

2023-2024 PFSPOA Budget Package



Penn Forest Streams Property Owners' Association
11 Clubhouse Road
Jim Thorpe, PA 18229

Approved by:

Executive Board Members

President:	Robert Renode
Vice President:	Matt Sulock
Treasurer:	Dawn Wolset
Secretary:	Jessica Knoll

Directors

Communications & Marketing:	Colleen Rini
Pools:	Seth Napoli
Enforcement & Roads:	Adam Kochanski
Building & Planning:	Kathy Plebani
Recreation & Events:	Julie Renode
Maintenance:	John Wolset
Compliance & Controls:	Heather Napoli
Asset & Project Management:	Michael Klapac

Notice of:

- ***Fiscal Year 2023/2024 Annual Dues Raise of \$25***
- ***\$40,000 Capital Improvement spend***

Attention Community Members,

We are notifying you about dues increase of \$25.00 and a “other assessment” of \$25 per property for the fiscal year 2023/2024. The “other assessment” will cover planned roadwork beyond that already budgeted.

In total, your invoice per property will be for **\$600.00** for the 2023/2024 fiscal year. The budget is attached to this package and provides a summary, a detailed view, and explanation of how to read the budget along with Title 68 excerpts to support the assembly of this budget.

Capital Improvement Notice per PA State Title 68 requirements.

This will also serve as notice of intent to spend up to \$40,000 from the Capital Improvement account to replace the playground at the clubhouse area with improved and appropriate commercial equipment. The amenity will be reconstructed in the previously demolished pool area, and have the fencing removed for accessibility. During our most recent “Asset and Reserve” study, it was determined the current amenity structure is near or past it's useful life.

Capital Improvement Current Balance: **\$54,308.51**

Capital Improvement Spend for Playground: **\$40,000**

Capital Improvement Spend for Signs (approved in last year's budget): **\$5,000**

Capital Improvement Balance After Spend: **\$9,308.51**

***NOTE:** The capital improvement balance after this work does not take into consideration the income that will be generated by property sales. In short, the balance of this account will continue to grow with each sale of real estate in Penn Forest Streams Community.

Sincerely,
Rob Renode,
PFSPOA President

2022-2023 Budget Summary

This year, the budget process consisted of 7 weekly and scheduled meetings between December of 2022 and February of 2023. Following meeting 7, the 2023-2024 budget was voted on and approved, subsequently amended on 2/13/23 for language changes. The outcome of this years budget assembly resulted in the following, for 732 property owners:

Dues Assessment (\$25 increase from last year)	\$575.00
Other Assessment - Reserves (Roads)	\$25.00

2023-2024 Total Dues & Assessments: \$600.00

Completed Activities (from 2022-2023):

- Begin filing against delinquent accounts
- Finish installation of Basketball and Tennis court equipment at Leslie Lane
- Repace the Leslie Lane basketball and tennis court areas
- Complete the repair and replacement of the fence surrounding the courts and pool at Leslie Lane
- Reconfigure and repave the remaining area to offer a common parking lot for this facility
- Complete the access control and surveillance system at the Leslie Lane (Common area # 2) site
- Make small repairs to a leak at the Clubhouse (Common area # 1) kiddie pool
- Continue clubhouse repairs for finishes, fixtures and equipment that is beyond life

Planned Activities (2023-2024):

- Obtain judgements on delinquent accounts & file for Liens
- Replace the entrance signage at each development access point
- Relocate the Leslie Lane Bus Stop to the common parking area
- Relocate the Leslie Lane mail boxes to eliminate ponding water
- Complete construction of the new Leslie Lane Pool
- Leslie lane pool area landscaping
- Clubhouse Kiddie Pool (Skimmers, filters, plumbing, apron repair)
- Clubhouse Main Pool (Tile, caulk cracks, stair acrylic paint)
- Clubhouse water filtration system
- Tree Limbing
- Speed bumps, speed limit & stop signs and paint markings on the roads
- Potholes & Crack Seal

Staff:

- Employee count
 - Office Administration - 1 part time
 - Maintenance - 1 full time & 1 part time
 - Enforcement - 1 part time

Budget / Account Notes:

- Operating Income Summary projects a \$704,080 Loss which reflects deficient funding for common element repairs
- Reserve Summary projects a \$13,357.82 remaining account balance after the fiscal year closes
 - Noting: \$454,080.00 of unfunded improvements beyond the \$250,000.00 future reserve need
- Capital Improvements Summary projects a \$15,308.51 remaining account balance after the fiscal year closes

Notice:

A Capital Improvements expenditure of \$40,000, is approved by vote as part of this budget. The scope of work is to replace the playground at the clubhouse area with improved and appropriate commercial equipment. The amenity will be reconstructed in the previously demolished pool area, and be accessible by having the fencing removed.

