

**Sienna Community Association
2025 Budget**

OPERATING BUDGET	2025 Budget	2024 Budget	Budget Cost Per Unit			2025 Budget Percent
			2025 4,665 Units	2024 4,161 Units	Change Per Unit	
Operating Income						
Assessment Income	\$ 7,522,254	\$ 6,589,811	\$ 1,612	\$ 1,584	\$ 29	93.37%
Other Income	305,925	154,681	66	37	28	3.80%
Program & Recreation Income	228,100	195,320	49	47	2	2.83%
TOTAL INCOME	8,056,279	6,939,812	1,727	1,668	59	100.00%
Operating Expenses						
COMMON AREAS						
General Property Maintenance	529,934	451,486	114	109	5	6.58%
Landscaping	3,819,335	3,283,538	819	789	30	47.41%
Lakes/Waterways	196,928	198,128	42	48	(5)	2.44%
Pools & Buildings	403,733	368,195	87	88	(2)	5.01%
Parks & Other	40,845	38,485	9	9	(0)	0.51%
General Facilities	187,828	171,942	40	41	(1)	2.33%
Utilities	646,850	526,539	139	127	12	8.03%
TOTAL COMMON AREAS	5,825,452	5,038,313	1,249	1,211	38	72.31%
RECREATION AND FUN						
Program Expense	80,500	69,060	17	17	1	1.00%
General Recreation	424,168	348,024	91	84	7	5.27%
TOTAL RECREATION & LIFESTYLE	504,668	417,084	108	100	8	6.26%
COMMUNITY STANDARDS	(300)	(300)	(0)	(0)	0	0.00%
PROFESSIONAL & ADMINISTRATIVE						
Professional Services	1,467,623	1,235,012	315	297	18	18.22%
Member Communications	13,035	8,605	3	2	1	0.16%
Insurance & Taxes	163,801	128,828	35	31	4	2.03%
Bad Debt	12,000	12,000	3	3	(0)	0.15%
TOTAL PROF & ADMIN	1,656,459	1,384,445	355	333	22	20.56%
TOTAL OPERATING EXPENSES	7,986,279	6,839,542	1,712	1,644	68	99.13%
Reserve Contribution	70,000	100,000	15	24	(9)	0.87%
TOTAL EXPENSES	8,056,279	6,939,542	1,727	1,668	59	100.00%
NET INCOME	\$ 0	\$ 270	\$ -	\$ 0	\$ (0)	

RESERVE BUDGET	Budget
Reserve Income	
Beginning Balance	\$ 2,594,152
Reserve Contribution from assessment	70,000
Reserve Contributions from cap fees	898,155
Interest on balances	54,000
Total Reserve Income	3,616,306
Reserve Expenses	1,111,773
NET RESERVES	\$ 2,504,533

COMMUNITY ENHANCEMENT FUND	Budget
Community Enhancement Income	
Beginning Balance	\$ 3,182,543
CEF Income	1,098,958
Interest on balances	32,400
Total CEF Income	4,313,901
CEF Expenses	748,328
Net CEF	\$ 3,565,574

ASSESSMENT CALCULATION	2025 Budget	2024 Budget
Operating Expenses	\$ 1,712	\$ 1,644
Less mid year assmt.	(69)	(99)
Less misc. income	(114)	(84)
Net Operating Assessment	1,528	1,461
Reserve contribution	15	24
Cost per unit	\$ 1,543	\$ 1,485