

2026 BUDGET - Birch Pointe Condominium Association - Approved 12/02/2025			
		Chart of Accounts	2026 Budget
			Fees at \$365.00
Operating Income			
	Condo Fees (100% at \$365/mo)	414	\$1,287,720.00
	Delinquencies		-\$12,000.00
	ACH Enrollment Discount		-\$79,410.00
	Back HOA + Legal Fee recovery		\$500.00
	Dryer Vent Reimbursement		-\$3,000.00
	Condo Fee Total		\$1,193,810.00
	Interest Income		\$5,500.00
	Re-certifications Income	424	\$3,000.00
	Investor Fee Income	422	\$0.00
	Total Operating Income		\$1,202,310.00
Expenses			
	Employee Salaries	gross earnings(includes employee FICA	\$62,400.00
	Parking Enforcement		\$0.00
	Employee Benefits		\$6,300.00
	Professional Development		\$0.00
	Employer FICA	SS/MC/Fed tax/DE tax/FUTA/SUTA	\$16,000.00
	Income Taxes (federal)		\$3,850.00
	Professional Fees		
		Accountant	\$18,300.00
		Lawyer / Legal for Collections / Consults etc.	\$20,000.00
		Auditors	\$1,500.00
		Bank Fees / Credit Card Fees	\$2,000.00
		Payroll Fees	\$100.00
	Utilities		
		Insurance	\$130,000.00
		Water	\$82,500.00
		Sewer	\$58,000.00
		Electric	\$30,000.00
		Waste Removal	\$44,000.00
		Advanced Security	\$750.00
	Maintenance		
		Winter Services including plowing/icemelt/etc.	\$61,000.00
		Maintenance Supplies	\$15,000.00
		Landscaping	\$75,000.00
		Cleaning	\$21,580.00
		Carpet Cleaning	\$1,000.00
		Pest Control - Monthly	\$15,000.00
		Fire System Maintenance / Cell Communicators	\$13,750.00
		Miscellaneous Contractors	\$50,000.00
		M&T BCC Cash Discounts	-\$2,500.00
	Office Expenses		
		Phone / Shed Verizon Internet	\$1,500.00
		Mileage Reimbursements	\$0.00
		Accounting Software / Dues / Subscriptions / Contributions	\$3,500.00
	Petty Cash		
		Office Supplies, Postage, Printing, & Misc	\$1,000.00
	Total Operating Expenses		\$731,530.00
	Operating Profit / Loss		\$470,780.00
	Capital Expenses		
		10 Balcony Rebuilds / Permits	\$225,000.00
		Unplanned Work: Water Intrusion, Water Lines	\$30,000.00
		10 Building Entrance replacements	\$70,000.00
		Major Upkeep Projects - Roofing	\$93,500.00
		Gutter Cleaning	\$14,250.00
		Concrete Work(Curbs, Walkways,Pads	\$0.00
		CC Sealcoating/remarking	\$25,000.00
	Total CAP Expenses		\$457,750.00
	Net Profit/Loss		\$13,030.00
	Contributions	Carry-over/Starting Operating Fund Balance Available	
		Total	
	Reserve Fund Available		\$460,000.00