

MINUTES OF MEETING

August 17, 2022

7:30 A.M.

A meeting was held August 17, 2022, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. All Commissioners were present.

1. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
2. Minutes of previous meeting were read and approved.
3. Office Update -
  - A. Commissioners reviewed the districts regular checks written July 30, 2022 to August 15, 2022.
  - B. Commissioners reviewed the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,431,505.92 a decrease of \$60,336.04 from last month.
  - C. There was no insurance summary this month.
  - D. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to make the following budget amendment, moving \$3,000.00 from category 3032-Concrete, Sand Aggregate to create a new category 3019 – Additives & Lubricants.
  - E. Commissioners reviewed and discussed the proposed budget FY 2023. No action was taken.
  - F. Commissioners reviewed the Certified Taxable Value in the amount of \$262,661,673.
  - G. The 2022 Proposed Tax Rate of .295126/\$100 Valuation was presented this rate is down from the 2021 Rate of .303335/\$100 Valuation. All Commissioners were in favor to set forth this tax rate to be voted on at the September Board of Commissioner's meeting.
  - H. A discussion was held and action tabled until September meeting, to use Pollan & Cohen to perform the 2022 Audit, and continuing to use Funchess, Mills, White to provide the Audit Reports.
  - I. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to renew the 2023 Medicare Supplement plan with Amwins. Rates for Medical and Prescription Plans are to remain the same.
  - J. There was no executive session.
5. Project/Equipment Update –
  - A. Equipment Update
    1. Superintendent Folsom reported that the trackhoe is repaired and running.
  - B. Project Update –
    1. Completed projects –
      - a) Leger Property – Wilber Rd.
      - b) West Property – Fig Plant Rd
      - c) Taylor Property – E. Hamshire Rd.
    2. Projects in Progress –
      - a) Kiker Property – Fig Plant Rd
      - b) R. Revia – Brush Island Rd
      - c) T. Hebert – Brush Island Rd
      - d) D. Tobey – Powers Rd

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5. Project/Equipment Update (cont)

3. Upcoming Projects –

- a) Broussard Property – E. Hamshire Rd
- b) Rose Ditch – E. Hamshire Rd
- c) Levingston Ranch
- d) S. Juranka – Burr Lane – Landowner has purchased the pipe to be changed out in the crossing.

6. New Business –

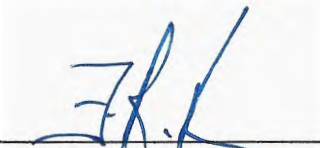
A. No Meeting Updates

B. Board Comments

- 1. L J A is submitting an amendment to extend the time for the Mayhaw Bayou Study due to anomalies in the HEC-RAS modeling, they should have the update soon.
- 2. GASB 75 Audit – issues with supplying information required for the audit. Sent to FMW to help with information as well as requested if first payment can be applied to full amount of MILLIMAN completing the audit with difference of payment \$5850.00. Awaiting response to this request.

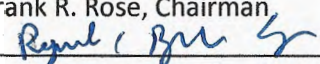
C. Next regular meeting date was set for Wednesday, September 21, 2022 at 7:30 a.m.

With no further business, meeting adjourned at 8:03 a.m.



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Frank R. Rose, Chairman



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Reginald C. Boykin, Sr., Secretary

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Joel E. Levingston, Jr., Commissioner

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

**Maintaince Operations Fund**  
**Expenditures**

<b>DATE</b>	<b>CHECK NO</b>	<b>PAYEE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>		
07/31/2022	12453	PAYROLL ACCOUNT	13,572.00	Salary & Auto Allowance		
07/31/2022	ACH	FICA	5,696.60	FICA Taxes		
07/31/2022	ACH	Texas County & District Retirement System	2,140.55	Retirement		
07/31/2022	12454	Amwins Group	3,154.80	Insurance		
07/31/2022	12455	Audilet Tractor Sales	7,080.20	Tires, Tractor Repair, Bolts & Nuts		
07/31/2022	12456	Tractor Supply	45.92	Bolts & Nuts		
07/31/2022	12457	VOID				
07/31/2022	12458	Gulf Coast Screw	95.74	Bolts & Nuts		
07/31/2022	12459	Tri-Con	3,637.39	Diesel		
07/31/2022	12460	Lowes	91.18	Filters		
07/31/2022	12461	Beaumont Tractor	915.96	Filters		
07/31/2022	12462	Waukesha-Pearce	90.20	Equipment Repair		
07/31/2022	12463	Centerpoint Energy	86.28	Natural Gas		
07/31/2022	12464	Windstream	305.11	Telephone		
07/31/2022	12465	Entergy	400.46	Electricity		
07/31/2022	12466	Fred Folsom	14.00	Reimbursement for Trailer Inspections		
07/31/2022	12467	Allison Getz Tax Assessor Collector	7.50	License Renewal		
07/31/2022	12468	Southeast Texas RC & D	500.00	Dues & Subscriptions		
07/31/2022	12469	Strattons Western Auto	505.96	Tools		
07/31/2022	12470	Milliman, Inc	3,150.00	Professional Services		
			<b>41,489.85</b>			
08/02/2022	ACH	Texas Workforce Commission	15.00	Filing Fee		
08/15/2022	12471	PAYROLL ACCOUNT	11,337.00	Salaries		
08/15/2022	12472	Southeast Tx Gov't Employees Benefit Pool	17,776.91	Insurance		
08/15/2022	12473	County Treasurer, Life Insurance	37.25	Insurance		
08/15/2022	12474	M&D Supply	40.55	Bolts & Nuts		
08/15/2022	12475	O'Reilly	46.23	Hardware		
08/15/2022	12476	Beaumont Tractor Company	262.10	Tractor & Mowers		
08/15/2022	12477	All Terrain Equipment	291.65	Tractor & Mowers		
08/15/2022	12478	Fred Folsom	85.23	Reimbursement for Tractor Parts from Agri Supply		
08/15/2022	12479	Audilet Tractor	1,966.80	Tractor & Mowers		
08/15/2022	12480	Waukesha-Pearce Ind	3,087.86	Equipment Repairs		
08/15/2022	12481	Hill Equipment	3,150.00	Equipment Repairs		
08/15/2022	12482	AT & T	118.77	Telephone		
08/15/2022	12483	West Jefferson MWD	36.80	Water		
08/15/2022	12484	Hamshire Waste	68.00	Waste Disposal		
08/15/2022	12485	Shanna Verret	7.50	Reimbursement for license renewal Top Hat Trailer		
08/15/2022	12486	Jux Technologies	68.00	Dues & Subscriptions		
08/15/2022	12487	Warren Equipment	383.42	Filters		
08/15/2022	12488	Lowe's	57.71	Chemicals		
08/15/2022	12489	Centerpoint Energy	89.13	Natural Gas		
08/15/2022	12490	Sam's Club	100.00	Membership Fees		
			<b>39,025.91</b>			
		<b>TOTAL EXPENDITURES</b>	<b>80,515.76</b>			

