

Vero Beach Highlands POA
2026 Approved Budget

		2025 Approved Budget	2025 Thru Oct	2026 Approved Budget	
4030	Assesment Income	\$ 288,145.00	\$ 192,932.00	\$ 288,145.00	
4035	Finance Charge Income	\$ 5,156.00	\$ (267.87)	\$ 5,200.00	
4050	Hall Rental Income	\$ 9,620.00	\$ 9,325.00	\$ 10,000.00	
4060	Social Member Income	\$ 403.00	\$ 403.00	\$ 403.00	
4100	Estoppel Fee Income	\$ 6,000.00	\$ 5,800.00	\$ 6,000.00	
	Bad Debt Recovery - Legal fees	\$ -	\$ 7,861.27	\$ -	
4125	Miscellaneous Income	\$ -	\$ 765.92	\$ -	
4200	Interest Income	\$ 8,025.00	\$ 9,331.35	\$ 10,000.00	
	Hurricane Milton Proceeds		\$ 187,140.00		
	CC Convenience Fees		\$ 1,195.01	\$ 1,200.00	
	Total Revenues	\$ 317,349.00	\$ 414,485.68	\$ 320,948.00	
	Total Operating Expenses	\$ 317,349.00	\$ 293,139.65	\$ 320,948.00	
	Net Revenue	\$ -	\$ 121,346.03	\$ -	

THE BUDGET OF THE ASSOCIATION PROVIDES FOR LIMITED VOLUNTARY DEFERRED EXPENDITURE ACCOUNTS, INCLUDING CAPITAL EXPENDITURES AND DEFERRED MAINTENANCE, SUBJECT TO LIMITS ON FUNDING CONTAINED IN OUR GOVERNING DOCUMENTS. BECAUSE THE OWNERS HAVE NOT ELECTED TO PROVIDE FOR RESERVE ACCOUNTS PURSUANT TO SECTION 720.303(6), FLORIDA STATUTES, THESE FUNDS ARE NOT SUBJECT TO THE RESTRICTIONS ON USE OF SUCH FUNDS SET FORTH IN THAT STATUTE, NOR ARE RESERVES CALCULATED IN ACCORDANCE WITH THAT STATUTE.

NON STATUTORY RESERVE ACCOUNT FOR DEFERRED MAINTENANCE AND CAPITAL IMPROVEMENTS, SUCH AS, BUT NOT LIMITED TO : INSURANCE DEDUCTABLES, ROOF REPLACEMENT OR REPAIR, POOL REPLACEMENT OR REPAIR, ETC:

**THE CURRENT BALANCE IN THIS ACCOUNT IS:
EXCESS OPERATING FUNDS, IF ANY, AT THE END OF THE YEAR, SHALL BE PLACED IN THIS ACCOUNT.**

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	Administrative Expenses				
5010	Accounting	\$ 1,000.00	\$ 970.00	\$ 1,000.00	
5020	Advertising	\$ 25.00	\$ -	\$ -	
5040	Bank Charges	\$ -	\$ 2,004.81	\$ 2,500.00	
5043	Bad Debt Expense	\$ -	\$ (145.20)	\$ -	
5050	Election Expense	\$ -	\$ -	\$ -	
5075	Depreciation Expense	\$ -	\$ -	\$ -	
5080	Dues/Subscriptions	\$ 350.00	\$ 224.96	\$ 350.00	
5200	Insurance - Business	\$ 65,000.00	\$ 34,127.98	\$ 65,000.00	
5210	Notary Expense	\$ -	\$ -	\$ -	
5230	Office Eqmt	\$ 500.00	\$ -	\$ 1,000.00	
5240	Office Supplies	\$ 3,500.00	\$ 6,477.51	\$ 3,500.00	
5260	Permits & Fees	\$ 600.00	\$ 700.00	\$ 700.00	
5270	Postage	\$ 1,500.00	\$ 665.88	\$ 1,500.00	
5280	Printing	\$ 1,000.00	\$ 591.86	\$ 1,500.00	
5288	Promotion	\$ 1,000.00	\$ 575.25	\$ 3,000.00	
5500	Legal Expense	\$ 2,500.00	\$ 9,462.78	\$ 2,500.00	
5600	Licenses & Fees	\$ 100.00	\$ 61.25	\$ 100.00	
5700	Lien Expense	\$ 100.00	\$ 10.00	\$ 100.00	
7000	Wages - Office	\$ 65,000.00	\$ 46,798.18	\$ 70,000.00	
	Contract Labor		\$ 62.50	\$ -	
	Total Administrative Expenses	\$ 142,175.00	\$ 102,587.76	\$ 152,750.00	
	Employee Expenses				
7020	Fica Tax	\$ 7,800.00	\$ 5,721.77	\$ 9,000.00	
7080	Medicare Tax	\$ 1,900.00	\$ 1,338.16	\$ 2,500.00	
7030	Futa Tax	\$ 250.00	\$ 230.94	\$ 325.00	
7090	Suta Tax	\$ 150.00	\$ 40.52	\$ 150.00	
5300	Insurance - Worker's Comp	\$ 3,000.00	\$ 1,767.00	\$ 3,000.00	
5205	Mileage R.I.	\$ 150.00	\$ 226.76	\$ 275.00	
	Total Employee Expenses	\$ 13,250.00	\$ 9,325.15	\$ 15,250.00	
	Building				
7010	Maintenance/Cleaning Labor	\$ 55,000.00	\$ 42,023.85	\$ 60,000.00	
7014	Wages / Hall Rental	\$ 3,000.00	\$ 1,488.76	\$ 3,000.00	
5320	Supplies Clubhouse	\$ 6,000.00	\$ 4,679.64	\$ 6,000.00	
5100	Exterminating	\$ 1,200.00	\$ 650.56	\$ 1,200.00	
5690	Clubhouse Furniture		\$ -		
	Club Renovations		\$ -	\$ 6,000.00	
5800	Security	\$ 2,500.00	\$ 754.23	\$ 2,000.00	
6100	Repairs/Maint Building	\$ 4,000.00	\$ 2,015.33	\$ 4,000.00	

