

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

AUGUST 19, 2020

7:30 A.M.

A meeting was held August 19, 2020, 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 McCall. 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 checks written July 31 to August 15, 2020.
 - B. Commissioners reviewed the monthly financial report presented by Shanna Verret. The ending fund balance was \$1,460,980.54.
 - C. Commissioners reviewed the monthly Insurance summary which showed a profit of \$50,271.10, on active employees and a profit of \$9,605.92 on retirees.
 - D. After discussion a motion was made by Commissioner Rose and seconded by Commissioner Levingston to move \$500.00 from 4009 Building & Structures to 4030 Tools. All voted AYE.
 - E. Commissioners reviewed the certified taxable value of \$184,610,466 for 2020 compared to \$215,137,341 for 2019.
 - F. After a lengthy discussion, Commissioners agreed to leave the tax rate at \$.338353 per \$100 evaluation.
 - G. A meeting was set for September 16, 2020 to officially set tax rate and adopt budget.
 - I. No executive session was necessary this meeting.
4. Project/Equipment Update –
 - A. Equipment Update
 1. Superintendent Folsom announced that the dozer is still not complete due to Covid.
 2. Superintendent Folsom reported that the chipper is working well on mini-excavator.
 - B. Project Update –
 1. Superintendent Folsom reported that the District has several projects including Green Thumb Ditch, Kade Broussard ditch, Brush Island Rd and beavers are being trapped.
 2. Also work needed on Buccaneer Dr and two pipe installations are needed.
5. New Business –
 - A. No Meeting Update
 - B. Board Comments – Chairman McCall announced that Vernon Wright and Barron Jones contacted him about a drainage dispute but nothing more has been reported.
 - C. Next regular meeting date was set for Wednesday, September 16, 2020 at 7:30 a.m.
With no further business, meeting adjourned at 8:20 a.m.

LeRoy McCall, Jr. Chairman

Frank R. Rose, Secretary

Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance Operations Fund

Expenditures

JULY 31 - AUGUST 15, 2020

DATE	CHECK No.	PAYEE	AMOUNT	DESCRIPTION
7/31/2020	11661	PAYROLL ACCOUNT	\$ 9,541.50	SALARIES & AUTO ALLOWANCE
7/31/2020	11662	UNITED HEALTH CARE INS. - MEDICAL	\$ 1,062.44	RETIREE MEDICAL SUPPLEMENT
7/31/2020	11663	UNITED HEALTH CARE INS. - RX	\$ 1,062.24	RETIREE PRESCRIPTION SUPPLEMENT
7/31/2020	11664	M & D SUPPLY	\$ 93.47	BOLTS
7/31/2020	11665	BEAUMONT TRACTOR COMPANY, INC	\$ 219.24	TRACTOR PARTS
7/31/2020	11666	OFFICE DEPOT	\$ 217.04	OFFICE SUPPLIES/MED SAFETY/FURNITURE
7/31/2020	11667	O'REILLY	\$ 66.99	TRUCK REPAIR
7/31/2020	11668	WINNIE DODGE	\$ 22.70	TRUCK REPAIR
7/31/2020	11669	GRAINGER	\$ 189.99	TOOLS
7/31/2020	11670	CENTERPOINT ENERGY	\$ 79.30	NATURAL GAS
7/31/2020	11671	WINDSTREAM	\$ 360.12	TELEPHONE/INTERNET/FAX
7/31/2020	11672	VERIZON WIRELESS	\$ 133.38	DISTRICT MOBILE PHONE SERVICE
7/31/2020	11673	ENTERGY	\$ 333.74	ELECTRICITY
7/31/2020	11674	ALLISON GETZ - TAC	\$ 7.50	TRAILER LICENSE RENEWAL
7/31/2020	11675	FRED FOLSOM	\$ 14.00	TRAILER INSPECTION REIMBURSEMENT
7/31/2020	11676	WINNIE WELDING WORKS	\$ 720.00	EQUIPMENT MOVES
		TOTAL 7/31/2020	\$ 14,123.65	
8/15/2020	11677	PAYROLL ACCOUNT	\$ 7,091.50	SALARIES
8/15/2020	11678	SOUTHEAST TX GOVT EMPLOYEES BENEFIT POOL	\$ 16,391.75	EMPLOYEE INSURANCE
8/15/2020	11679	COUNTY TREASURER, LIFE INSURANCE	\$ 26.60	EMPLOYEE INSURANCE
8/15/2020	11680	TRACTOR SUPPLY	\$ 55.98	HARDWARE
8/15/2020	11681	FARM & HOME SUPPLY	\$ 15.80	HARDWARE
8/15/2020	11682	GRAINGER	\$ 219.65	HARDWARE/MINOR EQUIPMENT
8/15/2020	11683	M & D SUPPLY	\$ 52.95	HARDWARE
8/15/2020	11684	WEST JEFFERSON CO. MWD	\$ 27.67	WATER
8/15/2020	11685	HAMSHRIE WASTE	\$ 52.00	WASTE DISPOSAL SERVICE
8/15/2020	11686	SAM'S CLUB	\$ 45.00	MEMBERSHIP
8/15/2020	11687	JUX TECHNOLOGIES	\$ 68.00	WEB HOSTING / EMAIL
8/15/2020	11688	SHANNA VERRET	\$ 7.50	TRAILER LICENSE RENEWAL REIMBURSEMENT
8/15/2020	11689	WAUKESHA-PEARCE INDUSTRIES, INC.	\$ 18,000.00	MACHINERY & EQUIPMENT
		TOTAL 8/15/2020	\$ 42,054.40	