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2022**

	Jul 22	Budget	Oct '21 - Jul 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>REVENUES</b>					
101 - Current Taxes	7,183.83	51,791.42	621,689.00	517,914.16	621,497.00
102 - Delinquent Taxes	1,066.92	666.67	16,322.47	6,666.66	8,000.00
103 - Interest	1,801.01	83.33	5,696.71	833.34	1,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	6,815.20	0.00	0.00
<b>Total REVENUES</b>	<u>10,051.76</u>	<u>52,541.42</u>	<u>650,523.38</u>	<u>525,414.16</u>	<u>630,497.00</u>
<b>Total Income</b>	<u>10,051.76</u>	<u>52,541.42</u>	<u>650,523.38</u>	<u>525,414.16</u>	<u>630,497.00</u>
<b>Gross Profit</b>	10,051.76	52,541.42	650,523.38	525,414.16	630,497.00
<b>Expense</b>					
<b>1 - SALARIES</b>					
1002 - Clerical	4,077.00	4,078.00	40,770.00	40,780.00	48,936.00
1009 - Dept Head / Foreman	6,212.00	6,212.42	62,120.00	62,124.16	74,549.00
1010 - Commissioners	900.00	900.00	9,000.00	9,000.00	10,800.00
1015 - Extra Help	0.00	3,166.67	0.00	31,666.66	38,000.00
1048 - Equipment Operators/Asst	12,385.00	13,388.33	97,167.10	133,883.34	160,660.00
<b>Total 1 - SALARIES</b>	<u>23,574.00</u>	<u>27,745.42</u>	<u>209,057.10</u>	<u>277,454.16</u>	<u>332,945.00</u>
<b>2 - FRINGE BENEFITS</b>					
2001 - FICA Expenses	1,813.30	2,472.08	16,193.36	24,720.84	29,665.00
2002 - Retirement	2,140.55	2,784.17	18,614.85	27,841.66	33,410.00
2003 - Insurance	19,873.23	21,255.42	173,738.45	212,554.16	255,065.00
2004 - Worker's Compensation	0.00	916.67	4,159.00	9,166.66	11,000.00
2006 - Auto Allowance	1,650.00	1,650.00	16,500.00	16,500.00	19,800.00
2007 - Retirement Wage Contg	0.00	2,916.67	1,826.36	29,166.66	35,000.00
2008 - Health Ins. Savings Acct	750.00	1,000.00	1,880.19	10,000.00	12,000.00
<b>Total 2 - FRINGE BENEFITS</b>	<u>26,227.08</u>	<u>32,995.01</u>	<u>232,912.21</u>	<u>329,949.98</u>	<u>395,940.00</u>
<b>3 - MATERIALS &amp; SUPPLIES</b>					
3006 Batteries	0.00	250.00	358.82	2,500.00	3,000.00
3008 Bolts Nuts Nails & Screws	520.13	83.33	925.31	833.34	1,000.00
3009 Antifreeze & Coolant	0.00	166.67	44.85	1,666.66	2,000.00
3010 Books & Printed Matter	0.00	416.67	0.00	4,166.66	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	833.34	1,000.00
3014 Chains & Hooks	0.00	66.67	0.00	666.66	800.00
3016 Chemicals Weed Control	0.00	2,166.67	0.00	21,666.66	26,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	1,250.00	1,500.00
3019 - Additives & Lubricants	1,327.96	250.00	2,293.89	2,500.00	3,000.00
3020 Metal Culvert Pipe	802.00	4,166.67	20,010.88	41,666.66	50,000.00
3022 Copying Supplies	0.00	166.67	660.54	1,666.66	2,000.00

