

MEETING NOTICE
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

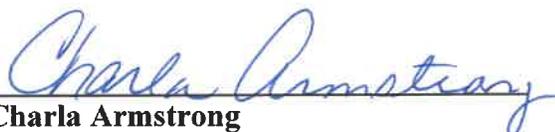
Notice is hereby given that the Board of Commissioners of the **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3** will hold a meeting on **March 9, 2026, at 6:30 P.M.** at the **Manvel Fire Department, 6212 Masters Road, Manvel, Texas 77578.**

The District will consider and act upon the following matters:

1. Call to order, roll call, pledge of allegiance, opening prayer and welcome guest.
2. To receive public comment.
3. Ben Taub recognition of BCESD3 EMS personnel.
4. Consent Agenda – The following items are considered routine by the Board and will be enacted by one motion. No separate discussion will occur on these items unless a commissioner so requests, in which event, the item will be removed and placed on the Non-Consent Agenda:
 - a. Approve minutes of the prior meeting.
 - i. February 9, 2026 – District Meeting
 - b. Approve financial and bookkeeping matters, including payment of the bills and review of reports concerning the District’s financial condition and investments.
5. Non-Consent Agenda:
 - a. Items removed from the Consent Agenda.
6. To conduct annual review of the District’s Investment Policy and take any necessary action.
 - a. Resolution 1: Adoption of Investment Policy.
 - b. Resolution 2: Appointment of Investment Officer.
7. To review and act on a Resolution regarding delegation of authority related to purchasing and operational matters
8. To review and act on ad valorem tax exemptions for 2026.
9. To review and act on Vehicle Replacement Program.
10. To review and take action on cyber insurance quote proposal from VFIS.
11. To review and take action to approve the purchase of two (2) Scott X3 Pro Air-Paks from Metro Fire for Iowa Colony Fire Department.
12. To review and take action to approve the purchase of a battery-operated extrication cutter for Demi-John Fire Department to match the previously purchased extrication spreader and ram.
13. To review and take action to approve Harris County Universal Services to perform firmware updates, reprogramming and system alignment services on district supported fire department radios.
14. To review and take action to approve the purchase of a side-mounted pumper to replace T-760 at Liverpool Fire Department.
15. To review and act on the disposition of surplus and salvage property - EMS refrigerators.

16. To review and take action on matters related to construction, renovation, repair, and improvements to District facilities and real property, including engagement of design professionals or engineering services, selection of builders/contractors, approve of construction financing.
17. To receive a report on District EMS operations from District EMS Chief, Tim Welch.
18. To receive a report on District Fire operations from District Fire Services Administrator, Jack Helton.
19. To receive the Community Engagement report from Administrative Director, Cindy Reaves.
20. To receive an update on operations and administration from Executive Director, Jeff Braun.
21. To meet in Closed Session under Government Code 551.071, 551.072, 551.074, 551.076 and 551.0761 to consult with legal counsel regarding pending or contemplated litigation, settlement offers or on matters which require confidentiality under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, to deliberate regarding real property, to deliberate regarding personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of District personnel, to deliberate regarding security devices or security audits, and to deliberate regarding critical infrastructure facilities and cybersecurity.
22. To review and take any action regarding real estate, including sale, purchase, lease, platting, utilities, encumbrances, maintenance and legal actions related to real estate.
23. Adjourn.




Charla Armstrong
Administrative Clerk
Brazoria County
Emergency Services District No. 3
6931 MASTERS RD
MANVEL, TEXAS 77578
Phone (281) 519-8779
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Agenda

Item 1

**No
Documentation
for this Item**

Agenda

Item 2

**No
Documentation
for this Item**

Agenda

Item 3

**No
Documentation
for this Item**

Agenda

Item 4

Agenda

Item 4^a.i

MINUTES OF THE FEBRUARY 9, 2026, DISTRICT MEETING
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

A meeting was duly called of the **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**, which was held on February 9, 2026, at the District Administration Office, 6931 Masters Road, Manvel, Texas 77578.

The meeting was called to order at 6:30 P.M. by **DARRELL VALUSEK**, District President. The Commissioners present were **DARRELL VALUSEK, FRANK HAGDORN, MATT GLAVES, GEORGE BULLINGTON and DE WAYNE DAVIS**. Also present were District Executive Director Jeff Braun, legal counsel John Peeler, ESD 3 EMS Chief Tim Welch, ESD 3 Fire Services Administrator Jack Helton, District CPA Randall Parr, Administrative Director Cindy Reaves, other District Staff, representatives of the District's contracted providers, and members of the community.

The Board opened the floor to receive public comment under agenda item 2. No comments were provided.

The Board then addressed agenda item 3, to conduct election of Officers of the Board for 2026. Commissioner Glaves made a motion to keep Board officers the same for the 2026 term: President Darrell Valusek, Vice President Frank Hagdorn, Secretary/Treasurer Matt Glaves, Assistant Secretary George Bullington and Assistant Treasurer De Wayne Davis. The motion was seconded by Commissioner Davis. The motion was approved by a vote of 5 to 0.

The Board then addressed agenda item 4, special recognition of EMS Personnel. Veronica Gomez and Richard Choukair have successfully completed FTEP program. A recess was taken from 6:37 pm to 6:44 pm so everyone could enjoy cake and take pictures.

The Board then addressed agenda item 5, Consent Agenda – the following items are considered routine by the Board and will be enacted by one motion. No separate discussion will occur on these matters unless a Commissioner so requests, in which event, the item will be removed and placed on the Non-Consent Agenda:

- a. Approve minutes of the prior meeting.
 - i. January 12, 2026 – District Meeting.
 - ii. January 15, 2026 – Special Meeting (CEC)
- b. Approve financial and bookkeeping matters, including payment of the bills and review of reports concerning the District's financial condition and investments.

- c. To review and take action to approve EMS Policy and Procedure Revisions for required training for Human Trafficking on an annual basis, per DSHS.

Commissioner Graves made a motion to approve all items as presented. The motion was seconded by Commissioner Bullington. The motion was approved by a vote of 5 to 0.

The Board then addressed agenda item 6, Non-Consent Agenda – items removed from the Consent Agenda. No items were removed, no action taken.

The Board proceeded to agenda item 7, to review and act to approve Morton Morrow, Inc. as the vendor for annual preventative maintenance of the breathing air compressors. Jack Helton, Fire Service Administrator, spoke about Morton Morrow, Inc. being the only vendor authorized to perform maintenance on the Mako compressors in Texas so there were no additional bidders. Mako has confirmed this information. The price quoted includes the quarterly air sampling at the locations that have the Mako compressors. Commissioner Graves made a motion to approve Morton Morrow, Inc. as presented. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 to 0.

The Board then addressed agenda item 8, to review and act to approve MES Service Company, LLC as the vendor for annual inspections, testing, maintenance and repair of the Self-Contained Breathing Apparatus (SCBA). Jack Helton, Fire Service Administrator, discussed the need for the third-party vendor to perform the needed preventive maintenance. After looking over the bids received and comparing the price lists, Mr. Helton believes that MES is the best value for the organization. Commissioners asked questions regarding the pricing in comparison to the previous contract and Mr. Helton was able to give them some data to support his recommendation. Commissioner Graves made a motion to approve the vendor for the SCBAs as presented. The motion was seconded by Commissioner Davis. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 9, to review and act to approve the purchase of SCBA Fit Testing machine and a 5-year service plan through Municipal Emergency Services (MES). Jack Helton, Fire Services Administrator, spoke of the SCBA inspection and maintenance program along with the use of the machine that would help with Texas Commission on Fire Protection compliance for the agencies working towards that goal. Currently, the District does not fit test

throughout our agencies. This will ensure everyone is wearing the correct size mask. A 5-year service contract is part of this purchase that covers everything other than shipping. Commissioner Graves made a motion to approve as presented. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 10, to review and act to approve the purchase of a security system and building access equipment for fire station(s). Jack Helton, Fire Service Administrator, spoke about the need for an upgrade to the e-card access and camera system to Station 1 of Manvel Volunteer Fire Department. This was in the approved budget for capital improvements. A quote through an approved cooperative purchasing program was received from DataVox coming in lower than what was approved in the 2026 budget. Commissioner Hagdorn made a motion to approve the purchase as presented. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 – 0.

The next item to be addressed by the Board is agenda item 11, to review and act on the disposition of surplus and salvage property. Cindy Reaves, Administrative Director, spoke of the list provided to the Commissioners regarding the office furniture and other items to be put on the auction site as the items are put into a POD at the time the new furniture arrives. This permission is requested in advance so we can move forward at the appropriate time. Commissioner Graves made a motion to approve the disposition of the surplus property as presented. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 12, to review and act to approve interlocal agreement with Brazoria County MUD 21 and Brazoria County MUD 22 regarding improvements at the Lakes of Savannah emergency services station. Jeff Braun, Executive Director, spoke about the meetings with MUD 21 and MUD 22 regarding the need to expand and renovate the existing building. John Peeler, legal counsel, talked about the specifics on the contract to be approved with both MUD's paying for all renovations. Chief Welch explained how the staff will be housed in temporary buildings during the construction, with the MUD's covering that cost as well. John Peeler, legal counsel, stated that approval is needed to send the interlocal agreement to MUD 21 and MUD 22 for their approval and to allow Jeff Braun, Executive Director, to make minor

revisions. Commissioner Graves made a motion to approve as presented. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 13, to review and take action on matters related to construction, renovation, repair, and improvements to District facilities and real property, including engagement of design professionals or engineering services, selection of builders/contractors, approve of construction financing. Jeff Braun, Executive Director, spoke to the board about the necessary standard agreement between owner and architect, Slattery Tackett Architects, LLP, which will be an attachment to the interlocal agreement previously approved in agenda item 12. John Peeler, legal counsel, made note that the contract with the builder will be in combination with this agreement as well. Commissioner Hagdorn made a motion to approve the agreement as presented. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 14, to receive a report on District EMS operations from District EMS Chief, Tim Welch. Chief Welch opened with the emergency weather situation in late January 2026 and how updates were given regularly and the preparations that took place prior to and during the event. He stated that all went well and the weather was not as bad as expected. Chief Welch gave updates on ambulances with Danbury loaning an ambulance for use and the possibility of purchasing a used ambulance from Frazer which will allow the District to later trade it in for a new ambulance at a later date. The newest ambulance on order is due in October. Chief Welch went on to give an update on the call data information. He further talked about a phone call he received from a medical director that gave great praise for the care his staff gave to a young patient.

The next item to be addressed by the Board is agenda item 15, to receive a report on District Fire operations from District Fire Services Administrator, Jack Helton. Mr. Helton informed the Commissioners of glitches with the ESO NERIS Reporting System, so he was not able to compile the normal information for his report. He opened the floor to any questions the Commissioners may have. The Commissioners had no questions.

The Board then addressed agenda item 15, to receive the Community Engagement report from Cindy Reaves, Administrative Director. Mrs. Reaves reported the new contacts that have

been made through attending different events. She talked about the growth in social media and noted how the Instagram reach has increased due to the reels that are being posted. She was able to give the demographics of the followers on Facebook based on age, gender and area. She went over her goals for 2026 that include increasing the membership of Community Engagement Committee, increasing the attendance of the meetings, and the production of promotional material for the District, including educational videos.

The Board then addressed agenda item 17, to receive an update on operations and administration from Executive Director, Jeff Braun. Mr. Braun gave an update on the timeline for the completion of Station 1 renovations now expected in April due to weather, design issues, etc. He talked about the completion of the draft drawings on the bay expansion at the Liverpool facility, pending the engineering drawings needed to apply for the permit to proceed. The schematic design phase has begun on the Rodeo Palms fire station. The TX Dot approval has been received for the warning signs in front of the building. Mr. Braun noted that a community and recruitment event is being planned in Liverpool for a little later this year.

The Board then addressed agenda item 18, to meet in Closed Session under Government Code 551.071, 551.072 and 551.074 to consult with legal counsel regarding pending or contemplated litigation, settlement offers or on matters which require confidentiality under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, to deliberate regarding real property and to deliberate regarding personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of District personnel.

The Board moved to Closed Session at 7:26 P.M.

The Board reconvened in Open Session at 7:33 P.M.

