

Viridian Municipal Management District
2026 Amended 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	2026 Orig Budget	Difference
Revenue															
4000 · Property Tax Revenue	1,170,895	501,812	167,271	-	-	-	-	-	-	66,908	267,633	1,170,895	3,345,414	3,345,414	-
4300 · Water Rev, Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5391 · Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,170,895	501,812	167,271	-	-	-	-	-	-	66,908	267,633	1,170,895	3,345,414	3,345,414	-
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	80,000	-
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	133,200	-
7702 · Storage	-	-	-	-	-	-	-	-	-	-	-	3,000	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	800,000	-
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	40,000	-
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	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,834	25,834	25,834	25,834	310,000	360,000	(50,000)
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	20,000	-
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	8,333	8,333	8,333	8,333	8,333	8,334	8,333	8,334	8,333	8,334	8,333	8,334	100,000	50,000	50,000
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	60,000	-
Total 7700 - Repair & Maint	84,583	84,584	84,583	84,582	84,585	84,584	84,583	84,581	84,585	84,584	84,583	84,583	1,015,000	1,015,000	-
7751 · Sailing Center															
7462 · Insurance	-	-	-	-	-	11,000	-	-	-	-	-	-	11,000	11,000	-
7752 · Management Fee	-	-	-	-	100	-	-	-	-	-	-	-	100	100	-
7754 · R&M - Sailing Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 7751 · Sailing Center	-	-	-	-	100	11,000	-	-	-	-	-	-	11,100	11,100	-
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	110,000	-
7909 · Well Water															-
7910 · Well Water Usage	-	-	-	-	-	50,000	-	-	-	-	-	50,000	100,000	100,000	-
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	60,000	-
7912 · Wells - Permitting	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
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	170,000	-
7760 · Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	193,183	183,185	183,184	183,183	183,285	244,185	183,184	183,182	183,183	183,185	183,182	236,179	2,322,300	2,322,300	-

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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	1,800	-
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	51,000	-
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	155,004	-
7501 · Legal - Other	416	417	417	417	416	417	416	417	417	416	417	417	5,000	5,000	-
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	3,000	-
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	130,000	-
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	60,000	-
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	591,904	-
Net Revenue	884,996	262,409	(63,130)	(236,700)	(230,002)	(286,402)	(224,400)	(230,400)	(224,400)	(157,493)	43,234	893,498	431,210	431,210	-
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	336,000	-
Fiscal Year Surplus	856,996	234,409	(91,130)	(264,700)	(258,002)	(314,402)	(252,400)	(258,400)	(252,400)	(185,493)	15,234	865,498	95,210	95,210	-

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