

## **CHANGES IN FY26-27 BUDGET VERSIONS**

**Version 1 – 12/17/25**

**Version 2 – 1/9/26**

Bulkheads funding increased from prior version due to updated information received (DMA Study and timing of expenses).

PROPOSED

## ESTIMATE/BUDGET COMPARISON

| REVENUES                       | 2025-26<br>BUDGET | 2025-26<br>ESTIMATE | 2026-27<br>BUDGET | 25-26<br>ESTIMATE   |
|--------------------------------|-------------------|---------------------|-------------------|---------------------|
|                                |                   |                     |                   | VS. 26-27<br>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              |
|                                |                   |                     |                   |                     |
| <b>SUBTOTAL</b>                | <b>12,846,393</b> | <b>12,961,435</b>   | <b>13,441,823</b> | <b>480,388</b>      |
| 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           |
| <b>TOTAL REVENUES</b>          | <b>15,927,119</b> | <b>17,245,551</b>   | <b>20,722,019</b> | <b>3,476,468</b>    |
| <b>EXPENDITURES</b>            |                   |                     |                   |                     |
| 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              |
|                                |                   |                     |                   |                     |
| <b>SUBTOTAL</b>                | <b>12,846,393</b> | <b>12,721,258</b>   | <b>13,441,823</b> | <b>720,565</b>      |
| 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           |
|                                |                   |                     |                   |                     |
| <b>TOTAL EXPENDITURES</b>      | <b>15,927,119</b> | <b>17,005,374</b>   | <b>20,722,019</b> | <b>3,716,645</b>    |

## 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    |
| <b>TOTAL</b>         | <b>13,441,823</b> | <b>13,441,823</b> | -           | -     |
| <b>NET</b>           |                   |                   | -           | -     |

**DEPARTMENTAL SUMMARY**  
**ESTIMATE FOR YEAR ENDED 4/30/26**

| <b>DEPARTMENTS</b>  | <b>INCOME</b>     | <b>EXPENSE</b>    | <b>NET</b>     | <b>BUDGET</b> | <b>DIFF</b>    |
|---------------------|-------------------|-------------------|----------------|---------------|----------------|
| 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         |
| <b>TOTAL</b>        | <b>12,961,435</b> | <b>12,721,258</b> | <b>240,177</b> | <b>-</b>      | <b>240,177</b> |

# 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            | -     |
| <b>TOTAL</b>              | <b>8,529</b> |       |

## ASSESSMENT SUMMARY

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

## ASSESSMENT DETAIL

|                                | 2025-26      | 2026-27      | DIFF       |
|--------------------------------|--------------|--------------|------------|
|                                | BUDGET       | BUDGET       | BUDGET     |
| <b>GENERAL OPERATIONS</b>      |              |              |            |
| 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          |
| <b>SUB-TOTAL</b>               | <b>855</b>   | <b>884</b>   | <b>29</b>  |
| <b>AMENITY OPERATIONS</b>      |              |              |            |
| 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)        |
| <b>SUB-TOTAL</b>               | <b>(221)</b> | <b>(229)</b> | <b>(8)</b> |
| <b>RESERVES</b>                |              |              |            |
| REPLACEMENT / NEW CAPITAL      | 227          | 235          | 8          |
| BULKHEADS                      | 15           | 25           | 10         |
| <b>SUB-TOTAL</b>               | <b>242</b>   | <b>260</b>   | <b>18</b>  |
| <b>NON-WATER LOTS</b>          | <b>875</b>   | <b>915</b>   | <b>40</b>  |
| <b>BULKHEAD DIFFERENTIAL</b>   | <b>640</b>   | <b>665</b>   | <b>25</b>  |
| <b>WATERFRONT LOTS</b>         | <b>1,515</b> | <b>1,580</b> | <b>65</b>  |

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

# RESERVES

FISCAL YEAR 2026 - 27

| <b>TYPE</b>         | <b>EST<br/>BALANCE<br/>5/1/26</b> | <b>CONTRIBUTIONS +<br/>INTEREST +<br/>CASINO FUNDS +<br/>SURPLUS<br/>TRANSFERS</b> | <b>EXPENDITURES</b> | <b>BALANCE<br/>4/30/27</b> |
|---------------------|-----------------------------------|--|---------------------|----------------------------|
| 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                     |
| <b>TOTALS</b>       | <b>5,888,043</b>                  | <b>4,381,476</b>   | <b>(7,280,196)</b>  | <b>2,989,322</b>           |

# MEMBERSHIP DUES

FISCAL YEAR 2026 - 27

| TYPE                        | FAMILY | COUPLES | INDIVIDUAL | NON-MEMBER<br>FAMILY | NON-MEMBER<br>INDIVIDUAL |
|-----------------------------|--------|---------|------------|----------------------|--------------------------|
| <b>SWIM</b>                 |        |         |            |                      |                          |
| SUMMER                      | 405    | 355     | 240        | 605                  | 370                      |
| WINTER                      | 580    | 520     | 380        | 845                  | 555                      |
| YEARLY                      | 730    | 665     | 465        | 1,070                | 690                      |
| <b>RACQUET SPORT</b>        |        |         |            |                      |                          |
|                             | 500    |         | 300        | 600                  | 380                      |
| <b>GOLF</b>                 |        |         |            |                      |                          |
|                             | 2,850  |         | 1,900      | 2,925                | 1,950                    |
| <b>GOLF - AFTER 12</b>      |        |         |            |                      |                          |
|                             | 1,725  |         | 1,150      | 1,800                | 1,200                    |
| <b>GOLF - CART PACKAGES</b> |        |         |            |                      |                          |
|                             | 2,200  |         | 1,500      | 2,200                | 1,500                    |
| <b>BEACH PARKING</b>        |        |         |            |                      |                          |
| 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

| <b>SOURCE OF FUNDS</b>                     | <b>AMOUNT</b>    |
|--|------------------|
| <b>RESERVES</b>                            |                  |
| REPLACEMENT & NEW CAPITAL                  | 2,257,200        |
| ROADS                                      | 425,000          |
| DRAINAGE                                   | -                |
| <b>TOTAL FUNDS-CAPITAL ADDITIONS</b>       | <b>2,682,200</b> |
| <b>USE OF FUNDS</b>                        |                  |
| <b>REPLACEMENT &amp; NEW CAPITAL</b>       |                  |
| 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          |
| <b>TOTAL REPLACEMENT &amp; NEW CAPITAL</b> | <b>5,629,807</b> |
| <b>ROADS CAPITAL</b>                       | <b>200,000</b>   |
| <b>DRAINAGE CAPITAL</b>                    | <b>200,000</b>   |
| <b>TOTAL CAPITAL</b>                       | <b>6,029,807</b> |

# 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 |
|----------------------------|----|----|

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

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

## GOLF RESIDENT RATES

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

### MEMBERS ONLY

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

| 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   |

| <b>CPI FEES</b>                                      |           |              |
|--|-----------|--------------|
| <b>FISCAL YEAR 2026 - 27</b>                         |           |              |
| <b>NEW STARTS / ADDITIONS</b>                        |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 350          |
| <b>COMPLETION AGREEMENT</b>                          | <b>\$</b> | <b>1,500</b> |
| <b>ADDITIONS</b>                                     |           |              |
| <b>NO FOOTPRINT CHANGE</b>                           |           |              |
| INSPECTION FEE                                       | \$        | 100          |
| <b>COMPLETION AGREEMENT</b>                          | <b>\$</b> | <b>375</b>   |
| <b>FOOTPRINT CHANGE</b>                              |           |              |
| INSPECTION FEE                                       | \$        | 170          |
| <b>COMPLETION AGREEMENT</b>                          | <b>\$</b> | <b>750</b>   |
| <b>CHANGE DURING CONST</b>                           |           |              |
| FILING FEE   | \$        | 35           |
| <b>DECKS</b>   |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>SHEDS</b>   |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>DOCKS</b>   |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>FENCING</b>                                       |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>COLOR CHANGE</b>                                  |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>COMPLETION DEPOSIT FOR ABOVE</b>                  | <b>\$</b> | <b>250</b>   |
| <b>VARIANCE</b>                                      |           |              |
| FILING FEE   | \$        | 50           |
| INSPECTION FEE                                       | \$        | -            |
| <b>DEMOLITION/MOVING</b>                             |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>BUSINESS LICENSE (PREVIOUSLY HOME OCCUPATION)</b> |           |              |
| FILING FEE   | \$        | 35           |
| RENEWAL FEE  | \$        | 15           |
| <b>PERMANENT RV PARK</b>                             |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>RESUBMITTAL (OVER 1 YR )</b>                      |           |              |
| FILING FEE   | \$        | 35           |
| INSPECTION FEE                                       | \$        | 100          |
| <b>RESALE CERTIFICATES</b>                           |           |              |
| IMPROVED   | \$        | 250          |
| UNIMPROVED   | \$        | 50           |
| DOCUMENTS PKG  | \$        | 20           |
| <b>ADMIN FEES</b>                                    |           |              |
| GRASS CUTTING  | \$        | 100          |
| TRASH/DEBRIS   | \$        | 100          |
| <b>TREE PERMIT</b>                                   |           |              |
| 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.

PROPOSED

| 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         |
|       | <b>REVENUES</b>                      |                  |                  |                  |                  |                  |                  |                  |                  |
| 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           |
|       | <b>TOTAL REVENUES</b>                | <b>6,000,071</b> | <b>6,019,901</b> | <b>5,869,325</b> | <b>6,346,598</b> | <b>5,513,520</b> | <b>6,406,210</b> | <b>6,645,441</b> | <b>239,231</b>   |
|       | <b>EXPENSES</b>                      |                  |                  |                  |                  |                  |                  |                  |                  |
|       | <b>WAGES &amp; BENEFITS</b>          |                  |                  |                  |                  |                  |                  |                  |                  |
| 64200 | PAYROLL                              | -                | -                | -                | -                | -                | -                | 62,500           | (62,500)         |
| 64450 | OTHER PAYROLL COSTS                  | (24,316)         | -                | 147              | 21,462           | 138              | 138              | 78,751           | (78,613)         |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>    | <b>(24,316)</b>  | <b>-</b>         | <b>147</b>       | <b>21,462</b>    | <b>138</b>       | <b>138</b>       | <b>141,251</b>   | <b>(141,113)</b> |
|       | <b>SERVICES &amp; SUPPLIES</b>       |                  |                  |                  |                  |                  |                  |                  |                  |
| 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)          |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>385,701</b>   | <b>455,266</b>   | <b>443,328</b>   | <b>432,116</b>   | <b>253,923</b>   | <b>427,449</b>   | <b>415,760</b>   | <b>11,689</b>    |
|       | <b>UTILITIES</b>                     |                  |                  |                  |                  |                  |                  |                  |                  |
| 86330 | WATER & SEWER                        | 1,196            | 1,503            | 1,231            | 1,600            | 31,868           | 71,980           | 85,760           | (13,780)         |
|       | <b>TOTAL UTILITIES</b>               | <b>1,196</b>     | <b>1,503</b>     | <b>1,231</b>     | <b>1,600</b>     | <b>31,868</b>    | <b>71,980</b>    | <b>85,760</b>    | <b>(13,780)</b>  |
|       | <b>OTHER COSTS</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |
| 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)         |
|       | <b>TOTAL OTHER COSTS</b>             | <b>346,386</b>   | <b>232,985</b>   | <b>291,101</b>   | <b>303,965</b>   | <b>160,426</b>   | <b>304,820</b>   | <b>385,428</b>   | <b>(80,608)</b>  |
|       | <b>TOTAL OPERATING COSTS</b>         | <b>708,967</b>   | <b>689,755</b>   | <b>735,807</b>   | <b>759,143</b>   | <b>446,356</b>   | <b>804,387</b>   | <b>1,028,199</b> | <b>(223,812)</b> |
|       | <b>NET OPERATING</b>                 | <b>5,291,104</b> | <b>5,330,146</b> | <b>5,133,518</b> | <b>5,587,455</b> | <b>5,067,165</b> | <b>5,601,823</b> | <b>5,617,242</b> | <b>15,419</b>    |
|       | <b>OTHER EXPENSES</b>                |                  |                  |                  |                  |                  |                  |                  |                  |
|       | <b>DEPRECIATION</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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)         |
|       | <b>TOTAL DEPRECIATION</b>            | <b>2,042,757</b> | <b>2,064,020</b> | <b>2,043,262</b> | <b>1,847,368</b> | <b>1,060,978</b> | <b>2,121,956</b> | <b>2,025,786</b> | <b>(96,170)</b>  |
|       | <b>NET</b>                           | <b>3,248,347</b> | <b>3,266,126</b> | <b>3,090,256</b> | <b>3,740,087</b> | <b>4,006,187</b> | <b>3,479,867</b> | <b>3,591,456</b> | <b>(80,751)</b>  |

