Sienna Community Association
2027 Budget

OPERATING BUDGET	2027 Budget	2026 Budget	Budget Cost Per Unit 2027 5,769 Units	2026 4,906 Units	Change Per Unit	2027 Budget Percent
Operating Income						
Assessment Income	$ 9,720,515	$ 8,166,625	$ 1,685	$ 1,665	$ 20	92.39%
Other Income	541,353	383,737	94	78	16	5.15%
Program & Recreation Income	259,066	282,300	45	58	(13)	2.46%
TOTAL INCOME	10,520,934	8,832,662	1,824	1,800	23	100.00%
Operating Expenses						
COMMON AREAS						
General Property Maintenance	379,533	566,210	66	115	(50)	3.61%
Landscaping	4,974,962	4,215,248	862	859	3	47.34%
Lakes/Waterways	156,250	199,533	27	41	(14)	1.49%
Pools & Buildings	633,669	575,687	110	117	(8)	6.03%
Parks & Other	63,467	35,145	11	7	4	0.60%
General Facilities	501,924	194,636	87	40	47	4.78%
Utilities	709,074	659,634	123	134	(12)	6.75%
TOTAL COMMON AREAS	7,418,878	6,446,093	1,286	1,314	(28)	70.60%
RECREATION AND FUN						
Program Expense	48,700	123,460	8	25	(17)	0.46%
General Recreation	309,640	294,038	54	60	(6)	2.95%
TOTAL RECREATION & LIFESTYLE	358,340	417,498	62	85	(23)	3.41%
COMMUNITY STANDARDS	(300)	(300)	(0)	(0)	0	0.00%
PROFESSIONAL & ADMINISTRATIVE						
Professional Services	1,973,556	1,663,887	342	339	3	18.78%
Member Communications	14,900	11,235	3	2	0	0.14%
Insurance & Taxes	281,060	200,249	49	41	8	2.67%
Bad Debt	12,000	12,000	2	2	(0)	0.11%
TOTAL PROF & ADMIN	2,281,516	1,887,371	395	385	11	21.71%
TOTAL OPERATING EXPENSES	10,058,434	8,750,662	1,744	1,784	(40)	95.72%
Reserve Contribution	450,000	70,000	78	14	64	4.28%
TOTAL EXPENSES	10,508,434	8,820,662	1,822	1,798	24	100.00%
NET INCOME	$ 12,500	$ 12,000	$ 2	$ 2	$ (0)	

RESERVE BUDGET	Budget
Reserve Income	
Beginning Balance	$ 4,017,788
Reserve Contribution from assessment	450,000
Reserve Contributions from cap fees	829,704
Interest on balances	86,400
Total Reserve Income	5,383,892
Reserve Expenses	1,103,925
NET RESERVES	$ 4,279,967

COMMUNITY ENHANCEMENT FUND	Budget
Community Enhancement Income	
Beginning Balance	$ 2,577,554
CEF Income	887,517
Interest on balances	21,600
Total CEF Income	3,486,671
CEF Expenses	623,492
Net CEF	$ 2,863,179

ASSESSMENT CALCULATION	2027 Budget	2026 Budget
Operating Expenses	$ 1,746	$ 1,786
Less mid year assmt.	(56)	(85)
Less misc. income	(139)	(136)
Net Operating Assessment	1,551	1,566
Reserve contribution	78	14
Cost per unit	$ 1,629	$ 1,580