

CHANGES IN FY25-26 BUDGET VERSIONS

Version 1 – 12/27

Version 2 – 12/30

- Added Food & Beverage high-level support on page 2, and provided current year budget estimates by each respective venue (Yacht Club, Beach Club, Clubhouse).

Version 3 – 1/7

- Allocated Public Works employees' salaries that provide support directly to amenities to the Aquatics and Racquet Sports P&Ls.
- Corrected two duplicated salaries in the General Maintenance budget. The savings was reflected in the Transfer of Prior Years' Surplus account and the Contribution to the General Replacement Reserve included within the General Administration budget.
- Removed a duplicate equipment (\$1,563) line in General Maintenance (only affected estimates).
- Removed the Tennis, Pickleball and Platform P&L's that were replaced by a Total Racquet Sports P&L.
- Changed current year interest estimate and reallocated difference amongst the different reserve accounts.
- Increased the interest income in the FY25-26 Budget.
- Changed the Capital Summary to remove some non-capital items. Added a specific account line item within Racquet Sports P&L to account for maintenance expenses.

Version 4 – 1/10

- Changed the Marina slip rate increase from 10% to 12.25%.
- Changed to one drop-in rate for all racquet sports (\$10 resident; \$15 non-resident).
- Combined the Food & Beverage P&L's by location to one consolidated F&B Summary P&L.
- Changed the FY24-25 estimate for "Right of Way" (Franchise) Fees in the Administration P&L.

Version 5 – 1/22

- Changed the non-resident Racquet Sports drop-in rate from \$15 down to \$13.

Version 6 – 1/27

- In the Marina, changed the jet ski boat slip rate to \$1,200 and changed the number of slips from 4 to 6.

ESTIMATE/BUDGET COMPARISON

				24-25 ESTIMATE VS. 25-26 BUDGET
REVENUES	2024-25 BUDGET	2024-25 ESTIMATE	2025-26 BUDGET	
ADMINISTRATION	6,770,547	6,793,635	6,346,598	(447,037)
FINANCE / MEMBERSHIP	30,500	54,884	35,500	(19,384)
PUBLIC RELATIONS	65,691	83,689	76,000	(7,689)
COMPLIANCE / PERMITS / INSPECT	146,070	188,447	187,520	(927)
PUBLIC WORKS	120,000	143,620	145,000	1,380
POLICE	604,000	593,993	596,000	2,007
RECREATION / PARKS	482,812	456,145	466,200	10,055
RACQUET SPORTS	216,703	223,935	289,855	65,920
AQUATICS	999,728	1,012,853	1,154,889	142,036
GOLF OPERATIONS / MAINTENANCE	1,653,670	1,825,162	1,897,175	72,013
BEACH PARKING	605,700	603,572	656,011	52,439
FOOD AND BEVERAGE	3,181,625	3,258,083	562,315	(2,695,768)
MARINAS	382,566	412,595	433,330	20,735
SUBTOTAL	15,259,612	15,650,613	12,846,393	(2,804,220)
BULKHEAD FUNDING	1,177,212	1,147,888	1,199,091	51,203
CAPITAL FUNDING	2,076,916	3,300,000	1,881,635	(1,418,365)
TOTAL REVENUES	18,513,740	20,098,501	15,927,119	(4,171,382)
EXPENDITURES				
ADMINISTRATION	809,514	770,432	824,171	53,739
MANAGER'S OFFICE	385,232	369,114	409,337	40,223
FINANCE / MEMBERSHIP	972,962	953,845	969,505	15,660
PUBLIC RELATIONS	343,670	317,512	330,557	13,045
COMPLIANCE / PERMITS / INSPECT	292,651	317,071	354,480	37,409
GENERAL MAINTENANCE	710,340	709,471	695,402	(14,069)
PUBLIC WORKS	1,829,060	1,628,542	1,641,944	13,402
FIRE / EMS	1,011,345	1,011,345	1,153,752	142,407
POLICE	2,256,304	2,202,176	2,388,270	186,094
RECREATION / PARKS	975,030	972,288	971,103	(1,185)
RACQUET SPORTS	219,053	225,260	327,628	102,368
AQUATICS	1,067,867	1,052,332	1,154,171	101,839
GOLF MAINTENANCE	867,240	811,834	873,567	61,733
GOLF OPERATIONS	497,073	528,411	534,290	5,879
BEACH PARKING	64,686	47,823	47,636	(187)
FOOD AND BEVERAGE	2,775,764	2,924,326	-	(2,924,326)
MARINAS	181,821	162,016	170,582	8,566
SUBTOTAL	15,259,612	15,003,798	12,846,393	(2,157,405)
BULKHEAD	1,177,212	1,147,888	1,199,091	51,203
REPLACEMENT & NEW CAPITAL	2,076,916	3,300,000	1,881,635	(1,418,365)
TOTAL EXPENDITURES	18,513,740	19,451,686	15,927,119	(3,524,567)

DEPARTMENTAL SUMMARY

BUDGET 2025-2026

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,346,598	824,171	5,522,427	649
MANAGER'S OFFICE	-	409,337	(409,337)	(48)
FINANCE / MEMBERSHIP	35,500	969,505	(934,005)	(110)
PUBLIC RELATIONS	76,000	330,557	(254,557)	(30)
COMPLIANCE-PERMITS	187,520	354,480	(166,960)	(20)
GENERAL MAINTENANCE	-	695,402	(695,402)	(82)
PUBLIC WORKS	145,000	1,641,944	(1,496,944)	(176)
FIRE / EMS	-	1,153,752	(1,153,752)	(136)
POLICE	596,000	2,388,270	(1,792,270)	(211)
RECREATION	466,200	971,103	(504,903)	(59)
RACQUET SPORTS	289,855	327,628	(37,773)	(4)
AQUATICS	1,154,889	1,154,171	718	0
GOLF OPS	1,897,175	534,290	1,362,885	160
GOLF MAINTENANCE	-	873,567	(873,567)	(103)
BEACH PARKING	656,011	47,636	608,375	71
FOOD AND BEVERAGE	562,315	-	562,315	66
MARINAS	433,330	170,582	262,748	31
TOTAL	12,846,393	12,846,393	-	-

DEPARTMENTAL SUMMARY
ESTIMATE FOR YEAR ENDED 4/30/25

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	6,793,635	770,432	6,023,203	5,961,033	62,170
MANAGER'S OFFICE	-	369,114	(369,114)	(385,232)	16,118
FINANCE/MEMBERSHIP	54,884	953,845	(898,961)	(942,462)	43,501
PUBLIC RELATIONS	83,689	317,512	(233,823)	(277,979)	44,156
COMPLIANCE-PERMITS	188,447	317,071	(128,624)	(146,581)	17,957
GENERAL MAINTENANCE	-	709,471	(709,471)	(710,340)	869
PUBLIC WORKS	143,620	1,628,542	(1,484,922)	(1,709,060)	224,138
FIRE/AMBULANCE	-	1,011,345	(1,011,345)	(1,011,345)	-
POLICE	593,993	2,202,176	(1,608,183)	(1,652,304)	44,121
RECREATION	456,145	972,288	(516,143)	(492,218)	(23,925)
TENNIS	45,142	106,816	(61,674)	(57,136)	(4,538)
PLATFORM TENNIS	28,425	35,632	(7,207)	(19,373)	12,166
PICKLEBALL	150,368	82,812	67,556	74,159	(6,603)
AQUATICS	1,012,853	1,052,332	(39,479)	(68,139)	28,660
GOLF OPS	1,820,062	528,411	1,291,651	1,156,597	135,054
GOLF MAINT	5,100	811,834	(806,734)	(867,240)	60,506
BEACH PARKING	603,572	47,823	555,749	541,014	14,735
FOOD AND BEVERAGE	3,258,083	2,924,326	333,757	405,861	(72,104)
MARINAS	412,595	162,016	250,579	200,745	49,834
TOTAL	15,650,613	15,003,798	646,815	-	646,815

ASSESSMENT RATES

FISCAL YEAR 2025-26

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,775	875
NON-WATER/ESTATE	78	1,313
WATER	1,361	1,515
WATER/ESTATE	6	2,273
WATER/NON-BULKHEAD	288	965
WATER/NON-BULKHEAD/ESTATE	1	1,448
COMMERCIAL	4	
TOTAL	8,513	

ASSESSMENT SUMMARY

	2024-25	2025-26	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS	800	855	55
AMENITY OPERATIONS	(160)	(221)	(62)
SUB-TOTAL	640	633	(7)
RESERVES	210	242	32
NON-WATER LOTS	850	875	25
BULKHEAD DIFFERENTIAL	615	640	25
WATERFRONT LOTS	1,465	1,515	50

ASSESSMENT DETAIL

	2024-25	2025-26	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS			
ADMINISTRATION (1)	127	172	45
COMPLIANCE / PERMITS / INSPECT	17	20	3
GENERAL MAINTENANCE	84	82	(2)
PUBLIC WORKS	201	176	(25)
FIRE / EMS	119	136	17
POLICE	194	211	17
RECREATION / PARKS	58	59	1
SUB-TOTAL	800	855	55
AMENITY OPERATIONS			
RACQUET SPORTS	0	4	4
AQUATICS	8	(0)	(8)
GOLF OPERATIONS/MAINTENANCE	(33)	(57)	(24)
BEACH PARKING	(63)	(71)	(8)
FOOD AND BEVERAGE	(48)	(66)	(18)
MARINAS	(24)	(31)	(7)
SUB-TOTAL	(160)	(221)	(62)
RESERVES			
REPLACEMENT	185	217	32
NEW CAPITAL	-	10	10
BULKHEADS	25	15	(10)
SUB-TOTAL	210	242	32
NON-WATER LOTS	850	875	25
BULKHEAD DIFFERENTIAL	615	640	25
WATERFRONT LOTS	1,465	1,515	50

(1) Administration calculation above is net of assessment reduction (+/- ACCOUNT)

RESERVES

FISCAL YEAR 2025-26

TYPE	EST BALANCE 5/1/25	CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS	EXPENDITURES	BALANCE 4/30/26
REPLACEMENT	5,035,145	2,220,883	(1,194,040)	6,061,988
BULKHEADS/WATERWAYS	288,058	1,054,575	(1,199,091)	143,542
ROADS	860,265	242,000	(350,000)	752,265
DRAINAGE	250,939	322,000	(250,000)	322,939
NEW CAPITAL	108,226	93,130	(87,595)	113,761
TOTALS	6,542,633	3,932,588	(3,080,726)	7,394,495

MEMBERSHIP DUES

FISCAL YEAR 2025-26

TYPE	FAMILY	COUPLES	INDIVIDUAL	NON-MEMBER FAMILY	NON-MEMBER INDIVIDUAL
SWIM					
SUMMER	385	340	230	575	350
WINTER	550	495	360	805	530
YEARLY	695	635	445	1,020	655
RACQUET SPORT					
	495		295	590	370
GOLF					
	2,700		1,800	2,750	1,850
GOLF - AFTER 12					
	1,750		1,050	1,800	1,100
GOLF - CART PACKAGES					
	2,200		1,500	2,200	1,500
BEACH PARKING					
ANNUAL (NO MEMBER)	245		245	600	600
ANNUAL (MEMBER)(1)	160		160		
WEEKLY	170		170	170	170
DAILY	50		50	50	50

(1) Available only when purchasing swim, racquet, or golf membership.

CAPITAL SUMMARY

FISCAL YEAR 2025-26

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT	1,194,040
ROADS	350,000
DRAINAGE	250,000
NEW CAPITAL	87,595
TOTAL FUNDS-CAPITAL ADDITIONS	1,881,635
USE OF FUNDS	
REPLACEMENT & NEW CAPITAL	
GOLF MAINTENANCE	1,064,000
RACQUET SPORTS	33,850
POLICE	65,595
AQUATICS	59,840
PUBLIC WORKS	53,150
RECREATION	5,200
TOTAL REPLACEMENT & NEW CAPITAL	1,281,635
ROADS CAPITAL	350,000
DRAINAGE CAPITAL	250,000
TOTAL CAPITAL	1,881,635

USER FEES

FISCAL YEAR 2025-26

SWIM

DAILY - RESIDENTS / OWNERS

ADULTS (18+)	\$	12
CHILDREN (5-17)	\$	10

DAILY - NON-RESIDENTS

ADULTS (18+)	\$	17
CHILDREN (5-17)	\$	15

RACQUET SPORT

DAILY - RESIDENTS / OWNERS	\$	10
----------------------------	----	----

DAILY - NON-RESIDENTS	\$	13
-----------------------	----	----

DAILY - AGES 13 - 17	\$	5
----------------------	----	---

GOLF RESIDENT RATES

CART FEES	18 HOLES	9 HOLES
MEMBERS	\$ 25	\$ 15
OWNERS - GUESTS	\$ 25	\$ 15

MEMBERS ONLY

UNLIMITED CART PKG - FAMILY	\$ 2,200
UNLIMITED CART PKG - INDIVIDUAL	\$ 1,500

GREEN / CART FEES	18 HOLES	9 HOLES
OWNERS & GUESTS (WEEKDAY)	\$ 59	\$ 35
OWNERS & GUESTS - AFTER 12 (WEEKDAY)	\$ 49	\$ 30
OWNERS & GUESTS (WEEKEND)	\$ 64	\$ 40
OWNERS & GUESTS - AFTER 12 (WEEKEND)	\$ 54	\$ 35
TWILIGHT - AFTER 3PM (WEEKDAY)	\$ 40	
TWILIGHT - AFTER 3PM (WEEKEND)	\$ 45	

OTHER FEES FISCAL YEAR 2025-26

TYPE	AMOUNT
LOST PARKING PERMITS ANNUAL	\$ 50
LOST PARKING PERMITS WEEKLY	\$ 10
TRANSFER FEES	\$ 200
LOST PHOTO / OWNER ID	\$ 5

CPI FEES		
FISCAL YEAR 2025-26		
NEW STARTS / ADDITIONS		
FILING FEE	\$	35
INSPECTION FEE	\$	350
COMPLETION AGREEMENT	\$	1,500
ADDITIONS		
NO FOOTPRINT CHANGE		
INSPECTION FEE	\$	100
COMPLETION AGREEMENT	\$	375
FOOTPRINT CHANGE		
INSPECTION FEE	\$	170
COMPLETION AGREEMENT	\$	750
CHANGE DURING CONST		
FILING FEE	\$	35
DECKS		
FILING FEE	\$	35
INSPECTION FEE	\$	100
SHEDS		
FILING FEE	\$	35
INSPECTION FEE	\$	100
DOCKS		
FILING FEE	\$	35
INSPECTION FEE	\$	100
FENCING		
FILING FEE	\$	35
INSPECTION FEE	\$	100
COLOR CHANGE		
FILING FEE	\$	35
INSPECTION FEE	\$	100
COMPLETION DEPOSIT FOR ABOVE	\$	250
VARIANCE		
FILING FEE	\$	50
INSPECTION FEE	\$	-
DEMOLITION/MOVING		
FILING FEE	\$	35
INSPECTION FEE	\$	100
BUSINESS LICENSE (PREVIOUSLY HOME OCCUPATION)		
FILING FEE	\$	35
RENEWAL FEE	\$	15
PERMANENT RV PARK		
FILING FEE	\$	35
INSPECTION FEE	\$	100
RESUBMITTAL (OVER 1 YR)		
FILING FEE	\$	35
INSPECTION FEE	\$	100
RESALE CERTIFICATES		
IMPROVED	\$	250
UNIMPROVED	\$	50
DOCUMENTS PKG	\$	20
ADMIN FEES		
GRASS CUTTING	\$	100
TRASH/DEBRIS	\$	100
TREE PERMIT		
FILING FEE	\$	35
INSPECTION FEE	\$	100

BOAT SLIP RATES*

FISCAL YEAR 2025-26

YACHT CLUB

15' - 25'	\$ 2,440
26' - 39'	\$ 3,310
40' - 44' AND LIVE-ABOARDS	\$ 4,680

SWIM & RACQUET CLUB

ALL BOAT SLIPS	\$ 1,760
JET SKIS	\$ 1,200

* Non-property owners, if slips become available will be charged an additional \$100 per season, or an additional 10% of the rate, whichever is higher.

ASSESSMENT RATE HISTORY					
YEAR	NON-WATER	WATER		WATER NON-BULK	BILLABLE OWNERS
		DIFFERENTIAL	WATER		
1971	50	30	80		
1972	50	30	80		
1973	50	30	80		
1974	50	30	80		
1975	50	30	80		
1976	50	30	80		
1977	50	30	80		
1978	60	30	90		
1979	85	30	115		
1980	103	27	130		
1981	140	45	185		
1982	170	50	220		
1983	215	50	265		
1984	215	50	265		
1985	260	55	315		
1986	305	65	370		
1987	320	100	420		
1988	340	200	540		
1989	340	200	540		
1990	340	250	590	390	
1991	370	400	770	450	
1992	370	400	770	450	
1993	370	400	770	450	
1994	435	400	835	515	6,929
1995	435	400	835	515	6,936
1996	450	400	850	530	6,950
1997	465	400	865	545	6,965
1998	465	400	865	545	7,115
1999	465	400	865	545	7,228
2000	475	400	875	555	7,343
2001	475	400	875	555	7,530
2002	515	410	925	595	7,649
2003	530	410	940	610	7,793
2004	545	410	955	625	7,941
2005	545	410	955	625	8,098
2006	545	450	995	635	8,282
2007	575	450	1,025	665	8,389
2008	725	450	1,175	815	8,427
2009	725	465	1,190	815	8,435
2010	763	465	1,228	853	8,441
2011	808	465	1,273	898	8,442
2012	843	465	1,308	933	8,446
2013	873	465	1,338	963	8,446
2014	914	465	1,379	1,004	8,447
2015	909	465	1,374	999	8,452
2016	921	465	1,386	1,011	8,452
2017	921	465	1,386	1,011	8,452
2018	921	465	1,386	1,011	8,452
2019	951	465	1,416	1,041	8,452
2020	986	465	1,451	1,076	8,452
2021	986	515	1,501	1,076	8,452
2022	996	615	1,611	1,086	8,452
2023	896	615	1,511	986	8,452
2024	883	615	1,498	973	8,452
2025	850	615	1,465	940	8,500
2026 BUD	875	640	1,515	965	8,513

NOTE: ALL ESTATE LOTS ARE 1.5 TIMES THE ABOVE RATES

**SCHEDULE OF FUNDED EMPLOYEES
BUDGET COMPARISON**

DEPARTMENT	2023-2024 BUDGET			2024-2025 BUDGET			2025-2026 BUDGET			DIFF FULL	DIFF SEASNL	TOTAL
	ANNUAL	FTE*		ANNUAL	FTE*		ANNUAL	FTE*				
	FULL	SEASNL	TOTAL	FULL	SEASNL	TOTAL	FULL	SEASNL	TOTAL			
MANAGER'S OFFICE	2.60	0.00	2.60	1.90	0.00	1.90	1.70	0.00	1.70	(0.20)	0.00	(0.20)
FINANCE/IT/HR/MEMBERSHIP	9.00	0.48	9.48	9.00	0.48	9.48	7.95	0.77	8.72	(1.05)	0.29	(0.76)
PUBLIC RELATIONS	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	0.00	0.00	0.00
CPI	3.10	0.00	3.10	3.60	0.00	3.60	3.80	0.60	4.40	0.20	0.60	0.80
GENERAL MAINT	6.38	0.60	6.98	8.38	0.40	8.78	8.38	0.00	8.38	0.00	(0.40)	(0.40)
PUBLIC WORKS	16.87	3.11	19.98	13.87	3.11	16.98	13.82	3.11	16.93	(0.05)	(0.00)	(0.05)
BULKHEADS	1.25	0.00	1.25	1.25	0.00	1.25	1.25	0.00	1.25	0.00	0.00	0.00
POLICE	20.00	0.72	20.72	18.00	1.60	19.60	18.00	1.51	19.51	0.00	(0.09)	(0.09)
RECREATION / PARKS	4.85	5.30	10.15	4.00	6.15	10.15	4.00	6.30	10.30	0.00	0.15	0.15
RACQUET SPORTS	1.00	0.92	1.92	1.00	2.13	3.13	1.00	2.52	3.52	0.00	0.39	0.39
AQUATICS	4.00	11.00	15.00	3.00	13.11	16.11	4.00	12.21	16.21	1.00	(0.90)	0.10
GOLF OPS / MAINT	9.00	7.69	16.69	8.00	8.99	16.99	8.00	8.73	16.73	0.00	(0.26)	(0.26)
BEACH PARKING	0.00	0.96	0.96	0.00	1.23	1.23	0.00	0.72	0.72	0.00	(0.51)	(0.51)
MARINA	0.15	2.24	2.39	0.00	2.45	2.45	0.10	2.12	2.22	0.10	(0.33)	(0.23)
TOTAL	80.20	33.02	113.22	74.00	39.65	113.65	74.00	38.59	112.59	(0.00)	(1.06)	(1.06)

