

IRVING FLOOD CONTROL DISTRICT, SECTION I
GENERAL OPERATING FUND

BUDGET SUMMARY
FISCAL YEAR 2026-27

FUNDS AVAILABLE

October 1, 2026 \$ 4,231,834

ESTIMATED SOURCE OF FUNDS

Transfer from Infrastructure Construction Fund	-	
Property Taxes @ \$ 0.2257/\$ 100 AV	1,301,336	
Tax Penalty & Interest	-	
Intergovernmental Revenues	21,600	
Interest Revenues	125,000	
Contributions and Other	10,000	1,457,936
TOTAL FUNDS AVAILABLE		5,689,770

ESTIMATED APPLICATION OF FUNDS

Transfers To Other Funds		
Transfer To Infrastructure Construction Fund	-	
Transfer To Debt Service Fund	-	
Appropriation Expenditures		
Administration and Expenses	106,802	
Tax Collection Fees	2,000	
Tax Appraisal Fees	8,568	
Miscellaneous	5,058	
Maintenance & Operations	1,222,057	
Mowing	23,200	
Pump Station Maintenance	10,461	
Utilities	72,992	
Salaries & Wages	12,600	
Meeting Expenses	4,841	
Engineering	63,056	
Legal Fees	25,000	
Insurance	4,720	
Audit Fees	9,500	
Tax Increment	37,818	
Bank Fees	-	
TOTAL FUNDS APPLIED		1,608,673

FUNDS AVAILABLE

Projected, September 30, 2027 \$ 4,081,097

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[REVENUES]		
	<u>Property Tax</u>		
400	CY Taxes, calculated using the tax rate of \$0.2257/\$100 AV	\$ 1,301,336	\$ 1,290,508
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	1,301,336	1,290,508
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>	125,000	100,000
406	<u>Contributions and Other</u>		
	Misc. Revenue (ClearChannel Outdoor Lease, etc.)	10,000	10,000
	TOTAL, ALL REVENUES	\$ 1,457,936	\$ 1,422,108

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL REVENUE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[OTHER FINANCING SOURCES/USES]		
317	<u>Transfer From Infrastructure Construction Fund</u> \$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES/USES	-	-
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ 1,457,936	\$ 1,422,108

IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL EXPENDITURE WORKSHEET
FISCAL YEAR 2026-27

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[PURCHASED AND CONTRACTED SERVICES]		
500	<u>Administration and Expenses</u>		
	A. Administrative Charges due to the Management Contract w/DCURD (4% increase from PY) \$ 101,859		
	B. Misc. Charges (5% increase from PY) 4,143		
	C. Annual Hosting 800	\$ 106,802	\$ 102,687
501	<u>Tax Collection Fees</u>		
	Based on the PY tax collection fee paid to the Tax Office 2,000	2,000	2,000
502	<u>Tax Appraisal Fees</u>		
	Based on the information provided by DCAD 8,568	8,568	8,848
503	<u>Miscellaneous</u>		
	approx. 5% increase from PY 3,058	3,058	2,940
505	<u>Maintenance & Operations</u>		
	A. Maintenance Charges due to the Management Contract w/DCURD (4% increase from PY) 344,477	344,477	331,228
	A-1. Special Project Administration 66,100	66,100	63,557
505.2	B. Levee Maintenance Slide Repairs 34,800	34,800	33,422
505.3	C. Sump Maintenance Slide Repairs and Cleanout 300,000	300,000	55,702
505.4	D. Pump Station Maintenance 16,755	16,755	16,711
505.7	E. Levee Road Maintenance 17,500	17,500	16,711
505.11	F. SCADA and Flood Control Upgrades 8,000	8,000	7,500
505.12	G. Bridge Erosion Maintenance 29,000	29,000	27,851
505.13	H. Levee Piezometers Installation and Monitoring 15,200	15,200	14,560
505.16	I. Parallel Levee Bowl and Culvert Repair 29,000	29,000	27,851
	J. Republic Services 18,100	18,100	17,400
505.18	L. Parallel Levee 337,500	337,500	324,480
	M. Misc. 5,625	5,625	5,408
		1,222,057	942,381
506	<u>Mowing</u> 23,200	23,200	23,200
507	<u>Pump Station Maintenance</u>		
	A. Pump Station Maintenance (approx. 3% increase from PY) 4,050	4,050	3,931
	B. SCADA Maintenance 1,655	1,655	1,607
507.1	Alarm System Monitoring & Maintenance (3% increase from PY) 4,756	4,756	4,618
		10,461	10,156
522	<u>Engineering</u> 56,826	56,826	54,120
522.2	A. Misc Add'l Services (Half) - Board Meetings (5% increase from P' 6,230	6,230	5,390
		63,056	59,510
525	<u>Legal Fees</u> 25,000	25,000	42,848
535	<u>Insurance</u>		
	Amount from TML 4,720	4,720	4,150
540	<u>Audit Fees</u>		
	Based on the proposal from Weaver LLP 9,500	9,500	9,070
	TOTAL, PURCHASED AND CONTRACTED SERVICES	\$ 1,478,422	\$ 1,207,790

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[RECURRING OPERATING EXPENSES]		
515	<u>Utilities</u>		
	A. Cavallo Energy \$ 63,950		
	B. Frontier (5% increase from the PY budget) 1,102		
	C. T-Mobile (5% increase from the PY budget) 1,325		
	D. AT&T Fiber 6,615	72,992	69,510
520	<u>Salaries & Wages</u>		
	7 directors x \$150 monthly fee x 12 months 12,600	12,600	12,600
520.1	<u>Meeting Expenses</u>		
	3% increase from PY 4,841	4,841	4,841
520.2	<u>FICA Expense</u>	2,000	2,000
560	<u>Tax Increment</u>	37,818	123,777
570	<u>Bank Fees</u>	-	-
	TOTAL, RECURRING OPERATING EXPENSES	\$ 130,251	\$ 212,728
	TOTAL, ALL EXPENDITURES	\$ 1,608,673	\$ 1,420,518

**IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL EXPENDITURE WORKSHEET
FISCAL YEAR 2026-27**

FUND NAME: General Operating

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[OTHER FINANCING SOURCES/USES]		
318	<u>Transfer to Infrastructure Construction Fund</u> \$ -	\$ -	\$ -
319	<u>Transfer To Debt Service Fund</u> -	-	-
	TOTAL, OTHER FINANCING SOURCES/USES	-	-
	TOTAL, EXPENDITURES AND OTHER FINANCING SOURCES/USES	\$ 1,608,673	\$ 1,420,518

IRVING FLOOD CONTROL DISTRICT, SECTION I
DEBT SERVICE FUND

BUDGET SUMMARY
FISCAL YEAR 2026-27

FUNDS AVAILABLE

Projected Fund Balance, October 1, 2026	\$	880,000
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ESTIMATED SOURCE OF FUNDS

Transfer From General Operating Fund	-	
Property Taxes: Calculated using the tax rate of \$0.0/\$100 AV	-	
Tax Penalty & Interest	-	
Interest Revenues	-	-

<u>TOTAL FUNDS AVAILABLE</u>		880,000
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ESTIMATED APPLICATION OF FUNDS

Appropriation Expenditures:		
Debt Service and Related Expenses	717,780	
<u>TOTAL FUNDS APPLIED</u>		<u>717,780</u>

FUNDS AVAILABLE

Projected Fund Balance, September 30, 2027	\$	<u>162,220</u>
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IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL REVENUE WORKSHEET
FISCAL YEAR 2026-27

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[REVENUES]		
	<u>Property Tax Revenue</u>		
400	Current Year Taxes, calculated using the tax rate of \$0.00/\$100 AV	\$ -	\$ 649,925
401	Prior Years Taxes	-	-
	TOTAL TAX REVENUES	-	649,925
403	<u>Property Taxes - Refunds</u>	-	0
404	<u>Penalty & Interest</u>	-	-
405	<u>Interest Income</u>	-	60,000
406	<u>Other Revenue</u>	-	-
407	<u>Bond Premium</u>	-	-
408	<u>Bond Proceeds</u>	-	-
	TOTAL, ALL REVENUES	\$ -	\$ 709,925

IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL REVENUE WORKSHEET
FISCAL YEAR 2026-27

FUND NAME: Debt Service

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[OTHER FINANCING SOURCES/USES]		
320	<u>Transfer From General Operating Fund</u>	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES/USES	-	0
	TOTAL, REVENUES AND OTHER FINANCING SOURCES/USES	\$ -	\$ 709,925

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: Debt Service

COST CENTER NAME:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[DEBT SERVICE AND RELATED EXPENSE]		
569	<u>DEBT SERVICE</u>		
	<u>Principal Retirement</u>		
	Series 2019 700,000	700,000	675,000
	Total Bond Principal Retirement	700,000	675,000
	<u>Bond Interest Expense</u>		
	Series 2019 17,780	17,780	34,925
	Total Bond Interest Expense	17,780	34,925
571	<u>PAYING AGENT/REG FEES</u> -	-	-
570	<u>BANK CHARGES</u> -	-	-
	TOTAL, DEBT SERVICE & RELATED EXPENSES	\$ 717,780	\$ 709,925

IRVING FLOOD CONTROL DISTRICT, SECTION I
INFRASTRUCTURE CONSTRUCTION FUND

BUDGET SUMMARY
FISCAL YEAR 2026-27

FUNDS AVAILABLE

October 1, 2026		\$	615,000
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ESTIMATED SOURCE OF FUNDS

Transfer from General Operating Fund	-		
Intergovernmental Revenues	-		
Proceeds from Issuance of Debt	-		
Interest Income	5,000		5,000

<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, 2027			620,000
Future Funds for the Parallel Levee Improvements			200,000

<u>TOTAL FUNDS AVAILABLE</u>		\$	<u>420,000</u>
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IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL REVENUE WORKSHEET
FISCAL YEAR 2026-27

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[REVENUES]		
402	<u>Intergovernmental Revenues</u>		
	\$ -	\$ -	\$ -
405	<u>Interest Income</u>	6,000	10,000
406	<u>Other Revenue</u>		
	Proceeds from Issuance of Debt	-	-
	TOTAL, ALL REVENUES	\$ 6,000	\$ 10,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
DETAIL REVENUE WORKSHEET
FISCAL YEAR 2026-27

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[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	\$ 6,000	\$ 10,000

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[PROFESSIONAL FEES]		
531	<u>Engineering</u>		
	\$ -	\$ -	\$ -
547	A. USACE Section 408 Permit		
	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 2026-27

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[RECURRING OPERATING EXPENSES]		
570	<u>Bank Fees</u> \$ -	\$ -	\$ -
	TOTAL, RECURRING OPERATING EXPENSES	\$ -	\$ -

IRVING FLOOD CONTROL DISTRICT, SECTION I
 DETAIL EXPENDITURE WORKSHEET
 FISCAL YEAR 2026-27

FUND NAME: Infrastructure Construction

COST CENTER:

Account Number	Description	Proposed Budget	Fiscal 2025-26
	[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