The Board proceeded to address agenda item 19, to review and take any action regarding real estate, including sale, purchase, lease, platting, utilities, encumbrances, maintenance and legal actions related to real estate. It was recommended to allow Jeff Braun, Executive Director, to engage special real estate counsel. Commissioner Hagdorn made a motion to approve as presented. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 – 0.

The meeting was adjourned at 7:34 P.M.

Matt Glaves, Secretary/Treasurer

Agenda

Item 4b

Brazoria County

Emergency Services District No. 3

Financial Report
February 28, 2026



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March 5, 2026

Commissioners
Brazoria County Emergency Services District No. 3
Manvel, TX

RE: **December Financial Report**

Commissioners:

Attached are the financial reports for the District for. Included in the report package are the comparative balance sheet, summarized and detailed versions of the consolidated actual versus budget reports through February, preliminary EMS unit actual to budget report for February, Fire unit actual vs budget report for February, and the investment report for February.

Highlights of the report include:

Balance Sheet Accounts:

Total cash available on February 28, 2026, is \$26,672,610 versus \$21,892,222 at the same time last year. Included in the cash balances are the balance of the proceeds from the \$2,000,000 loan to renovate the main EMS facility and administration building. Invested funds in the Tex Pool and Texas Class accounts, in the amounts of \$2,362,798 and \$23,274,167, respectively. With interest rates at approximately 3.802%, interest earnings on these accounts total \$73,675 for the month of February. We have transferred most of the funds from the Wells Fargo sweep account to the Texas Class General Reserve account to obtain the best available interest rate on invested funds. Cash balances will begin to decrease over the next several months as significant amounts of property tax revenues have been collected and expenses will exceed operating revenues, and we will continue to monitor cash balances and make transfers as deemed appropriate.

As the Fed is beginning to lower interest rates, we have begun the process of identifying cash balances that may be invested for 3, 6, 9 and 12 months without creating a negative impact on the District's liquidity.

Property tax receivables and deferred revenues are reconciled through January.

The narrative of this report will provide comments on the entirety of the District's Operations and Administration as well as separately on the EMS Operations and Fire Operations.

District Wide Operations

With the tax rate being split between an M&O rate and an I&S rate, we have split the "income statement" between a "General Fund" section and a "Debt Service" section. This will allow for better analysis of operating revenues and operating expenses versus property tax funds that have been pledged against certain debt obligations of the District. The use of an I&S tax rate also minimized the impact of SB 2 on property tax revenue growth.

Total M&O property tax receipts through February are \$10,883,372, or about 88% of the budgeted amount, and include the current year tax collections received prior to December 31, 2025.

EMS collections for February were \$149,714 and total \$258,966 for the year. The total for the two months is in line with the budget at about 16%.

First quarter 2026 billings to the two MUD districts have been made using the amended budget amounts.

District administrative salaries and benefits are \$42,620 for February and are at 6.14% for 2026. Total administrative expenses for February are 5% with no category having any remarkable amounts.

Service provider costs paid in January for the first quarter are in line with expectations.

District wide operating salaries and benefits total \$934,953 through February versus a budgeted amount of \$5,659,814 or about 17% of the 2026 budget. This is in line with the expected 17% for two months. Annual renewal payments on various software licenses have occurred and slightly distort the usage percentage. Similarly, quarterly communications contract payments made in the first two months of the year distort the usage percentage,

Other Receipts

Interest income on the TexPool, Texas Class and Wells Fargo Sweep accounts, excluding the I&S Debt Service funds through February is \$73,021 against a budgeted amount of \$862,000 for the year. Invested cash balances should begin to decrease after February as the majority of 2026 property tax revenues have been received.

Capital Expenditures

The February contractor's invoice for the renovation at EMS Station 1 was not received in time to be included in this report. Through February, capital expenditures for building renovations total \$254,224.

Debt Service Fund

I&S property tax receipts were \$483,927 through February including amounts received prior to December 31, 2025. Most of these funds were transferred to a separate account at Texas Class and earned \$654 in February.

The debt service payment for the Iowa Colony Station was made in February.

EMS Operations

Patient service revenue collections are \$258,764 through February.

Operating expenses of the EMS division are \$655,704 through February and are in line with budget expectations. Total salaries and benefits through February are at 15% of the annual budget.

Fire Operations

Salaries and benefits are \$27,457 through February but it appears some items currently shown in this certain unit budget should be in the fleet and/or facilities units so we will be analyzing those changes prior to the next report. Minimal expenditure occurred in this unit in the first two months of 2026.

Should you have questions concerning the financial information contained in the report, please do not hesitate to contact me.

Sincerely,

Randall F. Parr

Randall F. Parr, CPA

Brazoria County ESD 3 Balance Sheet

	Total	
	As of Feb 28, 2026	As of Feb 28, 2025 (PY)
ASSETS		
Current Assets		
Bank Accounts		
11100 Checking accounts		
11110 Wells Fargo	542,418.29	774,265.47
11120 Wells Fargo Collections	493,227.25	236,536.61
11130 Wells Fargo Sweep	-	12,313,052.73
Total 11100 Checking accounts	\$ 1,035,645.54	\$ 13,323,854.81
11200 Investment accounts		
11210 Texas Class Bank Account		
11211 General	20,384,267.85	329,879.50
11212 Reserve-Equipment & PPE	267,380.49	256,284.09
11213 Reserve-Vehicle Replacement	728,337.87	698,111.59
11214 Reserve-Liverpool	1,042.60	
11215 Reserve-Building Improvements	74,754.93	71,652.54
11216 EMS Reserve Fund	2,756.10	4,522,219.59
11217 I&S Debt Service Fund	224,515.43	422,787.04
11218 Texas Class - Webster Loan Funds	1,591,111.23	
Total 11210 Texas Class Bank Account	\$ 23,274,166.50	\$ 6,300,934.35
11230 TexPool		
11231 Investment Texpool	2,362,798.09	2,267,433.32
Total 11230 TexPool	\$ 2,362,798.09	\$ 2,267,433.32
Total 11200 Investment accounts	\$ 25,636,964.59	\$ 8,568,367.67
11300 Other Cash		
11310 Cash with Brazoria Tax Office	-	
Total 11300 Other Cash	\$ 0.00	\$ 0.00
Total Bank Accounts	\$ 26,672,610.13	\$ 21,892,222.48
Accounts Receivable		
12100 Property taxes receivable		
12101 M&O taxes	3,732,291.92	1,555,206.74
12107 Penalties & interest	158,553.00	158,553.00
12110 Cash held by Tax Office	-	-
Total 12100 Property taxes receivable	\$ 3,890,844.92	\$ 1,713,759.74
Accounts Receivable (A/R)	190,240.02	188,170.02
Total Accounts Receivable	\$ 4,081,084.94	\$ 1,901,929.76
Other Current Assets		
12210 Sweep account interest	-	(0.02)

Brazoria County ESD 3 Balance Sheet

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)
13000 Fraudulent Charges Receivable	-	-
15000 Prepaid expenses		
15110 Prepaid Insurance	44,181.33	44,181.33
15120 Prepaid Life Insurance	-	-
15130 Prepaid Lease	6,381.41	6,381.41
Total 15000 Prepaid expenses	\$ 50,562.74	\$ 50,562.74
Inventory Asset		
Undeposited Funds	-	-
Total Other Current Assets	\$ 50,562.74	\$ 50,562.72
Total Current Assets	\$ 30,804,257.81	\$ 23,844,714.96
Fixed Assets		
16000 Fixed Assets		
16100 Land	481,884.93	481,884.93
16200 Buildings	9,193,818.97	9,193,818.97
16220 Construction in Progress - New Fire EMS Station	40,688.00	40,688.00
Total 16200 Buildings	\$ 9,234,506.97	\$ 9,234,506.97
16300 Apparatus & support vehicles	7,414,674.37	7,414,674.37
16400 Equipment	587,300.97	587,300.97
16950 Accumulated depreciation	(4,246,458.38)	(4,246,458.38)
Total 16000 Fixed Assets	\$ 13,471,908.86	\$ 13,471,908.86
17000 Right of Use Fixed Assets		
17100 RU Buildings	581,085.35	581,085.35
17200 RU Equipment	198,252.22	198,252.22
17900 Accumulated amortization - RU	(319,109.50)	(319,109.50)
Total 17000 Right of Use Fixed Assets	\$ 460,228.07	\$ 460,228.07
Total Fixed Assets	\$ 13,932,136.93	\$ 13,932,136.93
Other Assets		
18000 Other assets		
18021 Security Deposits - National Benefit Services	14,764.17	14,764.17
Total 18000 Other assets	\$ 14,764.17	\$ 14,764.17
Total Other Assets	\$ 14,764.17	\$ 14,764.17
TOTAL ASSETS	\$ 44,751,158.91	\$ 37,791,616.06
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)	70,809.51	206,571.22

Brazoria County ESD 3 Balance Sheet

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)
Total Accounts Payable	\$ 70,809.51	\$ 206,571.22
Credit Cards		
1013 Citibank	23,555.93	3,326.04
Total Credit Cards	\$ 23,555.93	\$ 3,326.04
Other Current Liabilities		
21300 Payroll taxes		
21310 Federal withholding	0.01	-
21320 FICA	(64.04)	-
21330 Medicare	(14.97)	-
Total 21300 Payroll taxes	-\$ 79.00	\$ 0.00
21400 Payroll Liability	49,638.72	49,638.72
21411 TCDRS	(0.05)	17,225.00
21412 457 (b) Payroll Deferral	-	-
21413 FSA Payable	3,008.95	355.22
21414 Child Support	0.06	0.01
21415 AFLAC	(880.83)	28.62
Total 21400 Payroll Liability	\$ 51,766.85	\$ 67,247.57
23000 Deferred Revenue		
23101 Property taxes	3,732,291.92	1,555,206.74
23111 Prepaid M&O taxes	-	-
23112 Prepaid I&S taxes	-	-
Total 23000 Deferred Revenue	\$ 3,732,291.92	\$ 1,555,206.74
Total Other Current Liabilities	\$ 3,783,979.77	\$ 1,622,454.31
Total Current Liabilities	\$ 3,878,345.21	\$ 1,832,351.57
Long-Term Liabilities		
28000 Loans & capital leases		
28100 Notes payable		
28101 Note Payable - Trustmark - 2 ambulances	458,931.97	458,931.97
28102 Notes Payable - Gov Cap - Iowa Colony Fire Station	6,488,304.85	6,488,304.85
28103 Prosperity Bank - Manvel EMS Station	447,691.48	447,691.48
Total 28100 Notes payable	\$ 7,394,928.30	\$ 7,394,928.30
28200 Capital leases		
28201 Santander Bank - 1 ambulance	86,076.65	86,076.65
28202 Wells Fargo - Manvel VFD fire station	45,090.34	45,090.34
Total 28200 Capital leases	\$ 131,166.99	\$ 131,166.99
Total 28000 Loans & capital leases	\$ 7,526,095.29	\$ 7,526,095.29
Total Long-Term Liabilities	\$ 7,526,095.29	\$ 7,526,095.29

Brazoria County ESD 3 Balance Sheet

	As of Feb 28, 2026	As of Feb 28, 2025 (PY)
Total Liabilities	\$ 11,404,440.50	\$ 9,358,446.86
Equity		
31000 Opening Fund Balance	2,130,647.69	2,130,647.69
32000 Invested in net capital assets	5,907,862.74	5,907,862.74
Retained Earnings	15,682,078.06	11,975,942.35
Net Income	9,626,129.92	8,418,716.42
Total Equity	\$ 33,346,718.41	\$ 28,433,169.20
TOTAL LIABILITIES AND EQUITY	\$ 44,751,158.91	\$ 37,791,616.06

