

CENTRAL VIERA COMMUNITY ASSOCIATION, INC.

All Common Areas Excluding Lake, Drainage and Wetland Maintenance Areas

Budget for the year beginning 1/1/2026 and ending 12/31/2026

COA	Category	Adopted 2025 Budget	Actual to June 2025	Estimate to December 2025	Adopted 2026 Budget	Historical Information			
						Year 2024	Year 2023	Year 2022	Year 2021
4000	Regular Assessments (For 2026 - \$260.00 x 14,870 points)	3,728,400.00	1,855,254.94	3,700,000.00	3,866,200.00	3,101,303.31	2,973,170.61	2,776,872.48	2,456,834.37
4018	Bulk Cable Service Assessments (For 2026 - \$800.00 per home)	1,031,400.00	468,935.51	1,032,400.00	1,360,000.00	572,351.47	154,105.03	22,594.13	291.49
4020	Special Assessments/Obligations - Commercial Properties Road Maint.	29,650.00	14,824.98	29,650.00	27,150.00	26,630.00	23,500.00	22,820.00	12,525.00
4030	Special Event Revenues	3,000.00	2,375.00	3,000.00	3,000.00	3,025.00	3,150.00	0.00	82.00
4032	Special Assessments - Mailbox & Sign Maintenance	13,024.07	0.00	0.00	13,024.07	0.00	0.00	0.00	0.00
4036	Special Fees - Park Inflatable User Fees	2,000.00	1,125.00	2,000.00	2,000.00	1,850.00	2,325.00	2,450.00	0.00
4040	Special Fees - Park User Fees	500.00	0.00	200.00	500.00	745.00	680.00	830.00	0.00
4046	Late Fees	15,000.00	21,480.00	24,200.00	15,000.00	19,780.00	19,180.00	13,900.00	10,980.00
4050	Legal Fees	5,000.00	6,000.00	6,000.00	5,000.00	9,750.00	5,250.00	0.00	0.00
4064	Transfer Fees/Other Income	4,900.00	2,765.00	4,900.00	4,900.00	5,475.00	4,755.00	4,135.00	4,675.00
4080	Interest Income - Operating	51,000.00	40,574.21	60,000.00	50,000.00	80,785.10	106,734.70	15,320.13	28.25
4084	Interest Income - Reserves	24,374.47	12,187.26	24,374.52	28,819.49	22,798.56	1,970.04	1,584.83	5,987.10
4088	Interest Allocate - Reserves	(24,374.47)	(12,187.26)	(24,374.52)	(28,819.49)	(22,798.56)	(1,970.04)	(1,444.52)	(5,987.10)
Total		4,883,874.07	2,413,334.64	4,862,350.00	5,346,774.07	3,821,694.88	3,292,850.34	2,859,062.05	2,485,416.11
EXPENSES									
Special Event Expenses									
5100	Park Event Expenses	12,000.00	9,400.41	12,000.00	20,000.00	14,234.93	11,853.90	3,852.44	5,993.25
5180	Other Miscellaneous Event Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		12,000.00	9,400.41	12,000.00	20,000.00	14,234.93	11,853.90	3,852.44	5,993.25
Park Maintenance									
5505	Mailbox Pavilion Repairs/Maintenance/Operations	1,000.00	131.15	250.00	1,000.00	1,691.17	59.96	374.72	272.76
5520	Park Equipment Additions/Repairs	60,000.00	71,760.27	130,000.00	50,000.00	62,701.89	452,062.47	113,095.43	37,717.86
5525	Park Janitorial/Facility Maintenance	120,000.00	56,100.00	112,200.00	120,000.00	112,200.00	103,855.00	93,000.00	84,950.00
5530	Park Landscape & Grounds Maintenance	384,000.00	180,870.00	361,740.00	384,000.00	361,740.00	352,430.00	253,971.00	220,450.00
5535	Park Mulch/Sand/Sod	60,000.00	4,390.00	40,000.00	40,000.00	37,990.00	28,494.00	41,790.00	60,835.00
5545	Park Pavilion/Bathhouse Maint. & Repairs	35,000.00	24,504.42	35,000.00	37,500.00	36,692.84	21,873.88	13,445.03	13,267.00
5550	Park Pest Control Services	7,500.00	4,480.00	7,000.00	9,500.00	7,440.00	7,000.00	5,150.00	3,739.14
5555	Park Security System Expense	6,000.00	2,739.61	6,000.00	8,000.00	4,926.04	14,244.99	3,498.78	2,308.78
5558	Park Security/Patrol Services	38,000.00	17,075.60	36,000.00	38,000.00	25,463.00	0.00	0.00	0.00
