

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

SEPTEMBER 18, 2019

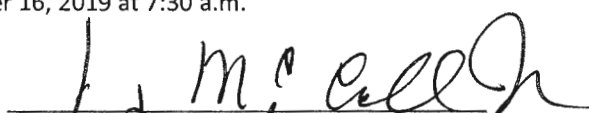
7:30 A.M.

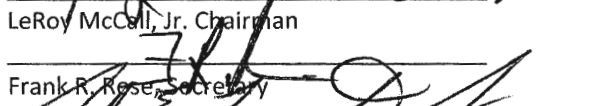
meeting was held September 18, 2019, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. All Commissioners were present. Also present was Perry Joe Villemez, a resident of DD3.


1. Meeting was called to order at 7:30 A.M. by Chairman McCall. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
2. Minutes of previous meeting were read and approved.
3. Office Update -
 - A. Commissioners reviewed the monthly financial report presented by Shanna Verret. The ending fund balance was \$1,168,366.97 a decrease of \$39,344.53 from the previous month.
 - B. Commissioners reviewed the monthly insurance summary which showed a year to date loss of \$5,046.94, on active employees and a profit of \$10,494.66 on retirees.
 - C. After discussion a motion was made by Commissioner Rose and seconded by Commissioner Levingston to make the following budget amendments: All voted AYE.

| Expenses Move From | Amount | Expenses Move To | Amount |
|--------------------------|----------|-----------------------------|----------|
| 4011 - Equipment Repairs | \$600.00 | 4054 - Telephone | \$600.00 |
| 6001 - Office Machines | \$67.60 | 6011 - Excavation Equipment | \$67.60 |
| TOTAL | \$667.60 | TOTAL | \$667.60 |

- D. Commissioners reviewed and accepted JCAD certified 2019 taxable value of \$251,137,347.00 for 2019.
 - E. After a discussion, motion was made by Commissioner Rose and seconded by Commissioner Levingston to approve budget as presented FY 2020 in the amount of \$1,441,586.
 - F. Motion was made by Commissioner Rose and seconded by Commissioner Levingston to set 2019-20 tax rate at .338353 per \$100 evaluation.
 - G. After discussion motion was made by Commissioner Rose and seconded by Commissioner Levingston for the District to pay 100% premium for Plan F Supplement for medical and RX option 1 on prescription supplement for retirees
 - H. Superintendent Folsom reported that D. Choate has passed his CDL test.
4. Project/Equipment Update -
 - A. Equipment Update -
 1. Superintendent Folsom reported that the hydraulic valve on Komatsu 200 Trackhoe needs repair, Komatsu dozer also needs repairs. Ford tractor is getting water or hydraulic fluid in oil. AC needs to be repaired on Kubota tractor and trailers need lights repaired.
 2. Superintendent Folsom reported that we need to prepare to buy new Kabota tractor and generator in the next budget year.
 - B. Project Update -
 1. No progress on TBCD & I-10 project.
 2. Superintendent Folsom reported that Mayhaw Bayou between I-10 & 124 needs new tank culverts and more culverts.
 5. New Business -
 - A. No Meeting Update
 - B. No Board Comments
 - C. Next regular meeting date was set for Wednesday, October 16, 2019 at 7:30 a.m.
With no further business, meeting adjourned at 8:30 a.m.


LeRoy McCall, Jr. Chairman


Frank R. Rose, Secretary


Joel E. Levingston, Jr., Commissioner

9/10/2019

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

2018-19 BUDGET AMENDMENTS
September 18, 2019

| EXPENSES MOVE FROM | AMOUNT | EXPENSES MOVE TO | AMOUNT |
|-------------------------------|------------------|-----------------------------|------------------|
| 4011 - Equipment Repairs | 600.00 | 4054 - Telephone | 600.00 |
| 6001 - Office Machines | 67.60 | 6002 - Excavation Equipment | 67.60 |
| TOTAL | \$ 667.60 | TOTAL | \$ 667.60 |

STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2019 APPRAISAL ROLL FOR Drainage District #3

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Drainage District #3.

