



2026-2027 R3 Budget – Reserve for Repair and Replacement

Item Description	1st Yr.	Original Estimated Life in Yrs.	Original Cost	Original Estimated R3 Cost	Total R3 Accrued	Current Estimated R3 Cost	Current Life Left in Yrs.	R3 Cost This Year	Infl %	Inflation Cost This Year	Total R3 Cost This Year	Copy Column F & Paste "Values Only"
LB - Lake / Beach Area												
Beach Bath Exterior Paint	2026	10	\$1,500	\$1,500	\$1,883	\$1,666	10	\$0	8.0%	\$133	\$133	\$1,749
Beach Bath Interior Paint	2026	10	\$500	\$500	\$612	\$541	10	\$0	8.0%	\$43	\$43	\$568
Beach Bath Roof	2013	30	\$1,889	\$1,889	\$679	\$2,165	17	\$100	5.0%	\$108	\$208	\$471
Beach Retaining Walls & Seats	2002	10	\$1,000	\$500	\$828	\$733	0	\$0	8.0%	\$59	\$59	\$770
Beach Shade Structure	2025	15	\$4,500	\$3,500	\$3,895	\$3,541	14	\$0	5.0%	\$177	\$177	\$3,718
Beach Toddler Shade Umbrellas - 3	2014	5	\$450	\$450	\$526	\$478	0	\$0	5.0%	\$24	\$24	\$502
Lake Diving Dock	2002	20	\$4,500	\$1,500	\$1,836	\$1,624	0	\$0	8.0%	\$130	\$130	\$1,706
Lake Dredging and Drain	2006	15	\$25,200	\$25,200	\$47,804	\$39,737	0	\$0	20.0%	\$7,947	\$7,947	\$39,857
Lake Fishing Dock	2002	20	\$6,055	\$6,748	\$7,833	\$7,121	0	\$0	5.0%	\$356	\$356	\$7,477
Lake Boat Dock	2021	4	\$1,500	\$1,500	\$600	\$1,500	0	\$0	10.0%	\$150	\$150	\$450
Lake Swimming Docks - 2	2021	20	\$6,055	\$6,055	\$1,061	\$6,055	15	\$335	5.0%	\$303	\$638	\$1,023
Lake Toddler Swimming Fence	2006	10	\$2,300	\$600	\$966	\$878	0	\$0	5.0%	\$44	\$44	\$922
Pinebrook Entrance Sign	1999	10	\$1,800	\$1,800	\$2,727	\$2,371	0	\$0	10.0%	\$237	\$237	\$2,490
Sand & Spreading	2026	2	\$6,527	\$5,000	\$3,810	\$6,527	1	\$6,527	5.0%	\$6,527	\$652	\$5,000
OE - Office Equipment												
Computer	2018	8	\$1,321	\$1,321	\$659	\$1,321	0	\$0	12.0%	\$159	\$159	\$500
Copier	2018	8	\$400	\$400	\$200	\$466	0	\$0	10.0%	\$47	\$47	\$153
Smart Screen and Computer	2023	8	\$2,478	\$2,478	\$1,350	\$3,000	5	\$450	5.0%	\$150	\$600	\$750
Laser Printer	2018	8	\$903	\$903	\$472	\$903	0	\$0	8.0%	\$72	\$72	\$400
WiFi Routers - Antennas	2021	5	\$600	\$600	\$400	\$2,000	0	\$0	5.0%	\$100	\$100	\$300
NOA software Maintenance												
Misc Software License Maintenance Fees												
PM - Pavement Maintenance												
Town Hall - Beach - Basketball Court	2020	20	\$44,830	\$44,830	\$12,421	\$24,000	14	\$1,038	8.0%	\$1,920	\$2,958	\$9,462
PG - Picnic Area												
Large Group Barbecue	2019	10	\$1,284	\$1,284	\$1,096	\$1,284	3	\$126	5.0%	\$64	\$190	\$906
Picnic Tables	1998	30	\$11,900	\$4,000	\$3,029	\$4,000	2	\$1,291	8.0%	\$320	\$1,611	\$1,418
Trough Serving Structure	2017	20	\$2,000	\$2,000	\$960	\$2,000	11	\$114	5.0%	\$100	\$214	\$746
Amphitheater Paint	2023	5	\$3,000	\$3,000	\$2,610	\$3,000	2	\$630	8.0%	\$240	\$870	\$1,740
RF - Recreation Facilities												
Disc Golf Course	2017	20	\$5,300	\$4,000	\$1,950	\$4,000	11	\$225	5.0%	\$200	\$425	\$1,525
Playground Equipment	1993	10	\$4,000	\$1,000	\$5,382	\$4,310	0	\$425	10.0%	\$431	\$856	\$4,526
Volleyball / Baseball / Basketball / Pickle ball	2023	5	\$3,000	\$1,000	\$4,210	\$5,196	2	\$1,246	5.0%	\$260	\$1,506	\$2,704