Budget Outline & Summary

The structure and format of the budget has been modified to add clarity and simplification

***Instructions of how to follow along are below:

General Format:

The PFSPOA budget consists of 3 General Bank Accounts, listed below

Account # 1: Operating Account

Account # 2: Reserves Account

Account # 3: Capital Improvements Account

Each Account is described and used in the following ways

Account # 1: Operating Account

The budget is detailed on the "OPERATING INCOME & ALLOCATIONS SUMMARY" sheet

Funding of this account:

Dues - Annual Dues, Other Assessments and Back Debt Collected

Other - Clubhouse rental, Permit Fees, Advertising, Interest, Late Fees, Citations etc.

***All income (except capital improvement fees) goes directly into the Operating Account

Use of this account:

Operating Costs - Wages, Supplies, Utilities & Overhead, Events, General Maintenance etc.

Reserve Contributions - Monies are allocated (or Transferred) each year to the "Reserves Account"

***The above items come out of this account, some as an actual spend and

others as a transfer (specifically, we transfer money to the reserve account)

Reconciliation of this account:

Year end reconciliation - occurs at the end of the fiscal year when all invoices are posted

and all checks have cleared. A negative value at the end of the year would

mean a special assessment is needed to collect the difference. A positive

or budget surplus would be evenly credited back to the members.

*****NOTE: this year we are projecting a \$704,080 Loss (negative value) due to deficiencies in reserves, which means that we are deferring the maintenance of our assets because there is not enough revenue to cover the planned expenses.**

Account # 2: Reserves Account

The budget is detailed on the "RESERVE SUMMARY" sheet

Funding of this account:

Funding - source is the Operating Account. Each year, money must be set aside for the repair and replacement of our common element assets (per title 68). This is executed by transferring the budgeted values from the Operating Account into the Reserve Account, which do not have to be used within this fiscal year budget.

Use of this account:

Expenses - are the planned or unplanned repairs or replacements of the common element assets, all of which are listed within the reserve summary sheet. Every cost of this type gets voted on, and listed in the Reserve Expense Log and subtracted from the appropriate GL-Code.

Reconciliation of this account:

Year end reconciliation - occurs differently than the Operations Account. The remaining funds of each

GL-Code within the reserves, remain in this account for use in future years and budgets.

***NOTE: this account SHALL NOT be used for anything other than prescribed above.

Account # 3: Capitol Improvements Account

The budget is detailed on the "CAPITAL IMPROVEMENTS SUMMARY" sheet

Funding of this account:

Funding - source is solely the Capital Improvements Fees generated by Real Estate Transactions

***NOTE: this Account must stand alone and not be comingled with other budgets.

Use of this account:

Expenses - are generally defined as being allowable for new common element assets or replacement of assets that are beyond repair and /or end of life.

Reconciliation of this account:

Year end reconciliation - occurs differently than the Operations Account. The remaining funds within

Capital Improvements, remain in this account for use in future years and budgets.

***NOTE: this account SHALL NOT be used for anything other than prescribed above.

Title 68 Excerpts

§ 5307. Upkeep of planned community.

(a) General rule.--Except to the extent provided by the declaration, subsection (b) or section 5312 (relating to insurance), **the association is responsible for maintenance, repair and replacement of the common elements**, and each unit owner is responsible for maintenance, repair and replacement of his unit. Each unit owner shall afford to the association and the other unit owners and to their agents or employees access through the unit reasonably necessary for those purposes. **If damage is inflicted on the common elements** or on any unit through which access is taken, the unit owner responsible for the damage or **the association if it is responsible is liable for the prompt repair of the damage.**

***In other words, we cannot allow deteriorated or damaged assets to go unrepaired. **PROMPT** action is required and if funding is not readily available, a special assessment must be executed for this specific repair.

