NOTICE OF MEETING AND AGENDA

BOARD OF COMMISSIONERS FOR DRAINAGE DISTRICT NO. 3
JEFFERSON COUNTY, TEXAS

Will Be Held At

7:30 A.M.

AUGUST 20, 2025

at

24460 Highway 124
Hamshire, Texas 77665

A. Meeting called to order.

B. Call Roll

C. Announcement – This Commissioner's meeting is being recorded for the purpose of transcribing minutes.

D. Public Comments.

Public Comments (3 minutes each)—This is an opportunity for the public to address the Jefferson County Drainage District No. 3 Board of Commissioners regarding agenda items or any concerns not listed. Individuals wishing to speak must complete a comment card and present it to the District's Administrative Assistant before the meeting begins. Delegation of more than five persons shall appoint one person to present their views before the Board. Each speaker is allowed a three-minute time limit. Those who require a translator to address the Board will be granted six minutes to speak.

E. Approve the minutes of the July 30, 2025, meeting.

F. Business Session:

1. Review and Accept Regular District bills from July 31 to August 15, 2025.
2. Consider and Accept the District's Monthly Financial Report.
3. Consider and Accept the District's Monthly Insurance Summary as presented by Southeast Texas Government Employee Benefits Pool.
4. Acknowledge the receipt and filing of Jefferson County Drainage District No. 3's Investment Schedule for July 2025, pursuant to Section 2256.023 of the Public Funds Investment Act.
5. Consider and Ratify the action taken on July 31, 2025, to approve no modifications on Optional Exemptions for the 2025 Tax Rate.
6. Budget Workshop – Discuss and Consider upcoming budget items for the 2025-26 budget year.
    A. Insurance Rates
    B. Employee COL Increase
    C. Purchase of Equipment
7. Review 2025 Certified Taxable Value as presented by Jefferson County Central Appraisal District for $312,239,879.

8. Consider a resolution approving the District's 2025 proposed tax rate of $0.292606 /$100 valuation as distributed below:

Proposed tax rate of $ 0.292606 /$100 valuation:

Maintenance and Operating:	$0.292606 /$100 valuation
Interest & Sinking Debt Rate:	$0.010640 /$100 valuation
TOTAL PROPOSED TAX RATE FOR 2025	$0.292606 /$100 valuation
TOTAL ACTUAL TAX RATE FOR 2024	$0.283553 /$100 valuation
TOTAL INCREASE OVER LAST YEAR'S RATE	$3.129270% /$100 valuation

9. Consider a resolution setting a Public Hearing on Jefferson County Drainage District No. 3's proposed tax rate for 2025 of $0.292606 per $100 valuation for 7:30 a.m. on Wednesday, September 17, 2025.
10. Executive Session – See footnote
11. Consider and take action, if any, on items discussed in Executive Session

G. Equipment Update:
1. Equipment Repairs – Takeuchi Mini-Excavator
2. Consider and Approve the purchase through Buy Board program of a drum mulcher for the Komatsu Longstick 240 Trackhoe

H. Project Update:
1. Consider and approve requesting RFQ Statement of Qualification for an Engineering Firm to work on behalf of the District to create a Master Drainage Study and to review all new development and construction plans within the District's boundaries.
2. Consider a resolution authorizing the adoption of Jefferson County Drainage District No. 3's "Drainage Criteria Manual" pursuant to Section 49.211 of the Texas Water Code.
3. AGY RV Park – Easement Permit
4. HFISD – Ag Facility Drainage
5. Comalander Holdings

Completed Projects:
1. Ditch 102 – E. Hamshire Rd
2. Ditch 127 – Marsh Rd

Projects In Progress:
3. Ditch 700 – S. Fork Taylors Bayou – Wilber Rd

Upcoming Projects: *(work is not listed in any particular order)*
1. Ditch 124 – Hwy 73
2. Ditch 140 – Hwy 124
3. Ditch 750-122 – Brush Island Rd

I. Meeting Updates – Open Enrollment – September 25, 2025 at 9:30a.m. Jury Impaneling Room

J. Board and Staff comments, no action items.

K. Set next Board Meeting

L. Adjournment.

[1] The District reserves the right to adjourn into executive session at any time during the course of this meeting as authorized by the Texas Open meetings Act, Texas Government Code §§ 551.071 (Consultation with Attorney), 551.072 (Deliberation about Real Property), 551.073 (Deliberation about Gifts and Donations), 551.074 (Personnel Matters), and any other provision under Texas law that permits a governmental body to discuss a matter in a closed executive session. Should any final action, decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then the final action or final vote shall be either:

(a) in the open meeting covered by the Notice upon the reconvening of the public meeting; or

(b) at a subsequent public meeting of the Commissioners upon notice thereof; as the Commissioners shall determine.

This Notice of Meeting is given and posted pursuant to the Texas Open Meetings Act, contained in Chapter 551 of the Texas Government Code. Capitalized words and phrases have the meaning given to them in the Act. The Meeting will be held at the Date, Time, and Place stated above. The Board of Commissioners of the Governmental Body will Deliberate upon the items listed in the Agenda above. Any Agenda item is subject to discussion only, action only, or both discussion and action. All portions of the Meeting shall be Open, unless a Closed Meeting is held when permitted, and in the manner specified by the Act. If the Act permits all or any portion of the Deliberation of an Agenda item to be Closed, the Governing Body may enter into a Closed Meeting whether or not the Agenda item state that a Closed Meeting for such item is anticipated. Agenda items are not required to be considered in the same order as listed in the Agenda. Any agenda item(s) may be tabled for Deliberation at a later Meeting, or removed from the Agenda. Any such tabled or removed Agenda item may be placed on an Agenda for a later Meeting for which Notice has been given and posted pursuant to the Act.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the Board of Commissioners of Jefferson County Drainage District No. 3 is a true and correct copy of said Notice at a place convenient and readily accessible to the general public at all times in its administrative office at 24460 Hwy 124, Hamshire, Texas. This notice can also be viewed via the District's website at http://jcdd3.org. This notice remained so posted continuously for at least 72 hours immediately preceding the scheduled time of said Meeting. And further, that a true and correct copy of said notice was furnished to the County Clerk of Jefferson County for posting in the Jefferson County Courthouse.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on August 14, 2025

JEFFERSON COUNTY DRAINAGE DISTRICT No. 3

By: _____
Frank R. Rose, Chairman

I, the undersigned County Clerk of Jefferson County, do hereby certify that the above Notice of Meeting of the Jefferson County Drainage District No. 3 Board of Commissioners, is a true and correct copy of said Notice and that I received and posted said Notice on the Courthouse Doors and the bulletin board at the Courthouse of Jefferson County, Texas, at a place readily accessible to the general public at all times on the_____ day of _____, 20_____at_____.m. and said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

Dated this the _____ day of _____, 20_____.

By:_____
Jefferson County Clerk

Return File Copy To: Jefferson County Drainage District No. 3, P.O. Box 388, Hamshire, TX 77622

DRAINAGE DISTRICT No. 3

24460 Highway 124
Hamshire, Texas
Jefferson County, Texas

MINUTES OF MEETING
Of
BOARD OF COMMISSIONERS
Held
AUGUST 20, 2025 AT 7:30 A.M.

A. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose.

B. Present were Frank R. Rose, Chairman; Reginald Boykin, Secretary; and Commissioner Joel Levingston, Jr.

C. He announced that this meeting was being recorded for the purpose of transcribing the minutes.

D. There were no Public Comments

E. The Minutes of the July 30, 2025, meeting were approved on a motion made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.

F. Business Session:

1. Commissioners reviewed and accepted the District's regular checks written from July 31 to August 15, 2025. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
2. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret, which showed an ending fund balance of $1,536,819.12, a decrease of $21,441.39 from last month. The motion was made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.
3. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to accept the District's Monthly Insurance Summary as presented by the Southeast Texas Government Employee Benefit Pool for July 2025. Active employees generated a profit of $90,018.25, while retirees earned a profit of $1,200.00. All voted Aye.
4. The Investment Schedule for July 2025 has not been received at the time of this meeting. No Action Taken
5. Motion made by Commissioner Boykin and seconded by Commissioner Levingston to ratify action taken on July 31, 2025, to approve no changes to the Optional Exemptions for the 2025 Tax Rate. All voted AYE.
6. Budget Workshop – A review of the Proposed Budget FY2026 was presented. A proposed 1.5% to 3% COL increase for employees was discussed; the Commissioners were informed that there will be no increase to insurance premiums. Also discussed was the purchase of new equipment along with attachments for existing equipment. There was no action taken.
7. Commissioners reviewed the certified Taxable Value as presented by Jefferson County Central Appraisal District for $312,239,879.
8. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to consider a resolution approving the District's 2025 proposed tax rate of $0.292606 /$100 valuation as distributed below:

Proposed tax rate of $ 0.292606 /$100 valuation:

Maintenance and Operating:	$0.281966 /$100 valuation
Interest & Sinking Debt Rate:	$0.010640 /$100 valuation
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TOTAL ACTUAL TAX RATE FOR 2024	$0.283553 /$100 valuation
TOTAL INCREASE OVER LAST YEAR'S RATE	$3.129270% /$100 valuation

All voted AYE.

F. Business Session: (continued)

Motion was made by Commissioner Levingston and seconded by Commissioner Boykin to consider a resolution to set a Public Hearing on Jefferson County Drainage District No. 3's proposed tax rate for 2025 of $0.292606 per $100 valuation for 7:30 a.m. on Wednesday, September 17, 2025. All voted AYE.