| 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           |  |
| <b>TOTAL</b>           | <b>8,510</b> |       | <b>8,438,551</b> | <b>8,522</b> |       | <b>8,161,889</b> |  |
| 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           |  |
| <b>TOTAL</b>           | <b>8,513</b> |       | <b>8,405,398</b> | <b>8,529</b> |       | <b>8,799,129</b> |  |

**General Administration  
Selected Budget Details 2027**

|  |                 |
|--|-----------------|
| <b>Accounting Fees</b>                           | <b>40,000</b>   |
| Year-End Financial Audit Engagement              | 30,000          |
| Tax returns                                      | 10,000          |
| <b>Legal Fees</b>                                | <b>140,000</b>  |
| Board meetings, lawsuits, personnel matters      |                 |
| <b>Contract Services</b>                         | <b>163,760</b>  |
| Northstar Annual Maintenance                     | 101,813         |
| Microsoft  | 27,600          |
| Other Computer Service                           | 18,747          |
| Custodial Services                               | 15,600          |
| <b>Bad Debt Expense</b>                          |                 |
| Estimated Assessment Foreclosure write-offs      | <b>(50,000)</b> |
| <b>Board Expenses</b>                            | <b>37,900</b>   |
| 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          |
| <b>Elections</b>                                 | <b>33,000</b>   |
| <b>Referendums</b>                               | -               |
| <b>Insurance</b>                                 | <b>267,598</b>  |
| <b>High-Level Overall 10% Increase</b>           | 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           |
| <b>Taxes</b>                                     | <b>96,930</b>   |
| Personal Property                                | 45,000          |
| OPA lots   | 38,830          |
| Corporation                                      | 1,200           |
| Farmer's Market                                  | 8,500           |
| Newsletter                                       | 3,400           |
| <b>Other Payroll Costs</b>                       | <b>78,751</b>   |
| 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       |
|       | <b>EXPENSES</b>                      |                  |                  |                  |                  |                  |                  |                  |                |
|       | <b>WAGES &amp; BENEFITS</b>          |                  |                  |                  |                  |                  |                  |                  |                |
| 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            |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>    | <b>296,912</b>   | <b>375,196</b>   | <b>337,619</b>   | <b>383,867</b>   | <b>170,831</b>   | <b>380,831</b>   | <b>372,824</b>   | <b>8,007</b>   |
|       | <b>SERVICES &amp; SUPPLIES</b>       |                  |                  |                  |                  |                  |                  |                  |                |
| 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)          |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>12,296</b>    | <b>12,023</b>    | <b>18,760</b>    | <b>10,520</b>    | <b>4,274</b>     | <b>11,210</b>    | <b>11,500</b>    | <b>(290)</b>   |
|       | <b>UTILITIES</b>                     |                  |                  |                  |                  |                  |                  |                  |                |
| 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)          |
|       | <b>TOTAL UTILITIES</b>               | <b>10,704</b>    | <b>10,677</b>    | <b>10,758</b>    | <b>11,300</b>    | <b>5,065</b>     | <b>11,445</b>    | <b>12,550</b>    | <b>(1,105)</b> |
|       | <b>OTHER COSTS</b>                   |                  |                  |                  |                  |                  |                  |                  |                |
| 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)            |
|       | <b>TOTAL OTHER COSTS</b>             | <b>3,190</b>     | <b>3,759</b>     | <b>3,819</b>     | <b>3,650</b>     | <b>3,797</b>     | <b>6,119</b>     | <b>5,702</b>     | <b>417</b>     |
|       | <b>TOTAL OPERATING COSTS</b>         | <b>323,102</b>   | <b>401,655</b>   | <b>370,955</b>   | <b>409,337</b>   | <b>183,967</b>   | <b>409,605</b>   | <b>402,576</b>   | <b>7,029</b>   |
|       | <b>NET OPERATING</b>                 | <b>(323,102)</b> | <b>(401,655)</b> | <b>(370,955)</b> | <b>(409,337)</b> | <b>(183,967)</b> | <b>(409,605)</b> | <b>(402,576)</b> | <b>7,029</b>   |

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

|                          |              |
|--------------------------|--------------|
| <b>Contract Services</b> | <b>4,500</b> |
| Comcast                  | 900          |
| Pest Control             | 180          |
| Miscellaneous            | 3,420        |
| <br>                     |              |
| <b>Insurance</b>         | <b>3,100</b> |
| Building/contents        | 2,480        |
| Liability                | 620          |

PROPOSED

**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         |
|       | <b>REVENUES</b>                      |                  |                  |                  |                  |                  |                  |                  |                  |
| 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)         |
|       | <b>TOTAL REVENUES</b>                | <b>44,694</b>    | <b>76,783</b>    | <b>80,840</b>    | <b>37,000</b>    | <b>38,934</b>    | <b>57,322</b>    | <b>42,500</b>    | <b>(14,822)</b>  |
|       | <b>COST OF GOODS SOLD</b>            |                  |                  |                  |                  |                  |                  |                  |                  |
| 50502 | MERCHANDISE                          | 2,216            | 2,104            | 2,636            | 1,500            | 1,061            | 1,727            | 1,715            | 12               |
|       | <b>TOTAL COST OF GOODS SOLD</b>      | <b>2,216</b>     | <b>2,104</b>     | <b>2,636</b>     | <b>1,500</b>     | <b>1,061</b>     | <b>1,727</b>     | <b>1,715</b>     | <b>12</b>        |
|       | <b>NET REVENUES</b>                  | <b>42,478</b>    | <b>74,678</b>    | <b>78,204</b>    | <b>35,500</b>    | <b>37,873</b>    | <b>55,595</b>    | <b>40,785</b>    | <b>(14,834)</b>  |
|       | <b>EXPENSES</b>                      |                  |                  |                  |                  |                  |                  |                  |                  |
|       | <b>WAGES &amp; BENEFITS</b>          |                  |                  |                  |                  |                  |                  |                  |                  |
| 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              |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>    | <b>793,689</b>   | <b>817,030</b>   | <b>779,273</b>   | <b>827,705</b>   | <b>337,521</b>   | <b>734,956</b>   | <b>824,175</b>   | <b>(89,219)</b>  |
|       | <b>SERVICES &amp; SUPPLIES</b>       |                  |                  |                  |                  |                  |                  |                  |                  |
| 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            |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>63,741</b>    | <b>71,504</b>    | <b>99,766</b>    | <b>112,500</b>   | <b>49,835</b>    | <b>112,086</b>   | <b>110,370</b>   | <b>1,716</b>     |
|       | <b>UTILITIES</b>                     |                  |                  |                  |                  |                  |                  |                  |                  |
| 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)            |
|       | <b>TOTAL UTILITIES</b>               | <b>18,473</b>    | <b>18,657</b>    | <b>20,943</b>    | <b>19,700</b>    | <b>10,025</b>    | <b>21,261</b>    | <b>24,210</b>    | <b>(2,949)</b>   |
|       | <b>OTHER COSTS</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |
| 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                |
|       | <b>TOTAL OTHER COSTS</b>             | <b>10,671</b>    | <b>9,590</b>     | <b>7,119</b>     | <b>9,600</b>     | <b>5,709</b>     | <b>9,063</b>     | <b>9,106</b>     | <b>(43)</b>      |
|       | <b>TOTAL OPERATING COSTS</b>         | <b>886,574</b>   | <b>916,781</b>   | <b>907,100</b>   | <b>969,505</b>   | <b>403,090</b>   | <b>877,366</b>   | <b>967,861</b>   | <b>(90,495)</b>  |
|       | <b>NET OPERATING</b>                 | <b>(844,095)</b> | <b>(842,102)</b> | <b>(828,896)</b> | <b>(934,005)</b> | <b>(365,217)</b> | <b>(821,771)</b> | <b>(927,076)</b> | <b>(105,329)</b> |

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

|   |               |
|---|---------------|
| <b>Contract Services</b>  | <b>66,320</b> |
| ADP Processing & Background checks  | 18,000        |
| HR Consulting fee   | 42,000        |
| Comcast   | 1,320         |
| Misc.   | 5,000         |
| <b>Equipment Rental</b>   | <b>2,000</b>  |
| Postage Machine   |               |
| <b>Postage</b>  | <b>15,300</b> |
| Mailing assessments, accounts payable, etc.   |               |
| <b>Supplies</b>   | <b>16,000</b> |
| General supplies to include: copy paper, letterhead, envelopes, checks, small furniture, etc. |               |
| <b>Dues and Subscriptions</b>   | <b>2,400</b>  |
| Maryland Non-Profits  | 2,300         |
| Miscellaneous   | 100           |
| <b>Insurance</b>  | <b>6,706</b>  |
| 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        |
|                              | <b>REVENUES</b>                        |                  |                  |                  |                  |                 |                  |                  |                 |
| 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           |
|                              | <b>TOTAL REVENUES</b>                  | <b>60,830</b>    | <b>69,016</b>    | <b>90,354</b>    | <b>76,000</b>    | <b>59,287</b>   | <b>93,287</b>    | <b>75,000</b>    | <b>(18,287)</b> |
|                              | <b>EXPENSES</b>                        |                  |                  |                  |                  |                 |                  |                  |                 |
|                              | <b>WAGES &amp; BENEFITS</b>            |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)           |
|                              | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>166,597</b>   | <b>157,685</b>   | <b>152,756</b>   | <b>170,261</b>   | <b>52,438</b>   | <b>117,266</b>   | <b>153,665</b>   | <b>(36,399)</b> |
|                              | <b>SERVICES &amp; SUPPLIES</b>         |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)           |
|                              | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>68,577</b>    | <b>78,838</b>    | <b>90,886</b>    | <b>98,146</b>    | <b>51,294</b>   | <b>96,210</b>    | <b>100,740</b>   | <b>(4,530)</b>  |
|                              | <b>REPAIRS &amp; MAINTENANCE</b>       |                  |                  |                  |                  |                 |                  |                  |                 |
| 75940                        | EQUIPMENT                              | -                | 2,230            | 3,941            | 2,500            | -               | -                | -                | -               |
|                              | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>-</b>         | <b>2,230</b>     | <b>3,941</b>     | <b>2,500</b>     | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>        |
|                              | <b>UTILITIES</b>                       |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)            |
|                              | <b>TOTAL UTILITIES</b>                 | <b>7,701</b>     | <b>4,341</b>     | <b>3,192</b>     | <b>4,700</b>     | <b>2,928</b>    | <b>4,941</b>     | <b>3,820</b>     | <b>1,121</b>    |
|                              | <b>OTHER COSTS</b>                     |                  |                  |                  |                  |                 |                  |                  |                 |
| 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            | -                | -                | -                | -               | -                | -                | -               |
|                              | <b>TOTAL OTHER COSTS</b>               | <b>97,522</b>    | <b>61,084</b>    | <b>55,838</b>    | <b>54,950</b>    | <b>33,957</b>   | <b>57,300</b>    | <b>63,792</b>    | <b>(6,492)</b>  |
|                              | <b>TOTAL OPERATING COSTS</b>           | <b>340,396</b>   | <b>304,177</b>   | <b>306,613</b>   | <b>330,557</b>   | <b>140,616</b>  | <b>275,717</b>   | <b>322,017</b>   | <b>(46,300)</b> |
|                              | <b>NET OPERATING</b>                   | <b>(279,566)</b> | <b>(235,162)</b> | <b>(216,259)</b> | <b>(254,557)</b> | <b>(81,329)</b> | <b>(182,430)</b> | <b>(247,017)</b> | <b>(64,587)</b> |