* FTE = TOTAL SEASONAL HRS DIVIDED BY 2,080

GENERAL ADMINISTRATION

2026 BUDGET WORKSHEET

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40001	ASSESSMENTS	9,348,383	8,531,098	8,438,551	8,149,497	8,163,164	8,163,164	8,405,398	242,234
	LESS: RESERVE CONTRIBUTION	(3,729,802)	(3,420,571)	(3,873,492)	(3,479,002)	(3,636,210)	(3,885,380)	(3,932,588)	(47,208)
40002	SURPLUS TRANSFER	-	-	-	912,649	-	912,649	510,788	(401,861)
40010	EDU FEES	-	-	65,000	52,000	6,500	52,000	13,000	(39,000)
40018	INTEREST CHARGES	38,690	36,059	34,146	40,000	26,913	34,797	35,000	203
40020	CASINO FUNDS	350,000	450,000	450,000	450,000	262,500	450,000	500,000	50,000
40021	GRANTS	402,908	-	-	-	31,405	31,405	-	(31,405)
40022	DONATIONS	-	-	-	-	-	70,000	-	(70,000)
40030	FRANCHISE FEE	225,000	195,000	237,105	195,000	113,750	225,000	225,000	-
40031	INTEREST INCOME	97,006	209,419	594,490	400,000	450,830	700,000	550,000	(150,000)
40098	MISCELLANEOUS	249,077	(934)	74,101	50,403	86,417	40,000	40,000	-
	TOTAL REVENUES	6,981,261	6,000,071	6,019,901	6,770,547	5,505,269	6,793,635	6,346,598	(447,037)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	-	-	-	40,000	-	-	-	-
64450	OTHER PAYROLL COSTS	1,089	(24,316)	-	-	147	147	21,462	(21,315)
	TOTAL WAGES & BENEFITS	1,089	(24,316)	-	40,000	147	147	21,462	(21,315)
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	43,000	35,000	36,000	40,000	30,031	38,031	40,000	(1,969)
74750	COMPUTER SUPPLIES	17,686	2,233	3,993	15,000	2,563	4,433	15,000	(10,567)
74770	LEGAL FEES	138,434	138,597	118,730	140,000	79,908	148,057	140,000	8,057
74800	CREDIT CARDS	13,668	30,501	48,006	44,353	52,703	59,203	59,203	-
75040	CONTRACT SERVICES	164,079	177,626	246,400	208,989	121,207	212,271	176,589	35,682
75580	POSTAGE	-	26	28	28	25	25	25	-
75640	SUPPLIES	1,270	1,719	2,110	786	699	1,299	1,299	-
	TOTAL SERVICES & SUPPLIES	378,137	385,701	455,266	449,156	287,136	463,319	432,116	31,203
	UTILITIES								
86330	WATER & SEWER	3,266	1,196	1,503	1,300	707	1,325	1,600	(275)
	TOTAL UTILITIES	3,266	1,196	1,503	1,300	707	1,325	1,600	(275)
	OTHER COSTS								
76720	BAD DEBTS	112,500	50,000	(55,833)	-	(7,000)	(7,000)	-	(7,000)
76730	BOARD EXPENSES	26,431	24,331	38,403	25,000	7,446	18,593	31,900	(13,307)
76840	ELECTIONS	46,460	44,052	27,195	35,000	31,424	31,424	30,000	1,424
76850	REFERENDUMS	-	-	-	-	-	-	15,000	(15,000)
76880	INSURANCE	145,874	175,807	151,331	224,370	106,862	200,350	233,163	(32,813)
76900	BANK CHARGES	100	-	-	-	-	-	-	-
76760	CONTINGENCY	-	-	-	(43,462)	-	-	-	-
97000	TAXES	63,676	63,600	66,438	78,150	29,711	62,274	58,930	3,344
	TOTAL OTHER COSTS	395,041	357,790	227,533	319,058	168,442	305,641	368,993	(63,352)
	TOTAL OPERATING COSTS	777,534	720,371	684,302	809,514	456,433	770,432	824,171	(53,739)
	NET OPERATING	6,203,728	5,279,699	5,335,598	5,961,033	5,048,836	6,023,203	5,522,427	(500,776)
	OTHER EXPENSES								
	DEPRECIATION								
97300	ROADS	121,105	103,911	150,632	150,000	98,875	161,375	159,208	(2,167)
97330	BUILDINGS	636,412	616,022	609,547	608,000	351,680	605,013	598,154	(6,859)
97360	FURNITURE & EQUIPMENT	878,741	789,799	694,189	642,000	344,400	611,900	516,093	(95,807)
97390	IMPROVEMENTS	527,671	533,024	609,652	601,000	354,809	605,226	573,913	(31,313)
	TOTAL DEPRECIATION	2,163,928	2,042,757	2,064,020	2,001,000	1,149,764	1,983,514	1,847,368	(136,146)
	NET	4,039,799	3,236,942	3,271,578	3,960,033	3,899,072	4,039,689	3,675,059	(636,922)

GENERAL ADMINISTRATION							
REVENUE DETAILS							
ASSESSMENT FEES							
ACTUAL 2023				ACTUAL 2024			
LOT TYPE	#LOTS	RATE	AMOUNT	#LOTS	RATE	AMOUNT	
NON-WATER	6,753	896	6,049,351	6,772	883	5,981,137	
NON-WATER/ESTATE	77	1,344	103,488	78	1,325	103,311	
WATER	1,361	1,511	2,056,471	1,361	1,498	2,038,778	
WATER/ESTATE	6	2,267	13,602	6	2,247	13,482	
WATER/NON-BULK	288	986	283,968	288	973	280,224	
WATER/NON-BULK/ESTATE	1	1,479	1,479	1	1,460	1,460	
COMMERCIAL	4		22,739	4		20,159	
TOTAL	8,486		8,531,098	8,510		8,438,551	
BUDGET 2025				BUDGET 2026			
LOT TYPE	#LOTS	RATE	AMOUNT	#LOTS	RATE	AMOUNT	
NON-WATER	6,767	850	5,751,950	6,775	875	5,928,125	
NON-WATER/ESTATE	77	1,275	98,175	78	1,313	102,375	
WATER	1,361	1,465	1,993,865	1,361	1,515	2,061,915	
WATER/ESTATE	6	2,198	13,188	6	2,273	13,638	
WATER/NON-BULK	288	940	270,720	288	965	277,920	
WATER/NON-BULK/ESTATE	1	1,410	1,410	1	1,448	1,448	
COMMERCIAL	4		20,189	4		19,977	
TOTAL	8,500		8,149,497	8,513		8,405,398	

**General Administration
Selected Budget Details 2026**

Accounting Fees	40,000
Year-End Financial Audit Engagement	30,000
Tax returns	10,000
Legal Fees	140,000
Board meetings, lawsuits, personnel matters	
Contract Services	176,589
Northstar Annual Maintenance	98,089
Microsoft	22,000
Other Computer Service	40,000
Custodial Services	16,500
Bad Debt Expense	
Estimated Assessment Foreclosure write-offs	0
Board Expenses	31,900
Employee Lunch - Christmas	4,500
Volunteer appreciation party	10,000
Orientation	2,000
Thanksgiving Turkeys	3,400
Misc - Board gifts - supplies - photos - flowers	12,000
Elections	30,000
Referendums	15,000
Insurance	233,163
High-Level Overall 10% Increase	50,000
Wind Buy-Back	18,507
Directors	32,548
Umbrella	55,525
Liability	38,362
Crime	1,444
Cyber Liability	18,349
Inland Marine	3,500
Taxes	58,930
Personal Property	45,000
OPA lots (2)	830
Corporation	1,200
Farmer's Market	8,500
Newsletter	3,400
Other Payroll Costs	21,462
OPA portion of FAMLII insurance	25,729
Adjusted for July 1 implementation	(4,267)

**GENERAL MANAGER'S OFFICE
2026 BUDGET WORKSHEET**

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	225,260	247,394	310,261	306,617	170,042	299,764	309,890	(10,126)
64350	OVERTIME	-	943	1,940	1,000	29	29	-	29
64400	PAYROLL TAXES	-	-	24,142	24,544	7,622	21,372	26,112	(4,740)
64410	INSURANCE EXPENSE	-	-	13,415	15,196	5,665	11,506	24,088	(12,582)
64420	HRA CLAIMS	-	-	9,952	3,600	1,251	1,751	3,150	(1,399)
64430	RETIREMENT	-	-	9,025	9,199	2,451	6,292	17,297	(11,005)
64440	WORKER'S COMP INSURANCE	-	-	1,296	492	195	645	330	315
64450	OTHER PAYROLL COST	20,183	47,667	-	-	-	-	-	-
64600	EMPLOYEES	5,396	909	5,165	1,500	1,337	2,937	3,000	(63)
	TOTAL WAGES & BENEFITS	250,839	296,912	375,196	362,148	188,593	344,296	383,867	(39,571)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	28	3,154	3,650	1,000	2,008	2,008	2,000	8
74810	EMPLOYEE ADS	297	-	-	-	-	-	-	-
75040	CONTRACT SERVICES	700	3,257	4,346	2,500	628	3,443	4,000	(557)
75130	CLEANING SUPPLIES	601	388	561	400	255	460	500	(40)
75520	GAS & OIL	1,431	2,327	1,445	2,500	1,262	2,037	2,000	37
75580	POSTAGE	-	-	23	50	2	2	20	(18)
75640	SUPPLIES	1,965	3,170	1,997	2,000	1,124	1,974	2,000	(26)
	TOTAL SERVICES & SUPPLIES	5,021	12,296	12,023	8,450	5,280	9,924	10,520	(596)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	-	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	-
	UTILITIES								
86200	ELECTRICITY	3,737	3,416	3,013	3,600	1,543	3,078	3,200	(122)
86260	REFUSE REMOVAL	232	238	234	300	152	277	300	(23)
86290	TELEPHONE	4,487	6,378	6,735	6,700	3,969	6,669	7,100	(431)
86330	WATER & SEWER	615	672	694	800	406	696	700	(4)
	TOTAL UTILITIES	9,071	10,704	10,677	11,400	6,070	10,720	11,300	(580)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	665	370	652	370	683	1,102	550	552
76880	INSURANCE	2,662	2,820	3,107	2,864	1,792	3,072	3,100	(28)
	TOTAL OTHER COSTS	3,327	3,190	3,759	3,234	2,475	4,174	3,650	524
	TOTAL OPERATING COSTS	268,259	323,102	401,655	385,232	202,418	369,114	409,337	(40,223)
	NET OPERATING	(268,259)	(323,102)	(401,655)	(385,232)	(202,418)	(369,114)	(409,337)	(40,223)

**General Manager's Office
Selected Budget Details 2026**

Contract Services	4,000
Other	4,000
Insurance	3,100
Building/contents	2,480
Liability	620

**FINANCE, IT, HR, MEMBERSHIP DEPARTMENT
2026 BUDGET WORKSHEET**

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40599	MERCHANDISE	-	2,884	2,813	2,000	2,085	3,036	2,000	(1,036)
40598	MISCELLANEOUS	41,826	41,810	73,970	30,000	41,205	53,705	35,000	(18,705)
	TOTAL REVENUES	41,826	44,694	76,783	32,000	43,290	56,741	37,000	(19,741)
	COST OF GOODS SOLD								
50502	MERCHANDISE	-	2,216	2,104	1,500	1,235	1,857	1,500	357
	TOTAL COST OF GOODS SOLD	-	2,216	2,104	1,500	1,235	1,857	1,500	357
	NET REVENUES	41,826	42,478	74,678	30,500	42,055	54,884	35,500	(20,098)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	548,810	624,569	640,953	678,215	353,674	640,612	638,337	2,275
64350	OVERTIME	4,936	5,338	2,980	-	1,889	1,889	2,992	(1,103)
64400	PAYROLL TAXES	-	-	52,082	57,543	27,030	51,375	54,186	(2,811)
64410	INSURANCE EXPENSE	-	-	82,700	97,654	48,120	88,810	92,547	(3,737)
64420	HRA CLAIMS	-	-	20,821	24,750	16,502	26,815	24,525	2,290
64430	RETIREMENT	-	-	12,413	14,742	6,407	12,644	13,226	(582)
64440	WORKER'S COMP INSURANCE	-	-	2,249	1,085	355	814	641	173
64450	OTHER PAYROLL COSTS	133,146	154,614	763	-	74	74	-	74
64600	EMPLOYEES	806	1,440	2,069	750	743	1,367	750	617
64650	TRAINING	165	7,727	-	500	1,721	2,015	500	1,515
	TOTAL WAGES & BENEFITS	687,862	793,689	817,030	875,239	456,515	826,415	827,705	(1,290)
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	-	336	-	-	-	-	-
74750	COMPUTER SUPPLIES	1,303	13,501	13,971	10,000	6,470	10,750	10,000	750
74810	EMPLOYEE ADS	2,084	413	324	-	-	-	-	-
74840	EQUIPMENT RENTAL	2,512	1,507	2,444	-	937	937	-	937
75040	CONTRACT SERVICES	27,593	17,967	19,917	32,264	34,330	67,696	70,000	(2,304)
75130	CLEANING SUPPLIES	2,765	771	962	-	279	279	-	279
75520	VEHICLE GAS	26	84	-	-	-	-	-	-
75580	POSTAGE	14,325	14,080	16,180	13,200	2,932	9,743	16,500	(6,757)
75610	PRINTING	-	-	389	-	-	-	-	-
75640	SUPPLIES	19,872	15,417	16,981	16,000	5,034	10,548	16,000	(5,452)
	TOTAL SERVICES & SUPPLIES	70,479	63,741	71,504	71,464	49,980	99,953	112,500	(12,547)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	42	-	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	42	-	-	-	-	-	-	-
	UTILITIES								
86200	ELECTRICITY	7,440	8,036	7,532	8,500	4,114	8,546	8,000	546
86260	REFUSE REMOVAL	232	238	235	300	152	277	300	(23)
86290	TELEPHONE	5,822	8,856	9,502	9,300	6,239	10,141	10,000	141
86330	WATER & SEWER	1,230	1,344	1,388	1,500	812	1,554	1,400	154
	TOTAL UTILITIES	14,724	18,473	18,657	19,600	11,318	20,518	19,700	818
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	2,440	2,355	2,375	-	75	75	2,500	(2,425)
76880	INSURANCE	7,777	8,316	7,215	6,659	4,109	6,884	7,100	(216)
	TOTAL OTHER COSTS	10,217	10,671	9,590	6,659	4,184	6,959	9,600	(2,641)
	TOTAL OPERATING COSTS	783,325	886,574	916,781	972,962	521,997	953,845	969,505	(15,660)
	NET OPERATING	(741,499)	(844,095)	(842,102)	(942,462)	(479,942)	(898,961)	(934,005)	(35,758)

**Finance, IT, HR & Membership
Selected Budget Details 2026**

Contract Services	70,000
ADP Processing & Background checks	18,000
HR Consulting fee	42,000
Misc.	10,000
Postage	16,500
Mailing assessments, accounts payable, etc.	
Supplies	16,000
General supplies to include: copy paper, letterhead, envelopes, checks, small furniture, etc.	

PUBLIC RELATIONS & MARKETING									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40393	SPONSORSHIPS	-	-	-	-	8,000	8,000	8,000	-
40394	ADVERTISING SALES	66,040	60,830	69,016	65,691	44,843	75,689	68,000	(7,689)
40399	MERCHANDISE	850	-	-	-	-	-	-	-
	TOTAL REVENUES	66,890	60,830	69,016	65,691	52,843	83,689	76,000	(7,689)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	115,016	123,121	124,873	127,073	73,549	127,311	133,564	(6,253)
64350	OVERTIME	1,624	1,667	901	1,000	254	606	1,000	(394)
64400	PAYROLL TAXES	-	-	11,019	10,828	5,547	10,128	11,386	(1,258)
64410	INSURANCE EXPENSE	-	-	14,399	14,188	7,972	13,884	14,919	(1,035)
64420	HRA CLAIMS	-	-	3,787	4,500	2,571	4,446	4,500	(54)
64430	RETIREMENT	-	-	2,220	3,812	1,985	3,598	4,007	(409)
64440	WORKER'S COMP INSURANCE	-	-	196	205	74	161	135	26
64450	OTHER PAYROLL COSTS	36,022	41,163	95	-	-	-	-	-
64600	EMPLOYEES	391	366	163	250	75	128	250	(122)
64650	TRAINING	80	279	31	500	-	-	500	(500)
	TOTAL WAGES & BENEFITS	153,133	166,597	157,685	162,356	92,026	160,262	170,261	(9,999)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	59	462	3,091	500	500	886	500	386
75040	CONTRACT SERVICES	16,057	12,028	13,492	18,463	10,607	20,523	24,763	(4,240)
75130	CLEANING SUPPLIES	593	310	69	500	-	153	500	(347)
75520	GAS& OIL	22	62	-	700	-	700	700	-
75580	POSTAGE	21,009	18,316	24,122	24,799	13,050	27,489	27,910	(421)
75610	PRINTING	45,678	35,926	35,151	38,831	19,787	39,202	40,773	(1,571)
75640	SUPPLIES	3,840	1,474	2,913	3,000	2,028	2,573	3,000	(427)
	TOTAL SERVICES & SUPPLIES	87,259	68,577	78,838	86,793	45,972	91,526	98,146	(6,620)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	-	2,230	-	2,540	2,540	2,500	40
	TOTAL REPAIRS & MAINTENANCE	-	-	2,230	-	2,540	2,540	2,500	40
	UTILITIES								
86200	ELECTRICITY	736	804	753	900	386	855	800	55
86260	REFUSE REMOVAL	232	238	59	300	-	75	100	(25)
86290	TELEPHONE	4,450	6,477	3,340	6,900	1,521	3,121	3,600	(479)
86330	WATER & SEWER	168	183	189	200	112	209	200	9
	TOTAL UTILITIES	5,586	7,701	4,341	8,300	2,018	4,260	4,700	(440)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	843	1,025	582	1,500	478	994	1,500	(506)
76880	INSURANCE	858	924	1,066	945	609	1,003	1,100	(97)
76970	PROMOTION	49,078	87,464	59,436	83,776	29,431	56,927	52,350	4,577
97000	TAXES	1,821	8,109	-	-	-	-	-	-
	TOTAL OTHER COSTS	52,600	97,522	61,084	86,221	30,518	58,924	54,950	3,974
	TOTAL OPERATING COSTS	298,578	340,396	304,177	343,670	173,075	317,512	330,557	(13,045)
	NET OPERATING	(231,688)	(279,566)	(235,162)	(277,979)	(120,232)	(233,823)	(254,557)	(20,734)

COMPLIANCE - PERMITS - INSPECTIONS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2024	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40623	ADMINISTRATION FEES	570	1,265	227	1,000	155	355	400	45
40624	INSPECTION FEES	37,971	33,885	62,685	42,150	43,975	63,975	62,950	(1,025)
40625	FILING FEES	13,110	12,870	25,059	16,670	15,180	24,365	23,170	(1,195)
40627	RESALE CERTIFICATIONS	144,010	90,880	92,650	77,250	55,560	82,185	83,000	815
40631	INTEREST INCOME	1,956	4,807	14,990	4,000	12,578	18,378	15,000	(3,378)
40698	MISCELLANEOUS INCOME	2,850	3,163	13,603	5,000	(1,311)	(811)	3,000	3,811
	TOTAL REVENUES	200,467	146,871	209,214	146,070	126,137	188,447	187,520	(927)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	145,493	132,065	181,595	169,207	84,121	148,159	186,000	(37,841)
64350	OVERTIME	4,058	2,127	3,331	2,500	2,775	3,775	3,500	275
64400	PAYROLL TAXES	-	-	11,031	15,505	6,276	11,846	16,892	(5,046)
64410	INSURANCE EXPENSE	-	-	36,577	39,663	27,057	43,583	43,155	428
64420	HRA CLAIMS	-	-	13,350	9,900	6,155	6,955	10,350	(3,395)
64430	RETIREMENT	-	-	2,287	3,972	2,106	3,634	3,421	213
64440	WORKER'S COMP INSURANCE	-	-	2,050	2,174	1,020	1,856	2,432	(576)
64450	OTHER PAYROLL COSTS	28,423	70,224	544	-	-	-	-	-
64600	EMPLOYEES	669	355	527	300	285	480	500	(20)
	TOTAL WAGES & BENEFITS	178,643	204,771	251,293	243,221	129,794	220,288	266,250	(45,962)
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	3,154	-	273	-	-	-	-	-
74750	COMPUTER SUPPLIES	527	-	3,294	800	848	1,398	1,500	(102)
74770	LEGAL FEES	-	20,106	51,159	15,000	44,788	64,788	54,000	10,788
74990	UNIFORMS	541	552	244	600	363	713	600	113
75040	CONTRACT SERVICES	10,364	10,666	15,503	13,750	5,652	8,756	10,250	(1,494)
75130	CLEANING SUPPLIES	766	395	521	400	255	405	450	(45)
75520	GAS & OIL	3,705	3,163	2,547	4,000	864	2,114	3,000	(886)
75580	POSTAGE	5	10	611	200	1,137	1,137	750	387
75610	PRINTING	-	-	-	-	-	-	-	-
75640	SUPPLIES	3,411	2,552	3,327	2,800	2,421	3,871	3,500	371
	TOTAL SERVICES & SUPPLIES	22,470	37,444	77,477	37,550	56,328	83,182	74,050	9,132
	REPAIRS & MAINTENANCE								
75710	AUTO TRUCK	-	207	1,831	200	249	349	400	(51)
	TOTAL REPAIRS & MAINTENANCE	-	207	1,831	200	249	349	400	(51)
	UTILITIES								
86200	ELECTRICITY	540	720	753	800	386	736	800	(64)
86230	PROPANE GAS	1,488	23	-	100	-	-	-	-
86260	REFUSE REMOVAL	550	550	771	600	452	702	900	(198)
86290	TELEPHONE	4,696	6,476	8,184	6,907	5,231	8,406	8,600	(194)
86330	WATER & SEWER	222	188	231	200	133	228	300	(72)
	TOTAL UTILITIES	7,496	7,957	9,940	8,607	6,202	10,072	10,600	(528)
	OTHER COSTS								
76880	INSURANCE	2,695	2,880	3,328	3,073	1,855	3,180	3,180	-
	TOTAL OTHER COSTS	2,695	2,880	3,328	3,073	1,855	3,180	3,180	-
	TOTAL OPERATING COSTS	211,304	253,258	343,869	292,651	194,427	317,071	354,480	(37,409)
	NET OPERATING	(10,837)	(106,388)	(134,655)	(146,581)	(68,290)	(128,624)	(166,960)	(38,336)