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
SUMMARIZED					
GENERAL FUND					
REVENUES					
Total 40010 M&O property tax revenue	\$ 3,196,464.44	\$ 10,883,372.40	\$ 12,337,920.00	\$ (1,454,547.60)	88.21%
Total 40100 Revenues from services	\$ 149,714.12	\$ 258,966.24	\$ 1,628,038.00	\$ (1,369,071.76)	15.91%
Total 40210 Other service revenue	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total Income	\$ 3,346,178.56	\$ 11,332,578.66	\$ 14,726,918.00	\$ (3,394,339.34)	76.95%
EXPENSES					
ADMINISTRATIVE					
Total 60100 Commissioner expenses	\$ 1,350.00	\$ 7,050.00	\$ 36,000.00	\$ (28,950.00)	19.58%
Total 60130 SAFE-D expenses	\$ 7,494.23	\$ 13,934.94	\$ 27,875.00	\$ (13,940.06)	49.99%
Total 60140 Marketing	\$ 3,546.57	\$ 3,546.57	\$ 46,660.00	\$ (43,113.43)	7.60%
Total 60150 Community education	\$ -	\$ -	\$ 14,000.00	\$ (14,000.00)	0.00%
Total 60210 Administrative salaries & wages	\$ 37,990.87	\$ 70,892.80	\$ 491,008.00	\$ (420,115.20)	14.44%
Total 60239 Benefits	\$ 10,872.26	\$ 20,590.13	\$ 203,066.00	\$ (182,475.87)	10.14%
Total 60200 Salaries & benefits	\$ 48,863.13	\$ 91,482.93	\$ 694,074.00	\$ (602,591.07)	13.18%
Total 60300 Office expense	\$ 6,229.14	\$ 7,331.13	\$ 90,825.00	\$ (83,493.87)	8.07%
Total 60400 Professional fees	\$ 15,353.10	\$ 76,889.86	\$ 869,782.00	\$ (792,892.14)	8.84%
Total 60500 Training	\$ 270.49	\$ 270.49	\$ 64,000.00	\$ (63,729.51)	0.42%
Total 60000 ADMINISTRATIVE EXPENSES	\$ 83,106.66	\$ 200,505.92	\$ 1,843,216.00	\$ (1,642,710.08)	10.88%
OPERATIONS					
Total 70100 Service provider operations	\$ -	\$ 639,333.57	\$ 2,499,121.00	\$ (1,859,787.43)	25.58%
Total 70210 Salaries & wages expenses	\$ 343,155.30	\$ 657,667.18	\$ 4,396,431.00	\$ (3,738,763.82)	14.96%
Total 70239 Benefits	\$ 57,587.21	\$ 277,285.55	\$ 1,263,383.00	\$ (986,097.45)	21.95%
Total 70200 Operation salaries & benefits	\$ 400,742.51	\$ 934,952.73	\$ 5,659,814.00	\$ (4,724,861.27)	16.52%
Total 70300 Insurance costs	\$ -	\$ -	\$ 289,564.00	\$ (289,564.00)	0.00%
Total 70350 Fleet operations	\$ 16,703.35	\$ 57,341.87	\$ 660,939.00	\$ (603,597.13)	8.68%
Total 70400 Facilities	\$ 25,465.94	\$ 42,904.26	\$ 419,250.00	\$ (376,345.74)	10.23%
Total 70460 Equipment costs	\$ 15,676.85	\$ 17,971.08	\$ 183,100.00	\$ (165,128.92)	9.81%
Total 70500 Other personnel costs	\$ 3,346.64	\$ 4,455.08	\$ 98,391.00	\$ (93,935.92)	4.53%
Total 70520 Training costs	\$ 8,603.24	\$ 8,624.59	\$ 109,424.00	\$ (100,799.41)	7.88%
Total 70550 Other supplies	\$ 4,847.08	\$ 5,023.99	\$ 44,825.00	\$ (39,801.01)	11.21%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
Total 70560 Medical supplies	\$ 8,698.13	\$ 27,198.40	\$ 209,901.00	\$ (182,702.60)	12.96%
Total 70570 FRO Program costs	\$ -	\$ -	\$ 22,175.00	\$ (22,175.00)	0.00%
Total 70600 Technology	\$ 18,201.18	\$ 42,021.13	\$ 165,367.00	\$ (123,345.87)	25.41%
Total 70650 Communications	\$ 1,877.28	\$ 57,291.52	\$ 254,953.00	\$ (197,661.48)	22.47%
Total 70700 Volunteer expenses	\$ 9,113.34	\$ 9,113.34	\$ 161,865.00	\$ (152,751.66)	5.63%
Total 70750 Operational professional fees	\$ 7,925.29	\$ 21,740.16	\$ 145,849.00	\$ (124,108.84)	14.91%
Total 70780 Other expenses	\$ 2,789.93	\$ 2,789.93	\$ -	\$ 2,789.93	
Total 70790 Disaster expenses	\$ 353.73	\$ 353.73	\$ -	\$ 353.73	
Total 70000 OPERATIONS	\$ 524,344.49	\$ 1,871,115.38	\$ 10,924,538.00	\$ (9,053,422.62)	17.13%
Total Expenses	\$ 607,451.15	\$ 2,071,621.30	\$ 12,767,754.00	\$ (10,696,132.70)	16.23%
NET CASH FLOW FROM OPERATIONS (DEFICIT)	\$ 2,738,727.41	\$ 9,260,957.36	\$ 1,959,164.00	\$ 7,301,793.36	472.70%
OTHER SOURCES & USES OF CASH					
Other Sources					
Total 80010 Interest Earned	\$ 66,368.62	\$ 134,105.57	\$ 862,000.00	\$ (727,894.43)	15.56%
Total 80020 Other Revenue	\$ 13,722.91	\$ 23,134.02	\$ 470,000.00	\$ (446,865.98)	4.92%
Total 80030 Insurance proceeds	\$ 217,247.53	\$ 217,247.53	\$ -	\$ 217,247.53	
Total 80050 Contributions	\$ 569.50	\$ 569.50	\$ 10,000.00	\$ (9,430.50)	5.70%
Total 80060 Grant proceeds	\$ 5,675.67	\$ 5,675.67	\$ -	\$ 5,675.67	
Total 83000 Loan proceeds	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
Total 80000 Other sources of cash	\$ 303,584.23	\$ 380,732.29	\$ 4,492,000.00	\$ (4,111,267.71)	8.48%
Other Uses					
Capital Expenditures					
Total 90180 Technology	\$ -	\$ -	\$ 18,000.00	\$ (18,000.00)	0.00%
Total 90200 Buildings	\$ 126,746.22	\$ 262,984.28	\$ 1,581,372.00	\$ (1,318,387.72)	16.63%
Total 90300 Equipment	\$ 6,284.27	\$ 12,560.27	\$ 908,822.00	\$ (896,261.73)	1.38%
Total 90400 Apparatus purchases	\$ -	\$ -	\$ 3,434,846.00	\$ (3,434,846.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 710,250.00	\$ (710,250.00)	0.00%
Total 90010 Capital expenditures	\$ 133,030.49	\$ 275,544.55	\$ 6,653,290.00	\$ (6,377,745.45)	4.14%
M&O Funded Debt Service					
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
Total other uses of cash	\$ 133,030.49	\$ 275,544.55	\$ 6,776,646.00	\$ (6,501,101.45)	4.07%
Net Other Sources (Uses) of Cash	\$ 170,553.74	\$ 105,187.74	\$ (2,284,646.00)	\$ 2,389,833.74	-4.60%
GENERAL FUND NET CASH FLOW (DEFICIT)	\$ 2,909,281.15	\$ 9,366,145.10	\$ (325,482.00)	\$ 9,691,627.10	

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
DEBT SERVICE FUND					
REVENUES					
Total 95100 Property tax revenue	\$ 142,271.52	\$ 483,926.61	\$ 543,900.00	\$ (59,973.39)	88.97%
Total 95200 Interest earnings	\$ 653.70	\$ 1,385.28	\$ 6,000.00	\$ (4,614.72)	23.09%
Total 95000 Revenues	\$ 142,925.22	\$ 485,311.89	\$ 549,900.00	\$ (64,588.11)	88.25%
EXPENDITURES					
Total 96120 Principal payments	\$ 151,504.32	\$ 151,504.32	\$ 541,641.00	\$ (390,136.68)	27.97%
Total 96160 Interest payments	\$ 80,475.21	\$ 80,475.21	\$ 260,080.00	\$ (179,604.79)	30.94%
Total 96100 Debt service	\$ 231,979.53	\$ 231,979.53	\$ 801,721.00	\$ (569,741.47)	28.94%
DEBT SERVICE FUND CASH FLOW (DEFICIT)	\$ (89,054.31)	\$ 253,332.36	\$ (251,821.00)	\$ 505,153.36	-100.60%
DISTRICT WIDE CASH FLOW (DEFICIT)	\$ 2,820,226.84	\$ 9,619,477.46	\$ (577,303.00)	\$ 10,196,780.46	

