

Sun 'N Lake Special Improvement District of Sebring, Florida

All Funds FY 2026-2027 **APPROVED** Budget Summary

AS OF: 9 September 2025	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGETED 2024-2025	REQUESTED 2025-2026	% Increase/ Decrease	PROJECTED for 2026/2027	
Revenue										
General Fund	\$ 3,617,193	\$ 4,430,793	\$ 4,081,595	\$ 4,990,896	\$ 4,493,500	\$ 5,340,000	\$ 6,202,844	14%	\$ 6,500,000	5%
Utility	\$ 2,904,343	\$ 3,107,980	\$ 3,200,980	\$ 3,265,069	\$ 3,355,042	\$ 3,892,500	\$ 4,128,500	6%	\$ 4,250,000	3%
Golf Operations	\$ 2,451,855	\$ 2,630,220	\$ 2,919,015	\$ 2,994,779	\$ 3,266,000	\$ 3,130,033	\$ 3,313,445	6%	\$ 3,600,000	8%
Clubhouse Operations	\$ 891,872	\$ 1,066,900	\$ 1,348,902	\$ 1,573,621	\$ 1,638,000	\$ 1,629,619	\$ 1,756,449	7%	\$ 2,100,000	16%
Transfer IN / Reserves	0	0	0	\$ 1,200,000	0	\$ 550,000	\$ 3,462,150	84%	\$ 3,223,000	-7%
Total District Revenue	\$ 9,865,263	\$ 11,235,893	\$ 11,550,492	\$ 14,024,365	\$ 12,752,542	\$ 14,542,152	\$ 18,863,388	32%	\$ 19,673,000	4%
Expenses										
General Administration	\$ 391,378	\$ 505,074	\$ 473,915	\$ 481,946	\$ 656,499	\$ 1,103,698	\$ 1,804,400	39%	\$ 1,516,700	-19%
Human Resources					\$ 124,000	\$ 245,540	\$ 245,017	0%	\$ 253,650	3%
Finance	\$ 274,400	\$ 264,500	\$ 233,161	\$ 481,946	\$ 656,499	\$ 423,362	\$ 664,728	36%	\$ 707,400	6%
Info Technology						\$ 183,300	\$ 498,932	63%	\$ 510,150	2%
Community Development	\$ 194,565	\$ 165,066	\$ 131,263	\$ 163,974	\$ 124,698	\$ 243,400	\$ 129,289	-88%	\$ 135,800	5%
OPERATIONS-										
OPS Administration							\$ 221,500	100%	\$ 225,200	2%
Public Safety (SEC/Code)	\$ 203,203	\$ 212,360	\$ 211,454	\$ 191,803	\$ 250,835	\$ 379,839	\$ 456,045	17%	\$ 489,800	7%
Permitting	\$ 35,000	\$ 35,000	\$ 40,000	\$ 50,000	\$ 54,600	\$ 113,666	\$ 134,822	16%	\$ 130,050	-4%
Recreation	\$ 250,739	\$ 259,489	\$ 297,976	\$ 294,525	\$ 377,316	\$ 534,714	\$ 661,974	19%	\$ 675,200	2%
PUBLIC WORKS-										
Roads and Maintenance	\$ 1,185,922	\$ 1,007,221	\$ 1,906,173	\$ 1,737,938	\$ 1,626,745	\$ 1,714,885	\$ 1,972,855	13%	\$ 2,091,000	6%
Buildings and Grounds	\$ 298,271	\$ 301,937	\$ 298,499	\$ 315,218	\$ 438,214	\$ 616,181	\$ 658,048	6%	\$ 707,100	7%
Custodial Services						\$ 121,750	\$ 126,892	4%	\$ 126,950	0%
TOTAL	\$ 2,833,478	\$ 2,750,647	\$ 3,592,441	\$ 3,717,350	\$ 4,309,406	\$ 5,680,335	\$ 7,574,502	25%	\$ 7,442,050	-2%
Utility										
Customer Service	\$ 240,679	\$ 241,071	\$ 201,008	\$ 232,838	\$ 286,590	\$ 396,150	\$ 418,500	5%	\$ 432,700	3%
Operations	\$ 1,239,934	\$ 1,243,696	\$ 1,787,990	\$ 2,588,026	\$ 2,402,386	\$ 2,375,345	\$ 2,711,031	12%	\$ 2,985,500	9%
TOTAL	\$ 1,480,613	\$ 1,484,767	\$ 1,988,998	\$ 2,820,864	\$ 2,688,976	\$ 2,771,495	\$ 3,129,531	11%	\$ 3,418,200	8%
Golf/Clubhouse										
General Administration	\$ 773,792	\$ 782,149	\$ 820,478	\$ 870,594	\$ 929,220	\$ 864,827	\$ 862,179	0%	\$ 905,900	5%
Golf Operations	\$ 1,622,082	\$ 1,672,535	\$ 1,820,741	\$ 1,838,017	\$ 2,257,850	\$ 2,518,307	\$ 2,603,596	3%	\$ 2,796,494	7%
Restaurant Operations	\$ 961,724	\$ 1,050,073	\$ 1,235,515	\$ 1,382,424	\$ 1,458,456	\$ 1,570,975	\$ 1,672,404	6%	\$ 1,689,500	1%
TOTAL	\$ 3,357,598	\$ 3,504,757	\$ 3,876,734	\$ 4,091,035	\$ 4,645,526	\$ 4,954,109	\$ 5,138,179	4%	\$ 5,391,894	5%
2025 Capital Projects	\$ 1,235,373	\$ 914,718	\$ 230,800	\$ 2,054,394	\$ 717,000	\$ 1,210,000	\$ 2,605,000	54%	\$ 2,970,000	12%
General Fund	\$ 678,539	\$ 904,024	\$ 78,560	\$ 583,347	\$ 125,000	\$ 735,000	\$ 2,105,000	65%	\$ 1,460,000	-44%
Utility	\$ 556,834	\$ 10,694	\$ 152,240	\$ 499,812	\$ 292,000	\$ 360,000	\$ 465,000	23%	\$ 885,000	47%
Golf/Clubhouse				\$ 971,235	\$ 300,000	\$ 115,000	\$ 930,000	88%	\$ 625,000	-49%
Transfers OUT / IN	\$ (55,426)	\$ 838	\$ 9,790	\$ 932,706	\$ 350,063	\$ 790,063	\$ 450,000	-76%	\$ 450,000	0%
For future Capital project	\$ 422,324			\$ 185,428		\$ 200,000				
For Reserves					\$ 310,063	\$ 200,000	\$ 410,000	51%	\$ 410,000	0%
For Utility	\$ (700,000)									
For Golf/Clubhouse	\$ 222,250	\$ 838	\$ 9,790	\$ 747,278	\$ 40,000	\$ 40,000	\$ 40,000	0%	\$ 40,000	0%
TOTAL EXPENDITURES	\$ 8,851,636	\$ 8,655,727	\$ 9,698,763	\$ 13,616,349	\$ 12,710,971	\$ 15,406,002	\$ 18,897,212	18%	\$ 19,672,144	4%
NET INCOME- End of Year	\$ 1,013,627	\$ 2,580,166	\$ 1,851,729	\$ 408,016	\$ 41,571	\$ (863,850)	\$ (33,824)	-2454%	\$ 856	4051%
Reserves as of 1 OCT 2025	\$ 4,500,000	\$ 4,700,000	\$ 5,000,000	\$ 4,000,000	\$ 4,219,162	\$ 7,800,000	\$ 10,900,000	28%	\$ 13,000,000	16%

Expenses			
2025	2026 Summary		% of Total Budget
	Total Payroll	% of Budget +/-	
\$5,300,000	\$ 6,562,136	19%	42%
\$ 430,000	Total Contracts		58%
	\$ 1,450,000	70%	
\$ 7,943,015	Total Operations		19%
	\$ 9,837,098		
2025	2026 Increase		
\$13,673,015	\$ 15,519,240	12%	

REVIEWED

14-May-25

5-Aug-25

2026		
General Projects		
District Vehicles/Carts	\$ 65,000	
Seal Coat parking areas	\$ 50,000	
Roads Equipment	\$ 150,000	
Street Lights (150 each)	\$ 150,000	
Shelters/benches	\$ 50,000	
Bike Trails	\$ 50,000	
Road resurface	\$ 350,000	
SNL Blvd repairs	\$ 50,000	
3x Gators	\$ 50,000	
Courts resurface	\$ 50,000	
Hog lake Bulkhead	\$ 100,000	
14T Dump	\$ 45,000	
60' Lift	\$ 50,000	
	\$ 1,210,000	
Utility Projects		
Generator Replacement	\$ 35,000	
Auto Flushers	\$ 10,000	
AC Line replacement 3000LF(10%)	\$ 300,000	
Light set	\$ 20,000	
Grinder Pump LS	\$ 70,000	
UNIT 23 Pond PERC	\$ 30,000	
	\$ 465,000	
Golf/Clubhouse		
Cart paths	\$ 10,000	
Rip Rap	\$ 15,000	
100 new Carts	\$ 250,000	
Turtle Greens 18 holes	\$ 475,000	
Reel Grinder	\$ 55,000	
Snack Shack	\$ 25,000	
Replacement Equipment fund	\$ 100,000	
	\$ 930,000	
	for 2026 CIP	\$ 2,605,000
These FUNDS will be transferred in from Reserve CIP		
Into the revenue for 2026		
FUND Transfers		
To Emergency accounts	\$ 50,000	
To Sub surface Account	\$ 50,000	
To Roads Account	\$ 150,000	
To Recreation Account	\$ 10,000	
To Buildings Account	\$ 40,000	
To Equipment Account	\$ 50,000	
To Golf Account	\$ 60,000	
To Golf for swale cutting	\$ 40,000	
	\$ 450,000.00	

Sun 'N Lake Special Improvement District of Sebring, Florida
All Funds FY 2026-2027 FINAL Budget Summary

AS OF: 4 August 2026

AS OF: 4 August 2026	APPROVED 2025-2026	REQUESTED 2026-2027	% Increase/ Decrease	PROJECTED for 2027/2028	
Revenue					
General Fund	\$ 6,202,844	\$ 6,840,000	9%	\$ 7,800,000	12%
Utility	\$ 4,128,500	\$ 5,525,000	25%	\$ 5,800,000	5%
Golf Operations	\$ 3,313,445	\$ 3,345,811	1%	\$ 3,500,000	4%
Clubhouse Operations	\$ 1,756,449	\$ 1,767,976	1%	\$ 2,000,000	12%
Transfer IN / Reserves	\$ 3,462,150	\$ 3,520,000	2%	\$ 2,500,000	-41%
Total District Revenue	\$ 18,863,388	\$ 20,998,787	10%	\$ 21,600,000	3%
EXPENSES					
General Administration	\$ 1,804,400	\$ 2,040,500	12%	\$ 1,958,200	-4%
Human Resources	\$ 245,017	\$ 238,028	-3%	\$ 253,650	6%
Finance	\$ 664,728	\$ 664,811	0%	\$ 716,800	7%
Info Technology	\$ 498,932	\$ 512,600	8%	\$ 529,150	3%
Community Development	\$ 129,289	\$ 124,750	-4%	\$ 126,100	1%
OPERATIONS-					
Parks & Rec Administration	\$ 221,500	\$ 141,500	-57%	\$ 150,850	6%
Public Safety (SEC/Code)	\$ 456,045	\$ 485,525	6%	\$ 492,200	1%
Permitting	\$ 134,822	\$ 86,322	-56%	\$ 140,550	39%
Parks and Recreation	\$ 661,974	\$ 698,974	5%	\$ 700,200	0%
PUBLIC WORKS-					
Roads and Maintenance	\$ 1,972,855	\$ 2,063,855	4%	\$ 2,092,000	1%
Buildings and Grounds	\$ 658,048	\$ 762,140	14%	\$ 834,500	9%
Custodial Services	\$ 126,892	\$ 143,882	12%	\$ 142,450	-1%
TOTAL	\$ 7,574,502	\$ 7,962,887	5%	\$ 7,994,200	0%
Utility					
Customer Service	\$ 418,500	\$ 383,700	-9%	\$ 399,200	4%
Operations	\$ 2,711,031	\$ 2,818,900	4%	\$ 2,887,000	2%
TOTAL	\$ 3,129,531	\$ 3,202,600	2%	\$ 3,286,200	3%
Golf/Clubhouse					
General Administration	\$ 862,179	\$ 887,595	3%	\$ 920,100	4%
Golf Operations	\$ 2,603,596	\$ 2,829,185	8%	\$ 3,168,256	11%
Restaurant Operations	\$ 1,672,404	\$ 1,755,386	5%	\$ 1,791,200	2%
TOTAL	\$ 5,138,179	\$ 5,472,166	6%	\$ 5,879,556	7%
2026 Capital Projects					
General Fund	\$ 1,210,000	\$ 2,105,000	43%	\$ 1,460,000	-44%
Utility	\$ 465,000	\$ 675,000	31%	\$ 885,000	24%
Golf/Clubhouse	\$ 930,000	\$ 1,347,000	31%	\$ 625,000	-116%
Transfers OUT / IN					
For future Capital project	\$ 450,000	\$ 440,000	-2%	\$ 450,000	2%
For Reserves	\$ 410,000	\$ 400,000	-3%	\$ 410,000	2%
For Utility					
For Golf/Clubhouse	\$ 40,000	\$ 40,000	0%	\$ 40,000	0%
TOTAL EXPENDITURES	\$ 18,897,212	\$ 21,204,653	11%	\$ 20,579,956	-3%
NET INCOME- End of Year	\$ (33,824)	\$ 4,134	918%	\$ 1,020,044	100%
Reserves as of 1 OCT 2026	\$ 10,900,000	\$ 12,533,000	13%	\$ 13,500,000	7%

District Capital Projects projected in 2026/2027

2027	
General Projects	
IT- IT Upgrades	\$ 30,000
PW-Roads resurface/sealcoating	\$ 250,000
PW-SNL Blvd repairs	\$ 50,000
IT-IT Security Cameras	\$ 50,000
GM-District Equipment	\$ 150,000
GM-Shell Roads in UNIT 6/7	\$ 150,000
GM-Solar Street Lights (120 each)	\$ 150,000
GM- Granada Lake Trail	\$ 150,000
GM-Fettucine Road Preparations	\$ 150,000
REC-1x Utility Golf Cart/ with Bed	\$ 20,000
REC-Repair/Replace Benches and Shelters	\$ 50,000
GM-Building Upgrades	\$ 55,000
GM-District 24 Pax Van	\$ 50,000
GM-Swales	\$ 100,000
GM- Sidewalks	\$ 25,000
GM- Seawall	\$ 75,000
GM- Banquet Hall	\$ 750,000
	\$ 2,105,000
Utility Projects	
Generator replacement	\$ 20,000
GM-30 year old+ water line replacement	\$ 200,000
GM-AC Line replacement 3000LF (10%)	\$ 300,000
GM-Skid Steer	\$ 60,000
GM-Vehicle (PU Truck)	\$ 40,000
UT-Unit 23 pond bank	\$ 30,000
UT-Composite samplers	\$ 25,000
GM-New wastewater Plant design	\$ 10,000,000
GM- 1 mile of Dry lines in UNIT 6/7	\$ 700,000
	\$ 675,000
Golf/Clubhouse	
PW-Cart paths	\$ 10,000
PW-Rip Rap	\$ 10,000
GM-100 new carts	\$ 177,000
GM-Top Tracer 10 stalls	\$ 500,000
GOLF-Range Picker/Tractor/Sprayer	\$ 100,000
GM-Turtle irrigation	\$ 400,000
GM-Refresh Clubhouse furnishings	\$ 50,000
GM-Replacement Equipment fund	\$ 100,000
	\$ 1,347,000
for 2027 CIP	\$ 4,127,000

