, Permits - Fire Extg Inspec	$ 197	$ 2,363	
Lic, Txs, Permits - State Condo Fees	$ 194	$ 2,327	
Lic, Txs, Permits - Pool/Spa	$ 63	$ 750	
Corportate Annual Rep	$ 10	$ 123	
Administrative Colleciton Fees	$ 8	$ 100	
Meetings/Minutes	$ 83	$ 1,000	
Office Equipment	$ 509	$ 6,112	
Transmitter Expense	$ 468	$ 5,619	
Office Supplies	$ 333	$ 4,000	
Printing & Postage	$ 196	$ 2,355	
Social Events	$ 500	$ 6,000	
Professional Fees - Reserve Study	$ 250	$ 3,000	
Radio & Pager Maint	$ 4,097	$ 49,160	
Contingency	$ 17,917	$ 215,000	
Holiday Lighting	$ 208	$ 2,500	
****TOTAL ADMINISTRATIVE**	**$ 53,120**	**$ 637,439**	**72.97%**
****INSURANCE**			
Multiperil/Prop Ins.	$ 49,680	$ 596,164	
Liaiblity Insurance	$ 4,245	$ 50,937	
Umbrella Insurance	$ 2,518	$ 30,214	
Flood Inusrance	$ 2,278	$ 27,341	
Directors & Officers	$ 1,424	$ 17,089	
Fidelity Bond	$ 174	$ 2,089	
Ins Finance Charge	$ 2,272	$ 27,259	
Workers Comp Ins.	$ 47	$ 565	
Other Insurance	$ 900	$ 10,801	
****TOTAL INSURANCE**	**$ 63,538**	**$ 762,460**	**-20.81%**

Description	2026 Approved Monthly Budget		2026 Approved Annual Budget		Variance from 2025
****UTILITIES**					
Electricity- - General	$	23,664	$	283,972	
Water & Sewer- - General	$	29,983	$	359,795	
Fuel-Diesel	$	417	$	5,000	
Gas/Fuel Oil Exp	$	2,250	$	27,000	
Telephone Expense	$	560	$	6,720	
****TOTAL UTILITIES**	**$**	**56,874**	**$**	**682,488**	**-2.51%**

****CONTRACTS**					
Cable Television	$	33,565	$	402,780	
Contracts Elevator Inspection	$	410	$	4,917	
Carpet Contract	$	3,685	$	44,216	
Elevator Contract - General	$	3,910	$	46,920	
Fire Alarm System - Monitoring	$	1,150	$	13,800	
Plants Maintenance	$	42	$	500	
Floor Care	$	275	$	3,300	
Generator	$	290	$	3,484	
Health Club Contract	$	161	$	1,926	
HVAC System	$	3,083	$	37,000	
Lawn Maintenance	$	1,667	$	20,000	
Management Services	$	5,803	$	69,630	
Odor Control	$	484	$	5,811	
Pest Control	$	1,371	$	16,448	
Pool/Spa Service	$	563	$	6,750	
Roof Contract	$	412	$	4,940	
Security Services	$	20,327	$	243,925	
Telephone Lease	$	183	$	2,198	
Trash Removal	$	3,933	$	47,200	
Trash Chute	$	375	$	4,500	
Uniforms	$	361	$	4,335	
Valet Services	$	6,292	$	75,504	
Water Treatment	$	395	$	4,740	
****TOTAL CONTRACTS**	**$**	**88,735**	**$**	**1,064,824**	**6.88%**

