2027 Operating

APPROVED 8/26/26

Lake View Management and Development District

2027 Operating Budget

	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	2027 Total	2026 Budget	2027 to 2026 Delta
Revenue															
Property Tax Revenue	-	-	-	56,850	758,003	758,003	189,501	132,650	-	-	-	-	1,895,007	1,694,005	201,002
Fire - Builder	2,700	5,400	2,700	5,400	5,400	2,700	5,400	2,700	5,400	5,400	2,700	5,400	51,300	27,000	24,300
Fire - Resident	35,550	35,850	36,000	36,300	36,600	36,750	37,050	37,200	37,500	37,800	37,950	38,250	442,800	375,839	66,961
TCEQ Revenue	136	137	138	139	140	141	142	143	144	145	145	147	1,697	1,650	47
Water Revenue	14,931	15,057	15,120	15,246	15,372	15,435	15,561	15,624	15,750	15,876	15,939	16,065	185,976	180,747	5,229
Sewer Revenue	12,324	12,428	12,480	12,584	12,688	12,740	12,844	12,896	13,000	13,104	13,156	13,260	153,504	149,188	4,316
Trash Revenue	7,750	7,815	7,848	7,913	7,979	8,012	8,077	8,110	8,175	8,240	8,273	8,339	96,530	93,816	2,714
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grinder Pumps	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	(45,000)
Builder GPs & Water Cxns	20,000	40,000	20,000	40,000	40,000	20,000	40,000	20,000	40,000	40,000	20,000	40,000	380,000	-	380,000
Homeowner Rpr Rev	7,500	6,500	4,500	3,500	3,500	2,500	2,500	3,500	3,500	4,500	5,500	6,500	54,000	44,000	10,000
Interest Revenue	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	-
Total Revenue	**102,391**	**124,688**	**100,286**	**179,433**	**881,182**	**857,780**	**312,575**	**234,322**	**124,969**	**126,565**	**105,164**	**129,460**	**3,278,815**	**2,629,245**	**649,570**
Expenses															
Operators Expense	35,000	35,000	35,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	375,000	308,400	66,600
Billing Fees	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	12,000	12,000
Water Chemicals	2,500	2,000	2,000	750	500	500	500	750	1,000	1,500	1,500	1,500	15,000	15,000	-
Water Testing	750	750	750	750	750	750	750	750	750	750	750	750	9,000	9,557	(557)
Water System R&M	1,000	1,000	1,000	12,000	12,000	9,000	4,000	4,000	1,000	1,000	1,000	1,000	48,000	24,000	24,000
WWTP Chemicals	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	-	18,000
WWTP Testing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	-	12,000
WWTP R&M	15,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	4,000	5,000	4,000	4,000	48,000	27,000	21,000
Trash Expense	8,496	8,532	8,604	8,640	8,712	8,784	8,820	8,892	8,928	9,000	9,072	9,108	105,588	90,000	15,588
New Build Grinder Pumps	10,000	20,000	10,000	20,000	20,000	10,000	20,000	10,000	20,000	20,000	10,000	20,000	190,000		
Parts Inventory	25,000	-	-	-	15,000	-	-	-	17,000	-	-	17,000	74,000	20,000	54,000
Alarm Boxes	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	(40,000)
R&M Labor	12,500	10,833	7,500	5,833	5,833	4,167	4,167	5,833	5,833	7,500	9,167	10,833	90,000	-	90,000
Tarrant Reg Water	9,000	6,000	6,000	4,000	3,000	3,000	3,000	5,000	5,000	5,000	8,000	9,000	66,000	48,078	17,922
Utilities	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	40,800	19,200
R&M - Landscaping	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	696,000	696,000	-
R&M - Drainage	-	-	-	2,500	-	7,500	7,500	-	5,000	7,500	-	-	30,000	42,000	(12,000)
R&M - Road	10,000	10,000	40,000	40,000	40,000	10,000	35,000	35,000	35,000	10,000	10,000	10,000	285,000	240,000	45,000
R&M - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	156,000	(156,000)
R&M - Irrigation	30,000	6,000	6,000	6,000	30,000	5,000	5,000	4,000	30,000	6,000	5,000	5,000	138,000	156,000	(18,000)
Fire Protection	44,438	44,813	45,000	45,375	45,750	45,938	46,313	46,500	46,875	47,250	47,438	47,813	553,500	561,800	(8,300)
Meter Sets/Readings	350	350	350	350	350	350	350	350	350	350	350	350	4,200	6,720	(2,520)
Contingency	13,577	11,139	11,535	12,235	14,020	10,174	11,695	10,979	13,912	10,918	10,189	11,693	142,064	-	-