| COMPLIANCE - PERMITS - INSPECTIONS |  |                  |                  |                  |                  |                 |                  |                  |                 |
|------------------------------------|--|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|
| 2027 BUDGET WORKSHEET              |  |                  |                  |                  |                  |                 |                  |                  |                 |
|                                    |  | 2023             | 2024             | 2025             | 2026             | 2026            | 2026             | 2027             | 26 EST          |
|                                    |  | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT         | ESTIMATE         | PROPOSED         | VARIANCE        |
|                                    | <b>REVENUES</b>                        |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)         |
|                                    | <b>TOTAL REVENUES</b>                  | <b>146,871</b>   | <b>209,214</b>   | <b>225,743</b>   | <b>187,520</b>   | <b>118,380</b>  | <b>208,360</b>   | <b>187,520</b>   | <b>(20,840)</b> |
|                                    | <b>EXPENSES</b>                        |                  |                  |                  |                  |                 |                  |                  |                 |
|                                    | <b>WAGES &amp; BENEFITS</b>            |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)           |
|                                    | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>204,771</b>   | <b>251,293</b>   | <b>225,878</b>   | <b>266,250</b>   | <b>106,427</b>  | <b>239,556</b>   | <b>258,116</b>   | <b>(18,560)</b> |
|                                    | <b>SERVICES &amp; SUPPLIES</b>         |                  |                  |                  |                  |                 |                  |                  |                 |
| 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             |
|                                    | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>37,444</b>    | <b>77,477</b>    | <b>94,755</b>    | <b>74,050</b>    | <b>76,983</b>   | <b>113,143</b>   | <b>110,050</b>   | <b>3,093</b>    |
|                                    | <b>REPAIRS &amp; MAINTENANCE</b>       |                  |                  |                  |                  |                 |                  |                  |                 |
| 75710                              | AUTO TRUCK                             | 207              | 1,831            | 1,521            | 400              | 208             | 363              | 400              | (37)            |
|                                    | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>207</b>       | <b>1,831</b>     | <b>1,521</b>     | <b>400</b>       | <b>208</b>      | <b>363</b>       | <b>400</b>       | <b>(37)</b>     |
|                                    | <b>UTILITIES</b>                       |                  |                  |                  |                  |                 |                  |                  |                 |
| 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)           |
|                                    | <b>TOTAL UTILITIES</b>                 | <b>7,957</b>     | <b>9,940</b>     | <b>11,626</b>    | <b>10,600</b>    | <b>3,534</b>    | <b>8,920</b>     | <b>12,500</b>    | <b>(3,580)</b>  |
|                                    | <b>OTHER COSTS</b>                     |                  |                  |                  |                  |                 |                  |                  |                 |
| 76880                              | INSURANCE                              | 2,880            | 3,328            | 3,180            | 3,180            | 1,734           | 3,468            | 3,474            | (6)             |
|                                    | <b>TOTAL OTHER COSTS</b>               | <b>2,880</b>     | <b>3,328</b>     | <b>3,180</b>     | <b>3,180</b>     | <b>1,734</b>    | <b>3,468</b>     | <b>3,474</b>     | <b>(6)</b>      |
|                                    | <b>TOTAL OPERATING COSTS</b>           | <b>253,258</b>   | <b>343,869</b>   | <b>336,961</b>   | <b>354,480</b>   | <b>188,886</b>  | <b>365,450</b>   | <b>384,540</b>   | <b>(19,090)</b> |
|                                    | <b>NET OPERATING</b>                   | <b>(106,388)</b> | <b>(134,655)</b> | <b>(111,217)</b> | <b>(166,960)</b> | <b>(70,506)</b> | <b>(157,090)</b> | <b>(197,020)</b> | <b>(39,930)</b> |

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

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

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

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

**GENERAL MAINTENANCE  
2027 BUDGET WORKSHEET**

|       |  | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST         |
|-------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|       |  | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE       |
|       | <b>EXPENSES</b>                        |                  |                  |                  |                  |                  |                  |                  |                |
|       | <b>WAGES &amp; BENEFITS</b>            |                  |                  |                  |                  |                  |                  |                  |                |
| 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         |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>412,669</b>   | <b>464,009</b>   | <b>455,925</b>   | <b>421,402</b>   | <b>188,424</b>   | <b>399,857</b>   | <b>408,553</b>   | <b>(8,696)</b> |
|       | <b>SERVICES &amp; SUPPLIES</b>         |                  |                  |                  |                  |                  |                  |                  |                |
| 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             |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>29,329</b>    | <b>24,647</b>    | <b>23,995</b>    | <b>39,950</b>    | <b>10,522</b>    | <b>33,639</b>    | <b>41,150</b>    | <b>(7,511)</b> |
|       | <b>REPAIRS &amp; MAINTENANCE</b>       |                  |                  |                  |                  |                  |                  |                  |                |
| 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            |
|       | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>240,066</b>   | <b>277,316</b>   | <b>244,848</b>   | <b>212,000</b>   | <b>134,475</b>   | <b>240,508</b>   | <b>232,000</b>   | <b>8,508</b>   |
|       | <b>UTILITIES</b>                       |                  |                  |                  |                  |                  |                  |                  |                |
| 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)          |
|       | <b>TOTAL UTILITIES</b>                 | <b>12,598</b>    | <b>13,185</b>    | <b>11,232</b>    | <b>14,100</b>    | <b>3,998</b>     | <b>12,432</b>    | <b>12,000</b>    | <b>432</b>     |
|       | <b>OTHER COSTS</b>                     |                  |                  |                  |                  |                  |                  |                  |                |
| 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)          |
|       | <b>TOTAL OTHER COSTS</b>               | <b>7,607</b>     | <b>8,705</b>     | <b>8,365</b>     | <b>7,950</b>     | <b>1,361</b>     | <b>3,085</b>     | <b>3,214</b>     | <b>(129)</b>   |
|       | <b>TOTAL OPERATING COSTS</b>           | <b>702,270</b>   | <b>787,862</b>   | <b>744,364</b>   | <b>695,402</b>   | <b>338,781</b>   | <b>689,521</b>   | <b>696,917</b>   | <b>(7,396)</b> |
|       | <b>NET OPERATING</b>                   | <b>(702,270)</b> | <b>(787,862)</b> | <b>(744,364)</b> | <b>(695,402)</b> | <b>(338,781)</b> | <b>(689,521)</b> | <b>(696,917)</b> | <b>(7,396)</b> |

**General Maintenance  
Selected Budget Details 2027**

|  |                 |
|--|-----------------|
| <b>Billed Labor</b>  | <b>(20,000)</b> |
| Transfer of time spent for in-house building renovations, etc.   |                 |
| <b>Gas &amp; Oil</b>   | <b>11,900</b>   |
| Based on estimated use of 3,500 gals @ \$3.40 per gallon for 6 vehicles.   |                 |
| <b>Buildings</b>   | <b>230,000</b>  |
| All minor repairs to buildings and building equipment.<br>Includes sprinklers, painting, exterior repairs + DEFERRED MAINTENANCE |                 |
| <b>Insurance</b>   | <b>7,638</b>    |
| 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         |
| <b>REVENUES</b>                  |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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)          |
|                                  | <b>NET REVENUES</b>                    | <b>161,991</b>     | <b>86,520</b>      | <b>171,767</b>     | <b>145,000</b>     | <b>77,382</b>    | <b>149,883</b>     | <b>145,000</b>     | <b>(4,883)</b>   |
| <b>EXPENSES</b>                  |  |                    |                    |                    |                    |                  |                    |                    |                  |
| <b>WAGES &amp; BENEFITS</b>      |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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           |
|                                  | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>806,634</b>     | <b>816,907</b>     | <b>819,894</b>     | <b>889,639</b>     | <b>423,951</b>   | <b>870,326</b>     | <b>967,831</b>     | <b>(97,505)</b>  |
| <b>SERVICES &amp; SUPPLIES</b>   |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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)          |
|                                  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>207,711</b>     | <b>202,937</b>     | <b>224,151</b>     | <b>263,100</b>     | <b>130,673</b>   | <b>283,471</b>     | <b>265,761</b>     | <b>17,710</b>    |
| <b>REPAIRS &amp; MAINTENANCE</b> |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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)         |
|                                  | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>341,984</b>     | <b>355,957</b>     | <b>283,625</b>     | <b>320,000</b>     | <b>113,751</b>   | <b>272,006</b>     | <b>394,488</b>     | <b>(122,482)</b> |
| <b>UTILITIES</b>                 |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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)          |
|                                  | <b>TOTAL UTILITIES</b>                 | <b>99,038</b>      | <b>95,378</b>      | <b>105,726</b>     | <b>100,200</b>     | <b>65,964</b>    | <b>127,748</b>     | <b>113,065</b>     | <b>14,683</b>    |
| <b>OTHER COSTS</b>               |  |                    |                    |                    |                    |                  |                    |                    |                  |
| 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                |
|                                  | <b>TOTAL OTHER COSTS</b>               | <b>57,994</b>      | <b>61,512</b>      | <b>71,449</b>      | <b>69,005</b>      | <b>35,763</b>    | <b>70,301</b>      | <b>68,263</b>      | <b>2,038</b>     |
|                                  | <b>TOTAL OPERATING COSTS</b>           | <b>1,513,361</b>   | <b>1,532,691</b>   | <b>1,504,845</b>   | <b>1,641,944</b>   | <b>770,102</b>   | <b>1,623,852</b>   | <b>1,809,408</b>   | <b>(185,556)</b> |
|                                  | <b>NET OPERATING</b>                   | <b>(1,351,371)</b> | <b>(1,446,171)</b> | <b>(1,333,078)</b> | <b>(1,496,944)</b> | <b>(692,719)</b> | <b>(1,473,969)</b> | <b>(1,664,408)</b> | <b>(190,439)</b> |

