Sawgrass Players Club Association

**SPCA BUDGET PRESENTATION- DRAFT**

| REVENUE: | 2026 Budget | 2025 Forecast | comment | Dues breakdown | |
|---|---|---|---|---|---|
| Residential Dues (paid by 1584 residents) | $ 3,096,348 | $ 3,067,854 | Semi Annual Dues are $978 (vs. $969 in 2025) | TPC | $ 119,575 |
| Commercial/Class C (33 entities including The Yards and Vicars Landing) | $ 949,704 | $ 940,992 | Based on sq. ft | Residents | $ 3,096,348 |
| Drainage Dues (7 drainage entities) | $ 92,062 | $ 87,623 | Dues based on waterway costs | Class C/Commercial | $ 949,704 |
| 800 General Reserve Fd Trans | $ (571,300) | $ (566,300) | $5K increase required | Drainage | $ 92,062 |
| 801 Emergency Contingency Tran | $ - | $ (95,400) | The established emergency fund equals 1.5 months of expenses | % Class C Pays | 13.08% |
| 802 Storm Water Reserve Trans | $ (254,000) | $ (210,500) | $67K Increase Required. $23K to be transferred from retained earnings | | |
| **Total Income (after fund transfer)** | **$ 3,312,814** | **$ 3,224,269** | | | |

| OTHER REVENUE | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 734 Covenant Enforcement Fees | $ - | $ 100 | Fees collected from fines |
| 736 Interest on Past Due A/R | $ 5,780 | $ 7,070 | |
| 738 Misc. Income | $ - | $ 358 | |
| 739 Players Park Rec. Field | $ 560 | $ 559 | |
| 740 TPC Contribution | $ 10,000 | $ 10,000 | |
| 750 Interest Inc. - Operating | $ 30,000 | $ 36,624 | |
| **Total Other Revenue Income** | $ 46,340 | $ 54,711 | |
| Total Operating Income | $ 3,359,154 | $ 3,278,980 | |

**EXPENSES**

| GENERAL AND ADMINISTRATIVE | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 810 ACC Expense | $ 83,512 | $ 77,191 | Admin costs for ARB and ACC requests |
| 730 ACC Fees | $ (25,200) | $ (24,350) | |
| 812 Audit & Tax Prep | $ 8,715 | $ 8,000 | Audit and tax filing costs |
| 814 Bad Debt Expense | $ 14,000 | $ 10,000 | |
| 816 Bank Changes | $ 772 | $ 682 | |
| 818 Civic Liaison Comm. | $ 300 | $ 300 | |
| 820 Communication Committee | $ 21,276 | $ 15,066 | Website Admin/Players Journal |
| 822 Covenant Enforcement | $ 6,804 | $ 1,316 | |
| 824 Insurance | $ 368,270 | $ 341,918 | Insurance Policies-All |
| 826 Legal Expense | $ 43,200 | $ 35,657 | Gunster/Cobb Gonzales |
| 830 Management Contract | $ 282,000 | $ 272,239 | MLMC contract renewal |
| 833 Meetings & Functions | $ 2,108 | $ 2,772 | |
| 834 Misc G&A | $ - | $ 153 | |
| 836 Office Supplies | $ 12,216 | $ 11,855 | Lockbox, storage, general |
| 838 Postage | $ 9,372 | $ 8,907 | |
| 840 Printing | $ 10,750 | $ 10,218 | |
| 842 Taxes & Filing Fees | $ 61 | $ 61 | |
| 844 Vehicle Damage by Gates | $ 4,500 | $ - | |
| **TOTAL GENERAL and ADMINISTRATI** | **$ 842,856** | $ 771,985 | |

| RECREATIONAL FACILITIES | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 878 Players Pool Operations/Repair | $ 34,400 | $ 27,471 | Utilities, chemicals, internet, supplies |
| 882 Players Park & Rec Event | $ 42,700 | $ 40,221 | R&M and events |
| **TOTAL RECREATIONAL FACILITIES** | **$ 77,100** | $ 67,692 | |

