

**Sandy Pines
2026/27 Budget**

FINAL Board Approved Budget Report

Description	9/30/2025 ACTUAL	2025/2026 Budget	2026/2027 Budget	Budget Change
Administration	(543,142)	(506,443)	(544,195)	(37,752)
Maintenance	(1,096,007)	(1,258,650)	(1,249,950)	8,700
Safety & Security	(676,003)	(745,300)	(769,050)	(23,750)
Recreation	(435,379)	(378,150)	(488,900)	(110,750)
Resort Services	1,237,710	1,590,231	1,567,150	(23,081)
Lease Operations	27,196	27,600	27,524	(76)
Park & Garden	10,336	25,325	22,760	(2,565)
Golf Cart Rental	131,481	97,550	98,870	1,320
Retail Center	106,500	164,015	175,620	11,605
Sales & Hospitality	842,558	727,630	725,829	(1,801)
Subtotal Net Rev(Exp)	(394,750)	(256,193)	(434,343)	(178,150)
Rounding Adj				
Net Revenues (Expenses)	(394,750)	(256,193)	(434,343)	(178,150)
Cash Flow Adjustments:				
Add Depreciation Expense	680,476	625,000	715,000	90,000
Add Bad Debt Expense	0	8,000	8,000	0
Adjusted Cash Budget	285,726	376,807	288,657	(88,150)
Reserves Adjustments:				
Schwab Account	17,981	0	0	0
Reserve Interest Income	13,836	5,000	10,000	5,000
Contingency Account	(5,000)	(5,000)	(5,000)	0
Gain (Loss) Sale of Assets	0	0		0
CASH BUDGET	312,543	376,807	293,657	(83,150)
	2025/26		2026/27	
Total Annual Dues/Capital		\$1,700		\$1,746
<i>CPI Index 12-month increase March 2026- per the bylaws; Article VIII, Section 6, Paragraph h, subparagraph 2</i>				
	2.70%	46	3.30%	\$58
Total Annual/ Mbrs	2163	\$1,746	2163	\$1,804
Annual Dues	\$1,498	3,239,958	\$1,548	3,347,498
Annual Capital	248	536,424	256	553,728
Capital Ballot Pass or Assessment/Fees (10 of 10)-final year	200	432,600	200	432,600
Totals	\$1,946	\$4,208,982	\$2,004	\$4,333,826
Golf Assessment	125	270,375	129	279,027
(2026/27) 2nd year under new assessment w/ CPI <i>Update with new resolution</i>				
Cable TV/WiFi Assessment **	475	1,027,425	504	1,090,152
Totals	\$2,546	\$5,506,782	\$2,637	\$5,703,005

** - New contract started in 2021

Net overall income change (\$178,150)

Sandy Pines Wilderness Trails, Inc.

2026/27 Budget

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Administration

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
40910	Merchandise Sales	3,253	3,388	2,067	1,620	1,539	1,867	3,000	3,000
42010	Management Fees	12,000	12,000	12,000	12,000	12,000	12,000	12,000	15,000
44210	Dock Income	47,250	49,500	48,500	50,000	51,975	50,925	53,350	53,350
44310	Facility Rental	720	1,840	6,070	12,175	12,200	4,495	13,000	13,000
44410	Sticker Income	100,606	57,857	56,368	56,368	78,056	78,461	80,000	83,500
44510	Flea Market Income	0	11,060	5,919	10,890	11,116	11,089	15,000	15,000
	Recovery of Bad Debts	0	0	0	0	0	0	0	0
44810	Member Service Income	8,457	9,173	10,121	10,691	15,698	14,637	15,000	15,000
44910	Newsletter/TV Ad Income	21,977	42,093	13,255	10,200	8,875	14,275	22,000	20,000
49010	Misc. Income	28,039	34,911	54,780	59,482	24,606	20,916	30,000	25,000
44010	Inspection Income	57,265	47,495	52,990	38,170	73,383	88,958	100,000	100,000
	Total Income	279,567	269,317	262,070	261,596	289,448	297,623	343,350	342,850
50110	Cost of Goods Sold	3,099	959	416	1,954	1,468	1,389	1,000	1,000
51110	Salaries & Wages	600,599	656,651	512,144	565,927	627,021	\$596,197	\$603,000	\$622,000
52010	P/R Tax	46,147	50,802	39,140	43,158	48,688	46,430	46,800	48,500
52210	W/C Ins.	1,002	862	1,223	6,076	571	511	545	545
52310	Group health & life	50,298	68,892	51,971	46,463	41,136	30,557	40,000	50,000
52410	Employer 401k match	26,087	21,416	19,694	23,301	22,229	20,833	21,450	21,750
53010	Repair & Maint.	5,114	4,076	4,570	6,740	0	678	4,500	4,500
53110	Equip. lease	11,112	10,435	12,406	14,688	19,590	21,116	18,500	22,500
54010	Supplies - Admin	15,127	24,545	22,165	18,978	30,759	15,923	25,000	25,000
58010	Misc.	4,176	6,036	6,502	4,093	4,797	2,991	2,500	2,500
64110	Inspection Expense	4,021	86	9,901	13,000	3,697	1,358	5,000	5,000
64210	Tree Removal Expense	37,400	18,000	41,715	31,100	10,700	41,520	30,000	30,000
64410	Dock Expense	900	0	1,834	0	0	0	1,500	1,500
64510	Sticker exp	49,172	2,689	3,393	3,902	2,738	4,311	5,000	5,000
64710	Meals & Entertainment	1,321	1,455	653	1,039	398	792	1,000	1,000
64810	Newsletter/TV	20,081	24,842	20,008	20,720	26,257	33,613	21,500	25,000
70010	Utilities	7,148	8,114	8,570	7,308	7,374	8,575	8,000	8,750
70110	Telephone	4,050	4,152	4,304	3,450	4,097	4,023	4,000	4,250
72010	Auto	0	750	590	190	953	695	750	1,000
72110	Seminars	0	0	0	985	757	100	2,000	2,000
72410	Postage	5,814	7,197	8,537	9,409	10,100	10,268	8,500	6,000
72510	Printing Expense	0	0	0	58	0	0	500	500
	Total Expenses	\$892,668	\$911,000	\$769,320	\$820,585	\$861,862	\$840,491	\$850,043	\$887,295
90010	Interest Income-Contracts	242	0	0	0	0	1,115	1,250	1,250
	NET INCOME/(EXPENSE)	(\$612,859)	(\$642,642)	(\$507,666)	(\$560,943)	(\$573,882)	(\$543,142)	(\$506,443)	(\$544,195)

