

**GENERAL FUND
BUDGET
FY 2024 - 25**

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



DRAINAGE DISTRICT No. 3

Jefferson County, Texas

PROPOSED GENERAL BUDGET SUMMARY FY2025

RESOURCES	ACTUAL 2022-23	ESTIMATED 2023-24	PROPOSED 2024-25
FUND BALANCE OCTOBER 1	\$1,330,393.00	\$1,314,163.00	\$1,176,593.00
REVENUES			
Current Taxes	\$747,220.00	\$815,557.00	\$797,110.00
Delinquent Taxes	\$13,442.00	\$17,449.00	\$10,000.00
Interest from Investments	\$67,505.00	\$75,750.00	\$20,000.00
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	\$20,645.00	\$2,296.00	\$0.00
Total Revenues	\$848,812.00	\$911,052.00	\$827,110.00
Total Resources	\$2,179,205.00	\$2,225,215.00	\$2,003,703.00
EXPENDITURES			
Salaries and Wages	\$265,863.00	\$309,372.00	\$391,239.00
Fringe Benefits	\$318,796.00	\$346,335.00	\$454,590.00
Materials and Supplies	\$62,291.00	\$152,795.00	\$254,600.00
Maintenance and Utilities	\$31,695.00	\$59,625.00	\$94,700.00
Miscellaneous Services	\$58,632.00	\$76,995.00	\$147,700.00
Capital Outlay	\$127,765.00	\$103,500.00	\$259,500.00
Total Expenditures	\$865,042.00	\$1,048,622.00	\$1,602,329.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$865,042.00	\$1,048,622.00	\$1,602,329.00
Fund Balance September 30	\$1,314,163.00	\$1,176,593.00	\$401,374.00

***ASSUMES A TAX RATE OF .283553 CENTS PER \$100 VALUATION WITH A 95% COLLECTION RATE.**

Reduction in proposed collection rate due to not collecting the full 97% collection for 2023-24

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FY2025

CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
10-SALARIES			
01 - Administration	-	-	67,065.00
02 - Clerical	56,902.00	56,892.00	56,902.00
09 - Dept. Heads/ Foreman	67,005.00	66,996.00	64,352.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	38,000.00	5,820.00	36,000.00
48 - Equipment, Operators & Asst.	166,969.00	168,864.00	156,120.00
TOTAL SALARIES	339,676.00	309,372.00	391,239.00
20 - FRINGE BENEFITS			
01 - FICA Expense	30,160.00	23,800.00	35,450.00
02 - Employee's Retirement	27,210.00	21,635.00	33,990.00
03 - Employee's Insurance	285,000.00	267,640.00	311,400.00
04 - Worker's Compensation	11,000.00	5,110.00	6,000.00
06 - Automobile Allowance	19,500.00	19,500.00	19,500.00
07 - Retirement/Wage Contingency	35,000.00	400.00	40,000.00
08 - Health Ins. Savings Acct	8,250.00	8,250.00	8,250.00
TOTAL FRINGE BENEFITS	416,120.00	346,335.00	454,590.00
30 - MATERIALS & SUPPLIES			
06 - Automotive Parts & Supplies	3,000.00	1,650.00	7,500.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	500.00	-
09 - Antifreeze & Coolant	2,000.00	1,000.00	-
10 - Maps, Prints, Books & Printed Matter	5,000.00	1,500.00	6,000.00
12 - Prints, Maps, Etc.	1,000.00	-	-
14 - Chains & Hooks	800.00	-	800.00
16 - Chemicals-Weed Control	23,000.00	10,000.00	23,000.00
18 - Janitorial Supplies	1,500.00	500.00	1,500.00
19 - Additives & Lubricants	2,500.00	1,000.00	-
20 - Metal Culvert Pipe	50,000.00	50,000.00	50,000.00
22 - Copying Supplies	2,000.00	1,800.00	-
27 - Electrical Supplies	3,000.00	1,500.00	3,000.00
30 - Fencing Material	6,500.00	2,000.00	7,500.00
32 - Concrete, Sand, Aggregate	10,000.00	5,000.00	10,000.00
34 - Diesel Fuel Off Road Use	50,000.00	18,300.00	50,000.00
36 - Diesel Fuel On Road Use	20,000.00	18,000.00	20,000.00
37 - Gasoline Fuel	7,000.00	5,300.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	3,000.00	3,000.00
41 - Hose & Fittings & Filters	10,000.00	7,500.00	10,000.00
48 - Lumber, Timbers, Rope	2,500.00	2,500.00	5,000.00
50 - Medical and Safety	3,000.00	1,200.00	3,000.00
51 - Motor Oil & Grease	10,000.00	2,000.00	10,000.00

