

ESTIMATE/BUDGET COMPARISON

REVENUES	2025-26	2025-26	2026-27	25-26
	BUDGET	ESTIMATE	BUDGET	ESTIMATE VS. 26-27 BUDGET
ADMINISTRATION	6,346,598	6,406,210	6,645,441	239,231
FINANCE / MEMBERSHIP	35,500	55,595	40,785	(14,810)
PUBLIC RELATIONS	76,000	93,287	75,000	(18,287)
COMPLIANCE / PERMITS / INSPECT	187,520	208,360	187,520	(20,840)
PUBLIC WORKS	145,000	149,883	145,000	(4,883)
POLICE	596,000	603,915	597,000	(6,915)
RECREATION / PARKS	466,200	530,545	530,038	(507)
RACQUET SPORTS	289,855	194,865	216,538	21,673
AQUATICS	1,154,889	1,134,298	1,177,472	43,174
GOLF OPERATIONS / MAINTENANCE	1,897,175	1,930,803	2,082,494	151,691
BEACH PARKING	656,011	641,236	672,051	30,815
FOOD AND BEVERAGE	562,315	557,910	569,430	11,520
MARINAS	433,330	454,528	503,055	48,527
SUBTOTAL	12,846,393	12,961,435	13,441,823	480,388
BULKHEAD FUNDING	1,199,091	1,243,916	1,250,389	6,473
CAPITAL FUNDING	1,881,635	3,040,200	6,029,807	2,989,607
TOTAL REVENUES	15,927,119	17,245,551	20,722,019	3,476,468
EXPENDITURES				
ADMINISTRATION	759,143	804,387	1,028,199	223,812
MANAGER'S OFFICE	409,337	409,605	402,576	(7,029)
FINANCE / MEMBERSHIP	969,505	877,366	967,861	90,495
PUBLIC RELATIONS	330,557	275,717	322,017	46,300
COMPLIANCE / PERMITS / INSPECT	354,480	365,450	384,540	19,090
GENERAL MAINTENANCE	695,402	689,521	696,917	7,396
PUBLIC WORKS	1,641,944	1,623,852	1,809,408	185,556
FIRE / EMS	1,153,752	1,153,752	1,155,101	1,349
POLICE	2,388,270	2,382,186	2,365,395	(16,791)
RECREATION / PARKS	971,103	998,666	1,042,131	43,465
RACQUET SPORTS	327,628	279,410	243,333	(36,077)
AQUATICS	1,154,171	1,180,249	1,194,527	14,278
GOLF OPERATIONS	534,290	551,237	598,873	47,636
GOLF MAINTENANCE	873,567	870,367	937,038	66,671
BEACH PARKING	47,636	49,676	58,393	8,717
FOOD AND BEVERAGE	65,028	65,030	65,030	-
MARINAS	170,582	144,787	170,484	25,697
SUBTOTAL	12,846,393	12,721,258	13,441,823	720,565
BULKHEAD	1,199,091	1,243,916	1,250,389	6,473
CAPITAL FUNDING	1,881,635	3,040,200	6,029,807	2,989,607
TOTAL EXPENDITURES	15,927,119	17,005,374	20,722,019	3,716,645

DEPARTMENTAL SUMMARY
BUDGET 2026 - 2027

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,645,441	1,028,199	5,617,242	659
MANAGER'S OFFICE	-	402,576	(402,576)	(47)
FINANCE / MEMBERSHIP	40,785	967,861	(927,076)	(109)
PUBLIC RELATIONS	75,000	322,017	(247,017)	(29)
COMPLIANCE-PERMITS	187,520	384,540	(197,020)	(23)
GENERAL MAINTENANCE	-	696,917	(696,917)	(82)
PUBLIC WORKS	145,000	1,809,408	(1,664,408)	(195)
FIRE / EMS	-	1,155,101	(1,155,101)	(135)
POLICE	597,000	2,365,395	(1,768,395)	(207)
RECREATION	530,038	1,042,131	(512,093)	(60)
RACQUET SPORTS	216,538	243,333	(26,795)	(3)
AQUATICS	1,177,472	1,194,527	(17,055)	(2)
GOLF OPS	2,082,494	598,873	1,483,621	174
GOLF MAINTENANCE	-	937,038	(937,038)	(110)
BEACH PARKING	672,051	58,393	613,658	72
FOOD AND BEVERAGE	569,430	65,030	504,400	59
MARINAS	503,055	170,484	332,571	39
TOTAL	13,441,823	13,441,823	-	-
NET			-	-

DEPARTMENTAL SUMMARY
ESTIMATE FOR YEAR ENDED 4/30/26

DEPARTMENTS	INCOME	EXPENSE	NET	BUDGET	DIFF
ADMINISTRATION	6,406,210	804,387	5,601,823	5,587,455	14,368
MANAGER'S OFFICE	-	409,605	(409,605)	(409,337)	(268)
FINANCE/MEMBERSHIP	55,595	877,366	(821,771)	(934,005)	112,234
PUBLIC RELATIONS	93,287	275,717	(182,430)	(254,557)	72,127
COMPLIANCE-PERMITS	208,360	365,450	(157,090)	(166,960)	9,870
GENERAL MAINTENANCE	-	689,521	(689,521)	(695,402)	5,881
PUBLIC WORKS	149,883	1,623,852	(1,473,969)	(1,496,944)	22,975
FIRE/AMBULANCE	-	1,153,752	(1,153,752)	(1,153,752)	-
POLICE	603,915	2,382,186	(1,778,271)	(1,792,270)	13,999
RECREATION	530,545	998,666	(468,121)	(504,903)	36,782
RACQUET SPORTS	194,865	279,410	(84,545)	(37,773)	(46,772)
AQUATICS	1,134,298	1,180,249	(45,951)	718	(46,669)
GOLF OPERATIONS	1,930,803	551,237	1,379,566	1,362,885	16,681
GOLF MAINTENANCE	-	870,367	(870,367)	(873,567)	3,200
BEACH PARKING	641,236	49,676	591,560	608,375	(16,815)
FOOD AND BEVERAGE	557,910	65,030	492,880	497,287	(4,407)
MARINAS	454,528	144,787	309,741	262,748	46,993
TOTAL	12,961,435	12,721,258	240,177	-	240,177

ASSESSMENT RATES

FISCAL YEAR 2026 - 27

LOT TYPE	# OF LOTS	RATE
NON-WATER	6,787	915
NON-WATER/ESTATE	82	1,373
WATER	1,361	1,580
WATER/ESTATE	6	2,370
WATER/NON-BULKHEAD	288	1,005
WATER/NON-BULKHEAD/ESTATE	1	1,508
COMMERCIAL	4	-
TOTAL	8,529	

ASSESSMENT SUMMARY

	2025-26	2026-27	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS	855	884	29
AMENITY OPERATIONS	(221)	(229)	(8)
SUB-TOTAL	633	655	22
RESERVES	242	260	18
NON-WATER LOTS	875	915	40
BULKHEAD DIFFERENTIAL	640	665	25
WATERFRONT LOTS	1,515	1,580	65

ASSESSMENT DETAIL

	2025-26	2026-27	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS			
ADMINISTRATION (1)	172	182	10
COMPLIANCE / PERMITS / INSPECT	20	23	3
GENERAL MAINTENANCE	82	82	0
PUBLIC WORKS	176	195	19
FIRE / EMS	136	135	(1)
POLICE	211	207	(4)
RECREATION / PARKS	59	60	1
SUB-TOTAL	855	884	29
AMENITY OPERATIONS			
RACQUET SPORTS	4	3	(1)
AQUATICS	-	2	2
GOLF OPERATIONS/MAINTENANCE	(57)	(64)	(7)
BEACH PARKING	(71)	(72)	(1)
FOOD AND BEVERAGE	(66)	(59)	7
MARINAS	(31)	(39)	(8)
SUB-TOTAL	(221)	(229)	(8)
RESERVES			
REPLACEMENT / NEW CAPITAL	227	235	8
BULKHEADS	15	25	10
SUB-TOTAL	242	260	18
NON-WATER LOTS	875	915	40
BULKHEAD DIFFERENTIAL	640	665	25
WATERFRONT LOTS	1,515	1,580	65

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

RESERVES

FISCAL YEAR 2026 - 27

TYPE	EST BALANCE 5/1/26	CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS	EXPENDITURES	BALANCE 4/30/27
REPLACEMENT	4,391,552	2,293,200	(5,308,307)	1,376,445
BULKHEADS/WATERWAYS	(0)	1,252,276	(1,250,389)	1,887
ROADS	1,191,938	507,000	(200,000)	1,498,938
DRAINAGE	273,650	13,000	(200,000)	86,650
NEW CAPITAL	30,903	316,000	(321,500)	25,403
TOTALS	5,888,043	4,381,476	(7,280,196)	2,989,322

MEMBERSHIP DUES

FISCAL YEAR 2026 - 27

TYPE	FAMILY	COUPLES	INDIVIDUAL	NON-MEMBER FAMILY	NON-MEMBER INDIVIDUAL
SWIM					
SUMMER	405	355	240	605	370
WINTER	580	520	380	845	555
YEARLY	730	665	465	1,070	690
RACQUET SPORT					
	500		300	600	380
GOLF					
	2,850		1,900	2,925	1,950
GOLF - AFTER 12					
	1,725		1,150	1,800	1,200
GOLF - CART PACKAGES					
	2,200		1,500	2,200	1,500
BEACH PARKING					
ANNUAL (NO MEMBER)	250		250	600	600
ANNUAL (MEMBER)(1)	165		165		
WEEKLY	170		170	170	170
DAILY	50		50	50	50

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

CAPITAL SUMMARY

FISCAL YEAR 2026 - 27

SOURCE OF FUNDS	AMOUNT
RESERVES	
REPLACEMENT & NEW CAPITAL	2,257,200
ROADS	425,000
DRAINAGE	-
TOTAL FUNDS-CAPITAL ADDITIONS	2,682,200
USE OF FUNDS	
REPLACEMENT & NEW CAPITAL	
GOLF MAINTENANCE	1,165,122
RACQUET SPORTS	35,000
FIRE DEPARTMENT	2,900,000
BEACH CLUB	950,000
AQUATICS	198,500
PUBLIC WORKS	75,000
RECREATION	306,186
TOTAL REPLACEMENT & NEW CAPITAL	5,629,807
ROADS CAPITAL	200,000
DRAINAGE CAPITAL	200,000
TOTAL CAPITAL	6,029,807

USER FEES

FISCAL YEAR 2026 - 27

SWIM

DAILY - RESIDENTS / OWNERS

ADULTS (18+)	\$	13
CHILDREN (5-17)	\$	11

DAILY - NON-RESIDENTS

ADULTS (18+)	\$	18
CHILDREN (5-17)	\$	16

RACQUET SPORT

DAILY - RESIDENTS / OWNERS	\$	10
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DAILY - NON-RESIDENTS	\$	13
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DAILY - AGES 13 - 17	\$	5
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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

GREENS FEES	18 HOLES	9 HOLES
OWNERS & GUESTS (WEEKDAY)	\$ 64	\$ 38
OWNERS & GUESTS - AFTER 2 (WEEKDAY)	\$ 54	\$ 33
OWNERS & GUESTS (WEEKEND)	\$ 69	\$ 43
OWNERS & GUESTS - AFTER 2 (WEEKEND)	\$ 59	\$ 38

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 2026 - 27		
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 2026 - 27

YACHT CLUB

15' - 25'	\$ 2,515
26' - 39'	\$ 3,410
40' - 44' AND LIVE-ABOARDS	\$ 4,820
COMMERCIAL	\$ 5,250

SWIM & RACQUET CLUB

ALL BOAT SLIPS	\$ 1,815
JET SKIS	\$ 1,200

* Non-property owners, if slips become available will be charged an additional 10% of the rate.

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	875	640	1,515	965	8,513
2027 BUD	915	665	1,580	1,005	8,529

NOTE: ALL ESTATE LOTS ARE 1.5 TIMES THE ABOVE RATES

**GENERAL ADMINISTRATION
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40001	ASSESSMENTS	8,531,098	8,438,551	8,161,889	8,405,398	8,418,526	8,418,526	8,799,129	380,603
	LESS: RESERVE CONTRIBUTION	(3,420,571)	(3,873,492)	(3,833,321)	(3,932,588)	(3,819,217)	(4,305,236)	(4,381,476)	(76,240)
40002	SURPLUS TRANSFER	-	-	-	510,788	-	510,788	540,788	30,000
40010	EDU FEES	-	65,000	19,500	13,000	32,500	52,000	39,000	(13,000)
40018	INTEREST CHARGES	36,059	34,146	31,931	35,000	28,161	38,454	35,000	(3,454)
40020	CASINO FUNDS	450,000	450,000	450,000	500,000	320,249	778,249	750,000	(28,249)
40021	GRANTS	-	-	37,025	-	50,000	50,000	-	(50,000)
40022	DONATIONS	-	-	70,000	-	-	-	-	-
40030	FRANCHISE FEE	195,000	237,105	195,000	225,000	112,500	225,000	225,000	-
40031	INTEREST INCOME	209,419	594,490	684,319	550,000	317,540	576,769	550,000	(26,769)
40098	MISCELLANEOUS	(934)	74,101	52,981	40,000	53,260	61,660	88,000	26,340
	TOTAL REVENUES	6,000,071	6,019,901	5,869,325	6,346,598	5,513,520	6,406,210	6,645,441	239,231
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	-	-	-	-	-	-	62,500	(62,500)
64450	OTHER PAYROLL COSTS	(24,316)	-	147	21,462	138	138	78,751	(78,613)
	TOTAL WAGES & BENEFITS	(24,316)	-	147	21,462	138	138	141,251	(141,113)
	SERVICES & SUPPLIES								
74700	ACCOUNTING FEES	35,000	36,000	37,031	40,000	29,500	34,500	40,000	(5,500)
74750	COMPUTER SUPPLIES	2,233	3,993	12,222	15,000	5,985	10,310	10,000	310
74770	LEGAL FEES	138,597	118,730	137,267	140,000	57,991	123,850	140,000	(16,150)
74800	CREDIT CARDS	30,501	48,006	58,321	59,203	43,764	52,954	60,000	(7,046)
75040	CONTRACT SERVICES	177,626	246,400	197,615	176,589	116,668	205,025	163,760	41,265
75580	POSTAGE	26	28	25	25	1	10	-	10
75640	SUPPLIES	1,719	2,110	847	1,299	15	800	2,000	(1,200)
	TOTAL SERVICES & SUPPLIES	385,701	455,266	443,328	432,116	253,923	427,449	415,760	11,689
	UTILITIES								
86330	WATER & SEWER	1,196	1,503	1,231	1,600	31,868	71,980	85,760	(13,780)
	TOTAL UTILITIES	1,196	1,503	1,231	1,600	31,868	71,980	85,760	(13,780)
	OTHER COSTS								
76720	BAD DEBTS	50,000	(55,833)	(7,000)	-	(9,150)	(9,150)	(50,000)	40,850
76730	BOARD EXPENSES	24,331	38,403	16,738	31,900	5,789	30,734	37,900	(7,166)
76840	ELECTIONS	32,647	32,647	31,902	30,000	32,647	33,147	33,000	147
76850	REFERENDUMS	-	-	-	15,000	-	-	-	-
76880	INSURANCE	175,807	151,331	192,178	168,135	103,800	193,284	267,598	(74,314)
97000	TAXES	63,600	66,438	57,284	58,930	27,340	56,805	96,930	(40,125)
	TOTAL OTHER COSTS	346,386	232,985	291,101	303,965	160,426	304,820	385,428	(80,608)
	TOTAL OPERATING COSTS	708,967	689,755	735,807	759,143	446,356	804,387	1,028,199	(223,812)
	NET OPERATING	5,291,104	5,330,146	5,133,518	5,587,455	5,067,165	5,601,823	5,617,242	15,419
	OTHER EXPENSES								
	DEPRECIATION								
97300	ROADS	103,911	150,632	170,325	159,208	82,542	165,084	154,790	(10,294)
97330	BUILDINGS	616,022	609,547	596,409	598,154	299,521	599,043	596,543	(2,500)
97360	FURNITURE & EQUIPMENT	789,799	694,189	657,359	516,093	330,620	661,239	607,625	(53,614)
97390	IMPROVEMENTS	533,024	609,652	619,169	573,913	348,295	696,590	666,828	(29,762)
	TOTAL DEPRECIATION	2,042,757	2,064,020	2,043,262	1,847,368	1,060,978	2,121,956	2,025,786	(96,170)
	NET	3,248,347	3,266,126	3,090,256	3,740,087	4,006,187	3,479,867	3,591,456	(80,751)