Sandy Pines Wilderness Trails, Inc.

2026/27 Budget

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Maintenance

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
44411	Maint. Service	\$55,420	\$42,450	\$52,540	\$29,440	\$48,634	\$63,878	\$70,000	\$77,000
44511	Holding Tank Income	313,476	337,223	340,215	376,536	409,633	467,508	545,000	572,250
	Total Income	\$368,896	\$379,673	\$392,755	\$405,976	\$458,267	\$531,386	\$615,000	\$649,250
		100.79%							
51111	Salaries & Wages	\$ 612,701	\$ 622,785	\$ 692,993	\$ 722,594	\$ 799,395	\$ 838,812	\$ 854,000	\$ 879,650
52011	P/R taxes	46,191	48,951	54,476	57,588	62,308	65,419	68,000	68,650
52211	W/C ins	13,506	15,710	13,634	9,428	3,414	9,100	9,000	9,500
52311	Group health & life	83,599	102,953	103,248	100,098	88,632	117,783	140,000	145,000
52411	Employer 401k match	26,192	25,809	28,065	25,393	28,061	29,094	30,000	30,500
52511	Uniforms	2,259	1,849	2,196	2,221	2,383	2,438	2,500	2,500
53011	R/M equip	27,393	39,787	58,572	39,775	53,786	51,524	58,000	58,000
53211	Small Equip replace	6,897	3,261	6,075	2,648	5,839	6,159	8,000	7,000
53511	Equip rental	-	3,176	4,156	2,269	2,461	797	2,500	2,750
54011	CC Supplies	28,172	34,560	25,333	31,255	31,732	28,284	41,000	40,000
28011	Misc	1,649	2,287	1,443	1,445	-	2,885	1,000	1,000
64411	Maint service	9,230	13,088	19,020	15,359	17,896	14,695	17,000	17,000
64711	Meals & Entertainment	747	97	1,022	428	424	129	700	700
66011	R/M Supplies	13,858	15,800	20,251	19,122	30,785	16,243	30,000	30,000
66111	R/M Roads	20,250	42,500	39,160	14,000	39,670	31,250	48,300	48,300
66211	R/M Elect	5,344	11,922	14,458	4,037	8,892	2,405	15,000	15,000
66311	R/M Heat	17,061	4,589	10,802	18,905	18,362	9,315	18,900	18,900
66411	R/M structural	24,474	16,035	32,514	38,782	20,093	25,837	31,500	31,500
66511	Landscape Maintenance	922	2,500	1,870	515	2,924	294	4,250	4,250
66611	Refuse	64,150	82,287	77,388	97,659	75,747	81,002	100,000	90,000
66711	Grounds	212,322	183,174	249,290	259,592	238,431	211,157	280,000	280,000
66811	Pool Maintenance	14,207	21,898	14,588	32,433	51,665	40,250	55,000	60,000
66911	Pest Control	5,171	3,960	3,500	13,061	16,274	4,980	15,000	15,000
70011	Utilities	6,372	6,732	7,723	7,273	6,093	6,259	8,000	8,000
70111	Telephone	2,946	3,295	3,235	1,429	3,215	3,143	3,500	3,500
72011	Auto, Equipment. Fuel	13,042	19,712	20,605	27,864	26,394	28,139	27,000	27,000
72111	Seminars	-	-	-	-	-	-	2,500	2,500
72211	License	2,293	2,368	2,411	2,487	2,327	-	3,000	3,000
	Total Expense	\$ 1,260,948	\$ 1,331,085	\$ 1,508,028	\$ 1,547,660	\$ 1,637,203	\$ 1,627,393	\$ 1,873,650	\$ 1,899,200
	NET INCOME/(EXPENSE)	(\$892,052)	(\$951,412)	(\$1,115,273)	(\$1,141,684)	(\$1,178,936)	(\$1,096,007)	(\$1,258,650)	(\$1,249,950)

Sandy Pines Wilderness Trails, Inc.

