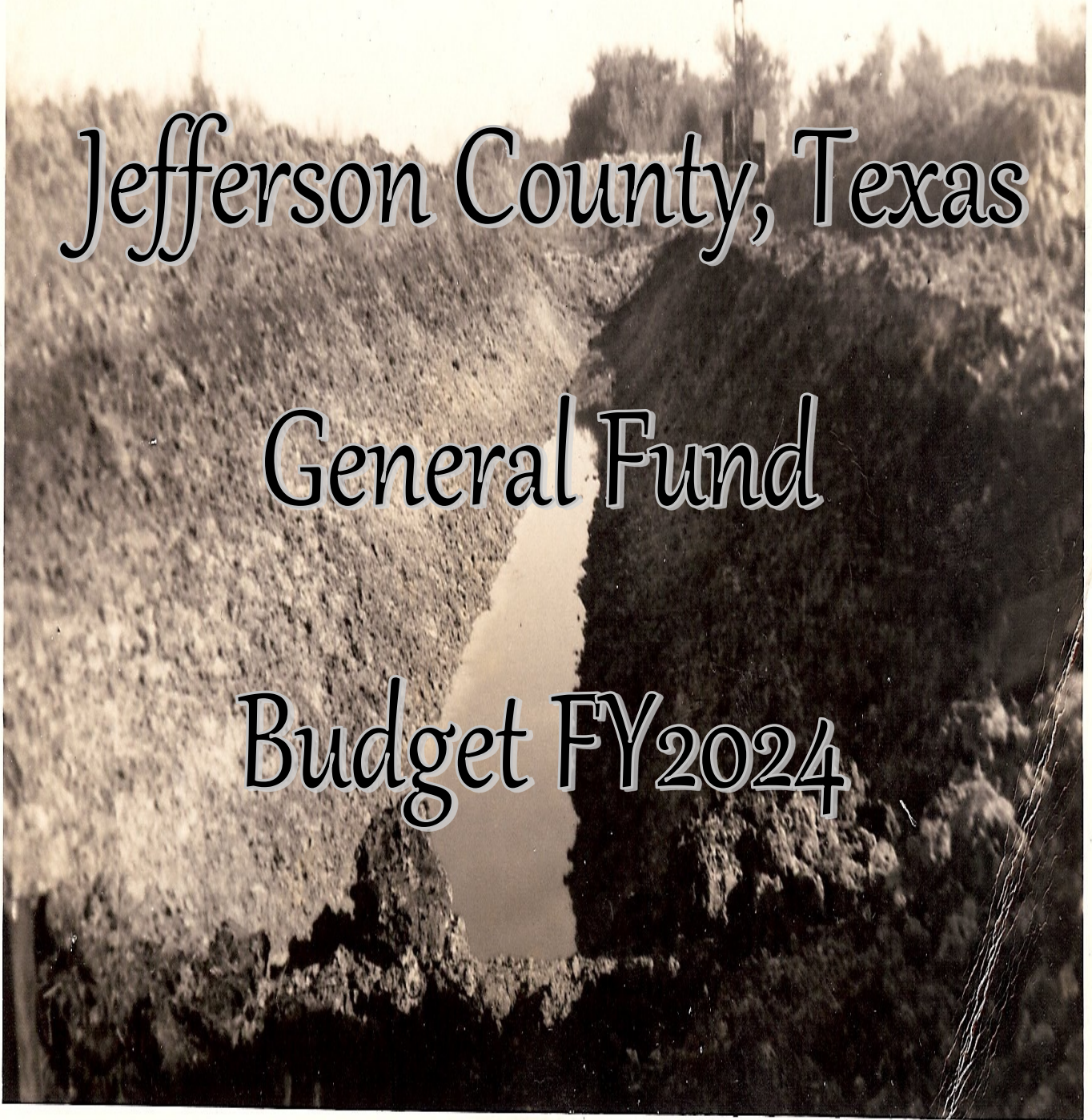


DRAINAGE DISTRICT No. 3

Jefferson County, Texas

General Fund

Budget FY2024



DRAINAGE DISTRICT No. 3

Jefferson County, Texas

GENERAL FUND BUDGET FY 2024

RESOURCES	ACTUAL 2021-22	ESTIMATED 2022-23	PROPOSED 2023-24
FUND BALANCE OCTOBER 1	\$1,396,359.00	\$1,330,393.00	\$1,196,618.00
REVENUES			
Current Taxes	\$623,659.00	\$760,859.00	\$830,076.00
Delinquent Taxes	\$19,363.00	\$11,891.00	\$5,000.00
Interest from Investments	\$16,603.00	\$55,556.00	\$15,000.00
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	\$8,517.00	\$26,749.00	\$1,000.00
Total Revenues	\$668,142.00	\$855,055.00	\$851,076.00
Total Resources	\$2,064,501.00	\$2,185,448.00	\$2,047,694.00
EXPENDITURES			
Salaries and Wages	\$253,374.00	\$265,564.00	\$339,676.00
Fringe Benefits	\$259,162.00	\$343,031.00	\$416,120.00
Materials and Supplies	\$83,729.00	\$107,855.00	\$249,100.00
Maintenance and Utilities	\$51,759.00	\$77,151.00	\$96,700.00
Miscellaneous Services	\$49,389.00	\$71,741.00	\$157,000.00
Capital Outlay	\$36,695.00	\$123,488.00	\$379,500.00
Capital Programs	\$0.00	\$0.00	\$0.00
Total Expenditures	\$734,108.00	\$988,830.00	\$1,638,096.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$734,108.00	\$988,830.00	\$1,638,096.00
Fund Balance September 30	\$1,330,393.00	\$1,196,618.00	\$409,598.00

*ASSUMES A TAX RATE OF .288751 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

GENERAL FUND BUDGET FY 2024

CHART OF ACCOUNTS	BUDGET 2022-23	ESTIMATED 2022-23	PROPOSED 2023-24
10-SALARIES			
02 - Clerical	50,368.00	50,365.00	56,902.00
09 - Dept. Heads/ Foreman	76,750.00	68,075.00	67,005.00
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.	167,467.00	136,324.00	166,969.00
50 - Over Time			
TOTAL SALARIES	343,385.00	265,564.00	339,676.00
20 - FRINGE BENEFITS			
01 - FICA Expense	30,462.00	23,066.00	30,160.00
02 - Employee's Retirement	23,861.00	21,653.00	27,210.00
03 - Employee's Insurance	278,727.00	241,232.00	285,000.00
04 - Worker's Compensation	11,000.00	3,618.00	11,000.00
06 - Automobile Allowance	19,800.00	19,600.00	19,500.00
07 - Retirement/Wage Contingency	35,000.00	24,930.00	35,000.00
08 - Health Ins. Savings Acct	12,000.00	8,932.00	8,250.00
TOTAL FRINGE BENEFITS	410,850.00	343,031.00	416,120.00
30 - MATERIALS & SUPPLIES			
06 - Batteries	3,000.00	1,157.00	3,000.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	552.00	1,000.00