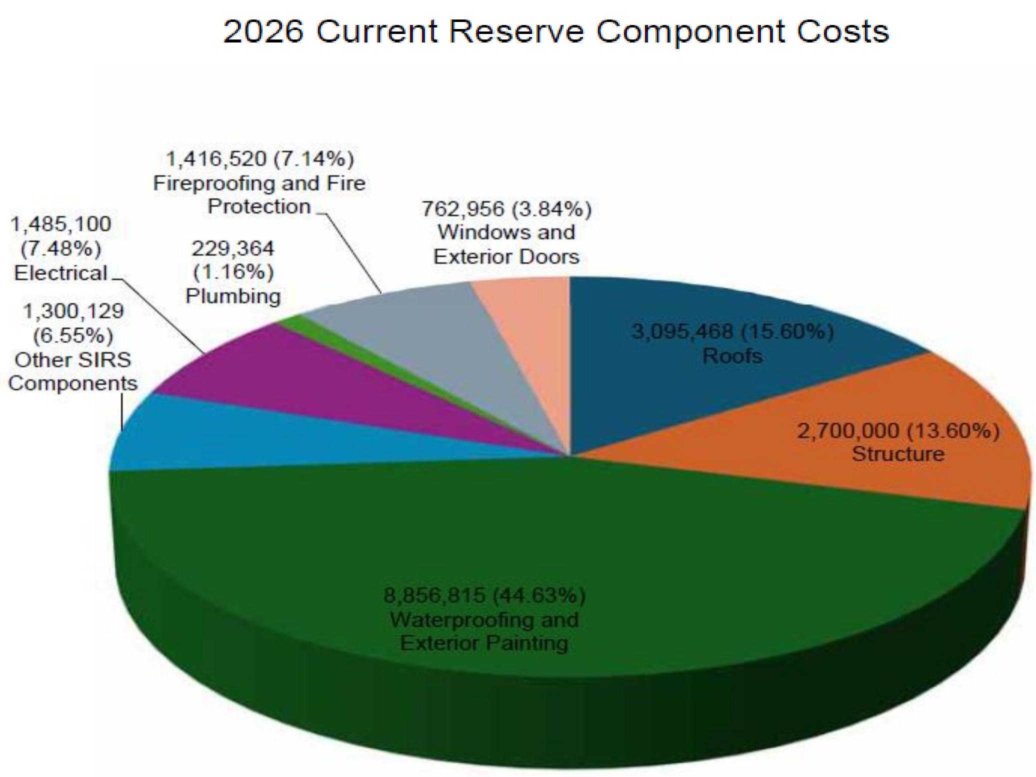
****SALARIES & BENEFITS**					
Salaries - Maintenance	$	19,764	$	237,172	
Salaries - Janitorial	$	24,075	$	288,894	
Salaries - Office	$	24,208	$	290,495	
Salaries - Grounds	$	3,688	$	44,261	
Salaries - Painter	$	3,825	$	45,895	
Salaries - Front Desk	$	17,002	$	204,020	
Medical Insurance	$	15,410	$	184,921	
Bonus	$	1,314	$	15,764	
****TOTAL SALARIES & BENEFITS**	**$**	**109,285**	**$**	**1,311,421**	**6.97%**

Description	2026 Approved Monthly Budget	2026 Approved Annual Budget	Variance from 2025
****REPAIRS/MAINTENANCE**			
R&M - Air Conditioning	$ 4,167	$ 50,000	
R&M - Elevator	$ 1,000	$ 12,000	
R&M - Doors & Locks	$ 806	$ 9,674	
R&M - Irrigation	$ 167	$ 2,000	
R&M - Furniture	$ 2,083	$ 25,000	
R&M - Roof Repairs	$ 442	$ 5,300	
R&M - Electrical	$ 833	$ 10,000	
R&M - Equipment	$ 417	$ 5,000	
R&M Equipment - Cameras	$ 417	$ 5,000	
R&M - Equipment - Computer Repairs	$ 358	$ 4,300	
R&M - Fire Sprinkler/Dectectors	$ 833	$ 10,000	
R&M Equipment - Fire Alarm/Sprinkl Maint.	$ 417	$ 5,000	
R&M - Entry System	$ 167	$ 2,000	
R&M - Gate	$ 417	$ 5,000	
R&M - Lighting	$ 583	$ 7,000	
R&M - Plumbing	$ 3,333	$ 40,000	
R&M - Pool/Spa Fountain	$ 167	$ 2,000	
R&M - Trash Chute	$ 417	$ 5,000	
R&M - Signage	$ 250	$ 3,000	
Landscaping Extras	$ 417	$ 5,000	
Tree Trim/Replace	$ 292	$ 3,500	
R&M - Hurricane - General	$ 333	$ 4,000	
Custodial Supplies	$ 1,083	$ 13,000	
Paint Supplies	$ 833	$ 10,000	
R&M - Supplies	$ 833	$ 10,000	
Fitness Center	$ 833	$ 10,000	
****TOTAL REPAIRS/MAINTENANCE**	**$ 21,898**	**$ 262,774**	**41.64%**
****SPECIAL PROJECTS**			
	$ 8,333	$ 100,000	
****TOTAL SPECIAL PROJECTS**	**$ 8,333**	**$ 100,000**	**0.00%**
****TOTAL OPERATING EXPENSES**	**$ 401,784**	**$ 4,821,405**	**6.22%**
****RESERVE TRANSFERS**			
Structural Integrity Reserve Items	**$ 89,494**	**$ 1,073,933**	
Non-SIRS Items	$ 43,812	$ 525,738	
****TOTAL RESERVE TRANSFERS**	**$ 133,306**	**$ 1,599,671**	**-3.53%**
****TOTAL OPERATING & RESERVES TRANSFERS**	**$ 535,090**	**$ 6,421,076**	**3.61%**