2026/27 Budget

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Public Safety

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
40212	Violations	7,383	31,110	10,071	7,370	11,045	13,775	8,000	10,000
40312	Guest Pass	67,062	93,869	62,417	89,009	94,365	119,559	119,100	115,000
40412	Fish Contributions	32	0	0	67	295	260	100	100
41012	Public Safety Taxable Sales	4,128	3,492	4,429	5,193	5,642	5,396	5,500	6,000
43012	Public Safety Services					100	675		700
44412	Prox Card Income	116,337	138,964	162,255	165,476	163,743	164,670	165,000	165,000
	Total Income	\$194,942	\$267,435	\$239,172	\$267,115	\$275,190	\$304,335	\$297,700	\$296,800
50112	C.O.G.S.-Rangers	\$2,592	\$1,728	\$4,676	\$2,732	\$4,205	\$2,825	\$4,000	\$4,000
51112	Salaries and Wages	550,733	501,417	619,576	667,532	667,886	724,556	754,000	776,650
52012	P/R taxes	42,829	40,618	50,281	53,384	53,703	57,706	60,600	61,900
52212	W/C ins	11,316	12,133	11,641	8,523	3,258	7,814	3,700	7,750
52312	Group Health/Life	94,170	84,364	82,022	74,420	64,367	75,611	85,000	85,000
52412	Employer 401k match	14,583	14,268	14,945	18,811	26,488	25,534	29,900	25,000
52512	Uniforms	1,426	1,669	5,658	210	2,479	2,376	3,000	3,000
53012	R/M equip	9,430	9,907	12,413	17,980	18,765	22,325	19,000	19,000
53312	Small Equip replacement	1,818	959	2,414	348	0	1,131	3,000	3,000
53412	Fire equip	1,646	860	588	1,827	3,658	2,048	3,500	3,500
54012	Supplies	11,846	10,212	14,922	13,596	15,377	15,221	15,000	15,500
54112	First aid supplies	4,223	2,887	1,619	2,051	2,393	2,199	4,500	5,250
64512	Prox Card exp	5,491	14,665	32,181	32,450	4,101	12,225	15,000	13,000
64712	Meals & Entertainment	482	384	775	1,151	1,265	1,148	1,500	1,500
70012	Utilities	6,264	6,285	6,447	6,275	6,479	7,221	7,000	7,500
70112	Telephone	4,927	4,386	4,735	4,614	5,064	4,763	5,000	5,000
72012	Auto	9,311	12,075	15,455	16,356	17,263	11,613	17,000	17,000
72112	Training	6,887	3,628	3,702	8,113	5,136	3,130	10,000	10,000
72212	Licenses	196	0	0	0	592	0	750	750
72412	Postage	35	0	23	0	7	12	50	50
72512	Printing	527	1,012	1,012	0	0	880	1,500	1,500
	Total Expense	\$780,732	\$721,729	\$880,409	\$927,641	\$898,281	\$977,513	\$1,039,000	\$1,061,850
	NET INCOME/(EXPENSE)	(\$585,790)	(\$456,022)	(\$645,913)	(\$663,258)	(\$627,296)	(\$676,003)	(\$745,300)	(\$769,050)

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Recreation		9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	9/30/2025	2025/2026	2026/2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
41014	Recreation NT Income	\$31,442	\$31,752	\$29,191	\$22,205	\$5,632	\$34,212	\$36,484	\$16,973	\$22,895	\$25,358	\$30,000	\$30,000
41214	Recreation Taxable Income	\$3,958	\$1,069	\$2,525	\$4,646	\$1,316	\$26,250	\$23,761	\$19,580	\$10,742	\$10,806	\$25,000	\$15,000
	Future Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
41614	Happy Shack Taxable Income	\$0	\$32,852	\$36,255	\$37,314	\$40,310	\$28,799	\$49,172	\$33,783	\$34,221	\$54,088	\$45,000	\$55,000
41714	Happy Shack Non-Tax Income	0	5,674	3,220	5,504	3,596	3,304	10,808	10,381	12,005	0	10,000	\$0
	Adult Programs Income	455	2,160	6,304	0	0	0	0	0	0	0	0	\$0
	Total Income	\$35,855	\$73,507	\$77,495	\$69,669	\$50,854	\$92,565	\$120,225	\$80,717	\$79,863	\$90,252	\$110,000	\$100,000
50214	COGS - Happy Shack	\$0	\$29,619	\$34,623	\$32,702	\$24,483	\$16,866	\$58,964	\$34,929	\$33,595	\$35,633	\$35,000	\$35,000
50114	COGS - Recreation	2,050	1,694	3,766	4,448	4,923	26,127	4,132	152	0	0	2,000	0
51114	Salaries & Wages	113,305	128,866	124,442	141,674	112,592	131,908	182,377	242,466	322,119	333,567	324,000	400,000
52014	P/R taxes	12,862	14,082	12,447	14,478	10,539	12,672	17,109	23,078	31,394	32,072	31,500	38,500
52214	W/C ins	2,130	1,776	2,503	2,141	2,969	3,188	3,291	2,961	2,385	3,453	2,400	4,150
52314	Group Health/Life	0	0	0	0	0	0	0	0	0	0	0	0
52514	Uniforms	738	999	562	586	1,055	1,192	2,275	1,055	2,574	2,998	2,500	3,000
53014	R/M equip	1,706	3,509	2,881	2,472	1,654	679	2,618	939	677	1,343	1,500	1,500
53214	Equip Replacement	6,769	4,923	632	1,734	707	326	1,561	1,823	4,388	1,504	4,000	4,000
54014	Supplies - Recreation	13,497	9,027	3,640	2,472	3,426	5,327	4,743	4,504	5,544	4,298	5,000	5,000
55014	Supplies - Happy Shack	0	4,207	577	701	1,350	548	6,070	2,098	2,208	2,181	3,000	3,000
54114	Trophy Expense	1,518	1,231	200	434	1,837	545	0	763	0	0	1,000	1,000
58014	Misc	1,314	1,886	2,552	3,109	1,889	2,176	4,054	5,390	3,877	8,671	1,000	1,000
64014	Social Activities	29,757	24,964	27,542	24,870	17,100	65,808	85,480	49,265	59,509	61,468	40,000	50,000
	Adult Programs Expense	0	2,026	1,787	2,315	0	0	94	0	0	0	0	0
64714	Meals Expense Recreation	488	252	375	587	425	411	516	87	170	145	250	250
64914	Grounds Improve-Rec	0	975	0	25	0	24	0	0	0	0	0	0
70014	Utilities	32,090	24,143	26,690	32,719	21,343	29,019	30,602	28,780	28,128	36,618	32,500	40,000
70114	Telephone	1,859	2,725	3,033	1,642	2,426	1,711	1,523	1,602	1,617	1,627	2,000	2,000
72014	Auto	127	121	130	95	645	565	345	140	137	53	500	500
	Total Expenses	\$220,210	\$257,025	\$248,382	\$269,204	\$209,363	\$256,099	\$342,658	\$364,951	\$464,727	\$489,998	\$451,150	\$553,900
	NET INCOME/(EXPENSE)	(\$184,355)	(\$183,518)	(\$170,887)	(\$199,535)	(\$158,509)	(\$206,527)	(\$285,529)	(\$319,315)	(\$418,459)	(\$435,379)	(\$378,150)	(\$488,900)

