

IRVING FLOOD CONTROL DISTRICT, SECTION I
GENERAL OPERATING FUND

BUDGET SUMMARY
FISCAL YEAR 2025-26

FUNDS AVAILABLE

October 1, 2025 \$ 3,126,959

ESTIMATED SOURCE OF FUNDS

Transfer from Infrastructure Construction Fund	-	
Property Taxes @ \$ 0.2355/\$ 100 AV	1,290,508	
Tax Penalty & Interest	-	
Intergovernmental Revenues	21,600	
Interest Revenues	100,000	
Contributions and Other	10,000	1,422,108

TOTAL FUNDS AVAILABLE 4,549,067

ESTIMATED APPLICATION OF FUNDS

Transfers To Other Funds	
Transfer To Infrastructure Construction Fund	-
Transfer To Debt Service Fund	-
Appropriation Expenditures	
Administration and Expenses	102,687
Tax Collection Fees	2,000
Tax Appraisal Fees	8,848
Miscellaneous	4,940
Maintenance & Operations	942,381
Mowing	23,200
Pump Station Maintenance	10,156
Utilities	69,510
Salaries & Wages	12,600
Meeting Expenses	4,841
Engineering	59,510
Legal Fees	42,848
Insurance	4,150
Audit Fees	9,070
Tax Increment	123,777
Bank Fees	-

TOTAL FUNDS APPLIED 1,420,517

FUNDS AVAILABLE

Projected, September 30, 2026 \$ 3,128,549

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[REVENUES]		
	<u>Property Tax</u>		
400	CY Taxes, calculated using the tax rate of \$0.2355/\$100 AV	\$ 1,290,508	\$ 1,419,941
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	1,290,508	1,419,941
402	<u>Intergovernmental Revenues</u>	21,600	21,600
403	<u>Property Taxes - Refunds</u>	-	-
404	<u>Tax Penalty & Interest</u>	-	-
405	<u>Interest Income</u>	100,000	100,000
406	<u>Contributions and Other</u>		
	Misc. Revenue (ClearChannel Outdoor Lease, etc.)	10,000	10,000
	TOTAL, ALL REVENUES	\$ 1,422,108	\$ 1,551,541

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[OTHER FINANCING SOURCES/USES]		
317	<u>Transfer From Infrastructure Construction Fund</u> \$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES/USES	-	-
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 1,422,108	\$ 1,551,541

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[PURCHASED AND CONTRACTED SERVICES]		
500	<u>Administration and Expenses</u>		
	A. Administrative Charges due to the Management Contract w/DCURD (4% increase from PY)	\$ 97,941	
	B. Misc. Charges (5% increase from PY)	3,946	
	C. Annual Hosting	<u>800</u>	
		\$ 102,687	\$ 98,732
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	8,848	8,704
503	<u>Miscellaneous</u>		
	approx. 5% increase from PY	2,940	2,837
505	<u>Maintenance & Operations</u>		
	A. Maintenance Charges due to the Management Contract w/DCURD (4% increase from PY)	331,228	318,488
	A-1. Special Project Administration	63,557	61,112
505.2	B. Levee Maintenance Slide Repairs	33,422	32,136
505.3	C. Sump Maintenance Slide Repairs and Cleanout	55,702	53,560
505.4	D. Pump Station Maintenance	16,711	16,068
505.7	E. Levee Road Maintenance	16,711	16,068
505.11	F. SCADA and Flood Control Upgrades	7,500	5,356
505.12	G. Bridge Erosion Maintenance	27,851	26,780
505.13	H. Levee Piezometers Installaton and Monitoring	14,560	14,000
505.16	I. Parallel Levee Bowl and Culvert Repair	27,851	26,780
	J. Republic Services	17,400	16,742
505.18	L. Parallel Levee	324,480	312,000
	M. Misc.	<u>5,408</u>	<u>5,200</u>
		942,381	904,290
506	<u>Mowing</u>	23,200	32,000
507	<u>Pump Station Maintenance</u>		
	A. Pump Station Maintenance (approx. 3% increase from PY)	3,931	3,780
	B. SCADA Maintenance	1,607	1,545
507.1	Alarm System Monitoring & Maintenance (3% increase from PY)	<u>4,618</u>	<u>4,440</u>
		10,156	9,765
522	<u>Engineering</u>	54,120	52,038
522.2	A. Misc Add'l Services (Half) - Board Meetings (5% increase from I	<u>5,390</u>	<u>5,183</u>
		59,510	57,221
525	<u>Legal Fees</u>	42,848	41,200
535	<u>Insurance</u>		
	Amount from TML	4,150	4,092
540	<u>Audit Fees</u>		
	Based on the proposal from Weaver LLP	9,070	8,500
	TOTAL, PURCHASED AND CONTRACTED SERVICES	\$ 1,207,790	\$ 1,169,341