5560	Other Park Expenses & Supplies	22,500.00	4,516.45	15,000.00	15,000.00	20,953.42	13,795.71	13,669.07	12,564.34
Total Park Maintenance		\$734,000.00	\$366,567.50	\$743,190.00	\$703,000.00	\$671,798.36	\$993,816.01	\$537,994.03	\$436,104.88
Utilities									
6000	Cable/Internet	16,300.00	7,819.66	15,700.00	16,200.00	15,443.79	15,309.12	15,048.82	11,826.68
6020	Electricity	67,000.00	33,593.83	68,000.00	70,500.00	62,128.68	61,892.29	45,084.87	38,175.29
6025	Trash Removal	9,400.00	4,585.35	9,500.00	10,000.00	8,932.30	8,783.88	8,489.46	7,452.64
6030	Water & Sewer	15,000.00	9,665.57	35,000.00	19,000.00	13,974.85	10,410.89	13,035.74	8,371.69
Total		107,700.00	55,664.41	128,200.00	115,700.00	100,479.62	96,396.18	81,658.89	65,826.30
Landscaping & Grounds Maintenance									
6200	Contracted Lawncare- Maintenance & Mowing	1,850,000.00	784,512.72	1,670,000.00	2,030,000.00	1,465,480.44	1,388,137.44	1,130,211.44	1,117,489.44
6210	Landscape Replacements/Improvements	50,000.00	5,575.25	25,000.00	50,000.00	17,384.00	109,863.15	8,765.75	18,179.95
6226	Mulching Expenses	10,000.00	9,750.00	10,000.00	11,000.00	9,625.00	320.00	360.00	360.00
6240	Sod & Grass Seeding	30,000.00	8,640.00	20,000.00	20,000.00	480.00	17,530.95	4,757.50	29,146.00
6244	Tractor Mowing Services	18,000.00	6,920.00	14,000.00	18,000.00	11,410.00	13,230.00	3,230.00	11,950.00
6246	Tree Maintenance, Trim, & Removal	35,000.00	500.00	15,000.00	15,000.00	18,685.00	34,954.00	13,250.00	10,950.00
6248	Tree Replacements	40,000.00	606.00	40,000.00	40,000.00	26,335.00	35,675.00	15,225.00	11,905.00
6250	Other Grounds Misc. Maintenance	8,000.00	2,742.50	6,000.00	6,000.00	5,610.00	6,612.55	9,245.00	2,850.00
Total		2,041,000.00	819,246.47	1,800,000.00	2,190,000.00	1,555,009.44	1,606,323.09	1,185,044.69	1,202,830.39
General Maintenance & Repairs									
6514	Electrical Maintenance & Repairs	8,500.00	952.31	5,000.00	8,500.00	3,940.00	8,513.79	7,668.13	2,753.55
6538	Irrigation Maintenance & Repairs	200,000.00	89,749.00	160,000.00	165,000.00	197,430.50	199,779.89	161,549.25	113,828.42
6544	Pavement and Sidewalk Maintenance	30,000.00	23,871.49	35,000.00	25,000.00	21,652.17	15,744.62	4,673.50	11,729.89
6560	Signage	15,000.00	6,287.41	30,000.00	15,000.00	28,555.89	7,644.62	4,310.71	2,267.40
6562	Wall & Fence Maintenance	10,500.00	4,580.22	10,000.00	10,500.00	12,100.17	0.00	623.39	3,701.04
6580	Other Misc. General Maintenance & Repairs	2,500.00	164.92	1,000.00	2,500.00	0.00	4,519.59	0.00	795.00
Total		266,500.00	125,605.35	241,000.00	226,500.00	263,678.73	236,202.51	178,824.98	135,075.30
Private Road Expenses									
6800	Pentland Lane and Colonnade Road - Landscape Maintenance	6,000.00	2,550.00	5,100.00	6,000.00	5,100.00	5,100.00	5,100.00	5,100.00
6810	Chick-Fil-A- Road - Landscape Maintenance	1,750.00	720.00	1,440.00	1,750.00	1,440.00	1,320.00	1,440.00	0.00
6820	Charter School Road - Landscape Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6830	Colbalt Street (Behind Costco) - Landscape Maintenance	2,400.00	0.00	0.00	2,400.00	0.00	0.00	0.00	0.00
6840	Lorkey Lane (Borrows West) - Landscape Maintenance	2,700.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00
6850	Onate Lane (Borrows West) - Landscape Maintenance	0.00	0.00	0.00	0.00	450.00	0.00	0.00	0.00
Total		12,850.00	3,270.00	6,540.00	10,150.00	7,590.00	6,420.00	6,540.00	5,100.00

