

**JACKSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-49,294, which is a -4.58 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,385.

**RECORD VOTE:**

David Bell YAY

David Johnson YAY

Loyd (Buster) Chase YAY

Lawrence Prince YAY

Jake Srp YAY

2017	FY 2017-2018 TAX RATE	I & S RATE	0.0033	M & O RATE	0.0967	TOTAL RATE	0.1000
2018	FY 2018-2019 TAX RATE	I & S RATE	0.0034	M & O RATE	0.0966	TOTAL RATE	0.1000
2019	FY 2019-2020 TAX RATE	I & S RATE	0.0031	M & O RATE	0.0969	TOTAL RATE	0.1000
2020	FY 2020-2021 TAX RATE	I & S RATE	0.0033	M & O RATE	0.0967	TOTAL RATE	0.1000
2021	FY 2021-2022 TAX RATE	I & S RATE	0.0032	M & O RATE	0.0968	TOTAL RATE	0.1000
2022	FY 2022-2023 TAX RATE	I & S RATE	0.0118	M & O RATE	0.0882	TOTAL RATE	0.1000
2023	FY 2023-2024 TAX RATE	I & S RATE	0.0101	M & O RATE	0.0899	TOTAL RATE	0.1000
2024	FY 2024-2025 TAX RATE	I & S RATE	0.00105	M & O RATE	0.0895	TOTAL RATE	0.1000
2025	FY 2025-2026 TAX RATE	I & S RATE	0.00109	M & O RATE	0.0891	TOTAL RATE	0.1000

DEBT	4/2023-4/2026	FIRE EQUIPMENT	TOTAL LOAN	\$120,000	PAYMENT 2025	\$26,008.34
	8/2023-8/2032	2023 FIRE ENGINE	TOTAL LOAN	\$600,000	PAYMENT 2025	\$73,790.55

**2025** TOTAL DEBT FY 2024-2025 \$99,798.89

Total debt obligation for Jackson County Emergency Services District #3 secured by property taxes TOTAL DEBT ADJUSTED FOR LOSS \$112,067.35

**JACKSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

Oct '17 - Sep 1 Oct '18 - Sep 19 Oct '19 - Sep 20 Oct '20 - Sep 21 Oct '21 - Sep 22 Oct '22 - Sep 23 Oct '23 - Sep 24 BUDGET 24-25 CURRENT 24-25 REVISED 23-24 PROPOSED 25-26

