

Trinity Bay Conservation District

Fiscal Budget 2021-2022



Board of Directors and Staff

Scott Kahla, Board President
Mark Mitchell, Vice-President
Les Hankamer, Secretary
Jeffrey Jenkins, Member
Gregg Turner, Member

James Gibson, General Manager

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2021-2022 Fiscal Budget

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**Trinity Bay Conservation District - Fiscal Year 2020-2021
OVERALL BUDGET SUMMARY
COMBINED GENERAL AND REVENUE FUNDS**

REVENUES	2019/2020 Budget	ADOPTED 2020/2021 Budget	Percent Change
GENERAL FUND	\$ 3,787,500	\$ 3,953,012	4.4%
WATER & SEWER FUND	5,225,600	5,660,500	8.3%
TOTAL OPERATING INCOME	9,013,100	9,613,512	6.7%
TRANSFER FROM NON-OPERATING (General Fund)	206,226	6,000	-97.1%
TRANSFER FROM NON-OPERATING (W & S)	92,525	101,900	10.1%
TOTAL FUNDS AVAILABLE FOR ALLOCATION	9,311,851	9,721,412	4.4%
EXPENSES			
DRAINAGE OPERATING EXPENSES	3,109,915	3,179,800	2.2%
CONTINGENCY	296,486	155,512	-47.5%
CAPITAL IMPROVEMENTS	587,325	623,700	6.2%
DRAINAGE TOTAL	3,993,726	3,959,012	-0.9%
WATER & SEWER OPERATING EXPENSE	3,638,862	4,061,031	11.6%
CONTINGENCY	-	-	0.0%
CAPITAL IMPROVEMENTS	1,679,263	1,701,222	1.3%
WATER AND SEWER TOTAL	5,318,125	5,762,253	8.4%
TOTAL COMBINED OPERATING EXPENSES	6,748,777	7,240,831	7.3%
TOTAL COMBINED CONTINGENCY	296,486	155,512	-47.5%
TOTAL COMBINED CAPITAL IMPROVEMENTS	2,266,588	2,324,922	2.6%
TOTAL COMBINED EXPENSES	9,311,851	9,721,265	4.4%

Trinity Bay Conservation District - Fiscal Year 2021-2022
REVENUE SUMMARY
GENERAL FUND REVENUES (01)

Acct. #	REVENUES	2020/2021 Budget	Adopted 2021/2022 Budget	Percent Change
41100	Tax Revenue	\$3,387,500	\$ 3,553,012	4.7%
41200	Tax Penalty & Interest	75,000	75,000	0.0%
41300	Other Tax Revenue	10,000	10,000	0.0%
43004	Service Income	300,000	300,000	0.0%
43030	Miscellaneous Income	10,000	10,000	0.0%
43032	Gates, Pipe and Bridges Income	5,000	5,000	0.0%
43200	Sale of Assets	-	-	0.0%
	Sub-total Operating Revenues	\$3,787,500	3,953,012	4.2%
43003	Fema Grant Revenue	-	-	0.0%
43100	Capital Contrib. from Unrestricted Funds	200,000	-	0.0%
43010	Interest Income	6,226	6,000	-3.8%
	Sub-total Non-Operating Revenues	206,226	6,000	-3337.1%
	Total Funds Available for Allocation	\$3,993,726	3,959,012	-0.9%
	2021 Certified Tax Value	\$901,845,878		
	2020 Certified Tax Value	\$857,734,201		
	Tax Rate	2020/2021	2021/2022	
	M&O Rate	0.39493	0.39677	
	Debt Rate	0	0	
	Per \$100 Assessed Valuation	0.39493	0.39677	0.00184 -0.5%

