

**Highlands Riverfront HOA
2026 Budget**

	Account Name	2025 Budget	2026 Budget
Operating Income			
	Operating Dues Income	\$ 77,614	\$ 146,815
	Operating Interest Earned		
	HOA Transfer Fee	\$ -	
	Total Operating Income	\$ 77,614	\$ 146,815
Operating Expense			
	General Repairs & Maintenance	\$ 2,407	\$ 494
	Road Repairs & Maintenance	\$ 1,083	\$ -
	Grounds & Landscaping - General	\$ 19,823	\$ 64,070
	Landscaping & Irrigation - Additional	\$ 4,780	\$ 7,234
	Snow Plowing	\$ 21,886	\$ 33,073
	Snow Hauling	\$ 877	\$ 1,413
	Water	\$ 2,160	\$ -
	Accounting	\$ 1,000	\$ 1,000
	Tax Expense	\$ -	\$ -
	Legal Fees	\$ 1,000	\$ 2,000
	General Liability Insurance	\$ 547	\$ 839
	Management Fees	\$ 21,653	\$ 35,692
	Meeting Expense	\$ 800	\$ -
	Administrative - General	\$ -	\$ 1,000
	Registration Fees	\$ 75	\$ -
	Website	\$ 150	\$ -
	Total Operating Expense	\$ 78,242	\$ 146,815
	Net Operating Income	\$ (628)	\$ -
Reserve Income			
	Reserve Dues Income	\$ 53,300	\$ 51,416
	Reserve Interest Earned	\$ -	\$ -
	Working Capital	\$ -	\$ -
	Total Reserve Income	\$ 53,300	\$ 51,416
Reserve Expense			
	Reserve Expenses	\$ 53,300	\$ -
	Total Reserve Expense	\$ 53,300	\$ -
			\$ 198,230
	Average Dues Decrease/mo		\$ (35)