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2022**

	Jul 22	Budget	Oct '21 - Jul 22	YTD Budget	Annual Budget
3027 Electrical Supplies	0.00	250.00	0.00	2,500.00	3,000.00
3030 Fencing Material	0.00	541.67	0.00	5,416.66	6,500.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	5,833.34	7,000.00
3034 Diesel Fuel	3,637.39	3,333.33	15,531.52	33,333.34	40,000.00
3036 Diesel Fuel ON ROAD	0.00	1,500.00	5,669.27	15,000.00	18,000.00
3037 Gasoline	0.00	583.33	0.00	5,833.34	7,000.00
3040 Hardware - Misc	99.97	250.00	1,013.53	2,500.00	3,000.00
3041 Hose & Fittings & Filters	1,844.26	833.33	4,654.62	8,333.34	10,000.00
3048 Lumber, Timbers, Rope	766.29	208.33	766.29	2,083.34	2,500.00
3050 Medical & Safety	0.00	250.00	152.50	2,500.00	3,000.00
3051 Motor Oil & Grease	1,110.00	833.33	1,462.00	8,333.34	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	833.34	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	666.66	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	833.34	1,000.00
3077 Computer Supplies	0.00	125.00	94.10	1,250.00	1,500.00
3078 Office Supplies	0.00	208.33	1,144.36	2,083.34	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	0.00	2,083.34	2,500.00
3083 Tires & Tubes	4,901.20	750.00	5,551.20	7,500.00	9,000.00
3084 Minor Equipment	415.98	833.33	1,491.42	8,333.34	10,000.00
3095 Welding Supplies	0.00	166.67	641.28	1,666.66	2,000.00
3099 Sundry	49.98	166.67	789.37	1,666.66	2,000.00
<b>Total 3 - MATERIALS &amp; SUPPLIES</b>	<b>15,475.16</b>	<b>19,799.99</b>	<b>63,255.75</b>	<b>198,000.02</b>	<b>237,600.00</b>
<b>4 - MAINTENANCE &amp; UTILITES</b>					
4001 Cooling and Heating	0.00	83.33	0.00	833.34	1,000.00
4009 Building & Structure	0.00	291.67	216.80	2,916.66	3,500.00
4010 Tractors & Mowers	1,966.80	1,041.67	5,087.26	10,416.66	12,500.00
4011 Equipment Repairs	300.20	3,333.34	20,915.13	33,333.32	40,000.00
4013 Marine Craft	0.00	166.67	0.00	1,666.66	2,000.00
4014 - Auto - Truck	0.00	250.00	49.99	2,500.00	3,000.00
4015 Communication Equip	0.00	125.00	1,195.84	1,250.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	416.66	500.00
4030 Tools	0.00	250.00	753.26	2,500.00	3,000.00
4051 Freight	0.00	25.00	0.00	250.00	300.00
4052 Postage	0.00	41.67	337.66	416.66	500.00
4053 Natural Gas/Butane	86.28	308.33	1,583.48	3,083.34	3,700.00
4054 Telephone	423.60	500.00	4,514.90	5,000.00	6,000.00
4056 Electricity	400.46	500.00	2,931.40	5,000.00	6,000.00
4057 Water & Sewer	27.67	166.67	276.70	1,666.66	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	680.00	1,000.00	1,200.00
<b>Total 4 - MAINTENANCE &amp; UTILITES</b>	<b>3,273.01</b>	<b>7,225.02</b>	<b>38,542.42</b>	<b>72,249.96</b>	<b>86,700.00</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2022**

	Jul 22	Budget	Oct '21 - Jul 22	YTD Budget	Annual Budget
<b>5 - MISCELLANEOUS SERVICES</b>					
5009 Professional Services	3,150.00	833.33	4,338.18	8,333.34	10,000.00
5021 Dues & Subscriptions	589.50	208.33	1,663.26	2,083.34	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	8,333.34	10,000.00
5028 Assessor/Collector Fees	0.00	166.67	1,440.18	1,666.66	2,000.00
5029 Attorney Fees	0.00	200.00	0.00	6,950.00	8,450.00
5031 Filing, Records & Photos	0.00	8.33	0.00	83.34	100.00
5032 Accounting Services	0.00	41.67	0.00	416.66	500.00
5036 Treasurer Commision	0.00	83.33	0.00	833.34	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	1,666.66	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	4,658.00	5,000.00	6,000.00
5041 Insurance Property	0.00	841.67	4,037.00	3,466.66	4,050.00
5043 Insurance General Liab	0.00	166.67	773.00	1,666.66	2,000.00
5044 Insurance Official Liab	0.00	166.67	1,326.00	1,666.66	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	406.78	833.34	1,000.00
5053 Equipment Rental	0.00	1,250.00	4,430.00	12,500.00	15,000.00
5054 Contract Aerial Spraying	0.00	1,333.33	0.00	13,333.34	16,000.00
5055 Contract Spraying	0.00	1,500.00	0.00	15,000.00	18,000.00
5062 Travel & Meeting Expense	0.00	66.67	0.00	666.66	800.00
5064 Training & Education	0.00	125.00	70.00	1,250.00	1,500.00
5074 Independent Auditor Fees	0.00	1,541.66	18,070.85	15,416.68	18,500.00
5095 Bank Service Charges	0.00	250.00	109.57	2,500.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	4,925.40	7,500.00	9,000.00
5099 Sundry	0.00	83.33	0.00	833.34	1,000.00
<b>Total 5 - MISCELLANEOUS SERVICES</b>	<b>3,739.50</b>	<b>11,199.99</b>	<b>46,248.22</b>	<b>112,000.02</b>	<b>134,400.00</b>
<b>6 - CAPITAL OUTLAY</b>					
6001 Office Machines	0.00	375.00	1,985.48	3,750.00	4,500.00
6002 Excavation Equipment	0.00	25,000.00	0.00	250,000.00	300,000.00
6011 Machinery & Equipment	0.00	7,416.66	22,875.00	74,166.68	89,000.00
6014 Building & Structures	0.00	3,416.67	0.00	34,166.66	41,000.00
6022 Furniture & Fixtures	0.00	416.67	837.95	4,166.66	5,000.00
6042 Auto Truck & Trailer	0.00	7,583.33	10,996.75	75,833.34	91,000.00
6045 Land/ROW Acquisitions	0.00	416.67	0.00	4,166.66	5,000.00
<b>Total 6 - CAPITAL OUTLAY</b>	<b>0.00</b>	<b>44,625.00</b>	<b>36,695.18</b>	<b>446,250.00</b>	<b>535,500.00</b>
<b>Reconciliation Discrepancies</b>	<b>0.00</b>		<b>-0.10</b>		
<b>Total Expense</b>	<b>72,288.75</b>	<b>143,590.43</b>	<b>626,710.78</b>	<b>1,435,904.14</b>	<b>1,723,085.00</b>
<b>Net Ordinary Income</b>	<b>-62,236.99</b>	<b>-91,049.01</b>	<b>23,812.60</b>	<b>-910,489.98</b>	<b>-1,092,588.00</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
 July 2022

	Jul 22	Budget	Oct '21 - Jul 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Expense					
Transfer Account	0.00		0.00	0.00	0.00
Total Other Expense	0.00		0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
<b>Net Income</b>	<b>-62,236.99</b>	<b>-91,049.01</b>	<b>23,812.60</b>	<b>-910,489.98</b>	<b>-1,092,588.00</b>

