

Lake Chapala Society

Budget 2026 rev 9 dec 25

Account N INCOME	Account Definitions	Draft Budget
Membership		
Individual membership	Income from annual or monthly individual membership dues.	2,500,000
Business membership (sponsors)	Income from business membership dues.	200,000
Philanthropy		
Individual donations	Any unrestricted contributions given by a person, foundation, or business.	1,500,000
Open Circle	Donations given at the weekly lecture or specifically for Open Circle.	125,000
Programs		
Activities - Tours	Revenue from bus trips or other activities. Will have many sub-categories - by trip/activity.	160,000
Chess Program	Revenue from the chess program.	-
Children's Art Program	Revenue from the sale of artwork.	30,000
Education and Culture	Revenue from education and culture programs for which we charge a fee. Will have many sub-categories - by program.	310,000
English as a Second Language Kids	Restricted donation revenue.	13,000
English as a Second Language	Revenue from student fees and payments for books (at cost).	80,000
Intercultural Celebration	Revenue from tickets and sales at the intercultural celebration.	20,000
Kids Mudlarks	Revenue from student fees.	5,000
Mudlarks Pottery	Revenue from student fees.	328,000
Emergency Safety Net Program	Income from sales of the booklets and from sign-up fees for the registry.	25,000
Spanish in Action	Revenue from student fees and payments for books.	600,000
Summer Art Camp	Revenue related to the summer art camp and in-kind and cash donations.	90,000
Sales		
Admin services	Sales of things in the service office for services we provide. Will have some sub-categories	6,000
Advertising	Revenue from advertisements sold to business members who want to advertise in our publications, on campus, or on the website. Will have some sub-categories.	-

Newspapers	Sale of newspapers in the Service Office.	40,000
Store	Sale of merchandise in the store.	312,000
Libraries	Revenue from library services and activities - both media and print libraries.	30,000
Earned		
Concerts in the Park	All revenue generated by or for Concerts in the Park.	1,250,000
Facilities rentals and leases	Revenue generated from fees paid for one-time use of the property, for Blue Umbrella Patio rentals, Café lease, and other leases on campus.	500,000
Fundraising Events	All revenue generated by or for all non-concert fundraisers.	500,000
Investments		
Investment income	Interest income generated from investment accounts.	600,000
EXPENSES		9,224,000
Administration		
Employees related pay	Salaries for employees. Sub-category for professional services.	3,237,100
Employee Benefits and Taxes	Employee benefits.	1,473,550
Legal	Legal fees.	20,000
Accounting/Audit	External contract accountant plus annual audit fee.	100,000
Office Supplies	All office-related supplies and necessities.	72,000
Office Equipment (under \$10,000 MXN)	For example a new time clock.	5,000
Telephone	Cost of phone and internet.	60,000
Technology (IT)	Cost of website hosting, domain names, software / systems licensing fees, membership card stock and barcode label paper.	277,000
Equipment repair	Cost of repairing LCS equipment.	5,000
Drinking Water	Cost for drinking water.	30,000
Entertainment expenses	Cost for refreshments for volunteers. Also, cost of annual meeting expenses and any extraordinary meeting expenses.	104,000
Board Expenses	All board-related expenses, like the annual retreat.	20,000
Depreciation	Cost of depreciation.	300,000
Shortages/overages	Shortages and overages.	1,000
Volunteers	Volunteer-related expenses (non-refreshments).	25,000
Banking Expenses		
Bank & Paypal and Stripe Fees	Banking and credit card fees.	150,000

Buildings/Grounds

Electricity	Cost of electricity on both campuses.	270,000
Building Supplies/Repairs	Costs of supplies and repairs for buildings. (non-capital)	420,000
Gardens/Ponds Supplies/Repairs	Costs of supplies and repairs for gardens, and fish.	48,000
Janitorial Supplies	Cost of janitorial supplies for both campuses.	72,000
Property Taxes	Cost of property taxes for both campuses.	70,000
SIMAPA - Water	Cost of water for both campuses.	47,000
Trash Removal	Cost of trash removal for both campuses.	12,000

Membership

Recruitment and retention of members.	Costs for "friendraisers" or membership promotion.	40,350
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Programs

Activities - Tours	All expenses related to the bus trips or other activities. Will have many sub-categories by trip/activity.	125,000
Chess program	Expenses for the chess program.	5,000
Children's Art	Expenses related to the children's art program.	20,000
Education and Culture	All expenses related to education or culture programs. Will have many sub-categories by program.	40,000
English as a Second Language Kids		13,000
English as a Second Language	All expenses related to the English as a Second Language program, including books (sold at cost to students).	75,000
Intercultural Celebration	All expenses related to the intercultural celebration.	400,000
Kids Mudlarks	All expenses related to the Kids Mudlarks program.	5,000
Mudlarks Pottery	All expenses related to Mudlarks Pottery.	224,000
Emergency Safety Net Program	Printing of booklets.	17,000
Spanish in Action	All expenses related to Spanish in Action program.	12,000
Summer Art Camp	All expenses related to summer art camp.	90,000
Marketing	Paid advertising for education and culture programs.	70,000

Sales

Library	Book library-related expenses, including the proprietary software licencing fee and supplies.	10,000
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Media	Media library-related expenses for supplies.	3,000
Newspapers	Payment to GDL Reporter and Lakeside News for the papers.	40,000
Refunds	Refunds of ticket sales	-
Store	Merchandise and product development	62,000
Fundraising		
Concerts in the Park	All expenses related to concerts, including liquor, food, staffing, entertainment, advertising, marketing, travel, accommodations, food, and miscellaneous.	760,000
Facilities rentals	All expenses related to facility rentals (tables and chairs, linens, decorations, etc.).	25,000
Donor cultivation	All expenses related to individual fundraising. Food and beverage cost for meals or coffee. Sub-categories LCS and WEC	50,000
Event expenses	All expenses related to non-concert events, including liquor, food, staffing, entertainment, advertising, marketing, travel, accommodations, food, and miscellaneous.	225,000
Open Circle	Food, equipment, A/V assistance	94,000
		9,224,000