

Cameron County Drainage District #1

2025/2025 Budget

For the Fiscal year 09-30-2026

2025/2026 Approved Budget

Voter Approved Rate
0.026983

Property Taxes - Current year	3,226,617.00
Interest Income	20,683.00
Penalty and Interest	48,000.00
Cascade Park rentals	20,000.00
Grant revenue	-
Misc Revenues	-
Plat Review Fees	25,000.00
Subdivision / Drainage	200,000.00
Total Revenues	<u>3,540,300.00</u>

Operating Expenses	
Salaries, benefits, and payroll taxes (Pay - 1)	1,332,864.00
Directors fees	1,800.00
Advertising	1,500.00
Fuel and Oil	65,004.00
Insurance	434,384.00
Repairs and Maintenance	15,000.00
Equipment repairs	172,540.00
Small tools	16,000.00
Tax Attorney's Commission	35,000.00
Professional fees	119,004.00
Utilities	60,000.00
Property tax discounts	68,000.00
Other operating expenditures	97,150.00
Capital Outlay	768,480.00
Debt Service	<u>206,748.00</u>
Total Operating expenditures	3,393,474.00

Excess of Operating revenues Over (Under)	
Operating expenditures	146,826.00

Payroll	1,332,864.00
---------	--------------

Directors fees

903 · Directors' Fees	1,800.00
-----------------------	----------

Advertising

908 · Advertising	1,500.00
-------------------	----------

Fuel and Oil

924 · Fuel & Oil Expense	65,004.00
--------------------------	-----------

Insurance

925 · Insurance Expense	434,384.00
-------------------------	------------

Maintenance and Repairs

938 · Landfill Fees	-
---------------------	---

941 · Drainage Ditch Maintenance	10,000.00
----------------------------------	-----------

943 · Facility Maintenance	4,000.00
----------------------------	----------

987 · Repairs and Maintenance expense	1,000.00
---------------------------------------	----------

	15,000.00
--	-----------

M & O Equipment

801 · M & O Equipment	172,540.00
-----------------------	------------

Small Tools

945 · Shop Supplies/Small Tools	16,000.00
---------------------------------	-----------

Tax Attorney's commissions

982 · Tax Attorney's Commissions	35,000.00
----------------------------------	-----------

Professional fees

902 · Clerical Fees	-
---------------------	---

916 · Claims/Lawsuit Settlement	-
---------------------------------	---

929 · Consultant fees	-
-----------------------	---

930 · Legal Exp/Policy Enforcement	9,000.00
------------------------------------	----------

931 · Accounting Fees	16,000.00
-----------------------	-----------

932 · Audit Fees	24,000.00
------------------	-----------

926 · Appraisal Fees	38,000.00
----------------------	-----------

935 · District Engineering Fees	32,004.00
---------------------------------	-----------

	119,004.00
--	------------

Utilities

956 · Utilities	60,000.00
-----------------	-----------

Property tax discounts

983 · Property Tax Discount	68,000.00
-----------------------------	-----------

Other Operating expenditures

912 · Bad Debits/Returned Items	-
913 · Bank Service Charge & Finance	2,000.00
919 · Contributions	-
921 · Dues & Subscriptions	16,000.00
922 · Uniforms Service Charge	-
923 · Freight & Delivery Charges	4,500.00
927 · Cascade park expenses	22,000.00
933 · Miscellaneous Expense	4,000.00
934 · Office Expense	42,000.00
936 · Computer Maint & Supplies	-
937 · Postage & Delivery Exp	200.00
939 · Rent Expense	200.00
940 · Equipment Lease	1,000.00
944 · Seminars/Meetings/Conferences	3,000.00
953 · Travel Expense	250.00
955 · Uniforms	1,000.00
984 · Refunds	1,000.00
	97,150.00

Capital Outlay

Capital outlay - Cascade park	18,492.00
Hudson gates	-
Tractor	-
Other	749,988.00
	768,480.00

Debt Service

928 · Debt Service - Interest	22,452.00
998 · Debt Service - Principal	184,296.00
	206,748.00

Grant expenditures

963 · Grant - Expense	-
-----------------------	---

Total Expenditures	
	3,393,474.00

146,826.00

Payroll

	Voter Approved Rate			
	(1)	(2)	(3)	(4)
	Bi-Weekly Payroll	Yearly Payroll	5% Inc.	Yearly Totals with 5% Inc.
General Manager	2,346.81	61,017.06	3,050.85	64,067.91
Administrative	3,790.00	98,540.00	4,927.00	103,467.00
Construction Foreman	-	-	-	-
Field Coordinator	-	-	-	-
Supervisor	2,723.96	70,822.96	3,541.15	74,364.11
Office	2,399.08	62,376.08	3,118.80	65,494.88
Park Security	-	-	-	-
All other Wages	32,200.00	837,200.00	41,860.00	879,060.00
Sub-total (Current amounts)	43,459.85	1,129,956.10	56,497.81	1,186,453.91

New Positions

Software/Data Specialist	-	-	-	-
Driver	-	-	-	-
Maintenance	-	-	-	-
	1,129,956.10	56,497.81	1,186,453.91	

Payroll Benefits

Retirement Expense	0.044	49,718.07	-	49,718.07
Fica	0.0765	86,441.64	4,322.08	90,763.72
TWC	0.005	5,649.78	282.49	5,932.27
Total Payroll expense	0.1255	1,271,765.59	61,102.38	1,332,867.97

(1)	Proposed pay increase	61,102.38
(2)	Proposed positions increase	-
		61,102.38