

Approved Budget 2025

January 1-December 31, 2025

Links at Emerald Dunes			
2025 Approved Budget- \$416/month			
		2024	2025
Ordinary Income/Expense			
Income			
1000 · Association Dues		\$888,000.00	\$923,520.00
Total Income		\$888,000.00	\$923,520.00
Gross Profit		\$888,000.00	\$923,520.00
Expense			
Administrative			
5000 · Accounting		\$4,200.00	\$5,040.00
5010 · Legal Fees		\$1,800.00	\$1,800.00
5030 · Office Supplies		\$1,788.24	\$1,795.32
5060 · Licenses and Fees		\$1,200.00	\$1,260.00
5080 · Insurance Expenses		\$351,000.00	\$310,075.80
5130 · Master Association Dues		\$31,385.76	\$34,140.00
Total Administrative		\$391,374.00	\$354,111.12
Contract Services			
6000 · Management Fees		\$119,550.00	\$119,550.00
6030 · Maintenance- Lawn		\$71,400.00	\$71,400.00
6050 · Pest Control		\$2,100.00	\$3,000.00
6060 · Irrigation		\$1,200.00	\$7,200.00
6120 · Security		\$1,200.00	\$1,800.00
Total Contract Services		\$195,450.00	\$202,950.00
Maintenance			
7000 · Lawn Enhancement		\$12,000.00	\$12,000.00
7010 · Tree Trimming		\$18,000.00	\$18,000.00
7020 · Electric and Lighting		\$6,000.00	\$6,000.00
7070 · General Repairs & Maintenance		\$39,000.00	\$54,000.00
7080 · Janitorial and Supplies		\$2,400.00	\$2,400.00
7090 · Pool Service		\$6,780.00	\$6,780.00
7100 · Pool Repairs		\$6,000.00	\$6,000.00
7120 · Gate and Fence Repairs		\$6,000.00	\$6,000.00
7140 · Roof Repairs		\$24,000.00	\$42,000.00
7170 · Equipment Rental		\$2,400.00	\$2,400.00
Total Maintenance		\$122,580.00	\$155,580.00
Utilities			
8000 · Electric		\$30,000.00	\$30,000.00
8010 · Water		\$3,000.00	\$4,800.00
8040 · Trash		\$15,600.00	\$15,600.00
8050 · Cable & Internet		\$3,900.00	\$4,200.00
Total Utilities		\$52,500.00	\$54,600.00
Total Expense		\$761,904.00	\$767,241.12
Net Ordinary Income		\$126,096.00	\$156,278.88
Other Income/Expense			
Other Expense			
Reserve Accounts			
9000 · Reserve Transfers		\$126,096.00	\$156,278.88
Total Reserve Accounts		\$126,096.00	\$156,278.88
Total Other Expense		\$126,096.00	\$156,278.88
Net Other Income		-\$126,096.00	-\$156,278.88
Net Income		\$0.00	\$0.00
2025 Reserve Schedule			
Remaining Life/ Useful Life	Actual Balance	Estimated Cost	2025 Fully Funded
Roof - 4/25	\$345,235.00	\$950,000.00	\$0.00
Painting- 3/7	\$0.00	\$193,000.00	\$0.00
Paving- 0/10	\$40,348.00	\$92,500.00	\$0.00
Pool/Spa- 0/5	\$8,701.00	\$10,000.00	\$0.00
Pooled	\$715,818.00		\$156,278.88
Total	\$1,110,102.00	\$1,245,500.00	\$156,278.88