**Public Works  
Selected Budget Details 2027**

|   |                |
|---|----------------|
| <b>Contract Services</b>  | <b>53,000</b>  |
| 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          |
| <b>Landscaping</b>  | <b>80,000</b>  |
| Beautification of all common areas around all facilities and entrances.   |                |
| <b>Gas &amp; Oil</b>  | <b>56,411</b>  |
| 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. |                |
| <b>Drainage Repair &amp; Maintenance</b>  | <b>220,000</b> |
| Pipes, stone, fill dirt, seed and erosion control   |                |
| <b>Roads &amp; Bridges Repair &amp; Maintenance</b>   | <b>100,000</b> |
| Maintenance   | 30,000         |
| Cold patch/hot mix  | 11,000         |
| Striping Ocean Parkway  | 39,000         |
| Stone, fill dirt & seed   | 20,000         |
| <b>Insurance</b>  | <b>63,963</b>  |
| Trucks  | 33,007         |
| Building/Bridges  | 8,307          |
| Liability   | 19,550         |
| Flood   | 2,225          |
| Pollution   | 874            |



**Bulkheads & Waterways  
Selected Budget Details 2027**

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

**OCEAN PINES VOLUNTEER FIRE DEPARTMENT**

|             |   | <b>FY25<br/>Budget</b> | <b>FY26<br/>Budget</b> | <b>FY26 Act<br/>YTD Oct</b> | <b>FY27<br/>Budget</b> | <b>FY27 vs. 26<br/>Budget</b> | <b>FY27 vs. 25<br/>Actual</b> |
|-------------|---|------------------------|------------------------|-----------------------------|------------------------|-------------------------------|-------------------------------|
| 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                         |
|             | <b>Total OPA Contribution</b>               | <b>1,011,345</b>       | <b>1,153,752</b>       | <b>560,076</b>              | <b>1,155,101</b>       | <b>1,349</b>                  | <b>143,756</b>                |
| 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)                     |
|             | <b>Total Revenue</b>                        | <b>2,740,688</b>       | <b>3,039,466</b>       | <b>2,053,658</b>            | <b>3,225,930</b>       | <b>186,464</b>                | <b>(263,171)</b>              |
| 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                         |
|             | <b>Total Op Expenses</b>                    | <b>2,436,261</b>       | <b>2,554,866</b>       | <b>1,365,973</b>            | <b>2,712,080</b>       | <b>(157,214)</b>              | <b>103,883</b>                |

**2026-2027 BUDGET DRAFT = 10.28.2025**

| <b>REVENUE</b>                | <b>2024-2025</b>    | <b>2025-2026</b>    | <b>2026-2027</b>    | <b>OPERATING EXPENSE GENERAL</b> |  | <b>2024-2025</b>    | <b>2025-2026</b>    | <b>2026-2027</b>    |
|-------------------------------|---------------------|---------------------|---------------------|----------------------------------|--|---------------------|---------------------|---------------------|
| 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           |
| <b>TOTAL REVENUE</b>          | <b>1,729,343.00</b> | <b>1,885,714.00</b> | <b>2,070,828.65</b> | 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           |
| <b>CAPITAL / EQUIPEMENT</b>   | <b>2024-2025</b>    | <b>2025-2026</b>    | <b>2026-2027</b>    | 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           |
| <b>TOTAL C / E</b>            | <b>280,427.00</b>   | <b>451,500.00</b>   | <b>480,250.00</b>   | 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           |
| <b>RECEIVE FROM OPA</b>       | <b>2024-2025</b>    | <b>2025-2026</b>    |                     | 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            |
| <b>TOTAL EXPENSES</b>         | <b>2,716,688.00</b> | <b>2,990,778.52</b> | <b>3,192,329.50</b> | 5000                             | Apparatus Maintenance                  | 98,000.00           | 98,000.00           | 107,800.00          |
| <b>MINUS REVENUE</b>          | <b>1,729,343.00</b> | <b>1,885,714.00</b> | <b>2,070,828.65</b> | 5100                             | Facility Repairs/Maint                 | 20,000.00           | 20,000.00           | 22,000.00           |
| <b>TOTAL REQUESTED</b>        | <b>987,345.00</b>   | <b>1,105,064.52</b> | <b>1,121,500.85</b> | 5300                             | Fuel                                   | 46,000.00           | 46,000.00           | 46,000.00           |
|                               |                     |                     |                     |                                  | <b>TOTAL OPERATING EXP.</b>            | <b>568,000.00</b>   | <b>599,733.65</b>   | <b>643,054.00</b>   |
|                               |                     |                     |                     |                                  | <b>COMPENSATION &amp; RELATED COST</b> | <b>2024-2025</b>    | <b>2025-2026</b>    | <b>2026-2027</b>    |
|                               |                     |                     |                     | 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            |
|                               |                     |                     |                     |                                  | <b>TOTAL COMP/RELATED COST</b>         | <b>1,868,261.00</b> | <b>1,955,132.20</b> | <b>2,069,025.50</b> |

**POLICE DEPARTMENT  
2027 BUDGET WORKSHEET**

|                                  |  | 2023               | 2024               | 2025               | 2026               | 2026             | 2026               | 2027               | 26 EST         |
|----------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------|
|                                  |  | ACTUALS            | ACTUALS            | ACTUALS            | BUDGET             | YTD OCT          | ESTIMATE           | PROPOSED           | VARIANCE       |
| <b>REVENUES</b>                  |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)          |
|                                  | <b>TOTAL REVENUES</b>                  | <b>565,720</b>     | <b>582,644</b>     | <b>675,792</b>     | <b>596,000</b>     | <b>571,659</b>   | <b>603,915</b>     | <b>597,000</b>     | <b>(6,915)</b> |
| <b>EXPENSES</b>                  |  |                    |                    |                    |                    |                  |                    |                    |                |
| <b>WAGES &amp; BENEFITS</b>      |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)        |
|                                  | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>1,639,598</b>   | <b>1,518,201</b>   | <b>1,922,642</b>   | <b>2,119,571</b>   | <b>942,060</b>   | <b>2,086,314</b>   | <b>2,095,211</b>   | <b>(8,897)</b> |
| <b>SERVICES &amp; SUPPLIES</b>   |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)          |
|                                  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>148,793</b>     | <b>164,733</b>     | <b>209,058</b>     | <b>186,006</b>     | <b>95,931</b>    | <b>195,537</b>     | <b>167,927</b>     | <b>27,610</b>  |
| <b>REPAIRS &amp; MAINTENANCE</b> |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)          |
|                                  | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>12,240</b>      | <b>11,039</b>      | <b>16,138</b>      | <b>12,000</b>      | <b>6,175</b>     | <b>13,341</b>      | <b>12,000</b>      | <b>1,341</b>   |
| <b>UTILITIES</b>                 |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)          |
|                                  | <b>TOTAL UTILITIES</b>                 | <b>25,370</b>      | <b>27,287</b>      | <b>29,377</b>      | <b>28,900</b>      | <b>14,088</b>    | <b>30,042</b>      | <b>33,100</b>      | <b>(3,058)</b> |
| <b>OTHER COSTS</b>               |  |                    |                    |                    |                    |                  |                    |                    |                |
| 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)            |
|                                  | <b>TOTAL OTHER COSTS</b>               | <b>30,915</b>      | <b>43,251</b>      | <b>41,512</b>      | <b>41,792</b>      | <b>28,387</b>    | <b>56,952</b>      | <b>57,157</b>      | <b>(205)</b>   |
|                                  | <b>TOTAL OPERATING COSTS</b>           | <b>1,856,916</b>   | <b>1,764,510</b>   | <b>2,218,728</b>   | <b>2,388,270</b>   | <b>1,086,641</b> | <b>2,382,186</b>   | <b>2,365,395</b>   | <b>16,791</b>  |
|                                  | <b>NET OPERATING</b>                   | <b>(1,291,196)</b> | <b>(1,181,867)</b> | <b>(1,542,936)</b> | <b>(1,792,270)</b> | <b>(514,982)</b> | <b>(1,778,271)</b> | <b>(1,768,395)</b> | <b>9,876</b>   |

**Police  
Selected Budget Details 2027**

|  |                |
|--|----------------|
| <b>Training</b>                                    | <b>16,428</b>  |
| Range Qualification                                | 1,500          |
| In-service   | 3,000          |
| School (1)   | 2,000          |
| Conferences (MD Chief & MML PEA)                   | 1,500          |
| Academy  | 8,428          |
| <b>Uniforms</b>                                    | <b>8,200</b>   |
| Cost to fully outfit a new hire (\$3,000 per hire) | 3,000          |
| Maintenance  | 2,200          |
| Replacement  | 1,000          |
| New items  | 2,000          |
| <b>Contract Services</b>                           | <b>105,480</b> |
| 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          |
| <b>Gas &amp; Oil</b>                               | <b>38,000</b>  |
| <b>Supplies</b>                                    | <b>11,100</b>  |
| Ammunition (range 2 times)                         | 6,000          |
| Paper, etc.  | 2,000          |
| Fingerprint materials                              | 500            |
| National Night Out                                 | 2,000          |
| Misc.  | 600            |
| <b>Dues and Subscriptions</b>                      | <b>792</b>     |
| 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            |
| <b>Insurance</b>                                   | <b>56,365</b>  |
| 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        |
|                       | <b>REVENUES</b>                        |                |                |                |                |                |                |                |                 |
| 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             |
|                       | <b>TOTAL REVENUES</b>                  | <b>374,065</b> | <b>426,843</b> | <b>565,981</b> | <b>498,500</b> | <b>458,933</b> | <b>565,438</b> | <b>564,538</b> | <b>(900)</b>    |
|                       | <b>COST OF GOODS SOLD</b>              |                |                |                |                |                |                |                |                 |
| 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              |
|                       | <b>TOTAL COST OF GOODS SOLD</b>        | <b>30,055</b>  | <b>37,234</b>  | <b>22,913</b>  | <b>32,300</b>  | <b>34,510</b>  | <b>34,893</b>  | <b>34,500</b>  | <b>393</b>      |
|                       | <b>NET REVENUES</b>                    | <b>344,010</b> | <b>389,609</b> | <b>543,068</b> | <b>466,200</b> | <b>424,423</b> | <b>530,545</b> | <b>530,038</b> | <b>(507)</b>    |
|                       | <b>EXPENSES</b>                        |                |                |                |                |                |                |                |                 |
|                       | <b>WAGES &amp; BENEFITS</b>            |                |                |                |                |                |                |                |                 |
| 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)            |
|                       | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>399,080</b> | <b>392,258</b> | <b>464,132</b> | <b>522,706</b> | <b>315,575</b> | <b>500,135</b> | <b>571,669</b> | <b>(71,534)</b> |
|                       | <b>SERVICES &amp; SUPPLIES</b>         |                |                |                |                |                |                |                |                 |
| 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           |
|                       | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>80,771</b>  | <b>100,509</b> | <b>97,798</b>  | <b>106,716</b> | <b>55,420</b>  | <b>104,545</b> | <b>101,696</b> | <b>2,849</b>    |
|                       | <b>REPAIRS &amp; MAINTENANCE</b>       |                |                |                |                |                |                |                |                 |
| 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)         |
|                       | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>37,106</b>  | <b>51,080</b>  | <b>32,473</b>  | <b>34,000</b>  | <b>8,473</b>   | <b>26,325</b>  | <b>32,595</b>  | <b>(6,270)</b>  |

