

**Pursuant to Section 26.18 of the Texas Property Tax Code,  
Jefferson County Drainage District No. 3 offers the following:**

**Jefferson County Drainage District No. 3**

24460 Hwy 124

PO Box 120

Hamshire, TX 77622

Phone: 409-243-3495

Fax: 409-243-318

Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

**Superintendent**

Fred L. Folsom

Phone: 409-243-3495

Mobile: 409-782-9400

Email: [ffolsom@jcddd3.org](mailto:ffolsom@jcddd3.org)

Jefferson County Drainage District No. 3 (the “District”) is governed by a 3-member Board of Commissioners appointed by Commissioner’s Court and serve 4-year terms. The 3-member Board then contracts a Superintendent who oversees the operations of the District.

Board of Commissioners consist of:

LeRoy McCall, Jr – Chairman

PO Box 120

Hamshire, TX 77622

Phone: 409-243-3495

Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

Frank R. Rose – Secretary

PO Box 120

Hamshire, TX 77622

Phone: 409-243-3495

Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

Reginald C. Boykin – Commissioner

PO Box 120

Hamshire, TX 77622

Phone: 409-243-3495

Email: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)

**DRAINAGE DISTRICT NO. 3**  
**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	<b>BUDGET 2018-19</b>	<b>BUDGET 2019-20</b>	<b>BUDGET 2020-21</b>	<b>2019-20 TO 2020-21 DOLLAR CHANGE</b>	<b>2019-20 TO 2020-21 PERCENTAGE CHANGE</b>
<b>REVENUES</b>					
101 - Current Taxes	628,554.00	807,244.00	605,896.00	(201,348.00)	-33.23%
102 - Delinquent Taxes	10,000.00	8,000.00	8,000.00	0.00	0.00%
103 - Interest	1,000.00	5,000.00	5,000.00	0.00	0.00%
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00%
106 - Miscellaneous	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL REVENUE</b>	<b>639,554.00</b>	<b>820,244.00</b>	<b>618,896.00</b>	<b>(201,348.00)</b>	<b>-32.53%</b>
<b>10-SALARIES</b>					
02 - Clerical	44,053.00	45,339.00	46,663.00	1,324.00	2.92%
09 - Dept. Heads/ Foreman	67,046.00	69,021.00	71,056.00	2,035.00	2.95%
10 - Commissioners	10,800.00	10,800.00	10,800.00	0.00	0.00%
15 - Extra Help	38,000.00	38,000.00	38,000.00	0.00	0.00%
48 - Equipment, Operators & Asst.	160,000.00	157,248.00	161,581.00	4,333.00	2.76%
50 - Over Time	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL SALARIES</b>	<b>319,899.00</b>	<b>320,408.00</b>	<b>328,100.00</b>	<b>7,692.00</b>	<b>2.40%</b>
<b>20 - FRINGE BENEFITS</b>					
01 - FICA Expense	29,000.00	28,505.00	28,818.00	313.00	1.10%
02 - Employee's Retirement	25,000.00	17,623.00	19,334.00	1,711.00	9.70%
03 - Employee's Insurance	283,500.00	283,500.00	259,106.00	(24,394.00)	-9.41%
04 - Worker's Compensation	11,000.00	11,000.00	11,000.00	0.00	0.00%
06 - Automobile Allowance	22,200.00	22,200.00	18,600.00	(3,600.00)	-19.35%
07 - Retirement/Wage Contingency	30,000.00	30,000.00	30,000.00	0.00	0.00%
08 - Health Ins. Savings Acct	12,750.00	12,750.00	14,250.00	1,500.00	11.76%
<b>TOTAL FRINGE BENEFITS</b>	<b>413,450.00</b>	<b>405,578.00</b>	<b>381,108.00</b>	<b>(24,470.00)</b>	<b>-6.42%</b>
<b>30 - MATERIALS &amp; SUPPLIES</b>					
06 - Batteries	2,500.00	2,500.00	2,500.00	0.00	0.00%
08 - Bolts, Nuts, Nails, Screws	1,000.00	1,000.00	1,000.00	0.00	0.00%
09 - Antifreeze & Coolant	1,800.00	1,800.00	1,800.00	0.00	0.00%
10 - Books & Printed Matter	5,000.00	5,000.00	5,000.00	0.00	0.00%
12 - Prints, Maps, Etc.	1,000.00	1,000.00	1,000.00	0.00	0.00%
14 - Chains & Hooks	500.00	500.00	500.00	0.00	0.00%
16 - Chemicals-Weed Control	15,000.00	13,000.00	13,000.00	0.00	0.00%
18 - Cleaners & Solvents	1,500.00	1,500.00	1,500.00	0.00	0.00%
20 - Metal Culvert Pipe	15,000.00	15,000.00	15,000.00	0.00	0.00%
22 - Copying Supplies	2,000.00	2,000.00	2,000.00	0.00	0.00%
27 - Electrical Supplies	3,000.00	3,000.00	3,000.00	0.00	0.00%
30 - Fencing Material	5,000.00	5,000.00	5,000.00	0.00	0.00%
32 - Concrete, Sand, Aggregate	5,000.00	7,000.00	7,000.00	0.00	0.00%
34 - Diesel Fuel <b>Off</b> Road Use	36,000.00	30,000.00	30,000.00	0.00	0.00%
36 - Diesel Fuel <b>On</b> Road Use	18,000.00	15,000.00	15,000.00	0.00	0.00%
37 - Gasoline Fuel	9,000.00	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	8,000.00	8,000.00	8,000.00	0.00	0.00%