GROUP: DD3 Active
 PERIOD: 1/1/2020-12/31/2020

SUMMARY REPORT

MONTH	PAID MEDICAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID VISION CLAIMS	% OF TOTAL CLAIMS PAID	PAID DENTAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID PRESCRIPTION CLAIMS	% OF TOTAL CLAIMS PAID	TOTAL CLAIMS PAID	ADMIN	TOTAL EXPENSES	BILLED PREMIUM	NET PROFIT/(LOSS)
January	\$ 9,108.38	69.26%	\$ -	0.00%	\$ -	0.00%	\$ 4,042.49	30.74%	\$ 13,150.87	\$ 1,627.96	\$ 14,778.83	\$ 18,088.41	\$ 3,309.58
February	\$ 7,704.75	89.82%	\$ -	0.00%	\$ 346.00	0.00%	\$ 527.17	6.15%	\$ 8,577.92	\$ 1,627.96	\$ 10,205.88	\$ 18,088.41	\$ 7,882.53
March	\$ 15,485.24	94.26%	\$ -	0.00%	\$ 623.40	0.00%	\$ 320.22	1.95%	\$ 16,428.86	\$ 1,627.96	\$ 18,056.82	\$ 18,088.41	\$ 31.59
April	\$ 2,874.62	31.83%	\$ -	0.00%	\$ -	0.00%	\$ 6,157.79	68.17%	\$ 9,032.41	\$ 1,627.96	\$ 10,660.37	\$ 18,088.41	\$ 7,428.04
May	\$ 1,742.92	45.63%	\$ -	0.00%	\$ 345.60	0.00%	\$ 1,730.80	45.32%	\$ 3,819.32	\$ 1,627.96	\$ 5,447.28	\$ 18,088.41	\$ 12,641.13
June	\$ 6,170.08	85.36%	\$ -	0.00%	\$ 512.00	0.00%	\$ 545.83	7.55%	\$ 7,227.91	\$ 1,627.96	\$ 8,855.87	\$ 18,088.41	\$ 9,232.54
July	\$ 2,214.26	41.28%	\$ -	0.00%	\$ 241.00	0.00%	\$ 2,909.24	54.23%	\$ 5,364.50	\$ 1,494.41	\$ 6,858.91	\$ 16,604.58	\$ 9,745.67
August													
September													
October													
November													
December													
TOTALS	\$ 45,300.25	71.22%		0.00%	\$ 2,068.00	0.00%	\$ 16,233.54	25.52%	\$ 63,601.79	\$ 11,262.15	\$ 74,863.94	\$ 125,135.04	\$ 50,271.10
MONTHLY AVERAGE	\$ 6,471.46		\$ -		\$ 295.43		\$ 2,319.08		\$ 9,085.97	\$ 1,608.88	\$ 10,694.85	\$ 17,876.43	\$ 7,181.59
ANNUAL PROJECTIONS	\$ 77,657.57		\$ -		\$ 3,545.14		\$ 27,828.93		\$ 109,031.64	\$ 19,306.55	\$ 128,338.19	\$ 214,517.21	\$ 86,179.02
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 924.49		\$ -		\$ 42.20		\$ 331.30		\$ 1,298.00				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 588.31		\$ -		\$ 26.86		\$ 210.83		\$ 826.00				