**Trinity Bay Conservation District - Fiscal Year 2021/2022
REVENUE SUMMARY
WATER & SEWER ENTERPRISE FUND (02)**

Acct. # REVENUES	2020/2021 Budget	ADOPTED 2021/2022 Budget	Percent Change
42010 Water Sales	1,600,000	1,600,000	0.0%
42020 Sewer Sales	740,000	315,000	-134.9%
42030 Penalty Income	25,000	30,000	16.7%
42040 Re-Connect Fees	35,000	55,000	36.4%
42050 Bulk Water Sales	70,000	31,000	-125.8%
42060 Tapping Fees - Water	250,000	150,000	-66.7%
42070 Tapping Fees - Sewer	90,000	90,000	0.0%
42080 Rental Income	2,600	4,000	35.0%
42090 Materials & Engineering Reimbursement	400,000	400,000	0.0%
43030 Miscellaneous Income	13,000	500	-2500.0%
43031 Subdivision Review Fees	0	0	0.0%
43300 Monthly Minimum	2,000,000	2,985,000	33.0%
43400 Sale of Assets	0	0	0.0%
Sub-total Operating Revenues	5,225,600	5,660,500	7.7%
43010 Interest Income	5,200	3,200	-62.5%
43100 Contributions from Reserves	-	0	0.0%
43002 Grant Revenue-Fema Reimbursement	0	0	0.0%
43500 Transfer from Drainage	-	0	0.0%
43501 Transfer in Facility Lease	87,325	98,700	0.0%
Sub-total Non-Operating Revenues	92,525	101,900	0.0%
TOTAL WATER & SEWER REVENUE	5,318,125	- 5,762,400	8.4%

**Trinity Bay Conservation District - Fiscal Year 2021/2022
Drainage Department (01)
Detail of Expenditures**

	Budget 2020/2021	Proposed 2021/2022	Percent Change
Personnel Costs			
51010 Salaries	1,320,000	1,420,000	7.6%
51020 Overtime	10,000	15,000	50.0%
51030 Vehicle Allowance	9,600	9,600	0.0%
51060 Staffing Agency Temps	25,000	25,000	0.0%
52010 FICA SS & FICA Med Tax Expense	100,000	85,000	-15.0%
52030 Insurance - Medical	398,000	400,000	0.5%
52040 Unemployment Tax	4,500	4,500	0.0%
52050 Worker's Comp.	27,000	27,000	0.0%
52060 TDCRS	228,000	230,000	0.9%
52070 Uniforms Expense	3,200	0	-100.0%
Personnel Cost Subtotal	2,125,300	2,216,100	4.3%
Supplies			
61110 General Supplies	2,300	14,300	521.7%
61120 Janitorial Supplies	3,500	0	-100.0%
61130 Office Supplies	6,000	7,000	16.7%
61140 Postage	1,000	0	-100.0%
61210 Shop Supplies	8,500	0	-100.0%
61220 Gasoline & Oil	130,000	130,000	0.0%
61230 Tires	10,000	16,500	65.0%
61240 Small Tools	10,000	10,000	0.0%
61410 Safety - Gloves, Boots, Glasses	10,000	10,000	0.0%
61510 Chemicals	50,000	50,000	0.0%
61610 Materials & Supplies	30,000	35,000	16.7%
61620 Welding Supplies	6,000	6,500	8.3%
Supplies Subtotal	267,300	279,300	4.5%
Repairs & Maintenance			
62010 Computer Expense & Repair	20,115	20,000	-0.6%
62020 Copy Machine Expense & Repair	5,500	0	-100.0%
62030 Office Equip. Expense & Repair	1,000	6,500	550.0%
62040 Heavy Equip. Repair & maint.	150,000	100,000	-33.3%
62060 Shop Equip. Repair & Maint.	3,000	4,000	33.3%
62070 Tire Repair	1,500	0	-100.0%
62080 Vehicle Repair & Maint.	30,000	30,000	0.0%
62090 Mowing Equipment Repair & Maint.	1,000	1,000	0.0%
62110 Spray Equipment Repair & Maint.	0	0	0.0%
62120 Gate/Pipe Repair/Maint.	25,000	25,000	0.0%