Sandy Pines Wilderness Trails, Inc.

2026/27 Budget

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Resort Services

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
40000	Member Dues	\$2,584,556	\$2,617,230	\$2,706,824	\$2,977,074	\$3,069,297	\$3,155,817	\$3,239,958	\$3,347,498
40300	Service Charges	42,340	58,456	61,766	80,971	83,884	90,655	90,000	80,000
40500	Golf Course Assessment	324,150	324,300	324,300	324,300	324,450	324,450	270,375	279,027
41015	Member Electric	542,208	640,476	562,508	626,014	709,451	851,468	650,000	845,000
44415	Lake Development	117,435	117,825	229,100	228,925	224,235	222,338	275,000	275,000
40515	Cable TV/WiFi Income	523,460	538,389	598,825	937,515	952,473	1,004,290	1,027,425	1,090,152
44615	Adult Act/Programs NT Income	0	0	0	0	0	0	0	0
49015	Contribution Income	0	0	0	0	0	0	0	0
93015	Reserves Interest Income	1,790	0	0	0	8,960	13,836	5,000	10,000
91015	Interest Income	10,479	2,604	4,370	27,009	58,909	88,882	15,000	75,000
90315	Dividend Income	44,799	48,328	43,391	50,031	61,855	86,197	40,000	50,000
90115	Realized Gain(Loss)Invest	0	0	0	0	0	0	0	0
90215	Unreal Gain(Loss) Invest	68,996	(49,148)	(286,203)	(34,686)	115,926	(17,981)	0	0
90031	Gain(Loss) Sale of Assets	22,000	0	0	(21,104)	5,000	1,000	0	0
	Total Income	\$4,282,213	\$4,298,460	\$4,244,881	\$5,196,049	\$5,614,440	\$5,820,952	\$5,612,758	\$6,051,677
70015	Utilities	\$624,257	\$830,789	\$664,683	\$775,952	\$864,083	\$1,103,946	\$865,000	\$1,100,000
64015	Adult Act/Programs Exp	0	240	0	0	0	0	0	0
64215	Golf Course Assess. Exp	324,300	324,300	324,300	324,300	324,450	324,450	270,375	279,027
64715	Meals & Entertainment	4,067	4,220	6,253	5,204	3,155	3,736	5,000	5,000
64815	Cable TV Expense/Internet	424,197	465,695	464,115	619,091	902,044	1,035,750	1,007,000	1,100,000
66515	Lake Maintenance	47,700	48,200	38,667	38,445	48,337	178,934	100,000	100,000
72215	License	4,685	8,661	7,851	11,094	9,459	9,562	10,000	10,000
72315	Gen Insurance	141,070	157,946	188,930	212,274	275,086	212,888	275,000	275,000
73515	Property Taxes	345,504	360,673	405,943	475,735	498,165	529,307	525,000	535,000
72715	Professional Fees	159,119	152,619	152,619	281,091	313,879	349,122	200,000	225,000
72815	Credit Card & Bank Fees	30,100	26,427	18,765	47,429	99,386	100,172	75,000	80,000
72915	Board of Director Exp **	3,561	2,235	6,951	4,542	5,465	8,216	7,500	7,500
72615	Personnel	12,808	10,793	19,794	22,108	21,356	19,616	16,000	20,000
88015	Bad Debt	0	0	12	0	-3,122	-3,613	8,000	8,000
89015	Income Tax	0	0	19,390	25,641	0	30,680	25,000	25,000
82015	Depreciation	431,591	431,591	538,691	563,287	624,331	680,476	625,000	715,000
	Total Expense	\$2,552,959	\$2,824,389	\$2,856,964	\$3,406,193	\$3,986,074	\$4,583,242	\$4,022,527	\$4,484,527
	NET INCOME/(EXPENSE)	\$1,729,254	\$1,474,071	\$1,387,917	\$1,789,856	\$1,628,366	\$1,237,710	\$1,590,231	\$1,567,150
	Depreciation	431,591	431,591	538,691	563,287	624,331	680,476	625,000	715,000
	Bad Debt	0	0	12	0	(3,122)	(3,613)	8,000	8,000
	Gain (Loss) Sale of Assets	22,000	0	0	(21,104)	5,000	1,000	0	0
	Reserved Interest Inc	1,790	0	0	0	8,960	13,836	5,000	10,000
	Schwab Account	68,996	(49,148)	(286,203)	(34,686)	115,926	(17,981)	0	0
		524,377	382,443	252,500	507,497	751,095	673,718	638,000	733,000
	Available for Operations	2,253,631	1,856,514	1,640,417	2,297,353	2,379,461	1,911,428	2,228,231	2,300,150

** Board of Director Exp also includes a \$2,000 stipend to the Chairman of the Board for their annual service on the Board of Directors.