§ 5313. Surplus funds.

Any amounts accumulated from assessments for limited common expenses and income from the operation of limited common elements to which those limited common expenses pertain in **excess of the amount required for actual limited common expenses and reserves for future limited common expenses shall be credited to each unit assessed for a share of those limited common expenses in proportion to the share of those limited common expenses so assessed.** These credits shall be applied, unless the declaration provides otherwise, to the next monthly assessments of limited common expenses against that unit under the current fiscal year's budget and thereafter until exhausted. Any amounts accumulated from assessments for general common expenses and income from the operation of the common elements, other than limited common elements with regard to which limited common expenses are assessed, in excess of the amount required for actual general common expenses and reserves for future general common expenses shall be credited to each unit in accordance with that unit's interests in common elements. These credits shall be applied, unless the declaration provides otherwise, to the next monthly assessments of general common expenses against the unit under the current fiscal year's budget and thereafter until exhausted.

§ 5314. Assessments for common expenses.

(a) General rule.--Until the association makes a common expense assessment, the declarant shall pay all the expenses of the planned community. After any assessment has been made by the association, **assessments shall be made at least annually, based on a budget adopted at least annually by the association. The budgets of the association shall segregate limited common expenses from general common expenses if and to the extent appropriate.**

(b) Allocation and interest.--Except for assessments under subsection (c), all common expenses shall be assessed against all the units in accordance with the common expense liability allocated to each unit in the case of general common expenses and in accordance with subsection (c) in the case of special allocation of expenses. Any past due assessment or installment thereof shall bear interest at the rate established by the association at not more than 15% per year.

(c) Special allocations of expenses.--Except as provided by the declaration:

- (1) Any common expense associated with the maintenance, repair or replacement of a limited common element shall be assessed in equal shares against the units to which that limited common element was assigned at the time the expense was incurred.**
- (2) Any common expense benefiting fewer than all of the units shall be assessed exclusively against the units benefited.
- (3) The costs of insurance shall be assessed in proportion to risk, and the costs of utilities that are separately metered to each unit shall be assessed in proportion to usage.
- (4) If a common expense is caused by the negligence or misconduct of any unit owner, the association may assess that expense exclusively against his unit.

(d) Reallocation.--If common expense liabilities are reallocated, common expense assessments and any installment thereof not yet due shall be recalculated in accordance with the reallocated common expense liabilities.

§ 5318. Conveyance or encumbrance of common facilities.

(a) General rule.--Portions of the common facilities may be conveyed or subjected to a security interest by the association if the persons entitled to cast at least 80% of the votes in the association, including 80% of the votes allocated to units not owned by a declarant, or any larger percentage the declaration specifies agree to that action; but the owners of units to which any limited common facility is allocated must agree in order to convey that limited common facility or subject it to a security interest. The declaration may specify a smaller percentage only if all of the units are restricted exclusively to nonresidential uses. Proceeds of the sale are an asset of the association.

(b) Required agreement.--An agreement to convey common facilities or subject them to a security interest shall be evidenced by the execution of an agreement or ratifications of the agreement, in the same manner as a deed, by the requisite number of unit owners. The agreement must specify a date after which the agreement will be void unless recorded before that date. The agreement and all ratifications shall be recorded in every county in which a portion of the planned community is situated and is effective only upon recording.