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6120	Repairs/Electric	\$ 500.00	\$ -	\$ 1,000.00
6150	Repairs/AC Eqmt	\$ 2,500.00	\$ 2,545.26	\$ 2,500.00
8020	Exercise/Sports Eqmt	\$ 1,000.00	\$ 25.63	\$ 1,500.00
	Other Expenses		\$ -	
	Total Building Maintenance	\$ 75,700.00	\$ 54,183.26	\$ 87,200.00
	Utilities			
5090	Electric	\$ 16,000.00	\$ 11,937.24	\$ 18,000.00
5150	Trash	\$ 1,200.00	\$ 870.54	\$ 1,200.00
5330	Telephone	\$ 3,500.00	\$ 2,317.24	\$ 3,000.00
5315	Cable/Internet	\$ 3,000.00	\$ 2,833.72	\$ 3,000.00
5350	Water/Sewer	\$ 6,000.00	\$ 5,684.23	\$ 8,000.00
	Total Utilities	\$ 29,700.00	\$ 23,642.97	\$ 33,200.00
	Landscape Expenses			
6020	Landscape Maintenance	\$ 18,000.00	\$ 12,757.50	\$ 17,500.00
6023	Landscape/Tree Trimming	\$ 3,000.00	\$ -	\$ 3,000.00
6025	Landscape Extras	\$ 1,000.00	\$ 164.12	\$ 2,500.00
6700	Irrigation/Well Repairs	\$ 250.00	\$ 213.71	\$ 250.00
	Total Landscape Expenses	\$ 22,250.00	\$ 13,135.33	\$ 23,250.00
	Lake/Fountain Maintenance			
6010	Lake Maintenance	\$ 3,000.00	\$ 1,660.32	\$ 2,500.00
6000	Fountain Maintenance			\$ -
	Total Lake/Fountain Maintenance	\$ 3,000.00	\$ 1,660.32	\$ 2,500.00
	Pool Expenses			
6070	Pool Maintenance	\$ 15,000.00	\$ 11,750.00	\$ 16,200.00
6300	Repairs - Pool Eqmt	\$ 3,500.00	\$ 1,340.79	\$ 3,500.00
6050	Pool Furniture	\$ 1,000.00	\$ 1,504.45	\$ 1,000.00
6060	Pool Supplies	\$ 750.00	\$ 522.68	\$ 750.00
6225	Repairs - Patio Furniture	\$ -		\$ 500.00
	Total Pool Expense	\$ 20,250.00	\$ 15,117.92	\$ 21,950.00
	Grounds Expense			
6080	Repairs - Fence	\$ 1,000.00	\$ 7,614.50	\$ 2,500.00
6085	Repairs - Benches	\$ -	\$ -	\$ 2,000.00
6200	Repairs - Parking Lot	\$ -	\$ -	\$ -
6250	Repairs - Playground	\$ -	\$ 62.04	\$ 5,500.00
6400	Repairs -Roof	\$ -		\$ -

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6500	Repairs - Signs	\$ -		\$ 2,000.00	
6550	Repairs - Sports Complex	\$ -	\$ 551.55	\$ 50,000.00	
6680	Repairs - Walking Track	\$ -	\$ -	\$ 1,000.00	
	Repairs - Golf Cart	\$ 650.00	\$ -	\$ 500.00	
6600	Repairs - Sports Equipment	\$ 500.00	\$ -	\$ 500.00	
	Total Grounds Expense	\$ 2,150.00	\$ 8,228.09	\$ 64,000.00	
	Other Expenses				
	Hurricane Milton		\$ 65,258.85	\$ -	
9999	Contingency	\$ 8,874.00	\$ -	\$ -	
	Equipment Maintenance Contract	\$ -	\$ -		
	Golf Cart	\$ -	\$ -	\$ -	
	Excess funds			\$ (79,152.00)	
	Total Other Expenses	\$ 8,874.00	\$ 65,258.85	\$ (79,152.00)	