09 - Antifreeze & Coolant	2,000.00	0.00	2,000.00
10 - Books & Printed Matter	5,000.00	3,264.00	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	8,989.00	23,000.00
18 - Cleaners & Solvents	1,500.00	0.00	1,500.00
19 - Additives & Lubricants	2,500.00	0.00	2,500.00
20 - Metal Culvert Pipe	50,000.00	18,212.00	50,000.00
22 - Copying Supplies	2,000.00	945.00	2,000.00
27 - Electrical Supplies	3,000.00	500.00	3,000.00
30 - Fencing Material	6,500.00	1,747.00	6,500.00
32 - Concrete, Sand, Aggregate	10,000.00	7,979.00	10,000.00

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

GENERAL FUND BUDGET FY 2024

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2022-23	2022-23	2023-24
34 - Diesel Fuel Off Road Use	50,000.00	17,751.00	50,000.00
36 - Diesel Fuel On Road Use	20,000.00	11,988.00	20,000.00
37 - Gasoline Fuel	7,000.00	4,500.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	2,054.00	3,000.00
41 - Hose & Fittings & Filters	10,000.00	2,832.00	10,000.00
48 - Lumber, Timbers, Rope	2,500.00	1,896.00	2,500.00
50 - Medical and Safety	3,000.00	2,969.00	3,000.00
51 - Motor Oil & Grease	10,000.00	3,000.00	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	1,000.00	0.00	1,000.00
77 - Computer Supplies	2,500.00	2,458.00	2,500.00
78 - Office Supplies	2,500.00	2,413.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	1,500.00	0.00	1,500.00
83 - Tires & Tubes	9,000.00	3,672.00	9,000.00
84 - Minor Equipment	10,000.00	5,994.00	10,000.00
95 - Welding Supplies	2,000.00	1,000.00	2,000.00
99 - Sundry	2,000.00	1,983.00	2,000.00
TOTAL MATERIALS & SUPPLIES	252,100.00	107,855.00	249,100.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	0.00	1,000.00
09 - Building and Structure	3,500.00	1,742.00	3,500.00
10 - Tractors and Mowers	12,500.00	6,348.00	12,500.00
11 - Equipment Repairs	50,000.00	49,982.00	50,000.00
13 - Marine Craft	2,000.00	0.00	2,000.00
14 - Auto - Truck	3,000.00	2,048.00	3,000.00
15 - Communication Equipment	1,500.00	307.00	1,500.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	3,000.00	2,843.00	3,000.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	397.00	500.00
53 - Natural Gas	3,700.00	2,456.00	3,700.00
54 - Telephone	6,000.00	5,032.00	6,000.00
56 - Electricity	6,000.00	4,767.00	6,000.00
57 - Water & Sewer	2,000.00	399.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	830.00	1,200.00
TOTAL MAINTENANCE & UTILITIES	96,700.00	77,151.00	96,700.00