**Income**

100 - Revenue Account																						
1000 · Ad Valorem Tax I&S	\$	21,689	\$	22,097	\$	21,247.96	\$	22,316	\$	25,099.77	\$	101,660.86	\$	102,126.21	\$	99,716	\$	95,632.12	\$	99,716.00	\$	\$99,716
1001 · AD Valorem Tax M&O Current	\$	641,321	\$	628,429	\$	664,286.90	\$	697,547	\$	759,301.13	\$	759,897.96	\$	897,398.36	\$	\$865,000	\$	815,194.58	\$	855,194.00	\$	\$910,000
1002 · Ad Valorem Tax M&O Delinquent	\$	7,744	\$	10,927	\$	6,244.16	\$	12,304	\$	10,111.62	\$	12,649.62	\$	19,909.89	\$	\$12,000	\$	-56,543.35	\$	-56,543.35	\$	\$20,000.00
1003 · Ad Valorem Special	\$	1,317	\$	308	\$	263.11	\$	1,274	\$	1,867.88	\$	756.68	\$	320.38	\$	\$505	\$	303.50	\$	303.50	\$	\$393
1004 · Texas Forest Service	\$	27,700	\$	8,425	\$	8,735.00	\$	15,425	\$	10,375.34	\$	7,100.00	\$	61,950.00	\$	\$5,150	\$	0.00	\$	28,000	\$	\$8,000
1005 · Interest Earned	\$	1,333	\$	3,321	\$	5,213.41	\$	1,139	\$	1,440.16	\$	37,030.88	\$	46,146.47	\$	\$4,000	\$	16,303.79	\$	22,000	\$	\$10,000
1006 · Donations	\$	4,084	\$	4,377	\$	2,139.00	\$	-	\$	11,419.00	\$	1149	\$	4,283.00	\$	\$0	\$	0.00	\$	-	\$	\$0
1007 · Equipment Grants	\$	18,220	\$	31,317	\$	66,536.01	\$	125,000	\$	74,970.00	\$	254,000.00	\$	123,988.93	\$	\$0	\$	94,650.00	\$	94,650	\$	\$0
1008 · Misc. Revenue	\$	65,099	\$	11,320	\$	71,364.45	\$	129,308	\$	710,215.48	\$	19,861.86	\$	207,663.18	\$	\$0	\$	125,482.97	\$	125,482.97	\$	\$2,000
1010 · Fire Inspections	\$	1,150	\$	2,225	\$	4,000.00	\$	1,500	\$	9,356.00	\$	8,375.00	\$	5,535.00	\$	\$5,500	\$	4,170.00	\$	5,000.00	\$	\$5,500
1011 · Ad Valorem I&S Tax Delinquent	\$	-	\$	167	\$	171.02	\$	297	\$	301.61	\$	395.97	\$	1,467.73	\$	\$300	\$	-7,121.45	\$	(7,121)	\$	\$300
1012 · Fire Recovery	\$	-	\$	64,339	\$	21,516.04	\$	7,173	\$	63,268.62	\$	45,222.62	\$	17,291.73	\$	\$0	\$	27,502.54	\$	27,503	\$	\$0
<b>Total 100 - Revenue Account</b>	\$	<b>789,657</b>	\$	<b>787,252</b>	\$	<b>871,717</b>	\$	<b>1,013,283</b>	\$	<b>1,677,727</b>	\$	<b>1,248,100</b>	\$	<b>1,488,081</b>	\$	<b>992,171</b>	\$	<b>1,115,575</b>	\$	<b>1,194,184</b>	\$	<b>1,055,909</b>
<b>Total Income</b>	\$	<b>789,657</b>	\$	<b>787,252</b>	\$	<b>871,717</b>	\$	<b>1,013,283</b>	\$	<b>1,677,727</b>	\$	<b>1,248,100</b>	\$	<b>1,488,081</b>	\$	<b>992,171</b>	\$	<b>1,115,575</b>	\$	<b>1,194,184</b>	\$	<b>1,055,909</b>

**Expense**

200 - Fire Personnel Services																						
1021 · Career Wages	\$	266,963	\$	232,585	\$	194,359.07	\$	236,254	\$	256,994	\$	268,094.56	\$	287,257.49	\$	\$339,046	\$	233,283.48	\$	336,965	\$	\$389,141
1022 · FICA/Medicare	\$	21,693	\$	19,617	\$	19,856.52	\$	23,882	\$	25,854	\$	25,143.98	\$	27,025.42	\$	\$30,974	\$	21,374.29	\$	30,874	\$	\$34,944
1023 · Health Insurance	\$	29,186	\$	29,465	\$	25,783.63	\$	33,572	\$	34,904	\$	41,462.40	\$	41,457.34	\$	\$57,960	\$	37,367.63	\$	53,975	\$	\$66,240
1024 · Retirement (TCDRS)	\$	35,647	\$	31,941	\$	31,895.92	\$	39,350	\$	45,827	\$	45,615.79	\$	49,242.16	\$	\$53,445	\$	38,691.41	\$	55,888	\$	\$60,296
1025 · Longevity	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$	0.00	\$	\$0	\$	0.00	\$	-	\$	\$0
1026 · Unemployment Comp	\$	972	\$	845	\$	1,017.72	\$	1,764	\$	1,362	\$	63.00	\$	859.68	\$	\$1,000	\$	816.60	\$	816	\$	\$1,000
1027 · Overtime	\$	25,840	\$	29,176	\$	29,840.81	\$	34,048	\$	40,210	\$	39,769.24	\$	54,163.96	\$	\$65,843	\$	39,931.65	\$	57,679	\$	\$67,644
1028 · Workers Comp	\$	10,107	\$	9,868	\$	16,367.00	\$	17,421	\$	18,246	\$	13,318.00	\$	13,852.00	\$	\$15,000	\$	14,015.00	\$	20,000.00	\$	\$20,000
1029 · Part-time Wages	\$	69,879	\$	84,397	\$	83,758.48	\$	143,996	\$	137,064	\$	144,629.95	\$	172,247.05	\$	\$120,000	\$	97,029.60	\$	140,154	\$	\$110,000
<b>Total 200 - Fire Personnel Services</b>	\$	<b>460,288</b>	\$	<b>437,894</b>	\$	<b>402,879.15</b>	\$	<b>530,289</b>	\$	<b>560,461</b>	\$	<b>578,097</b>	\$	<b>646,105</b>	\$	<b>683,268</b>	\$	<b>482,510</b>	\$	<b>696,351</b>	\$	<b>749,264</b>

**JACKSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

	Oct '17	Sep 1 Oct '18	Sep 19 Oct '19	Jul 20 Oct '20	Sep 21 Oct '21	Sep 22 Oct '22	Sep 23 Oct '23	Sep 24 Budget	24-25 Current	24-25 Revised	23-24 Proposed	25-26
<b>300 - Materials &amp; Supplies</b>												
1032 - Office Supplies	\$ 3,628	\$ 3,565	\$ 2,428.14	\$ 2,876	\$ 4,848	\$ 1,966.43	\$ 1,759.64	\$ 3,000	\$ 6,141.41	\$ 8,871	\$ 3,100	
1033 - Fuel	\$ 12,021	\$ 11,013	\$ 7,537.54	\$ 8,667	\$ 24,150	\$ 13,599.60	\$ 9,869.52	\$ 12,087	\$ 8,430.05	\$ 10,959	\$ 13,029	
1034 - Fire Gear/Uniform	\$ 6,314	\$ 12,013	\$ 6,446.57	\$ 5,230	\$ 7,970	\$ 5,770.29	\$ 27,244.01	\$ 6,000	\$ 35,650.41	\$ 46,346	\$ 6,000	
1035 - Yearly SCBA INSP	\$ 1,263	\$ -	\$ 44.00	\$ -	\$ 1,185	\$ 3039.5	\$ 3,085.24	\$ 2,000	\$ 997.12	\$ 1,296	\$ 2,000	
1036 - Fire Foam	\$ 495	\$ -	\$ 1,495.00	\$ 530	\$ 1,000	\$ 500.00	\$ 1,340.00	\$ 1,000	\$ 670.00	\$ 871	\$ 1,000	
1037 - Housekeeping Supplies	\$ 2,777	\$ 2,535	\$ 3,910.81	\$ 2,076	\$ 3,176	\$ 3,610.03	\$ 4,372.39	\$ 3,000	\$ 3,291.40	\$ 4,279	\$ 3,000	
1038 - Radio's/E-Dispatch	\$ 935	\$ 2,218	\$ 2,720.15	\$ 2,218	\$ -	\$ 1,028.20	\$ 1,028.20	\$ 1,500	\$ 1,028.20	\$ 1,337	\$ 1,500	
1039 - Fire Miscellaneous	\$ 5,732	\$ 6,654	\$ 6,776.45	\$ 4,558	\$ 8,047	\$ 10,649.82	\$ 10,039.52	\$ 5,000	\$ 4,173.13	\$ 5,425	\$ 5,000	
<b>Total 300 - Materials &amp; Supplies</b>	<b>\$ 33,165</b>	<b>\$ 37,998</b>	<b>\$ 31,359</b>	<b>\$ 26,155</b>	<b>\$ 50,375</b>	<b>\$ 40,164</b>	<b>\$ 58,739</b>	<b>\$ 33,587</b>	<b>\$ 60,382</b>	<b>\$ 79,383</b>	<b>\$ 34,629</b>	
<b>400 - Maintenance</b>												
1043 - Copier Rental	\$ 1,980	\$ 2,257	\$ 1,511.63	\$ 1,816	\$ 1,875.33	\$ 1,875.25	\$ 1,697.49	\$ 2,200	\$ 995.47	\$ 1,294	\$ 2,200	
1044 - Motor Vehicle Repairs	\$ 18,226	\$ 18,669	\$ 21,984.54	\$ 19,308	\$ 24,593.28	\$ 12,495.16	\$ 31,956.52	\$ 16,000	\$ 18,626.81	\$ 24,215	\$ 18,000	
1045 - Tool Maintenance	\$ 1,822	\$ 2,917	\$ 2,034.00	\$ 8,116	\$ 4,447.59	\$ 6,603.16	\$ 10,269.60	\$ 4,000	\$ 1,653.79	\$ 4,000	\$ 4,000	
1046 - Instrument Maint	\$ 6,350	\$ 4,716	\$ 3,490.95	\$ 1,449	\$ 12,620.16	\$ 6,310.15	\$ 4,530.34	\$ 4,500	\$ 2,880.36	\$ 3,744	\$ 4,500	
1047 - Building Maintenance	\$ 1,965	\$ 1,456	\$ 385.27	\$ 770	\$ 6,248.73	\$ 8,637.23	\$ 3,175.94	\$ 4,500	\$ 1,879.09	\$ 2,443	\$ 4,500	
