



BOARD OF COMMISSIONERS
 Frank R. Rose, Chairman
 Reggie Boykin, Secretary
 Jay Levingston, Jr., Commissioner

NOTICE OF MEETING AND AGENDA

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

AUGUST 21, 2024

7:30 A.M.

Notice is hereby given that the Board of Commissioners of Jefferson County Drainage District No. 3 will meet at 7:30 a.m., on the **21stth August 2024**, at its regular meeting place in the District's Office, 24460 Hwy 124, Hamshire, Texas.

Said meeting will be a Regular meeting for the purpose of transacting the routine business of the District.

I. Call to order and take roll.

II. Announcement:

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

III. Public Comments

At this time, the Board will listen to comments from the public and others regarding both agenda action items and items that are not on the agenda. No action may be taken on non-agenda items. Public participation is limited to the designated open forum portion of a regular meeting. No presentation shall exceed a maximum of five minutes. Delegations of more than five persons shall appoint one person to present their views before the Board. COMPLAINTS AGAINST SPECIFIC EMPLOYEES OR INDIVIDUALS ARE NOT ALLOWED. THESE COMPLAINTS ARE COVERED BY A SEPARATE POLICY. Members of the public will not be allowed to offer comments on agenda action items when that item is on the floor for discussion unless requested to do so by the Chairman of the Board. This audience participation period is not the appropriate means for bringing complaints for which resolution is sought.

IV. Approve Minutes from JULY 24, 2024 meeting.

V. Office Update

- A. Review and Accept Regular District Bills July 31 to August 15, 2024
- B. Review and Accept Monthly Financial Reports
- C. Review and Accept Monthly Insurance Summary
- D. Consider and approve ratification of action taken on August 1, 2024, of the Optional Exemption Information submitted to the Jefferson County Tax Assessor/Collectors Office.
- E. Budget Workshop - Discuss and review the proposed budget FY2025
- F. Review 2024 Certified Taxable Value as presented by Jefferson County Central Appraisal District
- G. Consider a resolution approving the District's 2024 proposed tax rate of \$ 0.283553 /\$100 valuation as distributed below:

Proposed tax rate of \$ 0.283553 /\$100 valuation:

Maintenance and Operating:	<u>\$0.283553</u> /\$100 valuation
TOTAL PROPOSED TAX RATE FOR 2024	<u>\$0.283553</u> /\$100 valuation
TOTAL ACTUAL TAX RATE FOR 2023	<u>\$0.288751</u> /\$100 valuation
TOTAL DECREASE OVER LAST YEAR'S RATE	<u>\$<0.005198></u> /\$100 valuation

H. Consider and possibly approve a Resolution to Amend the Jefferson County Subdivision and Development Regulations Sections 1 and 3 pursuant to Texas Local Government Code, Section 232, Chapter 341 and 343, Texas Health and Safety Code, TCEQ rules in 30 TAC Chapters 210, 285, 290, 305, 317 and NFIP authorization in Texas Water Code 16.315. Jefferson County Commissioners Court approved this amendment on July 23, 2024.

V. **Office Update (cont)**

G. Consider a resolution setting a Public Hearing on Jefferson County Drainage District No. 3's proposed tax rate for 2024 of \$0.283553 per \$100 valuation for 7:30 a.m. on Wednesday, **September 18, 2024**.

H. Executive Session – *See footnote*¹

I. Consider and take action, if any, on items discussed in Executive Session

VI. **Equipment/Project Update**

A. Equipment Update

B. Project Update

Completed Projects

1. Ditch 403 – Big Hill Rd
2. Ditch 111 – Englin Rd to Hwy 73

Projects in Progress

1. Ditch 203 – Big Hill Rd
2. Ditch 319 – Vincent Rd

Upcoming Projects *(these projects are not listed in working order)*

1. Ditch 110 – E Hamshire Rd
2. Ditch 316 – Todd Rd
3. Ditch 121 – Rollins Rd
4. Ditch 100 – Rollins Rd
5. Ditch 309 – Copeland Rd
6. Ditch 318 – Vincent Rd
7. Ditch 125 – Kiker Rd
8. Ditch 313 – Kiker Rd
9. Ditch 325 – E. Buccaneer Rd
10. Ditch 750B – Burgess Dr
11. Ditch 306, 312, 312-1, 320 – Vincent Rd

VII. **New Business**

A. Meeting Updates

B. Board Comments

C. Set Next Meeting Date

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.

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 18, 2024.

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

MINUTES OF MEETING

AUGUST 21, 2024

7:30 A.M.

A meeting was held August 21, 2024, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. Present were Chairman Frank R. Rose, Secretary Reggie Boykin, and Commissioner Joel Levingston, Jr.

1. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose.
2. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
3. No Public Comments
4. The Minutes of July 17, 2024, meeting was approved on a motion made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
5. Office Update -
 - A. Commissioners reviewed and accepted the Districts' regular checks written July 31, 2024 to August 15, 2024. Motion made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
 - B. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,532,892.74 a decrease of \$46,038.73 from last month. Motion made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.
 - C. Insurance summary from July 2024 was presented by Shanna Verret. The active employees have a profit of \$98,492.77 and retirees show a profit of \$11,532.91. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to accept the insurance summary as presented. All voted AYE.
 - D. A motion was made by Commissioner Levingston and seconded by Commissioner Boykin to ratify the action taken on August 1, 2024, of signing the Optional Exemption Information submitted by the Jefferson County Tax Assessor/Collector's office. There were no changes to the exemptions. All vote AYE.
 - E. A discussion was held on the proposed budget for FY 2025. Proposed items to be purchased and employees' salaries and incentives were discussed. Also discussed was the possibility of using a government financial group for the upcoming purchase of equipment. No action was taken.
 - F. The Board reviewed the July 18, 2024, Certified Taxable Value presented by JCAD of \$295,911,448. The value is down \$450,703 from the 2023 Certified Taxable Value.
 - G. A Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to approve the District's 2024 proposed tax rate of \$.283553/\$100 valuation as distributed below:

Proposed tax rate of \$ <u>0.283553</u> /\$100 valuation:	
Maintenance and Operating:	<u>\$0.283553</u> /\$100 valuation
TOTAL PROPOSED TAX RATE FOR 2024	<u>\$0.283553</u> /\$100 valuation
TOTAL ACTUAL TAX RATE FOR 2023	<u>\$0.288751</u> /\$100 valuation
TOTAL DECREASE OVER LAST YEAR'S RATE	<u>\$<0.005198></u> /\$100 valuation
 - H. A resolution to approve the amendments to the Jefferson County Subdivision and Development Regulations Section 1 and 3 pursuant to Texas Local Government Code, Section 232, Chapter 341 and 343, Texas Health and Safety Code, TCEQ rules in 30 TAC Chapters 210, 285, 290, 305, 317 and NFIP authorization in Texas Water Code 16.315 that Jefferson County Commissioner Court approved on July 23, 2024. All voted AYE.
 - I. A motion was made by Commissioner Levingston and seconded by Commissioner Boykin to approve a resolution of setting a Public Hearing on Jefferson County Drainage District No. 3's proposed tax rate for 2024 of \$0.283553/\$100 valuation for 7:30 a.m. on Wednesday, September 18, 2024. All voted AYE.
 - J. No Executive session

MINUTES OF MEETING

AUGUST 21, 2024

7:30 A.M.

6. Equipment/Project Update –

A. Equipment Update

1. General Manager Ruffus Lavergne informed the board he is looking into possibly purchasing a new tractor with an offset mower for ditch maintenance.

