

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

SEPTEMBER 16, 2020

7:30 A.M.

A meeting was held September 16, 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 August 31 to September 15, 2020.
 - B. Commissioners reviewed the monthly financial report presented by Shanna Verret. The ending fund balance was \$1,414,136.80, down \$46,843.74 from last month.
 - C. There was no insurance summary this month.
 - D. There were no budget amendments this month.
 - E. After a lengthy discussion motion was made by Commissioner Rose and seconded by Commissioner Levingston to accept the budget as presented in the amount of \$1,305,308.00.
 - F. Motion was made by Commissioner Rose and seconded by Commissioner Levingston to accept \$184,610,466 as the 2020 net taxable value for the District.
 - G. Motion was made by Commissioner Levingston and seconded by Commissioner Rose to set the 2020 tax rate at \$.338353 per \$100 valuation.
 - H. After discussion motion was made by Commissioner Rose and seconded by Commissioner Levingston to adopt 2021 TAC Retirees insurance rates.
 - I. There was no executive session this meeting.
4. Project/Equipment Update –
 - A. Equipment Update
 1. The dozer is almost repaired and the total bill is \$7,117, of which the insurance paid \$32,109. Superintendent will discuss the difference and try to get the insurance to pay the balance.
 2. Superintendent Folsom reported that the trackhoe is on Broussard property where two pipes have been replaced at landowners' expense.
 - B. Project Update –
 1. Superintendent Folsom reported that the District is working on several ditch cleaning jobs.
5. New Business –
 - A. No Meeting Update
 - B. No Board Comments
 - C. Next regular meeting date was set for Wednesday, October 21, 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

Maintance Operations Fund

Expenditures

AUGUST 31 - SEPTEMBER 15, 2020

DATE	CHECK No.	PAYEE	AMOUNT	DESCRIPTION
8/31/2020	11690	PAYROLL ACCOUNT	\$ 9,541.50	SALARIES & AUTO ALLOWANCE
8/31/2020	11691	LEROY MCCALL, JR.	\$ 373.50	INSURANCE DEDUCTIBLE RENEWAL
8/31/2020	11692	OFFICE DEPOT	\$ 198.97	OFFICE SUPPLIES
8/31/2020	11693	CENTERPOINT ENERGY	\$ 77.58	NATURAL GAS
8/31/2020	11694	VERIZON WIRELESS	\$ 133.38	DISTRICT MOBILE PHONE SERVICE
8/31/2020	11695	JUX TECHNOLOGIES	\$ 50.00	WEB HOSTING
8/31/2020	11696	UNITED HEALTHCARE	\$ 1,062.44	RETIREE MEDICAL SUPPLEMENT
8/31/2020	11697	UNITED HEALTHCARE	\$ 1,062.24	RETIREE RX SUPPLEMENT
8/31/2020	11698	ENTERGY	\$ 189.66	ELECTRICITY
		8/31/2020	\$ 12,689.27	
9/15/2020	11699	PAYROLL ACCOUNT	\$ 7,091.50	SALARIES
9/15/2020	11700	SOUTHEAST TX GOVT EMPLOYEES BENEFIT POOL	\$ 16,391.75	EMPLOYEE INSURANCE
9/15/2020	11701	COUNTY TREASURER, LIFE INSURANCE	\$ 25.96	EMPLOYEE INSURANCE
9/15/2020	11702	TEXAS LABOR LAW POSTER SERVICE	\$ 89.50	LABOR LAW POSTERS
9/15/2020	11703	THE EXAMINER	\$ 550.00	TAX RATE NOTICE
9/15/2020	11704	C & I OIL COMPANY	\$ 2,884.99	FUEL
9/15/2020	11705	WAUKESHA-PEARCE INDUSTRIES, INC.	\$ 229.54	FILTERS
9/15/2020	11706	SAM'S CLUB	\$ 19.98	JANITORAL SUPPLIES
9/15/2020	11707	WINDSTREAM	\$ 330.55	TELEPHONE
9/15/2020	11708	WEST JEFFERSON MUNICIPAL WATER DIST	\$ 27.67	WATER
9/15/2020	11709	HAMSHIRE WASTE	\$ 52.00	GARBAGE DISPOSAL SERVICE
9/15/2020	11710	JUX TECHNOLOGIES	\$ 68.00	WEB HOSTING
9/15/2020	11711	JEFFERSON CENTRAL APPRAISAL DIST	\$ 684.45	ENTITY PAYMENT
		9/15/2020	\$ 28,445.89	