GENERAL ADMINISTRATION							
REVENUE DETAILS							
ASSESSMENT FEES							
ACTUAL 2024				ACTUAL 2025			
LOT TYPE	#LOTS	RATE	AMOUNT		#LOTS	RATE	AMOUNT
NON-WATER	6,772	883	5,981,137		6,783	850	5,762,004
NON-WATER/ESTATE	78	1,325	103,311		79	1,275	100,725
WATER	1,361	1,498	2,038,778		1,361	1,465	1,993,865
WATER/ESTATE	6	2,247	13,482		6	2,198	13,188
WATER/NON-BULK	288	973	280,224		288	940	270,720
WATER/NON-BULK/ESTATE	1	1,460	1,460		1	1,410	1,410
COMMERCIAL	4		20,159		4		19,977
TOTAL	8,510		8,438,551		8,522		8,161,889
BUDGET 2026				BUDGET 2027			
LOT TYPE	#LOTS	RATE	AMOUNT		#LOTS	RATE	AMOUNT
NON-WATER	6,775	875	5,928,125		6,787	915	6,210,105
NON-WATER/ESTATE	78	1,313	102,375		82	1,373	112,586
WATER	1,361	1,515	2,061,915		1,361	1,580	2,150,380
WATER/ESTATE	6	2,273	13,638		6	2,370	14,220
WATER/NON-BULK	288	965	277,920		288	1,005	289,440
WATER/NON-BULK/ESTATE	1	1,448	1,448		1	1,508	1,508
COMMERCIAL	4		19,977		4		20,890
TOTAL	8,513		8,405,398		8,529		8,799,129

**General Administration
Selected Budget Details 2027**

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	163,760
Northstar Annual Maintenance	101,813
Microsoft	27,600
Other Computer Service	18,747
Custodial Services	15,600
Bad Debt Expense	
Estimated Assessment Foreclosure write-offs	(50,000)
Board Expenses	37,900
Employee Lunch - Christmas	5,500
Volunteer appreciation party	15,000
Orientation	2,000
Thanksgiving Turkeys	3,400
Misc - Board gifts - supplies - photos - flowers	12,000
Elections	33,000
Referendums	-
Insurance	267,598
High-Level Overall 10% Increase	60,000
Wind Buy-Back	31,210
Directors	38,994
Umbrella	63,981
Liability	32,346
Admin Property + Flood	14,212
Crime	1,444
Cyber Liability	21,911
Inland Marine	3,500
Taxes	96,930
Personal Property	45,000
OPA lots	38,830
Corporation	1,200
Farmer's Market	8,500
Newsletter	3,400
Other Payroll Costs	78,751
OPA portion of FAML I insurance	26,254
Adjusted for January 1 implementation	(17,503)
Profit Sharing 401K (Company Discretionary)	70,000

**GENERAL MANAGER'S OFFICE
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	247,394	310,261	295,652	309,890	147,577	309,060	321,795	(12,735)
64350	OVERTIME	943	1,940	29	-	-	-	-	-
64400	PAYROLL TAXES	-	24,142	18,990	26,112	9,664	15,661	25,415	(9,754)
64410	INSURANCE EXPENSE	-	13,415	9,653	24,088	4,168	24,436	6,165	18,271
64420	HRA CLAIMS	-	9,952	1,728	3,150	778	1,566	1,320	246
64430	RETIREMENT	-	9,025	4,788	17,297	4,427	23,882	12,872	11,010
64440	WORKER'S COMP INSURANCE	-	1,296	213	330	128	238	257	(19)
64450	OTHER PAYROLL COST	47,667	-	2,440	-	-	-	-	-
64600	EMPLOYEES	909	5,165	4,125	3,000	4,088	5,988	5,000	988
	TOTAL WAGES & BENEFITS	296,912	375,196	337,619	383,867	170,831	380,831	372,824	8,007
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	3,154	3,650	4,084	2,000	905	2,155	2,500	(345)
75040	CONTRACT SERVICES	3,257	4,346	10,057	4,000	1,108	4,583	4,500	83
75130	CLEANING SUPPLIES	388	561	489	500	194	454	500	(46)
75520	GAS & OIL	2,327	1,445	2,333	2,000	1,265	2,340	2,000	340
75580	POSTAGE	-	23	3	20	-	-	-	-
75640	SUPPLIES	3,170	1,997	1,794	2,000	803	1,678	2,000	(322)
	TOTAL SERVICES & SUPPLIES	12,296	12,023	18,760	10,520	4,274	11,210	11,500	(290)
	UTILITIES								
86200	ELECTRICITY	3,416	3,013	3,156	3,200	1,274	3,099	3,400	(301)
86260	REFUSE REMOVAL	238	234	275	300	170	320	300	20
86290	TELEPHONE	6,378	6,735	6,680	7,100	2,893	6,433	7,100	(667)
86330	WATER & SEWER	672	694	647	700	727	1,593	1,750	(157)
	TOTAL UTILITIES	10,704	10,677	10,758	11,300	5,065	11,445	12,550	(1,105)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	370	652	747	550	1,565	1,655	1,235	420
76880	INSURANCE	2,820	3,107	3,072	3,100	2,232	4,464	4,467	(3)
	TOTAL OTHER COSTS	3,190	3,759	3,819	3,650	3,797	6,119	5,702	417
	TOTAL OPERATING COSTS	323,102	401,655	370,955	409,337	183,967	409,605	402,576	7,029
	NET OPERATING	(323,102)	(401,655)	(370,955)	(409,337)	(183,967)	(409,605)	(402,576)	7,029

**General Manager's Office
Selected Budget Details 2027**

Contract Services	4,500
Comcast	900
Pest Control	180
Miscellaneous	3,420
Insurance	3,100
Building/contents	2,480
Liability	620

**FINANCE, IT, HR, MEMBERSHIP DEPARTMENT
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40599	MERCHANDISE	2,884	2,813	4,865	2,000	1,584	2,472	2,500	28
40598	MISCELLANEOUS	41,810	73,970	75,974	35,000	37,350	54,850	40,000	(14,850)
	TOTAL REVENUES	44,694	76,783	80,840	37,000	38,934	57,322	42,500	(14,822)
	COST OF GOODS SOLD								
50502	MERCHANDISE	2,216	2,104	2,636	1,500	1,061	1,727	1,715	12
	TOTAL COST OF GOODS SOLD	2,216	2,104	2,636	1,500	1,061	1,727	1,715	12
	NET REVENUES	42,478	74,678	78,204	35,500	37,873	55,595	40,785	(14,834)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	624,569	640,953	610,906	638,337	258,870	571,076	646,068	(74,992)
64350	OVERTIME	5,338	2,980	2,929	2,992	1,365	2,435	3,576	(1,141)
64400	PAYROLL TAXES	-	52,082	48,626	54,186	19,794	46,887	54,848	(7,961)
64410	INSURANCE EXPENSE	-	82,700	77,992	92,547	36,047	73,847	80,547	(6,700)
64420	HRA CLAIMS	-	20,821	22,689	24,525	13,558	25,821	19,200	6,621
64430	RETIREMENT	-	12,413	11,119	13,226	4,777	10,577	15,916	(5,339)
64440	WORKER'S COMP INSURANCE	-	2,249	372	641	161	482	520	(38)
64450	OTHER PAYROLL COSTS	154,614	763	1,450	-	-	-	-	-
64600	EMPLOYEES	1,440	2,069	1,469	750	697	1,580	1,500	80
64650	TRAINING	7,727	-	1,721	500	2,251	2,251	2,000	251
	TOTAL WAGES & BENEFITS	793,689	817,030	779,273	827,705	337,521	734,956	824,175	(89,219)
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	336	51	-	-	-	-	-
74750	COMPUTER SUPPLIES	13,501	13,971	10,610	10,000	10,910	16,777	10,000	6,777
74810	EMPLOYEE ADS	413	324	-	-	-	-	-	-
74840	EQUIPMENT RENTAL	1,507	2,444	1,405	-	937	1,405	2,000	(595)
75040	CONTRACT SERVICES	17,967	19,917	58,424	70,000	29,783	62,783	66,320	(3,537)
75130	CLEANING SUPPLIES	771	962	632	-	194	194	750	(556)
75520	VEHICLE GAS	84	-	-	-	-	-	-	-
75580	POSTAGE	14,080	16,180	10,180	16,500	3,240	13,876	15,300	(1,424)
75610	PRINTING	-	389	-	-	-	-	-	-
75640	SUPPLIES	15,417	16,981	18,464	16,000	4,773	17,051	16,000	1,051
	TOTAL SERVICES & SUPPLIES	63,741	71,504	99,766	112,500	49,835	112,086	110,370	1,716
	UTILITIES								
86200	ELECTRICITY	8,036	7,532	8,560	8,000	3,503	8,134	9,000	(866)
86260	REFUSE REMOVAL	238	235	275	300	170	321	300	21
86290	TELEPHONE	8,856	9,502	10,814	10,000	4,896	9,623	11,400	(1,777)
86330	WATER & SEWER	1,344	1,388	1,293	1,400	1,455	3,183	3,510	(327)
	TOTAL UTILITIES	18,473	18,657	20,943	19,700	10,025	21,261	24,210	(2,949)
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	2,355	2,375	75	2,500	2,355	2,355	2,400	(45)
76880	INSURANCE	8,316	7,215	7,044	7,100	3,354	6,708	6,706	2
	TOTAL OTHER COSTS	10,671	9,590	7,119	9,600	5,709	9,063	9,106	(43)
	TOTAL OPERATING COSTS	886,574	916,781	907,100	969,505	403,090	877,366	967,861	(90,495)
	NET OPERATING	(844,095)	(842,102)	(828,896)	(934,005)	(365,217)	(821,771)	(927,076)	(105,329)

**Finance, IT, HR & Membership
Selected Budget Details 2027**

Contract Services	66,320
ADP Processing & Background checks	18,000
HR Consulting fee	42,000
Comcast	1,320
Misc.	5,000
Equipment Rental	2,000
Postage Machine	
Postage	15,300
Mailing assessments, accounts payable, etc.	
Supplies	16,000
General supplies to include: copy paper, letterhead, envelopes, checks, small furniture, etc.	
Dues and Subscriptions	2,400
Maryland Non-Profits	2,300
Miscellaneous	100
Insurance	6,706
Building	4,920
Inland Marine	1,650
Liability	136

PUBLIC RELATIONS & MARKETING									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40321	GRANTS	-	-	-	-	20,000	20,000	-	(20,000)
40393	SPONSORSHIPS	-	-	8,000	8,000	-	-	-	-
40394	ADVERTISING SALES	60,830	69,016	82,354	68,000	39,287	73,287	75,000	1,713
	TOTAL REVENUES	60,830	69,016	90,354	76,000	59,287	93,287	75,000	(18,287)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	123,121	124,873	116,133	133,564	40,232	90,342	116,530	(26,188)
64350	OVERTIME	1,667	901	454	1,000	1,072	1,532	1,876	(344)
64400	PAYROLL TAXES	-	11,019	9,749	11,386	3,372	7,996	10,165	(2,169)
64410	INSURANCE EXPENSE	-	14,399	14,923	14,919	6,154	12,426	15,904	(3,478)
64420	HRA CLAIMS	-	3,787	7,627	4,500	617	2,867	5,520	(2,653)
64430	RETIREMENT	-	2,220	3,444	4,007	823	1,663	2,825	(1,162)
64440	WORKER'S COMP INSURANCE	-	196	75	135	25	60	95	(35)
64450	OTHER PAYROLL COSTS	41,163	95	-	-	-	-	-	-
64600	EMPLOYEES	366	163	353	250	143	280	250	30
64650	TRAINING	279	31	-	500	-	100	500	(400)
	TOTAL WAGES & BENEFITS	166,597	157,685	152,756	170,261	52,438	117,266	153,665	(36,399)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	462	3,091	1,950	500	610	1,005	1,000	5
75040	CONTRACT SERVICES	12,028	13,492	22,453	24,763	17,039	25,352	25,163	189
75130	CLEANING SUPPLIES	310	69	-	500	134	384	400	(16)
75520	GAS & OIL	62	-	-	700	-	-	-	-
75580	POSTAGE	18,316	24,122	26,409	27,910	14,425	28,875	28,865	10
75610	PRINTING	35,926	35,151	37,726	40,773	18,636	38,744	42,812	(4,068)
75640	SUPPLIES	1,474	2,913	2,348	3,000	450	1,850	2,500	(650)
	TOTAL SERVICES & SUPPLIES	68,577	78,838	90,886	98,146	51,294	96,210	100,740	(4,530)
	REPAIRS & MAINTENANCE								
75940	EQUIPMENT	-	2,230	3,941	2,500	-	-	-	-
	TOTAL REPAIRS & MAINTENANCE	-	2,230	3,941	2,500	-	-	-	-
	UTILITIES								
86200	ELECTRICITY	804	753	643	800	310	690	700	(10)
86260	REFUSE REMOVAL	238	59	-	100	91	271	130	141
86290	TELEPHONE	6,477	3,340	2,374	3,600	2,327	3,527	2,500	1,027
86330	WATER & SEWER	183	189	175	200	201	453	490	(37)
	TOTAL UTILITIES	7,701	4,341	3,192	4,700	2,928	4,941	3,820	1,121
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	1,025	582	498	1,500	508	905	1,000	(95)
76880	INSURANCE	924	1,066	1,044	1,100	294	588	583	5
76970	PROMOTION	87,464	59,436	54,296	52,350	33,155	55,807	62,209	(6,402)
97000	TAXES	8,109	-	-	-	-	-	-	-
	TOTAL OTHER COSTS	97,522	61,084	55,838	54,950	33,957	57,300	63,792	(6,492)
	TOTAL OPERATING COSTS	340,396	304,177	306,613	330,557	140,616	275,717	322,017	(46,300)
	NET OPERATING	(279,566)	(235,162)	(216,259)	(254,557)	(81,329)	(182,430)	(247,017)	(64,587)

COMPLIANCE - PERMITS - INSPECTIONS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
40623	ADMINISTRATION FEES	1,265	227	917	400	411	811	400	(411)
40624	INSPECTION FEES	33,885	62,685	80,005	62,950	42,420	71,370	62,950	(8,420)
40625	FILING FEES	12,870	25,059	26,915	23,170	15,260	26,190	23,170	(3,020)
40627	RESALE CERTIFICATIONS	90,880	92,650	96,900	83,000	42,890	86,140	83,000	(3,140)
40631	INTEREST INCOME	4,807	14,990	20,360	15,000	9,049	14,149	15,000	851
40698	MISCELLANEOUS	3,163	13,603	647	3,000	8,350	9,700	3,000	(6,700)
	TOTAL REVENUES	146,871	209,214	225,743	187,520	118,380	208,360	187,520	(20,840)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	132,065	181,595	151,607	186,000	74,152	167,152	188,338	(21,186)
64350	OVERTIME	2,127	3,331	4,494	3,500	2,437	4,162	3,500	662
64400	PAYROLL TAXES	-	11,031	12,457	16,892	5,566	14,012	17,148	(3,136)
64410	INSURANCE EXPENSE	-	36,577	44,497	43,155	18,427	40,004	30,724	9,280
64420	HRA CLAIMS	-	13,350	7,307	10,350	3,837	9,012	10,680	(1,668)
64430	RETIREMENT	-	2,287	3,451	3,421	1,343	3,054	4,594	(1,540)
64440	WORKER'S COMP INSURANCE	-	2,050	1,080	2,432	570	1,786	2,632	(846)
64450	OTHER PAYROLL COSTS	70,224	544	510	-	-	-	-	-
64600	EMPLOYEES	355	527	476	500	94	374	500	(126)
	TOTAL WAGES & BENEFITS	204,771	251,293	225,878	266,250	106,427	239,556	258,116	(18,560)
	SERVICES & SUPPLIES								
74730	COMPUTER FEES	-	273	-	-	-	-	-	-
74750	COMPUTER SUPPLIES	-	3,294	2,438	1,500	2,286	3,186	1,500	1,686
74770	LEGAL FEES	20,106	51,159	69,418	54,000	63,804	91,554	90,000	1,554
74990	UNIFORMS	552	244	1,005	600	-	600	600	-
75040	CONTRACT SERVICES	10,666	15,503	13,461	10,250	7,508	10,758	10,250	508
75130	CLEANING SUPPLIES	395	521	471	450	60	270	450	(180)
75520	GAS & OIL	3,163	2,547	1,441	3,000	510	2,010	3,000	(990)
75580	POSTAGE	10	611	2,062	750	625	925	750	175
75640	SUPPLIES	2,552	3,327	4,459	3,500	2,190	3,840	3,500	340
	TOTAL SERVICES & SUPPLIES	37,444	77,477	94,755	74,050	76,983	113,143	110,050	3,093
	REPAIRS & MAINTENANCE								
75710	AUTO TRUCK	207	1,831	1,521	400	208	363	400	(37)
	TOTAL REPAIRS & MAINTENANCE	207	1,831	1,521	400	208	363	400	(37)
	UTILITIES								
86200	ELECTRICITY	720	753	789	800	336	756	900	(144)
86230	PROPANE GAS	23	-	-	-	-	-	-	-
86260	REFUSE REMOVAL	550	771	1,434	900	80	530	1,600	(1,070)
86290	TELEPHONE	6,476	8,184	9,052	8,600	3,005	7,355	9,600	(2,245)
86330	WATER & SEWER	188	231	351	300	114	279	400	(121)
	TOTAL UTILITIES	7,957	9,940	11,626	10,600	3,534	8,920	12,500	(3,580)
	OTHER COSTS								
76880	INSURANCE	2,880	3,328	3,180	3,180	1,734	3,468	3,474	(6)
	TOTAL OTHER COSTS	2,880	3,328	3,180	3,180	1,734	3,468	3,474	(6)
	TOTAL OPERATING COSTS	253,258	343,869	336,961	354,480	188,886	365,450	384,540	(19,090)
	NET OPERATING	(106,388)	(134,655)	(111,217)	(166,960)	(70,506)	(157,090)	(197,020)	(39,930)