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All Common Areas Excluding Lake, Drainage and Wetland Maintenance Areas
Budget for the year beginning 1/1/2026 and ending 12/31/2026

COA	Category	Adopted 2025 Budget	Actual to June 2025	Estimate to December 2025	Adopted 2026 Budget	Historical Information			
						Year 2024	Year 2023	Year 2022	Year 2021
Bulk Cable Service Expenses									
7500	Bulk Cable Administrative and Collection Costs	64,800.00	28,580.00	65,000.00	81,600.00	36,392.00	9,076.00	1,556.00	0.00
7510	Bulk Video and Internet Access Service Expenses	964,100.00	443,621.36	967,000.00	1,276,400.00	491,539.04	148,292.50	23,512.64	0.00
7520	Other/Misc. Bulk Cable Expenses	2,500.00	0.00	250.00	2,000.00	0.00	0.00	0.00	0.00
Total						527,931.04	157,368.50	25,068.64	0.00
Taxes & Insurance									
7710	Property/General Liability Insurance	331,900.00	162,863.16	327,500.00	350,000.00	315,238.22	276,543.41	152,257.60	99,307.22
7720	D&O Insurance	4,600.00	2,102.52	4,300.00	4,500.00	4,298.76	3,930.58	3,705.56	3,605.16
7760	Property Tax/Fire Assessment	5,800.00	0.00	5,800.00	6,000.00	5,228.30	4,820.59	3,993.30	3,452.36
7770	Income Tax Expenses	500.00	32,500.00	32,500.00	25,000.00	22,000.00	23,870.00	3,529.00	1,381.00
Total						346,765.28	309,164.58	163,485.46	107,745.74
Administration/Management/Insurance									
8000	Management Services	150,000.00	75,000.00	150,000.00	154,500.00	144,996.81	135,895.00	130,003.20	120,000.00
8010	Transportation Management	28,000.00	26,354.00	26,354.00	28,000.00	26,033.00	25,610.00	25,173.00	24,503.00
8015	Audit & Tax Preparation	10,000.00	4,651.20	10,000.00	10,000.00	18,771.80	5,210.00	1,500.00	1,075.00
8030	Legal & Professional Services	10,000.00	6,000.00	15,000.00	10,000.00	30,715.00	6,000.00	1,752.66	1,500.00
8035	Copies, Printing & Supplies	8,000.00	2,802.69	7,500.00	8,500.00	9,226.47	6,279.29	8,281.15	4,564.45
8040	Postage & Delivery Expenses	12,000.00	3,355.78	11,000.00	12,000.00	20,818.44	8,874.12	7,478.86	5,556.54
8050	Annual Corporate Report	65.00	61.25	122.50	65.00	61.25	61.25	61.25	61.25
8055	Bad Debt Expense	2,000.00	627.55	1,500.00	2,000.00	260.00	905.34	3,173.98	340.00
8060	Bank Charges	150.00	0.00	25.00	150.00	0.00	0.00	1,543.00	2,784.50
8070	Meeting Expenses	500.00	5,032.30	5,500.00	5,500.00	438.24	0.00	70.18	0.00
8075	Storage Facility Rent	1,600.00	679.80	1,360.00	1,600.00	1,394.25	488.60	0.00	0.00
8080	Website Design/Hosting & Maintenance	3,000.00	755.31	2,000.00	3,000.00	1,756.31	689.76	2,202.01	2,779.00
8085	Other Misc. Administrative Expenses	582.84	0.00	382.27	582.84	364.00	633.00	332.00	322.00
8095	Allocated Insurance/Admin Exp	(2,500.00)	(1,249.98)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)	(2,499.96)
Total		223,397.84	124,069.90	228,243.77	233,397.84	252,335.57	188,146.36	179,071.29	160,985.78
Reserve Funding (See Detail Below)		112,226.23	56,113.08	202,826.23	102,326.23	166,926.23	157,600.00	157,600.00	92,738.37
TOTAL EXPENSES		4,883,874.07	2,229,604.16	4,764,350.00	5,346,574.07	3,906,749.20	3,763,291.13	2,519,140.42	2,212,400.01
Current Year Change in Net Assets (Income Less Expenses)		0.00	183,730.48	98,000.00	200.00	(85,054.32)	(470,440.79)	339,921.63	273,016.10
Current Year Change in Net Assets		0.00	183,730.48	98,000.00	200.00	(85,054.32)	(470,440.79)	339,921.63	260,701.10
Net Assets at Beginning of Year		136,679.91	126,882.07	126,882.07	224,882.07	211,936.39	682,377.18	342,455.55	81,754.45
Net Assets at End of Year		136,679.91	310,612.55	224,882.07	225,082.07	126,882.07	211,936.39	682,377.18	342,455.55

