

Cameron County Drainage District #1

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2026/2027 Adopted Budget

For the Fiscal year 09-30-2027

2026/2027 Proposed Budget		Voter Approved Rate
		0.026780
Property Taxes - Current year	3,324,554.87	
Interest Income	19,701.90	
Penalty and Interest	58,753.97	
Cascade Park rentals	5,000.00	
Grant revenue	-	
Misc Revenues	2,500.00	
Plat Review Fees	8,100.00	
Subdivision / Drainage	202,374.10	
Total Revenues	3,620,984.84	
Operating Expenses		
Salaries, benefits, and payroll taxes (Pay - 1)	1,633,703.65	
Directors fees	1,800.00	
Advertising	3,500.00	
Fuel and Oil	75,000.00	
Insurance	435,000.00	
Repairs and Maintenance	30,500.00	
Equipment repairs	152,000.00	
Small tools	16,500.00	
Tax Attorney's Commission	31,000.00	
Professional fees	141,000.00	
Utilities	65,000.00	
Property tax discounts	70,000.00	
Other operating expenditures	92,750.00	
Capital Outlay	800,431.18	
Debt Service	72,800.00	
Total Operating expenditures	3,620,984.83	
Excess of Operating revenues Over (Under)		
Operating expenditures		0.00

	tax rate	
Current year taxable value (Line 26 of Form 50-856)	12,414,319,896.00	
Current year NNR tax rate	0.025441	3,158,327.12
Voter-approval tax rate	0.026780	3,324,554.87

District taxable property values

Payroll	1,633,703.65
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Directors fees

903 · Directors' Fees	1,800.00
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Advertising

908 · Advertising	3,500.00
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Fuel and Oil

924 · Fuel & Oil Expense	75,000.00
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Insurance

925 · Insurance Expense	435,000.00
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Maintenance and Repairs

938 · Landfill Fees	-
941 · Drainage Ditch Maintenance	2,500.00
943 · Facility Maintenance	3,000.00
987 · Repairs and Maintenance expense	25,000.00
	30,500.00

M & O Equipment

801 · M & O Equipment	152,000.00
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Small Tools

945 · Shop Supplies/Small Tools	16,500.00
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Tax Attorney's commissions

982 · Tax Attorney's Commissions	31,000.00
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Professional fees

929 · Consultant fees	-
930 · Legal Exp/Policy Enforcement	9,000.00
931 · Accounting Fees	16,000.00
932 · Audit Fees	14,000.00
926 · Appraisal Fees	52,000.00
935 · Survey / GIS services	50,000.00
	141,000.00

Utilities

956 · Utilities	65,000.00
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Property tax discounts

983 · Property Tax Discount	70,000.00
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Other Operating expenditures

912 · Bad Debits/Returned Items	-
913 · Bank Service Charge & Finance	2,750.00
919 · Contributions	-
921 · Dues & Subscriptions	22,000.00
922 · Uniforms Service Charge	-
923 · Freight & Delivery Charges	5,100.00
927 · Elections Expense	-
933 · Miscellaneous Expense	5,200.00
934 · Office Expense	48,000.00
936 · Computer Maint & Supplies	-
937 · Postage & Delivery Exp	1,200.00
939 · Rent Expense	500.00
940 · Equipment Lease	500.00
944 · Seminars/Meetings/Conferences	3,000.00
953 · Travel Expense	3,000.00
955 · Uniforms	1,000.00
984 · Refunds	500.00
	92,750.00

Capital Outlay

Capital outlay Excavator	400,000.00
Capital outlay Slope mower	300,000.00
Capital outlay Construction materials	100,431.18
Other	-
	800,431.18

Debt Service

928 · Debt Service - Interest	3,800.00
998 · Debt Service - Principal	69,000.00
	72,800.00

Grant expenditures

963 · Grant - Expense	-
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Total Expenditures	
	3,620,984.83

Payroll

	(1)	(2)	(3)	(4)	(5)
	Bi-Weekly Payroll	Yearly Payroll		3% Inc.	Yearly Totals with 3% Inc.
General Manager	6,925.00	180,050.00		5,401.50	185,451.50
Administrative	4,075.00	105,950.00		3,178.50	109,128.50
Supervisor	2,860.00	74,360.00		2,230.80	76,590.80
Office	2,520.00	65,520.00		1,965.60	67,485.60
Temporary hires	1,760.00	45,760.00		-	45,760.00
All other Wages	25,650.00	666,900.00		20,007.00	686,907.00
Sub-total (Current amounts)	43,790.00	1,138,540.00		32,783.40	1,171,323.40

New Positions

Temporary hires		-			-
6 Operators	10,560.00	-	274,560.00		274,560.00
Maintenance		-		-	-
	54,350.00	1,138,540.00	274,560.00	32,783.40	1,445,883.40

Payroll Benefits

Retirement Expense					
Current plan	0.0484	55,105.34	13,288.70	1,586.72	69,980.76
150% PF plan	0.0873	-	-	-	-
Prior Service credit	0.1000	-	-	-	-
Fica	0.0765	87,098.31	21,003.84	2,507.93	110,610.08
TWC	0.005	5,692.70	1,372.80	163.92	7,229.42
Total Payroll expense	0.3172	1,286,436.35	310,225.34	37,041.96	1,633,703.65

(1)	Proposed pay increase	37,041.96
(2)	Proposed positions increase	310,225.34
(3)	Proposed retirement increase	-
		<u>347,267.31</u>

Budget A assumptions

Under payroll expenses there is a 3% pay increase to all employees which comes up to an additional \$39,904 as wages and salaries

- 2 We are proposing 6 additional equipment operators . This will reflect in an annual increase to wages and salaries of \$359,838.34
- 3 Under professional fees adding a line item for Survey / GIS services for \$50,000
- 4 For Capital outlay expenditures we are proposing \$400,000 for an Excavator and \$300,000 for a slope mover and \$100,431. for construction materials. excavator and dump truck.