**DRAINAGE DISTRICT NO. 3**  
**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	<b>BUDGET 2018-19</b>	<b>BUDGET 2019-20</b>	<b>BUDGET 2020-21</b>	<b>2019-20 TO 2020-21 DOLLAR CHANGE</b>	<b>2019-20 TO 2020-21 PERCENTAGE CHANGE</b>
48 - Lumber, Timbers, Rope	2,500.00	2,500.00	2,500.00	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%
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	400.00	400.00	400.00	0.00	0.00%
77 - Computer Supplies	1,500.00	1,500.00	1,500.00	0.00	0.00%
78 - Office Supplies	2,500.00	2,500.00	2,500.00	0.00	0.00%
80 - Steel-Angle Iron, Rods, Etc.	2,500.00	2,500.00	2,500.00	0.00	0.00%
83 - Tires & Tubes	8,000.00	8,000.00	8,000.00	0.00	0.00%
84 - Minor Equipment	12,000.00	10,000.00	10,000.00	0.00	0.00%
95 - Welding Supplies	2,000.00	2,000.00	2,000.00	0.00	0.00%
99 - Sundry	2,000.00	2,000.00	2,000.00	0.00	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>180,500.00</b>	<b>167,500.00</b>	<b>167,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>40 - MAINTENANCE &amp; UTILITIES</b>					
01 - Cooling and Heating	1,000.00	1,000.00	1,000.00	0.00	0.00%
09 - Building and Structure	3,500.00	3,500.00	3,500.00	0.00	0.00%
10 - Tractors and Mowers	10,000.00	10,000.00	10,000.00	0.00	0.00%
11 - Equipment Repairs	30,000.00	81,217.00	30,000.00	(51,217.00)	-270.72%
13 - Marine Craft	2,000.00	2,000.00	2,000.00	0.00	0.00%
14 - Auto - Truck	2,000.00	4,716.00	2,000.00	(2,716.00)	-235.80%
15 - Communication Equipment	500.00	1,200.00	1,200.00	0.00	0.00%
20 - Miscellaneous	500.00	500.00	500.00	0.00	0.00%
30 - Tools	2,500.00	3,000.00	3,000.00	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	2,000.00	3,500.00	3,500.00	0.00	0.00%
54 - Telephone	5,500.00	6,000.00	6,000.00	0.00	0.00%
56 - Electricity	5,000.00	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	700.00	1,200.00	1,200.00	0.00	0.00%
<b>TOTAL MAINTENANCE &amp; UTILITIES</b>	<b>68,000.00</b>	<b>126,633.00</b>	<b>72,700.00</b>	<b>(53,933.00)</b>	<b>-74.19%</b>
<b>50 - MISCELLANEOUS SERVICES</b>					
09 - Professional Service	8,000.00	8,000.00	8,000.00	0.00	0.00%
21 - Dues & Subscriptions	2,500.00	2,500.00	2,500.00	0.00	0.00%
27 - Engineering Fees	10,000.00	10,000.00	10,000.00	0.00	0.00%
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	10,000.00	0.00	0.00%
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	1,000.00	1,000.00	1,000.00	0.00	0.00%
38 - Supplemental Tax Refund	2,000.00	2,000.00	2,000.00	0.00	0.00%
40 - Insurance - Auto & Liab.	5,200.00	6,000.00	6,000.00	0.00	0.00%
41 - Insurance - Equipment & Property	2,000.00	3,500.00	3,500.00	0.00	0.00%

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**MAINTENANCE AND OPERATING FUND**  
**BUDGET**

	<b>BUDGET 2018-19</b>	<b>BUDGET 2019-20</b>	<b>BUDGET 2020-21</b>	<b>2019-20 TO 2020-21 DOLLAR CHANGE</b>	<b>2019-20 TO 2020-21 PERCENTAGE CHANGE</b>
43 - Insurance - General Liab.	2,000.00	2,000.00	2,000.00	0.00	0.00%
44 - Insurance - Offical	2,000.00	2,000.00	2,000.00	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	12,500.00	12,500.00	12,500.00	0.00	0.00%
54 - Contract Aerial Spraying	10,000.00	10,000.00	10,000.00	0.00	0.00%
55 - Contract Spraying	30,000.00	10,000.00	10,000.00	0.00	0.00%
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	16,000.00	17,500.00	17,500.00	0.00	0.00%
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%
<b>TOTAL MISCELLANEOUS SERVICES</b>	<b>132,100.00</b>	<b>115,900.00</b>	<b>115,900.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>60 - CAPITAL OUTLAY</b>					
01 - Office Machines	4,000.00	4,000.00	4,000.00	0.00	0.00%
02 - Excavation Equipment	200,000.00	150,000.00	30,000.00	(120,000.00)	-500.00%
11 - Machinery and Equipment	100,000.00	150,000.00	150,000.00	0.00	0.00%
14 - Building and Structures	60,000.00	41,000.00	41,000.00	0.00	0.00%
22 - Furniture & Fixtures	5,000.00	5,000.00	5,000.00	0.00	0.00%
42 - Auto, Truck & Trailers	5,000.00	5,000.00	5,000.00	0.00	0.00%
45 - Land/ROW Acquisitions	5,000.00	5,000.00	5,000.00	0.00	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>379,000.00</b>	<b>360,000.00</b>	<b>240,000.00</b>	<b>(120,000.00)</b>	<b>-50.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,492,949.00</b>	<b>1,496,019.00</b>	<b>1,305,308.00</b>	<b>(190,711.00)</b>	<b>-14.61%</b>

## **Tax Rate History**

Adopted Tax Rate of \$0.331263/\$100 – 2017

Adopted Tax Rate of \$0.331263/\$100 – 2018

Adopted Tax Rate of \$0.338353/\$100 – 2019

Adopted Tax Rate of \$0.338353/\$100 – 2020