

**Pursuant to Section 26.18 of the Texas Property Tax Code  
Jefferson County Drainage District No. 3 offers the following:**

**Jefferson County Drainage District No. 3**

24460 Hwy 124  
PO Box 388  
Hamshire, TX 77622  
Phone: 409-243-3495  
Fax: 409-243-3158  
Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

**General Manager**

Ruffus Lavergne  
Phone: 409-243-3495  
Mobile: 409-504-3488  
Email: [rlavergne@jcdd3.org](mailto:rlavergne@jcdd3.org)

Jefferson County Drainage District No. 3 (the "District") is governed by a 3-member Board of Commissioners appointed by Commissioner's Court and serves a 4-year term. The 3-member Board then contracts a Superintendent who oversees the operations of the District.

**Board of Commissioners:**

Frank R. Rose – Chairman  
PO Box 388  
Hamshire, TX 77622  
Phone: 409-243-3495  
Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

Reginald C. Boykin – Secretary  
PO Box 388  
Hamshire, TX 77622  
Phone: 409-243-3495  
Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

Joel E. Levingston, Jr., Commissioner  
PO Box 388  
Hamshire, TX 77622  
Phone: 409-243-3495  
Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

**DRAINAGE DISTRICT NO. 3**  
**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	BUDGET 2021-22	BUDGET 2022-23	BUDGET 2023-24	2022-23 TO 2023-24 DOLLAR CHANGE	2022-23 TO 2023-24 PERCENTAGE CHANGE
<b>REVENUES</b>					
101 - Current Taxes	621,497.00	751,928.00	830,076.00	78,148.00	10.39%
102 - Delinquent Taxes	8,000.00	8,000.00	5,000.00	(3,000.00)	-37.50%
103 - Interest	1,000.00	1,000.00	15,000.00	14,000.00	1400.00%
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00%
106 - Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
<b>TOTAL REVENUE</b>	<b>630,497.00</b>	<b>760,928.00</b>	<b>851,076.00</b>	<b>90,148.00</b>	<b>1472.89%</b>
<b>10-SALARIES</b>					
02 - Clerical	48,936.00	50,368.00	56,902.00	6,534.00	12.97%
09 - Dept. Heads/ Foreman	74,549.00	76,750.00	67,005.00	(9,745.00)	-12.70%
10 - Commissioners	10,800.00	10,800.00	10,800.00	0.00	0.00%
15 - Extra Help	38,000.00	38,000.00	38,000.00	0.00	0.00%
48 - Equipment, Operators & Asst.	160,660.00	167,467.00	166,969.00	(498.00)	-0.30%
50 - Over Time	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL SALARIES</b>	<b>332,945.00</b>	<b>343,385.00</b>	<b>339,676.00</b>	<b>(3,709.00)</b>	<b>-0.02%</b>
<b>20 - FRINGE BENEFITS</b>					
01 - FICA Expense	29,665.00	24,608.00	30,160.00	5,552.00	22.56%
02 - Employee's Retirement	33,410.00	23,011.00	27,210.00	4,199.00	18.25%
03 - Employee's Insurance	255,065.00	210,091.00	285,000.00	74,909.00	35.66%
04 - Worker's Compensation	11,000.00	4,159.00	11,000.00	6,841.00	164.49%
06 - Automobile Allowance	19,800.00	19,800.00	19,500.00	(300.00)	-1.52%
07 - Retirement/Wage Contingency	35,000.00	35,000.00	35,000.00	0.00	0.00%
08 - Health Ins. Savings Acct	12,000.00	12,000.00	8,250.00	(3,750.00)	-31.25%
<b>TOTAL FRINGE BENEFITS</b>	<b>395,940.00</b>	<b>328,669.00</b>	<b>416,120.00</b>	<b>87,451.00</b>	<b>208.19%</b>
<b>30 - MATERIALS &amp; SUPPLIES</b>					
06 - Batteries	3,000.00	3,000.00	3,000.00	0.00	0.00%
08 - Bolts, Nuts, Nails, Screws	1,000.00	1,000.00	1,000.00	0.00	0.00%
09 - Antifreeze & Coolant	2,000.00	2,000.00	2,000.00	0.00	0.00%
10 - Books & Printed Matter	5,000.00	5,000.00	5,000.00	0.00	0.00%
12 - Prints, Maps, Etc.	1,000.00	1,000.00	1,000.00	0.00	0.00%
14 - Chains & Hooks	800.00	800.00	800.00	0.00	0.00%
16 - Chemicals-Weed Control	26,000.00	26,000.00	23,000.00	(3,000.00)	-11.54%
18 - Cleaners & Solvents	1,500.00	1,500.00	1,500.00	0.00	0.00%
19 -Additives & Lubricants	2,500.00	2,500.00	2,500.00	0.00	0.00%
20 - Metal Culvert Pipe	50,000.00	50,000.00	50,000.00	0.00	0.00%
22 - Copying Supplies	2,000.00	2,000.00	2,000.00	0.00	0.00%
27 - Electrical Supplies	3,000.00	3,000.00	3,000.00	0.00	0.00%
30 - Fencing Material	6,500.00	6,500.00	6,500.00	0.00	0.00%
32 - Concrete, Sand, Aggregate	10,000.00	10,000.00	10,000.00	0.00	0.00%
34 - Diesel Fuel <b>Off</b> Road Use	40,000.00	50,000.00	50,000.00	0.00	0.00%
36 - Diesel Fuel <b>On</b> Road Use	18,000.00	20,000.00	20,000.00	0.00	0.00%
37 - Gasoline Fuel	7,000.00	7,000.00	7,000.00	0.00	0.00%
40 - Hardware - Miscellaneous	3,000.00	3,000.00	3,000.00	0.00	0.00%