B. Project Update –

Completed Projects

1. Ditch 403 – Big Hill Rd
2. Ditch 111 – Englin Rd to Hwy 73

Projects in Progress

1. Ditch 203 – Big Hill Rd
2. Ditch 319 – Vincent Rd

Upcoming Projects *(these projects are not listed in working order)*

1. Ditch 110 – E Hamshire Rd
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6. Ditch 318 – Vincent Rd
7. Ditch 125 – Kiker Rd
8. Ditch 313 – Kiker Rd
9. Ditch 325 – E. Buccaneer Rd
10. Ditch 750B – Burgess Dr
11. Ditch 306, 312, 312-1, 320 – Vincent Rd

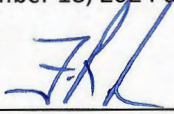
7. New Business

A. Meeting Updates – Shanna Verret announced she will attend a Teams meeting on the new insurance portal that will be available to the District and its employees.

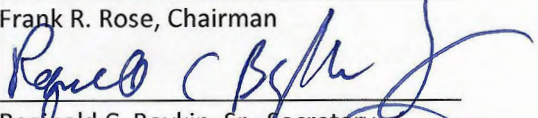
B. No Board Comments

C. The next regular meeting date is set for Wednesday, September 18, 2024 at 7:30 a.m.

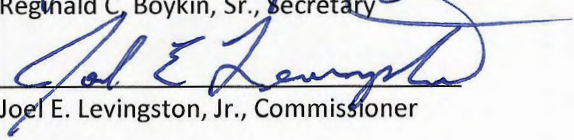
With no further business, the meeting adjourned at 8:30 a.m.



Frank R. Rose, Chairman



Reginald C. Boykin, Sr., Secretary



Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT No. 3
EXPENDITURES
JULY 31, 2024 TO AUGUST 15, 2024

Date	Num	Name	Memo	Amount
07/30/2024	ACH	PAYROLL TAX LIABILITY	FICA Taxes	-3,268.28
07/30/2024	13159	PAYROLL ACCOUNT	SALARIES & AUTO ALLOWANCE 7/31/2024	-15,893.00
07/30/2024	13160	Office Depot	Office Machines	-1,449.81
07/30/2024	13161	Richard Gonzales	Reimbursement for Sprayer Part	-23.99
07/30/2024	13162	Kasie Cooper	Office Cleaning	-250.00
07/30/2024	13163	Windstream	Telephone	-377.14
07/30/2024	ACH	Texas County & District Retirement System	Retirement	-2,038.90
TOTAL 7/30/2024				-23,301.12
08/15/2024	ACH	PAYROLL TAX LIABILITY	FICA Taxes	-2,891.74
08/15/2024	13164	PAYROLL ACCOUNT	SALARIES 8-15-2024	-13,525.50
08/15/2024	13165	Southeast Tx Gov't Employees Benefit Pool	Insurance	-18,119.91
08/15/2024	13166	County Treasurer, Life Insurance	Life Insurance	-36.06
08/15/2024	13167	Amwins Group Benefits, LLC	Retiree Supplemental Insurance	-7,744.10
08/15/2024	13168	Tri-Con Inc	Fees	-5,476.59
08/15/2024	13169	Shoppa's Farm Supply	Filter	-23.02
08/15/2024	13170	Gulfway Lumber Company	Lumber & Paint	-156.75
08/15/2024	13171	Cintas	Medical & Safety	-48.29
08/15/2024	13172	First National Bank Omaha	Office Supplies & Tire	-108.51
08/15/2024	13173	Farm & Home Supply	Minor Equipment	-39.99
08/15/2024	13174	Winnie Dodge	2014 Dodge Ram Repairs	-1,972.57
08/15/2024	13175	Centerpoint Energy	Natural Gas	-96.00
08/15/2024	13176	Windstream	Telephone	-377.14
08/15/2024	13177	AT&T	Telephone	-112.83
08/15/2024	13178	Entergy	Electricity	-243.70
08/15/2024	13179	West Jefferson Co. MWD	Water	-37.79
08/15/2024	13180	Hamshire Waste	Waste Disposal	-68.00
08/15/2024	13181	Milliman, Inc	VOID: inv# 167gsb524077501	0.00
08/15/2024	13182	SAM'S CLUB	Membership Dues & Miscellaneous Supplies	-216.58
08/15/2024	13183	Jux Technologies	Dues & Subscriptions	-18.00
08/15/2024	13184	Southeast Texas RC & D	2025 Membership Dues	-500.00
TOTAL 8/15/2024				-51,813.07

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance July 2024

	Jul 24	Budget	Oct '23 - Jul 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	2,364.43	69,173.00	815,557.15	691,730.00	830,076.00
102 - Delinquent Taxes	173.64	416.67	17,449.31	4,166.66	5,000.00
103 - Interest	6,608.06	1,250.00	64,578.96	12,500.00	15,000.00
104 - Rendition Penalty	0.00		0.00	0.00	0.00
106 - Miscellaneous	0.00	83.33	2,296.00	833.34	1,000.00
Total REVENUES	9,146.13	70,923.00	899,881.42	709,230.00	851,076.00
Total Income	9,146.13	70,923.00	899,881.42	709,230.00	851,076.00
Gross Profit	9,146.13	70,923.00	899,881.42	709,230.00	851,076.00
Expense					
1 - SALARIES					
1002 - Clerical	4,741.00	4,741.83	47,410.00	47,418.34	56,902.00
1009 - Dept Head / Foreman	5,583.00	5,583.75	55,830.00	55,837.50	67,005.00
1010 - Commissioners	900.00	900.00	9,000.00	9,000.00	10,800.00
1015 - Extra Help	2,370.00	3,000.00	4,170.00	30,000.00	36,000.00
1048 - Equipment Operators/Asst	14,072.00	14,080.75	140,720.00	140,807.50	168,969.00
Total 1 - SALARIES	27,666.00	28,306.33	257,130.00	283,063.34	339,676.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	2,117.25	2,530.00	19,532.43	25,300.00	30,360.00
2002 - Retirement	2,038.90	2,280.83	19,592.17	22,808.34	27,370.00
2003 - Insurance	17,800.91	23,750.00	223,586.28	237,500.00	285,000.00
2004 - Worker's Compensation	0.00	916.67	5,108.00	9,166.66	11,000.00
2006 - Auto Allowance	1,625.00	1,625.00	16,250.00	16,250.00	19,500.00
2007 - Retirement Wage Contg	0.00	2,886.67	400.00	28,866.66	34,640.00
2008 - Health Ins. Savings Acct	0.00	687.50	662.97	6,875.00	8,250.00
Total 2 - FRINGE BENEFITS	23,582.06	34,676.67	285,131.85	346,766.66	416,120.00
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	250.00	654.93	2,500.00	3,000.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	34.74	833.34	1,000.00
3009 Antifreeze & Coolant	0.00	166.67	0.00	1,666.66	2,000.00
3010 Books & Printed Matter	0.00	416.67	95.00	4,166.66	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	833.34	1,000.00
3014 Chains & Hooks	0.00	66.67	0.00	666.66	800.00
3016 Chemicals Weed Control	0.00	1,916.67	0.00	19,166.66	23,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	1,250.00	1,500.00
3019 - Additives & Lubricants	0.00	208.33	0.00	2,083.34	2,500.00
3020 Metal Culvert Pipe	0.00	4,166.67	29,990.21	41,666.66	50,000.00
3022 Copying Supplies	263.20	166.67	1,342.11	1,666.66	2,000.00