Sun 'N Lake Special Improvement District of Sebring, Florida											
All Funds FY 2026-2027 FINAL Budget Summary											
AS OF: 4 August 2026	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGETED 2023-2024	BUDGETED 2024-2025	APPROVED 2025-2026	2025/2026 Actual 9 mth	REQUESTED 2026-2027	% Increase/ Decrease	PROJECTED for 2027/2028
Revenue											
General Fund	\$ 3,617,193	\$ 4,430,793	\$ 4,081,595	\$ 4,990,896	\$ 4,493,500	\$ 5,340,000	\$ 6,202,844	\$ 7,173,881	\$ 6,840,000	9%	\$ 7,800,000 12%
Utility	\$ 2,904,343	\$ 3,107,980	\$ 3,200,980	\$ 3,265,069	\$ 3,355,042	\$ 3,892,500	\$ 4,128,500	\$ 3,681,563	\$ 5,525,000	25%	\$ 5,800,000 5%
Golf Operations	\$ 2,451,855	\$ 2,630,220	\$ 2,919,015	\$ 2,994,779	\$ 3,266,000	\$ 3,130,033	\$ 3,313,445	\$ 2,916,622	\$ 3,345,811	1%	\$ 3,500,000 4%
Clubhouse Operations	\$ 891,872	\$ 1,066,900	\$ 1,348,902	\$ 1,573,621	\$ 1,638,000	\$ 1,629,619	\$ 1,756,449	\$ 1,355,188	\$ 1,767,976	1%	\$ 2,000,000 12%
Transfer IN / Reserves	0	0	0	\$ 1,200,000	0	\$ 550,000	\$ 3,462,150	\$ 3,600,000	\$ 3,520,000	2%	\$ 2,500,000 -41%
Total District Revenue	\$ 9,865,263	\$ 11,235,893	\$ 11,550,492	\$ 14,024,365	\$ 12,752,542	\$ 14,542,152	\$ 18,863,388	\$ 18,727,254	\$ 20,998,787	10%	\$ 21,600,000 3%
EXPENSES											
General Administration	\$ 391,378	\$ 505,074	\$ 473,915	\$ 481,946	\$ 656,499	\$ 1,103,698	\$ 1,804,400	\$ 844,736	\$ 2,040,500	12%	\$ 1,958,200 -4%
Human Resources					\$ 124,000	\$ 245,540	\$ 245,017	\$ 164,088	\$ 238,028	-3%	\$ 253,650 6%
Finance	\$ 274,400	\$ 264,500	\$ 233,161	\$ 481,946	\$ 656,499	\$ 423,362	\$ 664,728	\$ 347,968	\$ 664,811	0%	\$ 716,800 7%
Info Technology						\$ 183,300	\$ 498,932	\$ 327,099	\$ 512,600	8%	\$ 529,150 3%
Community Development	\$ 194,565	\$ 165,066	\$ 131,263	\$ 163,974	\$ 124,698	\$ 243,400	\$ 129,289	\$ 59,983	\$ 124,750	-4%	\$ 126,100 1%
OPERATIONS-											
Parks & Rec Administration							\$ 221,500	\$ 57,968	\$ 141,500	-57%	\$ 150,850 6%
Public Safety (SEC/Code)	\$ 203,203	\$ 212,360	\$ 211,454	\$ 191,803	\$ 250,835	\$ 379,839	\$ 456,045	\$ 254,348	\$ 485,525	6%	\$ 492,200 1%
Permitting	\$ 35,000	\$ 35,000	\$ 40,000	\$ 50,000	\$ 54,600	\$ 113,666	\$ 134,822	\$ 64,480	\$ 86,322	-56%	\$ 140,550 39%
Parks and Recreation	\$ 250,739	\$ 259,489	\$ 297,976	\$ 294,525	\$ 377,316	\$ 534,714	\$ 661,974	\$ 347,968	\$ 698,974	5%	\$ 700,200 0%
PUBLIC WORKS-											
Roads and Maintenance	\$ 1,185,922	\$ 1,007,221	\$ 1,906,173	\$ 1,737,938	\$ 1,626,745	\$ 1,714,885	\$ 1,972,855	\$ 1,019,032	\$ 2,063,855	4%	\$ 2,092,000 1%
Buildings and Grounds	\$ 298,271	\$ 301,937	\$ 298,499	\$ 315,218	\$ 438,214	\$ 616,181	\$ 658,048	\$ 400,427	\$ 762,140	14%	\$ 834,500 9%
Custodial Services						\$ 121,750	\$ 126,892	\$ 79,794	\$ 143,882	12%	\$ 142,450 -1%
TOTAL	\$ 2,833,478	\$ 2,750,647	\$ 3,592,441	\$ 3,717,350	\$ 4,309,406	\$ 5,680,335	\$ 7,574,502	\$ 3,967,891	\$ 7,962,887	5%	\$ 7,994,200 0%
Utility											
Customer Service	\$ 240,679	\$ 241,071	\$ 201,008	\$ 232,838	\$ 286,590	\$ 396,150	\$ 418,500	\$ 169,858	\$ 383,700	-9%	\$ 399,200 4%
Operations	\$ 1,239,934	\$ 1,243,696	\$ 1,787,990	\$ 2,588,026	\$ 2,402,386	\$ 2,375,345	\$ 2,711,031	\$ 1,388,502	\$ 2,818,900	4%	\$ 2,887,000 2%
TOTAL	\$ 1,480,613	\$ 1,484,767	\$ 1,988,998	\$ 2,820,864	\$ 2,688,976	\$ 2,771,495	\$ 3,129,531	\$ 1,558,360	\$ 3,202,600	2%	\$ 3,286,200 3%
Golf/Clubhouse											
General Administration	\$ 773,792	\$ 782,149	\$ 820,478	\$ 870,594	\$ 929,220	\$ 864,827	\$ 862,179	\$ 566,462	\$ 887,595	3%	\$ 920,100 4%
Golf Operations	\$ 1,622,082	\$ 1,672,535	\$ 1,820,741	\$ 1,838,017	\$ 2,257,850	\$ 2,518,307	\$ 2,603,596	\$ 1,642,464	\$ 2,829,185	8%	\$ 3,168,256 11%
Restaurant Operations	\$ 961,724	\$ 1,050,073	\$ 1,235,515	\$ 1,382,424	\$ 1,458,456	\$ 1,570,975	\$ 1,672,404	\$ 1,251,887	\$ 1,755,386	5%	\$ 1,791,200 2%
TOTAL	\$ 3,357,598	\$ 3,504,757	\$ 3,876,734	\$ 4,091,035	\$ 4,645,526	\$ 4,954,109	\$ 5,138,179	\$ 3,460,813	\$ 5,472,166	6%	\$ 5,879,556 7%
2026 Capital Projects	\$ 1,235,373	\$ 914,718	\$ 230,800	\$ 2,054,394	\$ 717,000	\$ 1,210,000	\$ 2,605,000	\$ 2,108,183	\$ 4,127,000	37%	\$ 2,970,000 -39%
General Fund	\$ 678,539	\$ 904,024	\$ 78,560	\$ 583,347	\$ 125,000	\$ 735,000	\$ 1,210,000	\$ 1,557,051	\$ 2,105,000	43%	\$ 1,460,000 -44%
Utility	\$ 556,834	\$ 10,694	\$ 152,240	\$ 499,812	\$ 292,000	\$ 360,000	\$ 465,000	\$ 551,132	\$ 675,000	31%	\$ 885,000 24%
Golf/Clubhouse				\$ 971,235	\$ 300,000	\$ 115,000	\$ 930,000	\$ -	\$ 1,347,000	31%	\$ 625,000 -116%
Transfers OUT / IN	\$ (55,426)	\$ 838	\$ 9,790	\$ 932,706	\$ 350,063	\$ 790,063	\$ 450,000	\$ 1,100,000	\$ 440,000	-2%	\$ 450,000 2%
For future Capital project	\$ 422,324			\$ 185,428	\$ 200,000	\$ 200,000	\$ 200,000	\$ 500,000			
For Reserves					\$ 310,063	\$ 200,000	\$ 410,000	\$ 450,000	\$ 400,000	-3%	\$ 410,000 2%
For Utility	\$ (700,000)							\$ 150,000			
For Golf/Clubhouse	\$ 222,250	\$ 838	\$ 9,790	\$ 747,278	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	0%	\$ 40,000 0%
TOTAL EXPENDITURES	\$ 8,851,636	\$ 8,655,727	\$ 9,698,763	\$ 13,616,349	\$ 12,710,971	\$ 15,406,002	\$ 18,897,212	\$ 12,195,247	\$ 21,204,653	11%	\$ 20,579,956 -3%
NET INCOME- End of Year	\$ 1,013,627	\$ 2,580,166	\$ 1,851,729	\$ 408,016	\$ 41,571	\$ (863,850)	\$ (33,824)	\$ 6,532,007	\$ 4,134	918%	\$ 1,020,044 100%
Reserves as of 1 OCT 2026	\$ 4,500,000	\$ 4,700,000	\$ 5,000,000	\$ 4,000,000	\$ 4,219,162	\$ 7,800,000	\$ 10,900,000	\$ 13,000,000	\$ 12,533,000	13%	\$ 13,500,000 7%

2026	2027 Summary		% of Total Budget
	Total Payroll	% of Budget +/-	
\$6,700,000	\$ 7,050,000	5%	33%
	Total Contracts/CIP	21%	
\$ 3,000,000	\$ 3,800,000		56%
	Total Operations	23%	
\$ 9,837,098	\$ 12,700,000		
2025	2026 Increase		
\$19,537,098	\$ 21,220,006	8%	

2027

General Projects	
IT- IT Upgrades	\$ 30,000
PW-Roads resurface/sealcoating	\$ 250,000
PW-SNL Blvd repairs	\$ 50,000
IT-IT Security Cameras	\$ 50,000
GM-District Equipment	\$ 150,000
GM-Shell Roads in UNIT 6/7	\$ 150,000
GM-Solar Street Lights (120 each)	\$ 150,000
GM- Granada Lake Trail	\$ 150,000
GM-Fettucine Road Preparations	\$ 150,000
REC-1x Utility Golf Cart/ with Bed	\$ 20,000
REC-Repair/Replace Benches and Shelters	\$ 50,000
GM-Building Upgrades	\$ 55,000
GM-District 24 Pax Van	\$ 50,000
GM-Swales	\$ 100,000
GM- Sidewalks	\$ 25,000
GM- Seawall	\$ 75,000
GM- Banquet Hall	\$ 750,000
	\$ 2,105,000

Utility Projects	
Generator replacement	\$ 20,000
GM-30 year old+ water line replacement	\$ 200,000
GM-AC Line replacement 3000LF (10%)	\$ 300,000
GM-Skid Steer	\$ 60,000
GM-Vehicle (PU Truck)	\$ 40,000
UT-Unit 23 pond bank	\$ 30,000
UT-Composite samplers	\$ 25,000
GM-New wastewater Plant design	\$ 10,000,000
GM- 1 mile of Dry lines in UNIT 6/7	\$ 700,000
	\$ 675,000

Golf/Clubhouse	
PW-Cart paths	\$ 10,000
PW-Rip Rap	\$ 10,000
GM-100 new carts	\$ 177,000
GM-Top Tracer 10 stalls	\$ 500,000
GOLF-Range Picker/Tractor/Sprayer	\$ 100,000
GM-Turtle irrigation	\$ 400,000
GM-Refresh Clubhouse furnishings	\$ 50,000
GM-Replacement Equipment fund	\$ 100,000
	\$ 1,347,000

for 2027 CIP	\$ 4,127,000
TO/FROM WASTEWATER RESERVE FUND	

FUND Transfers		Start of year
		In Accounts
To Emergency accounts	\$ 50,000	\$ 2,803,000
To Sub surface Account	\$ 50,000	\$ 1,100,000
To Roads Account	\$ 150,000	\$ 1,100,000
To Recreation Account	\$ 10,000	\$ 700,000
To Buildings Account	\$ 40,000	\$ 1,200,000
To Equipment Account	\$ 40,000	\$ 1,300,000
To Golf Account	\$ 60,000	\$ 330,000
To Golf for swale cutting	\$ 40,000	
Wastewater reserves	\$ 2,000,000	\$ 4,000,000
	\$ 440,000.00	\$ 12,533,000

Wastewater	\$ 4,000,000
Reserves TOTAL	\$ 12,533,000

NOTES

Revenue-

We expect + 200 more houses in the District generating \$170K more assessments

We are recovering past due assessemnts and DEBT expecting +\$500K

we expect 300+ new utility customers generating \$300K more revenue

we DID NOT raise assessments for the past 4 years (24/25/26/27)

we are in year 4 of the 5 year 6.5% utility rate raise generating \$250K

we have 250 permits/fees active generating \$1M annually

we have \$250K, on average, being generated by the new water meters

Increase in Estoppel Reneuve of +\$30K

Expenses

The \$15 State mandate will cost \$350K to meet deadline

4 new potential hires(2x REC/ 2x MAINT)- cost \$200K

Investment in the reserves at \$410K

Capital projects costing \$4.1M

3% COLA and 2% merit costing \$250K

Staff REORG causes past comparisons to be skewed

Adjusted since 4 AUG

Comes from the wastewater Reserves or a GRANT

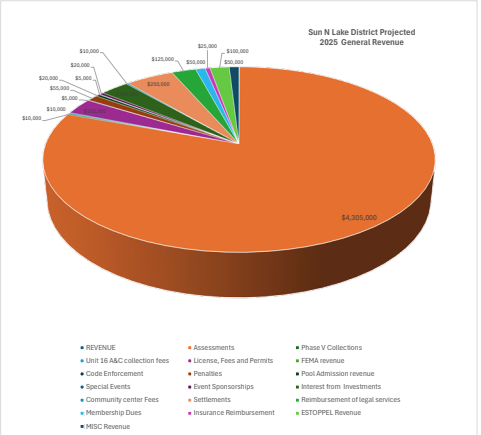
*** TOTAL Revenue Excludes the ~\$2M for the special wastewater fee	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	Approved 2025-2026 Actual 9 Mth	Requested 2026-2027 ***	% Increase/ Decrease	PROJECTED 2027/2028 ***	% Increase/ Decrease
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		YTD				
	2023	2024	2025	2026	2027	
General Fund	\$ 4,990,896	\$ 4,493,500	\$ 6,487,580	\$ 6,205,000	\$ 8,000,000	
Utility Department	\$ 3,100,000	\$ 3,430,040	\$ 3,590,142	\$ 4,338,500	\$ 5,000,000	
Govt/Charities	\$ 4,100,000	\$ 4,600,000	\$ 3,800,000	\$ 4,887,569	\$ 5,000,000	
Banquets	\$ 268,290	\$ 344,000	\$ 309,553	\$ 500,000	\$ 500,000	
			\$ 10,877,284	\$ 17,829,189	\$ 18,500,000	

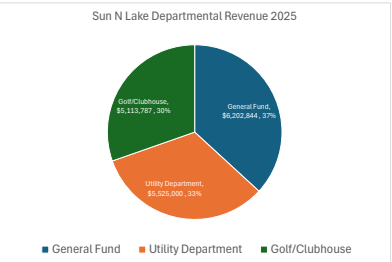
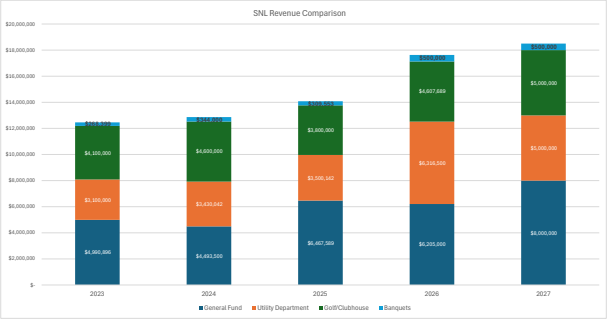
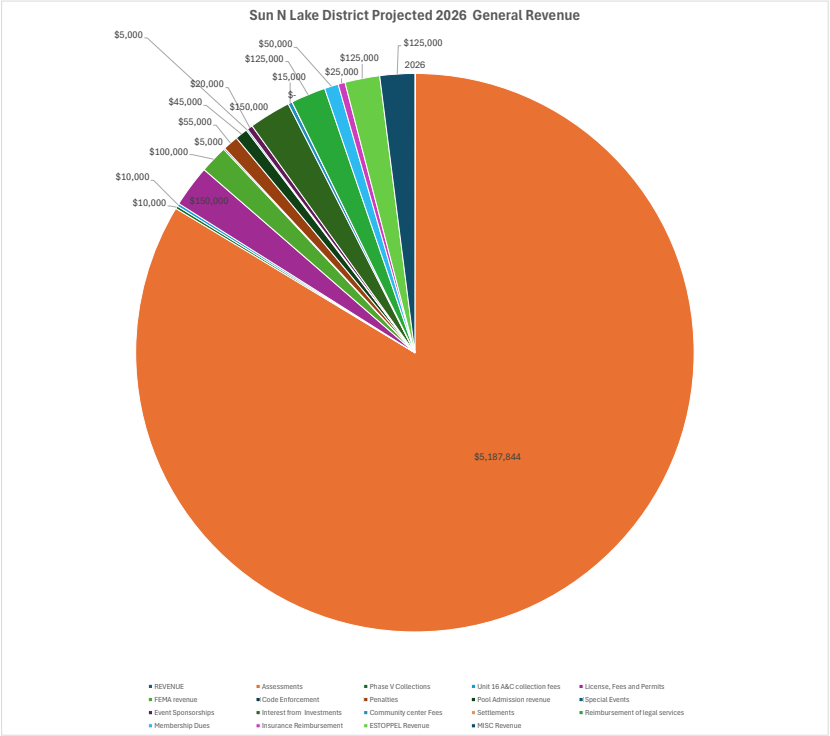
Add WWTP collect	\$	20,532,227
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REVENUE	2021
Assessments	\$ 4,305,000
Phase V Collections	\$ 10,000
Unit 16 AMC collection fees	\$ 10,000
License, Fees and Permits	\$ 150,000
REMA revenue	\$
Code Enforcement	\$ 5,000
Penalties	\$ 20,000
Pool Admission revenue	\$ 50,000
Special Events	\$ 5,000
Event Sponsorships	\$ 20,000
Interest from Investments	\$ 150,000
Community center Fees	\$ 10,000
Settlements	\$ 250,000
Reimbursement of legal services	\$ 125,000
Membership Dues	\$ 50,000
Insurance Reimbursement	\$ 25,000
ESTOPPEL Revenue	\$ 100,000
MISC Revenue	\$ 50,000

ASSESSMENTS	2020
Phase V Collections	\$ 5,187,844
Unit 16 A/C collection fees	\$ 10,000
License, Fees and Permits	\$ 150,000
FEMA revenue	\$ 100,000
Penalties	\$ 45,000
Pool Admission revenue	\$ 35,000
Special Events	\$ 5,000
Event Sponsorships	\$ 20,000
Interest from Investments	\$ 150,000
Community center Fees	\$ 15,000
Reimbursements	\$ -
Reimbursement of legal services	\$ 125,000
Membership Dues	\$ 50,000
Insurance Reimbursement	\$ 25,000
ESTOPPEL Revenue	\$ 125,000
MISC Revenue	\$ 125,000



General Fund	\$	6,202,844
Utility Department	\$	5,525,000
Golf Clubhouse	\$	5,113,787



