

Trinity Bay Conservation District

Fiscal Budget 2020-2021



Board of Directors and Staff

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2020-2021 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	\$ 4,124,311	\$ 3,787,500	-8.2%
WATER & SEWER FUND	5,405,444	5,225,600	-3.3%
TOTAL OPERATING INCOME	9,529,755	9,013,100	-5.4%
TRANSFER FROM NON-OPERATING (General Fund)	206,226	6,000	-97.1%
TRANSFER FROM NON-OPERATING (W & S)	319,095	92,525	-71.0%
TOTAL FUNDS AVAILABLE FOR ALLOCATION	10,055,076	9,111,625	-9.4%
EXPENSES			
DRAINAGE OPERATING EXPENSES	3,575,948	3,109,915	-13.0%
CONTINGENCY	146,264	96,260	-34.2%
CAPITAL IMPROVEMENTS	608,325	587,325	-3.5%
DRAINAGE TOTAL	4,330,537	3,793,500	-12.4%
WATER & SEWER OPERATING EXPENSE	4,285,991	3,638,862	-15.1%
CONTINGENCY	-	-	0.0%
CAPITAL IMPROVEMENTS	1,820,000	1,679,263	-7.7%
WATER AND SEWER TOTAL	6,105,991	5,318,125	-12.9%
TOTAL COMBINED OPERATING EXPENSES	7,861,939	6,748,777	-14.2%
TOTAL COMBINED CONTINGENCY	146,264	96,260	-34.2%
TOTAL COMBINED CAPITAL IMPROVEMENTS	2,428,325	2,266,588	-6.7%
TOTAL COMBINED EXPENSES	10,436,528	9,111,625	-12.7%

Trinity Bay Conservation District - Fiscal Year 2020-2021
REVENUE SUMMARY
GENERAL FUND REVENUES (01)

Acct. #	REVENUES	2019/2020 Budget	Adopted 2020/2021 Budget	Percent Change
41100	Tax Revenue	\$3,504,000	\$ 3,387,500	-3.4%
41200	Tax Penalty & Interest	68,445	75,000	8.7%
41300	Other Tax Revenue	14,082	10,000	-40.8%
43004	Service Income	490,000	300,000	-63.3%
43030	Miscellaneous Income	11,000	10,000	-10.0%
43032	Gates, Pipe and Bridges Income	4,400	5,000	12.0%
43200	Sale of Assets	32,384	-	0.0%
Sub-total Operating Revenues		\$4,124,311	3,787,500	-8.9%
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		\$4,330,537	3,793,500	-14.2%
2020 Certified Tax Value		\$857,734,201		
2019 Certified Tax Value		\$860,177,142		
Tax Rate		2020/2021	2019/2020	
M&O Rate		0.39493	0.4087	
Debt Rate		0	0	
Per \$100 Assessed Valuation		0.39493	0.4087	0.01377 -3.4%

Trinity Bay Conservation District - Fiscal Year 2020/2021
REVENUE SUMMARY
WATER & SEWER ENTERPRISE FUND (02)

Acct. # REVENUES	2019/2020 Budget	ADOPTED 2020/2021 Budget	Percent Change
42010 Water Sales	1,570,000	1,600,000	1.9%
42020 Sewer Sales	740,000	740,000	0.0%
42030 Penalty Income	24,000	25,000	4.0%
42040 Re-Connect Fees	35,000	35,000	0.0%
42050 Bulk Water Sales	70,000	70,000	0.0%
42060 Tapping Fees - Water	250,000	250,000	0.0%
42070 Tapping Fees - Sewer	90,000	90,000	0.0%
42080 Rental Income	4,000	2,600	-53.8%
42090 Materials & Engineering Reimbursement	600,000	400,000	-50.0%
43030 Miscellaneous Income	13,000	13,000	0.0%
43031 Subdivision Review Fees	0	0	0.0%
43300 Monthly Minimum	2,000,000	2,000,000	0.0%
43400 Sale of Assets	9,444	0	0.0%
Sub-total Operating Revenues	5,405,444	5,225,600	-3.4%
43010 Interest Income	5,200	5,200	0.0%
43100 Contributions from Reserves	225,000	0	0.0%
43002 Grant Revenue-Fema Reimbursement	1,570	0	0.0%
43500 Transfer from Drainage	-	0	0.0%
43501 Transfer in Facility Lease	87,325	87,325	0.0%
Sub-total Non-Operating Revenues	319,095	92,525	0.0%
TOTAL WATER & SEWER REVENUE	5,724,539	- 5,318,125	-7.1%

