DRAINAGE DISTRICT NO. 3

JEFFERSON COUNTY, TEXAS

GENERAL BUDGET

FY 2027

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

GENERAL BUDGET SUMMARY
FY2027

RESOURCES	ACTUAL 2024-25	ESTIMATED 2025-26	PROPOSED 2026-27
FUND BALANCE OCTOBER 1	$1,420,837.00	$1,328,795.00	$1,230,600.00
REVENUES			
Current Taxes	$793,453.00	$874,551.00	$826,261.00
Delinquent Taxes	$17,217.00	$27,150.00	$15,000.00
Interest from Investments	$69,080.00	$53,890.00	$48,000.00
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	$26,259.00	$2,040.00	$500.00
Total Revenues	$906,009.00	$957,631.00	$889,761.00
Total Resources	$2,326,846.00	$2,286,426.00	$2,120,361.00
EXPENDITURES			
Salaries and Wages	$317,793.00	$341,295.00	$367,055.00
Fringe Benefits	$334,158.00	$340,078.00	$389,900.00
Materials and Supplies	$62,543.00	$100,700.00	$229,600.00
Maintenance and Utilities	$51,272.00	$33,655.00	$94,200.00
Miscellaneous Services	$61,188.00	$69,790.00	$274,000.00
Capital Outlay	$171,097.00	$170,308.00	$235,500.00
Total Expenditures	$998,051.00	$1,055,826.00	$1,590,255.00
Other Financing Sources	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$998,051.00	$1,055,826.00	$1,590,255.00
Fund Balance September 30	$1,328,795.00	$1,230,600.00	$530,106.00

***ASSUMES A TAX RATE OF .282693 CENTS PER $100 VALUATION WITH A 97% COLLECTION RATE.**

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CHART OF ACCOUNTS	BUDGET 2025-26	ESTIMATED 2025-26	PROPOSED 2026-27
10-SALARIES			
01 - Administration	69,135.00	69,135.00	71,268.00
02 - Clerical	58,573.00	58,573.00	60,294.00
09 - Dept. Heads/ Foreman	66,328.00	66,328.00	66,388.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	12,705.00	15,632.00	9,600.00
20 - Laborer	35,360.00	11,784.00	35,360.00
48 - Equipment, Operators & Asst.	158,590.00	109,040.00	113,345.00
TOTAL SALARIES	**411,491.00**	**341,292.00**	**367,055.00**
20 - FRINGE BENEFITS			
01 - FICA Expense	38,580.00	30,746.00	31,485.00
02 - Employee's Retirement	39,270.00	30,520.00	31,700.00
03 - Employee's Insurance	314,850.00	246,230.00	266,215.00
04 - Worker's Compensation	10,000.00	3,802.00	10,000.00
06 - Automobile Allowance	19,500.00	19,500.00	19,500.00
07 - Retirement/Wage Contingency	50,000.00	1,030.00	25,000.00
08 - Health Ins. Savings Acct	8,250.00	8,250.00	6,000.00
TOTAL FRINGE BENEFITS	**480,450.00**	**340,078.00**	**389,900.00**
30 - MATERIALS & SUPPLIES			
06 - Automotive Parts & Supplies	7,500.00	7,180.00	7,500.00
10 - Books & Printed Matter	6,000.00	6,000.00	6,000.00
14 - Chains & Hooks	800.00	800.00	800.00
16 - Chemicals-Weed Control	23,000.00	23,000.00	10,000.00
18 - Janitorial Supplies	1,500.00	1,500.00	1,500.00
20 - Metal Culvert Pipe	50,000.00	30,055.00	30,000.00
27 - Electrical Supplies	3,000.00	1,500.00	3,000.00
30 - Fencing Material	7,500.00	1,940.00	7,500.00
32 - Concrete, Sand, Aggregate	10,000.00	5,000.00	5,000.00
34 - Diesel Fuel **Off** Road Use	60,000.00	22,305.00	60,000.00
36 - Diesel Fuel **On** Road Use	30,000.00	9,200.00	30,000.00
37 - Gasoline Fuel	7,000.00	5,350.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	2,915.00	3,000.00
41 - Hose & Fittings & Filters	10,000.00	7,075.00	10,000.00
48 - Lumber, Timbers, Rope	5,000.00	2,000.00	5,000.00
50 - Medical and Safety	3,000.00	2,500.00	3,000.00
51 - Motor Oil & Grease	10,000.00	2,300.00	5,000.00
56 - Paint	1,000.00	500.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	770.00	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	1,000.00	1,000.00
77 - Computer Supplies	2,500.00	2,485.00	2,500.00