**Compliance - Permits - Inspections
Selected Budget Details 2027**

Legal Fees	90,000
Expenses incurred in connection with restriction enforcement, research, court actions & attendance at meetings when necessary.	
Contract Services	10,250
Copier Maint	250
Mowing/Debris Clean Up	10,000
Gas & Oil	3,000
Supplies	3,500
Other	3,500
Insurance	3,474
Trucks	2,742
Building/contents	732

**COMPLIANCE - PERMITS - INSPECTIONS
BUDGET 2026 - 2027**

	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									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	292,466	338,454	317,675	309,950	139,591	294,566	299,158	(4,592)
64350	OVERTIME	7,753	11,044	16,614	7,500	5,258	9,407	7,500	1,907
64400	PAYROLL TAXES	-	29,108	25,758	27,571	10,160	23,945	26,745	(2,800)
64410	INSURANCE EXPENSE	-	51,941	61,032	62,645	21,417	52,740	60,538	(7,798)
64420	HRA CLAIMS	-	16,772	21,474	17,460	5,239	13,969	16,224	(2,255)
64430	RETIREMENT EXPENSES	-	8,168	8,634	8,018	3,996	8,005	10,880	(2,875)
64440	WORKER'S COMP INSURANCE	-	7,108	4,430	6,259	1,979	5,108	5,508	(400)
64450	OTHER PAYROLL COSTS	111,690	55	(1,251)	-	-	-	-	-
64600	EMPLOYEES	655	1,250	1,558	1,500	774	1,792	1,500	292
64650	TRAINING	105	110	-	500	-	314	500	(186)
64680	BILLED LABOR	-	-	-	(20,000)	11	(9,989)	(20,000)	10,011
	TOTAL WAGES & BENEFITS	412,669	464,009	455,925	421,402	188,424	399,857	408,553	(8,696)
SERVICES & SUPPLIES									
74990	UNIFORMS	2,028	1,683	1,549	2,100	724	2,158	2,100	58
75040	CONTRACT SERVICES	9,806	6,523	5,074	16,500	1,605	11,518	16,500	(4,982)
75130	CLEANING SUPPLIES	744	448	314	700	430	854	700	154
75430	SHOP SUPPLIES	3,595	2,957	4,241	3,000	1,895	3,780	3,500	280
75460	SMALL TOOLS	1,707	452	1,548	1,200	-	818	1,200	(382)
75520	GAS & OIL	7,304	6,776	6,130	11,900	2,974	9,351	11,900	(2,549)
75580	POSTAGE	-	-	15	50	-	-	50	(50)
74750	COMPUTER SUPPLIES	125	-	-	-	140	140	200	(60)
75640	SUPPLIES	4,020	5,808	5,124	4,500	2,755	5,020	5,000	20
	TOTAL SERVICES & SUPPLIES	29,329	24,647	23,995	39,950	10,522	33,639	41,150	(7,511)
REPAIRS & MAINTENANCE									
75710	AUTO/TRUCK	1,126	12	254	2,000	24	858	2,000	(1,142)
75720	BUILDINGS	-	219	-	-	-	-	-	-
75750	BUILDING REPAIRS (MARKETING)	-	-	-	-	1,022	1,022	-	1,022
75752	BUILDING REPAIRS (GM)	-	-	130	-	-	-	-	-
75754	BUILDING REPAIRS (ADMIN)	51,617	7,373	1,015	-	6,327	6,327	-	6,327
75756	BUILDING REPAIRS (CPI)	-	-	-	-	4,847	4,847	-	4,847
75758	BUILDING REPAIRS (FIRE DEPT)	59	-	2,767	-	-	-	-	-
75760	BUILDING REPAIRS (GEN. MAINT.)	8,790	18,432	5,255	210,000	25,464	130,664	230,000	(99,336)
75762	BUILDING REPAIRS (PUBLIC WORKS)	5,602	5,447	7,333	-	10,109	10,109	-	10,109
75764	BUILDING REPAIRS (REC & PARKS)	15,715	16,064	14,568	-	7,237	7,237	-	7,237
75766	BUILDING REPAIRS (CRAFT)	292	565	742	-	90	90	-	90
75768	BUILDING REPAIRS (POLICE)	2,193	4,612	4,789	-	2,002	2,002	-	2,002
75772	BUILDING REPAIRS (MARINA)	4,715	7,967	1,540	-	3,759	3,759	-	3,759
75774	BUILDING REPAIRS (GOLF OPS)	12,717	2,536	1,329	-	3,493	3,493	-	3,493
75776	BUILDING REPAIRS (BEACH CLUB)	20,595	19,367	51,501	-	13,354	13,354	-	13,354
75778	BUILDING REPAIRS (GOLF MAINT.)	4,115	9,548	9,338	-	2,608	2,608	-	2,608
75780	BUILDING REPAIRS (CLUBHOUSE)	3,766	14,691	16,061	-	5,364	5,364	-	5,364
75782	BUILDING REPAIRS (AQUATICS)	25,003	40,217	45,744	-	15,475	15,475	-	15,475
75784	BUILDING REPAIRS (COUNTRY CLUB)	9,463	20,767	15,191	-	12,022	12,022	-	12,022
75786	BUILDING REPAIRS (RACQUET SPORTS)	15,430	12,158	4,434	-	1,019	1,019	-	1,019
75788	BUILDING REPAIRS (YACHT CLUB)	58,868	94,420	60,925	-	20,111	20,111	-	20,111
75940	EQUIPMENT	-	2,923	1,933	-	147	147	-	147
	TOTAL REPAIRS & MAINTENANCE	240,066	277,316	244,848	212,000	134,475	240,508	232,000	8,508
UTILITIES									
86200	ELECTRICITY	3,897	3,763	2,790	4,000	1,541	3,589	3,000	589
86230	PROPANE GAS	2,790	2,199	3,214	2,400	314	2,520	3,400	(880)
86260	REFUSE REMOVAL	982	2,471	367	2,600	-	1,645	400	1,245
86290	TELEPHONE	4,742	4,521	4,510	4,800	2,029	4,394	4,800	(406)
86330	WATER & SEWER	188	231	351	300	114	284	400	(116)
	TOTAL UTILITIES	12,598	13,185	11,232	14,100	3,998	12,432	12,000	432
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	-	-	-	50	-	25	50	(25)
76880	INSURANCE	7,116	8,268	7,380	7,400	1,332	2,664	2,664	-
76960	PERMITS & LICENSES	491	437	985	500	29	396	500	(104)
	TOTAL OTHER COSTS	7,607	8,705	8,365	7,950	1,361	3,085	3,214	(129)
	TOTAL OPERATING COSTS	702,270	787,862	744,364	695,402	338,781	689,521	696,917	(7,396)
	NET OPERATING	(702,270)	(787,862)	(744,364)	(695,402)	(338,781)	(689,521)	(696,917)	(7,396)

**General Maintenance
Selected Budget Details 2027**

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	230,000
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									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
41496	COUNTY ROADS	142,205	85,000	150,000	145,000	72,500	145,000	145,000	-
41422	DONATIONS	500	-	-	-	-	-	-	-
41498	MISCELLANEOUS (NET)	1,285	1,520	797	-	-	-	-	-
41497	SALE OF ASSETS	18,000	-	20,970	-	4,883	4,883	-	(4,883)
	NET REVENUES	161,991	86,520	171,767	145,000	77,382	149,883	145,000	(4,883)
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	548,662	564,946	596,317	675,992	306,993	644,989	707,512	(62,523)
64350	OVERTIME	19,172	19,390	37,799	20,000	14,863	25,707	20,000	5,707
64400	PAYROLL TAXES	-	55,854	52,327	65,546	25,017	57,790	66,365	(8,575)
64410	INSURANCE EXPENSE	-	126,663	90,079	93,478	47,283	94,022	122,197	(28,175)
64420	HRA CLAIMS	-	19,211	12,699	17,527	12,853	21,616	23,856	(2,240)
64430	RETIREMENT	-	8,518	9,992	10,881	4,844	10,285	15,690	(5,405)
64440	WORKER'S COMP INSURANCE	-	17,119	15,288	22,365	9,059	20,241	28,361	(8,120)
64450	OTHER PAYROLL COSTS	236,766	1,302	1,095	-	540	540	-	540
64600	EMPLOYEES	2,035	3,903	4,237	3,500	2,466	4,752	3,500	1,252
64650	TRAINING	-	-	60	350	34	384	350	34
64680	BILLED LABOR	-	-	-	(20,000)	-	(10,000)	(20,000)	10,000
	TOTAL WAGES & BENEFITS	806,634	816,907	819,894	889,639	423,951	870,326	967,831	(97,505)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	808	959	2,396	2,000	4,361	5,869	2,000	3,869
74800	CREDIT CARD FEES	1,713	1,424	854	-	-	-	-	-
74840	EQUIPMENT RENTAL	3,414	1,858	702	7,000	-	6,164	10,000	(3,836)
74990	UNIFORMS	5,953	9,979	11,176	10,500	2,577	8,194	10,500	(2,306)
75040	CONTRACT SERVICES	45,048	45,204	35,630	53,000	16,046	52,351	53,000	(649)
75130	CLEANING SUPPLIES	1,757	1,001	1,948	1,500	1,352	2,213	1,500	713
75310	LANDSCAPING	62,441	65,051	72,349	73,250	65,507	105,694	80,000	25,694
75340	SIGNS	5,792	12,266	6,142	15,000	5,028	12,784	15,000	(2,216)
75430	SHOP SUPPLIES	10,439	11,838	15,549	15,000	7,464	15,189	15,000	189
75460	SMALL TOOLS	1,815	663	-	2,250	-	794	2,250	(1,456)
75490	SNOW REMOVAL	1,546	-	26,960	10,000	1,565	11,565	10,000	1,565
75520	GAS & OIL	55,056	44,681	42,385	63,500	21,324	53,631	56,411	(2,780)
75580	POSTAGE	7	41	769	100	436	472	100	372
75640	SUPPLIES	11,923	7,973	7,292	10,000	5,013	8,551	10,000	(1,449)
	TOTAL SERVICES & SUPPLIES	207,711	202,937	224,151	263,100	130,673	283,471	265,761	17,710
REPAIRS & MAINTENANCE									
75700	AUTO/TRUCK LABOR	126	461	-	-	-	-	-	-
75710	AUTO/TRUCK	28,805	50,655	25,621	30,000	17,015	29,955	24,488	5,467
75910	DRAINAGE	156,885	158,443	84,364	150,000	51,699	136,165	220,000	(83,835)
75940	EQUIPMENT	46,301	43,339	59,605	40,000	17,581	37,100	50,000	(12,900)
76000	ROADS & BRIDGES	109,867	103,058	114,036	100,000	27,455	68,786	100,000	(31,214)
	TOTAL REPAIRS & MAINTENANCE	341,984	355,957	283,625	320,000	113,751	272,006	394,488	(122,482)
UTILITIES									
86200	ELECTRICITY	22,247	21,023	23,231	22,100	12,834	24,293	24,400	(107)
86230	PROPANE GAS	4,789	3,762	5,092	4,000	530	4,288	5,400	(1,112)
86260	REFUSE REMOVAL	62,723	61,087	65,818	64,200	46,053	87,466	69,200	18,266
86290	TELEPHONE	5,561	5,237	6,501	5,500	3,235	6,013	6,900	(887)
86330	WATER & SEWER	3,718	4,269	5,084	4,400	3,312	5,688	7,165	(1,477)
	TOTAL UTILITIES	99,038	95,378	105,726	100,200	65,964	127,748	113,065	14,683
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	495	272	266	250	150	278	250	28
76880	INSURANCE	55,140	58,461	64,704	64,705	33,986	65,972	63,963	2,009
76960	PERMITS & LICENSES	2,359	2,780	6,479	4,050	1,627	4,051	4,050	1
	TOTAL OTHER COSTS	57,994	61,512	71,449	69,005	35,763	70,301	68,263	2,038
	TOTAL OPERATING COSTS	1,513,361	1,532,691	1,504,845	1,641,944	770,102	1,623,852	1,809,408	(185,556)
	NET OPERATING	(1,351,371)	(1,446,171)	(1,333,078)	(1,496,944)	(692,719)	(1,473,969)	(1,664,408)	(190,439)

**Public Works
Selected Budget Details 2027**

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	80,000
Beautification of all common areas around all facilities and entrances.	
Gas & Oil	56,411
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	220,000
Pipes, stone, fill dirt, seed and erosion control	
Roads & Bridges Repair & Maintenance	100,000
Maintenance	30,000
Cold patch/hot mix	11,000
Striping Ocean Parkway	39,000
Stone, fill dirt & seed	20,000
Insurance	63,963
Trucks	33,007
Building/Bridges	8,307
Liability	19,550
Flood	2,225
Pollution	874

**Bulkheads & Waterways
Selected Budget Details 2027**

Revenues	1,250,389
Funds transferred from the Bulkhead Reserve to cover estimated expenditures.	
Contract Services	700
Comcast	660
Orkin / Misc.	40
Bulkhead/Replacement Program	1,062,458
Sq. ft. @ \$450.00 per sq. ft.	
Canal Maintenance	5,000
Costs to maintain the buoy system, aerators, etc.	
Dredging	20,000
Contract to spot dredge various properties	

OCEAN PINES VOLUNTEER FIRE DEPARTMENT

		FY25 Budget	FY26 Budget	FY26 Act YTD Oct	FY27 Budget	FY27 vs. 26 Budget	FY27 vs. 25 Actual
3130	OPA Operating Funding	706,918	669,152	334,576	641,251	(27,901)	(65,667)
	OPA Capital Reserve Contribution	241,676	375,000	225,500	393,750	18,750	152,074
	Capital/Equipment Purchases	38,751	76,000	-	86,500	10,500	47,749
	OPA Utility Reimbursement Incentive	24,000	33,600	-	33,600	-	9,600
	Total OPA Contribution	1,011,345	1,153,752	560,076	1,155,101	1,349	143,756
3150	Refunds	-	-	-	-	-	-
3160	EMS Billing Revenue	566,900	623,590	344,420	726,629	103,039	(92,627)
3170	County Fire Grants	300,000	300,000	196,962	300,000	-	(887,774)
3175	County EMS Grants	780,443	870,124	952,200	952,200	82,076	952,200
	State/AMOSS (Donor Restricted)	32,000	32,000	-	32,000	-	(27)
3200	Fundraising	-	-	-	-	-	(162,342)
6000 & 8200	Interest & Other Income	50,000	60,000	-	60,000	-	(216,356)
	Total Revenue	2,740,688	3,039,466	2,053,658	3,225,930	186,464	(263,171)
4202	Salaries & Wages	1,398,315	1,451,435	968,485	1,528,823	(77,388)	114,938
47xx	Training, Physicals	13,000	13,000	920	17,000	(4,000)	(9,458)
4208	Workers Comp	53,075	62,044	-	62,044	-	(2,286)
4300	Member Expenses	14,000	20,000	-	20,000	-	39,614
4403	Benefits	416,871	441,653	162,423	478,159	(36,505)	(32,016)
4409	Building Insurance	51,000	58,410	46,185	60,000	(1,590)	79
4500	Utilities	65,000	65,000	27,706	65,000	-	(4,594)
4607	Communications Maintenance	10,000	10,500	7,382	15,000	(4,500)	(7,927)
4700	Fire Expenses	34,000	34,000	3,216	34,000	-	8,352
4714	Turnout Gear Purchase	40,000	46,000	616	50,000	(4,000)	(15,345)
4720	Department Uniforms	15,000	15,000	5,793	15,000	-	11,712
4800	EMS Expense (Supplies)	49,000	54,123	17,701	56,123	(2,000)	(9,306)
	Billing Contract (8% EMSBR)	43,000	49,450	-	58,131	(8,681)	2,442
5000	Apparatus Maintenance	98,000	98,000	41,640	107,800	(9,800)	36,654
5100	Facility Maintenance (Repairs & Maint)	35,000	35,000	37,134	37,000	(2,000)	(7,720)
52xx	Professional Fees, Public Educ, Office Exps	45,000	45,250	26,975	52,000	(6,750)	(16,886)
5300	Fuel	46,000	46,000	19,796	46,000	-	(6,422)
7000	Fundraising Expenses (Special Events)	10,000	10,000	-	10,000	-	2,051
	Total Op Expenses	2,436,261	2,554,866	1,365,973	2,712,080	(157,214)	103,883

