

# THE EPOA 2026 OPERATING BUDGET

INCOME		Year 2026
40075	Annual Dues (379 assessed \$50.00)	18,950
40100	Monthly Maintenance (410 Developed Lots @118.20/mth)	580,658
	Monthly Maintenance (60 Undeveloped Lots @ \$115/MTh)	82,800
40110	Sewer (410 Developed Lots) @ \$28.27/MTh	139,088
40111	Water (410 Developed Lots) @ \$28.53/MTh	140,368
40115	Bad Debt Recovery	2,500
40116	Capital Reserve yearly allocation	(42,250)
40302	Resale Certificate Fees	2,667
40303	Rental Fee (\$200/rental/year based on 80 rentals for 2026)	16,000
40304	Short Term Rental Fees	7,143
40400	Citation Fees	11,576
40445	Water Fees On/Off Income	320
40446	Collection Cost Income	3,630
40550	Late Charge Income	3,300
40700	Miscellaneous Income	1,513
40775	EPOA Lot Transaction	6,667
40800	Interest Income	130
40706	Dock Administration Fee	19,000
<b>TOTAL INCOME</b>		<b>994,059</b>
GENERAL & ADMINISTRATIVE EXPENSES		
60001	Administrative Salaries	148,913
60002	Mileage Reimbursement	4,083
60003	Payroll Taxes	30,365
60004	Accounting	14,342
60008	Workers Comp Insurance	7,662
60009	General Liability Insurance	53,451
60010	Umbrella Insurance	5,870
60011	Directors & Office Insurance	5,336
60012	Pollution Insurance (Due in 2027))	Not Due
60013	Health Insurance	73,632
60014	Telephone & Internet Services	8,973
60015	Computer Expense	5,424
60016	Office Expenses	4,867
61649	Utilities	2,586
60017	Postage	1,558
60019	Printing	1,271
60020	Leased Equipment	1,309
60021	Dues & Subscriptions	405
60022	Collection Costs	1,184
60027	Delinquent Accounts	8,500
60023	Legal Fees	8,849
60024	Training	567
60025	Permits/Engineering Fees	3,739
60028	Miscellaneous Expense	4,088
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>		<b>396,972</b>
PATROL & MAINTENANCE EXPENSES		
70000	Public Safety Services	56,285
70010	Maintenance Wages	116,108
70002	Gasoline	12,676
70003	Vehicle Maintenance	18,028
70004	License & Registration Fees	893
70012	Grounds & Upkeep	5,500
70008	Garbage Disposal	4,303
70009	Tree Maintenance	4,245
70011	Maintenance Supplies	11,208
<b>TOTAL PUBLIC SAFETY &amp; MAINTENANCE EXPENSES</b>		<b>229,246</b>

<b>AMENITIES EXPENSES</b>		
62010	Recreation Equipment, Supplies	2,559
62011	Event Expenses	3,128
62698	Maintenance of Pools	15,561
62004	Utilities	7,369
62009	Pool Attendant	9,240
62693	Parking Stickers & Pool Passes	2,205
<b>TOTAL AMENITY EXPENSES</b>		<b>40,062</b>
<b>SEWAGE SYSTEM EXPENSES</b>		
63017	Operations & Maintenance Wages	50,796
63011	Chemicals & Supplies (Sewer)	20,809
63012	Parts & Repairs (Sewer)	21,800
63013	Lab Testing (Sewer)	4,034
63014	Sludge Removal	26,169
63015	Permits	7,456
63016	Utilities	20,346
<b>TOTAL SEWAGE SYSTEM EXPENSES</b>		<b>151,411</b>
<b>WATER SYSTEM EXPENSES</b>		
64006	Operations & Maintenance Wages	50,796
64001	Chemicals & Supplies (Water)	15,243
64002	Parts & Repairs (Water)	15,836
64003	Lab Testing (Water)	16,249
64004	Utilities (Including propane for emergency power)	19,065
64005	DEP Water Permits	2,520
<b>TOTAL WATER SYSTEM EXPENSES</b>		<b>119,709</b>
<b>ROAD REPAIR AND EQUIPMENT</b>		
65000	Anti-Skid & Salt	12,399
65001	Asphalt & Cold Patch	11,417
65002	Signage	794
65003	Road Repairs	13,285
<b>TOTAL ROAD REPAIR AND EQUIPMENT</b>		<b>37,895</b>
<b>BUDGET SUMMARY</b>		<b>Year 2026</b>
Total Income		<b>994,059</b>
Total General & Administrative Expenses		396,972
Total Public Safety & Maintenance Expenses		229,246
Total Amenity Expenses		40,062
Total Sewage System Expenses		151,411
Total Water System Expenses		119,709
Total Road Repairs and Maintenance Expenses		37,895
<b>TOTAL EXPENSES</b>		<b>975,296</b>