

**RANGER DRAINAGE DISTRICT**  
**Budget Worksheet**  
**2025 -2026**

		Budget Worksheet 2025-2026	Budget 2024-2025
<b>1</b>	<b>EMPLOYEE &amp; RELATED COSTS</b>		
a.	Salaries and Wages	660,000	650,000
b.	FICA tax	48,000	47,000
c.	Insurance ( Health, Life & Disability )	145,000	145,000
d.	Workmen's Compensation	14,000	14,000
e.	Retirement Plan	60,000	55,000
f.	Uniforms	2,000	1,000
	<b>TOTAL EMPLOYEE &amp; RELATED COSTS</b>	<b>929,000</b>	<b>912,000</b>
<b>2</b>	<b>EQUIPMENT &amp; RELATED COSTS</b>		
a.	Fuel & Oil	55,000	55,000
b.	Repairs & Parts	45,000	45,000
c.	Insurance	54,000	50,000
d.	Shop Supplies	18,000	15,000
e.	Equipment Purchases/Lease Payments	135,000	175,000
	<b>TOTAL EQUIPMENT &amp; RELATED COSTS</b>	<b>307,000</b>	<b>340,000</b>
<b>3</b>	<b>MAINTENANCE OF DRAINAGE WORKS</b>		
a.	Seed, Sod, Grate Replacement	3,500	4,000
b.	Signs	1,500	1,500
c.	Water Quality Control	76,000	75,000
d.	Nutrient Testing	20,200	20,200
e.	Equipment Rental	8,000	5,000
f.	Maintenance , Cleanup & Mowing	102,500	102,500
g.	Easement Road Maintenance	4,000	4,000
	<b>TOTAL MAINTENANCE OF DRAINAGE WORKS</b>	<b>215,700</b>	<b>212,200</b>
<b>4</b>	<b>BUILDING MAINTENANCE</b>		
a.	Utilities & Cleaning	20,250	20,000
b.	Insurance	24,000	24,000
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>44,250</b>	<b>44,000</b>
<b>5</b>	<b>OFFICE &amp; ADMINISTRATIVE</b>		
a.	Office Supplies & Expenses	16,500	16,500
b.	Telephone	11,800	11,500
c.	Dues	5,000	5,000
d.	Supervisors	5,000	5,000
e.	Landowners Election/ Newsletter/Website	12,000	12,000
f.	Uncategorized Expenses	18,000	18,000
g.	Lease of Copy Machine	4,000	4,000
	<b>TOTAL OFFICE &amp; ADMINISTRATIVE</b>	<b>72,300</b>	<b>72,000</b>
<b>6</b>	<b>TAX COLLECTION &amp; OTHER</b>		
a.	Commission & Discounts	58,000	58,000
b.	Uncollected Taxes	15,000	15,000
c.	Public Notices	1,000	1,000
	<b>TOTAL TAX COLLECTION &amp; OTHER</b>	<b>74,000</b>	<b>74,000</b>
<b>7</b>	<b>OUTSIDE CONSULTANTS</b>		
a.	Legal Fees	70,000	100,000

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<b>aa.</b>	Legal Fees - Litigation-active	80,000	
<b>b.</b>	Engineering	70,000	70,000
<b>c.</b>	Accounting/Treasurer	32,000	30,000
<b>d.</b>	Auditing	18,000	18,000
	<b>TOTAL OUTSIDE CONSULTANTS</b>	<b>270,000</b>	<b>218,000</b>
<b>8</b>	<b>CAPITAL IMPROVEMENTS &amp; REPAIRS</b>		
<b>a.</b>	Culvert Emergency Repairs	10,000	10,000
<b>b.</b>	Drive Way Permit Expense	200,000	200,000
	<b>TOTAL CAPITAL IMPROVEMENT &amp; REPAIRS</b>	<b>210,000</b>	<b>210,000</b>
<b>9</b>	<b>EMERGENCY FUNDS</b>		
<b>a.</b>	Equipment/ Emergency Repairs	45,000	-
<b>b.</b>	Storm/ Emergency Repairs	155,000	-
	<b>TOTAL EMERGENCY FUNDS</b>	<b>200,000</b>	
	<b>TOTAL BUDGETED EXPENDETURES</b>	<b>2,322,250</b>	<b>2,082,200</b>
<b>10</b>	<b>Credits</b>		
<b>a.</b>	Investment/ Misc. Income	36,000	36,000
<b>b.</b>	Funds Available from Prior years	575,000	320,000
<b>c.</b>	Driveway Permit Income	200,000	200,000
<b>d.</b>	County Reimbursement - Mowing	46,000	46,000
	<b>TOTAL CREDITS</b>	<b>857,000</b>	<b>602,000</b>
	<b>TAXES ASSESSED</b>	<b>1,465,250</b>	<b>1,480,200</b>
	Estimated Taxes Per Acre	<b>253.00</b>	<b>256.00</b>