THE PINES COMMUNITY SERVICES ASSOCIATION
PROPOSED BUDGET JANUARY 1, 2026 THROUGH DECEMBER 31, 2026
BASED ON 304 HOMES

	2025 Approved Budget	2026 Proposed Budget
Income		
3010-00 Maintenance Assessments	948,480.00	948,480.00
3015-00 Reserve Assessments	310,080.00	310,080.00
3020-00 Special Assessment Income	326,532.00	0.00
3025-00 Late Fee Income	9,000.00	15,000.00
3030-00 Bank Interest Income-Operating	1,500.00	250.00
3045-00 Legal Fee Recovery	9,000.00	24,000.00
3050-00 Rental Income	54,000.00	54,000.00
3055-00 Roofing Fines	1,500.00	0.00
3060-00 Owner Chargeback - NSF	300.00	1,000.00
3070-00 Delinquent Owner Interest	2,500.00	1,000.00
3075-00 Application / Screening Fees	4,800.00	7,500.00
3085-00 Violations Fee	0.00	0.00
xxxx-xx GRS Processing Fee	500.00	7,500.00
Total Income	1,668,192.00	1,368,810.00
EXPENSE		
Administrative		
5100-00 Management Contract	72,518.00	78,000.00
5110-00 Licenses, Taxes, Fees & Permits	1,200.00	1,500.00
5120-00 Office Expense	4,000.00	13,500.00
5125-00 Postage & Printing	6,000.00	6,000.00
5130-00 Bank Charges	100.00	100.00
5135-00 Year End Report / Tax Prep	6,000.00	12,000.00
5140-00 Legal Fees - General	20,000.00	20,000.00
5160-00 Insurance	429,445.00	430,000.00
xxxx-xx Reserve Study	8,500.00	12,000.00
5180-00 General Administrative Expenses	1,000.00	1,000.00
5185-00 Loan Repayment	326,532.00	0.00
5190-00 Bad Debt Expense	1,500.00	1,200.00
Total Administrative	876,795.00	575,300.00
Utilities		
5205-00 Electric	12,000.00	15,000.00
5230-00 Water & Sewer	1,000.00	1,000.00
5240-00 Internet	2,000.00	1,500.00
5255-00 Trash Collection	5,500.00	7,000.00
Total Utilities	20,500.00	24,500.00
Grounds		
5405-00 Landscaping Contract	65,000.00	72,000.00
5410-00 Landscape Extras	100,000.00	24,000.00
5425-00 Pest Control/Lawn Fertilization	20,000.00	24,000.00
xxxx-xx Lake Maintenance	0.00	6,000.00
5610-00 Fountain Maintenance	1,200.00	0.00
xxxx-xx Tree Trimming & Removal	3,000.00	14,730.00
xxxx-xx Irrigation Services	6,000.00	12,000.00
Total Grounds	195,200.00	152,730.00

CamScanner

Security Camera & Booting		
5305-00 Security Guard	9,600.00	36,000.00
Total Security Camera & Booting	9,600.00	36,000.00
Repairs & Maintenance		
5660-00 General Repairs & Maintenance	18,017.00	36,000.00
5665-00 Rental Unit Expense	20,000.00	1,200.00
xxxx-xx Site Staff	60,000.00	75,000.00
xxxx-xx Roof Repairs & Investigations	50,000.00	50,000.00
xxxx-xx New Dumpsters	50,000.00	0.00
xxxx-xx Canal Repairs	0.00	50,000.00
xxxx-xx Misc Repairs	58,000.00	58,000.00
Total Repairs & Maintenance	256,017.00	270,200.00
Reserve Funding		
6010-00 Reserve Transfers	310,080.00	310,080.00
Total Reserve Funding	310,080.00	310,080.00
TOTAL EXPENSE	1,668,192.00	1,368,810.00
NET INCOME/(LOSS):	0.00	0.00

FEES :	**2025**	**2026**
ANNUAL	**$ 4,140.00**	**$ 4,140.00**
MONTHLY	**$ 345.00**	**$ 345.00**

Yaqub Sheikh
PRESIDENT
11/14/25

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