



**DRAINAGE DISTRICT NO. 3**  
**Jefferson County, Texas**

**BUDGET**  
**FY 2022**

# DRAINAGE DISTRICT No. 3

Jefferson County, Texas

## BUDGET SUMMARY FY 2022

<b>RESOURCES</b>	<b>ACTUAL 2019-20</b>	<b>ESTIMATED 2020-21</b>	<b>PROPOSED 2021-22</b>
<b>FUND BALANCE OCTOBER 1</b>	\$1,339,195.00	\$1,578,213.00	\$1,526,928.00
<b>REVENUES</b>			
Current Taxes	\$815,031.00	\$607,935.00	\$621,497.00
Delinquent Taxes	\$18,811.00	\$41,260.00	\$8,000.00
Interest from Investments	\$9,521.00	\$875.00	\$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	\$121,534.00	\$70.00	\$0.00
<b>Total Revenues</b>	\$964,897.00	\$650,140.00	\$630,497.00
<b>Total Resources</b>	\$2,304,092.00	\$2,228,353.00	\$2,157,425.00
<b>EXPENDITURES</b>			
Salaries and Wages	\$215,398.00	\$229,411.00	\$332,945.00
Fringe Benefits	\$275,805.00	\$279,091.00	\$395,940.00
Materials and Supplies	\$34,743.00	\$78,316.00	\$237,600.00
Maintenance and Utilities	\$108,610.00	\$21,242.00	\$86,700.00
Miscellaneous Services	\$47,612.00	\$57,337.00	\$134,400.00
Capital Outlay	\$43,711.00	\$36,028.00	\$535,500.00
<b>Total Expenditures</b>	\$725,879.00	\$701,425.00	\$1,723,085.00
<b>Other Financing Sources</b>	\$0.00	\$0.00	\$0.00
<b>Total Expenditures and Transfers</b>	\$725,879.00	\$701,425.00	\$1,723,085.00
<b>Fund Balance September 30</b>	\$1,578,213.00	\$1,526,928.00	\$434,340.00

\*ASSUMES A TAX RATE OF .303335 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.

# DRAINAGE DISTRICT No. 3

## Jefferson County, Texas

### BUDGET FY 2022

<b>CHART OF ACCOUNTS</b>	<b>BUDGET 2020-21</b>	<b>ESTIMATED 2020-21</b>	<b>PROPOSED 2021-22</b>
<b>10-SALARIES</b>			
02 - Clerical	46,663.00	46,656.00	48,936.00
09 - Dept. Heads/ Foreman	71,056.00	70,825.00	74,549.00
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.	161,581.00	101,130.00	160,660.00
50 - Over Time	-		
<b>TOTAL SALARIES</b>	<b>328,100.00</b>	<b>229,411.00</b>	<b>332,945.00</b>
<b>20 - FRINGE BENEFITS</b>			
01 - FICA Expense	28,818.00	17,308.00	29,665.00
02 - Employee's Retirement	19,334.00	15,464.00	33,410.00
03 - Employee's Insurance	259,106.00	207,945.00	255,065.00
04 - Worker's Compensation	11,000.00	11,000.00	11,000.00
06 - Automobile Allowance	18,600.00	18,600.00	19,800.00
07 - Retirement/Wage Contingency	30,000.00	493.00	35,000.00
08 - Health Ins. Savings Acct	14,250.00	8,281.00	12,000.00
<b>TOTAL FRINGE BENEFITS</b>	<b>381,108.00</b>	<b>279,091.00</b>	<b>395,940.00</b>
<b>30 - MATERIALS &amp; SUPPLIES</b>			
06 - Batteries	2,500.00	1,470.00	3,000.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	200.00	1,000.00
09 - Antifreeze & Coolant	1,800.00	1,100.00	2,000.00
10 - Books & Printed Matter	5,000.00	35.00	5,000.00
12 - Prints, Maps, Etc.	1,000.00	0.00	1,000.00
14 - Chains & Hooks	500.00	500.00	800.00
16 - Chemicals-Weed Control	13,000.00	300.00	26,000.00
18 - Cleaners & Solvents	1,500.00	500.00	1,500.00
20 - Metal Culvert Pipe	15,000.00	15,000.00	50,000.00
22 - Copying Supplies	2,000.00	1,180.00	2,000.00
27 - Electrical Supplies	3,000.00	300.00	3,000.00
30 - Fencing Material	5,000.00	1,500.00	6,500.00
32 - Concrete, Sand, Aggregate	7,000.00	3,500.00	10,000.00
34 - Diesel Fuel <b>Off</b> Road Use	30,000.00	12,980.00	40,000.00
36 - Diesel Fuel <b>On</b> Road Use	15,000.00	7,640.00	18,000.00
37 - Gasoline Fuel	7,000.00	3,000.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	864.00	3,000.00
41 - Hose & Fittings & Filters	8,000.00	5,062.00	10,000.00