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
DETAIL					
Income					
40010 M&O property tax revenue					
40011 Current	3,114,395.54	10,791,899.48	12,184,420.00	(1,392,520.52)	88.57%
40012 Prior years	12,336.03	16,267.91	75,000.00	(58,732.09)	21.69%
40013 Ag	16,209.32	16,211.50	5,000.00	11,211.50	324.23%
40014 Rendition penalties	42,335.12	42,554.14	1,500.00	41,054.14	2836.94%
40015 Rendition penalty fees	1,691.83	1,680.76	-	1,680.76	
40016 SIT collections	63.99	63.99	-	63.99	
40021 Penalties	6,883.06	7,474.92	45,000.00	(37,525.08)	16.61%
40022 Interest	2,549.55	3,330.94	25,000.00	(21,669.06)	13.32%
40032 Unclaimed property tax overpayments	0.00	3,888.76	2,000.00	1,888.76	194.44%
Total 40010 M&O property tax revenue	\$ 3,196,464.44	\$ 10,883,372.40	\$ 12,337,920.00	\$ (1,454,547.60)	88.21%
40100 Revenues from services					
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	35,932.33	38,510.70		38,510.70	
40122 Contract	111,992.99	217,306.84		217,306.84	
40124 Self pay		1,236.30		1,236.30	
40125 Private insurance	1,788.80	1,912.40		1,912.40	
40129 Other patient revenues			1,596,984.00	(1,596,984.00)	0.00%
Total 40120A Transport Revenues	\$ 149,714.12	\$ 258,966.24	\$ 1,596,984.00	\$ (1,338,017.76)	16.22%
Total 40120 EMS patient revenues	\$ 149,714.12	\$ 258,966.24	\$ 1,596,984.00	\$ (1,338,017.76)	16.22%
40201 Administrative Services Provided (E. TX. Gulf Coast)			10,702.00	(10,702.00)	0.00%
40204 Rental income				0.00	
40205 EMS Standby fees			20,352.00	(20,352.00)	0.00%
Total 40100 Revenues from services	\$ 149,714.12	\$ 258,966.24	\$ 1,628,038.00	\$ (1,369,071.76)	15.91%
40210 Other service revenue					
40141 MUD billings					
40142 MUD 21	-	95,120.01	380,480.00	(285,359.99)	25.00%
40143 MUD 22	-	95,120.01	380,480.00	(285,359.99)	25.00%
Total 40141 MUD billings	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total 40210 Other service revenue	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total Income	\$ 3,346,178.56	\$ 11,332,578.66	\$ 14,726,918.00	\$ (3,394,339.34)	76.95%
Gross Profit	\$ 3,346,178.56	\$ 11,332,578.66	\$ 14,726,918.00	\$ (3,394,339.34)	76.95%
Expenses					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
60000 ADMINISTRATIVE EXPENSES					
60100 Commissioner expenses					
60110 Board Compensation Policy	1,350.00	7,050.00	36,000.00	(28,950.00)	19.58%
Total 60100 Commissioner expenses	\$ 1,350.00	\$ 7,050.00	\$ 36,000.00	\$ (28,950.00)	19.58%
60130 SAFE-D expenses					
60131 Membership dues			1,275.00	(1,275.00)	0.00%
60132 Conference registration			5,300.00	(5,300.00)	0.00%
60133 Training sessions			5,300.00	(5,300.00)	0.00%
60134 Conference travel, meals & lodging	7,494.23	13,934.94	16,000.00	(2,065.06)	87.09%
Total 60130 SAFE-D expenses	\$ 7,494.23	\$ 13,934.94	\$ 27,875.00	\$ (13,940.06)	49.99%
60140 Marketing					
60141 Community engagement meetings	294.00	294.00	3,200.00	(2,906.00)	9.19%
60142 Awards - Employee Recognition	1,162.54	1,162.54	11,160.00	(9,997.46)	10.42%
60143 Printed materials			3,000.00	(3,000.00)	0.00%
60144 Chamber of Commerce memberships	1,236.00	1,236.00	4,500.00	(3,264.00)	27.47%
60145 Chamber of Commerce functions	500.00	500.00	2,300.00	(1,800.00)	21.74%
60146 Promotional materials			3,000.00	(3,000.00)	0.00%
60147 Marketing materials	39.94	39.94	1,000.00	(960.06)	3.99%
60148 Advertising costs	314.09	314.09	6,500.00	(6,185.91)	4.83%
60149 Photography/videography			12,000.00	(12,000.00)	0.00%
Total 60140 Marketing	\$ 3,546.57	\$ 3,546.57	\$ 46,660.00	\$ (43,113.43)	7.60%
60150 Community education					
60151 Printed materials	-	-	1,500.00	(1,500.00)	0.00%
60152 County filing fees	-	-	500.00	(500.00)	0.00%
60153 Consultant fees	-	-	12,000.00	(12,000.00)	0.00%
Total 60150 Community education	\$ -	\$ -	\$ 14,000.00	\$ (14,000.00)	0.00%
60200 Salaries & benefits					
60210 Administrative salaries & wages					
60211 Salaries	31,160.66	60,484.53	446,209.00	(385,724.47)	13.56%
60212 Overtime	5,086.31	5,655.67	19,799.00	(14,143.33)	28.57%
60221 Holiday pay	956.10	3,714.00	-	3,714.00	
60223 Sick time	787.80	1,038.60	-	1,038.60	
60227 Merit increases	-	-	25,000.00	(25,000.00)	0.00%
Total 60210 Administrative salaries & wages	\$ 37,990.87	\$ 70,892.80	\$ 491,008.00	\$ (420,115.20)	14.44%
60239 Benefits					
60240 Payroll taxes					
60241 FICA	2,323.22	4,341.06	30,442.00	(26,100.94)	14.26%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
60242 Medicare	543.35	1,015.26	7,119.00	(6,103.74)	14.26%
60243 Unemployment tax - TWC	83.37	310.79	490.00	(179.21)	63.43%
Total 60240 Payroll taxes	\$ 2,949.94	\$ 5,667.11	\$ 38,051.00	\$ (32,383.89)	14.89%
60250 Medical insurance					
60251 Medical insurance - employees	3,100.08	6,200.16	75,095.00	(68,894.84)	8.26%
60261 Dental insurance - employees	181.25	290.00	18,731.00	(18,441.00)	1.55%
60262 Dental insurance - dependents	216.94	253.20	12,487.00	(12,233.80)	2.03%
60263 Vision insurance - employees	37.58	60.12	474.00	(413.88)	12.68%
60264 Vision insurance - dependents	43.84	51.36	284.00	(232.64)	18.08%
Total 60250 Medical insurance	\$ 3,579.69	\$ 6,854.84	\$ 107,071.00	\$ (100,216.16)	6.40%
60270 Other employee benefits					
60271 Basic life insurance	99.00	165.00	990.00	(825.00)	16.67%
60272 Supplemental life insurance	137.60	244.40	1,158.00	(913.60)	21.11%
60273 Dependent life insurance	25.05	38.30	270.00	(231.70)	14.19%
60274 AD&D	16.20	27.00	161.00	(134.00)	16.77%
60275 Supplemental AD&D	7.80	11.40	61.00	(49.60)	18.69%
60276 Dependent AD&D	3.15	3.90	27.00	(23.10)	14.44%
60277 Short-term disability	216.97	380.62	1,634.00	(1,253.38)	23.29%
60278 Long-term disability	111.13	194.94	837.00	(642.06)	23.29%
60279 Next Level Prime	375.00	750.00	4,500.00	(3,750.00)	16.67%
Total 60270 Other employee benefits	\$ 991.90	\$ 1,815.56	\$ 9,638.00	\$ (7,822.44)	18.84%
60280 Workers' compensation					
60281 Workers comp policy costs			5,000.00	(5,000.00)	0.00%
Total 60280 Workers' compensation	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
60290 Pension					
60291 TCDRS pension matching	3,350.73	6,252.62	43,306.00	(37,053.38)	14.44%
Total 60290 Pension	\$ 3,350.73	\$ 6,252.62	\$ 43,306.00	\$ (37,053.38)	14.44%
Total 60239 Benefits	\$ 10,872.26	\$ 20,590.13	\$ 203,066.00	\$ (182,475.87)	10.14%
Total 60200 Salaries & benefits	\$ 48,863.13	\$ 91,482.93	\$ 694,074.00	\$ (602,591.07)	13.18%
60300 Office expense					
60301 Supplies - Office	3,417.26	3,417.26	22,600.00	(19,182.74)	15.12%
60302 Supplies - Postage & Shipping	187.09	265.09	6,600.00	(6,334.91)	4.02%
60303 Sundry - Dues & Memberships			21,103.00	(21,103.00)	0.00%
60304 Sundry - Subscriptions	1,542.56	1,871.56	29,214.00	(27,342.44)	6.41%
60305 Bank Charges	782.76	1,031.18	5,308.00	(4,276.82)	19.43%
60306 Copier charges	217.04	463.61	2,000.00	(1,536.39)	23.18%
60310 Meeting Expense	82.43	82.43	1,500.00	(1,417.57)	5.50%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
60311 Bonding Fees	-	200.00	500.00	(300.00)	40.00%
60312 Office Equipment Rental/Lease	-	-	2,000.00	(2,000.00)	0.00%
Total 60300 Office expense	\$ 6,229.14	\$ 7,331.13	\$ 90,825.00	\$ (83,493.87)	8.07%
60400 Professional fees					
60410 Legal					
60411 Legal - General Counsel	8,468.75	12,537.50	90,000.00	(77,462.50)	13.93%
60413 Legal - Litigation	-	210.00	20,000.00	(19,790.00)	1.05%
60414 Published Legal Notices	-	-	5,000.00	(5,000.00)	0.00%
Total 60410 Legal	\$ 8,468.75	\$ 12,747.50	\$ 115,000.00	\$ (102,252.50)	11.08%
60416 Election Costs	-	-	40,000.00	(40,000.00)	0.00%
60421 Bookkeeping Fees	-	-	-	-	-
60422 Audit Fees	-	-	75,000.00	(75,000.00)	0.00%
60423 Payroll processing fees	1,463.64	3,830.83	7,500.00	(3,669.17)	51.08%
60424 Management consulting	-	20,341.58	275,000.00	(254,658.42)	7.40%
60425 Other consulting projects	-	1,995.00	75,000.00	(73,005.00)	2.66%
60426 Sales tax consultant	-	-	20,000.00	(20,000.00)	0.00%
60427 Financial consulting	5,000.00	10,000.00	60,000.00	(50,000.00)	16.67%
60428 Brazoria County Tax Collector	-	-	25,000.00	(25,000.00)	0.00%
60429 Appraisal District	0.00	26,662.25	99,782.00	(73,119.75)	26.72%
60431 FSA Plan Admin services	420.71	1,312.70	2,500.00	(1,187.30)	52.51%
60435 Salary surveys	-	-	15,000.00	(15,000.00)	0.00%
60442 Architectural projects	-	-	60,000.00	(60,000.00)	0.00%
Total 60400 Professional fees	\$ 15,353.10	\$ 76,889.86	\$ 869,782.00	\$ (792,892.14)	8.84%
60500 Training					
60501 Training classes	-	-	5,000.00	(5,000.00)	0.00%
60502 Professional development	-	-	7,000.00	(7,000.00)	0.00%
60503 Travel costs	270.49	270.49	12,000.00	(11,729.51)	2.25%
60504 Staff development	-	-	15,000.00	(15,000.00)	0.00%
60505 Operative IQ	-	-	25,000.00	(25,000.00)	0.00%
Total 60500 Training	\$ 270.49	\$ 270.49	\$ 64,000.00	\$ (63,729.51)	0.42%
Total 60000 ADMINISTRATIVE EXPENSES	\$ 83,106.66	\$ 200,505.92	\$ 1,843,216.00	\$ (1,642,710.08)	10.88%
70000 OPERATIONS					
70100 Service provider operations					
70110 Provider operating payments	-	624,069.25	2,499,121.00	(1,875,051.75)	24.97%
70130 Operational support payments	-	15,264.32	-	15,264.32	-
Total 70100 Service provider operations	\$ -	\$ 639,333.57	\$ 2,499,121.00	\$ (1,859,787.43)	25.58%
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70211 Command staff	35,549.44	70,415.36	515,342.00	(444,926.64)	13.66%
70213 Supervisors	12,201.48	26,580.70	192,909.00	(166,328.30)	13.78%
70214 Supervisor overtime	9,899.03	21,012.85	117,993.00	(96,980.15)	17.81%
70215 Clinical	67,878.79	128,678.74	1,030,377.00	(901,698.26)	12.49%
70216 Clinical overtime	63,876.38	114,000.70	624,170.00	(510,169.30)	18.26%
70217 Apparatus Maintenance	7,868.85	14,751.44	123,971.00	(109,219.56)	11.90%
70218 Apparatus Maintenance overtime	1,970.66	2,904.32	12,419.00	(9,514.68)	23.39%
70219 Administrative assistant	3,322.02	6,716.67	54,611.00	(47,894.33)	12.30%
70221 Salaries - Holiday Pay	629.60	14,631.61	-	14,631.61	
70223 Salaries - Sick Time	10,573.14	19,315.08	-	19,315.08	
70225 Paid time off	5,372.34	11,786.71	-	11,786.71	
70226 Salaries - Survey Adjustments	-	-	75,000.00	(75,000.00)	0.00%
70227 Part-time positions	124,013.57	224,189.34	1,584,639.00	(1,360,449.66)	14.15%
70229 Unscheduled overtime	-	2,683.66	-	2,683.66	
70230 Building maintenance technician	-	-	65,000.00	(65,000.00)	0.00%
Total 70210 Salaries & wages expenses	\$ 343,155.30	\$ 657,667.18	\$ 4,396,431.00	\$ (3,738,763.82)	14.96%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	13,266.72	26,210.06	172,781.00	(146,570.94)	15.17%
70242 Medicare	3,102.68	6,129.80	40,409.00	(34,279.20)	15.17%
70243 Benefits - Unemployment Insurance	296.18	1,688.19	1,176.00	512.19	143.55%
Total 70240 Salaries - Payroll Taxes	\$ 16,665.58	\$ 34,028.05	\$ 214,366.00	\$ (180,337.95)	15.87%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	18,187.36	34,539.84	280,746.00	(246,206.16)	12.30%
70252 Medical insurance - dependents	1,271.18	2,725.12	115,310.00	(112,584.88)	2.36%
70253 Dental - employees	826.25	1,595.02	10,406.00	(8,810.98)	15.33%
70254 Dental - dependents	26.19	(37.64)	7,183.00	(7,220.64)	-0.52%
70255 Vision - employees	165.42	323.34	160.00	163.34	202.09%
70256 Vision - dependents	(33.46)	(39.28)	1,567.00	(1,606.28)	-2.51%
Total 70250 Benefits - Medical Benefits	\$ 20,442.94	\$ 39,106.40	\$ 415,372.00	\$ (376,265.60)	9.41%
70270 Other employee benefits					
70271 Basic life insurance	(156.72)	(283.34)	7,951.00	(8,234.34)	-3.56%
70272 Supplemental life insurance	291.30	560.60	1,367.00	(806.40)	41.01%
70273 Dependent life insurance	29.00	66.20	34.00	32.20	194.71%
70274 AD&D	67.80	129.90	794.00	(664.10)	16.36%
70275 Supplemental AD&D	34.80	66.60	149.00	(82.40)	44.70%
70276 Dependent AD&D	6.00	(7.69)	4.00	(11.69)	-192.25%
70277 Short-term disability	1,026.99	1,967.40	10,894.00	(8,926.60)	18.06%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70278 Long-term disability	525.09	1,005.84	5,579.00	(4,573.16)	18.03%
70281 Annual physicals	-	-	19,700.00	(19,700.00)	0.00%
70282 EAP	-	-	2,400.00	(2,400.00)	0.00%
70283 COBRA contract	-	60.00	-	60.00	
70284 Next Level Prime	3,730.00	7,330.00	49,425.00	(42,095.00)	14.83%
70285 Accident & Sickness	-	25,201.00	26,300.00	(1,099.00)	95.82%
Total 70270 Other employee benefits	\$ 5,554.26	\$ 36,096.51	\$ 124,597.00	\$ (88,500.49)	28.97%
70290 Pension Plan					
70291 Benefits - Pension	19,495.43	38,475.39	250,648.00	(212,172.61)	15.35%
Total 70290 Pension Plan	\$ 19,495.43	\$ 38,475.39	\$ 250,648.00	\$ (212,172.61)	15.35%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation		134,150.20	258,400.00	(124,249.80)	51.92%
70297 Workers comp policy dividends	(4,571.00)	(4,571.00)	-	(4,571.00)	
Total 70295 Workers compensation insurance	\$ (4,571.00)	\$ 129,579.20	\$ 258,400.00	\$ (128,820.80)	50.15%
Total 70239 Benefits	\$ 57,587.21	\$ 277,285.55	\$ 1,263,383.00	\$ (986,097.45)	21.95%
Total 70200 Operation salaries & benefits	\$ 400,742.51	\$ 934,952.73	\$ 5,659,814.00	\$ (4,724,861.27)	16.52%
70300 Insurance costs					
70311 Vehicle Insurance			140,058.00	(140,058.00)	0.00%
70312 Property & Casualty Insurance			105,065.00	(105,065.00)	0.00%
70313 General liability			7,286.00	(7,286.00)	0.00%
70314 Cyber insurance			6,000.00	(6,000.00)	0.00%
70315 Theft fees			400.00	(400.00)	0.00%
70316 Crime fees			219.00	(219.00)	0.00%
70317 Management liability			9,853.00	(9,853.00)	0.00%
70318 Excess liability			11,449.00	(11,449.00)	0.00%
70319 Portable equipment			9,234.00	(9,234.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ -	\$ 289,564.00	\$ (289,564.00)	0.00%
70350 Fleet operations				0.00	
70351 Vehicle repairs	12,752.90	30,139.48	341,000.00	(310,860.52)	8.84%
70352 Preventative Maintenance	1,861.00	3,421.75	154,439.00	(151,017.25)	2.22%
70353 Supplies - Fuel, Oil & Grease	7,843.60	18,586.80	120,500.00	(101,913.20)	15.42%
70354 Tires	215.03	11,163.02	43,000.00	(31,836.98)	25.96%
70355 Other fleet costs	7.00	7.00	2,000.00	(1,993.00)	0.35%
70356 Towing	(5,994.68)	(5,994.68)		(5,994.68)	
70357 Inspections & Registrations	18.50	18.50		18.50	
Total 70350 Fleet operations	\$ 16,703.35	\$ 57,341.87	\$ 660,939.00	\$ (603,597.13)	8.68%
70400 Facilities				0.00	