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance July 2024

	Jul 24	Budget	Oct '23 - Jul 24	YTD Budget	Annual Budget
3027 Electrical Supplies	0.00	250.00	461.28	2,500.00	3,000.00
3030 Fencing Material	0.00	541.67	0.00	5,416.66	6,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.01	8,333.34	10,000.00
3034 Diesel Fuel	0.00	4,166.67	10,288.27	41,666.66	50,000.00
3036 Diesel Fuel ON ROAD	0.00	1,666.67	4,623.82	16,666.66	20,000.00
3037 Gasoline	0.00	583.33	2,798.12	5,833.34	7,000.00
3040 Hardware - Misc	127.24	250.00	332.72	2,500.00	3,000.00
3041 Hose & Fittings & Filters	1,809.72	833.33	2,462.39	8,333.34	10,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	1,026.55	2,083.34	2,500.00
3050 Medical & Safety	0.00	250.00	679.06	2,500.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	328.28	8,333.34	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	833.34	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	666.66	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	833.34	1,000.00
3077 Computer Supplies	0.00	208.33	1,552.46	2,083.34	2,500.00
3078 Office Supplies	243.45	208.33	815.99	2,083.34	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	125.00	0.00	1,250.00	1,500.00
3083 Tires & Tubes	0.00	750.00	1,180.66	7,500.00	9,000.00
3084 Minor Equipment	0.00	708.33	651.97	7,083.34	8,500.00
3095 Welding Supplies	0.00	166.67	0.00	1,666.66	2,000.00
3098 - Clothing & Work Wear	0.00	125.00	1,343.28	1,250.00	1,500.00
3099 Sundry	70.76	166.67	707.96	1,666.66	2,000.00
Total 3 - MATERIALS & SUPPLIES	2,514.37	20,758.33	61,369.81	207,583.34	249,100.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	833.34	1,000.00
4009 Building & Structure	0.00	291.67	254.16	2,916.66	3,500.00
4010 Tractors & Mowers	224.80	1,041.67	224.80	10,416.66	12,500.00
4011 Equipment Repairs	0.00	4,166.67	6,311.98	41,666.66	50,000.00
4013 Marine Craft	0.00	166.67	0.00	1,666.66	2,000.00
4014 - Auto - Truck	0.00	250.00	0.00	2,500.00	3,000.00
4015 Communication Equip	0.00	125.00	0.00	1,250.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	416.66	500.00
4030 Tools	103.94	250.00	339.03	2,500.00	3,000.00
4051 Freight	0.00	25.00	0.00	250.00	300.00
4052 Postage	0.00	41.67	177.62	416.66	500.00
4053 Natural Gas/Butane	95.62	308.33	1,182.45	3,083.34	3,700.00
4054 Telephone	489.94	500.00	4,707.07	5,000.00	6,000.00
4056 Electricity	0.00	500.00	1,758.07	5,000.00	6,000.00
4057 Water & Sewer	31.79	166.67	333.50	1,666.66	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	680.00	1,000.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	1,014.09	8,058.35	15,968.68	80,583.30	96,700.00

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance July 2024

	Jul 24	Budget	Oct '23 - Jul 24	YTD Budget	Annual Budget
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	605.00	1,000.00	11,095.29	10,000.00	12,000.00
5021 Dues & Subscriptions	32.50	291.67	920.00	2,916.66	3,500.00
5027 Engineering Fees	0.00	1,666.67	0.00	16,666.66	20,000.00
5028 Assessor/Collector Fees	0.00	166.67	1,450.26	1,666.66	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	41.67	0.00	416.66	500.00
5036 Treasurer Commision	0.00	133.33	0.00	1,333.34	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	1,666.66	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	4,466.00	5,000.00	6,000.00
5041 Insurance Property	0.00	500.00	5,572.00	5,000.00	6,000.00
5043 Insurance General Liab	0.00	166.67	1,716.00	1,666.66	2,000.00
5044 Insurance Official Liab	0.00	166.67	1,335.00	1,666.66	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	447.00	833.34	1,000.00
5053 Equipment Rental	480.00	1,416.67	4,570.00	14,166.66	17,000.00
5054 Contract Aerial Spraying	0.00	1,166.66	0.00	11,666.68	14,000.00
5055 Contract Spraying	0.00	1,416.67	0.00	14,166.66	17,000.00
5062 Travel & Meeting Expense	0.00	66.67	0.00	666.66	800.00
5064 Training & Education	0.00	125.00	18.00	1,250.00	1,500.00
5074 Independent Auditor Fees	0.00	2,083.33	23,225.00	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	6,298.32	7,500.00	9,000.00
5099 Sundry	0.00	83.33	725.95	833.34	1,000.00
Total 5 - MISCELLANEOUS SERVICES	1,117.50	13,083.34	61,838.82	130,833.32	157,000.00
6 - CAPITAL OUTLAY					
6001 Office Machines	983.23	375.00	2,882.87	3,750.00	4,500.00
6002 Excavation Equipment	0.00	14,583.33	0.00	145,833.34	175,000.00
6011 Machinery & Equipment	0.00	8,333.33	0.00	83,333.34	100,000.00
6014 Building & Structures	0.00	3,333.33	8,826.42	33,333.34	40,000.00
6022 Furniture & Fixtures	0.00	416.67	279.99	4,166.66	5,000.00
6042 Auto Truck & Trailer	0.00	4,166.67	0.00	41,666.66	50,000.00
6045 Land/ROW Acquisitions	0.00	416.67	0.00	4,166.66	5,000.00
Total 6 - CAPITAL OUTLAY	983.23	31,625.00	11,989.28	316,250.00	379,500.00
Payroll Expenses	0.00		0.00		
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
Total Expense	56,877.25	136,508.02	693,428.44	1,365,079.96	1,638,096.00
Net Ordinary Income	-47,731.12	-65,585.02	206,452.98	-655,849.96	-787,020.00

1:28 PM

08/12/24

Accrual Basis

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
July 2024

	<u>Jul 24</u>	<u>Budget</u>	<u>Oct '23 - Jul 24</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
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	<u><u>-47,731.12</u></u>	<u><u>-65,585.02</u></u>	<u><u>206,452.98</u></u>	<u><u>-655,849.96</u></u>	<u><u>-787,020.00</u></u>

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
 October 1, 2023 through August 12, 2024

	Oct 1, '23 - Aug 12, 24
OPERATING ACTIVITIES	
Net Income	207,315.57
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	1,913.35
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	7,342.40
EMPLOYEE PAID EXPENSES:202-0902 VOL - LIFE / AD&D	25.20
Payroll Liabilities	45.57
Net cash provided by Operating Activities	216,642.09
FINANCING ACTIVITIES	
Opening Bal Equity	-60.64
Net cash provided by Financing Activities	-60.64
Net cash increase for period	216,581.45
Cash at beginning of period	1,316,311.29
Cash at end of period	1,532,892.74

GROUP: DD3 Active
 Month: July '24

2024 SUMMARY REPORT

MONTH	PAID MEDICAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID VISION CLAIMS	% OF TOTAL CLAIMS PAID	PAID DENTAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID PRESCRIPTION CLAIMS	% OF TOTAL CLAIMS PAID	TOTAL CLAIMS PAID	ADMIN	TOTAL EXPENSES	BILLED PREMIUM	NET PROFIT/(LOSS)
January	\$ 1,212.78	20.25%	\$ -	0.00%	\$ 936.00	15.63%	\$ 3,839.99	64.12%	\$ 5,988.77	\$ 538.99	\$ 6,527.76	\$ 17,859.62	\$ 11,331.86
February	\$ (977.47)	-24.81%	\$ -	0.00%	\$ -	0.00%	\$ 4,918.00	124.81%	\$ 3,940.53	\$ 354.65	\$ 4,295.18	\$ 17,859.62	\$ 13,564.44
March	\$ 614.10	12.89%	\$ -	0.00%	\$ -	0.00%	\$ 4,149.66	87.11%	\$ 4,763.76	\$ 428.74	\$ 5,192.50	\$ 17,859.62	\$ 12,667.12
April	\$ 688.99	-690.92%	\$ -	0.00%	\$ -	0.00%	\$ (788.71)	790.92%	\$ (99.72)	\$ (8.97)	\$ (108.69)	\$ 17,859.62	\$ 17,968.31
May	\$ 2,083.48	41.83%	\$ -	0.00%	\$ -	0.00%	\$ 2,896.94	58.17%	\$ 4,980.42	\$ 448.24	\$ 5,428.66	\$ 17,859.62	\$ 12,430.96
June	\$ 384.04	-17.82%	\$ -	0.00%	\$ -	0.00%	\$ (2,539.15)	117.82%	\$ (2,155.11)	\$ (193.96)	\$ (2,349.07)	\$ 17,859.62	\$ 20,208.69
July	\$ 179.56	2.60%	\$ -	0.00%	\$ 119.00	1.72%	\$ 6,617.26	95.68%	\$ 6,915.82	\$ 622.42	\$ 7,538.24	\$ 17,859.62	\$ 10,321.38
August													\$ -
September													\$ -
October													\$ -
November													\$ -
December													\$ -
TOTALS	\$ 4,185.48	17.20%	\$ -	0.00%	\$ 1,055.00	4.34%	\$ 19,093.99	78.46%	\$ 24,334.47	\$ 2,190.10	\$ 26,524.57	\$ 125,017.34	\$ 98,492.77
MONTHLY AVERAGE	\$ 597.93		\$ -		\$ 150.71		\$ 2,727.71		\$ 3,476.35	\$ 182.51	\$ 2,210.38	\$ 17,859.62	\$ 8,207.73
ANNUAL PROJECTIONS	\$ 7,175.11		\$ -		\$ 1,808.57		\$ 32,732.55		\$ 41,716.23	\$ 2,190.10	\$ 26,524.57	\$ 214,315.44	\$ 98,492.77
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 85.42		\$ -		\$ 21.53		\$ 389.67		\$ 496.62				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 59.79		\$ -		\$ 15.07		\$ 272.77		\$ 347.64				