10. No Executive Session was held.

G. Equipment Update:

1. Takeuchi Mini-Excavator is in the shop for repairs to the fuel tank. The cab had to be removed from the machine to access the fuel tank. A new tank is being ordered for replacement due to a crack in the top of the existing tank.
2. Purchase of a drum mulcher. This item was tabled for approval until a later date, and after prices can be obtained for the mulcher.

H. Project Update:

1. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to consider and approve requesting a RFQ Statement of Qualification for an Engineering Firm to work on behalf of the District to possibly create a Master Drainage Study and to review all new development and construction plans within the District's boundaries. All voted AYE.
2. The Commissioners asked that the proposed Drainage Criteria Manual be submitted to the District's Attorney for his review before approving the adoption of said manual. No Action Taken.
3. AGY RV Park – County Engineer Michelle Falgout sent a letter to Soutex Surveyors stating that it is the responsibility of the land owner to survey the DD3 ditch on the property being developed and to submit the filing and the fees for filing of the easement as stated in the Subdivision and RV Regulations Manual.
4. HFISD – Ag Facility Drainage – The contractor will need to obtain an Environmental Permit for the runoff of bathing animals and the runoff not being allowed to flow through the sewer system with the West Jefferson Municipal Water District.
5. Comalander Holdings – Mr. Comalander visited the office, and a discussion was held concerning his development on 2nd Street. He has installed a pond to maintain runoff water from the development.

Completed Projects

1. Ditch 102 – E. Hamshire Rd
2. Ditch 127 – Marsh Rd
3. Ditch 700 – S. Fork Taylors Bayou

Projects in Progress

1. Mowing and spraying of ditches within the District.

Upcoming Projects

1. Ditch 124 – Hwy 73 – Burn Brush
2. Ditch 140 – Hwy 124
3. Ditch 750-122- Brush Island Rd.

I. Meeting Updates – Shanna Verret informed the Board that Open Enrollment for Insurance renewal will be held September 25, 2025, at 9:30 a.m. in the Jury Impaneling Room at Jefferson County Courthouse.

J. Board Comments- No Board Comments.

K. The next regular meeting date is set for Wednesday, September 17, 2025, at 7:30 a.m.

L. Adjournment - With no further business, Chairman Rose adjourned the meeting at 8:24 a.m.

Frank R. Rose, Chairman

Reginald C. Boykin, Sr., Secretary

Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT No. 3
Account QuickReport
As of August 15, 2025

Date	Num	Name	Memo	Amount
07/30/2025	ACH	PAYROLL TAX LIABILITY	FICA TAXES	-3,574.28
07/30/2025	13482	PAYROLL ACCOUNT	PAYROLL & AUTO ALLOWANCE 7/31/2025	-17,187.00
07/30/2025	ACH	Texas County & District Retirement System	RETIREMENT	-2,186.51
07/30/2025	13483	SAM'S CLUB	SUNDRIES	-315.85
07/30/2025	13484	Centerpoint Energy	NATURAL GAS	-111.51
07/30/2025	13485	Windstream	TELEPHONE	-378.46
07/30/2025	13486	AT&T	TELEPHONE	-116.10
07/30/2025	13487	Entergy	ELECTRICITY	-262.91
07/30/2025	13488	Amwins Group Benefits, LLC	INSURANCE	-4,475.12
07/30/2025	13489	Cintas	MEDICAL & SAFETY	-99.39
		TOTAL 7/31/2025		**-28,707.13**
08/14/2025	ACH	PAYROLL TAX LIABILITY	FICA TAXESW	-3,159.02
08/14/2025	13490	PAYROLL ACCOUNT	PAYROLL	-14,617.00
08/14/2025	13491	Southeast Tx Gov't Employees Benefit Pool	INSURANCE	-15,741.74
08/14/2025	13492	County Treasurer, Life Insurance	INSURANCE	-34.85
08/14/2025	13493	Seabreeze Culvert Inc.	METAL CULVERT PIPE	-4,453.50
08/14/2025	13494	Gulfway Lumber Company	LUMBER AND HARDWARD	-1,601.36
08/14/2025	13496	First National Bank Omaha	COMPUTER SUPPLIES, SMALL TOOLS	-641.68
08/14/2025	13497	Dynamic Power Systems	EQUIPMENT REPAIRS	-839.90
08/14/2025	13498	West Jefferson Co. MWD	WATER	-23.93
08/14/2025	13499	Hamshire Waste	WASTE DISPOSAL	-68.00
08/14/2025	13500	Jux Technologies	DUES	-21.60
08/14/2025	13501	FIRST FINANCIAL BANK, N.A.	MACHINERY & EQUIPMENT	-5,482.04
		TOTAL 8/15/2025		**-46,684.62**

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2025

	Jul 25	Budget	Oct '24 - Jul 25	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	7,090.30	66,425.83	788,012.01	664,258.34	797,110.00
102 - Delinquent Taxes	226.21	833.33	15,848.26	8,333.34	10,000.00
103 - Interest	5,321.91	1,666.66	59,495.88	16,666.68	20,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	40.50	0.00	337.86	0.00	0.00
Total REVENUES	12,678.92	68,925.82	863,694.01	689,258.36	827,110.00
Total Income	12,678.92	68,925.82	863,694.01	689,258.36	827,110.00
Gross Profit	12,678.92	68,925.82	863,694.01	689,258.36	827,110.00
Expense					
1 - SALARIES					
1001 - Administration	6,130.04	5,588.75	56,377.04	55,887.50	67,065.00
1002 - Clerical	4,193.96	4,741.83	46,862.96	47,418.34	56,902.00
1009 - Dept Head / Foreman	5,357.00	5,362.66	53,539.09	53,626.68	64,352.00
1010 - Commissioners	900.00	900.00	9,000.00	9,000.00	10,800.00
1015 - Extra Help	4,500.00	3,000.00	7,350.00	30,000.00	36,000.00
1048 - Equipment Operators/Asst	8,843.00	13,010.00	88,460.91	130,100.00	156,120.00
Total 1 - SALARIES	29,924.00	32,603.24	261,590.00	326,032.52	391,239.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	2,298.26	2,954.16	20,758.77	29,541.68	35,450.00
2002 - Retirement	2,186.51	2,832.50	22,424.53	28,325.00	33,990.00
2003 - Insurance	19,898.76	25,950.00	204,920.45	259,500.00	311,400.00
2004 - Worker's Compensation	0.00	500.00	5,487.00	5,000.00	6,000.00
2006 - Auto Allowance	1,625.00	1,625.00	16,250.00	16,250.00	19,500.00
2007 - Retirement Wage Contg	0.00	3,333.33	12,851.08	33,333.34	40,000.00
2008 - Health Ins. Savings Acct	0.00	687.50	2,586.96	6,875.00	8,250.00
Total 2 - FRINGE BENEFITS	26,008.53	37,882.49	285,278.79	378,825.02	454,590.00
3 - MATERIALS & SUPPLIES					
3006 - Auto Parts & Supplies	0.00	625.00	0.00	6,250.00	7,500.00
3006 Batteries	0.00	0.00	0.00	0.00	0.00
3008 Bolts Nuts Nails & Screws	0.00	0.00	0.00	0.00	0.00
3009 Antifreeze & Coolant	0.00	0.00	0.00	0.00	0.00
3010 Books & Printed Matter	0.00	0.00	0.00	0.00	0.00
3010 - Maps Prints Books Print	0.00	500.00	99.50	5,000.00	6,000.00
3012 Prints, Maps & Etc	0.00	0.00	0.00	0.00	0.00
3014 Chains & Hooks	0.00	66.66	0.00	666.68	800.00
3016 Chemicals Weed Control	0.00	1,916.66	2,319.30	19,166.68	23,000.00
3018 Cleaners & Solvents	0.00	0.00	0.00	0.00	0.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2025

	Jul 25	Budget	Oct '24 - Jul 25	YTD Budget	Annual Budget
3018 - Janitorial Supplies	0.00	125.00	442.43	1,250.00	1,500.00
3019 - Additives & Lubricants	0.00	0.00	0.00	0.00	0.00
3020 Metal Culvert Pipe	647.40	4,166.66	3,754.25	41,666.68	50,000.00
3022 Copying Supplies	0.00	0.00	0.00	0.00	0.00
3027 Electrial Supplies	0.00	250.00	0.00	2,500.00	3,000.00
3030 Fencing Material	0.00	625.00	753.07	6,250.00	7,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00	8,333.34	10,000.00
3034 Diesel Fuel	0.00	4,166.66	9,792.75	41,666.68	50,000.00
3036 Diesel Fuel ON ROAD	0.00	1,666.66	5,134.86	16,666.68	20,000.00
3037 Gasoline	0.00	583.33	1,933.42	5,833.34	7,000.00
3040 Hardware - Misc	44.74	250.00	343.60	2,500.00	3,000.00
3041 Hose & Fittings & Filters	0.00	833.33	3,107.13	8,333.34	10,000.00
3048 Lumber, Timbers, Rope	0.00	416.66	-265.50	4,166.68	5,000.00
3050 Medical & Safety	99.39	250.00	528.39	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	0.00	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	83.33	0.00	833.34	1,000.00
3077 Computer Supplies	155.00	208.33	2,157.89	2,083.34	2,500.00
3078 Office Supplies	0.00	375.00	2,473.42	3,750.00	4,500.00
3080 Steel Angle Iron Rods, Etc	0.00	0.00	0.00	0.00	0.00
3083 Tires & Tubes	0.00	750.00	1,299.80	7,500.00	9,000.00
3084 Minor Equipment	0.00	0.00	0.00	0.00	0.00
3084 - Sm Tools & Minor Equip	549.99	958.33	1,997.14	9,583.34	11,500.00
3095 Welding Supplies	0.00	291.66	21.17	2,916.68	3,500.00
3098 - Clothing & Work Wear	0.00	125.00	0.00	1,250.00	1,500.00
3099 Sundry	315.85	166.66	705.60	1,666.68	2,000.00
Total 3 - MATERIALS & SUPPLIES	1,812.37	21,216.58	36,598.22	212,166.84	254,600.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	0.00	0.00	0.00	0.00
4009 Building & Structure	0.00	375.00	2,582.85	3,750.00	4,500.00
4010 Tractors & Mowers	1,519.58	1,041.66	4,499.59	10,416.68	12,500.00
4011 Equipment Repairs	0.00	4,166.66	20,373.18	41,666.68	50,000.00
4013 Marine Craft	0.00	166.66	242.20	1,666.68	2,000.00
4014 - Auto - Truck	0.00	0.00	0.00	0.00	0.00
4014 - Auto Truck Trailer	596.38	250.00	728.94	2,500.00	3,000.00
4015 Communication Equip	0.00	125.00	225.00	1,250.00	1,500.00
4020 Miscellaneous	0.00	41.66	224.00	416.68	500.00
4030 Tools	0.00	0.00	0.00	0.00	0.00
4051 Freight	0.00	25.00	0.00	250.00	300.00
4052 Postage	0.00	41.66	114.13	416.68	500.00
4053 Natural Gas/Butane	111.51	308.33	991.22	3,083.34	3,700.00
4054 Telephone	609.18	500.00	5,057.00	5,000.00	6,000.00
4056 Electricity	262.91	500.00	2,078.73	5,000.00	6,000.00
4057 Water & Sewer	35.93	166.66	351.53	1,666.68	2,000.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2025