July 19, 2019

Date



Angela Bellard, RPA, RES, AAS

Chief Appraiser

Jefferson Central Appraisal District

2019 APPRAISAL ROLL INFORMATION

| | |
|--------------------|---------------|
| 2019 Market Value | \$346,490,130 |
| 2019 Taxable Value | \$251,137,341 |

2019 CERTIFIED TOTALS

Property Count: 3,384

847 - DRAINAGE DISTRICT #3
Grand Totals

7/19/2019

2:35:14PM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|---------------|-------|-------------------|------------------|-------------------|
| DP | 28 | 893,260 | 0 | 893,260 |
| DPS | 1 | 40,000 | 0 | 40,000 |
| DV1 | 3 | 0 | 10,000 | 10,000 |
| DV2 | 2 | 0 | 15,000 | 15,000 |
| DV3 | 1 | 0 | 10,000 | 10,000 |
| DV4 | 10 | 0 | 86,984 | 86,984 |
| DVHS | 10 | 0 | 1,552,241 | 1,552,241 |
| EX-XI | 1 | 0 | 35,790 | 35,790 |
| EX-XU | 2 | 0 | 13,160 | 13,160 |
| EX-XV | 42 | 0 | 1,925,329 | 1,925,329 |
| EX366 | 12 | 0 | 2,737 | 2,737 |
| FR | 2 | 5,862,936 | 0 | 5,862,936 |
| HS | 730 | 17,003,263 | 0 | 17,003,263 |
| OV65 | 250 | 8,965,992 | 0 | 8,965,992 |
| PC | 3 | 173,040 | 0 | 173,040 |
| Totals | | 32,938,491 | 3,651,241 | 36,589,732 |

2019 CERTIFIED TOTALS

Property Count: 3,384

847 - DRAINAGE DISTRICT #3
Grand Totals

7/19/2019 2:35:14PM

CAD State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|----------------------------------|-------|-------------|-------------|---------------|---------------|
| A1 | REAL, RESIDENTIAL, SINGLE-FAMILY | 757 | | \$1,563,870 | \$85,723,570 | \$63,903,522 |
| A2 | REAL, RESIDENTIAL, MOBILE HOME | 50 | | \$0 | \$2,113,190 | \$1,719,650 |
| A7 | REAL/RES/MH 5 AC/LESS-BY OWNER | 184 | | \$579,250 | \$4,706,540 | \$3,335,190 |
| C1 | REAL, VACANT PLATTED RESIDENTI | 474 | | \$0 | \$8,217,425 | \$8,217,425 |
| C2 | REAL, VACANT PLATTED COMMERCIAL | 4 | | \$0 | \$253,110 | \$253,110 |
| D1 | REAL, ACREAGE, RANGELAND | 826 | 37,666.9202 | \$0 | \$62,436,810 | \$3,930,869 |
| D2 | REAL, ACREAGE, TIMBERLAND | 85 | | \$121,990 | \$1,347,940 | \$1,347,940 |
| D3 | REAL, ACREAGE, FARMLAND | 44 | | \$69,660 | \$4,723,966 | \$4,602,639 |
| D4 | REAL, ACREAGE, UNDEVELOPED LA | 149 | | \$0 | \$5,415,484 | \$5,415,484 |
| D5 | UNFILLED LAND | 7 | | \$0 | \$637,720 | \$637,720 |
| E1 | REAL, FARM/RANCH, HOUSE | 84 | | \$44,740 | \$15,848,213 | \$11,620,326 |
| E2 | REAL, FARM/RANCH, MOBILE HOME | 7 | | \$49,930 | \$557,920 | \$349,627 |
| E7 | MH ON REAL PROP (5 AC/MORE) MH | 27 | | \$166,660 | \$1,194,661 | \$923,908 |
| F1 | REAL, Commercial | 36 | | \$588,460 | \$9,989,100 | \$9,989,100 |
| F2 | REAL, Industrial | 9 | | \$0 | \$13,494,750 | \$13,321,710 |
| F5 | OPERATING UNITS ACREAGE | 17 | | \$0 | \$959,180 | \$959,180 |
| G1 | OIL AND GAS | 399 | | \$0 | \$5,421,845 | \$5,421,845 |
| J3 | REAL & TANGIBLE PERSONAL, UTILI | 5 | | \$0 | \$6,139,540 | \$6,139,540 |
| J4 | REAL & TANGIBLE PERSONAL, UTILI | 3 | | \$0 | \$288,440 | \$288,440 |
| J6 | REAL & TANGIBLE PERSONAL, UTILI | 28 | | \$0 | \$8,708,130 | \$8,708,130 |
| J8 | REAL & TANGIBLE PERSONAL, UTILI | 14 | | \$0 | \$1,718,060 | \$1,718,060 |
| L1 | TANGIBLE, PERSONAL PROPERTY, C | 81 | | \$0 | \$19,309,510 | \$13,686,382 |
| L2 | TANGIBLE, PERSONAL PROPERTY, I | 11 | | \$0 | \$82,609,990 | \$82,370,182 |
| M1 | TANGIBLE OTHER PERSONAL, MOBI | 141 | | \$130,150 | \$2,698,020 | \$2,277,362 |
| X | | 57 | | \$0 | \$1,977,016 | \$0 |
| | Totals | | 37,666.9202 | \$3,314,710 | \$346,490,130 | \$251,137,341 |