GROUP: DD3 Retirees

Month July '24

2024 SUMMARY REPORT

MONTH	PAID MEDICAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID VISION CLAIMS	% OF TOTAL CLAIMS PAID	PAID DENTAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID PRESCRIPTION CLAIMS	% OF TOTAL CLAIMS PAID	TOTAL CLAIMS PAID	ADMIN	TOTAL EXPENSES	BILLED PREMIUM	NET PROFIT/(LOSS)
January	\$ 45.58	3.64%	\$ -	0.00%	\$ 1,025.00	81.96%	\$ 180.05	14.40%	\$ 1,250.63	\$ 112.56	\$ 1,363.19	\$ 1,915.26	\$ 552.07
February	\$ (605.59)	123.74%	\$ -	0.00%	\$ 75.00	-15.33%	\$ 41.20	-8.42%	\$ (489.39)	\$ (44.05)	\$ (533.44)	\$ 1,915.26	\$ 2,448.70
March	\$ -	0.00%	\$ -	0.00%	\$ 161.00	109.91%	\$ (14.51)	-9.91%	\$ 146.49	\$ 13.18	\$ 159.67	\$ 1,915.26	\$ 1,755.59
April	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 130.81	100.00%	\$ 130.81	\$ 11.77	\$ 142.58	\$ 1,915.26	\$ 1,772.68
May	\$ 117.87	66.22%	\$ -	0.00%	\$ 75.00	42.14%	\$ (14.88)	-8.36%	\$ 177.99	\$ 16.02	\$ 194.01	\$ 1,877.62	\$ 1,683.61
June	\$ -	0.00%	\$ -	0.00%	\$ 312.50	99.50%	\$ 1.58	0.50%	\$ 314.08	\$ 28.27	\$ 342.35	\$ 1,877.62	\$ 1,535.27
July	\$ -	0.00%	\$ -	0.00%	\$ 25.00	29.42%	\$ 59.98	70.58%	\$ 84.98	\$ 7.65	\$ 92.63	\$ 1,877.62	\$ 1,784.99
August													\$ -
September													\$ -
October													\$ -
November													\$ -
December													\$ -
TOTALS	\$ (442.14)	-27.37%	\$ -	0.00%	\$ 1,673.50	103.58%	\$ 384.23	23.78%	\$ 1,615.59	\$ 145.40	\$ 1,760.99	\$ 13,293.90	\$ 11,532.91
MONTHLY AVERAGE	\$ (63.16)		\$ -		\$ 239.07		\$ 54.89		\$ 230.80	\$ 12.12	\$ 146.75	\$ 1,899.13	\$ 961.08
ANNUAL PROJECTIONS	\$ (757.95)		\$ -		\$ 2,868.86		\$ 658.68		\$ 2,769.58	\$ 145.40	\$ 1,760.99	\$ 22,789.54	\$ 11,532.91
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ (63.16)		\$ -		\$ 47.81		\$ 54.89		\$ 39.54				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ (63.16)		\$ -		\$ 26.56		\$ 54.89		\$ 18.29				

**2024 - 25
PROPOSED
GENERAL FUND
BUDGET**

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



DRAINAGE DISTRICT No. 3

Jefferson County, Texas

PROPOSED GENERAL BUDGET SUMMARY FY2025

RESOURCES	ACTUAL 2022-23	ESTIMATED 2023-24	PROPOSED 2024-25
FUND BALANCE OCTOBER 1	\$1,330,393.00	\$1,314,163.00	\$1,176,593.00
REVENUES			
Current Taxes	\$747,220.00	\$816,977.00	\$797,110.00
Delinquent Taxes	\$13,442.00	\$17,449.00	\$10,000.00
Interest from Investments	\$67,505.00	\$75,750.00	\$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	\$20,645.00	\$2,296.00	\$0.00
 Total Revenues	 \$848,812.00	 \$911,052.00	 \$827,110.00
 Total Resources	 \$2,179,205.00	 \$2,225,215.00	 \$2,003,703.00
EXPENDITURES			
Salaries and Wages	\$265,863.00	\$309,372.00	\$391,239.00
Fringe Benefits	\$318,796.00	\$346,335.00	\$454,590.00
Materials and Supplies	\$62,291.00	\$152,795.00	\$254,600.00
Maintenance and Utilities	\$31,695.00	\$59,625.00	\$94,700.00
Miscellaneous Services	\$58,632.00	\$76,995.00	\$147,700.00
Capital Outlay	\$127,765.00	\$103,500.00	\$259,500.00
 Total Expenditures	 \$865,042.00	 \$1,048,622.00	 \$1,602,329.00
 Other Financing Sources	 \$0.00	 \$0.00	 \$0.00
 Total Expenditures and Transfers	 \$865,042.00	 \$1,048,622.00	 \$1,602,329.00
 Fund Balance September 30	 \$1,314,163.00	 \$1,176,593.00	 \$401,374.00

***ASSUMES A TAX RATE OF .283553 CENTS PER \$100 VALUATION WITH A 95% COLLECTION RATE.**

Reduction in proposed collection rate due to not collecting the full 97% collection for 2023-24

Difference in Current Tax Revenue 2024-2025 vs Estimated for 2023-24	-\$19,867
Percentage Difference in Current Tax Revenue 2024-2025 vs Estimate for 2023-24	-2.43%

