

MCA
Budget Overview
 January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
4010 · Residential Assessments	
4010-01 · Residential Assessments	5,244,000
4010-02 · Residential Affordable	282,000
Total 4010 · Residential Assessments	5,526,000
4015 · Commercial Assessments	
4010-03 · Builder Assessments	75,000
4010-05 · Declarant Assessments	15,000
4010-07 · Rental Assessments	734,700
4010-08 · Rental Affordable	91,680
4010-09 · Commercial Assessments	198,900
Total 4015 · Commercial Assessments	1,115,280
4020 · PCMD	
4020-01 · PCMD Grounds Maintenance	1,856,600
4020-03 · PCMD Manangement	92,824
Total 4020 · PCMD	1,949,424
4030 · Working Capital	
4030 · Working Capital - Other	60,000
Total 4030 · Working Capital	60,000
4040 · Collections	
4040-01 · Legal Fees	36,000
4040-02 · Lien Fees	3,600
4040-03 · Late Fees	24,000
4040-04 · Violation Fines	6,000
4040-05 · Posting Fees	7,200
Total 4040 · Collections	76,800
4060 · Aquatic Services	
4060-01 · Member Fees	477,500
4060-02 · Non-Member Fees	142,500
4060-03 · Swim Programs	90,000
4060-04 · Swim Team	155,000
4060-08 · Pool Sponsorships	18,000
Total 4060 · Aquatic Services	883,000
4070 · Event Services	
4070-01 · Beer Festival	40,000
4070-03 · Event Sponsorships	100,000
4070-04 · Kids Triathalon	25,000
Total 4070 · Event Services	165,000
4080 · Earned Revenue	
4080-02 · Pool Facility Rental	55,000
4080-03 · Park Rentals	35,000
4080-04 · CUBE Rentals	35,000
4085 · Special Services	
4085-01 · Domestic Water Service	45,000
4085-02 · Neighborhood Services	1,200
Total 4085 · Special Services	46,200
4090 · Other Income	
4090-01 · Misc Income	12,000
Total 4090 · Other Income	12,000

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4095 · Retail Sales	
4095-02 · Pool Concessions	35,000
4095-03 · Event Concessions	5,000
Total 4095 · Retail Sales	40,000
Total 4080 · Earned Revenue	223,200
Total Income	9,998,704
Gross Profit	9,998,704
Expense	
5010 · Administration & Payroll	
5010-01 · Payroll Expenses	1,106,220
5010-03 · Health Insurance	168,000
5010-04 · LTD/Life	10,800
5010-06 · 401K Plan	42,000
5010-08 · Staff Incentive Program	500
5500-02 · Association Contingency	12,000
Total 5010 · Administration & Payroll	1,339,520
5015 · MCA Leases	
5020 · MCA-South	
5020-03 · MINT Lease & CAM	36,300
Total 5020 · MCA-South	36,300
5025 · MCA - North	
5025-01 · Lease	372,480
5025-02 · Utilities	8,700
5025-03 · CAM	50,400
5025-04 · Taxes	144,000
5025-05 · Janitorial Services	48,000
5025-07 · Facility Maintenance	13,500
Total 5025 · MCA - North	637,080
5050 · Office Operation	
5050-01 · Postage	4,000
5050-02 · Office Supply	36,000
5050-04 · Meetings	1,000
5050-05 · Phone	20,000
5050-06 · Computer Hardware / Software	15,000
5050-07 · Office Equipment	9,000
5050-08 · Office F&B	1,500
5050-09 · Office Contingency	12,000
Total 5050 · Office Operation	98,500
Total 5015 · MCA Leases	771,880
5030 · Assessment Management	
5030-01 · Assessment Processing	150,000
5030-02 · Lien Fees	6,000
5030-03 · A/R Processing Fee	30,000
5030-04 · Other MSI Management	18,000
5030-06 · Coupon Books	12,000
5030-07 · MSI Postage	7,200
5030-08 · Posting Fees	6,000
Total 5030 · Assessment Management	229,200