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

General Fund

Budget FY2020

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget Summary FY 2020

| RESOURCES | ACTUAL 2017-18 | ESTIMATED 2018-19 | PROPOSED 2019-20 |
|---|---------------------------|------------------------------|-----------------------------|
| FUND BALANCE OCTOBER 1 | \$1,268,092.00 | \$1,313,639.00 | \$1,021,886.00 |
| REVENUES | | | |
| Current Taxes | \$712,681.00 | \$635,317.00 | \$807,244.00 |
| Delinquent Taxes | \$20,741.00 | \$10,323.00 | \$8,000.00 |
| Interest from Investments | \$5,569.00 | \$9,087.00 | \$5,000.00 |
| Participation | \$0.00 | \$0.00 | \$0.00 |
| Prior Year Tax Settlement | \$0.00 | \$0.00 | \$0.00 |
| Rendition Penalty | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$108,913.00 | \$71,220.00 | \$0.00 |
| Total Revenues | \$847,904.00 | \$725,947.00 | \$820,244.00 |
| Total Resources | \$2,115,996.00 | \$2,039,586.00 | \$1,842,130.00 |
| EXPENDITURES | | | |
| Salaries and Wages | \$247,357.00 | \$222,091.00 | \$320,408.00 |
| Fringe Benefits | \$285,852.00 | \$298,026.00 | \$405,578.00 |
| Materials and Supplies | \$39,629.00 | \$53,015.00 | \$167,500.00 |
| Maintenance and Utilities | \$26,373.00 | \$32,425.00 | \$72,200.00 |
| Miscellaneous Services | \$44,615.00 | \$46,250.00 | \$115,900.00 |
| Capital Outlay | \$158,531.00 | \$365,893.00 | \$360,000.00 |
| Total Expenditures | \$802,357.00 | \$1,017,700.00 | \$1,441,586.00 |
| Other Financing Sources | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Transfers | \$802,357.00 | \$1,017,700.00 | \$1,441,586.00 |
| Fund Balance September 30 | \$1,313,639.00 | \$1,021,886.00 | \$400,544.00 |

*ASSUMES A TAX RATE OF .338353 CENTS PER \$100 VALUATION WITH A 95% COLLECTION RATE.

