

**SPCA BUDGET 2027**

REVENUE:	2027 Budget	2026 Forecast	comment
Residential Dues (paid by 1584 residents)	\$ 3,137,506	\$ 3,096,348	1% increase from \$978 to \$987 (option a) or 1.3% to \$991 (option b)
Commercial/Class C (33 entities including Vicars Landing who pays as both Class A & Class C member)	\$ 978,144	\$ 950,687	
Drainage Dues (7 drainage entities pay a portion based on waterway costs)	\$ 114,197	\$ 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
Total Income (after fund transfer)	\$ 3,482,047	\$ 3,313,797	

OTHER REVENUE	2027 Budget	2026 Forecast	Comment
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	\$ -	\$ -	
Total Other Revenue Income	\$ 48,960	\$ 60,494	
Total Operating Income	\$ 3,531,007	\$ 3,374,290	

EXPENSES

GENERAL AND ADMINISTRATIVE	2027 Budget	2026 Forecast	Comment
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	\$ 41,749	\$ 21,842	Full Website Redo/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	
TOTAL GENERAL and ADMINISTRATIVE	\$ 942,367	\$ 816,681	

RECREATIONAL FACILITIES	2027 Budget	2026 Forecast	Comment
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
TOTAL RECREATIONAL FACILITIES	\$ 83,700	\$ 74,173	

LANDSCAPE	2027 Budget	2026 Forecast	Comment
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-

Sawgrass Players Club Association

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

GENERAL MAINTENANCE	2027 Budget	2026 Forecast	Comment
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
TOTAL GENERAL MAINTENANCE	\$ 382,768	\$ 361,313	

CONTROLLED ACCESS	2027 Budget	2026 Forecast	Comment
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
TOTAL CONTROLLED ACCESS	\$ 1,124,173	\$ 1,043,611	

UTILITIES	2027 Budget	2026 Forecast	Comment
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
TOTAL UTILITIES	\$ 53,788	\$ 49,429	

WATERWAYS	2027 Budget	2026 Forecast	Comment
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 Reimburseme't	\$ (121,350)	\$ (114,002)	
TOTAL WATERWAYS	\$ 258,770	\$ 233,209	

Capital Improvements Proposed in 2028	\$ -	\$ -	Add aerator, uplights & camera. Pad extension at Players Park.
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TOTAL EXPENSES	\$ 3,530,423	\$ 3,224,135	
NET INCOME	\$ 584	\$ 150,155	