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

GENERAL FUND BUDGET FY 2024

CHART OF ACCOUNTS	BUDGET 2022-23	ESTIMATED 2022-23	PROPOSED 2023-24
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	10,000.00	4,512.00	10,000.00
21 - Dues & Subscriptions	2,500.00	2,467.00	3,500.00
27 - Engineering Fees	10,000.00	10,000.00	20,000.00
28 - Assessor/Collector Fees	2,000.00	2,000.00	2,000.00
29 - Attorney Fees	10,000.00	1,000.00	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	1,600.00	1,463.00	1,600.00
38 - Supplemental Tax Refund	2,000.00	0.00	2,000.00
40 - Insurance - Auto & Liab.	5,900.00	4,455.00	6,000.00
41 - Insurance - Equipment & Property	5,100.00	5,059.00	6,000.00
43 - Insurance - General Liab.	2,000.00	733.00	2,000.00
44 - Insurance - Offical	2,000.00	1,326.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	968.00	1,000.00
53 - Equipment Rental	17,000.00	7,030.00	17,000.00
54 - Contract Aerial Spraying	16,000.00	0.00	16,000.00
55 - Contract Spraying	17,400.00	0.00	17,000.00
62 - Travel and Meeting Expense	800.00	0.00	800.00
64 - Training and Education	1,500.00	415.00	1,500.00
74 - Independent Auditor Fees	21,000.00	20,575.00	25,000.00
95 - Banking Service	3,000.00	0.00	3,000.00
98 - Appraisal District Fees	9,000.00	8,963.00	9,000.00
99 - Sundry	1,000.00	775.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	141,400.00	71,741.00	157,000.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	1,199.00	4,500.00
02 - Excavation Equipment	165,000.00	0.00	175,000.00
11 - Machinery and Equipment	110,000.00	109,165.00	100,000.00
14 - Building and Structures	41,000.00	13,124.00	40,000.00
22 - Furniture & Fixtures	5,000.00	0.00	5,000.00
42 - Auto, Truck & Trailers	50,000.00	0.00	50,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
TOTAL CAPITAL OUTLAY	380,500.00	123,488.00	379,500.00
TOTAL EXPENDITURES	1,624,935.00	988,830.00	1,638,096.00

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget

Capital Outlay Detail

FY2024

	FY 2024 BUDGET
CAPITAL OUTLAY DETAIL	
6001 Office Machines	
LG 40" Curved Monitor with Mount	1,900.00
4K Web Cam with Microphone	100.00
Contingency	2,500.00
	<u>4,500.00</u>
6002 Excavation Equipment	
Excavator	170,000.00
Contingency	5,000.00
	<u>175,000.00</u>
6011 Machinery & Equipment	
Tractor, John Deere	26,967.00
Mulcher HM 4815	68,033.00
Contingency	5,000.00
	<u>100,000.00</u>
6014 Building & Structure	
Equipment Shop Renovations	35,000.00
Contingency	5,000.00
	<u>40,000.00</u>
6022 - Furniture & Fixtures	
Contingency	5,000.00
	<u>5,000.00</u>
6042 - Auto, Truck & Trailers	
Lowboy Trailer	10,000.00
1 Ton Truck Flatbed	35,000.00
Contingency	5,000.00
	<u>50,000.00</u>
45 - Land/ROW Acquisitions	
Contingency	5,000.00
	<u>5,000.00</u>
	<u><u>379,500.00</u></u>

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

GENERAL FUND BUDGET FY 2024 NOTES

CATEGORY	BUDGET NOTE
Salaries:	Salary increase for Clerial plus a 3% COL increase COL of 3% for all remaining positions
Fringe Benefits:	Retirement contribution increased from 7.01% to 8.01% There is no increase to the Medical & Dental Premiums for 2024, on active employees and those retirees under 65. Includes a 6.75% increase in Retiree Medical Supplement and 3.5% increase in Retiree RX supplemental coverage. County Life Insurance increased due to salary changes by 10% Health Ins Savings reduction due to decrease in number of dependents
Materials & Supplies	Reduction in Chemical - Weed category due to suplus of chemical on hand
Maintenance & Utilities	No changes in this category
Miscellaneous Services	Increase in Dues & Subscriptions to allow for annual contract of generator maintenance and inspections. Increase in Engineering Fees to allow for hiring an engineer to help develop a DD3 Master Study Plan, Hazard Mitigation Plan and a Drainage District Criteria Manual. Increase in property insurance to cover increase in premiums
Captial Outlay	Office Machines - purchase of a new upgraded computer monitor and camera to work properly with mapping system and operating programs Machinery & Equipment - purchase of mulcher to work with the 240 trackhoe Possible purchase of new tractor Buildings & Structure - Barn Renovations