

**Highland Greens Lodge Owner's Association
2026 Approved Budget**

Account Name		2024-25 Budget	2024-25 Forecasted Year-end	2024-25 Forecasted to Budget Var.	2025-26 Budget
Operating Income					3.2%
4200	Operating Dues	\$ 380,259	\$ 380,375	\$ 116	\$ 392,448
-	Statement Transfer Fee	\$ -	\$ -	\$ -	\$ -
4510	Parking Pass Income	\$ -	\$ 225	\$ 225	\$ -
-	Total Operating Income	\$ 380,259	\$ 380,600	\$ 341	\$ 392,448
Operating Expense					
5130	Roof Repair & Maintenance	\$ 2,600	\$ 250	\$ 2,350	\$ 2,600
5110	General Repairs & Maintenance	\$ 23,500	\$ 22,092	\$ 1,408	\$ 23,500
5165	Carpet Cleaning	\$ 2,100	\$ 2,090	\$ 10	\$ -
5150	Elevator Repairs & Maintenance	\$ 10,723	\$ 5,728	\$ 4,995	\$ 11,203
5210	Fire System Monitoring	\$ 3,650	\$ 1,935	\$ 1,715	\$ 3,650
5710	Snow Plowing	\$ 9,075	\$ 7,100	\$ 1,975	\$ 8,000
5810	Electricity	\$ 21,000	\$ 22,657	\$ (1,657)	\$ 22,000
5820	Gas	\$ 26,000	\$ 23,000	\$ 3,000	\$ 22,000
5830	Internet	\$ 44,232	\$ 45,453	\$ (1,221)	\$ 36,750
5850	Trash	\$ 6,994	\$ 7,745	\$ (751)	\$ 7,589
5860	Water	\$ 17,887	\$ 24,500	\$ (6,613)	\$ 24,000
5870	Sewer	\$ 17,186	\$ 16,983	\$ 203	\$ 17,615
5880	Telephone	\$ 3,600	\$ 2,649	\$ 951	\$ 2,818
5890	Plumbing and Heating	\$ 4,052	\$ 4,053	\$ (1)	\$ 4,052
6110	Accounting	\$ 500	\$ 490	\$ 10	\$ 863
6210	General Liability Insurance	\$ 37,750	\$ 36,242	\$ 1,508	\$ 53,404
6500	Management Fees	\$ 118,884	\$ 118,884	\$ (0)	\$ 121,618
6310	Legal Fees	\$ 1,000	\$ 3,020	\$ (2,020)	\$ 1,000
6410	Administrative - General	\$ 500	\$ 243	\$ 257	\$ 500
6450	Registration Fees	\$ 62	\$ 25	\$ 37	\$ 62
6470	Shuttle Contribution	\$ 28,964	\$ 28,964	\$ -	\$ 29,224
	Total Operating Expense	\$ 380,259	\$ 374,101	\$ 6,158	\$ 392,448
	Net Operating Income	\$ -	\$ 6,499		\$ -
Reserve Income					2.6%
7200	Reserve Dues Income	\$ 90,146	\$ 90,025	\$ (121)	\$ 92,500
7330	Reserve Investment Interest Income	\$ -	\$ 945	\$ 945	\$ -
7310	Reserve Interest Earned	\$ -	\$ 1,093	\$ 1,093	\$ -
	Total Reserve Income	\$ 90,146	\$ 92,063	\$ 1,917	\$ 92,500
Reserve Expense					
8200	Reserve Expenses	\$ 137,500	\$ 11,558	\$ 125,942	\$ -
	Total Reserve Expense	\$ 137,500	\$ 11,558	\$ 125,942	\$ -
	Net Reserve Income	\$ (47,354)	\$ 80,505		\$ 92,500
	Total Income	\$ 470,405	\$ 472,663	\$ 2,258	\$ 484,948
	Total Expense	\$ 517,759	\$ 385,659	\$ 132,100	\$ 392,448
	Total Net Income	\$ (47,354)	\$ 87,004		\$ 92,500

	2025	2026	Total Increase	
4200	\$ 380,259	\$ 392,448	3.21%	
7200	\$ 90,146	\$ 92,500	2.61%	2025/26 Dues
	\$ 470,405	\$ 484,948	3.09%	\$ 825
	Monthly Dues \$ 800	\$ 825		