ACCOUNT NUMBER		DESCRIPTION	\$2.1M CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	APPROVED 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/Decrease	PROJECTED 2027/2028	
ADMINISTRATION EXPENDITURES															
001-512001-51302 Payroll-Salaries				\$ 88,309	\$ 105,464	\$ 79,504	\$103,533	\$214,922	\$ 215,045	\$ 395,000	\$ 93,342	\$ 640,000	38%	\$ 660,000	3%
				GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, Board secretary	GM, Board secretary, AGM,BQ Mgr, PM	GM, AGM,PM, BQ Mgr, Board secretary	GM, Clerk, 2x A2GM,PIO, PM, 2x Media, Events Manager,Events		GM, Clerk, 2x A2GM,PIO, PM, 2x Media, Events Manager,Events	
		General Manager (50%) (Contract)(\$185K)	95,000												
		District CLERK (100%)	45,000								\$ 93,342.00				
		Media team (1) FTE 1 (PTE)	90,000												
		Project Manager	55,000												
		Public Information Officer	65,000												
		A2GM split w/ Utility (50%)	35,000												
		Community Engagement Officer	55,000												
		Events specialist	45,000												
		A2GM split w/ Utility (50%) Projects	35,000												
		Overtime Consolidated for ALL	40,000												
		Pending COLA (3%)	20,000												
		Merit Increases	60,000												
		Subtotal	640,000												
001-511001-51302 P/R Board of Supervisors(Pay/Tmg)				\$ 17,700	\$ 17,700	\$ 17,400	\$ 17,700	\$ 17,700	\$ 16,500	\$ 18,000	\$ 12,000	\$ 20,000	10%	\$ 21,000	5%
001-521001-51302 FICA Taxes				\$ 8,375	\$ 9,730	\$ 8,347	\$ 9,196	\$ 17,796	\$ 17,140	\$ 25,000	\$ 6,786	\$ 20,000	-25%	\$ 31,000	35%
001-522020-51302 Retirement Benefits				\$ 7,527	\$ 6,199	\$ 2,283	\$ 2,415	\$ 12,895	\$ 9,639	\$ 22,000	\$ 5,185	\$ 15,000	-47%	\$ 26,000	42%
001-523001-51302 Life and Health Insurance				\$ 19,223	\$ 17,213	\$ 8,738	\$ 18,231	\$ 34,388	\$ 39,455	\$ 35,000	\$ 20,155	\$ 45,000	22%	\$ 46,500	3%
001-524001-51302 Workers' Compensation				\$ 1,972	\$ 2,065	\$ 2,044	\$ 2,211	\$ 4,298	\$ 4,500	\$ 3,500	\$ 1,841	\$ 3,500	0%	\$ 3,500	0%
001-525001-51302 Unemployment Compensation				\$ 78	\$ 2,078	\$ -	\$ -	\$ 2,500	\$ 125	\$ 1,000	\$ -	\$ 2,000	50%	\$ 2,100	5%
001-531175-51302 Legal Fees(LLW)				\$ 63,930	\$ 49,031	\$ 66,823	\$ 75,711	\$ 75,000	\$ 250,276	\$ 150,000	\$ 167,911	\$ 175,000	14%	\$ 175,000	0%
001-531177-51302 Legal Fees - Foreclosures & Liens				\$ 24,587	\$ 49,688	\$ 107,600	\$ 97,509	\$ 100,000	\$ 64,827	\$ 100,000	\$ 208,209	\$ 125,000	20%	\$ 125,000	0%
001-531028-51302 Other Legal Services									\$ 18,445	\$ 50,000		\$ 75,000	33%	\$ 50,000	-50%
001-531013-51302 ProfServ-Engineering				\$ 16,645	\$ 13,695	\$ 10,725	\$ 12,129	\$ -	\$ 11,753	\$ 25,000	\$ 13,865	\$ 25,000	0%	\$ 25,000	0%
001-534393-51302 IT Support (TO IT)				\$ 26,197	\$ 18,839	\$ 46,646	\$ 31,559	\$ 35,000	\$ 86,320						
001-531075-51302 ProfServ-Consultants(Troon+)				\$ 24,371	\$ 42,488	\$ 32,695	\$ 14,730	\$ 30,000	\$ 90,000	\$ 145,000	\$ 80,000	\$ 120,000	-21%	\$ 145,000	17%
001-534002-51302 Contractual Labor										\$ 10,000	\$ -	\$ 15,000	33%	\$ 15,000	0%
001-540008-51302 Travel & Training				\$ 426	\$ -	\$ 3,580	\$ 3,682	\$ 3,500	\$ 6,055	\$ 12,000	\$ 11,083	\$ 25,000	52%	\$ 22,000	-14%
001-541003-51302 Communication - Telephone (TO IT)				\$ 5,863	\$ 6,154	\$ 5,799	\$ 7,170	\$ 7,500	\$ 65,378						
001-541010-51302 Postage				\$ 143	\$ 671	\$ 721	\$ 312	\$ 1,000	\$ 792	\$ 1,500	\$ 873	\$ 2,500	40%	\$ 2,600	4%
001-543048-51302 Utilities				\$ 11,203	\$ 10,434	\$ 11,486	\$ 11,862	\$ 12,500	\$ 19,227	\$ 15,000	\$ 14,627	\$ 17,000	12%	\$ 18,000	6%
001-544025-51302 Rentals & Leases				\$ 8,252	\$ 8,040	\$ 8,116	\$ 4,179	\$ 9,500	\$ 22,859	\$ 17,000	\$ 14,115	\$ 17,000	0%	\$ 17,500	3%
001-545010-51302 Liability/Property Insurance				\$ 17,826	\$ 18,756	\$ 21,328	\$ 21,687	\$ 30,000	\$ 46,596	\$ 85,000	\$ 37,629	\$ 100,000	15%	\$ 85,000	-18%
001-547005-51302 Printing and Stationery				\$ -	\$ -	\$ 338	\$ 5,172	\$ 3,500	\$ 1,828	\$ 5,000	\$ 2,211	\$ 6,000	17%	\$ 4,500	-33%
001-548002-51302 Legal Advertising				\$ 3,623	\$ 2,077	\$ 3,113	\$ 2,046	\$ 3,500	\$ 4,193	\$ 5,000	\$ 2,564	\$ 10,000	50%	\$ 4,500	-122%
001-548005-51302 Promotions				\$ 6,934	\$ 6,001	\$ 6,585	\$ -	\$ 7,000	\$ 1,284	\$ 10,000	\$ 56	\$ 15,000	33%	\$ 15,000	0%
001-549999-51302 Miscellaneous Expenses				\$ -	\$ 83,574	\$ 881	\$ -	\$ -	\$ 30,748	\$ 5,000	\$ 9,437	\$ 15,000	67%	\$ 11,000	-36%
001-549067-51302 Hurricane PREP/Expense									\$ 215,862	\$ 2,500	\$ 12,188	\$ 10,000	75%	\$ 6,000	-67%
001-551001-51302 Office Expense				\$ 32,319	\$ 29,111	\$ 22,191	\$ 34,017	\$ 25,000	\$ -	\$ 5,000	\$ 5,060	\$ 7,500	33%	\$ 6,000	-25%
001-540004-51302 Fuel, Gasoline and Oil									\$ 111	\$ 1,200	\$ 574	\$ 1,500	20%	\$ 2,000	25%
001-552028-51302 Uniforms				\$ 1,177	\$ 939	\$ -	\$ -	\$ 1,500	\$ 665	\$ 1,100	\$ 146	\$ 2,500	56%	\$ 3,000	17%
001-554020-51302 Dues, Licenses, Subscriptions				\$ 4,697	\$ 5,128	\$ 6,972	\$ 6,894	\$ 7,500	\$ 56,035	\$ 15,000	\$ 21,128	\$ 20,000	25%	\$ 17,000	-18%
001-561001-51302 Land									\$ 90,264	\$ 100,000	\$ 22,674	\$ 100,000	0%	\$ 75,000	-33%
001-549181-51302 GM Community/Staff Engagement									\$ 15,181	\$ 15,000	\$ 12,619	\$ 20,000	25%	\$ 22,000	9%
001-549182-51302 HOLIDAY expenses									\$ 796	\$ 10,000	\$ 1,094	\$ 15,000	33%	\$ 16,000	6%
001-551014-51302 Office Fixtures									\$ 3,814	\$ 15,000	\$ 2,825	\$ 15,000	0%	\$ 18,000	17%
001-551002-51302 Office Supplies									\$ 27,675	\$ 29,600	\$ 18,428	\$ 35,000	15%	\$ 40,000	13%
ACCT ##### PIO Team										\$ 25,000	\$ 68,783	\$ 15,000	100%	\$ 12,000	-25%
ACCT ##### Project Manager Team												\$ 5,000	100%	\$ 17,000	71%
ACCT ##### A2GM team												\$ 15,000	100%	\$ 22,000	32%
ACCT ##### Community Engagement team												\$ 15,000	100%	\$ 12,000	-25%
ACCT ##### 250th USA Birthday															
001-549188-51302 The Wall That Heals 2025									\$ 14,840						
001-549185-51302 50th Anniversary									\$ 2,829						
#564201 Banquet Hall CAPITAL PROJECT									\$ 10,743	\$ 250,000	\$ 8,360	\$ 150,000	93%	\$ 35,000	-329%
####564202 NEW Swimming pool									\$ 10,045	\$ 150,000	\$ 509,925	\$ 51,000	80%		
####564043 Capital Outlay									\$ 13,334	\$ 50,000	\$ 331,876	\$ 75,000	82%	\$ 150,000	50%
TOTAL ADMINISTRATION				\$ 391,378	\$ 505,074	\$ 473,915	\$481,946	\$656,499	\$ 1,485,179	\$ 1,804,400	\$ 1,717,569	\$ 2,040,500	12%	\$ 1,958,200	-4%
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	APPROVED 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/Decrease	PROJECTED 2027/2028	

2026	2027 Summary	
\$ 319,544.00	Total Payroll- (10 pax)	\$ 745,500 233%
	(10) GM, Clerk, 2x A2GM,PIO, PM, 2x Media, Public Engagement ,Events	
\$ 633,595	Total Contracts	\$ 620,000 98%
\$ 510,849	Total Operations	\$ 677,500 133%
\$1,804,400	\$ 2,043,000	113%

Projected REVENUE 2026/27		2025/2026	2024/2025
Assessments	\$ 5,500,000.00	\$ 4,087,500.00	\$ 3,515,407.00
Interest Investments	\$ 150,000.00	\$ 75,000.00	\$ 49,979.00
Land development	\$ 250,000.00	\$ 15,978.00	\$ 50,000.00
Insurance REIMB	\$ 50,000.00	\$ 59,040.00	\$ 110,000.00
MISC Revenue	\$ 785,000.00	\$ 9,881.00	\$ 439,007.00
Bond Collection Fees	\$ 15,000.00	\$ 15,000.00	\$ 4,571.00

Increase in 2027		\$ 6,750,000.00	\$ 4,262,399.00	\$ 4,168,964.00
18%				
Total MERIT Increase	\$ 94,270.00			
TOTAL Travel and Training	\$ 56,000.00			

TRNG Planned-			
FASD Annual Conference	\$ 7,500.00		
FASD Qtrly Fall meeting	\$ 2,500.00		
ICMA Conference	\$ 7,500.00		
MISC Courses	\$ 2,500.00		
		\$ 20,000.00	
Subscriptions/Contracts	Troon	\$ 120,000.00	
	Legal	\$ 175,000.00	
GPS?	FASD	\$ 1,000.00	
What Else?	Go Gov APP	\$ 4,500.00	
	ICMA	\$ 4,000.00	
	AAME	\$ 600.00	

CAPITAL PROJECTS PROJECTED		\$ 305,100.00
General Projects		
IT- IT Upgrades	\$ 30,000	
PW-Roads resurface/sealcoating	\$ 250,000	
PW-SNL Blvd repairs	\$ 50,000	
IT-IT Security Cameras	\$ 50,000	
GM-District Equipment	\$ 150,000	
GM-Shell Roads in UNIT 6/7	\$ 150,000	
GM-Solar Street Lights (120 each)	\$ 150,000	
GM- Granada Lake Trail	\$ 150,000	
GM-Fettucine Road Preparations	\$ 150,000	
REC-1x Utility Golf Cart/ with Bed	\$ 20,000	
REC-Repair/Replace Benches and Shelters	\$ 50,000	
GM-Building Upgrades	\$ 55,000	
GM-District 24 Pax Van	\$ 50,000	
GM-Swales	\$ 100,000	
GM- Sidewalks	\$ 25,000	
GM- Seawall	\$ 75,000	
GM- Banquet Hall	\$ 750,000	

	\$ 2,105,000
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ACCOUNT NUMBER DESCRIPTION			216,550.00	226,800.00	363,414	275,000	197,000	250,000	29% = to 4th & 268,960 5th employee					
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
FINANCE EXPENDITURES			4 employees all@ 80/20 split	4 employees all@ 80/20 split	3 employees	2 employees	2 employees	3 employees	4 employees	4 Employees	5 employees		5 employees	
001-512001-51308 Payroll-Salaries			\$ 216,550	\$ 226,800	\$ 238,414	\$150,000	\$122,000	\$ 180,961	\$ 221,113	\$134,149	\$ 265,361	32%	\$ 275,000	4%
	Finance Director	84,408												
	Finance Specialist	52,956												
	Accounting Specialist 17.50	36,400												
	Property Transaction Specialist	43,597												
	Accountant (PT)	35,000												
	Cost-of Living Increases (3%)	6,500												
	Merit Increases	6,500												
Subtotal		265,361												
001-521001-51308 FICA Taxes			\$ 10,541	\$ 11,640	\$ 5,256	\$ 8,626	\$ 10,385	\$ 16,000	\$ 16,915	\$ 9,732	\$ 20,300	17%	\$ 21,000	3%
001-522020-51308 Retirement Benefits			\$ 8,710	\$ 9,902	\$ 2,793	\$ 2,820	\$ 8,901	\$ 8,000	\$ 10,000	\$ 4,452	\$ 10,000	0%	\$ 10,000	0%
001-523001-51308 Life and Health Insurance			\$ 1,972	\$ 1,893	\$ 2,044	\$ 2,211	\$ 2,543	\$ 35,000	\$ 35,000	\$ 41,845	\$ 35,000	0%	\$ 35,000	0%
001-524001-51308 Workers' Compensation			\$ 250	\$ 250	\$ 250	\$ 250	\$ 300	\$ 300	\$ 400	\$ 210	\$ 400	0%	\$ 350	-14%
001-525001-51308 Unemployment Compensation			\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 250	\$ -	\$ 250	0%	\$ 300	17%
001-552028-51308 Uniforms			\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 600	\$ 750	\$ 80	\$ 750	0%	\$ 750	0%
001-551001-51308 Office Expense			\$ 13,323	\$ 13,141	\$ 6,906	\$ 19,347	\$ 13,000							
001-534393-51308 IT Support (Encode-Assessments) TO IT			\$ 15,949	\$ 14,769	\$ 19,458	\$ 22,998	\$ 15,000	\$ 39,000						
001-532006-51308 FinancaI/Recording services (Inframark)					\$ 120,000	\$ 120,000	\$ 75,000	\$ 75,000	\$ 60,000	\$ 52,595	\$ 60,000	0%	\$ 60,000	0%
001-534002-51308 Contractual Labor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000						
001-549142-51308 Bank fees								\$ 7,200	\$ 4,000	\$ 4,820	\$ 250	-1500%	\$ 250	0%
001-540008-51308 Travel & Training			\$ 5,467	\$ 5,842	\$ 4,877	\$ 583	\$ 5,500	\$ 7,500	\$ 6,800	\$ 2,625	\$ 8,000	15%	\$ 7,500	-7%
001-549999-51308 Miscellaneous Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 336	\$ 1,000	0%	\$ 1,000	0%
001-541010-51308 Postage			\$ 4,268	\$ 3,681	\$ 6,442	\$ 8,754	\$ 6,500	\$ 12,000	\$ 6,500	\$ 5,782	\$ 6,500	0%	\$ 6,500	0%
001-554020-51308 Dues, Licenses, Subscriptions			\$ 250	\$ 660	\$ 50	\$ 1,335	\$ 1,500	\$ 1,500	\$ 217,000	\$ 19,130	\$ 170,000	-28%	\$ 200,000	15%
001-532006-51308 Accounting/Auditing fees			\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 18,000	\$ 20,000	\$ 18,000	\$ -	\$ 20,000	10%	\$ 20,000	0%
001-549044-51308 Misc Property taxes			\$ 50,000	\$ 25,000	\$ 36,000	\$ 34,000	\$ 35,000	\$ 20,000	\$ 15,000		\$ 15,000	0%	\$ 15,000	0%
001-551002-51308 Office Supplies			0	0	0	0	0	\$ 2,500	\$ 2,000	\$ 1,611	\$ 2,000	0%	\$ 2,000	0%
001-531028-51308 Other Legal Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	0%	\$ 50,000	0%
TOTAL FINANCE			\$ 342,430	\$ 328,728	\$ 458,640	\$481,946	\$656,499	\$ 429,211	\$ 664,728	\$277,367	\$ 664,811	0%	\$ 704,650	6%

2026	2027 Summary		
\$225,000	Total Payroll- (4 pax)	\$ 331,311	24%
\$ 80,000	Total Contracts	\$ 250,000	313%
\$ 75,000	Total Operations	\$ 83,500	-48%
\$380,000	\$ 664,811	0%	
Projected REVENUE 2026 / 27			2026
Estopples	\$ 130,000.00	\$ 121,000.00	
Debt Collection	\$ 250,000.00	\$ 550,000.00	
Asessments			
Wastewater Collection			
\$ 380,000.00		\$ 671,000.00	
TRNG Planned-			
Tamia - Heartland Assoc of Realtors	\$ 250.00		
FASD Annual Conference	\$ 2,000.00		
FASD Qtrly Fall meeting	\$ 1,500.00		
MISC Courses/events(Chamber)	\$ 500.00		
Encode A/P training	\$ 3,000.00		
Subscriptions/Contracts	Inframark	\$ 60,000.00	
	Encode	\$ 15,000.00	
	FASD	\$ 500.00	
	Chat GPT	\$ 250.00	
	FL Govenor CPA	\$ 300.00	
	County Tax Collector	\$ 150,000.00	
			\$ 166,050.00