	Jul 25	Budget	Oct '24 - Jul 25	YTD Budget	Annual Budget
4058 Garbage Waste Disposal	68.00	100.00	680.00	1,000.00	1,200.00
4059 - Unscheduled Misc	0.00	83.33	0.00	833.34	1,000.00
Total 4 - MAINTENANCE & UTILITES	3,203.49	7,891.62	38,148.37	78,916.76	94,700.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	833.33	5,913.98	8,333.34	10,000.00
5010 - Medical & Surgical	0.00	166.67	1,121.59	1,666.66	2,000.00
5021 Dues & Subscriptions	521.60	291.66	2,040.35	2,916.68	3,500.00
5027 Engineering Fees	0.00	1,666.66	0.00	16,666.68	20,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,412.04	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	133.33	0.00	1,333.34	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	1,666.68	2,000.00
5040 Insurance - Auto Prop Liab	0.00	1,341.66	13,841.00	13,416.68	16,100.00
5040 Insurance Autos & Trucks	0.00	0.00	0.00	0.00	0.00
5041 Insurance Property	0.00	0.00	0.00	0.00	0.00
5043 Insurance General Liab	0.00	0.00	0.00	0.00	0.00
5044 Insurance Official Liab	0.00	0.00	0.00	0.00	0.00
5045 Bonds Surety & Notary	0.00	83.33	550.00	833.34	1,000.00
5053 Equipment Rental	0.00	1,416.66	0.00	14,166.68	17,000.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	8,333.34	10,000.00
5055 Contract Spraying	0.00	916.66	0.00	9,166.68	11,000.00
5060 -Janitorial Services	0.00	50.00	500.00	500.00	600.00
5062 Travel & Meeting Expense	0.00	66.66	24.00	666.68	800.00
5064 Training & Education	0.00	125.00	60.00	1,250.00	1,500.00
5074 Independent Auditor Fees	0.00	2,083.33	24,400.00	20,833.34	25,000.00
5095 Bank Service Charges	0.00	250.00	0.00	2,500.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	6,219.96	7,500.00	9,000.00
5099 Sundry	0.00	83.33	571.31	833.34	1,000.00
Total 5 - MISCELLANEOUS SERVICES	521.60	12,308.25	56,654.23	123,083.50	147,700.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	375.00	0.00	3,750.00	4,500.00
6002 Excavation Equipment	0.00	7,083.33	0.00	70,833.34	85,000.00
6011 Machinery & Equipment	2,741.02	8,333.33	21,928.16	83,333.34	100,000.00
6014 Building & Structures Grnd	0.00	833.33	0.00	8,333.34	10,000.00
6022 Furniture & Fixtures	0.00	416.66	1,059.04	4,166.68	5,000.00
6042 Auto Truck & Trailer	0.00	4,233.33	50,729.11	42,333.34	50,800.00
6045 Land/ROW Acquisitions	0.00	350.00	0.00	3,500.00	4,200.00
Total 6 - CAPITAL OUTLAY	2,741.02	21,624.98	73,716.31	216,250.04	259,500.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2025

	Jul 25	Budget	Oct '24 - Jul 25	YTD Budget	Annual Budget
Reconciliation Discrepancies	0.00	0.00	0.00	335.35	0.00
Total Expense	64,211.01	133,527.16	751,985.92	1,335,610.03	1,602,329.00
Net Ordinary Income	-51,532.09	-64,601.34	111,708.09	-646,351.67	-775,219.00
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	0.00	-13,983.50	0.00
Total Other Expense	0.00	0.00	0.00	-13,983.50	0.00
Net Other Income	0.00	0.00	0.00	13,983.50	0.00
Net Income	**-51,532.09**	**-64,601.34**	**111,708.09**	**-632,368.17**	**-775,219.00**

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
July 2025

	Jul 25
OPERATING ACTIVITIES	
Net Income	-51,532.09
Adjustments to reconcile Net Income to net cash provided by operations:	
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	55.67
Payroll Liabilities	35.03
Net cash provided by Operating Activities	-51,441.39
Net cash increase for period	-51,441.39
Cash at beginning of period	1,588,260.51
Cash at end of period	**1,536,819.12**

GROUP: DD3 Active

Month July '25

2025 SUMMARY REPORT

MONTH	PAID MEDICAL 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	**$ 6,411.40**	**77.38%**	**$ -**	**0.00%**	**$ 1,873.98**	**22.62%**	**$ 8,285.38**	**$ 745.68**	**$ 9,031.06**	**$ 17,971.87**	**$ 8,940.81**
February	**$ 2,926.15**	**42.24%**	**$ -**	**0.00%**	**$ 4,000.52**	**57.76%**	**$ 6,926.67**	**$ 623.40**	**$ 7,550.07**	**$ 17,971.87**	**$ 10,421.80**
March	**$ 175.18**	**118.79%**	**$ -**	**0.00%**	**$ (27.71)**	**-18.79%**	**$ 147.47**	**$ 13.27**	**$ 160.74**	**$ 17,971.87**	**$ 17,811.13**
April	**$ 74.71**	**2.09%**	**$ -**	**0.00%**	**$ 3,502.45**	**97.91%**	**$ 3,577.16**	**$ 321.94**	**$ 3,899.10**	**$ 17,971.87**	**$ 14,072.77**
May	**$ 610.58**	**7.07%**	**$ -**	**0.00%**	**$ 8,021.14**	**92.93%**	**$ 8,631.72**	**$ 776.85**	**$ 9,408.57**	**$ 17,971.87**	**$ 8,563.30**
June	$ 667.40	-43.40%	$ -	0.00%	$ (2,205.36)	143.40%	$ (1,537.96)	$ (138.42)	$ (1,676.38)	**$ 17,971.87**	**$ 19,648.25**
July	$ 964.74	14.19%	$ -	0.00%	$ 5,834.95	85.81%	$ 6,799.69	$ 611.97	$ 7,411.66	**$ 17,971.87**	**$ 10,560.21**
August		0.00%		0.00%		0.00%	$ -	$ -	$ -		**$ -**
September		0.00%		0.00%		0.00%		$ -	$ -		**$ -**
October											**$ -**
November											**$ -**
December											**$ -**
TOTALS	**$ 11,830.16**	**36.03%**	**$ -**	**0.00%**	**$ 20,999.97**	**63.97%**	**$ 32,830.13**	**$ 2,954.71**	**$ 35,784.84**	**$ 125,803.09**	**$ 90,018.25**
MONTHLY AVERAGE	$ 1,690.02		$ -		$ 3,000.00		$ 4,690.02	$ 246.23	$ 2,982.07	$ 17,971.87	**$ 7,501.52**
ANNUAL PROJECTIONS	$ 20,280.27		$ -		$ 35,999.95		$ 56,280.22	$ 2,954.71	$ 35,784.84	$ 215,662.44	**$ 90,018.25**
PROJECTED MONTHLY AVERAGE PER ENROLLEE	$ 241.43		$ -		$ 428.57		$ 670.00				
PROJECTED MONTHLY AVERAGE PER MEMBER	$ 169.00		$ -		$ 300.00		$ 469.00				