2027 Operating

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Lake View Management and Development District
2027 Operating Budget

	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	2027 Total	2026 Budget	2027 to 2026 Delta
Accounting	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200	43,200	-
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	60	(60)
Audit	-	-	11,000	-	7,500	-	-	-	-	-	-	-	18,500	18,500	-
Office Expense	180	-	-	-	-	-	-	-	-	-	-	-	180	180	-
Delivery/Courier	120	120	120	120	120	120	120	120	120	120	120	120	1,440	1,440	-
Directors' Fees	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	-
Engineering	8,000	8,000	8,000	8,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	80,000	60,000	20,000
Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	(18,000)
Insurance	-	-	-	-	-	-	-	21,177	-	-	-	-	21,177	21,117	60
Legal	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000	96,000	-
Legal - Litigation	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	(60,000)
Cont Disclosure	-	-	-	-	-	-	-	-	-	-	3,500	-	3,500	3,500	-
Publishing Notices	-	-	-	-	-	-	-	450	-	-	-	-	450	450	-
TCEQ Expense	136	137	138	139	140	141	142	143	144	145	145	147	1,697	1,650	47
Total Expense	**305,746**	**254,374**	**273,697**	**277,392**	**320,375**	**232,123**	**264,056**	**270,644**	**310,612**	**247,732**	**235,930**	**264,013**	**3,256,697**	**2,824,652**	**432,045**
Net Revenue	**(203,355)**	**(129,686)**	**(173,411)**	**(97,960)**	**560,807**	**625,657**	**48,519**	**(36,322)**	**(185,643)**	**(121,167)**	**(130,767)**	**(134,553)**	**22,118**	**(195,407)**	**217,525**

***Property tax revenue is based on 2026 certified values w/ 98% collections; O&M rate of 0.2782%; deduction for 20% of possible loss from value.**

***As of 7/31/26 there are $940,000 in operating funds (this includes bill payment through 8/3/26).**

2027 Debt Service

APPROVED 8/26/26

Lake View Management and Development District

2027 Debt Service

	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	2027 Total	2026 Budget
Revenue														
Property Tax Revenue	-	-	-	137,282	1,830,432	1,830,432	457,608	320,326	-	-	-	-	4,576,080	3,826,766
Interest Revenue	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000	96,000
Total Revenue	**8,000**	**8,000**	**8,000**	**145,282**	**1,838,432**	**1,838,432**	**465,608**	**328,326**	**8,000**	**8,000**	**8,000**	**8,000**	**4,672,080**	**3,922,766**
Expenses														
Appraisal Dist Fees	-	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-	60,000	115,254
Tax Assessor/Coll	-	-	-	-	4,695	-	-	-	-	-	-	-	4,695	4,695
Paying Agent Fees	1,050	-	-	-	-	-	1,050	-	-	-	-	-	2,100	1,050
Arbitrage Compliance	-	-	-	-	-	-	-	3,500	-	-	-	-	3,500	3,500
Truth in Taxation	-	-	-	-	-	3,500	-	-	-	-	-	-	3,500	3,500
Debt Service Interest	1,548,319	-	-	-	-	-	1,548,319	-	-	-	-	-	3,096,638	3,136,838
Debt Service Principal	-	-	-	-	-	-	1,435,000	-	-	-	-	-	1,435,000	1,040,000
Total Expense	**1,549,369**	**15,000**	**-**	**-**	**19,695**	**3,500**	**2,984,369**	**18,500**	**-**	**-**	**15,000**	**-**	**4,605,433**	**4,304,837**
Net Revenue	**(1,541,369)**	**(7,000)**	**8,000**	**145,282**	**1,818,737**	**1,834,932**	**(2,518,761)**	**309,826**	**8,000**	**8,000**	**(7,000)**	**8,000**	**66,647**	**(382,071)**

***Property tax revenue is based on 2026 certified values with a total DS rate of 0.6718%; deduction for 20% of possible loss from value of property under protest.**

***As of 6/30/26 there is $3,670,000 in debt service funds (this includes debt service payments through 8/15/26).**