

Trinity Bay Conservation District
Fiscal Budget 2023 - 2024



Board of Directors

Victor Caraway, Board President

Gregg Turner, Vice President

Lester Hankamer, Secretary

Annette Rayburn, Member

Richard Nicely, Member

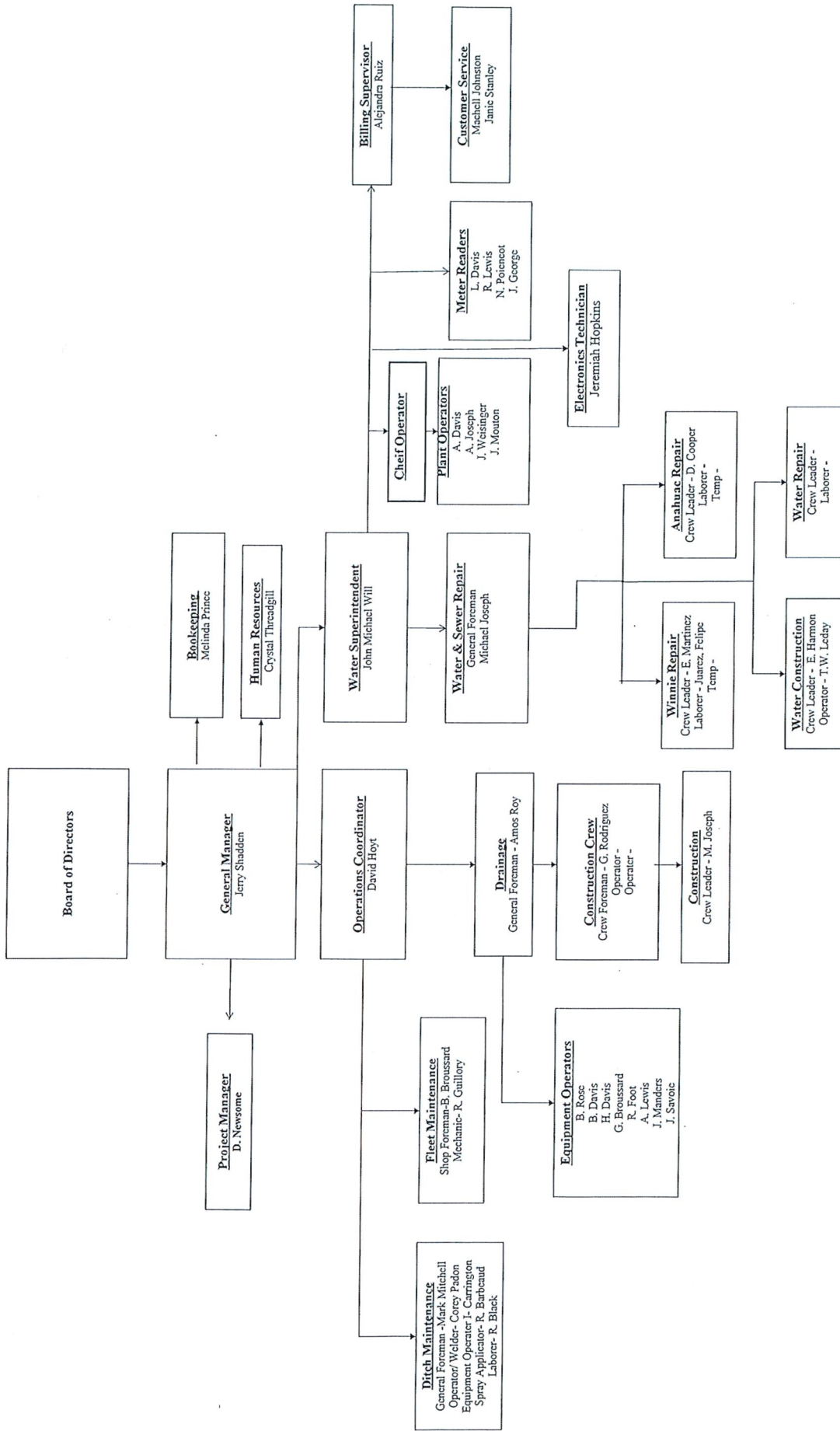
Final Document Adopted September 13, 2023