GROUP: DD3 Retirees

Month July '25

2025 SUMMARY REPORT

MONTH	PAID MEDICAL 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%**	**$ 44.26**	**100.00%**	**$ 44.26**	**$ 3.98**	**$ 48.24**	**$ 275.72**	**$ 227.48**
February	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 27.50**	**100.00%**	**$ 27.50**	**$ 2.48**	**$ 29.98**	**$ 275.72**	**$ 245.75**
March	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 27.50**	**100.00%**	**$ 27.50**	**$ 2.48**	**$ 29.98**	**$ 275.72**	**$ 245.75**
April	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 356.00**	**100.00%**	**$ 356.00**	**$ 32.04**	**$ 388.04**	**$ 275.72**	**$ (112.32)**
May	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 27.50**	**100.00%**	**$ 27.50**	**$ 2.48**	**$ 29.98**	**$ 275.72**	**$ 245.75**
June	$ -	0.00%	$ 132.00	82.76%	$ 27.50	17.24%	$ 159.50	$ 14.36	$ 173.86	**$ 275.72**	**$ 101.87**
July	$ -	0.00%	$ -	0.00%	$ 27.50	100.00%	$ 27.50	$ 2.48	$ 29.98	**$ 275.72**	**$ 245.75**
August		0.00%		0.00%		0.00%	$ -	$ -	$ -		**$ -**
September		0.00%		0.00%		0.00%	$ -	$ -	$ -		$ -
October											**$ -**
November											**$ -**
December											**$ -**
TOTALS	**$ -**	**0.00%**	**$ 132.00**	**19.71%**	**$ 537.76**	**80.29%**	**$ 669.76**	**$ 60.28**	**$ 730.04**	**$ 1,930.04**	**$ 1,200.00**
MONTHLY AVERAGE	$ -		$ 18.86		$ 76.82		$ 95.68	$ 5.02	$ 60.84	$ 275.72	**$ 100.00**
ANNUAL PROJECTIONS	$ -		$ 226.29		$ 921.87		$ 1,148.16	$ 60.28	$ 730.04	$ 3,308.64	**$ 1,200.00**
PROJECTED MONTHLY AVERAGE PER ENROLLEE	#DIV/0!		$ 3.77		#DIV/0!		#DIV/0!				
PROJECTED MONTHLY AVERAGE PER MEMBER	#DIV/0!		$ 2.36		#DIV/0!		#DIV/0!				

OPTIONAL EXEMPTION INFORMATION
(Required)

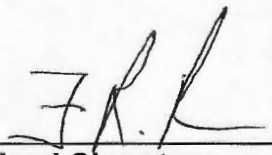
TAX UNIT NAME: JEFFERSON COUNTY DRAINAGE DISTRICT NO. 3

TAX YEAR: 2025

OPTIONAL EXEMPTIONS: Please write Not Applicable or list any changes made by official action of your governing body.

Optional Homestead	N/A
Over 65	N/A
Disability	N/A
Date of Official Action	7/31/2025

I hereby certify that I have prepared the above information and support the contents thereof. The above information is true and correct to the best of my knowledge.



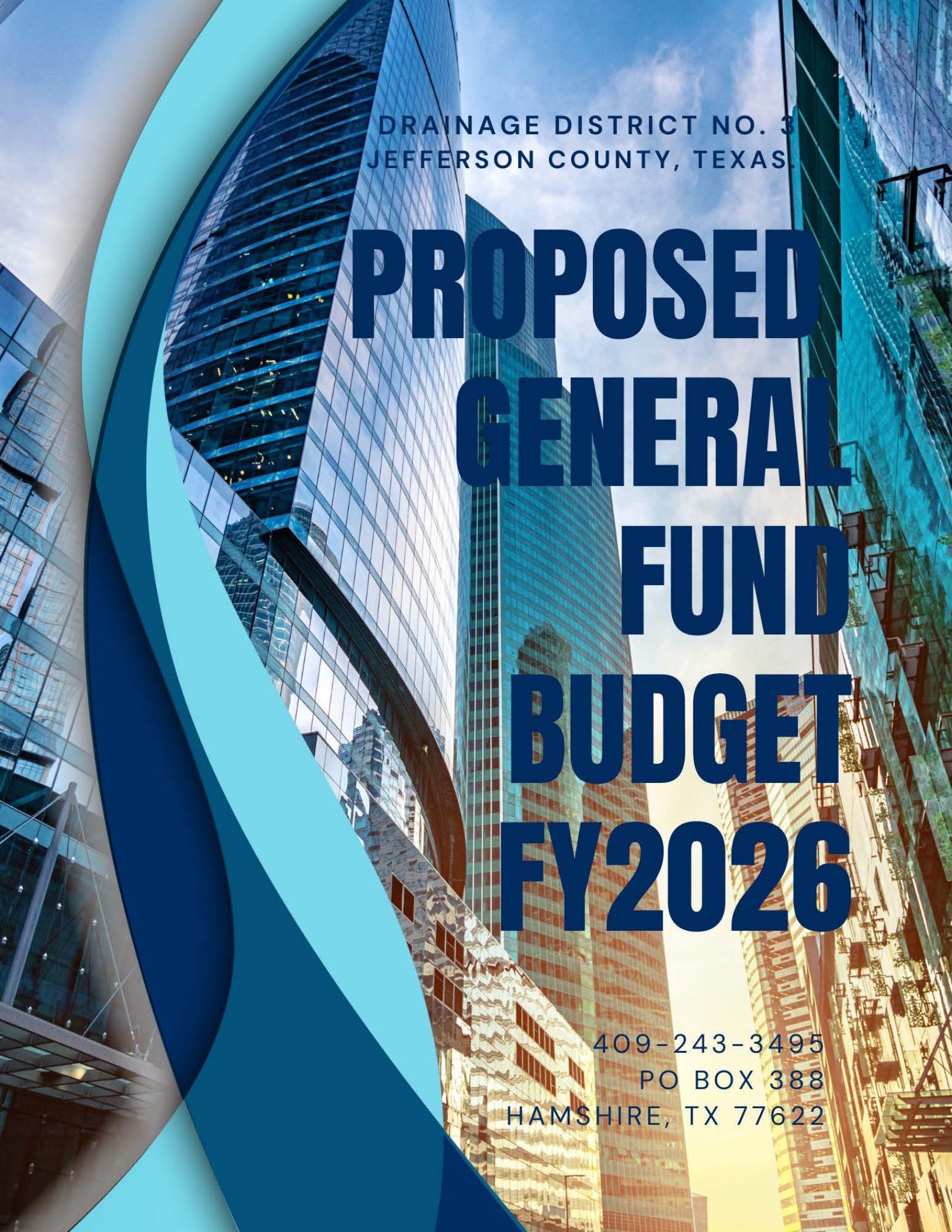
Authorized Signature

7/31/2025
Date

FRANK R. ROSE, CHAIRMAN
Printed name

Once completed, please email the signed form to jeffcotnt@jeffersoncountytx.gov. .

Date Submitted and Emailed JULY 31, 2025



DRAINAGE DISTRICT NO. 3
JEFFERSON COUNTY, TEXAS.

PROPOSED GENERAL FUND BUDGET FY2026

409-243-3495
PO BOX 388
HAMSHIRE, TX 77622

Land	Value
Homesite:	20,762,928
Non Homesite:	34,949,206
Ag Market:	90,295,488
Timber Market:	1,427,822

Improvement	Value
Homesite:	132,925,590
Non Homesite:	71,426,379

Non Real	Count	Value
Personal Property:	145	102,042,678
Mineral Property:	2,012	6,911,508
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	91,723,310	0
Ag Use:	3,574,506	0
Timber Use:	57,114	0
Productivity Loss:	88,091,690	0

Total Land	(+)	147,435,444
Total Improvements	(+)	204,351,969
Total Non Real	(+)	108,954,186
Market Value	=	460,741,599
Productivity Loss	(-)	88,091,690
Appraised Value	=	372,649,909
Homestead Cap	(-)	8,187,838
23.231 Cap	(-)	1,166,236
Assessed Value	=	363,295,835
Total Exemptions Amount (Breakdown on Next Page)	(-)	51,055,956
Net Taxable	=	312,239,879

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
885,365.54 = 312,239,879 * (0.283553 / 100)

Certified Estimate of Market Value:	460,741,599
Certified Estimate of Taxable Value:	312,239,879
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	24	738,348	0	738,348
DV1	1	0	5,000	5,000
DV2	5	0	36,714	36,714
DV3	1	0	10,000	10,000
DV4	13	0	129,786	129,786
DV4S	1	0	12,000	12,000
DVHS	14	0	2,647,192	2,647,192
DVHSS	3	0	324,450	324,450
EX-XI	1	0	54,327	54,327
EX-XU	2	0	15,791	15,791
EX-XV	46	0	2,396,182	2,396,182
EX366	26	0	20,676	20,676
FR	3	5,797,296	0	5,797,296
HS	791	28,397,247	0	28,397,247
OV65	293	10,305,067	0	10,305,067
PC	3	165,880	0	165,880
	Totals	**45,403,838**	**5,652,118**	**51,055,956**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,050	1,838.4631	$2,635,610	$162,556,121	$120,853,058
C1	VACANT LOTS AND LAND TRACTS	461	1,042.1668	$0	$8,835,299	$8,781,205
D1	QUALIFIED AG LAND	814	37,011.7785	$0	$91,723,310	$3,630,229
D2	NON-QUALIFIED LAND	110		$385,779	$3,441,013	$3,441,013
E	FARM OR RANCH IMPROVEMENT	387	4,550.1416	$661,513	$48,142,680	$39,534,051
F1	COMMERCIAL REAL PROPERTY	41	77.8362	$198,360	$17,347,055	$16,506,222
F2	INDUSTRIAL REAL PROPERTY	26	176.7332	$0	$13,268,602	$13,102,722
G1	OIL AND GAS	2,009		$0	$6,907,547	$6,829,433
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8000	$0	$11,187,912	$11,187,912
J4	TELEPHONE COMPANY (INCLUDI	3	0.0964	$0	$180,055	$180,055
J6	PIPELAND COMPANY	28	2.5680	$0	$9,501,004	$9,501,004
J8	OTHER TYPE OF UTILITY	13		$0	$1,187,895	$1,187,895
L1	COMMERCIAL PERSONAL PROPE	60		$0	$41,853,182	$37,007,650
L2	INDUSTRIAL PERSONAL PROPERT	15		$0	$38,189,505	$37,237,741
M1	TANGIBLE OTHER PERSONAL, MOB	132		$136,656	$3,933,443	$3,259,689
X	TOTALLY EXEMPT PROPERTY	75	186.7447	$0	$2,486,976	$0
	Totals		44,887.3285	$4,017,918	$460,741,599	$312,239,879