GROUP: DD3 Retirees
 PERIOD: 1/1/2020-12/31/2020

SUMMARY REPORT

MONTH	PAID MEDICAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID VISION CLAIMS	% OF TOTAL CLAIMS PAID	PAID DENTAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID PRESCRIPTION CLAIMS	% OF TOTAL CLAIMS PAID	TOTAL CLAIMS PAID	ADMIN	TOTAL EXPENSES	BILLED PREMIUM	NET PROFIT/(LOSS)
January	\$ -	0.00%	\$ -	0.00%	\$ 116.00	98.98%	\$ 1.19	1.02%	\$ 117.19	145.47	\$ 262.66	\$ 1,616.29	\$ 1,353.63
February	\$ 53.13	20.45%	\$ -	0.00%	\$ -	0.00%	\$ 206.64	79.55%	\$ 259.77	145.47	\$ 405.24	\$ 1,616.29	\$ 1,211.05
March	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1.19	100.00%	\$ 1.19	145.47	\$ 146.66	\$ 1,616.29	\$ 1,469.63
April	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1.19	100.00%	\$ 1.19	145.47	\$ 146.66	\$ 1,616.29	\$ 1,469.63
May	\$ -	0.00%	\$ -	0.00%	\$ 116.00	45.02%	\$ 141.66	54.98%	\$ 257.66	145.47	\$ 403.13	\$ 1,616.29	\$ 1,213.16
June	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1.19	100.00%	\$ 1.19	145.47	\$ 146.66	\$ 1,616.29	\$ 1,469.63
July	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 51.66	100.00%	\$ 51.66	145.47	\$ 197.13	\$ 1,616.29	\$ 1,419.16
August													
September													
October													
November													
December													
TOTALS	\$ 53.13	7.70%	\$ -	0.00%	\$ 232.00	33.63%	\$ 404.72	58.67%	\$ 689.85	1,018.26	\$ 1,708.11	\$ 11,314.03	\$ 9,605.92
MONTHLY AVERAGE	\$ 7.59		\$ -		\$ 33.14		\$ 57.82		\$ 98.55	\$ 145.47	\$ 244.02	\$ 1,616.29	\$ 1,372.27
ANNUAL PROJECTIONS	\$ 91.08		\$ -		\$ 397.71		\$ 693.81		\$ 1,182.60	\$ 1,745.59	\$ 2,928.19	\$ 19,395.48	\$ 16,467.29
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 7.59		\$ -		\$ 11.05		\$ 57.82		\$ 76.45				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 7.59		\$ -		\$ 6.63		\$ 57.82		\$ 72.04				

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Oct '19 - Jul 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	3,350.59	67,270.33	807,269.86	672,703.34	807,244.00
102 - Delinquent Taxes	437.26	666.66	16,332.40	6,666.68	8,000.00
103 - Interest	31.36	416.66	9,334.66	4,166.68	5,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	32,109.22	0.00	122,122.12	0.00	0.00
Total REVENUES	<u>35,928.43</u>	<u>68,353.65</u>	<u>955,059.04</u>	<u>683,536.70</u>	<u>820,244.00</u>
Total Income	35,928.43	68,353.65	955,059.04	683,536.70	820,244.00
Cost of Goods Sold					
Cost of Goods Sold	0.00		0.00	0.00	0.00
Total COGS	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	35,928.43	68,353.65	955,059.04	683,536.70	820,244.00
Expense					
1 - SALARIES					
1002 - Clerical	3,778.00	3,778.25	37,780.00	37,782.50	45,339.00
1009 - Dept Head / Foreman	5,751.00	5,751.75	57,510.00	57,517.50	69,021.00
1010 - Commissioners	900.00	900.00	9,000.00	9,000.00	10,800.00
1015 - Extra Help	0.00	3,166.66	0.00	31,666.68	38,000.00
1048 - Equipment Operators/Asst	4,654.00	13,104.00	80,942.00	131,040.00	157,248.00
1050 - Over Time	0.00	0.00	0.00	0.00	0.00
Total 1 - SALARIES	<u>15,083.00</u>	<u>26,700.66</u>	<u>185,232.00</u>	<u>267,006.68</u>	<u>320,408.00</u>
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,132.51	2,375.42	14,019.11	23,754.16	28,505.00
2002 - Retirement	941.19	1,468.58	11,925.52	14,685.84	17,623.00
2003 - Insurance	20,328.79	23,625.00	195,779.09	236,250.00	283,500.00
2004 - Worker's Compensation	0.00	916.66	5,840.00	9,166.68	11,000.00
2006 - Auto Allowance	1,550.00	1,850.00	15,500.00	18,500.00	22,200.00
2007 - Retirement Wage Contg					
Vacation Pay	0.00		655.61		
2007 - Retirement Wage Contg - Other	0.00	2,500.00	0.00	25,000.00	30,000.00
Total 2007 - Retirement Wage Contg	<u>0.00</u>	<u>2,500.00</u>	<u>655.61</u>	<u>25,000.00</u>	<u>30,000.00</u>
2008 - Health Ins. Savings Acct	0.00	1,062.50	2,548.07	10,625.00	12,750.00
Total 2 - FRINGE BENEFITS	<u>23,952.49</u>	<u>33,798.16</u>	<u>246,267.40</u>	<u>337,981.68</u>	<u>405,578.00</u>

