



DRAINAGE DISTRICT No. 3

Jefferson County, TX

BUDGET

GENERAL FUND

FY 2021

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

BUDGET SUMMARY FY 2021

RESOURCES	ACTUAL 2018-19	ESTIMATED 2019-20	PROPOSED 2020-21
FUND BALANCE OCTOBER 1	\$1,313,639.00	\$1,100,177.00	\$1,242,459.00
REVENUES			
Current Taxes	\$639,369.00	\$808,879.00	\$605,896.00
Delinquent Taxes	\$11,331.00	\$18,517.00	\$8,000.00
Interest from Investments	\$14,191.00	\$9,303.00	\$5,000.00
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	\$71,230.00	\$122,122.00	\$0.00
Total Revenues	\$736,121.00	\$958,821.00	\$618,896.00
Total Resources	\$2,049,760.00	\$2,058,998.00	\$1,861,355.00
EXPENDITURES			
Salaries and Wages	\$221,896.00	\$215,297.00	\$328,100.00
Fringe Benefits	\$265,105.00	\$296,154.00	\$381,108.00
Materials and Supplies	\$35,875.00	\$74,201.00	\$167,500.00
Maintenance and Utilities	\$29,803.00	\$111,665.00	\$72,700.00
Miscellaneous Services	\$42,293.00	\$68,500.00	\$115,900.00
Capital Outlay	\$354,611.00	\$50,722.00	\$240,000.00
Total Expenditures	\$949,583.00	\$816,539.00	\$1,305,308.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$949,583.00	\$816,539.00	\$1,305,308.00
Fund Balance September 30	\$1,100,177.00	\$1,242,459.00	\$556,047.00

*ASSUMES A TAX RATE OF .338353 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.

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CHART OF ACCOUNTS	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
10-SALARIES			
02 - Clerical	45,339.00	45,336.00	46,663.00
09 - Dept. Heads/ Foreman	69,021.00	69,012.00	71,056.00
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.	157,248.00	90,149.00	161,581.00
50 - Over Time	-	0.00	-
TOTAL SALARIES	320,408.00	215,297.00	328,100.00
20 - FRINGE BENEFITS			
01 - FICA Expense	28,505.00	16,799.00	28,818.00
02 - Employee's Retirement	17,623.00	13,808.00	19,334.00
03 - Employee's Insurance	283,500.00	235,354.00	259,106.00
04 - Worker's Compensation	11,000.00	5,840.00	11,000.00
06 - Automobile Allowance	22,200.00	18,600.00	18,600.00
07 - Retirement/Wage Contingency	30,000.00	656.00	30,000.00
08 - Health Ins. Savings Acct	12,750.00	5,097.00	14,250.00
TOTAL FRINGE BENEFITS	405,578.00	296,154.00	381,108.00
30 - MATERIALS & SUPPLIES			
06 - Batteries	2,500.00	1,674.00	2,500.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	391.00	1,000.00
09 - Antifreeze & Coolant	1,800.00	1,000.00	1,800.00
10 - Books & Printed Matter	5,000.00	2,500.00	5,000.00
12 - Prints, Maps, Etc.	1,000.00	1,000.00	1,000.00
14 - Chains & Hooks	500.00	250.00	500.00
16 - Chemicals-Weed Control	13,000.00	0.00	13,000.00
18 - Cleaners & Solvents	1,500.00	0.00	1,500.00
20 - Metal Culvert Pipe	15,000.00	15,000.00	15,000.00
22 - Copying Supplies	2,000.00	1,907.00	2,000.00
27 - Electrical Supplies	3,000.00	500.00	3,000.00
30 - Fencing Material	5,000.00	2,000.00	5,000.00
32 - Concrete, Sand, Aggregate	7,000.00	2,000.00	7,000.00
34 - Diesel Fuel Off Road Use	30,000.00	5,843.00	30,000.00
36 - Diesel Fuel On Road Use	15,000.00	4,009.00	15,000.00
37 - Gasoline Fuel	7,000.00	1,983.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	1,842.00	3,000.00
41 - Hose & Fittings & Filters	8,000.00	4,470.00	8,000.00

