Palmer Ranch Master Property Owners Association, Inc.
2026 CALENDAR YEAR APPROVED BUDGET

For the period January 1, 2026 through December 31, 2026

		2026 APPROVED BUDGET
Income		
Assessments	$	2,432,500
Prior Period Surplus	$	775,000
Estoppel Fee Income	$	22,500
Interest	$	300
Architect Review Fee	$	-
Sarasota County Maint.	$	242,561
TOTAL INCOME	**$**	**3,472,861**
Expenses		
Administration		
Postage	$	4,111
Printing	$	4,000
Office Expenses	$	15,000
Office Equipment Maintenance	$	19,732
Meetings / Travel	$	6,380
Organizational Memberships	$	650
Employee Training	$	650
Website	$	1,740
Palmer Ranch CERT	$	10,000
Total Administration	**$**	**62,263**
Employee		
Salaries	$	403,182
Payroll Tax	$	32,736
Payroll Processing / Admin Fee	$	6,048
401(k) Plan	$	18,578
Health Benefits	$	39,021
Total Employee	**$**	**499,565**
Occupancy		
Rent	$	60,000
Electric	$	3,989
Telephone	$	7,600
Facility Maintenance	$	5,040
Total Occupancy	**$**	**76,629**
Depreciation		
Depreciation Expense	$	1,270
Total Depreciation	**$**	**1,270**
Insurance Expense		
Insurance Accrual	$	184,900
Total Insurance Expense	**$**	**184,900**
Professional Fees		
Legal Fees	$	9,000
Accounting	$	8,500
Architectural / Engineering	$	7,500
Consulting Fees	$	12,120
Total Professional Fees	**$**	**37,120**
Maintenance		
Ornamental Maintenance	$	329,073
Ornamental Refurbishment	$	379,250
Turf Maintenance	$	513,064
Turf Refurbishment	$	68,700
Fertilization / Pest Control	$	262,467
Irrigation Maintenance	$	140,484
Irrigation Refurbishment	$	76,800
Aquatic Weed Control	$	243,456
Repairs & Maintenance	$	66,400
Butterfly/Wildlife Garden	$	5,000
Total Maintenance	**$**	**2,084,694**
Common Utilities		
Re-Claimed Water	$	76,200
Electric	$	15,000
Total Common Utilities	**$**	**91,200**
Permit Compliance		
Aquatic Monitoring	$	3,000
Total Permit Compliance	**$**	**3,000**
Reserve Funding - Transfer		
Reserve Funding / Transfer	$	52,467
Total Reserve Funding - Transfer	**$**	**52,467**
Income Tax Expense		
Income Tax Expense	$	3,000
Property Tax Expense	$	500
Total Tax Expense	**$**	**3,500**
Operating Contingency		
Operating Contingency	$	50,000
Total Operating Contingency	**$**	**50,000**
Enhancements		
Enhancements	$	326,254
Total Enhancements	**$**	**326,254**
Community Center		
Community Center	$	-
Total Community Center	**$**	**-**
TOTAL EXPENSE	**$**	**3,472,861**

NOTE: Assessments are based on a projected 13,900 assessable unit values at $175.00 per assessable unit value.