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

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	6,246.96	67,270.33	813,516.82	739,973.67	807,244.00
102 - Delinquent Taxes	2,561.67	666.66	18,894.07	7,333.34	8,000.00
103 - Interest	94.78	416.66	9,429.44	4,583.34	5,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	122,122.12	0.00	0.00
Total REVENUES	<u>8,903.41</u>	<u>68,353.65</u>	<u>963,962.45</u>	<u>751,890.35</u>	<u>820,244.00</u>
Total Income	8,903.41	68,353.65	963,962.45	751,890.35	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	8,903.41	68,353.65	963,962.45	751,890.35	820,244.00
Expense					
1 - SALARIES					
1002 - Clerical	3,778.00	3,778.25	41,558.00	41,560.75	45,339.00
1009 - Dept Head / Foreman	5,751.00	5,751.75	63,261.00	63,269.25	69,021.00
1010 - Commissioners	900.00	900.00	9,900.00	9,900.00	10,800.00
1015 - Extra Help	0.00	3,166.66	0.00	34,833.34	38,000.00
1048 - Equipment Operators/Asst	4,654.00	13,104.00	85,596.00	144,144.00	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>200,315.00</u>	<u>293,707.34</u>	<u>320,408.00</u>
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,132.51	2,375.42	15,151.62	26,129.58	28,505.00
2002 - Retirement	941.19	1,468.58	12,866.71	16,154.42	17,623.00
2003 - Insurance	18,204.45	23,625.00	213,983.54	259,875.00	283,500.00
2004 - Worker's Compensation	0.00	916.66	5,840.00	10,083.34	11,000.00
2006 - Auto Allowance	1,550.00	1,850.00	17,050.00	20,350.00	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	27,500.00	30,000.00
Total 2007 - Retirement Wage Contg	<u>0.00</u>	<u>2,500.00</u>	<u>655.61</u>	<u>27,500.00</u>	<u>30,000.00</u>
2008 - Health Ins. Savings Acct	373.55	1,062.50	2,921.62	11,687.50	12,750.00
Total 2 - FRINGE BENEFITS	<u>22,201.70</u>	<u>33,798.16</u>	<u>268,469.10</u>	<u>371,779.84</u>	<u>405,578.00</u>