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Oct '19 - Jul 20	YTD Budget	Annual Budget
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	208.33	173.69	2,083.34	2,500.00
3008 Bolts Nuts Nails & Screws	312.71	83.33	353.50	833.34	1,000.00
3009 Antifreeze & Coolant	0.00	150.00	0.00	1,500.00	1,800.00
3010 Books & Printed Matter	0.00	416.66	804.57	4,166.68	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	833.34	1,000.00
3014 Chains & Hooks	0.00	41.66	0.00	416.68	500.00
3016 Chemicals Weed Control	0.00	1,083.33	0.00	10,833.34	13,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	1,250.00	1,500.00
3020 Metal Culvert Pipe	0.00	1,250.00	10,536.52	12,500.00	15,000.00
3022 Copying Supplies	0.00	166.66	406.48	1,666.68	2,000.00
3027 Electrical Supplies	0.00	250.00	0.00	2,500.00	3,000.00
3030 Fencing Material	0.00	416.66	1,579.01	4,166.68	5,000.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	5,833.34	7,000.00
3034 Diesel Fuel	0.00	2,500.00	2,842.83	25,000.00	30,000.00
3036 Diesel Fuel ON ROAD	0.00	1,250.00	2,008.18	12,500.00	15,000.00
3037 Gasoline	0.00	583.33	982.60	5,833.34	7,000.00
3040 Hardware - Misc	0.00	250.00	841.74	2,500.00	3,000.00
3041 Hose & Fittings & Filters	0.00	666.66	2,469.62	6,666.68	8,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	2,083.34	2,500.00
3050 Medical & Safety	109.97	250.00	1,311.32	2,500.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	8,333.34	10,000.00
3056 Paint & Brushes	0.00	83.33	49.78	833.34	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	666.68	800.00
3073 Spare Parts, Heavy Equip	0.00	33.33	0.00	333.34	400.00
3077 Computer Supplies	0.00	125.00	31.99	1,250.00	1,500.00
3078 Office Supplies	17.08	208.33	881.06	2,083.34	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	327.74	2,083.34	2,500.00
3083 Tires & Tubes	0.00	666.66	321.17	6,666.68	8,000.00
3084 Minor Equipment	0.00	833.33	2,349.27	8,333.34	10,000.00
3095 Welding Supplies	0.00	166.66	41.94	1,666.68	2,000.00
3099 Sundry	250.98	166.66	1,105.86	1,666.68	2,000.00
Total 3 - MATERIALS & SUPPLIES	690.74	13,958.23	29,418.87	139,583.54	167,500.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	833.34	1,000.00
4009 Building & Structure	0.00	125.00	0.00	1,250.00	1,500.00
4010 Tractors & Mowers	0.00	833.33	5,443.02	8,333.34	10,000.00
4011 Equipment Repairs	0.00	6,768.08	52,427.07	67,680.84	81,217.00
4013 Marine Craft	0.00	166.66	0.00	1,666.68	2,000.00
4014 - Auto - Truck	89.69	393.00	3,264.28	3,930.00	4,716.00
4015 Communication Equip	0.00	100.00	21.30	1,000.00	1,200.00
4020 Miscellaneous	0.00	41.66	0.00	416.68	500.00
4030 Tools	344.95	208.33	2,549.45	2,083.34	2,500.00
4051 Freight	0.00	25.00	0.00	250.00	300.00
4052 Postage	0.00	41.66	250.00	416.68	500.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Oct '19 - Jul 20	YTD Budget	Annual Budget
4053 Natural Gas/Butane	79.30	291.66	1,557.83	2,916.68	3,500.00
4054 Telephone	820.86	500.00	5,139.91	5,000.00	6,000.00
4056 Electricity	333.74	500.00	2,999.15	5,000.00	6,000.00
4057 Water & Sewer	30.67	166.66	279.64	1,666.68	2,000.00
4058 Garbage Waste Disposal	52.00	100.00	520.00	1,000.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	1,751.21	10,344.37	74,451.65	103,444.26	124,133.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	666.66	3,749.67	6,666.68	8,000.00
5021 Dues & Subscriptions	589.50	208.33	1,441.50	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	166.66	1,421.28	1,666.68	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	8,333.34	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	83.34	100.00
5032 Accounting Services	0.00	41.66	0.00	416.68	500.00
5036 Treasurer Commision	0.00	83.33	0.00	833.34	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	1,666.61	1,999.93
5040 Insurance Autos & Trucks	0.00	500.00	4,421.00	5,000.00	6,000.00
5041 Insurance Property	0.00	291.66	3,135.00	2,916.68	3,500.00
5043 Insurance General Liab	0.00	166.66	815.00	1,666.68	2,000.00
5044 Insurance Official Liab	0.00	166.66	1,352.00	1,666.68	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	400.00	833.34	1,000.00
5053 Equipment Rental	766.00	1,041.66	5,204.00	10,416.68	12,500.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	8,333.34	10,000.00
5055 Contract Spraying	0.00	833.33	0.00	8,333.34	10,000.00
5062 Travel & Meeting Expense	0.00	66.66	0.00	666.68	800.00
5064 Training & Education	0.00	125.00	100.00	1,250.00	1,500.00
5074 Independent Auditor Fees	0.00	1,458.33	16,616.86	14,583.34	17,500.00
5095 Bank Service Charges	0.00	250.00	1,347.91	2,500.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	6,418.47	7,500.00	9,000.00
5099 Sundry	0.00	83.33	0.00	833.34	1,000.00
Total 5 - MISCELLANEOUS SERVICES	1,355.50	9,658.24	46,422.69	96,583.45	115,899.93
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	333.33	969.58	3,333.34	4,000.00
6002 Excavation Equipment	0.00	12,500.00	0.00	125,000.00	150,000.00
6011 Machinery & Equipment	0.00	12,500.00	0.00	125,000.00	150,000.00
6014 Building & Structures	0.00	3,416.66	24,651.94	34,166.68	41,000.00
6022 Furniture & Fixtures	89.99	416.66	89.99	4,166.68	5,000.00
6042 Auto Truck & Trailer	0.00	416.66	0.00	4,166.68	5,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	4,166.68	5,000.00
Total 6 - CAPITAL OUTLAY	89.99	29,999.97	25,711.51	300,000.06	360,000.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Oct '19 - Jul 20	YTD Budget	Annual Budget
Bank Service Charges	0.00		0.00	0.00	0.00
Finance Charges	0.00		0.00	0.00	0.00
Reconciliation Discrepancies	0.00		0.00	0.00	0.00
Total Expense	42,922.93	124,459.63	607,504.12	1,244,599.67	1,493,518.93
Net Ordinary Income	-6,994.50	-56,105.98	347,554.92	-561,062.97	-673,274.93
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	-6,994.50	-56,105.98	347,554.92	-561,062.97	-673,274.93