Trinity Bay Conservation District - Fiscal Year 2020/2021
Drainage Department (01)
Detail of Expenditures

	Budget 2019/2020	Proposed 2020/2021	Percent Change
Personnel Costs			
51010 Salaries	1,390,000	1,320,000	-5.0%
51020 Overtime	108,500	10,000	-90.8%
51030 Vehicle Allowance	9,748	9,600	-1.5%
51060 Staffing Agency Temps	118,000	25,000	-78.8%
52010 FICA SS & FICA Med Tax Expense	107,000	100,000	-6.5%
52030 Insurance - Medical	450,000	398,000	-11.6%
52040 Unemployment Tax	4,100	4,500	9.8%
52050 Worker's Comp.	24,000	27,000	12.5%
52060 TDCRS	252,000	228,000	-9.5%
52070 Uniforms Expense	3,200	3,200	0.0%
Personnel Cost Subtotal	2,466,548	2,125,300	-13.8%
Supplies			
61110 General Supplies	2,000	2,300	15.0%
61120 Janitorial Supplies	3,500	3,500	0.0%
61130 Office Supplies	5,300	6,000	13.2%
61140 Postage	1,000	1,000	0.0%
61210 Shop Supplies	8,500	8,500	0.0%
61220 Gasoline & Oil	135,000	130,000	-3.7%
61230 Tires	15,000	10,000	-33.3%
61240 Small Tools	10,000	10,000	0.0%
61410 Safety - Gloves, Boots, Glasses	13,000	10,000	-23.1%
61510 Chemicals	34,000	50,000	47.1%
61610 Materials & Supplies	30,000	30,000	0.0%
61620 Welding Supplies	6,000	6,000	0.0%
Supplies Subtotal	263,300	267,300	1.5%
Repairs & Maintenance			
62010 Computer Expense & Repair	3,600	20,115	458.8%
62020 Copy Machine Expense & Repair	6,000	5,500	-8.3%
62030 Office Equip. Expense & Repair	500	1,000	100.0%
62040 Heavy Equip. Repair & maint.	190,000	150,000	-21.1%
62060 Shop Equip. Repair & Maint.	6,000	3,000	-50.0%
62070 Tire Repair	1,500	1,500	0.0%
62080 Vehicle Repair & Maint.	35,000	30,000	-14.3%
62090 Mowing Equipment Repair & Maint.	1,500	1,000	-33.3%
62110 Spray Equipment Repair & Maint.	0	0	0.0%
62120 Gate/Pipe Repair/Maint.	15,000	25,000	66.7%