**DRAINAGE DISTRICT NO. 3**  
**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	BUDGET 2021-22	BUDGET 2022-23	BUDGET 2023-24	2022-23 TO 2023-24 DOLLAR CHANGE	2022-23 TO 2023-24 PERCENTAGE CHANGE
41 - Hose & Fittings & Filters	10,000.00	10,000.00	10,000.00	0.00	0.00%
48 - Lumber, Timbers, Rope	2,500.00	2,500.00	2,500.00	0.00	0.00%
50 - Medical and Safety	3,000.00	3,000.00	3,000.00	0.00	0.00%
51 - Motor Oil & Grease	10,000.00	10,000.00	10,000.00	0.00	0.00%
56 - Paint	1,000.00	1,000.00	1,000.00	0.00	0.00%
72 - Rope Wire Manila/Burlap	800.00	800.00	800.00	0.00	0.00%
73 - Spare Parts, Heavy Equipment	1,000.00	1,000.00	1,000.00	0.00	0.00%
77 - Computer Supplies	1,500.00	1,500.00	2,500.00	1,000.00	66.67%
78 - Office Supplies	2,500.00	2,500.00	2,500.00	0.00	0.00%
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	2,500.00	1,500.00	(1,000.00)	-40.00%
83 - Tires & Tubes	9,000.00	9,000.00	9,000.00	0.00	0.00%
84 - Minor Equipment	10,000.00	10,000.00	10,000.00	0.00	0.00%
95 - Welding Supplies	2,000.00	2,000.00	2,000.00	0.00	0.00%
99 - Sundry	2,000.00	2,000.00	2,000.00	0.00	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>240,100.00</b>	<b>252,100.00</b>	<b>249,100.00</b>	<b>(3,000.00)</b>	<b>15.13%</b>
<b>40 - MAINTENANCE &amp; UTILITIES</b>					
01 - Cooling and Heating	1,000.00	1,000.00	1,000.00	0.00	0.00%
09 - Building and Structure	3,500.00	3,500.00	3,500.00	0.00	0.00%
10 - Tractors and Mowers	12,500.00	12,500.00	12,500.00	0.00	0.00%
11 - Equipment Repairs	40,000.00	50,000.00	50,000.00	0.00	0.00%
13 - Marine Craft	2,000.00	2,000.00	2,000.00	0.00	0.00%
14 - Auto - Truck	3,000.00	3,000.00	3,000.00	0.00	0.00%
15 - Communication Equipment	1,500.00	1,500.00	1,500.00	0.00	0.00%
20 - Miscellaneous	500.00	500.00	500.00	0.00	0.00%
30 - Tools	3,000.00	3,000.00	3,000.00	0.00	0.00%
51 - Freight	300.00	300.00	300.00	0.00	0.00%
52 - Postage	500.00	500.00	500.00	0.00	0.00%
53 - Natural Gas	3,700.00	3,700.00	3,700.00	0.00	0.00%
54 - Telephone	6,000.00	6,000.00	6,000.00	0.00	0.00%
56 - Electricity	6,000.00	6,000.00	6,000.00	0.00	0.00%
57 - Water & Sewer	2,000.00	2,000.00	2,000.00	0.00	0.00%
58 - Garbage & Waste Disposal	1,200.00	1,200.00	1,200.00	0.00	0.00%
<b>TOTAL MAINTENANCE &amp; UTILITIES</b>	<b>86,700.00</b>	<b>96,700.00</b>	<b>96,700.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>50 - MISCELLANEOUS SERVICES</b>					
09 - Professional Service	10,000.00	10,000.00	10,000.00	0.00	0.00%
21 - Dues & Subscriptions	2,500.00	2,500.00	3,500.00	1,000.00	40.00%
27 - Engineering Fees	10,000.00	10,000.00	20,000.00	10,000.00	100.00%
28 - Assessor/Collector Fees	2,000.00	2,000.00	2,000.00	0.00	0.00%
29 - Attorney Fees	10,000.00	10,000.00	10,000.00	0.00	0.00%
31 - Filing, Records and Photo	100.00	100.00	100.00	0.00	0.00%
32 - Accounting Services	500.00	500.00	500.00	0.00	0.00%
36 - Treasurer Commissions	1,000.00	1,000.00	1,600.00	600.00	60.00%
38 - Supplemental Tax Refund	2,000.00	2,000.00	2,000.00	0.00	0.00%
40 - Insurance - Auto & Liab.	6,000.00	6,000.00	6,000.00	0.00	0.00%
41 - Insurance - Equipment & Property	3,500.00	5,000.00	6,000.00	1,000.00	20.00%