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2025

CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
10-SALARIES			
01 - Administration	-	-	67,065.00
02 - Clerical	56,902.00	56,892.00	56,902.00
09 - Dept. Heads/ Foreman	67,005.00	66,996.00	64,352.00
10 - Commissioners	10,800.00	10,800.00	10,800.00
15 - Extra Help	38,000.00	5,820.00	36,000.00
48 - Equipment, Operators & Asst.	166,969.00	168,864.00	156,120.00
TOTAL SALARIES	339,676.00	309,372.00	391,239.00
20 - FRINGE BENEFITS			
01 - FICA Expense	30,160.00	23,800.00	35,450.00
02 - Employee's Retirement	27,210.00	21,635.00	33,990.00
03 - Employee's Insurance	285,000.00	267,640.00	311,400.00
04 - Worker's Compensation	11,000.00	5,110.00	6,000.00
06 - Automobile Allowance	19,500.00	19,500.00	19,500.00
07 - Retirement/Wage Contingency	35,000.00	400.00	40,000.00
08 - Health Ins. Savings Acct	8,250.00	8,250.00	8,250.00
TOTAL FRINGE BENEFITS	416,120.00	346,335.00	454,590.00
30 - MATERIALS & SUPPLIES			
06 - Automotive Parts & Supplies	3,000.00	1,650.00	7,500.00
08 - Bolts, Nuts, Nails, Screws	1,000.00	500.00	-
09 - Antifreeze & Coolant	2,000.00	1,000.00	-
10 - Maps, Prints, Books & Printed Matter	5,000.00	1,500.00	6,000.00
12 - Prints, Maps, Etc.	1,000.00	-	-
14 - Chains & Hooks	800.00	-	800.00
16 - Chemicals-Weed Control	23,000.00	10,000.00	23,000.00
18 - Janitorial Supplies	1,500.00	500.00	1,500.00
19 - Additives & Lubricants	2,500.00	1,000.00	-
20 - Metal Culvert Pipe	50,000.00	50,000.00	50,000.00
22 - Copying Supplies	2,000.00	1,800.00	-
27 - Electrical Supplies	3,000.00	1,500.00	3,000.00
30 - Fencing Material	6,500.00	2,000.00	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	18,300.00	50,000.00
36 - Diesel Fuel On Road Use	20,000.00	18,000.00	20,000.00
37 - Gasoline Fuel	7,000.00	5,300.00	7,000.00
40 - Hardware - Miscellaneous	3,000.00	3,000.00	3,000.00
41 - Hose & Fittings & Filters	10,000.00	7,500.00	10,000.00
48 - Lumber, Timbers, Rope	2,500.00	2,500.00	5,000.00
50 - Medical and Safety	3,000.00	1,200.00	3,000.00
51 - Motor Oil & Grease	10,000.00	2,000.00	10,000.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2025

CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
56 - Paint	1,000.00	500.00	1,000.00
72 - Rope Wire Manila/Burlap	800.00	-	800.00
73 - Spare Parts, Heavy Equipment	1,000.00	-	1,000.00
77 - Computer Supplies	2,500.00	2,100.00	2,500.00
78 - Office Supplies	2,500.00	1,800.00	4,500.00
80 - Steel-Angle Iron, Rods, Etc.	1,500.00	-	-
83 - Tires & Tubes	9,000.00	3,200.00	9,000.00
84 - Small Tools & Minor Equipment	10,000.00	5,700.00	11,500.00
95 - Welding Supplies	2,000.00	2,000.00	3,500.00
98 - Clothing & Work Wear	1,500.00	1,345.00	1,500.00
99 - Sundry	2,000.00	1,900.00	2,000.00
TOTAL MATERIALS & SUPPLIES	250,600.00	152,795.00	254,600.00
40 - MAINTENANCE & UTILITIES			
01 - Cooling and Heating	1,000.00	1,000.00	-
09 - Building and Structure & Grounds	3,500.00	1,250.00	4,500.00
10 - Tractors and Mowers	12,500.00	6,500.00	12,500.00
11 - Equipment Repairs	50,000.00	35,000.00	50,000.00
13 - Marine Craft	2,000.00	-	2,000.00
14 - Autos, Trucks, Trailer	3,000.00	3,000.00	3,000.00
15 - Communication Equipment	1,500.00	-	1,500.00
20 - Miscellaneous	500.00	-	500.00
30 - Tools	3,000.00	2,000.00	-
51 - Freight	300.00	-	300.00
52 - Postage	500.00	400.00	500.00
53 - Natural Gas	3,700.00	1,400.00	3,700.00
54 - Telephone	6,000.00	5,500.00	6,000.00
56 - Electricity	6,000.00	2,300.00	6,000.00
57 - Water & Sewer	2,000.00	450.00	2,000.00
58 - Garbage & Waste Disposal	1,200.00	825.00	1,200.00
59 - Unscheduled Miscellaneous	-	-	1,000.00
TOTAL MAINTENANCE & UTILITIES	96,700.00	59,625.00	94,700.00
50 - MISCELLANEOUS SERVICES			
09 - Professional Service	10,000.00	12,000.00	10,000.00
10 - Medical & Surgical (Physcials)	-	-	2,000.00
21 - Dues & Subscriptions	3,500.00	1,120.00	3,500.00
27 - Engineering Fees	20,000.00	-	20,000.00
28 - Assessor/Collector Fees	2,000.00	-	2,000.00
29 - Attorney Fees	10,000.00	10,000.00	10,000.00
31 - Filing, Records and Photo	100.00	-	100.00
32 - Accounting Services	500.00	-	500.00
36 - Treasurer Commissions	1,600.00	-	1,600.00

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET
FY2025

CHART OF ACCOUNTS	BUDGET 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25
38 - Supplemental Tax Refund	2,000.00	-	2,000.00
40 - Insurance - Auto, Property, Liab, ETC	6,000.00	4,470.00	16,100.00
41 - Insurance - Equipment & Property	6,000.00	5,575.00	-
43 - Insurance - General Liab.	2,000.00	1,720.00	-
44 - Insurance - Offical	2,000.00	1,335.00	-
45 - Bonds - Surety and Notary	1,000.00	550.00	1,000.00
53 - Equipment Rental	17,000.00	7,000.00	17,000.00
54 - Contract Aerial Spraying	16,000.00	-	10,000.00
55 - Contract Spraying	17,000.00	-	11,000.00
60 - Janitorial Services	-	-	600.00
62 - Travel and Meeting Expense	800.00	-	800.00
64 - Training and Education	1,500.00	-	1,500.00
74 - Independent Auditor Fees	25,000.00	23,225.00	25,000.00
95 - Banking Service Charge	3,000.00	-	3,000.00
98 - Appraisal District Fees	9,000.00	9,000.00	9,000.00
99 - Sundry	1,000.00	1,000.00	1,000.00
TOTAL MISCELLANEOUS SERVICES	157,000.00	76,995.00	147,700.00
60 - CAPITAL OUTLAY			
01 - Office Machines	4,500.00	3,500.00	4,500.00
02 - Excavation Equipment	175,000.00	-	85,000.00
11 - Machinery and Equipment	100,000.00	80,000.00	100,000.00
14 - Building and Structures & Grounds	40,000.00	-	10,000.00
22 - Furniture & Fixtures	5,000.00	-	5,000.00
42 - Auto, Truck & Trailers	50,000.00	20,000.00	50,000.00
45 - Land/ROW Acquisitions	5,000.00	-	5,000.00
TOTAL CAPITAL OUTLAY	379,500.00	103,500.00	259,500.00
TOTAL EXPENDITURES	1,639,596.00	1,048,622.00	1,602,329.00
Budget Difference from 2024-2025	\$-37,294		
% Difference from 2024-2025	-2.27%		

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET NOTES
FY2025

CATEGORY

2024-25 BUDGET ITEM CHANGES

10- SALARIES

1010 - General Manager

New category 1001 General Manager created to separate from Dept Head/Foreman Category

1009 - Dept Head/Foreman

Foreman's Salary - moved this salary from Equipment Operators

1048 - Equipment Operators

Equipment Operators Only - Includes (2 current operators) (1 possible additional operator @\$24.00/hr)

20 - FRINGE BENEFITS

2001 - FICA Expense

Includes Salaries , Auto Allowance & Rtmt Contg.

2002 - Employee's Retirement

Includes Salaries & Rtmt contingency

2003 - Insurance

Includes a 15% increase for retiree supplement (plus 1 family rate for medical & dental)

2004 - Worker's Compensation

Includes a 15% increase

2007 - Retirement/Wage Contingency

Includes wage incentive of \$12,051.08 and retirement payout for B Lugo estimated to be \$12,809.16 & S Verret estimated to be \$10,670.00

2008 - Health Savings Acct

To cover reimbursement of deductible for 11 dependents

30 - Materials & Supplies

3006 - Automotive Parts & Supplies

Renamed from 3006 - Batteries and includes categories 3006, 3009, 3019

3008 - Bolts, Nuts, Nails & Screws

This category has been divided among Category 3040 Hardware & Misc & 3030 Fencing Materials

3009 - Antifreeze & Coolant

This category has been deleted and moved to Category 3006 Automotive Parts & Supplies

3010 - Maps, Prints, Books & Printed Matter

This category has been renamed and combines Category 3010 - Books & Printed Matter with Category 3012 - Prints, Maps, Etc.