TOSCANO CONDOMINIUM ASSOCIATION INC.
SIRS AND NON-SIRS RESERVES - FULLY FUNDED
January 01, 2026- December 31, 2026

SIRS

Component	Estimated Useful Life (Years)	Estimated Remaining Life (Years)	Estimated Current Replacement Cost	APPROVED 2026 Funding
Roofs	20-25	7-16	$3,095,468.00	
Structure	10-20	7-17	$2,700,000.00	
Waterproofing & Exterior Painting	10-20	1-18	$8,856,815.00	
Other SIRS Components	10-40	1-22	$1,300,129.00	
Electrical	9-40	8-22	$1,485,100.00	
Plumbing	7-45	2-27	$229,364.00	
Fireproofing and Fire Protection	5-40	1-22	$1,416,520.00	
Windows and Exterior Doors	15-40	7-22	$762,956.00	
				$ 1,073,933
			$19,846,352.00	**$ 1,073,933**

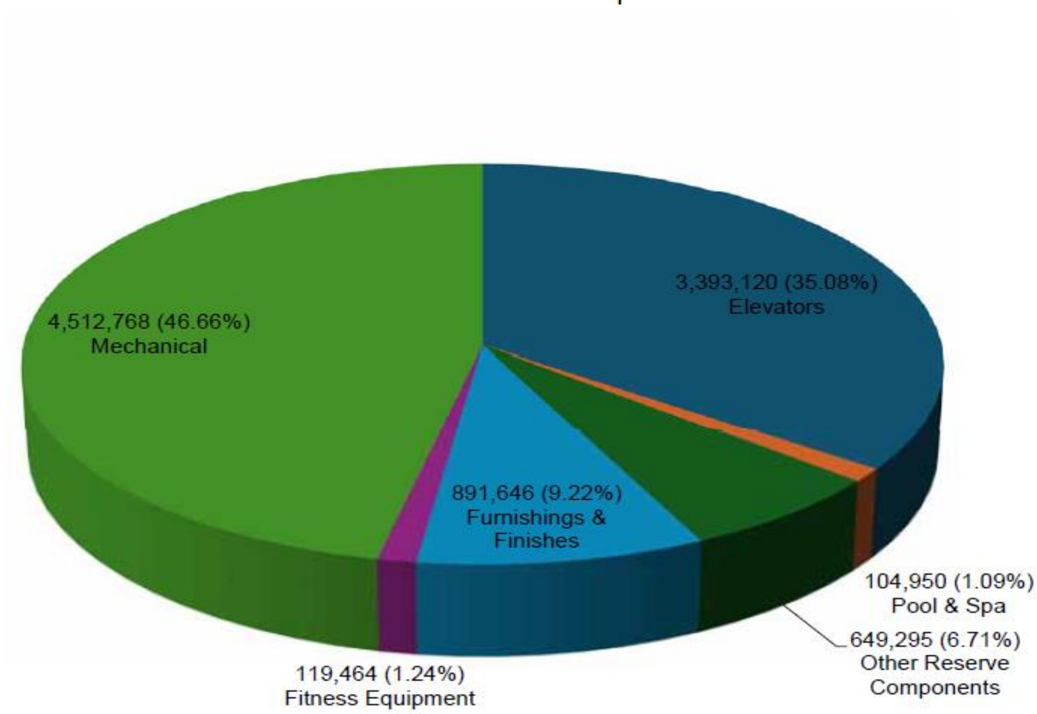


TOSCANO CONDOMINIUM ASSOCIATION INC.
SIRS AND NON-SIRS RESERVES - FULLY FUNDED
January 01, 2026- December 31, 2026

NON-SIRS

Component	Estimated Useful Life (Years)	Estimated Remaining Life (Years)	Estimated Current Replacement Cost	APPROVED 2026 Funding
Elevators	20-25	8-25	$2,900,258.00	
Pool & Spa	3-20	1-17	$104,950.00	
Other Reserve Components	5-32	1-14	$649,295.00	
Furnishings & Finishes	2-24	2-13	$891,646.00	
Fitness Equipment	8-18	1-13	$119,464.00	
Mechanical	8-40	1-30	$4,512,768.00	
				$ 525,738
			$9,178,381.00	**$ 525,738**