**Trinity Bay Conservation District - Fiscal Year 2021/2022
Drainage Department (01)
Detail of Expenditures**

	Budget 2020/2021	Proposed 2021/2022	Percent Change
Repairs & Maint. Subtotal	237,115	186,500	-21.3%
Maintenance of Plants & Buildings			
63010 Office Building Repair & Maint. (see B-8)	500	10,000	1900.0%
63020 Shop Building Repair & Maint.	500	3,400	580.0%
Maint. of Plants & Bldgs. Subtotal	1,000	13,400	1240.0%
Professional Fees			
64010 Audit Expense	25,000	25,000	0.0%
64020 Legal & Professional Fees	35,000	40,000	14.3%
64030 Outside Engineering Services	15,000	20,000	33.3%
64040 Medical & Drug Testing	1,000	1,000	0.0%
64050 Election Expense	6,700	0	100.0%
Professional Fees Subtotal	82,700	86,000	4.0%
Utilities			
65010 Telephone Expense	20,000	20,000	0.0%
65020 Utilities	8,000	15,000	87.5%
Utilities Subtotal	28,000	35,000	25.0%
Contract & Outside Services			
66010 Public Notices	2,000	2,000	0.0%
66020 Recording Fees	2,000	2,500	25.0%
66030 Bond & Insurance Premiums	110,000	110,000	0.0%
66040 Contract Services	30,000	20,000	-33.3%
66050 Equipment Rental	3,000	3,000	0.0%
66051 Equipment Lease to Own	150,000	150,000	0.0%
66060 Freight & Truck Hire	0	3,000	0.0%
66070 Tax Valuation contract	40,000	40,000	0.0%
66075 Commission Fees-Chambers County	15,000	15,000	0.0%
Cont. & Outside Serv. Subtotal	352,000	345,500	-1.8%
Sundry			
70010 Dues & Publications	1,500	3,000	100.0%
70020 Misc. Expenses	8,000	8,000	0.0%
70060 Licenses	1,000	2,000	100.0%

**Trinity Bay Conservation District - Fiscal Year 2021/2022
Drainage Department (01)
Detail of Expenditures**

	Budget 2020/2021	Proposed 2021/2022	Percent Change
70070 Schooling Expense	3,000	3,000	0.0%
70080 Travel Expense	3,000	2,000	-33.3%
Sundry Subtotal	16,500	18,000	9.1%
Capital Expenses			
80010 Building Improvements	0	25,000	
80020 Office Equipment	0	0	0.0%
80030 Machines, Tools , & Equip.	0	200,000	
80040 Land Acquisitions	0	0	0.0%
80050 Land Improvements	0	0	0.0%
80060 Motor Vehicles	0	100,000	0.0%
80070 Radios & Electronics	0	0	0.0%
80080 Computers, Hardware & Software	0	0	0.0%
80090 Materials for Capital Projects	500,000	200,000	-60.0%
88010 Capital Transfer of Property Tax Funds	0	0	
88020 Lease Payments	87,325	98,700	13.0%
Total Capital Improvement and Transfers	587,325	623,700	6.2%
TOTAL DRAINAGE LESS CONTEGENCY	3,697,240	3,803,500	2.9%
LESS CAPITAL IMPROVEMENTS (OPERATING EXPENSES)	3,109,915	3,179,800	2.2%
GENERAL FUND CONTEGENCY	96,260	-	
TOTAL DRAINAGE	3,793,500	3,803,500	0.3%

Trinity Bay Conservation District - Fiscal Year 2021/2022
Water and Wastewater Department (02)
Total Combined Water and Sewer

Personnel Costs	Budget 2020/2021	Proposed 2021/2022	Percent Change
51010 Salaries	1,180,200	1,310,000	11%
51020 Overtime	80,000	100,000	25%
51030 Vehicle Allowance	9,600	7,754	-19%
51060 Staffing Agency-TEMPS	56,000	56,000	
52010 FICA SS Tax Expense	105,000	99,000	-6%
52020 FICA Med Tax Expense	0		0%
52030 Insurance - Medical	350,000	417,000	19%
52040 Unemployment Tax	4,000	5,000	25%
52050 Worker's Comp.	26,000	26,000	0%
52060 TDCRS	225,000	245,000	9%
52070 Uniforms	3,350	0	-100%
Personnel Cost Subtotal	2,039,150	2,265,754	11%
Supplies			
61110 General Supplies	2,000	5,000	150.0%
61120 Janitorial Supplies	1,000	0	-100.0%
61130 Office Supplies	6,500	9,500	46.2%
61140 Postage	1,000	0	-100.0%
61210 Shop Supplies	500	0	-100.0%
61220 Gasoline & Oil	65,000	65,000	0.0%
61230 Tires	15,000	12,000	-20.0%
61240 Small Tools	5,000	10,000	100.0%
61310 Laboratory	7,500	0	-100.0%
61320 Plant Supplies	500	14,000	2700.0%
61510 Safety - Gloves, Boots, Glasses	10,000	10,000	0.0%
61510 Chemicals	220,000	280,000	27.3%
61610 Materials & Supplies	350,000	137,000	-60.9%
61620 Welding Supplies	500	0	-100.0%
61630 Grinder Maintenance	0	115,000	
61640 Grinder Kits	0	180,000	
Supplies Subtotal	684,500	837,500	22.4%
Repairs & Maintenance			
62010 Computer Expense & Repair	20,112	20,000	-0.6%
62020 Copy Machine Expense & Repair	6,000	0	-100.0%
62030 Office Equip. Expense & Repair	2,000	8,000	300.0%
62040 Heavy Equip. Repair & maint.	10,000	12,000	20.0%
62060 Shop Equip. Repair & Maint.	1,000	0	-100.0%
62070 Tire Repair	500	0	-100.0%
62080 Vehicle Repair & Maint.	17,000	17,000	0.0%
62081 Trailer Repair & Maint.		2,500	
Repairs & Maint. Subtotal	56,612	59,500	5.1%