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CHART OF ACCOUNTS	BUDGET 2025-26	ESTIMATED 2025-26	PROPOSED 2026-27
78 - Office Supplies	4,500.00	4,500.00	4,500.00
83 - Tires & Tubes	9,000.00	7,965.00	9,000.00
84 - Small Tools & Minor Equipment	11,500.00	3,030.00	8,500.00
95 - Welding Supplies	3,500.00	1,515.00	3,500.00
98 - Clothing & Work Wear	2,500.00	2,465.00	2,500.00
99 - Sundry	2,000.00	1,750.00	2,000.00
TOTAL MATERIALS & SUPPLIES	**275,600.00**	**156,600.00**	**229,600.00**
40 - MAINTENANCE & UTILITIES			
09 - Building and Structure & Grounds	4,500.00	3,800.00	4,500.00
10 - Tractors and Mowers	12,500.00	7,060.00	12,500.00
11 - Equipment Repairs	70,000.00	8,500.00	50,000.00
13 - Marine Craft	2,000.00	2,000.00	1,000.00
14 - Autos, Trucks, Trailer	3,000.00	2,055.00	3,000.00
15 - Communication Equipment	1,500.00	-	2,000.00
20 - Miscellaneous	500.00	250.00	500.00
51 - Freight	300.00	-	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,700.00	1,625.00	3,700.00
54 - Telephone	6,000.00	6,615.00	6,000.00
56 - Electricity	6,000.00	2,995.00	6,000.00
57 - Water & Sewer	2,000.00	510.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	930.00	1,200.00
59 - Unscheduled Miscellaneous	1,000.00	500.00	1,000.00
TOTAL MAINTENANCE & UTILITIES	**114,700.00**	**37,340.00**	**94,200.00**
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	15,000.00	8,285.00	15,000.00
10 - Medical & Surgical (Physcials)	2,000.00	1,590.00	2,000.00
21 - Dues & Subscriptions	3,500.00	3,420.00	3,500.00
27 - Engineering Fees	30,000.00	-	10,000.00
28 - Assessor/Collector Fees	2,200.00	2,120.00	2,200.00
29 - Attorney Fees	20,000.00	5,000.00	10,000.00
31 - Filing, Records and Photo	100.00	-	100.00
32 - Accounting Services	500.00	-	500.00
36 - Treasurer Commissions	1,600.00	-	1,600.00
38 - Supplemental Tax Refund	2,000.00	1,000.00	2,000.00
40 - Insurance - Auto, Property, Liab, ETC	16,100.00	12,205.00	16,100.00
45 - Bonds - Surety and Notary	1,000.00	1,000.00	1,000.00
53 - Equipment Rental	17,000.00	300.00	5,000.00
54 - Contract Aerial Spraying	10,000.00	-	2,800.00
55 - Contract Spraying	11,000.00	-	5,000.00
56 - Contract Temporary Labor	-	-	150,000.00

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CHART OF ACCOUNTS	BUDGET 2025-26	ESTIMATED 2025-26	PROPOSED 2026-27
60 - Janitorial Services	2,100.00	2,100.00	2,100.00
62 - Travel and Meeting Expense	800.00	115.00	800.00
64 - Training and Education	1,300.00	-	1,300.00
74 - Independent Auditor Fees	30,000.00	28,250.00	30,000.00
95 - Banking Service Charge	3,000.00	-	3,000.00
98 - Appraisal District Fees	9,000.00	8,920.00	9,000.00
99 - Sundry	1,000.00	1,000.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	**179,200.00**	**75,305.00**	**274,000.00**
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	-	4,500.00
02 - Excavation Equipment	160,000.00	-	100,000.00
11 - Machinery and Equipment	160,000.00	141,385.00	90,000.00
14 - Building and Structures & Grounds	10,000.00	-	6,800.00
22 - Furniture & Fixtures	5,000.00	-	5,000.00
42 - Auto, Truck & Trailers	50,800.00	19,050.00	25,000.00
45 - Land/ROW Acquisitions	4,200.00	-	4,200.00
TOTAL CAPITAL OUTLAY	**394,500.00**	**160,435.00**	**235,500.00**
TOTAL EXPENDITURES	**1,855,941.00**	**1,111,050.00**	**1,590,255.00**

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GENERAL BUDGET NOTES
FY2027

The overall budget decrease is due to a loss in revenue as well as a change in our hiring process. We will move forward by utilizing a Staffing Service to hire future employees. This allows for a reduction in the cost of salaries and fringe benefits.

CATEGORY	2026-27 BUDGET ITEM CHANGES
10- SALARIES	
1001 , 1002, 1009, 1048	Salaried employees received a 1.5% to 3% Cost of Living increase
1015 - Extra Help	Allows for 1 Seasonal/Temp Employees
1048 - Equipment Operator	Includes 2 equipment operators
20 - FRINGE BENEFITS	
2001 - FICA Expense	Includes Salaries , Auto Allowance & Rtmt Contg.
2002 - Employee's Retirement	Includes Salaries, Hourly Employee & Rtmt contingency
2003 - Insurance	Includes health, dental and life insurance for employees with 5% premium increase, a 6% increase in the retiree prescription supplement
2007 - Retirement/Wage Contingency	Includes wage incentive and retirement payout for 1 employee
2008 - Health Insurance Savings Acct	Decreased due to reduction in full time employees
30- MATERIALS & SUPPLIES	
3016 - Chemical Weed Control	Reduction due to inventory on hand
3020 - Metal Culvert Pipe	Decreased due to Policy changes to the cost-share program
3051 - Motor Oil & Grease	Reduction due to inventory on hand
40 - MAINTENANCE & UTILITIES	
4011 - Equipement Repairs	Reduction due to newer equipment being purchased that is covered under warranty for repairs
50 - MISCELLANEOUS SERVICES	
5027 - Engineering Fees	No pending projects requiring an engineer at this time
5029 - Attorney Fees	No pending legal action
60 - CAPITAL OUTLAY	
6002 - Excavation Equipment	Future Purchase will be financed with an annual payment
6011 - Machinery & Equipment	Equipment Purchased will have an annual payment
6014 - Building & Structure	No pending construction
6042 - Auto Truck & Trailer	No pending future purchases required at this time