

MPOA Proposed Line Item Budget for 2027 with historical Information

	2025	2025	2026	2026	2026	2026	2026	2027
	Actual	BUDGET	Jan-Jun	Jan-Dec	BUDGET	Variance \$	Variance %	BUDGET
Ordinary Operating Income and Expenses				Projected	44			53 (+9)
Income								
400 · Annual Dues	237,200	226,920	259,851	259,851	248,920	\$10,931	4.4%	291,500
Total 400 · Dues								
410 · Vehicle Passes								
411 · Decals	63,233	56,800	70,619	63,000	62,000	\$1,000	1.6%	62,100
412 · Guest Passes	300	600	220	500	400	\$100	25.0%	400
Total 410 · Vehicle Passes	63,533	57,400	70,839	63,500	62,400	\$1,100	1.8%	62,500
420 · Insurance Reimbursements								
421 · Liability Reimbursement	42,239	37,500	45,719	45,719	48,575	-\$2,856	-5.9%	48,575
Total 420 · Insurance Reimbursements	42,239	37,500	45,719	45,719	48,575	-\$2,856	-5.9%	48,575
490 · Miscellaneous Income								
492 · Administrative Fee	717	350	7,230	2,000	350	\$1,650	471.4%	2,000
496 · Liens	0	0	0	0	0	\$0		0
882 – Collection/Liens	-720	50	0	0	0	\$0		0
450 · Reimbursed Expenses	1,371	5,000	0	5,000	7,500	-\$2,500	-33.3%	3,000
493 · Developer Fees	0							
498 · Grant Funds	10,000							
494 · Property Transfer/Lien Releases	100	100	400	700	100	\$600	600.0%	200
Total 490 · Miscellaneous Income	11,467	5,500	7,630	7,700	7,950	-\$250	-3.1%	5,200

Total Income	354,439	327,320	384,039	376,770	367,845	\$8,925	2.4%	407,775
Expense								
600 · Lake Use & Safety								
611 · Safety Patrol	9,000	9,000	2,000	9,000	9,000	\$0	0.0%	10,500
610 · Lake Maintenance	0	0	0	0	0	\$0		
612 · Decal Expense	1,431	1,400	1,122	1,122	1,500	-\$378	-25.2%	1,500
600 · Other	540	0	0	0	0	\$0		
615 · Fish Stocking	1,200	1,200	0	3,000	3,000	\$0	0.0%	3,000
618 · Buoys	6,435	5,000	0	5,000	5,000	\$0	0.0%	5,000
Total 600 · Lake Use & Safety	18,605	16,600	3,122	18,122	18,500	-\$378	-2.0%	20,000
630 · Lake Renewal								
649 · Rent Expense - Cells	23,386	24,000	0	24,088	24,720	-\$632	-2.6%	24,720
642 · Engineering	0	10,000	0	0	0	\$0		40,000
643 · Permits	0	100	0	0	0	\$0		
645 · Sampling & Testing	0	5,000	0	500	500	\$0	0.0%	500
647 · SSA Expenses	0	0	0	0	0	\$0		
630 · Lake Renewal - Other	8,355	15,000	6,970	13,940	12,000	\$1,940	16.2%	14,790
Total 630 · Lake Renewal	31,741	54,100	6,970	38,528	37,220	\$1,308	3.5%	80,010
650 · Dam								
651 · Maintenance	31,272	20,000	0	21,000	21,000	\$0	0.0%	22,000
652 · Repairs	0	25,000	0	25,000	25,000	\$0	0.0%	25,000
655 · Utilities	2,036	2,000	844	2,000	2,000	\$0	0.0%	2,000
Total 650 · Dam	33,307	47,000	844	48,000	48,000	\$0	0.0%	49,000
700 · Payroll								

Accrued Payroll Wages & Taxes	4,243							
701 · Payroll Expenses	75,638	80,000	41,497	82,000	82,000	\$0	0.0%	84,870
705 · Payroll Tax	6,172	8,000	3,483	8,200	8,200	\$0	0.0%	8,487
707 · Workers Comp Insurance	832	1,000	415	1,000	1,000	\$0	0.0%	1,025
706 · Payroll Service Fee	340	200	195	350	350	\$0	0.0%	357
Total 700 · Payroll	87,224	89,200	45,590	91,550	91,550	\$0	0.0%	94,739
	Jan-Dec 25	2025	2026	2026	2026	2026	2026	2027
	Actual	BUDGET	Jan-Jun	Jan-Dec	BUDGET	Variance \$	Variance %	BUDGET
			Actual	Projected				PROPOSED
710 · Office & Building Expense								
712 · Utilities	3,347	4,000	2,863	6,000	5,500	\$500	9.1%	7,500
713 · Maintenance	1,087	5,000	0	26,000	5,000	\$21,000	420.0%	5,000
714 · Office Technology			2,043	2,500				2,600
735 · Internet	1,953	2,200	71	360	1,500	-\$1,140	-76.0%	400
714 - Office Technology								5,000
750 - Stationary & Supplies			0					0
751 · Office Supplies	2,903	750	59	2,000	2,000	\$0	0.0%	1,500
737 · Website	1,170	300	0	600	1,000	-\$400	-40.0%	600
831 · Postage	73	1,500	162	225	200	\$25	12.5%	300
832 · Printing	617	900	257	600	900	-\$300	-33.3%	900
834 · Advertising	575	150	0	150	150	\$0	0.0%	150
835 · Newsletter	578	500	270	600	500	\$100	20.0%	600
861 · Bank Charges	323	100	55	100	100	\$0	0.0%	100
863 · Merchant Deposit Fees	470	0	342	350	500	-\$150	-30.0%	500
881 · Bad Debt	0	0	0	0	0	\$0		

