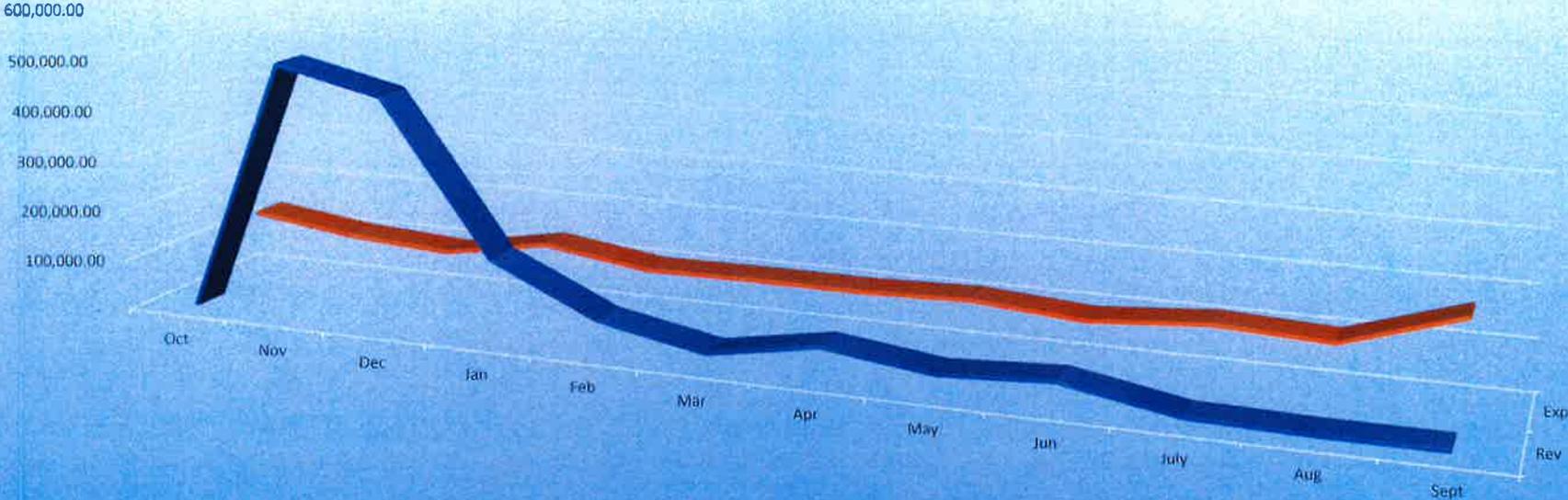


# Tri-Par 2025-26 Budget Presentation

1. Income/Expense inflows outflows for the year
2. Expenditures by percentage
3. Assessment History and 2025-26 budget comparison
4. 5-year capital plan
5. Borrowing Rates
6. 2025-2026 Equipment Outlay
7. 2025-2026 Proposed Budget
8. 5 Year estimated budget forecast