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70410 Utility costs				0.00	
70411 Utilities - Electric	4,138.91	9,745.18	61,050.00	(51,304.82)	15.96%
70412 Utilities - Gas	471.54	2,707.42	12,000.00	(9,292.58)	22.56%
70413 Utilities - Water	1,446.07	3,025.00	6,550.00	(3,525.00)	46.18%
70414 Utilities - Waste Disposal	1,942.90	1,942.90	21,500.00	(19,557.10)	9.04%
70415 Utilities - Telephone	3,459.50	4,965.53	53,700.00	(48,734.47)	9.25%
70416 Utilities - Radio & Pager			500.00	(500.00)	0.00%
70417 Utilities - Cable/Internet	916.77	1,885.28	40,900.00	(39,014.72)	4.61%
Total 70410 Utility costs	\$ 12,375.69	\$ 24,271.31	\$ 196,200.00	\$ (171,928.69)	12.37%
70420 Rental costs					
70422 Buildings			40,000.00	(40,000.00)	0.00%
Total 70420 Rental costs	\$ -	\$ -	\$ 40,000.00	\$ (40,000.00)	0.00%
70430 Building & grounds maintenance					
70431 Landscape maintenance	2,793.70	4,449.40	21,500.00	(17,050.60)	20.69%
70432 Lawn sprinkler maintenance	1,156.26	1,456.26	7,500.00	(6,043.74)	19.42%
70433 Services - Electricians	5,480.82	5,480.82	6,700.00	(1,219.18)	81.80%
70434 Plumbing	351.70	351.70	5,000.00	(4,648.30)	7.03%
70435 HVAC repairs		304.00	55,300.00	(54,996.00)	0.55%
70436 HVAC PMs			1,500.00	(1,500.00)	0.00%
70437 HVAC filters			3,500.00	(3,500.00)	0.00%
70438 Bay doors	1,349.76	1,349.76	18,000.00	(16,650.24)	7.50%
70439 Alarm monitoring			1,000.00	(1,000.00)	0.00%
70440 Building fire sprinkler maintenance			4,000.00	(4,000.00)	0.00%
70442 Building access controls			4,850.00	(4,850.00)	0.00%
70443 Cleaning services	1,322.24	2,833.36	25,000.00	(22,166.64)	11.33%
70444 Roof repairs			10,000.00	(10,000.00)	0.00%
70445 Exterminating			2,550.00	(2,550.00)	0.00%
70446 Building repairs	400.77	400.77	11,150.00	(10,749.23)	3.59%
70447 Appliance repairs/replacement	235.00	235.00	500.00	(265.00)	47.00%
70448 Furniture			2,500.00	(2,500.00)	0.00%
70449 Generator Repairs		1,771.88	2,500.00	(728.12)	70.88%
Total 70430 Building & grounds maintenance	\$ 13,090.25	\$ 18,632.95	\$ 183,050.00	\$ (164,417.05)	10.18%
Total 70400 Facilities	\$ 25,465.94	\$ 42,904.26	\$ 419,250.00	\$ (376,345.74)	10.23%
70460 Equipment costs					
70461 Maintenance - Equipment	496.25	996.58	20,300.00	(19,303.42)	4.91%
70462 Preventative Maintenance	9,149.27	9,515.86	79,750.00	(70,234.14)	11.93%
70463 Medical equipment			500.00	(500.00)	0.00%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70464 Minor Gear/Equipment	710.36	710.36	10,150.00	(9,439.64)	7.00%
70465 Services - PPE Cleaning	135.00	135.00	18,000.00	(17,865.00)	0.75%
70466 Supplies - Minor Tools & Equipment	3,439.40	4,391.90	30,500.00	(26,108.10)	14.40%
70467 Services - Equipment Rental/Lease		474.81	6,300.00	(5,825.19)	7.54%
70468 Equipment maintenance contracts	1,746.57	1,746.57	1,000.00	746.57	174.66%
70469 AED maintenance contract			6,600.00	(6,600.00)	0.00%
70470 Stryker maintenance contract			10,000.00	(10,000.00)	0.00%
Total 70460 Equipment costs	\$ 15,676.85	\$ 17,971.08	\$ 183,100.00	\$ (165,128.92)	9.81%
70500 Other personnel costs					
70501 Supplies - Uniforms	1,416.04	1,729.54	31,424.00	(29,694.46)	5.50%
70502 Sundry - Recruitment			8,800.00	(8,800.00)	0.00%
70503 Screening & testing	280.00	600.00	3,254.00	(2,654.00)	18.44%
70504 Background checks		74.70	3,213.00	(3,138.30)	2.32%
70505 Advertising - Boost			1,500.00	(1,500.00)	0.00%
70506 Advertising - magazines			4,000.00	(4,000.00)	0.00%
70507 PPE	1,650.60	2,050.84	19,200.00	(17,149.16)	10.68%
70509 PPE rental			27,000.00	(27,000.00)	0.00%
Total 70500 Other personnel costs	\$ 3,346.64	\$ 4,455.08	\$ 98,391.00	\$ (93,935.92)	4.53%
70520 Training costs					
70521 Supplies - Educational & Training	4,121.50	4,121.50	62,016.00	(57,894.50)	6.65%
70522 Sundry - Permits, Certifications & Licenses	2,542.30	2,542.30	4,130.00	(1,587.70)	61.56%
70523 Sundry - Travel/Training	106.04	127.39	38,278.00	(38,150.61)	0.33%
70525 Professional development	1,833.40	1,833.40	5,000.00	(3,166.60)	36.67%
Total 70520 Training costs	\$ 8,603.24	\$ 8,624.59	\$ 109,424.00	\$ (100,799.41)	7.88%
70550 Other supplies					
70551 Supplies - Expendables	524.29	524.29	7,950.00	(7,425.71)	6.59%
70552 *Supplies - Household	115.96	115.96	9,200.00	(9,084.04)	1.26%
70553 Supplies - Public Relation Items			7,775.00	(7,775.00)	0.00%
70554 Supplies - Fire Suppressant & Chemical	3,550.22	3,550.22	12,350.00	(8,799.78)	28.75%
70555 Supplies - Food & Ice	656.61	833.52	7,550.00	(6,716.48)	11.04%
Total 70550 Other supplies	\$ 4,847.08	\$ 5,023.99	\$ 44,825.00	\$ (39,801.01)	11.21%
70560 Medical supplies					
70561 Oxygen	392.29	982.13	4,145.00	(3,162.87)	23.69%
70562 Oxygen bottle rental	414.05	837.10	4,372.00	(3,534.90)	19.15%
70563 Pharmacy	1,364.42	5,687.26	29,311.00	(23,623.74)	19.40%
70564 Blood and products		939.90	11,280.00	(10,340.10)	8.33%
70566 Sharps compliance			400.00	(400.00)	0.00%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70567 Medical durable	142.74	673.76	7,500.00	(6,826.24)	8.98%
70568 Medical expendables	6,384.63	18,078.25	152,893.00	(134,814.75)	11.82%
Total 70560 Medical supplies	\$ 8,698.13	\$ 27,198.40	\$ 209,901.00	\$ (182,702.60)	12.96%
70570 FRO Program costs					
70571 Oxygen			714.00	(714.00)	0.00%
70572 Oxygen bottle rental			1,152.00	(1,152.00)	0.00%
70573 Pharmacy			713.00	(713.00)	0.00%
70574 Medical durable			3,145.00	(3,145.00)	0.00%
70575 Medical expendables			2,465.00	(2,465.00)	0.00%
70576 Vector Solutions online CE			4,986.00	(4,986.00)	0.00%
70577 FRO Medical Director			9,000.00	(9,000.00)	0.00%
Total 70570 FRO Program costs	\$ -	\$ -	\$ 22,175.00	\$ (22,175.00)	0.00%
70600 Technology					
70601 ESO HER software	11,013.11	21,751.95	11,013.00	10,738.95	197.51%
70602 ESO HDE software		2,324.97	1,056.00	1,268.97	220.17%
70603 ESO scheduling			7,348.00	(7,348.00)	0.00%
70604 ESO fire incident reporting		1,300.14	12,250.00	(10,949.86)	10.61%
70605 Website	248.00	496.00	7,500.00	(7,004.00)	6.61%
70606 Social media posting	349.00	698.00	4,000.00	(3,302.00)	17.45%
70607 Datavox	1,417.79	1,417.79	2,500.00	(1,082.21)	56.71%
70608 Computer repairs	877.50	3,090.00	19,600.00	(16,510.00)	15.77%
70609 Computer replacement	1,792.38	1,792.38	9,800.00	(8,007.62)	18.29%
70610 IT service contract			20,000.00	(20,000.00)	0.00%
70611 Operating system	1,360.36	7,820.86	30,000.00	(22,179.14)	26.07%
70612 Network			1,000.00	(1,000.00)	0.00%
70613 CAD Software			13,100.00	(13,100.00)	0.00%
70614 Maintenance & Inventory Software	186.00	372.00	7,400.00	(7,028.00)	5.03%
70615 Alerting Software			2,500.00	(2,500.00)	0.00%
70616 Accounting Software	591.79	591.79	3,800.00	(3,208.21)	15.57%
70617 New Employee Onboarding	365.25	365.25		365.25	
70619 GIS services			6,000.00	(6,000.00)	0.00%
70627 ADP			6,500.00	(6,500.00)	0.00%
Total 70600 Technology	\$ 18,201.18	\$ 42,021.13	\$ 165,367.00	\$ (123,345.87)	25.41%
70650 Communications					
70651 Communications - Contracts	250.00	50,250.17	174,012.00	(123,761.83)	28.88%
70652 Technology fee		5,351.57	38,361.00	(33,009.43)	13.95%
70653 Communication - Repair			10,200.00	(10,200.00)	0.00%
70654 Services - Digital Radio Enhancements	53.78	53.78	2,666.00	(2,612.22)	2.02%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
70655 Cell phones	909.36	909.36	18,664.00	(17,754.64)	4.87%
70656 Mobile hotspots	664.14	726.64	11,050.00	(10,323.36)	6.58%
Total 70650 Communications	\$ 1,877.28	\$ 57,291.52	\$ 254,953.00	\$ (197,661.48)	22.47%
70700 Volunteer expenses					
70701 Services - VFD Pension	(6,000.00)	(6,000.00)	70,909.00	(76,909.00)	-8.46%
70702 Salaries - Staffing Fees			10,200.00	(10,200.00)	0.00%
70703 Services - VFD Group Life Insurance			500.00	(500.00)	0.00%
70704 Accident & sickness policy			1,800.00	(1,800.00)	0.00%
70706 Recruiting costs			2,756.00	(2,756.00)	0.00%
70705 Sundry - Banquet	280.00	280.00			
70708 Volunteer stipends	14,833.34	14,833.34	70,200.00	(55,366.66)	21.13%
70709 Service awards & recognition			5,500.00	(5,500.00)	0.00%
Total 70700 Volunteer expenses	\$ 9,113.34	\$ 9,113.34	\$ 161,865.00	\$ (152,751.66)	5.63%
70750 Operational professional fees					
70751 Services - Billing	5,118.36	15,251.89	91,827.00	(76,575.11)	16.61%
70752 EMS collection service		652.24	500.00	152.24	130.45%
70753 Medical director	2,470.00	4,940.00	50,600.00	(45,660.00)	9.76%
70754 Credit card processing services	336.93	896.03	2,922.00	(2,025.97)	30.66%
Total 70750 Operational professional fees	\$ 7,925.29	\$ 21,740.16	\$ 145,849.00	\$ (124,108.84)	14.91%
70780 Other expenses					
70781 Miscellaneous Expense	2,789.93	2,789.93		2,789.93	
Total 70780 Other expenses	\$ 2,789.93	\$ 2,789.93	\$ -	\$ 2,789.93	
70790 Disaster expenses					
70791 Food and water	224.29	224.29		224.29	
70792 Other supplies	129.44	129.44		129.44	
Total 70790 Disaster expenses	\$ 353.73	\$ 353.73	\$ 0.00	\$ 353.73	
Total 70000 OPERATIONS	\$ 524,344.49	\$ 1,871,115.38	\$ 10,924,538.00	\$ (9,053,422.62)	17.13%
Total Expenses	\$ 607,451.15	\$ 2,071,621.30	\$ 12,767,754.00	\$ (10,696,132.70)	16.23%
Net Operating Income	\$ 2,738,727.41	\$ 9,260,957.36	\$ 1,959,164.00	\$ 7,301,793.36	472.70%
Other Income					
80000 Other sources of cash					
80010 Interest Earned					
80011 Interest on invested funds	61,803.13	128,996.08	400,000.00	(271,003.92)	32.25%
80012 Interest on sweep account	4,565.49	5,109.49	450,000.00	(444,890.51)	1.14%
80013 Interest on checking accounts			12,000.00	(12,000.00)	0.00%
Total 80010 Interest Earned	\$ 66,368.62	\$ 134,105.57	\$ 862,000.00	\$ (727,894.43)	15.56%
80020 Other Revenue	13,722.91	13,722.91	450,000.00		3.05%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
80075 Tower lease proceeds	0.00	9,411.11	20,000.00	(10,588.89)	47.06%
Total 80020 Other Revenue	\$ 13,722.91	\$ 23,134.02	\$ 470,000.00	\$ (446,865.98)	4.92%
80030 Insurance reimbursements					
80032 Insurance Proceeds - VFIS Vehicle	217,247.53	217,247.53	-	217,247.53	
Total 80030 Insurance reimbursements	\$ 217,247.53	\$ 217,247.53	\$ 0.00	\$ 217,247.53	
80050 Contributions					
80051 Liverpool	569.50	569.50	10,000.00	(9,430.50)	5.70%
Total 80050 Contributions	\$ 569.50	\$ 569.50	\$ 10,000.00	\$ (9,430.50)	5.70%
80060 Grant Income	5,675.67	5,675.67		5,675.67	
83000 Loan proceeds					
83300 Vehicles			3,150,000.00	(3,150,000.00)	0.00%
Total 83000 Loan proceeds	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
84000 Use of reserves					
Use of Webster Bank loan proceeds			\$ 1,581,372.00	(1,581,372.00)	
			\$ 1,581,372.00	\$ (1,581,372.00)	
Total 80000 Other sources of cash	\$ 303,584.23	\$ 380,732.29	\$ 6,073,372.00	\$ (5,692,639.71)	6.27%
Total Other Income	\$ 303,584.23	\$ 380,732.29	\$ 6,073,372.00	\$ (5,692,639.71)	6.27%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90180 Technology					
90181 New equipment			18,000.00	(18,000.00)	0.00%
Total 90180 Technology	\$ -	\$ -	\$ 18,000.00	\$ (18,000.00)	0.00%
90200 Buildings					
90210 Architect			708,315.00	(708,315.00)	0.00%
90220 Construction contract		4,960.00		4,960.00	
90245 Building renovations	126,746.22	254,224.28	748,057.00	(493,832.72)	33.98%
90250 Building improvements			125,000.00	(125,000.00)	0.00%
90285 Warning signs		3,800.00		3,800.00	
Total 90200 Buildings	\$ 126,746.22	\$ 262,984.28	\$ 1,581,372.00	\$ (1,318,387.72)	16.63%
90300 Capital Purchase - Equipment					
90301 EMS	6,284.27	12,560.27	45,822.00	(33,261.73)	27.41%
90351 Fire			504,000.00	(504,000.00)	0.00%
90352 Turnout gear			274,000.00	(274,000.00)	0.00%
90353 SCBA			20,000.00	(20,000.00)	0.00%
90371 Apparatus lifts			65,000.00	(65,000.00)	0.00%
Total 90300 Capital Purchase - Equipment	\$ 6,284.27	\$ 12,560.27	\$ 908,822.00	\$ (896,261.73)	1.38%
90400 Apparatus purchases					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
90401 EMS			854,846.00	(854,846.00)	0.00%
90451 Fire			2,580,000.00	(2,580,000.00)	0.00%
Total 90400 Apparatus purchases	\$ -	\$ -	\$ 3,434,846.00	\$ (3,434,846.00)	0.00%
90500 Support vehicles purchases					
90501 EMS			110,250.00	(110,250.00)	0.00%
90551 Fire			600,000.00	(600,000.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 710,250.00	\$ (710,250.00)	0.00%
Total 90010 Capital expenditures	\$ 133,030.49	\$ 275,544.55	\$ 6,653,290.00	\$ (6,377,745.45)	4.14%
Total 90000 Other uses of cash	\$ 133,030.49	\$ 275,544.55	\$ 6,653,290.00	\$ (6,377,745.45)	4.14%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P			28,404.00	(28,404.00)	0.00%
92102 MVFD Station - Masters Rd			74,615.00	(74,615.00)	0.00%
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
92200 Interest paid					
92201 A10			1,870.00	(1,870.00)	0.00%
96161 MVFD Station - Masters Rd			18,467.00	(18,467.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
Total other uses of cash	\$ 133,030.49	\$ 275,544.55	\$ 6,776,646.00	\$ (6,501,101.45)	
Net Other Sources (Uses) of Cash	\$ 170,553.74	\$ 105,187.74	\$ (703,274.00)	\$ 808,461.74	
GENERAL FUND NET CASH FLOW (DEFICIT)	\$ 2,909,281.15	\$ 9,366,145.10	\$ 1,255,890.00	\$ 8,110,255.10	
94000 DEBT SERVICE FUND					
95000 Receipts					
95100 Property tax revenue					
95101 Current I&S taxes	140,313.60	481,693.70	541,900.00	(60,206.30)	88.89%
95102 Prior year's I&S taxes	323.98	501.13	2,000.00	(1,498.87)	25.06%
95103 Ag	825.73	825.83		825.83	
95104 Rendition penalties	51.82	61.62		61.62	
95105 Renditin penalty fees	75.23	74.82		74.82	
95210 I&S penalties	565.89	601.45		601.45	
95220 I&S interest	115.27	168.06		168.06	
Total 95100 Property tax revenue	\$ 142,271.52	\$ 483,926.61	\$ 543,900.00	\$ (59,973.39)	88.97%
95200 Interest earnings					
95201 Interest on invested debt service funds	653.70	1,385.28	6,000.00	(4,614.72)	23.09%
Total 95200 Interest earnings	\$ 653.70	\$ 1,385.28	\$ 6,000.00	\$ (4,614.72)	23.09%
Total 95000 Receipts	\$ 142,925.22	\$ 485,311.89	\$ 549,900.00	\$ (64,588.11)	88.25%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	February	Jan - Feb '26	Budget	Over (Under) Budget	% of Budget
96000 Expenditures					
96100 Debt service					
96120 Principal payments					
96102 Trustmark - A11 & A12 P			70,990.00	(70,990.00)	0.00%
96123 Iowa Colony Station - Meridiana	151,504.32	151,504.32	304,917.00	(153,412.68)	49.69%
96124 Webster Bank - Admin/Masters					
Renovation			165,734.00	(165,734.00)	0.00%
Total 96120 Principal payments	\$ 151,504.32	\$ 151,504.32	\$ 541,641.00	\$ (390,136.68)	27.97%
96160 Interest payments					
96163 Iowa Colony Station - Meridiana	80,475.21	80,475.21	159,041.00	(78,565.79)	50.60%
96164 Webster Bank - Admin/Masters					
Renovation			82,200.00	(82,200.00)	0.00%
96202 A11 & A12			18,839.00	(18,839.00)	0.00%
Total 96160 Interest payments	\$ 80,475.21	\$ 80,475.21	\$ 260,080.00	\$ (179,604.79)	30.94%
Total 96100 Debt service	\$ 231,979.53	\$ 231,979.53	\$ 801,721.00	\$ (569,741.47)	28.94%
Total 96000 Expenditures	\$ 231,979.53	\$ 231,979.53	\$ 801,721.00	\$ (569,741.47)	28.94%
Total 94000 DEBT SERVICE FUND	\$ (89,054.31)	\$ 253,332.36	\$ (251,821.00)	\$ 505,153.36	-100.60%
District Wide Net Cash Flow (Deficit)	\$ 2,820,226.84	\$ 9,619,477.46	\$ 1,004,069.00	\$ 8,615,408.46	958.05%