Sandy Pines Wilderness Trails, Inc.

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Lease Operations

Account	Description	9/30/2020 Actual	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
43018	Food Truck Income	\$4,600	\$6,682	\$5,754	\$16,512	\$20,027	\$20,773	\$20,000	\$22,250
43023	Beauty Shop Lease	2,205	2,159	2,096	2,252	2,166	2,329	2,465	0
	Bblessed Massage Lease Income				4,278	3,739	4,094	5,135	5,274
	Total Income	\$6,805	\$8,841	\$7,850	\$23,042	\$25,932	\$27,196	\$27,600	\$27,524
70023	Beauty Shop Utilities	77	15	-59	0	0	0	0	0
53022	C Store R/M Equip	0	0	-1,059	0	0	0	\$0	0
70022	C Store and Coffee Shop Utilities	7,596	3,381	0	0	0	0	0	0
70026	Icecream Utilities	6,370	1,864	446	0	0	0	0	0
	Total Expense	\$14,043	\$5,260	(\$672)	\$0	\$0	\$0	\$0	\$0
	NET INCOME/(EXPENSE)	(\$7,238)	\$3,581	\$8,522	\$23,042	\$25,932	\$27,196	\$27,600	\$27,524

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Park & Garden

Account	Description	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
41225	Non-taxable income	75,949	84,447	95,009	95,671	93,767	95,000	\$95,000
41325	Taxable Income	157,717	179,630	147,849	121,699	121,185	\$145,000	\$145,000
41425	Propane Income	7,878	14,444	9,150	11,766	11,820	14,000	14,000
41525	Delivery Fees	20,275	21,580	26,218	24,353	23,177	25,000	25,000
	Total Income	\$261,819	\$300,101	\$278,226	\$253,489	\$249,949	\$279,000	\$279,000
50125	COGS - Park and Garden	\$188,063	\$221,198	\$210,560	\$170,103	\$165,928	\$170,000	\$170,000
51125	Salaries & Wages	40,829	48,114	71,241	49,500	54,046	60,000	61,800
52025	Payroll Tax	3,828	4,341	6,534	4,564	4,891	5,250	5,600
52225	Workers Comp	268	267	922	307	232	350	265
53025	R/M Equip	2,053	2,381	4,037	6,979	2,089	4,000	4,000
54025	Supplies	1,893	1,002	8,981	1,002	2,353	2,500	2,500
64225	Propane Expense	2,532	2,827	5,001	5,569	112	6,000	6,000
64725	Meals & Entertainment	0	1,455	0	0	4,458	0	0
70025	Utilities	2,319	2,691	1,729	2,037	2,433	2,750	2,750
70125	Telephone	726	905	531	718	723	750	750
72025	Auto	1,329	2,151	4,680	1,599	2,348	2,000	2,500
72225	License	39	97	67	0	0	75	75
	Total Expenses	\$55,816	\$66,231	\$103,723	\$72,275	\$73,685	\$83,675	\$86,240
	NET INCOME/(EXPENSE)	\$17,940	\$12,671	(\$36,057)	\$11,111	\$10,336	\$25,325	\$22,760

Sandy Pines Wilderness Trails, Inc.

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**Rentals at Sandy Pines
Paddles, Pedals and Carts**

<u>Account</u>	<u>Description</u>	<u>9/30/2021 Actual</u>	<u>9/30/2022 Actual</u>	<u>9/30/2023 Actual</u>	<u>9/30/2024 Actual</u>	<u>9/30/2025 Actual</u>	<u>2025/2026 Budget</u>	<u>2026/2027 Budget</u>
	Rental Non-taxable							
41265	income/Watercraft/Bicycles	4,568	6,674	5,846	4,479	3,941	5,500	5,500
	Rental Taxable Income	0	0	0	0	0	0	0
41665	Golf Cart Rental	225,284	189,125	237,985	244,732	248,168	260,000	260,000
44165	Marina Fuel	9,452	36,003	29,744	29,219	26,739	30,000	30,000
	Total Income	\$239,304	\$231,801	\$273,575	\$278,430	\$278,848	\$295,500	\$295,500
51165	Salaries & Wages	36,398	33,279	25,818	22,392	23,855	30,000	30,900
52065	Payroll Tax	3,392	3,111	2,362	2,149	2,288	2,850	2,965
52265	Workers Comp	232	220	442	205	147	275	190
54065	Supplies	5,070	4,058	4,938	741	1,399	5,000	2,500
53165	Equipment Lease - Golf Cart Rental	101,062	80,383	96,460	80,383	90,212	120,750	120,750
53065	R/M Expense - Golf Cart Rental	1,594	379	0	0	544	1,500	1,500
72365	Insurance	0	0	0	0	0	0	0
64265	Marina Fuel Expense	8,785	34,348	27,459	24,821	23,514	30,000	30,000
70065	Utilities	0	897	576	679	682	750	750
70165	Telephone	726	725	711	718	723	750	750
72065	Auto	0	0	685	111	1,054	1,000	1,250
72265	License	20	0	0	59	0	75	75
64165	Repair To Golf Carts	3,737	2,589	5,486	2,147	2,949	5,000	5,000
	Total Expenses	\$161,016	\$159,989	\$164,937	\$134,405	\$147,367	\$197,950	\$196,630
	NET INCOME/(EXPENSE)	\$77,143	\$71,808	\$108,638	\$144,025	\$131,481	\$97,550	\$98,870