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| LANDSCAPE | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 850 Irrigation Maintenance | $ 43,200 | $ 42,029 | |
| 852 Landscape Contract | $ 369,800 | $ 350,284 | Precision Turf contract- |
| 852 -1 Landscaping - Flowers | $ 55,520 | $ 50,688 | Precision Turf contract- |
| 852 -2 Landscaping -Mulch | $ 55,798 | $ 54,071 | Precision Turf contract- |
| 852 -3 Landscape-Palm Tree Trim | $ 32,000 | $ 24,720 | Precision Turf contract- |
| 853 Landscape Improvements | $ 36,000 | $ 35,052 | |
| 854 Landscape - Sod Repair | $ 15,250 | $ 14,158 | |
| 857 Tree/Shrub Improvements | $ 21,700 | $ 10,900 | |
| 858 Tree/Debris Removal | $ 35,300 | $ 29,750 | |
| **TOTAL LANDSCAPE** | **$ 664,568** | $ 611,652 | |

| REPAIRS AND MAINTENANCE | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 860 Directional Signage | $ 4,000 | $ 3,436 | |
| 862 Drainage Repairs | $ 34,137 | $ 42,318 | |
| 864 Entry Signage | $ 1,650 | $ - | |
| 866 Fence/Bulkhead | $ 1,000 | $ 203 | |
| 868 General Maint. Supplies | $ 14,400 | $ 14,219 | |
| 870 Hurricane/Storm Prep | $ 4,288 | $ 1,920 | |
| 872 Lighting Fixtures | $ 1,800 | $ 1,563 | |
| 876 On-Site Labor/Vehicle | $ 209,446 | $ 194,340 | |
| 880 Project Mgmt./Engineering | $ 77,740 | $ 82,094 | |
| 884 Roads R&M | $ 3,515 | $ 4,715 | |
| 886 Sidewalks (grinds-pressure wash | $ 21,965 | $ 12,000 | |
| 888 TPC Preparation | $ 4,998 | $ 536 | |
| 892 Waste/Dumpster | $ 15,777 | $ 13,590 | |
| **TOTAL REPAIRS AND MAINTENANCE** | **$ 394,715** | $ 370,934 | |

| CONTROLLED ACCESS | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| 900 Controlled Access Contr. | $ 845,409 | $ 797,283 | FCS new rate |
| 902 Controlled Acc.-Special Event | $ 3,350 | $ 3,338 | |
| 903 SJSO | $ 55,694 | $ 34,523 | |
| 906 RFID Administrator | $ 56,412 | $ 54,508 | MLMC contract |
| 908 Gate Arm Maint. | $ 6,240 | $ 5,567 | |
| 910 Gate Entry Auto | $ 21,672 | $ 10,859 | |
| 912 Gatehouse Equip/Supplies | $ 12,000 | $ 10,112 | |
| 914 Gatehouse R&M/Improver's | $ 9,000 | $ 8,432 | |
| 916 Gatehouse Phone/Internet | $ 16,152 | $ 15,248 | |
| 920 RFID/Gate Passes | $ 42,000 | $ 42,000 | |
| 732 RFID Income | $ (50,100) | $ (52,445) | |
| 922 Vehicle Expenses | $ 17,536 | $ 15,978 | FCS contract |
| 924 Vehicle Fuel Expenses | $ 8,580 | $ 4,939 | Based on consumption |
| 926 Vacation Pass Thru | $ 13,266 | $ 13,947 | FCS contract |
| **TOTAL CONTROLLED ACCESS** | **$ 1,057,211** | $ 964,289 | |

| UTILITIES | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| Electric-Common Area | $ 21,341 | $ 19,759 | |
| Electric-Street Lights | $ 30,705 | $ 28,432 | BES rates confirmed |
| Gatehouse Water/Sewer | $ 1,084 | $ 983 | St Johns Utilities |
| **TOTAL UTILITIES** | **$ 53,130** | $ 49,174 | |

| WATERWAYS | 2026 Budget | 2025 Forecast | Comment |
|---|---|---|---|
| Aquatic Maintenance Contract | $ 115,200 | $ 118,800 | Lake contract pending |
| Aquatic Maintenance Misc. | $ 20,800 | $ 18,549 | Lake contract pending |
| Aquatic Maintenance Eelgrass | $ 12,000 | $ 11,000 | Lake contract pending |
| Aquatic Maintenance Aeration ( R/M | $ 12,000 | $ 10,764 | general repairs |
| Pump/Engine/House R&M | $ 118,650 | $ 112,259 | |
| Pumphouse- Electric & Fuel | $ 76,800 | $ 66,579 | Based on usage |
| Pumphouse- Internet | $ 8,700 | $ 8,572 | |
| Waterway Maint/Improvement | $ 15,000 | $ 9,218 | |
| Less: TPC Reimbursem't | $ (109,575) | $ (98,313) | |
| **TOTAL WATERWAYS** | **$ 269,575** | $ 257,427 | |

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|---|---|---|---|
| **Capital Improvements Proposed in 2026** | **$ -** | | Parking Lot Expansion, Aerators, Up Lights |

| | | | |
|---|---|---|---|
| TOTAL EXPENSES | $ 3,359,154 | $ 3,093,153 | |
| **NET INCOME** | **$ 0.01** | **$ 185,827** | |