

IRVING FLOOD CONTROL DISTRICT, SECTION I
GENERAL OPERATING FUND

BUDGET SUMMARY
FISCAL YEAR 2021-22

FUNDS AVAILABLE

October 1, 2021 \$ 1,658,593

ESTIMATED SOURCE OF FUNDS

Transfer from Infrastructure Construction Fund	-	
Property Taxes @ \$ 0.3270/\$ 100 AV	1,104,477	
Tax Penalty & Interest	-	
Intergovernmental Revenues	-	
Interest Revenues	1,000	
Contributions and Other	10,000	1,115,477
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TOTAL FUNDS AVAILABLE		2,774,070

ESTIMATED APPLICATION OF FUNDS

Transfers To Other Funds		
Transfer To Infrastructure Construction Fund	-	
Transfer To Debt Service Fund	10,000	
Appropriation Expenditures		
Administration and Expenses	87,667	
Tax Collection Fees	2,000	
Tax Appraisal Fees	7,005	
Miscellaneous	4,451	
Maintenance & Operations	625,489	
Mowing	28,000	
Pump Station Maintenance	8,210	
Utilities	56,560	
Salaries & Wages	12,600	
Meeting Expenses	4,430	
Engineering	29,652	
Legal Fees	40,000	
Insurance	2,500	
Audit Fees	7,475	
Tax Increment	24,318	
Bank Fees	100	
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TOTAL FUNDS APPLIED		950,456

FUNDS AVAILABLE

Projected, September 30, 2022 \$ 1,823,614

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2020-21
	<u>[REVENUES]</u>		
	<u>Property Tax</u>		
400	CY Taxes, calculated using the tax rate of \$0.3270/\$100 AV	\$ 1,104,477	\$ 1,154,245
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	1,104,477	1,154,245
402	<u>Intergovernmental Revenues</u>	-	-
403	<u>Property Taxes - Refunds</u>	-	-
404	<u>Tax Penalty & Interest</u>	-	-
405	<u>Interest Income</u>	1,000	5,375
406	<u>Contributions and Other</u>		
	Misc. Revenue (ClearChannel Outdoor Lease, etc.)	10,000	10,000
	TOTAL, ALL REVENUES	\$ 1,115,477	\$ 1,169,620

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2020-21
	<u>[OTHER FINANCING SOURCES/USES]</u>		
317	<u>Transfer From Infrastructure Construction Fund</u>	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES/USES	-	-
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 1,115,477	\$ 1,169,620

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[PURCHASED AND CONTRACTED SERVICES]		
500	<u>Administration and Expenses</u>		
	A. Administrative Charges due to the Management Contract w/DCURD (4% increase from PY)	\$ 83,675	
	B. Misc. Charges (5% increase from PY)	3,247	
	C. Annual Hosting	745	
		\$ 87,667	\$ 84,294
501	<u>Tax Collection Fees</u>		
	Based on the PY tax collection fee paid to the Tax Office	2,000	2,000
502	<u>Tax Appraisal Fees</u>		
	Based on the information provided by DCAD	7,005	7,010
503	<u>Miscellaneous</u>		
	approx. 5% increase from PY	2,451	2,334
505	<u>Maintenance & Operations</u>		
	A. Maintenance Charges due to the Management Contract w/DCURD (4% increase from PY)	283,134	272,244
	A-1. Special Project Administration	54,855	54,855
505.2	B. Levee Maintenance Slide Repairs	30,000	30,000
505.3	C. Sump Maintenance Slide Repairs and Cleanout	100,000	100,000
505.4	D. Pump Station Maintenance	5,000	5,000
505.7	E. Levee Road Maintenance	20,000	20,000
505.11	F. SCADA and Flood Control Upgrades	5,000	20,000
505.12	G. Bridge Erosion Maintenance	2,500	5,000
505.13	H. Levee Piezometers Installaton and Monitoring	5,000	70,000
505.16	I. Parallel Levee Bowl and Culvert Repair	100,000	185,000
	J. Republic Services	15,000	15,000
	K. Misc.	5,000	5,000
		625,489	782,099
506	<u>Mowing</u>	28,000	34,000
507	<u>Pump Station Maintenance</u>		
	A. Pump Station Maintenance (approx. 3% increase from PY)	3,460	3,356
	B. SCADA Maintenance (3% increase from PY)	690	669
507.1	Alarm System Monitoring & Maintenance (3% increase from PY)	4,060	4,059
		8,210	8,084
522	<u>Engineering</u>	25,000	25,000
522.2	A. Misc Add'l Services (Half) - Board Meetings (5% increase from PY)	4,652	4,430
		29,652	29,430
525	<u>Legal Fees</u>	40,000	40,000
535	<u>Insurance</u>		
	Amount from TML	2,500	2,500
540	<u>Audit Fees</u>		
	Based on the proposal from Weaver LLP	7,475	7,375
	TOTAL, PURCHASED AND CONTRACTED SERVICES	\$ 840,448	\$ 999,126

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[RECURRING OPERATING EXPENSES]		
515	<u>Utilities</u>		
	A. Cavallo Energy	\$ 55,000	
	B. Frontier (5% increase from the PY budget)	900	
	C. T-Mobile (5% increase from the PY budget)	<u>660</u>	
		\$ 56,560	\$ 55,935
520	<u>Salaries & Wages</u>		
	7 directors x \$150 monthly fee x 12 months	12,600	12,600
520.1	<u>Meeting Expenses</u>		
	3% increase from PY	4,430	4,430
520.2	<u>FICA Expense</u>	2,000	2,000
560	<u>Tax Increment</u>	24,318	10,316
570	<u>Bank Fees</u>	100	100
	TOTAL, RECURRING OPERATING EXPENSES	\$ 100,008	\$ 85,381
	TOTAL, ALL EXPENDITURES	\$ 940,456	\$ 1,084,507