Jerry Shadden, General Manager

**Trinity Bay Conservation District
Table of Contents FY 2023 – 2024 Fiscal Budgets**

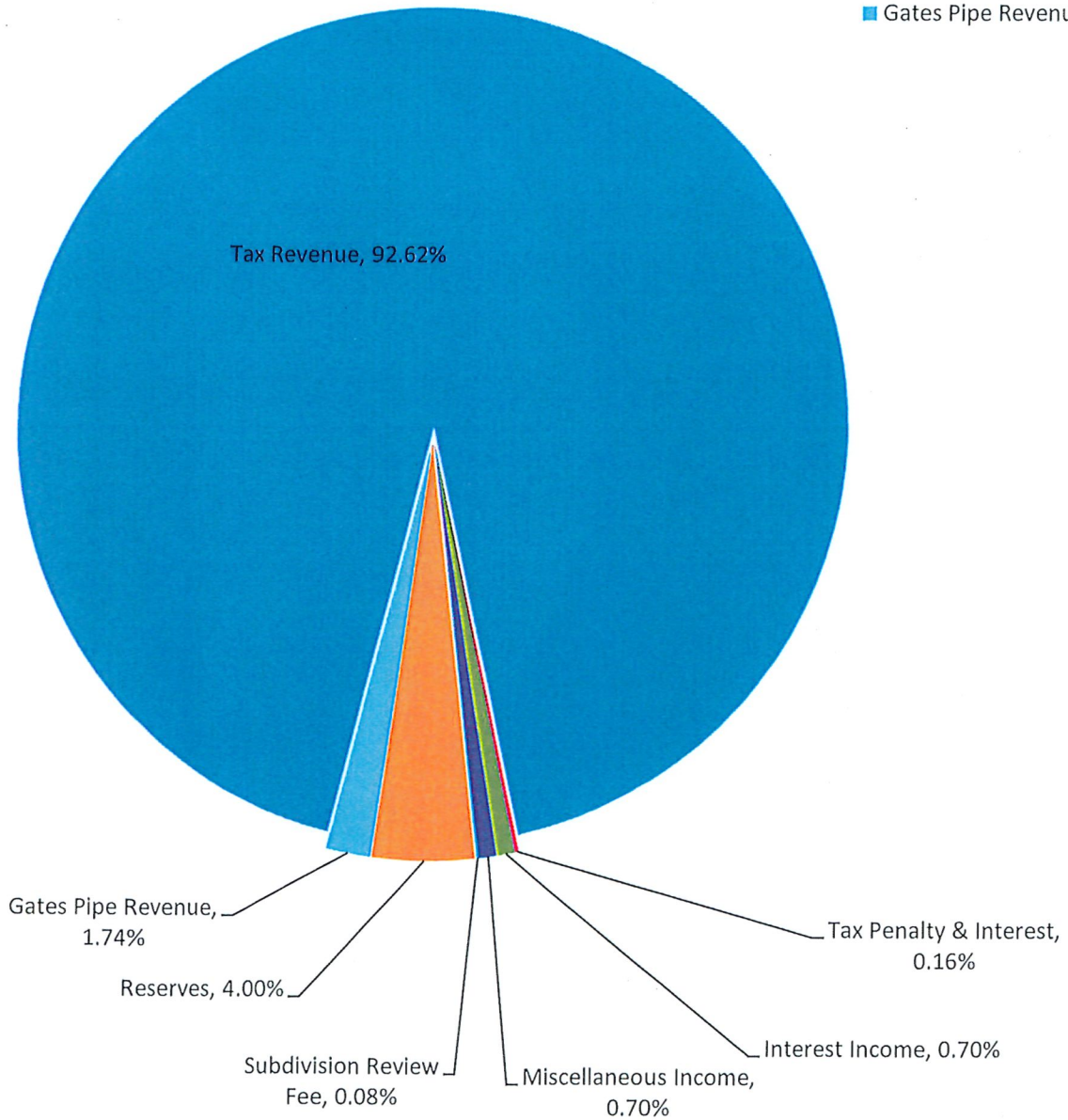
Organizational Chart	1
Drainage Revenue Chart	2
Water and Sewer Revenue Chart	3
Drainage Expense Chart	4
Water and Sewer Expense Chart	5
Drainage Revenue	6
Drainage Expenditures	7-9
Drainage Budget Comparison	10-15
Water and Sewer Revenue	16
Water and Sewer Expenditures	17-19
Water and Sewer Budget Comparison	22-25