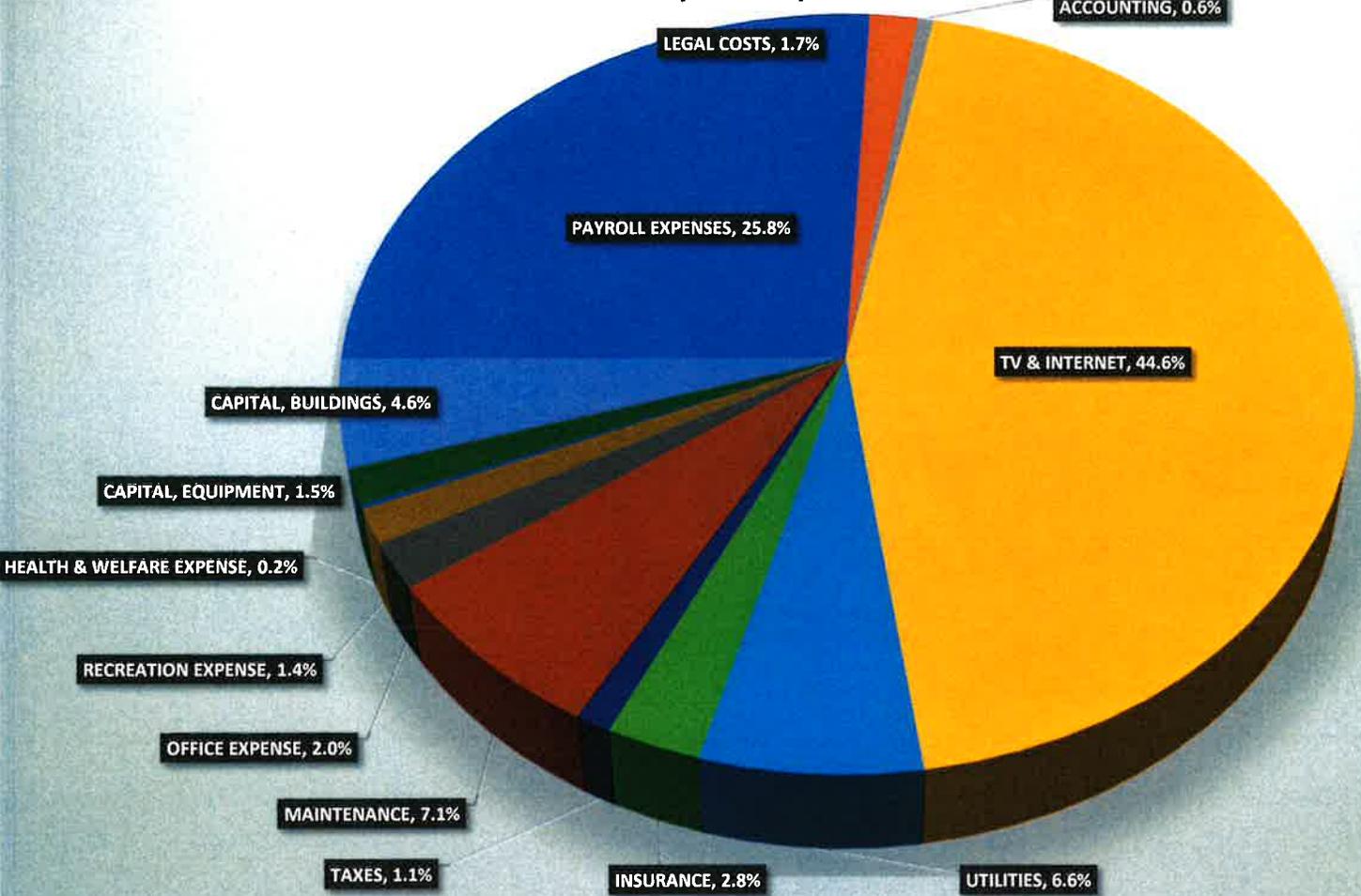
### Revenue/Expense



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept
■ Rev	2,908.00	503,054.00	455,637.00	157,648.00	62,586.00	23,592.00	60,570.00	34,775.00	47,420.00	8,846.00	4,199.00	4,540.00
■ Exp	137,328.00	109,252.00	95,288.00	130,991.00	101,590.00	103,380.00	102,222.00	108,437.00	92,594.00	109,976.00	100,040.00	170,185.00

■ Rev ■ Exp

Expense by Percent



- Tri-Par Assessment annual budget comparison
- \$1584 (2024-2025)
- Tri-Par Operations / Capital Outlay Costs (Compare 2024-25 actual to 2025-26 proposed)
- Payroll 3.33% Increase used 2024 inflation rate.
- Legal 0% Same as 25 Used history to determine budget.
- TV/Internet 4.09% Increase Contract with Frontier vs 2023 Comcast.
- Utilities 2.66% Increase Based on budget history.
- Insurance 5.75% Increase Too early to quote.
- Maintenance 0.25% Increase Big decrease in spa maintenance with new spa.
- Office Expense 8.77% Increase System Software Updates.
- Capital 0% flat
- Annual Assessment History