2026-2027 BUDGET DRAFT = 10.28.2025

REVENUE	2024-2025	2025-2026	2026-2027	OPERATING EXPENSE GENERAL		2024-2025	2025-2026	2026-2027
EMS DEPOSITS	566,900.00	623,590.00	726,628.65	4300	Member Expenses	14,000.00	20,000.00	20,000.00
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
COUNTY EMS GRANTS	780,443.00	870,124.00	952,200.00	4308	Cadet Exp.	1,000.00	1,000.00	1,000.00
STATE/AMOSS	32,000.00	32,000.00	32,000.00	4309	Member Physicals	7,000.00	7,000.00	7,000.00
INTEREST/ DIVIDENDS	50,000.00	60,000.00	60,000.00	4310	Department Training	6,000.00	6,000.00	10,000.00
TOTAL REVENUE	1,729,343.00	1,885,714.00	2,070,828.65	4311	Department Uniforms	15,000.00	15,000.00	15,000.00
				4312/4313	Turn Out Gear/Maintence	40,000.00	46,000.00	50,000.00
CAPITAL / EQUIPEMENT	2024-2025	2025-2026	2026-2027	4315	General Fire Dept Expenses	30,000.00	30,000.00	30,000.00
Apparatus Replacement	241,676.00	375,000.00	393,750.00	4320	Communications Maint.	10,000.00	10,500.00	15,000.00
Fire Capital Purchases	38,751.00	60,000.00	60,000.00	4410	Department Insurances	51,000.00	58,410.45	60,000.00
EMS Capital Purchases		16,500.00	26,500.00	4500	Utilities Expenses	65,000.00	65,000.00	65,000.00
TOTAL C / E	280,427.00	451,500.00	480,250.00	4600	General Repairs/Maint.	15,000.00	15,000.00	15,000.00
				4700	Special Events	10,000.00	10,000.00	10,000.00
RECEIVE FROM OPA	2024-2025	2025-2026		4800/4801	EMS Medical Supplies	49,000.00	54,123.20	56,123.00
Operating Expenses	568,000.00	599,733.65	643,054.00	4820	Billing Contract (8% EMSBR)	43,000.00	49,450.00	58,131.00
Compensation Cost	1,868,261.00	1,940,044.87	2,069,025.50	4900	Office Expenses	10,000.00	10,000.00	11,000.00
Apparatus Replacement Reserve	241,676.00	375,000.00	393,750.00	4910	Professional Fees	30,000.00	30,000.00	35,000.00
Fire Capital Reserve	38,751.00	76,000.00	86,500.00	4920	Public Education	5,000.00	5,250.00	6,000.00
TOTAL EXPENSES	2,716,688.00	2,990,778.52	3,192,329.50	5000	Apparatus Maintenance	98,000.00	98,000.00	107,800.00
MINUS REVENUE	1,729,343.00	1,885,714.00	2,070,828.65	5100	Facility Repairs/Maint	20,000.00	20,000.00	22,000.00
TOTAL REQUESTED	987,345.00	1,105,064.52	1,121,500.85	5300	Fuel	46,000.00	46,000.00	46,000.00
					TOTAL OPERATING EXP.	568,000.00	599,733.65	643,054.00
					COMPENSATION & RELATED COST	2024-2025	2025-2026	2026-2027
				4202	Salary/Wages Expenses	1,331,389.00	1,377,816.88	1,437,411.06
					PartTime Wages	66,926.00	73,618.00	91,411.65
					SUTA & FICA	101,851.00	105,402.99	109,961.95
				4405	HSA Benefit	30,000.00	30,000.00	42,900.00
				4404	Health Insurance	153,052.00	169,983.48	172,287.96
				4406	403B Match / Pension	106,511.00	110,225.35	114,992.88
				4415	Worker's Compensation	53,075.00	62,044.00	62,044.00
				4803	EMS Training	15,257.00	15,841.50	22,266.00
				4805	EMS Uniforms	6,800.00	6,800.00	12,350.00
				4806	Employee Physicals	3,400.00	3,400.00	3,400.00
					TOTAL COMP/RELATED COST	1,868,261.00	1,955,132.20	2,069,025.50

**POLICE DEPARTMENT
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
43019	GRANTS - COUNTY	550,000	550,900	550,540	550,000	550,720	550,720	550,000	(720)
43021	GRANTS - STATE	2,514	20,356	122,057	45,000	20,379	51,979	45,000	(6,979)
43022	DONATIONS	3,975	3,150	2,995	-	510	510	2,000	1,490
43098	MISCELLANEOUS	9,231	8,238	200	1,000	50	706	-	(706)
	TOTAL REVENUES	565,720	582,644	675,792	596,000	571,659	603,915	597,000	(6,915)
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	1,001,881	905,962	1,202,097	1,366,791	630,994	1,314,390	1,371,077	(56,687)
64350	OVERTIME & SHIFT DIFFERENTIAL	207,199	181,702	171,031	100,000	114,385	162,319	100,000	62,319
64400	PAYROLL TAXES	-	91,913	108,717	123,889	55,939	117,883	123,023	(5,140)
64410	INSURANCE EXPENSE	-	108,422	151,284	195,352	78,918	176,594	195,488	(18,894)
64420	HRA CLAIMS	-	31,620	28,192	49,500	18,228	42,978	43,200	(222)
64430	RETIREMENT	-	135,752	210,461	220,358	24,063	218,637	194,560	24,077
64440	WORKER'S COMP INSURANCE	-	41,688	22,773	43,003	17,427	38,928	47,185	(8,257)
64450	OTHER PAYROLL COSTS	422,845	1,185	11,049	250	35	159	250	(91)
64600	EMPLOYEES	3,398	4,513	5,306	4,000	1,892	3,932	4,000	(68)
64650	TRAINING	4,274	15,443	11,733	16,428	181	10,494	16,428	(5,934)
	TOTAL WAGES & BENEFITS	1,639,598	1,518,201	1,922,642	2,119,571	942,060	2,086,314	2,095,211	(8,897)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	376	4,717	2,423	3,026	1,867	4,253	3,147	1,106
74990	UNIFORMS	4,108	8,304	18,850	11,200	6,045	9,507	8,200	1,307
75040	CONTRACT SERVICES	88,591	106,414	139,105	121,680	60,929	129,663	105,480	24,183
75130	CLEANING SUPPLIES	796	1,534	1,971	1,000	1,185	1,672	2,000	(328)
75520	VEHICLE GAS	44,103	29,020	37,345	38,000	21,944	39,469	38,000	1,469
75580	POSTAGE	9	8	184	-	53	53	-	53
75610	PRINTING	-	-	391	-	154	154	-	154
75640	SUPPLIES	10,810	14,737	8,790	11,100	3,754	10,766	11,100	(334)
	TOTAL SERVICES & SUPPLIES	148,793	164,733	209,058	186,006	95,931	195,537	167,927	27,610
REPAIRS & MAINTENANCE									
75710	AUTO/TRUCK	11,619	10,929	15,462	11,000	6,175	12,798	11,000	1,798
75940	EQUIPMENT	621	110	676	1,000	-	543	1,000	(457)
	TOTAL REPAIRS & MAINTENANCE	12,240	11,039	16,138	12,000	6,175	13,341	12,000	1,341
UTILITIES									
86200	ELECTRICITY	7,232	6,779	7,101	7,200	3,002	7,162	7,500	(338)
86230	PROPANE GAS	713	781	897	900	464	999	1,000	(1)
86260	REFUSE REMOVAL	1,069	1,059	1,239	1,200	630	1,234	1,400	(166)
86290	TELEPHONE	15,134	17,408	18,965	18,300	8,662	17,732	20,000	(2,268)
86330	WATER & SEWER	1,222	1,261	1,175	1,300	1,329	2,915	3,200	(285)
	TOTAL UTILITIES	25,370	27,287	29,377	28,900	14,088	30,042	33,100	(3,058)
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	711	416	772	792	205	588	792	(204)
76880	INSURANCE	30,204	42,835	40,740	41,000	28,182	56,364	56,365	(1)
	TOTAL OTHER COSTS	30,915	43,251	41,512	41,792	28,387	56,952	57,157	(205)
	TOTAL OPERATING COSTS	1,856,916	1,764,510	2,218,728	2,388,270	1,086,641	2,382,186	2,365,395	16,791
	NET OPERATING	(1,291,196)	(1,181,867)	(1,542,936)	(1,792,270)	(514,982)	(1,778,271)	(1,768,395)	9,876

**Police
Selected Budget Details 2027**

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	8,200
Cost to fully outfit a new hire (\$3,000 per hire)	3,000
Maintenance	2,200
Replacement	1,000
New items	2,000
Contract Services	105,480
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)	2,100
Fingerprints	400
Lexipol	7,200
Comcast & Mediacom	4,000
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	56,365
Police Liability	25,675
Vehicles	24,431
Building/Contents	6,259

RECREATION & PARKS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
42008	CLASSES & CLINICS	14,982	25,755	50,354	41,000	14,233	33,437	41,000	7,563
42021	GRANTS	10,000	-	20,000	10,000	20,000	20,000	10,000	(10,000)
42022	DONATIONS	6,950	2,985	8,457	10,000	12,400	16,015	17,000	985
42029	FACILITY RENTAL	18,252	20,264	15,945	25,000	15,684	25,825	26,600	775
42041	LEAGUE FEES	33,161	33,906	31,078	36,900	19,670	39,476	40,000	524
42046	SPECIAL EVENTS	40,331	31,483	126,468	75,000	60,569	102,825	97,000	(5,825)
42015	FARMERS MARKET	24,450	34,335	31,625	34,000	23,630	29,069	33,000	3,931
42045	CAMP O.P.	177,455	226,697	204,164	215,000	245,047	245,390	245,000	(390)
42040	DOG FEES	7,767	6,350	9,495	8,500	5,835	6,999	8,500	1,501
42047	JOLLY ROGER TICKETS	36,307	40,732	25,410	35,000	38,864	38,864	39,188	324
42048	MOVIE TICKETS	950	1,061	730	600	260	541	300	(241)
42074	DROP-INS	-	-	-	5,000	1,061	4,914	4,450	(464)
42095	VENDING	2,211	2,324	1,768	2,000	1,671	1,777	2,000	223
42098	MISCELLANEOUS	1,251	951	40,487	500	9	306	500	194
	TOTAL REVENUES	374,065	426,843	565,981	498,500	458,933	565,438	564,538	(900)
	COST OF GOODS SOLD								
52003	JOLLY ROGER TICKETS	27,975	34,209	21,076	30,000	32,994	33,047	33,000	47
52004	MOVIE TICKETS	869	1,004	715	500	242	476	200	276
52001	VENDING	1,211	2,021	1,122	1,800	1,274	1,370	1,300	70
	TOTAL COST OF GOODS SOLD	30,055	37,234	22,913	32,300	34,510	34,893	34,500	393
	NET REVENUES	344,010	389,609	543,068	466,200	424,423	530,545	530,038	(507)
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	295,991	312,054	369,394	404,130	250,490	385,919	421,235	(35,316)
64350	OVERTIME	9,120	4,043	7,018	9,000	7,370	9,818	9,000	818
64400	PAYROLL TAXES	-	32,313	36,626	45,265	24,810	39,979	45,947	(5,968)
64410	INSURANCE EXPENSE	-	30,289	36,725	44,751	21,357	43,732	66,704	(22,972)
64420	HRA CLAIMS	-	6,056	5,859	11,588	7,116	12,910	17,160	(4,250)
64430	RETIREMENT	-	1,067	584	1,197	886	1,485	5,236	(3,751)
64440	WORKER'S COMP INSURANCE	-	4,607	3,114	5,425	3,018	4,836	5,037	(201)
64450	OTHER PAYROLL COSTS	92,970	1,488	4,587	-	-	-	-	-
64600	EMPLOYEES	650	340	225	750	527	915	750	165
64650	TRAINING	349	-	-	600	-	541	600	(59)
	TOTAL WAGES & BENEFITS	399,080	392,258	464,132	522,706	315,575	500,135	571,669	(71,534)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	1,678	5,246	2,431	4,000	3,002	5,069	3,500	1,569
74800	CREDIT CARDS	10,859	17,403	18,286	17,000	7,458	11,858	14,000	(2,142)
74840	EQUIPMENT RENTAL	-	102	438	2,000	633	633	2,000	(1,367)
74990	UNIFORMS	2,234	600	707	1,000	593	1,306	1,096	210
75015	CONTRACT SERVICES - FM	50	-	-	1,000	-	-	-	-
75040	CONTRACT SERVICES	53,028	59,814	57,291	64,466	33,075	67,157	66,066	1,091
75130	CLEANING SUPPLIES	4,664	4,057	3,525	4,000	1,583	3,323	2,500	823
75520	GAS & OIL	2,471	2,282	2,384	2,000	397	1,495	1,716	(221)
75580	POSTAGE	9	79	243	-	113	113	68	45
75610	PRINTING	-	149	-	250	-	250	250	-
75615	SUPPLIES - FARMERS MARKET	185	257	583	1,000	-	389	500	(111)
75640	SUPPLIES	5,593	10,518	11,910	10,000	8,565	12,952	10,000	2,952
	TOTAL SERVICES & SUPPLIES	80,771	100,509	97,798	106,716	55,420	104,545	101,696	2,849
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	57	195	2,951	-	95	95	95	-
75940	EQUIPMENT	3,365	12,041	4,257	4,000	768	2,718	2,500	218
75970	PARK MAINTENANCE	33,684	38,844	25,264	30,000	7,610	23,512	30,000	(6,488)
	TOTAL REPAIRS & MAINTENANCE	37,106	51,080	32,473	34,000	8,473	26,325	32,595	(6,270)

RECREATION & PARKS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	UTILITIES								
86200	ELECTRICITY	28,727	28,900	25,409	30,400	11,221	28,268	26,700	1,568
86230	PROPANE GAS	12,737	15,918	17,848	16,800	295	13,925	18,800	(4,875)
86260	REFUSE REMOVAL	1,782	1,947	4,840	2,100	1,277	2,097	5,100	(3,003)
86290	TELEPHONE	5,857	6,756	7,483	7,100	3,699	7,388	7,900	(512)
86330	WATER & SEWER	5,759	7,378	6,672	7,300	5,515	12,518	13,350	(832)
	TOTAL UTILITIES	54,862	60,898	62,251	63,700	22,007	64,196	71,850	(7,654)
	OTHER COSTS								
76470	CLASS INSTRUCTION	9,329	14,033	25,079	21,500	8,871	18,512	21,500	(2,988)
76600	LEAGUE EXPENSES	19,086	16,993	18,528	16,000	12,265	19,790	19,500	290
76650	SPECIAL EVENTS	88,387	102,104	158,520	97,270	116,288	157,540	108,220	49,320
76690	CAMP OCEAN PINES	32,455	42,116	42,434	38,850	33,701	34,101	39,850	(5,749)
76700	SPORTS CAMP	121	-	288	-	1,243	1,243	-	1,243
76740	DOG PARK	15,367	4,840	10,615	6,000	1,468	1,468	5,000	(3,532)
76800	SKATE PARK	-	-	1,053	-	-	-	-	-
76810	DUES & SUBSCRIPTIONS	1,660	817	384	1,000	433	1,114	500	614
76880	INSURANCE	46,200	59,995	62,760	62,761	34,578	69,156	69,151	5
76960	PERMITS & LICENSES	330	620	545	600	405	541	600	(59)
97000	TAXES - FARMERS MARKET	5,289	-	-	-	-	-	-	-
	TOTAL OTHER COSTS	218,225	241,518	320,205	243,981	209,252	303,465	264,321	39,144
	TOTAL OPERATING COSTS	790,043	846,264	976,859	971,103	610,727	998,666	1,042,131	(43,465)
	NET OPERATING	(446,033)	(456,655)	(433,791)	(504,903)	(186,303)	(468,121)	(512,093)	(43,972)

**Recreation & Parks
Selected Budget Details 2027**

Computer Supplies	2,750	Special Events	82,720
Laser Printer Ink	500	Concert Series	13,000
Desktop Printer Ink	250	July 4th Fireworks/Concerts	20,000
Misc. Supplies	2,000	July 4th Celebration	18,000
		Freedom 5K	4,000
Gas & Oil	1,000	Family Fun Night Bingo (2)	750
Truck Fuel	1,000	Flea Market Spring	100
		Big Truck Day	1,500
Contract Services	66,066	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	3,900	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	150
Supplies	1,500	National Night Out	500
		Misc New Events	2,000
		Inflatable Insurance for events	1,000
Program Promotion	250		
Marquee Letters	250	Special Events (Bus Trips)	25,500
		NYC Christmas 2 busses	6,000
Supplies	10,000	Capitals Games	4,500
Office Supplies	8,000	Misc Bus Trips	15,000
Copy Paper	2,000		
Equipment Rental	2,000	Farmer's Market	500
Kept in budget in case a lift rental is needed for any reason in the gym.		Supplies	500
Parks Repair & Maintenance	30,000	Camp Ocean Pines	39,850
Stone, fill dirt, signs, fencing	10,000	Supplies	2,500
Playground mulch	20,000	Sports Supplies	1,000
		Field Trips	16,000
League Expense	19,500	Aquatics pool days (\$5/child)	6,000
Youth Soccer	2,500	Bus Transportation	9,500
Coed Softball	4,200	T-Shirts	3,000
Sports Expenses	1,000	Fingerprinting	650
Men's Basketball	3,500	Camp Office Supplies	300
Youth Basketball	3,500	CPR/AED, 1st Aid, Env. Emerg. Class	300
Adult Dodgeball	300	Incidentals/Miscellaneous Expense	600
T Ball	300		
Youth Dodgeball	200	Insurance	69,151
Softball Field Mtnc.	2,500	Leagues/Camps	31,262
Bocce	1,500	Liability	12,164
		Buildings/Contents	23,476
		Vehicles	1,295
		Flood	954