1048 - Radio Maintenance	\$ 4,563	\$ 10,461	\$ 5,440.22	\$ 4,739	\$ 12,556.80	\$ 5,748.81	\$ 156,092.93	\$ 2,000	\$ 38,687.67	\$ 38,688	\$ 2,000	
<b>Total 400 - Maintenance</b>	<b>\$ 34,906</b>	<b>\$ 40,476</b>	<b>\$ 34,847</b>	<b>\$ 36,197</b>	<b>\$ 62,342</b>	<b>\$ 41,670</b>	<b>\$ 207,723</b>	<b>\$ 33,200</b>	<b>\$ 64,723</b>	<b>\$ 74,384</b>	<b>\$ 35,200</b>	
<b>500 - Contractual Service</b>												
1049 - Fire Station Tech Fee	\$ 3,872	\$ 4,176	\$ 6,491.09	\$ 6,852	\$ 8,066	\$ 7,050.78	\$ 7,573	\$ 8,000	\$ 4,723.21	\$ 6,140	\$ 6,500	
1050 - Utilities	\$ 8,590	\$ 8,409	\$ 5,935.31	\$ 8,428	\$ 10,675	\$ 10,833.62	\$ 13,018	\$ 12,000	\$ 8,367.64	\$ 10,878	\$ 11,000	
1051 - Insurance Liability	\$ 14,543	\$ 17,549	\$ 19,185.42	\$ 21,898	\$ 23,446	\$ 26,238.56	\$ 28,220	\$ 29,000	\$ 32,370.48	\$ 32,000.00	\$ 32,000	
1052 - Dues	\$ 2,289	\$ 4,733	\$ 673.24	\$ 2,038	\$ 5,304	\$ 4,783.55	\$ 1,723	\$ 4,000	\$ 2,538.71	\$ 2,539	\$ 3,000	
1053 - Travel Expense	\$ 7,884	\$ 3,164	\$ 5,925.01	\$ 4,196	\$ 5,726	\$ 0.00	\$ 3,117	\$ 4,000	\$ 6,740.63	\$ 6,741	\$ 2,000	
1054 - Training/School	\$ 4,558	\$ 9,074	\$ 870.00	\$ 663	\$ 518	\$ 1,464.98	\$ 2,017	\$ 3,000	\$ 4,528.99	\$ 4,529	\$ 2,000	
1056 - Fire Telephone	\$ 4,579	\$ 6,395	\$ 5,162.14	\$ 6,756	\$ 9,398	\$ 8,817.00	\$ 8,416	\$ 8,000	\$ 5,006.78	\$ 6,500	\$ 6,000	
1057 - Fire Postage	\$ 229	\$ 364	\$ 186.75	\$ 190	\$ 344	\$ 377.96	\$ 246	\$ 500	\$ 190.38	\$ 247	\$ 500	
1058 - Vol Reimbursement	\$ 21,408	\$ 43,044	\$ 31,759.73	\$ 31,210	\$ 43,523	\$ 55,730.96	\$ 32,719	\$ 30,000	\$ 14,554.58	\$ 20,000	\$ 22,000	
1059 - FRO Medical Director Fee	\$ 4,142	\$ 4,873	\$ 3,000.00	\$ 3,301	\$ 3,120	\$ 3,023.43	\$ 3,000	\$ 3,500	\$ 3,000.00	\$ 3,000	\$ 3,500	
<b>Total 500 - Contractual Service</b>	<b>\$ 72,093</b>	<b>\$ 101,781</b>	<b>\$ 79,189</b>	<b>\$ 85,533</b>	<b>\$ 110,121</b>	<b>\$ 118,321</b>	<b>\$ 100,049</b>	<b>\$ 102,000</b>	<b>\$ 82,021</b>	<b>\$ 92,574</b>	<b>\$ 88,500</b>	

**JACKSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

Oct '17 - Sep '18 - Sep '18 - Sep '19 Oct '19 - Jul '20 Oct '20 - Sep '21 Oct '21 - Sep '22 Oct '22 - Sep '23 Oct '23 - Sep '24 BUDGET 24-25 CURRENT 24-25 REVISED 23-24 PROPOSED 25-26