Dated: 2/17/2023

**Penn Forrest Streams Property Owners Association
2023-2024 Budget Summary**

OPERATING INCOME & ALLOCATIONS SUMMARY

	2023-2024 Proposed Budget	2022-2023 Approved Budget
Assets (INCOME)		
INCOME - Annual Dues & Assessments	\$490,700.00	\$469,750.00
INCOME - Other	\$11,225.00	\$10,220.00
Total Income	\$501,925.00	\$479,970.00
Liabilities (EXPENSES & ALLOCATIONS)		
GENERAL EXPENSE: 5000-5399	\$137,223.00	\$123,749.00
LEGAL / COLLECTION EXPENSE: 5400-5499	\$18,375.00	\$18,375.00
IT / TECHNOLOGY EXPENSE : 5500-5599	\$6,260.00	\$4,760.00
UTILITIES EXPENSE: 5600-5699	\$16,995.00	\$12,520.00
COMMUNICATIONS & MARKETING EXPENSE: 5700-5799	\$4,400.00	\$3,800.00
ADMINISTRATIVE EXPENSE: 6000-6199	\$56,767.25	\$56,897.00
ENFORCEMENT EXPENSE: 6500-6699	\$16,975.50	\$15,612.00
MAINTENANCE EXPENSE: 7000-7499	\$107,701.00	\$84,781.75
SNOW REMOVAL EXPENSE: 7600-7699	\$56,635.40	\$42,000.00
POOL EXPENSE: 8000-8499	\$21,230.00	\$21,000.00
RECREATIONS EXPENSE: 8500-8599	\$6,000.00	\$5,000.00
RESERVE EXPENSE: 9000-9399	\$757,442.85	\$341,475.25
Sub Total Expense	\$1,206,005.00	\$729,970.00
Budget Net Loss/Gain	(\$704,080.00)	(\$250,000.00)

2023-2024 RESERVE SUMMARY

9000 GL-Code	RESERVE DESCRIPTION	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	Notes
		Projected Reserve Balance	Interest	Reserve Contributions from Operating Income	Deferred Maintenance Contributions (2022-2023)	Planned and/or Unplanned Expenses	Year End Account Balance	Asset total value
9010	Access Control & Surveillance Systems	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
9020	Clubhouse Basketball /Tennis Court Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
9030	Clubhouse Exterior Restroom	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
9040	Clubhouse Pool	\$ 1,475.25		\$ 11,924.75	\$ -	\$ 13,400.00	\$ -	\$ 300,000.00
9050	Clubhouse Pump Room	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
9060	Clubhouse Structure	\$ 3,000.00		\$ 3,500.00	\$ -	\$ 6,500.00	\$ -	\$ 250,000.00
9070	Enforcement Vehicle	\$ 1,087.85		\$ -	\$ -	\$ -	\$ 1,087.85	\$ 20,000.00
9080	Entrance Signage	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
9090	Fence and Guiderail	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
9100	Leslie Lane Basketball /Tennis Court equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
9110	Leslie Lane Pool	\$ 124,000.00		\$ 30,000.00	\$ -	\$ 154,000.00	\$ -	\$ 250,000.00
9120	Leslie Lane Restroom & Pump Room	\$ -		\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 120,000.00
9130	Mail Box Area - Concrete Pads	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
9140	Maintenance Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
9150	Maintenance Garage	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
9160	Maintenance Shed	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
9170	Maintenance Vehicles 1	\$ 5,265.54		\$ -	\$ -	\$ -	\$ 5,265.54	\$ 35,000.00
9180	Maintenance Vehicles 2	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
9200	Roads	\$ 46,829.18		\$ 2,938.10	\$ -	\$ 42,762.85	\$ 7,004.43	\$ 3,400,000.00
TBD	Ice Skating Rink	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
TBD	Playground area	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	Totals:	\$ 181,657.82		\$ 53,362.85	\$ -	\$ 221,662.85	\$ 13,357.82	\$5,040,000.00

Priority

Reserve Expense Log:

