

Dzogchen Community in America — Tsegyalgar East

2026 Budget Overview

Cash Basis | As of April 29, 2026

YTD: QBO (Jan–Mar) + BOA bank statement (April — pending QBO reconciliation)

THE BOTTOM LINE

2026 Budget: BALANCED

Consistent cash basis. Restricted-funded programs separated. R

KEY METRICS

Operating Revenue

\$215,034

Operating Expenses

\$211,773

YTD Revenue

\$84,773

YTD Expenses






\$70,197

THREE-YEAR COMPARISON






	2024 Actual	2025 Actual	2026 Budget
Total Revenue	\$241,200	\$191,943	215,034
Total Expenses	\$232,176	\$190,888	211,773
Net Result	\$9,024	\$1,055	3,261
Membership Income	\$78,228	\$72,820	\$72,000
Donations (unrestricted)	\$72,265	\$59,966	\$68,000
Retreat Income	\$25,564	\$28,756	\$32,756
Guest User Fee	\$21,955	\$19,438	\$19,438

SSI Rental (Schoolhouse)	\$9,000	\$7,600	\$15,000
Insurance	\$32,675	\$43,435	\$38,935
Caretaker / Contract Labor	-	\$43,950	\$36,000
Property (all)	\$81,860	\$73,541	\$67,833
Utilities (all)	\$21,803	\$22,129	\$23,250
Professional Services	\$7,125	\$5,759	\$36,000

WHERE THE MONEY COMES FROM (2026 Budget)

	Amount	Share	
Membership Income	72,000	33%	
Unrestricted Donations	68,000	32%	
Retreat Income	32,756	15%	
Guest User Fee	19,438	9%	
SSI Rental (Schoolhouse)	15,000	7%	
Restricted (operating portion)	3,340	2%	
Other (misc, channel sales)	4,500	2%	
TOTAL	215,034		

WHERE THE MONEY GOES (2026 Budget)

	Amount	Share	
Property (mortgage, utilities, repairs, lease)	67,833	36%	
Administrative (insurance, professional, legal)	75,935	31%	
Contract Labor (caretaker, repairs, maintenance)	36,000	18%	
General Operating (IDC, supplies, misc)	18,105	9%	
Merchant Fees / Card Processing	3,200		
Retreat Expenses	10,700	5%	
TOTAL	211,773		
OPERATING SURPLUS	3,261		

RESTRICTED-FUNDED PROGRAMS (outside operating budget — net zero)

Fully funded by dedicated restricted donations. No cost to operations

	Donation In	Expense Out	Net Impact
Strategic Advisor Consultancy (3-month contract)	\$15,000	\$15,000	-
Valby / SMS Consultancy (one-time)	\$7,000	\$7,000	-
Remaining flexible restricted funds	\$3,340	—	\$3,340

CAPITAL PROJECTS — Separate from Operating Budget

These projects are NOT funded by operations. Each requires its own fundraising campaign, grants, or dedicated donations — similar to how the restricted programs above work.

Project	Estimated Cost	Priority	Status
Re-paving schoolhouse parking lot	\$40,000	HIGH	<i>Not started</i>
Completing the Memorial Garden	\$15,000	MEDIUM	<i>\$450 spent</i>
Water collection system — Vajra Hall	\$5,000	MEDIUM	<i>Not started</i>
Vajra Dance Historic Landmark garden	\$15,000	MEDIUM	<i>Not started</i>
Renovating dorm → private accommodations	\$20,000	HIGH	<i>Not started</i>

TOTAL CAPITAL PROJECTS

Note: Dorm renovation directly supports Guest User Fee growth — the investment pays back through increased rental income.

GROWTH INITIATIVES — New Revenue Streams & Improvements			
Strategies to grow revenue beyond current levels. These are not yet in the 2026 budget but represent opportunities the community has identified for implementation.			
Initiative *suggested ideas*		Revenue Area	
1. Membership Tier Upgrades		Membership	
2. Khandroling Membership / Access Cards		Membership (new)	
3. Internal Program Memberships		Membership (new)	
4. Online Booking & Payment System		Guest User Fee + Retreats	
5. Facility Renovation → Higher Rates		Guest User Fee	

6. Tech & App Payment Upgrades			Retreat Income
7. Retreat Calendar Expansion			Retreat Income
Combined potential: These initiatives could grow revenue \$15K-\$30K annually once implemented. Booking system and membership tiers are quickest wins.			
WHAT CHANGED FROM THE ORIGINAL BUDGET PROPOSAL			
Original proposal (April 10)		Deficit of (\$45,580)	
Key corrections:			
Accounting basis fixed		Report was Hybrid → consistent cash basis only	
Revenue estimates updated		Membership \$60K → \$72K	
SSI Rental corrected		\$7.6K → \$15K	
Meriling LLC closed / house tax		No line → Dzamling Gar	
Utilities adjusted		Increased ~5-7%	
Retreat expenses detailed		Lump sum → 5 sub-lines (\$10.7K)	
Executive Director restructured		\$30K expense → \$15K restricted-funded (Strategic Adv. Consultancy)	
Restricted programs added		Valby/SMS \$7K (new)	
Caretaker / Maintenance approach		Reducing scope, fixed-price contracts	

Result	Surplus of \$3,261	
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PRIORITIES — WHAT NEEDS TO HAPPEN			
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Timing	Action
IMMEDIATE	Clear QBO banking backlog
IMMEDIATE	Resolve 1099 classification with attorney / Working Agreement
BEFORE AUGUST	Confirm IDC calculation basis
Q3	Launch booking system / tech upgrades
Q3	Introduce membership tier structure
ONGOING	Track caretaker transition
ONGOING	Monitor retreat revenue
Q4	Develop capital project fundraising plan
Q4	Evaluate mortgage payoff

<i>Prepared April 29, 2026. Detailed line items on 'Statement of Activity' tab.</i>			