**Compliance - Permits - Inspections
Selected Budget Details 2026**

Legal Fees	54,000
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	10,250
Programming	0
Copier Maint	250
Cleaning Service	0
Misc.	10,000
Gas & Oil	3,000
Supplies	3,500
Other	3,500
Insurance	3,180
Trucks	2,462
Building/contents	718

**COMPLIANCE - PERMITS - INSPECTIONS
BUDGET 2025-26**

	RATE	#	AMOUNT
NEW STARTS / ADDITIONS			
FILING FEE	35	55	1,925
INSPECTION FEE	350	5	1,750
COMPLETION AGREEMENT	1,500		XX
ADDITIONS			
NO FOOTPRINT CHANGE			
INSPECTION FEE	100	50	5,000
COMPLETION AGREEMENT	375		XX
FOOTPRINT CHANGE			
INSPECTION FEE	170	50	8,500
COMPLETION AGREEMENT	750		XX
CHANGE DURING CONST			
FILING FEE	35	5	175
DECKS			
FILING FEE	35	50	1,750
INSPECTION FEE	100	50	5,000
SHEDS			
FILING FEE	35	50	1,750
INSPECTION FEE	100	50	5,000
DOCKS			
FILING FEE	35	25	875
INSPECTION FEE	100	25	2,500
FENCING			
FILING FEE	35	50	1,750
INSPECTION FEE	100	50	5,000
COLOR CHANGE			
FILING FEE	35	50	1,750
INSPECTION FEE	100	50	5,000
COMPLETION DEPOSIT FOR ABOVE	250		XX
VARIANCE			
FILING FEE	50	50	2,500
INSPECTION FEE	-	0	-
DEMOLITION/MOVING			
FILING FEE	35	0	-
INSPECTION FEE	100	0	-
BUSINESS LICENSE (PREVIOUSLY HOME OCCUPATION)			
FILING FEE	35	51	1,785
RENEWAL FEE	15	6	90
PERMANENT RV PARK			
FILING FEE	35	0	-
INSPECTION FEE	100	0	-
RESUBMITTAL (OVER 1 YR)			
FILING FEE	35	2	70
INSPECTION FEE	100	2	200
RESALE CERTIFICATES			
IMPROVED	250	325	81,250
UNIMPROVED	50	25	1,250
DOCUMENTS PKG	20	25	500
ADMIN FEES			
GRASS CUTTING	100	4	400
TRASH/DEBRIS	100	0	-
TREE PERMIT			
FILING FEE	35	250	8,750
INSPECTION FEE	100	250	25,000
GRAND TOTAL			169,520
RECAP:			
ADMIN FEES			400
INSPECTION FEES			62,950
FILING FEES			23,170
RESALE CERTIFICATES			83,000
TOTAL			169,520

GENERAL MAINTENANCE									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	287,820	292,466	338,454	314,948	186,070	319,317	309,950	9,367
64350	OVERTIME	10,149	7,753	11,044	7,500	7,651	10,569	7,500	3,069
64400	PAYROLL TAXES	-	-	29,108	30,013	13,771	26,469	27,571	(1,102)
64410	INSURANCE EXPENSE	-	-	51,941	66,889	35,932	63,802	62,645	1,157
64420	HRA CLAIMS	-	-	16,772	19,710	13,370	21,583	17,460	4,123
64430	RETIREMENT EXPENSES	-	-	8,168	9,196	4,917	8,808	8,018	790
64440	WORKER'S COMP INSURANCE	-	-	7,108	6,546	4,417	7,186	6,259	927
64450	OTHER PAYROLL COSTS	119,223	111,690	55	-	75	75	-	75
64600	EMPLOYEES	1,164	655	1,250	1,500	366	1,284	1,500	(216)
64650	TRAINING	80	105	110	500	-	-	500	(500)
64680	BILLED LABOR	-	-	-	(20,000)	-	(8,333)	(20,000)	11,667
	TOTAL WAGES & BENEFITS	418,437	412,669	464,009	436,802	266,569	450,760	421,402	29,358
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	99	125	-	-	-	-	-	-
74990	UNIFORMS	1,393	2,028	1,683	2,100	500	2,047	2,100	(53)
75040	CONTRACT SERVICES	19,415	9,806	6,523	16,500	3,714	12,237	16,500	(4,263)
75130	CLEANING SUPPLIES	766	744	448	700	188	888	700	188
75430	SHOP SUPPLIES	2,177	3,595	2,957	3,000	2,289	4,065	3,000	1,065
75460	SMALL TOOLS	329	1,707	452	1,200	1,231	2,219	1,200	1,019
75520	GAS & OIL	6,587	7,304	6,776	11,900	3,524	8,824	11,900	(3,076)
75580	POSTAGE	12	-	-	50	15	35	50	(15)
75640	SUPPLIES	3,771	4,020	5,808	4,500	2,335	3,991	4,500	(509)
	TOTAL SERVICES & SUPPLIES	34,549	29,329	24,647	39,950	13,795	34,306	39,950	(5,644)
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	439	1,126	12	2,000	143	2,143	2,000	143
75720	BUILDINGS	68	-	219	-	-	-	-	-
75752	BUILDING REPAIRS (GM)	44	-	-	-	-	-	-	-
75754	BUILDING REPAIRS (ADMIN)	1,419	51,617	7,373	-	422	422	-	422
75758	BUILDING REPAIRS (FIRE DEPT)	102	59	-	-	-	-	-	-
75760	BUILDING REPAIRS (GEN. MAINT.)	307	8,790	18,432	210,000	5,239	89,439	210,000	(120,561)
75762	BUILDING REPAIRS (PUBLIC WORKS)	2,673	5,602	5,447	-	4,571	4,571	-	4,571
75764	BUILDING REPAIRS (REC & PARKS)	5,489	15,715	16,064	-	5,216	5,216	-	5,216
75766	BUILDING REPAIRS (CRAFT)	900	292	565	-	742	742	-	742
75768	BUILDING REPAIRS (POLICE)	2,597	2,193	4,612	-	2,806	2,806	-	2,806
75770	BUILDING REPAIRS (MEMBERSHIP)	33	-	-	-	-	-	-	-
75772	BUILDING REPAIRS (MARINA)	2,584	4,715	7,967	-	1,356	1,356	-	1,356
75774	BUILDING REPAIRS (GOLF OPS)	3,485	12,717	2,536	-	915	915	-	915
75776	BUILDING REPAIRS (BEACH CLUB)	10,446	20,595	19,367	-	13,672	13,672	-	13,672
75778	BUILDING REPAIRS (GOLF MAINT.)	6,223	4,115	9,548	-	6,046	6,046	-	6,046
75780	BUILDING REPAIRS (CLUBHOUSE)	498	3,766	14,691	-	2,762	2,762	-	2,762
75782	BUILDING REPAIRS (AQUATICS)	19,260	25,003	40,217	-	36,910	36,910	-	36,910
75784	BUILDING REPAIRS (COUNTRY CLUB)	10,976	9,463	20,767	-	9,216	9,216	-	9,216
75786	BUILDING REPAIRS (RACQUET SPORTS)	34,574	15,430	12,158	-	4,443	4,443	-	4,443
75788	BUILDING REPAIRS (YACHT CLUB)	27,425	58,868	94,420	-	23,083	23,083	-	23,083
75940	EQUIPMENT	-	-	2,923	-	1,563	1,563	-	1,563
	TOTAL REPAIRS & MAINTENANCE	129,544	240,066	277,316	212,000	119,104	205,305	212,000	(6,695)
	UTILITIES								
86200	ELECTRICITY	3,751	3,897	3,763	4,100	1,556	3,401	4,000	(599)
86230	PROPANE GAS	2,224	2,790	2,199	3,000	394	1,644	2,400	(756)
86260	REFUSE REMOVAL	800	982	2,471	1,100	367	1,274	2,600	(1,326)
86290	TELEPHONE	5,725	4,742	4,521	5,000	2,340	4,368	4,800	(432)
86330	WATER & SEWER	222	188	231	200	133	221	300	(79)
	TOTAL UTILITIES	12,721	12,598	13,185	13,400	4,789	10,908	14,100	(3,192)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	-	-	-	50	-	21	50	(29)
76880	INSURANCE	6,710	7,116	8,268	7,638	4,305	7,488	7,400	88
76960	PERMITS & LICENSES	352	491	437	500	550	683	500	183
	TOTAL OTHER COSTS	7,062	7,607	8,705	8,188	4,855	8,192	7,950	242
	TOTAL OPERATING COSTS	602,313	702,270	787,862	710,340	409,112	709,471	695,402	14,069
	NET OPERATING	(602,313)	(702,270)	(787,862)	(710,340)	(409,112)	(709,471)	(695,402)	14,069

**General Maintenance
Selected Budget Details 2026**

Billed Labor	(20,000)
Transfer of time spent for in-house building renovations, etc.	
Gas & Oil	11,900
Based on estimated use of 3,500 gals @ \$3.40 per gallon for 6 vehicles.	
Buildings	210,000
All minor repairs to buildings and building equipment. Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE	
Insurance	7,638
Trucks	5,489
Buildings/Contents	2,149

PUBLIC WORKS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
41496	COUNTY ROADS	151,187	142,205	85,000	120,000	70,000	122,425	145,000	22,575
41422	DONATIONS	500	500	-	-	-	-	-	-
41498	MISCELLANEOUS	12,280	1,352	1,520	-	225	225	-	(225)
41497	SALE OF ASSETS	-	18,000	-	-	20,970	20,970	-	(20,970)
TOTAL REVENUES		163,967	162,057	86,520	120,000	91,195	143,620	145,000	1,380
COST OF GOODS SOLD									
51002	DUNKS & LEAF BAGS	130	67	-	-	-	-	-	-
TOTAL COST OF GOODS SOLD		130	67	-	-	-	-	-	-
NET REVENUES		163,837	161,991	86,520	120,000	91,195	143,620	145,000	1,380
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	622,265	548,662	564,946	759,640	361,894	683,281	675,992	7,289
64350	OVERTIME	26,081	19,172	19,390	20,000	15,840	24,440	20,000	4,440
64400	PAYROLL TAXES	-	-	55,854	73,402	29,188	60,243	65,546	(5,303)
64410	INSURANCE EXPENSE	-	-	126,663	137,743	54,110	111,502	93,478	18,024
64420	HRA CLAIMS	-	-	19,211	42,165	5,997	23,566	17,528	6,039
64430	RETIREMENT	-	-	8,518	15,769	5,731	12,403	10,881	1,522
64440	WORKER'S COMP INSURANCE	-	-	17,119	25,833	14,879	25,808	22,365	3,443
64450	OTHER PAYROLL COSTS	264,587	236,766	1,302	-	636	636	-	636
64600	EMPLOYEES	1,823	2,035	3,903	3,500	2,507	4,803	3,500	1,303
64650	TRAINING	-	-	-	350	-	146	350	(204)
64680	BILLED LABOR	-	-	-	(20,000)	-	(8,333)	(20,000)	11,667
TOTAL WAGES & BENEFITS		914,756	806,634	816,907	1,058,402	490,782	938,495	889,639	48,856
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	4,535	808	959	2,000	708	708	2,000	(1,292)
74800	CREDIT CARD FEES	938	1,713	1,424	-	685	685	-	685
74840	EQUIPMENT RENTAL	101	3,414	1,858	7,000	-	5,864	7,000	(1,136)
74990	UNIFORMS	5,901	5,953	9,979	10,500	1,984	6,957	10,500	(3,543)
75040	CONTRACT SERVICES	38,588	45,048	45,204	53,000	11,963	47,781	53,000	(5,219)
75130	CLEANING SUPPLIES	968	1,757	1,001	1,500	1,379	2,433	1,500	933
75310	LANDSCAPING	85,562	62,441	65,051	73,250	50,419	80,873	73,250	7,623
75340	SIGNS	8,625	5,792	12,266	15,000	5,260	16,043	15,000	1,043
75430	SHOP SUPPLIES	11,372	10,439	11,838	15,000	9,178	17,799	15,000	2,799
75460	SMALL TOOLS	1,792	1,815	663	2,250	-	1,225	2,250	(1,025)
75490	SNOW REMOVAL	23,111	1,546	-	10,000	-	-	10,000	(10,000)
75520	GAS & OIL	67,699	55,056	44,681	63,500	27,002	51,983	63,500	(11,517)
75580	POSTAGE	-	7	41	100	685	685	100	585
75640	SUPPLIES	7,381	11,923	7,973	10,000	4,181	8,359	10,000	(1,641)
TOTAL SERVICES & SUPPLIES		256,574	207,711	202,937	263,100	113,444	241,395	263,100	(21,705)
REPAIRS & MAINTENANCE									
75700	AUTO/TRUCK LABOR	13	126	461	-	-	-	-	-
75710	AUTO/TRUCK	12,090	28,805	50,655	30,000	12,826	23,127	30,000	(6,873)
75910	DRAINAGE	135,102	156,885	158,443	175,000	35,381	135,951	150,000	(14,049)
75940	EQUIPMENT	39,825	46,301	43,339	40,000	41,715	59,193	40,000	19,193
76000	ROADS & BRIDGES	36,867	109,867	103,058	100,000	21,908	58,202	100,000	(41,798)
TOTAL REPAIRS & MAINTENANCE		223,898	341,984	355,957	345,000	111,831	276,473	320,000	(43,527)
UTILITIES									
86200	ELECTRICITY	18,677	22,247	21,023	23,400	15,166	27,009	22,100	4,909
86230	PROPANE GAS	2,741	4,789	3,762	5,100	222	2,347	4,000	(1,653)
86260	REFUSE REMOVAL	73,673	62,723	61,087	65,900	35,065	67,429	64,200	3,229
86290	TELEPHONE	5,165	5,561	5,237	5,900	3,714	6,472	5,500	972
86330	WATER & SEWER	3,848	3,718	4,269	4,000	2,492	4,391	4,400	(9)
TOTAL UTILITIES		104,103	99,038	95,378	104,300	56,658	107,648	100,200	7,448
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	196	495	272	250	186	265	250	15
76880	INSURANCE	54,142	55,140	58,461	53,958	37,744	60,227	64,705	(4,478)
76960	PERMITS & LICENSES	2,380	2,359	2,780	4,050	1,700	4,039	4,050	(11)
TOTAL OTHER COSTS		56,718	57,994	61,512	58,258	39,630	64,531	69,005	(4,474)
TOTAL OPERATING COSTS		1,556,048	1,513,361	1,532,691	1,829,060	812,344	1,628,542	1,641,944	(13,402)
NET OPERATING		(1,392,211)	(1,351,371)	(1,446,171)	(1,709,060)	(721,149)	(1,484,922)	(1,496,944)	(12,022)

**Public Works
Selected Budget Details 2026**

Contract Services	53,000
Wildlife Control	15,000
Mosquito Spraying	16,800
Cleaning Services	3,150
Fire Protection	630
Copier Maint	210
Pest Control	210
Tree Removal	15,000
Other	2,000
Landscaping	73,250
Beautification of all common areas around all facilities and entrances.	
Gas & Oil	63,500
Based on estimated use of 8,500 gals of gas 10 vehicles and equipment. Also, 8,500 gals of diesel for 4 Dump trucks and various equipment. \$4,000 for oil.	
Drainage Repair & Maintenance	150,000
Pipes, stone, fill dirt, seed and erosion control	
Roads & Bridges Repair & Maintenance	100,000
Roadside trimming	30,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	39,000
Stone, fill dirt & seed	20,000
Insurance	64,705
Trucks	32,062
Building/Bridges	5,777
Liability	20,803
Flood	5,197
Pollution	866

**Bulkheads & Waterways
Selected Budget Details 2026**

Revenues	1,199,091
Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	
Contract Services	700
Comcast	660
Orkin / Misc.	40
Bulkhead/Repair	20,000
Materials used to fix minor bulkhead problems using in-house labor.	
Bulkhead/Replacement Program	918,384
Sq. ft. @ \$450.00 per sq. ft. Plus \$50,000 for fill, topsoil, sod, permits	
Canal Maintenance	5,000
Costs to maintain the buoy system, aerators, etc.	
Dredging	50,000
Contract to spot dredge various properties	

OCEAN PINES VOLUNTEER FIRE DEPARTMENT

		FY23 Audit	FY23 Budget	FY24 Audit	FY24 Budget	FY25 Budget	FY26 Budget	FY26 vs. 25 Bud	FY26 vs. 24 Act
3130	OPA Operating Funding	843,008	843,008	744,285	744,285	706,918	669,152	(37,766)	(75,133)
	OPA Capital Reserve Contribution	151,020	151,020	195,632	195,632	241,676	375,000	133,324	179,368
	Capital/Equipment Purchases	45,000	45,000	45,000	45,000	38,751	76,000	37,249	31,000
	OPA Utility Reimbursement Incentive	25,000	25,000	24,000	24,000	24,000	33,600	9,600	9,600
	Total OPA Contribution	1,064,028	1,064,028	1,008,917	1,008,917	1,011,345	1,153,752	142,407	144,835
3150	Refunds	-	-	-	-	-	-	-	-
3160	EMS Billing Revenue	611,435	475,000	787,875	520,114	566,900	623,590	56,690	(164,285)
3170	County Fire Grants	2,337,065	300,000	1,091,443	300,000	300,000	300,000	-	(791,443)
3175	County EMS Grants	-	508,990	-	638,990	780,443	870,124	89,681	870,124
	State/AMOSS (Donor Restricted)	-	33,271	32,085	32,000	32,000	32,000	-	(85)
3200	Fundraising	46,736	-	39,928	-	-	-	-	(39,928)
6000 & 8200	Interest & Other Income	149,353	6,800	274,362	50,000	50,000	60,000	10,000	(214,362)
	Total Revenue	4,208,617	2,388,089	3,234,610	2,550,021	2,740,688	3,039,466	298,778	(195,144)
4202	Salaries & Wages	1,521,638	1,191,245	1,482,157	1,297,607	1,398,315	1,451,435	(53,120)	30,722
47xx	Training, Physicals	4,438	13,000	2,335	13,000	13,000	13,000	-	(10,665)
4208	Workers Comp	43,454	63,466	62,968	49,500	53,075	62,044	(8,969)	924
4300	Member Expenses	47,056	9,000	47,587	14,000	14,000	20,000	(6,000)	27,587
4403	Benefits	380,167	396,253	412,166	399,373	416,871	441,653	(24,782)	(29,487)
4409	Building Insurance	44,150	50,000	49,630	50,000	51,000	58,410	(7,410)	(8,780)
4500	Utilities	56,559	63,000	60,091	69,300	65,000	65,000	-	(4,909)
4607	Communications Maintenance	8,236	8,000	10,368	10,000	10,000	10,500	(500)	(132)
4700	Fire Expenses	44,167	45,000	79,605	49,000	34,000	34,000	-	45,605
4714	Turnout Gear Purchase	35,137	25,000	25,353	30,000	40,000	46,000	(6,000)	(20,647)
4720	Department Uniforms	13,572	5,000	23,132	3,000	15,000	15,000	-	8,132
4800	EMS Expense (Supplies)	53,871	40,000	47,298	44,000	49,000	54,123	(5,123)	(6,825)
	Billing Contract (8% EMSBR)	47,294	38,000	49,846	41,609	43,000	49,450	(6,450)	396
5000	Apparatus Maintenance	95,347	70,000	71,351	70,000	98,000	98,000	-	(26,649)
5100	Facility Maintenance (Repairs & Maint)	23,389	80,000	63,254	50,000	35,000	35,000	-	28,254
52xx	Professional Fees, Public Educ, Office Exps	42,417	35,000	57,822	39,000	45,000	45,250	(250)	12,572
5300	Fuel	47,938	25,000	36,190	46,000	46,000	46,000	-	(9,810)
7000	Fundraising Expenses (Special Events)	10,929	10,000	14,299	10,000	10,000	10,000	-	4,299
	Total Op Expenses	2,519,759	2,167,069	2,595,452	2,285,389	2,436,261	2,554,866	(118,605)	40,586
	Transfer to Apparatus Replacement Reserve	151,020	151,020	195,632	195,632	241,676	375,000	(133,324)	(179,368)
	Capital/Equipment Purchases	45,000	45,000	45,000	45,000	38,751	76,000	(37,249)	(31,000)
	Transfer for Incentive Program	25,000	25,000	24,000	24,000	24,000	33,600	(9,600)	(9,600)
	Total Op Expenses + Cap Reserve Transfer + Incentive Program Funds Transfer	2,740,779	2,388,089	2,860,084	2,550,021	2,740,688	3,039,466	(298,778)	(179,382)
	Total Revenue less Ops Exps, Cap Reserve Transfer & Incentive Program Transfer	1,467,838	-	374,526	-	-	-	-	(374,526)