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget FY 2020

| CHART OF ACCOUNTS | BUDGET 2018-19 | ESTIMATED 2018-19 | PROPOSED 2019-20 |
|--------------------------------------|---------------------------|------------------------------|-----------------------------|
| 10-SALARIES | | | |
| 02 - Clerical | 44,053.00 | 44,053.00 | 45,339.00 |
| 09 - Dept. Heads/ Foreman | 67,046.00 | 67,046.00 | 69,021.00 |
| 10 - Commissioners | 10,800.00 | 10,800.00 | 10,800.00 |
| 15 - Extra Help | 38,000.00 | 0.00 | 38,000.00 |
| 48 - Equipment, Operators & Asst. | 160,000.00 | 100,192.00 | 157,248.00 |
| 50 - Over Time | 0.00 | | - |
| TOTAL SALARIES | 319,899.00 | 222,091.00 | 320,408.00 |
| 20 - FRINGE BENEFITS | | | |
| 01 - FICA Expense | 29,000.00 | 16,517.00 | 28,505.00 |
| 02 - Employee's Retirement | 25,000.00 | 17,950.00 | 17,623.00 |
| 03 - Employee's Insurance | 283,500.00 | 221,365.00 | 283,500.00 |
| 04 - Worker's Compensation | 11,000.00 | 7,244.00 | 11,000.00 |
| 06 - Automobile Allowance | 22,200.00 | 22,200.00 | 22,200.00 |
| 07 - Retirement/Wage Contingency | 30,000.00 | 0.00 | 30,000.00 |
| 08 - Health Ins. Savings Acct | 12,750.00 | 12,750.00 | 12,750.00 |
| TOTAL FRINGE BENEFITS | 413,450.00 | 298,026.00 | 405,578.00 |
| 30 - MATERIALS & SUPPLIES | | | |
| 06 - Batteries | 2,500.00 | 1,230.00 | 2,500.00 |
| 08 - Bolts, Nuts, Nails, Screws | 1,000.00 | 295.00 | 1,000.00 |
| 09 - Antifreeze & Coolant | 1,800.00 | 0.00 | 1,800.00 |
| 10 - Books & Printed Matter | 5,000.00 | 1,000.00 | 5,000.00 |
| 12 - Prints, Maps, Etc. | 1,000.00 | 0.00 | 1,000.00 |
| 14 - Chains & Hooks | 500.00 | 410.00 | 500.00 |
| 16 - Chemicals-Weed Control | 15,000.00 | 300.00 | 13,000.00 |
| 18 - Cleaners & Solvents | 1,500.00 | 300.00 | 1,500.00 |
| 20 - Metal Culvert Pipe | 15,000.00 | 8,000.00 | 15,000.00 |
| 22 - Copying Supplies | 2,000.00 | 2,000.00 | 2,000.00 |
| 27 - Electrical Supplies | 3,000.00 | 500.00 | 3,000.00 |
| 30 - Fencing Material | 5,000.00 | 2,000.00 | 5,000.00 |
| 32 - Concrete, Sand, Aggregate | 7,000.00 | 7,000.00 | 7,000.00 |
| 34 - Diesel Fuel Off Road Use | 36,000.00 | 6,000.00 | 30,000.00 |
| 36 - Diesel Fuel On Road Use | 18,000.00 | 3,600.00 | 15,000.00 |
| 37 - Gasoline Fuel | 9,000.00 | 2,000.00 | 7,000.00 |
| 40 - Hardware - Miscellaneous | 3,000.00 | 2,000.00 | 3,000.00 |
| 41 - Hose & Fittings & Filters | 8,000.00 | 4,000.00 | 8,000.00 |
| 48 - Lumber, Timbers, Rope | 2,500.00 | 1,000.00 | 2,500.00 |
| 50 - Medical and Safety | 3,000.00 | 1,200.00 | 3,000.00 |
| 51 - Motor Oil & Grease | 10,000.00 | 150.00 | 10,000.00 |

