	A	D	E	F	G	H	I	J	K	L	M	N	O	P
1	**Pocono Pines Community Association**													
2	**2025 PPCA Operating Budget**													
3	**Reviewed & Amended 11/21/2024 - Approved 12/14/2024**													
4														
5	**Budget Based on:**													
6	Improved Properties	1600												
7	Unimproved Properties	154												
8	**TOTAL PROPERTIES**	**1754**												
9														
10		2024 Annual Budget	**2024 Year End Projection**	**2025 Operating Budget**										
11														
12	REVENUES													
13														
14	IMPROVED PROPERTY ASSESSMENT	$ 1,447,541	$ 1,447,541	$ 1,522,790										
15	UNIMPROVED PROPERTY ASSESSMENT	$ 104,880	$ 104,880	$ 146,568										
16	UNPAID ASSESSMENT IMPROVED	$ (43,426)	$ (43,426)	$ (48,622)			$ 1,620,736							
17	UNPAID ASSESSMENT UNIMPROVED	$ (3,146)	$ (3,146)											
18	DISCOUNT - ANNUAL ASSESSMENT	$												
19	GARBAGE FINE	$ -	$ 300	$ 1,000										
20	CODE OF CONDUCT - FINE	$ 2,500	$ 2,500	$ 2,500										
21	FINANCE CHARGE ON ASSESSMENT	$ 10,000	$ 7,500	$ 7,500										
22	REVERSE CUMULATIVE OVERACCRUAL OF PY(s) FINANCE CHARGES	$ -												
23	RESALE CERTIFICATE INCOME	$ 4,000	$ 10,000	$ 5,000										
24	ARC FINE	$ 1,500	$ 4,250	$ 3,000										
25	RETURN OF 2015 CONTINGENCY	$ -												
26	INTEREST INCOME	$ 400	$ 3,000	$ 3,000			$ 22,000	other income						
27	PRIOR YEAR SURPLUS	$ -												
28	MISCELLANEOUS INCOME	$ -												
29														
30	TOTAL REVENUE	$ 1,524,248	$ 1,533,398	$ 1,642,736			$ 1,642,736							
31														
32														
33	EXPENSES													
34														
35	SAFETY & SECURITY	$ 343,907	$ 343,907	$ 344,939										
36	ADMINISTRATION	$ 294,446	$ 294,446	$ 303,279										
37	MAINTENANCE	$ 32,980	$ 32,980	$ 30,000										
38	GATEHOUSE DISPATCHING 5%	$ 16,726	$ 16,726	$ 17,250										
39	CAPITAL RESERVES - LNC	$ 685,325	$ 685,325	$ 819,118		$ 467	increase $75							
40	ALLOWANCE FOR FUTURE CAPITAL RESERVE CREDITS	$ -												
41														
42	TOTAL ADMINISTRATIVE EXPENSES	$ 1,373,384	$ 1,373,384	$ 1,514,586										
43														
44	ADMIN DIRECT	$ 2,000	$ 2,000	$ 2,000										
45	LEGAL FEES	$ 20,000	$ 15,000	$ 20,000										
46	ACCOUNTING FEES	$ 7,200	$ 8,900	$ 8,900										
47	INSURANCE	$ 57,920	$ 57,920	$ 60,600										
48	PRINTING & POSTAGE	$ 2,500	$ 1,500	$ 1,500										
49	BANK SERVICE CHARGES	$ 3,000	$ 3,200	$ 3,200										
50	CREDIT CARD FEES	$ 2,000	$ 2,200	$ 2,200										
51	DEER MANAGEMENT	$ 18,865	$ 15,000	$ 15,000										
52	COMMUNITY CLEANUP	$ -												
53	SPEED CONTROL	$ 500	$ -	$ 500										
54	STREET SIGNS	$ 500	$ -	$ 500										
55	CAI LEGISLATIVE ACTION	$ 1,750	$ 1,750	$ 1,750										
56	PPCA OPERATING CONTINGENCY	$ 35,000	$ 35,000	$ 30,000										
57	MISC	$ -												
58	2023 Audited Financial Gain			$ (18,000)		Total audited surplus - $53,000. $35,000 transfer to contingency reserve per Board. $18,000 to 2025								
59														
60	TOTAL GENERAL EXPENSE	$ 151,235	$ 142,470	$ 128,150										
61														
62	TOTAL EXPENSES	$ 1,524,619	$ 1,515,854	$ 1,642,736										
63														
64	EXCESS REVENUES OVER EXPENSES	$ (371)	$ 17,544	$ -										
65														
66														
67														
68														
69														
70														
71														
72		Fee Calculation:												
73		Total Expenses:	$ 1,642,736											
74		less other income	$ 22,000											
75			$ 1,620,736											
76		less security	$ 344,939											
77			$ 1,275,797	div 1754	$ 727	unimproved	plus bad debt at 3%		$ 22	$ 749		$ 115,375	U revenue	
78			add security	$ 216	$ 943	improved	plus bad debt at 3%		$ 28	$ 971		$ 1,553,984	I revenue	
79					Difference						$ 3,360	$ (3,360)	Less Bad Debt	
80											$ 45,262	$ (45,262)	Less Bad Debt	
81		COMPARISON										$ 1,620,736	check to top rev line	
82		2024	2025		Difference		% Difference							
83		$ 905	$ 970		$ 65		7%	Improved						
84		$ 690	$ 750		$ 60		9%	Unimproved						