

**SPCA BUDGET 2027**

| <b>REVENUE:</b>                                                                                     | <b>2027 Budget</b>  | <b>2026 Forecast</b> | <b>comment</b>                                               |
|-----------------------------------------------------------------------------------------------------|---------------------|----------------------|--------------------------------------------------------------|
| Residential Dues (paid by 1584 residents)                                                           | \$ 3,124,842        | \$ 3,096,348         | 1% increase from \$978 to \$987                              |
| Commercial/Class C (33 entities including Vicars Landing who pays as both Class A & Class C member) | \$ 974,208          | \$ 950,687           |                                                              |
| Drainage Dues (7 drainage entities pay a portion based on waterway costs)                           | \$ 114,247          | \$ 92,062            |                                                              |
| 800 General Reserve Fd Trans                                                                        | \$ (442,000)        | \$ (571,300)         | \$5K increase required                                       |
| 801 Emergency Contingency Tran                                                                      | \$ (5,800)          | \$ -                 | Emergency equal 1.5 months of expenses                       |
| 802 Storm Water Reserve Trans                                                                       | \$ (300,000)        | \$ (254,000)         | Increase required to \$372k. Transferred \$72K at YE of 2026 |
| <b>Total Income (after fund transfer)</b>                                                           | <b>\$ 3,465,497</b> | <b>\$ 3,313,797</b>  |                                                              |

| <b>OTHER REVENUE</b>              | <b>2027 Budget</b>  | <b>2026 Forecast</b> | <b>Comment</b>          |
|-----------------------------------|---------------------|----------------------|-------------------------|
| 734 Covenant Enforcement Fees     | \$ -                | \$ -                 | goal is compliance      |
| 736 Interest on Past Due A/R      | \$ 5,780            | \$ 8,866             | goal to reduce past due |
| 738 Misc. Income                  | \$ -                | \$ 316               |                         |
| 739 Players Park Rec. Field       | \$ 180              | \$ 177               |                         |
| 740 TPC Contribution              | \$ 10,000           | \$ 10,000            | per Covenants           |
| 750 Interest Inc. - Operating     | \$ 33,000           | \$ 41,450            |                         |
| 752 Reserve Interest              | \$ -                | \$ -                 |                         |
| <b>Total Other Revenue Income</b> | <b>\$ 48,960</b>    | <b>\$ 60,494</b>     |                         |
| <b>Total Operating Income</b>     | <b>\$ 3,514,457</b> | <b>\$ 3,374,290</b>  |                         |

**EXPENSES**

| <b>GENERAL AND ADMINISTRATIVE</b>       | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>           |
|-----------------------------------------|--------------------|----------------------|--------------------------|
| 810 ACC Expense                         | \$ 84,500          | \$ 77,074            | Admin costs              |
| 730 ACC Fees                            | \$ (20,400)        | \$ (20,250)          | Fees from projects       |
| 812 Audit & Tax Prep                    | \$ 9,150           | \$ 8,560             | Audit & tax filing costs |
| 814 Bad Debt Expense                    | \$ 15,200          | \$ 14,000            |                          |
| 816 Bank Charges                        | \$ 772             | \$ 524               |                          |
| 818 Civic Liaison Comm.                 | \$ 300             | \$ 300               |                          |
| 820 Communications Website and FB       | \$ 25,749          | \$ 21,842            | Website/Facebook cost    |
| 821 Communication-Players Journal       | \$ 6,000           | \$ -                 | Players Journal          |
| 822 Covenant Enforcement                | \$ 9,180           | \$ 2,430             | Admin costs              |
| 824 Insurance                           | \$ 418,000         | \$ 356,828           | Insurance-Estimated      |
| 826 Legal Expense                       | \$ 37,800          | \$ 28,381            | Gunster/Cobb Gonzales    |
| 830 Management Contract                 | \$ 294,690         | \$ 282,000           | MLMC contract renewal    |
| 833 Meetings & Functions                | \$ 2,108           | \$ 4,860             |                          |
| 834 Misc G&A                            | \$ -               | \$ 614               |                          |
| 836 Office Supplies                     | \$ 13,800          | \$ 13,763            | Includes Lockbox costs   |
| 838 Postage                             | \$ 11,197          | \$ 9,814             | Postage rates are .78    |
| 840 Printing                            | \$ 13,760          | \$ 11,378            |                          |
| 842 Taxes & Filing Fees                 | \$ 61              | \$ 61                |                          |
| 844 Vehicle Damage by Gates             | \$ 4,500           | \$ 4,500             |                          |
| <b>TOTAL GENERAL and ADMINISTRATIVE</b> | <b>\$ 926,367</b>  | <b>\$ 816,681</b>    |                          |