**Trinity Bay Conservation District - Fiscal Year 2020/2021
Drainage Department (01)
Detail of Expenditures**

	Budget 2019/2020	Proposed 2020/2021	Percent Change
Repairs & Maint. Subtotal	259,100	237,115	-8.5%
Maintenance of Plants & Buildings			
63010 Office Building Repair & Maint. (see B-8)	500	500	0.0%
63020 Shop Building Repair & Maint.	1,500	500	-66.7%
Maint. of Plants & Bldgs. Subtotal	2,000	1,000	-50.0%
Professional Fees			
64010 Audit Expense	21,000	25,000	19.0%
64020 Legal & Professional Fees	35,000	35,000	0.0%
64030 Outside Engineering Services	15,000	15,000	0.0%
64040 Medical & Drug Testing	500	1,000	100.0%
64050 Election Expense	0	6,700	100.0%
Professional Fees Subtotal	71,500	82,700	15.7%
Utilities			
65010 Telephone Expense	18,000	20,000	11.1%
65020 Utilities	7,000	8,000	14.3%
Utilities Subtotal	25,000	28,000	12.0%
Contract & Outside Services			
66010 Public Notices	5,000	2,000	-60.0%
66020 Recording Fees	3,000	2,000	-33.3%
66030 Bond & Insurance Premiums	100,000	110,000	10.0%
66040 Contract Services	35,000	30,000	-14.3%
66050 Equipment Rental	37,000	3,000	-91.9%
66051 Equipment Lease to Own	240,000	150,000	-37.5%
66060 Freight & Truck Hire	0	0	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	475,000	352,000	-25.9%
Sundry			
70010 Dues & Publications	2,000	1,500	-25.0%
70020 Misc. Expenses	8,000	8,000	0.0%
70030 Directors Fees	0	0	0.0%

**Trinity Bay Conservation District - Fiscal Year 2020/2021
Drainage Department (01)
Detail of Expenditures**

	Budget 2019/2020	Proposed 2020/2021	Percent Change
70060 Licenses	1,000	1,000	0.0%
70070 Schooling Expense	500	3,000	500.0%
70080 Travel Expense	2,000	3,000	50.0%
Sundry Subtotal	13,500	16,500	22.2%
Capital Expenses			
80010 Building Improvements	0	0	0.0%
80020 Office Equipment	0	0	0.0%
80030 Machines, Tools , & Equip.	11,000	0	-100.0%
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	10,000	0	0.0%
80090 Materials for Capital Projects	500,000	500,000	
88010 Capital Transfer of Property Tax Funds	0	0	0.0%
88020 Lease Payments	87,325	87,325	
Total Capital Improvement and Transfers	608,325	587,325	-3.5%
TOTAL DRAINAGE LESS CONTENGENCY	4,184,273	3,697,240	-11.6%
LESS CAPITAL IMPROVEMENTS (OPERATING EXPENSES)	3,575,948	3,109,915	-13.0%
GENERAL FUND CONTENGENCY	146,264	96,260	
TOTAL DRAINAGE	4,330,537	3,793,500	-12.4%

**Trinity Bay Conservation District - Fiscal Year 2020/2021
Water and Wastewater Department (02)
Total Combined Water and Sewer**

Personnel Costs	Budget 2019/2020	Proposed 2020/2021	Percent Change
51010 Salaries	1,290,000	1,180,200	-9%
51020 Overtime	198,000	80,000	-60%
51030 Vehicle Allowance	9,600	9,600	0%
51060 Staffing Agency-TEMPS	103,000	56,000	
52010 FICA SS Tax Expense	108,000	105,000	-3%
52020 FICA Med Tax Expense	0	0	0%
52030 Insurance - Medical	451,471	350,000	-22%
52040 Unemployment Tax	4,000	4,000	0%
52050 Worker's Comp.	24,000	26,000	8%
52060 TDCRS	225,000	225,000	0%
52070 Uniforms	3,500	3,350	-4%
Personnel Cost Subtotal	2,416,571	2,039,150	-16%
Supplies			
61110 General Supplies	2,000	2,000	0.0%
61120 Janitorial Supplies	1,000	1,000	0.0%
61130 Office Supplies	5,900	6,500	10.2%
61140 Postage	1,000	1,000	0.0%
61210 Shop Supplies	500	500	0.0%
61220 Gasoline & Oil	82,000	65,000	-20.7%
61230 Tires	13,000	15,000	15.4%
61240 Small Tools	10,000	5,000	-50.0%
61310 Laboratory	8,000	7,500	-6.3%
61320 Plant Supplies	1,000	500	-50.0%
61510 Safety - Gloves, Boots, Glasses	12,500	10,000	-20.0%
61510 Chemicals	250,000	220,000	-12.0%
61610 Materials & Supplies	540,000	350,000	-35.2%
61620 Welding Supplies	500	500	0.0%
Supplies Subtotal	927,400	684,500	-26.2%
Repairs & Maintenance			
62010 Computer Expense & Repair	3,000	20,112	570.4%
62020 Copy Machine Expense & Repair	6,300	6,000	-4.8%
62030 Office Equip. Expense & Repair	2,300	2,000	-13.0%
62040 Heavy Equip. Repair & maint.	5,000	10,000	100.0%
62060 Shop Equip. Repair & Maint.	500	1,000	100.0%
62070 Tire Repair	500	500	0.0%
62080 Vehicle Repair & Maint.	17,000	17,000	0.0%
Repairs & Maint. Subtotal	34,600	56,612	63.6%
Maintenance of Plants & Buildings			