2025-2026 BUDGET OVERVIEW = FINAL PROPOSAL 10/24/2024

REVENUE		2023-2024	2024-2025	2025-2026	OPERATING EXPENSE GENERAL		2023-2024	2024-2025	2025-2026
3160/3165	EMS DEPOSITS	520,113.80	566,900.00	623,590.00	4300	Member Expenses	14,000.00	14,000.00	20,000.00
3170	COUNTY FIRE GRANTS	300,000.00	300,000.00	300,000.00	4307	Fire Police Exp.	3,000.00	3,000.00	3,000.00
3175	COUNTY EMS GRANTS	638,990.00	780,443.00	870,124.00	4308	Cadet Exp.	1,000.00	1,000.00	1,000.00
3180	STATE/AMOSS	32,000.00	32,000.00	32,000.00	4309	Member Physicals	7,000.00	7,000.00	7,000.00
6000	INTEREST/ DIVIDENDS	50,000.00	50,000.00	60,000.00	4310	Department Training	6,000.00	6,000.00	6,000.00
	TOTAL REVENUE	1,541,103.80	1,729,343.00	1,885,714.00	4311	Department Uniforms	3,000.00	15,000.00	15,000.00
					4312/4313	Turn Out Gear/Maintence	30,000.00	40,000.00	46,000.00
	CAPITAL / EQUIPEMENT	2023-2024	2024-2025	2025-2026	4315	General Fire Dept Expenses	45,000.00	30,000.00	30,000.00
	Apparatus Replacement	195,632.00	241,676.00	375,000.00	4320	Communications Maint.	10,000.00	10,000.00	10,500.00
4325	Fire Capital Purchases	45,000.00	38,751.00	60,000.00	4410	Department Insurances	50,000.00	51,000.00	58,410.45
4825	EMS Capital Purchases			16,500.00	4500	Utilities Expenses	69,300.00	65,000.00	65,000.00
	TOTAL C / E	240,632.00	280,427.00	451,500.00	4600	General Repairs/Maint.	25,000.00	15,000.00	15,000.00
					4700	Special Events	10,000.00	10,000.00	10,000.00
	REQUEST FROM OPA	2023-2024	2024-2025	2025-2026	4800/4801	EMS Medical Supplies	44,000.00	49,000.00	54,123.20
	Operating Expenses	538,909.00	568,000.00	599,733.65	4820	Billing Contract (8% EMSBR)	41,609.00	43,000.00	49,450.00
	Compensation Cost	1,746,480.17	1,868,261.00	1,955,132.20	4900	Office Expenses	10,000.00	10,000.00	10,000.00
	Capital / Equipment	195,632.00	241,676.00	375,000.00	4910	Professional Fees	24,000.00	30,000.00	30,000.00
		45,000.00	38,751.00	76,000.00	4920	Public Education	5,000.00	5,000.00	5,250.00
	TOTAL EXPENSES	2,526,021.17	2,716,688.00	3,005,865.85	5000	Apparatus Maintenance	70,000.00	98,000.00	98,000.00
	MINUS REVENUE	-1,541,103.80	1,729,343.00	1,885,714.00	5100	Facility Repairs/Maint	25,000.00	20,000.00	20,000.00
	TOTAL REQUESTED	984,917.37	987,345.00	1,120,151.85	5300	Fuel	46,000.00	46,000.00	46,000.00
						TOTAL OPERATING EXP.	538,909.00	568,000.00	599,733.65
						COMPENSATION & RELATED COST	2023-2024	2024-2025	2025-2026
	Utility Reimbursement				4202	Salary/Wages Expenses	1,243,113.99	1,331,389.00	1,377,816.88
	1200 per person					PartTime Wages	54,493.00	66,926.00	73,618.00
						SUTA & FICA	95,098.22	101,851.00	105,402.99
					4405	HSA Benefit	34,500.00	30,000.00	30,000.00
					4404	Health Insurance	145,895.64	153,052.00	169,983.48
					4406	403B Match / Pension	99,449.12	106,511.00	110,225.35
					4415	Worker's Compensation	49,500.00	53,075.00	62,044.00
					4803	EMS Training	14,230.20	15,257.00	15,841.50
					4805	EMS Uniforms	6,800.00	6,800.00	6,800.00
					4806	Employee Physicals	3,400.00	3,400.00	3,400.00
						TOTAL COMP/RELATED COST	1,746,480.17	1,868,261.00	1,955,132.20

**POLICE DEPARTMENT
2026 BUDGET WORKSHEET**

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
43019	GRANTS - COUNTY	496,916	550,000	550,900	550,000	550,300	550,300	550,000	(300)
43021	GRANTS - STATE	333	2,514	20,356	53,000	20,599	42,682	45,000	2,318
43022	DONATIONS	-	3,975	3,150	-	810	810	-	(810)
43098	MISCELLANEOUS	4,314	9,231	8,238	1,000	150	201	1,000	799
	TOTAL REVENUES	501,563	565,720	582,644	604,000	571,859	593,993	596,000	2,007
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	1,087,728	1,001,881	905,962	1,312,994	671,397	1,226,894	1,366,791	(139,897)
64350	OVERTIME & SHIFT DIFFERENTIAL	115,201	207,199	181,702	65,000	100,290	125,369	100,000	25,369
64400	PAYROLL TAXES	-	-	91,913	121,142	58,882	110,135	123,889	(13,754)
64410	INSURANCE EXPENSE	-	-	108,422	168,569	85,416	155,653	195,352	(39,699)
64420	HRA CLAIMS	-	-	31,620	47,250	17,706	37,393	49,500	(12,107)
64430	RETIREMENT	-	-	135,752	216,941	27,500	212,428	220,358	(7,930)
64440	WORKER'S COMP INSURANCE	-	-	41,688	64,039	20,943	48,036	43,003	5,033
64450	OTHER PAYROLL COSTS	399,702	422,845	1,185	-	485	485	250	235
64600	EMPLOYEES	3,317	3,398	4,513	1,700	4,140	5,004	4,000	1,004
64650	TRAINING	6,393	4,274	15,443	23,356	10,200	14,680	16,428	(1,748)
	TOTAL WAGES & BENEFITS	1,612,341	1,639,598	1,518,201	2,020,991	996,959	1,936,077	2,119,571	(183,494)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	3,798	376	4,717	2,910	957	1,862	3,026	(1,164)
74810	EMPLOYEE ADS	152	-	-	-	-	-	-	-
74990	UNIFORMS	2,222	4,108	8,304	20,000	10,924	14,674	11,200	3,474
75040	CONTRACT SERVICES	47,489	88,591	106,414	83,171	81,665	120,514	121,680	(1,166)
75130	CLEANING SUPPLIES	878	796	1,534	1,000	1,180	1,669	1,000	669
75520	VEHICLE GAS	40,177	44,103	29,020	40,000	21,374	37,138	38,000	(862)
75580	POSTAGE	-	9	8	-	162	162	-	162
75610	PRINTING	-	-	-	-	107	107	-	107
75640	SUPPLIES	9,625	10,810	14,737	9,100	4,386	8,391	11,100	(2,709)
	TOTAL SERVICES & SUPPLIES	104,341	148,793	164,733	156,181	120,755	184,517	186,006	(1,489)
REPAIRS & MAINTENANCE									
75700	AUTO/TRUCK - LABOR	291	-	-	-	-	-	-	-
75710	AUTO/TRUCK	9,675	11,619	10,929	11,000	6,188	10,880	11,000	(120)
75940	EQUIPMENT	486	621	110	1,000	676	1,676	1,000	676
	TOTAL REPAIRS & MAINTENANCE	10,452	12,240	11,039	12,000	6,864	12,556	12,000	556
UTILITIES									
86200	ELECTRICITY	6,679	7,232	6,779	7,600	3,472	7,434	7,200	234
86230	PROPANE GAS	1,428	713	781	800	466	799	900	(101)
86260	REFUSE REMOVAL	1,043	1,069	1,059	1,200	685	1,185	1,200	(15)
86290	TELEPHONE	13,740	15,134	17,408	15,900	10,727	17,240	18,300	(1,060)
86330	WATER & SEWER	1,118	1,222	1,261	1,300	735	1,375	1,300	75
	TOTAL UTILITIES	24,008	25,370	27,287	26,800	16,085	28,033	28,900	(867)
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	366	711	416	792	602	753	792	(39)
76880	INSURANCE	26,961	30,204	42,835	39,540	23,765	40,240	41,000	(760)
	TOTAL OTHER COSTS	27,327	30,915	43,251	40,332	24,367	40,993	41,792	(799)
	TOTAL OPERATING COSTS	1,778,469	1,856,916	1,764,510	2,256,304	1,165,029	2,202,176	2,388,270	(186,094)
	NET OPERATING	(1,276,906)	(1,291,196)	(1,181,867)	(1,652,304)	(593,170)	(1,608,183)	(1,792,270)	(184,087)

**Police
Selected Budget Details 2026**

Training	16,428
Range Qualification	1,500
In-service	3,000
School (1)	2,000
Conferences (MD Chief & MML PEA)	1,500
Academy	8,428
Uniforms	11,200
Cost to fully outfit a new hire (\$3,000 per hire)	6,000
Maintenance	2,200
Replacement	1,000
New items	2,000
Contract Services	121,680
Bodycam Contract (Axon Enterprise)	31,000
Custodian Services	20,000
Public Network Safety System (Superion)	14,000
ADP Processing	14,400
Pre-employment drug test (\$110 each)	220
Psych Pre-Hire (\$520 each)	1,040
Psych Bi-annual (\$350 each, new hires excluded)	4,200
Fingerprints	400
Versaterm	11,000
Lexipol	7,200
Comcast & Mediacom	4,000
Rapids	3,100
Cap Win	2,700
Website	300
Copier	3,120
Misc.	5,000
Gas & Oil	38,000
Supplies	11,100
Ammunition (range 2 times)	6,000
Paper, etc.	2,000
Fingerprint materials	500
National Night Out	2,000
Misc.	600
Dues and Subscriptions	792
Amazon Prime (\$16/month)	192
EZ Pass	100
Zoom	150
MD Chief of Police Assoc.	150
International Assoc. of Chief of Police	200
MML PEA	150
Insurance	39,540
Police Liability	21,169
Vehicles	12,561
Building/Contents	5,810

RECREATION & PARKS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
42008	CLASSES & CLINICS	16,656	14,982	25,755	16,000	32,010	41,260	41,000	(260)
42021	GRANTS	-	10,000	-	-	20,000	20,000	10,000	(10,000)
42022	DONATIONS	17,131	6,950	2,985	10,000	5,372	12,098	10,000	(2,098)
42029	FACILITY RENTAL	12,406	18,252	20,264	19,600	10,159	17,475	25,000	7,525
42041	LEAGUE FEES	28,343	33,961	33,906	35,000	19,007	38,911	36,900	(2,011)
42046	SPECIAL EVENTS	23,676	40,331	31,483	90,000	40,370	74,244	75,000	756
42015	FARMERS MARKET	21,100	24,450	34,335	28,000	28,500	32,800	34,000	1,200
42045	CAMP O.P.	136,713	177,455	226,697	267,012	204,104	204,104	215,000	10,896
42040	DOG FEES	7,750	7,767	6,350	8,400	8,850	9,521	8,500	(1,021)
42044	SPORTS CAMP	865	(800)	-	2,000	-	-	-	-
42047	JOLLY ROGER TICKETS	39,049	36,307	40,732	41,000	25,410	25,410	35,000	9,590
42048	MOVIE TICKETS	905	950	1,061	600	420	728	600	(128)
42074	DROP-INS	-	-	-	-	-	-	5,000	5,000
42095	VENDING	2,105	2,211	2,324	2,000	1,604	1,754	2,000	246
42098	MISCELLANEOUS	1,174	1,251	951	500	569	710	500	(210)
	TOTAL REVENUES	307,874	374,065	426,843	520,112	396,375	479,015	498,500	19,485
	COST OF GOODS SOLD								
52003	JOLLY ROGER TICKETS	33,319	27,975	34,209	35,000	21,076	21,076	30,000	(8,924)
52004	MOVIE TICKETS	577	869	1,004	500	408	661	500	161
52001	VENDING	936	1,211	2,021	1,800	1,012	1,133	1,800	(667)
	TOTAL COST OF GOODS SOLD	34,832	30,055	37,234	37,300	22,497	22,870	32,300	(9,430)
	NET REVENUES	273,042	344,010	389,609	482,812	373,879	456,145	466,200	10,055
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	277,104	295,991	312,054	388,140	266,408	381,969	404,130	(22,161)
64350	OVERTIME	11,169	9,120	4,043	9,000	5,027	9,093	9,000	93
64400	PAYROLL TAXES	-	-	32,313	44,152	27,212	40,214	45,265	(5,051)
64410	INSURANCE EXPENSE	-	-	30,289	41,203	20,558	37,726	44,751	(7,025)
64420	HRA CLAIMS	-	-	6,056	13,500	2,649	8,274	11,588	(3,314)
64430	RETIREMENT	-	-	1,067	2,479	152	596	1,197	(601)
64440	WORKER'S COMP INSURANCE	-	-	4,607	10,753	3,977	5,477	5,425	52
64450	OTHER PAYROLL COSTS	77,544	92,970	1,488	3,263	1,790	3,170	-	3,170
64600	EMPLOYEES	1,079	650	340	750	120	377	750	(373)
64650	TRAINING	38	349	-	600	-	600	600	-
	TOTAL WAGES & BENEFITS	366,934	399,080	392,258	513,840	327,893	487,496	522,706	(35,210)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	2,894	1,678	5,246	1,000	1,716	2,231	4,000	(1,769)
74800	CREDIT CARDS	6,985	10,859	17,403	14,000	13,343	19,059	17,000	2,059
74840	EQUIPMENT RENTAL	1,120	-	102	2,000	438	438	2,000	(1,562)
74990	UNIFORMS	291	2,234	600	1,000	707	1,077	1,000	77
75015	CONTRACT SERVICES - FM	450	50	-	500	-	208	1,000	(792)
75040	CONTRACT SERVICES	42,947	53,028	59,814	51,968	32,315	58,821	64,466	(5,645)
75130	CLEANING SUPPLIES	3,846	4,664	4,057	4,000	1,571	2,868	4,000	(1,132)
75520	GAS & OIL	2,438	2,471	2,282	2,400	1,372	2,405	2,000	405
75580	POSTAGE	-	9	79	-	130	130	-	130
75610	PRINTING	-	-	149	1,525	-	1,525	250	1,275
75615	SUPPLIES - FARMERS MARKET	1,004	185	257	1,000	583	1,583	1,000	583
75640	SUPPLIES	4,787	5,593	10,518	6,000	6,992	8,801	10,000	(1,199)
	TOTAL SERVICES & SUPPLIES	66,763	80,771	100,509	85,393	59,167	99,146	106,716	(7,570)

RECREATION & PARKS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	44	57	195	200	31	31	-	31
75940	EQUIPMENT	3,024	3,365	12,041	4,000	4,029	6,349	4,000	2,349
75970	PARK MAINTENANCE	50,065	33,684	38,844	45,000	14,455	38,812	30,000	8,812
	TOTAL REPAIRS & MAINTENANCE	53,133	37,106	51,080	49,200	18,515	45,192	34,000	11,192
	UTILITIES								
86200	ELECTRICITY	24,518	28,727	28,900	30,200	14,090	29,400	30,400	(1,000)
86230	PROPANE GAS	9,845	12,737	15,918	13,400	6,442	16,442	16,800	(358)
86260	REFUSE REMOVAL	1,738	1,782	1,947	1,900	3,067	3,784	2,100	1,684
86290	TELEPHONE	9,078	5,857	6,756	6,200	4,335	6,914	7,100	(186)
86330	WATER & SEWER	5,803	5,759	7,378	6,100	4,305	7,348	7,300	48
	TOTAL UTILITIES	50,981	54,862	60,898	57,800	32,238	63,888	63,700	188
	OTHER COSTS								
76470	CLASS INSTRUCTION	11,449	9,329	14,033	13,500	18,093	24,127	21,500	2,627
76600	LEAGUE EXPENSES	18,663	19,086	16,993	16,200	9,050	19,305	16,000	3,305
76650	SPECIAL EVENTS	67,246	88,387	102,104	131,770	105,495	122,260	97,270	24,990
76690	CAMP OCEAN PINES	36,511	32,455	42,116	38,850	42,314	42,901	38,850	4,051
76700	SPORTS CAMP	-	121	-	-	288	288	-	288
76740	DOG PARK	168	15,367	4,840	6,000	6,024	6,705	6,000	705
76810	DUES & SUBSCRIPTIONS	1,111	1,660	817	1,000	296	758	1,000	(242)
76880	INSURANCE	42,988	46,200	59,995	55,377	36,610	59,684	62,761	(3,077)
76960	PERMITS & LICENSES	405	330	620	600	330	538	600	(62)
97000	TAXES - FARMERS MARKET	2,460	5,289	-	5,500	-	-	-	-
	TOTAL OTHER COSTS	181,000	218,225	241,518	268,797	218,500	276,566	243,981	32,585
	TOTAL OPERATING COSTS	718,812	790,043	846,264	975,030	656,313	972,288	971,103	1,185
	NET OPERATING	(445,770)	(446,033)	(456,655)	(492,218)	(282,434)	(516,143)	(504,903)	11,240

**Recreation & Parks
Selected Budget Details 2026**

Computer Supplies	2,750	Special Events	79,370
Laser Printer Ink	500	Concert Series	13,000
Desktop Printer Ink	250	July 4th Fireworks/Concerts	16,000
Misc. Supplies	2,000	July 4th Celebration	17,000
		Freedom 5K	4,000
Gas & Oil	1,000	Family Fun Night Bingo (2)	750
Truck Fuel	1,000	Flea Markets (2)	100
		Big Truck Day	500
Contract Services	64,466	Spring Celebration	1,000
Pest Control	1,500	Fall Festival	1,000
Fire Extinguishers/Alarm Service	75	Pumpkin Painting	100
ADP (Background & Processing)	3,263	Easter Breakfast	1,400
Repairs		Breakfast with Santa	1,400
Cleaning Services	35,000	Reindeer Lane	300
Fogle's Porta Potties	14,000	Old Fashion Christmas	5,000
Storage Unit	2,628	Family Fun Night (10) Pool	3,000
Comcast	2,300	Glamour Girls	300
Miscellaneous	5,700	Teach a Kid to Fish	220
		Haunted House	3,000
Class Instruction Expense	21,500	MD Coastal Bay	5,000
Instructor pymts.	20,000	Community Bike Ride	300
Supplies	1,500	National Night Out	1,500
		Misc New Events	2,000
		Inflatble Insurance for events	2,500
Program Promotion	250		
Marquee Letters	250	Special Events (Bus Trips)	17,900
		NYC Christmas 2 busses	5,400
Supplies	10,000	Virginia Tattoo	4,500
Office Supplies	8,000	Misc Bus Trips	8,000
Copy Paper	2,000		
Equipment Rental	2,000	Farmer's Market	1,000
Kept in budget in case a lift rental is needed for any reason in the gym.		Special Events	500
		Supplies	500
Parks Repair & Maintenance	30,000	Camp Ocean Pines	38,850
Stone, fill dirt, signs, fencing	10,000	Supplies	2,500
Playground mulch	20,000	Sports Supplies	1,000
		Field Trips	16,000
League Expense	16,000	Aquatics pool days (\$5/child)	6,000
Youth SoccerRef	2,000	Bus Transportation	8,500
Coed SoftballRef	4,200	T-Shirts	3,000
Sports Expenses	1,000	Fingerprinting	650
Men's Basketball Ref	3,000	Camp Office Supplies	300
Youth BasketballRef	3,000	CPR/AED, 1st Aid, Env. Emerg. Class	300
Adult Dodgeball	300	Incidentals/Miscellaneous Expense	600
T Ball	300		
Youth Dodgeball	200	Insurance	62,761
Softball Field Mtnc.	2,000	Leagues/Camps	23,431
		Liability	14,481
		Buildings/Contents	22,469
		Vehicles	1,412
		Flood	968