Trinity Bay Conservation District Organizational Chart 2023-2024



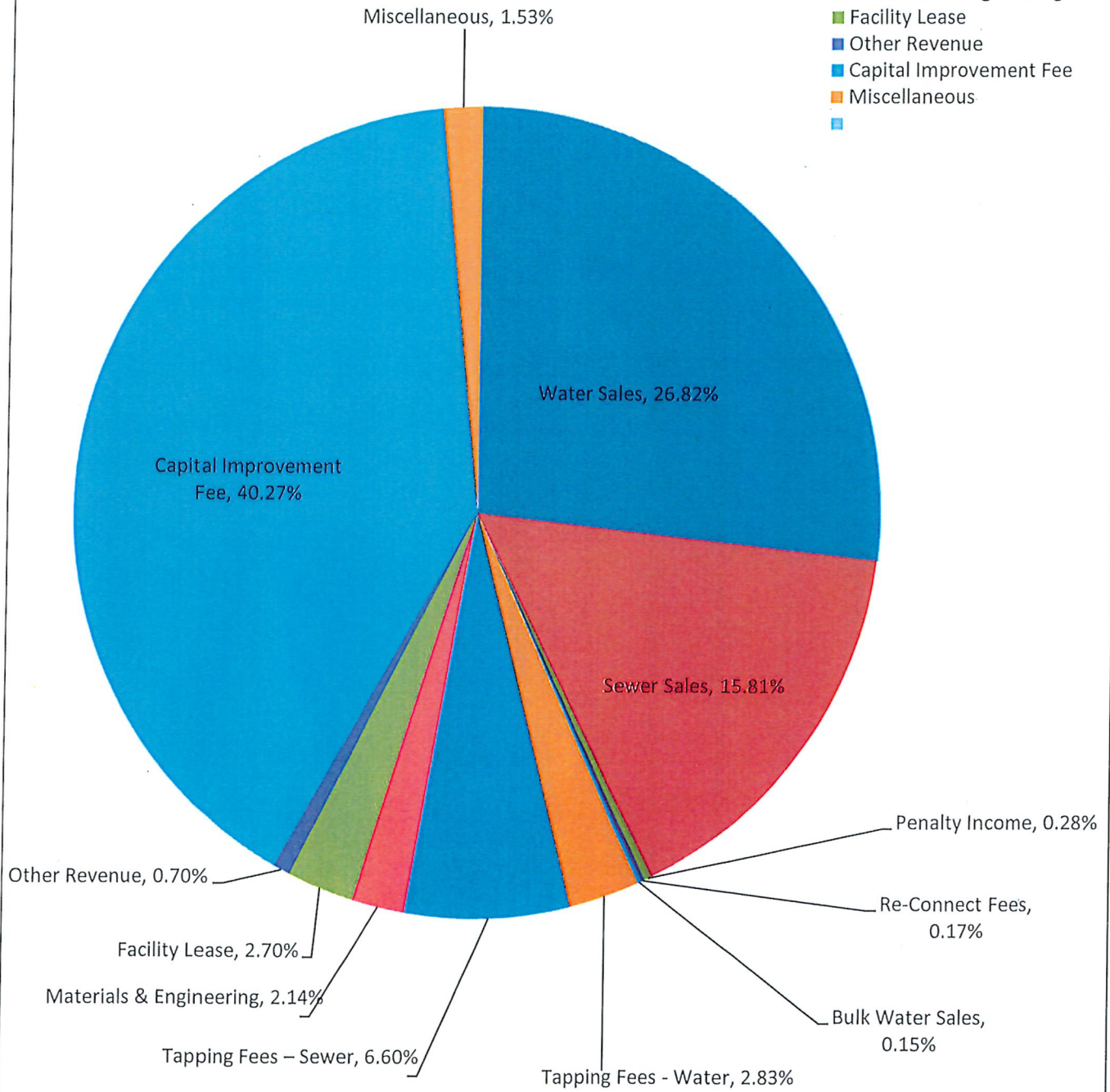
Drainage

- Tax Revenue
- Tax Penalty & Interest
- Interest Income
- Miscellaneous Income
- Subdivision Review Fee
- Reserves
- Gates Pipe Revenue



