

**SPCA BUDGET 2027**

REVENUE:	2027 Budget	2026 Forecast	comment	Dues breakdown
Residential Dues (paid by 1584 residents)	\$ 3,166,000	\$ 3,096,348	Semi Annual Dues- Tenative \$1000	TPC \$ 131,350
Commercial/Class C (33 entities including Vicars Landing who pays as both Class A & Class C member)	\$ 971,000	\$ 950,687	Based on sq. ft - Pending Vicars Landing	Residents \$ 3,096,348
Drainage Dues (7 drainage entities)	\$ 113,386	\$ 92,062	Dues based on waterway costs	Class C and Commerical \$ 949,704
800 General Reserve Fd Trans	\$ (442,000)	\$ (571,300)	\$5K increase required	Drainage \$ 92,066
801 Emergency Contingency Tran	\$ -	\$ -	The established emergency fund equals 1.5 months of expenses	% Class C Pays 12.73%
802 Storm Water Reserve Trans	\$ (300,000)	\$ (254,000)	Increase required. Use savings in 2026	
Total Income (after fund transfer)	\$ 3,508,386	\$ 3,313,797		

OTHER REVENUE	2027 Budget	2026 Forecast	Comment
734 Covenant Enforcement Fees	\$ -	\$ -	Fees collected from fines
736 Interest on Past Due A/R	\$ 5,780	\$ 8,626	
738 Misc. Income	\$ -	\$ 292	
739 Players Park Rec. Field	\$ 320	\$ 177	
740 TPC Contribution	\$ 10,000	\$ 10,000	
750 Interest Inc. - Operating	\$ 33,000	\$ 38,428	
752 Reserve Interest	\$ -	\$ -	
Total Other Revenue Income	\$ 49,100	\$ 57,231	
Total Operating Income	\$ 3,557,486	\$ 3,371,027	

EXPENSES

GENERAL AND ADMINISTRATIVE	2027 Budget	2026 Forecast	Comment
810 ACC Expense	\$ 84,500	\$ 77,808	Admin costs for ARB and ACC requests
730 ACC Fees	\$ (24,000)	\$ (21,000)	
812 Audit & Tax Prep	\$ 9,150	\$ 8,560	Audit and tax filing costs
814 Bad Debt Expense	\$ 14,000	\$ 14,000	
816 Bank Changes	\$ 772	\$ 555	
818 Civic Liaison Comm.	\$ 300	\$ 300	
820 Communication Committee	\$ 24,876	\$ 22,464	Website and Facebook Admin/Players Journal
822 Covenant Enforcement	\$ 9,504	\$ 2,997	
824 Insurance	\$ 493,875	\$ 368,270	Insurance- Brown & Brown revised rate
826 Legal Expense	\$ 37,800	\$ 31,912	Gunster/Cobb Gonzales
830 Management Contract	\$ 294,690	\$ 282,000	MLMC contract renewal
833 Meetings & Functions	\$ 2,108	\$ 4,066	
834 Misc G&A	\$ -	\$ 611	
836 Office Supplies	\$ 13,500	\$ 13,674	Lockbox, storage, general Postage rates are .78
838 Postage	\$ 11,197	\$ 10,135	
840 Printing	\$ 13,760	\$ 11,448	
842 Taxes & Filing Fees	\$ 61	\$ 61	
844 Vehicle Damage by Gates	\$ 4,500	\$ 4,500	
TOTAL GENERAL and ADMINISTRATIVE	\$ 990,593	\$ 832,361	

RECREATIONAL FACILITIES	2027 Budget	2026 Forecast	Comment
878 Players Pool Operations/Repair	\$ 34,500	\$ 30,985	Utilities, chemicals, internet, supplies
882 Players Park & Rec Event	\$ 48,200	\$ 44,075	Repairs and Events
TOTAL RECREATIONAL FACILITIES	\$ 82,700	\$ 75,059	

LANDSCAPE	2027 Budget	2026 Forecast	Comment
850 Irrigation Maintenance	\$ 43,200	\$ 37,598	

Sawgrass Players Club Association

852 Landscape Contract	\$ 382,743	\$ 365,547	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	\$ 37,814	
854 Landscape - Sod Repair	\$ 12,000	\$ 11,950	
857 Tree/Shrub Improvements	\$ 22,000	\$ 21,700	
858 Tree/Debris Removal	\$ 37,000	\$ 35,250	
TOTAL LANDSCAPE	\$ 684,858	\$ 653,207	

