ALRPOA 2026-2027 Budget Summary for Owner Review and Vote

Plain-English summary for owners. The full Board packet and Excel budget model contain the detailed backup.

1. What is being voted on?

Owners are being asked to approve the 2026-2027 ALRPOA budget. The annual assessment stays flat at **$1,250 per assessed property**. The budget uses **213** assessed properties. The **125** occupied-property count is shown only for context and is not used to calculate dues.

2. Big picture numbers

Budget Item	Amount
Total Revenue	$284,605
Operating Expenses	$262,788
Operating Surplus before Reserve	$21,817
Planned Reserve Contribution	$20,000
Net After Reserve	$1,817

In plain English: the budget pays for operations, sets aside $20,000 for reserves, and still shows a small positive result if grazing occurs as budgeted.

3. Where does the money go?

The largest cost is roads: **$200,000**, or about **76%** of operating expenses. That pays for road maintenance, plowing, and road-related costs outside the main contract.

4. What changed from last year?

Assessment amount remains flat. Roads are also flat at $200,000. Legal is higher because the Association is using outside counsel for governing document interpretation. The tax line is higher because the prior budget listed $3,000, but actual estimated payments are about $3,900 per quarter.

5. Items owners may ask about

Grazing: Grazing income and expense are kept in the budget for now. If no cattle are run due to rainfall conditions, both income and expense should be changed to $0.
Transfer fees: The Board changed transfer fees from $250 to $400 effective Jan. 9, 2026.
Short Term Rental fees: Removed by Board vote because the fee applied to only three property owners.
Taxes: Taxes are based on interest income, not member dues.

6. Why reserves matter

The budget includes **$20,000** for reserves. Reserves are not leftover money. They are protection against large road costs, severe winter conditions, and future repair needs.

7. Board recommendation

The Board recommends approval of the 2026-2027 budget as presented. The budget keeps assessments flat, funds roads, explains taxes, restores key line-item transparency, and uses the Excel model for monthly Treasurer reporting.

Most Spending Goes to Roads