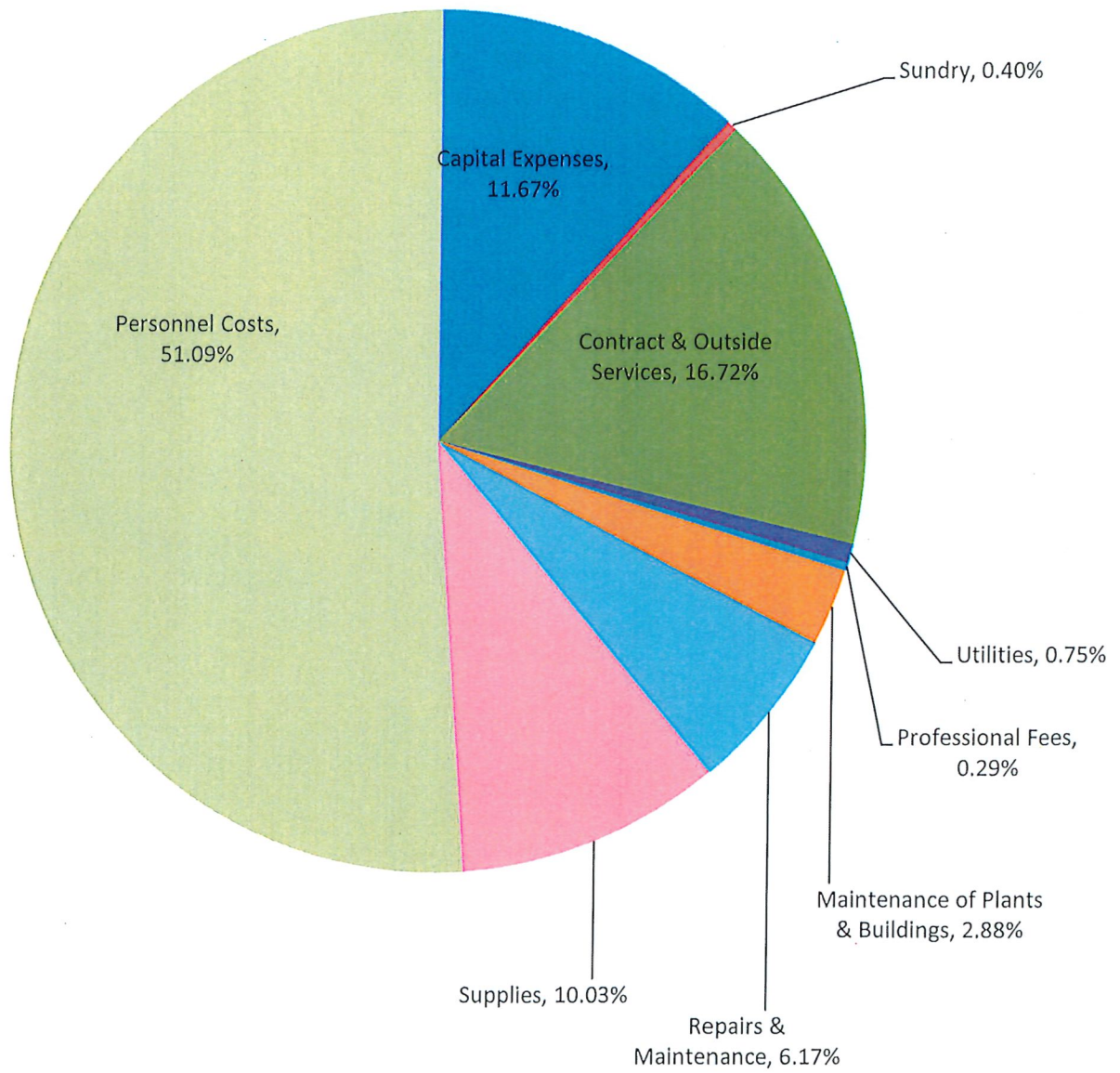
Water/Sewer Revenue

- Water Sales
- Sewer Sales
- Penalty Income
- Re-Connect Fees
- Bulk Water Sales
- Tapping Fees - Water
- Tapping Fees – Sewer
- Materials & Engineering
- Facility Lease
- Other Revenue
- Capital Improvement Fee
- Miscellaneous
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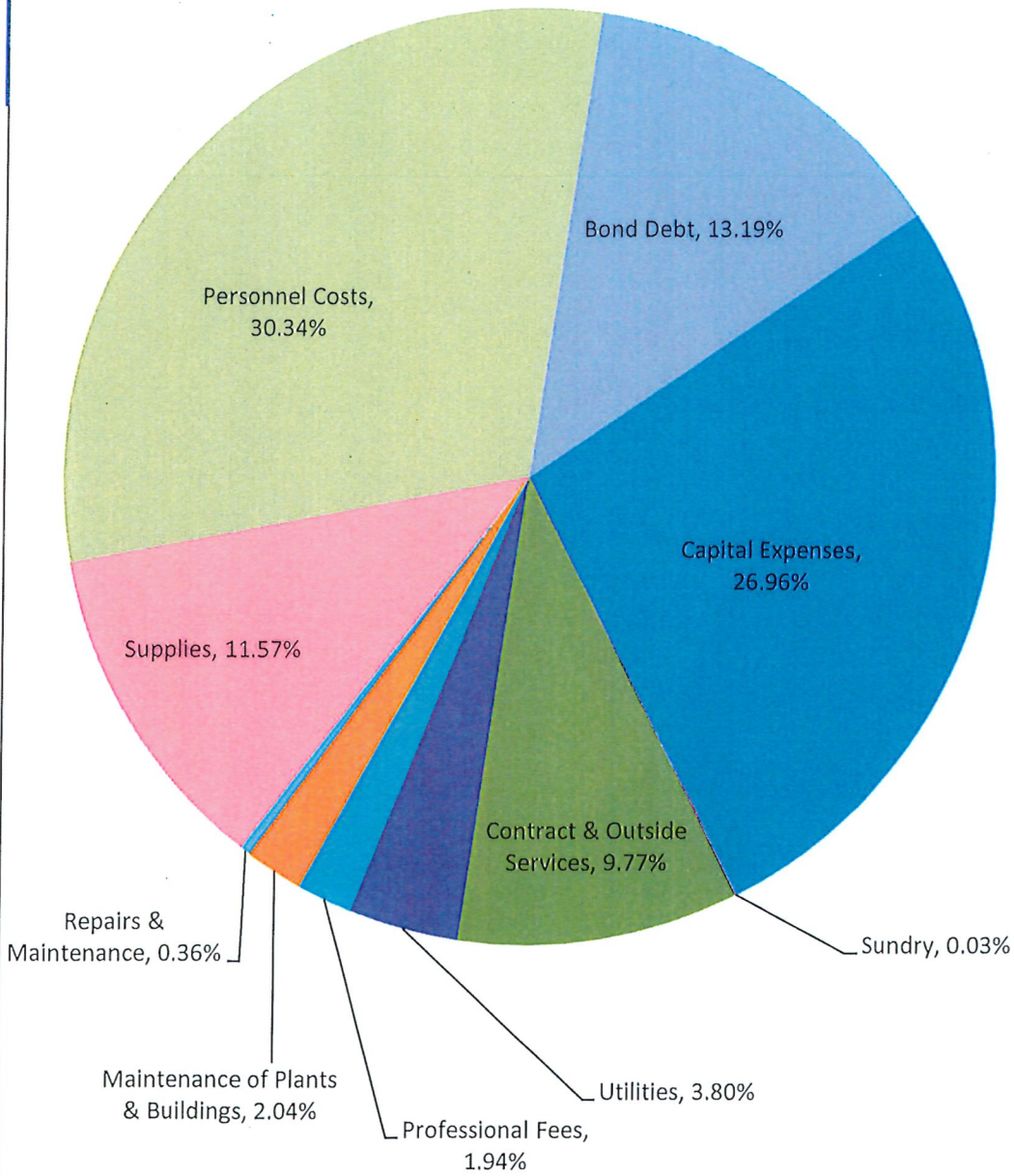
Drainage Expenses

- Capital Expenses
- Sundry
- Contract & Outside Services
- Utilities
- Professional Fees
- Maintenance of Plants & Buildings
- Repairs & Maintenance
- Supplies
- Personnel Costs



Water/Sewer Expenses

- Capital Expenses
- Sundry
- Contract & Outside Services
- Utilities
- Professional Fees
- Maintenance of Plants & Buildings
- Repairs & Maintenance
- Supplies
- Personnel Costs
- Bond Debt



Trinity Bay Conservation District – Fiscal Year 2023-2024
Drainage Department
Detail of Revenues

Revenues	2022-2023 Budget	Year End Projection	2023-2024 Budget
Tax Revenue	4,321,750	4,230,750	4,283,500
Tax Penalty & Interest	75,000	65,000	65,000
Other Tax Revenue	100	400	400
Service Income	55,000	0	0
Interest Income	10,000	13,500	13,500
Miscellaneous Income	34,500	5,000	5,000
Subdivision Review Fee	400	0	400
Capital Contribution Reserves	0	0	200,000
Sale of Assets	0	198,119	0
Gates, Pipes, Bridge Income	11,950	60,000	60,500
Total Funds Available for Allocation	4,508,700	4,572,769	4,628,300