**DRAINAGE DISTRICT No. 3**  
**Statement of Cash Flows**  
July 2022

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	<u>Jul 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-62,236.99
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-380.19
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	<u>2,281.14</u>
Net cash provided by Operating Activities	<u>-60,336.04</u>
Net cash increase for period	-60,336.04
Cash at beginning of period	<u>1,491,841.96</u>
Cash at end of period	<u><u>1,431,505.92</u></u>



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

**2021-22 BUDGET AMENDMENTS  
AUGUST 17, 2022**

<b>EXPENSES MOVE FROM</b>	<b>AMOUNT</b>	<b>EXPENSES MOVE TO</b>	<b>AMOUNT</b>
<b>MATERIALS &amp; SUPPLIES</b>		<b>MISCELLANEOUS SERVICES</b>	
3032 - CONCRETE, SAND, AGGREGAT	3,000.00	3019 - ADDITIVES & LUBRICANTS	3,000.00
	<hr/>		<hr/>
<b>TOTAL</b>	<b>\$3,000.00</b>	<b>TOTAL</b>	<b>\$3,000.00</b>



## Transamerica Life Insurance Company & Retiree Rx Care 2023 Renewal Notice and Benefit Confirmation

Group: Jefferson Co DD#3

Please complete and initial each section. Signature on the following page is required to confirm your renewal. Renewal rate is effective on 1/1/2023.

### MEDICAL PLAN

Current Plan: Package 1

Current Monthly Rate: \$261.00

- Renew and keep current plan. Rate effective 1/1/2023: \$261.00
- Renew and change to Package \_\_\_\_\_ Rate effective 1/1/2023: \$ \_\_\_\_\_
- Medicare Supplement \$ \_\_\_\_\_ Medicare Advantage \$ \_\_\_\_\_

JK Initial to accept 2022 retiree medical rates

### RETIREE RXCARE - PRESCRIPTION PART D

Current Plan: Rx Option 1

Current Monthly Rate: \$264.80

- Renew and keep current Rx option. Rate effective 1/1/2023: \$264.80
- Renew and change to Package \_\_\_\_\_ Rate effective 1/1/2023: \$ \_\_\_\_\_
- Medicare Supplement: \$ \_\_\_\_\_
- Medicare Advantage: \_\_\_\_\_ (included in Medical Plan rate)

JK Initial to accept 2022 retiree prescription rate.

- Add Manage My Health for an additional \$10 per retiree per month.

### BILLING AND CONTRIBUTION SCHEDULE

**List Bill:** A monthly invoice will be sent directly to the designated billing contact.

- Group is responsible for collecting premiums from the retirees/spouses.
- Group is responsible for submitting payment in full directly to TPLIC.
- Please indicate contribution amount paid per month below.

JK Initial to accept Billing Method.

**CountyChoice Silver**  
**Member Contact Designations**  
**Jefferson Co DD#3**

**Contracting Authority:** As specified in the Interlocal Participation Agreement, each Member hereby designates and appoints a Contracting Authority of department head rank or above and agrees that TAC HEBP shall not be required to contact or provide notices to any other person. Further, any notice to, or agreement by, a Member's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Member. Each Member reserves the right to change its Contracting Authority from time to time by giving written notice to TAC HEBP.

Please complete each category below:

**Name:** Frank R. Rose  
**Title:** Chairman  
**Address:** PO Box 388  
Hamshire, TX 77622  
**Phone:** 409-243-3495  
**Fax:** 409-243-3158  
**Email:** drainage3@jcdd3.org

**Primary Contact:** Main contact for daily matters pertaining to the retiree benefits.

**Name:** Shanna J. Verret  
**Title:** Administrative Assistant  
**Address:** PO Box 388  
Hamshire, TX 77622  
**Phone:** 409-243-3495  
**Fax:** 409-243-3158  
**Email:** sverret@jcdd3.org

**Billing Contact:** Responsible for receiving all invoices relating to retiree benefits.

**Name:** Shanna J. Verret  
**Title:** Administrative Assistant  
**Address:** PO Box 388  
Hamshire, Tx 77622  
**Phone:** 409-243-3495  
**Fax:** 409-243-3158  
**Email:** sverret@jcdd3.org

**HIPAA Secured FAX number:** 409-243-3495

  
\_\_\_\_\_  
**Signature of County Judge or Contracting Authority**

08/17/2022  
\_\_\_\_\_  
**Date**

Frank R. Rose, Chairman  
\_\_\_\_\_  
**Please PRINT Name and Title**



## New Group Set-up

- 90 days is required for group set up process and implementation: 60 days to set up a new group and 30 days to process retiree enrollment into TLIC.

## Retiree Enrollments

- Group will be responsible for providing the retiree enrollment packet at the time the employee retires.
- Enrollment requests form must be submitted to TAC HEBP or to Amwins.
- Benefits will be effective the first of the month following the date enrollment form is received.

## Termination Reporting

### *TAC HEBP Group Health Terminations*

- All group health employee terminations must be processed by the group prior to the TLIC effective date.
- Terminations processed via the TAC HEBP's Online Administrative System (OASYS) must be submitted by the group within the allowed 5-day grace period.
- Terminations reported after the 5th of the next month will be extended to the end of the following month, and the employer is responsible for these contributions.

### *Transamerica (TLIC) Terminations*

- Termination requests must be submitted in writing to Amwins.
- Termination will be effective the first of the month following the date request is received.
- Group and retiree payments must be made to Amwins within 30 days. There is a 30-day grace period after the payment due date. Coverage will be terminated if payment has not been received after the 30-day grace period.

## Open Enrollment Entries

Open enrollment for current and new members begins October 15th through December 7<sup>th</sup> of this year. This is the **only** time election changes will be accepted by the Centers for Medicare and Medicaid Services (CMS); **midyear changes will no longer be accepted.**



## **Transamerica Life Insurance Company (TLIC) Supplement Plan**

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) offers a Retiree Medical Benefits Program for Medicare eligible retirees through Amwins and Transamerica Life Insurance Company (TLIC). The following contains program information along with requirements that must be met in order to participate in the CountyChoice Silver (CCS) retiree program.