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	776	1,484.0021	$1,981,609	$150,813,592	$111,942,971
A2	REAL, RESIDENTIAL, MOBILE HOME	82	133.5652	$307,951	$4,649,279	$3,711,751
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	197	220.8958	$346,050	$7,093,250	$5,198,336
C1	REAL, VACANT PLATTED RESIDENTI	453	967.0398	$0	$8,332,668	$8,278,574
C2	REAL, VACANT PLATTED COMMERCI	8	75.1270	$0	$502,631	$502,631
D1	REAL, ACREAGE, RANGELAND	841	37,538.3581	$0	$91,932,440	$3,839,359
D2	REAL, ACREAGE, TIMBERLAND	110		$385,779	$3,441,013	$3,441,013
D3	REAL, ACREAGE, FARMLAND	59	609.0188	$314,947	$8,302,485	$7,601,735
D4	REAL, ACREAGE, UNDEVELOPED LA	163	2,569.7480	$0	$9,595,574	$9,593,429
D5	UNFILLED LAND	7	129.3540	$0	$760,032	$760,032
E1	REAL, FARM/RANCH, HOUSE	93	538.1672	$332,566	$26,417,676	$19,164,811
E2	REAL, FARM/RANCH, MOBILE HOME	9	57.0260	$0	$1,100,075	$746,636
E7	MH ON REAL PROP (5 AC/MORE) MH	30	120.2480	$14,000	$1,757,708	$1,458,278
F1	REAL, Commercial	41	77.8362	$198,360	$17,347,055	$16,506,222
F2	REAL, Industrial	9		$0	$12,349,113	$12,183,233
F5	OPERATING UNITS ACREAGE	17	176.7332	$0	$919,489	$919,489
G1	OIL AND GAS	2,009		$0	$6,907,547	$6,829,433
J3	REAL & TANGIBLE PERSONAL, UTIL	5	0.8000	$0	$11,187,912	$11,187,912
J4	REAL & TANGIBLE PERSONAL, UTIL	3	0.0964	$0	$180,055	$180,055
J6	REAL & TANGIBLE PERSONAL, UTIL	28	2.5680	$0	$9,501,004	$9,501,004
J8	REAL & TANGIBLE PERSONAL, UTIL	13		$0	$1,187,895	$1,187,895
L1	TANGIBLE, PERSONAL PROPERTY, C	60		$0	$41,853,182	$37,007,650
L2	TANGIBLE, PERSONAL PROPERTY, I	15		$0	$38,189,505	$37,237,741
M1	TANGIBLE OTHER PERSONAL, MOBI	132		$136,656	$3,933,443	$3,259,689
X		75	186.7447	$0	$2,486,976	$0
	Totals		44,887.3285	$4,017,918	$460,741,599	$312,239,879

Drainage District No. 3

Jefferson County, Texas

2020-2025

Appraisal Roll Comparison

*** Denotes Certified Value**

	2021 Taxable Value		2022 Taxable Value		2023 Taxable Value		2024 Taxable Value		2025 Taxable Value
	$ 216,228,410.00		$ 233,822,212.00		$ 260,982,564.00		$ 304,494,902.00		$ 290,670,038.00
	$ 208,039,725.00		$ 244,716,883.00		$ 283,030,787.00		$ 300,974,300.00		$ 315,691,539.00
	$ 210,736,998.00		$ 264,814,077.00		$ 295,180,253.00		$ 297,360,153.00		$ 317,007,463.00
*	$ 211,224,892.00		$ 263,351,599.00		$ 300,023,786.00	*	$ 295,911,448.00		$ 311,863,369.00
		*	$ 262,661,673.00		$ 297,003,572.00			*	$ 312,239,879.00
				*	$ 296,362,151.00				

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

SALARY CHANGES 10/1/25

PROPOSED SALARY CHANGES

EMPLOYEE	YEARS OF SERVICE	CURRENT SALARY	INCREASE 3%	LONGEVITY	NEW SALARY OCT. 1 2025	NEW MONTHLY SALARY	NEW SEMI MONTLY SALARY	HOURLY RATE
LAVERGNE, R.	1	$67,065.00						
Hired 2/7/2023	LONG. PAY	$55.00						
	BASE SALARY	$67,010.00	$2,010.30	$115.00	$69,135.30	$5,761.28	$2,880.64	$33.24
GONZALES, R.	3	$55,343.00						
HIRED 2/15/2022	LONG. PAY	$115.00						
1.5% COL for 2025-26	BASE SALARY	$55,228.00	$828.42	$175.00	$56,231.42	$4,685.95	$2,342.98	$27.03
LUGO, B	9	$64,351.50						
Hired 1/5/2015	LONG PAY	$480.00						
	BASE SALARY	$63,871.50	$1,916.15	$540.00	$66,327.65	$5,527.30	$2,763.65	$31.89
VERRET, S.	29	$56,902.00						
Hired 3/1/1995	LONG. PAY	$1,200.00						
	BASE SALARY	$55,702.00	$1,671.06	$1,200.00	$58,573.06	$4,881.09	$2,440.54	$28.16
PADRON, F.	1	$50,853.00						
HIRED 4/17/2023	LONG. PAY	$40.00						
	BASE SALARY	$50,813.00	$1,524.39	$100.00	$52,437.39	$4,369.78	$2,184.89	$25.21
SINEGAL, K.	0	$35,360.00	$0.00	$0.00	$31,200.00	$2,600.00	$1,300.00	$17.00

Salary increase to $17/hour when hired on permanent 1/1/2026

TOTALS	**$7,950.32**	**$2,130.00**	**$302,704.82**	**$25,225.40**	**$12,612.70**	

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

2025-26 EMPLOYEE SALARY

EMPLOYEE	SALARY	HOURLY RATE
LAVERGNE, R.	$ 67,065.00	$ 32.24
HIRED 2/7/2023		
GONZALES, R.	$ 55,343.45	$ 26.61
HIRED 2/15/2022		
LUGO, B	$ 64,351.84	$ 30.94
HIRED 1/5/2015		
VERRET, S.	$ 56,902.04	$ 27.36
HIRED 3/1/1995		
PADRON, F.	$ 50,853.46	$ 24.45
HIRED 4/17/2023		
SINEGAL, K.	$ 35,360	$ 17.00
TEMP LABORER		
Salary increase to $17/hour when hired on permanent 1/1/2026		
TOTALS	$ 325,715.79	

2025 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, TX 77622	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 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.	**Prior year average appraised value of residence homestead.** [1]	197,638
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	51,281
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	146,357
4.	**Prior year adopted M&O tax rate.**	$ 0.283553 /$100
5.	**Prior year M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 414.99
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [3]	$ 448.18
7.	**Current year average appraised value of residence homestead.**	$ 201,010
8.	**Current year general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [4]	$ 47,842
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 153,168
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ 0.292606 /$100
11.	**Current year debt tax rate.**	$ 0.010640 /$100
12.	**Current year contract tax rate.**	$ 0.000000 /$100
13.	**Current year voter-approval tax rate.** Add lines 10, 11 and 12.	$ 0.303246 /$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.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 146,357
15.	**Prior year adopted total tax rate.**	$ 0.283553 /$100
16.	**Prior year total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$ 414.99 /$100
17.	**Current year highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$ 448.18
18.	**Current year tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ 0.292606 /$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. [6]

print here ➧ Kate Carroll

Printed Name of Water District Representative

sign here ➧

Water District Representative

08-05-25

Date

[6] Tex. Water Code §§49.23601, 49.23602(d), and 49.23603

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET SUMMARY
FY2026

RESOURCES	ACTUAL 2023-24	ESTIMATED 2024-25	PROPOSED 2025-26
FUND BALANCE OCTOBER 1	$1,314,163.00	$1,420,836.00	$1,374,586.00
REVENUES			
Current Taxes	$822,168.00	$784,286.00	$867,950.00
Delinquent Taxes	$18,003.00	$15,795.00	$10,000.00
Interest from Investments	$82,518.00	$64,365.00	$20,000.00
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	$3,430.00	$337.00	$0.00
Total Revenues	$926,119.00	$864,783.00	$897,950.00
Total Resources	$2,240,282.00	$2,285,619.00	$2,272,536.00
EXPENDITURES			
Salaries and Wages	$309,049.00	$318,298.00	$434,786.00
Fringe Benefits	$332,224.00	$344,140.00	$480,450.00
Materials and Supplies	$78,550.00	$99,070.00	$275,600.00
Maintenance and Utilities	$23,974.00	$59,310.00	$114,700.00
Miscellaneous Services	$63,659.00	$73,235.00	$179,200.00
Capital Outlay	$11,990.00	$16,980.00	$334,500.00
Total Expenditures	$819,446.00	$911,033.00	$1,819,236.00
Other Financing Sources	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$819,446.00	$911,033.00	$1,819,236.00
Fund Balance September 30	$1,420,836.00	$1,374,586.00	$453,300.00