**Brazoria County ESD 3
Brazoria County ESD 3 EMS
Actual vs Budget**

	Month of		Year to Date		
	February	Jan - Feb '26	Budget	Over (Under)Budget	% of Budget
Income					
40100 Revenues from services					
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	35,729.87	38,308.24		38,308.24	
40122 Contract	111,992.99	217,306.84		217,306.84	
40124 Self pay		1,236.30		1,236.30	
40125 Private insurance	1,788.80	1,912.40		1,912.40	
40129 Other patient revenues			1,596,984.00	(1,596,984.00)	0.00%
Total 40120A Transport Revenues	\$ 149,511.66	\$ 258,763.78	\$ 1,596,984.00	\$ (1,338,220.22)	16.20%
Total 40120 EMS patient revenues	\$ 149,511.66	\$ 258,763.78	\$ 1,596,984.00	\$ (1,338,220.22)	16.20%
40201 Administrative Services Provided (E. TX. Gulf Coast)			10,702.00	(10,702.00)	0.00%
40205 EMS Standby fees			20,352.00	(20,352.00)	0.00%
Total 40100 Revenues from services	\$ 149,511.66	\$ 258,763.78	\$ 1,628,038.00	\$ (1,369,274.22)	15.89%
40210 Other service revenue					
40141 MUD billings					
40142 MUD 21			230,840.00	(230,840.00)	0.00%
40143 MUD 22			230,840.00	(230,840.00)	0.00%
Total 40141 MUD billings	\$ -	\$ -	\$ 461,680.00	\$ (461,680.00)	0.00%
Total 40210 Other service revenue	\$ -	\$ -	\$ 461,680.00	\$ (461,680.00)	0.00%
Total Income	\$ 149,511.66	\$ 258,763.78	\$ 2,089,718.00	\$ (1,830,954.22)	12.38%
Gross Profit	\$ 149,511.66	\$ 258,763.78	\$ 2,089,718.00	\$ (1,830,954.22)	12.38%
Expenses					
.60000 ADMINISTRATIVE EXPENSES					
60130 SAFE-D expenses					
60134 Conference travel, meals & lodging	-	259.00		259.00	
Total 60130 SAFE-D expenses	\$ -	\$ 259.00	\$ -	\$ 259.00	
60140 Marketing					
60142 Awards - Employee Recognition	1,021.92	1,021.92	4,660.00	(3,638.08)	21.93%
60145 Chamber of Commerce functions			1,500.00	(1,500.00)	0.00%
60147 Marketing materials	39.94	39.94		39.94	
Total 60140 Marketing	\$ 1,061.86	\$ 1,061.86	\$ 6,160.00	\$ (5,098.14)	17.24%
60300 Office expense					
5025 Office Supplies & Expense	2,627.69	2,627.69	3,500.00	(872.31)	75.08%
60302 Supplies - Postage & Shipping	58.44	58.44	1,500.00	(1,441.56)	3.90%
60303 Sundry - Dues & Memberships			1,603.00	(1,603.00)	0.00%

