DSROA – 2027 Operating Budget
Updated: November 2026

Revenue 2027 Budget

Category		2027 Budget
Assessments	$	146,000
Bldgs & Facilities	$	24,000
Cabin Fees	$	4,200
Livestock Grazing	$	12,000
Gravel Pit	$	6,000
Water Hauling Fee	$	1,500
Water Meter Fee	$	1,440
Miscellaneous	$	1,600
Wildlife	$	7,500
Total Revenue	**$**	**204,240**

Operational Expenses 2027

Category		2027 Budget
Administration		
QuickBooks	$	1,822
Subscrriptions	$	550
Storage	$	600
Cell Telephone	$	840
Website	$	400
Annual Meeting (printing/mailing)	$	1,200
Tax Prep	$	2,000
Water Testing Fees	$	1,200
Contracts		
Bookkeeper	$	8,050
Administrative	$	6,250
Certified Water Operator	$	1,200
Property Manager	$	41,000
Insurance		
Automotive	$	3,086
Liability/Property	$	5,000
D&O	$	6,859
HQ Utilities		
Starlink	$	1,560
Phone - Land line	$	660
Trash	$	400
Taxes		
Equipment/Vehicle Reg Tax	$	700
Personal Property Taxes	$	500
Property Tax	$	6,000
Federal/State Tax	$	1,000
Reserve Fund		
Reserve Fund 2027	$	15,000
Total Operating Costs	**$**	**105,877**
Variable Maintenance Costs (Total Reveneue - Operating Cost = VMC)	**$**	**98,363**

Definitions:

Operating Costs:
Predictable annual expenses required to run DSROA.

Variable Maintenance Costs:
Maintenance and upkeep items that fluctuate year to year.

Reserve Fund:
Statutory capital replacement fund for long-term assets.

Notes:

- All spending is board-approved.
- All expenditures appear in the P&L.
- This budget reflects fixed operating costs only.
- Variable operational and capital projects are approved individually.