**RACQUET SPORTS
2026 BUDGET WORKSHEET**

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47050	DUES	80,834	102,633	118,427	131,703	138,407	140,251	187,945	47,694
47008	CLASSES, CLINICS & LESSONS	8,527	10,214	18,212	20,500	27,549	29,565	35,000	5,435
47021	GRANTS	876	-	-	-	-	-	-	-
47022	DONATIONS	-	-	-	-	1,300	1,300	3,000	1,700
47029	FACILITY RENTAL	22,458	4,277	5,046	6,000	4,823	4,823	6,660	1,837
47041	LEAGUE FEES	566	-	-	-	-	-	-	-
47046	SPECIAL EVENTS	1,389	16,610	4,923	5,000	-	-	-	-
47049	TOURNAMENTS	-	-	11,621	15,000	7,241	7,241	8,000	759
47074	DROP-INS	21,005	22,258	36,554	36,000	33,883	38,554	46,650	8,096
47095	VENDING	-	387	881	1,000	429	552	2,000	1,448
47099	MERCHANDISE	3,174	3,116	4,130	4,000	5,888	6,482	4,100	(2,382)
47098	MISCELLANEOUS	546	-	8	-	79	78	200	122
	TOTAL REVENUES	139,376	159,496	199,802	219,203	219,598	228,846	293,555	64,709
	COST OF GOODS SOLD								
57001	VENDING	-	267	825	500	129	362	1,000	(638)
57002	MERCHANDISE	2,381	256	3,522	2,000	4,154	4,549	2,700	1,849
	TOTAL COST OF GOODS SOLD	2,381	524	4,347	2,500	4,284	4,911	3,700	1,211
	NET REVENUES	136,994	158,972	195,455	216,703	215,314	223,935	289,855	65,920
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	62,355	65,500	109,793	128,788	69,266	115,092	152,203	(37,111)
64350	OVERTIME	2,244	-	16	-	223	223	300	(77)
64400	PAYROLL TAXES	-	-	14,309	12,156	7,691	11,693	15,114	(3,421)
64430	RETIREMENT	-	-	813	-	-	-	692	(692)
64440	WORKER'S COMP INSURANCE	-	-	2,134	2,615	1,387	2,131	3,918	(1,787)
64450	OTHER PAYROLL COSTS	10,527	9,772	35	396	484	652	-	652
64550	CONTRACT LABOR	-	-	-	900	-	167	-	167
64600	EMPLOYEES	100	90	41	250	136	235	250	(15)
64650	TRAINING	-	-	-	-	-	-	800	(800)
	TOTAL WAGES & BENEFITS	75,225	75,362	127,141	145,105	79,187	130,193	179,854	(49,661)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	-	568	1,783	500	362	577	350	227
74800	CREDIT CARDS	640	1,853	2,467	2,000	3,325	3,978	2,500	1,478
74990	UNIFORMS	(158)	185	-	600	382	807	900	(93)
75040	CONTRACT SERVICES	19,973	24,823	29,706	25,500	4,588	31,421	33,839	(2,418)
75130	CLEANING SUPPLIES	179	290	773	701	1,208	1,329	1,550	(221)
75580	POSTAGE	12	-	-	-	-	-	-	-
75640	SUPPLIES	3,004	5,392	14,306	10,755	7,481	11,937	14,500	(2,563)
	TOTAL SERVICES & SUPPLIES	23,650	33,110	49,035	40,056	17,345	50,049	53,639	(3,590)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	8,841	12,153	9,393	4,250	1,171	1,814	10,000	(8,186)
75950	COURT MAINTENANCE	-	-	-	-	-	-	36,425	(36,425)
	TOTAL REPAIRS & MAINTENANCE	8,841	12,153	9,393	4,250	1,171	1,814	46,425	(44,611)
	UTILITIES								
86200	ELECTRICITY	5,197	6,270	5,104	6,700	2,294	5,872	5,359	513
86260	REFUSE REMOVAL	1,494	2,115	2,068	2,300	1,142	1,453	2,400	(947)
86290	TELEPHONE	347	1,420	1,786	1,700	1,479	2,253	2,000	253
86330	WATER & SEWER	2,433	2,612	7,134	2,800	4,123	4,551	4,100	451
	TOTAL UTILITIES	9,472	12,417	16,092	13,500	9,038	14,129	13,859	270
	OTHER COSTS								
76470	CLASS INSTRUCTION	1,900	4,949	8,781	11,250	20,712	21,836	23,900	(2,064)
76650	SPECIAL EVENTS	10,697	12,873	12,727	3,325	169	648	3,100	(2,452)
76655	TOURNAMENTS	-	-	-	-	4,775	4,775	5,000	(225)
76810	DUES & SUBSCRIPTIONS	1,550	550	75	-	114	114	50	64
76880	INSURANCE	1,122	1,200	1,716	1,567	1,050	1,702	1,800	(98)
	TOTAL OTHER COSTS	15,269	19,572	23,299	16,142	26,821	29,075	33,850	(4,775)
	TOTAL OPERATING COSTS	132,457	152,614	224,960	219,053	133,562	225,260	327,628	(102,368)
	NET OPERATING	4,537	6,358	(29,505)	(2,350)	81,751	(1,325)	(37,773)	(36,448)

RACQUET SPORTS - SINGLE SPORT MEMBERSHIPS

**TENNIS
FY 2025 Budget**

	#	RATE	AMOUNT
FAMILY	12	\$ 465	\$ 5,580
FAMILY - AFTER 12	5	\$ 195	\$ 975
INDIVIDUAL	27	\$ 295	\$ 7,965
INDIVIDUAL - AFTER 12	3	\$ 120	\$ 360
JUNIOR	2	\$ 60	\$ 120
ASSOCIATE - FAMILY	3	\$ 710	\$ 2,130
ASSOCIATE - INDIVIDUAL	5	\$ 445	\$ 2,225
ASSOCIATE - JUNIOR	-	\$ 90	\$ -
ASSOCIATE - INDIVIDUAL AFTER 12	2	\$ 155	\$ 310
ASSOCIATE - FAMILY AFTER 12	-	\$ 250	\$ -
TOTAL	59		\$ 19,665

**TENNIS
FY 2026 Budget**

	#	RATE	AMOUNT
FAMILY	-	\$ -	\$ -
FAMILY - AFTER 12	-	\$ -	\$ -
INDIVIDUAL	-	\$ -	\$ -
INDIVIDUAL - AFTER 12	-	\$ -	\$ -
JUNIOR	-	\$ -	\$ -
ASSOCIATE - FAMILY	-	\$ -	\$ -
ASSOCIATE - INDIVIDUAL	-	\$ -	\$ -
ASSOCIATE - JUNIOR	-	\$ -	\$ -
ASSOCIATE - INDIVIDUAL AFTER 12	-	\$ -	\$ -
ASSOCIATE - FAMILY AFTER 12	-	\$ -	\$ -
TOTAL	-		\$ -

**PICKLEBALL
FY 2025 Budget**

	#	RATE	AMOUNT
FAMILY	80	\$ 325	\$ 26,000
INDIVIDUAL	113	\$ 200	\$ 22,600
JUNIOR	3	\$ 60	\$ 180
ASSOCIATE - FAMILY	25	\$ 450	\$ 11,250
ASSOCIATE - INDIVIDUAL	81	\$ 275	\$ 22,275
ASSOCIATE - JUNIOR	-	\$ 90	\$ -
TOTAL	302		\$ 82,305

**PICKLEBALL
FY 2026 Budget**

	#	RATE	AMOUNT
FAMILY	-	\$ -	\$ -
INDIVIDUAL	-	\$ -	\$ -
JUNIOR	-	\$ -	\$ -
ASSOCIATE - FAMILY	-	\$ -	\$ -
ASSOCIATE - INDIVIDUAL	-	\$ -	\$ -
ASSOCIATE - JUNIOR	-	\$ -	\$ -
TOTAL	-		\$ -

**PLATFORM
FY 2025 Budget**

	#	RATE	AMOUNT
FAMILY	19	\$ 325	\$ 6,175
INDIVIDUAL	47	\$ 200	\$ 9,400
ASSOCIATE - FAMILY	-	\$ 450	\$ -
ASSOCIATE - INDIVIDUAL	1	\$ 275	\$ 275
TOTAL	67		\$ 15,850

**PLATFORM
FY 2026 Budget**

	#	RATE	AMOUNT
FAMILY	-	\$ -	\$ -
INDIVIDUAL	-	\$ -	\$ -
ASSOCIATE - FAMILY	-	\$ -	\$ -
ASSOCIATE - INDIVIDUAL	-	\$ -	\$ -
TOTAL	-		\$ -

RACQUET SPORT MEMBERSHIP

RACQUET SPORT MEMBERSHIP FY 2025 Budget			
	#	RATE	AMOUNT
FAMILY	9	\$ 690	\$ 6,210
INDIVIDUAL	18	\$ 440	\$ 7,920
ASSOCIATE - FAMILY	-	\$ 890	\$ -
ASSOCIATE - INDIVIDUAL	-	\$ 570	\$ -
TOTAL	27	\$	14,130

RACQUET SPORT MEMBERSHIP FY 2026 Budget			
	#	RATE	AMOUNT
FAMILY	131	\$ 495	\$ 64,845
INDIVIDUAL	224	\$ 295	\$ 66,080
JUNIOR	4	\$ 75	\$ 300
ASSOCIATE - FAMILY	43	\$ 590	\$ 25,370
ASSOCIATE - INDIVIDUAL	84	\$ 370	\$ 31,080
ASSOCIATE - JUNIOR	3	\$ 90	\$ 270
TOTAL	489	\$	187,945

TOTAL ALLOCATED REVENUES FY 2025 Budget		AMOUNT
TENNIS		
INDIVIDUAL MEMBERSHIPS		\$ 19,665
RACQUET SPORT		\$ 4,710
TOTAL		\$ 24,375
PICKLEBALL		
INDIVIDUAL MEMBERSHIPS		\$ 82,305
RACQUET SPORT		\$ 4,710
TOTAL		\$ 87,015
PLATFORM		
INDIVIDUAL MEMBERSHIPS		\$ 15,850
RACQUET SPORT		\$ 4,710
TOTAL		\$ 20,560
MEMBERSHIP TOTAL		\$ 131,950

TOTAL ALLOCATED REVENUES FY 2026 Budget		AMOUNT
TENNIS		
INDIVIDUAL MEMBERSHIPS		\$ -
RACQUET SPORT		\$ 28,192
TOTAL		\$ 28,192
PICKLEBALL		
INDIVIDUAL MEMBERSHIPS		\$ -
RACQUET SPORT		\$ 131,562
TOTAL		\$ 131,562
PLATFORM		
INDIVIDUAL MEMBERSHIPS		\$ -
RACQUET SPORT		\$ 28,192
TOTAL		\$ 28,192
MEMBERSHIP TOTAL		\$ 187,945

RACQUET SPORTS DROP-IN RATES

TENNIS			
FY 2025 Budget			
	#	RATE	AMOUNT
RESIDENT	275	\$ 11	\$ 3,025
NON-RESIDENT	120	\$ 16	\$ 1,920
AGES 13-17	11	\$ 5	\$ 55
TOTAL	406		\$ 5,000

TENNIS			
FY 2026 Budget			
	#	RATE	AMOUNT
RESIDENT	-	\$ -	\$ -
NON-RESIDENT	-	\$ -	\$ -
AGES 13-17	-	\$ -	\$ -
TOTAL	-		\$ -

PICKLEBALL			
FY 2025 Budget			
	#	RATE	AMOUNT
RESIDENT	1,630	\$ 8	\$ 13,040
NON-RESIDENT	1,525	\$ 11	\$ 16,775
AGES 13-17	37	\$ 5	\$ 185
TOTAL	3,192		\$ 30,000

PICKLEBALL			
FY 2026 Budget			
	#	RATE	AMOUNT
RESIDENT	-	\$ -	\$ -
NON-RESIDENT	-	\$ -	\$ -
AGES 13-17	-	\$ -	\$ -
TOTAL	-		\$ -

PLATFORM			
FY 2025 Budget			
	#	RATE	AMOUNT
RESIDENT	107	\$ 8	\$ 856
NON-RESIDENT	16	\$ 9	\$ 144
AGES 13-17	-	\$ 5	\$ -
TOTAL	123		\$ 1,000

PLATFORM			
FY 2026 Budget			
	#	RATE	AMOUNT
RESIDENT	-	\$ -	\$ -
NON-RESIDENT	-	\$ -	\$ -
AGES 13-17	-	\$ -	\$ -
TOTAL	-		\$ -

RACQUET SPORT			
FY 2025 Budget			
	#	RATE	AMOUNT
RESIDENT			\$ -
NON-RESIDENT			\$ -
AGES 13-17			\$ -
TOTAL	-		\$ -

RACQUET SPORT			
FY 2026 Budget			
	#	RATE	AMOUNT
RESIDENT	2,300	\$ 10	\$ 23,000
NON-RESIDENT	1,800	\$ 13	\$ 23,400
AGES 13-17	50	\$ 5	\$ 250
TOTAL	4,150		\$ 46,650

TOTAL ALLOCATED REVENUES		
FY 2025 Budget		AMOUNT
TENNIS		
INDIVIDUAL SPORT		\$ 5,000
RACQUET SPORT		\$ -
TOTAL		\$ 5,000
PICKLEBALL		
INDIVIDUAL SPORT		\$ 30,000
RACQUET SPORT		\$ -
TOTAL		\$ 30,000
PLATFORM		
INDIVIDUAL SPORT		\$ 1,000
RACQUET SPORT		\$ -
TOTAL		\$ 1,000
DROP-IN TOTAL		\$ 36,000

TOTAL ALLOCATED REVENUES		
FY 2026 Budget		AMOUNT
TENNIS		
INDIVIDUAL SPORT		\$ -
RACQUET SPORT		\$ 6,998
TOTAL		\$ 6,998
PICKLEBALL		
INDIVIDUAL SPORT		\$ -
RACQUET SPORT		\$ 32,655
TOTAL		\$ 32,655
PLATFORM		
INDIVIDUAL SPORT		\$ -
RACQUET SPORT		\$ 6,998
TOTAL		\$ 6,998
DROP-IN TOTAL		\$ 46,650

**EXPENSE DETAILS
FY 2026**

	Tennis	Pickleball	Platform	Total
Contract Services	27,776	3,788	2,276	33,840
Resurfacing of Tennis Courts	21,000	-	-	21,000
Sprinkler Maintenance	2,500	-	-	2,500
Comcast	900	900	900	2,700
Alarm Engineering	133	134	133	400
Orkin	333	333	334	1,000
Miscellaneous	2,633	1,133	633	4,399
ADP (Processing & Background)	276	1,288	276	1,840
Supplies	6,000	6,000	2,500	14,500
Nets	3,500	3,000	-	6,500
Windscreens	-	250	-	250
Dry Rollers	-	200	-	200
Squeegies	-	-	300	300
Tables & umbrellas	-	2,000	-	2,000
Misc. Court Needs	-	-	2,000	2,000
Miscellaneous	2,500	550	200	3,250
Equipment	4,500	4,000	1,500	10,000
Court Devil Junior	1,300	-	-	1,300
Miscellaneous	3,200	4,000	1,500	8,700
Credit Card Fees	375	1,750	375	2,500
\$2,500 Racquet total	-	-	-	-
Electricity	966	3,815	579	5,359
Pro Shop	579	2,703	579	3,861
Tennis Court Lights	386	-	-	386
Pickleball Court Lights	-	1,112	-	1,112

AQUATICS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
46550	DUES	277,760	338,580	353,184	370,528	378,951	383,193	419,745	36,552
46529	FACILITY RENTAL	59,557	52,934	71,842	55,000	42,338	67,925	70,150	2,225
46573	COUPONS	13,699	-	-	-	-	-	-	-
46574	DAILY FEES	331,963	399,178	433,335	405,000	375,884	426,565	500,994	74,429
46577	SWIM CLASSES	127,660	143,316	126,746	135,000	57,854	116,749	148,500	31,751
46595	VENDING	27,121	23,490	32,481	45,000	30,565	37,711	35,000	(2,711)
46599	MERCHANDISE	1,223	1,833	2,228	3,000	1,884	2,408	3,000	592
46522	DONATIONS	-	-	1,552	-	339	339	300	(39)
46598	MISCELLANEOUS	4,300	7	15	-	1	1	-	(1)
	TOTAL REVENUES	843,283	959,337	1,021,384	1,013,528	887,816	1,034,891	1,177,689	142,798
COST OF GOODS SOLD									
56501	VENDING	14,533	11,806	20,095	12,000	18,352	20,466	21,000	(534)
56502	MERCHANDISE	703	362	1,173	1,800	1,391	1,572	1,800	(228)
	TOTAL COST OF GOODS SOLD	15,236	12,168	21,268	13,800	19,743	22,038	22,800	(762)
	NET REVENUES	828,047	947,169	1,000,116	999,728	868,073	1,012,853	1,154,889	142,036
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	413,836	442,219	516,061	562,071	414,919	573,293	608,694	(35,401)
64350	OVERTIME	6,670	4,893	11,439	15,000	8,063	11,731	15,000	(3,269)
64400	PAYROLL TAXES	-	-	61,539	72,551	44,444	64,887	75,317	(10,430)
64410	INSURANCE COSTS	-	-	28,056	18,720	10,953	18,753	34,841	(16,088)
64420	HRA CLAIMS	-	-	1,664	6,750	424	3,236	6,750	(3,514)
64430	401K EXPENSE	-	-	1,446	1,069	601	1,053	1,840	(787)
64440	WORKER'S COMP INSURANCE	-	-	9,108	11,715	7,457	9,840	13,347	(3,507)
64450	OTHER PAYROLL COSTS	87,862	87,811	1,627	4,568	2,174	6,023	-	6,023
64600	EMPLOYEES	451	485	329	500	727	1,072	500	572
64650	TRAINING	995	3,340	1,654	3,000	1,584	3,833	3,000	833
	TOTAL WAGES & BENEFITS	509,814	538,748	632,924	695,944	491,346	693,721	759,288	(65,567)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	5,138	1,352	1,742	1,000	2,627	3,189	1,000	2,189
74800	CREDIT CARDS	11,728	19,982	26,273	20,000	24,476	32,576	30,000	2,576
74810	EMPLOYEE ADS	511	-	786	500	312	312	-	312
74990	UNIFORMS	10,437	12,935	5,775	12,000	11,707	14,907	14,500	407
75040	CONTRACT SERVICES	19,534	15,574	17,558	15,000	12,610	18,323	22,428	(4,105)
75130	CLEANING SUPPLIES	8,457	4,507	8,420	6,000	7,808	8,797	10,000	(1,203)
75250	PAPER GOODS	461	-	-	-	566	566	-	566
75280	CHEMICALS	25,901	28,759	42,695	45,000	38,791	43,022	45,000	(1,978)
75520	GAS & OIL	3,481	3,891	3,595	900	187	358	600	(242)
75580	POSTAGE	21	-	14	-	-	-	-	-
75640	SUPPLIES	15,476	18,069	12,452	27,000	7,870	14,620	20,800	(6,180)
	TOTAL SERVICES & SUPPLIES	101,145	105,068	119,309	127,400	106,953	136,670	144,328	(7,658)
REPAIRS & MAINTENANCE									
75940	EQUIPMENT	4,963	10,401	15,114	9,000	10,301	11,023	10,000	1,023
	TOTAL REPAIRS & MAINTENANCE	4,963	10,401	15,114	9,000	10,301	11,023	10,000	1,023
UTILITIES									
86200	ELECTRICITY	46,023	47,624	44,034	50,100	22,509	42,684	46,300	(3,616)
86230	PROPANE GAS	57,182	75,249	75,575	74,100	21,292	58,292	70,000	(11,708)
86260	REFUSE REMOVAL	3,414	2,273	2,895	2,400	2,418	3,077	3,100	(23)
86290	TELEPHONE	5,993	5,397	3,079	5,700	1,579	2,879	3,900	(1,021)
86330	WATER & SEWER	32,820	31,759	29,678	33,400	17,318	32,366	31,200	1,166
	TOTAL UTILITIES	145,433	162,302	155,261	165,700	65,117	139,298	154,500	(15,202)
OTHER COSTS									
76470	CLASS INSTRUCTION	16,351	14,013	15,936	15,000	7,025	15,197	27,000	(11,803)
76650	SPECIAL EVENTS	-	-	326	500	267	267	-	267
76810	DUES & SUBSCRIPTIONS	55	55	55	-	75	75	55	20
76820	DONATIONS	-	1,550	1,552	2,750	1,097	1,097	1,000	97
76880	INSURANCE	38,753	42,756	53,872	49,728	32,060	52,780	55,000	(2,220)
76960	PERMITS & LICENSES	1,845	1,705	2,035	1,845	1,905	2,204	3,000	(796)
	TOTAL OTHER COSTS	57,004	60,079	73,776	69,823	42,429	71,620	86,055	(14,435)
	TOTAL OPERATING COSTS	818,359	876,598	996,384	1,067,867	716,145	1,052,332	1,154,171	(101,839)
	NET OPERATING	9,689	70,572	3,732	(68,139)	151,927	(39,479)	718	40,197