3012 - Prints, Maps Etc

This category has been deleted and combined with category 3010

3018 - Janitorial Supplies

Name changed from 3018 - Cleaners & Solvents

3019 - Additives & Lubricants

This category has been deleted and combined with Category 3006 - Automotive Parts & Supplies

3022 - Copying Supplies

This category has been deleted and combined with Category 3078 - Office Supplies

3078 - Office Supplies

This category now includes Category 3022 - Copying Supplies

3080 - Steel Angle Iron, Rods, Etc

This category has been deleted and combined with 3095 - Welding Supplies

DRAINAGE DISTRICT No. 3
Jefferson County, Texas

PROPOSED GENERAL BUDGET NOTES
FY2025

CATEGORY

2024-25 BUDGET ITEM CHANGES

30 - Materials & Supplies

3084 - Small Tools & Minor Equipment

This category has been renamed and also includes category 4030 - Tools

3095 - Welding Supplies

This category now includes category 3080 Steel, Angle Iron, Rods, Etc

40 - MAINTENANCE & UTILITES

4009 - Building, Structure & Grounds

Renamed from 4009 Building & Structure Combine 4001 - Cooling & Heating

4014 - Autos, Trucks & Trailer

Renamed from 4014 Auto - Truck

4030 - Tools

This category has been deleted and combined with Category 3084 Small Tools & Minor Equipment

4059 - Unscheduled Miscellaneous

New category

50 - MISCELLANEOUS SERVICES

5010 - Medical & Surgical (Physicals)

New category for Physicals

5040 - Insurance - Auto, Property, Liability, ETC.

This category now combines all insurance categories 5040, 5041, 5043, 5044

5041 - Insurance - Equipment & Property

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5043 - Insurance - General Liab.

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5044 - Insurance - Official

This category is now combined with Category 5040 - Insurance Auto, Property, Liability, E & O & Crime

5054 - Contract Aerial Spraying

Reduced this amount by \$6,000 to reduced budget due to reduced tax rate and appraisal values

5055 - Contract Spraying

Reduced this amount by \$6,000 to reduced budget due to reduced tax rate and appraisal values

5060 - Janitorial Services

New Category

60 - CAPITAL OUTLAY

6002 - Excavation Equipment

Reduced this amount by \$90,000 to reduced budget due to reduced tax rate and appraisal values

6014 - Building, Structures & Grounds

Renamed Category from 6014 Building & Structures
Reduced this amount by \$30,000 to reduce budget due to reduced tax rate and appraisal values

2024 CERTIFIED TOTALS

Property Count: 3,362

847 - DRAINAGE DISTRICT #3
Grand Totals

7/18/2024 11:27:37AM

Land		Value			
Homesite:		20,488,785			
Non Homesite:		34,188,077			
Ag Market:		91,162,637			
Timber Market:		1,427,822			
				Total Land	(+) 147,267,321
Improvement		Value			
Homesite:		127,127,259			
Non Homesite:		73,426,755			
				Total Improvements	(+) 200,554,014
Non Real		Count	Value		
Personal Property:		144	94,128,442		
Mineral Property:		323	8,977,968		
Autos:		0	0		
				Total Non Real	(+) 103,106,410
				Market Value	= 450,927,745
Ag	Non Exempt	Exempt			
Total Productivity Market:	92,590,459	0			
Ag Use:	3,375,108	0		Productivity Loss	(-) 89,155,263
Timber Use:	60,088	0		Appraised Value	= 361,772,482
Productivity Loss:	89,155,263	0			
				Homestead Cap	(-) 12,046,398
				23.231 Cap	(-) 1,979,028
				Assessed Value	= 347,747,056
				Total Exemptions Amount	(-) 51,835,608
				(Breakdown on Next Page)	
				Net Taxable	= 295,911,448

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 854,447.27 = 295,911,448 * (0.288751 / 100)

Certified Estimate of Market Value: 450,927,745
 Certified Estimate of Taxable Value: 295,911,448

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

2024 CERTIFIED TOTALS

Property Count: 3,362

847 - DRAINAGE DISTRICT #3
Grand Totals

7/18/2024

11:28:14AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	25	731,694	0	731,694
DV1	1	0	5,000	5,000
DV2	5	0	36,936	36,936
DV3	1	0	10,000	10,000
DV4	18	0	189,564	189,564
DV4S	1	0	12,000	12,000
DVHS	12	0	2,178,444	2,178,444
DVHSS	3	0	322,689	322,689
EX-XI	1	0	54,327	54,327
EX-XU	2	0	15,791	15,791
EX-XV	48	0	2,364,966	2,364,966
EX366	27	0	21,169	21,169
FR	3	9,591,596	0	9,591,596
HS	764	26,428,791	0	26,428,791
OV65	271	9,702,481	0	9,702,481
PC	3	170,160	0	170,160
Totals		46,624,722	5,210,886	51,835,608

2024 CERTIFIED TOTALS

Property Count: 3,362

847 - DRAINAGE DISTRICT #3
Grand Totals

7/18/2024 11:28:14AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,034	1,761.6576	\$3,095,450	\$158,632,885	\$115,114,253
C1	VACANT LOTS AND LAND TRACTS	469	1,061.4708	\$0	\$9,041,472	\$8,950,093
D1	QUALIFIED AG LAND	830	37,695.4412	\$0	\$92,590,459	\$3,432,616
D2	NON-QUALIFIED LAND	112		\$276,051	\$2,707,694	\$2,707,694
E	FARM OR RANCH IMPROVEMENT	376	3,939.3649	\$1,265,231	\$46,574,683	\$38,580,784
F1	COMMERCIAL REAL PROPERTY	42	74.0702	\$536,598	\$17,874,644	\$16,749,229
F2	INDUSTRIAL REAL PROPERTY	26	176.7332	\$0	\$13,817,600	\$13,647,440
G1	OIL AND GAS	317		\$0	\$8,951,892	\$8,951,892
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8000	\$0	\$10,878,089	\$10,878,089
J4	TELEPHONE COMPANY (INCLUDI	3	0.0964	\$0	\$211,156	\$211,156
J6	PIPELAND COMPANY	28	2.5680	\$0	\$9,367,919	\$9,367,919
J8	OTHER TYPE OF UTILITY	13		\$0	\$1,418,132	\$1,418,132
L1	COMMERCIAL PERSONAL PROPE	58		\$0	\$37,849,846	\$29,241,084
L2	INDUSTRIAL PERSONAL PROPERT	15		\$0	\$34,459,682	\$33,476,848
M1	TANGIBLE OTHER PERSONAL, MOB	139		\$607,426	\$4,095,339	\$3,184,219
X	TOTALLY EXEMPT PROPERTY	78	183.2289	\$0	\$2,456,253	\$0
Totals			44,895.4312	\$5,780,756	\$450,927,745	\$295,911,448