\$253K CAP		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Requested 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
HUMAN RESOURCE EXPENDITURES													
001-512001-51908 Payroll-Salaries					\$63,000	\$65,000	\$ 118,000	\$ 136,500	\$97,413	\$ 123,900	5%	\$ 130,000	5%
	HR Director FT	73,000											
	Asst HR (FT)	45,000											
Cost-of Living Increases (3%)		2,950											
Merit Increases (2% MAX)		2,950											
Subtotal		123,900											
001-521001-51908 FICA Taxes							\$ 9,500	\$ 10,442	\$ 7,347	\$ 9,478	-10%	\$ 10,500	10%
001-522020-51908 Retirement Benefits							\$ 8,000	\$ 8,000	\$ 4,384	\$ 8,000	0%	\$ 8,000	0%
001-523001-51908 Life and Health Insurance							\$ 16,000	\$ 9,000	\$ 9,374	\$ 9,000	0%	\$ 9,500	5%
001-524001-51908 Workers' Compensation							\$ 500	\$ 500	\$ 263	\$ 500	0%	\$ 500	0%
001-525001-51908 Unemployment Compensation							\$ 250	\$ 250	\$ -	\$ 250	0%	\$ 250	0%
001-540008-51908 Travel & Training							\$ 8,000	\$ 10,000	\$ 117	\$ 10,000	0%	\$ 10,000	0%
001-547005-51908 Printing and Stationery							\$ 250	\$ 1,000	\$ 250	\$ 1,000	0%	\$ 1,000	0%
001-549999-51908 Miscellaneous Expenses							\$ 500	\$ 500	\$ 3,932	\$ 500	0%	\$ 500	0%
001-551001-51908 Office Expense													
001-552028-51908 Uniforms							\$ 300	\$ 400	\$ -	\$ 400	0%	\$ 500	20%
001-554020-51908 Dues, Licenses, Subscriptions							\$ 1,500	\$ 1,500	\$ 443	\$ 1,500	0%	\$ 1,500	0%
001-531075-51908 ProfServ-Consultants		PAYCHEX					\$ 55,000	\$ 57,000	\$ 36,869	\$ 57,000	0%	\$ 57,000	0%
001-549181-51908 GM Community/Staff Engagement							\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0%	\$ 1,500	33%
001-549186-51908 District Christmas party							\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0%	\$ 2,000	25%
001-549187-51908 Employee Appreciation day							\$ 2,500	\$ 2,500	\$ 97	\$ 2,500	0%	\$ 2,500	0%
001-540010-51908 Staff Training							\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0%	\$ 2,100	5%
001-549183-51908 Employee Testing/Analysis/Background Checks							\$ 3,000	\$ 3,000	\$ 739	\$ 3,000	0%	\$ 3,000	0%
001-549-167-51908 Background Checks							\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0%	\$ 1,000	0%
001-549166-51908 Drug screening							\$ 1,200	\$ 1,200	\$ 2,748	\$ 5,000	76%	\$ 4,500	-11%
001-551002-51908 Office Supplies							\$ 1,000	\$ 1,000	\$ 110	\$ 500	-100%	\$ 500	0%
TOTAL HUMAN RESOURCES		\$ 45,000	\$ 50,000	\$ 55,000	\$60,000	\$65,000	\$ 231,000	\$ 248,292	\$164,086	\$ 238,028	-4%	\$ 246,350	3%
VERSION #2		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Requested 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	

2025		2026 Summary	
\$	160,000	Total Payroll- (2 pax)	\$ 151,128
\$	57,000	Total Contracts	\$ 57,000
\$	25,000	Total Operations	\$ 33,100
\$242,000		\$ 241,228	1%

TRNG Planned-			
FASD Annual Conference	Director	1775	
FASD Qtrly Meeting (2)	Director	815	
Gehring Group Summit	Specialist	280	
PRM Attorney Roundtable-Lakeland	Director	440	
FPHRA Conference- Orlando	Director	2025	
PRM - Port Charlotte	Director	375	
PRM Board Meetings (4)-Lakeland	Director	1080	
Leadership Highlands	Specialist	2500	
		\$ 9,290.00	
Subscriptions/Contracts		SHRM Annual	\$ 264.00
		FASD Annual	\$ 750.00
		FPHRA Annual	\$ 100.00
		Payroll Software	\$ 57,000.00
		\$ 58,114.00	

\$514K CAP			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 Month	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028		
INFO TECHNOLOGY EXPENDITURES															
001-512001-51908 Payroll-Salaries								\$ 113,500	\$ 169,708	\$138,267	\$ 178,500	36%	\$ 175,000	-2%	
IT Director	\$	85,000.00													
Technician (FT) x2	\$	85,000.00													
PT TECH (in 2028)	\$	30,000.00													
	\$	170,000.00	(50/50 with Utility)												
Cost-of Living Increases (3%)		5,100													
Merit Increases (MAX 2%)		3,400													
Subtotal		178,500													
001-521001-51908 FICA Taxes									\$ 17,500	\$ 10,028	\$ 12,000	-46%	\$ 18,000	33%	
001-522020-51908 Retirement Benefits									\$ 12,000	\$ 5,683	\$ 10,000	-20%	\$ 12,500	20%	
001-523001-51908 Life and Health Insurance									\$ 20,000	\$ 50,960	\$ 55,000	64%	\$ 50,000	-10%	
001-524001-51908 Workers' Compensation									\$ 1,000	\$ 526	\$ 1,000	0%	\$ 1,100	9%	
001-525001-51908 Unemployment Compensation									\$ 250	\$ -	\$ 250	0%	\$ 250	0%	
001-540008-51908 Travel & Training									\$ 5,000	\$ 1,140	\$ 5,000	0%	\$ 5,000	0%	
001-547005-51908 Printing and Stationery									\$ 250	\$ -	\$ 250	0%	\$ 300	17%	
001-549999-51908 Miscellaneous Expenses									\$ 1,500	\$ 1,182	\$ 1,500	0%	\$ 1,500	0%	
001-551002-51908 Office Supplies									\$ 1,000	\$ 25	\$ 1,000	0%	\$ 1,000	0%	
001-552028-51908 Uniforms									\$ 500	\$ 227	\$ 500	0%	\$ 1,000	50%	
001-554028-51912 Dues, Licenses, Subscriptions District Services									\$ 12,500	\$ 18,227	\$ 17,000	26%	\$ 17,000	0%	
001-554027-51912 Dues, Licenses, Subscriptions Support									\$ 45,000	\$ 28,223	\$ 70,000	36%	\$ 70,000	0%	
001-554026-518912 Dues, Licenses, Subscriptions Personnel									\$ 27,250	\$ 13,273	\$ 32,000	15%	\$ 33,000	3%	
001 541021 51912 5000 - Communication - Radio									\$ 20,000	\$ 11,070	\$ 20,000	0%	\$ 21,000	5%	
001 541022 51912 5000 - Communication - Internet									\$ 34,500	\$ 9,808	\$ 18,000	-92%	\$ 20,000	10%	
541003-51302-5000 Communication – Telephone									\$ 38,500	\$ 23,645	\$ 38,500	0%	\$ 39,000	1%	
001-531075-51908 ProfServ-Consultants									\$ 5,000	\$ -	\$ 5,000	0%	\$ 5,000	0%	
001 534393 51912 5000 - IT Support (New Equipment)									\$ 20,000	\$ 11,008	\$ 2,000	-900%	\$ 2,500	20%	
001 563140 51912 5000 - Lifecycle Replacement									\$ 24,000	\$ 3,792	\$ 30,000	20%	\$ 25,000	-20%	
001-552305-51601 EQUIP Purchases AV/IT									\$ 10,000	\$ 3,808	\$ 15,000	33%	\$ 10,000	-50%	
001 540004 51912 5000 - Fuel, Gasoline and Oil									\$ 500	\$ -	\$ 100	-400%	\$ 200	50%	
TOTAL INFO TECHNOLOGY								\$ 113,500	\$ 465,958	\$330,892	\$ 512,600	9%	\$ 508,350	-1%	
Version #2-			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 Mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028		

Pull Recdesk
Pull Redwire

2026	2027 Summary		
\$ 120,000	Total Payroll- (4 pax)	\$	256,750
\$ 250,000	Total Contracts	\$	107,000
\$ 56,000	Total Operations	\$	148,850
\$426,000	\$	512,600	120%

TRNG Planned-		
Director	FASD Annual Conference	\$2,000.00
Techs	Microsoft TRNG	\$1,000

Capital Improvement 2026/27		
Life cycle	\$	30,000.00 10 units
Cameras	\$	50,000.00

Dues, Licenses, Subscriptions	Asset Panda	\$1,500
District Services	Unifi Hosting	\$750
	Website	\$2,800
	SMTP2GO	\$120
	civic Lift	\$12,000

	\$17,170.00
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Dues, Licenses, Subscriptions	Kaseya	\$20,000
Support	ConnectWise	\$675
	Wasabi	\$2,500
	ThreatLocker	\$10,000
	Veeam	\$1,000
	Total:	\$34,175

Junopi License Savings		\$34,175
Junopi Co-Management		\$65,000

Dues, Licenses, Subscriptions	Microsoft Licensing	\$18,000
	Adobe Pro Licensing	\$8,000
	Keeper	\$1,500
	PrintIX	\$1,250
	Nord Layer	\$3,500
		\$32,250

ACCOUNT NUMBER			\$150K CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	APPROVED 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
PARKS and REC DEPARTMENT															
001-512001-52110 Payroll-Salaries				\$ 40,000	\$ 41,000	\$ 42,000	\$44,000	\$47,240	\$ 117,532	\$ 111,000	\$ 48,489.00	\$ 101,000	-16%	\$ 105,000	4%
	Parks and Recreation Director	\$ 60,000.00													
	2027 Recreation Assistant	\$ 35,000.00													
Cost-of Living Increases (3%)		3,000													
Merit Increases		3,000													
Subtotal		101,000													
001-521001-52110 FICA Taxes			\$ 3,870	\$ 3,756	\$ 3,627	\$ 2,885	\$ 3,307	\$ 6,000	\$ 8,492	\$ 3,568	\$ 6,500	-31%	\$ 7,500	13%	
001-522020-52110 Retirement Benefits			\$ 3,174	\$ 3,178	\$ 3,107	\$ 2,352	\$ 2,834	\$ 4,700	\$ 6,660	\$ 1,434	\$ 4,500	-48%	\$ 5,500	18%	
001-523001-52110 Life and Health Insurance			\$ 16,782	\$ 18,644	\$ 19,868	\$ 19,635	\$ 23,750	\$ 20,000	\$ 20,000	\$ 11	\$ 15,000	-33%	\$ 16,500	9%	
001-524001-52110 Workers' Compensation			\$ 1,972	\$ 1,893	\$ 2,044	\$ 2,211	\$ 3,413	\$ 3,500	\$ 1,000	\$ 526	\$ 1,000	0%	\$ 2,000	50%	
001-525001-52110 Unemployment Compensation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 250	\$ -	\$ 250	0%	\$ 250	0%	
001-540008-52110 Travel & Training			\$ 230	\$ 325	\$ 87	\$ 2,750	\$ 2,750	\$ 1,000	\$ 2,500		\$ 3,000	17%	\$ 3,000	0%	
001-547005-52110 Printing and Stationery			\$ 723	\$ 693	\$ 309	\$ 489	\$ 500	\$ 500	\$ 500	\$ 100	\$ 750	33%	\$ 1,100	32%	
001-549999-52110 Miscellaneous Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 3,233	\$ 750	33%	\$ 1,000	25%	
001-551002-52110 Office Supplies			\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 500	\$ 500	\$ 607	\$ 750	33%	\$ 1,000	25%	
001-552028-52110 Uniforms			\$ 175	\$ 148	\$ 215	\$ 315	\$ 300	\$ 300	\$ 500		\$ 1,500	67%	\$ 1,000	-50%	
001-554020-52110 Dues, Licenses, Subscriptions			\$ -	\$ 50	\$ 706	\$ 1,308	\$ 6,600	\$ 8,000	\$ 10,500		\$ 6,500	-62%	\$ 7,000	7%	
TOTAL PARKS AND RECREATION			\$ 66,926	\$ 69,687	\$ 71,963	\$ 75,945	\$ 90,944	\$ 162,732	\$ 162,402	\$57,968	\$ 141,500	-15%	\$ 150,850	6%	
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Requested 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	

2026	2027 Summary		VERSION #1
\$111,000	Total Payroll- (2 pax) \$ 111,000		
\$ 6,500	Total Contracts \$ 6,500		
\$ 45,000	Total Operations \$ 32,500		
\$162,500	\$ 150,000	-15%	

	Expected 2025
Projected REVENUE 2026	

\$	-	\$	-
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TRNG Planned-			
FASD-DIR	\$	2,500.00	
MISC	\$	500.00	
CAPITAL	GATOR	\$	15,000.00

Subscriptions/Contracts			
Go Gov	\$	9,500.00	

2026	2027 Summary		VERSION #2
\$40,000	Total Payroll- (2 pax) \$ 72,372	38%	1st Check- 15 MAY 2025
\$ 7,800	Total Contracts \$ 8,800	0%	
\$ 6,800	Total Operations \$ 5,150	9%	
\$54,600	\$ 86,322	-56%	

Projected REVENUE 2027			Expected 2026
Permits	\$	1,000,000.00	\$ 800,000.00
MISC Revenue	\$	25,000.00	\$ 10,000.00
violation fees	\$	15,000.00	
\$ 1,040,000.00			\$ 810,000.00

TRNG Planned-		
Subscriptions/Contracts	Go Gov	\$ 9,500.00

ACCOUNT NUMBER	DESCRIPTION		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	% Increase/Dec rease
		\$678K CAP												
BUILDING AND GROUNDS MAINT														
402-512001-53967	Payroll-Salaries		\$ 79,087	\$ 80,657	\$ 100,038	\$87,954	\$141,398	\$ 204,781	\$ 254,916	\$143,516	\$ 281,640	9%	\$ 310,000	9%
	Grounds Maint Tech	35,360												
	Grounds Maint Tech*	31,200												
	Grounds Maint Tech	32,323												
	Grounds Maint Tech	42,619												
	Grounds Maint Tech	\$ 31,366												
	Grounds Maint Tech (PT)	\$ 20,000												
	Master carpenter	\$ 40,000												
	Irrigation technician	\$ 35,360												
	Subtotal													
Cost-of Living Increases (3%)		\$ 6,706												
Merit Increases		\$ 6,706												
Subtotal		\$ 281,640												
402-521001-53967	FICA Taxes		\$ 5,400	\$ 5,492	\$ 6,869	\$ 6,511	\$ 9,898	\$ 16,000	\$ 20,000	\$ 10,027	\$ 20,000	0%	\$ 20,000	0%
402-522020-53967	Retirement Contributions		\$ 4,656	\$ 4,765	\$ 4,319	\$ 3,690	\$ 8,484	\$ 12,500	\$ 10,000	\$ 4,501	\$ 10,000	0%	\$ 11,000	9%
402-523001-53967	Life and Health Insurance		\$ 33,129	\$ 35,632	\$ 43,638	\$ 33,381	\$ 50,184	\$ 48,000	\$ 40,000	\$ 48,664	\$ 50,000	20%	\$ 51,500	3%
402-524001-53967	Insurance-Workmans Comp		\$ 1,972	\$ 2,065	\$ 2,044	\$ 2,211	\$ 2,351	\$ 2,400	\$ 12,000	\$ 6,313	\$ 12,000	0%	\$ 13,000	8%
001-534002-53967	Contractual Labor		\$ 36,028	\$ 37,727	\$ 20,658	\$ 35,000	\$ 30,000	\$ 30,000	\$ 20,000	\$ 6,138	\$ 10,000	-100%	\$ 12,000	17%
402-552028-53967	Uniforms		\$ 1,272	\$ 601	\$ 319	\$ 3,066	\$ 1,000	\$ 1,500	\$ 2,500	\$ 1,862	\$ 4,000	38%	\$ 4,000	0%
402-552025-53967	Operating Supplies		\$ 13,101	\$ 8,816	\$ 16,704	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,439	\$ 16,000	38%	\$ 16,000	0%
402-544025-53967	Rentals & Leases		\$ 9,401	\$ 10,664	\$ 8,458	\$ 6,390	\$ 13,000	\$ 10,000	\$ 12,000	\$ -	\$ 12,000	0%	\$ 13,000	8%
402-549066-53967	Misc-Licenses & Permits		\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -		\$ -	
001-543048-53967	Utilities		\$ 13,112	\$ 12,073	\$ 15,226	\$ 14,478	\$ 16,000	\$ 16,000	\$ 16,000	\$ 12,726	\$ 16,000	0%	\$ 17,000	6%
001-546156-53967	Repairs & Maintenance		\$ 47,806	\$ 48,855	\$ 38,933	\$ 47,250	\$ 55,000	\$ 60,000	\$ 60,000	\$ 45,165	\$ 70,000	14%	\$ 75,000	7%
001-546300-53967	Landscape Maintenance		\$ 22,976	\$ 30,449	\$ 20,475	\$ 37,875	\$ 70,000	\$ 90,000	\$ 90,000	\$ 64,546	\$ 90,000	0%	\$ 92,000	2%
001-552041-53967	Chemicals		\$ 9,858	\$ 12,395	\$ 11,051	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 9,210	\$ 25,000	50%	\$ 55,000	55%
001-540004-53967	Fuel, Gasoline and Oil		\$ 870	\$ 1,563	\$ 2,966	\$ 3,393	\$ 3,500	\$ 4,000	\$ 4,000	\$ 246	\$ 5,000	20%	\$ 5,000	0%
001-543082-53967	Waste Removal		\$ 10,246	\$ 4,516	\$ 6,796	\$ 6,186	\$ 10,000	\$ 12,500	\$ 12,500	\$ 8,758	\$ 12,500	0%	\$ 13,000	4%
001-545010-53967	Liability/Property Insurance		5,093	5,226	6,094	6,198	6,900	\$ 73,000	\$ 73,000	\$ 32,316	\$ 85,000	14%	\$ 74,000	-15%
001-552034-53967	Building Supplies		-	-	-	0	0	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	0%	\$ 10,000	0%
402-531075-53967	ProfServ-Consultants							\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0%	\$ 3,000	0%
Capital Outlay										\$ 89,206				
XXXXXXX Mosquitio Control											\$ 30,000		\$ 30,000	0%
TOTAL BUILDING AND GROUNDS MAINT			\$ 267,941	\$ 277,795	\$ 277,681	\$ 287,806	\$ 407,814	\$ 616,181	\$ 662,416	\$489,633	\$ 762,140	13%	\$ 824,500	8%
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	% Increase/Dec rease

2026	2027 Summary		VERSION #2
\$217,000	Total Payroll- (4 pax)	\$ 373,640	0%
\$ -	Total Contracts	\$ -	0%
\$ 190,000	Total Operations	\$ 377,500	10%
\$407,000	\$ 751,140	13%	

