LAKE SAWYER SOUTH COMMUNITY ASSOCIATION, INC.
PROPOSED BUDGET
YEAR ENDING DECEMBER 31, 2027

	2026 Approved Budget	2027 Proposed Budget
ASSESSMENT INCOME	**$ 1,224,928.00**	**$ 1,217,648.00**
COMMON AREA EXPENSES - (744 UNITS)		
GENERAL & ADMINISTRATIVE		
6020 - Audit Fees / Tax Preparation	4,500.00	7,650.00
6040 - Legal Fees	10,000.00	17,265.00
6045 - Professional Fees	6,000.00	6,000.00
6080 - Bank Fees / Payment Processing	5,348.00	5,457.00
6090 - Postage	9,000.00	10,594.00
6095 - Copies / Printing	11,000.00	13,293.00
6110 - Insurance	28,650.00	36,900.00
6160 - Management Fees	68,784.00	68,784.00
6210 - Community Web Portal	2,844.00	1,850.00
6220 - Corporate Annual Report	86.25	61.25
6230 - Meeting Expenses	990.00	990.00
6240 - Bad Debt	1,707.00	500.00
6370 - Document Storage	1,140.00	780.00
6390 - Miscellaneous	500.00	500.00
6400 - Community Events	2,000.00	1,000.00
6405 - Holiday Decoration	6,000.00	6,000.00
Total General & Administrative	**$ 158,549.25**	**$ 177,624.25**
GROUNDS MAINTENANCE		
6510 - Grounds Maintenance	93,000.00	95,790.00
6525 - Fertilization / Weed Control	18,400.00	18,000.00
6528 - Pest Control - Common Area	4,000.00	2,000.00
6530 - Mulch	7,500.00	7,500.00
6540 - Plant Replacement	4,500.00	8,558.00
6545 - Landscape Enhancements	10,000.00	10,000.00
6550 - Tree Trim / Removal / Replacement	15,000.00	21,000.00
6610 - Irrigation - Repairs / Maintenance	8,096.00	24,442.00
6620 - Backflow Certification	250.00	150.00
6640 - Electrical Repairs	2,500.00	1,689.00
6660 - Conservative Area / Fence	10,000.00	10,000.00
6670 - Signage - Repairs / Maintenance	1,500.00	11,525.00
6750 - Fountain Maintenance	662.00	702.00
6755 - Fountain Repairs / Maintenance	2,000.00	2,000.00
6830 - Pressure Washing	16,500.00	27,050.00
6835 - Pond Maintenance	7,800.00	8,268.00
6850 - Dog Station Service	7,863.00	7,208.00
6855 - Dog Station Supplies	3,481.00	3,481.00
6860 - Dog Station Repairs	500.00	500.00
Total Grounds Maintenance	**$ 213,552.00**	**$ 259,863.00**
ACCESS CONTROL		
6970 - Amenity Gate Programming	1,800.00	3,600.00
6980 - Access Gates Monthly Service	1,428.00	480.00
6985 - Amenity Gate Repairs / Maintenance	2,500.00	2,500.00
6995 - Access Gates Key Cards	282.00	312.00
Total Access Control	**$ 6,010.00**	**$ 6,892.00**