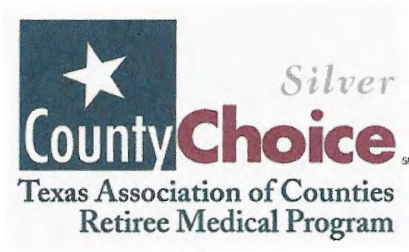
### **Program Requirements & Procedures**

- Participants must meet the group's retirement qualifications and must be enrolled in Medicare Parts A & B.
- CCS will be the only retiree medical program offered to your Medicare eligible retirees. (No other Medicare supplement or Medicare Advantage program or group plan may be offered to your retirees.)
- By Federal Law this coverage cannot be offered to any ACTIVE employee, regardless of age.
- Transamerica does not coordinate benefits with any other individual or group coverage plan.
- This program offers three Package Plans for medical and prescription drug coverage. The group must elect one Package Plan to be offered to all retirees.

*NOTE: Stand-alone prescription drug coverage is not available.*

### **Billing Options**

- Group must sign authorization form to confirm billing option selected. Below are the options available.
  1. **LIST** (the Employer pays 100% of premiums); the monthly bill is sent to the Employer.
  2. **DIRECT** (the Employer pays \$0 premium); the bill is sent to the retiree monthly.
  3. **SPLIT** (the Employer pays a portion of the premium); employer must indicate the contribution levels for Employer and for Retirees. Bills will be created and sent to the Employer for the Employer portion and to the Retiree for any remaining balance.



**Transamerica Life Insurance Company (TLIC)**

**PROGRAM REQUIREMENTS & PROCEDURES**

Acknowledgement

Frank R. Rose acknowledges the attached document has been read and agrees to comply with the retiree program requirements and procedures.

  
Signature of County Judge or Contracting Authority

08/17/2022  
Date

Frank R. Rose  
Print Name

Chairman  
Title

If there are questions about requirements and procedures please contact your Employee Benefits Specialist at 800-456-5974.

PLEASE PROVIDE A COPY OF THIS NOTICE TO YOUR PRIMARY CONTACT AND BILLING CONTACT

# DRAINAGE DISTRICT No. 3

## Jefferson County, Texas

### PROPOSED BUDGET SUMMARY FY 2023

<b>RESOURCES</b>	<b>ACTUAL 2020-21</b>	<b>ESTIMATED 2021-22</b>	<b>PROPOSED 2022-23</b>
<b>FUND BALANCE OCTOBER 1</b>	\$1,396,359.00	\$1,453,523.00	\$1,267,288.50
<b>REVENUES</b>			
Current Taxes	\$613,744.00	\$621,689.00	\$751,928.00
Delinquent Taxes	\$45,158.00	\$16,322.00	\$8,000.00
Interest from Investments	\$1,346.00	\$7,696.00	\$1,000.00
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	\$71.00	\$6,815.00	\$0.00
<b>Total Revenues</b>	\$660,319.00	\$652,522.00	\$760,928.00
<b>Total Resources</b>	\$2,056,678.00	\$2,106,045.00	\$2,028,216.50
<b>EXPENDITURES</b>			
Salaries and Wages	\$225,272.00	\$213,166.50	\$343,385.00
Fringe Benefits	\$259,861.00	\$328,669.00	\$410,850.00
Materials and Supplies	\$41,427.00	\$144,524.00	\$252,100.00
Maintenance and Utilities	\$23,477.00	\$60,663.00	\$96,700.00
Miscellaneous Services	\$48,661.00	\$55,038.00	\$141,400.00
Capital Outlay	\$4,457.00	\$36,696.00	\$380,500.00
<b>Total Expenditures</b>	\$603,155.00	\$838,756.50	\$1,624,935.00
<b>Other Financing Sources</b>	\$0.00	\$0.00	\$0.00
<b>Total Expenditures and Transfers</b>	\$603,155.00	\$838,756.50	\$1,624,935.00
<b>Fund Balance September 30</b>	\$1,453,523.00	\$1,267,288.50	\$403,281.50

\*ASSUMES A TAX RATE OF .295126 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.

# DRAINAGE DISTRICT No. 3

Jefferson County, Texas

## PROPOSED BUDGET FY 2023

<b>CHART OF ACCOUNTS</b>	<b>BUDGET 2021-22</b>	<b>ESTIMATED 2021-22</b>	<b>PROPOSED 2022-23</b>
<b>10-SALARIES</b>			
02 - Clerical	48,936.00	4,935.50	50,368.00
09 - Dept. Heads/ Foreman	74,549.00	74,549.00	76,750.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	38,000.00	0.00	38,000.00
48 - Equipment, Operators & Asst.	160,660.00	122,882.00	167,467.00
50 - Over Time			
<b>TOTAL SALARIES</b>	<b>332,945.00</b>	<b>213,166.50</b>	<b>343,385.00</b>
<b>20 - FRINGE BENEFITS</b>			
01 - FICA Expense	29,665.00	24,608.00	30,462.00
02 - Employee's Retirement	33,410.00	23,011.00	23,861.00
03 - Employee's Insurance	255,065.00	210,091.00	278,727.00
04 - Worker's Compensation	11,000.00	4,159.00	11,000.00
06 - Automobile Allowance	19,800.00	19,800.00	19,800.00
07 - Retirement/Wage Contingency	35,000.00	35,000.00	35,000.00
08 - Health Ins. Savings Acct	12,000.00	12,000.00	12,000.00
<b>TOTAL FRINGE BENEFITS</b>	<b>395,940.00</b>	<b>328,669.00</b>	<b>410,850.00</b>
<b>30 - MATERIALS &amp; SUPPLIES</b>			
06 - Batteries	3,000.00	1,959.00	3,000.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	966.00	1,000.00
09 - Antifreeze & Coolant	2,000.00	545.00	2,000.00
10 - Books & Printed Matter	5,000.00	3,000.00	5,000.00
12 - Prints, Maps, Etc.	1,000.00	0.00	1,000.00
14 - Chains & Hooks	800.00	0.00	800.00
16 - Chemicals-Weed Control	26,000.00	2,400.00	26,000.00
18 - Cleaners & Solvents	1,500.00	750.00	1,500.00
19 - Additives & Lubricants		2,294.00	2,500.00
20 - Metal Culvert Pipe	50,000.00	41,011.00	50,000.00
22 - Copying Supplies	2,000.00	1,161.00	2,000.00
27 - Electrical Supplies	3,000.00	500.00	3,000.00
30 - Fencing Material	6,500.00	5,000.00	6,500.00
32 - Concrete, Sand, Aggregate	10,000.00	0.00	10,000.00
34 - Diesel Fuel <b>Off</b> Road Use	40,000.00	31,031.00	50,000.00
36 - Diesel Fuel <b>On</b> Road Use	18,000.00	10,670.00	20,000.00
37 - Gasoline Fuel	7,000.00	4,500.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	2,060.00	3,000.00