**YEAR 2026
ANALYSIS OF RESERVE FUNDS:**

	Estimated Balance at Jan. 1, 2026	Year 2026 Funding	Year 2026 Interest Earnings	Year 2026 Spending	Estimated Balance at Dec. 31, 2026
9002	230,070.23	15,000.00	4,751.40	0.00	249,821.63
9004	115,923.77	6,000.00	2,378.48	0.00	124,302.25
9010	233,011.17	10,000.00	4,760.22	0.00	247,771.39
9016	206,798.93	15,000.00	4,285.98	0.00	226,084.91
9018	232,561.45	15,000.00	4,801.23	0.00	252,362.68
9020	102,763.28	10,000.00	2,155.27	0.00	114,918.55
9022	132,921.58	500.00	2,663.43	0.00	136,085.01
9024	56,698.21	9,000.00	1,223.96	0.00	66,922.17
9026	11,522.66	2,100.00	251.45	0.00	13,874.11
9028	15,555.00	0.00	311.10	0.00	15,866.10
9030	11,538.88	2,800.00	258.78	0.00	14,597.66
9032	11,538.88	2,800.00	258.78	0.00	14,597.66
9034	7,051.95	2,000.00	161.04	0.00	9,212.99
9036	2,827.96	2,800.00	84.56	0.00	5,712.52
9040	19,027.34	9,326.23	473.81	0.00	28,827.39
Total	\$1,389,811.29	\$102,326.23	\$28,819.49	\$0.00	\$1,520,957.01

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						Year 2024	Year 2023	Year 2022	Year 2021

YEAR 2025		Estimated		Estimated	
ANALYSIS OF RESERVE FUNDS:		Balance at	Year 2025	Year 2025	Balance at
		Jan. 1, 2025	Funding	Interest Earnings	Dec. 31, 2025
				Spending	
9002	Irrigation System	178,304.15	48,000.00	3,766.08	230,070.23
9004	Landscape Replacement	79,307.61	35,000.00	1,616.16	115,923.77
9010	Sidewalks & Curbs	218,540.21	10,000.00	4,470.96	233,011.17
9016	Park Pavilions	186,411.53	16,500.00	3,887.40	206,798.93
9018	Park Courts, Equipment & Lighting	198,393.49	30,000.00	4,167.96	232,561.45
9020	Walls/Hardscaping	71,238.56	30,000.00	1,524.72	102,763.28
9022	Community Improvements	127,840.14	2,500.00	2,581.44	132,921.58
9024	Pentland Lane and Colonnade Roads	46,674.73	9,000.00	1,023.48	56,698.21
9026	Remi Drive	9,217.34	2,100.00	205.32	11,522.66
9028	Charter School Road	15,249.96	0.00	305.04	15,555.00
9030	Cobalt Street	8,540.04	2,800.00	198.84	11,538.88
9032	Lorkey Lane (Borrows West)	8,540.04	2,800.00	198.84	11,538.88
9034	Chick-Fil-A Road	4,933.27	2,000.00	118.68	7,051.95
9036	Onate Lane (Borrows West)	0.00	2,800.00	27.96	2,827.96
9040	Shared Mailboxes	9,419.47	9,326.23	281.64	19,027.34
Total		\$1,162,610.54	\$202,826.23	\$24,374.52	\$0.00
					\$1,389,811.29