

2026 General Fund Operating Budget (Modified Cash Basis)

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	2026 Budget	2025 Budget	Difference 2026 to 2025
Revenue															
4000 · Property Tax Revenue	1,170,895	501,812	167,271	-	-	-	-	-	-	66,908	267,633	1,170,895	3,345,414	2,241,687	1,103,727
4300 · Water Rev, Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	18,406	(18,406)
5391 · Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	84,000	(84,000)
Total Revenue	1,170,895	501,812	167,271	-	-	-	-	-	-	66,908	267,633	1,170,895	3,345,414	2,344,093	1,001,321
Operating Expenses															
7301 · Engineer R&M	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,665	6,667	6,667	6,665	80,000	48,480	31,520
7701 · District Manager	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	133,200	150,000	(16,800)
7702 · Storage	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-	-
7710 · VRA Cost Share	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,665	66,665	800,000	700,000	100,000
7700 - Repair & Maint															
7715 · R&M - Pumps	3,334	3,333	3,333	3,333	3,334	3,333	3,333	3,333	3,334	3,333	3,333	3,334	40,000	120,000	(80,000)
7712 · R&M - Other	7,083	7,084	7,083	7,083	7,084	7,083	7,083	7,083	7,084	7,083	7,083	7,084	85,000	-	85,000
7713 · R&M - Bridge Repair	8,334	8,333	8,333	8,334	8,333	8,333	8,333	8,334	8,333	8,333	8,333	8,334	100,000	-	100,000
7714 · R&M - Parks	4,166	4,167	4,167	4,166	4,167	4,167	4,167	4,166	4,167	4,167	4,167	4,166	50,000	-	50,000
7716 · R&M - Beach	4,166	4,167	4,167	4,166	4,167	4,167	4,167	4,166	4,167	4,167	4,167	4,166	50,000	-	50,000
7720 · R&M - Drainage	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	30,000	330,000
7730 · R&M - Utility	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,665	1,667	1,667	1,667	1,665	20,000	21,000	(1,000)
7740 · R&M - Roads	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,666	16,666	16,666	16,666	200,000	200,000	-
7750 · R&M - Street Lights	4,166	4,167	4,167	4,166	4,167	4,167	4,167	4,166	4,167	4,167	4,167	4,166	50,000	44,004	5,996
7775 · R&M - Signage	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	36,000	24,000
Total 7700 - Repair & Maint	84,583	84,585	84,584	84,582	84,586	84,584	84,584	84,580	84,585	84,583	84,583	84,581	1,015,000	451,004	563,996
7751 · Sailing Center															
7462 · Insurance	-	-	-	-	-	11,000	-	-	-	-	-	-	11,000	10,986	14
7752 · Management Fee	-	-	-	-	100	-	-	-	-	-	-	-	100	5,000	(4,900)
7754 · R&M - Sailing Center	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	(15,000)
Total 7751 · Sailing Center	-	-	-	-	100	11,000	-	-	-	-	-	-	11,100	30,986	(19,886)
7900 · Electricity	9,166	9,167	9,167	9,167	9,166	9,167	9,167	9,167	9,166	9,167	9,167	9,166	110,000	126,000	(16,000)
7909 · Well Water															
7910 · Well Water Usage	-	-	-	-	-	50,000	-	-	-	-	-	50,000	100,000	100,440	(440)
7911 · Wells - R&M	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	35,400	24,600
7912 · Wells - Permitting	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	7,000	3,000
Total 7909 · Well Water	15,000	5,000	5,000	5,000	5,000	55,000	5,000	5,000	5,000	5,000	5,000	55,000	170,000	142,840	27,160
7760 · Security	-	-	-	-	-	-	-	-	-	-	-	-	-	60,480	(60,480)
Total Operating Expenses	193,183	183,186	183,185	183,183	183,286	244,185	183,185	183,181	183,183	183,184	183,182	236,177	2,322,300	1,820,434	307,378

2026 General Fund Operating Budget (Modified Cash Basis)

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	2026 Budget	2025 Budget	Difference 2026 to 2025
Admin Expenses															
6065 · Tax Consultant Svcs	-	-	6,000	-	-	-	-	6,000	-	-	-	-	12,000	12,000	-
7001 · Accounting	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	60,000	-
7070 · Auditing	-	15,000	-	10,000	-	-	-	-	-	-	-	-	25,000	25,000	-
7190 · Delivery/Courier Svcs	150	150	150	150	150	150	150	150	150	150	150	150	1,800	2,040	(240)
7200 · Director Fees/Exp	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	-
7461 · Insurance - General	51,000	-	-	-	-	-	-	-	-	-	-	-	51,000	50,500	500
7275 · Election Expenses	-	-	-	-	5,500	-	-	-	-	-	-	-	5,500	-	5,500
7500 · Legal - General	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	155,004	168,000	(12,996)
7501 · Legal - Other	416	417	417	417	416	417	416	417	417	416	417	417	5,000	5,004	(4)
7505 · Legal - Litigation	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000	-	75,000
7520 · Meeting Expense	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,600	(600)
7600 · Office Supplies	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
7650 · Publishing Notices	-	-	-	2,300	-	-	-	-	-	-	-	-	2,300	2,300	-
7300 · Engineer - District	10,833	10,834	10,833	10,833	10,834	10,833	10,833	10,834	10,833	10,833	10,833	10,834	130,000	105,120	24,880
7800 · Web/Communications	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	50,004	9,996
9612 · Bond Disclosure	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000	1,000	-
Total Admin Expenses	92,716	56,218	47,217	53,517	46,717	42,217	41,216	47,218	41,217	41,216	41,217	41,218	591,904	489,868	102,036
Net Revenue	884,996	262,408	(63,131)	(236,700)	(230,003)	(286,402)	(224,401)	(230,399)	(224,400)	(157,492)	43,234	893,500	431,210	33,791	591,907
R&M Reserve Transfer	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	336,000	120,000	216,000
Fiscal Year Surplus	856,996	234,408	(91,131)	(264,700)	(258,003)	(314,402)	(252,401)	(258,399)	(252,400)	(185,492)	15,234	865,500	95,210	(86,209)	375,907

*Property tax revenue is based on an O&M rate of 0.1671 with 98.5% collections.