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## Jefferson County, Texas

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<b>CHART OF ACCOUNTS</b>	<b>BUDGET 2020-21</b>	<b>ESTIMATED 2020-21</b>	<b>PROPOSED 2021-22</b>
48 - Lumber, Timbers, Rope	2,500.00	500.00	2,500.00
50 - Medical and Safety	3,000.00	1,134.00	3,000.00
51 - Motor Oil & Grease	10,000.00	5,193.00	10,000.00
56 - Paint	1,000.00	0.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	0.00	800.00
73 - Spare Parts, Heavy Equipment	400.00	0.00	1,000.00
77 - Computer Supplies	1,500.00	335.00	1,500.00
78 - Office Supplies	2,500.00	1,560.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	400.00	2,500.00
83 - Tires & Tubes	8,000.00	4,588.00	9,000.00
84 - Minor Equipment	10,000.00	8,112.00	10,000.00
95 - Welding Supplies	2,000.00	300.00	2,000.00
99 - Sundry	2,000.00	1,063.00	2,000.00
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>167,500.00</b>	<b>78,316.00</b>	<b>237,600.00</b>
<b>40 - MAINTENANCE &amp; UTILITIES</b>			
01 - Cooling and Heating	1,000.00	0.00	1,000.00
09 - Building and Structure	3,500.00	0.00	3,500.00
10 - Tractors and Mowers	10,000.00	2,732.00	12,500.00
11 - Equipment Repairs	30,000.00	4,786.00	40,000.00
13 - Marine Craft	2,000.00	50.00	2,000.00
14 - Auto - Truck	2,000.00	816.00	3,000.00
15 - Communication Equipment	1,200.00	0.00	1,500.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	3,000.00	515.00	3,000.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	472.00	500.00
53 - Natural Gas	3,500.00	1,527.00	3,700.00
54 - Telephone	6,000.00	5,612.00	6,000.00
56 - Electricity	6,000.00	3,563.00	6,000.00
57 - Water & Sewer	2,000.00	349.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	820.00	1,200.00
<b>TOTAL MAINTENANCE &amp; UTILITIES</b>	<b>72,700.00</b>	<b>21,242.00</b>	<b>86,700.00</b>
<b>50 - MISCELLANEOUS SERVICES</b>			
09 - Professional Service	8,000.00	8,795.00	10,000.00
21 - Dues & Subscriptions	2,500.00	2,460.00	2,500.00
27 - Engineering Fees	10,000.00	0.00	10,000.00
28 - Assessor/Collector Fees	2,000.00	1,466.00	2,000.00

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CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2020-21	2020-21	2021-22
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	0.00	1,000.00
38 - Supplemental Tax Refund	2,000.00	0.00	2,000.00
40 - Insurance - Auto & Liab.	6,000.00	6,000.00	6,000.00
41 - Insurance - Equipment & Property	3,500.00	3,500.00	3,500.00
43 - Insurance - General Liab.	2,000.00	2,000.00	2,000.00
44 - Insurance - Offical	2,000.00	2,000.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	243.00	1,000.00
53 - Equipment Rental	12,500.00	8,070.00	15,000.00
54 - Contract Aerial Spraying	10,000.00	0.00	16,000.00
55 - Contract Spraying	10,000.00	0.00	18,000.00
62 - Travel and Meeting Expense	800.00	200.00	800.00
64 - Training and Education	1,500.00	275.00	1,500.00
74 - Independent Auditor Fees	17,500.00	16,548.00	17,500.00
95 - Banking Service	3,000.00	150.00	3,000.00
98 - Appraisal District Fees	9,000.00	5,630.00	9,000.00
99 - Sundry	1,000.00	0.00	1,000.00
<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>115,900.00</b>	<b>57,337.00</b>	<b>134,400.00</b>
<b>60 - CAPITAL OUTLAY</b>			
01 - Office Machines	4,000.00	0.00	4,500.00
02 - Excavation Equipment	30,000.00	0.00	300,000.00
11 - Machinery and Equipment	150,000.00	36,028.00	100,000.00
14 - Building and Structures	41,000.00	0.00	41,000.00
22 - Furniture & Fixtures	5,000.00	0.00	5,000.00
42 - Auto, Truck & Trailers	5,000.00	0.00	80,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>240,000.00</b>	<b>36,028.00</b>	<b>535,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,137,808.00</b>	<b>701,425.00</b>	<b>1,723,085.00</b>

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## Jefferson County, Texas

### BUDGET NOTES FY 2022

Salaries:	All current employees received a 5% salary increase.
Fringe Benefits:	Increase to FICA to allow for full time employee coverage Insurance reflects a 4% increase to health insurance TCDRS contribution rate to increase from 6.04% to 9.08% for 2022 to insure 100% funding of plan. Increase of \$1200 / annual in Auto Allowance to cover cost of vehicle expenses Increase to Retirement / Wage Contingency to cover retirement expenses for upcoming retirement
Materials & Supplies	Increase of \$35,000 for metal culvert pipe to allow replacement of more damaged crossings within the District
Capital Outlay	Increase for allow for purchase of new excavator and vehicle

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.