**Aquatics Expense/Revenue
Selected Budget Details 2026**

EXPENSES

Computer Supplies	\$ 1,000
Thermal Paper & Printer Ink	\$ 1,000
Credit Cards	\$ 30,000
Gas & Oil	\$ 600
Mileage for personal Car use/Company Car	
Contract Services	\$ 22,428
Internet	\$ 6,500
Pest Control	\$ 2,500
Cleaning Services	\$ 7,300
ADP (Processing & Background checks)	\$ 6,128
Uniforms	\$ 14,500
Lifeguard Staff	\$ 8,000
Front Desk Staff	\$ 3,500
Supervisor Staff	\$ 3,000
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)	
Supplies	\$ 20,800
Office Supplies	\$ 5,500
Pool equipment	\$ 5,000
Copy Paper	\$ 800
Event Items	\$ 3,000
First Aid	\$ 4,000
Lifeguard Supplies (Whistle, FA Kits)	\$ 1,000
AED Batteries/Pads	\$ 1,000
Wristbands (Beach Club Pool)	\$ 500
Miscellaneous (Miscellaneous ranges from keys to tools etc)	
Chemicals	\$ 45,000
Pool Chemicals	\$ 45,000
Cleaning Supplies	\$ 10,000
Bleach, Comet, Holt Items	\$ 10,000
Class Instruction	\$ 27,000
Account used to pay the instructors to teach the classes	\$ 27,000
<i>Added 2 instructors as contractors & removed from ADP</i>	
Donations	\$ 1,000
Doggie Swim - Donation equals daily fees for event	\$ 1,000
Permits and Licenses	\$ 3,000
Worcester County pool permits	\$ 2,000
Snack bar alcohol permit	\$ 1,000

REVENUES

Member Dues	\$ 500,994
<i>See Membership Tab</i>	
Daily Fees	\$ 500,994
Daily uses	
Swim Classes	\$ 148,500
Swim Lessons	
Private Lessons	
Exercise Classes	
Junior Lifeguard	
Vending	\$ 35,000
Food and beverage sold at pools & snack bar	
Facility Rentals	\$ 70,150
SDHS Swim Team	\$ 5,150
OPST	\$ 41,000
Private Parties	\$ 20,000
Misc	\$ 4,000

**AQUATICS - MEMBERSHIPS
2025 Budget**

	#	RATE	AMOUNT
FAMILY			
SUMMER	225	350	78,750
WINTER	0	500	-
YEARLY	60	630	37,800
COUPLES			
SUMMER	300	310	93,000
WINTER	0	450	-
YEARLY	60	575	34,500
INDIVIDUAL			
SUMMER	225	210	47,250
WINTER	5	325	1,625
YEARLY	70	405	28,350
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	20	290	5,800
INDIVIDUAL WINTER	1	440	440
INDIVIDUAL YEARLY	20	545	10,900
FAMILY SUMMER	30	480	14,400
FAMILY WINTER	1	670	670
FAMILY YEARLY	20	850	17,000
OTHER			
CHARTER	1	30	30
TOTAL	1,038		370,515

**AQUATICS - MEMBERSHIPS
2026 Budget**

	#	RATE	AMOUNT
FAMILY			
SUMMER	183	385	70,455
WINTER	1	550	550
YEARLY	47	695	32,665
COUPLES			
SUMMER	327	340	111,180
WINTER	2	495	990
YEARLY	80	635	50,800
INDIVIDUAL			
SUMMER	199	230	45,770
WINTER	5	360	1,800
YEARLY	78	445	34,710
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	19	350	6,650
INDIVIDUAL WINTER	4	530	2,120
INDIVIDUAL YEARLY	31	655	20,305
FAMILY SUMMER	41	575	23,575
FAMILY WINTER	1	805	805
FAMILY YEARLY	17	1,020	17,340
OTHER			
CHARTER	1	30	30
TOTAL	1,036		419,745

COMBINED GOLF									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	2025 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
45550	DUES	135,675	165,628	180,806	186,750	232,710	232,710	276,225	43,515
45580	CART FEES	337,005	367,695	477,694	430,193	486,436	550,734	549,000	(1,734)
45581	GREEN FEES	770,825	848,233	879,959	875,000	745,620	860,449	900,000	39,551
45578	LESSONS	-	5,602	10,813	8,000	8,790	10,392	12,000	1,608
45579	BAG STORAGE	-	2,901	2,476	2,327	1,376	2,871	3,000	129
45582	HANDICAP FEES	-	4,710	5,830	4,500	525	4,409	6,000	1,591
48085	FOOD & BEVERAGE	218	1,915	1,543	1,500	817	1,757	1,700	(57)
48086	ALCOHOL	1,349	2,109	1,864	1,500	897	2,123	1,800	(323)
45599	MERCHANDISE	138,263	180,602	189,940	130,000	141,424	172,405	190,000	17,595
45583	DRIVING RANGE	40,235	60,370	74,481	60,000	65,578	76,490	75,000	(1,490)
45584	GOLF ACADEMY	-	-	9,856	8,400	4,900	8,400	8,400	-
45598	MISCELLANEOUS	52,681	24,178	4,568	20,000	6,395	6,895	1,500	(5,395)
48098	CLUB RENTAL	180	8,365	7,538	7,500	7,396	7,860	8,000	140
	TOTAL REVENUES	1,476,432	1,672,309	1,847,368	1,735,670	1,702,865	1,937,495	2,032,625	95,130
	COST OF SALES								
58003	FOOD & BEVERAGE	190	470	683	500	114	349	350	(1)
58005	ALCOHOL	1,418	595	369	500	322	710	600	110
55508	MERCHANDISE	87,300	120,107	130,384	78,000	87,113	107,899	131,000	(23,101)
55509	DRIVING RANGE	5,659	-	-	3,000	3,375	3,375	3,500	(125)
	TOTAL COST OF SALES	94,568	121,173	131,436	82,000	90,924	112,333	135,450	(23,117)
	NET REVENUES	1,381,864	1,551,136	1,715,932	1,653,670	1,611,941	1,825,162	1,897,175	72,013
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	506,121	587,866	678,384	743,032	466,724	729,988	750,893	(20,905)
64350	OVERTIME	9,982	11,386	10,018	-	11,125	11,125	14,500	(3,375)
64400	PAYROLL TAXES	-	-	66,258	72,231	42,059	67,110	73,914	(6,804)
64410	INSURANCE EXPENSE	-	-	18,567	42,946	22,425	40,319	41,549	(1,230)
64420	HRA CLAIMS	-	-	11,578	6,750	5,673	8,485	11,250	(2,765)
64430	RETIREMENT	-	-	6,933	6,240	5,384	8,532	9,360	(828)
64440	WORKERS'S COMP INSURANCE	-	-	7,777	8,990	4,300	7,218	7,266	(48)
64450	OTHER PAYROLL COSTS	110,107	111,403	667	-	263	263	-	263
64600	EMPLOYEES	5,638	1,913	1,694	6,000	1,353	5,636	6,000	(364)
64650	TRAINING	1,164	469	134	-	-	-	-	-
	TOTAL WAGES & BENEFITS	633,012	713,038	802,010	886,189	559,306	878,676	914,732	(36,056)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,989	3,696	9,160	3,000	3,762	4,708	4,000	708
74800	CREDIT CARDS	32,931	34,294	33,533	41,000	29,886	35,286	35,000	286
74810	EMPLOYEE ADS	75	-	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	-	-	(1,800)	100	(9,000)	(8,958)	100	(9,058)
74990	UNIFORMS	1,366	4,240	484	2,600	1,389	1,389	2,700	(1,311)
75040	CONTRACT SERVICES	43,895	31,972	33,766	30,000	24,618	34,025	34,920	(895)
75130	CLEANING SUPPLIES	1,271	1,157	1,988	1,370	587	1,081	1,000	81
75280	CHEMICALS & FERTILIZER	115,682	155,988	134,144	126,768	108,587	132,740	143,768	(11,028)
75310	LANDSCAPING	7,823	2,969	-	-	-	-	-	-
75370	SAND & SOIL	15,050	20,159	22,551	14,000	11,396	14,926	16,000	(1,074)
75400	SEED & SOD	3,300	1,805	2,233	1,000	-	1,000	1,000	-
75430	SHOP SUPPLIES	6,313	6,889	7,006	6,000	6,522	8,296	7,000	1,296
75460	SMALL TOOLS	2,504	-	892	1,500	-	-	1,200	(1,200)
75520	GAS & OIL	27,687	43,318	38,207	41,000	25,403	36,142	36,000	142
75580	POSTAGE	113	248	155	500	253	443	500	(57)
75610	PRINTING	-	1,230	1,157	1,300	1,512	1,512	1,200	312
75640	SUPPLIES	23,433	24,742	13,864	14,000	8,415	13,172	14,000	(828)
	TOTAL SERVICES & SUPPLIES	283,431	332,705	297,339	284,138	213,330	275,762	298,388	(22,626)

COMBINED GOLF									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	2025 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	-	814	637	380	-	-	400	(400)
75880	CART PATHS	(63)	-	-	-	-	-	-	-
75910	DRAINAGE	3,375	-	-	-	-	-	-	-
75940	EQUIPMENT	31,696	32,808	52,844	46,000	20,038	38,111	46,000	(7,889)
76060	WATER SYSTEM	2,922	7,929	12,093	4,000	3,699	5,964	6,000	(36)
	TOTAL REPAIRS & MAINTENANCE	37,930	41,552	65,573	50,380	23,737	44,075	52,400	(8,325)
	UTILITIES								
86200	ELECTRICITY	39,883	52,580	51,449	55,300	27,297	53,886	54,100	(214)
86230	PROPANE GAS	850	655	927	700	283	575	1,000	(425)
86260	REFUSE REMOVAL	7,075	9,375	6,385	10,000	3,707	6,592	6,800	(208)
86290	TELEPHONE	8,966	8,301	7,799	8,800	5,141	9,022	8,300	722
86330	WATER & SEWER	9,451	10,067	11,538	10,700	6,734	10,473	10,500	(27)
	TOTAL UTILITIES	66,225	80,978	78,098	85,500	43,162	80,548	80,700	(152)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	2,132	1,813	1,902	1,500	795	1,595	1,725	(130)
76880	INSURANCE	31,658	33,996	42,900	39,606	24,850	41,352	42,611	(1,259)
76960	PERMITS & LICENSES	1,030	390	780	-	780	780	300	480
76970	PROMOTION & MARKETING	31,546	24,766	12,344	16,000	13,191	16,756	16,000	756
76910	RANGE	5,646	53	-	-	84	84	-	84
76920	GOLF OPERATIONS	-	2,250	681	-	617	617	1,000	(383)
97000	TAXES	-	-	-	1,000	-	-	-	-
	TOTAL OTHER COSTS	72,012	63,269	58,607	58,106	40,317	61,184	61,636	(452)
	TOTAL OPERATING COSTS	1,092,610	1,231,542	1,301,627	1,364,313	879,850	1,340,245	1,407,856	(67,611)
	NET OPERATING	289,255	319,594	414,305	289,357	732,090	484,917	489,319	4,402

GOLF OPERATIONS 2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	2025 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
45550	DUES	135,675	165,628	180,806	186,750	232,710	232,710	276,225	43,515
45580	CART FEES	337,005	367,695	477,694	430,193	486,436	550,734	549,000	(1,734)
45581	GREEN FEES	770,825	848,233	879,959	875,000	745,620	860,449	900,000	39,551
45578	LESSONS	-	5,602	10,813	8,000	8,790	10,392	12,000	1,608
45579	BAG STORAGE	-	2,901	2,476	2,327	1,376	2,871	3,000	129
45582	HANDICAP FEES	-	4,710	5,830	4,500	525	4,409	6,000	1,591
48085	FOOD & BEVERAGE	218	1,915	1,543	1,500	817	1,757	1,700	(57)
48086	ALCOHOL	1,349	2,109	1,864	1,500	897	2,123	1,800	(323)
45599	MERCHANDISE	138,263	180,602	189,940	130,000	141,424	172,405	190,000	17,595
45583	DRIVING RANGE	40,235	60,370	74,481	60,000	65,578	76,490	75,000	(1,490)
45584	GOLF ACADEMY	-	-	9,856	8,400	4,900	8,400	8,400	-
45598	MISCELLANEOUS	42,681	17,678	4,568	20,000	1,295	1,795	1,500	(295)
48098	CLUB RENTAL	180	8,365	7,538	7,500	7,396	7,860	8,000	140
	TOTAL REVENUES	1,466,432	1,665,809	1,847,368	1,735,670	1,697,765	1,932,395	2,032,625	100,230
	COST OF SALES								
58003	FOOD & BEVERAGE	190	470	683	500	114	349	350	(1)
58005	ALCOHOL	1,418	595	369	500	322	710	600	110
55508	MERCHANDISE	87,300	120,107	130,384	78,000	87,113	107,899	131,000	(23,101)
55509	DRIVING RANGE	5,659	-	-	3,000	3,375	3,375	3,500	(125)
	TOTAL COST OF SALES	94,568	121,173	131,436	82,000	90,924	112,333	135,450	(23,117)
	NET REVENUES	1,371,864	1,544,636	1,715,932	1,653,670	1,606,841	1,820,062	1,897,175	77,113
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	215,531	238,209	297,020	280,939	226,368	316,974	314,170	2,804
64350	OVERTIME	5,255	4,994	2,943	-	5,075	5,075	6,000	(925)
64400	PAYROLL TAXES	-	-	30,473	29,156	21,372	30,165	33,323	(3,158)
64410	INSURANCE EXPENSE	-	-	9,096	17,986	5,261	12,755	10,153	2,602
64420	HRA CLAIMS	-	-	632	2,250	188	1,125	2,250	(1,125)
64430	RETIREMENT	-	-	2,217	1,154	2,457	3,279	4,122	(843)
64440	WORKERS'S COMP INSURANCE	-	-	3,326	3,399	1,954	2,922	3,074	(152)
64450	OTHER PAYROLL COSTS	36,873	39,815	512	-	74	74	-	74
64600	EMPLOYEES	4,436	1,335	612	3,000	569	3,569	3,000	569
64650	TRAINING	1,164	164	88	-	-	-	-	-
	TOTAL WAGES & BENEFITS	263,259	284,517	346,919	337,884	263,317	375,938	376,092	(154)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,989	3,563	9,019	3,000	3,572	4,517	4,000	517
74800	CREDIT CARDS	32,931	34,294	33,533	41,000	29,886	35,286	35,000	286
74990	UNIFORMS	497	2,299	-	1,500	768	768	1,500	(732)
75040	CONTRACT SERVICES	25,982	21,345	22,605	18,000	13,720	21,674	22,420	(746)
75130	CLEANING SUPPLIES	302	-	94	500	36	36	100	(64)
75520	GAS & OIL	8,549	15,089	15,014	16,000	10,542	14,246	16,000	(1,754)
75580	POSTAGE	113	248	155	500	253	443	500	(57)
75610	PRINTING	-	1,230	1,157	1,300	1,512	1,512	1,200	312
75640	SUPPLIES	9,251	17,039	3,473	7,000	4,873	7,334	7,000	334
	TOTAL SERVICES & SUPPLIES	79,614	95,106	85,050	88,800	65,162	85,816	87,720	(1,904)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	4,415	65	4,814	5,000	909	1,085	5,000	(3,915)
	TOTAL REPAIRS & MAINTENANCE	4,415	65	4,814	5,000	909	1,085	5,000	(3,915)
	UTILITIES								
86200	ELECTRICITY	12,983	14,678	13,867	15,500	7,656	14,248	14,600	(352)
86260	REFUSE REMOVAL	1,928	1,563	1,210	1,700	1,142	1,642	1,300	342
86290	TELEPHONE	5,824	5,391	5,290	5,700	3,683	6,333	5,600	733
86330	WATER & SEWER	4,714	5,064	6,020	5,400	3,514	4,624	4,900	(276)
	TOTAL UTILITIES	25,449	26,695	26,388	28,300	15,995	26,847	26,400	447
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	1,677	1,067	1,237	1,500	620	1,420	1,325	95
76880	INSURANCE	14,564	15,228	20,137	18,589	12,103	19,848	20,753	(905)
76960	PERMITS & LICENSES	685	-	-	-	-	-	-	-
76970	PROMOTION & MARKETING	31,546	24,766	12,344	16,000	13,191	16,756	16,000	756
76910	RANGE	5,646	53	-	-	84	84	-	84
76920	GOLF OPERATIONS	-	2,250	681	-	617	617	1,000	(383)
97000	TAXES	-	-	-	1,000	-	-	-	-
	TOTAL OTHER COSTS	54,118	43,365	34,399	37,089	26,615	38,725	39,078	(353)
	TOTAL OPERATING COSTS	426,854	449,748	497,569	497,073	371,998	528,411	534,290	(5,879)
	NET OPERATING	945,011	1,094,888	1,218,363	1,156,597	1,234,843	1,291,651	1,362,885	71,234

**Golf Operations
Expense Details 2026**

Contract Services	22,420
Handicap Fees	2,700
Golf Genius	3,900
Cart Maint Plan - Yamaha	9,700
Security	520
Other	5,600
Supplies	7,000
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses,nozzles,paint, etc.	1,305
Insurance	20,753
Buildings	7,348
Liability	8,376
Flood	5,029
Dues & Subscriptions	1,325
PGA Dues	550
AMEX Fee	75
USGA	300
MSGGA	400
Promotions & Marketing	16,000
Pam's Booking fees	12,000
Comp sales	3,000
Misc.	1,000

GOLF MEMBERSHIPS 2025 Budget			
	#	RATE	AMOUNT
FAMILY	17	2,625	44,625
FAMILY - AFTER 12	5	1,700	8,500
INDIVIDUAL	55	1,700	93,500
INDIVIDUAL - AFTER 12	13	1,000	13,000
JUNIOR	5	225	1,125
ASSOCIATES INDIVIDUAL	12	1,800	21,600
ASSOCIATES FAMILY	-	2,700	-
ASSOC FAMILY - AFTER 12	2	1,700	3,400
ASSOC INDIV - AFTER 12	1	1,000	1,000
TOTAL	110		186,750

GOLF MEMBERSHIPS 2026 Budget			
	#	RATE	AMOUNT
FAMILY	30	2,700	81,000
FAMILY - AFTER 12	3	1,750	5,250
INDIVIDUAL	76	1,800	136,800
INDIVIDUAL - AFTER 12	18	1,050	18,900
JUNIOR	5	225	1,125
ASSOCIATES INDIVIDUAL	11	1,850	20,350
ASSOCIATES FAMILY	2	2,750	5,500
ASSOC FAMILY - AFTER 12	1	1,800	1,800
ASSOC INDIV - AFTER 12	5	1,100	5,500
TOTAL	151		276,225

CART PACKAGES 2025 Budget			
	#	RATE	AMOUNT
FAMILY	8	2,200	17,600
INDIVIDUAL	34	1,500	51,000
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	1	1,500	1,500
TOTAL	43		70,100

CART PACKAGES 2026 Budget			
	#	RATE	AMOUNT
FAMILY	17	2,200	37,400
INDIVIDUAL	35	1,500	52,500
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	1	1,500	1,500
TOTAL	53		91,400

