VILLAGE "A" aka VILLAS OF CITRUS SPRINGS

HOA Annual Budget Fiscal Year 2027

ADOPTED AT THE BOARD MEETING ON 10/27/2026

ITEM #	CATEGORY: BUILDINGS AND GROUNDS	
	LINE ITEM	2027
B-1	Clubhouse - Cleaning	5,000
B-2	Clubhouse - General Maint	1,500
B-3	Clubhouse - Gym Equip Mtc	320
B-4	Clubhouse - Gym Equip Repair	1,000
B-5	Clubhouse - Pest Control	480
B-6	Clubhouse - Supplies	200
B-7	Entrance Gate - Maintenance	4,000
B-8	Entrance Gate - Monitor	1,000
B-9	Irrigation - Mtc Retainer	7,200
B-10	Irrigation - Repair	5,000
B-11	Lake Maintenance	4,680
B-12	Landscape - Mulch	2,500
B-13	Landscape - Tree Trim	2,000
B-14	Lawn Service - Fertilizer, Etc.	16,200
B-15	Lawn Service - Mowing, Etc.	63,000
B-16	Pool Equipment	300
B-17	Pool Service	7,100
B-18	Pressure Wash - Common Area	4,000
B-19	Pressure Washing - Pool Deck	1,440
	BUILDINGS & GROUNDS TOTAL	126,920

ITEM #	CATEGORY: ADMINISTRATIVE	
	LINE ITEM	2027
A-1	Accounting - Retainer	6,300
A-2	Accounting - Annual Audit	4,000
A-3	Banking Fees	120
A-4	Insurance - Workers Comp	510
A-5	Insurance - Property	5,530
A-6	Insurance - General Liability	13,560
A-7	Insurance - DO & Cyber	1,650
A-8	Insurance - Umbrella	3,420
A-9	Insurance - Flood	1,310
A-10	Legal Services	4,000
A-11	Licenses	300
A-12	Office Expense - Internet/TV	3,600
A-13	Office Expense - Off Supplies	250
A-14	Office Expense - Postage	600
A-15	Office Expense - Printing	1,000
A-16	Office Expense - Technology	500
A-17	Office Expense - Website	830
A-18	Dir Education (FL 720.3033)	1,100
A-19	Taxes	2,000
	ADMINISTRATIVE TOTAL	50,580

ITEM #	CATEGORY: UTILITIES	
	LINE ITEM	2027
U-1	Electric - Clubhouse	9,600
U-2	Electric - Gate	600
U-3	Electric - Irr Pump South	900
U-4	Electric - Irr+ Pump North	900
U-5	Electric - S/E Pump	2,200
U-6	Electric - Street Lights	3,900
U-7	Water/Sewage - Clubhouse	3,700
	UTILITIES TOTAL	21,800

GENERAL OPERATING FUND	199,300
STATUTORY RESERVE FUND	245,012
TOTAL ASSESSMENT INCOME 2027	444,312
ANNUAL - 102 HOA UNITS	4,356
MONTHLY UNIT ASSESSMENT	363

CONTINGENCY (2026 - $1,800)	
CAPITAL EXPENDITURE FUND	$62,450