

## ESTIMATE/BUDGET COMPARISON

				25-26 ESTIMATE VS. 26-27 BUDGET
REVENUES	2025-26 BUDGET	2025-26 ESTIMATE	2026-27 BUDGET	
ADMINISTRATION	6,346,598	6,406,210	6,706,717	300,507
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>13,503,099</b>	<b>541,664</b>
BULKHEAD FUNDING	1,199,091	1,199,091	978,974	(220,117)
CAPITAL FUNDING	1,881,635	3,040,200	6,179,807	3,139,607
<b>TOTAL REVENUES</b>	<b>15,927,119</b>	<b>17,200,726</b>	<b>20,661,880</b>	<b>3,461,154</b>
<b>EXPENDITURES</b>				
ADMINISTRATION	759,143	804,387	1,089,475	285,088
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>13,503,099</b>	<b>781,841</b>
BULKHEAD	1,199,091	1,199,091	978,974	(220,117)
CAPITAL FUNDING	1,881,635	3,040,200	6,179,807	3,139,607
<b>TOTAL EXPENDITURES</b>	<b>15,927,119</b>	<b>16,960,549</b>	<b>20,661,880</b>	<b>3,701,331</b>

## DEPARTMENTAL SUMMARY

### BUDGET 2026 - 2027

DEPARTMENTS	REVENUE	EXPENSE	NET	PPO
ADMINISTRATION	6,706,717	1,089,475	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>13,503,099</b>	<b>13,503,099</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>	

PROPOSED

## ASSESSMENT SUMMARY

	2025-26	2026-27	DIFF
	BUDGET	BUDGET	BUDGET
GENERAL OPERATIONS	855	894	39
AMENITY OPERATIONS	(221)	(229)	(8)
<b>SUB-TOTAL</b>	<b>633</b>	<b>665</b>	<b>32</b>
RESERVES	242	250	8
<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	192	20
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>894</b>	<b>39</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	15	-
<b>SUB-TOTAL</b>	<b>242</b>	<b>250</b>	<b>8</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 BALANCE 5/1/26</b>	<b>CONTRIBUTIONS + INTEREST + CASINO FUNDS + SURPLUS TRANSFERS</b>	<b>EXPENDITURES</b>	<b>BALANCE 4/30/27</b>
REPLACEMENT	4,929,552	2,293,200	(5,308,307)	1,914,445
BULKHEADS/WATERWAYS	44,825	1,086,000	(978,974)	151,851
ROADS	1,191,938	582,000	(350,000)	1,423,938
DRAINAGE	273,650	13,000	(200,000)	86,650
NEW CAPITAL	30,903	316,000	(321,500)	25,403
<b>TOTALS</b>	<b>6,470,868</b>	<b>4,290,200</b>	<b>(7,158,781)</b>	<b>3,602,287</b>

# MEMBERSHIP DUES

FISCAL YEAR 2026 - 27

TYPE	FAMILY	COUPLES	INDIVIDUAL	NON-MEMBER FAMILY	NON-MEMBER 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	500,000
DRAINAGE	-
<b>TOTAL FUNDS-CAPITAL ADDITIONS</b>	<b>2,757,200</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>350,000</b>
<b>DRAINAGE CAPITAL</b>	<b>200,000</b>
<b>TOTAL CAPITAL</b>	<b>6,179,807</b>

# USER FEES

FISCAL YEAR 2026 - 27

## SWIM

<b>DAILY - RESIDENTS / OWNERS</b>	
ADULTS (18+)	\$ 13
CHILDREN (5-17)	\$ 11

<b>DAILY - NON-RESIDENTS</b>	
ADULTS (18+)	\$ 18
CHILDREN (5-17)	\$ 16

## RACQUET SPORT

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

## CART RATES

<b>CART FEES</b>	<b>18 HOLES</b>	<b>9 HOLES</b>
<b>MEMBERS</b>	\$ 25	\$ 15
<b>OWNERS - GUESTS</b>	\$ 25	\$ 15