60304 Sundry - Subscriptions	1,500.00	1,500.00	11,714.00	(10,214.00)	12.81%
60305 Bank Charges	681.48	817.54	4,308.00	(3,490.46)	18.98%
Total 60300 Office expense	\$ 4,867.61	\$ 5,003.67	\$ 22,625.00	\$ (17,621.33)	22.12%
60400 Professional fees					
60425 Other consulting projects		997.50		997.50	
60431 FSA Plan Admin services	231.11	422.10		422.10	
Total 60400 Professional fees	\$ 231.11	\$ 1,419.60	\$ -	\$ 1,419.60	
Total 60000 ADMINISTRATIVE EXPENSES	\$ 6,160.58	\$ 7,744.13	\$ 28,785.00	\$ (21,040.87)	26.90%
70000 OPERATIONS					
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	23,881.60	47,304.00	295,142.00	(247,838.00)	16.03%
70213 Supervisors	12,201.48	26,580.70	192,909.00	(166,328.30)	13.78%
70214 Supervisor overtime	9,899.03	21,012.85	117,993.00	(96,980.15)	17.81%
70215 Clinical	67,878.79	128,678.74	1,030,377.00	(901,698.26)	12.49%
70216 Clinical overtime	63,876.38	114,000.70	624,170.00	(510,169.30)	18.26%
70219 Administrative assistant	3,322.02	6,716.67	54,611.00	(47,894.33)	12.30%
70221 Salaries - Holiday Pay		12,412.61		12,412.61	
70223 Salaries - Sick Time	10,573.14	19,315.08		19,315.08	
70225 Paid time off	5,372.34	11,786.71		11,786.71	
70226 Salaries - Survey Adjustments			75,000.00	(75,000.00)	0.00%
70227 Part-time positions	1,898.66	2,759.10	60,000.00	(57,240.90)	4.60%
70229 Unscheduled overtime		2,683.66		2,683.66	
Total 70210 Salaries & wages expenses	\$ 198,903.44	\$ 393,250.82	\$ 2,450,202.00	\$ (2,056,951.18)	16.05%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	11,902.19	23,560.54	151,912.00	(128,351.46)	15.51%
70242 Medicare	2,783.56	5,510.15	35,528.00	(30,017.85)	15.51%
70243 Benefits - Unemployment Insurance (TWC)	268.52	1,531.70	980.00	551.70	156.30%
Total 70240 Salaries - Payroll Taxes	\$ 14,954.27	\$ 30,602.39	\$ 188,420.00	\$ (157,817.61)	16.24%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	17,412.34	32,989.80	252,138.00	(219,148.20)	13.08%
70252 Medical insurance - dependents	7,157.02	14,029.20	104,017.00	(89,987.80)	13.49%
70253 Dental - employees	797.52	1,522.52	10,406.00	(8,883.48)	14.63%
70254 Dental - dependents	776.79	1,372.88	6,994.00	(5,621.12)	19.63%
70255 Vision - employees	157.90	308.30	160.00	148.30	192.69%
70256 Vision - dependents	97.30	202.08	1,567.00	(1,364.92)	12.90%
Total 70250 Benefits - Medical Benefits	\$ 26,398.87	\$ 50,424.78	\$ 375,282.00	\$ (324,857.22)	13.44%
70270 Other employee benefits				0.00	
70271 Basic life insurance	379.50	726.00	4,554.00	(3,828.00)	15.94%
70272 Supplemental life insurance	252.00	482.00	1,153.00	(671.00)	41.80%
70273 Dependent life insurance	23.00	54.20	34.00	20.20	159.41%
70274 AD&D	62.40	119.10	745.00	(625.90)	15.99%
70275 Supplemental AD&D	31.50	60.00	144.00	(84.00)	41.67%

70276 Dependent AD&D	5.10	10.50	4.00	6.50	262.50%
70277 Short-term disability	924.72	1,762.86	9,927.00	(8,164.14)	17.76%
70278 Long-term disability	472.71	901.08	5,084.00	(4,182.92)	17.72%
70282 EAP			2,250.00	(2,250.00)	0.00%
70284 Next Level Prime	1,930.00	3,730.00	27,000.00	(23,270.00)	13.81%
70285 Accident & Sickness			21,400.00	(21,400.00)	0.00%
Total 70270 Other employee benefits	\$ 4,080.93	\$ 7,845.74	\$ 72,295.00	\$ (64,449.26)	10.85%
70290 Pension Plan				0.00	
70291 Benefits - Pension	17,542.99	34,684.09	216,108.00	(181,423.91)	16.05%
Total 70290 Pension Plan	\$ 17,542.99	\$ 34,684.09	\$ 216,108.00	\$ (181,423.91)	16.05%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation			150,000.00	(150,000.00)	0.00%
Total 70295 Workers compensation insurance	\$ -	\$ -	\$ 150,000.00	\$ (150,000.00)	0.00%
Total 70239 Benefits	\$ 62,977.06	\$ 123,557.00	\$ 1,002,105.00	\$ (878,548.00)	12.33%
Total 70200 Operation salaries & benefits	\$ 261,880.50	\$ 516,807.82	\$ 3,452,307.00	\$ (2,935,499.18)	14.97%
70300 Insurance costs					
70311 Vehicle insurance			46,803.00	(46,803.00)	0.00%
70319 Portable equipment			5,000.00	(5,000.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ -	\$ 51,803.00	\$ (51,803.00)	0.00%
70350 Fleet operations					
70351 Vehicle repairs	5,373.86	7,229.81	75,000.00	(67,770.19)	9.64%
70352 Preventative Maintenance	1,248.60	2,497.20	22,939.00	(20,441.80)	10.89%
70353 Supplies - Fuel, Oil & Grease	3,288.93	6,260.35	40,000.00	(33,739.65)	15.65%
70354 Tires	215.03	215.03	16,500.00	(16,284.97)	1.30%
70355 Other fleet costs	7.00	7.00	1,500.00	(1,493.00)	0.47%
Total 70350 Fleet operations	\$ 10,133.42	\$ 16,209.39	\$ 155,939.00	\$ (139,729.61)	10.39%
70400 Facilities					
70410 Utility costs					
70412 Utilities - Gas	234.93	423.35		423.35	
70415 Utilities - Telephone		345.26		345.26	
Total 70410 Utility costs	\$ 234.93	\$ 768.61	\$ -	\$ 768.61	
70430 Building & grounds maintenance					
70431 Landscape maintenance	602.32	602.32		602.32	
Total 70430 Building & grounds maintenance	\$ 602.32	\$ 602.32	\$ -	\$ 602.32	
Total 70400 Facilities	\$ 837.25	\$ 1,370.93	\$ -	\$ 1,370.93	
70460 Equipment costs					
70461 Maintenance - Equipment			8,800.00	(8,800.00)	0.00%
70462 Preventative Maintenance	434.50	801.09	29,250.00	(28,448.91)	2.74%
70464 Minor Gear/Equipment			1,650.00	(1,650.00)	0.00%
70466 Supplies - Minor Tools & Equipment			5,000.00	(5,000.00)	0.00%
70470 Stryker maintenance contract			10,000.00	(10,000.00)	0.00%
Total 70460 Equipment costs	\$ 434.50	\$ 801.09	\$ 54,700.00	\$ (53,898.91)	1.46%
70500 Other personnel costs					
70501 Supplies - Uniforms		313.50	12,174.00	(11,860.50)	2.58%

70502 Sundry - Recruitment			1,300.00	(1,300.00)	0.00%
70503 Screening & testing	280.00	600.00	1,254.00	(654.00)	47.85%
70504 Background checks		37.35	1,713.00	(1,675.65)	2.18%
Total 70500 Other personnel costs	\$ 280.00	\$ 950.85	\$ 16,441.00	\$ (15,490.15)	5.78%
70520 Training costs					
70521 Supplies - Educational & Training			30,091.00	(30,091.00)	0.00%
70522 Sundry - Permits, Certifications & Licenses	50.00	50.00	1,580.00	(1,530.00)	3.16%
70523 Sundry - Travel/Training	14.07	35.42	11,078.00	(11,042.58)	0.32%
70525 Professional development	1,273.40	1,273.40		1,273.40	
Total 70520 Training costs	\$ 1,337.47	\$ 1,358.82	\$ 42,749.00	\$ (41,390.18)	3.18%
70550 Other supplies					
70551 Supplies - Expendables	187.99	187.99		187.99	
70552 *Supplies - Household			6,700.00	(6,700.00)	0.00%
70553 Supplies - Public Relation Items			1,000.00	(1,000.00)	0.00%
70555 Supplies - Food & Ice			1,050.00	(1,050.00)	0.00%
Total 70550 Other supplies	\$ 187.99	\$ 187.99	\$ 8,750.00	\$ (8,562.01)	2.15%
70560 Medical supplies					
70561 Oxygen	392.29	982.13	4,145.00	(3,162.87)	23.69%
70562 Oxygen bottle rental	414.05	837.10	4,372.00	(3,534.90)	19.15%
70563 Pharmacy	1,364.42	5,687.26	29,311.00	(23,623.74)	19.40%
70564 Blood and products		939.90	11,280.00	(10,340.10)	8.33%
70566 Sharps compliance			400.00	(400.00)	0.00%
70567 Medical durable	142.74	673.76	7,500.00	(6,826.24)	8.98%
70568 Medical expendables	6,384.63	18,078.25	150,393.00	(132,314.75)	12.02%
Total 70560 Medical supplies	\$ 8,698.13	\$ 27,198.40	\$ 207,401.00	\$ (180,202.60)	13.11%
70570 FRO Program costs					
70571 Oxygen			714.00	(714.00)	0.00%
70572 Oxygen bottle rental			1,152.00	(1,152.00)	0.00%
70573 Pharmacy			713.00	(713.00)	0.00%
70574 Medical durable			3,145.00	(3,145.00)	0.00%
70575 Medical expendables			2,465.00	(2,465.00)	0.00%
70576 Vector Solutions online CE			4,986.00	(4,986.00)	0.00%
70577 FRO Medical Director			9,000.00	(9,000.00)	0.00%
Total 70570 FRO Program costs	\$ -	\$ -	\$ 22,175.00	\$ (22,175.00)	0.00%
70600 Technology					
70601 ESO HER software	11,013.11	21,751.95	11,013.00	10,738.95	197.51%
70602 ESO HDE software			1,056.00	(1,056.00)	0.00%
70603 ESO scheduling			1,848.00	(1,848.00)	0.00%
70608 Computer repairs	150.00	787.50	3,600.00	(2,812.50)	21.88%
70609 Computer replacement			4,800.00	(4,800.00)	0.00%
Total 70600 Technology	\$ 11,163.11	\$ 22,539.45	\$ 22,317.00	\$ 222.45	101.00%
70650 Communications					
70651 Communications - Contracts		46,580.17	131,012.00	(84,431.83)	35.55%
70652 Technology fee			25,861.00	(25,861.00)	0.00%