**RECREATION & PARKS  
2027 BUDGET WORKSHEET**

|       |                              | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST          |
|-------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|       |                              | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE        |
|       | <b>UTILITIES</b>             |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
|       | <b>TOTAL UTILITIES</b>       | <b>54,862</b>    | <b>60,898</b>    | <b>62,251</b>    | <b>63,700</b>    | <b>22,007</b>    | <b>64,196</b>    | <b>71,850</b>    | <b>(7,654)</b>  |
|       | <b>OTHER COSTS</b>           |                  |                  |                  |                  |                  |                  |                  |                 |
| 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            | -                | -                | -                | -                | -                | -                | -               |
|       | <b>TOTAL OTHER COSTS</b>     | <b>218,225</b>   | <b>241,518</b>   | <b>320,205</b>   | <b>243,981</b>   | <b>209,252</b>   | <b>303,465</b>   | <b>264,321</b>   | <b>39,144</b>   |
|       | <b>TOTAL OPERATING COSTS</b> | <b>790,043</b>   | <b>846,264</b>   | <b>976,859</b>   | <b>971,103</b>   | <b>610,727</b>   | <b>998,666</b>   | <b>1,042,131</b> | <b>(43,465)</b> |
|       | <b>NET OPERATING</b>         | <b>(446,033)</b> | <b>(456,655)</b> | <b>(433,791)</b> | <b>(504,903)</b> | <b>(186,303)</b> | <b>(468,121)</b> | <b>(512,093)</b> | <b>(43,972)</b> |

**Recreation & Parks  
Selected Budget Details 2027**

|  |               |                                     |               |
|--|---------------|-------------------------------------|---------------|
| <b>Computer Supplies</b>   | <b>2,750</b>  | <b>Special Events</b>               | <b>82,720</b> |
| 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         |
| <b>Gas &amp; Oil</b>   | <b>1,000</b>  | Family Fun Night Bingo (2)          | 750           |
| Truck Fuel   | 1,000         | Flea Market Spring                  | 100           |
|  |               | Big Truck Day                       | 1,500         |
| <b>Contract Services</b>   | <b>66,066</b> | 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           |
| <b>Class Instruction Expense</b>   | <b>21,500</b> | Haunted House                       | 3,000         |
| Instructor pymts.  | 20,000        | MD Coastal Bay                      | 5,000         |
| Supplies   | 1,500         | Community Bike Ride                 | 150           |
|  |               | National Night Out                  | 500           |
|  |               | Misc New Events                     | 2,000         |
|  |               | Inflatable Insurance for events     | 1,000         |
| <b>Program Promotion</b>   | <b>250</b>    | <b>Special Events (Bus Trips)</b>   | <b>25,500</b> |
| Marquee Letters  | 250           | NYC Christmas 2 busses              | 6,000         |
|  |               | Capitals Games                      | 4,500         |
| <b>Supplies</b>  | <b>10,000</b> | Misc Bus Trips                      | 15,000        |
| Office Supplies  | 8,000         |                                     |               |
| Copy Paper   | 2,000         | <b>Farmer's Market</b>              | <b>500</b>    |
| <b>Equipment Rental</b>  | <b>2,000</b>  | Supplies                            | 500           |
| Kept in budget in case a lift rental is<br>needed for any reason in the gym. |               |                                     |               |
| <b>Parks Repair &amp; Maintenance</b>  | <b>30,000</b> | <b>Camp Ocean Pines</b>             | <b>39,850</b> |
| Stone, fill dirt, signs, fencing   | 10,000        | Supplies                            | 2,500         |
| Playground mulch   | 20,000        | Sports Supplies                     | 1,000         |
|  |               | Field Trips                         | 16,000        |
| <b>League Expense</b>  | <b>19,500</b> | 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           | <b>Insurance</b>                    | <b>69,151</b> |
| 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        |
| <b>REVENUES</b>                  |  |                |                 |                |                 |                |                 |                 |                 |
| 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             | -              | -               | -               | -               |
|                                  | <b>TOTAL REVENUES</b>                  | <b>160,071</b> | <b>188,264</b>  | <b>223,347</b> | <b>293,555</b>  | <b>190,876</b> | <b>197,276</b>  | <b>218,788</b>  | <b>21,512</b>   |
| <b>COST OF GOODS SOLD</b>        |  |                |                 |                |                 |                |                 |                 |                 |
| 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             |
|                                  | <b>TOTAL COST OF GOODS SOLD</b>        | <b>347</b>     | <b>3,612</b>    | <b>4,799</b>   | <b>3,700</b>    | <b>1,996</b>   | <b>2,411</b>    | <b>2,250</b>    | <b>161</b>      |
|                                  | <b>NET REVENUES</b>                    | <b>159,724</b> | <b>184,651</b>  | <b>218,548</b> | <b>289,855</b>  | <b>188,880</b> | <b>194,865</b>  | <b>216,538</b>  | <b>21,673</b>   |
| <b>EXPENSES</b>                  |  |                |                 |                |                 |                |                 |                 |                 |
| <b>WAGES &amp; BENEFITS</b>      |  |                |                 |                |                 |                |                 |                 |                 |
| 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)         |
|                                  | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>75,362</b>  | <b>127,141</b>  | <b>107,551</b> | <b>179,854</b>  | <b>84,012</b>  | <b>129,180</b>  | <b>144,396</b>  | <b>(15,216)</b> |
| <b>SERVICES &amp; SUPPLIES</b>   |  |                |                 |                |                 |                |                 |                 |                 |
| 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           |
|                                  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>33,110</b>  | <b>49,035</b>   | <b>48,739</b>  | <b>53,639</b>   | <b>13,613</b>  | <b>42,535</b>   | <b>26,237</b>   | <b>16,298</b>   |
| <b>REPAIRS &amp; MAINTENANCE</b> |  |                |                 |                |                 |                |                 |                 |                 |
| 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           |
|                                  | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>12,153</b>  | <b>9,393</b>    | <b>1,273</b>   | <b>46,425</b>   | <b>63,508</b>  | <b>70,597</b>   | <b>29,000</b>   | <b>41,597</b>   |
| <b>UTILITIES</b>                 |  |                |                 |                |                 |                |                 |                 |                 |
| 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)         |
|                                  | <b>TOTAL UTILITIES</b>                 | <b>12,417</b>  | <b>16,092</b>   | <b>17,148</b>  | <b>13,859</b>   | <b>8,380</b>   | <b>15,531</b>   | <b>24,548</b>   | <b>(9,017)</b>  |
| <b>OTHER COSTS</b>               |  |                |                 |                |                 |                |                 |                 |                 |
| 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)           |
|                                  | <b>TOTAL OTHER COSTS</b>               | <b>19,572</b>  | <b>23,299</b>   | <b>27,571</b>  | <b>33,850</b>   | <b>19,989</b>  | <b>21,567</b>   | <b>19,152</b>   | <b>2,415</b>    |
|                                  | <b>TOTAL OPERATING COSTS</b>           | <b>152,614</b> | <b>224,960</b>  | <b>202,282</b> | <b>327,628</b>  | <b>189,502</b> | <b>279,410</b>  | <b>243,333</b>  | <b>36,077</b>   |
|                                  | <b>NET OPERATING</b>                   | <b>7,110</b>   | <b>(40,309)</b> | <b>16,267</b>  | <b>(37,773)</b> | <b>(622)</b>   | <b>(84,545)</b> | <b>(26,795)</b> | <b>57,750</b>   |

## RACQUET SPORT MEMBERSHIPS

| RACQUET SPORT MEMBERSHIP<br>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            |
| <b>TOTAL</b>                               | <b>489</b> |        | <b>\$ 187,945</b> |

| RACQUET SPORT MEMBERSHIP<br>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  | \$ -              |
| <b>TOTAL</b>                               | <b>387</b> |        | <b>\$ 150,160</b> |

PROPOSED

**RACQUET SPORTS  
BUDGET DETAILS  
FY 2027**

**REVENUES**

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

|                        |                 |
|------------------------|-----------------|
| <b>Tournaments</b>     | <b>\$ 5,000</b> |
| Octoberfest tournament |                 |

**EXPENSES**

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

|                         |                 |
|-------------------------|-----------------|
| <b>Supplies</b>         | <b>\$ 7,006</b> |
| 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           |

|                          |                  |
|--------------------------|------------------|
| <b>Court Maintenance</b> | <b>\$ 21,000</b> |
| Tennis Har Tru courts    | 21,000           |

|                  |                 |
|------------------|-----------------|
| <b>Equipment</b> | <b>\$ 8,000</b> |
|------------------|-----------------|

PROPOSED

| AQUATICS                         |  |                |                  |                  |                  |                |                  |                  |                 |
|----------------------------------|--|----------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|
| 2027 BUDGET WORKSHEET            |  |                |                  |                  |                  |                |                  |                  |                 |
|                                  |  | 2023           | 2024             | 2025             | 2026             | 2026           | 2026             | 2027             | 26 EST          |
|                                  |  | ACTUALS        | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT        | ESTIMATE         | PROPOSED         | VARIANCE        |
| <b>REVENUES</b>                  |  |                |                  |                  |                  |                |                  |                  |                 |
| 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)             |
|                                  | <b>TOTAL REVENUES</b>                  | <b>959,337</b> | <b>1,021,384</b> | <b>1,054,147</b> | <b>1,177,689</b> | <b>974,155</b> | <b>1,158,737</b> | <b>1,198,902</b> | <b>40,165</b>   |
| <b>COST OF GOODS SOLD</b>        |  |                |                  |                  |                  |                |                  |                  |                 |
| 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             |
|                                  | <b>TOTAL COST OF GOODS SOLD</b>        | <b>12,168</b>  | <b>21,268</b>    | <b>23,090</b>    | <b>22,800</b>    | <b>20,645</b>  | <b>24,439</b>    | <b>21,430</b>    | <b>3,009</b>    |
|                                  | <b>NET REVENUES</b>                    | <b>947,169</b> | <b>1,000,116</b> | <b>1,031,056</b> | <b>1,154,889</b> | <b>953,510</b> | <b>1,134,298</b> | <b>1,177,472</b> | <b>43,174</b>   |
| <b>EXPENSES</b>                  |  |                |                  |                  |                  |                |                  |                  |                 |
| <b>WAGES &amp; BENEFITS</b>      |  |                |                  |                  |                  |                |                  |                  |                 |
| 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           |
|                                  | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>538,748</b> | <b>632,924</b>   | <b>682,929</b>   | <b>759,288</b>   | <b>499,449</b> | <b>753,124</b>   | <b>786,930</b>   | <b>(33,806)</b> |
| <b>SERVICES &amp; SUPPLIES</b>   |  |                |                  |                  |                  |                |                  |                  |                 |
| 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          |
|                                  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>105,068</b> | <b>119,309</b>   | <b>130,741</b>   | <b>144,328</b>   | <b>111,008</b> | <b>158,554</b>   | <b>144,328</b>   | <b>14,226</b>   |
| <b>REPAIRS &amp; MAINTENANCE</b> |  |                |                  |                  |                  |                |                  |                  |                 |
| 75940                            | EQUIPMENT                              | 10,401         | 15,114           | 11,116           | 10,000           | 14,558         | 17,727           | 15,000           | 2,727           |
|                                  | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>10,401</b>  | <b>15,114</b>    | <b>11,116</b>    | <b>10,000</b>    | <b>14,558</b>  | <b>17,727</b>    | <b>15,000</b>    | <b>2,727</b>    |
| <b>UTILITIES</b>                 |  |                |                  |                  |                  |                |                  |                  |                 |
| 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)           |
|                                  | <b>TOTAL UTILITIES</b>                 | <b>162,302</b> | <b>155,261</b>   | <b>130,494</b>   | <b>154,500</b>   | <b>75,146</b>  | <b>169,883</b>   | <b>161,550</b>   | <b>8,333</b>    |
| <b>OTHER COSTS</b>               |  |                |                  |                  |                  |                |                  |                  |                 |
| 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)           |
|                                  | <b>TOTAL OTHER COSTS</b>               | <b>60,079</b>  | <b>73,776</b>    | <b>73,778</b>    | <b>86,055</b>    | <b>37,100</b>  | <b>80,961</b>    | <b>86,719</b>    | <b>(5,758)</b>  |
|                                  | <b>TOTAL OPERATING COSTS</b>           | <b>876,598</b> | <b>996,384</b>   | <b>1,029,057</b> | <b>1,154,171</b> | <b>737,261</b> | <b>1,180,249</b> | <b>1,194,527</b> | <b>(14,278)</b> |
|                                  | <b>NET OPERATING</b>                   | <b>70,572</b>  | <b>3,732</b>     | <b>2,000</b>     | <b>718</b>       | <b>216,249</b> | <b>(45,951)</b>  | <b>(17,055)</b>  | <b>28,896</b>   |