## MEMBERS ONLY

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

	<b>18 HOLES</b>	<b>9 HOLES</b>
OWNERS & GUESTS (WEEKDAY)	\$ 64	\$ 38
OWNERS & GUESTS - AFTER 12 (WEEKDAY)	\$ 54	\$ 33
OWNERS & GUESTS (WEEKEND)	\$ 69	\$ 43
OWNERS & GUESTS - AFTER 12 (WEEKEND)	\$ 59	\$ 38
TWILIGHT - AFTER 3PM (WEEKDAY)	\$ 45	
TWILIGHT - AFTER 3PM (WEEKEND)	\$ 50	

## OTHER FEES FISCAL YEAR 2025-26

<b>TYPE</b>	<b>AMOUNT</b>
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 \$100 per season, or an additional 10% of the rate, whichever is higher.

ASSESSMENT RATE HISTORY					
YEAR	NON-WATER	WATER		WATER NON-BULK	BILLABLE OWNERS
		DIFFERENTIAL	WATER		
1971	50	30	80		
1972	50	30	80		
1973	50	30	80		
1974	50	30	80		
1975	50	30	80		
1976	50	30	80		
1977	50	30	80		
1978	60	30	90		
1979	85	30	115		
1980	103	27	130		
1981	140	45	185		
1982	170	50	220		
1983	215	50	265		
1984	215	50	265		
1985	260	55	315		
1986	305	65	370		
1987	320	100	420		
1988	340	200	540		
1989	340	200	540		
1990	340	250	590	390	
1991	370	400	770	450	
1992	370	400	770	450	
1993	370	400	770	450	
1994	435	400	835	515	6,929
1995	435	400	835	515	6,936
1996	450	400	850	530	6,950
1997	465	400	865	545	6,965
1998	465	400	865	545	7,115
1999	465	400	865	545	7,228
2000	475	400	875	555	7,343
2001	475	400	875	555	7,530
2002	515	410	925	595	7,649
2003	530	410	940	610	7,793
2004	545	410	955	625	7,941
2005	545	410	955	625	8,098
2006	545	450	995	635	8,282
2007	575	450	1,025	665	8,389
2008	725	450	1,175	815	8,427
2009	725	465	1,190	815	8,435
2010	763	465	1,228	853	8,441
2011	808	465	1,273	898	8,442
2012	843	465	1,308	933	8,446
2013	873	465	1,338	963	8,446
2014	914	465	1,379	1,004	8,447
2015	909	465	1,374	999	8,452
2016	921	465	1,386	1,011	8,452
2017	921	465	1,386	1,011	8,452
2018	921	465	1,386	1,011	8,452
2019	951	465	1,416	1,041	8,452
2020	986	465	1,451	1,076	8,452
2021	986	515	1,501	1,076	8,452
2022	996	615	1,611	1,086	8,452
2023	896	615	1,511	986	8,452
2024	883	615	1,498	973	8,452
2025	850	615	1,465	940	8,500
2026	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)	(4,290,200)	15,036
40002	SURPLUS TRANSFER	-	-	-	510,788	-	510,788	510,788	-
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>6,706,717</b>	<b>300,507</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	103,759	(103,621)
	<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>166,259</b>	<b>(166,121)</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	180,028	24,997
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>432,028</b>	<b>(4,579)</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)	(30,000)	20,850
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>405,428</b>	<b>(100,608)</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>1,089,475</b>	<b>(285,088)</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>180,028</b>
Northstar Annual Maintenance	101,813
Microsoft	27,600
Other Computer Service	35,015
Custodial Services	15,600
<b>Bad Debt Expense</b>	
Estimated Assessment Foreclosure write-offs	-
<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>103,759</b>
OPA portion of FAMLl insurance	26,277
Adjusted for January 1 implementation	(17,518)
Profit Sharing 401K (Company Discretionary)	95,000