# DRAINAGE DISTRICT No. 3

Jefferson County, Texas

## PROPOSED BUDGET FY 2023

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2021-22	2021-22	2022-23
41 - Hose & Fittings & Filters	10,000.00	8,539.00	10,000.00
48 - Lumber, Timbers, Rope	2,500.00	2,466.00	2,500.00
50 - Medical and Safety	3,000.00	852.00	3,000.00
51 - Motor Oil & Grease	10,000.00	7,037.00	10,000.00
56 - Paint	1,000.00	200.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	200.00	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	0.00	1,000.00
77 - Computer Supplies	1,500.00	600.00	1,500.00
78 - Office Supplies	2,500.00	2,500.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	1,000.00	2,500.00
83 - Tires & Tubes	9,000.00	8,551.00	9,000.00
84 - Minor Equipment	10,000.00	2,241.00	10,000.00
95 - Welding Supplies	2,000.00	1,141.00	2,000.00
99 - Sundry	2,000.00	1,350.00	2,000.00
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>237,600.00</b>	<b>144,524.00</b>	<b>252,100.00</b>
<b>40 - MAINTENANCE &amp; UTILITIES</b>			
01 - Cooling and Heating	1,000.00	0.00	1,000.00
09 - Building and Structure	3,500.00	217.00	3,500.00
10 - Tractors and Mowers	12,500.00	12,794.00	12,500.00
11 - Equipment Repairs	40,000.00	32,153.00	50,000.00
13 - Marine Craft	2,000.00	250.00	2,000.00
14 - Auto - Truck	3,000.00	550.00	3,000.00
15 - Communication Equipment	1,500.00	1,195.00	1,500.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	3,000.00	1,253.00	3,000.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,700.00	1,773.00	3,700.00
54 - Telephone	6,000.00	5,054.00	6,000.00
56 - Electricity	6,000.00	3,742.00	6,000.00
57 - Water & Sewer	2,000.00	364.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	818.00	1,200.00
<b>TOTAL MAINTENANCE &amp; UTILITIES</b>	<b>86,700.00</b>	<b>60,663.00</b>	<b>96,700.00</b>
<b>50 - MISCELLANEOUS SERVICES</b>			
09 - Professional Service	10,000.00	6,339.00	10,000.00
21 - Dues & Subscriptions	2,500.00	1,950.00	2,500.00
27 - Engineering Fees	10,000.00	0.00	10,000.00

# DRAINAGE DISTRICT No. 3

Jefferson County, Texas

## PROPOSED BUDGET FY 2023

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2021-22	2021-22	2022-23
28 - Assessor/Collector Fees	2,000.00	1,441.00	2,000.00
29 - Attorney Fees	10,000.00	0.00	10,000.00
31 - Filing, Records and Photo	100.00	0.00	100.00
32 - Accounting Services	500.00	0.00	500.00
36 - Treasurer Commissions	1,000.00	1,000.00	1,000.00
38 - Supplemental Tax Refund	2,000.00	1,000.00	2,000.00
40 - Insurance - Auto & Liab.	6,000.00	4,658.00	6,000.00
41 - Insurance - Equipment & Property	4,050.00	4,037.00	5,000.00
43 - Insurance - General Liab.	2,000.00	773.00	2,000.00
44 - Insurance - Offical	2,000.00	1,326.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	407.00	1,000.00
53 - Equipment Rental	15,000.00	6,430.00	17,000.00
54 - Contract Aerial Spraying	16,000.00	0.00	16,000.00
55 - Contract Spraying	18,000.00	0.00	18,000.00
62 - Travel and Meeting Expense	800.00	0.00	800.00
64 - Training and Education	1,500.00	70.00	1,500.00
74 - Independent Auditor Fees	18,500.00	18,071.00	21,000.00
95 - Banking Service	3,000.00	110.00	3,000.00
98 - Appraisal District Fees	9,000.00	6,926.00	9,000.00
99 - Sundry	1,000.00	500.00	1,000.00
<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>135,950.00</b>	<b>55,038.00</b>	<b>141,400.00</b>
<b>60 - CAPITAL OUTLAY</b>			
01 - Office Machines	4,500.00	1,986.00	4,500.00
02 - Excavation Equipment	300,000.00	0.00	175,000.00
11 - Machinery and Equipment	100,000.00	22,875.00	100,000.00
14 - Building and Structures	41,000.00	0.00	41,000.00
22 - Furniture & Fixtures	5,000.00	838.00	5,000.00
42 - Auto, Truck & Trailers	80,000.00	10,997.00	50,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>535,500.00</b>	<b>36,696.00</b>	<b>380,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,724,635.00</b>	<b>838,756.50</b>	<b>1,624,935.00</b>

# DRAINAGE DISTRICT No. 3

## Jefferson County, Texas

### BUDGET NOTES FY 2023

Salaries:	All current employees received a 3% salary increase.
Fringe Benefits:	Increase to FICA to allow for full time employee coverage Insurance reflects a 6% increase to health insurance TCDRS contribution rate to decrease from 9.08% to 7.01% for 2023 to insure 100% funding of plan.
Materials & Supplies	A category was add to allow for purchases of additives and lubricants. Increase in the categories of Diesel Fuel due to the rising cost of fuel.
Maintenance & Utilities	Increase in the category of equipment repairs due to increase use of mechanics for equipment repairs
Miscellaneous Services	Increases in the cost of Equipment & Property Insurance. Increase in Equipment Rental due to vendor cost increasing. Increase in cost of Independent Auditor Fees due to change in audit processing.
Capital Outlay	Decrease in cost of Excavation Equipment and Truck and Trailer categories to allow for coverage of cost of increases in other categories

All other increases &/or decreases are a result of vendor price increases/decreases due to the cost of fuel, oil, materials and supplies. Additional increases are made to allow for upcoming projects and needs of the District to maintain services to the tax payers of the District.

