

# 2026 EMASS Operating Budget Approved Jan. 26, 2026

See "Line Items" tab for details.

**REVENUE ESTIMATE**

Net Membership Fees	\$101,976
Interest income	\$2,500
<b>Total Revenue</b>	<b>\$104,476</b>

**EXPENSES ESTIMATE**

Field Costs	\$38,325	34%
Umpire Costs (maximum)	\$41,855	38%
Equipment & Storage	\$12,743	11%
General & Administrative Expenses	\$7,353	7%
Discretionary (Events, etc.)	\$11,043	10%

<b>Total Expenses</b>	<b>\$111,319</b>
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**BUDGET NET**

<b>(\$6,843)</b>
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10% of games cancelled \*\* \$6,102

<b>ESTIMATED OPERATING NET</b>	<b>(\$742)</b>
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EMASS assets as of Jan 1, 2025	\$62,403
EMASS assets as of Dec. 31, 2025	
BoA Account	\$18,965
Betterment Acct	\$41,030
<b>Total EMASS Assets Dec 2025</b>	<b>\$59,995</b>
EMASS Financial Growth	<b>-3.86%</b>
25th Anniv Hats from EMASS assets	\$7,930

**REVENUE**

Each member pays ONE "Membership" fee of \$35 for the year.  
Members may play in one or multiple divisions at **\$160** per division.  
"Player" represents an individual playing in a division.

<b>Projected EMASS Member Registration</b>	500
Membership Fee	<b>\$35</b>
<b>Total Membership Fees</b>	<b>\$17,500</b>

<b>Projected Division Enrollment</b>	Teams	Players Per	Ttl Div Regist
National (Sat)	9	15	135
Colonial (Sat)	4	15	60
Minuteman (Mon)	8	15	120
Pacific (Tues)	4	15	60
Pioneers (Wed)	7	15	105
Atlantic (Thu)	7	14	98
<b>Total</b>	<b>39</b>		<b>578</b>

Division Fee	<b>\$160</b>	<b>(\$10 increase)</b>
Divisional Registration Fees	<b>\$92,480</b>	
Fall Ball Credit from 2025	<b>\$ (4,750)</b>	
<b>Total Division Registration Fees</b>	<b>\$87,730</b>	

<b>Team Sideline Fees</b>		
Cost per transaction (500 members)	\$0.30	\$ 150
TS fee per dollar	2.95%	\$ 3,104
<b>Total est fees to Team Sideline</b>		<b>\$ (3,254)</b>

**Total Net Membership & Registration Fees** **\$101,976**

Betterment Account Interest **\$2,500** Approx

**Total Revenue (net)** **\$104,476**

**Fields and Umpires** (costs per doubleheader)

**Double-headers per week per division**

National (Saturday) (9 teams)	4
Colonial (Saturday) (4 teams)	2
Minuteman (Mon) (8 teams)	4
Pacific (Tues) (4 teams)	2
Pioneers (Wed) (7 teams)	3
Atlantic (Thu) (7 teams)	3
<b>Total Doubleheaders per week</b>	<b>18</b>

**Fields**

**Estimated** number of dates (double-headers) 337

Wayland = 9 dblhdrs / wk	170
Cost for Wayland fields	<b>\$18,000</b>
Cost per field per date for most other fields	\$100
Dblhdrs at other fields, NOT Wayland	167
	<b>\$16,700</b>

Framingham fields cost \$25 more per date \$300

12 dates

Playoffs -

50 games in Wayland; 25 at other fields \$2,500

**Total Estimated cost for fields** **\$37,500**

New Player Showcase - field \$200

Fall Ball Galvani (5 \* \$125) \$625

(could be offset w/ fee?)

**Total Estimated Field Expense** **\$38,325**

**Umpires**

EMASS Umpires used for all games; paid **\$55 per game**.

**Maximum** number of reg seaason double-headers 337

Maximum pay for regular season Umpires \$110 **\$37,070**

Umpires for Playoff Games 75 **\$4,125**

2nd Ump for Playoff finals 12 **\$660**

**Total Umpires Expense (MAXIMUM)** **\$41,855**

**Equipment & Storage**

**Balls**

Board voted to buy 60 dozen balls for 2026 season w/ 2025 assets		\$ 4,500
Cost per Dozen	\$75	(spent in 2025)
Needed	0	

<b>Total Cost of Balls</b>	<b>\$ -</b>
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**Uniforms**

New members get a uniform (2 shirts and 1 hat).