**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
<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. 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	734,929	(89,940)
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	70,162	(12,372)
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	29,546	(9,305)
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>1,000,230</b>	<b>(129,904)</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	63,500	(9,869)
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>272,850</b>	<b>10,621</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	30,000	(45)
75910	DRAINAGE	156,885	158,443	84,364	150,000	51,699	136,165	175,000	(38,835)
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>355,000</b>	<b>(82,994)</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>63,500</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>175,000</b>
Pipes, stone, fill dirt, seed and erosion control	
<b>Roads &amp; Bridges Repair &amp; Maintenance</b>	<b>100,000</b>
Roadside trimming	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>978,974</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/Repair</b>	<b>20,000</b>
Materials used to fix minor bulkhead problems using in-house labor.	
<b>Bulkhead/Replacement Program</b>	<b>918,384</b>
Sq. ft. @ \$450.00 per sq. ft. Plus \$50,000 for fill, topsoil, sod, permits	
<b>Canal Maintenance</b>	<b>5,000</b>
Costs to maintain the buoy system, aerators, etc.	
<b>Dredging</b>	<b>50,000</b>
Contract to spot dredge various properties	

**OCEAN PINES VOLUNTEER FIRE DEPARTMENT**

		<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY26 Act YTD Oct</b>	<b>FY27 Budget</b>	<b>FY27 vs. 26 Budget</b>	<b>FY27 vs. 25 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
		Haunted House	3,000
<b>Class Instruction Expense</b>	<b>21,500</b>	MD Coastal Bay	5,000
Instructor pymts.	20,000	Community Bike Ride	150
Supplies	1,500	National Night Out	500
		Misc New Events	2,000
		Inflatable Insurance for events	1,000
<b>Program Promotion</b>	<b>250</b>		
Marquee Letters	250	<b>Special Events (Bus Trips)</b>	<b>25,500</b>
		NYC Christmas 2 busses	6,000
<b>Supplies</b>	<b>10,000</b>	Capitals Games	4,500
Office Supplies	8,000	Misc Bus Trips	15,000
Copy Paper	2,000		
<b>Equipment Rental</b>	<b>2,000</b>	<b>Farmer's Market</b>	<b>500</b>
Kept in budget in case a lift rental is needed for any reason in the gym.		Supplies	500
<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 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>\$</b>	<b>187,945</b>

RACQUET SPORT MEMBERSHIP FY 2027 Budget				
	#	RATE		AMOUNT
FAMILY	112	\$ 500	\$	56,000
INDIVIDUAL	184	\$ 300	\$	55,200
JUNIOR	3	\$ 80	\$	240
ASSOCIATE - FAMILY	24	\$ 600	\$	14,400
ASSOCIATE - INDIVIDUAL	64	\$ 380	\$	24,320
ASSOCIATE - JUNIOR	-	\$ 95	\$	-
<b>TOTAL</b>	<b>387</b>		<b>\$</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
<i>(OP pickleball group)</i>	