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget FY 2020

| CHART OF ACCOUNTS | BUDGET 2018-19 | ESTIMATED 2018-19 | PROPOSED 2019-20 |
|--|---------------------------|------------------------------|-----------------------------|
| 56 - Paint | 1,000.00 | 430.00 | 1,000.00 |
| 72 - Rope Wire Manila/Burlap | 800.00 | 0.00 | 800.00 |
| 73 - Spare Parts, Heavy Equipment | 400.00 | 0.00 | 400.00 |
| 77 - Computer Supplies | 1,500.00 | 1,500.00 | 1,500.00 |
| 78 - Office Supplies | 2,500.00 | 1,600.00 | 2,500.00 |
| 80 - Steel-Angle Iron, Rods, Etc. | 2,500.00 | 0.00 | 2,500.00 |
| 83 - Tires & Tubes | 8,000.00 | 2,000.00 | 8,000.00 |
| 84 - Minor Equipment | 10,000.00 | 1,500.00 | 10,000.00 |
| 95 - Welding Supplies | 2,000.00 | 1,000.00 | 2,000.00 |
| 99 - Sundry | 2,000.00 | 2,000.00 | 2,000.00 |
| TOTAL MATERIALS & SUPPLIES | 180,500.00 | 53,015.00 | 167,500.00 |
| | | | |
| 40 - MAINTENANCE & UTILITIES | | | |
| 01 - Cooling and Heating | 1,000.00 | 500.00 | 1,000.00 |
| 09 - Building and Structure | 3,300.00 | 500.00 | 3,500.00 |
| 10 - Tractors and Mowers | 10,000.00 | 3,500.00 | 10,000.00 |
| 11 - Equipment Repairs | 30,000.00 | 10,000.00 | 30,000.00 |
| 13 - Marine Craft | 2,000.00 | 0.00 | 2,000.00 |
| 14 - Auto - Truck | 2,000.00 | 2,000.00 | 2,000.00 |
| 15 - Communication Equipment | 700.00 | 700.00 | 1,200.00 |
| 20 - Miscellaneous | 500.00 | 0.00 | 500.00 |
| 30 - Tools | 2,500.00 | 1,500.00 | 2,500.00 |
| 51 - Freight | 300.00 | 0.00 | 300.00 |
| 52 - Postage | 500.00 | 500.00 | 500.00 |
| 53 - Natural Gas | 2,000.00 | 1,750.00 | 3,500.00 |
| 54 - Telephone | 5,500.00 | 5,500.00 | 6,000.00 |
| 56 - Electricity | 5,000.00 | 5,000.00 | 6,000.00 |
| 57 - Water & Sewer | 2,000.00 | 350.00 | 2,000.00 |
| 58 - Garbage & Waste Disposal | 700.00 | 625.00 | 1,200.00 |
| TOTAL MAINTENANCE & UTILITIES | 68,000.00 | 32,425.00 | 72,200.00 |
| | | | |
| 50 - MISCELLANEOUS SERVICES | | | |
| 09 - Professional Service | 8,000.00 | 5,000.00 | 8,000.00 |
| 21 - Dues & Subscriptions | 2,500.00 | 1,500.00 | 2,500.00 |
| 27 - Engineering Fees | 10,000.00 | 0.00 | 10,000.00 |
| 28 - Assessor/Collector Fees | 2,000.00 | 1,500.00 | 2,000.00 |
| 29 - Attorney Fees | 10,000.00 | 0.00 | 10,000.00 |
| 31 - Filing, Records and Photo | 100.00 | 35.00 | 100.00 |
| 32 - Accounting Services | 500.00 | 0.00 | 500.00 |
| 36 - Treasurer Commissions | 1,000.00 | 0.00 | 1,000.00 |
| 38 - Supplemental Tax Refund | 2,000.00 | 0.00 | 2,000.00 |

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget FY 2020

| CHART OF ACCOUNTS | BUDGET 2018-19 | ESTIMATED 2018-19 | PROPOSED 2019-20 |
|---------------------------------------|---------------------------|------------------------------|-----------------------------|
| 40 - Insurance - Auto & Liab. | 5,200.00 | 4,410.00 | 6,000.00 |
| 41 - Insurance - Equipment & Property | 2,400.00 | 2,400.00 | 3,500.00 |
| 43 - Insurance - General Liab. | 2,000.00 | 870.00 | 2,000.00 |
| 44 - Insurance - Offical | 2,000.00 | 1,335.00 | 2,000.00 |
| 45 - Bonds - Surety and Notary | 1,000.00 | 500.00 | 1,000.00 |
| 53 - Equipment Rental | 12,500.00 | 6,000.00 | 12,500.00 |
| 54 - Contract Aerial Spraying | 10,000.00 | 0.00 | 10,000.00 |
| 55 - Contract Spraying | 29,100.00 | 0.00 | 10,000.00 |
| 62 - Travel and Meeting Expense | 800.00 | 0.00 | 800.00 |
| 64 - Training and Education | 1,500.00 | 200.00 | 1,500.00 |
| 74 - Independent Auditor Fees | 16,500.00 | 16,500.00 | 17,500.00 |
| 95 - Banking Service | 3,000.00 | 0.00 | 3,000.00 |
| 98 - Appraisal District Fees | 9,000.00 | 6,000.00 | 9,000.00 |
| 99 - Sundry | 1,000.00 | 0.00 | 1,000.00 |
| TOTAL MISCELLANEOUS SERVICES | 132,100.00 | 46,250.00 | 115,900.00 |
| 60 - CAPITAL OUTLAY | | | |
| 01 - Office Machines | 4,000.00 | 1,000.00 | 4,000.00 |
| 02 - Excavation Equipment | 300,000.00 | 338,768.00 | 150,000.00 |
| 11 - Machinery and Equipment | - | 0.00 | 150,000.00 |
| 14 - Building and Structures | 60,000.00 | 21,500.00 | 41,000.00 |
| 22 - Furniture & Fixtures | 5,000.00 | 4,625.00 | 5,000.00 |
| 42 - Auto, Truck & Trailers | 5,000.00 | 0.00 | 5,000.00 |
| 45 - Land/ROW Acquisitions | 5,000.00 | 0.00 | 5,000.00 |
| TOTAL CAPITAL OUTLAY | 379,000.00 | 365,893.00 | 360,000.00 |
| TOTAL EXPENDITURES | 1,492,949.00 | 1,017,700.00 | 1,441,586.00 |