STATE OF TEXAS

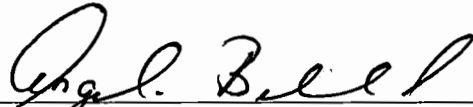
COUNTY OF JEFFERSON

CERTIFICATION OF 2022 APPRAISAL ROLL FOR Drainage District #3

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Drainage District #3.

July 20, 2022

Date



Angela Bellard, RPA, RES, AAS

Chief Appraiser

Jefferson Central Appraisal District

2022 APPRAISAL ROLL INFORMATION

2022 Market Value

\$402,368,402

2022 Taxable Value

\$262,661,673

# 2022 CERTIFIED TOTALS

Property Count: 3,483

847 - DRAINAGE DISTRICT #3  
Grand Totals

7/20/2022 12:00:48PM

Land		Value		
Homesite:		18,316,737		
Non Homesite:		32,130,000		
Ag Market:		87,271,234		
Timber Market:		1,410,382	<b>Total Land</b>	(+) 139,128,353
Improvement		Value		
Homesite:		102,122,472		
Non Homesite:		63,573,032	<b>Total Improvements</b>	(+) 165,695,504
Non Real		Count	Value	
Personal Property:	144		88,968,402	
Mineral Property:	469		8,576,143	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 97,544,545
			<b>Market Value</b>	= 402,368,402
Ag		Non Exempt	Exempt	
Total Productivity Market:	88,681,616		0	
Ag Use:	3,678,317		0	<b>Productivity Loss</b> (-) 84,934,332
Timber Use:	68,967		0	<b>Appraised Value</b> = 317,434,070
Productivity Loss:	84,934,332		0	<b>Homestead Cap</b> (-) 13,110,276
				<b>Assessed Value</b> = 304,323,794
				<b>Total Exemptions Amount (Breakdown on Next Page)</b> (-) 41,662,121
				<b>Net Taxable</b> = 262,661,673

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
796,744.79 = 262,661,673 \* (0.303335 / 100)

Certified Estimate of Market Value: 402,368,402  
Certified Estimate of Taxable Value: 262,661,673

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2022 CERTIFIED TOTALS**

Property Count: 3,483

847 - DRAINAGE DISTRICT #3

Grand Totals

7/20/2022

12:01:00PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	25	725,224	0	725,224
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	14	0	140,403	140,403
DV4S	1	0	12,000	12,000
DVHS	10	0	1,946,402	1,946,402
DVHSS	2	0	72,779	72,779
EX-XI	1	0	54,327	54,327
EX-XU	2	0	15,791	15,791
EX-XV	43	0	2,184,415	2,184,415
EX366	28	0	18,113	18,113
FR	2	6,543,682	0	6,543,682
HS	741	20,919,354	0	20,919,354
OV65	252	8,832,851	0	8,832,851
PC	3	174,280	0	174,280
<b>Totals</b>		<b>37,195,391</b>	<b>4,466,730</b>	<b>41,662,121</b>

**2022 CERTIFIED TOTALS**

Property Count: 3,483

847 - DRAINAGE DISTRICT #3  
Grand Totals

7/20/2022 12:01:00PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,009	1,616.7661	\$2,389,645	\$132,436,307	\$94,105,176
C1	VACANT LOTS AND LAND TRACTS	465	1,069.4613	\$0	\$8,693,442	\$8,693,442
D1	QUALIFIED AG LAND	841	37,878.7762	\$0	\$88,681,616	\$3,747,284
D2	NON-QUALIFIED LAND	109		\$475,347	\$2,560,070	\$2,560,070
E	FARM OR RANCH IMPROVEMENT	362	3,900.2116	\$517,012	\$39,403,314	\$32,434,508
F1	COMMERCIAL REAL PROPERTY	38	63.1212	\$840,477	\$12,794,799	\$12,794,799
F2	INDUSTRIAL REAL PROPERTY	26	176.7287	\$0	\$15,384,260	\$15,209,980
G1	OIL AND GAS	464		\$0	\$8,572,571	\$8,572,571
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8000	\$0	\$9,430,128	\$9,430,128
J4	TELEPHONE COMPANY (INCLUDI	3	0.0964	\$0	\$231,644	\$231,644
J6	PIPELAND COMPANY	27	2.5680	\$0	\$9,014,017	\$9,014,017
J8	OTHER TYPE OF UTILITY	14		\$0	\$1,625,032	\$1,625,032
L1	COMMERCIAL PERSONAL PROPE	65		\$0	\$22,544,815	\$17,066,059
L2	INDUSTRIAL PERSONAL PROPERT	11		\$0	\$46,185,143	\$45,120,217
M1	TANGIBLE OTHER PERSONAL, MOB	134		\$97,538	\$2,538,598	\$2,056,746
X	TOTALLY EXEMPT PROPERTY	74	177.1269	\$0	\$2,272,646	\$0
	<b>Totals</b>		<b>44,885.6564</b>	<b>\$4,320,019</b>	<b>\$402,368,402</b>	<b>\$262,661,673</b>