**RACQUET SPORTS
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
47050	DUES	102,633	118,427	138,933	187,945	130,929	131,062	150,160	19,098
47008	CLASSES & CLINICS	10,214	18,212	27,933	35,000	18,950	21,258	20,000	(1,258)
47029	FACILITY RENTAL	4,277	5,046	4,850	6,660	2,739	2,739	3,060	321
47046	SPECIAL EVENTS	16,610	4,923	-	-	-	-	-	-
47049	TOURNAMENTS	640	640	7,241	8,000	4,611	4,611	5,000	389
47022	DONATIONS	-	-	1,300	3,000	1,500	1,500	2,000	500
47074	DROP-INS	22,258	36,554	36,196	46,650	29,259	32,559	35,068	2,509
47095	VENDING	322	322	437	2,000	339	464	500	36
47099	MERCHANDISE	3,116	4,130	6,377	4,100	2,548	3,083	3,000	(83)
47098	MISCELLANEOUS	-	8	81	200	-	-	-	-
	TOTAL REVENUES	160,071	188,264	223,347	293,555	190,876	197,276	218,788	21,512
COST OF GOODS SOLD									
57001	VENDING	90	90	162	1,000	95	158	150	8
57002	MERCHANDISE	256	3,522	4,637	2,700	1,900	2,253	2,100	153
	TOTAL COST OF GOODS SOLD	347	3,612	4,799	3,700	1,996	2,411	2,250	161
	NET REVENUES	159,724	184,651	218,548	289,855	188,880	194,865	216,538	21,673
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	65,500	109,793	95,113	152,203	70,559	106,603	119,454	(12,851)
64350	OVERTIME	-	16	223	300	1,432	1,432	300	1,132
64400	PAYROLL TAXES	-	14,454	10,373	15,114	6,949	10,524	12,612	(2,088)
64410	INSURANCE EXPENSE	-	-	-	5,002	3,012	6,026	5,301	725
64420	HRA CLAIMS	-	-	-	1,575	347	1,135	1,680	(545)
64430	RETIREMENT	-	813	-	692	342	688	913	(225)
64440	WORKER'S COMP INSURANCE	-	2,134	1,166	3,918	1,280	2,613	2,886	(273)
64450	OTHER PAYROLL COSTS	9,772	(110)	484	-	-	-	-	-
64600	EMPLOYEES	90	41	192	250	90	159	250	(91)
64650	TRAINING	-	-	-	800	-	-	1,000	(1,000)
	TOTAL WAGES & BENEFITS	75,362	127,141	107,551	179,854	84,012	129,180	144,396	(15,216)
SERVICES & SUPPLIES									
74990	UNIFORMS	185	-	996	900	317	817	1,000	(183)
75040	CONTRACT SERVICES	24,823	29,706	30,949	33,839	3,801	25,944	14,131	11,813
75130	CLEANING SUPPLIES	290	773	1,208	1,550	1,383	1,461	1,200	261
74750	COMPUTER SUPPLIES	568	1,783	362	350	2,392	2,517	400	2,117
74800	CREDIT CARDS	1,853	2,467	3,854	2,500	1,780	2,179	2,500	(321)
75520	GAS & OIL	-	-	-	-	16	16	-	16
75640	SUPPLIES	5,392	14,306	11,371	14,500	3,924	9,601	7,006	2,595
	TOTAL SERVICES & SUPPLIES	33,110	49,035	48,739	53,639	13,613	42,535	26,237	16,298
REPAIRS & MAINTENANCE									
75950	COURT MAINTENANCE	-	-	-	36,425	57,875	57,875	21,000	36,875
75940	EQUIPMENT	12,153	9,393	1,273	10,000	5,633	12,722	8,000	4,722
	TOTAL REPAIRS & MAINTENANCE	12,153	9,393	1,273	46,425	63,508	70,597	29,000	41,597
UTILITIES									
86200	ELECTRICITY	6,270	5,104	4,064	5,359	1,674	4,832	4,300	532
86260	REFUSE REMOVAL	2,115	2,068	2,065	2,400	1,277	2,449	2,200	249
86290	TELEPHONE	1,420	1,786	2,639	2,000	1,217	2,320	2,800	(480)
86330	WATER & SEWER	2,612	7,134	8,380	4,100	4,212	5,930	15,248	(9,318)
	TOTAL UTILITIES	12,417	16,092	17,148	13,859	8,380	15,531	24,548	(9,017)
OTHER COSTS									
76470	CLASS INSTRUCTION	4,949	8,781	20,712	23,900	15,104	15,793	16,000	(207)
76650	SPECIAL EVENTS	12,873	12,727	169	3,100	-	-	-	-
76655	TOURNAMENTS	-	-	4,775	5,000	3,990	3,990	1,200	2,790
76810	DUES & SUBSCRIPTIONS	550	75	114	50	55	104	100	4
76880	INSURANCE	1,200	1,716	1,800	1,800	840	1,680	1,852	(172)
	TOTAL OTHER COSTS	19,572	23,299	27,571	33,850	19,989	21,567	19,152	2,415
	TOTAL OPERATING COSTS	152,614	224,960	202,282	327,628	189,502	279,410	243,333	36,077
	NET OPERATING	7,110	(40,309)	16,267	(37,773)	(622)	(84,545)	(26,795)	57,750

RACQUET SPORT MEMBERSHIPS

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

RACQUET SPORT MEMBERSHIP FY 2027 Budget				
	#	RATE		AMOUNT
FAMILY	112	\$ 500	\$	56,000
INDIVIDUAL	184	\$ 300	\$	55,200
JUNIOR	3	\$ 80	\$	240
ASSOCIATE - FAMILY	24	\$ 600	\$	14,400
ASSOCIATE - INDIVIDUAL	64	\$ 380	\$	24,320
ASSOCIATE - JUNIOR	-	\$ 95	\$	-
TOTAL	387		\$	150,160

**RACQUET SPORTS
BUDGET DETAILS
FY 2027**

REVENUES

Facility Rental	\$ 3,060
Level Up	2,560
<i>8 courts x 2 days x 16 hours</i>	
Summer Classic	500
(OP pickleball group)	

Tournaments	\$ 5,000
Octoberfest tournament	

EXPENSES

Contract Services	\$ 14,131
Sprinkler Maintenance	2,500
Comcast	3,900
Alarm Engineering	400
Orkin	1,092
Miscellaneous	4,399
ADP Processing & Backgrounds	1,840

Supplies	\$ 7,006
Nets - Tennis (2)	400
7' Brooms (2)	500
Line sweeper (2)	428
Gator Rake	200
Clean Court Trays (10)	350
Net straps - Tennis (8)	128
Miscellaneous	5,000

Court Maintenance	\$ 21,000
Tennis Har Tru courts	21,000

Equipment	\$ 8,000
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AQUATICS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
46550	DUES	338,580	353,184	381,373	419,745	418,222	429,799	447,015	17,216
46529	FACILITY RENTAL	52,934	71,842	76,321	70,150	29,201	67,423	70,150	2,727
46574	DAILY FEES	399,178	433,335	421,840	500,994	403,489	456,360	495,437	39,077
46577	SWIM CLASSES	143,316	126,746	136,960	148,500	88,585	164,174	148,500	(15,674)
46595	VENDING	23,490	32,481	34,725	35,000	32,759	38,330	35,000	(3,330)
46599	MERCHANDISE	1,833	2,228	2,589	3,000	1,492	2,244	2,500	256
46522	DONATIONS	0	1,552	339	300	406	406	300	(106)
46598	MISCELLANEOUS	7	15	1	-	1	1	-	(1)
	TOTAL REVENUES	959,337	1,021,384	1,054,147	1,177,689	974,155	1,158,737	1,198,902	40,165
COST OF GOODS SOLD									
56501	VENDING	11,806	20,095	21,173	21,000	19,511	22,854	20,200	2,654
56502	MERCHANDISE	362	1,173	1,917	1,800	1,134	1,585	1,230	355
	TOTAL COST OF GOODS SOLD	12,168	21,268	23,090	22,800	20,645	24,439	21,430	3,009
	NET REVENUES	947,169	1,000,116	1,031,056	1,154,889	953,510	1,134,298	1,177,472	43,174
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	442,219	516,061	569,980	608,694	418,990	617,020	626,479	(9,459)
64350	OVERTIME	4,893	11,439	9,054	15,000	7,252	9,701	15,000	(5,299)
64400	PAYROLL TAXES	-	61,539	59,700	75,317	40,577	65,080	77,183	(12,103)
64410	INSURANCE COSTS	-	28,056	21,945	34,841	17,804	35,225	37,612	(2,387)
64420	HRA CLAIMS	-	1,664	4,810	6,750	5,277	8,652	12,000	(3,348)
64430	401K EXPENSE	-	1,446	1,047	1,840	946	1,818	2,583	(765)
64440	WORKER'S COMP INSURANCE	-	9,108	6,374	13,347	6,325	10,667	12,573	(1,906)
64450	OTHER PAYROLL COSTS	87,811	1,627	3,665	-	-	-	-	-
64600	EMPLOYEES	485	329	932	500	632	961	500	461
64650	TRAINING	3,340	1,654	5,422	3,000	1,645	4,000	3,000	1,000
	TOTAL WAGES & BENEFITS	538,748	632,924	682,929	759,288	499,449	753,124	786,930	(33,806)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	1,352	1,742	3,349	1,000	3,234	3,898	1,000	2,898
74800	CREDIT CARDS	19,982	26,273	30,291	30,000	17,908	27,225	30,000	(2,775)
74810	EMPLOYEE ADS	-	786	312	-	-	-	-	-
74990	UNIFORMS	12,935	5,775	11,733	14,500	11,007	19,166	14,500	4,666
75040	CONTRACT SERVICES	15,574	17,558	19,194	22,428	12,877	22,449	22,428	21
75130	CLEANING SUPPLIES	4,507	8,420	8,290	10,000	6,969	9,178	10,000	(822)
75250	PAPER GOODS	-	-	566	-	-	-	-	-
75280	CHEMICALS	28,759	42,695	41,920	45,000	37,676	43,470	45,000	(1,530)
75520	GAS & OIL	3,891	3,595	318	600	248	302	600	(298)
75580	POSTAGE	-	14	22	-	2	2	-	2
75640	SUPPLIES	18,069	12,452	14,746	20,800	21,088	32,864	20,800	12,064
	TOTAL SERVICES & SUPPLIES	105,068	119,309	130,741	144,328	111,008	158,554	144,328	14,226
REPAIRS & MAINTENANCE									
75940	EQUIPMENT	10,401	15,114	11,116	10,000	14,558	17,727	15,000	2,727
	TOTAL REPAIRS & MAINTENANCE	10,401	15,114	11,116	10,000	14,558	17,727	15,000	2,727
UTILITIES									
86200	ELECTRICITY	47,624	44,034	37,529	46,300	23,266	46,050	39,500	6,550
86230	PROPANE GAS	75,249	75,575	56,961	70,000	14,672	60,770	59,900	870
86260	REFUSE REMOVAL	2,273	2,895	3,157	3,100	3,056	4,104	3,400	704
86290	TELEPHONE	5,397	3,079	2,703	3,900	1,509	3,479	2,900	579
86330	WATER & SEWER	31,759	29,678	30,145	31,200	32,644	55,480	55,850	(370)
	TOTAL UTILITIES	162,302	155,261	130,494	154,500	75,146	169,883	161,550	8,333
OTHER COSTS									
76470	CLASS INSTRUCTION	14,013	15,936	13,835	27,000	7,310	22,732	27,000	(4,268)
76650	SPECIAL EVENTS	-	326	586	-	257	257	500	(243)
76810	DUES & SUBSCRIPTIONS	55	55	90	55	70	70	100	(30)
76820	DONATIONS	1,550	1,552	1,097	1,000	-	369	1,000	(631)
76880	INSURANCE	42,756	53,872	54,960	55,000	27,558	55,116	55,119	(3)
76960	PERMITS & LICENSES	1,705	2,035	3,210	3,000	1,905	2,417	3,000	(583)
	TOTAL OTHER COSTS	60,079	73,776	73,778	86,055	37,100	80,961	86,719	(5,758)
	TOTAL OPERATING COSTS	876,598	996,384	1,029,057	1,154,171	737,261	1,180,249	1,194,527	(14,278)
	NET OPERATING	70,572	3,732	2,000	718	216,249	(45,951)	(17,055)	28,896

**Aquatics Expense/Revenue
Selected Budget Details 2027**

EXPENSES		REVENUES	
Computer Supplies	\$ 1,000	Member Dues	<i>See Membership Tab</i>
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	Daily Fees	\$ 495,437
Lifeguard Staff	\$ 8,000	Daily uses	
Front Desk Staff	\$ 3,500		
Supervisor Staff	\$ 3,000		
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)			
Supplies	\$ 20,800	Swim Classes	\$ 148,500
Office Supplies	\$ 5,500	Swim Lessons	
Pool equipment	\$ 5,000	Private Lessons	
Copy Paper	\$ 800	Exercise Classes	
Event Items	\$ 3,000	Junior Lifeguard	
First Aid	\$ 4,000		
Lifeguard Supplies (Whistle, FA Kits)	\$ 1,000		
AED Batteries/Pads	\$ 1,000	Vending	\$ 35,000
Wristbands (Beach Club Pool)	\$ 500	Food and beverage sold at pools & snack bar	
Miscellaneous (Miscellaneous ranges from keys to tools etc)			
Chemicals	\$ 45,000		
Pool Chemicals	\$ 45,000		
Cleaning Supplies	\$ 10,000	Facility Rentals	\$ 70,150
Bleach, Comet, Holt Items	\$ 10,000	SDHS Swim Team	\$ 5,150
		OPST	\$ 41,000
Class Instruction	\$ 27,000	Private Parties	\$ 20,000
Account used to pay the instructors to teach the classes	\$ 27,000	Misc	\$ 4,000
Donations	\$ 1,000		
Doggie Swim - Donation equals daily fees for event	\$ 1,000		
Insurance	\$ 55,119		
Buildings	\$ 35,640		
Liability	\$ 4,825		
Vehicles	\$ 1,295		
Flood	\$ 13,359		
Permits and Licenses	\$ 3,000		
Worcester County pool permits	\$ 2,000		
Snack bar alcohol permit	\$ 1,000		

**AQUATICS - MEMBERSHIPS
FY 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

**AQUATICS - MEMBERSHIPS
FY 2027 Budget**

	#	RATE	AMOUNT
FAMILY			
SUMMER	180	405	72,900
WINTER	1	580	580
YEARLY	54	730	39,420
COUPLES			
SUMMER	341	355	121,055
WINTER	4	520	2,080
YEARLY	65	665	43,225
INDIVIDUAL			
SUMMER	215	240	51,600
WINTER	7	380	2,660
YEARLY	71	465	33,015
ASSOCIATE SWIM			
INDIVIDUAL SUMMER	17	370	6,290
INDIVIDUAL WINTER	5	555	2,775
INDIVIDUAL YEARLY	35	690	24,150
FAMILY SUMMER	36	605	21,780
FAMILY WINTER	1	845	845
FAMILY YEARLY	23	1,070	24,610
OTHER			
CHARTER	1	30	30
TOTAL	1,056		447,015

**COMBINED GOLF
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
45550	DUES	165,628	180,806	232,424	276,225	291,223	292,000	330,300	38,300
45580	CART FEES	367,695	477,694	551,157	549,000	506,327	596,558	581,454	(15,104)
45581	GREEN FEES	848,233	879,959	854,224	900,000	714,142	861,873	983,213	121,340
45583	DRIVING RANGE	60,370	74,481	79,292	75,000	60,810	78,285	85,000	6,715
45508	LESSONS	5,602	10,813	10,419	12,000	4,335	8,094	9,000	906
45529	CLUB RENTAL	8,365	7,538	7,724	8,000	7,503	8,117	8,000	(117)
45579	BAG STORAGE	2,901	2,476	3,425	3,000	1,934	3,597	4,000	403
45582	HANDICAP FEES	4,710	5,830	5,705	6,000	770	6,031	6,000	(31)
45584	GOLF ACADEMY	-	9,856	8,400	8,400	4,200	8,400	8,400	-
45586	ALCOHOL	2,109	1,864	2,249	1,700	-	-	-	-
45595	FOOD & BEVERAGE	1,915	1,543	1,334	1,800	2	2	-	(2)
45598	MISCELLANEOUS	24,178	4,568	7,879	1,500	1,536	1,597	1,500	(97)
45599	MERCHANDISE	180,602	189,940	179,746	190,000	149,885	206,735	204,347	(2,388)
	TOTAL REVENUES	1,672,309	1,847,368	1,943,979	2,032,625	1,742,667	2,071,289	2,221,214	149,925
	COST OF SALES								
55503	FOOD & BEVERAGE	470	683	389	350	-	-	-	-
55505	ALCOHOL	595	369	545	600	-	-	-	-
55508	MERCHANDISE	120,107	130,384	115,806	131,000	98,104	137,301	135,220	2,081
55509	DRIVING RANGE	-	-	3,375	3,500	3,185	3,185	3,500	(315)
	TOTAL COST OF SALES	121,173	131,436	120,115	135,450	101,289	140,486	138,720	1,766
	NET REVENUES	1,551,136	1,715,932	1,823,865	1,897,175	1,641,377	1,930,803	2,082,494	151,691
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	587,866	678,384	706,490	752,611	427,208	739,952	749,389	(9,437)
64350	OVERTIME	11,386	10,018	14,384	14,500	11,636	15,027	9,287	5,740
64400	PAYROLL TAXES	-	66,258	63,873	72,276	38,505	68,378	72,987	(4,609)
64410	INSURANCE EXPENSE	-	18,567	37,549	41,550	24,118	44,893	83,420	(38,527)
64420	HRA CLAIMS	-	11,578	6,787	11,250	1,856	7,481	19,200	(11,719)
64430	RETIREMENT	-	6,933	9,271	9,360	4,751	9,137	14,433	(5,296)
64440	WORKERS'S COMP INSURANCE	-	7,777	4,053	7,185	3,270	6,259	6,600	(341)
64450	OTHER PAYROLL COSTS	111,403	667	2,831	-	-	-	-	-
64600	EMPLOYEES	1,913	1,694	2,078	6,000	680	3,375	6,000	(2,625)
64650	TRAINING	469	134	97	-	-	-	-	-
	TOTAL WAGES & BENEFITS	713,038	802,010	847,412	914,733	512,024	894,502	961,316	(66,814)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	3,696	9,160	5,125	4,000	6,423	8,043	4,000	4,043
74800	CREDIT CARDS	34,294	33,533	32,387	35,000	33,387	40,887	41,000	(113)
74840	EQUIPMENT RENTAL	-	(1,800)	(9,000)	100	1,119	(7,860)	-	(7,860)
74990	UNIFORMS	4,240	484	1,389	2,700	1,472	2,911	2,300	611
75040	CONTRACT SERVICES	31,972	33,766	36,087	34,920	20,704	33,463	32,920	543
75130	CLEANING SUPPLIES	1,157	1,988	762	1,000	22	446	600	(154)
75280	CHEMICALS & FERTILIZER	155,988	134,144	114,779	143,768	121,029	147,047	158,768	(11,721)
75310	LANDSCAPING	2,969	-	-	-	-	-	-	-
75370	SAND & SOIL	20,159	22,551	13,765	16,000	18,212	24,220	20,000	4,220
75400	SEED & SOD	1,805	2,233	-	1,000	8,022	8,823	30,000	(21,177)
75430	SHOP SUPPLIES	6,889	7,006	8,642	7,000	6,059	9,091	8,000	1,091
75460	SMALL TOOLS	-	892	-	1,200	-	187	1,000	(813)
75520	GAS & OIL	43,318	38,207	32,708	36,000	22,455	35,268	38,000	(2,732)
75580	POSTAGE	248	155	274	500	128	459	500	(41)
75610	PRINTING	1,230	1,157	1,512	1,200	2,602	3,446	3,500	(54)
75640	SUPPLIES	24,742	13,864	19,808	14,000	4,511	10,571	15,000	(4,429)
	TOTAL SERVICES & SUPPLIES	332,705	297,339	258,237	298,388	246,144	317,002	355,588	(38,586)