Tax Rate (Certified)	2022-2023	2023-2024
M&O Rate	0.364467	0.314971
Debt Rate	0	0
Per \$100 Assessed Valuation	0.364467	0.314971

2023-2024 TAX RATES				
COUNTY	TAXABLE VALUE		CURRENT TAX RATE	GROSS TAX AMOUNT
CHAMBERS COUNTY	\$1,333,199,411.00	X	0.314971	\$ 4,199,191.52
JEFFERSON COUNTY	\$26,737,638.00	X	0.314971	\$ 84,215.81
	\$1,359,937,049.00			\$ 4,283,407.32

	2022	\$ 4,321,750.36
	2023	\$ 4,283,407.32
DIFFERENCE		<u>\$ (38,343.04)</u>

Trinity Bay Conservation District – Fiscal Year 2023-2024

Drainage Department
Detail of Expenditures

	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
Personnel Cost			
51010 Salaries 5% Increase	1,420,000	1,330,000	1,400,000
51020 Overtime	15,000	16,000	15,000
Temp Staffing	175,000	85,000	175,000
51030 Vehicle Allowance	15,600	32,500	32,500
52010 FICA SS Tax Expense	95,500	105,000	105,000
52030 Insurance – Medical 5% Increase	410,000	413,000	423,250
52040 Unemployment Tax	13,500	500	5,000
52060 Worker’s Comp	10,000	-5,000	5,000
52060 TCDRS	205,000	207,000	197,000
52070 Uniform Expense	4,000	6,000	7,000
Personnel Cost Expense	2,363,600	2,190,000	2,364,750
Supplies	Budget	Projection	Budget
61110 General Supplies	10,000	10,600	10,600
61130 Office Supplies	10,000	5,000	5,000
61140 Postage	500	200	500
61210 Shop Supplies	1,000	2,000	2,000
61220 Gasoline & Oil	200,000	180,000	200,000
61230 Tires	17,000	10,000	15,000
61240 Small Tools	15,000	15,000	15,000
61410 Safety – Gloves, Boots, Glasses	10,000	8,000	10,000
Chemicals	100,000	135,000	100,000
61610 Materials &Supplies	50,000	120,000	100,000
61620 Welding Supplies	6,000	6,000	6,000
Supplies Subtotal	419,500	491,800	464,100
Repairs & Maintenance	Budget	Projection	Budget
62010 Computer Expenses & Repairs	53,000	10,000	10,000
62020 Copy Machine Expense & Repair	1,000	500	500
62030 Office Equipment Expense & Repair	6000	1,000	1000
62040 Heavy Equipment Repair & Maintenance	345,000	320,000	200,000
62060 Shop Equipment Repair & Maintenance	4,500	3,000	3,000
62070 Tire Repairs	400	3,000	3,000
62080 Vehicle Repair & Maintenance	40,000	50,000	40,000
62090 Mowing Equipment Repair & Maintenance	3,000	2,500	3,000
62120 Gate/Pipe Repair & Maintenance	25,000	20,000	25,000
Repairs & Maintenance Subtotal	477,900	410,000	285,500

Trinity Bay Conservation District – Fiscal Year 2023-2024
 Drainage Department
 Detail of Expenditures

	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
Maintenance of Plants & Buildings			
63010 Office Building Repair & Maintenance	5,000	6,000	6,000
63020 Shop Building Repair & Maintenance	3,400	3,400	3,400
Maintenance of Plants & Buildings Subtotal	8,400	9,400	9,400
Professional Fees	Budget	Projection	Budget
64010 Audit Expense	25,500	18,200	22,000
64020 Legal & Professional Fees	35,000	25,000	30,000
64030 Outside Engineering Services	75,000	85,000	75,000
64040 Medical & Drug Testing	1,000	500	1,000
64050 Election Expense	0	0	7,900
Professional Fees Subtotal	136,500	128,700	135,900
Utilities	Budget	Projection	Budget
65010 Telephone	20,000	16,000	16,000
65020 Utilities	15,000	17,000	18,000
Utilities Subtotal	35,000	33,000	34,000
Contract & Outside Services	Budget	Projection	Budget
66010 Public Notices	1,500	2,000	2,000
66020 Recording Fees	500	100	500
66030 Bond & Insurance Premiums	210,500	210,500	220,000
66040 Contract Services	25,000	55,000	55,000
66050 Equipment Rental	21,600	-9,741	10,000
66051 Equipment Lease	350,000	220,000	300,000
66052 Equipment Intrest	0	30,000	50,000
66060 Freight & Truck Hire	1,500	0	1,500
66070 Tax Valuation Contract	40,000	40,000	45,000
Commission Fees- Chambers County	15,000	15,000	15,000
66170 Spraying Contract	100,000	75,000	75,000
Contract & Outside Services Subtotal	765,600	637,859	774,000