GOLF MAINTENANCE									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
46098	MISCELLANEOUS	10,000	6,500	-	-	5,100	5,100	-	(5,100)
	TOTAL REVENUES	10,000	6,500	-	-	5,100	5,100	-	(5,100)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	290,590	349,657	381,364	462,093	240,356	413,014	436,722	(23,708)
64350	OVERTIME	4,727	6,393	7,075	-	6,050	6,050	8,500	(2,450)
64400	PAYROLL TAXES	-	-	35,785	43,075	20,687	36,945	40,591	(3,646)
64410	INSURANCE EXPENSE	-	-	9,472	24,960	17,164	27,564	31,397	(3,833)
64420	HRA CLAIMS	-	-	10,946	4,500	5,485	7,360	9,000	(1,640)
64430	RETIREMENT	-	-	4,716	5,086	2,926	5,253	5,238	15
64440	WORKER'S COMP INSURANCE	-	-	4,451	5,591	2,346	4,296	4,193	103
64450	OTHER PAYROLL COST	73,234	71,588	156	-	189	189	-	189
64600	EMPLOYEES	1,202	578	1,082	3,000	785	2,067	3,000	(933)
64650	TRAINING	-	305	46	-	-	-	-	-
	TOTAL WAGES & BENEFITS	369,753	428,520	455,091	548,305	295,989	502,738	538,641	(35,903)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	-	132	141	-	191	191	-	191
74810	EMPLOYEE ADS	75	-	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	-	-	(1,800)	100	(9,000)	(8,958)	100	(9,058)
74990	UNIFORMS	869	1,942	484	1,100	621	621	1,200	(579)
75040	CONTRACT SERVICES	17,913	10,628	11,161	12,000	10,897	12,351	12,500	(149)
75130	CLEANING SUPPLIES	969	1,157	1,894	870	551	1,045	900	145
75280	CHEMICALS & FERTILIZER	115,682	155,988	134,144	126,768	108,587	132,740	143,768	(11,028)
75310	LANDSCAPING	7,823	2,969	-	-	-	-	-	-
75370	SAND & SOIL	15,050	20,159	22,551	14,000	11,396	14,926	16,000	(1,074)
75400	SEED & SOD	3,300	1,805	2,233	1,000	-	1,000	1,000	-
75430	SHOP SUPPLIES	6,313	6,889	7,006	6,000	6,522	8,296	7,000	1,296
75460	SMALL TOOLS	2,504	-	892	1,500	-	-	1,200	(1,200)
75520	GAS & OIL	19,138	28,229	23,193	25,000	14,861	21,896	20,000	1,896
75640	SUPPLIES	14,181	7,703	10,391	7,000	3,542	5,838	7,000	(1,162)
	TOTAL SERVICES & SUPPLIES	203,817	237,600	212,289	195,338	148,167	189,946	210,668	(20,722)
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	-	814	637	380	-	-	400	(400)
75880	CART PATHS	(63)	-	-	-	-	-	-	-
75910	DRAINAGE	3,375	-	-	-	-	-	-	-
75940	EQUIPMENT	27,281	32,743	48,031	41,000	19,129	37,026	41,000	(3,974)
76060	WATER SYSTEM	2,922	7,929	12,093	4,000	3,699	5,964	6,000	(36)
	TOTAL REPAIRS & MAINTENANCE	33,516	41,487	60,760	45,380	22,828	42,990	47,400	(4,410)
	UTILITIES								
86200	ELECTRICITY	26,900	37,902	37,582	39,800	19,641	39,638	39,500	138
86230	PROPANE GAS	850	655	927	700	283	575	1,000	(425)
86260	REFUSE REMOVAL	5,147	7,813	5,175	8,300	2,565	4,950	5,500	(550)
86290	TELEPHONE	3,142	2,910	2,508	3,100	1,458	2,689	2,700	(11)
86330	WATER & SEWER	4,737	5,003	5,518	5,300	3,220	5,849	5,600	249
	TOTAL UTILITIES	40,777	54,283	51,710	57,200	27,167	53,701	54,300	(599)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	455	746	665	-	175	175	400	(225)
76880	INSURANCE	17,094	18,768	22,763	21,017	12,747	21,504	21,858	(354)
76960	PERMITS & LICENSES	345	390	780	-	780	780	300	480
	TOTAL OTHER COSTS	17,894	19,904	24,208	21,017	13,702	22,459	22,558	(99)
	TOTAL OPERATING COSTS	665,756	781,794	804,058	867,240	507,853	811,834	873,567	(61,733)
	NET OPERATING	(655,756)	(775,294)	(804,058)	(867,240)	(502,753)	(806,734)	(873,567)	(66,833)

**Golf Maintenance
Selected Budget Details 2026**

Chemicals & Fertilizers	143,768
Greens, Fertilizer	14,500
Tees, Fertilizer	3,500
Fairways, Fertilizer	15,000
Grow in Products	7,000
Greens, Plant Protectant	32,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	56,768
Rough Plant Protectant	5,000
Supplies	7,000
Golf Course Accessories, Flags and Flagsticks cups, Golf towels and signs and rakes	4,957
Safety Equipment	2,043
Insurance	21,858
Buildings	14,228
Liability	5,381
Vehicles	2,249

**FOOD AND BEVERAGE
2026 BUDGET WORKSHEET**

	2022	2023	2024	2025	2025	2025	2026
	<i>ACTUALS</i>	<i>ACTUALS</i>	<i>ACTUALS</i>	<i>BUDGET</i>	<i>YTD NOV</i>	<i>ESTIMATE</i>	<i>PROPOSED</i>
<u>REVENUES</u>							
BEACH CLUB	596,408	673,649	675,162	623,400	718,210	718,210	-
CLUBHOUSE	494,538	545,408	624,567	537,100	529,444	642,299	-
YACHT CLUB	3,666,123	3,621,996	3,409,301	3,344,896	2,714,838	3,146,941	-
LEASE AND OTHER REVENUES	-	-	-	-	-	-	562,315
TOTAL REVENUES	4,757,070	4,841,053	4,709,030	4,505,396	3,962,493	4,507,450	562,315
<u>COST OF SALES</u>							
BEACH CLUB	150,657	173,856	168,565	162,400	180,043	180,043	-
CLUBHOUSE	164,016	180,759	179,177	168,566	153,742	187,391	-
YACHT CLUB	1,144,263	1,050,512	935,560	992,805	768,813	881,933	-
TOTAL COST OF SALES	1,458,935	1,405,127	1,283,302	1,323,771	1,102,598	1,249,367	-
NET REVENUES	3,298,134	3,435,926	3,425,728	3,181,625	2,859,895	3,258,083	562,315
<u>EXPENSES</u>							
WAGES & BENEFITS							
BEACH CLUB	150,637	172,108	169,279	176,609	171,015	169,506	-
CLUBHOUSE	185,854	208,826	216,350	187,717	162,069	223,412	-
YACHT CLUB	1,226,858	1,257,054	1,154,255	1,170,714	847,640	1,172,159	-
TOTAL WAGES & BENEFITS	1,563,349	1,637,989	1,539,884	1,535,040	1,180,724	1,565,077	-
SERVICES & SUPPLIES							
BEACH CLUB	48,022	58,777	68,567	58,029	55,667	58,684	-
CLUBHOUSE	63,829	56,020	63,049	59,738	61,578	77,710	-
YACHT CLUB	387,954	388,448	384,730	371,404	320,347	394,968	-
TOTAL SERVICES & SUPPLIES	499,805	503,244	516,346	489,171	437,592	531,362	-
REPAIRS & MAINTENANCE							
BEACH CLUB	2,438	4,639	628	561	3,688	3,970	-
CLUBHOUSE	6,422	12,967	14,358	11,709	8,237	12,060	-
YACHT CLUB	54,523	56,638	55,635	45,976	25,762	37,731	-
TOTAL REPAIRS & MAINTENANCE	63,383	74,244	70,622	58,246	37,687	53,761	-
UTILITIES							
BEACH CLUB	23,665	26,458	26,833	28,000	18,879	28,229	-
CLUBHOUSE	21,218	20,765	19,025	22,100	12,908	21,136	-
YACHT CLUB	123,912	115,201	109,612	121,300	68,717	111,182	-
TOTAL UTILITIES	168,796	162,423	155,470	171,400	100,504	160,547	-
OTHER COSTS							
BEACH CLUB	61,696	32,715	32,995	27,630	20,146	30,601	-
CLUBHOUSE	21,081	19,321	18,985	11,630	12,785	17,035	-
YACHT CLUB	516,471	565,164	611,066	482,647	474,754	565,943	-
TOTAL OTHER COSTS	599,248	617,200	663,045	521,907	507,685	613,579	-
TOTAL OPERATING COSTS	2,894,580	2,995,100	2,945,367	2,775,764	2,264,192	2,924,326	-
TOTAL F&B NET OPERATING	403,554	440,826	480,361	405,861	595,703	333,757	562,315

**BEACH PARKING
2026 BUDGET WORKSHEET**

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48597	PARKING	563,257	567,137	576,154	462,670	460,542	460,542	508,690	48,148
48599	LEASE REVENUE	35,772	35,772	-	143,030	83,468	143,030	147,321	4,291
	TOTAL REVENUES	599,029	602,909	576,154	605,700	544,010	603,572	656,011	52,439
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	21,501	18,386	16,830	39,690	22,284	22,284	23,650	(1,366)
64350	OVERTIME	66	57	89	300	214	214	300	(86)
64400	PAYROLL TAXES	-	-	2,411	5,085	2,732	2,732	3,321	(589)
64440	WORKER'S COMP INSURANCE	-	-	786	806	532	532	515	17
64450	OTHER PAYROLL COSTS	4,824	3,341	-	261	369	469	-	469
	TOTAL WAGES & BENEFITS	26,392	21,784	20,115	46,142	26,131	26,231	27,786	(1,555)
	SERVICES & SUPPLIES								
74990	UNIFORMS	169	38	270	250	96	96	200	(104)
75040	CONTRACT SERVICES	7,450	10,878	10,107	10,000	13,020	13,020	11,000	2,020
75130	CLEANING SUPPLIES	2,929	3,123	3,047	3,500	3,000	3,000	3,000	-
75640	SUPPLIES	1,172	253	94	250	250	250	200	50
	TOTAL SERVICES & SUPPLIES	11,718	14,292	13,518	14,000	16,366	16,366	14,400	1,966
	REPAIRS & MAINTENANCE								
76000	PARKING LOT	2,385	-	-	-	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	2,385	-	-	-	-	-	-	-
	OTHER COSTS								
76880	INSURANCE	2,651	2,892	4,706	4,344	2,996	4,806	5,200	(394)
76960	PERMITS & LICENSES	260	400	-	200	220	420	250	170
	TOTAL OTHER COSTS	2,911	3,292	4,706	4,544	3,216	5,226	5,450	(224)
	TOTAL OPERATING COSTS	43,406	39,368	38,339	64,686	45,713	47,823	47,636	187
	NET OPERATING	555,623	563,542	537,815	541,014	498,297	555,749	608,375	52,626

**BEACH PARKING - MEMBERSHIPS
2025 Budget**

	#	RATE	AMOUNT
PARKING ONLY	1,400	222	310,690
ANNUAL-W/Membership	800	145	116,000
WEEKLY	120	155	18,600
DAILY	140	47	6,580
ASSOCIATES	<u>20</u>	540	<u>10,800</u>
TOTAL	2,480		462,670

**BEACH PARKING - MEMBERSHIPS
2026 Budget**

	#	RATE	AMOUNT
PARKING ONLY	1,392	245	340,930
ANNUAL-W/Membership	820	160	131,200
WEEKLY	113	170	19,210
DAILY	95	50	4,750
ASSOCIATES	<u>21</u>	600	<u>12,600</u>
TOTAL	2,441		508,690

MARINAS									
2026 BUDGET WORKSHEET									
		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
47589	FUEL SALES	989,898	1,179,300	997,592	980,000	1,007,208	1,007,208	1,000,000	(7,208)
47590	BOAT SLIP RENTAL (SWIM & RACQUET)	18,418	18,980	18,646	20,410	18,840	18,840	30,080	11,240
49090	BOAT SLIP RENTAL (ML)	180,231	188,250	185,858	200,856	197,200	197,200	227,030	29,830
47595	FOOD & BEVERAGE	7,655	6,950	9,022	8,000	9,981	9,981	10,000	19
47598	VENDING - ALCOHOL	-	-	-	-	1,639	1,639	2,500	861
47599	MERCHANDISE	2,037	1,713	4,220	6,500	4,362	4,362	5,000	638
	TOTAL REVENUES	1,198,239	1,395,194	1,215,338	1,215,766	1,239,230	1,239,230	1,274,610	35,380
	COST OF SALES								
57507	FUEL	818,958	995,579	856,810	823,200	816,311	816,311	830,000	(13,689)
57501	FOOD & BEVERAGE	4,653	2,721	5,471	5,000	6,968	6,968	7,030	(62)
57502	MERCHANDISE	1,942	1,556	3,639	5,000	3,356	3,356	4,250	(894)
	TOTAL COST OF SALES	825,552	999,856	865,921	833,200	826,635	826,635	841,280	(14,645)
	NET REVENUES	372,687	395,338	349,417	382,566	412,595	412,595	433,330	20,735
	FUEL MARGIN %	17%	16%	14%	16%	19%	19%	17%	
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	62,099	65,700	60,028	83,604	60,091	67,758	77,474	(9,716)
64350	OVERTIME	657	496	215	250	501	558	465	93
64400	PAYROLL TAXES	-	-	8,398	9,861	6,517	7,422	9,104	(1,682)
64410	INSURANCE EXPENSE	-	-	1,333	-	-	-	2,195	(2,195)
64420	HRA CLAIMS	-	-	-	-	-	-	450	(450)
64430	RETIREMENT	-	-	491	761	291	493	130	363
64440	WORKER'S COMP INSURANCE	-	-	3,553	4,757	2,133	2,570	2,633	(63)
64450	OTHER PAYROLL COSTS	14,601	13,580	261	522	105	326	-	326
64600	EMPLOYEES	22	33	-	120	-	120	120	-
	TOTAL WAGES & BENEFITS	77,379	79,809	74,278	99,875	69,637	79,247	92,570	(13,323)
	SERVICES & SUPPLIES								
74800	CREDIT CARDS	25,899	39,585	43,851	41,379	43,293	44,371	44,053	318
74990	UNIFORMS	-	-	472	800	516	516	800	(284)
75040	CONTRACT SERVICES	10,204	8,569	6,196	10,000	5,690	6,190	1,522	4,668
75130	CLEANING SUPPLIES	-	64	511	200	13	15	200	(185)
75520	GAS & OIL	-	98	-	300	-	-	-	-
75580	POSTAGE	-	-	-	-	1	1	-	1
75640	SUPPLIES	1,267	5,287	2,829	4,000	935	1,465	4,000	(2,535)
	TOTAL SERVICES & SUPPLIES	37,370	53,602	53,858	56,679	50,447	52,558	50,575	1,983
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	4,284	14,518	3,445	5,000	5,103	6,873	5,000	1,873
	TOTAL REPAIRS & MAINTENANCE	4,284	14,518	3,445	5,000	5,103	6,873	5,000	1,873
	UTILITIES								
86200	ELECTRICITY	3,899	3,481	3,637	3,700	2,626	3,904	3,900	4
86260	REFUSE REMOVAL	2,614	319	190	400	3,401	3,401	3,000	401
86290	TELEPHONE	881	618	739	700	573	874	800	74
86330	WATER & SEWER	2,654	2,863	2,829	3,100	1,652	3,127	3,000	127
	TOTAL UTILITIES	10,048	7,281	7,395	7,900	8,253	11,306	10,700	606
	OTHER COSTS								
76880	INSURANCE	8,712	9,900	12,857	11,867	6,587	11,532	11,287	245
76960	PERMITS & LICENSES	484	372	622	500	-	500	450	50
	TOTAL OTHER COSTS	9,196	10,272	13,479	12,367	6,587	12,032	11,737	295
	TOTAL OPERATING COSTS	138,277	165,481	152,455	181,821	140,026	162,016	170,582	(8,566)
	NET OPERATING	234,410	229,856	196,962	200,745	272,569	250,579	262,748	12,169

**Marinas
Selected Budget Details 2026**

Fuel Sales		1,000,000
Fuel Cost		830,000
17% Total Margin		
Vending Cost	43.79%	7,030
Based on 3 year average		
Merchandise Cost	14.91%	4,250
Based on 3 year average		
Contract Services		1,522
Porta-Potty Cleaning		1,000
ADP (Processing & background checks)		522
Credit Cards		44,053
Fees charged to OPA when customers purchase gas or merchandise on their cards.		
Uniforms		800
6 employees		
Permits & Licenses		450
Dept. of Ag - Meter registration		150
Traders Licenses		300
Insurance		11,287
Liability		3,422
Pollution		2,020
Piers / Bldg / Tanks		5,845

MARINAS SLIP RATE HISTORY

		2022	2023	2024	2025	PROPOSED 2026	TOTAL REVENUES
YACHT CLUB - SUMMER	# of slips						
UNDER 26'	77	1,947	2,025	2,025	2,170	2,440	187,880
OVER 26' - UNDER 40'	9	2,649	2,755	2,755	2,950	3,310	29,790
OVER 40' & LIVE-ABOARDS	2	3,738	3,890	3,890	4,170	4,680	9,360
							227,030
SWIM & RACQUET CLUB							
ALL BOAT SLIPS	13	1,406	1,460	1,460	1,570	1,760	22,880
JET SKI	6					1,200	7,200
							30,080
INCREASE		3.99%	4.00%	0.00%	7.21%	12.25%	

Swim and Racquet #1 & 2 Not Rentable - Need dredging
 #3 Must be a very small boat
 #14 & 15 Must be a front end opening Pontoon - No finger piers

RESERVE CONTRIBUTIONS

2026 BUDGET WORKSHEET

		2022	2023	2024	2025	2025	2025	2026	25 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD NOV	ESTIMATE	PROPOSED	VARIANCE
	TYPE								
38834	INTEREST	65,275	148,349	420,091	205,000	319,780	526,105	376,000	(150,105)
97650	REPLACEMENT	1,647,559	1,785,166	1,775,152	1,575,152	1,645,152	1,645,152	1,844,883	199,731
38835	INTEREST	17,015	27,152	68,704	137,000	52,099	68,035	52,000	(16,035)
97580	BULKHEADS	1,053,850	1,053,850	1,053,850	1,053,850	1,053,850	1,053,850	1,002,575	(51,275)
38832	INTEREST	8,860	19,448	24,995	13,000	18,183	22,967	22,000	(967)
97670	DRAINAGE	752,554	100,000	200,000	100,000	136,378	136,378	300,000	163,622
38833	INTEREST	723	8,685	72,493	45,000	55,238	75,498	42,000	(33,498)
97600	ROADS	-	1,050,000	350,000	350,000	350,000	350,000	200,000	(150,000)
38829	INTEREST	3,257	2,921	8,207	-	5,529	7,395	8,000	605
97610	NEW CAPITAL	180,710	210,000	30,000	-	-	-	85,130	85,130
	TOTAL RESERVES	3,729,802	4,405,571	4,003,492	3,479,002	3,636,210	3,885,380	3,932,588	47,208

OCEAN PINES ASSOCIATION, INC.
RESERVES

	REPLACEMENT	BULKHEADS WATERWAYS	ROADS	DRAINAGE	NEW CAPITAL	TOTAL
BALANCE APRIL 30,2024 (AUDITED)	5,530,993	320,096	760,265	390,561	103,226	7,105,141
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS FROM ASSESSMENTS	1,575,152	1,053,850	-	-	-	2,629,002
TRANSFERS OF GRANTS/DONATIONS	70,000	-	-	36,378	-	106,378
INTEREST INCOME (EST)	559,000	62,000	50,000	24,000	5,000	700,000
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS			350,000	100,000		450,000
TRANSFERS TO OPERATING FUND (EST)		(1,147,888)				(1,147,888)
CAPITAL ADDITIONS (EST):	(2,700,000)		(300,000)	(300,000)		(3,300,000)
BALANCE APRIL 30,2025 (EST)	5,035,145	288,058	860,265	250,939	108,226	6,542,633
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS	1,844,883	1,002,575	-	-	85,130	2,932,588
INTEREST INCOME (EXPENSE)	376,000	52,000	42,000	22,000	8,000	500,000
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS			200,000	300,000		500,000
TRANSFERS TO OPERATING FUND						
OPERATING EXPENSES		(1,199,091)				(1,199,091)
CAPITAL ADDITIONS	(1,194,040)		(350,000)	(250,000)	(87,595)	(1,881,635)
BALANCE APRIL 30,2026 (BUD)	6,061,988	143,542	752,265	322,939	113,761	7,394,495

CAPITAL SUMMARY
FY 2025-2026

DESCRIPTION	DEPARTMENT	GENERAL REPLACEMENT	NEW CAPITAL
Cat Controller	Aquatics	4,500	
Handicap Chair	Aquatics	6,000	
Inverter	Aquatics	3,500	
Pool Vacuum	Aquatics	5,500	
Pool Furniture	Aquatics	30,000	
Concrete Pad - Mumfords Landing Pool	Aquatics	10,340	
Groundsmaster 3500-D	Golf Maintenance	55,000	
John Deere 2500 E-Cut	Golf Maintenance	58,000	
Golf Course Irrigation	Golf Maintenance	900,000	
Golf Course Bridge - 4th Fairway	Golf Maintenance	40,000	
Pave Golf Maintenance Yard	Golf Maintenance	11,000	
Ford Police Interceptor	Police		65,595
2010 Ford Ranger	Public Works	53,150	
Patio Furniture	Racquet	9,500	
Court Bench Replacement	Racquet	2,350	
Shade Structure - Pickleball Courts	Racquet		22,000
Baseball Scoreboard	Recreation	5,200	
SUB-TOTAL:		\$ 1,194,040	\$ 87,595
TOTAL:			\$ 1,281,635

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: CAT Controller

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 10 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace CAT controller.