**COMBINED GOLF
2027 BUDGET WORKSHEET**

		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	814	637	-	400	-	123	200	(77)
75910	DRAINAGE	-	-	5,150	-	-	-	-	-
75940	EQUIPMENT	32,808	52,844	40,027	46,000	21,274	44,637	52,000	(7,363)
76060	WATER SYSTEM	7,929	12,093	5,621	6,000	4,204	7,186	6,000	1,186
	TOTAL REPAIRS & MAINTENANCE	41,552	65,573	50,798	52,400	25,477	51,946	58,200	(6,254)
	UTILITIES								
86200	ELECTRICITY	52,580	51,449	43,951	54,100	23,407	52,567	46,200	6,367
86230	PROPANE GAS	655	927	1,268	1,000	306	969	1,400	(431)
86260	REFUSE REMOVAL	9,375	6,385	7,949	6,800	5,046	8,456	8,500	(44)
86290	TELEPHONE	8,301	7,799	8,906	8,300	3,558	7,517	9,400	(1,883)
86330	WATER & SEWER	10,067	11,538	10,512	10,500	13,629	31,371	35,250	(3,879)
	TOTAL UTILITIES	80,978	78,098	72,586	80,700	45,946	100,880	100,750	130
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	1,813	1,902	1,745	1,725	655	1,848	2,075	(227)
76880	INSURANCE	33,996	42,900	42,600	42,611	20,070	40,140	40,132	8
76960	PERMITS & LICENSES	390	780	780	300	594	637	850	(213)
76970	PROMOTION & MARKETING	24,766	12,344	15,325	16,000	7,200	13,613	16,000	(2,387)
76910	RANGE	53	-	210	-	257	257	-	257
76920	GOLF OPERATIONS	2,250	681	688	1,000	61	779	1,000	(221)
	TOTAL OTHER COSTS	63,269	58,607	61,348	61,636	28,837	57,274	60,057	(2,783)
	TOTAL OPERATING COSTS	1,231,542	1,301,627	1,290,381	1,407,856	858,428	1,421,604	1,535,911	(114,307)
	NET OPERATING	319,594	414,305	533,484	489,319	782,950	509,199	546,583	37,384

GOLF OPERATIONS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
45550	DUES	165,628	180,806	232,424	276,225	291,223	292,000	330,300	38,300
45580	CART FEES	367,695	477,694	551,157	549,000	506,327	596,558	581,454	(15,104)
45581	GREEN FEES	848,233	879,959	854,224	900,000	714,142	861,873	983,213	121,340
45583	DRIVING RANGE	60,370	74,481	79,292	75,000	60,810	78,285	85,000	6,715
45508	LESSONS	5,602	10,813	10,419	12,000	4,335	8,094	9,000	906
45529	CLUB RENTAL	8,365	7,538	7,724	8,000	7,503	8,117	8,000	(117)
45579	BAG STORAGE	2,901	2,476	3,425	3,000	1,934	3,597	4,000	403
45582	HANDICAP FEES	4,710	5,830	5,705	6,000	770	6,031	6,000	(31)
45584	GOLF ACADEMY	-	9,856	8,400	8,400	4,200	8,400	8,400	-
45586	ALCOHOL	2,109	1,864	2,249	1,700	-	-	-	-
45595	FOOD & BEVERAGE	1,915	1,543	1,334	1,800	2	2	-	(2)
45598	MISCELLANEOUS	17,678	4,568	1,779	1,500	1,536	1,597	1,500	(97)
45599	MERCHANDISE	180,602	189,940	179,746	190,000	149,885	206,735	204,347	(2,388)
	TOTAL REVENUES	1,665,809	1,847,368	1,937,879	2,032,625	1,742,667	2,071,289	2,221,214	149,925
COST OF SALES									
55503	FOOD & BEVERAGE	470	683	389	350	-	-	-	-
55505	ALCOHOL	595	369	545	600	-	-	-	-
55508	MERCHANDISE	120,107	130,384	115,806	131,000	98,104	137,301	135,220	2,081
55509	DRIVING RANGE	-	-	3,375	3,500	3,185	3,185	3,500	(315)
	TOTAL COST OF GOODS SOLD	121,173	131,436	120,115	135,450	101,289	140,486	138,720	1,766
	NET REVENUES	1,544,636	1,715,932	1,817,765	1,897,175	1,641,377	1,930,803	2,082,494	151,691
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	238,209	297,020	313,232	315,889	202,133	311,615	311,311	304
64350	OVERTIME	4,994	2,943	6,201	6,000	6,081	6,901	458	6,443
64400	PAYROLL TAXES	-	30,473	29,359	31,685	19,606	30,587	31,618	(1,031)
64410	INSURANCE EXPENSE	-	9,096	9,015	10,153	4,677	9,754	42,042	(32,288)
64420	HRA CLAIMS	-	632	207	2,250	-	1,125	9,600	(8,475)
64430	RETIREMENT	-	2,217	4,193	4,122	2,093	4,001	7,109	(3,108)
64440	WORKERS'S COMP INSURANCE	-	3,326	1,690	2,992	1,297	2,334	2,712	(378)
64450	OTHER PAYROLL COSTS	39,815	512	645	-	-	-	-	-
64600	EMPLOYEES	1,335	612	1,040	3,000	422	1,817	3,000	(1,183)
64650	TRAINING	164	88	97	-	-	-	-	-
	TOTAL WAGES & BENEFITS	284,517	346,919	365,678	376,092	236,309	368,134	407,850	(39,716)
SERVICES & SUPPLIES									
74750	COMPUTER SUPPLIES	3,563	9,019	4,814	4,000	5,958	7,578	4,000	3,578
74800	CREDIT CARDS	34,294	33,533	32,387	35,000	33,387	40,887	41,000	(113)
74990	UNIFORMS	2,299	-	768	1,500	1,021	2,227	1,500	727
75040	CONTRACT SERVICES	21,345	22,605	22,415	22,420	14,383	24,550	22,420	2,130
75130	CLEANING SUPPLIES	-	94	211	100	22	68	100	(32)
75520	GAS & OIL	15,089	15,014	12,783	16,000	9,369	14,218	16,000	(1,782)
75580	POSTAGE	248	155	267	500	128	458	500	(42)
75610	PRINTING	1,230	1,157	1,512	1,200	2,602	3,446	3,500	(54)
75640	SUPPLIES	17,039	3,473	8,946	7,000	1,769	4,316	7,000	(2,684)
	TOTAL SERVICES & SUPPLIES	95,106	85,050	84,105	87,720	68,638	97,748	96,020	1,728
REPAIRS & MAINTENANCE									
75940	EQUIPMENT	65	4,814	1,269	5,000	2,226	4,135	5,000	(865)
	TOTAL REPAIRS & MAINTENANCE	65	4,814	1,269	5,000	2,226	4,135	5,000	(865)
UTILITIES									
86200	ELECTRICITY	14,678	13,867	12,814	14,600	7,245	14,329	13,500	829
86260	REFUSE REMOVAL	1,563	1,210	1,648	1,300	852	1,373	1,800	(427)
86290	TELEPHONE	5,391	5,290	6,442	5,600	2,582	5,279	6,800	(1,521)
86330	WATER & SEWER	5,064	6,020	4,673	4,900	11,504	26,300	31,750	(5,450)
	TOTAL UTILITIES	26,695	26,388	25,576	26,400	22,183	47,281	53,850	(6,569)
OTHER COSTS									
76810	DUES & SUBSCRIPTIONS	1,067	1,237	980	1,325	600	1,458	1,325	133
76880	INSURANCE	15,228	20,137	20,748	20,753	8,916	17,832	17,828	4
76970	PROMOTION & MARKETING	24,766	12,344	15,325	16,000	7,200	13,613	16,000	(2,387)
76910	RANGE	53	-	210	-	257	257	-	257
76920	GOLF OPERATIONS	2,250	681	688	1,000	61	779	1,000	(221)
	TOTAL OTHER COSTS	43,365	34,399	37,951	39,078	17,034	33,939	36,153	(2,214)
	TOTAL OPERATING COSTS	449,748	497,569	514,578	534,290	346,389	551,237	598,873	(47,636)
	NET OPERATING	1,094,888	1,218,363	1,303,186	1,362,885	1,294,988	1,379,566	1,483,621	104,055

**Golf Operations
Expense Details 2027**

Contract Services	22,420
Handicap Fees	3,300
Golf Genius	3,900
Cart Maint Plan - Yamaha	9,700
Security	520
Other	5,000
Supplies	7,000
Scorecards & Pencils	1,575
Paper, toner, etc	2,920
Club repair	1,200
Misc-hoses, nozzles, paint, etc.	1,305
Insurance	17,828
Buildings	7,480
Liability	7,479
Flood	2,869
Dues & Subscriptions	1,325
PGA Dues	550
AMEX Fee	75
USGA	300
MSGA	400
Promotions & Marketing	16,000
Pam's Booking fees	12,000
Comp sales	3,000
Misc.	1,000

**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
ASSOC JUNIOR	-	225	-
TOTAL	151		276,225

**GOLF MEMBERSHIPS
2027 Budget**

	#	RATE	AMOUNT
FAMILY	39	2,850	111,150
FAMILY - AFTER 12	7	1,725	12,075
INDIVIDUAL	69	1,900	131,100
INDIVIDUAL - AFTER 12	24	1,150	27,600
JUNIOR	6	300	1,800
YOUNG PROFESSIONAL (35 & UNDER)	-	1,500	-
ASSOCIATES INDIVIDUAL	17	1,950	33,150
ASSOCIATES FAMILY	2	2,925	5,850
ASSOC FAMILY - AFTER 12	1	1,800	1,800
ASSOC INDIV - AFTER 12	4	1,200	4,800
ASSOC JUNIOR	3	325	975
TOTAL	172		330,300

**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

**CART PACKAGES
2027 Budget**

	#	RATE	AMOUNT
FAMILY	27	2,200	59,400
INDIVIDUAL	31	1,500	46,500
ASSOCIATES FAMILY	-	2,200	-
ASSOCIATES INDIVIDUAL	5	1,500	7,500
TOTAL	63		113,400

GOLF MAINTENANCE									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUES								
46098	MISCELLANEOUS	6,500	-	6,100	-	-	-	-	-
	TOTAL REVENUES	6,500	-	6,100	-	-	-	-	-
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	349,657	381,364	393,258	436,722	225,075	428,337	438,078	(9,741)
64350	OVERTIME	6,393	7,075	8,183	8,500	5,556	8,126	8,829	(703)
64400	PAYROLL TAXES	-	35,785	34,514	40,591	18,899	37,791	41,369	(3,578)
64410	INSURANCE EXPENSE	-	9,472	28,534	31,397	19,441	35,139	41,378	(6,239)
64420	HRA CLAIMS	-	10,946	6,580	9,000	1,856	6,356	9,600	(3,244)
64430	RETIREMENT	-	4,716	5,078	5,238	2,657	5,136	7,324	(2,188)
64440	WORKER'S COMP INSURANCE	-	4,451	2,362	4,193	1,973	3,925	3,888	37
64450	OTHER PAYROLL COST	71,588	156	2,186	-	-	-	-	-
64600	EMPLOYEES	578	1,082	1,038	3,000	257	1,558	3,000	(1,442)
64650	TRAINING	305	46	-	-	-	-	-	-
	TOTAL WAGES & BENEFITS	428,520	455,091	481,734	538,641	275,715	526,368	553,466	(27,098)
	SERVICES & SUPPLIES								
74750	COMPUTER SUPPLIES	132	141	310	-	465	465	-	465
74840	EQUIPMENT RENTAL	-	(1,800)	(9,000)	100	1,119	(7,860)	-	(7,860)
74990	UNIFORMS	1,942	484	621	1,200	451	684	800	(116)
75040	CONTRACT SERVICES	10,628	11,161	13,672	12,500	6,321	8,913	10,500	(1,587)
75130	CLEANING SUPPLIES	1,157	1,894	551	900	-	378	500	(122)
75280	CHEMICALS & FERTILIZER	155,988	134,144	114,779	143,768	121,029	147,047	158,768	(11,721)
75310	LANDSCAPING	2,969	-	-	-	-	-	-	-
75370	SAND & SOIL	20,159	22,551	13,765	16,000	18,212	24,220	20,000	4,220
75400	SEED & SOD	1,805	2,233	-	1,000	8,022	8,823	30,000	(21,177)
75430	SHOP SUPPLIES	6,889	7,006	8,642	7,000	6,059	9,091	8,000	1,091
75460	SMALL TOOLS	-	892	-	1,200	-	187	1,000	(813)
75520	GAS & OIL	28,229	23,193	19,925	20,000	13,085	21,050	22,000	(950)
75580	POSTAGE	-	-	6	-	1	1	-	1
75640	SUPPLIES	7,703	10,391	10,862	7,000	2,742	6,255	8,000	(1,745)
	TOTAL SERVICES & SUPPLIES	237,600	212,289	174,132	210,668	177,506	219,254	259,568	(40,314)
	REPAIRS & MAINTENANCE								
75710	AUTO/TRUCK	814	637	-	400	-	123	200	(77)
75910	DRAINAGE	-	-	5,150	-	-	-	-	-
75940	EQUIPMENT	32,743	48,031	38,758	41,000	19,048	40,502	47,000	(6,498)
76060	WATER SYSTEM	7,929	12,093	5,621	6,000	4,204	7,186	6,000	1,186
	TOTAL REPAIRS & MAINTENANCE	41,487	60,760	49,529	47,400	23,252	47,811	53,200	(5,389)
	UTILITIES								
86200	ELECTRICITY	37,902	37,582	31,137	39,500	16,162	38,238	32,700	5,538
86230	PROPANE GAS	655	927	1,268	1,000	306	969	1,400	(431)
86260	REFUSE REMOVAL	7,813	5,175	6,301	5,500	4,194	7,083	6,700	383
86290	TELEPHONE	2,910	2,508	2,464	2,700	976	2,238	2,600	(362)
86330	WATER & SEWER	5,003	5,518	5,840	5,600	2,125	5,071	3,500	1,571
	TOTAL UTILITIES	54,283	51,710	47,010	54,300	23,763	53,599	46,900	6,699
	OTHER COSTS								
76810	DUES & SUBSCRIPTIONS	746	665	765	400	55	390	750	(360)
76880	INSURANCE	18,768	22,763	21,852	21,858	11,154	22,308	22,304	4
76960	PERMITS & LICENSES	390	780	780	300	594	637	850	(213)
	TOTAL OTHER COSTS	19,904	24,208	23,397	22,558	11,803	23,335	23,904	(569)
	TOTAL OPERATING COSTS	781,794	804,058	775,802	873,567	512,039	870,367	937,038	(66,671)
	NET OPERATING	(775,294)	(804,058)	(769,702)	(873,567)	(512,039)	(870,367)	(937,038)	(66,671)

