



DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

GENERAL FUND BUDGET
FY 2023

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

BUDGET SUMMARY FY 2023

RESOURCES	ACTUAL 2020-21	ESTIMATED 2021-22	PROPOSED 2022-23
FUND BALANCE OCTOBER 1	\$1,396,359.00	\$1,453,523.00	\$1,267,288.50
REVENUES			
Current Taxes	\$613,744.00	\$621,689.00	\$751,928.00
Delinquent Taxes	\$45,158.00	\$16,322.00	\$8,000.00
Interest from Investments	\$1,346.00	\$7,696.00	\$1,000.00
Participation	\$0.00	\$0.00	\$0.00
Prior Year Tax Settlement	\$0.00	\$0.00	\$0.00
Rendition Penalty	\$0.00	\$0.00	\$0.00
Miscellaneous	\$71.00	\$6,815.00	\$0.00
Total Revenues	\$660,319.00	\$652,522.00	\$760,928.00
Total Resources	\$2,056,678.00	\$2,106,045.00	\$2,028,216.50
EXPENDITURES			
Salaries and Wages	\$225,272.00	\$213,166.50	\$343,385.00
Fringe Benefits	\$259,861.00	\$328,669.00	\$410,850.00
Materials and Supplies	\$41,427.00	\$144,524.00	\$252,100.00
Maintenance and Utilities	\$23,477.00	\$60,663.00	\$96,700.00
Miscellaneous Services	\$48,661.00	\$55,038.00	\$141,400.00
Capital Outlay	\$4,457.00	\$36,696.00	\$380,500.00
Total Expenditures	\$603,155.00	\$838,756.50	\$1,624,935.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$603,155.00	\$838,756.50	\$1,624,935.00
Fund Balance September 30	\$1,453,523.00	\$1,267,288.50	\$403,281.50

*ASSUMES A TAX RATE OF .295126 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.

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CHART OF ACCOUNTS	BUDGET 2021-22	ESTIMATED 2021-22	PROPOSED 2022-23
10-SALARIES			
02 - Clerical	48,936.00	4,935.50	50,368.00
09 - Dept. Heads/ Foreman	74,549.00	74,549.00	76,750.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	38,000.00	0.00	38,000.00
48 - Equipment, Operators & Asst.	160,660.00	122,882.00	167,467.00
50 - Over Time			
TOTAL SALARIES	332,945.00	213,166.50	343,385.00
20 - FRINGE BENEFITS			
01 - FICA Expense	29,665.00	24,608.00	30,462.00
02 - Employee's Retirement	33,410.00	23,011.00	23,861.00
03 - Employee's Insurance	255,065.00	210,091.00	278,727.00
04 - Worker's Compensation	11,000.00	4,159.00	11,000.00
06 - Automobile Allowance	19,800.00	19,800.00	19,800.00
07 - Retirement/Wage Contingency	35,000.00	35,000.00	35,000.00
08 - Health Ins. Savings Acct	12,000.00	12,000.00	12,000.00
TOTAL FRINGE BENEFITS	395,940.00	328,669.00	410,850.00
30 - MATERIALS & SUPPLIES			
06 - Batteries	3,000.00	1,959.00	3,000.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	966.00	1,000.00
09 - Antifreeze & Coolant	2,000.00	545.00	2,000.00
10 - Books & Printed Matter	5,000.00	3,000.00	5,000.00
12 - Prints, Maps, Etc.	1,000.00	0.00	1,000.00
14 - Chains & Hooks	800.00	0.00	800.00
16 - Chemicals-Weed Control	26,000.00	2,400.00	26,000.00
18 - Cleaners & Solvents	1,500.00	750.00	1,500.00
19 - Additives & Lubricants		2,294.00	2,500.00
20 - Metal Culvert Pipe	50,000.00	41,011.00	50,000.00
22 - Copying Supplies	2,000.00	1,161.00	2,000.00
27 - Electrical Supplies	3,000.00	500.00	3,000.00
30 - Fencing Material	6,500.00	5,000.00	6,500.00
32 - Concrete, Sand, Aggregate	10,000.00	0.00	10,000.00
34 - Diesel Fuel Off Road Use	40,000.00	31,031.00	50,000.00
36 - Diesel Fuel On Road Use	18,000.00	10,670.00	20,000.00
37 - Gasoline Fuel	7,000.00	4,500.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	2,060.00	3,000.00