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

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget	Annual Budget
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	208.33	173.69	2,291.67	2,500.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	353.50	916.67	1,000.00
3009 Antifreeze & Coolant	0.00	150.00	0.00	1,650.00	1,800.00
3010 Books & Printed Matter	0.00	416.66	804.57	4,583.34	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	916.67	1,000.00
3014 Chains & Hooks	0.00	41.66	0.00	458.34	500.00
3016 Chemicals Weed Control	0.00	1,083.33	0.00	11,916.67	13,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	1,375.00	1,500.00
3020 Metal Culvert Pipe	0.00	1,250.00	10,536.52	13,750.00	15,000.00
3022 Copying Supplies	0.00	166.66	406.48	1,833.34	2,000.00
3027 Electrical Supplies	0.00	250.00	0.00	2,750.00	3,000.00
3030 Fencing Material	0.00	416.66	1,579.01	4,583.34	5,000.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	6,416.67	7,000.00
3034 Diesel Fuel	0.00	2,500.00	2,842.83	27,500.00	30,000.00
3036 Diesel Fuel ON ROAD	0.00	1,250.00	2,008.18	13,750.00	15,000.00
3037 Gasoline	0.00	583.33	982.60	6,416.67	7,000.00
3040 Hardware - Misc	222.38	250.00	1,064.12	2,750.00	3,000.00
3041 Hose & Fittings & Filters	0.00	666.66	2,469.62	7,333.34	8,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	2,291.67	2,500.00
3050 Medical & Safety	29.99	250.00	1,341.31	2,750.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	9,166.67	10,000.00
3056 Paint & Brushes	0.00	83.33	49.78	916.67	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	733.34	800.00
3073 Spare Parts, Heavy Equip	0.00	33.33	0.00	366.67	400.00
3077 Computer Supplies	0.00	125.00	31.99	1,375.00	1,500.00
3078 Office Supplies	168.98	208.33	1,050.04	2,291.67	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	327.74	2,291.67	2,500.00
3083 Tires & Tubes	0.00	666.66	321.17	7,333.34	8,000.00
3084 Minor Equipment	122.00	833.33	2,471.27	9,166.67	10,000.00
3095 Welding Supplies	0.00	166.66	41.94	1,833.34	2,000.00
3099 Sundry	0.00	166.66	1,105.86	1,833.34	2,000.00
Total 3 - MATERIALS & SUPPLIES	543.35	13,958.23	29,962.22	153,541.77	167,500.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	916.67	1,000.00
4009 Building & Structure	0.00	83.33	0.00	916.67	1,000.00
4010 Tractors & Mowers	0.00	833.33	5,443.02	9,166.67	10,000.00
4011 Equipment Repairs	0.00	6,768.08	52,427.07	74,448.92	81,217.00
4013 Marine Craft	0.00	166.66	0.00	1,833.34	2,000.00
4014 - Auto - Truck	0.00	393.00	3,264.28	4,323.00	4,716.00
4015 Communication Equip	0.00	100.00	21.30	1,100.00	1,200.00
4020 Miscellaneous	0.00	41.66	0.00	458.34	500.00
4030 Tools	0.00	250.00	2,549.45	2,750.00	3,000.00
4051 Freight	0.00	25.00	0.00	275.00	300.00
4052 Postage	0.00	41.66	250.00	458.34	500.00

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

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget	Annual Budget
4053 Natural Gas/Butane	77.58	291.66	1,635.41	3,208.34	3,500.00
4054 Telephone	133.38	500.00	5,273.29	5,500.00	6,000.00
4056 Electricity	189.66	500.00	3,188.81	5,500.00	6,000.00
4057 Water & Sewer	27.67	166.66	307.31	1,833.34	2,000.00
4058 Garbage Waste Disposal	52.00	100.00	572.00	1,100.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	480.29	10,344.37	74,931.94	113,788.63	124,133.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	666.66	3,749.67	7,333.34	8,000.00
5021 Dues & Subscriptions	170.50	208.33	1,612.00	2,291.67	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	9,166.67	10,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,421.28	1,833.34	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	9,166.67	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	91.67	100.00
5032 Accounting Services	0.00	41.66	0.00	458.34	500.00
5036 Treasurer Commision	0.00	83.33	0.00	916.67	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	1,833.34	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	4,421.00	5,500.00	6,000.00
5041 Insurance Property	0.00	291.66	3,135.00	3,208.34	3,500.00
5043 Insurance General Liab	0.00	166.66	815.00	1,833.34	2,000.00
5044 Insurance Official Liab	0.00	166.66	1,352.00	1,833.34	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	400.00	916.67	1,000.00
5053 Equipment Rental	0.00	1,041.66	5,204.00	11,458.34	12,500.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	9,166.67	10,000.00
5055 Contract Spraying	0.00	833.33	0.00	9,166.67	10,000.00
5062 Travel & Meeting Expense	0.00	66.66	0.00	733.34	800.00
5064 Training & Education	0.00	125.00	100.00	1,375.00	1,500.00
5074 Independent Auditor Fees	0.00	1,458.33	16,616.86	16,041.67	17,500.00
5095 Bank Service Charges	0.00	250.00	1,347.91	2,750.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	6,418.47	8,250.00	9,000.00
5099 Sundry	0.00	83.33	0.00	916.67	1,000.00
Total 5 - MISCELLANEOUS SERVICES	170.50	9,658.24	46,593.19	106,241.76	115,900.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	333.33	969.58	3,666.67	4,000.00
6002 Excavation Equipment	0.00	12,500.00	0.00	137,500.00	150,000.00
6011 Machinery & Equipment	18,000.00	12,500.00	18,000.00	137,500.00	150,000.00
6014 Building & Structures	0.00	3,416.66	24,651.94	37,583.34	41,000.00
6022 Furniture & Fixtures	0.00	416.66	89.99	4,583.34	5,000.00
6042 Auto Truck & Trailer	0.00	416.66	0.00	4,583.34	5,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	4,583.34	5,000.00
Total 6 - CAPITAL OUTLAY	18,000.00	29,999.97	43,711.51	330,000.03	360,000.00