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[OTHER FINANCING SOURCES/USES]		
318	<u>Transfer to Infrastructure Construction Fund</u>	\$ -	\$ -
319	<u>Transfer To Debt Service Fund</u>	10,000	10,000
	TOTAL, OTHER FINANCING SOURCES/USES	10,000	10,000
	TOTAL, EXPENDITURES AND OTHER FINANCING SOURCES/USES	\$ 950,456	\$ 1,094,507

IRVING FLOOD CONTROL DISTRICT, SECTION I
INFRASTRUCTURE CONSTRUCTION FUND

BUDGET SUMMARY
FISCAL YEAR 2021-22

FUNDS AVAILABLE

October 1, 2021	\$	586,199
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ESTIMATED SOURCE OF FUNDS

Transfer from General Operating Fund	-	
Intergovernmental Revenues	-	
Proceeds from Issuance of Debt	-	
Interest Income	100	100

<u>TOTAL FUNDS AVAILABLE</u>		586,299
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ESTIMATED APPLICATION OF FUNDS

Appropriation Expenditures:		
Professional Fees	-	
Recurring Operating Expenses	-	
Construction	-	

<u>TOTAL FUNDS APPLIED</u>		-
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FUNDS AVAILABLE

Projected, September 30, 2022		586,299
Future Funds for the Parallel Levee Improvements		200,000
		200,000

<u>TOTAL FUNDS AVAILABLE</u>	\$	<u>386,299</u>
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IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Infrastructure Construction

COST CENTER: .

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[REVENUES]		
402	<u>Intergovernmental Revenues</u>	\$ -	\$ -
405	<u>Interest Income</u>	100	1,000
406	<u>Other Revenue</u> Proceeds from Issuance of Debt	-	-
	TOTAL, ALL REVENUES	\$ 100	\$ 1,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[OTHER FINANCING SOURCES/USES]		
317	<u>Transfer From General Operating Fund</u>	\$ -	\$ -
320	<u>Proceeds from Debt Issuance</u>	-	-
	TOTAL OTHER FINANCING SOURCES/USES	-	-
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 100	\$ 1,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[PROFESSIONAL FEES]		
531	<u>Engineering</u>	\$ -	\$ -
	A. USACE Section 408 Permit		
547	Engineering Fees - Other (East Cell Levee Remediation Project - FEMA)	-	-
535	<u>Administrative</u>	-	-
572	<u>Debt Cost of Issuance</u>	-	-
	TOTAL, PROFESSIONAL FEES	-	\$ -

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[RECURRING OPERATING EXPENSES]		
570	<u>Bank Fees</u> \$ -	\$ -	\$ -
	TOTAL, RECURRING OPERATING EXPENSES	\$ -	\$ -

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[FUND BALANCE PROJECTED FOR FUTURE PROJECT]		
316	<u>Future Funds for Parallel Levee Improvements</u> \$ 200,000	<u>\$ 200,000</u>	<u>\$ 200,000</u>
	TOTAL FUND BALANCE PROJECTED FOR FUTURE PROJECT	\$ 200,000	\$ 200,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
DEBT SERVICE FUND

BUDGET SUMMARY
FISCAL YEAR 2021-22

FUNDS AVAILABLE

Projected Fund Balance, October 1, 2021 \$ 704,865

ESTIMATED SOURCE OF FUNDS

Transfer From General Operating Fund	10,000	
Property Taxes: Calculated using the tax rate of \$0.2000/\$100 AV	675,521	
Tax Penalty & Interest	-	
Interest Revenues	<u>1,000</u>	<u>686,521</u>

TOTAL FUNDS AVAILABLE 1,391,386

ESTIMATED APPLICATION OF FUNDS

Appropriation Expenditures:		
Debt Service and Related Expenses	682,636	
<u>TOTAL FUNDS APPLIED</u>		<u>682,636</u>

FUNDS AVAILABLE

Projected Fund Balance, September 30, 2022 \$ 708,750

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[REVENUES]		
	<u>Property Tax Revenue</u>		
400	Current Year Taxes, calculated using the tax rate of \$0.2000/\$100 AV	\$ 675,521	\$ 661,260
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	<u>675,521</u>	<u>665,283</u>
403	<u>Property Taxes - Refunds</u>	-	0
404	<u>Penalty & Interest</u>	-	-
405	<u>Interest Income</u>	1,000	2,476
406	<u>Other Revenue</u>	-	-
407	<u>Bond Premium</u>	-	-
408	<u>Bond Proceeds</u>	-	-
	TOTAL, ALL REVENUES	\$ 676,521	\$ 667,759

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Debt Service

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[OTHER FINANCING SOURCES/USES]		
320	<u>Transfer From General Operating Fund</u> \$ 10,000	\$ 10,000	\$ 10,000
	TOTAL OTHER FINANCING SOURCES/USES	10,000	\$ 10,000
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 686,521	\$ 677,759

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2021-22

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2020-21
	[DEBT SERVICE AND RELATED EXPENSE]		
569	<u>DEBT SERVICE</u>		
	<u>Principal Retirement</u>		
	Series 2019	585,000	560,000
	Total Bond Principal Retirement	585,000	560,000
	<u>Bond Interest Expense</u>		
	Series 2019	97,536	111,760
	Total Bond Interest Expense	97,536	111,760
571	<u>PAYING AGENT/REG FEES</u>	-	3,000
570	<u>BANK CHARGES</u>	100	100
	TOTAL, DEBT SERVICE & RELATED EXPENSES	\$ 682,636	\$ 674,860