<u>ANNUAL ASSESSMENT:</u>	<u>AMOUNT</u>	<u>INCREASE</u>	<u>%</u>
2016-2017	852	0	
2017-2018	890	38	4.46
2018-2019	1,000	110	12.36
2019-2020	1,040	40	4.00
2020-2021	1,265	225	21.63
2021-2022	1,282	17	1.34
2022-2023	1,322	40	3.12
2023-2024	1,584	262	19.82
2024-2025	1,584	0	0.00
2025-2026	1,648	64	4.04

# Borrowing to Remodel or Construct New

Extra assessment/yr/Household

Bond rates

5.5-6.5%

Extra assessment

Needed to cover payment

Amount	30 Years	15 Years	10 Years	5 Years
\$ 1,000,000	\$ 84.07	\$ 118.70	\$ 156.39	\$ 272.75
\$ 2,000,000	\$ 168.14	\$ 237.41	\$ 312.77	\$ 545.51
\$ 3,000,000	\$ 252.21	\$ 356.11	\$ 469.16	\$ 818.26
\$ 4,000,000	\$ 336.28	\$ 474.81	\$ 625.55	\$ 1,091.02
\$ 5,000,000	\$ 420.34	\$ 593.52	\$ 781.94	\$ 1,363.77

Proposed Assessment for 2025-2026

\$ 1,648.00

**Capital Outlay Building - Proposed**

**Account # 5850**

		Est. Cost	2024-25	2025-26	2026-27	2027-2028	2028-2029	2029-2030
			<i>Adopted</i>	<i>Posposed</i>	<i>Unfunded</i>	<i>Unfunded</i>	<i>Unfunded</i>	<i>Unfunded</i>
<b>Parking Lots</b>	Repairs Only	\$60,000	\$15,000	\$12,500	\$15,000	\$15,000	\$15,000	\$200,000
<b>Perimeter Fence</b>		\$76,000	\$6,000	\$0	\$0	\$10,000	\$0	\$50,000
<b>Re Configure Solar Area</b>								
	Landscape Architect	\$3,000						
	Small Tiki	\$20,000			\$20,000			
	Lounge Area	\$18,000						
	Materials	\$15,000						
<b>Desoto/301 Entrance</b>	Desoto	\$15,000		\$8,500				
	301/Washington	\$15,000		\$9,000				
<b>Add 2 Pickleball Courts</b>		\$0						\$75,000
<b>Kitchen Make-Over</b>	Kitchen	\$35,000	\$9,000		\$9,000	\$9,500		\$0
<b>AC Units</b>	Rec Hall (2)	\$21,000	\$13,500		\$7,500			
<b>Common Areas more Golf Cart Friendly</b>		\$16,507	\$16,507			\$0		
<b>Hurricane Shutters</b>	All Buildings	\$10,000					\$ 10,000	
<b>Window &amp; Door Replacement</b>	All Buildings	\$42,500		\$25,000	\$10,000	\$10,000	\$ 10,000	
<b>Pool piping/Pump House</b>		\$250,000		\$10,000		\$11,500	\$ 20,000	\$200,000
<b>Replacee Celing/Lights at Rec H</b>	Rec Hall	\$10,000			\$9,000			
	<b>TOTALS</b>	<b>\$607,007</b>	<b>\$60,007</b>	<b>\$65,000</b>	<b>\$70,500</b>	<b>\$56,000</b>	<b>\$55,000</b>	<b>\$525,000</b>

