2026 Approved Budget

Arrowhead Improvements Association, Inc.

Account Name	*2026 Proposed Budget*	2025 Budget
INCOME		
Dues	*$ 533,120.00*	$ 516,460.00
Transfer Fee Income	*2,800.00*	4,375.00
Penalties/Interest	*1,000.00*	1,500.00
Investment Income/Dividends	*32,000.00*	30,000.00
Lease of Commercial Lots	*900.00*	900.00
Design Review Fees	*2,500.00*	2,000.00
Waste Disposal Fees	*2,100.00*	-
Smoke Signal Ads	*2,000.00*	2,000.00
Reserved Parking Permits	*8,000.00*	8,000.00
Fire Station Lease	*1,000.00*	1,000.00
Miscellaneous Income	*500.00*	500.00
Total Operating Income	*585,920.00*	566,735.00
EXPENSE		
Administration		
AIA Accountant	*33,120.00*	35,000.00
AIA Accountant Supplies	*4,000.00*	3,300.00
Quickbooks Software and On-line Pmt Fees	*16,000.00*	15,000.00
External Accountant	*3,500.00*	25,000.00
Legal Fees & Expenses	*15,000.00*	25,000.00
Meetings/Board Expenses	*1,000.00*	1,000.00
Ballot Election	*3,000.00*	6,000.00
Bank Charges	*200.00*	200.00
Total Administration Expense	*75,820.00*	110,500.00
AIA Managers		
Communications Manager Salary	*16,050.00*	12,000.00
Website Fees and Services	*1,500.00*	1,000.00
Technical Support	*3,000.00*	2,000.00
Design Review Manager Salary	*4,200.00*	4,000.00
Design Review Supplies	*400.00*	400.00
Design Review Mileage	*400.00*	400.00
Forest Manager Salary	*25,880.00*	15,000.00
Forest Manager Mileage	*350.00*	350.00
Total AIA Managers Expense	*51,780.00*	35,150.00
Heavy Equipment Operations		
Payroll	*65,200.00*	62,000.00
Fuel	*25,000.00*	32,000.00
Licenses	*2,000.00*	2,000.00
Equipment Repairs & Maintenance	*25,000.00*	25,000.00
Supplies	*1,000.00*	600.00
Total Heavy Equipment Expenses	*118,200.00*	121,600.00

Patrol		
Payroll	*48,700.00*	47,000.00
Equipment Repairs & Maintenance	*4,500.00*	4,500.00
Technical Support	*1,000.00*	1,000.00
Equipment Purchases & Supplies	*4,000.00*	4,500.00
Uniforms	*500.00*	500.00
Licenses	*700.00*	600.00
Telephone	*2,000.00*	1,400.00
Total Patrol Expenses	*61,400.00*	59,500.00
Building Expenses		
Electric	*13,000.00*	15,000.00
Propane	*7,000.00*	7,000.00
Water	*980.00*	972.00
Firehouse Utilities	*2,500.00*	3,000.00
Maintenance	*2,000.00*	1,500.00
Total Building Expenses	*25,480.00*	27,472.00
Maintenance of Common Areas		
Forest Management	*30,100.00*	15,000.00
Weed Control	*8,000.00*	5,000.00
Fish for Flint Lakes	*6,000.00*	5,500.00
Waste Disposal	*17,000.00*	18,000.00
Road Materials	*44,000.00*	29,000.00
Hazel Lake Electric	*450.00*	450.00
Signs and Misc.	*3,500.00*	2,500.00
Total Maintenance of Common Areas	*109,050.00*	75,450.00
Taxes, Insurance & Employee Expenses		
Property Taxes	*1,500.00*	2,000.00
Payroll Taxes	*16,000.00*	11,300.00
Insurance *(Liability/Umbrella/D&O/Crime/ Structure/Equip/Vehicles/Volunteers Accident Workers Comp/Unemployment)*	*50,000.00*	65,000.00
Employee Benefits	*9,400.00*	5,383.00
Donations AVFD	*999.00*	999.00
Total Taxes, Insurance & Employee Expenses	*77,899.00*	84,682.00
Total Operating Expense	*519,629.00*	514,354.00
Capital Reserve Fund Transfer	*65,000.00*	50,000.00
Total Operating Income	*585,920.00*	566,735.00
Total Operating and Capital Transfer Expense	*584,629.00*	564,354.00
NOI - Net Operating Income	*$ 1,291.00*	$ 2,381.00