2024 CERTIFIED TOTALS

Property Count: 3,362

847 - DRAINAGE DISTRICT #3
Grand Totals

7/18/2024 11:28:14AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	770	1,415.1434	\$2,733,806	\$147,336,943	\$106,768,162
A2	REAL, RESIDENTIAL, MOBILE HOME	79	131.9698	\$359,110	\$4,473,914	\$3,504,545
A7	REAL/RES/MH 5 AC/LESS-BY OWNER	191	214.5444	\$2,534	\$6,822,028	\$4,841,546
C1	REAL, VACANT PLATTED RESIDENTI	461	986.3438	\$0	\$8,538,841	\$8,447,462
C2	REAL, VACANT PLATTED COMMERCIAL	8	75.1270	\$0	\$502,631	\$502,631
D1	REAL, ACREAGE, RANGELAND	854	37,978.0035	\$0	\$92,716,154	\$3,558,311
D2	REAL, ACREAGE, TIMBERLAND	112		\$276,051	\$2,707,694	\$2,707,694
D3	REAL, ACREAGE, FARMLAND	54	574.6048	\$964,398	\$8,183,933	\$7,555,379
D4	REAL, ACREAGE, UNDEVELOPED LA	163	2,214.7136	\$0	\$9,155,743	\$9,153,598
D5	UNFILLED LAND	7	129.3540	\$0	\$760,032	\$760,032
E1	REAL, FARM/RANCH, HOUSE	91	546.5912	\$165,089	\$25,345,953	\$18,703,750
E2	REAL, FARM/RANCH, MOBILE HOME	9	57.0260	\$135,744	\$1,119,014	\$771,239
E7	MH ON REAL PROP (5 AC/MORE) MH	29	134.5130	\$0	\$1,884,313	\$1,511,091
F1	REAL, Commercial	42	74.0702	\$536,598	\$17,874,644	\$16,749,229
F2	REAL, Industrial	9		\$0	\$12,898,111	\$12,727,951
F5	OPERATING UNITS ACREAGE	17	176.7332	\$0	\$919,489	\$919,489
G1	OIL AND GAS	317		\$0	\$8,951,892	\$8,951,892
J3	REAL & TANGIBLE PERSONAL, UTILI	5	0.8000	\$0	\$10,878,089	\$10,878,089
J4	REAL & TANGIBLE PERSONAL, UTILI	3	0.0964	\$0	\$211,156	\$211,156
J6	REAL & TANGIBLE PERSONAL, UTILI	28	2.5680	\$0	\$9,367,919	\$9,367,919
J8	REAL & TANGIBLE PERSONAL, UTILI	13		\$0	\$1,418,132	\$1,418,132
L1	TANGIBLE, PERSONAL PROPERTY, C	58		\$0	\$37,849,846	\$29,241,084
L2	TANGIBLE, PERSONAL PROPERTY, I	15		\$0	\$34,459,682	\$33,476,848
M1	TANGIBLE OTHER PERSONAL, MOBI	139		\$607,426	\$4,095,339	\$3,184,219
X		78	183.2289	\$0	\$2,456,253	\$0
Totals			44,895.4312	\$5,780,756	\$450,927,745	\$295,911,448

2024 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	\$ 186,701
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 53,148
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	\$ 133,553
4.	Prior year adopted M&O tax rate.	\$ 0.288751 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 385.63
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 416.48
7.	Current year average appraised value of residence homestead.	\$ 198,767
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 51,888
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$ 146,879
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.283553 /\$100
11.	Current year debt tax rate.	\$ 0 /\$100
12.	Current year contract tax rate.	\$ 0 /\$100
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.283553 /\$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.	\$ 133,553
15.	Prior year adopted total tax rate.	\$ 0.288751 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15.	\$ 385.63
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100.	\$ 416.48
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.283553 /\$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 → Terry Wuenschel, P.C.C.
 Printed Name of Water District Representative

sign here → *Terry Wuenschel*
 Water District Representative

August 2, 2024
 Date

Reset **Print**

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

2024 TRUTH-IN-TAXATION

Notice of Public Hearing on Tax Rate – Info Request

Name of Water District Jefferson County Drainage District No. 3

Name of Governing Body Jefferson County Drainage District No. 3 Board of Commissioners

Hearing Information and Proposed Tax Rate

Date:	September 18, 2024
Time:	7:30 a.m.
Meeting Place and Address:	Drainage District No. 3 Office 24460 Hwy 124 Hamshire, TX 77622
Proposed Total Tax Rate: (per \$100 of value)	0.283553
Proposed M&O Tax Rate: (per \$100 of value)	0.283553
Proposed I&S Tax Rate: (per \$100 of value)	0.00

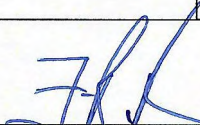
Governing Body Members Name and Proposed Tax Rate Voting Results

Voting Results	Governing Body Member Names
FOR the Proposal:	Frank R. Rose, Chairman; Reginald C. Boykin, Secretary; Joel E. Levingston, Jr., Commissioner
AGAINST the Proposal:	
PRESENT and NOT VOTING:	
ABSENT:	

Purpose for Tax Increase

(Complete if the proposed tax rate would allow voters to petition for OR would require a rollback election.)

Purpose for Tax Increase:	
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Authorized Signature

08/21/2024

Date

Chairman

Printed Name

Title

Once completed, please email the signed form to jeffcotnt@jeffcotx.us.

Date Submitted and Emailed August 21, 2024

Jefferson County

Subdivision
And
Development Regulations

TABLE OF CONTENTS

Section 1 Definitions

Section 2 General Subdivision Requirements

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Section 9 Drainage and Flood Control

Section 10 Revision and Cancellation

Section 11 Private Road Subdivisions

Section 12 Variances

Section 13 Enforcement and Penalties

Section 14 Severability

Appendix 1 Standard Plat Notes and Certifications

Appendix 2 Standard Forms for Construction Security and Maintenance Security

Appendix 3 Sample Form for Water and Wastewater Service Agreement

Appendix 4 Sample OSSF (On Site Sewage Facility) Chart for Plats

Appendix 5 Jefferson County Flood Damage Prevention Ordinance

Appendix 6 Minimum Standards for Roadway Widths, Shoulders and Ditches

Appendix 7 Recreational Vehicle Park Development Regulations

Appendix 8 Infrastructure Requirements for Manufactured Home Rental
Communities

AMENDMENTS

Amendment No.1 -10-18-2010:

Added section 8.11 (b) and (c)

Amended the wordage in the Surety Bond and the Irrevocable Letter of Credit in Appendix 3 to read as: "to provide for the construction and completion of the street, drainage, water and sewer improvements ... "

Amendment No. 2 -03-28-2011:

Added the "Standard Non-Commercial Driveway Detail"

Amendment No. 3 -07-15-2019:

Expands the definition of Accessory Structures and provides exceptions for them.

Amendment No. 4 -10-15-2019:

Addition of the following line to the definition of Substantial Improvement: This term includes structures which have incurred "repetitive loss" or "substantial damage", regardless of the actual repair work performed.

Replace the phrase "substantial development" with "substantial improvement" in the first sentence of Section 4.1-1.

Amendment No.5 -07-20-2021:

Added section 11.2 (a) and (b)

Acceptance of Private Subdivisions into the County System.

Amendment No. 6 -01-18-2022

Added section 5.2-5

Jefferson County Hazard Mitigation Assistance (HMA) Grant Projects.

Amendment No. 7 -05-23-2023

Added Appendices

Appendix 7: Recreational Vehicle Park Development Regulations

Appendix 8: Infrastructure requirements for Manufactured Home Rental Communities

Amendment No. 8 -06-27-2023

Appendix 5: Flood Prevention Order

Amendment No. 9 – 07-23-2024

Modifications to Section 1 – Conflict and Definitions

Added Conflict Section

Added definition of Tiny Homes

Modifications to Section 3 - Exemptions

Modified list of exemptions

Added approval process for obtaining an exemption

SECTION 1 CONFLICT AND DEFINITIONS

CONFLICT:

In the event any part of this policy is in conflict with Texas law, whether by legislative action or by court decree, Texas law will prevail over the conflicted portion.

DEFINITIONS:

All capitalized terms used in these Regulations shall have the meaning ascribed to them in this Section, unless no definition is found in this Section, in which case the meaning should be drawn by the context and common English usage.

1.1 Applicant – An Owner or authorized representative seeking approval of a proposed Subdivision pursuant to these Regulations.

1.2 Checklist, Preliminary Plat – An itemization of requirements that must be met for Preliminary Plat review. These requirements are more fully outlined in Article 4.

1.3 Checklist, Final Plat – An itemization of requirements that must be met for the Final Plat review. These requirements are more fully outlined in Article 5.

1.4 Commissioners Court – The Commissioners Court of Jefferson County.

1.5 County – Jefferson County, Texas

1.6 County Road System – That system of roads, streets, etc. which Jefferson County maintains and that are open to public use.