## Tri-Par Estates Park & Recreation District

2025-2026

### Capital Outlay Equipment - Account # 5810

Item		Approx Cost
Mower	\$	12,000.00
Pool Heater	\$	4,600.00
	\$	-
Computer Software/Hardware	\$	5,000.00
<b>Total</b>	<b>\$</b>	<b>21,600.00</b>

		23-24 Approved	24-25 YTD Actuals 1st Qtr	24-25 Budget	25-26
<b>Income</b>			<b>1,584</b>	<b>1,584</b>	<b>1,648</b>
ASSESSMENT	872.5	1,382,040	606,627	1,382,040	1,437,660
Early payment discount	3.6%	(49,753)	(12,126)	(49,753)	(51,763)
4090 - NET ASSESSMENT RECPTS		1,332,287	794,501	1,332,287	1,386,117
4014 - STORAGE LOT		10,000	12,085	12,000	13,000
4025 - FOB SALES / BACKGROUND FEES		12,000	2,350	10,000	10,000
4030 - MISCELLANEOUS		6,000	9,174	6,000	9,500
4040 - INTEREST EARNINGS		2,000	660	3,500	4,490
<b>Total Income</b>		<b>1,362,287</b>	<b>819,888</b>	<b>1,363,787</b>	<b>1,423,107</b>
<b>Expense</b>					
<b>5100 - PAYROLL EXPENSES</b>					
5110 - WAGES - DEPT 1 ADMINISTRATION	190,404	47,680	197,058	203,822	
5120 - WAGES - DEPT 2 MAINTENANCE	128,352	31,442	132,844	137,448	
5130 - PAYROLL TAX EXPENSE	24,704	6,660	26,569	26,448	
<b>Total 5100 - PAYROLL EXPENSES</b>	<b>343,460</b>	<b>86,782</b>	<b>356,471</b>	<b>367,718</b>	
5210 - LEGAL	40,000	1,231	20,000	24,000	
5220 - ACCOUNTING	7,500	0	8,000	6,100	
<b>5250 - TV / INTERNET</b>					
5260 - TV / INTERNET	573,390	138,391	600,488	626,081	
5270 - REFUNDS - TV / INTERNET	8,334	3,021	6,560	6,940	
<b>Total 5250 - TV / INTERNET</b>	<b>581,724</b>	<b>141,412</b>	<b>607,048</b>	<b>633,021</b>	
<b>5300 - UTILITIES</b>					
5310 - FPL - MAINTENANCE	850	225	1,200	1,250	
5312 - FPL - OUTSIDE & SIGN	1,100	84	1,200	1,200	
5314 - FPL - REC HALL & FOUNTAIN	3,000	562	3,100	3,100	
5316 - FPL - STORAGE LOT	1,250	85	1,000	1,100	
5318 - FPL - STREET LIGHTS	30,000	7,270	32,000	32,750	
5320 - FPL - LAUNDRY	1,100	433	1,500	1,600	
5322 - FPL - CLUBHOUSE/POOL	21,500	5,530	22,000	22,000	
5330 - SCPU - CLUBHOUSE	4,350	791	4,550	4,550	
5332 - SCPU - LAUNDRY	3,320	797	3,500	3,500	
5334 - SCPU - POOL	4,380	930	4,400	4,400	
5340 - TECO - LAUNDRY	915	174	1,000	1,000	
5350 - TECO - POOL	5,500	3,689	7,000	8,000	
5352 - TECO - SHOWERS	1,000	167	1,000	1,000	
5360 - REFUSE PICK UP	6,800	2,441	8,000	8,500	
<b>Total 5300 - UTILITIES</b>	<b>85,065</b>	<b>23,378</b>	<b>91,450</b>	<b>93,050</b>	
<b>5400 - INSURANCE</b>					
5410 - GENERAL INSURANCE & FLOOD	30,100	10,221	32,000	33,920	
5420 - WORKERS COMPENSATION	5,200	652	8,200	6,580	
<b>Total 5400 - INSURANCE</b>	<b>35,300</b>	<b>11,173</b>	<b>40,200</b>	<b>40,470</b>	