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CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
48 - Lumber, Timbers, Rope	2,500.00	800.00	2,500.00
50 - Medical and Safety	3,000.00	2,902.00	3,000.00
51 - Motor Oil & Grease	10,000.00	8,500.00	10,000.00
56 - Paint	1,000.00	400.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	200.00	800.00
73 - Spare Parts, Heavy Equipment	400.00	200.00	400.00
77 - Computer Supplies	1,500.00	532.00	1,500.00
78 - Office Supplies	2,500.00	2,000.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	1,328.00	2,500.00
83 - Tires & Tubes	8,000.00	3,822.00	8,000.00
84 - Minor Equipment	10,000.00	4,850.00	10,000.00
95 - Welding Supplies	2,000.00	392.00	2,000.00
99 - Sundry	2,000.00	1,906.00	2,000.00
TOTAL MATERIALS & SUPPLIES	167,500.00	74,201.00	167,500.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	500.00	1,000.00
09 - Building and Structure	1,000.00	500.00	3,500.00
10 - Tractors and Mowers	10,000.00	7,944.00	10,000.00
11 - Equipment Repairs	81,217.00	81,217.00	30,000.00
13 - Marine Craft	2,000.00	500.00	2,000.00
14 - Auto - Truck	4,716.00	4,175.00	2,000.00
15 - Communication Equipment	1,200.00	822.00	1,200.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	3,000.00	3,000.00	3,000.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,500.00	1,779.00	3,500.00
54 - Telephone	6,000.00	5,847.00	6,000.00
56 - Electricity	6,000.00	3,816.00	6,000.00
57 - Water & Sewer	2,000.00	385.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	680.00	1,200.00
TOTAL MAINTENANCE & UTILITIES	124,133.00	111,665.00	72,700.00
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	8,000.00	8,000.00	8,000.00
21 - Dues & Subscriptions	2,500.00	1,920.00	2,500.00
27 - Engineering Fees	10,000.00	10,000.00	10,000.00
28 - Assessor/Collector Fees	2,000.00	1,422.00	2,000.00

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CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
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	100.00	1,000.00
38 - Supplemental Tax Refund	2,000.00	1,000.00	2,000.00
40 - Insurance - Auto & Liab.	6,000.00	4,421.00	6,000.00
41 - Insurance - Equipment & Property	3,500.00	3,135.00	3,500.00
43 - Insurance - General Liab.	2,000.00	815.00	2,000.00
44 - Insurance - Offical	2,000.00	1,352.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	400.00	1,000.00
53 - Equipment Rental	12,500.00	8,484.00	12,500.00
54 - Contract Aerial Spraying	10,000.00	0.00	10,000.00
55 - Contract Spraying	10,000.00	0.00	10,000.00
62 - Travel and Meeting Expense	800.00	0.00	800.00
64 - Training and Education	1,500.00	100.00	1,500.00
74 - Independent Auditor Fees	17,500.00	16,617.00	17,500.00
95 - Banking Service	3,000.00	1,815.00	3,000.00
98 - Appraisal District Fees	9,000.00	8,919.00	9,000.00
99 - Sundry	1,000.00	0.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	115,900.00	68,500.00	115,900.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,000.00	970.00	4,000.00
02 - Excavation Equipment	150,000.00	0.00	30,000.00
11 - Machinery and Equipment	150,000.00	25,000.00	150,000.00
14 - Building and Structures	41,000.00	24,652.00	41,000.00
22 - Furniture & Fixtures	5,000.00	100.00	5,000.00
42 - Auto, Truck & Trailers	5,000.00	0.00	5,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
TOTAL CAPITAL OUTLAY	360,000.00	50,722.00	240,000.00
TOTAL EXPENDITURES	1,493,519.00	816,539.00	1,305,308.00

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BUDGET SUMMARY NOTES FY 2021

Salaries: All current employees received a 3% salary increase.

Fringe Benefits: Increase to FICA to allow for full time employee coverage
Insurance reflects a 0% increase to health insurance
TCDRS contribution rate to decrease from 6.24% to 6.04% for 2021 to insure 100% funding of plan.
TAC - Increase of 3% for medical supplement and 4% increase for prescription supplement for retirees

All other increases &/or decreases are a result of vendor price increases/decreases due to the cost of fuel, oil, materials and supplies