GENERAL MAINTENANCE	2027 Budget	2026 Forecast	Comment
860 Directional Signage	\$ 4,000	\$ 3,681	
862 Drainage Repairs	\$ 56,400	\$ 56,130	
864 Entry Signage	\$ 1,650	\$ 1,650	
866 Fence/Bulkhead	\$ 1,000	\$ 1,000	
868 General Maint. Supplies	\$ 12,000	\$ 11,202	trash bags, maint supplies
870 Hurricane/Storm Prep	\$ 4,288	\$ 4,288	
872 Lighting Fixtures	\$ 2,700	\$ 2,649	
876 On-Site Labor/Vehicle	\$ 203,497	\$ 179,383	
880 Project Mgmt./Engineering	\$ 86,400	\$ 85,444	
884 Roads R&M	\$ 1,200	\$ 734	
886 Sidewalks(grind-pressure wash)	\$ 16,474	\$ 21,749	grinds
888 TPC Preparation	\$ 4,998	\$ 3,721	flags, pressure washing
892 Waste/Dumpster	\$ 3,240	\$ 4,591	FCC contract
TOTAL GENERAL MAINTENANCE	\$ 397,846	\$ 376,222	

CONTROLLED ACCESS	2027 Budget	2026 Forecast	Comment
900 Controlled Access Contr.	\$ 870,771	\$ 845,409	FCS rate pending
902 Controlled Acc.-Special Event	\$ 3,350	\$ 3,350	
903 SJSO	\$ 55,694	\$ 54,256	
906 RFID Administrator	\$ 56,412	\$ 56,412	MLMC contract
908 Gate Arm Maint.	\$ 6,240	\$ 5,982	
910 Gate Entry Auto	\$ 21,672	\$ 17,687	
912 Gatehouse Equip/Supplies	\$ 12,000	\$ 11,072	
914 Gatehouse R&M/Improver's	\$ 12,000	\$ 13,682	
916 Gatehouse Phone/Internet	\$ 21,000	\$ 18,945	
920 RFID/Gate Passes	\$ 42,000	\$ 29,661	
921 RFID Income	\$ (50,100)	\$ (49,365)	
922 Vehicle Expenses	\$ 18,062	\$ 16,325	FCS rate pending
924 Vehicle Fuel Expenses	\$ 8,580	\$ 5,947	Based on consumption
926 Vacation Pass Thru	\$ 13,266	\$ 10,848	FCS rate pending
TOTAL CONTROLLED ACCESS	\$ 1,090,947	\$ 1,040,211	

UTILITIES	2027 Budget	2026 Forecast	Comment
Electric-Common Area	\$ 21,032	\$ 19,474	BES
Electric-Street Lights	\$ 31,746	\$ 29,395	
Gatehouse Water/Sewer	\$ 1,075	\$ 977	St Johns County
TOTAL UTILITIES	\$ 53,852	\$ 49,846	

WATERWAYS	2027 Budget	2026 Forecast	Comment
Aquatic Maintenance Contract	\$ 86,257	\$ 83,745	Lake contract pending
Aquatic Maintenance Misc.	\$ 20,800	\$ 19,400	Lake contract pending
Aquatic Maintenance Eelgrass	\$ 12,000	\$ 6,000	Lake contract pending
Aquatic Maintenance Aeration (R/M)	\$ 12,500	\$ 12,451	general repairs
Pump/Engine/House R&M	\$ 140,400	\$ 140,222	
Pumphouse- Electric & Fuel	\$ 76,800	\$ 61,799	Based on usage
Pumphouse- Internet	\$ 10,500	\$ 10,370	
Waterway Maint/Improvement	\$ 15,000	\$ 14,416	
Less: TPC Reimburse'm't	\$ (121,350)	\$ (113,404)	
TOTAL WATERWAYS	\$ 252,907	\$ 234,999	

Capital Improvements Proposed in 2028	\$ -	\$ -	Aerator, Uplighting along TPC and Palmera Park, Pad extension at Players Park
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TOTAL EXPENSES	\$ 3,553,704	\$ 3,261,906	
NET INCOME	\$ 3,782	\$ 109,122	