***ASSUMES A TAX RATE OF .292606 CENTS PER $100 VALUATION WITH A 95% COLLECTION RATE.**

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2026

CHART OF ACCOUNTS	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
10-SALARIES			
01 - Administration	67,065.00	66,996.00	69,135.00
02 - Clerical	56,902.00	56,902.00	58,573.00
09 - Dept. Heads/ Foreman	64,352.00	64,253.00	66,328.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	36,000.00	13,200.00	36,000.00
20 - Laborer			35,360.00
48 - Equipment, Operators & Asst.	156,120.00	106,147.00	158,590.00
TOTAL SALARIES	**391,239.00**	**318,298.00**	**434,786.00**
20 - FRINGE BENEFITS			
01 - FICA Expense	35,450.00	25,465.00	38,580.00
02 - Employee's Retirement	33,990.00	26,800.00	39,270.00
03 - Employee's Insurance	311,400.00	245,780.00	314,850.00
04 - Worker's Compensation	6,000.00	5,490.00	10,000.00
06 - Automobile Allowance	19,500.00	19,500.00	19,500.00
07 - Retirement/Wage Contingency	40,000.00	12,855.00	50,000.00
08 - Health Ins. Savings Acct	8,250.00	8,250.00	8,250.00
TOTAL FRINGE BENEFITS	**454,590.00**	**344,140.00**	**480,450.00**
30 - MATERIALS & SUPPLIES			
06 - Automotive Parts & Supplies	7,500.00	5,000.00	7,500.00
08 - Bolts, Nuts, Nails, Screws	-		-
09 - Antifreeze & Coolant	-		-
10 - Maps, Prints, Books & Printed Matter	6,000.00	1,600.00	6,000.00
12 - Prints, Maps, Etc.	-	-	-
14 - Chains & Hooks	800.00	800.00	800.00
16 - Chemicals-Weed Control	23,000.00	7,320.00	23,000.00
18 - Janitorial Supplies	1,500.00	1,445.00	1,500.00
19 - Additives & Lubricants	-	-	-
20 - Metal Culvert Pipe	50,000.00	9,600.00	50,000.00
22 - Copying Supplies	-	-	-
27 - Electrical Supplies	3,000.00	1,000.00	3,000.00
30 - Fencing Material	7,500.00	2,755.00	7,500.00
32 - Concrete, Sand, Aggregate	10,000.00	5,000.00	10,000.00
34 - Diesel Fuel **Off** Road Use	50,000.00	17,150.00	60,000.00
36 - Diesel Fuel **On** Road Use	20,000.00	9,700.00	30,000.00
37 - Gasoline Fuel	7,000.00	4,000.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	1,300.00	3,000.00
41 - Hose & Fittings & Filters	10,000.00	4,110.00	10,000.00
48 - Lumber, Timbers, Rope	5,000.00	4,735.00	5,000.00
50 - Medical and Safety	3,000.00	950.00	3,000.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2026

CHART OF ACCOUNTS	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
51 - Motor Oil & Grease	10,000.00	1,500.00	10,000.00
56 - Paint	1,000.00	500.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	400.00	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	500.00	1,000.00
77 - Computer Supplies	2,500.00	2,455.00	2,500.00
78 - Office Supplies	4,500.00	4,475.00	4,500.00
80 - Steel-Angle Iron, Rods, Etc.	-	-	-
83 - Tires & Tubes	9,000.00	6,300.00	9,000.00
84 - Small Tools & Minor Equipment	11,500.00	3,450.00	11,500.00
95 - Welding Supplies	3,500.00	1,025.00	3,500.00
98 - Clothing & Work Wear	1,500.00	1,000.00	2,500.00
99 - Sundry	2,000.00	1,000.00	2,000.00
TOTAL MATERIALS & SUPPLIES	**254,600.00**	**99,070.00**	**275,600.00**
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	-	-	-
09 - Building and Structure & Grounds	4,500.00	4,085.00	4,500.00
10 - Tractors and Mowers	12,500.00	8,000.00	12,500.00
11 - Equipment Repairs	50,000.00	30,375.00	70,000.00
13 - Marine Craft	2,000.00	750.00	2,000.00
14 - Autos, Trucks, Trailer	3,000.00	1,650.00	3,000.00
15 - Communication Equipment	1,500.00	1,725.00	1,500.00
20 - Miscellaneous	500.00	425.00	500.00
30 - Tools	-	-	-
51 - Freight	300.00	-	300.00
52 - Postage	500.00	500.00	500.00
53 - Natural Gas	3,700.00	1,240.00	3,700.00
54 - Telephone	6,000.00	5,950.00	6,000.00
56 - Electricity	6,000.00	2,815.00	6,000.00
57 - Water & Sewer	2,000.00	470.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	825.00	1,200.00
59 - Unscheduled Miscellaneous	1,000.00	500.00	1,000.00
TOTAL MAINTENANCE & UTILITIES	**94,700.00**	**59,310.00**	**114,700.00**
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	10,000.00	8,920.00	15,000.00
10 - Medical & Surgical (Physcials)	2,000.00	1,125.00	2,000.00
21 - Dues & Subscriptions	3,500.00	3,500.00	3,500.00
27 - Engineering Fees	20,000.00	-	30,000.00
28 - Assessor/Collector Fees	2,000.00	1,415.00	2,000.00
29 - Attorney Fees	10,000.00	-	20,000.00
31 - Filing, Records and Photo	100.00	-	100.00
32 - Accounting Services	500.00	500.00	500.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2026

CHART OF ACCOUNTS	BUDGET 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
36 - Treasurer Commissions	1,600.00	1,600.00	1,600.00
38 - Supplemental Tax Refund	2,000.00	2,000.00	2,000.00
40 - Insurance - Auto, Property, Liab, ETC	16,100.00	13,845.00	16,100.00
41 - Insurance - Equipment & Property	-	-	-
43 - Insurance - General Liab.	-	-	-
44 - Insurance - Offical	-	-	-
45 - Bonds - Surety and Notary	1,000.00	550.00	1,000.00
53 - Equipment Rental	17,000.00	5,000.00	17,000.00
54 - Contract Aerial Spraying	10,000.00	-	10,000.00
55 - Contract Spraying	11,000.00	-	11,000.00
60 - Janitorial Services	600.00	500.00	2,100.00
62 - Travel and Meeting Expense	800.00	25.00	800.00
64 - Training and Education	1,500.00	60.00	1,500.00
74 - Independent Auditor Fees	25,000.00	24,400.00	30,000.00
95 - Banking Service Charge	3,000.00	-	3,000.00
98 - Appraisal District Fees	9,000.00	8,920.00	9,000.00
99 - Sundry	1,000.00	875.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	**147,700.00**	**73,235.00**	**179,200.00**
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	2,500.00	4,500.00
02 - Excavation Equipment	85,000.00	85,000.00	100,000.00
11 - Machinery and Equipment	100,000.00	27,690.00	160,000.00
14 - Building and Structures & Grounds	10,000.00	-	10,000.00
22 - Furniture & Fixtures	5,000.00	4,060.00	5,000.00
42 - Auto, Truck & Trailers	50,800.00	50,730.00	50,800.00
45 - Land/ROW Acquisitions	4,200.00	-	4,200.00
TOTAL CAPITAL OUTLAY	**259,500.00**	**169,980.00**	**334,500.00**
TOTAL EXPENDITURES	**1,602,329.00**	**1,064,033.00**	**1,819,236.00**
Budget Difference from 2024-2025	**216,907.00**		
% Difference from 2024-2025	**13.536982%**		

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

PROPOSED GENERAL BUDGET NOTES
FY2026

CATEGORY	2025-26 BUDGET ITEM CHANGES
10- SALARIES	
1001 , 1002, 1009, 1048	Salaried employees received a 1.5% to 3% Cost of Living increase
1015 - Extra Help	Allows for 2 Seasonal/Temp Employees
1020 - Laborer	New catgegory for full-time laborer
1048 - Equipment Operator	Includes 1 additional equipment operator
20 - FRINGE BENEFITS	
2001 - FICA Expense	Includes Salaries , Auto Allowance & Rtmt Contg.
2002 - Employee's Retirement	Includes Salaries, Hourly Employee & Rtmt contingency
2003 - Insurance	Includes health, dental and life insurance for employees with 0% premium increase, retiree supplement (plus 1 family rate for medical & dental)
2004 - Worker's Compensation	Includes an increase to cover Laborer, Equipment Operator and Seasonal Help
2007 - Retirement/Wage Contingency	Includes wage incentive, and retirement payout for 2 employees
30 - Materials & Supplies	
3034 - Diesel Fuel Off Road	Due to increase cost of fuel along with fuel useage
3036 - Diesel Fuel On Rd	Due to increase cost of fuel and useage
3098 - Clothing and Work Wear	To cover cost of Vest, Shirt & Cap w/ custom embroidery
40 - MAINTENANCE & UTILITES	
4011 - Equipment Repairs	Increase to cover cost of repair inflation and increased equipment inventory
50 - MISCELLANEOUS SERVICES	
5009 - Professional Services	Increase cost for new hire evaluations and web site dues
5027 - Engineering Fees	Increase due to possible hiring of an engineering firm to represent the District due to increase in construction within the District
5029 - Attorney Fees	Increase due to a rise in need of attorney services to review new construction plans and easements within the District
5060 - Janitorial Services	Increase to allow services for once a month cleaning of the facility
5074 - Independent Auditor Fees	Increase cost of performing budget audit for the District

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

PROPOSED GENERAL BUDGET NOTES
FY2026

CATEGORY	2025-26 BUDGET ITEM CHANGES
60 - CAPITAL OUTLAY	
6011 - Excavation Equipment	Increased to cover the finance cost of purchasing a new trackhoe
6020 - Machinery & Equipment	Increase in amount to cover cost of financed tractor payments and to purchase attachment for longstick trackhoe

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance and Operating Fund Budget