2026 Current Reserve Component Costs



	APPROVED 2026 FUNDING
SIRS COMPONENTS	$ 1,073,933
NON-SIRS COMPONENTS	$ 525,738
TOTAL RESERVE FUNDING	**$ 1,599,671**

TOSCANO CONDOMINIUM ASSOCIATION
2026 Approved Budget - Fee Schedule
January 1, 2026 - December 31, 2026

Unit Type	Percentage Of Unit Ownership	Number Of Units	Approved Total Monthly Per Unit	Unit Numbers
0000-01	0.3083477100	1	$1,487.26	**CU-2**
0000-02	0.1488649900	3	$797.90	**315S - 415S - 515S**
0000-03	0.1785513100	1	$957.02	**2209S**
0000-04	0.3794215300	1	$1,830.08	**CU-3**
0000-05	0.1638164900	72	$878.04	**403N - 405N - 407N - 422N - 424N - 426N - 503N - 505N - 507N - 522N - 524N - 526N - 603N - 605N - 607N - 622N - 624N - 626N - 703N - 705N - 707N - 722N - 724N - 726N - 603S - 604S - 605S - 607S - 608S - 609S - 610S - 611S - 703S - 704S - 705S - 707S - 708S - 709S - 710S - 711S - 803S - 804S - 805S - 807S - 808S - 809S - 810S - 811S - 303S - 304S - 305S - 307S - 308S - 309S - 310S - 311S - 403S - 404S - 405S - 407S - 408S - 409S - 410S - 411S - 503S - 504S - 505S - 507S - 508S - 509S - 510S - 511S**
0000-06	0.1677168800	8	$898.95	**414N - 416N - 514N - 516N - 614N - 616N - 714N - 716N**
0000-10	0.1761677300	12	$944.24	**909S - 1009S - 1109S - 1209S - 1409S - 1509S - 1609S - 1709S - 1809S - 1909S - 2009S - 2109S**
0000-14	0.1783346200	1	$955.85	**2203S**
0000-17	0.1787680000	25	$958.18	**903S - 908S - 1003S - 1008S - 1103S - 1108S - 1203S - 1208S - 1403S - 1408S - 1503S - 1508S - 1603S - 1608S - 1703S - 1708S - 1803S - 1808S - 1903S - 1908S - 2003S - 2008S - 2103S - 2108S - 2208S**
0000-19	0.1826683900	4	$979.09	**602N - 627N - 702N - 727N**
0000-20	0.1833184300	1	$982.56	**615S**
0000-24	0.1926360600	4	$1,032.52	**415N - 515N - 615N - 715N**
0000-25	0.1984866500	4	$1,063.86	**421N - 521N - 621N - 721N**
0000-28	0.2073708800	8	$1,111.48	**409N - 420N - 509N - 520N - 609N - 620N - 709N - 720N**
0000-30	0.2316399900	1	$1,241.55	**629N**
0000-31	0.2162551000	1	$1,159.10	**TH102**
0000-34	0.2353236900	4	$1,261.31	**610N - 619N - 710N - 719N**
0000-35	0.2301231700	4	$1,233.44	**402N - 427N - 502N - 527N**
0000-37	0.2329401200	8	$1,248.53	**412N - 417N - 512N - 517N - 612N - 617N - 712N - 717N**
0000-39	0.2394407700	5	$1,283.38	**411N - 418N - 511N - 518N - 715S**
0000-40	0.2465914900	1	$1,321.71	**815S**
0000-41	0.2491917500	39	$1,335.63	**902S - 910S - 911S - 1002S - 1010S - 1011S - 1102S - 1110S - 1111S - 1202S - 1210S - 1211S - 1402S - 1410S - 1411S - 1502S - 1510S - 1511S - 1602S - 1610S - 1611S - 1702S - 1710S - 1711S - 1802S - 1810S - 1811S - 1902S - 1910S - 1911S - 2002S - 2010S - 2011S - 2102S - 2110S - 2111S - 2202S - 2210S - 2211S**
0000-43	0.2520087000	2	$1,350.73	**401N - 501N**
0000-44	0.2524422080	4	$1,353.06	**611N - 618N - 711N - 718N**
0000-45	0.2552590300	16	$1,368.16	**404N - 406N - 423N - 425N - 504N - 506N - 523N - 525N - 604N - 606N - 623N - 625N - 704N - 706N - 723N - 725N**
0000-46	0.2559090900	1	$1,371.64	**817S**
0000-47	0.2585093600	1	$1,385.58	**617S**
0000-48	0.2606762400	1	$1,397.20	**619S**
0000-49	0.2606762400	1	$1,399.52	**623S**
0000-51	0.2621930600	2	$1,405.33	**601N - 701N**
0000-52	0.2624097500	2	$1,406.49	**628N - 728N**
0000-53	0.2719440400	12	$1,457.58	**612S - 614S - 712S - 714S - 812S - 814S - 312S - 314S - 412S - 414S - 512S - 514S**
0000-54	0.2732441700	4	$1,464.56	**PH21 - PH51 - PH31 - PH41**
0000-55	0.2751943700	1	$1,475.01	**717S**
0000-56	0.2771445700	4	$1,485.46	**408N - 508N - 608N - 708N**
0000-57	0.2775779400	41	$1,487.79	**718S - 818S - 905S - 906S - 907S - 1005S - 1006S - 1007S - 1105S - 1106S - 1107S - 1205S 1206S - 1207S - 1405S - 1406S - 1407S - 1505S - 1506S - 1507S - 1605S - 1606S - 1607S - 1705S - 1706S - 1707S - 1805S - 1806S - 1807S - 1905S - 1906S - 1907S - 2005S - 2006S - 2007S - 2105S - 2106S - 2107S - 2205S - 2206S - 2207S**
0000-58	0.2816950200	1	$1,509.85	**TH108**
0000-59	0.2823450900	1	$1,513.34	**TH107**
0000-60	0.2871122400	6	$1,538.89	**601S - 701S - 801S - 301S - 401S - 501S**
0000-61	0.2905792500	6	$1,557.48	**602S - 702S - 802S - 302S - 402S - 502S**
0000-63	0.2951297100	1	$1,581.86	**PH11**
0000-64	0.2972965900	4	$1,593.47	**410N - 419N - 510N - 519N**
0000-65	0.2998968600	1	$1,607.42	**729N**
0000-66	0.3005469200	6	$1,610.90	**606S -706S - 806S - 306S - 406S - 506S**
0000-67	0.3037972500	2	$1,628.32	**428N - 528N**
0000-68	0.3068308900	1	$1,644.59	**2201S**
0000-69	0.3079143300	1	$1,650.39	**823S**