1st Check- 16 may 2025



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ACCOUNT NUMBER DESCRIPTION		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	REQUESTED 2026-2027	% Increase / Decrease	PROJECTED 2027/2028	% Increase/D ecrease
ROAD AND DRAINAGE		\$2.1M CAP											
402-512001-54120 Payroll-Salaries		\$ 280,344	\$ 285,439	\$ 315,402	\$290,403	\$331,328	\$ 360,985	\$ 449,355	\$279,795	\$ 449,355	0%	\$ 475,000	5%
	Public Works Director	\$ 36,000	(split with Golf- \$140K total)										
	Roads and Drainage Supervisor	\$ 60,590											
	Admin assistant	\$ 41,558											
	Road Technician	\$ 43,701											
	Road Technician	\$ 43,701											
	Equipment Operator	\$ 40,435											
	Equipment Operator	\$ 39,333											
	Equipment Operator	\$ 40,435											
	Mechanic	\$ 42,203											
	Equipment Operator	\$ 40,000											
Cost-of Living Increases (3%)		\$ 10,699											
Merit Increases		\$ 10,699											
Subtotal		\$ 449,355											
001-521001-54120 FICA Taxes		\$ 20,014	\$ 20,299	\$ 22,181	\$ 21,537	\$ 23,193	\$ 27,000	\$ 36,000	\$ 20,044	\$ 36,000	0%	\$ 37,000	3%
001-522020-54120 Retirement Contributions		\$ 12,848	\$ 13,378	\$ 13,662	\$ 12,411	\$ 16,566	\$ 22,000	\$ 35,000	\$ 12,186	\$ 35,000	0%	\$ 36,000	3%
001-523001-54120 Life and Health Insurance		\$ 88,946	\$ 97,679	\$ 105,866	\$ 111,954	\$ 112,651	\$ 70,000	\$ 75,000	\$ 89,818	\$ 80,000	6%	\$ 85,000	6%
001-524001-54120 Insurance-Workmans Comp		\$ 11,833	\$ 12,559	\$ 12,263	\$ 13,266	\$ 15,750	\$ 16,500	\$ 18,000	\$ 9,469	\$ 18,000	0%	\$ 19,500	8%
001-531013-54120 Engineering		\$ 45,760	\$ 72,945	\$ 58,285	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 39,408	\$ 50,000	0%	\$ 55,000	9%
001-552028-54120 Uniforms		\$ 2,050	\$ 4,051	\$ 1,895	\$ 2,115	\$ 2,400	\$ 2,400	\$ 3,500	\$ 3,062	\$ 4,500	22%	\$ 4,500	0%
001-552025-54120 Operating Supplies		\$ 16,758	\$ 16,460	\$ 28,960	\$ 17,500	\$ 25,000	\$ 35,000	\$ 35,000	\$ 44,917	\$ 40,000	13%	\$ 40,000	0%
001-544025-54120 Rentals & Leases		\$ 500	\$ 2,301	\$ 3,040	\$ 3,500	\$ 3,500	\$ 13,000	\$ 13,000	\$ 24,262	\$ 13,000	0%	\$ 14,000	7%
001-552170-54120 Road Materials & Supplies		\$ 14,719	\$ 24,810	\$ 36,360	\$ 43,650	\$ 35,000	\$ 45,000	\$ 45,000		\$ 65,000	31%	\$ 45,000	-44%
001-543062-54120 Utilities - Street Lights		\$ 60,313	\$ 61,087	\$ 64,151	\$ 64,968	\$ 75,000	\$ 75,000	\$ 75,000	\$ 67,312	\$ 75,000	0%	\$ 76,000	1%
001-546156-54120 Repairs & Maintenance		\$ 47,806	\$ 48,855	\$ 38,933	\$ 47,250	\$ 55,000	\$ 50,000	\$ 60,000	\$ 91,344	\$ 60,000	0%	\$ 62,000	3%
001-546917-54120 Road/Sidewalk Maintenance		\$ 402,577	\$ -	\$ 711,423	\$ 350,000	\$ 400,000	\$ 410,000	\$ 450,000	\$ 13,709	\$ 500,000	10%	\$ 475,000	-5%
001-540004-54120 Fuel, Gasoline and Oil		\$ 17,418	\$ 19,463	\$ 32,110	\$ 34,356	\$ 35,000	\$ 40,000	\$ 40,000	\$ 30,160	\$ 40,000	0%	\$ 40,000	0%
001-546019-54120 R&M-Drainage		\$ 120,450	\$ 294,743	\$ 418,082	\$ 625,000	\$ 410,000	\$ 410,000	\$ 500,000	\$ 263,737	\$ 500,000	0%	\$ 550,000	9%
001-546104-54120 AUTO Repairs & MAINT expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 11,267	\$ 75,000	0%	\$ 75,000	0%
001-554020-54120 Dues, Licenses, Subscriptions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 18,532	\$ 20,000	50%	\$ 10,000	-100%
001-540008-54120 Travel & Training		\$ -		\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 10	\$ 3,000	0%	\$ 3,000	0%
Capital Outlay									\$ 430,290				
TOTAL ROADS AND DRAINAGE		\$ 1,142,335	\$ 974,070	\$ 1,862,613	\$1,687,910	\$1,590,388	\$ 1,714,885	\$ 1,972,855	\$1,449,322	\$ 2,063,855	4%	\$ 2,102,000	2%

2026	2027 Summary	
\$510,000	Total Payroll- (10 pax)	
	\$ 618,355	17%
\$ 20,000	Total Contracts	
	\$ -	0%
\$ 1,100,000	Total Operations	
	\$ 1,445,500	18%
\$1,630,000	\$ 2,063,855	4%

VERSION #2
1st Check- 14 MAY 2025
2nd Check- 1 July 2025

Capital Expenditures		26-27	
Street Lights Install	\$ 150,000	150,000	
Seal Coating	\$ 50,000		
Bike Trails	\$ 50,000	\$ 25,000.00	Raplace faded street signs
Road EQUIPMENT	\$ 150,000	\$ 150,000.00	Need new bat wing
Bulkhead on HOG lake	\$ 100,000	150,000	Continue bulk head
3x Gators	\$ 50,000	40,000	2x Gator
14ton Dump	\$ 45,000	160,000	Continue walking trail
60' Lift	\$ 50,000	100,000	Replace broken side walks
Road Resurface CIP	\$ 350,000	350,000	Paving
		\$ 995,000	

Stormwater Association dues= \$500
Fuel Tracking program /GPS

Sun n lake boulevard pave when?

			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 Month	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
\$130K CAP														
CUSTODIAL EXPENDITURES														
001-512001-51908 Payroll-Salaries								\$ 94,500	\$ 96,642	\$58,245	\$ 104,832	8%	\$ 100,000	-5%
	Custodial Manager (100/Custodial Services)	\$37,440.00												
	Custodian (FT) (100/Custodial Services)*	\$31,200.00												
	Custodian (FT) (100/Custodial Services)*	\$31,200.00												
	Cost-of Living Increases (3%)	2,496												
	Merit Increases	2,496												
Subtotal			104,832											
001-521001-51908 FICA Taxes								\$ 4,500	\$ 8,000	\$ 4,390	\$ 8,000	0%	\$ 8,000	0%
001-522020-51908 Retirement Benefits								\$ 3,500	\$ 4,500	\$ 1,229	\$ 2,000	-125%	\$ 3,000	33%
001-523001-51908 Life and Health Insurance								\$ 5,000	\$ 3,500	\$ 10,665	\$ 10,000	65%	\$ 10,000	0%
001-524001-51908 Workers' Compensation								\$ 250	\$ 1,000	\$ 526	\$ 1,000	0%	\$ 1,000	0%
001-525001-51908 Unemployment Compensation								\$ 150	\$ 250		\$ 250	0%	\$ 250	0%
001-540008-51908 Travel & Training								\$ 250	\$ 250		\$ 250	0%	\$ 300	17%
001-551002-51908 Office Supplies								\$ 250	\$ 250	\$ 649	\$ 250	0%	\$ 300	17%
001-549999-51908 Miscellaneous Expenses								\$ 500	\$ 500		\$ 500	0%	\$ 1,000	50%
001-552028-51908 Uniforms								\$ 500	\$ 500	\$ 229	\$ 500	0%	\$ 800	38%
001-534002-57235 Contractual Labor								\$ 500	\$ 500	\$ 3	\$ 800	38%	\$ 1,000	20%
001-540004-52910 Fuel, Gasoline and Oil								\$ 1,000	\$ 1,000		\$ 1,000	0%	\$ 1,100	9%
NEED Account## Cleaning Equipment								\$ 2,500	\$ 3,000	\$ 544	\$ 3,500	14%	\$ 3,500	0%
NEED Account # Operational Supplies								\$ 6,000	\$ 6,000	\$ 3,316	\$ 10,000	40%	\$ 11,000	9%
001-546156-53967 Repairs & Maintenance								\$ 1,000	\$ 1,000		\$ 1,000	0%	\$ 1,200	17%
TOTAL CUSTODIAL								\$ 120,400	\$ 126,892	\$79,796	\$ 143,882	12%	\$ 142,450	-1%
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	

			VERSION #1
2026	2027 Summary		
	Total Payroll- (3 pax)	\$ 96,642	
\$ 120,000	Total Contracts	\$ -	
\$ 25,000	Total Operations	\$ 34,000	
\$145,000	\$ 130,642	90%	

TRNG Planned-	
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Subscriptions/Contracts

Vehicle Cart/Mini van	25,000
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ACCOUNT NUMBER				DESCRIPTION	\$888K CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025 Budget	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
G&A OPS																	
001-5120C Payroll-Salaries																	
Includes 2.5% COLA	Positions by category																
	G&A Labor (4FT 2PT pax)				\$ 316,787	\$ 221,062	\$ 223,780	\$ 240,868	\$ 279,532	\$ 284,080	\$ 294,780	\$ 307,561	\$ 229,232	\$ 322,013	5%	\$ 333,000	3%
Merit Increases				\$ 6,000													
Subtotal				\$ 322,787													
LABOR																	
FICA Taxes										\$ 23,600	\$ 32,100	\$ 25,612	\$ 16,353	\$ 24,634	-3%	\$ 28,000	12%
Retirement Benefits										\$ 10,200	\$ 2,444	\$ 2,328	\$ 1,544	\$ 2,400	3%	\$ 5,000	52%
Life and Health Insurance										\$ 8,060	\$ 9,360	\$ 35,102	\$ 24,983	\$ 34,000	-12%	\$ 35,000	3%
Workers' Compensation										\$ 4,160	\$ 4,368	\$ 3,551	\$ 4,030	\$ 3,600	1%	\$ 4,000	10%
Unemployment Compensation																	
G&A Expense																	
Utilities-Electric-G&A					\$ 44,704	\$ 48,751	\$ 58,721	\$ 65,732	\$ 60,000	\$ 69,000	\$ 65,000	\$ 65,000	\$ 44,758	\$ 67,400	3%	\$ 69,500	3%
Utilities-Gas/Propane-G&A					\$ 8,346	\$ 10,193	\$ 15,590	\$ 12,747	\$ 15,000	\$ 15,000	\$ 15,000	\$ 9,753	\$ 15,000	0%	\$ 15,000	0%	
Phone-Cell-G&A(STIPEND)					\$ 2,400	\$ 2,615	\$ 1,500	\$ 1,950	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,600	50%	\$ 3,600	0%
Phone - Telco-G&A-(merged)					\$ 3,556	\$ 3,507	\$ 3,653	\$ 4,123	\$ 3,500	\$ 3,600	\$ 3,600	\$ 3,600	\$ -				
Supplies-Cleaning-G&A										\$ 4,000	\$ 3,600	\$ 3,600	\$ 5,519	\$ 14,400	270%	\$ 15,000	4%
Supplies-Office-G&A					\$ 17,038	\$ 23,789	\$ 18,294	\$ 15,977	\$ 20,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 12,315	\$ 18,000	0%	\$ 18,500	3%
Building Maint and Repair-G&A					\$ 27,387	\$ 24,111	\$ 25,279	\$ 20,115	\$ 22,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 21,554	\$ 24,000	0%	\$ 24,500	2%
Equip Maint/Repair-Fix-G&A					\$ 7,326	\$ 2,254	\$ 10,642	\$ 12,906	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 7,661	\$ 12,000	0%	\$ 12,000	0%
Equip Maint/Repair-Prevent-G&A					\$ 4,407	\$ 5,285	\$ 2,271	\$ 2,919	\$ 5,000	\$ 5,300	\$ 5,000	\$ 5,000	\$ 2,117	\$ 5,000	0%	\$ 5,500	9%
Licenses, Fees, and Permits-G&A										\$ 2,000	\$ 4,000	\$ 4,000	\$ 3,200	\$ 6,000	100%	\$ 6,000	0%
Bank Fees-G&A					\$ 3,788	\$ 5,137	\$ 4,371	\$ 616	\$ 3,500	\$ 500	\$ 500	\$ 500	\$ 1,839	\$ 500	0%	\$ 500	0%
Credit Card Fees-G&A					\$ 40,968	\$ 46,528	\$ 58,146	\$ 72,985	\$ 62,000	\$ 84,000	\$ 66,000	\$ 66,000	\$ 42,747	\$ 66,000	0%	\$ 70,000	6%
BCG Management G&A					\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000								
Legal/Accounting/Professional-G&A					\$ 3,535	\$ 3,670	\$ -	\$ 1,868	\$ 3,500								
Payroll Processing-G&A					\$ 29,980	\$ 24,811	\$ 33,022	\$ 32,432	\$ 37,000	\$ 37,000	\$ 36,000	\$ 36,000	\$ 27,408	\$ 38,400	6%	\$ 39,000	2%
Third Party Service (Garbage)(Pest)(Security)					\$ 8,440	\$ 7,623	\$ 7,231	\$ 6,845	\$ 7,400	\$ 7,800	\$ 7,800	\$ 7,800	\$ 10,636	\$ 14,400	85%	\$ 15,000	4%
Pest Control-G&A					\$ 4,247	\$ 4,209	\$ 4,936	\$ 5,049	\$ 5,000	\$ 5,400	\$ 5,400	\$ 5,400	\$ -				
Security-G&A					\$ 270	\$ 270	\$ 277	\$ 228	\$ 500	\$ 300	\$ 250	\$ 250	\$ -				
IT Support (software)(hardware)					\$ 13,819	\$ 8,204	\$ 8,483	\$ 10,105	\$ 9,300	\$ 9,600	\$ 4,200	\$ 4,200	\$ 3,823	\$ 5,400	13%	\$ 6,000	10%
Software G&A					\$ 2,319	\$ 3,081	\$ 1,007	\$ 3,674	\$ 3,500	\$ 4,000	\$ 4,800	\$ 4,800	\$ -				
Internet Access/VPN-G&A/Phone					\$ 6,562	\$ 7,405	\$ 8,110	\$ 9,342	\$ 8,000	\$ 9,600	\$ 9,600	\$ 9,600	\$ 8,526	\$ 12,000	25%	\$ 12,000	0%
POS System Hardware-G&A					\$ 12,405	\$ 10,778	\$ 9,900	\$ 11,629	\$ 10,500	\$ 10,800	\$ 2,500	\$ 2,500	\$ -				
Education-G&A					\$ 3,436	\$ 2,525	\$ 1,805	\$ 1,575	\$ 1,800	\$ 2,000	\$ 1,800	\$ 1,800	\$ -				
Employee Meals-G&A					\$ 4,619	\$ 8,612	\$ 6,410	\$ 1,714	\$ 5,000	\$ 2,500	\$ 2,400	\$ 2,400	\$ 2,127	\$ 2,400	0%	\$ 2,500	4%
Employee Other					\$ 4,843	\$ 3,301	\$ 2,710	\$ 5,149	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 3,968	\$ 4,928	-21%	\$ 6,000	18%
Conference/Travel/Education/Dues										\$ 3,000	\$ 3,000	\$ 3,000	\$ 9,799	\$ 14,600	387%	\$ 15,000	3%
Uniforms-G&A							\$ 106	\$ 215	\$ -	\$ 800	\$ 800	\$ 800	\$ 464	\$ 800	0%	\$ 1,000	20%
Vehicle Mileage Expense-G&A					\$ 886	\$ 926	\$ 975	\$ 818	\$ 600	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,105	\$ 1,800	0%	\$ 2,000	10%
Management Travel-Corp Staff-G&A					\$ 2,102	\$ 8,601	\$ 5,607	\$ 2,343	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -				
Organization Dues					\$ 100	\$ 640	\$ 1,123	\$ 622	\$ 245	\$ 1,500	\$ 1,500	\$ 1,500	\$ -				
Copier Fax/Lease-G&A					\$ 3,701	\$ 5,350	\$ 3,689	\$ 2,924	\$ 3,700	\$ 3,900	\$ 3,000	\$ 3,000	\$ -				
Postage-G&A					\$ 3,880	\$ 2,736	\$ 2,857	\$ 2,208	\$ 2,600	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,608	\$ 2,400	0%	\$ 2,500	4%
Bad Debt G&A					\$ 3,335	\$ 3,830											
Equipment Leases					\$ 3,709	\$ 2,601	\$ 3,179	\$ 3,319	\$ 7,200	\$ 7,500	\$ 7,500	\$ 7,500	\$ 6,496	\$ 10,920	46%	\$ 11,000	1%
Taxes - Real Estate G&A					\$ 20,640	\$ 19,500	\$ 19,609	\$ 22,116	\$ 23,000	\$ 25,000	\$ 27,000	\$ 27,000	\$ 31,180	\$ 32,000	20%	\$ 33,000	3%
Taxes - Personal Property					\$ 2,621	\$ 6,115	\$ 6,069	\$ 5,680	\$ 6,000	\$ 7,800	\$ 7,800	\$ 7,800	\$ -				
Insurance - p&c - G&A					\$ 40,959	\$ 42,516	\$ 46,742	\$ 41,585	\$ 50,400	\$ 52,800	\$ 52,800	\$ 52,800	\$ 27,650	\$ 48,000	-9%	\$ 49,000	2%
Phone-Cell-MRKT (STIPEND)					\$ 800	\$ 650	\$ 650	\$ 550	\$ 600	\$ 600	\$ 600	\$ 600	\$ -				
Advertising					\$ 23,569	\$ 28,841	\$ 23,455	\$ 20,763	\$ 24,000	\$ 24,000	\$ 20,000	\$ 20,000	\$ 49,513	\$ 63,000	179%	\$ 63,000	0%
Advertising (Electronic)-MRKT					\$ 8,475	\$ 2,931	\$ 3,038	\$ 5,348	\$ 5,000	\$ 6,000	\$ 3,500	\$ 3,500	\$ -				
Web Site-MRKT					\$ 2,350	\$ 6,302	\$ 7,898	\$ 10,672	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -				
Graphic Design-MRKT					\$ 4,200	\$ 3,675	\$ 3,615	\$ 3,715	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ -				
Collateral Materials-MRKT					\$ 3,440	\$ 1,539	\$ 712	\$ 2,193	\$ 3,600	\$ 3,600	\$ 4,200	\$ 4,200	\$ -				
Special Promotions / Events-MRKT					\$ 18,708	\$ 13,191	\$ 17,519	\$ 17,429	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -				
Membership Programs-MRKT					\$ 30,185	\$ 28,196	\$ 27,739	\$ 25,337	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 10,622	\$ 18,000	0%	\$ 18,000	0%
Sales Management					\$ 4,675	\$ 3,570	\$ 2,670	\$ 3,545	\$ 1,675	\$ 1,675	\$ 1,675	\$ 1,675	\$ -				
TOTAL G&A OPERATIONS						\$ 773,792	\$ 782,149	\$ 820,478	\$ 870,594	\$929,220	\$ 869,827	\$ 862,179	\$564,795	\$ 887,595	3%	\$ 920,100	4%