Palmer Ranch Master Property Owners Association, Inc.
Reserve Formulation - 2026

	Reserve Calculation Year	Quantity	Estimated 1st Year of Replacement	Life Analysis Useful	Life Analysis Remain	Unit Cost	2023 Replace Cost	June 30, 2025 Estimated Balance	2025 Budgeted Contributions	2025 Remaining Contributions	2025 Projected Expense	YE 2025 Projected Balance	Residual Balance	2026 Funding Requirement
30110 - Entry Walls														
30111 - Clark Road / Sawyer Loop Road East	1995	1	2035	40	10	$ 99,560	$ 99,560	$ 80,597	$ 1,996	$ 998	$ -	$ 81,595	$ 17,965	$ 1,797
30112 - Beneva / Palmer Ranch Pkwy	1986	1	2026	40	1	$ 156,375	$ 156,375	$ 153,039	$ 6,671	$ 3,336	$ -	$ 156,375	$ 0	$ 0
30113 - Beneva / Sarasota Square Blvd.	1986	1	2026	40	1	$ 31,950	$ 31,950	$ 31,284	$ 1,332	$ 666	$ -	$ 31,950	$ -	$ -
30114 - McIntosh / US 41	1991	1	2031	40	6	$ 91,125	$ 91,125	$ 71,696	$ 3,533	$ 1,767	$ -	$ 73,463	$ 17,662	$ 2,944
30115 - PVC Fencing	2013	1	2028	15	3	$ 30,977	$ 30,977	$ 35,018	$ -	$ -	$ -	$ 35,018	$ (4,041)	$ -
30120 - Entry Landscape Lighting	2018	1	2033	15	9	$ 75,000	$ 75,000	$ 39,938	$ 4,125	$ 2,062	$ -	$ 42,001	$ 32,999	$ 3,667
30130 - Street Light Resurfacing														
30131 - McIntosh Road	2022	1	2037	15	11	$ 302,500	$ 302,500	$ 223,353	$ 6,332	$ 3,166	$ -	$ 226,519	$ 75,981	$ 6,907
30132 - Sarasota Square Blvd.	2022	1	2037	15	11	$ 76,500	$ 76,500	$ 52,767	$ 1,899	$ 949	$ -	$ 53,716	$ 22,784	$ 2,071
30133 - Central Sarasota Pkwy - US 41 to McIntosh	2022	1	2037	15	11	$ 40,000	$ 40,000	$ 25,205	$ -	$ -	$ -	$ 25,205	$ 14,795	$ -
30134 - Central Sarasota Pkwy - McIntosh to Honore	2023	1	2033	10	8	$ 15,000	$ 15,000	$ 16,317	$ -	$ -	$ -	$ 16,317	$ (1,317)	$ -
30135 - Honore Avenue Phase 1	2023	1	2033	10	8	$ 36,000	$ 36,000	$ 5,278	$ -	$ -	$ -	$ 5,278	$ 30,722	$ -
30136 - Honore Avenue Phase 2	2023	1	2033	10	8	$ 54,000	$ 54,000	$ 7,582	$ -	$ -	$ -	$ 7,582	$ 46,418	$ -
30137 - Honore Avenue Phase 3	2023	1	2033	10	8	$ 8,800	$ 8,800	$ (489)	$ -	$ -	$ -	$ (489)	$ 9,289	$ -
30138 - Honore Avenue Phase 4	2023	1	2033	10	8	$ 12,500	$ 12,500	$ (3,396)	$ -	$ -	$ -	$ (3,396)	$ 15,896	$ -
30138-A - Engineering for Honore Streetlight Resurfacing	20323	1	2033	10	8	$ 20,000	$ 20,000	$ 10,498	$ 1,267	$ 633	$ -	$ 11,131	$ 8,869	$ 1,109
30139 - Traffic Signal Resurfacing	2014	1	2026	10	0 to 3	$ 72,900	$ 111,000	$ 120,038	$ 18,075	$ 9,038	$ -	$ 129,075	$ (18,075)	$ -
30140 - Community Identification Signs - Replace	2001	6	2046	25	20	$ 165,000	$ 156,346	$ 55,232	$ 4,703	$ 2,351	$ -	$ 57,583	$ 98,763	$ 4,938
30145 - Community Identification Signs - Capital Repair	2013	6	2028	5	2	$ 21,000	$ 21,000	$ 25,558	$ -	$ -	$ -	$ 25,558	$ (4,558)	$ -
30150 - Directional Signs	2020	24	2035	15	9	$ 168,000	$ 168,000	$ 110,831	$ 5,445	$ 2,722	$ -	$ 113,554	$ 54,447	$ 6,050
30160 - Flagpoles	2011	6	2036	25	10	$ 49,000	$ 49,000	$ 37,393	$ 1,105	$ 553	$ -	$ 37,946	$ 11,054	$ 1,105
30170 - Entry Pavers														
30171 - McIntosh / US 41	2003	1	2028	25	2	$ 34,980	$ 34,980	$ 30,719	$ 1,217	$ 609	$ -	$ 31,328	$ 3,652	$ 1,826
30172 - Central Sarasota Pkwy / US 41	2015	1	2040	25	14	$ 72,469	$ 72,469	$ 9,428	$ 4,067	$ 2,034	$ -	$ 11,462	$ 61,007	$ 4,358
30173 - Sarasota Square Blvd / Beneva Rd	2005	1	2030	25	4	$ 39,600	$ 39,600	$ 34,110	$ 998	$ 499	$ -	$ 34,609	$ 4,991	$ 1,248
30174 - Palmer Ranch Pkwy / Beneva Rd	2005	1	2030	25	4	$ 71,280	$ 71,280	$ 58,427	$ 2,337	$ 1,168	$ -	$ 59,596	$ 11,684	$ 2,921
30176 - Median Pavers	2009	1	2034	25	9	$ 33,000	$ 33,000	$ 20,182	$ 1,349	$ 675	$ -	$ 20,856	$ 12,144	$ 1,349
30176-A- Sealing of pavers	2019	1	2026	5	0	$ 11,775	$ 11,775	$ 11,684	$ 46	$ 23	$ -	$ 11,707	$ 68	$ 46
30175 - Benches	2004	15	2026	20	0 to 4	$ 12,750	$ 12,750	$ 13,946	$ 2,393	$ 1,197	$ -	$ 15,143	$ (2,393)	$ -
30177 - Stormwater/Groundwork Mgmt - Restoration Area F	2033	1	2033	10	8	$ 50,000	$ 50,000	$ 30,753	$ 2,566	$ 1,283	$ -	$ 32,037	$ 17,963	$ 2,245
30178 - Stormwater/Groundwork Mgmt - Restoration Area D	2033	1	2033	10	8	$ 50,000	$ 50,000	$ 35,905	$ 1,879	$ 940	$ -	$ 36,845	$ 13,155	$ 1,644
30179 - Stormwater/Groundwork Mgmt - Restoration Area C	2023	1	2033	10	8	$ 50,000	$ 50,000	$ 39,691	$ 1,375	$ 687	$ -	$ 40,378	$ 9,622	$ 1,203
30181 - Stormwater/Groundwork Mgmt - Restoration Area G	2023	1	2033	10	8	$ 50,000	$ 50,000	$ 43,751	$ 833	$ 417	$ -	$ 44,167	$ 5,833	$ 729
30182 - Stormwater/Groundwork Mgmt - Restoration Area H	2023	1	2033	10	8	$ 50,000	$ 50,000	$ 13,057	$ 4,926	$ 2,462	$ -	$ 15,519	$ 34,481	$ 4,310
30190 - Unallocated Reserve Interest Income	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 25,391		$ -		$ 25,391	$ -	$ -
TOTAL							$ 2,081,487	$ 1,464,783	$ 80,469	$ 40,235	$ -	$ 1,505,018	$ 601,860	$ 52,467