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CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
56 - Paint	1,000.00	500.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	-	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	-	1,000.00
77 - Computer Supplies	2,500.00	2,100.00	2,500.00
78 - Office Supplies	2,500.00	1,800.00	4,500.00
80 - Steel-Angle Iron, Rods, Etc.	1,500.00	-	-
83 - Tires & Tubes	9,000.00	3,200.00	9,000.00
84 - Small Tools & Minor Equipment	10,000.00	5,700.00	11,500.00
95 - Welding Supplies	2,000.00	2,000.00	3,500.00
98 - Clothing & Work Wear	1,500.00	1,345.00	1,500.00
99 - Sundry	2,000.00	1,900.00	2,000.00
TOTAL MATERIALS & SUPPLIES	250,600.00	152,795.00	254,600.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	1,000.00	-
09 - Building and Structure & Grounds	3,500.00	1,250.00	4,500.00
10 - Tractors and Mowers	12,500.00	6,500.00	12,500.00
11 - Equipment Repairs	50,000.00	35,000.00	50,000.00
13 - Marine Craft	2,000.00	-	2,000.00
14 - Autos, Trucks, Trailer	3,000.00	3,000.00	3,000.00
15 - Communication Equipment	1,500.00	-	1,500.00
20 - Miscellaneous	500.00	-	500.00
30 - Tools	3,000.00	2,000.00	-
51 - Freight	300.00	-	300.00
52 - Postage	500.00	400.00	500.00
53 - Natural Gas	3,700.00	1,400.00	3,700.00
54 - Telephone	6,000.00	5,500.00	6,000.00
56 - Electricity	6,000.00	2,300.00	6,000.00
57 - Water & Sewer	2,000.00	450.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	825.00	1,200.00
59 - Unscheduled Miscellaneous	-	-	1,000.00
TOTAL MAINTENANCE & UTILITIES	96,700.00	59,625.00	94,700.00
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	10,000.00	12,000.00	10,000.00
10 - Medical & Surgical (Physcials)	-	-	2,000.00
21 - Dues & Subscriptions	3,500.00	1,120.00	3,500.00
27 - Engineering Fees	20,000.00	-	20,000.00
28 - Assessor/Collector Fees	2,000.00	-	2,000.00
29 - Attorney Fees	10,000.00	10,000.00	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

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CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
38 - Supplemental Tax Refund	2,000.00	-	2,000.00
40 - Insurance - Auto, Property, Liab, ETC	6,000.00	4,470.00	16,100.00
41 - Insurance - Equipment & Property	6,000.00	5,575.00	-
43 - Insurance - General Liab.	2,000.00	1,720.00	-
44 - Insurance - Offical	2,000.00	1,335.00	-
45 - Bonds - Surety and Notary	1,000.00	550.00	1,000.00
53 - Equipment Rental	17,000.00	7,000.00	17,000.00
54 - Contract Aerial Spraying	16,000.00	-	10,000.00
55 - Contract Spraying	17,000.00	-	11,000.00
60 - Janitorial Services	-	-	600.00
62 - Travel and Meeting Expense	800.00	-	800.00
64 - Training and Education	1,500.00	-	1,500.00
74 - Independent Auditor Fees	25,000.00	23,225.00	25,000.00
95 - Banking Service Charge	3,000.00	-	3,000.00
98 - Appraisal District Fees	9,000.00	9,000.00	9,000.00
99 - Sundry	1,000.00	1,000.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	157,000.00	76,995.00	147,700.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	3,500.00	4,500.00
02 - Excavation Equipment	175,000.00	-	85,000.00
11 - Machinery and Equipment	100,000.00	80,000.00	100,000.00
14 - Building and Structures & Grounds	40,000.00	-	10,000.00
22 - Furniture & Fixtures	5,000.00	-	5,000.00
42 - Auto, Truck & Trailers	50,000.00	20,000.00	50,000.00
45 - Land/ROW Acquisitions	5,000.00	-	5,000.00
TOTAL CAPITAL OUTLAY	379,500.00	103,500.00	259,500.00
TOTAL EXPENDITURES	1,639,596.00	1,048,622.00	1,602,329.00