2026		2027 Summary					
\$284,080		Total Payroll- (8 pax)	\$515,915	23%	Housekeeper PT	\$14.00	1
					Housekeeper FT	\$15.32	1
					Manager- PT	\$20.00	1
\$75,000		Total Contracts			GM	\$108,080	\$1
					Finance/Mem. Dir.	\$22	\$1
					Sales / Marketing	\$66,950	\$1
\$511,000		\$419,948	24%				
\$870,080		\$887,595	3%				

Projected REVENUE			Expected 2026	Projected in 2027
Greens Fees			\$ 1,312,303.00	\$ 1,460,223.00
Cart Fees			\$ 30,884.00	\$ 32,000.00
Driving Range			\$ 124,507.00	\$ 125,100.00
Pro Shop Sales			\$ 376,147.00	\$ 384,000
Other Golf Revenues			\$ -	\$ -
Clinic / School Revenue			\$ -	\$ -
Dues Income - Monthly Dues			\$ -	\$ -
Initiation Fee Income / Annual Membership Fees			\$ 1,299,672.00	\$ 1,343,861.00
Miscellaneous Income			\$ -	\$ -
Food & N/A Beverage			\$ 1,103,126.00	\$ 1,166,308
Beverage - Alcohol			\$ 504,412.00	\$ 545,668
Other Food & Beverage Revenue			\$ 15,364.00	\$ 16,000
Miscellaneous Income			\$ 40,000.00	\$ 40,000
			\$ 4,806,415	\$ 5,113,160

Reviewed 7 MAY 2025

TRNG Planned-			
Subscriptions/Contracts			
Credit Card fees			
Capital projects			
Ripa Rap	\$	15,000	
Cart Paths	\$	10,000	
Driving Range	\$	400,000	in 2027
Turtle Greens	\$	250,000	in 2027

Additional Troon Fees- \$53,600

Conference/Travel/Education/Dues	
Training/Staff Development	7000
Travel/Education	2300
Vehicle Mileage	1000
Corporate Travel	3000
Dues	1300
	14600

ACCOUNT NUMBER	DESCRIPTION		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025 Budget	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	
Golf Operations		\$2.7M CAP												
	Rounds		77657	80623	80963	82,424	78,720	82000	82000	62,165	79489	-3%	88000	10%
	Outings		12	16	20	24	23	24	24	14	24	0%	24	
001-512001-51302	Payroll-Salaries	MEMBERSHIPS						320	320	320	320	0%	350	
*3% COLA 10% for Mth. 1-4	Positions by category													
	Golf Ops Labor (3FT 19PT)	\$ 320,700	\$ 208,468	\$ 230,075	\$ 269,868	\$ 289,067	\$ 285,983	\$ 318,600	\$ 320,700	\$ 276,889	\$ 355,637	11%	\$ 366,306	3%
	Golf Maintenance Labor (20FT 5PT)	\$ 848,860	\$ 472,778	\$ 446,164	\$ 568,383	\$ 599,290	\$ 697,936	\$ 751,668	\$ 848,860	\$ 644,594	\$ 925,324	10%	\$ 955,000	3%
	Merit Increases	\$ 11,000												
	Subtotal	\$ 1,180,560												
	COGS - Pro Shop Merch.		\$ 231,384	\$ 289,773	\$ 296,608	\$ 220,283	\$ 237,260	\$ 276,137	\$ 283,150	\$ 205,926	\$ 276,931	-2%	\$ 300,000	8%
	LABOR													
001-521001-51302	FICA Taxes						\$ 71,850	\$ 107,016	\$ 95,743	\$ 71,374	\$ 97,993	2%	\$ 99,000	1%
001-522020-51302	Retirement Benefits							\$ 12,972	\$ 9,665	\$ 12,058	\$ 18,300	67%	\$ 19,000	4%
001-523001-51302	Life and Health Insurance						\$ 42,780	\$ 49,680	\$ 64,972	\$ 73,615	\$ 97,200	65%	\$ 98,000	1%
001-524001-51302	Workers' Compensation						\$ 22,080	\$ 23,184	\$ 15,106	\$ 16,971	\$ 25,000	43%	\$ 24,000	-4%
001-525001-51302	Unemployment Compensation													
	Golf Operations Expense													
	Utilities-Electric-GS		\$ 11,534	\$ 12,063	\$ 9,725	\$ 11,298	\$ 10,009	\$ 12,500	\$ 11,700	\$ 13,442	\$ 11,700	0%	\$ 13,000	10%
	Phone-Cell-GS		\$ 1,099	\$ 1,096	\$ 767	\$ 900	\$ 1,000	\$ 1,200	\$ 1,200	\$ 600	\$ 1,800	50%	\$ 2,000	10%
	Supplies General		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 15,000	\$ 15,205	\$ 12,600	-16%	\$ 12,500	-1%
	Supplies range								\$ 12,000		\$ 11,000	-8%	\$ 11,000	0%
	Supplies-GS		\$ 11,324	\$ 4,919	\$ 14,647	\$ 7,596	\$ 8,991	\$ 12,000	\$ 9,600					
	Supplies-Scorecards and Pencil-GS		\$ 2,395	\$ 2,770	\$ 2,425	\$ 2,325	\$ 4,824	\$ 3,000	\$ 3,000					
	R&M Equipment		\$ 2,421	\$ 3,585	\$ 801	\$ 1,274	\$ 1,393	\$ 600	\$ 2,400	\$ 7,329	\$ 2,400	0%	\$ 2,500	4%
	Conferences, Training, Education		\$ 955			\$ 2,000	\$ 1,034	\$ 2,400	\$ 1,000	\$ 38	\$ 1,100	10%	\$ 1,200	8%
	Travel- Mileage		\$ 1,289		\$ 669	\$ 1,555	\$ 300	\$ 1,500	\$ 1,000	\$ -	\$ 400	-60%	\$ 500	20%
	Uniforms-GS		\$ 2,568	\$ 2,393	\$ 2,785	\$ 1,574	\$ 1,348	\$ 2,700	\$ 3,000	\$ 1,361	\$ 3,000	0%	\$ 3,000	0%
	Vehicle Mileage Expense-GS		\$ 458	\$ 387		\$ 113	\$ 272	\$ 400	\$ 400					
	Centralized Services								\$ 1,500	\$ 1,550	\$ -	-100%	\$ 1,500	
	Leases -Golf Cart Rental		\$ 1,900	\$ 12,800	\$ 4,600	\$ 3,600	\$ 7,360	\$ 7,600	\$ 7,600	\$ 7,360	\$ 7,600	0%	\$ 7,700	1%
	Chamber / Organization Dues		\$ 2,331	\$ 3,912	\$ 4,749	\$ 4,196	\$ 4,448	\$ 5,400	\$ 4,750					
	Promotion							\$ 10,000	\$ 6,000	\$ 4,500	\$ 7,000	17%	\$ 7,500	7%
	Driving Range Supplies (Balls,-GS		\$ 3,489	\$ 9,487	\$ 7,168	\$ 4,750	\$ 5,742	\$ 9,000	\$ 9,000					
	Other Third Party (Handicap-GS)		\$ 8,561	\$ 7,744	\$ 10,432	\$ 11,570	\$ 9,944	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	0%	\$ 12,000	0%
	Professional Fees (Chamber/Org Dues)								\$ 6,900	\$ 6,847	\$ 4,750	-31%	\$ 5,000	
	Utilities-Electric-		\$ 47,708	\$ 39,690	\$ 51,016	\$ 63,175	\$ 60,946	\$ 59,100	\$ 59,100	\$ 40,726	\$ 59,400	1%	\$ 60,000	1%
	Phone-Cell-		\$ 1,655	\$ 1,000	\$ 1,790	\$ 1,450	\$ 1,100	\$ 3,000	\$ 3,000	\$ 628	\$ 3,000	0%	\$ 3,100	3%
	Landscape-		\$ 17,368	\$ 17,798	\$ 18,324	\$ 25,942	\$ 10,616	\$ 33,500	\$ 29,000	\$ 11,532	\$ 29,000	0%	\$ 34,000	15%
	Supplies-Course -		\$ 7,571	\$ 10,929	\$ 15,709	\$ 30,901	\$ 14,429	\$ 33,500	\$ 33,500	\$ 25,362	\$ 33,500	0%	\$ 34,000	1%
	Supplies-Shop		\$ 6,866	\$ 3,175	\$ 10,514	\$ 4,762	\$ 2,840	\$ 9,800	\$ 9,800	\$ 1,911	\$ 10,800	10%	\$ 9,900	-9%
	Supplies Other								\$ 12,000	\$ 10,286	\$ 12,500	4%	\$ 12,000	-4%
	Equip Maint/Repair-Fix-		\$ 25,380	\$ 35,649	\$ 32,211	\$ 32,762	\$ 33,387	\$ 34,500	\$ 34,500	\$ 15,758	\$ 34,500	0%	\$ 35,000	1%
	Irrigation Repairs-		\$ 9,382	\$ 13,565	\$ 9,414	\$ 6,443	\$ 18,754	\$ 7,500	\$ 8,000	\$ 5,403	\$ 8,100	1%	\$ 8,000	-1%
	R & M - Lake Maintenance							\$ 21,600	\$ 21,600	\$ 9,440	\$ 21,600	0%	\$ 22,000	2%
	Other Third Party (Outside Services)		\$ 195,554	\$ 113,844	\$ 26,420	\$ 51,095	\$ 56,056	\$ 63,000	\$ 63,000	\$ 6,336	\$ 63,000	0%	\$ 63,500	1%
	Employee Meals-			\$ 127	\$ 133	\$ 233	\$ 462	\$ 800	\$ 800	\$ 521	\$ 800	0%	\$ 1,000	20%
	Conferences, Training, Education		\$ 741	\$ 232	\$ 421	\$ 945	\$ 1,000	\$ 1,500	\$ 1,500	\$ 690	\$ 1,500	0%	\$ 1,500	0%
	Uniforms-AGRO		\$ 6,822	\$ 4,714	\$ 3,022	\$ 434	\$ 2,732	\$ 3,600	\$ 3,600	\$ 736	\$ 3,600	0%	\$ 3,700	3%
	Vehicle Mileage Expense-AGRO		\$ 2,125	\$ 756	\$ 305	\$ 77	\$ -	\$ 400	\$ 400	\$ -	\$ 400	0%	\$ 500	20%
	Equipment Rental-AGRO		\$ 7,686	\$ 17,025	\$ 11,322	\$ 429	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%	\$ 5,000	0%
	Chemicals								\$ 145,350	\$ 146,315	\$ 210,350	31%	\$ 215,000	2%
	Chemicals-Fungicides-AGRO		\$ 25,595	\$ 34,495	\$ 29,944	\$ 35,555	\$ 49,919	\$ 52,700	\$ 54,500	\$ -				
	Chemicals-Herbicides-AGRO		\$ 39,477	\$ 57,213	\$ 33,447	\$ 26,136	\$ 29,651	\$ 42,250	\$ 42,250	\$ -				
	Chemicals-Insecticides-AGRO		\$ 15,080	\$ 17,679	\$ 29,695	\$ 25,283	\$ 11,466	\$ 32,500	\$ 32,500	\$ -				
	Chemicals - Growth Regulators		\$ 5,870	\$ 12,039	\$ 11,939	\$ 7,509	\$ 6,000	\$ 6,000	\$ 6,000	\$ -				
	Chemicals-Wetting Agents-AGRO		\$ 7,626	\$ 11,045	\$ 14,855	\$ 10,401	\$ 3,770	\$ 10,100	\$ 10,100	\$ -				
	Fertilizer								\$ -	\$ 227,358	\$ 329,000		\$ 330,000	0%
	Fertilizers-Fairways / Roughs-AGRO		\$ 64,288	\$ 76,547	\$ 85,892	\$ 118,177	\$ 99,302	\$ 146,000	\$ 146,000	\$ -				
	Fertilizers-Greens-AGRO		\$ 60,438	\$ 52,221	\$ 39,672	\$ 43,710	\$ 42,563	\$ 47,000	\$ 47,000	\$ -				
	Fertilizers-Tees-AGRO		\$ 5,608	\$ 14,209	\$ 13,443	\$ 15,209	\$ 12,633	\$ 33,000	\$ 33,000	\$ -				
	Pre-Emergents-AGRO		\$ 9,565	\$ 19,506	\$ 65,192	\$ 54,921	\$ 72,725	\$ 74,500	\$ 74,500	\$ -				
	Soil Amendments-AGRO				\$ 3,645	\$ 17,208	\$ 17,358	\$ 28,500	\$ 28,500	\$ -				
	Sand-Bunkers-AGRO					\$ 10,412	\$ 1,720	\$ 11,000	\$ 11,000	\$ -				
	Sand-Top Dressing greens/tees-AGRO		\$ 19,231	\$ 13,882	\$ 31,673	\$ 16,460	\$ 30,373	\$ 31,400	\$ 32,900	\$ 16,362	\$ 42,400	30%	\$ 42,000	-1%
	Seed-AGRO		\$ 25,344	\$ 20,745	\$ 4,451	\$ 6,719	\$ 9,350	\$ 15,500	\$ 15,500	\$ 10,034	\$ 15,500	0%	\$ 16,000	3%
	Sod/Sprigs-AGRO		\$ 2,583		\$ 3,555	\$ 1,750	\$ -	\$ 4,500	\$ 5,000	\$ -	\$ 5,000	0%	\$ 5,000	0%
	Safety Equipment-AGRO					\$ 246	\$ -	\$ 1,000	\$ 1,000	\$ -				
	Gas Diesel-AGRO		\$ 33,715	\$ 36,929	\$ 56,222	\$ 59,955	\$ 59,266	\$ 73,000	\$ 67,000	\$ 40,900	\$ 67,000	0%	\$ 74,000	9%
	Profesional Fees		\$ 865	\$ 425	\$ 1,285	\$ 1,365	\$ 1,586	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0%	\$ 1,500	0%
TOTAL GOLF OPS	Miscellaneous-AGRO		\$ 7,568	\$ 7,014	\$ 10,317	\$ 47	\$ -	\$ 2,800	\$ 2,800	\$ -				
	Small Equipment/Hand Tools-AGRO													
			\$ 7,417	\$ 12,914	\$ 11,286	\$ 6,915	\$ 4,996	\$ 8,700	\$ 8,900	\$ 5,585				
			\$1,622,082	\$1,672,535	\$1,820,741	\$1,838,017	\$2,069,554	\$ 2,518,307	\$ 2,796,346	\$1,940,542	\$ 2,829,185	1%	\$ 3,268,256	13%
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 6 mth	Requested 2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	

2026	2027 Summary		
\$ 1,120,629	Total Payroll- (63 pax)		
	\$ 1,501,154 8%		
	Total Contracts		
	\$ 955,000		
\$ 1,387,000	Total Operations		
	\$ 1,309,731 8%		
\$2,507,629	\$ 2,829,185	1%	

Projected REVENUE				Expected 2026	Projected in 2027
Greens Fees				\$ 1,312,303.00	\$ 1,460,223
Cart Fees				\$ 30,884.00	\$ 32,000
Driving Range				\$ 124,507.00	\$ 125,100
Pro Shop Sales				\$ 376,147.00	\$ 384,000
Other Golf Revenues				\$ -	\$ -
Clinic / School Revenue					\$ -
Dues Income - Monthly Dues				\$ 1,299,672.00	\$ 1,343,861
Initiation Fee Income / Annual Membership Fees				\$ -	\$ -
Miscellaneous Income				\$ 40,000.00	\$ 40,000
				\$ 3,183,513	\$ 3,385,184

TRNG Planned-
Subscriptions/Contracts

Capital projects		
Rip Rap	\$ 15,000	
Cart Paths	\$ 10,000	
Aeration Turtle	\$ -	
Driving Range	\$ 400,000	in 2027
Turtle Greens	\$ 350,000	in 2027

Greenskeepers	10	\$ 15.00
Greenskeepers	6	\$ 15.30
Greenskeepers	1	\$ 18.00
Greenskeepers	2	\$ 17.00
Irrigation TECH	1	\$ 17.34
SprayTech	1	\$ 16.83
Foreman	1	\$ 19.00
MECHANIC	1	\$ 24.48
Super	1	\$ 68,172.00
Director	1	\$ 110,313.00
25		
Guest Staff	12	\$ 15.00
Guest Staff	3	\$ 15.50
Sales ATT	3	\$ 15.50
Sales ATT	1	\$ 16.00
Sales Att	1	\$ 18.50
Asst GP	1	\$ 42,432.00
Golf Pro	1	\$ 91,504.00
22		

We increased our fungicide program by 35,000 due to the issues we were having

We have added acid injection. This is currently running us 30,000/year. If we wanted to do the Carbonic acid it would be 32,000/year it is much better for the enviroment.