Trinity Bay Conservation District - Fiscal Year 2021/2022
Water and Wastewater Department (02)
Total Combined Water and Sewer

Maintenance of Plants & Buildings

63010 Office Building Repair & Maint.	500	3,000	0.0%
63020 Shop Building Repair & Maint.	500	0	0.0%
63500 Maintenance of Plants (see b-6)	40,000	50,000	25.0%

Maint. Of Equipment Subtotal **41,000** **53,000** **29.3%**

Professional Fees

64010 Audit Expense	16,000	19,000	18.8%
64020 Legal & Professional Fees	40,000	40,000	0.0%
64030 Outside Engineering Services	50,000	85,000	70.0%
64040 Medical & Drug Testing	1,000	1,000	0.0%

Professional Fees Subtotal **107,000** **145,000** **35.5%**

Utilities

65010 Telephone Expense	45,000	45,000	0.0%
65020 Utilities	175,000	200,000	14.3%

Utilities Subtotal **220,000** **245,000** **11.4%**

Contract & Outside Services

66010 Public Notices	5,000	5,000	0.0%
66020 Recording Fees	100	650	550.0%
66030 Bond & Insurance Premiums	90,000	90,000	0.0%
66040 Contract Services	90,000	90,000	0.0%
66050 Equipment Rental	2,000	2,000	0.0%
66051 Equipment Lease Expense	0	0	#DIV/0!
66060 Freight & Truck Hire	0	0	0.0%
66110 Effluent Analysis	46,000	38,000	-17.4%
66120 Permits	40,000	20,000	-50.0%
62130 Water Costs	185,000	185,000	0.0%
66140 Sewage Disposal	10,000	10,000	0.0%
66150 Water Analysis	4,000	4,000	0.0%
66160 Contract Mowing	0	0	0.0%

Cont. & Outside Serv. Subtotal **472,100** **444,650** **-5.8%**

Sundry

70010 Dues & Publications	3,000	3,000	0.0%
70020 Misc. Expenses	10,000	8,000	-20.0%
70030 Directors Fees	0	0	0.0%

Trinity Bay Conservation District - Fiscal Year 2021/2022
Water and Wastewater Department (02)
Total Combined Water and Sewer

70040 Interest Expense	0	0	0.0%
70050 A/R Clearing - Customer NSF Charge	0	-2,923	#DIV/0!
Provision for Bad Debts		-2,950	
70060 Licenses	1,000	1,000	0.0%
70070 Schooling Expense	3,000	3,000	0.0%
70080 Travel Expense	1,500	1,500	0.0%
Sundry Subtotal	18,500	10,627	-42.6%
Capital Expenses			
80010 Building Improvements	0	0	0.0%
80020 Office Equipment	0	0	0.0%
80030 Machines, Tools , & Equip.	0	0	0.0%
80040 Land Acquisitions	0	0	0.0%
80050 Land Improvements	0	0	0.0%
80060 Motor Vehicles	0	0	0.0%
80070 Radios & Electronics	0	0	0.0%
80080 Computers, Hardware & Software	0	0	0.0%
80110 Utilities, Lines, Plants	718,263	719,922	0.2%
88000 Funds Transfers (revenue bond debt)	961,000	981,300	2.1%
Total Capital Improvement and Transfers	1,679,263	1,701,222	1.3%
TOTAL WATER & SEWER LESS CONTEGENCY	5,318,125	5,762,253	8.4%
LESS CAPITAL IMPROVEMENTS (OPERATING EXPENSES)	\$3,638,862	\$4,061,031	11.6%
WATER & SEWER CONTINGENCY	0	0	0.0%
TOTAL WATER & SEWER	5,318,125	5,762,253	8.4%