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

| <b>EXPENSES</b>  |                  | <b>REVENUES</b>                                |                           |
|--|------------------|--|---------------------------|
| <b>Computer Supplies</b>   | <b>\$ 1,000</b>  | <b>Member Dues</b>                             | <i>See Membership Tab</i> |
| Thermal Paper & Printer Ink  | \$ 1,000         |  |                           |
| <b>Credit Cards</b>  | <b>\$ 30,000</b> |  |                           |
| <b>Gas &amp; Oil</b>   | <b>\$ 600</b>    |  |                           |
| Mileage for personal Car use/Company Car                           |                  |  |                           |
| <b>Contract Services</b>   | <b>\$ 22,428</b> |  |                           |
| Internet   | \$ 6,500         |  |                           |
| Pest Control   | \$ 2,500         |  |                           |
| Cleaning Services  | \$ 7,300         |  |                           |
| ADP (Processing & Background checks)                               | \$ 6,128         |  |                           |
| <b>Uniforms</b>  | <b>\$ 14,500</b> | <b>Daily Fees</b>                              | <b>\$ 495,437</b>         |
| Lifeguard Staff  | \$ 8,000         | Daily uses                                     |                           |
| Front Desk Staff   | \$ 3,500         |  |                           |
| Supervisor Staff   | \$ 3,000         |  |                           |
| (Swimsuits, Rash Guards, Wet Suits,<br>Cotton Clothing, Hats, ETC) |                  |  |                           |
| <b>Supplies</b>  | <b>\$ 20,800</b> | <b>Swim Classes</b>                            | <b>\$ 148,500</b>         |
| 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         | <b>Vending</b>                                 | <b>\$ 35,000</b>          |
| Wristbands (Beach Club Pool)                                       | \$ 500           | Food and beverage sold<br>at pools & snack bar |                           |
| Miscellaneous<br>(Miscellaneous ranges from keys to tools etc)     |                  |  |                           |
| <b>Chemicals</b>   | <b>\$ 45,000</b> |  |                           |
| Pool Chemicals   | \$ 45,000        |  |                           |
| <b>Cleaning Supplies</b>   | <b>\$ 10,000</b> | <b>Facility Rentals</b>                        | <b>\$ 70,150</b>          |
| Bleach, Comet, Holt Items  | \$ 10,000        | SDHS Swim Team                                 | \$ 5,150                  |
|  |                  | OPST   | \$ 41,000                 |
| <b>Class Instruction</b>   | <b>\$ 27,000</b> | Private Parties                                | \$ 20,000                 |
| Account used to pay the instructors to<br>teach the classes        | \$ 27,000        | Misc   | \$ 4,000                  |
| <b>Donations</b>   | <b>\$ 1,000</b>  |  |                           |
| Doggie Swim - Donation equals daily fees for<br>event              | \$ 1,000         |  |                           |
| <b>Insurance</b>   | <b>\$ 55,119</b> |  |                           |
| Buildings  | \$ 35,640        |  |                           |
| Liability  | \$ 4,825         |  |                           |
| Vehicles   | \$ 1,295         |  |                           |
| Flood  | \$ 13,359        |  |                           |
| <b>Permits and Licenses</b>  | <b>\$ 3,000</b>  |  |                           |
| Worcester County pool permits                                      | \$ 2,000         |  |                           |
| Snack bar alcohol permit   | \$ 1,000         |  |                           |

**AQUATICS - MEMBERSHIPS  
FY 2026 Budget**

|                       | #            | RATE  | AMOUNT         |
|-----------------------|--------------|-------|----------------|
| <b>FAMILY</b>         |              |       |                |
| SUMMER                | 183          | 385   | 70,455         |
| WINTER                | 1            | 550   | 550            |
| YEARLY                | 47           | 695   | 32,665         |
| <b>COUPLES</b>        |              |       |                |
| SUMMER                | 327          | 340   | 111,180        |
| WINTER                | 2            | 495   | 990            |
| YEARLY                | 80           | 635   | 50,800         |
| <b>INDIVIDUAL</b>     |              |       |                |
| SUMMER                | 199          | 230   | 45,770         |
| WINTER                | 5            | 360   | 1,800          |
| YEARLY                | 78           | 445   | 34,710         |
| <b>ASSOCIATE SWIM</b> |              |       |                |
| 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         |
| <b>OTHER</b>          |              |       |                |
| CHARTER               | 1            | 30    | 30             |
| <b>TOTAL</b>          | <b>1,036</b> |       | <b>419,745</b> |

**AQUATICS - MEMBERSHIPS  
FY 2027 Budget**

|                       | #            | RATE  | AMOUNT         |
|-----------------------|--------------|-------|----------------|
| <b>FAMILY</b>         |              |       |                |
| SUMMER                | 180          | 405   | 72,900         |
| WINTER                | 1            | 580   | 580            |
| YEARLY                | 54           | 730   | 39,420         |
| <b>COUPLES</b>        |              |       |                |
| SUMMER                | 341          | 355   | 121,055        |
| WINTER                | 4            | 520   | 2,080          |
| YEARLY                | 65           | 665   | 43,225         |
| <b>INDIVIDUAL</b>     |              |       |                |
| SUMMER                | 215          | 240   | 51,600         |
| WINTER                | 7            | 380   | 2,660          |
| YEARLY                | 71           | 465   | 33,015         |
| <b>ASSOCIATE SWIM</b> |              |       |                |
| 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         |
| <b>OTHER</b>          |              |       |                |
| CHARTER               | 1            | 30    | 30             |
| <b>TOTAL</b>          | <b>1,056</b> |       | <b>447,015</b> |

**COMBINED GOLF  
2027 BUDGET WORKSHEET**

|       |                                      | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST          |
|-------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|       |                                      | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE        |
|       | <b>REVENUES</b>                      |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
|       | <b>TOTAL REVENUES</b>                | <b>1,672,309</b> | <b>1,847,368</b> | <b>1,943,979</b> | <b>2,032,625</b> | <b>1,742,667</b> | <b>2,071,289</b> | <b>2,221,214</b> | <b>149,925</b>  |
|       | <b>COST OF SALES</b>                 |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
|       | <b>TOTAL COST OF SALES</b>           | <b>121,173</b>   | <b>131,436</b>   | <b>120,115</b>   | <b>135,450</b>   | <b>101,289</b>   | <b>140,486</b>   | <b>138,720</b>   | <b>1,766</b>    |
|       | <b>NET REVENUES</b>                  | <b>1,551,136</b> | <b>1,715,932</b> | <b>1,823,865</b> | <b>1,897,175</b> | <b>1,641,377</b> | <b>1,930,803</b> | <b>2,082,494</b> | <b>151,691</b>  |
|       | <b>EXPENSES</b>                      |                  |                  |                  |                  |                  |                  |                  |                 |
|       | <b>WAGES &amp; BENEFITS</b>          |                  |                  |                  |                  |                  |                  |                  |                 |
| 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               | -                | -                | -                | -                | -               |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>    | <b>713,038</b>   | <b>802,010</b>   | <b>847,412</b>   | <b>914,733</b>   | <b>512,024</b>   | <b>894,502</b>   | <b>961,316</b>   | <b>(66,814)</b> |
|       | <b>SERVICES &amp; SUPPLIES</b>       |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>332,705</b>   | <b>297,339</b>   | <b>258,237</b>   | <b>298,388</b>   | <b>246,144</b>   | <b>317,002</b>   | <b>355,588</b>   | <b>(38,586)</b> |

**COMBINED GOLF  
2027 BUDGET WORKSHEET**

|       |  | 2023             | 2024             | 2025             | 2026             | 2026           | 2026             | 2027             | 26 EST           |
|-------|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|
|       |  | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT        | ESTIMATE         | PROPOSED         | VARIANCE         |
|       | <b>REPAIRS &amp; MAINTENANCE</b>       |                  |                  |                  |                  |                |                  |                  |                  |
| 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            |
|       | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>41,552</b>    | <b>65,573</b>    | <b>50,798</b>    | <b>52,400</b>    | <b>25,477</b>  | <b>51,946</b>    | <b>58,200</b>    | <b>(6,254)</b>   |
|       | <b>UTILITIES</b>                       |                  |                  |                  |                  |                |                  |                  |                  |
| 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)          |
|       | <b>TOTAL UTILITIES</b>                 | <b>80,978</b>    | <b>78,098</b>    | <b>72,586</b>    | <b>80,700</b>    | <b>45,946</b>  | <b>100,880</b>   | <b>100,750</b>   | <b>130</b>       |
|       | <b>OTHER COSTS</b>                     |                  |                  |                  |                  |                |                  |                  |                  |
| 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)            |
|       | <b>TOTAL OTHER COSTS</b>               | <b>63,269</b>    | <b>58,607</b>    | <b>61,348</b>    | <b>61,636</b>    | <b>28,837</b>  | <b>57,274</b>    | <b>60,057</b>    | <b>(2,783)</b>   |
|       | <b>TOTAL OPERATING COSTS</b>           | <b>1,231,542</b> | <b>1,301,627</b> | <b>1,290,381</b> | <b>1,407,856</b> | <b>858,428</b> | <b>1,421,604</b> | <b>1,535,911</b> | <b>(114,307)</b> |
|       | <b>NET OPERATING</b>                   | <b>319,594</b>   | <b>414,305</b>   | <b>533,484</b>   | <b>489,319</b>   | <b>782,950</b> | <b>509,199</b>   | <b>546,583</b>   | <b>37,384</b>    |