		23-24 Approved	24-25 YTD Actuals	24-25 Budget	25-26
<b>5450 - TAXES</b>					
5460 - TAXES & LICENSES	3,000	2,500	3,000	3,000	
5470 - SARASOTA COUNTY COMMISSION (1.5%)	12,000	12,138	12,000	12,160	
<b>Total 5450 - TAXES</b>	<b>15,000</b>	<b>14,638</b>	<b>15,000</b>	<b>15,160</b>	
<b>5500 - MAINTENANCE</b>					
5520 - MAINTENANCE, BLDGS/GROUNDS	30,000	35,251	31,000	31,000	
5522 - OUTSIDE CONTRACT SERVICES	21,000	4,431	21,000	20,400	
5526 - LANDSCAPING / BEAUTIFICATION	5,200	94	5,000	6,150	
5530 - HOUSEKEEPING SUPPLIES	3,650	1,215	3,600	3,600	
5550 - LAUNDRY MAINTENANCE	1,050		1,000	1,100	
5560 - POOL MAINTENANCE	3,200	1,737	1,600	2,000	
5570 - POOL/SPA CONTRACT	16,000	7,206	18,000	18,000	
5580 - FOB SYSTEM EXPENSE	1,000		1,000	1,100	
5585 - AM/TV/Camera MAINTENANCE	18,900	5,122	18,000	18,000	
<b>Total 5500 - MAINTENANCE</b>	<b>100,000</b>	<b>61,042</b>	<b>101,100</b>	<b>101,350</b>	
<b>5600 - OFFICE EXPENSE</b>					
5620 - OFFICE SUPPLIES	9,000	2,507	9,000	9,100	
5630 - TELEPHONE	5,000	591	2,800	3,000	
5660 - ADMINISTRATIVE EXPENSE	12,000	3,048	12,000	12,500	
5670 - COPIER EXPENSE	2,000	933	2,200	3,900	
<b>Total 5600 - OFFICE EXPENSE</b>	<b>28,000</b>	<b>7,110</b>	<b>28,000</b>	<b>28,500</b>	
5710 - RECREATION EXPENSE	20,000	4,407	20,000	20,500	
5720 - HEALTH & WELFARE EXPENSE	1,500	1,565	1,000	2,800	
5810 - CAPITAL, EQUIPMENT	19,500		19,500	21,600	
5850 - CAPITAL, BUILDINGS	75,000		60,007	65,000	
5860 - TO BUILD RESERVES	10,000				
5910 - CONTINGENCIES	238				
<b>Total Expense</b>	<b>1,362,287</b>	<b>331,508</b>	<b>1,363,787</b>	<b>1,423,107</b>	