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Retail Center		9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	9/30/2025	2025/2026	2026/2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
44129	Gasoline Income	\$56,541	\$40,210	\$35,668	\$27,582	\$21,897	\$25,516	\$31,460	\$0	\$32,701	\$4,334	\$60,000	\$10,000
41429	Coffee Shop										\$0		\$30,000
41529	Dairy Dip									\$287,490	323,687	\$340,000	380,000
41629	Country Store - Food Non-taxable								17,874	54,359	71,025	\$60,000	\$80,000
41729	Country Store - Clothing Taxable								74,822	43,331	31,371	50,000	50,000
41829	Country Café - Non-Taxable								1,203	20,860	12,041	\$20,000	\$10,000
41929	Country Café - Taxable								15,081	81,257	79,859	90,000	\$115,000
45329	Car Wash	1,984	2,506	2,362	2,473	1,091	1,928	2,344	2,233	1,902	2,153	2,500	2,500
45429	Laundry Income	28,886	26,032	29,584	23,958	19,264	31,073	31,574	29,126	42,871	66,755	40,000	\$50,000
45629	Self Lock Storage	1,650	4,272	-325	0	0	0	0	0	0	0	0	0
45729	Bull Pen Storage	13,095	16,631	17,799	19,415	18,389	21,522	24,594	32,776	34,083	38,071	42,500	42,500
	Total Income	\$102,156	\$89,651	\$85,088	\$73,428	\$60,641	\$80,039	\$89,971	\$173,115	\$598,854	\$629,296	\$705,000	\$770,000
	COGS - Country Store	46,356	34,678	42,709	28,966					78,892	76,441	85,000	80,000
	COGS - Country Café	46,356	34,678	42,709	28,966					47,856	40,539	50,000	50,000
	COGS - Coffee Shop												\$10,000
	COGS - Dairy Dip									147,433	141,418	150,000	150,000
	Salaries and Wages - Retail Center									\$148,109	\$170,240	\$150,000	\$245,000
	Payroll Tax - Retail Center									\$16,896	\$19,584	\$17,125	\$20,500
	Workman's Comp - Retail Center									\$0	\$266	\$2,260	\$280
64129	Gasoline Expense	46,356	34,678	42,709	28,966	22,777	23,175	50,064	9,608	30,459	19,377	45,000	\$7,500
64429	Maint work	80	315	500	1,401	1,044	131	3,750	24,158	5,371	6,140	6,000	\$3,000
64929	Laundry Expense	0	0	0	4	0	0	0	0	4	0	100	100
	Supplies - Retail Center								11,967	13,417	6,519	10,000	\$5,000
ADD ACCT	Small Equip replace												\$10,000
53029	R/M Bldgs & Equip. Retail	5,772	571	5,936	3,926	120	0	667	6,360	21,423	24,114	10,000	\$5,000
70029	Utilities - Retail	8,849	14,580	8,693	16,774	11,927	15,516	19,081	12,892	13,107	18,158	15,500	\$18,000
	Total Expense	\$61,057	\$50,144	\$57,838	\$51,071	\$35,868	\$38,822	\$73,563	\$64,985	\$248,786	\$264,398	\$255,985	\$314,380
	NET INCOME/(EXPENSE)	\$41,099	\$39,507	\$27,250	\$22,357	\$24,773	\$41,217	\$16,409	\$108,130	\$75,887	\$106,500	\$164,015	\$175,620

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Sales & Hospitality

Account	Description	9/30/2021 Actual	9/30/2022 Actual	9/30/2023 Actual	9/30/2024 Actual	9/30/2025 Actual	2025/2026 Budget	2026/2027 Budget
	Sales Deposit							
40630	Commission	\$305,141	\$384,962	\$439,638	\$557,109	\$469,102	\$350,000	350,000.00
40730	Transfer fee	278,575	259,330	261,000	246,175	276,025	292,000	292,000
40530	SP Sites	0	0	0	45,324	30,000	0	0
44030	Site/Unit Rental	369,078	428,400	427,046	413,408	427,010	485,000	485,000
40930	Retired Sites	8,900	2,800	2,700	2,000	2,000	2,000	2,000
42230	Seasonal Memberships	39,800	69,553	50,400	55,440	57,105	58,650	60,579
49030	Promotion Income	0	0	0	0	1,000	1,000	1,000
	Total Income	\$1,001,494	\$1,145,046	\$1,180,784	\$1,319,456	\$1,262,242	\$1,188,650	\$1,190,579
50130	Cost of Goods Sold	0	0	0	0	0	0	0
51130	Salaries, Wages, Comm.	159,168	259,994	306,300	330,275	309,494	315,000	324,450
52030	Payroll Taxes	12,013	20,509	23,984	26,374	23,571	24,920	24,710
52230	Workers Comp	319	395	3,325	253	135	250	140
52330	Group Health	0	21,975	24,627	17,151	14,804	24,000	24,000
52430	Pensions	4,537	10,320	12,525	19,208	17,409	18,150	18,250
53030	Repair & Maint	0	0	0	0	0	500	500
53230	Equip Replacement	0	81	127	0	0	500	500
54030	Supplies	8,989	9,536	8,472	10,188	7,511	9,000	9,000
58030	Promotions	486	520	115	0	0	1,500	1,500
64030	Rental Expense	15,643	23,542	20,338	29,718	27,533	40,000	35,000
64730	Meals & Entertainment	0	246	0	0	16	200	200
70130	Telephone	2,114	2,673	2,003	2,303	2,278	2,500	2,500
72030	Auto	577	968	1,560	1,482	973	1,500	1,500
64230	Show Promo	0	0	0	0	0	0	0
72530	Communications	9,444	13,476	8,477	10,710	15,160	20,000	20,000
72730	Referral	800	0	1,349	1,400	800	3,000	2,500
	Total Expense	\$214,090	\$364,237	\$413,202	\$449,062	\$419,684	\$461,020	\$464,750
	NET INCOME/(EXPENSE)	\$787,404	\$780,809	\$767,582	\$870,394	\$842,558	\$727,630	\$725,829