ACCOUNT NUMBER	DESCRIPTION	\$1.7M CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/Decrease	PROJECTED 2027/2028		
Restaurant Operations		Meals Served	46669	49320	58173	59,954	60,670	59000	65000	44,746	67000	3%	70000	4%	
001-512001-51302 Payroll-Salaries		Events	192	200	214	230	238	250	270	180	280	4%	320	13%	
*3% COLA- 5% Min Wage	Positions by category														
	F&B Labor (8FT 42pt)	777,752	\$ 481,175	\$ 481,525	\$ 584,305	\$ 642,822	\$ 636,186	\$ 753,216	\$ 747,430	\$ 611,978	\$ 790,602	6%	\$ 810,000	2%	
	Merit Increases	7,000													
Subtotal		784,752													
	COGS - Food & N/A Bev		\$ 200,494	\$ 289,773	\$ 334,780	\$ 417,814	\$ 390,350	\$ 441,547	\$ 441,770	\$ 375,092	\$ 478,186	8%	\$ 450,000	-6%	
	COGS - N/A Beverage		\$ 21,750	\$ 22,390	\$ 26,887	\$ 19,586	\$ 22,650	\$ -	\$ 22,264	\$ -					
	COGS - Alcohol		\$ 123,607	\$ 148,310	\$ 161,413	\$ 170,370	\$ 175,000	\$ 150,416	\$ 169,011	\$ 132,701	\$ 170,447	1%	\$ 195,000	13%	
	LABOR														
001-521001-51302	FICA Taxes						\$ 79,550	\$ 88,458	\$ 95,409	\$ 65,229	\$ 79,851	-18%	\$ 87,500	9%	
001-522020-51302	Retirement Benefits							\$ 3,700	\$ 7,207	\$ 9,958	\$ 15,600	227%	\$ 18,000	13%	
001-523001-51302	Life and Health Insurance						\$ 11,160	\$ 15,746	\$ 29,662	\$ 34,769	\$ 57,600	177%	\$ 58,000	1%	
001-524001-51302	Workers' Compensation						\$ 5,760	\$ 4,425	\$ 13,451	\$ 13,819	\$ 21,000	171%	\$ 22,000	5%	
001-525001-51302	Unemployment Compensation														
	Reataurant Operations Expense														
	Phone-Cell-F&B		\$ 700	\$ 1,889	\$ 500	\$ 1,402	\$ 1,200	\$ 1,200	\$ 1,700	\$ 1,200	\$ 1,800	8%	\$ 1,800	0%	
	Supplies-Kitchen-F&B		\$ 68,051	\$ 56,216	\$ 52,315	\$ 52,678	\$ 54,000	\$ 74,560	\$ 58,000	\$ 68,714	\$ 74,300	22%	\$ 76,000	2%	
	Equip Maint/Repair-Fix-F&B		\$ 19,168	\$ 11,866	\$ 27,657	\$ 26,375	\$ 25,000	\$ 21,117	\$ 27,000	\$ 17,962	\$ 27,000	0%	\$ 28,000	4%	
	Licenses, Fees, and Permits-F&B		\$ 2,709	\$ 2,518	\$ 598		\$ 2,600	\$ 5,865	\$ 2,600	\$ 3,737	\$ 2,600	0%	\$ 2,700	4%	
	Linen/Laundry-F&B		\$ 16,136	\$ 14,046	\$ 18,712	\$ 17,492	\$ 20,000	\$ 24,197	\$ 24,000	\$ 16,659	\$ 25,100	5%	\$ 26,000	3%	
	Education-F&B		\$ 2,940	\$ 2,402	\$ 947	\$ 648	\$ 1,800	\$ 3,746	\$ -	\$ -					
	Employee Meals-F&B		\$ 3,832	\$ 4,196	\$ 3,534	\$ 5,821	\$ 4,200	\$ 626	\$ 1,200	\$ 295	\$ 1,200	0%	\$ 5,000	76%	
	Training/Staff Development-F&B		\$ 1,944	\$ 956	\$ 2,188	\$ 3,695	\$ 3,000	\$ 3,746	\$ 3,600	\$ 2,093	\$ 3,600	0%	\$ 3,600	0%	
	Uniforms-F&B		\$ 5,653	\$ 2,882	\$ 4,976	\$ 4,269	\$ 5,000	\$ 3,330	\$ 6,000	\$ 5,364	\$ 5,000	-30%	\$ 6,000	17%	
	Miscellaneous-F&B		\$ 2,789	\$ 493	\$ 1,127	\$ 4,225	\$ 1,500	\$ 370	\$ 1,500	\$ 772	\$ 1,500	0%	\$ 1,600	6%	
	Entertainment-Outside-F&B		\$ 5,100	\$ 5,050	\$ 9,011	\$ 8,878	\$ 12,000	\$ 12,000	\$ 12,000	\$ -					
	Glassware/China/Silver-F&B		\$ 5,676	\$ 5,561	\$ 6,565	\$ 6,349	\$ 7,500	\$ 8,500	\$ 8,500	\$ -					
TOTAL RESTAURANT OPERATIONS			\$ 961,724	\$ 1,050,073	\$ 1,235,515	\$ 1,382,424	\$ 1,458,456	\$ 1,616,765	\$ 1,672,304	\$1,360,342	\$ 1,755,386	5%	\$ 1,791,200	2%	
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	Requested 2026-2027	% Increase/Decrease	PROJECTED 2027/2028		

2026	2027 Summary				
\$732,656	Total Payroll- 50 pax		Servers	20	\$ 11.98
	\$ 949,053 35%		Bartenders	6	\$ 11.98
			Banquet Server	1	\$ 11.98
			Busser	3	\$ 15.00
\$ 668,200	Total Contracts		HOST	4	\$ 15.00
			BEV Cart	4	\$ 15.00
			Steward	2	\$ 15.00
	Total Operations		Cook	1	\$ 16.00
	\$ 790,733 4%		Cook	1	\$ 17.00
			Cook	2	\$ 19.00
			Cook	1	\$ 21.00
			Lead Cook	1	\$ 23.00
			Sous Chef	1	\$ 46,000.00
\$1,400,856	\$ 1,755,386	5%	Asst MGR	1	\$ 17.00
			Manager	1	\$ 75,302.00
			Chef	1	\$ 77,976.00
				50	

REVIEWED 7 MAY 2025

Projected REVENUE		Expected 2026	Projected in 2027
Food & N/A Beverage		\$ 1,103,126.00	\$ 1,166,308
Beverage - Alcohol		\$ 504,412.00	\$ 545,668
Other Food & Beverage Revenue		\$ 15,364.00	\$ 16,000
Miscellaneous Income		\$ -	\$ -
		\$ -	\$ -
TRNG Planned-		\$ 1,622,902.00	\$ 1,727,976
Subscriptions/Contracts			

CAPITAL-	
China	\$ 10,000
Snack Shack	\$ 25,000
Kitchen Equip	\$ 10,000

0
0

0.5

2
0
1

2
0.5

6

360

ACCOUNT NUMBER		DESCRIPTION							Approved	2025/2026		% Increase/	PROJECTED	%
		\$431K CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Actual 8 mth	2026-2027	Decrease	2027/2028	Increase/
CUSTOMER SERVICE UTILITY OPS														
402-512001-53610 Payroll-Salaries			\$ 114,612	\$ 115,104	\$ 95,207	\$ 103,302	\$134,815.42	\$ 240,500	\$ 241,500	\$ 69,846	\$ 249,500	3%	\$ 258,000	3%
	Customer Service Billing	\$41,000												
	Customer Service Representative	\$36,000												
	Customer Service Representative	\$36,000												
	Utility ADMIN Mgr	\$45,000												
	Pending Customer Service REP 2027	\$ 35,000												
	Pending Asst GM (2027)(50/50)	80,000	(\$40K GA/\$40K Utility)											
	COLA (3%)	\$ 6,000												
	Merit Increase (2%)	\$ 5,500												
Subtotal		\$ 249,500												
402-521001-53610 FICA Taxes			\$ 8,145	\$ 8,286	\$ 6,743	\$ 7,788	\$ 10,785	\$ 12,000	\$ 12,000	\$ 5,159	\$ 12,000	0%	\$ 13,000	8%
402-522020-53610 Retirement Contributions			\$ 6,564	\$ 6,842	\$ 3,807	\$ 3,882	\$ 8,089	\$ 9,000	\$ 9,000	\$ 808	\$ 4,000	-125%	\$ 9,000	56%
402-523001-53610 Life and Health Insurance			\$ 34,170	\$ 32,373	\$ 17,586	\$ 14,844	\$ 33,704	\$ 34,000	\$ 34,000	\$ 24,131	\$ 34,000	0%	\$ 35,000	3%
402-524001-53610 Insurance-Workmans Comp			\$ 1,972	\$ 2,065	\$ 2,044	\$ 2,211	\$ 2,696	\$ 2,700	\$ 2,700	\$ 1,420	\$ 2,700	0%	\$ 2,700	0%
402-534002-53610 Contractual Labor							\$ 5,600	\$ 6,000	\$ 6,000		\$ 2,500	-140%	\$ 3,000	17%
402-540008-53610 Travel & Training			\$ 265	\$ 309	\$ 35	\$ 1,500	\$ 1,500	\$ 1,800	\$ 1,800	\$ 32	\$ 2,500	28%	\$ 2,500	0%
402-551001-53610 Office Expense			\$ 19,507	\$ 15,673	\$ 14,401	\$ 18,500	\$ 18,500	\$ 5,000						
402-552028-53610 Uniforms			\$ 291	\$ 416	\$ -	\$ -	\$ 450	\$ 650	\$ 1,500		\$ 1,000	-50%	\$ 1,500	33%
402-573020-53610 Bad Debts			\$ -	\$ 6,802	\$ 522	\$ 500	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	\$ 1,000	-150%	\$ 2,500	60%
402-541010-53610 Postage			\$ 16,507	\$ 17,836	\$ 20,481	\$ 21,300	\$ 22,000	\$ 23,500	\$ 24,500	\$ 18,147	\$ 24,500	0%	\$ 13,000	-88%
402-544025-53610 Rentals & Leases			\$ 9,401	\$ 10,664	\$ 8,458	\$ 6,390	\$ 13,000	\$ 13,000	\$ 15,000	\$ 2,310	\$ 8,000	-88%	\$ 9,000	11%
402-554020-53610 Dues, Licenses, Subscriptions							\$ 500	\$ 500	\$ 18,000	\$ 25,469	\$ 18,000	0%	\$ 18,000	0%
402-551002-53610 Office Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 21,794	\$ 18,000	-33%	\$ 20,000	10%
402-547005-53610 Printing and Stationery			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 742	\$ 6,000	-333%	\$ 8,000	25%
TOTAL UTILITY CUSTOMER SERVICE			\$ 211,431	\$ 216,368	\$ 169,284	\$ 180,217	\$ 256,640	\$ 401,150	\$ 418,500	\$ 169,858	\$ 383,700	-9%	\$ 395,200	3%
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	2026-2027	% Increase/ Decrease	PROJECTED 2027/2028	% Increase/ Decrease

2026	2027 Summary		VERSION #2
\$255,000	Total Payroll- (4 pax) \$ 302,200	9%	1st Check- 20 MAY 2026
\$ 52,000	Total Contracts \$ 13,000	0%	
\$ 95,000	Total Operations \$ 68,500	8%	
\$402,000	\$ 383,700	-9%	
			Expected 2026
Projected REVENUE 2027			
Water	\$	1,200,000.00	
sewer	\$	1,700,000.00	
Other	\$	800,000.00	
	\$	3,700,000.00	
Point and Pay, Encode, water workx			
TRNG Planned-	MISC Training	\$	800
	Waster classes	\$	1,800
Subscriptions/Contracts		Copier	\$ 2,000
		Mailer machine	1200/per 3 mth
Capital Expenditures			

ACCOUNT NUMBER	DESCRIPTION	\$2.8M CAP	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	2026-2027	% Increase/D ecrease	PROJECTED 2027/2028	% Increase/ Decrease
UTILITY OPERATIONS														
402-512001-53815	Payroll-Salaries		\$ 333,162	\$ 313,359	\$ 333,508	\$ 382,344	\$ 529,478	\$ 495,845	\$ 633,531	\$ 336,179	\$ 730,400	13%	\$ 718,000	-2%
	General Manager (50%)	\$ 85,000												
	Utilities Director	\$ 92,500												
	Plant Operator (Dual License) 2028	\$ 75,000												
	Plant Operator (Single License)	\$ 56,000												
	Plant Operator (Single License)	\$ 45,000												
	Utility TECH foreman	\$ 42,500												
	Utility Tech	\$ 40,000												
	Utility Tech	\$ 33,500												
	Utility Tech	\$ 40,000												
	Utility Tech	\$ 33,500												
	Equipment Operator (2028)	\$ 45,000												
	Pending IT staff (50/50) 5 pax	\$ 95,000	50/50% split(\$95K GM/ \$95K UT)											
	VAC Truck/Locate TECH	\$ 55,000												
	On Call & Overtime	\$ 45,000												
	Trainee	\$ 37,000												
	COLA 3%	\$ 14,000												
	Merit Increase (2%)	\$ 16,400												
Subtotal		\$ 730,400												
402-521001-53815	FICA Taxes		\$ 24,485	\$ 23,541	\$ 24,874	\$ 29,012	\$ 37,063	\$ 38,000	\$ 38,000	\$ 24,703	\$ 40,000	5%	\$ 41,000	2%
402-522020-53815	Retirement Contributions		\$ 19,995	\$ 11,211	\$ 11,806	\$ 10,746	\$ 23,827	\$ 30,000	\$ 30,000	\$ 12,608	\$ 30,000	0%	\$ 31,000	3%
402-523001-53815	Life and Health Insurance		\$ 69,749	\$ 56,198	\$ 48,003	\$ 48,135	\$ 95,306	\$ 68,000	\$ 68,000	\$ 83,681	\$ 70,000	3%	\$ 75,000	7%
402-524001-53815	Insurance-Workmans Comp		\$ 7,888	\$ 8,258	\$ 8,176	\$ 8,844	\$ 10,590	\$ 11,000	\$ 11,000	\$ 5,787	\$ 12,000	8%	\$ 13,000	8%
402-531013-53815	Engineering		\$ 34,776	\$ 28,930	\$ 75,311	\$ 206,178	\$ 60,200	\$ 40,000	\$ 50,000	\$ 19,693	\$ 50,000	0%	\$ 50,000	0%
402-531075-53815	ProfServ-Consultants(Sustainability)(water meters)		\$ -	\$ -	\$ -	\$ 20,000	\$ 270,000	\$ 270,000	\$ 380,000	\$ 42,246	\$ 380,000	0%	\$ 400,000	5%
402-534002-53815	Contractual Labor		\$ 4,664	\$ 13,574	\$ 21,945	\$ -	\$ 2,500	\$ 5,000	\$ 5,000	\$ 655	\$ 6,000	17%	\$ 6,000	0%
402-540008-53815	Travel & Training		\$ 110	\$ 897	\$ 2,865	\$ 5,931	\$ 7,500	\$ 5,000	\$ 5,000	\$ 421	\$ 8,500	41%	\$ 9,000	6%
402-543048-53815	Utilities		\$ 132,886	\$ 142,683	\$ 147,047	\$ 167,442	\$ 165,000	\$ 200,000	\$ 215,000	\$ 143,078	\$ 215,000	0%	\$ 215,000	0%
402-544011-53815	Equipment Rental		\$ 99	\$ -	\$ -	\$ -	\$ 15,000	\$ 10,000	\$ 10,000	\$ 1,096	\$ 10,000	0%	\$ 10,000	0%
402-545010-53815	Liability/Property Insurance		\$ 37,994	\$ 45,066	\$ 48,418	\$ 80,757	\$ 72,000	\$ 75,000	\$ 75,000	\$ 40,872	\$ 85,000	12%	\$ 75,000	-13%
402-546189-53815	Manhole Repairs		\$ 122,291	\$ 90,558	\$ 168,943	\$ 362,307	\$ 150,000	\$ 150,000	\$ 150,000	\$ 60,281	\$ 120,000	-25%	\$ 160,000	25%
402-564134-53815	Valve Replacement WW		\$ 20,498	\$ 13,760	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 4,093	\$ 15,000	0%	\$ 15,000	0%
402-563105-53815	WWTP Joint Sealing		\$ -	\$ 17,600	\$ -	\$ -	\$ 35,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	0%	\$ 15,000	0%
402-546186-53815	R&M - Equip/Water		\$ 114,652	\$ 106,413	\$ 149,285	\$ 133,791	\$ 150,000	\$ 158,000	\$ 175,000	\$ 33,298	\$ 175,000	0%	\$ 175,000	0%
402-546187-53815	R&M - Equip/Sewer		\$ 62,928	\$ 90,044	\$ 144,073	\$ 588,954	\$ 270,000	\$ 275,000	\$ 300,000	\$ 53,540	\$ 300,000	0%	\$ 300,000	0%
402-546104-53815	Vehicle Maintenance		\$ -	\$ 8,566	\$ 5,249	\$ 4,494	\$ 9,322	\$ 10,000	\$ 10,000	\$ 14,797	\$ 12,000	17%	\$ 13,000	8%
402-551002-53815	Office Supplies		\$ 7,164	\$ 9,668	\$ 12,595	\$ 19,278	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,088	\$ 7,500	0%	\$ 8,000	6%
402-540004-53815	Fuel, Gasoline and Oil		\$ 16,036	\$ 20,764	\$ 22,849	\$ 24,480	\$ 25,000	\$ 15,000	\$ 15,000	\$ 12,626	\$ 17,000	12%	\$ 18,000	6%
402-552180-53815	Operating Supplies - Water		\$ 15,854	\$ 13,147	\$ 61,724	\$ 3,645	\$ 40,000	\$ 65,000	\$ 70,000	\$ 89,670	\$ 75,000	7%	\$ 80,000	6%
402-552181-53815	Operating Supplies - Sewer		\$ 24,705	\$ 27,253	\$ 154,294	\$ 127,641	\$ 125,000	\$ 135,000	\$ 135,000	\$ 34,618	\$ 135,000	0%	\$ 135,000	0%
402-552200-53815	Low Pressure Sewer Pumps		\$ 34,402	\$ 54,888	\$ 90,293	\$ 78,003	\$ 75,000	\$ 75,000	\$ 86,000	\$ 36,348	\$ 86,000	0%	\$ 90,000	4%
402-552250-53815	Testing - Water *(Merged in 2027)		\$ 10,832	\$ 6,244	\$ 4,561	\$ 9,399	\$ 11,000	\$ 11,000	\$ 11,000	\$ 13,380	\$ 40,000	73%	\$ 40,000	0%
402-552251-53815	Testing - Sewer*(merge to water in 2027)		\$ 17,646	\$ 16,699	\$ 20,405	\$ 11,979	\$ 20,000	\$ 20,000	\$ 25,000	\$ 11,456				
402-552028-53815	Uniforms		\$ 8,610	\$ 8,588	\$ 12,621	\$ 22,035	\$ 11,000	\$ 11,000	\$ 11,000	\$ 6,051	\$ 11,500	4%	\$ 11,500	0%
402-552184-53815	Chemicals- Water and Sewer		\$ 54,000	\$ 64,000	\$ 64,000	\$ 60,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 79,198	\$ 107,000	11%	\$ 110,000	3%
402-543082-53815	Waste Removal		\$ 5,256	\$ 5,269	\$ 9,433	\$ 11,931	\$ 12,000	\$ 12,000	\$ 12,000	\$ 981	\$ 12,000	0%	\$ 12,000	0%
402-543034-53815	Sludge Disposal		\$ 31,746	\$ 18,719	\$ 57,651	\$ 28,020	\$ 40,000	\$ 30,000	\$ 30,000	\$ 34,988	\$ 29,000	-3%	\$ 32,000	9%
402-554020-53815	Dues, Licenses, Subscriptions		\$ 3,600	\$ 3,500	\$ 2,812	\$ 24,000	\$ 23,000	\$ 28,000	\$ 28,000	\$ 23,223	\$ 25,000	-12%	\$ 32,000	22%
	Capital									\$ 230,802				
	Wastewater Plant									\$ 316,236				
	Meters									\$ 166,941				
				\$ 1,219,397	\$ 1,702,741	\$ 2,469,346	\$ 2,402,286	\$ 2,375,345	\$ 2,711,031	\$ 2,060,932	\$ 2,818,900	4%	\$ 2,889,500	2%
TOTAL UTILITY OPERATIONS			\$ 1,216,029	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Approved 2025-2026	2025/2026 Actual 8 mth	2026-2027	% Increase/D ecrease	PROJECTED 2027/2028	% Increase/ Decrease
			2019-2020											