WHY NEEDED?:
This equipment is required at each pool and typically we experience 1 failure a year.

PROJECT DESCRIPTION AND SCOPE:
Get bids and order. Public Works will install.

ESTIMATED COSTS: \$4,500.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Handicap Chair

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

To replace handicap chair.

WHY NEEDED?:

These chairs are at each pool and we are required to have handicapped access to comply with ADA. Chair will be kept in storage in case one of the current chairs fails.

PROJECT DESCRIPTION AND SCOPE:

Get bids and order chair. Public Works will install.

ESTIMATED COSTS: \$6,000.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Inverter Replacement

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 21 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Replace inverter at pool.

WHY NEEDED?:

Each pool pump room has one of these and typically we see one failure a year.

PROJECT DESCRIPTION AND SCOPE:

Order from vendor. Hills Electric to install.

ESTIMATED COSTS: \$3,500.00

GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Vacuum

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Replace existing pool vacuum.

WHY NEEDED?:

Pools need to be cleaned. Due to amount of use, the vacuums usually fail yearly.

PROJECT DESCRIPTION AND SCOPE:

Get bids and order vacuum from vendor.

ESTIMATED COSTS: \$5,500.00

GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Furniture Repair

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Refurbish existing pool furniture.

WHY NEEDED?:

Due to wear, pool furniture is refurbished yearly which will extend the life of 5-7 years at half the cost of replacing. This is a yearly project and ongoing process.

PROJECT DESCRIPTION AND SCOPE:

Pool furniture will be picked up, sandblasted, powder coated, and re-straped.

ESTIMATED COSTS: \$30,000.00

GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Concrete Pad at Mumfords Pool

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/31/25 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Concrete pad at Mumfords Pool.

WHY NEEDED?:

This will be an extension to the existing concrete for extra area and to address safety issues.

PROJECT DESCRIPTION AND SCOPE:

Obtain bids and have contractor install the concrete pad.

ESTIMATED COSTS: \$10,340.00

GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: JUSTIN WARTSBERG DEPT HEAD: JOHN LOCA

PROJECT: REPLACE ROUGH MOWER FOR GREEN/TREE BANKS (GROUNDS MASTER 3522 D / 3.00.47)

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OUR SECOND POWER MOWER WE USE AROUND GREEN AND TREE BANKS

WHY NEEDED?:

MAINT HOURS ON THE CURRENT MOWER LEADING TO MORE BREAK DOWNS AND REPAIRS

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$55,000.00

GM APPROVAL: _____

DATE: 10/30/24

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: JUSTIN WARTSHORNE DEPT HEAD: JOHN VIOLA

PROJECT: MOWER REPLACEMENT (SOW DEPT 2020 E-OUT 3.06.53, BUILT UP FROM 2021)

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

WOULD LIKE TO MAKE UP REPLACEMENT OF A TEE TRIPPER MOWER

WHY NEEDED?:

MANY HOURS ON MOWER AND RUNNING INTO MORE MAINTENANCE ISSUES AND BREAK DOWNS

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$58,000.00

GM APPROVAL: _____

DATE: 10/30/24

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: JUSTIN WARTSHOFER DEPT HEAD: SCOTT UOLA

PROJECT: PHASE 2 IRRIGATION SYSTEM REPLACEMENT

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

REPLACE OUT DATED AND WORN OUT IRRIGATION SYSTEM

WHY NEEDED?:

UTAL SYSTEM USED TO MAINTAIN THE HEALTH OF THE GOLF FACILITY GROUNDS.

PROJECT DESCRIPTION AND SCOPE:

TRY TO COMPLETE THE FRONT OF INSTALLATION OF THE NEW IRRIGATION SYSTEM.

ESTIMATED COSTS: \$900,000.00

GM APPROVAL: _____

DATE: 10/30/24

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: John Viola

PROJECT: Golf Course Bridge

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 10 DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Repairs to bridge on the 4th fairway.

WHY NEEDED?:
Wood on bridge is deteriorating, including the decking and railings.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and have contractor make repairs to the golf course bridge.

ESTIMATED COSTS: 40,000.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: JUSTIN HARTSHORN DEPT HEAD: JOHN VICZA

PROJECT: PINE GOLF MAINTENANCE YARD

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

REPAIR POT HOLES AND WORN OUT PAVEMENT BY GOLF MAINTENANCE STOP

WHY NEEDED?:

WE RUN A MAJORITY OF OUR EQUIPMENT THROUGH THAT YARD EVERY DAY SO WOULD LIKE TO FIX HOLES SO WE CAN PROTECT OUR FLEET.

PROJECT DESCRIPTION AND SCOPE:

CONTRACTOR WOULD STRIP AND REMOVE CURRENT SURFACE AND THEN WOULD PAVE A NEW SURFACE.

ESTIMATED COSTS: \$11,000.00

GM APPROVAL: _____

DATE: 11/4/21

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.



Proposal

PROPOSAL NO. 1798
 SHEET NO. _____
 DATE 5-8-24

PROPOSAL SUBMITTED TO:		WORK TO BE PERFORMED AT:	
NAME	ADDRESS	NAME	ADDRESS
<u>Maintenance building</u>	<u>GOLF COURSE</u>	<u>same</u>	
PHONE NO.	ARCHITECT	DATE OF PLANS	
	<u>Morris McNeil</u>		

We hereby propose to furnish the materials and perform the labor necessary for the completion of _____

- Saw cut key in joints
- Remove asphalt
- Pre Fill Pot holes
- Apply tar-coat
- Install 2.5 inches 70% 60 area
- Compact surface

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of _____

Dollars (\$ 10,375⁰⁰) with payments to be made as follows.

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

Respectfully submitted _____

Per _____

Note — this proposal may be withdrawn by us if not accepted within _____ days.

ACCEPTANCE OF PROPOSAL

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature _____

Date _____

Signature _____

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Chief T. Robinson DEPT HEAD: Chief T. Robinson

PROJECT: New Police Vehicle

FOR FY: 2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: N/A DAYS

PROJECT NEEDS TO BE COMPLETE BY: N/A DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Purchase one additional police vehicle (2025 Dodge Durango) in FY 2026

WHY NEEDED?:

Maintain the police dept fleet

PROJECT DESCRIPTION AND SCOPE:

Addition of one vehicle will coincide with the growing of our police dept to strength of 14 total and maintaining a well equipped fleet.

ESTIMATED COSTS: \$65,595.00

GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

HERTRICH FLEET SERVICES, INC.

1427 Bay Road Milford, DE 19963

Ford - Chevrolet - Dodge - Jeep
Lincoln - Mercury - Buick - GMC - Toyota - Nissan

(800) 698-9825

(302) 422-3300

Fax: (302) 839-0555

Chief Tim Robinson
Ocean Pines Police Dept.
239 Ocean Parkway
Berlin, MD 21811

Dear Tim,

Attached are the specifications for your 2025 Dodge Durangos. Production will begin in early August and with the submission of your PO, your order will be prioritized by Dodge.

Pricing is based on the Howard County contract as the State of Maryland has not updated their current contracts to include the 2025 models. From experience, this contract pricing structure is very similar to the State contract pricing. Howard County has been gracious in extending their contract for others to piggy back to get the vehicles needed in a timely manner.

Your price with the attached options will be \$ 43,395.00 per vehicle.

Please reach out with any questions or to place an order.

Best Regards,


Susan Hickey
Fleet Sales Manager

HERTRICH DODGE FLEET SERVICES
1123 INDUSTRIAL PARK WAY
DENTON, MD 216293460

Configuration Preview

Date Printed: 2024-06-19 3:42 PM **VIN:**
Estimated Ship Date: **VON:**

Quantity:
Status:
FAN 1:
FAN 2:
Client Code:
Bid Number:
PO Number:

Sold to: **HERTRICH DODGE FLEET SERVICES (49910)**
1123 INDUSTRIAL PARK WAY
DENTON, MD 216293460

Ship to: **HERTRICH DODGE FLEET SERVICES (49910)**
1123 INDUSTRIAL PARK WAY
DENTON, MD 216293460

Vehicle: **2025 DURANGO PURSUIT VEHICLE AWD (WDEE75)**

	Sales Code	Description	MSRP(USD)	FWP(USD)
Model:	WDEE75	DURANGO PURSUIT VEHICLE AWD	43,940	43,741
Package:	2BZ	Customer Preferred Package 2BZ	0	0
	ERC	3.6L V6 24V VVT Engine Upg 1 w/ESS	0	0
	DFT	8-Spd Auto 850RE Trans (Make)	0	0
Paint/Seat/Trim:	PSE	Triple Nickel	395	356
	APA	Monotone Paint	0	0
	*A7	Cloth Bucket Seats W/Rear Vinyl	160	145
	-X9	Black	0	0
Options:	4DH	Prepaid Holdback	0	-1,373
	4ES	Delivery Allowance Credit	0	-439
	MAF	Fleet Purchase Incentive	0	0
	LNF	Black Left LED Spot Lamp	750	676
	CW6	Deactivate Rear Doors/Windows	145	130
	ADL	Skid Plate Group	370	333
	5N6	Easy Order	0	0
	4FM	Fleet Option Editor	0	0
	4FT	Fleet Sales Order	0	0
	135	Zone 35-Washington	0	0
	4EA	Sold Vehicle	0	0
Non Equipment:	4FA	Special Bid-Ineligible For Incentive	0	0
Bid Number:	TB5127	Government Incentives	0	0
Discounts:	YG1	7.5 Additional Gallons of Gas	0	27
Destination Fees:			1,595	1,595

Total Price: 47,355 45,191
Howard County Contract -496
Gov't Incentive -1,300
\$43,395

Order Type: Fleet **PSP Month/Week:**
Scheduling Priority: 1-Sold Order **Build Priority:** 99
Salesperson:
Customer Name:
Customer Address: USA
Instructions:

Note: This is not an invoice. The prices and equipment shown on this priced order confirmation are tentative and subject to change or correction without prior notice. No claims against the content listed or prices quoted will be accepted. Refer to the vehicle invoice for final vehicle content and pricing. Orders are accepted only when the vehicle is shipped by the factory.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Eddie Wells DEPT HEAD: Eddie Wells

PROJECT: Ford Ranger

FOR FY: 2025/2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replacement of a 2010 Ford Ranger.

WHY NEEDED?:
Truck is 15 years old and due to age, vehicle is costing more to maintain.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and purchase new Ford Ranger.

ESTIMATED COSTS: 53,150.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Terry Underkoffler DEPT HEAD: Terry Underkoffler

PROJECT: Patio Furniture

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace rusted, tarnished furniture in front of the entrance

WHY NEEDED?:
We are opening a new building this spring and the furniture outside of it is in very bad shape

PROJECT DESCRIPTION AND SCOPE:
The new building should be complimented with sturdy attractive lasting outdoor furniture

ESTIMATED COSTS: \$9,500.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Terry Underkoffler DEPT HEAD: Terry Underkoffler

PROJECT: Court Bench replacements

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace several white tennis and pickleball court benches

WHY NEEDED?:
The Racquet center has not replaced broken benches over the past several years. Currently we need at least 10 benches

PROJECT DESCRIPTION AND SCOPE:
Purchase unassembled benches . Assemble and distribute to courts in need

ESTIMATED COSTS: \$2,350.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
- FB/YC FB/BC FB/CC FB/TG
- GOLF/OPS GOLF/MAINT
- PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Terry Underkoffler DEPT HEAD: _____

PROJECT: Pickleball shade Pavilion

FOR FY: 2025 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 DAYS

PROJECT NEEDS TO BE COMPLETE BY: _____ DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Provide large area shade in the new Pickleball court area. The structure will match the other two shade pavilions. We lost several umbrellas in that space this past summer.

WHY NEEDED?:

The numbers of Pickleball players/members continue to grow. it is a popular area to play in and gets hot in the summer. Player safety is a prime concern.

PROJECT DESCRIPTION AND SCOPE:

Build identical shade pavilion

ESTIMATED COSTS: \$27,000.00 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

- ADM ADM/ACCOUNTING ADM/MARKETING ADM/MEMBERSHIP
 FB/YC FB/BC FB/CC FB/TG
 GOLF/OPS GOLF/MAINT
 PW/ROADS PW/BULKHEADS PW/CPI PW/GEN MAINT
 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Debbie Donahue DEPT HEAD: Debbie Donahue

PROJECT: Scoreboard replacement

FOR FY: 2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 20 DAYS

PROJECT NEEDS TO BE COMPLETE BY: June 1, 2025 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace the score board

WHY NEEDED?:
Present Scoreboard is over 10 years old. Light fixtures not working properly, unable to see all of the numbers - cannot use for softball league play

PROJECT DESCRIPTION AND SCOPE:
Replacement of the existing scoreboard - Same company used to fit within the scope of equipment already in place - Preferred Vendor - Varsity Scoreboards

ESTIMATED COSTS: 5,200 GM APPROVAL: _____ DATE: _____

Note 1. Attach supporting data such as committee recommendations, product specs, cost estimates, etc. as needed and appropriate.



Featuring all of the basic game function of the 3314, the 3312 adds vertical space for a clock that can count down from 99:59 maximum.

- 15" LED digits with protective shields
- Home/Guest score up to 99, Innings up to 9
- Clock counts down from 99 minutes
- 2" Round- Ball, Strike, Out Indicators
- Galvanized steel cabinet with powder coat finish
- Wireless remote control
- 5- Year Limited Warranty

FACTORY-DIRECT PRICE:

\$4615

Replacement

Get A 3312 Quote!

Baseball Scoreboards

Softball Scoreboards

By using this website, you agree to the use of cookies as described in our [Privacy Policy](#).

Standard Colors:

20-amp, 120-volt, 60-hertz, grounded AC circuit

Manuals

 **Installation Manual**

 **Operation Manual**

What's In The Box

Scoreboard in one (1) section
Mounting Tools

Wireless Scoreboard Controller

12V Adapter for Controller

By using this website, you agree to the use of cookies as described in our [Privacy Policy](#).

 **Fastest Lead Time in the Industry**

 **Wireless Remote Control Standard**

 **Flat-Rate Shipping**

 **5-Year Limited Warranty**

Specifications

Dimensions

8' x 5' x 8"

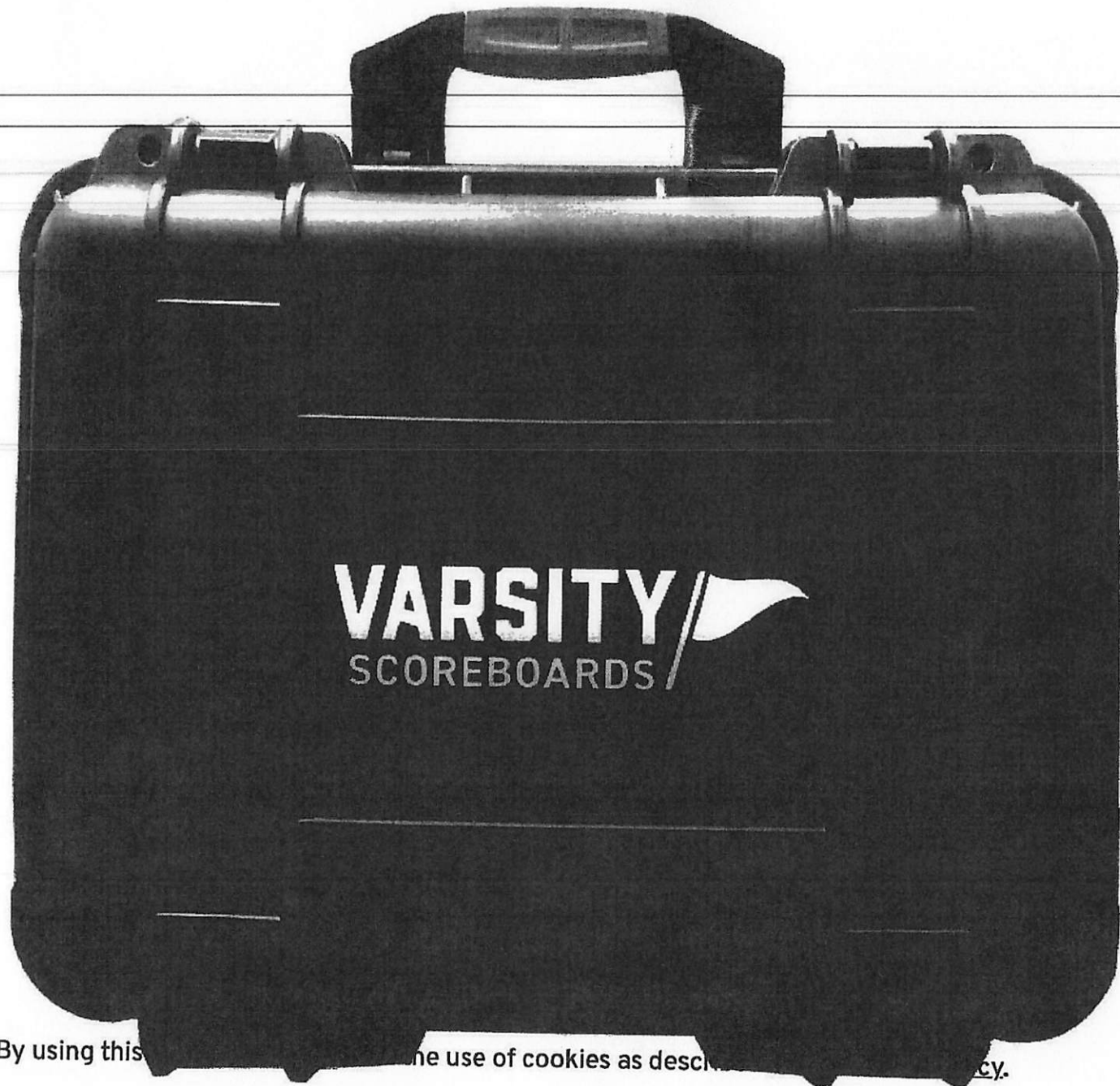
Weight

180 lbs.

Digit Sizes

15" digits, 2" dots

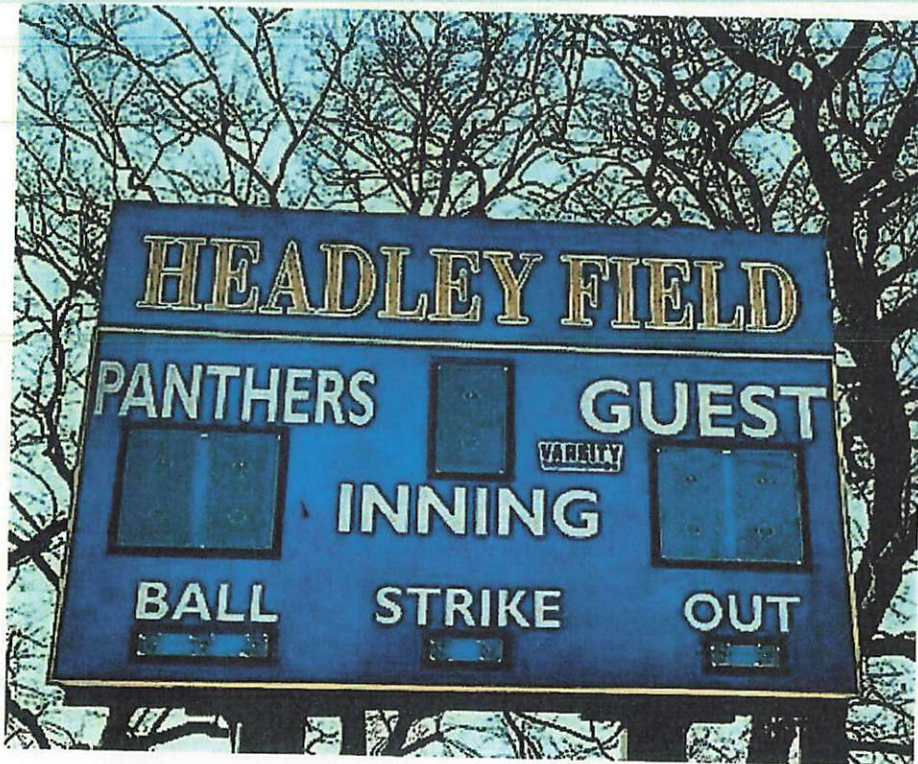
Electrical By using this website, you agree to the use of cookies as described in our [Privacy Policy](#).



By using this website, you agree to the use of cookies as described in our privacy policy.

LCD Controller Carrying Case
CS5

\$150



8' Outdoor School/Sponsor Panel
SP8X21-OD

\$455

By using this website, you agree to the use of cookies as described in our [Privacy Policy](#).

Softball League Revenue / Expenses		Revenue	Expenses
2024 Season			
Spring League		\$2,183.00	
Fall League		\$3,492.00	
Total Revenue		5,675.00	
Umpire Expenses			\$2,880.00
Net Revenue			\$2,795.00
New scoreboard		\$4,615.00	
misc charges for install		\$500.00	
Total cost of board and install		\$5,115.00	estimated

ca. year