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	2024-25 TO 2025-26 DOLLAR CHANGE	2024-25 TO 2025-26 PERCENTAGE CHANGE
REVENUES					
101 - Current Taxes	822,168.00	784,286.00	867,950.00	83,664.00	10.67%
102 - Delinquent Taxes	18,003.00	15,795.00	10,000.00	(5,795.00)	-36.69%
103 - Interest	82,518.00	64,365.00	20,000.00	(44,365.00)	-68.93%
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00%
106 - Miscellaneous	3,430.00	337.00	0.00	(337.00)	100.00%
TOTAL REVENUE	926,119.00	864,783.00	897,950.00	33,167.00	5.05%
10-SALARIES					
01 - Administration	0.00	67,065.00	69,135.00	2,070.00	3.09%
02 - Clerical	56,902.00	56,902.00	58,573.00	1,671.00	2.94%
09 - Dept. Heads/ Foreman	67,005.00	64,352.00	66,328.00	1,976.00	3.07%
10 - Commissioners	10,800.00	10,800.00	10,800.00	0.00	0.00%
15 - Extra Help	38,000.00	36,000.00	36,000.00	0.00	0.00%
20 - Laborer	0.00	0.00	35,360.00	35,360.00	100.00%
48 - Equipment, Operators & Asst.	166,969.00	156,120.00	158,590.00	2,470.00	1.58%
50 - Over Time	0.00	0.00	0.00	0.00	0.00%
TOTAL SALARIES	339,676.00	391,239.00	434,786.00	41,477.00	107.59%
20 - FRINGE BENEFITS					
01 - FICA Expense	30,160.00	35,450.00	38,580.00	3,130.00	8.83%
02 - Employee's Retirement	27,210.00	33,990.00	39,270.00	5,280.00	15.53%
03 - Employee's Insurance	285,000.00	311,400.00	314,850.00	3,450.00	1.11%
04 - Worker's Compensation	11,000.00	6,000.00	10,000.00	4,000.00	66.67%
06 - Automobile Allowance	19,500.00	19,500.00	19,500.00	0.00	0.00%
07 - Retirement/Wage Contingency	35,000.00	40,000.00	50,000.00	10,000.00	25.00%

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance and Operating Fund Budget

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	2024-25 TO 2025-26 DOLLAR CHANGE	2024-25 TO 2025-26 PERCENTAGE CHANGE
08 - Health Ins. Savings Acct	8,250.00	8,250.00	8,250.00	0.00	0.00%
TOTAL FRINGE BENEFITS	416,120.00	454,590.00	480,450.00	25,860.00	117.14%
30 - MATERIALS & SUPPLIES					
06 -Automotive Parts & Supplies	3,000.00	7,500.00	7,500.00	0.00	0.00%
08 - Bolts, Nuts, Nails, Screws	1,000.00	0.00	0.00	0.00	0.00%
09 - Antifreeze & Coolant	2,000.00	0.00	0.00	0.00	0.00%
10 - Maps, Prints, Books & Printed Matter	5,000.00	6,000.00	6,000.00	0.00	0.00%
12 - Prints, Maps, Etc.	1,000.00	0.00	0.00	0.00	0.00%
14 - Chains & Hooks	800.00	800.00	800.00	0.00	0.00%
16 - Chemicals-Weed Control	23,000.00	23,000.00	23,000.00	0.00	0.00%
18 - Janitoral Supplies	1,500.00	1,500.00	1,500.00	0.00	0.00%
19 -Additives & Lubricants	2,500.00	0.00	0.00	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	0.00	0.00	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	7,500.00	7,500.00	0.00	0.00%
32 - Concrete, Sand, Aggregate	10,000.00	10,000.00	10,000.00	0.00	0.00%
34 - Diesel Fuel **Off** Road Use	50,000.00	50,000.00	60,000.00	10,000.00	20.00%
36 - Diesel Fuel **On** Road Use	20,000.00	20,000.00	30,000.00	10,000.00	50.00%
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%
41 - Hose & Fittings & Filters	10,000.00	10,000.00	10,000.00	0.00	0.00%
48 - Lumber, Timbers, Rope	2,500.00	5,000.00	5,000.00	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%

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance and Operating Fund Budget

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	2024-25 TO 2025-26 DOLLAR CHANGE	2024-25 TO 2025-26 PERCENTAGE CHANGE
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	2,500.00	2,500.00	2,500.00	0.00	0.00%
78 - Office Supplies	2,500.00	4,500.00	4,500.00	0.00	0.00%
80 - Steel-Angle Iron, Rods, Etc.	1,500.00	0.00	0.00	0.00	0.00%
83 - Tires & Tubes	9,000.00	9,000.00	9,000.00	0.00	0.00%
84 - Small Tools & Minor Equipment	10,000.00	11,500.00	11,500.00	0.00	0.00%
95 - Welding Supplies	2,000.00	3,500.00	3,500.00	0.00	0.00%
98 - Clothing & Work Wear	1,500.00	1,500.00	2,500.00	1,000.00	66.67%
99 - Sundry	2,000.00	2,000.00	2,000.00	0.00	0.00%
TOTAL MATERIALS & SUPPLIES	250,600.00	254,600.00	275,600.00	21,000.00	136.67%
40 - MAINTENANCE & UTILITIES					
01 - Cooling and Heating	1,000.00	0.00	0.00	0.00	0.00%
09 - Building and Structure & Grounds	3,500.00	4,500.00	4,500.00	0.00	0.00%
10 - Tractors and Mowers	12,500.00	12,500.00	12,500.00	0.00	0.00%
11 - Equipment Repairs	50,000.00	50,000.00	70,000.00	20,000.00	40.00%
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	0.00	0.00	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%

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance and Operating Fund Budget

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	2024-25 TO 2025-26 DOLLAR CHANGE	2024-25 TO 2025-26 PERCENTAGE CHANGE
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%
59 - Unscheduled Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00%
TOTAL MAINTENANCE & UTILITIES	96,700.00	94,700.00	114,700.00	20,000.00	40.00%
50 - MISCELLANEOUS SERVICES					
09 - Professional Service	10,000.00	10,000.00	15,000.00	5,000.00	50.00%
10 - Medical & Surgical (Physcials)	0.00	2,000.00	2,000.00	0.00	0.00%
21 - Dues & Subscriptions	3,500.00	3,500.00	3,500.00	0.00	0.00%
27 - Engineering Fees	20,000.00	20,000.00	30,000.00	10,000.00	50.00%
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	20,000.00	10,000.00	100.00%
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	1,600.00	1,600.00	1,600.00	0.00	0.00%
38 - Supplemental Tax Refund	2,000.00	2,000.00	2,000.00	0.00	0.00%
40 - Insurance - Auto, Property, Liab, Etc	6,000.00	16,100.00	16,100.00	0.00	0.00%
41 - Insurance - Equipment & Property	6,000.00	0.00	0.00	0.00	0.00%
43 - Insurance - General Liab.	2,000.00	0.00	0.00	0.00	0.00%
44 - Insurance - Offical	2,000.00	0.00	0.00	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	17,000.00	17,000.00	17,000.00	0.00	0.00%
54 - Contract Aerial Spraying	16,000.00	10,000.00	10,000.00	0.00	0.00%
55 - Contract Spraying	17,000.00	11,000.00	11,000.00	0.00	0.00%

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintenance and Operating Fund Budget

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	2024-25 TO 2025-26 DOLLAR CHANGE	2024-25 TO 2025-26 PERCENTAGE CHANGE
60 - Janitorial Services	0.00	600.00	2,100.00	1,500.00	250.00%
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	25,000.00	25,000.00	30,000.00	5,000.00	20.00%
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%
TOTAL MISCELLANEOUS SERVICES	157,000.00	147,700.00	179,200.00	31,500.00	470.00%
60 - CAPITAL OUTLAY					
01 - Office Machines	4,500.00	4,500.00	4,500.00	0.00	0.00%
02 - Excavation Equipment	175,000.00	85,000.00	100,000.00	15,000.00	17.65%
11 - Machinery and Equipment	100,000.00	100,000.00	160,000.00	60,000.00	60.00%
14 - Building and Structures	40,000.00	10,000.00	10,000.00	0.00	0.00%
22 - Furniture & Fixtures	5,000.00	5,000.00	5,000.00	0.00	0.00%
42 - Auto, Truck & Trailers	50,000.00	50,800.00	50,800.00	0.00	0.00%
45 - Land/ROW Acquisitions	5,000.00	4,200.00	4,200.00	0.00	0.00%
TOTAL CAPITAL OUTLAY	379,500.00	259,500.00	334,500.00	75,000.00	77.65%
TOTAL EXPENDITURES	1,639,596.00	1,602,329.00	1,819,236.00	214,837.00	13.54%

Land	Value
Homesite:	20,762,928
Non Homesite:	34,949,206
Ag Market:	90,295,488
Timber Market:	1,427,822

Improvement	Value
Homesite:	132,925,590
Non Homesite:	71,426,379

Non Real	Count	Value
Personal Property:	145	102,042,678
Mineral Property:	2,012	6,911,508
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	91,723,310	0
Ag Use:	3,574,506	0
Timber Use:	57,114	0
Productivity Loss:	88,091,690	0

Total Land	(+)	147,435,444
Total Improvements	(+)	204,351,969
Total Non Real	(+)	108,954,186
Market Value	=	460,741,599
Productivity Loss	(-)	88,091,690
Appraised Value	=	372,649,909
Homestead Cap	(-)	8,187,838
23.231 Cap	(-)	1,166,236
Assessed Value	=	363,295,835
Total Exemptions Amount (Breakdown on Next Page)	(-)	51,055,956
Net Taxable	=	312,239,879

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
885,365.54 = 312,239,879 * (0.283553 / 100)