9/10/2019

DRAINAGE DISTRICT No. 3

Jefferson County, Texas

Budget FY 2020

Budget Summary - Notes

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

Fringe Benefits: Increase to FICA to allow for full time employee coverage
Insurance reflects a 3% increase to health insurance
TCDRS contribution rate to decrease from 6.38% to 6.24% for 2020 to insure 100% funding of plan.

Maintenance & Utilities: Increase due to increase cost of operations for the District facilities and utilities

Miscellaneous Services: Increases in District property & equipment insurance coverage and audit fees

Capital Outlay: Increase to Machinery to allow for purchase of new equipment

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

Water District Rollback Tax Rate Worksheet

Date: 07/31/2019 10:44 AM

Jefferson County Drainage District #3

409-243-3495

Water District Name

Phone (area code and number)

P.O. Box 120 Hamshire, TX 77622

Water District's Address, City, State, ZIP Code

Water District's Website Address

GENERAL INFORMATION: Water Code Section 49.001 defines a water district as any district or authority created by Texas Constitution, Article XVI, Section 59 or Article III, Sections 52(b)(1) and (2), but does not include:

- any navigation district or port authority created under general or special law or any conservation and reclamation district created by Chapter 62, Acts of the 52nd Legislature, 1951 (Article 8280-141, Vernon's Texas Civil Statutes), or
- any conservation and reclamation district governed by Water Code Chapter 36 unless a special law creating the district or amending the law creating the district states that Water Code Chapter 49 applies to that district.

Water Code Sections 49.107(g) and 49.108(f) provide that Tax Code Sections 26.04, 26.05 and 26.07 do not apply to taxing units created under Water Code Section 49.001 that levy and collect taxes under Water Code Sections 49.107 and 49.108. Water districts must follow Water Code Section 49.236, requiring a public hearing on a proposed tax rate and publishing a special hearing notice.

This worksheet is provided to assist water districts in determining their rollback 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.

SECTION 1: Rollback Tax Rate

The rollback tax rate is the highest rate the water district may adopt without authorizing qualified voters to petition for a rollback election. The rollback rate is the current year's debt service and contract tax rates, plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

| Activity | Amount/Rate |
|--|------------------|
| 1. 2018 average appraised value of residence homestead. | \$116,599 |
| 2. 2018 general exemptions available for the average homestead (excluding age 65 or older or disabled persons exemptions). | \$23,158 |
| 3. 2018 average taxable value of residence homestead (Line 1 minus Line 2). | \$93,441 |
| 4. 2018 adopted M&O tax rate (per \$100 of value). | \$0.331263/\$100 |
| 5. 2018 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100). | \$309.54 |
| 6. Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08). | \$334.30 |
| 7. 2019 average appraised value of residence homestead. | \$123,278 |
| 8. 2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions). | \$24,476 |
| 9. 2019 average taxable value of residence homestead (Line 7 minus Line 8). | \$98,802 |
| 10. Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100). | \$0.338353/\$100 |
| 11. 2019 Debt Tax Rate. | \$0.000000/\$100 |
| 12. 2019 Contract Tax Rate. | \$0/\$100 |
| 13. 2019 Rollback Tax Rate (Add Lines 10, 11, and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election. | \$0.338353/\$100 |

SECTION 2: Taxing Unit Representative Name & Signature

Enter the name of the person preparing the rollback tax rate as authorized by the governing body of the water district.

print here Allison Nathan Getz

Printed Name of Water District Representative

sign here _____

Water District Representative

_____ Date