| <b>RECREATIONAL FACILITIES</b>       | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>                           |
|--------------------------------------|--------------------|----------------------|------------------------------------------|
| 878 Players Pool Operations/Repair   | \$ 34,500          | \$ 29,796            | Utilities, chemicals, internet, supplies |
| 882 Players Park & Rec Event         | \$ 49,200          | \$ 44,377            | Repairs and Events                       |
| <b>TOTAL RECREATIONAL FACILITIES</b> | <b>\$ 83,700</b>   | <b>\$ 74,173</b>     |                                          |

| <b>LANDSCAPE</b>                     | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>           |
|--------------------------------------|--------------------|----------------------|--------------------------|
| 850 Irrigation Maintenance           | \$ 43,200          | \$ 35,049            |                          |
| 852 Landscape Contract               | \$ 382,743         | \$ 364,317           | Precision Turf contract- |
| 852 -1 Landscaping - Flowers         | \$ 57,212          | \$ 55,580            | Precision Turf contract- |
| 852 -2 Landscaping -Mulch/Pine Straw | \$ 57,583          | \$ 55,768            | Precision Turf contract- |
| 852 -3 Landscape-Palm Tree Trim      | \$ 33,120          | \$ 32,000            | Precision Turf contract- |
| 853 Landscape Improvements           | \$ 40,000          | \$ 37,505            |                          |

## Sawgrass Players Club Association

|                             |                   |                   |  |
|-----------------------------|-------------------|-------------------|--|
| 854 Landscape - Sod Repair  | \$ 12,000         | \$ 11,450         |  |
| 857 Tree/Shrub Improvements | \$ 22,000         | \$ 21,700         |  |
| 858 Tree/Debris Removal     | \$ 37,000         | \$ 32,350         |  |
| <b>TOTAL LANDSCAPE</b>      | <b>\$ 684,858</b> | <b>\$ 645,718</b> |  |

| <b>GENERAL MAINTENANCE</b>         | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>           |
|------------------------------------|--------------------|----------------------|--------------------------|
| 860 Directional Signage            | \$ 4,000           | \$ 3,681             |                          |
| 862 Drainage Repairs               | \$ 48,000          | \$ 54,925            |                          |
| 864 Entry Signage                  | \$ 1,650           | \$ 1,650             |                          |
| 866 Fence/Bulkhead                 | \$ 1,000           | \$ 1,000             |                          |
| 868 General Maint. Supplies        | \$ 12,000          | \$ 11,079            | To maintain assets       |
| 870 Hurricane/Storm Prep           | \$ 4,288           | \$ 4,288             |                          |
| 872 Lighting Fixtures              | \$ 2,700           | \$ 2,499             |                          |
| 876 On-Site Labor/Vehicle          | \$ 196,818         | \$ 173,573           |                          |
| 880 Project Mgmt./Engineering      | \$ 86,400          | \$ 79,663            |                          |
| 884 Roads R&M                      | \$ 1,200           | \$ 734               |                          |
| 886 Sidewalks(grind-pressure wash) | \$ 16,474          | \$ 19,918            | Grinds/pressure wash     |
| 888 TPC Preparation                | \$ 4,998           | \$ 3,721             | Flags, property cleaning |
| 892 Waste/Dumpster                 | \$ 3,240           | \$ 4,582             | FCC contract             |
| <b>TOTAL GENERAL MAINTENANCE</b>   | <b>\$ 382,768</b>  | <b>\$ 361,313</b>    |                          |

