

SCCCA PROPOSED 2026 BUDGET REVIEW

**As Proposed by the Budget
Committee – September 17, 2025**

SCCCA OPERATIONS BUDGET 2025-2026 EXPENSE COMPARISON

	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Variance</u>
Wages, Benefits, Taxes	\$1,710,231	\$1,753,505	\$43,274
Maintenance Supplies	\$248,550	\$246,350	\$(2,200)
Maintenance Contracts	\$278,030	\$297,732	\$19,702
Utilities	\$551,000	\$496,000	\$(55,000)
Insurance	\$485,400	\$405,000	\$(80,400)
Administration	\$101,750	\$102,000	\$250
Professional Services	\$442,940	\$464,860	\$21,920
Library Association	\$23,500	\$23,500	\$0
Entertainment	\$107,035	\$111,000	\$3,965
Other Expenses	\$47,595	\$48,265	\$670
Total	<u>\$3,996,031</u>	<u>\$3,948,212</u>	<u>\$(47,819)</u>

SCCCA OPERATIONS BUDGET INCOME COMPARISON 2025-2026

	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>Variance</u>
Members Dues	\$3,708,062	\$ 3,689,312	\$ (18,750)
Entertainment Income	\$ 95,919	\$ 100,300	\$ 4,381
Misc. Income	\$ 98,850	\$ 94,850	\$ (4,000)
Library Income	\$ 25,300	\$ 23,750	\$ (1,550)
Investment	\$ 45,000	\$ 40,000	\$ (5,000)
Total Income	\$ 3,973,131	\$ 3,948,212	\$ (24,919)

SCCCA Operations

2025/2026 Actual Projection to Budget Comparison

	Projected 2025	Budget 2026	Variance	%Variance
Income	\$3,985,370	\$3,948,212	(\$37,158)	(1%)
Expenditures	\$3,934,159	\$3,948,212	\$14,053	.4%
Excess/(deficit)	\$51,211	\$0		

July 2025 Projected Year End vs 2026 Budget – Key Drivers

	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>Deviation</u>
<u>Income</u>			
Members Dues	\$3,547,464	\$3,488,400	(1.69)%
Entertainment Income	\$ 79,952	\$ 100,300	25.5%
Investments (Interest)	\$ 38,000	\$ 40,000	5.3%
<u>Expenses</u>			
Wages, Taxes, Benefits	\$1,703,884	\$1,753,505	2.9%
Maintenance Supplies	\$ 278,575	\$ 246,350	(13)%
Contracts	\$ 306,962	\$ 297,732	(3.1)%
Utilities	\$ 475,827	\$ 496,000	4.3%
Insurance	\$ 389,914	\$ 405,000	4%

SCCCA

PROJECTED REPLACEMENT FUNDS

2026

Main Replacement:

Balance 1/1/26	\$ 270,525
Increase from Dues (\$30)	\$ 342,000
Interest Income	\$ 25,000
Distributions	(\$ 510,834)
Projected Balance 12/21/26	\$ 126,691

Furniture and Equipment:

Balance 1/1/26	\$ 50,000
Increase from Dues (\$10)	\$ 114,000
Interest Income	\$ 7,000
Distributions	(\$ 151,784)
Projected Balance	\$ 19,216

SCCCA Dues Prior Year Comparison

	<u>2025</u>	<u>2026</u>	<u>\$ Deviation %</u>	
Members Dues	\$ 344	\$ 346	\$2	.58%
Allocated to:				
Operations	\$ 307	\$ 306	\$(1)	(.003)%
Replacement Reserve	\$ 30	\$ 30	0	0%
Furniture & Equipment	\$ 7	\$ 10	\$3	43%

Proposed 2026 Dues

Operating	\$306.00
Replacement	\$ 30.00
Furn. & Equip.	\$ 10.00
Total	\$346.00

Dues will be \$346.00, Increase of \$2.00 to members.

Using 11,400 members.

SUMMARY FOR FISCAL YEAR 2026

Proposed budget provides the Community Association the funding to meet the requirements of 2026.

Keeps facilities hours and operations open at current levels.

This dues increase allows the Furniture and Equipment Reserve Fund to be fully funded.

Annual dues will be \$346.00 per member, an increase of \$2.00 per member, or 0.6%.