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

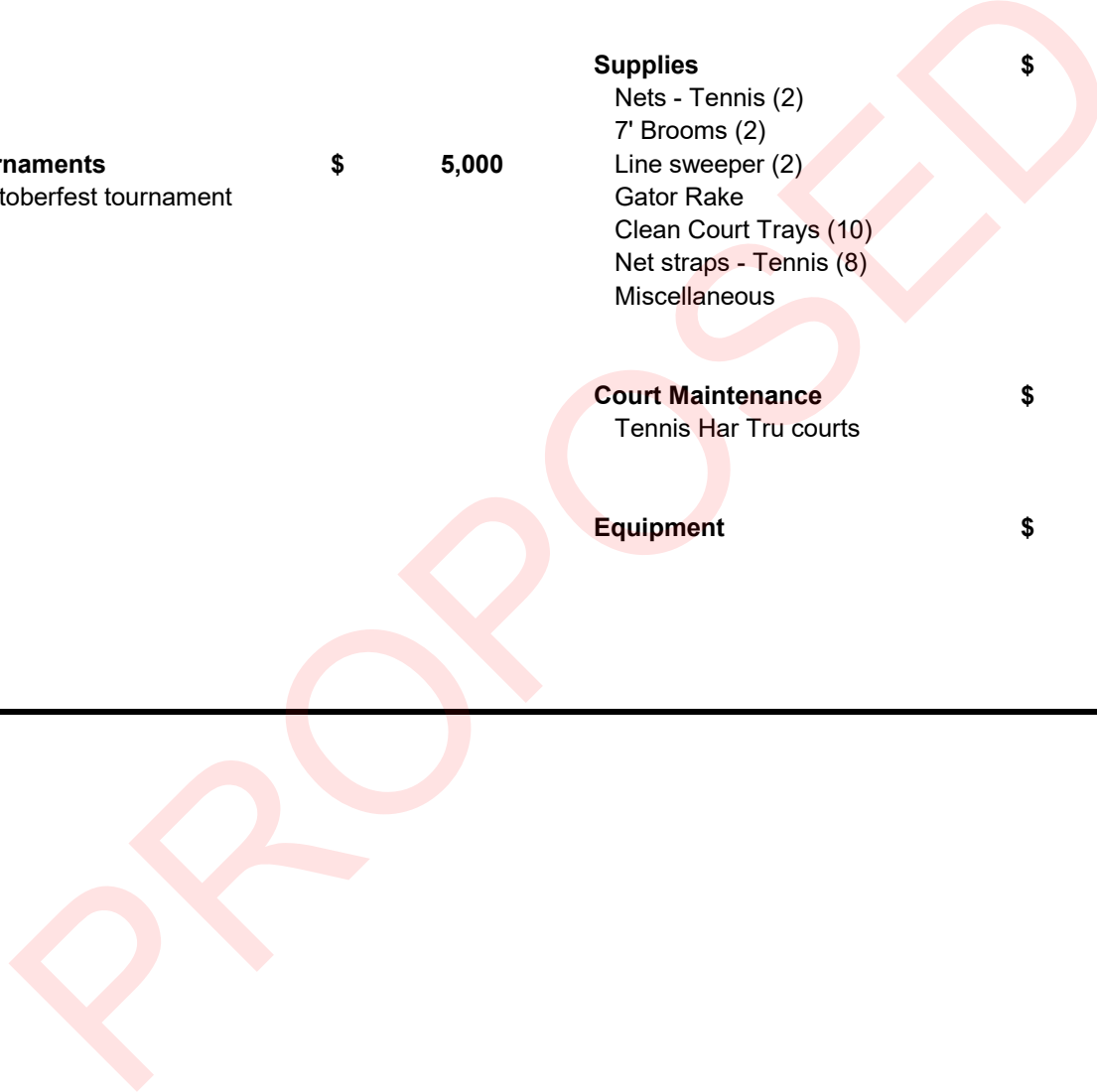
**EXPENSES**

<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>
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AQUATICS									
2027 BUDGET WORKSHEET									
		2023	2024	2025	2026	2026	2026	2027	26 EST
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YTD OCT	ESTIMATE	PROPOSED	VARIANCE
<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**

**EXPENSES**

<b>Computer Supplies</b>	\$	<b>1,000</b>
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>
Lifeguard Staff	\$	8,000
Front Desk Staff	\$	3,500
Supervisor Staff	\$	3,000
(Swimsuits, Rash Guards, Wet Suits, Cotton Clothing, Hats, ETC)		
<b>Supplies</b>	\$	<b>20,800</b>
Office Supplies	\$	5,500
Pool equipment	\$	5,000
Copy Paper	\$	800
Event Items	\$	3,000
First Aid	\$	4,000
Lifeguard Supplies (Whistle, FA Kits)	\$	1,000
AED Batteries/Pads	\$	1,000
Wristbands (Beach Club Pool)	\$	500
Miscellaneous (Miscellaneous ranges from keys to tools etc)		
<b>Chemicals</b>	\$	<b>45,000</b>
Pool Chemicals	\$	45,000
<b>Cleaning Supplies</b>	\$	<b>10,000</b>
Bleach, Comet, Holt Items	\$	10,000
<b>Class Instruction</b>	\$	<b>27,000</b>
Account used to pay the instructors to teach the classes	\$	27,000
<b>Donations</b>	\$	<b>1,000</b>
Doggie Swim - Donation equals daily fees for 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