Slide Playground Complex	2020	10	\$2,000	\$2,000	\$1,102	\$2,000	4	\$366	10.0%	\$200	\$566	\$536
SS - Sprinkler Systems - Water Supply												
All Sprinkler Systems	2022	20	\$12,000	\$2,000	\$1,013	\$3,000	16	\$152	10.0%	\$300	\$452	\$561
Fertigation System	2016	10	\$1,650	\$600	\$715	\$650	0	\$0	5.0%	\$33	\$33	\$682
TH - Town Hall and Out Buildings												
AED Device	2026	5	\$1,700	\$600	\$422	\$400	5	\$0	5.0%	\$20	\$20	\$402
Coach Stop	2026	10	\$500	\$400	\$500	\$500	10	\$6	10.0%	\$50	\$56	\$444
Folding Chairs Tables	2006	10	\$1,500	\$1,500	\$2,234	\$1,977	0	\$0	8.0%	\$158	\$158	\$2,076
Floor Covering	1999	10	\$2,568	\$3,000	\$4,945	\$4,376	0	\$0	8.0%	\$350	\$350	\$4,595
Heaters, Water - All Hot Water Heaters	2009	10	\$738	\$738	\$901	\$784	0	\$0	10.0%	\$78	\$78	\$823
Heaters, Wall (3)	1995	15	\$1,500	\$1,500	\$1,929	\$1,980	0	\$0	0.0%	\$0	\$0	\$1,929
Kitchen Appliances	2010	15	\$3,065	\$3,065	\$3,732	\$3,190	0	\$0	12.0%	\$383	\$383	\$3,350
Maint./Well Shed Ext Paint	2009	5	\$500	\$500	\$478	\$600	0	\$0	8.0%	\$48	\$48	\$430
Maint./Well Shed Roof/ Structure	2021	30	\$6,892	\$4,700	\$1,310	\$4,700	25	\$201	10.0%	\$470	\$671	\$639
Town Hall Interior Paint	2009	7	\$1,500	\$2,000	\$2,453	\$2,171	0	\$0	8.0%	\$174	\$174	\$2,280
Town Hall Exterior Paint	2026	5	\$2,000	\$3,000	\$1,739	\$2,000	5	\$115	10.0%	\$200	\$315	\$1,424
Town Hall Roof	2013	30	\$8,600	\$8,600	\$5,731	\$8,600	17	\$244	12.0%	\$1,032	\$1,276	\$4,456
Town Hall HVAC systems	2025	20	\$15,350	\$15,350	\$742	\$16,589	20	\$402	5.0%	\$1,351	\$1,589	\$683
Septic Systems, Town Hall, Livery & Bath, Camp	1978	15	\$4,000	\$4,000	\$2,336	\$2,123	0	\$1,500	20.0%	\$106	\$106	\$2,229
Septic - Beach side pumpout	2025	1	\$1,000	\$1,000	\$861	\$1,000	1	\$521	10.0%	\$729	\$729	\$861
Townhall Septic pumpout	2025	5	\$1,000	\$1,000	\$284	\$1,000	4	\$203	10.0%	\$357	\$249	\$284
Beach side Septic Flush	2025	1	\$500	\$500	\$430	\$1,000	1	\$248	10.0%	\$167	\$167	\$430
TO - Tools												
ATV	2006	10	\$5,200	\$5,000	\$8,379	\$7,162	0	\$0	12.0%	\$859	\$859	\$7,520
Lawn Mower, John Deere E130 Mulching	2019	10	\$2,158	\$2,158	\$1,769	\$2,158	3	\$356	15.0%	\$324	\$680	\$1,089
Beach/Ball Field Drag/Harrow	2018	15	\$270	\$270	\$165	\$270	7	\$21	8.0%	\$22	\$43	\$122
Combo Stihl Tools	2018	10	\$793	\$793	\$923	\$1,063	2	\$225	8.0%	\$85	\$310	\$614
Landscaping	2025	10	\$700	\$700	\$56	\$700	10	\$121	8.0%	\$67	\$195	\$56
Total												
				\$188,532	\$175,398	\$200,410		\$17,189		\$27,863	\$45,052	\$130,346
											\$29,718	\$175,398
NOTES on 2025-2026 R3 Actions:												
1. Funds in R3 Bank Accounts are equal or greater than required accrued funds when the R3 account funding in September 2025 is effected.												
2. Performed a detailed review of all R3 Assets for adequate accrual on July 6, 2025, made and documented adjustments.												
3. Purchased and installed HVAC systems for \$15,350.00												
Interest on R3 Bank Funds for 2024-2025 is estimated at \$1,780.20												
											Balance 06/23	\$114,543
											Est. Interest	\$1,020
											Delta (Loan)	\$15,803