JACKSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

Jackson County Emergency Services District #3 Fiscal Year 2026-2027 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $184,924, which is a 18.11 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $165,688.

RECORD VOTE:

David Bell Yes David Johnson Yes Loyd (Buster) Chase Yes

Lawrence Prince Yes Jake Srp Yes

FY 2018-2019 TAX RATE	I & S RATE	0.0034	TOTAL RATE	M & O RATE	0.0966	TOTAL RATE	0.1000
FY 2019-2020 TAX RATE	I & S RATE	0.0031	TOTAL RATE	M & O RATE	0.0969	TOTAL RATE	0.1000
FY 2020-2021 TAX RATE	I & S RATE	0.0033	TOTAL RATE	M & O RATE	0.0967	TOTAL RATE	0.1000
FY 2021-2022 TAX RATE	I & S RATE	0.0032	TOTAL RATE	M & O RATE	0.0968	TOTAL RATE	0.1000
FY 2022-2023 TAX RATE	I & S RATE	0.0118	TOTAL RATE	M & O RATE	0.0882	TOTAL RATE	0.1000
FY 2023-2024 TAX RATE	I & S RATE	0.0101	TOTAL RATE	M & O RATE	0.0899	TOTAL RATE	0.1000
FY 2024-2025 TAX RATE	I & S RATE	0.00105	TOTAL RATE	M & O RATE	0.0895	TOTAL RATE	0.1000
FY 2025-2026 TAX RATE	I & S RATE	0.00109	TOTAL RATE	M & O RATE	0.0891	TOTAL RATE	0.1000
FY 2026-2027 TAX RATE	I & S RATE	0.0061	TOTAL RATE	M & O RATE	0.0939	TOTAL RATE	0.1000

DEBT

8/2023-8/2032	2023 FIRE ENGINE	TOTAL LOAN	$600,000	PAYMENT 2026	$73,790.55

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.1000/100	$0.1000/100
No-New-Revenue Tax Rate:	$0.0969/100	$0.121100/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.0874/100	$0.012600/100
Voter-Approval Tax Rate:	$0.1111/100	$0.000000/100
Debt Rate:	$0.0061/100	$0.0109/100

Total debt obligation for Jackson County Emergency Services District #3 secured by property taxes: $73,790

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(C·	Oct '20 - Sep 21	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Oct '25 - Sep 26	REVISED 25-26	PROP 26-27
Income								
100 · Revenue Account								
1000 · Ad Valorem Tax I&S	$ 22,316	25,099.77	101,660.86	104,794.78	$102,492	$99,716	104,000.00	$73,580
1001 · AD Valorem Tax M&O Current	$ 697,547	759,301.13	759,897.96	927,463.14	$873,734	$910,000	910,194.00	$1,132,000
1002 · Ad Valorem Tax M&O Delinquent	$ 12,304	10,111.62	12,649.62	17,212.90	-$52,881	$20,000	14,000.00	12,000.00
1003 · Ad Valorem Special	$ 1,274	1,867.88	756.68	286.76	$318	$393	0.00	$0
1004 · Texas Forest Service	$ 15,425	10,375.34	7,100.00	60,700.00	$27,920	$8,000	$ 30,000	$5,150
1005 · Interest Earned	$ 1,139	1,440.16	37,030.88	47,183.83	$24,504	$10,000	$ 19,000	$10,000
1006 · Donations	$ -	11,419.00	1149	0.00	$2,119	$0	$ 13,000	$0
1007 · Equipment Grants	$ 125,000	74,970.00	254,000.00	106,274.65	$160,656	$0	$ 178,000	$0
1008 · Misc. Revenue	$ 129,308	710,215.48	19,861.86	209,719.58	$125,487	$2,000	34,000.00	$0
1010 · Fire Inspections	$ 1,500	9,356.00	8,375.00	17,841.40	$5,225	$5,500	4,000.00	$4,500
1011 · Ad Valorem I&S Tax Delinquent	$ 297	301.61	395.97	1,259.85	-$6,849	$300	$ 1,400	$0
1012 · Fire Recovery	$ 7,173	63,268.62	45,222.62	14,037.65	$29,830	$0	$ 12,000	$0
Total 100 · Revenue Account	$ 1,013,283	$ 1,677,727	$ 1,248,100	$ 1,506,775	$ 1,292,555	$ 1,055,909	$ 1,319,594	$ 1,237,230
Total Income	$ 1,013,283	$ 1,677,727	$ 1,248,100	$ 1,506,775	$ 1,292,555	$ 1,055,909	$ 1,319,594	$1,237,230
Expense								
200 · Fire Personnel Services								
1021 · Career Wages	$ 236,254	$ 256,994	268,094.56	228,940.68	$325,753	$389,141	$ 365,130	$402,359
1022 · FICA/Medicare	$ 23,882	$ 25,854	25,143.98	21,918.06	$29,704	$34,944	$ 31,474	$36,505
1023 · Health Insurance	$ 33,572	$ 34,904	41,462.40	31,546.23	$51,460	$66,240	$ 57,720	$66,360
1024 · Retirement (TCDRS)	$ 39,350	$ 45,827	45,615.79	39,863.81	$53,668	$60,296	$ 56,992	$62,990
1025 · Longevity	$ -	$ -	0	0.00			$ -	
1026 · Unemployment Comp	$ 1,764	$ 1,362	63.00	859.68	$880	$1,000	$ 1,089	$1,000
1027 · Overtime	$ 34,048	$ 40,210	39,769.24	44,699.82	$55,828	$67,644	$ 63,317	$74,835
1028 · Workers Comp	$ 17,421	$ 18,246	13,318.00	13,852.00	$19,635	$20,000	23,000.00	$23,000
1029 · Part-time Wages	$ 143,996	$ 137,064	144,629.95	137,416.29	$136,138	$110,000	$ 138,009	$139,943
Total 200 · Fire Personnel Services	$ 530,289	$ 560,461	$ 578,097	$ 519,097	$ 673,066	$ 749,265	$ 736,732	$ 806,992