1.7 County Clerk – The County Clerk of Jefferson County.

1.8 Designated Agent – A County employee, County department, or outside consultant designated to perform certain duties laid out in the Subdivision and Development Regulations.

1.9 Flag Lot – A Flag Lot is a Lot designed to provide a minimum avenue of road access while allowing other Lots to be stacked around it, so that the result is a Lot which is often shaped something like a flag, with a “flag pole” of access stretching out to the nearest road – and other “flag poles” adjacent, leading to more “flag lots”. As provided for in Chapter 251 of the Texas transportation Code and in other state laws the County has the general authority and responsibility for road and drainage maintenance and safety. Minimum driveway spacing is one critical component of both public safety and effective road and drainage maintenance where County equipment must operate in barrow ditches or along rural road shoulders. The Texas Association of Counties, working with professional engineers and planners, has reported on the problems created by Flag Lots in many counties in Texas – problems related to inadequate road and driveway access, shoulder maintenance, drainage maintenance, addressing, the delivery of emergency services, school bus routing, and the preservation of adequate sight distance for public safety. Therefore, Flag Lots shall generally not be permitted, except if approved by the Commissioners Court as consistent with the intent and spirit of these Regulations. The Precinct Commissioner or Designated Agent shall advise the Commissioners Court if a proposed Lot constitutes a “Flag Lot” and the Commissioners Court shall, in reviewing all the circumstances, make the final determination as part of the Subdivision process.

1.10 Final Plat – A map of a proposed Subdivision of land prepared in a form suitable for filing of record with all necessary survey drawings, notes, information, affidavits, dedications and acceptances as required by these Regulations.

1.11 Finished Floor Elevation – One foot above the elevation shown on the Flood Insurance Rate Map that indicates the water surface elevation resulting from a flood that has a one (1) percent chance of equaling or exceeding that level in any given year.

1.12 Lot – Any tract to be created by the division of the Original Tract pursuant to the proposed Subdivision application, including the remainder of the Original Tract

1.13 NGVD 83 Datum – National Geodetic Vertical Datum dated 1983.

1.14 Original Tract – The parcel of land owned by an Owner prior to the proposed subdivision of this parcel.

1.15 Owner – Any person(s), group(s), firm(s), corporation(s) or any other legal entity having legal title to or sufficient proprietary interest in the land sought to be subdivided under these regulations.

1.16 Private Road Subdivision – A subdivision whose roads, drainage, etc are private, not within the Jefferson County Road System and therefore not maintained by Jefferson County or open to the Public.

1.17 Precinct Commissioner – The elected County Commissioner in whose precinct the Subdivision or development project is proposed.

1.18 Permitted Street – A Street that meets the requirements of Jefferson County under these Regulations.

1.19 Preliminary Plat – A map of proposed Subdivision of land showing the general dimensions and boundaries of each Lot, Topography, Floodplain, the layout of proposed streets, drainage improvements, utility infrastructure, any easements, and other information required by these Regulations. The Preliminary Plat shall show the entire tract of land being proposed for development, including contiguous land owned by the same party, even when the project is planned for multiple phase development.

1.20 Public Road Subdivision - A subdivision whose roads, drainage, etc are after an approved 1 year maintenance period, are accepted into the Jefferson County Road System and therefore maintained by Jefferson County and open to the Public.

1.21 Record Plat – A Final Plat that has been approved by the Commissioners Court and is prepared by the Applicant for recordation in the Plat Records of Jefferson County.

1.22 Rules – The Jefferson County Subdivision and Development Rules.

1.23 Serve – To provide a formal copy or application, such as a proposed Subdivision plat or Subdivision Application, and to obtain a receipt for its delivery. For example, a completed copy of the Preliminary Checklist must be served to the County Engineer and the Precinct Commissioner.

1.24 State Plane Coordinate – Coordinate system designed for specific regions of the United States. For Jefferson County the state plane coordinate system is: Texas South Central, FIPS Zone 4204, NAD83

1.25 Subdivision – The division of land located within Jefferson County outside the corporate limits of a municipality into two or more parcels to lay out: (1) a subdivision of the tract, including an addition; (2) lots; or (3) streets, alleys, squares, parks, or other parts of the tract intended to be dedicated to public use or for the use of purchasers or owners of lots fronting on or adjacent to

the streets, alleys, squares, parks, or other parts. Subdivision of a tract includes a division regardless of whether it is made by using a metes and bounds description in a deed of conveyance or in a contract for deed, by using a contract for sale or other executory contract to convey, or by using any other method. Because County review of subdivision and development activity can be important to many aspects of public health and safety – such as drainage and flood control, 9-1-1 addressing, septic tank sizing and road planning, among others – it is the intent of the Commissioners Court of Jefferson County that the term “subdivision” be interpreted to include all divisions of land to the fullest extent permitted under the laws of the State of Texas, except where specific exceptions may be noted in these rules.

SECTION 3 EXEMPTIONS

3.1 Exempted Subdivisions. The following Subdivision **may** be exempt from Section 2.2 and **may** not be required to obtain plat approval under these Regulations:

- 3.1.1** The land is used primarily for agricultural use, as defined by Section 1-d, Article VII, Texas Constitution, or for farm, ranch, wildlife management, or timber production use within the meaning of Section 1-d-1, Article VIII, Texas Constitution and not laying out a street.
- 3.1.2** The land is being divided among close family members and no more than four lots are being created for these family members. To qualify for the exemption, all of these lots must have adequate existing road frontage, with no new streets, parks, alleys or any other parts of the tract intended to be dedicated to public use. Generally, to be considered having adequate road frontage to guarantee safe driveway spacing, sight distance, and reasonable maintenance of road and drainage areas, each Lot must have a least 60 feet (60') of frontage. The County relies on the state's definition of what is close family under the exemption clause provided in the state law that governs county subdivision authority. Thus, close family is defined as a family member related within the third degree of consanguinity or affinity, in accordance with the Government Code, Chapter 573.023 (c); an individual's relatives within the third degree by consanguinity are the individual's:
- (a) Parent or child (relatives in the first degree);
 - (b) Brother, sister, grandparent, or grandchild (relatives in the second degree); and
 - (c) Great-grandparent, great-grandchild, aunt who is a sister of a parent of the individual, uncle who is a brother of a parent of the individual, nephew who is a child of a brother or sister of the individual, or niece who is a child of a brother or sister of the individual (relatives in the third degree).

In accordance with the Government Code, Chapter 573.025 (b), an individual's relatives within the third degree by affinity are the individual's:

- (a) Anyone related by consanguinity to the individual's spouse in one of the ways named in Chapter 573.023 (c); and
- (b) The spouse of anyone related to the individual by consanguinity in one of the ways named on Chapter 573.023 (c).

3.1.3 Omitted

3.1.4 Omitted

- 3.1.5** The State of Texas or any state agency, board, or commission of Land owned by the permanent school fund or any other dedicated funds of the state shall be exempt unless laying out streets, alleys, squares, parks, or other parts of the tract intended to be dedicated to public use or for the use of purchasers or owners of Lots fronting on or adjacent to the streets, alleys, squares, parks, or other parts.
- 3.1.6** The owner of the tract of land is a political subdivision of the state, the land is situated in a floodplain, and the Lots are sold to adjoining landowners.
- 3.1.7** The Applicant is creating two tracts, one to be retained by the owner and the other to be transferred to another person who will further subdivide that tract subject to the plat approval requirements of these Regulations. To qualify for this

exemption, the Applicant may not lay out streets, alleys, squares, parks or other parts of the tract intended to be for the use of the public or the common use of Lot or tract owners.

3.1.8 Omitted

3.1.9 All exemptions in this subsection must be approved in writing by the County Engineer prior to the division of the property. To claim any exemption, the person or entity who claims to be entitled to any exclusion to platting set out in these rules must provide:

- (a) A sworn affidavit claiming the exemption and setting out the detailed basis for exclusion from the platting requirement
- (b) A copy of the deeds or other instruments creating the daughter tracts referenced in the affidavit.