600 - Capital Outlay											
1060 · Fire Truck	\$ 31,957	\$ 21,957	\$ 21,957.18	\$ 21,957	\$ 66,401	\$ 99,798.89	\$ 896,338	\$ 99,716	\$ 26,008.34	\$ 99,008	\$ 99,716
1061 · Fire Gear/Equipment	\$ 15,622	\$ 6,017	\$ 8,312.99	\$ 49,366	\$ 1,902	\$ 21,027.12	\$ 235,342	\$ 0	\$ 0.00	\$ 0.00	\$ 0
1062 · Fire Equipment Grant	\$ 85,314	\$ 36,134	\$ 124,185.16	\$ 8,108	\$ 246,605	\$ 0.00	\$ 67,000	\$ 0	\$ 109,495.75	\$ 109,496	\$ 0
1063 · Fire Station Design	\$ -	\$ 490	\$ 11,590	\$ 156,764	\$ 71,797	\$ 0.00	\$ 0	\$ 0	\$ 0.00	\$ -	\$ 0
<b>Total 600 · Capital Outlay</b>	<b>\$ 132,893</b>	<b>\$ 64,598</b>	<b>\$ 166,046</b>	<b>\$ 236,195</b>	<b>\$ 386,704</b>	<b>\$ 120,826</b>	<b>\$ 1,198,679</b>	<b>\$ 99,716</b>	<b>\$ 135,504</b>	<b>\$ 208,504</b>	<b>\$ 99,716</b>

700 - Board Expense											
1070 · Appraisal District	\$ 20,753	\$ 17,059	\$ 14,765.29	\$ 17,650	\$ 18,308	\$ 18,995.00	\$ 24,949	\$ 21,000	\$ 11,919.74	\$ 23,839	\$ 26,000
1071 · Tax Assessor Fee	\$ -	\$ 1,907	\$ 2,011.47	\$ 1,961	\$ 1,862	\$ 1,950.61	\$ 1,953	\$ 2,000	\$ 3,481.70	\$ 3,482	\$ 3,600
1072 · Professional Fees	\$ 8,428	\$ 11,331	\$ 10,238.45	\$ 10,136	\$ 9,973	\$ 10,289.29	\$ 8,371	\$ 10,400	\$ 11,820.44	\$ 11,820	\$ 15,000
1073 · Commissioners Training	\$ 644	\$ 1,816	\$ 2,245.00	\$ -	\$ 4,563	\$ 0.00	\$ 4,777	\$ 4,000	\$ 4,665.00	\$ 4,665	\$ 1,000
1074 · Quicken/Payroll	\$ 994	\$ 1,818	\$ 724.20	\$ 1,231	\$ 1,048	\$ 2,585.17	\$ 2,975	\$ 3,000	\$ 3,105.78	\$ 4,486	\$ <u>3,000</u>
<b>Total 700 · Board Expense</b>	<b>\$ 30,819</b>	<b>\$ 33,931</b>	<b>\$ 29,984</b>	<b>\$ 30,977</b>	<b>\$ 35,755</b>	<b>\$ 33,820</b>	<b>\$ 43,025</b>	<b>\$ 40,400</b>	<b>\$ 34,993</b>	<b>\$ 48,292</b>	<b>\$ 48,600</b>

<b>Total Expense</b>	<b>\$ 764,163</b>	<b>\$ 716,678</b>	<b>\$ 744,303</b>	<b>\$ 945,346</b>	<b>\$ 1,205,758</b>	<b>\$ 932,897</b>	<b>\$ 2,254,320</b>	<b>\$ 992,171</b>	<b>\$ 860,133</b>	<b>\$ 1,199,489</b>	<b>\$ 1,055,909</b>
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<b>Net Income</b>	<b>\$ 25,494</b>	<b>\$ 70,574</b>	<b>\$ 127,414</b>	<b>\$ 67,937</b>	<b>\$ 471,969</b>	<b>\$ 315,203</b>	<b>\$ (766,239)</b>	<b>\$ -</b>	<b>\$ 255,442</b>	<b>\$ (5,304)</b>	<b>\$ (0)</b>
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 President of the Board of Commissioners of the  
 Jackson County Emergency Services District No.3

August 12 2025  
 DATE