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	(	Oct '20 - Sep 21	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Oct '25 - Sep 26	REVISED 25-26	PROP 26-27
300 · Materials & Supplies									
1032 · Office Supplies		$ 2,876	$ 4,848	1,966.43	3,569.36	$7,223	$3,100	$ 560	$2,000
1033 · Fuel		$ 8,667	$ 24,150	13,599.60	7,249.62	$12,290	$13,029	$ 11,755	$13,000
1034 · Fire Gear/Uniform		$ 5,230	$ 7,970	5,770.29	8,167.92	$38,103	$6,000	$ 29,055	$5,000
1035 · Yearly SCBA INSP		$ -	$ 1,185	3039.5	2,719.25	$2,300	$2,000	$ 1,613	$4,500
1036 · Fire Foam		$ 530	$ 1,000	500.00	1,340.00	$670	$1,000	$ 1,300	$1,000
1037 · Housekeeping Supplies		$ 2,076	$ 3,176	3,610.03	3,604.65	$4,229	$3,000	$ 4,290	$3,000
1038 · Radio's/E-Dispatch		$ 2,218	$ -	1,028.20	1,028.20	$1,028	$1,500	$ 1,500	$1,500
1039 · Fire Miscellaneous		$ 4,558	$ 8,047	10,649.82	9,753.94	$7,768	$5,000	$ 9,945	$8,000
Total 300 · Materials & Supplies		$ 26,155	$ 50,375	$ 40,164	$ 37,433	$73,611	$34,629	$ 60,018	$38,000
400 · Maintenance									
1043 · Copier Rental		$ 1,816	1,875.33	1,875.25	1,472.64	$1,461	$2,200	$ 1,347	$2,200
1044 · Motor Vehicle Repairs		$ 19,308	24,593.28	12,495.16	29,135.94	$23,995	$18,000	$ 15,136	$18,000
1045 · Tool Maintenance		$ 8,116	4,447.59	6,603.16	4,524.24	$5,753	$4,000	$ 600	$4,000
1046 · Instrument Maint		$ 1,449	12,620.16	6,310.15	3,442.34	$3,313	$4,500	$ 8,620	$4,500
1047 · Building Maintenance		$ 770	6,248.73	8,637.23	2,474.98	$6,535	$4,500	$ 2,954	$4,500
1048 · Radio Maintenance		$ 4,739	12,556.80	5,748.81	151,070.03	$39,051	$2,000	$ 27,508	$2,000
Total 400 · Maintenance		$ 36,197	$ 62,342	$ 41,670	$ 192,120	$80,108	$35,200	$ 56,164	$35,200
500 · Contractual Service									
1049 · Fire Station Tech Fee		$ 6,852	$ 8,066	7,050.78	$6,058	$5,723	$6,500	$ 3,900	$5,000
1050 · Utilities		$ 8,428	$ 10,675	10,833.62	$8,870	$11,467	$11,000	$ 11,180	$12,000
1051 · Insurance Liability		$ 21,898	$ 23,446	26,238.56	$28,220	$32,370	$32,000	33,556.00	$36,000
1052 · Dues		$ 2,038	$ 5,304	4,783.55	$766	$3,205	$3,000	$ 2,958	$4,000
1053 · Travel Expense		$ 4,196	$ 5,726	0.00	$3,121	$6,796	$2,000	$ 2,000	$4,000
1054 · Training/School		$ 663	$ 518	1,464.98	$1,756	$4,528	$2,000	$ 5,096	$3,000
1056 · Fire Telephone		$ 6,756	$ 9,398	8,817.00	$7,145	$6,512	$6,000	$ 6,000	$6,000
1057 · Fire Postage		$ 190	$ 344	377.96	$236	$290	$500	$ 277	$500
1058 · Vol Reimbursement		$ 31,210	$ 43,523	55,730.96	$27,227	$17,472	$22,000	$ 12,000	$20,000
1059 · FRO Medical Director Fee		$ 3,301	$ 3,120	3,023.43	$3,000	$3,000	$3,500	$ 5,120	$3,500
Total 500 · Contractual Service		$ 85,533	$ 110,121	$ 118,321	$ 86,399	$ 91,363	$ 88,500	$ 82,087	$ 94,000