Certified Estimate of Market Value:	460,741,599
Certified Estimate of Taxable Value:	312,239,879
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	24	738,348	0	738,348
DV1	1	0	5,000	5,000
DV2	5	0	36,714	36,714
DV3	1	0	10,000	10,000
DV4	13	0	129,786	129,786
DV4S	1	0	12,000	12,000
DVHS	14	0	2,647,192	2,647,192
DVHSS	3	0	324,450	324,450
EX-XI	1	0	54,327	54,327
EX-XU	2	0	15,791	15,791
EX-XV	46	0	2,396,182	2,396,182
EX366	26	0	20,676	20,676
FR	3	5,797,296	0	5,797,296
HS	791	28,397,247	0	28,397,247
OV65	293	10,305,067	0	10,305,067
PC	3	165,880	0	165,880
	Totals	**45,403,838**	**5,652,118**	**51,055,956**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,050	1,838.4631	$2,635,610	$162,556,121	$120,853,058
C1	VACANT LOTS AND LAND TRACTS	461	1,042.1668	$0	$8,835,299	$8,781,205
D1	QUALIFIED AG LAND	814	37,011.7785	$0	$91,723,310	$3,630,229
D2	NON-QUALIFIED LAND	110		$385,779	$3,441,013	$3,441,013
E	FARM OR RANCH IMPROVEMENT	387	4,550.1416	$661,513	$48,142,680	$39,534,051
F1	COMMERCIAL REAL PROPERTY	41	77.8362	$198,360	$17,347,055	$16,506,222
F2	INDUSTRIAL REAL PROPERTY	26	176.7332	$0	$13,268,602	$13,102,722
G1	OIL AND GAS	2,009		$0	$6,907,547	$6,829,433
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8000	$0	$11,187,912	$11,187,912
J4	TELEPHONE COMPANY (INCLUDI	3	0.0964	$0	$180,055	$180,055
J6	PIPELAND COMPANY	28	2.5680	$0	$9,501,004	$9,501,004
J8	OTHER TYPE OF UTILITY	13		$0	$1,187,895	$1,187,895
L1	COMMERCIAL PERSONAL PROPE	60		$0	$41,853,182	$37,007,650
L2	INDUSTRIAL PERSONAL PROPERT	15		$0	$38,189,505	$37,237,741
M1	TANGIBLE OTHER PERSONAL, MOB	132		$136,656	$3,933,443	$3,259,689
X	TOTALLY EXEMPT PROPERTY	75	186.7447	$0	$2,486,976	$0
	Totals		44,887.3285	$4,017,918	$460,741,599	$312,239,879

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	776	1,484.0021	$1,981,609	$150,813,592	$111,942,971
A2	REAL, RESIDENTIAL, MOBILE HOME	82	133.5652	$307,951	$4,649,279	$3,711,751
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	197	220.8958	$346,050	$7,093,250	$5,198,336
C1	REAL, VACANT PLATTED RESIDENTI	453	967.0398	$0	$8,332,668	$8,278,574
C2	REAL, VACANT PLATTED COMMERCI.	8	75.1270	$0	$502,631	$502,631
D1	REAL, ACREAGE, RANGELAND	841	37,538.3581	$0	$91,932,440	$3,839,359
D2	REAL, ACREAGE, TIMBERLAND	110		$385,779	$3,441,013	$3,441,013
D3	REAL, ACREAGE, FARMLAND	59	609.0188	$314,947	$8,302,485	$7,601,735
D4	REAL, ACREAGE, UNDEVELOPED LA	163	2,569.7480	$0	$9,595,574	$9,593,429
D5	UNFILLED LAND	7	129.3540	$0	$760,032	$760,032
E1	REAL, FARM/RANCH, HOUSE	93	538.1672	$332,566	$26,417,676	$19,164,811
E2	REAL, FARM/RANCH, MOBILE HOME	9	57.0260	$0	$1,100,075	$746,636
E7	MH ON REAL PROP (5 AC/MORE) MH	30	120.2480	$14,000	$1,757,708	$1,458,278
F1	REAL, Commercial	41	77.8362	$198,360	$17,347,055	$16,506,222
F2	REAL, Industrial	9		$0	$12,349,113	$12,183,233
F5	OPERATING UNITS ACREAGE	17	176.7332	$0	$919,489	$919,489
G1	OIL AND GAS	2,009		$0	$6,907,547	$6,829,433
J3	REAL & TANGIBLE PERSONAL, UTIL	5	0.8000	$0	$11,187,912	$11,187,912
J4	REAL & TANGIBLE PERSONAL, UTIL	3	0.0964	$0	$180,055	$180,055
J6	REAL & TANGIBLE PERSONAL, UTIL	28	2.5680	$0	$9,501,004	$9,501,004
J8	REAL & TANGIBLE PERSONAL, UTIL	13		$0	$1,187,895	$1,187,895
L1	TANGIBLE, PERSONAL PROPERTY, C	60		$0	$41,853,182	$37,007,650
L2	TANGIBLE, PERSONAL PROPERTY, I	15		$0	$38,189,505	$37,237,741
M1	TANGIBLE OTHER PERSONAL, MOBI	132		$136,656	$3,933,443	$3,259,689
X		75	186.7447	$0	$2,486,976	$0
	Totals		44,887.3285	$4,017,918	$460,741,599	$312,239,879

2025 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, TX 77622	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 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.	**Prior year average appraised value of residence homestead.** [1]	197,638
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	51,281
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	146,357
4.	**Prior year adopted M&O tax rate.**	$ 0.283553 /$100
5.	**Prior year M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 414.99
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [3]	$ 448.18
7.	**Current year average appraised value of residence homestead.**	$ 201,010
8.	**Current year general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [4]	$ 47,842
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 153,168
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ 0.292606 /$100
11.	**Current year debt tax rate.**	$ 0.010640 /$100
12.	**Current year contract tax rate.**	$ 0.000000 /$100
13.	**Current year voter-approval tax rate.** Add lines 10, 11 and 12.	$ 0.303246 /$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.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 146,357
15.	**Prior year adopted total tax rate.**	$ 0.283553 /$100
16.	**Prior year total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$ 414.99 /$100
17.	**Current year highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$ 448.18
18.	**Current year tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ 0.292606 /$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. [6]

print here ➧ Kate Carroll

Printed Name of Water District Representative

sign here ➧

Water District Representative

08-05-25

Date

[6] Tex. Water Code §§49.23601, 49.23602(d), and 49.23603

2025 TRUTH-IN-TAXATION

Name of Water District JEFFERSON COUNTY DRAINAGE DISTRICT NO. 3

If someone other than an employee of the Jefferson County Tax Assessor-Collector office will complete and certify the Truth-in-Taxation worksheet, enter his or her name, email address and phone number.

Name: _____

Email Address: _____

Phone: _____

If person designated is not the Jefferson County Tax Assessor-Collector, please direct the designated representative to provide the certified worksheets by August 7 or as soon thereafter as practicable to the County Tax Assessor-Collector per Texas Property Tax Code (PTC) Section 26.16. Please email the certified worksheets to jeffcotnt@jeffersoncountytx.gov.

Unit Website address in compliance with PTC Sec. 26.17 & 26.18 *(required)* jcdd3.org

Email address for comments about Proposed Tax Rate *(required)* **drainage3@jcdd3.org**

Name, Title and Contact Information for Voting Governing Body Members *(required for Tax website)*

Name & Title	**Contact email and or phone number**	
Frank R. Rose, Chairman	Drainage3@jcdd3.org	409-243-3495
Regianld C. Boykin, Secretary	Drainage3@jcdd3.org	409-243-3495
Joel E. Levingston, Jr, Commissioner	Drainage3@jcdd3.org	409-243-3495

Complete the following information for the Jefferson County Tax Assessor-Collector to calculate the tax rates.

Type of Water District – Enter an "X" beside one of the following:

Low Tax Rate District (Water Code 49.23601 – This applies only to a district the board of which has adopted an operation and maintenance tax rate for the current tax year that is 2.5 cents or less per $100 of taxable value.)	
Developing District (Water Code 49.23603 – Water district that has an M&O rate above 2.5 cents and is not a Developed District.)	X
Developed District (Water Code 49.23602 – A "Developed district" is a district that has financed, completed, and issued bonds to pay for all land, works, improvements, facilities, plants, equipment, and appliances necessary to serve at least 95 percent of the projected build-out of the district in accordance with the purposes for its creation or the purposes authorized by the constitution, this code, or any other law.)	
Developed District Only – Disaster Option Elected (Yes/No) – Only available if a district is located in an	

area declared a disaster area during the current tax year by the governor or by the president of the United States.	

2025 Debt Service* if any – Used to calculate the Debt rate

*PTC Section 26.012(7) and PTC Section 26.012(8)

Year	Debt Name	Principal	Interest	Agent Fees	Total
2025	Government Capital Financing	29423.10	3469.14		32892.24

2025 total debt to be paid:	**32892.24**
-Amount (if any) paid from unencumbered funds	
-Amount (if any) paid from other resources	
=Total 2025 debt to be paid with property tax revenue	**32892.24**
Amount paid into a Tax Increment Fund in the past year	

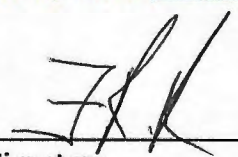
TNT Point of Contact Information

Name: Shanna Verret

Email: sverret@jcdd3.org

Phone: 409-243-3495

Review the form to ensure it is complete and accurate before signing and submitting the form. Please email the signed form to jeffcotnt@jeffersoncountytx.gov. .



Authorized Signature

7/31/2025
Date

Frank R. Rose
Printed Name

Chairman
Title