Trinity Bay Conservation District – Fiscal Year 2023-2024

Drainage Department

Detail of Expenditures

	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
Sundry			
70010 Dues & Publications	3,000	2,000	2,000
70020 Misc. Expenses	10,000	12,000	12,000
70060 Licenses	1,000	500	500
70070 Schooling Expenses	3,000	1,000	3,000
70080 Travel Expenses	3,000	2,000	3,000
Sundry Subtotal	20,000	17,500	20,500
Total Drainage Expense	4,226,500	3,918,259	4,088,150
Capital Expenses	Budget	Projection	Budget
80010 Building Improvements	5,000	500	5,000
80030 Machines, Tools, & Equipment	73,500	55,000	146,450
80060 Motor Vehicles	280,000	250,000	280,000
80080 Computers, Hardware & Software	10,000	2,000	10,000
80010 Transfer to Water/Sewer	98,700	98,700	98,700
Total Capital Improvement Projects	467,200	406,200	540,150
TOTAL DRAINAGE	\$4,693,700	\$4,324,459	\$4,628,300

**Drainage Budget Comparison
2023-2024**

PERSONNEL COST	Current	Request	+/- Current Budget
Salaries	1,420,000	1,400,000	-20,000
Overtime	15,000	15,000	0
			0
Temporary Staffing	175,000	175,000	0
			0
Vehicle Allowance	15,600	32,500	16,900
			0
FICA SS Tax Expense	95,500	105,000	9,500
			0
Insurance – Medical	410,000	423,250	13,250
			0
Unemployment Tax	13,500	5,000	-8,500
			0
52060 Worker’s Comp	10,000	5,000	-5,000
			0
52060 TCDRS	205,000	197,000	-8,000
			0
52070 Uniform Expense	4,000	7,000	3,000
Total Change in Supplies	2,363,600	2,364,750	1,150

**Drainage Budget Comparison
2023-2024**

SUPPLIES	Current	Request	+/- Current Budget
General Supplies	10,000	10,600	600
Office Supplies	10,000	5,000	-5,000
Postage	500	500	0
Shop Supplies	1,000	2,000	1,000
Gasoline & Oil	200,000	200,000	0
Tires	17,000	15,000	-2,000
Small Tools	15,000	15,000	0
Safety-Gloves, Boots, Glasses	10,000	10,000	0
Materials and Supplies	50,000	100,000	50,000
Chemicals	100,000	100,000	0
Welding Supplies	6,000	6,000	0
Total Change in Supplies	419,500	464,100	44,600

**Drainage Budget Comparison
2023-2024**

REPAIRS AND MAINTENANCE	Current	Request	+/- Current Budget
Computer Expense & Repairs	53,000	10,000	-43,000
Copy Machine Expense & Repairs	1,000	500	-500
Office Equipment Expense & Repair	6,000	1,000	-5,000
Equipment Repair & Maintenance	345,000	200,000	-145,000
Shop Equipment Repair & Maintenance	4,500	3,000	-1,500
Tire Repair	400	3,000	2,600
Vehicle Repair & Maintenance	40,000	40,000	0
Mowing Repair & Maintenance	3,000	3,000	0
Gates, Pipes, Repair & Maintenance	25,000	25,000	0
Total Change in Repairs & Maintenance	477,900	285,500	-192,400

MAINTENANCE OF PLANTS & BUILDINGS	Current	Request	+/- Current Budget
Office Building Repairs & Maintenance	5,000	6,000	1,000
Shop Building Repair	3,400	3,400	0
Maintenance of Plants and Buildings.	8,400	9,400	1,000

**Drainage Budget Comparison
2023-2024**

PROFESSIONAL FEES	Current	Request	+/- Current Budget
Audit Expense	25,500	22,000	-3,500
Legal & Professional Fees	35,000	30,000	-5,000
Outside Engineering Services	75,000	75,000	0
Election Fees	0	7,900	7,900
Medical & Drug Testing	1,000	1,000	0
Total Change in Professional Fees	136,500	135,900	-600

UTILITIES	Current	Request	+/- Current Budget
Telephone Expense	20,000	16,000	-4,000
Utilities	15,000	18,000	3,000
Total Change in Utilities	35,000	34,000	-1,000

**Drainage Budget Comparison
2023-2024**

CONTRACT AND OUTSIDE SERVICES	Current	Request	+/- Current Budget
Public Notice	1,500	2,000	500
Recording Fees	500	500	0
Bond & Insurance Premiums	210,500	220,000	9,500
Contract Services	25,000	55,000	30,000
Equipment Rental	21,600	10,000	-11,600
Equipment Lease	350,000	300,000	-50,000
Equipment Intrest	0	50,000	50,000
Freight and Truck hire	1,500	1,500	0
Tax Appraisal Valuation contract	40,000	45,000	5,000
Commission Fees-Chambers County	15,000	15,000	0
Spraying Contract	100,000	75,000	-25,000
Total Change Contract & Outside Services	765,600	774,000	8,400

SUNDRY	Current	Request	+/- Current Budget
Dues & Publications	3,000	2,000	-1,000
Miscellaneous Expense	10,000	12,000	2,000
Licenses	1,000	500	-500
Schooling Expenses	3,000	3,000	0
Travel Expense	3,000	3,000	0
Total Change Sundry	20,000	20,500	500

**Drainage Budget Comparison
2023-2024**

CONTINGENCY	Current	Request	+/- Current Budget
Contingency	0	0	0

CAPITAL IMPROVEMENTS	Current	Request	+/- Current Budget
80010 Building Improvements	5,000	5,000	0
Machines, Tools & Equipment	73,500	146,450	72,950
Motor Vehicles	280,000	280,000	0
Computers, Hardware & Software	10,000	10,000	0
Transfer to Water/Sewer	98,700	98,700	0
Total Change Capital Improvements	467,200	540,150	72,950
TOTAL DEPARTMENTAL CHANGE	4,693,700	4,628,300	-65,400

Trinity Bay Conservation District – Fiscal Year 2023-2024
Water/Sewer- Detail of Revenues

