

Highlands Golf Course POA				
FY2026 Adopted Budget				
January - December 2026				
	2025 Budget	2025 Est. Year-End Actuals	2025 Budget vs Actuals Variance	2026 Budget
2025 Annual Operating Dues				
2026 Total Dues				
Income				
Operating Dues	38,549	38,550	1	38,549
Operating Interest Earned		382	382	
HOA Transfer Fee		900	900	
Violations Income		500	500	
Late Fees Income		135	135	
Total Income	38,549	40,467	1,918	38,549
Expenses				
General Repairs & Maintenance	2,500	2,500	-	2,500
Fire Mitigation	1,000		1,000	500
Accounting	300		300	500
Property Tax Expense	162	289	(127)	289
General Liability Insurance	1,944	1,563	381	3,680
Legal Fees	1,500		1,500	1,000
Design Review Admin	1,600	625	975	1,000
Administrative - General	250	189	61	250
Meeting Expense	575	901	(326)	900
Storage Expense	160	-	160	-
Registration Fees	68		68	68
Website	75	86	(11)	-
Management Fees	28,415	28,415	(0)	29,267
Total Expenses	38,549	34,568	3,981	39,954
Net Operating Income	-	5,898		(1,405)
Other Income				
Reserve Interest Earned	-	3	3	
Total Other Income	-	3		-
Net Other Income	-	3	3	-
Net Income	-	5,901	5,901	(1,405)

	2025	2026	Diff	% Diff
Operating Dues	\$ 38,549.00	\$ 38,549.00	\$ -	0%
By Unit	\$ 150.00	\$ 150.00	\$ -	0%

\$ 150.00
rounded