Sandy Pines Wilderness Trails, Inc.

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	Fees	2027	2026	2025	2024	2023
1.0	Motorized Boat Sicker - Water	125.00	125.00	110.00	110.00	110.00
2.0	Motorized Boat Sicker - Land	125.00	125.00	110.00	110.00	110.00
3.0	Non-Motorized Boat - Water	45.00	45.00	35.00	35.00	35.00
4.0	Non-Motorized Boat - Land	45.00	45.00	35.00	35.00	35.00
5.0	Boat Dock (100 docks)	550.00	550.00	525.00	525.00	500.00
6.0	Contractor Fee	250.00	250.00	225.00	225.00	200.00
6.1	Contractor - First card	20.00	20.00	20.00		
6.2	Contractor - Additional card	20.00	20.00	20.00		
6.3	Contractor Leaf Dump Access (leaves only) 25 entrances or \$20/ load Contractor/Sales in Competition products/services with Sandy Pines -	500.00	500.00	500.00		
6.4	Firewood, winterizing, services. Materials, items, etc...	500.00	500.00	500.00		
7.0	Golf Cart Renewal Sticker	20.00	20.00	20.00	20.00	15.00
8.0	Moped Renewal Sticker	20.00	20.00	20.00	20.00	15.00
10.1	New Prox Card - 2nd New Member, Associate, Grandchild, Recreation	20.00	20.00	20.00	20.00	20.00
11.0	Renewal - Proxy Card 1st Member	5.00	5.00	5.00	5.00	5.00
11.1	Renewal - Proxy Card 2nd Member, Associate, Grandchild, Recreation	15.00	15.00	15.00	15.00	15.00
11.2	Renewal - Late Reactivation	35.00	35.00	35.00		
12.0	Replacement of Card (when old card is returned)	10.00	10.00	10.00	10.00	10.00
12.1	Replacement of Card (without old card)	20.00	20.00	20.00	20.00	20.00
12.2	Replacement of Camper Card (without old card or damaged)	30.00	30.00	30.00	30.00	30.00
13.0	Delinquent Acct Card <i>Deactivation</i> 1 card	50.00	50.00	35.00	35.00	35.00
14.0	Guest Pass 1 Day	7.00	7.00	7.00	5.00	5.00
14.1	Guest Pass 1 Security Assistance (per request)	15.00	15.00	15.00	10.00	10.00
14.2	Guest CAMPER Guest Pass - per camper stay	30.00	30.00	25.00	20.00	20.00
15.0	Group Entry Fees:					
15.1	Van (max 16 people) per day	50.00	50.00	50.00	50.00	50.00
15.2	Bus (min 17 people) per day	100.00	100.00	100.00	100.00	100.00
16.0	Vehicle Sticker	5.00	5.00	5.00	5.00	5.00
17.0	Hazardous Material Disposal Fee	100.00	100.00	100.00	100.00	100.00
18.0	Pumpout	26.00	25.00	20.00	16.00	15.00
18.1	Emergency Pump	42.00	40.00	35.00	30.00	30.00
19.0	Sewage Tote Tank Permit (spills - member responsibility)	45.00	45.00	40.00	35.00	30.00
19.1	Pumpout Plan A (20 POs) (\$21 per pumpout)	420.00	400.00	320.00	280.00	260.00
19.2	Pumpout Plan B (12 POs) (\$21 per pumpout)	252.00	240.00	192.00	168.00	156.00
19.3	Pumpout Plan C (23 POs) (\$21 per pumpout)	483.00	460.00	368.00	322.00	299.00
19.4	Pumpout Plan D (12 POs) (\$20 per pumpout)	252.00	240.00	192.00	168.00	156.00
19.5	Pumpout Plan E (27 POs) (\$21 per pumpout)	567.00	540.00	432.00	378.00	351.00
19.6	Pumpout Plan F (14 POs) (\$21 per pumpout)	294.00	280.00	224.00	196.00	182.00
19.7	Pumpout Plan G (16 POs) (\$21 per pumpout)	336.00	320.00	256.00	224.00	208.00
19.8	Pumpout Plan H (9 POs) (\$21 per pumpout)	189.00	180.00	144.00	126.00	117.00
20.0	Double Tank (Regular)	32.00	30.00	26.00	22.00	22.00
20.1	Double Tank (Emergency)	58.00	55.00	53.00	41.00	41.00
22.0	Boat In/Out	60.00	60.00	55.00	55.00	55.00
22.1	add for boat out after 10/1	20.00	20.00	20.00	20.00	20.00
23.0	Mailbox	50.00	50.00	50.00	50.00	35.00
24.0	Bullpen 13x30 - Annual rate	430.00	430.00	345.00	345.00	330.00
24.1	Bullpen 13x30 - Quarterly rate	125.00	125.00	100.00	100.00	95.00
24.2	Bullpen 13x30 - Monthly rate	52.00	52.00	42.00	42.00	40.00