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
July 2020

	<u>Jul 20</u>
OPERATING ACTIVITIES	
Net Income	-6,994.50
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	731.66
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	<u>1,097.52</u>
Net cash provided by Operating Activities	<u>-5,165.32</u>
Net cash increase for period	-5,165.32
Cash at beginning of period	<u>1,466,145.86</u>
Cash at end of period	<u><u>1,460,980.54</u></u>

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

**2019-20 BUDGET AMENDMENTS
AUGUST 19, 2020**

EXPENSES MOVE FROM	AMOUNT	EXPENSES MOVE TO	AMOUNT
Maintenance & Utilities		Maintenance & Utilities	
4009 - BUILDING & STRUCTURE	500.00	4030 - TOOLS	500.00
TOTAL	\$ 500.00	TOTAL	\$ 500.00

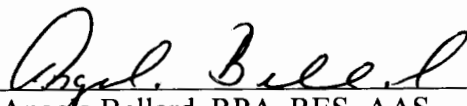
STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2020 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 22, 2020
Date



Angela Bellard, RPA, RES, AAS
Chief Appraiser
Jefferson Central Appraisal District

2020 APPRAISAL ROLL INFORMATION

2020 Market Value	\$279,228,656
2020 Taxable Value	\$184,610,466

2020 CERTIFIED TOTALS

Property Count: 3,490

847 - DRAINAGE DISTRICT #3

Grand Totals

7/22/2020

10:41:58AM

Land		Value		
Homesite:		14,364,714		
Non Homesite:		25,276,114		
Ag Market:		62,560,105		
Timber Market:		1,286,914	Total Land	(+) 103,487,847
Improvement		Value		
Homesite:		65,818,396		
Non Homesite:		44,535,563	Total Improvements	(+) 110,353,959
Non Real		Count	Value	
Personal Property:	144		57,595,751	
Mineral Property:	518		7,791,099	
Autos:	0		0	
			Total Non Real	(+) 65,386,850
			Market Value	= 279,228,656
Ag		Non Exempt	Exempt	
Total Productivity Market:	63,847,019		0	
Ag Use:	4,037,174		0	Productivity Loss (-) 59,700,535
Timber Use:	109,310		0	Appraised Value = 219,528,121
Productivity Loss:	59,700,535		0	Homestead Cap (-) 108,299
				Assessed Value = 219,419,822
				Total Exemptions Amount (-) 34,809,356 (Breakdown on Next Page)
				Net Taxable = 184,610,466

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
624,635.05 = 184,610,466 * (0.338353 / 100)

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

2020 CERTIFIED TOTALS

Property Count: 3,490

847 - DRAINAGE DISTRICT #3
Grand Totals

7/22/2020

10:44:04AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	28	850,682	0	850,682
DPS	1	40,000	0	40,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	10	0	84,157	84,157
DVHS	9	0	860,566	860,566
EX-XI	1	0	35,790	35,790
EX-XU	2	0	13,159	13,159
EX-XV	41	0	1,401,061	1,401,061
EX366	8	0	1,519	1,519
FR	2	6,772,795	0	6,772,795
HS	728	15,561,696	0	15,561,696
OV65	253	9,005,991	0	9,005,991
PC	3	159,440	0	159,440
Totals		32,390,604	2,418,752	34,809,356