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

	Aug 20	Budget	Oct '19 - Aug 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	56,478.84	124,459.63	663,982.96	1,369,059.37	1,493,519.00
Net Ordinary Income	-47,575.43	-56,105.98	299,979.49	-617,169.02	-673,275.00
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	-47,575.43	-56,105.98	299,979.49	-617,169.02	-673,275.00

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
August 2020

	<u>Aug 20</u>
OPERATING ACTIVITIES	
Net Income	-47,575.43
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-365.83
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	<u>1,097.52</u>
Net cash provided by Operating Activities	<u>-46,843.74</u>
Net cash increase for period	-46,843.74
Cash at beginning of period	<u>1,460,980.54</u>
Cash at end of period	<u><u>1,414,136.80</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 (Breakdown on Next Page)	(-)	34,809,356
			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, TX

BUDGET

GENERAL FUND

FY 2021

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

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	\$1,242,459.00
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	\$1,861,355.00
EXPENDITURES			
Salaries and Wages	\$221,896.00	\$215,297.00	\$328,100.00
Fringe Benefits	\$265,105.00	\$296,154.00	\$381,108.00
Materials and Supplies	\$35,875.00	\$74,201.00	\$167,500.00
Maintenance and Utilities	\$29,803.00	\$111,665.00	\$72,700.00
Miscellaneous Services	\$42,293.00	\$68,500.00	\$115,900.00
Capital Outlay	\$354,611.00	\$50,722.00	\$240,000.00
Total Expenditures	\$949,583.00	\$816,539.00	\$1,305,308.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Expenditures and Transfers	\$949,583.00	\$816,539.00	\$1,305,308.00
Fund Balance September 30	\$1,100,177.00	\$1,242,459.00	\$556,047.00

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

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

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	46,663.00
09 - Dept. Heads/ Foreman	69,021.00	69,012.00	71,056.00
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	90,149.00	161,581.00
50 - Over Time	-	0.00	-
TOTAL SALARIES	320,408.00	215,297.00	328,100.00
20 - FRINGE BENEFITS			
01 - FICA Expense	28,505.00	16,799.00	28,818.00
02 - Employee's Retirement	17,623.00	13,808.00	19,334.00
03 - Employee's Insurance	283,500.00	235,354.00	259,106.00
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	381,108.00
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	2,500.00	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	2,000.00	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

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

BUDGET FY 2021

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
48 - Lumber, Timbers, Rope	2,500.00	800.00	2,500.00
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	2,000.00	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	74,201.00	167,500.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	500.00	1,000.00
09 - Building and Structure	1,000.00	500.00	3,500.00
10 - Tractors and Mowers	10,000.00	7,944.00	10,000.00
11 - Equipment Repairs	81,217.00	81,217.00	30,000.00
13 - Marine Craft	2,000.00	500.00	2,000.00
14 - Auto - Truck	4,716.00	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	3,000.00	3,000.00	3,000.00
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	124,133.00	111,665.00	72,700.00
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

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

BUDGET FY 2021

CHART OF ACCOUNTS	BUDGET	ESTIMATED	PROPOSED
	2019-20	2019-20	2020-21
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	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	30,000.00
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	100.00	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	50,722.00	240,000.00
TOTAL EXPENDITURES	1,493,519.00	816,539.00	1,305,308.00

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

BUDGET SUMMARY NOTES FY 2021

Salaries: All current employees received a 3% salary increase.