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		2027	2026	2025	2024	2023
	Fees					
24.3	Bullpen 13x35 - Annual rate	468.00	468.00	375.00	375.00	360.00
24.4	Bullpen 13x35 - Quarterly rate	130.00	130.00	105.00	105.00	100.00
24.5	Bullpen 13x35 - Monthly rate	60.00	60.00	48.00	48.00	45.00
24.6	Bullpen 13x20 - Annual rate	420.00	420.00	336.00	336.00	320.00
24.7	Bullpen 13x20 - Quarterly rate	118.00	118.00	95.00	95.00	90.00
24.8	Bullpen 13x20 - Monthly rate	47.00	47.00	37.00	37.00	35.00
24.9	Bullpen DAILY rate-min 2 days	10.00	10.00	8.00	8.00	7.00
25.0	Bullpen - Expired and in storage - Daily Fee \$12/day or \$360/month	12.00	12.00	12.00		
26.0	Winterizing Trailer/Line/Before	120.00	110.00	100.00	100.00	100.00
26.1	Winterizing Trailer/Line/After	140.00	130.00	120.00	120.00	120.00
26.2	Winterizing Line Only/Before	70.00	60.00	50.00	50.00	50.00
26.3	Winterizing Line Only/After	80.00	70.00	60.00	60.00	60.00
26.4	Winterizing Ice Maker/Before - discontinue	-	-	-	45.00	45.00
26.5	Winterizing Ice Maker/After - discontinue	-	-	-	55.00	55.00
26.6	Winterizing Sprinkler Syst./Before	85.00	75.00	65.00	65.00	65.00
26.7	Winterizing Sprinkler Syst./After	95.00	85.00	75.00	75.00	75.00
27.0	Annual TV / Internet (in 2022 ballot passes)	503.50	475.00	448.00	426.00	426.00
28.0	Camping (Sun-Thurs)	80.00	80.00	75.00	70.00	65.00
28.1	Camping Weekends	90.00	90.00	85.00	80.00	75.00
28.2	Camping Holiday (additional add on fee)	25.00	25.00	85.00	80.00	75.00
28.3	Camping Off Season Discount	0%	0%	0%	0%	0%
28.4	Camping Associate Discount	10%	10%	10%	10%	10%
28.5	Cabin (Sun-Thurs)	125.00	125.00	120.00	115.00	110.00
28.6	Cabin (weekend)	140.00	140.00	135.00	130.00	125.00
29.0	Rental Trailer 94 & 561 (Sun-Thurs)	190.00	190.00	180.00	170.00	160.00
29.1	Rental Trailer 94 & 561 (weekend)	210.00	210.00	200.00	190.00	180.00
29.2	Rental Trailer 396 (Sun-Thurs)	245.00	245.00	230.00	220.00	210.00
29.3	Rental Trailer 396 (weekend)	275.00	275.00	275.00	265.00	252.00
29.4	Rental Trailer 4135 (Sun-Thurs)	225.00	225.00	210.00	200.00	190.00
29.5	Rental Trailer 4135 (weekend)	250.00	250.00	230.00	220.00	210.00
29.6	Rental Trailer 1084 (Sun-Thurs)	245.00	245.00	230.00	220.00	210.00
29.7	Rental Trailer 1084 (weekend)	275.00	275.00	275.00	265.00	252.00
30.0	Golf Cart Rental - 4 passenger	70.00	70.00	70.00	65.00	65.00
30.1	Golf Cart Rental - 6 passenger	85.00	85.00	85.00	80.00	80.00
31.0	Water on After Oct 15	200.00	200.00	200.00	200.00	200.00
32.0	Permit for Building	75.00	75.00	60.00	45.00	40.00
32.1	Tree Permits	75.00	75.00	50.00	50.00	50.00
32.2	Electric Permit Sandy Pines (No cord cap)	75.00	75.00	50.00	50.00	50.00
32.3	Electric Permit PCI	100.00	100.00	90.00	90.00	84.00
33.0	Transfer Fee - Sales Office (includes Inspection fee of \$250)	625.00	625.00	625.00	625.00	625.00
33.1	Transfer Fee - Private Sale (includes Inspection fee of \$250)	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00
33.2	Transfer Fee - Condo Sale	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
34.0	Background Check Fee (per person)	75.00	75.00	75.00	75.00	35.00
35.0	Rental Picnic Shelter/TeePee Area (plus guest)	90.00	90.00	90.00	90.00	90.00
35.1	Pavilion Rental (plus guest fee) (plus cleaning deposit)	100.00	100.00	100.00	100.00	100.00
36.0	Handbook (Copies .10 page)	5.00	5.00	5.00	5.00	5.00
37.0	Flea Markets 116 spaces/7 mkts	45.00	45.00	45.00	45.00	45.00
37.1	Flea Markets - Early setup	15.00	15.00	15.00	15.00	15.00

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Golf Cart Driving Permit	Golf Cart Driving Permit	Golf Cart Driving Permit
1st card - \$5	1st card - \$5	1st card - \$5
Golf Cart Registration	Golf Cart Registration	Golf Cart Registration
Vehicle Stickers	Vehicle Stickers	Vehicle Stickers

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\$ 490,000