PINES OF DELRAY ASSOCIATION, INC.
2026 APPROVED BUDGET
JANUARY 1, 2026 through DECEMBER 31, 2026

Description	GL#	2026 Budget w/Full Reserves
****INCOME**		
Maintenance Income	4000	$ 5,113,600.00
Cable TV Income	4041	
Late Fees	4100	$ 10,000.00
Interest Income	4150	$ 1,500.00
Returned Check Fees	4300	
Violation Fines	4400	$ 2,000.00
Screening Fees	4500	$ 5,000.00
Contra Revenue - Bad Debt	4900	$ (12,000.00)
Miscellaneous Income	4910	$ 1,500.00
Bank Interest Income	4950	$ 4,000.00
Special Assessment Income	4980	
****TOTAL INCOME:**		**$ 5,125,600.00**
****EXPENSES**		
ADMINISTRATIVE		
Office Expense	5010	$ 28,000.00
Bank Charges	5120	$ 500.00
Licenses, Taxes, Fees & Permits	5140	$ 23,000.00
Accounting Fees	5200	$ 6,600.00
Legal Fees	5300	$ 60,000.00
Management Services	5700	$ 564,000.00
Insurance	5900	$ 1,400,000.00
****TOTAL ADMINISTRATIVE**		**$ 2,082,100.00**
UTILITIES		
Electricity - Common	6000	$ 54,000.00
Electricity - Clubhouse	6001	$ 14,000.00
Electricity - Pool	6002	$ 21,100.00
Water	6200	$ 185,000.00
Sewer	6201	$ 240,000.00
Reclaimed Water/Electric	6202	$ 31,000.00
Telephone	6300	$ 5,500.00
Cable TV	6400	$ 696,000.00
Trash Removal	6600	$ 120,000.00
****TOTAL UTILITIES**		**$ 1,366,600.00**

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2026 APPROVED BUDGET
JANUARY 1, 2026 through DECEMBER 31, 2026

Description	GL#		2026 Budget w/Full Reserves
GROUNDS MAINTENANCE			
Lawn Maintenance	7000	$	367,000.00
Sod/Bushes/Plant Replacement	7010	$	40,000.00
Tree/Hedge Trimming	7130	$	116,000.00
Pest Control	7950	$	55,000.00
****TOTAL GROUNDS MAINTENANCE**		**$**	**578,000.00**
FACILITIES			
Hurricane Recovery Expenses	8401	$	5,000.00
Repairs & Maintenance - Building	8402	$	102,000.00
Supplies/Materials - Building	8420	$	15,000.00
Janitorial Supplies	8425	$	5,000.00
General Repairs & Maintenance	8450	$	18,000.00
Repairs & Maintenance - Plumbing	8451	$	60,000.00
Repairs & Maintenance - Electrical	8453	$	20,000.00
Fire Extinguisher Maintenance	8459	$	5,000.00
Repairs & Maintenance - Irrigation	8465	$	31,400.00
Golf Cart Expense	8498	$	4,500.00
Repairs & Maintenance - Clubhouses	8550	$	12,000.00
Pool Maintenance	8610	$	25,000.00
Pool Supplies / Chemicals / Chairs	8620	$	12,000.00
Pool & Shuffleboard Repairs / Maintenance	8650	$	10,000.00
Security	8651	$	5,000.00
Gym Equipment	8735	$	4,000.00
**** TOTAL FACILITIES**		**$**	**333,900.00**
RESERVE FUND			
Reserve Transfer	9000	$	765,000.00
****TOTAL RESERVE FUND**		**$**	**765,000.00**
****TOTAL EXPENSES**		**$**	**5,125,600.00**
Maintenance fee per unit per month		**$**	**623.00**