2020 CERTIFIED TOTALS

Property Count: 3,490

847 - DRAINAGE DISTRICT #3
Grand Totals

7/22/2020 10:44:04AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,006		\$3,255,868	\$86,420,285	\$64,496,441
C1	VACANT LOTS AND LAND TRACTS	446		\$0	\$6,949,624	\$6,949,624
D1	QUALIFIED AG LAND	826	38,193.5757	\$0	\$63,847,019	\$4,146,484
D2	NON-QUALIFIED LAND	96		\$53,444	\$1,614,958	\$1,614,958
E	FARM OR RANCH IMPROVEMENT	346	3,906.3692	\$278,107	\$27,334,064	\$23,165,253
F1	COMMERCIAL REAL PROPERTY	37		\$240,582	\$8,175,628	\$8,175,628
F2	INDUSTRIAL REAL PROPERTY	26		\$0	\$15,348,944	\$15,189,504
G1	OIL AND GAS	515		\$0	\$7,788,050	\$7,788,050
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$6,652,312	\$6,652,312
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$252,281	\$252,281
J6	PIPELAND COMPANY	28		\$0	\$8,526,956	\$8,526,956
J8	OTHER TYPE OF UTILITY	14		\$0	\$1,751,226	\$1,751,226
L1	COMMERCIAL PERSONAL PROPE	81		\$0	\$19,135,312	\$12,996,608
L2	INDUSTRIAL PERSONAL PROPERT	11		\$0	\$21,352,836	\$20,718,745
M1	TANGIBLE OTHER PERSONAL, MOB	135		\$188,652	\$2,627,632	\$2,186,396
X	TOTALLY EXEMPT PROPERTY	52		\$0	\$1,451,529	\$0
	Totals	42,099.9449		\$4,016,653	\$279,228,656	\$184,610,466

2020 CERTIFIED TOTALS

Property Count: 3,490

847 - DRAINAGE DISTRICT #3

Grand Totals

7/22/2020 10:44:04AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	764		\$2,706,492	\$79,398,055	\$59,183,893
A2	REAL, RESIDENTIAL, MOBILE HOME	52		\$43,779	\$2,038,563	\$1,668,804
A7	REAL/RES/MH 5 AC/LESS-BY OWNER	192		\$505,597	\$4,983,667	\$3,643,744
C1	REAL, VACANT PLATTED RESIDENTI	441		\$0	\$6,640,032	\$6,640,032
C2	REAL, VACANT PLATTED COMMERCIAL	5		\$0	\$309,592	\$309,592
D1	REAL, ACREAGE, RANGELAND	852	38,481.7298	\$0	\$63,949,235	\$4,248,700
D2	REAL, ACREAGE, TIMBERLAND	96		\$53,444	\$1,614,958	\$1,614,958
D3	REAL, ACREAGE, FARMLAND	43		\$254,107	\$4,649,111	\$4,539,748
D4	REAL, ACREAGE, UNDEVELOPED LA	153		\$0	\$6,187,397	\$6,187,397
D5	UNFILLED LAND	7		\$0	\$637,727	\$637,727
E1	REAL, FARM/RANCH, HOUSE	83		\$24,000	\$14,022,863	\$10,428,379
E2	REAL, FARM/RANCH, MOBILE HOME	6		\$0	\$507,480	\$317,824
E7	MH ON REAL PROP (5 AC/MORE) MH	28		\$0	\$1,227,270	\$951,962
F1	REAL, Commercial	37		\$240,582	\$8,175,628	\$8,175,628
F2	REAL, Industrial	9		\$0	\$14,389,776	\$14,230,336
F5	OPERATING UNITS ACREAGE	17		\$0	\$959,168	\$959,168
G1	OIL AND GAS	515		\$0	\$7,788,050	\$7,788,050
J3	REAL & TANGIBLE PERSONAL, UTILI	5		\$0	\$6,652,312	\$6,652,312
J4	REAL & TANGIBLE PERSONAL, UTILI	3		\$0	\$252,281	\$252,281
J6	REAL & TANGIBLE PERSONAL, UTILI	28		\$0	\$8,526,956	\$8,526,956
J8	REAL & TANGIBLE PERSONAL, UTILI	14		\$0	\$1,751,226	\$1,751,226
L1	TANGIBLE, PERSONAL PROPERTY, C	81		\$0	\$19,135,312	\$12,996,608
L2	TANGIBLE, PERSONAL PROPERTY, I	11		\$0	\$21,352,836	\$20,718,745
M1	TANGIBLE OTHER PERSONAL, MOBI	135		\$188,652	\$2,627,632	\$2,186,396
X		52		\$0	\$1,451,529	\$0
	Totals		38,481.7298	\$4,016,653	\$279,228,656	\$184,610,466