	23-24 Approved	24-25 YTD Actual	24-25 Budget	25-26	26-27	27-28	28-29	29-30
		151 GR						
<b>Income</b>	1,584		1,584	1,648	1,700	1,745	1,817	1,850
ASSESSMENT	872.5	1,382,040	1,382,040	1,437,880	1,483,250	1,522,513	1,585,333	1,614,125
Early payment discount	3.6%	(49,753)	(49,753)	(51,763)	(53,397)	(54,810)	(57,072)	(58,108)
<b>4090 - NET ASSESSMENT RECEIPTS</b>	1,332,287	1,332,287	1,332,287	1,386,117	1,429,853	1,467,702	1,528,261	1,556,017
4014 - STORAGE LOT	10,000	12,000	12,000	13,000	13,500	13,500	14,000	14,500
4025 - FOB SALES / BACKGROUND FEES	12,000	2,350	10,000	10,000	10,500	10,500	11,000	11,000
4030 - MISCELLANEOUS	6,000	8,174	6,000	9,500	11,500	11,500	12,000	12,428
4040 - INTEREST EARNINGS	2,000	880	3,500	4,490	6,241	6,857	7,065	7,100
<b>Total Income</b>	1,362,287	1,362,287	1,363,787	1,423,107	1,471,594	1,510,059	1,572,326	1,601,045
<b>Expense</b>								
<b>5100 - PAYROLL EXPENSES</b>								
5110 - WAGES - DEPT 1 ADMINISTRATION	190,404	197,688	197,068	203,822	210,955	218,339	225,981	233,890
5120 - WAGES - DEPT 2 MAINTENANCE	128,352	132,442	132,844	137,446	142,065	146,845	151,793	157,106
5130 - PAYROLL TAX EXPENSE	24,704	5,660	25,569	26,448	27,359	28,302	29,277	30,302
<b>Total 5100 - PAYROLL EXPENSES</b>	343,460	335,790	355,481	367,716	380,379	393,486	407,051	421,298
5210 - LEGAL	40,000	20,000	20,000	24,000	22,000	23,000	24,000	25,000
5220 - ACCOUNTING	7,500	8,000	8,000	8,100	8,200	8,250	8,300	8,300
<b>5250 - TV / INTERNET</b>								
5260 - TV / INTERNET	573,390	600,488	600,488	626,081	652,715	680,540	709,613	700,000
5270 - REFUNDS - TV / INTERNET	8,334	8,560	8,560	8,940	9,320	9,700	10,125	9,000
<b>Total 5250 - TV / INTERNET</b>	581,724	609,048	609,048	635,021	662,035	690,240	719,738	709,000
<b>5300 - UTILITIES</b>								
5310 - FPL - MAINTENANCE	850	1,200	1,200	1,250	1,250	1,300	1,350	1,350
5312 - FPL - OUTSIDE & SIGN	1,100	1,200	1,200	1,200	1,225	1,225	1,250	1,250
5314 - FPL - REC HALL & FOUNTAIN	3,000	3,100	3,100	3,100	3,200	3,200	3,200	3,200
5316 - FPL - STORAGE LOT	1,250	1,000	1,000	1,100	1,100	1,125	1,125	1,125
5318 - FPL - STREET LIGHTS	30,000	32,000	32,000	32,750	33,500	34,505	35,000	36,050
5320 - FPL - LAUNDRY	1,100	1,500	1,500	1,600	1,625	1,625	1,625	1,650
5322 - FPL - CLUBHOUSE/POOL	21,500	22,000	22,000	22,000	22,500	23,000	24,000	24,600
5330 - SCPU - CLUBHOUSE	4,350	4,550	4,550	4,550	4,600	4,600	4,600	4,625
5332 - SCPU - LAUNDRY	3,320	3,500	3,500	3,500	3,550	3,550	3,600	3,600
5334 - SCPU - POOL	4,380	4,400	4,400	4,400	4,450	4,450	4,500	4,500
5340 - TECO - LAUNDRY	915	1,000	1,000	1,000	1,100	1,100	1,100	1,125
5350 - TECO - POOL	5,500	7,000	7,000	8,000	8,100	8,200	8,300	8,400
5352 - TECO - SHOWERS	1,000	1,000	1,000	1,000	1,125	1,125	1,150	1,150
5360 - REFUSE PICK UP	6,800	8,000	8,000	8,500	8,750	9,000	9,500	9,500
<b>Total 5300 - UTILITIES</b>	85,065	91,450	91,450	93,950	96,075	98,005	100,300	102,125