Fringe Benefits: Increase to FICA to allow for full time employee coverage
Insurance reflects a 0% increase to health insurance
TCDRS contribution rate to decrease from 6.24% to 6.04% for 2021 to insure 100% funding of plan.
TAC - Increase of 3% for medical supplement and 4% increase for prescription supplement for retirees

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

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 →

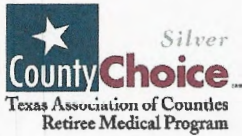
Water District Representative

Allison N. Getz

Date

Aug 7, 2020

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



UnitedHealthcare Medicare Supplement
2021 Renewal Notice and Benefit Confirmation
Jefferson County Drainage Dist #3

Medical Group # 4427
Rx Group # 4442

Anniversary Date: 1/1/2021
Return to TAC by: 9/25/2020

Please complete and initial each section. Signature on the following page is required to confirm your renewal. Renewal rate is effective from 1/1/2021 - 12/31/2021.

MEDICAL PLAN

Current Plan: Plan F Current Monthly Rate: \$ 265.61

- Renew and keep current plan. Rate effective 1/1/2021: \$ 275.83
Renew and change to plan Medicare Supplement Medicare Advantage

Initial here to accept 2021 Retiree Medical plan and rate

PRESCRIPTION DRUG PLAN

Current Plan: Option 1 Current Monthly Rate: \$265.56

- Renew and keep current Rx option. Rate effective 1/1/2021: \$276.18
Renew and change to Option or Package
Rate effective 1/1/2021: Medicare Supplement: Medicare Advantage: N/A

Initial here to accept 2021 Retiree Prescription Drug Plan and rate

BILLING METHOD

List Bill: A monthly invoice will be sent to the designated Billing Contact. Payment must be submitted directly to UnitedHealthcare. Jefferson County Drainage Dist #3 will be responsible for collecting premiums from retirees/spouses.

Please indicate monthly contribution levels for Employer and Retirees:

Medical Premium Rx Premium
\$275.83 paid by Employer \$276.18 paid by Employer
\$0 paid by Retiree \$0 paid by Retiree

Initial here to accept Billing Method

**CountyChoice Silver
UnitedHealthcare
Member Contact Designations**

CCS 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 section below:

Name: LeRoy McCall, Jr.
Title: Chairman
Address: PO Box 120 Hamshire, TX 77622
Phone: (409) 243-3495
Fax: (409) 243-3158
Email: drainage3@jcdd3.org

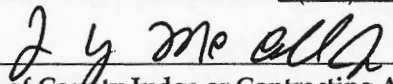
CCS Primary Contact- Main contact for daily matters regarding retiree health benefits:

Name: Shanna Verret
Title: Administrative Assistant
Address: PO Box 120 Hamshire, TX 77622
Phone: (409) 243-3495
Fax: (409) 243-3158
Email: sverret@jcdd3.org

CCS Billing Contact- Responsible for receiving invoices for retiree health benefits:

Name: Shanna Verret
Title: Administrative Assistant
Address: PO Box 120 Hamshire, TX 77622
Phone: (409) 243-3495
Fax: (409) 243-3158
Email: sverret@jcdd3.org

HIPAA Secured FAX number: (409) 243-3158


Signature of County Judge or Contracting Authority

09/16/2020
Date

LeRoy McCall, Jr., Chairman
Please PRINT Name and Title