1	\$ 110,000.00	9110	Leslie Lane Pool (2nd half of scope)
2	\$ 4,000.00	9110	Leslie lane landscaping
3	\$ 40,000.00	9110	Leslie Lane Pool Engineering plan changes
4	\$ 1,100.00	9040	Clubhouse Kiddie Pool (filters)
5	\$ 6,000.00	9040	Clubhouse Kiddie Pool (Skimmers, plumbing, apron repair)
6	\$ 6,300.00	9040	Clubhouse Main Pool (Tile, caulk cracks, stair acrylic paint)
7	\$ 6,500.00	9060	Clubhouse water filtration system
8	\$ 3,462.85	9200	Tree Limbing
9	\$ 6,000.00	9200	Speed bumps
10	\$ 25,300.00	9200	Potholes & Crack Seal
11	\$ 5,000.00	9200	Speed devices (Covert and Flashing devices)
12	\$ 3,000.00	9200	Speed limit, stop, signs and paint on roads
13	\$ 5,000.00	9120	Leslie Lane Pool bathroom upgrades (siding, roof, paint, fixtures)
	Planned Expense Subtotal: \$ 221,662.85		
	Current Reserve balance \$ 181,657.82		
	In year reserve contributions \$ 53,362.85		
	Projected Year End Account Balance: \$ 13,357.82		
14	\$ 19,080.00	9110	Leslie Lane sun shades and chairs
15	\$ 10,000.00	9040	Clubhouse Main Pool (Plaster)
16	\$ 5,000.00	9120	Leslie Lane Shed
17	\$ 5,000.00	9100	Leslie Lane basketball and park benches and trash cans
18	\$ 5,000.00	9020	Clubhouse basketball and park benches and trash cans
19	\$ 20,000.00	TBD	Excavation and demo for playground updates
20	\$ 20,000.00	TBD	Ice Skating Rink
21	\$ 70,000.00	9200	Common park asphalt resurfacing and crack repair
22	\$ 85,000.00	9200	Cross Run Road Installation (Clearing & Stumping, Grading, 12" shale / 3A modified 20' wide)
23	\$ 15,000.00	9200	Cross Run Rd - Surveying, plans and Permits
24	\$ 100,000.00	9200	Yellow Run Rd - subgrade repairs and resurfacing
25	\$ 100,000.00	9200	Extra Roads in need of repair
	UNFUNDED RESERVE EXPENSES \$ 454,080.00		Prioritized by need & potential for funding

ITEMIZED BREAKDOWN BEYOND THIS PAGE

Penn Forrest Streams Property Owners Association

2023-2024 Itemized Budget

Based on 732 property owners

Assets (Income)

4000 GL-Code	INCOME - Annual Dues & Assessments	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
	Annuals Dues FP - 2021-2022	0.00	0.00	0.00	0.00	
4005	Annuals Dues FP - 2023-2024	420,900.00	0.00	401,500.00	401,500.00	
4010	2022 & Prior Assessments	51,500.00	0.00	50,000.00	50,000.00	
4015	Other Assessment	18,300.00	0.00	18,250.00	18,250.00	
	TOTAL Annual Dues INCOME	\$ 490,700.00	\$ -	\$ 469,750.00	\$ 469,750.00	

4000 GL-Code	INCOME - Other	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
4020	Late Fees	2,000.00	2,134.32	(1,134.32)	1,000.00	
4025	Owner Interest Income	0.00	29,966.38	(29,466.38)	500.00	
4030	Resale Certificate Income	3,000.00	12,200.00	(10,200.00)	2,000.00	
4035	Interest Income Bank	500.00	592.02	907.98	1,500.00	
4060	Homeowner's Renter Fee	0.00	0.00	1,200.00	1,200.00	
4100	Access control cards	100.00	160.00	(60.00)	100.00	
4150	Citation Income	100.00	1,375.00	(1,275.00)	100.00	
4155	Admin. Fee Income	200.00	190.70	0.00	0.00	
4200	Clubhouse Rental Income	2,000.00	2,170.00	(1,720.00)	450.00	
4220	Pavilion Rental Income	450.00	230.00	220.00	450.00	
4300	Building Permit Fees	500.00	540.00	(240.00)	300.00	
4305	Tree Cutting Permits	150.00	360.00	(210.00)	150.00	
4310	Yard Sale Permits	25.00	25.00	45.00	70.00	
4500	Newsletter Advertising	2,200.00	2,100.00	(700.00)	1,400.00	
4505	NSF Fee	0.00	42.00	0.00	0.00	
4510	Capital Improvement	0.00	13,800.00	0.00	0.00	
4900	Misc. Income	0.00	0.00	1,000.00	1,000.00	
	TOTAL REQUIRED INCOME	\$ 11,225.00	\$ 65,885.42	\$ (41,632.72)	\$ 10,220.00	

5500 GL-Code	IT / TECHNOLOGY EXPENSE : 5500-5599	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
5510	IT Support	1000.00	0.00	1500.00	1500.00	
5515	Member Passes	100.00	0.00	100.00	100.00	
5520	Zoom	160.00	158.89	1.11	160.00	
5525	Software Expense	2000.00	0.00	2000.00	2000.00	
5530	Hardware Expense	3000.00	0.00	1000.00	1000.00	
	TOTAL IT / TECHNOLOGY EXPENSE:	\$ 6,260.00	\$ 158.89	\$ 4,601.11	\$ 4,760.00	