	23-24 Approved	24-25 YTD Actuals	24-25 Budget	25-26	26-27	27-28	28-29	29-30
<b>5400 · INSURANCE</b>								
5410 · GENERAL INSURANCE & FLOOD	30,100	10,221	32,000	33,920	35,955	38,113	40,399	42,823
5420 · WORKERS COMPENSATION	5,200	952	5,200	5,550	5,700	6,042	6,405	6,789
<b>Total 5400 · INSURANCE</b>	<b>35,300</b>	<b>11,173</b>	<b>37,200</b>	<b>39,470</b>	<b>41,655</b>	<b>44,155</b>	<b>46,804</b>	<b>49,612</b>
<b>5450 · TAXES</b>								
5460 · TAXES & LICENSES	3,000	2,500	3,000	3,000	3,000	3,050	3,050	3,050
5470 · SARASOTA COUNTY COMMISSION (1.5%)	12,000	12,128	12,000	12,180	12,250	12,434	12,620	12,810
<b>Total 5450 · TAXES</b>	<b>15,000</b>	<b>14,628</b>	<b>15,000</b>	<b>15,100</b>	<b>15,200</b>	<b>15,500</b>	<b>15,670</b>	<b>15,860</b>
<b>5500 · MAINTENANCE</b>								
5520 · MAINTENANCE, BLDGS/GROUNDS	30,000	25,751	31,000	31,000	31,500	32,000	32,500	33,500
5522 · OUTSIDE CONTRACT SERVICES	21,000	4,433	21,000	20,400	20,500	21,500	22,500	23,000
5526 · LANDSCAPING / BEAUTIFICATION	5,200	96	5,000	6,150	6,250	7,000	7,400	7,500
5530 · HOUSEKEEPING SUPPLIES	3,650	1,515	3,600	3,600	3,600	3,824	3,813	4,000
5550 · LAUNDRY MAINTENANCE	1,050	-	1,000	1,100	1,200	1,250	1,300	1,350
5560 · POOL MAINTENANCE	3,200	1,737	1,500	2,000	2,000	2,100	2,200	2,300
5570 · POOL/SPA CONTRACT	16,000	3,288	18,000	18,000	18,500	19,000	19,500	20,000
5580 · FOB SYSTEM EXPENSE	1,000	-	1,000	1,100	1,200	1,250	1,250	1,500
5585 · A/V/TV/Camera MAINTENANCE	18,900	5,122	19,000	18,000	18,500	19,000	19,000	19,000
<b>Total 5500 · MAINTENANCE</b>	<b>100,000</b>	<b>41,942</b>	<b>101,100</b>	<b>101,350</b>	<b>103,250</b>	<b>106,924</b>	<b>109,463</b>	<b>112,150</b>
<b>5600 · OFFICE EXPENSE</b>								
5620 · OFFICE SUPPLIES	9,000	2,207	9,000	9,100	9,250	9,500	9,750	10,000
5630 · TELEPHONE	5,000	891	2,800	3,000	3,000	3,100	3,100	3,200
5660 · ADMINISTRATIVE EXPENSE	12,000	3,048	12,000	12,500	12,750	13,250	14,500	14,500
5670 · COPIER EXPENSE	2,000	953	2,200	3,900	4,000	4,000	4,000	4,000
<b>Total 5600 · OFFICE EXPENSE</b>	<b>28,000</b>	<b>7,110</b>	<b>26,000</b>	<b>28,500</b>	<b>28,300</b>	<b>29,000</b>	<b>30,000</b>	<b>31,700</b>
5710 · RECREATION EXPENSE	20,000	4,307	20,000	20,500	20,500	21,500	22,000	23,000
5720 · HEALTH & WELFARE EXPENSE	1,500	1,505	1,000	2,800	3,000	3,000	3,000	3,000
5810 · CAPITAL, EQUIPMENT	19,500	-	19,500	21,600	21,000	21,000	22,000	25,000
5850 · CAPITAL, BUILDINGS	75,000	-	60,007	65,000	70,000	56,000	64,000	75,000
5860 · TO BUILD RESERVES	10,000	-	-	-	-	-	-	-
5910 · CONTINGENCIES	238	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,362,287</b>	<b>333,508</b>	<b>1,363,787</b>	<b>1,423,107</b>	<b>1,471,594</b>	<b>1,510,060</b>	<b>1,572,326</b>	<b>1,601,045</b>