Revenues	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
Water Sales	1,980,000	1,965,000	2,230,000
Sewer Sales	600,000	640,000	1,335,000
Penalty Income	57,000	165,000	165,000
Re-Connect Fees	60,000	50,100	50,100
Bulk Water Sales	30,000	50,000	50,000
Tapping Fees - Water	194,400	230,000	230,000
Tapping Fees – Sewer	485,000	460,000	460,000
Rental Income	4,000	5,600	5,600
Materials & Engineering	150,000	75,000	200,000
Other Revenue	0	25,000	25,000
Transfer Facility Lease	98,700	98,700	98,700
Interest Income	4,000	6,200	6,200
Sale of Assets	0	75,000	50,000
Miscellaneous Income	166,000	4,000	50,000
Capital Improvement Fee (Water)	3,000,000	3,030,000	3,273,708
TOTAL REVENUES	6,829,100	6,879,600	8,229,308

Trinity Bay Conservation District – Fiscal Year 2023-2024
Water/Sewer- Detail of Expenditures

Personnel Cost	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
Salaries 5% Incease	1,338,000	1,250,000	1,400,000
Overtime	100,000	165,000	100,000
Temp Service	175,000	180,000	180,000
Vehicle Allowance	10,000	13,000	14,000
FICA SS Tax Expense	106,000	107,000	112,000
Insurance – Medical 5% Increase	412,000	365,000	390,000
Unemployment Tax	15,000	500	500
Worker’s Comp	10,000	0	10,000
TCDRS	240,000	230,000	250,000
Uniform Expense	4,000	9,500	10,000
Personnel Cost Expense	2,410,000	2,320,000	2,466,500

Supplies	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
61110 General Supplies	8,000	6,000	8,000
61130 Office Supplies	13,000	14,000	14,000
61140 Postage	1,000	300	500
61220 Gasoline & Oil	120,000	105,000	120,000
61230 Tires	10,000	8,000	10,000
61240 Small Tools	13,000	10,000	12,000
61320 Plant Supplies	1,000	2,000	3,000
61410 Safety – Gloves, Boots, Glasses	12,000	10,800	12,000
61510 Chemicals	400,000	510,500	511,000
61610 Materials& Supplies	500,000	250,000	250,000
Supplies Subtotal	1,078,000	916,600	940,500

Repairs & Maintenance	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
62010 Computer Expenses & Repairs	25,000	10,000	10,000
62030 Office Equipment Expense & Repair	8,000	4,500	5,000
62040 Heavy Equipment Repair & Maintenance	40,000	30,000	35,000
62080 Vehicle Repair & Maintenance	30,000	65,000	30,000
Repairs & Maintenance Subtotal	103,000	109,500	80,000

Trinity Bay Conservation District – Fiscal Year 2023-2024
Water/Sewer- Detail of Expenditures

Maintenance of Plants & Buildings	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
63010 Office Building Repair & Maintenance	3,000	7,000	7,000
63020 Shop Building Repair & Maintenance	1500	500	1,000
63500 Maintenance of Plants	250,000	120,000	200,000
Maintenance of Plants & Buildings Subtotal	254,500	127,500	208,000
Professional Fees	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
64010 Audit Expense	12,000	18,100	20,000
64020 Legal & Professional Fees	40,000	30,000	30,000
64030 Outside Engineering Services	80,000	80,000	80,000
64040 Medical & Drug Testing	1,000	500	1,000
Professional Fees Subtotal	133,000	128,600	131,000
Utilities	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
65010 Telephone	35,000	36,000	37,000
65020 Utilities	250,000	260,000	270,000
Utilities Subtotal	285,000	296,000	307,000
Contract & Outside Services	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
66010 Public Notices	5,000	4,000	5,000
66020 Recording Fees	1500	800	1,000
66030 Bond & Insurance Premiums	170,000	170,000	180,000
66040 Contract Services	171,000	180,000	185,000
66050 Equipment Rental	15,000	25,000	20,000
66051 Equipment Lease	35,000	10,000	37,800
66060 Freight & Truck Hire	1000	0	1000
66110 Effluent Analysis	45,000	36,000	40,000
66120 Permits/Assessment Fees	60,000	60,000	65,708
62130 Water Cost	200,000	245,000	245,000
66140 Sewage Disposal	15,000	5,000	10,000
66150 Water Analysis	5,500	3,500	5,000
Contract & Outside Services Subtotal	724,000	739,300	795,508

Trinity Bay Conservation District – Fiscal Year 2023-2024
Water/Sewer- Detail of Expenditures

Sundry	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
70010 News Paper & Publications	3,000	4,000	4,000
70020 Misc. Expenses	12,000	18,000	18,000
70050 A/R Clearing – Customer NSF Charge	-4,000	-4,000	-4,000
70060 Licenses	3,500	1,000	2,000
70070 Schooling Expenses	3,000	1,000	3,000
70080 Travel Expenses	5,000	2,000	5,000
Sundry Subtotal	22,500	22,000	28,000
Total Water Operating Expenses	5,010,000	4,659,500	4,956,508
Capital Expenses	2022-2023	Year End	2023-2024
	Budget	Projection	Budget
80020 Office Equipment	1,000	500	1,000
80030 Machines, Tools, & Equipment	132,700	6,300	50,000
80040 Land Acquisition	0	0	0
80060 Motor Vehicles	150,400	146,600	200,000
80080 Computers, Hardware & Software	103,700	5,000	40,500
80110 Utilities, Lines, Plants	714,000	1,080,400	2,000,000
Total Capital Improvement Projects	1,101,800	1,238,800	2,291,500
TOTAL WATER & SEWER	6,111,800	5,898,300	7,248,008
Other			
88000 Funds Transfer-Rev. Bond Debt	981,300	981,300	981,300
Capital Transfer from Reserves	0	0	0
Total Other	981,300	981,300	981,300
TOTAL WATER & SEWER	7,093,100	6,879,600	8,229,308