5600 GL-Code	UTILITIES EXPENSE: 5600-5699	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
5605	Telephone Expense Verizon	2,520.00	1,870.01	649.99	2,520.00	
	Electric Utilities (All)	0.00	0.00	0.00		
5610	Leslie Lane - 41005	400.00	287.50	162.50	450.00	
5615	Porter Drive - 38003	400.00	293.81	131.19	425.00	
5620	Entrance Light - 88001	400.00	356.14	43.86	400.00	
5625	Clubhouse - 41006	4,500.00	4,254.49	(1,254.49)	3,000.00	
5630	Clubhouse 4 lights - 41002	1,075.00	971.55	103.45	1,075.00	
5635	Jean Drive - 81007	200.00	146.79	3.21	150.00	
5650	Heating Oil/ Propane	4,500.00	2,865.58	(365.58)	2,500.00	
5660	Internet/Cable	3,000.00	2,681.51	(681.51)	2,000.00	
	TOTAL UTILITIES EXPENSES:	\$ 16,995.00	\$ 13,727.38	\$ (1,207.38)	\$ 12,520.00	

5700 GL-Code	COMMUNICATIONS & MARKETING EXPENSE: 5700-5799	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
5705	Newsletter Postage	1,100.00	712.63	387.37	1,100.00	
5710	Newsletter Printing	2,000.00	846.55	553.45	1,400.00	
5715	Special Project Expenses	500.00	0.00	500.00	500.00	
5720	Website Expense (Weebly)	800.00	695.36	104.64	800.00	
	TOTAL COMMUNICATIONS & MARKETING EXPENSE:	\$ 4,400.00	\$ 2,254.54	\$ 1,440.82	\$ 3,800.00	

6000 GL-Code	ADMINISTRATIVE EXPENSE: 6000-6199	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
6005	Admin - Wages	23,500.00	13,762.09	8,237.91	22,000.00	
6010	Admin - Employers Payroll Tax	1,797.75	1,471.38	211.62	1,683.00	
6015	Admin - Workers comp Insurance	869.50	561.08	252.92	814.00	
6100	Fiscal Management Service	30,600.00	20,500.00	10,100.00	30,600.00	
6110	Fiscal Management Misc. Fees	0.00			1,800.00	
	TOTAL ADMIN EXPENSES	\$ 56,767.25	\$ 36,294.55	\$ 18,802.45	\$ 56,897.00	

6500 GL-Code	ENFORCEMENT EXPENSE: 6500-6699	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
6505	Enforcement - Wages	13,000.00	9,582.54	2,417.46	12,000.00	
6510	Enforcement - Employer Payroll Tax	994.50	1,268.06	(350.06)	918.00	
6515	Enforcement - Workers Comp Insurance	481.00	302.12	141.88	444.00	
6550	Uniform Allowance	100.00	0.00	100.00	100.00	
6560	Enforcement - R&R AED & Training	150.00	0.00	150.00	150.00	
6570	Enforcement - Supplies	400.00	0.00	400.00	400.00	
6600	Enforcement - Fuel	1,250.00	1,000.52	(0.52)	1,000.00	
6610	Enforcement - Registration	100.00	0.00	100.00	100.00	
6620	Enforcement - Vehicle Repairs	500.00	540.82	(40.82)	500.00	
	TOTAL ENFORCEMENT EXPENSE	\$ 16,975.50	\$ 12,694.06	\$ 2,917.94	\$ 15,612.00	