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[RECURRING OPERATING EXPENSES]		
515	<u>Utilities</u>		
	A. Cavallo Energy	\$ 60,900	
	B. Frontier (5% increase from the PY budget)	1,050	
	C. T-Mobile (5% increase from the PY budget)	1,260	
	D. AT&T Fiber	6,300	
		69,510	66,200
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	4,841	4,841
520.2	<u>FICA Expense</u>	2,000	2,000
560	<u>Tax Increment</u>	123,777	143,154
570	<u>Bank Fees</u>	-	100
	TOTAL, RECURRING OPERATING EXPENSES	\$ 212,728	\$ 228,895
	TOTAL, ALL EXPENDITURES	\$ 1,420,517	\$ 1,398,236

**IRVING FLOOD CONTROL DISTRICT, SECTION I
INFRASTRUCTURE CONSTRUCTION FUND**

**BUDGET SUMMARY
FISCAL YEAR 2025-26**

FUNDS AVAILABLE

October 1, 2025	\$	610,000
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ESTIMATED SOURCE OF FUNDS

Transfer from General Operating Fund	-	
Intergovernmental Revenues	-	
Proceeds from Issuance of Debt	-	
Interest Income	10,000	10,000

<u>TOTAL FUNDS AVAILABLE</u>		620,000
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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, 2026		620,000
Future Funds for the Parallel Levee Improvements		200,000

<u>TOTAL FUNDS AVAILABLE</u>	\$	420,000
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IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[REVENUES]		
402	<u>Intergovernmental Revenues</u>	\$ -	\$ -
405	<u>Interest Income</u>	10,000	10,000
406	<u>Other Revenue</u> Proceeds from Issuance of Debt	-	-
	TOTAL, ALL REVENUES	\$ 10,000	\$ 10,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[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	\$ 10,000	\$ 10,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[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 2025-26

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[RECURRING OPERATING EXPENSES]		
570	<u>Bank Fees</u> \$ -	\$ -	\$ -
	TOTAL, RECURRING OPERATING EXPENSES	\$ -	\$ -

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[FUND BALANCE PROJECTED FOR FUTURE PROJECT]		
316	<u>Future Funds for Parallel Levee Improvements</u> \$ -	\$ 200,000	\$ 200,000
	TOTAL FUND BALANCE PROJECTED FOR FUTURE PROJECT	\$ 200,000	\$ 200,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
DEBT SERVICE FUND

BUDGET SUMMARY
FISCAL YEAR 2025-26

FUNDS AVAILABLE

Projected Fund Balance, October 1, 2025 \$ 892,000

ESTIMATED SOURCE OF FUNDS

Transfer From General Operating Fund	-	
Property Taxes: Calculated using the tax rate of \$0.1180/\$100 AV	649,925	
Tax Penalty & Interest	-	
Interest Revenues	<u>60,000</u>	<u>709,925</u>

TOTAL FUNDS AVAILABLE 1,601,925

ESTIMATED APPLICATION OF FUNDS

Appropriation Expenditures:		
Debt Service and Related Expenses	709,925	
<u>TOTAL FUNDS APPLIED</u>		<u>709,925</u>

FUNDS AVAILABLE

Projected Fund Balance, September 30, 2026 \$ 892,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[REVENUES]		
	<u>Property Tax Revenue</u>		
400	Current Year Taxes, calculated using the tax rate of \$0.1180/\$100 AV	\$ 649,925	\$ 627,562
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	<u>649,925</u>	<u>627,562</u>
403	<u>Property Taxes - Refunds</u>	-	0
404	<u>Penalty & Interest</u>	-	-
405	<u>Interest Income</u>	60,000	60,000
406	<u>Other Revenue</u>	-	-
407	<u>Bond Premium</u>	-	-
408	<u>Bond Proceeds</u>	-	-
	TOTAL, ALL REVENUES	\$ 709,925	\$ 687,562

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Debt Service

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[OTHER FINANCING SOURCES/USES]		
320	<u>Transfer From General Operating Fund</u>	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES/USES	<u>-</u>	<u>0</u>
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 709,925	\$ 687,562

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2025-26

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2024-25
	[DEBT SERVICE AND RELATED EXPENSE]		
569	<u>DEBT SERVICE</u>		
	<u>Principal Retirement</u>		
	Series 2019 675,000	675,000	650,000
	Total Bond Principal Retirement	675,000	650,000
	<u>Bond Interest Expense</u>		
	Series 2019 34,925	34,925	51,435
	Total Bond Interest Expense	34,925	51,435
571	<u>PAYING AGENT/REG FEES</u> -	-	-
570	<u>BANK CHARGES</u>	-	-
	TOTAL, DEBT SERVICE & RELATED EXPENSES	\$ 709,925	\$ 701,435