Unit Type	Percentage Of Unit Ownership	Number Of Units	Approved Total Monthly Per Unit	Unit Numbers
0000-70	0.3081310200	12	$1,651.55	**901S - 1001S - 1101S - 1201S - 1401S - 1501S - 1601S - 1701S - 1801S - 1901S - 2001S - 2101S**
0000-71	0.3154984300	2	$1,691.03	**716S - 816S**
0000-72	0.3232992100	16	$1,732.84	**620S - 720S - 820S - 904S - 1004S - 1104S - 1204S - 1404S - 1504S - 1604S - 1704S - 1804S - 1904S - 2004S - 2104S - 2204S**
0000-73	0.3384674100	1	$1,814.15	**TH103**
0000-74	0.3393341600	8	$1,818.79	**TH104 - TH105 - TH106 - TH109 - TH110 - TH111 - TH112 - TH114**
0000-75	0.3503852700	1	$1,878.03	**723S**
0000-76	0.3575359900	5	$1,916.34	**621S - 719S - 721S - 819S - 821S**
0000-77	0.9874495400	1	$4,762.82	**CU-1**
0000-78	0.4069409700	2	$2,181.16	**624S - 724S**
0000-79	0.4091078500	10	$2,192.78	**PH14 - PH15 - PH43 - PH44 - PH53 - PH54 - PH23 - PH24 - PH33 - PH34**
0000-80	0.4095412300	1	$2,195.10	**824S**
0000-81	0.4322935200	5	$2,317.04	**PH12 - PH42 - PH52 - PH22 - PH32**
0000-82	0.4771480300	2	$2,557.46	**622S - 722S**
0000-83	0.4825652400	1	$2,586.49	**822S**
0000-84	0.5376041200	1	$2,881.49	**TH115**
0000-85	0.5415045100	1	$2,902.41	**TH101**
Total		**399**		