LAKE SAWYER SOUTH COMMUNITY ASSOCIATION, INC.
PROPOSED BUDGET
YEAR ENDING DECEMBER 31, 2027

	2026 Approved Budget	2027 Proposed Budget
AMENITY MAINTENANCE		
7010 - Pool Operation	22,380.00	23,052.00
7020 - Pool Repairs / Maintenance	2,500.00	3,000.00
7025 - Pool Pressure Washing	5,600.00	3,900.00
7030 - Pool Permit	370.35	370.35
7050 - Pool Fence Repair	1,400.00	1,400.00
7100 - Bathhouse Cleaning	8,376.00	8,380.00
7115 - Cabana Repairs / Maintenance	6,000.00	6,000.00
7120 - Amenity Trash Service	2,900.00	3,874.00
7121 - Amenity Power Washing	775.00	775.00
7125 - Pool Trash Service	2,496.00	0.00
7150 - Termite Bond	275.00	275.00
7160 - Pest Control - Cabana	948.00	900.00
7320 - General Improvements	10,000.00	18,160.40
7345 - Playground Repairs / Maintenance	1,000.00	1,000.00
7347 - Playground Inspections	2,275.00	2,700.00
7350 - Sports Court Repairs / Maintenance	12,500.00	5,940.00
7355 - Putting Green Repairs / Maintenance	8,000.00	8,000.00
7360 - Mulch - Playground	6,000.00	6,000.00
Total Amenity Maintenance	**$ 93,795.35**	**$ 93,726.75**
SECURITY SERVICES		
7420 - Camera Repair / Maintenance	10,300.00	1,200.00
7440 - Security Patrol Officer	20,555.40	0.00
7450 - Camera System WIFI	2,280.00	2,550.00
Total Security	**$ 33,135.40**	**$ 3,750.00**
UTILITIES		
7810 - Electricity - Common Areas	2,400.00	2,812.00
7850 - Utilities - Irrigation Water	16,400.00	31,298.00
7880 - Electricity - Pool/BH	15,900.00	14,638.00
7890 - Water / Sewer - Pool	5,200.00	1,967.00
Total Utilities	**$ 39,900.00**	**$ 50,715.00**
RESERVES		
8005 - Reserves - Pooled	124,604.00	82,139.00
8030 - Reserves - Cabana Roof	2,638.00	2,075.00
8040 - Reserves - Cabana Paint	3,600.00	3,577.00
8050 - Reserves - Cabana Interior	7,610.00	4,142.00
8060 - Reserves - Pool	22,228.00	4,023.00
8070 - Reserves - Pool Furniture	2,389.00	18,317.00
8105 - Reserves - Putting Green	10,000.00	0.00
8115 - Reserves - Tennis / Basketball	5,157.00	16,324.00
Total Reserves	**$ 178,226.00**	**$ 130,597.00**
TOTAL COMMON AREA EXPENSES	**$ 723,168.00**	**$ 723,168.00**
Common Area Expenses Per Unit Per Quarter	**$ 243.00**	**$ 243.00**

LAKE SAWYER SOUTH COMMUNITY ASSOCIATION, INC.
PROPOSED BUDGET
YEAR ENDING DECEMBER 31, 2027

	2026 Approved Budget	2027 Proposed Budget
TOWNHOME EXPENSES - (140 UNITS)		
TOWNHOMES - GROUNDS MAINTENANCE		
8320 - Landscape	64,200.00	66,126.00
8325 - Sprinkler Repairs / Maintenance	7,500.00	11,732.00
8335 - Mulch	14,250.00	0.00
8341 - Plant Replacement	3,476.31	17,726.31
8345 - Tree Trimming - TH	11,000.00	11,000.00
8350 - Fertilization / Weed Control - TH	7,800.00	11,400.00
8355 - Pressure Washing	9,850.00	10,255.00
8490 - General Repairs / Maintenance - TH	15,000.00	15,417.69
Total TH Grounds Maintenance	**$ 133,076.31**	**$ 143,657.00**
TOWNHOME - UTILITIES		
8410 - Electric	450.00	440.00
8415 - Utilities - TH Irrigation Water	15,050.00	26,220.00
Total Townhome - Utilities	**$ 15,500.00**	**$ 26,660.00**
TOWNHOME - BUILDING MAINTENANCE		
8510 - Exterior Repairs - Buildings	5,000.00	5,000.00
8520 - Trash Service - TH	499.20	0.00
8530 - Mailbox Kiosk	1,400.00	1,400.00
8540 - Termite Bond	12,522.00	13,316.00
Total Townhome - Building Maintenance	**$ 19,421.20**	**$ 19,716.00**
TOWNHOME - RESERVES		
8010 - Reserves - Pooled TH	82,445.00	34,842.00
8090 - Reserves - Roofs Berkshire	144,850.49	120,344.00
8100 - Reserves - Paint Berkshire	106,467.00	131,163.00
8120 - Reserves - Courtyard Fences	0.00	18,098.00
Total Townhome - Reserves	**$ 333,762.49**	**$ 304,447.00**
TOTAL TOWNHOME EXPENSES	**$ 501,760.00**	**$ 494,480.00**
Townhomes Expenses Assessment	**$ 896.00**	**$ 883.00**
GRAND TOTAL BUDGET EXPENSES	**$ 1,224,928.00**	**$ 1,217,648.00**

Style of Home	# of Units	2026 Approved Quarterly Assessment	2027 Proposed Quarterly Assessment
Single Family Quarterly Assessment	**604**	**$ 243.00**	**243.00**
Townhome Quarterly Assessment	**140**	**$ 1,139.00**	**1,126.00**

DISCLAIMER: THE BUDGET AND FIGURES ARE A GOOD FAITH ESTIMATE ONLY AND REPRESENT AN APPROXIMATION OF FUTURE EXPENSES BASED ON FACTS AND CIRCUMSTANCES EXISTING AT THE TIME OF PREPARATION. ACTUAL COSTS OF SUCH ITEMS MAY EXCEED THE ESTIMATED COSTS.