Projected Number of New Members	60	
Number of <b>Shirts</b>	120	Adjust for inventory/sizes
Average Cost Per Shirt	\$18.00	est
Setup	\$25	
Shipping	\$0	no shipping for shirts
<b>Total Est Cost of Shirts</b>	<b>\$2,185</b>	

Number of <b>Hats</b> (min order 150)	150
Cost Per Hat	\$17.50
Setup	\$50
Shipping	\$95
<b>Total Est Cost of Hats</b>	<b>\$2,770</b>

<b>Total Estimated Cost of Uniforms + Hats</b>	<b>\$ 4,955</b>
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**Miscellaneous Equipment (estimates)**

Storage Facility Rental	\$2,748	(could be reduced)
Misc Softball Equipment	\$4,840	<b>Estimate</b>
Equipment Manager transportation costs	\$200	

<b>Total Estimated Miscellaneous</b>	<b>\$ 7,788</b>
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<b>Total Equipment &amp; Storage</b>	<b>\$12,743</b>
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**General & Administrative Expenses**

**Insurance**

Liability insurance coverage estimated at \$55 / team.

Number of teams	39
Cost per team	\$55
Total cost of liability insurance	<u>\$2,145</u>
We are required to carry a D&O Insurance policy	<u>\$798</u>
<b>Total cost of insurance</b>	<b>\$2,943</b>

**Marketing and Communication**

Website Team Sideline	800
Marketing: Press Release - BB Writes	\$1,500
Internet Marketing	\$600
<b>Total Marketing &amp; Communications</b>	<b>\$2,900</b>

**Miscellaneous:**

Zoom fee - Board Meetings	\$200
PO Box	\$150
Family Contact - Sympathy cards, stamps, etc.	\$100
Postage	\$100
Treasurer's Office Supplies, Checks, Envelopes, etc	\$200
Other Misc	\$100
USA Softball Registration	\$660
<b>Total Miscellaneous</b>	<b>\$1,510</b>

<b>Total G&amp;A Expense</b>	<b>\$7,353</b>
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**Discretionary: Community Events, Food, Recognitions, etc.**  
(All items on this page are subject to Board discussion and decision.)

Division events, food, celebrations budgeted at \$7.50 per person

	Total Div Regist		Div Budget
National (Sat)	135	\$7.50	\$1,012.50
Colonial (Sat)	60	\$7.50	\$450.00
Minuteman (Mon)	120	\$7.50	\$900.00
Pacific (Tues)	60	\$7.50	\$450.00
Pioneers (Wed)	105	\$7.50	\$787.50
Atlantic (Thu)	98	\$7.50	\$735.00
Number of players	<b>578</b>		
Allocation for events per person	\$7.50		
<b>Total Cost Division Events / Food</b>			<b>\$4,335</b>

**Banquet**

Annual End-of-Year Banquet costs offset by per person fee

Members attending	175	
Members' Banquet fee	<b>\$35</b>	increase to offset food incr
Banquet ticket sales	\$6,125	
Team Sideline Fee (2.95% + 30¢ per transaction)	<b>-\$233</b>	
Net Revenue from Banquet tickets	<b>\$5,892</b>	

Hall Rental	\$700
Event Tips	\$250
Speaker	\$700
Food (incl tax & tip)	\$5,800
Total Banquet Expenses	<b>\$7,450</b>

**Banquet NET Cost** **\$1,558**

**Recognitions & Community Evets**

Division Winners Awards (Approx \$600 per Div)	\$3,600	T-shirts
Managers' Appreciation - WooSox	\$500	\$1475 pd in 2025
Family Day - July 4th	\$50	watermelon
Umpires' Training Lunch	\$200	
Board Dinners (2 in person mtgs + Annual Dinner)	\$800	

**Total Recognitions & Community Events** **\$5,150**

**TOTAL DISCRETIONARY** **\$11,043**