**Golf Maintenance
Selected Budget Details 2027**

Chemicals & Fertilizers	158,768
Greens, Fertilizer	17,500
Tees, Fertilizer	5,500
Fairways, Fertilizer	20,000
Grow in Products	7,000
Greens, Plant Protectant	37,000
Tees, Plant Protectant	10,000
Fairways, Plant Protectant	56,768
Rough Plant Protectant	5,000
Supplies	8,000
Golf Course Accessories, Flags and Flagsticks, Cups, Golf Towels, and Signs and Rakes	5,000
Safety Equipment	3,000
Dues & Subscriptions	750
MD Turfgrass Council	150
GCSAA	500
Misc.	100
Permits & Licenses	850
ESAGCS	400
MD Dept. of Agriculture	
Pesticide licenses	250
Fertilizer licenses	200
Insurance	22,304
Buildings	15,268
Liability	5,776
Vehicles	1,260

**FOOD AND BEVERAGE
2027 BUDGET WORKSHEET**

	2023	2024	2025	2026	2026	2026	2027	26 EST
	ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES								
TOTAL REVENUES	4,841,053	4,756,116	4,407,474	562,315	337,446	557,910	569,430	11,520
COST OF GOODS SOLD	1,405,127	1,330,388	1,250,817	-	-	-	-	-
NET REVENUES	3,435,926	3,425,728	3,156,657	562,315	337,446	557,910	569,430	11,520
EXPENSES								
WAGES & BENEFITS	1,637,989	1,539,884	1,553,441	-	-	-	-	-
SERVICES & SUPPLIES	503,244	516,346	520,220	-	-	-	-	-
REPAIRS & MAINTENANCE	74,244	70,622	49,099	-	-	-	-	-
UTILITIES	162,423	155,470	172,287	-	-	-	-	-
OTHER COSTS	617,200	663,045	584,260	65,028	32,514	65,030	65,030	-
TOTAL OPERATING COSTS	2,995,100	2,945,367	2,879,307	65,028	32,514	65,030	65,030	-
NET OPERATING	440,826	480,361	277,350	497,287	304,932	492,880	504,400	11,520

BEACH PARKING									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	REVENUE								
48597	PARKING	567,137	576,154	460,542	508,690	493,915	493,915	520,310	26,395
48599	LEASE REVENUE	35,772	-	148,088	147,321	73,658	147,321	151,741	4,420
	TOTAL REVENUES	602,909	576,154	608,630	656,011	567,573	641,236	672,051	30,815
	EXPENSES								
	WAGES & BENEFITS								
64200	PAYROLL	18,386	16,830	22,284	23,650	32,135	32,135	29,280	2,855
64350	OVERTIME	57	89	214	300	46	46	300	(254)
64400	PAYROLL TAXES	-	2,411	2,732	3,321	3,617	3,617	4,101	(484)
64440	WORKER'S COMP INSURANCE	-	786	306	515	571	571	583	(12)
64450	OTHER PAYROLL COSTS	3,341	-	369	-	-	-	-	-
	TOTAL WAGES & BENEFITS	21,784	20,115	25,905	27,786	36,369	36,369	34,264	2,105
	SERVICES & SUPPLIES								
74990	UNIFORMS	38	270	96	200	-	-	200	(200)
75040	CONTRACT SERVICES	10,878	10,107	13,062	11,000	3,355	3,355	16,060	(12,705)
75130	CLEANING SUPPLIES	3,123	3,047	3,000	3,000	2,700	3,008	3,000	8
75640	SUPPLIES	253	94	250	200	312	312	300	12
	TOTAL SERVICES & SUPPLIES	14,292	13,518	16,408	14,400	6,367	6,675	19,560	(12,885)
	REPAIRS & MAINTENANCE								
76000	PARKING LOT	-	-	-	-	2,022	2,022	-	2,022
	TOTAL REPAIRS & MAINTENANCE	-	-	-	-	2,022	2,022	-	2,022
	OTHER COSTS								
76880	INSURANCE	2,892	4,706	5,136	5,200	2,160	4,320	4,319	1
76960	PERMITS & LICENSES	400	-	220	250	220	290	250	40
	TOTAL OTHER COSTS	3,292	4,706	5,356	5,450	2,380	4,610	4,569	41
	TOTAL OPERATING COSTS	39,368	38,339	47,668	47,636	47,138	49,676	58,393	(8,717)
	NET OPERATING	563,542	537,815	560,962	608,375	520,434	591,560	613,658	22,098

**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	21	600	12,600
	<hr/>		<hr/>
TOTAL	2,441		508,690

**BEACH PARKING - MEMBERSHIPS
2027 Budget**

	#	RATE	AMOUNT
PARKING ONLY	1,392	250	348,000
ANNUAL-W/Membership	820	165	135,300
WEEKLY	113	170	19,210
DAILY	104	50	5,200
ASSOCIATES	21	600	12,600
	<hr/>		<hr/>
TOTAL	2,450		520,310

MARINAS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
REVENUES									
47589	FUEL SALES	1,179,300	997,592	1,008,914	1,000,000	948,467	951,168	1,000,000	48,832
47590	BOAT SLIP RENTAL (SWIM & RACQUET)	18,980	18,646	18,840	30,080	30,640	30,640	30,795	155
47592	BOAT SLIP RENTAL (YC)	188,250	185,858	197,200	227,030	229,523	229,615	237,370	7,755
47595	FOOD & BEVERAGE	6,950	9,022	9,983	10,000	10,050	10,058	10,000	(58)
47586	ALCOHOL	-	-	1,639	2,500	-	-	-	-
47599	MERCHANDISE	1,713	4,220	4,680	5,000	6,832	7,001	5,000	(2,001)
	TOTAL REVENUES	1,395,194	1,215,338	1,241,256	1,274,610	1,225,511	1,228,482	1,283,165	54,683
COST OF SALES									
57507	FUEL	995,579	856,810	822,014	830,000	760,573	762,816	770,000	(7,184)
57501	FOOD & BEVERAGE	2,721	5,471	7,421	7,030	5,792	5,797	5,810	(13)
57502	MERCHANDISE	1,556	3,639	3,761	4,250	5,198	5,341	4,300	1,041
	TOTAL COST OF GOODS SOLD	999,856	865,921	833,196	841,280	771,563	773,954	780,110	(6,156)
	NET REVENUES	395,338	349,417	408,060	433,330	453,949	454,528	503,055	48,527
	FUEL MARGIN %	16%	14%	19%	17.00%	19.81%	19.80%	23.00%	
EXPENSES									
WAGES & BENEFITS									
64200	PAYROLL	65,700	60,028	61,761	77,474	52,505	63,541	79,795	(16,254)
64350	OVERTIME	496	215	501	465	608	661	940	(279)
64400	PAYROLL TAXES	-	8,398	6,647	9,104	5,516	6,361	9,292	(2,931)
64410	INSURANCE EXPENSE	-	1,333	-	2,195	1,164	2,261	1,134	1,127
64420	HRA CLAIMS	-	-	-	450	192	417	240	177
64430	RETIREMENT	-	491	291	130	65	93	178	(85)
64440	WORKER'S COMP INSURANCE	-	3,553	1,264	2,633	1,175	1,551	2,368	(817)
64450	OTHER PAYROLL COSTS	13,580	261	105	-	-	-	-	-
64600	EMPLOYEES	33	-	-	120	94	156	120	36
64650	TRAINING	-	-	92	-	-	-	-	-
	TOTAL WAGES & BENEFITS	79,809	74,278	70,660	92,570	61,320	75,041	94,067	(19,026)
SERVICES & SUPPLIES									
74800	CREDIT CARDS	39,585	43,851	44,364	44,053	25,325	28,913	30,397	(1,484)
74990	UNIFORMS	-	472	1,093	800	146	146	1,200	(1,054)
75040	CONTRACT SERVICES	8,569	6,196	6,706	1,522	2,216	2,342	1,522	820
75130	CLEANING SUPPLIES	64	511	13	200	586	628	1,000	(372)
75520	GAS & OIL	98	-	-	-	-	-	-	-
75580	POSTAGE	-	-	71	-	-	-	-	-
75640	SUPPLIES	5,287	2,829	2,442	4,000	659	2,723	4,000	(1,277)
	TOTAL SERVICES & SUPPLIES	53,602	53,858	54,689	50,575	28,932	34,752	38,119	(3,367)
REPAIRS & MAINTENANCE									
75940	EQUIPMENT	14,518	3,445	14,418	5,000	3,034	5,052	5,000	52
	TOTAL REPAIRS & MAINTENANCE	14,518	3,445	14,418	5,000	3,034	5,052	5,000	52
UTILITIES									
86200	ELECTRICITY	3,481	3,637	4,166	3,900	2,511	4,322	4,400	(78)
86260	REFUSE REMOVAL	319	190	3,224	3,000	201	536	3,400	(2,864)
86290	TELEPHONE	618	739	947	800	801	1,183	1,000	183
86330	WATER & SEWER	2,863	2,829	2,658	3,000	2,664	5,708	6,400	(692)
	TOTAL UTILITIES	7,281	7,395	10,996	10,700	6,177	11,749	15,200	(3,451)
OTHER COSTS									
76880	INSURANCE	9,900	12,857	11,292	11,287	8,826	17,652	17,648	4
76960	PERMITS & LICENSES	372	622	309	450	118	541	450	91
	TOTAL OTHER COSTS	10,272	13,479	11,601	11,737	8,944	18,193	18,098	95
	TOTAL OPERATING COSTS	165,481	152,455	162,365	170,582	108,407	144,787	170,484	(25,697)
	NET OPERATING	229,856	196,962	245,695	262,748	345,542	309,741	332,571	22,830

**Marinas
Selected Budget Details 2027**

Fuel Sales	1,000,000
Fuel Cost	770,000
23% Total Margin	
Contract Services	1,522
Porta-Potty Cleaning	1,000
ADP (Processing & background checks)	522
Credit Cards	30,397
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
Uniforms	1,200
8 employees	
Permits & Licenses	450
Dept. of Ag - Meter registration	150
Traders Licenses	300
Insurance	17,648
Liability	6,153
Pollution	2,038
Piers / Bldg / Tanks	9,457

MARINAS SLIP RATE HISTORY

								PROPOSED	
	# of Slips	# of Slips	2023	2024	2025	2026	2027		TOTAL REVENUES
YACHT CLUB - SUMMER	Available	Billed in PY							
UNDER 26'	74	74	2,025	2,025	2,170	2,440	2,515		186,110
OVER 26' - UNDER 40'	9	9	2,755	2,755	2,950	3,310	3,410		30,690
OVER 40' & LIVE-ABOARDS	1	1	3,890	3,890	4,170	4,680	4,820		4,820
COMMERCIAL	3	3	-	-	-	-	5,250		15,750
									237,370
SWIM & RACQUET CLUB									
ALL BOAT SLIPS	17	13	1,460	1,460	1,570	1,760	1,815		23,595
JET SKI	6	6	-	-	-	1,200	1,200		7,200
									30,795
INCREASE			4.00%	0.00%	7.21%	12.25%	3.37%		

RESERVE CONTRIBUTIONS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
	TYPE								
38834	INTEREST	148,349	420,091	506,007	376,000	239,324	423,744	336,000	(87,744)
97650	REPLACEMENT	1,785,166	1,775,152	1,645,152	1,844,883	1,894,413	2,144,413	2,257,200	112,787
38835	INTEREST	27,152	68,704	67,489	52,000	18,735	39,735	53,000	13,265
97580	BULKHEADS	1,053,850	1,053,850	1,053,850	1,002,575	1,002,575	1,002,575	1,199,276	196,701
38832	INTEREST	19,448	24,995	23,101	22,000	7,751	14,951	13,000	(1,951)
97670	DRAINAGE	100,000	200,000	100,000	300,000	327,809	327,809	-	(327,809)
38833	INTEREST	8,685	72,493	80,147	42,000	24,319	47,719	82,000	34,281
97600	ROADS	1,050,000	350,000	350,000	200,000	218,540	218,540	425,000	206,460
38829	INTEREST	2,921	8,207	7,575	8,000	620	620	16,000	15,380
97610	NEW CAPITAL	210,000	30,000	-	85,130	85,130	85,130	-	(85,130)
	TOTAL RESERVES	4,405,571	4,003,492	3,833,321	3,932,588	3,819,217	4,305,236	4,381,476	76,240

OCEAN PINES ASSOCIATION, INC.
RESERVES

	REPLACEMENT	BULKHEADS WATERWAYS	ROADS	DRAINAGE	NEW CAPITAL	TOTAL
BALANCE APRIL 30,2025 (AUDITED)	4,798,395	201,606	1,125,679	130,890	(231,847)	6,024,723
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS FROM ASSESSMENTS	1,844,883	1,002,575	-	-	85,130	2,932,588
TRANSFERS RELATED TO INSURANCE PROCEEDS	49,530	-	-	-	-	49,530
TRANSFERS BETWEEN RESERVE FUNDS	(500,000)	-	-	-	500,000	-
INTEREST INCOME (EST)	423,744	39,735	47,719	14,951	620	526,769
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS	250,000		218,540	327,809		796,349
TRANSFERS TO OPERATING FUND (EST)		(1,243,916)				(1,243,916)
CAPITAL ADDITIONS (EST):	(2,475,000)		(200,000)	(200,000)	(323,000)	(3,198,000)
BALANCE APRIL 30,2026 (EST)	4,391,552	(0)	1,191,938	273,650	30,903	5,888,043
TRANSFERS FROM OPERATING FUND						
CONTRIBUTIONS FROM ASSESSMENTS	2,007,200	1,124,276	-	-	-	3,131,476
TRANSFERS BETWEEN RESERVE FUNDS	(300,000)	-	-	-	300,000	-
INTEREST INCOME (EXPENSE)	336,000	53,000	82,000	13,000	16,000	500,000
RESTRICTED CONTRIBUTIONS:						
CASINO FUNDS	250,000	75,000	425,000	-		750,000
TRANSFERS TO OPERATING FUND						
OPERATING EXPENSES		(1,250,389)				(1,250,389)
CAPITAL ADDITIONS	(5,308,307)		(200,000)	(200,000)	(321,500)	(6,029,807)
BALANCE APRIL 30,2027 (BUD)	1,376,445	1,887	1,498,938	86,650	25,403	2,989,322

**CAPITAL SUMMARY
FY 2026-2027**

DESCRIPTION	DEPARTMENT	GENERAL REPLACEMENT	NEW CAPITAL
Cat Controller	Aquatics	4,500	
Handicap Chair	Aquatics	6,000	
Pool Pump Motor	Aquatics	2,500	
Pool Vacuum	Aquatics	5,500	
Pool Furniture	Aquatics	30,000	
Swim & Racquet Bathroom Partitions	Aquatics	10,000	
Swim & Racquet Bathroom Floor	Aquatics	75,000	
Concrete Patio - Sports Core Pool	Aquatics	50,000	
Concrete Pad - Mumfords Landing Pool	Aquatics		15,000
Beach Club Elevator	Beach Club		250,000
Other Renovations to Beach Club	Beach Club	700,000	
Firehouse Building	OPVFD	2,900,000	
Range Picker	Golf Maintenance	15,000	
Loader	Golf Maintenance	92,122	
Triplex Mower	Golf Maintenance	58,000	
Cart Paths	Golf Maintenance	50,000	
Golf Course Irrigation	Golf Maintenance	900,000	
Tractor	Golf Maintenance		50,000
Garage Bay Doors	Public Works	75,000	
Crack Repair - Courts 1 and 2	Racquet	17,000	
Irrigation Wiring & Pipe Replacement (har tr	Racquet	11,500	
Gazebo - Pickleball Courts	Racquet		6,500
Bainbridge Playground	Recreation	150,000	
Bridgewater Playground	Recreation	50,000	
Somerset Playground	Recreation	80,000	
Pavilion Lights	Recreation	6,186	
Trailer	Recreation	10,000	
Outdoor Fitness Equipment	Recreation	10,000	
SUB-TOTAL:		\$ 5,308,307	\$ 321,500
TOTAL:			\$ 5,629,807

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: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 10 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/27 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
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- 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: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/27 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
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- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Motor Replacement

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 21 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/27 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace motor at pool.

WHY NEEDED?:
Motor is needed as one is ready to fail.

PROJECT DESCRIPTION AND SCOPE:
Order from vendor. Hills Electric to install.

ESTIMATED COSTS: \$2,500.00 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)

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- 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: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 - - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/27 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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Furniture

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 4/30/27 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Refurbish and/or replace 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-strapped.

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)

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 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Bathroom Partitions

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Replace partitions in the Swim & Racquet bathrooms.

WHY NEEDED?:

Partitions have been painted yearly yet this year paint is not adhering due to the age of the partitions. Replacement of the partitions is suggested with material that does not need to be painted.

PROJECT DESCRIPTION AND SCOPE:

Get bids and order partitions. Have partitions installed by vendor.

ESTIMATED COSTS: \$10,000.00

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)

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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Bathroom Floor

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 - - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Replace flooring in the Swim & Racquet bathrooms.

WHY NEEDED?:
Reported as a safety issue due to slippery surface. Have tried mats but mats are no longer adhering to the surface of the flooring due to the age of the flooring.

PROJECT DESCRIPTION AND SCOPE:
Get bids and order flooring. Have flooring installed by vendor.

ESTIMATED COSTS: \$75,000.00 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
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 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE :

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Sports Core Patio

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 30 - - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:

Redo patio at Sports Core Pool.

WHY NEEDED?:

Current patio has major cracks and is chipping, which is a safety issue and hazard.

Due to increase in concrete prices, only a portion of the patio was able to be replaced prior (approved in 2024/2025 budget).

PROJECT DESCRIPTION AND SCOPE:

Obtain bids and have contractor make repairs to the patio.