**2022 CERTIFIED TOTALS**

Property Count: 3,483

847 - DRAINAGE DISTRICT #3

Grand Totals

7/20/2022 12:01:00PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	756	1,320.6056	\$1,922,450	\$124,252,797	\$87,823,608
A2	REAL, RESIDENTIAL, MOBILE HOME	63	102.5968	\$286,651	\$2,822,041	\$2,344,949
A7	REAL/RES/MH 5 AC/LESS-BY OWNER	193	193.5637	\$180,544	\$5,361,469	\$3,936,619
C1	REAL, VACANT PLATTED RESIDENTI	458	1,003.8303	\$0	\$8,270,140	\$8,270,140
C2	REAL, VACANT PLATTED COMMERCIAL	7	65.6310	\$0	\$423,302	\$423,302
D1	REAL, ACREAGE, RANGELAND	866	38,242.2256	\$0	\$88,894,513	\$3,960,181
D2	REAL, ACREAGE, TIMBERLAND	109		\$475,347	\$2,560,070	\$2,560,070
D3	REAL, ACREAGE, FARMLAND	36	487.5382	\$86,328	\$5,516,407	\$5,363,677
D4	REAL, ACREAGE, UNDEVELOPED LA	164	2,178.2013	\$0	\$8,641,075	\$8,641,075
D5	UNFILLED LAND	7	129.3540	\$0	\$711,089	\$711,089
E1	REAL, FARM/RANCH, HOUSE	89	551.9910	\$339,944	\$21,843,549	\$15,622,816
E2	REAL, FARM/RANCH, MOBILE HOME	7	44.8810	\$0	\$589,766	\$391,336
E7	MH ON REAL PROP (5 AC/MORE) MH	34	144.7967	\$90,740	\$1,888,531	\$1,491,618
F1	REAL, Commercial	38	63.1212	\$840,477	\$12,794,799	\$12,794,799
F2	REAL, Industrial	9		\$0	\$14,400,662	\$14,226,382
F5	OPERATING UNITS ACREAGE	17	176.7287	\$0	\$983,598	\$983,598
G1	OIL AND GAS	464		\$0	\$8,572,571	\$8,572,571
J3	REAL & TANGIBLE PERSONAL, UTILI	5	0.8000	\$0	\$9,430,128	\$9,430,128
J4	REAL & TANGIBLE PERSONAL, UTILI	3	0.0964	\$0	\$231,644	\$231,644
J6	REAL & TANGIBLE PERSONAL, UTILI	27	2.5680	\$0	\$9,014,017	\$9,014,017
J8	REAL & TANGIBLE PERSONAL, UTILI	14		\$0	\$1,625,032	\$1,625,032
L1	TANGIBLE, PERSONAL PROPERTY, C	65		\$0	\$22,544,815	\$17,066,059
L2	TANGIBLE, PERSONAL PROPERTY, I	11		\$0	\$46,185,143	\$45,120,217
M1	TANGIBLE OTHER PERSONAL, MOBI	134		\$97,538	\$2,538,598	\$2,056,746
X		74	177.1269	\$0	\$2,272,646	\$0
	<b>Totals</b>		<b>44,885.6564</b>	<b>\$4,320,019</b>	<b>\$402,368,402</b>	<b>\$262,661,673</b>



# 2022 Water District Voter-Approval Tax Rate

Form 50-858

## Worksheet for Low Tax Rate and Developing Districts

Jefferson County Drainage District #3	409-243-3495
Water District Name	Phone (area code and number)
P. O. Box 120 Hamshire, TX 77622	j added3.org
Water District's Address, City, State, ZIP Code	Water District's Website Address

**GENERAL INFORMATION:** The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Indicate type of water district:

- Low tax rate water district (Water Code Section 49.23601)
  Developing water district (Water Code Section 49.23603)
  Developed water district in a declared disaster area (Water Code Section 49.23602(d))

### SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	<b>2021 average appraised value of residence homestead.</b> <sup>1</sup>	\$ 149,680
2.	<b>2021 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$ 40,919
3.	<b>2021 average taxable value of residence homestead.</b> Line 1 minus Line 2.	\$ 108,761
4.	<b>2021 adopted M&amp;O tax rate.</b>	\$ 0.303335 /\$100
5.	<b>2021 M&amp;O tax on average residence homestead.</b> Multiply Line 3 by Line 4, divide by \$100.	\$ 329.91
6.	<b>Highest M&amp;O tax on average residence homestead with increase.</b> Multiply Line 5 by 1.08. <sup>3</sup>	\$ 356.30
7.	<b>2022 average appraised value of residence homestead.</b>	\$ 168,509
8.	<b>2022 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$ 47,781
9.	<b>2022 average taxable value of residence homestead.</b> Line 7 minus Line 8.	\$ 120,728
10.	<b>Highest 2022 M&amp;O tax rate.</b> Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$ 0.295126 /\$100
11.	<b>2022 debt tax rate.</b>	\$ 0.000000 /\$100
12.	<b>2022 contract tax rate.</b>	\$ 0 /\$100
13.	<b>2022 voter-approval tax rate.</b> Add lines 10, 11 and 12.	\$ 0.295126 /\$100

<sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)  
<sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)  
<sup>3</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)  
<sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)  
<sup>5</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

**SECTION 2: Election Tax Rate**

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate. For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. <sup>7</sup>

Line	Worksheet	Amount/Rate
14.	<b>2021 average taxable value of residence homestead.</b> Enter the amount from Line 3.	\$ <u>108,761</u>
15.	<b>2021 adopted total tax rate.</b>	\$ <u>0.303335</u> /\$100
16.	<b>2021 total tax on average residence homestead.</b> Multiply Line 14 by Line 15.	\$ <u>329.91</u>
17.	<b>2022 highest amount of taxes per average residence homestead.</b> Multiply Line 16 by 1.08, divide by \$100.	\$ <u>356.30</u>
18.	<b>2022 tax election tax rate.</b> Divide Line 17 by Line 9 and multiply by \$100.	\$ <u>0.295126</u> /\$100

**SECTION 3: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. <sup>6</sup>

**print here** → Allison N. Getz  
 \_\_\_\_\_  
 Printed Name of Water District Representative

**sign here** → *Allison Nathan Getz*  
 \_\_\_\_\_  
 Water District Representative

August 2, 2022  
 \_\_\_\_\_  
 Date

<sup>6</sup> Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603