**DRAINAGE DISTRICT NO. 3**  
**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	<b>BUDGET 2021-22</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>2022-23 TO 2023-24 DOLLAR CHANGE</b>	<b>2022-23 TO 2023-24 PERCENTAGE CHANGE</b>
43 - Insurance - General Liab.	2,000.00	2,000.00	2,000.00	0.00	0.00%
44 - Insurance - Offical	2,000.00	2,000.00	2,000.00	0.00	0.00%
45 - Bonds - Surety and Notary	1,000.00	1,000.00	1,000.00	0.00	0.00%
53 - Equipment Rental	15,000.00	17,000.00	17,000.00	0.00	0.00%
54 - Contract Aerial Spraying	16,000.00	16,000.00	16,000.00	0.00	0.00%
55 - Contract Spraying	18,000.00	18,000.00	17,000.00	(1,000.00)	-5.56%
62 - Travel and Meeting Expense	800.00	800.00	800.00	0.00	0.00%
64 - Training and Education	1,500.00	1,500.00	1,500.00	0.00	0.00%
74 - Independent Auditor Fees	17,500.00	21,000.00	25,000.00	4,000.00	19.05%
95 - Banking Service	3,000.00	3,000.00	3,000.00	0.00	0.00%
98 - Appraisal District Fees	9,000.00	9,000.00	9,000.00	0.00	0.00%
99 - Sundry	1,000.00	1,000.00	1,000.00	0.00	0.00%
<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>134,400.00</b>	<b>141,400.00</b>	<b>157,000.00</b>	<b>15,600.00</b>	<b>233.49%</b>
<b>60 - CAPITAL OUTLAY</b>					
01 - Office Machines	4,500.00	4,500.00	4,500.00	0.00	0.00%
02 - Excavation Equipment	300,000.00	175,000.00	175,000.00	0.00	0.00%
11 - Machinery and Equipment	100,000.00	100,000.00	100,000.00	0.00	0.00%
14 - Building and Structures	41,000.00	41,000.00	40,000.00	(1,000.00)	-2.44%
22 - Furniture & Fixtures	5,000.00	5,000.00	5,000.00	0.00	0.00%
42 - Auto, Truck & Trailers	80,000.00	50,000.00	50,000.00	0.00	0.00%
45 - Land/ROW Acquisitions	5,000.00	5,000.00	5,000.00	0.00	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>535,500.00</b>	<b>380,500.00</b>	<b>379,500.00</b>	<b>(1,000.00)</b>	<b>-2.44%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,725,585.00</b>	<b>1,542,754.00</b>	<b>1,638,096.00</b>	<b>95,342.00</b>	<b>454.35%</b>

## **Tax Rate History**

Adopted Tax Rate of \$0.338353/\$100 - 2020

Adopted Tax Rate of \$0.303335/\$100 - 2021

Adopted Tax Rate of \$0.295126/\$100 – 2022

Adopted Tax Rate of \$0.2887851/\$100 –2023