| GOLF OPERATIONS                  |  |                  |                  |                  |                  |                  |                  |                  |                 |
|----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 2027 BUDGET WORKSHEET            |  |                  |                  |                  |                  |                  |                  |                  |                 |
|                                  |  | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST          |
|                                  |  | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE        |
| <b>REVENUES</b>                  |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
|                                  | <b>TOTAL REVENUES</b>                  | <b>1,665,809</b> | <b>1,847,368</b> | <b>1,937,879</b> | <b>2,032,625</b> | <b>1,742,667</b> | <b>2,071,289</b> | <b>2,221,214</b> | <b>149,925</b>  |
| <b>COST OF SALES</b>             |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
|                                  | <b>TOTAL COST OF GOODS SOLD</b>        | <b>121,173</b>   | <b>131,436</b>   | <b>120,115</b>   | <b>135,450</b>   | <b>101,289</b>   | <b>140,486</b>   | <b>138,720</b>   | <b>1,766</b>    |
|                                  | <b>NET REVENUES</b>                    | <b>1,544,636</b> | <b>1,715,932</b> | <b>1,817,765</b> | <b>1,897,175</b> | <b>1,641,377</b> | <b>1,930,803</b> | <b>2,082,494</b> | <b>151,691</b>  |
| <b>EXPENSES</b>                  |  |                  |                  |                  |                  |                  |                  |                  |                 |
| <b>WAGES &amp; BENEFITS</b>      |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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               | -                | -                | -                | -                | -               |
|                                  | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>284,517</b>   | <b>346,919</b>   | <b>365,678</b>   | <b>376,092</b>   | <b>236,309</b>   | <b>368,134</b>   | <b>407,850</b>   | <b>(39,716)</b> |
| <b>SERVICES &amp; SUPPLIES</b>   |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
|                                  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>95,106</b>    | <b>85,050</b>    | <b>84,105</b>    | <b>87,720</b>    | <b>68,638</b>    | <b>97,748</b>    | <b>96,020</b>    | <b>1,728</b>    |
| <b>REPAIRS &amp; MAINTENANCE</b> |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 75940                            | EQUIPMENT                              | 65               | 4,814            | 1,269            | 5,000            | 2,226            | 4,135            | 5,000            | (865)           |
|                                  | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>65</b>        | <b>4,814</b>     | <b>1,269</b>     | <b>5,000</b>     | <b>2,226</b>     | <b>4,135</b>     | <b>5,000</b>     | <b>(865)</b>    |
| <b>UTILITIES</b>                 |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
|                                  | <b>TOTAL UTILITIES</b>                 | <b>26,695</b>    | <b>26,388</b>    | <b>25,576</b>    | <b>26,400</b>    | <b>22,183</b>    | <b>47,281</b>    | <b>53,850</b>    | <b>(6,569)</b>  |
| <b>OTHER COSTS</b>               |  |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
|                                  | <b>TOTAL OTHER COSTS</b>               | <b>43,365</b>    | <b>34,399</b>    | <b>37,951</b>    | <b>39,078</b>    | <b>17,034</b>    | <b>33,939</b>    | <b>36,153</b>    | <b>(2,214)</b>  |
|                                  | <b>TOTAL OPERATING COSTS</b>           | <b>449,748</b>   | <b>497,569</b>   | <b>514,578</b>   | <b>534,290</b>   | <b>346,389</b>   | <b>551,237</b>   | <b>598,873</b>   | <b>(47,636)</b> |
|                                  | <b>NET OPERATING</b>                   | <b>1,094,888</b> | <b>1,218,363</b> | <b>1,303,186</b> | <b>1,362,885</b> | <b>1,294,988</b> | <b>1,379,566</b> | <b>1,483,621</b> | <b>104,055</b>  |

**Golf Operations  
Expense Details 2027**

|                                   |               |
|-----------------------------------|---------------|
| <b>Contract Services</b>          | <b>22,420</b> |
| Handicap Fees                     | 3,300         |
| Golf Genius                       | 3,900         |
| Cart Maint Plan - Yamaha          | 9,700         |
| Security                          | 520           |
| Other                             | 5,000         |
| <b>Supplies</b>                   | <b>7,000</b>  |
| Scorecards & Pencils              | 1,575         |
| Paper, toner, etc                 | 2,920         |
| Club repair                       | 1,200         |
| Misc-hoses, nozzles, paint, etc.  | 1,305         |
| <b>Insurance</b>                  | <b>17,828</b> |
| Buildings                         | 7,480         |
| Liability                         | 7,479         |
| Flood                             | 2,869         |
| <b>Dues &amp; Subscriptions</b>   | <b>1,325</b>  |
| PGA Dues                          | 550           |
| AMEX Fee                          | 75            |
| USGA                              | 300           |
| MSGGA                             | 400           |
| <b>Promotions &amp; Marketing</b> | <b>16,000</b> |
| 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   | -              |
| <b>TOTAL</b>            | <b>151</b> |       | <b>276,225</b> |

**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            |
| <b>TOTAL</b>                    | <b>172</b> |       | <b>330,300</b> |

**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         |
| <b>TOTAL</b>          | <b>53</b> |       | <b>91,400</b> |

**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          |
| <b>TOTAL</b>          | <b>63</b> |       | <b>113,400</b> |

PROPOSED

| GOLF MAINTENANCE                       |                         |                  |                  |                  |                  |                  |                  |                  |                 |
|--|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 2027 BUDGET WORKSHEET                  |                         |                  |                  |                  |                  |                  |                  |                  |                 |
|  |                         | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST          |
|  |                         | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE        |
| <b>REVENUES</b>                        |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 46098                                  | MISCELLANEOUS           | 6,500            | -                | 6,100            | -                | -                | -                | -                | -               |
| <b>TOTAL REVENUES</b>                  |                         | <b>6,500</b>     | <b>-</b>         | <b>6,100</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>        |
| <b>EXPENSES</b>                        |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| <b>WAGES &amp; BENEFITS</b>            |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 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               | -                | -                | -                | -                | -                | -               |
| <b>TOTAL WAGES &amp; BENEFITS</b>      |                         | <b>428,520</b>   | <b>455,091</b>   | <b>481,734</b>   | <b>538,641</b>   | <b>275,715</b>   | <b>526,368</b>   | <b>553,466</b>   | <b>(27,098)</b> |
| <b>SERVICES &amp; SUPPLIES</b>         |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>   |                         | <b>237,600</b>   | <b>212,289</b>   | <b>174,132</b>   | <b>210,668</b>   | <b>177,506</b>   | <b>219,254</b>   | <b>259,568</b>   | <b>(40,314)</b> |
| <b>REPAIRS &amp; MAINTENANCE</b>       |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 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           |
| <b>TOTAL REPAIRS &amp; MAINTENANCE</b> |                         | <b>41,487</b>    | <b>60,760</b>    | <b>49,529</b>    | <b>47,400</b>    | <b>23,252</b>    | <b>47,811</b>    | <b>53,200</b>    | <b>(5,389)</b>  |
| <b>UTILITIES</b>                       |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 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           |
| <b>TOTAL UTILITIES</b>                 |                         | <b>54,283</b>    | <b>51,710</b>    | <b>47,010</b>    | <b>54,300</b>    | <b>23,763</b>    | <b>53,599</b>    | <b>46,900</b>    | <b>6,699</b>    |
| <b>OTHER COSTS</b>                     |                         |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
| <b>TOTAL OTHER COSTS</b>               |                         | <b>19,904</b>    | <b>24,208</b>    | <b>23,397</b>    | <b>22,558</b>    | <b>11,803</b>    | <b>23,335</b>    | <b>23,904</b>    | <b>(569)</b>    |
| <b>TOTAL OPERATING COSTS</b>           |                         | <b>781,794</b>   | <b>804,058</b>   | <b>775,802</b>   | <b>873,567</b>   | <b>512,039</b>   | <b>870,367</b>   | <b>937,038</b>   | <b>(66,671)</b> |
| <b>NET OPERATING</b>                   |                         | <b>(775,294)</b> | <b>(804,058)</b> | <b>(769,702)</b> | <b>(873,567)</b> | <b>(512,039)</b> | <b>(870,367)</b> | <b>(937,038)</b> | <b>(66,671)</b> |

**Golf Maintenance  
Selected Budget Details 2027**

|  |                |
|--|----------------|
| <b>Chemicals &amp; Fertilizers</b>   | <b>158,768</b> |
| 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          |
| <b>Supplies</b>  | <b>8,000</b>   |
| Golf Course Accessories, Flags and Flagsticks, Cups,<br>Golf Towels, and Signs and Rakes | 5,000          |
| Safety Equipment   | 3,000          |
| <b>Dues &amp; Subscriptions</b>  | <b>750</b>     |
| MD Turfgrass Council   | 150            |
| GCSAA  | 500            |
| Misc.  | 100            |
| <b>Permits &amp; Licenses</b>  | <b>850</b>     |
| ESAGCS   | 400            |
| MD Dept. of Agriculture  |                |
| Pesticide licenses   | 250            |
| Fertilizer licenses  | 200            |
| <b>Insurance</b>   | <b>22,304</b>  |
| 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      |
| <b>REVENUES</b>              |                  |                  |                  |                |                |                |                |               |
| 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        | -              | -              | -              | -              | -             |
| <b>NET REVENUES</b>          | <b>3,435,926</b> | <b>3,425,728</b> | <b>3,156,657</b> | <b>562,315</b> | <b>337,446</b> | <b>557,910</b> | <b>569,430</b> | <b>11,520</b> |
| <b>EXPENSES</b>              |                  |                  |                  |                |                |                |                |               |
| 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         | -             |
| <b>TOTAL OPERATING COSTS</b> | <b>2,995,100</b> | <b>2,945,367</b> | <b>2,879,307</b> | <b>65,028</b>  | <b>32,514</b>  | <b>65,030</b>  | <b>65,030</b>  | <b>-</b>      |
| <b>NET OPERATING</b>         | <b>440,826</b>   | <b>480,361</b>   | <b>277,350</b>   | <b>497,287</b> | <b>304,932</b> | <b>492,880</b> | <b>504,400</b> | <b>11,520</b> |