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(	Oct '20 - Sep 21	Oct '21 - Sep 22	Oct '22 - Sep 2:	Oct '23 - Sep 24	Oct '24 - Sep 25	Oct '25 - Sep 26	REVISED 25-26	PROP 26-27
600 · Capital Outlay								
1060 · Fire Truck	$ 21,957	$ 66,401	99,798.89	$922,346	$99,799	$99,716	$ 99,716	$73,800
1061 · Fire Gear/Equipment	$ 49,366	$ 1,902	21,027.12	$229,603	$0	$0	600	$0
1062 · Fire Equipment Grant	$ 8,108	$ 246,605	0.00	$67,000	$175,501	$0	$ 39,000	$0
1063 · Fire Station Design	$ 156,764	$ 71,797	0.00	$0	$0	$0	$ 300,000	$131,738
	$ -							
Total 600 · Capital Outlay	$ 236,195	$ 386,704	$ 120,826	$ 1,218,949	$ 275,300	$ 99,716	$ 439,316	$ 205,538
700 · Board Expense								
1070 · Appraisal District	$ 17,650	$ 18,308	18,995.00	$12,474	$23,839	$26,000	$ 29,000	$32,000
1071 · Tax Assessor Fee	$ 1,961	$ 1,862	1,950.61	$0	$3,481	$3,600	$ 3,600	$4,500
1072 · Professional Fees	$ 10,136	$ 9,973	10,289.29	$8,088	$8,622	$15,000	$ 1,000	$9,000
1073 · Commissioners Training	$ -	$ 4,563	0.00	$4,777	$4,665	$1,000	$ 300	$8,000
1074 · Quicken/Payroll	$ 1,231	$ 1,048	2,585.17	$2,481	$3,954	$3,000	$ 3,500	$4,000
Total 700 · Board Expense	$ 30,977	$ 35,755	$ 33,820	$ 27,820	$44,561	$48,600	$ 37,400	$57,500
Total Expense	$ 945,346	$ 1,205,758	$ 932,897	$ 2,081,818	$1,238,009	$1,055,910	$ 1,411,717	$1,237,230
Net Income	$ 67,937	$ 471,969	$ 315,203	$ (575,043)	$ 54,546	$ (1)	$ (92,123)	$ 0

, President JCESD #3

President of the Board of Commissioners of the
Jackson County Emergency Services District No.3

August 12, 2026
DATE