**REVENUES**

<b>Member Dues</b>		<i>See Membership Tab</i>
<b>Daily Fees</b>	\$	<b>495,437</b>
Daily uses		
<b>Swim Classes</b>	\$	<b>148,500</b>
Swim Lessons		
Private Lessons		
Exercise Classes		
Junior Lifeguard		
<b>Vending</b>	\$	<b>35,000</b>
Food and beverage sold at pools & snack bar		
<b>Facility Rentals</b>	\$	<b>70,150</b>
SDHS Swim Team	\$	5,150
OPST	\$	41,000
Private Parties	\$	20,000
Misc	\$	4,000

**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
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>

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, 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**

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

**BEACH PARKING - MEMBERSHIPS**  
**2027 Budget**

	<b>#</b>	<b>RATE</b>	<b>AMOUNT</b>
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	<u>21</u>	600	<u>12,600</u>
<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>
<b>Fuel Cost</b>	<b>770,000</b>
23% Total Margin	
<b>Contract Services</b>	<b>1,522</b>
Porta-Potty Cleaning	1,000
ADP (Processing & background checks)	522
<b>Credit Cards</b>	<b>30,397</b>
Fees charged to OPA when customers purchase gas or merchandise on their cards.	
<b>Uniforms</b>	<b>1,200</b>
8 employees	
<b>Permits &amp; Licenses</b>	<b>450</b>
Dept. of Ag - Meter registration	150
Traders Licenses	300
<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	1,033,000	30,425
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	500,000	281,460
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>4,290,200</b>	<b>(15,036)</b>

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

	<b>REPLACEMENT</b>	<b>BULKHEADS WATERWAYS</b>	<b>ROADS</b>	<b>DRAINAGE</b>	<b>NEW 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>(1,199,091)</b>				<b>(1,199,091)</b>
<b>CAPITAL ADDITIONS (EST):</b>	<b>(1,937,000)</b>		<b>(200,000)</b>	<b>(200,000)</b>	<b>(323,000)</b>	<b>(2,660,000)</b>
<b>BALANCE APRIL 30,2026 (EST)</b>	<b>4,929,552</b>	<b>44,825</b>	<b>1,191,938</b>	<b>273,650</b>	<b>30,903</b>	<b>6,470,868</b>
<b>TRANSFERS FROM OPERATING FUND</b>						
CONTRIBUTIONS FROM ASSESSMENTS	2,007,200	1,033,000	-	-	-	<b>3,040,200</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		500,000	-		<b>750,000</b>
<b>TRANSFERS TO OPERATING FUND</b>						
OPERATING EXPENSES		(978,974)				<b>(978,974)</b>
CAPITAL ADDITIONS	(5,308,307)		(350,000)	(200,000)	(321,500)	<b>(6,179,807)</b>
<b>BALANCE APRIL 30,2027 (BUD)</b>	<b>1,914,445</b>	<b>151,851</b>	<b>1,423,938</b>	<b>86,650</b>	<b>25,403</b>	<b>3,602,287</b>

**CAPITAL SUMMARY  
FY 2026-2027**

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

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

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 GOLF UNDER MANY REPAIRS AND SOON MAY BECOME COMPLETELY UNUSABLE.

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$15,000.00 GM APPROVAL: \_\_\_\_\_ DATE: \_\_\_\_\_

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

### CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER  
(circle one)

- ADM  ADM/ACCOUNTING  ADM/MARKETING  ADM/MEMBERSHIP  
 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: SHOP / 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 SHOP 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)

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

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

PROJECT: NEW TRACTOR FOR GOLF MAINTENANCE

FOR FY: 2026  NEW  REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: \_\_\_\_\_ DAYS

PROJECT NEEDS TO BE COMPLETE BY: \_\_\_\_\_ DATE

PROJECT TO BE COMPLETED:  IN HOUSE  CONTRACTED OUT

PURPOSE OF PROJECT: WOULD ADD A TRACTOR SO WE CAN MORE EFFICIENTLY RUN ATTACHMENTS.