PROPOSED

**BEACH PARKING  
2027 BUDGET WORKSHEET**

|       |  | 2023           | 2024           | 2025           | 2026           | 2026           | 2026           | 2027           | 26 EST          |
|-------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
|       |  | ACTUALS        | ACTUALS        | ACTUALS        | BUDGET         | YTD OCT        | ESTIMATE       | PROPOSED       | VARIANCE        |
|       | <b>REVENUE</b>                         |                |                |                |                |                |                |                |                 |
| 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           |
|       | <b>TOTAL REVENUES</b>                  | <b>602,909</b> | <b>576,154</b> | <b>608,630</b> | <b>656,011</b> | <b>567,573</b> | <b>641,236</b> | <b>672,051</b> | <b>30,815</b>   |
|       | <b>EXPENSES</b>                        |                |                |                |                |                |                |                |                 |
|       | <b>WAGES &amp; BENEFITS</b>            |                |                |                |                |                |                |                |                 |
| 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            | -              | -              | -              | -              | -               |
|       | <b>TOTAL WAGES &amp; BENEFITS</b>      | <b>21,784</b>  | <b>20,115</b>  | <b>25,905</b>  | <b>27,786</b>  | <b>36,369</b>  | <b>36,369</b>  | <b>34,264</b>  | <b>2,105</b>    |
|       | <b>SERVICES &amp; SUPPLIES</b>         |                |                |                |                |                |                |                |                 |
| 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              |
|       | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>14,292</b>  | <b>13,518</b>  | <b>16,408</b>  | <b>14,400</b>  | <b>6,367</b>   | <b>6,675</b>   | <b>19,560</b>  | <b>(12,885)</b> |
|       | <b>REPAIRS &amp; MAINTENANCE</b>       |                |                |                |                |                |                |                |                 |
| 76000 | PARKING LOT                            | -              | -              | -              | -              | 2,022          | 2,022          | -              | 2,022           |
|       | <b>TOTAL REPAIRS &amp; MAINTENANCE</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>2,022</b>   | <b>2,022</b>   | <b>-</b>       | <b>2,022</b>    |
|       | <b>OTHER COSTS</b>                     |                |                |                |                |                |                |                |                 |
| 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              |
|       | <b>TOTAL OTHER COSTS</b>               | <b>3,292</b>   | <b>4,706</b>   | <b>5,356</b>   | <b>5,450</b>   | <b>2,380</b>   | <b>4,610</b>   | <b>4,569</b>   | <b>41</b>       |
|       | <b>TOTAL OPERATING COSTS</b>           | <b>39,368</b>  | <b>38,339</b>  | <b>47,668</b>  | <b>47,636</b>  | <b>47,138</b>  | <b>49,676</b>  | <b>58,393</b>  | <b>(8,717)</b>  |
|       | <b>NET OPERATING</b>                   | <b>563,542</b> | <b>537,815</b> | <b>560,962</b> | <b>608,375</b> | <b>520,434</b> | <b>591,560</b> | <b>613,658</b> | <b>22,098</b>   |

**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         |
| <b>TOTAL</b>        | <b>2,441</b> |      | <b>508,690</b> |

**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         |
| <b>TOTAL</b>        | <b>2,450</b> |      | <b>520,310</b> |

PROPOSED

| MARINAS                                |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
|--|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 2027 BUDGET WORKSHEET                  |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
|  |                                   | 2023             | 2024             | 2025             | 2026             | 2026             | 2026             | 2027             | 26 EST          |
|  |                                   | ACTUALS          | ACTUALS          | ACTUALS          | BUDGET           | YTD OCT          | ESTIMATE         | PROPOSED         | VARIANCE        |
| <b>REVENUES</b>                        |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
| <b>TOTAL REVENUES</b>                  |                                   | <b>1,395,194</b> | <b>1,215,338</b> | <b>1,241,256</b> | <b>1,274,610</b> | <b>1,225,511</b> | <b>1,228,482</b> | <b>1,283,165</b> | <b>54,683</b>   |
| <b>COST OF SALES</b>                   |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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           |
| <b>TOTAL COST OF GOODS SOLD</b>        |                                   | <b>999,856</b>   | <b>865,921</b>   | <b>833,196</b>   | <b>841,280</b>   | <b>771,563</b>   | <b>773,954</b>   | <b>780,110</b>   | <b>(6,156)</b>  |
| <b>NET REVENUES</b>                    |                                   | <b>395,338</b>   | <b>349,417</b>   | <b>408,060</b>   | <b>433,330</b>   | <b>453,949</b>   | <b>454,528</b>   | <b>503,055</b>   | <b>48,527</b>   |
| <b>FUEL MARGIN %</b>                   |                                   | <b>16%</b>       | <b>14%</b>       | <b>19%</b>       | <b>17.00%</b>    | <b>19.81%</b>    | <b>19.80%</b>    | <b>23.00%</b>    |                 |
| <b>EXPENSES</b>                        |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| <b>WAGES &amp; BENEFITS</b>            |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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               | -                | -                | -                | -                | -               |
| <b>TOTAL WAGES &amp; BENEFITS</b>      |                                   | <b>79,809</b>    | <b>74,278</b>    | <b>70,660</b>    | <b>92,570</b>    | <b>61,320</b>    | <b>75,041</b>    | <b>94,067</b>    | <b>(19,026)</b> |
| <b>SERVICES &amp; SUPPLIES</b>         |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)         |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>   |                                   | <b>53,602</b>    | <b>53,858</b>    | <b>54,689</b>    | <b>50,575</b>    | <b>28,932</b>    | <b>34,752</b>    | <b>38,119</b>    | <b>(3,367)</b>  |
| <b>REPAIRS &amp; MAINTENANCE</b>       |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 75940                                  | EQUIPMENT                         | 14,518           | 3,445            | 14,418           | 5,000            | 3,034            | 5,052            | 5,000            | 52              |
| <b>TOTAL REPAIRS &amp; MAINTENANCE</b> |                                   | <b>14,518</b>    | <b>3,445</b>     | <b>14,418</b>    | <b>5,000</b>     | <b>3,034</b>     | <b>5,052</b>     | <b>5,000</b>     | <b>52</b>       |
| <b>UTILITIES</b>                       |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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)           |
| <b>TOTAL UTILITIES</b>                 |                                   | <b>7,281</b>     | <b>7,395</b>     | <b>10,996</b>    | <b>10,700</b>    | <b>6,177</b>     | <b>11,749</b>    | <b>15,200</b>    | <b>(3,451)</b>  |
| <b>OTHER COSTS</b>                     |                                   |                  |                  |                  |                  |                  |                  |                  |                 |
| 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              |
| <b>TOTAL OTHER COSTS</b>               |                                   | <b>10,272</b>    | <b>13,479</b>    | <b>11,601</b>    | <b>11,737</b>    | <b>8,944</b>     | <b>18,193</b>    | <b>18,098</b>    | <b>95</b>       |
| <b>TOTAL OPERATING COSTS</b>           |                                   | <b>165,481</b>   | <b>152,455</b>   | <b>162,365</b>   | <b>170,582</b>   | <b>108,407</b>   | <b>144,787</b>   | <b>170,484</b>   | <b>(25,697)</b> |
| <b>NET OPERATING</b>                   |                                   | <b>229,856</b>   | <b>196,962</b>   | <b>245,695</b>   | <b>262,748</b>   | <b>345,542</b>   | <b>309,741</b>   | <b>332,571</b>   | <b>22,830</b>   |

**Marinas  
Selected Budget Details 2027**

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

**MARINAS SLIP RATE HISTORY**

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

PROPOSED

| 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)      |
|                       | <b>TOTAL RESERVES</b> | <b>4,405,571</b> | <b>4,003,492</b> | <b>3,833,321</b> | <b>3,932,588</b> | <b>3,819,217</b> | <b>4,305,236</b> | <b>4,381,476</b> | <b>76,240</b> |

**OCEAN PINES ASSOCIATION, INC.**  
**RESERVES**

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

**CAPITAL SUMMARY  
FY 2026-2027**

| DESCRIPTION                                  | DEPARTMENT       | GENERAL<br>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                 |                     |
| <b>SUB-TOTAL:</b>                            |                  | \$ 5,308,307           | \$ 321,500          |
| <b>TOTAL:</b>                                |                  |                        | <b>\$ 5,629,807</b> |

# 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  
 GOLF/OPS  
  GOLF/MAINT  
 PW/ROADS  
  PW/BULKHEADS  
  PW/CPI  
  PW/GEN MAINT  
 R&P  
  R&P/TENNIS  
  R&P/PARKING  
  R&P/MARINAS  
 AQUATICS  
  POLICE

PREPARED BY: Michelle Hitchens      DEPT HEAD: Michelle Hitchens

PROJECT: Handicap Chair

FOR FY: 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
- FB/YC  FB/BC  FB/CC  FB/TG
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool 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)

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

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Vacuum

FOR FY: 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
- FB/YC  FB/BC  FB/CC  FB/TG
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Pool Furniture

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)

- 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: 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)

- 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: 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  
 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: 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)

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

PREPARED BY: Michelle Hitchens DEPT HEAD: Michelle Hitchens

PROJECT: Concrete Pad at Mumfords Pool

FOR FY: 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
- 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: Justin Hartshorn DEPT HEAD: \_\_\_\_\_

PROJECT: RIDGE 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 RIDGE PICKER

WHY NEEDED?: CURRENT PICKER HAS GOW 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
- FB/YC  FB/BC  FB/CC  FB/TG
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Justin 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, TRUCKS, 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
- FB/YC  FB/BC  FB/CC  FB/TG
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: \_\_\_\_\_

PROJECT: TRIPLEX MOWER REPLACEMENT (3.00.53 JOHN DEERE Z520 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 TRIP 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
- FB/YC  FB/BC  FB/CC  FB/TG
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Justin Hartshorne DEPT HEAD: \_\_\_\_\_

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
- 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: Suslin Hartshorne DEPT HEAD: \_\_\_\_\_

PROJECT: FREGATE 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 FREGATE

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
- GOLF/OPS  GOLF/MAINT
- PW/ROADS  PW/BULKHEADS  PW/CPI  PW/GEN MAINT
- R&P  R&P/TENNIS  R&P/PARKING  R&P/MARINAS
- AQUATICS  POLICE

PREPARED BY: Justin 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 VERIFY AND RUN ALL OUR BLOWERS FOR CLEANUP INSTEAD OF VERIFYING 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)

- 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: 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      Fax # 302-875-0835  
Delmar, DE 19940

**Proposal**

WWW.YODERDOORS.COM      SHIP TO:

| Ocean Pines Associates<br>239 Ocean Parkway<br>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<br>20' 2" x 14' Haas 716<br>Insulated 1-3/4" Thick Door R-Value 16.18<br>Steel Back w/Steel End Caps<br>3" Heavy Duty 15" Radius Track Mntd to Steel | 9,134.00        | 54,804.00                |
| 6  | HDC12S-14' LiftMaster Commercial Trolley Operator<br>Waterproof Sensors   | 2,500.00        | 15,000.00                |
| 6  | Take Down & Remove Existing Doors & Operators   | 700.00          | 4,200.00                 |
|  | Optional:<br>Row of 24" x 12" Lites<br>@ \$650 per Door   |                 |                          |
| Phone 410-641-5694 Ext. 600  |   | E-mail:         | <b>Total \$74,004.00</b> |

### 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: 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**

|   |                   |
|---|-------------------|
| <b><u>Court #1</u></b>  | <b>\$8,850.00</b> |
| Apply one coat of SportMaster sand-filled resurfacer over the court surface.<br>Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)<br>Repair 54' of cracks with Rite/way material |                   |
| <b><u>Court #2</u></b>  | <b>\$8,050.00</b> |
| Apply one coat of SportMaster sand-filled resurfacer over the court surface.<br>Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)<br>Repair 25' of cracks with Rite/way material |                   |
| <b><u>Court #3</u></b>  | <b>\$5,000.00</b> |
| Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)  |                   |
| <b><u>Court #4</u></b>  | <b>\$5,000.00</b> |
| Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)  |                   |
| <b><u>Court #5</u></b>  | <b>\$8,000.00</b> |
| Apply one coat of SportMaster sand-filled resurfacer over the court surface.<br>Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)<br>Repair a couple of bird baths               |                   |
| <b><u>Court #6</u></b>  | <b>\$5,000.00</b> |
| Apply two coats of Conc sand-filled paint over the playing surface.<br>Stripe the court for tennis white lines. (one coat)  |                   |

Inbounds Blue  
Out bounds Forest Green

Quote

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

**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



# Estimate

|          |            |
|----------|------------|
| Date     | Estimate # |
| 9/7/2025 | 685        |

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:

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
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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: 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
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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: 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
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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 throughout 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
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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: 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.