Trinity Bay Conservation District - Fiscal Year 2020/2021
Water and Wastewater Department (02)
Total Combined Water and Sewer

63010 Office Building Repair & Maint.	0	500	0.0%
63020 Shop Building Repair & Maint.	0	500	0.0%
63500 Maintenance of Plants (see b-6)	43,260	40,000	-7.5%
Maint. of Equipment Subtotal	43,260	41,000	-5.2%
Professional Fees			
64010 Audit Expense	18,000	16,000	-11.1%
64020 Legal & Professional Fees	30,000	40,000	33.3%
64030 Outside Engineering Services	53,000	50,000	-5.7%
64040 Medical & Drug Testing	500	1,000	100.0%
Professional Fees Subtotal	101,500	107,000	5.4%
Utilities			
65010 Telephone Expense	44,360	45,000	1.4%
65020 Utilities	172,500	175,000	1.4%
Utilities Subtotal	216,860	220,000	1.4%
Contract & Outside Services			
66010 Public Notices	9,000	5,000	-44.4%
66020 Recording Fees	100	100	0.0%
66030 Bond & Insurance Premiums	86,750	90,000	3.7%
66040 Contract Services	126,100	90,000	-28.6%
66050 Equipment Rental	1,500	2,000	33.3%
66051 Equipment Lease Expense	8,000	0	-100.0%
66060 Freight & Truck Hire	0	0	0.0%
66110 Effluent Analysis	45,000	46,000	2.2%
66120 Permits	40,000	40,000	0.0%
62130 Water Costs	180,000	185,000	2.8%
66140 Sewage Disposal	15,000	10,000	-33.3%
66150 Water Analysis	3,000	4,000	33.3%
66160 Contract Mowing	0	0	0.0%
Cont. & Outside Serv. Subtotal	514,450	472,100	-8.2%
Sundry			
70010 Dues & Publications	3,000	3,000	0.0%
70020 Misc. Expenses	26,000	10,000	-61.5%
70030 Directors Fees	0	0	0.0%
70040 Interest Expense	0	0	0.0%
70050 A/R Clearing - Customer NSF Charge	-1,450	0	-100.0%

Trinity Bay Conservation District - Fiscal Year 2020/2021
Water and Wastewater Department (02)
Total Combined Water and Sewer

70060 Licenses	800	1,000	25.0%
70070 Schooling Expense	2,000	3,000	50.0%
70080 Travel Expense	1,000	1,500	50.0%
Sundry Subtotal	31,350	18,500	-41.0%
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	860,000	718,263	-16.5%
88000 Funds Transfers (revenue bond debt)	960,000	961,000	0.1%
Total Capital Improvement and Transfers	1,820,000	1,679,263	-7.7%
TOTAL WATER & SEWER LESS CONTEGENCY	6,105,991	5,318,125	-12.9%
LESS CAPITAL IMPROVEMENTS (OPERATING EXPENSES)	\$4,285,991	\$3,638,862	-15.1%
WATER & SEWER CONTINGENCY	0	0	0.0%
TOTAL WATER & SEWER	6,105,991	5,318,125	-12.9%