**Water/Sewer Budget Comparison
2023-2024**

Personnel Cost	Current	Request	+/- Current Budget
Salaries	1,338,000	1,400,000	62,000
			0
Overtime	100,000	100,000	0
			0
Temp Service	175,000	180,000	5,000
			0
Vehicle Allowance	10,000	14,000	4,000
			0
FICA SS Tax Expense	106,000	112,000	6,000
Insurance – Medical	412,000	390,000	-22,000
			0
Unemployment Tax	15,000	500	-14,500
			0
Worker’s Comp	10,000	10,000	0
TCDRS	240,000	250,000	10,000
			0
Uniform Expense	4,000	10,000	6,000
Total Change in Personnel	2,410,000	2,466,500	56,500

**Water/Sewer Budget Comparison
2023-2024**

SUPPLIES	Current	Request	+/- Current Budget
General Supplies	8,000	8,000	0
Office Supplies	13,000	14,000	1,000
Postage	1,000	500	-500
Gasoline & Oil	120,000	120,000	0
Tires	10,000	10,000	0
Small Tools	13,000	12,000	-1,000
Plant Supplies	1,000	3,000	2,000
Safety-Gloves, Boots, Glasses	12,000	12,000	0
Chemicals	400,000	511,000	111,000
Materials & Supplies	500,000	250,000	-250,000
Total Change in Supplies	1,078,000	940,500	-137,500

**Water/Sewer Budget Comparison
2023-2024**

REPAIRS AND MAINTENANCE	Current	Request	+/- Current Budget
Computer Expense & Repairs	25,000	10,000	-15,000
Office Equipment Expense & Repair	8,000	5,000	-3,000
Equipment Repair & Maintenance	40,000	35,000	-5,000
Vehicle Repair & Maintenance	30,000	30,000	0
Total Change in Repairs & Maintenance	103,000	80,000	-23,000

MAINTENANCE OF PLANTS	Current	Request	+/- Current Budget
Office Building Repairs & Maintenance	3,000	7,000	4,000
Shop Building Repair	1,500	1,000	-500
Maintenance of Plants	250,000	200,000	-50,000
Maintenance of Plants and Buildings.	254,500	208,000	-46,500

PROFESSIONAL FEES	Current	Request	+/- Current Budget
Audit Expense	12,000	20,000	8,000
Legal & Professional Fees	40,000	30,000	-10,000
Outside Engineering Services	80,000	80,000	0
Medical & Drug Testing	1,000	1,000	0
Total Change in Professional Fees	133,000	131,000	-2,000

**Water/Sewer Budget Comparison
2023-2024**

UTILITIES	Current	Request	+/- Current Budget
Telephone Expense	35,000	37,000	2,000
Utilities	250,000	270,000	20,000
Total Change in Utilities	285,000	307,000	22,000

CONTRACT AND OUTSIDE SERVICES	Current	Request	+/- Current Budget
Public Notice	5,000	5,000	0
Recording Fees	1,500	1,000	-500
Bond & Insurance Premiums	170,000	180,000	10,000
Contract Services	171,000	185,000	14,000
Equipment Rental	15,000	20,000	5,000
Equipment Lease	35,000	37,800	2,800
Freight and Truck hire	1,000	1000	0
Effluent Analysis	45,000	40,000	-5,000
Permits/Assessment Fees	60,000	65,708	5,708
Water Cost	200,000	245,000	45,000
Sewage Disposal	15,000	10,000	-5,000
Water Analysis	5,500	5,000	-500
Total Change Contract & Outside Services	724,000	795,508	71,508

**Water/Sewer Budget Comparison
2023-2024**

SUNDRY	Current	Request	+/- Current Budget
Dues & Publications	3,000	4,000	1,000
Miscellaneous Expense	12,000	18,000	6,000
A/R Clearing – Customer NSF Charge	-4,000	-4,000	0
Licenses	3,500	2,000	-1,500
Schooling Expenses	3,000	3,000	0
Travel Expense	5,000	5,000	0
Total Change Sundry	22,500	28,000	5,500

CONTINGENCY	Current	Request	+/- Current Budget
Contingency	0	0	0

CAPITAL IMPROVEMENTS	Current	Request	+/- Current Budget
Office Equipment	1,000	1,000	0
Machines, Tools & Equipment	132,700	50,000	-82,700
Land Acquisition	0	0	0
Motor Vehicles	150,400	200,000	49,600
Computers, Hardware & Software	103,700	40,500	-63,200
Utilities, Lines, Plants	714,000	2,000,000	1,286,000
Total Change Capital Improvements	1,101,800	2,291,500	1,189,700
TOTAL DEPARTMENTAL CHANGE	6,111,800	7,248,008	1,136,208

Water/Sewer Budget Comparison
2023-2024

OTHER	Current	Request	+/- Current Budget
88000 Funds Transfer-Rev. Bond Debt	981,300	981,300	0
Capital Transfer to Gen Fund	0	0	0
Total Other	981,300	981,300	0
TOTAL WATER & SEWER	\$7,093,100	\$8,229,308	\$1,136,208