ESTIMATED COSTS: \$50,000.00

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)

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- AQUATICS POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Concrete Pad at Mumfords Pool

FOR FY: 2026/2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 - - DAYS

PROJECT NEEDS TO BE COMPLETE BY: 5/30/26 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Concrete pad at Mumfords Pool.

WHY NEEDED?:
This is in addition to the extension added this year. Concrete pad is being increased due to safety issues.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and have contractor install the concrete pad.

ESTIMATED COSTS: \$15,000.00 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
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 R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
 AQUATICS POLICE

PREPARED BY: Justin Hartshorn DEPT HEAD: _____

PROJECT: RANGE PICKER REPLACEMENT (3.05.11 YAMANA UMAX)

FOR FY: 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: REPLACE RANGE PICKER

WHY NEEDED?: CURRENT PICKER HAS GOLF UNDER MANY REPAIRS AND SOON MAY BECOME COMPLETELY UNUSABLE.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$15,000.00

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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Justin Hartsjorne DEPT HEAD: _____

PROJECT: REPLACE LOADER FOR GOLF MAINTENANCE (3.06.42 NEW HOLLAND T4020 TRACTOR)

FOR FY: 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: REPLACE TRACTOR WITH FORKS AND BUCKET, USED FOR MOVING FERTILIZER PALLETS, TREES, ETC.

WHY NEEDED?: ORIGINAL TRACTOR PURCHASED IN LATE 80'S EARLY 90'S AND IS STARTING TO BE DIFFICULT TO GET PARTS FOR REPAIRS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$ 92,121.72 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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: _____

PROJECT: TRIPLEX MOWER REPLACEMENT (3,000.53 BOWLER Z500 E-CUT)

FOR FY: 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:

TO REPLACE OLDER TRIPLEX MOWER

WHY NEEDED?:

TO PROVIDE A HEALTHIER BETTER CUT ON OUR TEE SURFACES,
STARTING TO ENCOUNTER MORE ISSUES WITH CURRENT OLD MOWERS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$58,000.00

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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: _____

PROJECT: STOP / C. PATH PAVING

FOR FY: 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: REPAIR STOP YARD AND CART PATH AREAS

WHY NEEDED?: CURRENT AREA IS COMING APART AND IS ROUGH ON GOLF CARTS AND EQUIPMENT.

PROJECT DESCRIPTION AND SCOPE:
WE WILL EVALUATE THE AREAS WITH THE HIGHEST NEEDS AND MARK FOR THE CONTRACTOR TO CUT OUT AND RE-PAVE.

ESTIMATED COSTS: \$ 50,000.00 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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Suslin Hartshorne DEPT HEAD: _____

PROJECT: FERRIGATIUM PROJECT PHASE II

FOR FY: 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: REPLACE EXISTING FERRIGATIUM

WHY NEEDED?: ORIGINAL SYSTEM IS WORN OUT AND FAILING.

PROJECT DESCRIPTION AND SCOPE:
INSTALL BRAND NEW PIPES, WIRES, AND TRAPS TO UPDATE AND INCREASE WATER USE EFFICIENCY.

ESTIMATED COSTS: \$900,000.00 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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Justin Hertshorne DEPT HEAD: _____

PROJECT: NEW TRACTOR FOR GOLF MAINTENANCE

FOR FY: 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: WOULD ADD A TRACTOR SO WE CAN MORE EFFICIENTLY RUN ATTACHMENTS.

WHY NEEDED?: WOULD INCREASE EFFICIENCY FOR FLYING AND TREE AERIFICATION, WE WOULD BE ABLE TO PERIFY AND RUN ALL OUR BLOWERS FOR CLEANUP INSTEAD OF PERIFYING THEN REMOVING AND SWITCHING ATTACHMENTS.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$50,000.00 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)

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- AQUATICS POLICE

PREPARED BY: Lisa Jarman DEPT HEAD: Eddie Wells

PROJECT: DMA 5.02.04 6 Garage Bay Doors

FOR FY: 2026-2027 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:

WHY NEEDED?:

Due to be replaced in 2026 year. Original garage doors where installed when building was constructed in 1991, which are 35 years old. Safety Concerns for the employees.

PROJECT DESCRIPTION AND SCOPE:

Replace 6 old garage doors with 6 new garage doors, used to access the garage for fleet vehicles and equipment purposes.

ESTIMATED COSTS: 75,000.00 GM APPROVAL: _____ DATE: _____

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

Date
09/25/2025

Yoder Overhead Door Co.

Estimate #
3611

Phone # 302-875-0663

36318 Sussex Hwy
Delmar, DE 19940

Fax # 302-875-0835

Proposal

WWW.YODERDOORS.COM

SHIP TO:

Ocean Pines Associates 239 Ocean Parkway Ocean Pines, MD 21811		1 Firehouse Ln.	
WORK ORDER # 7751	Terms 50% Deposit	Sales Rep KP	Job Name: Public Works
Qty	Description	Each	Total
6	Color: White 20' 2" x 14' Haas 716 Insulated 1-3/4" Thick Door R-Value 16.18 Steel Back w/Steel End Caps 3" Heavy Duty 15" Radius Track Mntd to Steel	9,134.00	54,804.00
6	HDC12S-14' LiftMaster Commercial Trolley Operator Waterproof Sensors	2,500.00	15,000.00
6	Take Down & Remove Existing Doors & Operators	700.00	4,200.00
	Optional: Row of 24" x 12" Lites @ \$650 per Door		
Phone 410-641-5694 Ext. 600		E-mail:	
		Total \$74,004.00	

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER
(circle one)

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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Terry Underkoffler DEPT HEAD: Terry Underkoffler

PROJECT: Platform Courts 1 and 2

FOR FY: 2026-2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 7 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 10/15/2026 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Courts 1 and 2 Platform courts are showing signs of cracks and buckling. Repair and resurface for longevity

WHY NEEDED?:
Another hard winter could make matters worse and require additional work

PROJECT DESCRIPTION AND SCOPE:
estimate and work description attached.

ESTIMATED COSTS: 17000.00 GM APPROVAL: _____ DATE: _____

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

K&C CONSTRUCTION & LANDSCAPING LLC.
DBA SUPERIOR TENNIS COURTS
12476 HUNT ROAD
CULPEPER, VA. 22701
kr@superiortenniscourtsva.com
540-272-7075

9-26-2025

RE: Terry Underkoffler
Manklin Meadows Park
11443 Manklin Creek Rd
Ocean Pines Md

Platform Courts 11,160sf
Repair, Resurfaces, Repaint

Court #1 **\$8,850.00**
Apply one coat of SportMaster sand-filled resurfacer over the court surface.
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)
Repair 54' of cracks with Rite/way material

Court #2 **\$8,050.00**
Apply one coat of SportMaster sand-filled resurfacer over the court surface.
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)
Repair 25' of cracks with Rite/way material

Court #3 **\$5,000.00**
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)

Court #4 **\$5,000.00**
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)

Court #5 **\$8,000.00**
Apply one coat of SportMaster sand-filled resurfacer over the court surface.
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)
Repair a couple of bird baths

Court #6 **\$5,000.00**
Apply two coats of Conc sand-filled paint over the playing surface.
Stripe the court for tennis white lines. (one coat)

Inbounds Blue
Out bounds Forest Green

Quote



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Superior Tennis Courts (STC) Scope of Work:

Court Cleaning / Preparation – Sand, scrape and/or power wash the entire court surface to remove dirt, stains, debris, mildew, loose surfacing material and other materials that may impact the adhesion of the acrylic coatings.

Low Spot/Birdbath Repair – Prior to the application of the court surface system, the entire court area shall be water flooded and allowed to drain for sixty minutes. At that time the surface shall be inspected for depressions, and areas holding water deeper than 1/16 inch shall be clearly marked to establish the bird bath outline. Once they are completely dry, the outlined area shall be patched and leveled using acrylic court leveling material.

Crack Repair – (small cracks) STC shall rout, air blow, and clean all structural cracks in the payment. Fill all cracks with acrylic patch binder material. Multiple applications may be necessary. STC shall feather and sand all crack repairs to be even with the adjacent court surface.

Manufactured Crack Repair – (Used on cracks >1") STC shall overlay **280 linear feet** of RiteWay / Armor Crack Repair System in accordance with the manufacturer's instructions and recommendations.

Resurfacer Coats – (Based on court conditions 1-2 coats) STC shall provide and install **1 coat** of acrylic resurfacer at an undiluted rate of **.07 to .09 gallons** per square yard per coat.

Color Coats - (2-3 coats is typical) STC shall provide and install **2 coats** of acrylic color with sand at an undiluted coverage rate of **.06 to .08 gallons** per square yard per coat

Playing Lines – STC shall provide and install 1 coat for playing lines in accordance with the rules of tennis. Lines shall be installed using line masking tape that is primed to seal the edge and minimize any bleed but does not guarantee crisp lines or paint bleeding under the tape. All playing lines will be installed with textured line paint. Playing lines will be rolled. Pickleball ball lines on Tennis Courts will be a different color.

Clean Up – STC will remove all materials, equipment, barrels, etc. from the site and restore the general site to an acceptable condition.

WARRANTY:

Superior Tennis Courts guarantees workmanship and materials for one year upon completion except for reopening of structural cracks or new structural cracking. Cracks repaired with Crack Armor or Rite Way comes with a two year warranty. These cracks occur for many reasons; weak asphalt, subterranean movement, poor stabilization of subbase, or lack of compaction of the lime rock when initially built. None of these can be completely addressed with re-surfacing; therefore, the cracks will return.

Please initial here for understanding of warranty _____

CONDITION OF SALE:

Quote

K&C CONSTRUCTION & LANDSCAPING LLC.
DBA SUPERIOR TENNIS COURTS
12476 HUNT ROAD
CULPEPER, VA. 22701
kr@superiortenniscourtsva.com
540-272-7075

The purchaser and Seller or its assigns agree to the purchase and sale of before described property on the following conditions:

- 1) That Purchaser will pay to Seller or its assigns the Total Contract Price in accordance with the terms set forth.
 - 2) That if the Purchaser shall default in the payment of any installment or violate any of the provisions of this Contract the Seller or its assigns shall have the right to declare due the whole amount unpaid and without notice or demand, legal process, liability for trespass or damages, and without prejudice to other action, enter the premises where said property may be repossess and remove same.
 - 3) That there are no agreements or warranties in connection with this transaction which are not expressly set forth in this Contract.
 - 4) Buyer hereby assigns without recourse Superior Tennis Courts the right and interests of the material and equipment in the above Contract and in the property described therein until paid in full.
- IN WITNESS WHERE OF, the parties here to have executed this Contract by their proper officers or duly authorized agents on the day and year first above written.

The parties agree that in the event that payment is not made as provided herein, Contractor may terminate this contract, refuse to complete any work remaining pursuant to the contract, and any alternate proposals, amendments, changes, or modifications thereto, and sue for the payment due, plus any work performed by contractor up until the date of termination, including a reasonable profit and overhead, court costs, attorney's fees (including attorney's fees incurred in arbitration and administrative proceedings and all state and federal actions and appeals), and interest at the rate of 1½% per month, 18% per year.

Accepted by: _____

Date Signed: _____

Print Name: _____

Print Title: _____

We require progressive billing
Balance due at completion of courts
Respectfully Submitted,
K&C Construction & Landscaping LLC
DBA Superior Tennis Courts
Kenneth Scott (KR)

Quote

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: Har Tru Court Irrigation Wiring and Court 8 Pipe Replacement

FOR FY: 2026 NEW
 REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 5 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 06/01/2026 DATE

PROJECT TO BE COMPLETED: IN HOUSE
 CONTRACTED OUT

PURPOSE OF PROJECT:

Electrical control wiring of the underground irrigation needs to be replaced. Currently two courts cannot be controled through the automated system There are also cracks in piping system in court 8, mixing sand with the water sprinkling making for slippery conditions.

WHY NEEDED?:

Wiring is over forty years old. Many times throughout the summer the timing and control of the irrigation system needs to be adjusted due to climate/weather conditions. Court 8 irrigation heads have to be manually removed and flushed regularly so that sand does not get onto the court.

PROJECT DESCRIPTION AND SCOPE:

Penninsula Irrigation will rewire the entire underground system and lay down replacement pipes to court 8

ESTIMATED COSTS: 11500 GM APPROVAL: _____ DATE: _____

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



Member



Estimate

Date	Estimate #
6/23/2025	676

MHIC# 88929

12441 Murray Road
Whaleyville, MD 21872

Bill to:
Ocean Pines Association, Inc.
239 Ocean Parkway
Berlin, MD 21811

Installation address
Tennis courts

Terms
upon completion

Bid specs and estimates for:

Install new irrigation control wire.

MATERIALS

- * irrigation wire from timer to all 8 valves.
- * misc. king connectors.
- * PVC piping for conduits.

NOTE

1. Cost includes boring and installing conduits under sidewalks.

Thank you!

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

\$6,947.54

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. Owner will be responsible for any and all damages to private utilities unless disclosed to Peninsula Irrigation prior to project start. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature _____

Acceptance of Proposal

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

Signature _____

Signature _____

Date _____

Note: This proposal may be withdraw by us if not accepted within 30 days.



Member



INSTALLATION, SERVICE & DESIGN

410-352-5252

12441 Murray Road
Whaleyville, MD 21872

Estimate

Date	Estimate #
9/7/2025	685

MHIC# 88929

Bill to:
Ocean Pines Association, Inc. 239 Ocean Parkway Berlin, MD 21811

Installation address
Tennis courts

Terms
upon completion

Bid specs and estimates for:

Installation of new PVC piping on court #8.

MATERIALS

misc. pipe and fittings

NOTE

1. New pipe to be run from irrigation valve to all heads on court #8.

Thank you!

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

\$3,900.00

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. Owner will be responsible for any and all damages to private utilities unless disclosed to Peninsula Irrigation prior to project start. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature _____

Acceptance of Proposal

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

Signature _____

Signature _____

Date _____

Note: This proposal may be withdraw by us if not accepted within 30 days.

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: Gazebo

FOR FY: 2026 NEW
 REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: 2 DAYS

PROJECT NEEDS TO BE COMPLETE BY: 06/01/2026 DATE

PROJECT TO BE COMPLETED: IN HOUSE
 CONTRACTED OUT

PURPOSE OF PROJECT:

Resubmission of shade structure request. Racquet center HAD a gazebo, was moved to Pintail Park.

WHY NEEDED?:

Upper Pickleball courts are used frequently in the summer months and players are waiting to go on in cue. A more permanent structure alleviates need for several umbrellas

PROJECT DESCRIPTION AND SCOPE:

Vendor supplies gazebo and brings on site to the grassy area between upper pickleball courts and dual purpose courts.

ESTIMATED COSTS: 6500 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: Linda Martin

PROJECT: Bainbridge Playground

FOR FY: 2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: May 30, 2026 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Bainbridge playground has not been replaced since 1997

WHY NEEDED?:
Almost 30 years old - maintenance has been done to keep it up playable throughout the years.

PROJECT DESCRIPTION AND SCOPE:
Replace playground with mix of play equipment to suit all ages and abilities.

ESTIMATED COSTS: 100,000 - 150,000 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: Linda Martin

PROJECT: Bridgewater Playground

FOR FY: 2026 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: June 2026 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Bridgewater playground has not been replaced since 1997

WHY NEEDED?:
Almost 30 years old - maintenance has been done to keep it up playable throughout the years.

PROJECT DESCRIPTION AND SCOPE:
Replace playground - Smaller location - needs updated

ESTIMATED COSTS: 40,000 - 50,000 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
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- R&P R&P/TENNIS R&P/PARKING R&P/MARINAS
- AQUATICS POLICE

PREPARED BY: Debbie Donahue DEPT HEAD: Linda Martin

PROJECT: Somerset Playground

FOR FY: 2027 NEW REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: _____ DAYS

PROJECT NEEDS TO BE COMPLETE BY: June 2027 DATE

PROJECT TO BE COMPLETED: IN HOUSE CONTRACTED OUT

PURPOSE OF PROJECT:
Somerset playground has not been replaced since 1997

WHY NEEDED?:
Almost 30 years old - maintenance has been done to keep it up playable throughtout the years.

PROJECT DESCRIPTION AND SCOPE:
Replace playground - Two play structures one large structure and one small structure

ESTIMATED COSTS: 70,000 - 80,000 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: Pavilion Lights

FOR FY: 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 lights in the pavilion

WHY NEEDED?:
Current lights are inoperable due to power surge/fire. Pavilion is rented out for evening events that require lighting.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and have lights installed.

ESTIMATED COSTS: \$6,186.00 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: Trailer

FOR FY: 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 Trailer

WHY NEEDED?:
This trailer was purchased in 2018 and has a 8 year estimated life and is due for replacement. Trailer used to haul equipment and for events.

PROJECT DESCRIPTION AND SCOPE:
Obtain bids and purchase new trailer.

ESTIMATED COSTS: \$10,000.00 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: Linda Martin

PROJECT: Outdoor fitness equipment

FOR FY: 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:
Outdoor fitness equipment due to be replaced in 2026/27

WHY NEEDED?:
Old wooden equipment falling apart needs to be replaced

PROJECT DESCRIPTION AND SCOPE:
REplace the wooden equipment with weather resistant equipment to add to the customer experience

ESTIMATED COSTS: 10,000 GM APPROVAL: _____ DATE: _____

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