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	2021-22	2021-22	2022-23
41 - Hose & Fittings & Filters	10,000.00	8,539.00	10,000.00
48 - Lumber, Timbers, Rope	2,500.00	2,466.00	2,500.00
50 - Medical and Safety	3,000.00	852.00	3,000.00
51 - Motor Oil & Grease	10,000.00	7,037.00	10,000.00
56 - Paint	1,000.00	200.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	200.00	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	0.00	1,000.00
77 - Computer Supplies	1,500.00	600.00	1,500.00
78 - Office Supplies	2,500.00	2,500.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	1,000.00	2,500.00
83 - Tires & Tubes	9,000.00	8,551.00	9,000.00
84 - Minor Equipment	10,000.00	2,241.00	10,000.00
95 - Welding Supplies	2,000.00	1,141.00	2,000.00
99 - Sundry	2,000.00	1,350.00	2,000.00
TOTAL MATERIALS & SUPPLIES	237,600.00	144,524.00	252,100.00

40 - MAINTENANCE & UTILITIES

01 - Cooling and Heating	1,000.00	0.00	1,000.00
09 - Building and Structure	3,500.00	217.00	3,500.00
10 - Tractors and Mowers	12,500.00	12,794.00	12,500.00
11 - Equipment Repairs	40,000.00	32,153.00	50,000.00
13 - Marine Craft	2,000.00	250.00	2,000.00
14 - Auto - Truck	3,000.00	550.00	3,000.00
15 - Communication Equipment	1,500.00	1,195.00	1,500.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	3,000.00	1,253.00	3,000.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,700.00	1,773.00	3,700.00
54 - Telephone	6,000.00	5,054.00	6,000.00
56 - Electricity	6,000.00	3,742.00	6,000.00
57 - Water & Sewer	2,000.00	364.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	818.00	1,200.00
TOTAL MAINTENANCE & UTILITIES	86,700.00	60,663.00	96,700.00

50 - MISCELLANEOUS SERVICES

09 - Professional Service	10,000.00	6,339.00	10,000.00
21 - Dues & Subscriptions	2,500.00	1,950.00	2,500.00
27 - Engineering Fees	10,000.00	0.00	10,000.00

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	2021-22	2021-22	2022-23
28 - Assessor/Collector Fees	2,000.00	1,441.00	2,000.00
29 - Attorney Fees	10,000.00	0.00	10,000.00
31 - Filing, Records and Photo	100.00	0.00	100.00
32 - Accounting Services	500.00	0.00	500.00
36 - Treasurer Commissions	1,000.00	1,000.00	1,000.00
38 - Supplemental Tax Refund	2,000.00	1,000.00	2,000.00
40 - Insurance - Auto & Liab.	6,000.00	4,658.00	6,000.00
41 - Insurance - Equipment & Property	4,050.00	4,037.00	5,000.00
43 - Insurance - General Liab.	2,000.00	773.00	2,000.00
44 - Insurance - Offical	2,000.00	1,326.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	407.00	1,000.00
53 - Equipment Rental	15,000.00	6,430.00	17,000.00
54 - Contract Aerial Spraying	16,000.00	0.00	16,000.00
55 - Contract Spraying	18,000.00	0.00	18,000.00
62 - Travel and Meeting Expense	800.00	0.00	800.00
64 - Training and Education	1,500.00	70.00	1,500.00
74 - Independent Auditor Fees	18,500.00	18,071.00	21,000.00
95 - Banking Service	3,000.00	110.00	3,000.00
98 - Appraisal District Fees	9,000.00	6,926.00	9,000.00
99 - Sundry	1,000.00	500.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	135,950.00	55,038.00	141,400.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	1,986.00	4,500.00
02 - Excavation Equipment	300,000.00	0.00	175,000.00
11 - Machinery and Equipment	100,000.00	22,875.00	100,000.00
14 - Building and Structures	41,000.00	0.00	41,000.00
22 - Furniture & Fixtures	5,000.00	838.00	5,000.00
42 - Auto, Truck & Trailers	80,000.00	10,997.00	50,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
TOTAL CAPITAL OUTLAY	535,500.00	36,696.00	380,500.00
TOTAL EXPENDITURES	1,724,635.00	838,756.50	1,624,935.00

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BUDGET NOTES FY 2023

Salaries:	All current employees received a 3% salary increase.
Fringe Benefits:	Increase to FICA to allow for full time employee coverage Insurance reflects a 6% increase to health insurance TCDRS contribution rate to decrease from 9.08% to 7.01% for 2023 to insure 100% funding of plan.
Materials & Supplies	A category was add to allow for purchases of additives and lubricants. Increase in the categories of Diesel Fuel due to the rising cost of fuel.
Maintenance & Utilities	Increase in the category of equipment repairs due to increase use of mechanics for equipment repairs
Miscellaneous Services	Increases in the cost of Equipment & Property Insurance. Increase in Equipment Rental due to vendor cost increasing. Increase in cost of Independent Auditor Fees due to change in audit processing.
Capital Outlay	Decrease in cost of Excavation Equipment and Truck and Trailer categories to allow for coverage of cost of increases in other categories

All other increases &/or decreases are a result of vendor price increases/decreases due to the cost of fuel, oil, materials and supplies. Additional increases are made to allow for upcoming projects and needs of the District to maintain services to the tax payers of the District.