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

PROJECT DESCRIPTION AND SCOPE:

ESTIMATED COSTS: \$ 50,000.00

GM APPROVAL: \_\_\_\_\_ DATE: \_\_\_\_\_

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

CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER  
(circle one)

- 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  
Delmar, DE 19940

Fax # 302-875-0835

**Proposal**

WWW.YODERDOORS.COM

SHIP TO:

Ocean Pines Associates 239 Ocean Parkway Ocean Pines, MD 21811		1 Firehouse Ln.	
WORK ORDER # 7751	Terms 50% Deposit	Sales Rep KP	Job Name: Public Works
Qty	Description	Each	Total
6	Color: White 20' 2" x 14' Haas 716 Insulated 1-3/4" Thick Door R-Value 16.18 Steel Back w/Steel End Caps 3" Heavy Duty 15" Radius Track Mntd to Steel	9,134.00	54,804.00
6	HDC12S-14' LiftMaster Commercial Trolley Operator Waterproof Sensors	2,500.00	15,000.00
6	Take Down & Remove Existing Doors & Operators	700.00	4,200.00
	Optional: Row of 24" x 12" Lites @ \$650 per Door		
Phone 410-641-5694 Ext. 600		E-mail:	<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. Apply two coats of Conc sand-filled paint over the playing surface. Stripe the court for tennis white lines. (one coat) Repair 54' of cracks with Rite/way material	
<b><u>Court #2</u></b>	<b>\$8,050.00</b>
Apply one coat of SportMaster sand-filled resurfacer over the court surface. Apply two coats of Conc sand-filled paint over the playing surface. Stripe the court for tennis white lines. (one coat) Repair 25' of cracks with Rite/way material	
<b><u>Court #3</u></b>	<b>\$5,000.00</b>
Apply two coats of Conc sand-filled paint over the playing surface. 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. 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. Apply two coats of Conc sand-filled paint over the playing surface. Stripe the court for tennis white lines. (one coat) Repair a couple of bird baths	
<b><u>Court #6</u></b>	<b>\$5,000.00</b>
Apply two coats of Conc sand-filled paint over the playing surface. Stripe the court for tennis white lines. (one coat)	

Inbounds Blue  
Out bounds Forest Green

Quote

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

PREPARED BY: Debbie Donahue      DEPT HEAD: Linda Martin

PROJECT: Bainbridge Playground

FOR FY: 2026       NEW  
  REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: \_\_\_\_\_ DAYS

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

PROJECT TO BE COMPLETED:       IN HOUSE  
  CONTRACTED OUT

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

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

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

ESTIMATED COSTS: 100,000 - 150,000      GM APPROVAL: \_\_\_\_\_      DATE: \_\_\_\_\_

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

# CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER  
(circle one)

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

PREPARED BY: Debbie Donahue DEPT HEAD: Linda Martin

PROJECT: Bridgewater Playground

FOR FY: 2026  NEW  REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: \_\_\_\_\_ DAYS

PROJECT NEEDS TO BE COMPLETE BY: June 2026 DATE

PROJECT TO BE COMPLETED:  IN HOUSE  CONTRACTED OUT

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

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

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

ESTIMATED COSTS: 40,000 - 50,000 GM APPROVAL: \_\_\_\_\_ DATE: \_\_\_\_\_

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

### CAPITAL PROJECT WORKSHEET



DEPARTMENT/COST CENTER  
(circle one)

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

PREPARED BY: Debbie Donahue DEPT HEAD: Linda Martin

PROJECT: Somerset Playground

FOR FY: 2027  NEW  REPLACEMENT (check one)

ESTIMATED TIME FROM START TO FINISH WORK: \_\_\_\_\_ DAYS

PROJECT NEEDS TO BE COMPLETE BY: June 2027 DATE

PROJECT TO BE COMPLETED:  IN HOUSE  CONTRACTED OUT

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

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