| <b>CONTROLLED ACCESS</b>           | <b>2027 Budget</b>  | <b>2026 Forecast</b> | <b>Comment</b>       |
|------------------------------------|---------------------|----------------------|----------------------|
| 900 Controlled Access Contr.       | \$ 892,349          | \$ 842,483           | First Coast Security |
| 902 Controlled Acc.-Special Event  | \$ 3,500            | \$ 3,350             |                      |
| 903 SJSO                           | \$ 55,694           | \$ 54,668            |                      |
| 906 RFID Administrator             | \$ 56,412           | \$ 56,412            | MLMC contract        |
| 908 Gate Arm Maint.                | \$ 6,240            | \$ 6,657             |                      |
| 910 Gate Software & camera monitor | \$ 27,852           | \$ 19,406            |                      |
| 912 Gatehouse Equip/Supplies       | \$ 11,760           | \$ 11,117            |                      |
| 914 Gatehouse R&M/Improver's       | \$ 13,620           | \$ 13,601            |                      |
| 916 Gatehouse Phone/Internet       | \$ 21,000           | \$ 18,980            |                      |
| 920 RFID/Gate Passes               | \$ 36,000           | \$ 33,161            |                      |
| 921 RFID Income                    | \$ (48,000)         | \$ (48,260)          |                      |
| 922 Vehicle Expenses               | \$ 19,715           | \$ 16,152            | First Coast Security |
| 924 Vehicle Fuel Expenses          | \$ 6,300            | \$ 5,569             | Based on consumption |
| 926 Vacation Pass Thru             | \$ 21,731           | \$ 10,314            | First Coast Security |
| <b>TOTAL CONTROLLED ACCESS</b>     | <b>\$ 1,124,173</b> | <b>\$ 1,043,611</b>  |                      |

| <b>UTILITIES</b>       | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>       |
|------------------------|--------------------|----------------------|----------------------|
| Electric-Common Area   | \$ 21,032          | \$ 19,233            | Beaches Energy       |
| Electric-Street Lights | \$ 31,746          | \$ 29,236            |                      |
| Gatehouse Water/Sewer  | \$ 1,010           | \$ 960               | County 3.4% increase |
| <b>TOTAL UTILITIES</b> | <b>\$ 53,788</b>   | <b>\$ 49,429</b>     |                      |

| <b>WATERWAYS</b>                    | <b>2027 Budget</b> | <b>2026 Forecast</b> | <b>Comment</b>      |
|-------------------------------------|--------------------|----------------------|---------------------|
| Aquatic Maintenance Contract        | \$ 92,120          | \$ 83,745            | Future Horizon rate |
| Aquatic Maintenance Misc.           | \$ 20,800          | \$ 19,400            | Future Horizon      |
| Aquatic Maintenance Eelgrass        | \$ 12,000          | \$ 4,000             |                     |
| Aquatic Maintenance Aeration ( R/M) | \$ 12,500          | \$ 12,063            | general repairs     |
| Pump/Engine/House R&M               | \$ 140,400         | \$ 143,069           |                     |
| Pumphouse- Electric & Fuel          | \$ 76,800          | \$ 59,487            | Based on usage      |
| Pumphouse- Internet                 | \$ 10,500          | \$ 10,268            |                     |
| Waterway Maint/Improvement          | \$ 15,000          | \$ 15,179            |                     |
| Less: TPC Reimburse'm't             | \$ (121,350)       | \$ (114,002)         |                     |
| <b>TOTAL WATERWAYS</b>              | <b>\$ 258,770</b>  | <b>\$ 233,209</b>    |                     |

|                                              |             |             |                                                                |
|----------------------------------------------|-------------|-------------|----------------------------------------------------------------|
| <b>Capital Improvements Proposed in 2028</b> | <b>\$ -</b> | <b>\$ -</b> | Add aerator, uplights & camera. Pad extension at Players Park. |
|----------------------------------------------|-------------|-------------|----------------------------------------------------------------|

|                       |                     |                     |  |
|-----------------------|---------------------|---------------------|--|
| <b>TOTAL EXPENSES</b> | <b>\$ 3,514,423</b> | <b>\$ 3,224,135</b> |  |
| <b>NET INCOME</b>     | <b>\$ 34</b>        | <b>\$ 150,155</b>   |  |