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5040 · Professional Services	
5040-01 · Legal Fees	54,000
5040-02 · Audit / Taxes	25,000
5040-04 · Organizational Memberships	1,500
5040-05 · Architecture & Mapping	2,500
5040-06 · Graphics & Signs	8,000
5040-07 · Website	9,000
	100,000
5060 · Insurance	
5060-04 · General Liability	204,000
5060-05 · Liability Umbrella	10,000
5060-08 · Workers Comp	39,000
5060-09 · Aquatics Liability	22,000
	275,000
5100 · Programs and Events	
5100-01 · Spring Fling	10,000
5100-02 · Summer Movies	32,000
5100-03 · Summer Concerts	85,000
5100-04 · July 4th	7,500
5100-05 · Beer Festival	40,000
5100-06 · Fall Festival	6,500
5100-07 · Holiday Festival	40,000
5100-08 · Farmers Market	12,000
5100-09 · Event Management	40,000
5100-10 · Event Equipment	20,000
5100-11 · Storage	10,000
5100-12 · Community Meetings	1,000
5100-13 · CUBE Programming	5,000
5100-14 · Seasonal Lighting	100,000
5100-15 · Event Staffing & Payroll	50,000
5100-18 · Kids Triathlon	30,000
5100-21 · Event & Facility Security	12,000
5100-23 · Mint Restrooms	6,000
5100-24 · Facility Maintenance	2,500
5120-01 · Marketing & Communication	35,000
5120-02 · Community Theater	20,000
5120-03 · Other Community Event Support	25,000
	589,500
5210 · Park and Open Space	
5210-01 · Maintenance Contract	1,104,600
5210-02 · Annual Installations	100,000
5210-03 · Irrigation Maintenance	143,000
5210-04 · Grounds Maintenance	75,000
5210-05 · Grounds Improvements	15,000
5210-06 · Lighting Maintenance	72,000
5210-07 · Playground Maintenance	7,500
5210-08 · Snow Removal	100,000
5210-10 · Waterscape Maintenance	100,000
5210-11 · Trash, Debris & PP	96,000
5210-13 · Tree Maintenance	18,000
5220 · Park Utilities	
5220-01 · Water	192,300
5220-02 · Gas & Electricity	59,250
5220-04 · Storm Drain Fees	24,000
5230-01 · F32 Water	49,100
	324,650
Total 5220 · Park Utilities	324,650

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5240 · MCA Facility Maintenance	
5240-01 · Maintenance Trailer	36,000
5240-02 · Field Maintenance	60,000
5240-03 · Trash Service	24,000
5240-06 · Supplies and Equipment	8,000
5240-07 · Other Facility Expense	2,000
	130,000
Total 5240 · MCA Facility Maintenance	
Total 5210 · Park and Open Space	2,285,750
5300 · District Maintenance	
5310-01 · Maintenance Contract	870,000
5310-03 · Irrigation Maintenance	185,000
5310-04 · Grounds Maint/Repair	25,000
5310-05 · Grounds Improvement	100,000
5310-06 · Storm Water Maintenance	150,000
5310-07 · Lighting Maintenance	24,000
5310-08 · Irrigation Controls	10,000
5310-09 · Snow Removal	115,000
5310-10 · Trash & Debris Removal	36,000
5310-11 · Tree Maint/Replace	50,000
5310-13 · Maintenance Yard	30,000
5310-16 · District Public Art	8,000
5320 · District Utilities	
5320-01 · Water	241,000
5320-02 · Gas & Electricity	12,600
	253,600
Total 5320 · District Utilities	
Total 5300 · District Maintenance	1,856,600
5400 · Aquatics	
5400-01 · Payroll Expense	
5400-02 · Payroll Taxes	65,600
5400-03 · Seasonal Bonus	20,000
5400-01 · Payroll Expense - Other	791,100
	876,700
Total 5400-01 · Payroll Expense	
5405 · General Pool Operation	
5400-05 · Employee Testing	5,000
5400-06 · Staff Uniforms	45,000
5400-08 · Staff Meetings & Training	5,000
5400-10 · Licensing	2,600
5400-12 · Concessions	30,000
5405-01 · Collateral & Signage	4,500
5405-03 · Safety Equipment	10,000
5405-05 · Storage	7,200
5405-06 · Office Supplies	6,000
	115,300
Total 5405 · General Pool Operation	
5408 · Swim Team	
5408-01 · Suits & Uniforms	9,000
5408-02 · Activities	11,000
5408-03 · Equipment	1,500
	21,500
Total 5408 · Swim Team	
5409 · Aquatic Facilities	
5406 · Facility Equip & Supply	
5406-01 · Pool Supplies	7,500
	7,500
Total 5406 · Facility Equip & Supply	
5410 · Aviator Pool	
5410-01 · Pool Systems	92,000
	92,000
Total 5410 · Aviator Pool	

12/13/23

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	<u>Jan - Dec 24</u>
5420 · Puddle Jumper Pool	
5420-01 · Pool Systems	92,000
Total 5420 · Puddle Jumper Pool	92,000
5430 · Filing 15 Pool	
5430 · Filing 15 Pool - Other	92,000
Total 5430 · Filing 15 Pool	92,000
5440 · Jet Stream Pool	
5440-01 · Pool Systems	92,000
Total 5440 · Jet Stream Pool	92,000
5455 · Runway 35	
5455-01 · Pool Systems	92,000
Total 5455 · Runway 35	92,000
5456 · Maverick	
5456-01 · Pool Systems	92,000
Total 5456 · Maverick	92,000
5470 · Filing 54 Pool	
5470 · Filing 54 Pool - Other	92,000
Total 5470 · Filing 54 Pool	92,000
Total 5409 · Aquatic Facilities	651,500
Total 5400 · Aquatics	1,665,000
5500 · Other Expenses	
5500-03 · Misc. Expenses	25,000
Total 5500 · Other Expenses	25,000
5900 · Reserve & Improvement Funds	
5900 · Reserve & Improvement Funds - Other	750,000
Total 5900 · Reserve & Improvement Funds	750,000
Total Expense	9,887,450
Net Ordinary Income	111,254
Net Income	<u><u>111,254</u></u>