899 - Uncategorized Expense			8,325	8,325				0
710 · Office Expense - Other	1,722	1,000	0	1,250	1,250	\$0	0.0%	1,250
Total 710 · Office & Building Expense	14,819	16,400	14,447	49,060	18,600	\$30,460	163.8%	26,400
740 · Professional Services								
741 · Legal	7,434	15,000	33	15,000	15,000	\$0	0.0%	15,000
742 · Accounting	5,104	4,000	1,533	5,500	4,000	\$1,500	37.5%	5,500
743 - Legal Collection								7,550
745 · Consulting	0	1,000	390	1,000	1,000	\$0	0.0%	1,000
740 · Professional Services - Other	0							
Total 740 · Professional Services	12,538	20,000	1,955	21,500	20,000	\$1,500	7.5%	29,050
Total 780 · Travel & Entertainment								
781 · Travel & Lodging	0	0	0	0	0	\$0		800
851 · Conferences	0	500	7	500	500	\$0	0.0%	225
811 · Membership Fees	226	425	211	250	250	\$0	0.0%	385
785 · Meetings	18	150	0	150	150	\$0	0.0%	150
780 · Travel & Entertainment - Other	0	500	0	500	500	\$0	0.0%	500
Total 780 · Travel & Entertainment	244	1,575	218	1,400	1,400	\$0	0.0%	2,060
790 · Insurance								
795 · Property Insurance	70,568	75,000	36,302	90,513	95,400	-\$4,887	-5.1%	96,000
790 · Insurance - Other	12,356	0	0	0	0	\$0		0
Total 790 · Insurance	82,924	75,000	36,302	90,513	95,400	-\$4,887	-5.1%	96,000
xxx · Reserves & Related								
xxx · Reserve Study	0	0	0	0	0	\$0		0

xxx · Line of Credit Fees	0	0	0	0	3,000	-\$3,000	-100.0%	0
xxx · Reserve Funding/Year GENERAL RES	0	0	0	18,200	18,200	\$0	0.0%	0
xxx · Interest Expense-Line of Credit	0	0	0	0	6,500	-\$6,500	-100.0%	0
Total xxx · Reserves & Related	0	0	0	18,200	27,700	-\$9,500	-34.3%	0
840 · Taxes, Licenses & Fees								
843 · Business Licenses & Fees	10	10	0	10	10	\$0	0.0%	10
842 · Real Estate Taxes	7,264	7,260	0	7,955	7,630	\$325	4.3%	8,355
840 · Taxes, Licenses & Fees - Other	0		0	20	20	\$0	0.0%	20
Total 840 · Taxes, Licenses & Fees	7,274	7,270	0	7,985	7,660	\$325	4.2%	8,385
Total Expense	288,676	327,145	109,448	384,858	366,030	\$18,828	5.1%	405,644
Income in excess of or less than Expenses	65,763	175	274,591	-8,087	1,815	-\$9,902	-545.6%	2,131

	Jan-Dec 25	2025	2026	2026	2026	2026	2026	2027
	Actual	BUDGET	Jan-Jun	Jan-Dec	BUDGET	Variance \$	Variance %	BUDGET
Other Income/Expense			Actual	Projected				PROPOSED
Other Income								
460 · Fireworks Fundraising Income	54,354	30,000	32,060	46,000	40,000	\$6,000	15.0%	50,000
497 · Contributions to Lake Preservation Fur	3,863	0	6,612	0	0	\$0		0
902 · Gain on Sale of Fixed Asset	0	0	0	0	0	\$0		0
901 · Interest Earned	10,370	1,500	3,359	6,000	10,000	-\$4,000	-40.0%	5,500
909 · Other Income	10	550	20	50	550	-\$500	-90.9%	0
Total Other Income	68,597	32,050	42,051	52,050	50,550	\$1,500	3.0%	55,500
Other Expense								
560 · Fireworks Expenses	54,773	30,000	44,586	46,000	40,000	\$6,000	15.0%	50,000

951 · Interest Expense	207	1,500	0	1,500	1,500	\$0	0.0%	1,500
999 - Unbudgeted Expense			126,028	129,486	0			0
Total Other Expense	54,980	31,500	44,586	47,500	41,500	\$6,000	14.5%	51,500
Excess of other income over other expenses	13,617	550	-2,535	4,550	9,050	-\$4,500	-49.7%	4,000
Income (Loss) before Depreciation Entry	79,380	725	272,056	-3,537	10,865	-\$14,402	-132.6%	6,131
Non Cash Accounting Transactions								
679 · Depreciation Expense	455,176	500,000	500,000	500,000	500,000	\$0	0.0%	500,000
Total Income Loss Including Depreciation	-375,796	-499,275	-227,944	-503,537	-489,135	-\$14,402	2.9%	-493,869