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget Summary
FY 2021

RESOURCES	ACTUAL 2018-19	ESTIMATED 2019-20	PROPOSED 2020-21
FUND BALANCE OCTOBER 1	\$1,313,639.00	\$1,100,177.00	\$1,240,170.00
REVENUES			
Current Taxes	\$639,369.00	\$808,879.00	\$605,896.00
Delinquent Taxes	\$11,331.00	\$18,517.00	\$8,000.00
Interest from Investments	\$14,191.00	\$9,303.00	\$5,000.00
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	\$71,230.00	\$122,122.00	\$0.00
Total Revenues	\$736,121.00	\$958,821.00	\$618,896.00
Total Resources	\$2,049,760.00	\$2,058,998.00	\$1,859,066.00
EXPENDITURES			
Salaries and Wages	\$221,896.00	\$215,297.00	\$323,070.00
Fringe Benefits	\$265,105.00	\$296,154.00	\$406,868.00
Materials and Supplies	\$35,875.00	\$76,090.00	\$167,500.00
Maintenance and Utilities	\$29,803.00	\$112,165.00	\$72,200.00
Miscellaneous Services	\$42,293.00	\$68,500.00	\$115,900.00
Capital Outlay	\$354,611.00	\$50,622.00	\$360,000.00
Total Expenditures	\$949,583.00	\$818,828.00	\$1,445,538.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$949,583.00	\$818,828.00	\$1,445,538.00
Fund Balance September 30	\$1,100,177.00	\$1,240,170.00	\$413,528.00

***ASSUMES A TAX RATE OF .338353 CENTS PER \$100 VALUATION WITH A 97% COLLECTION RATE.**

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget
FY 2021

CHART OF ACCOUNTS	BUDGET 2019-20	ESTIMATED 2019-20	PROPOSED 2020-21
10-SALARIES			
02 - Clerical	45,339.00	45,336.00	45,339.00
09 - Dept. Heads/ Foreman	69,021.00	69,012.00	69,021.00
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.	157,248.00	90,148.19	159,910.00
50 - Over Time	-		-
TOTAL SALARIES	320,408.00	215,296.19	323,070.00
20 - FRINGE BENEFITS			
01 - FICA Expense	28,505.00	16,799.00	28,586.00
02 - Employee's Retirement	17,623.00	13,808.00	14,702.00
03 - Employee's Insurance	283,500.00	235,354.00	289,730.00
04 - Worker's Compensation	11,000.00	5,840.00	11,000.00
06 - Automobile Allowance	22,200.00	18,600.00	18,600.00
07 - Retirement/Wage Contingency	30,000.00	656.00	30,000.00
08 - Health Ins. Savings Acct	12,750.00	5,097.00	14,250.00
TOTAL FRINGE BENEFITS	405,578.00	296,154.00	406,868.00
30 - MATERIALS & SUPPLIES			
06 - Batteries	2,500.00	1,674.00	2,500.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	391.00	1,000.00
09 - Antifreeze & Coolant	1,800.00	1,000.00	1,800.00
10 - Books & Printed Matter	5,000.00	2,805.00	5,000.00
12 - Prints, Maps, Etc.	1,000.00	1,000.00	1,000.00
14 - Chains & Hooks	500.00	250.00	500.00
16 - Chemicals-Weed Control	13,000.00	0.00	13,000.00
18 - Cleaners & Solvents	1,500.00	0.00	1,500.00
20 - Metal Culvert Pipe	15,000.00	15,000.00	15,000.00
22 - Copying Supplies	2,000.00	1,907.00	2,000.00
27 - Electrical Supplies	3,000.00	500.00	3,000.00
30 - Fencing Material	5,000.00	406.00	5,000.00
32 - Concrete, Sand, Aggregate	7,000.00	2,000.00	7,000.00
34 - Diesel Fuel Off Road Use	30,000.00	5,843.00	30,000.00
36 - Diesel Fuel On Road Use	15,000.00	4,009.00	15,000.00
37 - Gasoline Fuel	7,000.00	1,983.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	1,842.00	3,000.00
41 - Hose & Fittings & Filters	8,000.00	4,470.00	8,000.00
48 - Lumber, Timbers, Rope	2,500.00	800.00	2,500.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget
FY 2021

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
50 - Medical and Safety	3,000.00	2,902.00	3,000.00
51 - Motor Oil & Grease	10,000.00	8,500.00	10,000.00
56 - Paint	1,000.00	400.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	200.00	800.00
73 - Spare Parts, Heavy Equipment	400.00	200.00	400.00
77 - Computer Supplies	1,500.00	532.00	1,500.00
78 - Office Supplies	2,500.00	2,604.00	2,500.00
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	1,328.00	2,500.00
83 - Tires & Tubes	8,000.00	3,822.00	8,000.00
84 - Minor Equipment	10,000.00	4,850.00	10,000.00
95 - Welding Supplies	2,000.00	392.00	2,000.00
99 - Sundry	2,000.00	1,906.00	2,000.00
TOTAL MATERIALS & SUPPLIES	167,500.00	73,516.00	167,500.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	500.00	1,000.00
09 - Building and Structure	3,500.00	1,500.00	3,500.00
10 - Tractors and Mowers	10,000.00	7,944.00	10,000.00
11 - Equipment Repairs	30,000.00	81,217.00	30,000.00
13 - Marine Craft	2,000.00	500.00	2,000.00
14 - Auto - Truck	2,000.00	4,175.00	2,000.00
15 - Communication Equipment	1,200.00	822.00	1,200.00
20 - Miscellaneous	500.00	0.00	500.00
30 - Tools	2,500.00	2,500.00	2,500.00
51 - Freight	300.00	0.00	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,500.00	1,779.00	3,500.00
54 - Telephone	6,000.00	5,847.00	6,000.00
56 - Electricity	6,000.00	3,816.00	6,000.00
57 - Water & Sewer	2,000.00	385.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	680.00	1,200.00
TOTAL MAINTENANCE & UTILITIES	72,200.00	112,165.00	72,200.00
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	8,000.00	8,000.00	8,000.00
21 - Dues & Subscriptions	2,500.00	1,920.00	2,500.00
27 - Engineering Fees	10,000.00	10,000.00	10,000.00
28 - Assessor/Collector Fees	2,000.00	1,422.00	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