7000 GL-Code	MAINTENANCE EXPENSE: 7000-7499	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
7005	Maint - Wages	76,000.00	42,401.86	21,098.14	63,500.00	
7010	Maint - Employers Payrolls Tax	5,814.00	3,812.78	1,044.97	4,857.75	
7015	Maint - Workers comps Ins	2,812.00	1,294.80	629.20	1,924.00	
7050	Uniform Allowance	300.00	300.00	0.00	300.00	
7200	Maint - Fuels	3,500.00	2,919.70	(1,719.70)	1,200.00	
7205	Maint - Registration	300.00	302.00	98.00	400.00	
7210	Maint - General Repair Allowance	7,000.00	4,474.94	(474.94)	4,000.00	
7215	Maint - Supplies (Smaller Equipment/Parts)	3,000.00	2,206.27	(706.27)	1,500.00	
7220	Maint - Vehicle Repairs	1,750.00	750.00	0.00	750.00	
	Maint - PPE	500.00				
7300	Boiler Services	900.00	149.00	751.00	900.00	
7310	Fumigation	725.00	705.60	(105.60)	600.00	
7320	Septic /Dumpster	850.00	828.00	22.00	850.00	
7330	Service Contract	1,000.00	665.80	334.20	1,000.00	
7340	General Electrical Expense	500.00	0.00	500.00	500.00	
7400	Rental Equipment Expense	750.00	598.19	(98.19)	500.00	
7410	Tools & Equipment Purchases	1,500.00	0.00	1,500.00	1,500.00	
7450	Landscaping/Grounds Mulch & Wood Chips	500.00	0.00	500.00	500.00	
	TOTAL MAINTENANCE EXPENSE	\$ 107,701.00	\$ 61,408.94	\$ 23,372.81	\$ 84,781.75	

7600 GL-Code	SNOW REMOVAL EXPENSE: 7600-7699	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
7605	Snow - Wages (PFS)	10,000.00	2,455.75	(2,455.75)	0.00	
7610	Snow - Employers Payrolls Tax	765.40	190.18	(190.18)	0.00	
7615	Snow - Workers comps Ins	370.00	0.00	0.00	0.00	
7620	Snow Removal - Outsourced	30,000.00	0.00	40,000.00	40,000.00	
7630	Snow Removal Supplies	15,000.00	5,817.27	(3,817.27)	2,000.00	
	Snow Repairs/Expense	500.00				
	TOTAL SNOW REMOVAL EXPENSES	\$ 56,635.40	\$ 8,463.20	\$ 33,536.80	\$ 42,000.00	

8000 GL-Code	POOL EXPENSE: 8000-8499	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
8030	Pool - Electric Repair Expense	0.00	0.00	1,500.00	1,500.00	
8035	Pool - Electric Utilities	0.00	0.00	0.00	0.00	
8040	Pool - Repair	0.00	955.00	(955.00)	0.00	
8050	Pool - Service Contract	14,230.00	9,280.00	4,720.00	14,000.00	
8055	Pool - Supplies	4,000.00	1,724.98	2,275.02	4,000.00	
8060	Pool - Water Testing	3,000.00	1,767.00	(267.00)	1,500.00	
	TOTAL POOL EXPENSE	\$ 21,230.00	\$ 13,726.98	\$ 7,273.02	\$ 21,000.00	

8500 GL-Code	RECREATIONS EXPENSE: 8500-8599	PROPOSED BUDGET	CURRENT	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
8505	Recreations Supplies	6000.00	2875.48	2124.52	5000.00	
	TOTAL RECREATIONS EXPENSE	\$ 6,000.00	\$ 2,875.48	\$ 2,124.52	\$ 5,000.00	

9000 GL-Code	RESERVE EXPENSE: 9000-9399	PROPOSED BUDGET	Actuals	OVER UNDER	APPROVED BUDGET	Notes
		2023/2024	2022/2023	2022/2023	2022-2023	
9010	Access Control & Surveillance Systems	0.00	0.00	0.00	0.00	Asset's Total Replacement Value
9020	Clubhouse Basketball /Tennis Court equipment	0.00	0.00	0.00	0.00	
9030	Clubhouse Exterior Restroom	0.00	0.00	0.00	0.00	
9040	Clubhouse Pool	11924.75	0.00	1475.25	1475.25	
9050	Clubhouse Pump Room	0.00	0.00	0.00	0.00	
9060	Clubhouse Structure	3500.00	0.00	0.00	0.00	
9070	Enforcement Vehicle	0.00	0.00	0.00	0.00	
9080	Entrance Signage	0.00	0.00	0.00	0.00	
9090	Fence and Guiderail	0.00	0.00	20000.00	20000.00	
9100	Leslie Lane Basketball /Tennis Court equipment	0.00	0.00	0.00	0.00	