2026	2027 Summary		VERSION #2
\$680,000	Total Payroll- (8.5 pax)	\$ 882,400	3%
\$ 255,000	Total Contracts	\$ 270,000	6%
\$ 1,442,000	Total Operations	\$ 1,666,500	23%
\$2,377,000	\$ 2,818,900	4%	

Projected REVENUE 2027			Expected 2026
Water Charges			
Sewer Charges			
MISC Revenue			
New Pumps	\$ 75,000.00		
	\$ 75,000.00	\$ -	

TRNG Planned-	MISC Courses	\$ 3,500.00
	FRWA annual conf	\$4,500
Subscriptions/Contracts		
	SCADA?	
	Water meters	\$ 380,000.00
	Rural Water?	\$ 3,000.00
	Commercial backflow	\$ 10,000.00

Capital Expenditures 2026/27			2024 CIP
		\$	122,298
Generator UNIT 4		\$ 30,000	
new truck		\$ 45,000	
skid steer		\$ 65,000	
AC Line replacement 3000 LF		\$ 300,000	
old water line replacement 3000ft		\$200,000	
Unit 23 pond bank		\$30,000	
composite samplers		\$ 25,000	
		\$ 695,000	

ACCOUNT NUMBER DESCRIPTION		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024/2025 Actual 6 mth	Requested 2025-2026	% Increase/ Decrease	PROJECTED 2026/2027		OCT 2024-FEB 2025	
ADMINISTRATION EXPENDITURES													Target 42%	
001-512001-51302 Payroll-Salaries		\$ 88,309	\$ 105,464	\$ 79,504	\$103,533	\$214,922	\$ 211,777	\$ 72,795	\$ 285,500	25%	\$ 300,000	5%	\$ 72,795	25%
COLA	General Manager (50%) (Contract)(\$175K)	87,500		GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, HR, Finance, Board Sec	GM, Board secretary	GM, Board secretary, AGM		GM, Board secretary, AGM		GM, Board secretary	
	Admin Asst/Board Secretary (100%)	42,000												
	Overtime Consolidated for ALL	30,000												
	Pending Asst GM (2026)(50/50)(\$40K GA/ \$40K Utility)	80,000												
	Pending COLA (2.5%)	6,000												
	Merit Increases	40,000												
Subtotal		285,500												
001-511001-51302 P/R Board of Supervisors		\$ 17,700	\$ 17,700	\$ 17,400	\$ 17,700	\$ 17,700	\$ 17,700	\$ 6,000	\$ 18,000	2%	\$ 18,000	0%	\$ 6,000	33%
001-521001-51302 FICA Taxes		\$ 8,375	\$ 9,730	\$ 8,347	\$ 9,196	\$ 17,796	\$ 22,000	\$ 5,862	\$ 23,000	4%	\$ 23,000	0%	\$ 5,862	25%
001-522020-51302 Retirement Benefits		\$ 7,527	\$ 6,199	\$ 2,283	\$ 2,415	\$ 12,895	\$ 12,000	\$ 3,162	\$ 20,000	40%	\$ 21,000	5%	\$ 3,162	16%
001-523001-51302 Life and Health Insurance		\$ 19,223	\$ 17,213	\$ 8,738	\$ 18,231	\$ 34,388	\$ 25,000	\$ 11,222	\$ 30,000	17%	\$ 30,000	0%	\$ 11,222	37%
001-524001-51302 Workers' Compensation		\$ 1,972	\$ 2,065	\$ 2,044	\$ 2,211	\$ 4,298	\$ 3,500	\$ 2,541	\$ 3,500	0%	\$ 4,000	13%	\$ 2,541	73%
001-525001-51302 Unemployment Compensation		\$ 78	\$ 2,078	\$ -	\$ -	\$ 2,500	\$ 500		\$ 500	0%	\$ 500	0%		0%
001-531175-51302 Legal Fees(Vose)		\$ 63,930	\$ 49,031	\$ 66,823	\$ 75,711	\$ 75,000	\$ 150,000	\$ 150,260	\$ 150,000	0%	\$ 150,000	0%	\$ 150,260	100%
001-531177-51302 Legal Fees - Foreclosures & Liens		\$ 24,587	\$ 49,688	\$ 107,600	\$ 97,509	\$ 100,000	\$ 50,000	\$ 1,507	\$ 75,000	33%	\$ 50,000	-50%	\$ 1,507	2%
001-531028-51302 Other Legal Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 358	\$ 50,000	50%	\$ 25,000	-100%	\$ 358	1%
001-531013-51302 ProfServ-Engineering		\$ 16,645	\$ 13,695	\$ 10,725	\$ 12,129	\$ -	\$ 25,000	\$ 8,883	\$ 25,000	0%	\$ 25,000	0%	\$ 8,883	36%
001-534393-51302 IT Support (TO IT)		\$ 26,197	\$ 18,839	\$ 46,846	\$ 31,559	\$ 35,000	\$ 70,000	\$ 24,425					\$ 24,425	35%
001-531075-51302 ProfServ-Consultants(Troon+)		\$ 24,371	\$ 42,488	\$ 32,695	\$ 14,730	\$ 30,000	\$ 145,000	\$ 40,000	\$ 145,000	0%	\$ 145,000	0%	\$ 40,000	28%
001-534002-51302 Contractual Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ 10,000	50%	\$ 5,000	-100%		0%
001-540008-51302 Travel & Training		\$ 426	\$ -	\$ 3,580	\$ 3,682	\$ 3,500	\$ 9,171	\$ 50	\$ 15,000	39%	\$ 12,000	-25%	\$ 50	0%
001-541003-51302 Communication - Telephone (TO IT)		\$ 5,863	\$ 6,154	\$ 5,799	\$ 7,170	\$ 7,500	\$ 59,000	\$ 6,445					\$ 6,445	11%
001-541010-51302 Postage		\$ 143	\$ 671	\$ 721	\$ 312	\$ 1,000	\$ 1,500	\$ 358	\$ 1,500	0%	\$ 1,500	0%	\$ 358	24%
001-543048-51302 Utilities		\$ 11,203	\$ 10,434	\$ 11,486	\$ 11,862	\$ 12,500	\$ 13,000	\$ 9,611	\$ 15,000	13%	\$ 14,000	-7%	\$ 9,611	64%
001-544025-51302 Rentals & Leases		\$ 8,252	\$ 8,040	\$ 8,116	\$ 4,179	\$ 9,500	\$ 17,000	\$ 7,389	\$ 17,000	0%	\$ 17,000	0%	\$ 7,389	43%
001-545010-51302 Liability/Property Insurance		\$ 17,826	\$ 18,756	\$ 21,328	\$ 21,687	\$ 30,000	\$ 74,000	\$ 19,415	\$ 85,000	13%	\$ 85,000	0%	\$ 19,415	23%
001-547005-51302 Printing and Stationery		\$ -	\$ -	\$ 338	\$ 5,172	\$ 3,500	\$ 3,500	\$ 490	\$ 5,000	30%	\$ 3,500	-43%	\$ 490	10%
001-548002-51302 Legal Advertising		\$ 3,623	\$ 2,077	\$ 3,113	\$ 2,046	\$ 3,500	\$ 4,000	\$ 48	\$ 5,000	20%	\$ 4,000	-25%	\$ 48	1%
001-548005-51302 Promotions		\$ 6,934	\$ 6,001	\$ 6,585	\$ -	\$ 7,000	\$ 10,000	\$ 689	\$ 10,000	0%	\$ 10,000	0%	\$ 689	7%
001-549999-51302 Miscellaneous Expenses		\$ -	\$ 83,574	\$ 881	\$ -	\$ -	\$ 2,500	\$ 17,254	\$ 2,500	0%	\$ 2,500	0%	\$ 17,254	690%
001-549067-51302 Hurricane PREP/Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 125,651	\$ 2,500	0%	\$ 2,500	0%	\$ 125,651	5026%
001-551001-51302 Office Expense		\$ 32,319	\$ 29,111	\$ 22,191	\$ 34,017	\$ 25,000	\$ -		\$ 5,000	100%	\$ 5,000	0%		
001-540004-51302 Fuel, Gasoline and Oil		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83	\$ 1,200	100%	\$ 1,500	20%	\$ 83	7%
001-552028-51302 Uniforms		\$ 1,177	\$ 939	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 464	\$ 1,100	9%	\$ 1,200	8%	\$ 464	42%
001-554020-51302 Dues, Licenses, Subscriptions		\$ 4,697	\$ 5,128	\$ 6,972	\$ 6,894	\$ 7,500	\$ 16,550	\$ 23,266	\$ 10,000	-66%	\$ 17,000	41%	\$ 23,266	233%
001-561001-51302 Land		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 50,000	100%	\$ 50,000	0%		
001-549181-51302 GM Community/Staff Engagement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 1,248	\$ 15,000	33%	\$ 10,000	-50%	\$ 1,248	8%
001-549182-51302 HOLIDAY expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 630	\$ 10,000	50%	\$ 5,000	-100%	\$ 630	6%
001-551014-51302 Office Fixtures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000		\$ 15,000	0%	\$ 10,000	-50%		0%
001-551002-51302 Office Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 38,202	\$ 30,000	17%	\$ 30,000	0%	\$ 38,202	127%
001-549188-51302 The Wall That Heals 2025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 35,039					\$ 35,039	140%
001-549185-51302 50th Anniversary							\$ 2,500	\$ 2,760					\$ 2,760	110%
TOTAL ADMINISTRATION		\$ 391,378	\$ 505,074	\$ 473,915	\$481,946	\$656,499	\$ 1,058,698	\$ 616,107	\$ 1,131,300	6%	\$ 1,078,200	-5%	\$ 490,456	43%
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024/2025 Actual 5 mth	Requested 2025-2026	% Increase/ Decrease	PROJECTED 2026/2027		YTD expended less Hurricane	Budget Utilization

2% increase less the LAND purchase

Goal 42%

2025	2026 Summary			
	Total Payroll- (3 pax)			Full staff on board
\$ 314,477.00	\$ 380,500	+ 16%		Asst GM pending
	Total Contracts			Engineer , Legal Troon
\$ 598,000	\$ 530,000	Down 13%		
	Total Operations			Actual expenses
\$ 168,221	\$ 220,800	+ 14%		Adjustment
				consolidating ACCTs
\$1,080,698	\$ 1,131,300	6%		

Projected REVENUE 2025/2026				Expected 2025	2024/2025 to date
Assessments	\$ 5,100,000.00	\$ 4,087,500.00	\$ 3,515,407.00		
Interest Investments	\$ 300,000.00	\$ 75,000.00	\$ 49,979.00		
Land development	\$ 500,000.00	\$ 15,978.00	\$ 50,000.00		
Insurance REIMB	\$ 50,000.00	\$ 59,040.00	\$ 110,000.00		
MISC Revenue	\$ 50,000.00	\$ 9,881.00	\$ 439,007.00		
Bond Collection Fees	\$ 15,000.00	\$ 15,000.00	\$ 4,571.00		
				\$ 6,015,000.00	\$ 4,262,399.00
				\$ 4,168,964.00	
Increase in 2026				30%	

CAPITAL-			
TRNG Planned-			
FASD Annual Conference		\$ 2,500.00	
FASD Qtrly Fall meeting		\$ 1,800.00	
MISC Courses		\$ 2,000.00	
MISC Courses		\$ 1,000.00	
Subscriptions/Contracts		Troon	\$ 120,000.00
		Legal	\$ 150,000.00
		FASD	\$ 500.00
		Go Gov APP	\$ 4,500.00
		ICMA	\$ 1,000.00
		AAME	\$ 600.00
			\$ 276,600.00

VERSION #1	
1st Check-	
2nd Check	
3rd Check	
Total MERIT Increase	\$ 73,722.00
Travel and Training	\$ 55,700.00

0.5

2
0
1

2
0.5

6

360

[illegible]

Director Pay

2023					2024					2025					2026				
	Start Pay	COLA	MERIT	Total		Start Pay	COLA	MERIT	Total		Start Pay	COLA	MERIT	Total		Start Pay	COLA	MERIT	Total
Fells	\$ 63,134.39		3%	2% \$ 66,328.99	Fells	\$ 66,328.99		3%	2% \$ 69,685.24	Fells	\$ 69,685.24		3%	2% \$ 73,211.31	Vivianette	\$ 73,211.31		3%	2% \$ 76,915.80
Benka	\$ 75,000.00		3%	0 \$ 77,250.00	Benka	\$ 77,250.00		3%	2% \$ 81,158.85	Benka	\$ 81,158.85		3%	2% \$ 85,265.49	Benka	\$ 85,265.49		3%	2% \$ 89,579.92
Brandon	\$ 29.25		3%	2% \$ 30.73	Brandon	\$ 78,000.00		3%	2% \$ 81,946.80	Brandon	\$ 81,946.80		3%	2% \$ 86,093.31	Brandon	\$ 86,093.31		3%	2% \$ 90,449.63
					Sawyer	\$ 63,000.00		3%	2% \$ 66,187.80	Sawyer	\$ 66,187.80		3%	2% \$ 69,536.90	Avery	\$ 55,000.00		3%	0% \$ 56,650.00
					Baskin	\$ 60,000.00		3%	1% \$ 62,418.00	Baskin	\$ 62,418.00		3%	1% \$ 64,933.45	Baskin	\$ 64,933.45		3%	1% \$ 68,219.08
					Heithier	\$ 19.40		3%	2% \$ 20.38	Heithier	\$ 42,393.81		3%	2% \$ 44,538.94	Heithier	\$ 44,538.94		3%	2% \$ 46,792.61
					Brumfield	\$ 28.00		3%	1% \$ 29.13	Brumfield	\$ 60,587.07		3%	1% \$ 63,028.73	Brumfield	\$ 63,028.73		3%	1% \$ 66,217.98
					Dahl	\$ 19.50		3%	2% \$ 21.00	Dahl	\$ 43,680.00		3%	2% \$ 45,864.00	Dahl	\$ 45,864.00		3%	2% \$ 48,184.72
					Wilbur	\$ 62,500.00		3%	2% \$ 65,018.75	Wilbur	\$ 65,018.75		3%	2% \$ 67,639.01	Wilbur	\$ 67,639.01		3%	2% \$ 71,061.54
															Maury	\$ 55,000.00		3%	0% \$ 56,650.00
															Jody	\$ 60,000.00		3%	0% \$ 61,800.00
															Ernest	\$ 55,000.00		3%	0% \$ 56,650.00
										Murphy	\$ 131,000.00		3%	2% \$ 137,628.60	Murphy	\$ 137,628.60		3%	2% \$ 144,592.61
\$ 138,163.64					\$ 143,609.72					\$ 704,076.32					\$ 893,202.83				
										Move to departments									

Start Payroll 2023	\$ 138,163.64	3
End Payroll 2023	\$ 143,609.72	3
Start Payroll	\$ 407,145.89	7
End payroll 2024	\$ 426,485.95	9
Start payroll 2025	\$ 704,076.32	9
End payroll 2025	\$ 737,739.73	10