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget
FY 2021

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
32 - Accounting Services	500.00	0.00	500.00
36 - Treasurer Commissions	1,000.00	100.00	1,000.00
38 - Supplemental Tax Refund	2,000.00	1,000.00	2,000.00
40 - Insurance - Auto & Liab.	6,000.00	4,421.00	6,000.00
41 - Insurance - Equipment & Property	3,500.00	3,135.00	3,500.00
43 - Insurance - General Liab.	2,000.00	815.00	2,000.00
44 - Insurance - Offical	2,000.00	1,352.00	2,000.00
45 - Bonds - Surety and Notary	1,000.00	400.00	1,000.00
53 - Equipment Rental	12,500.00	8,484.00	12,500.00
54 - Contract Aerial Spraying	10,000.00	0.00	10,000.00
55 - Contract Spraying	10,000.00	0.00	10,000.00
62 - Travel and Meeting Expense	800.00	0.00	800.00
64 - Training and Education	1,500.00	100.00	1,500.00
74 - Independent Auditor Fees	17,500.00	16,617.00	17,500.00
95 - Banking Service	3,000.00	1,815.00	3,000.00
98 - Appraisal District Fees	9,000.00	8,919.00	9,000.00
99 - Sundry	1,000.00	0.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	115,900.00	68,500.00	115,900.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,000.00	970.00	4,000.00
02 - Excavation Equipment	150,000.00	0.00	150,000.00
11 - Machinery and Equipment	150,000.00	25,000.00	150,000.00
14 - Building and Structures	41,000.00	24,652.00	41,000.00
22 - Furniture & Fixtures	5,000.00	0.00	5,000.00
42 - Auto, Truck & Trailers	5,000.00	0.00	5,000.00
45 - Land/ROW Acquisitions	5,000.00	0.00	5,000.00
TOTAL CAPITAL OUTLAY	360,000.00	50,622.00	360,000.00
TOTAL EXPENDITURES	1,441,586.00	816,253.19	1,445,538.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget Notes
FY 2021

Salaries: All current employees received a 0% salary increase.

Fringe Benefits: Increase to FICA to allow for full time employee coverage
Insurance reflects a 3% increase to health insurance
TCDRS contribution rate to decrease from 6.24% to 6.04% for 2021
to insure 100% funding of plan.

All other increases &/or decreases are a result of vendor price
increases/decreases due to the cost of fuel, oil, materials and
supplies

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

Proposed Budget Notes
FY 2021

2020 Water District Voter-Approval Tax Rate Worksheet

for Low Tax Rate and Developing Districts

Form 50-858

Jefferson County Drainage District No. 3

409-243-3495

Water District Name

Phone (area code and number)

P.O. Box 120, Hamshire, Texas 77662

www.jcdd3.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 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) 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.	2019 average appraised value of residence homestead. ¹	\$ 123,052
2.	2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 24,460
3.	2019 average taxable value of residence homestead. Line 1 minus Line 2.	\$ 98,592
4.	2019 adopted M&O tax rate.	\$ 0.338353 /\$100
5.	2019 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 333.58
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 360.26
7.	2020 average appraised value of residence homestead.	\$ 113,428
8.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 22,286
9.	2020 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 91,142
10.	Highest 2020 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.395273 /\$100
11.	2020 debt tax rate.	\$ 0.000000 /\$100
12.	2020 contract tax rate.	\$ 0.000000 /\$100
13.	2020 voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.395273 /\$100

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ 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.⁷

Line	Worksheet	Amount/Rate
14.	2019 average taxable value of residence homestead. Enter the amount from Line 3.	\$ 98,592
15.	2019 adopted total tax rate.	\$ 0.338353 /\$100
16.	2019 total tax on average residence homestead. Multiply Line 14 by Line 15.	\$ 333.58
17.	2020 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 360.26
18.	2020 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.395273 /\$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.⁸

print here → Allison N. Getz, Jefferson County Tax Assessor-Collector

Printed Name of Water District Representative

sign here →

Water District Representative

Allison N. Getz

Date

Aug 7, 2020

⁸ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603