DRAINAGE DISTRICT No. 3
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PROPOSED GENERAL BUDGET NOTES
FY2025

CATEGORY

2024-25 BUDGET ITEM CHANGES

10- SALARIES

1010 - General Manager

New category 1001 General Manager created to separate from Dept Head/Foreman Category

1009 - Dept Head/Foreman

Foreman's Salary - moved this salary from Equipment Operators

1048 - Equipment Operators

Equipment Operators Only - Includes (2 current operators) (1 possible additional operator @\$24.00/hr)

20 - FRINGE BENEFITS

2001 - FICA Expense

Includes Salaries , Auto Allowance & Rtmt Contg.

2002 - Employee's Retirement

Includes Salaries & Rtmt contingency

2003 - Insurance

Includes a 15% increase for retiree supplement (plus 1 family rate for medical & dental)

2004 - Worker's Compensation

Includes a 15% increase

2007 - Retirement/Wage Contingency

Includes wage incentive of \$12,051.08 and retirement payout for B Lugo estimated to be \$12,809.16 & S Verret estimated to be \$10,670.00

2008 - Health Savings Acct

To cover reimbursement of deductible for 11 dependents

30 - Materials & Supplies

3006 - Automotive Parts & Supplies

Renamed from 3006 - Batteries and includes categories 3006, 3009, 3019

3008 - Bolts, Nuts, Nails & Screws

This category has been divided among Category 3040 Hardware & Misc & 3030 Fencing Materials

3009 - Antifreeze & Coolant

This category has been deleted and moved to Category 3006 Automotive Parts & Supplies

3010 - Maps, Prints, Books & Printed Matter

This category has been renamed and combines Category 3010 - Books & Printed Matter with Category 3012 - Prints, Maps, Etc.

3012 - Prints, Maps Etc

This category has been deleted and combined with category 3010

3018 - Janitorial Supplies

Name changed from 3018 - Cleaners & Solvents

3019 - Additives & Lubricants

This category has been deleted and combined with Category 3006 - Automotive Parts & Supplies

3022 - Copying Supplies

This category has been deleted and combined with Category 3078 - Office Supplies

3078 - Office Supplies

This category now includes Category 3022 - Copying Supplies

3080 - Steel Angle Iron, Rods, Etc

This category has been deleted and combined with 3095 - Welding Supplies

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CATEGORY

2024-25 BUDGET ITEM CHANGES

30 - Materials & Supplies

3084 - Small Tools & Minor Equipment

This category has been renamed and also includes category 4030 - Tools

3095 - Welding Supplies

This category now includes category 3080 Steel, Angle Iron, Rods, Etc

40 - MAINTENANCE & UTILITES

4009 - Building, Structure & Grounds

Renamed from 4009 Building & Structure Combine 4001 - Cooling & Heating

4014 - Autos, Trucks & Trailer

Renamed from 4014 Auto - Truck

4030 - Tools

This category has been deleted and combined with Category 3084 Small Tools & Minor Equipment

4059 - Unscheduled Miscellaneous

New category

50 - MISCELLANEOUS SERVICES

5010 - Medical & Surgical (Physicals)

New category for Physicals

5040 - Insurance - Auto, Property, Liability, ETC.

This category now combines all insurance categories 5040, 5041, 5043, 5044

5041 - Insurance - Equipment & Property

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5043 - Insurance - General Liab.

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5044 - Insurance - Official

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5054 - Contract Aerial Spraying

Reduced this amount by \$6,000 to reduced budget due to reduced tax rate and appraisal values

5055 - Contract Spraying

Reduced this amount by \$6,000 to reduced budget due to reduced tax rate and appraisal values

5060 - Janitorial Services

New Category

60 - CAPITAL OUTLAY

6002 - Excavation Equipment

Reduced this amount by \$90,000 to reduced budget due to reduced tax rate and appraisal values

6014 - Building, Structures & Grounds

Renamed Category from 6014 Building & Structures
Reduced this amount by \$30,000 to reduce budget due to reduced tax rate and appraisal values