70653 Communication - Repair			3,500.00	(3,500.00)	0.00%
70654 Services - Digital Radio Enhancements			2,666.00	(2,666.00)	0.00%
70655 Cell phones	453.24	453.24	8,664.00	(8,210.76)	5.23%
70656 Mobile hotspots	257.94	257.94		257.94	
Total 70650 Communications	\$ 711.18	\$ 47,291.35	\$ 171,703.00	\$ (124,411.65)	27.54%
70750 Operational professional fees					
70751 Services - Billing	5,118.36	15,251.89	91,827.00	(76,575.11)	16.61%
70752 EMS collection service		652.24	500.00	152.24	130.45%
70753 Medical director	1,970.00	3,940.00	23,600.00	(19,660.00)	16.69%
70754 Credit card processing services	336.93	896.03	2,922.00	(2,025.97)	30.66%
Total 70750 Operational professional fees	\$ 7,425.29	\$ 20,740.16	\$ 118,849.00	\$ (98,108.84)	17.45%
70790 Disaster expenses					
70791 Food and water	224.29	224.29		224.29	
70792 Other supplies	23.94	23.94		23.94	
Total 70790 Disaster expenses	\$ 248.23	\$ 248.23	\$ -	\$ 248.23	
Total 70000 OPERATIONS	\$ 303,337.07	\$ 655,704.48	\$ 4,325,134.00	\$ (3,669,429.52)	15.16%
Total Expenses	\$ 309,497.65	\$ 663,448.61	\$ 4,353,919.00	\$ (3,690,470.39)	15.24%
Net Operating Income	\$ (159,985.99)	\$ (404,684.83)	\$ (2,264,201.00)	\$ 1,859,516.17	17.87%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90300 Capital Purchase - Equipment					
90301 EMS	3,065.00	3,065.00	45,822.00	(42,757.00)	6.69%
Total 90300 Capital Purchase - Equipment	\$ 3,065.00	\$ 3,065.00	\$ 45,822.00	\$ (42,757.00)	6.69%
90400 Apparatus purchases					
90401 EMS			854,846.00	(854,846.00)	0.00%
Total 90400 Apparatus purchases	\$ -	\$ -	\$ 854,846.00	\$ (854,846.00)	0.00%
90500 Support vehicles purchases					
90501 EMS			110,250.00	(110,250.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 110,250.00	\$ (110,250.00)	0.00%
Total 90010 Capital expenditures	\$ 3,065.00	\$ 3,065.00	\$ 1,010,918.00	\$ (1,007,853.00)	0.30%
Total 90000 Other uses of cash	\$ 3,065.00	\$ 3,065.00	\$ 1,010,918.00	\$ (1,007,853.00)	0.30%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P			28,404.00	(28,404.00)	0.00%
92102 MVFD Station - Masters Rd			74,615.00	(74,615.00)	0.00%
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
92200 Interest paid					
92201 A10			1,870.00	(1,870.00)	0.00%
96161 MVFD Station - Masters Rd			18,467.00	(18,467.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
94000 DEBT SERVICE FUND					
96000 Expenditures					

96100 Debt service						
96120 Principal payments						
96102 Trustmark - A11 & A12 P			70,990.00	(70,990.00)		0.00%
96124 Webster Bank - Admin/Masters Renovation			165,734.00	(165,734.00)		0.00%
Total 96120 Principal payments	\$	-	\$	-	\$ 236,724.00	\$ (236,724.00) 0.00%
96160 Interest payments						
96164 Webster Bank - Admin/Masters Renovation			82,200.00	(82,200.00)		0.00%
96202 A11 & A12			18,839.00	(18,839.00)		0.00%
Total 96160 Interest payments	\$	-	\$	-	\$ 101,039.00	\$ (101,039.00) 0.00%
Total 96100 Debt service	\$	-	\$	-	\$ 337,763.00	\$ (337,763.00) 0.00%
Total 96000 Expenditures	\$	-	\$	-	\$ 337,763.00	\$ (337,763.00) 0.00%
Total 94000 DEBT SERVICE FUND	\$	-	\$	-	\$ 337,763.00	\$ (337,763.00) 0.00%
Total Other Expenses	\$	3,065.00	\$	3,065.00	\$ 1,472,037.00	\$ (1,468,972.00) 0.21%
Net Other Income	\$	(3,065.00)	\$	(3,065.00)	\$ (1,472,037.00)	\$ 1,468,972.00 0.21%
Net Income	\$	(163,050.99)	\$	(407,749.83)	\$ (3,736,238.00)	\$ 3,328,488.17 10.91%

Brazoria County ESD 3 Fire Actual vs Budget

	General Fire				
	February	Jan - Feb '26	Budget	over Budget	% of Budget
Expenses					
60000 ADMINISTRATIVE EXPENSES					
60130 SAFE-D expenses					
60131 Membership dues			75.00	(75.00)	0.00%
60132 Conference registration			300.00	(300.00)	0.00%
60133 Training sessions			300.00	(300.00)	0.00%
60134 Conference travel, meals & lodging	1,299.41	1,558.41	1,000.00	558.41	155.84%
Total 60130 SAFE-D expenses	\$ 1,299.41	\$ 1,558.41	\$ 1,675.00	\$ (116.59)	93.04%
60300 Office expense					
5025 Office Supplies & Expense			500.00	(500.00)	0.00%
60310 Meeting Expense			500.00	(500.00)	0.00%
Total 60300 Office expense	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
60400 Professional fees					
60425 Other consulting projects		997.50		997.50	
Total 60400 Professional fees	\$ -	\$ 997.50	\$ -	\$ 997.50	
Total 60000 ADMINISTRATIVE EXPENSES	\$ 1,299.41	\$ 2,555.91	\$ 2,675.00	\$ (119.09)	95.55%
70000 OPERATIONS					
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	11,667.84	23,111.36	135,200.00	(112,088.64)	17.09%
70217 Apparatus Maintenance			123,971.00	(123,971.00)	0.00%
70218 Apparatus Maintenance overtime			12,419.00	(12,419.00)	0.00%
70230 Building maintenance technician			65,000.00	(65,000.00)	0.00%
Total 70210 Salaries & wages expenses	\$ 11,667.84	\$ 23,111.36	\$ 336,590.00	\$ (313,478.64)	6.87%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	723.40	1,432.90	20,869.00	(19,436.10)	6.87%
70242 Medicare	169.18	335.11	4,881.00	(4,545.89)	6.87%
70243 Benefits - Unemployment Insurance (TWC)	-	63.00	196.00	(133.00)	32.14%
Total 70240 Salaries - Payroll Taxes	\$ 892.58	\$ 1,831.01	\$ 25,946.00	\$ (24,114.99)	7.06%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees			28,608.00	(28,608.00)	0.00%
70252 Medical insurance - dependents			11,293.00	(11,293.00)	0.00%
70253 Dental - employees		-		-	
70254 Dental - dependents			189.00	(189.00)	0.00%
Total 70250 Benefits - Medical Benefits	\$ -	\$ -	\$ 40,090.00	\$ (40,090.00)	0.00%
70270 Other employee benefits					
70271 Basic life insurance	16.50	33.00	297.00	(264.00)	11.11%
70272 Supplemental life insurance	34.00	68.00	214.00	(146.00)	31.78%
70273 Dependent life insurance	6.00	12.00		12.00	
70274 AD&D	2.70	5.40	49.00	(43.60)	11.02%

70275 Supplemental AD&D	3.00	6.00	5.00	1.00	120.00%
70276 Dependent AD&D	0.90	1.80		1.80	
70277 Short-term disability	66.00	132.00	967.00	(835.00)	13.65%
70278 Long-term disability	33.80	67.60	495.00	(427.40)	13.66%
70282 EAP			150.00	(150.00)	0.00%
70284 Next Level Prime	75.00	150.00	1,125.00	(975.00)	13.33%
70285 Accident & Sickness			2,100.00	(2,100.00)	0.00%
Total 70270 Other employee benefits	\$ 237.90	\$ 475.80	\$ 5,402.00	\$ (4,926.20)	8.81%
70290 Pension Plan					
70291 Benefits - Pension	1,029.09	2,038.40	34,540.00	(32,501.60)	5.90%
Total 70290 Pension Plan	\$ 1,029.09	\$ 2,038.40	\$ 34,540.00	\$ (32,501.60)	5.90%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation			5,000.00	(5,000.00)	0.00%
Total 70295 Workers compensation insurance	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
Total 70239 Benefits	\$ 2,159.57	\$ 4,345.21	\$ 110,978.00	\$ (106,632.79)	3.92%
Total 70200 Operation salaries & benefits	\$ 13,827.41	\$ 27,456.57	\$ 447,568.00	\$ (420,111.43)	6.13%
70300 Insurance costs					
70311 Vehicle Insurance			1,410.00	(1,410.00)	0.00%
70312 Property & Casualty Insurance			10,000.00	(10,000.00)	0.00%
70313 General liability			7,286.00	(7,286.00)	0.00%
70319 Portable equipment			4,234.00	(4,234.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ -	\$ 22,930.00	\$ (22,930.00)	0.00%
70460 Equipment costs					
70469 AED maintenance contract			700.00	(700.00)	0.00%
Total 70460 Equipment costs	\$ -	\$ -	\$ 700.00	\$ (700.00)	0.00%
70500 Other personnel costs					
70501 Supplies - Uniforms			3,000.00	(3,000.00)	0.00%
70502 Sundry - Recruitment			2,000.00	(2,000.00)	0.00%
70503 Screening & testing			1,000.00	(1,000.00)	0.00%
70504 Background checks			500.00	(500.00)	0.00%
70507 PPE			6,000.00	(6,000.00)	0.00%
Total 70500 Other personnel costs	\$ -	\$ -	\$ 12,500.00	\$ (12,500.00)	0.00%
70520 Training costs					
70522 Sundry - Permits, Certifications & Licenses			500.00	(500.00)	0.00%
70523 Sundry - Travel/Training			5,000.00	(5,000.00)	0.00%
70525 Professional development			5,000.00	(5,000.00)	0.00%
Total 70520 Training costs	\$ -	\$ -	\$ 10,500.00	\$ (10,500.00)	0.00%
70560 Medical supplies					
70568 Medical expendables			500.00	(500.00)	0.00%
Total 70560 Medical supplies	\$ -	\$ -	\$ 500.00	\$ (500.00)	0.00%
70600 Technology					
70604 ESO fire incident reporting			750.00	(750.00)	0.00%
70608 Computer repairs			500.00	(500.00)	0.00%
Total 70600 Technology	\$ -	\$ -	\$ 1,250.00	\$ (1,250.00)	0.00%
70650 Communications					
70655 Cell phones	40.77	40.77	1,000.00	(959.23)	4.08%
Total 70650 Communications	\$ 40.77	\$ 40.77	\$ 1,000.00	\$ (959.23)	4.08%
70700 Volunteer expenses					

70702 Salaries - Staffing Fees			7,000.00	(7,000.00)	0.00%				
70706 Recruiting costs			2,756.00	(2,756.00)	0.00%				
Total 70700 Volunteer expenses	\$	-	\$	-	\$ 9,756.00	\$ (9,756.00)	0.00%		
Total 70000 OPERATIONS	\$	13,868.18	\$	27,497.34	\$	506,704.00	\$	(479,206.66)	5.43%
Total Expenses	\$	15,167.59	\$	30,053.25	\$	509,379.00	\$	(479,325.75)	5.90%
Net Operating Cash Flow (Deficit)	\$	(15,167.59)	\$	(30,053.25)	\$	(509,379.00)	\$	479,325.75	5.90%
Other Income									
80000 Other sources of cash									
83000 Loan proceeds									
83300 Vehicles					3,150,000.00	(3,150,000.00)			0.00%
Total 83000 Loan proceeds	\$	-	\$	-	\$	3,150,000.00	\$	(3,150,000.00)	0.00%
Total 80000 Other sources of cash	\$	-	\$	-	\$	3,150,000.00	\$	(3,150,000.00)	0.00%
Total Other Income	\$	-	\$	-	\$	3,150,000.00	\$	(3,150,000.00)	0.00%
Other Expenses									
90000 Other uses of cash									
90010 Capital expenditures									
90200 Buildings									
90245 Building renovations				495.00				495.00	
Total 90200 Buildings	\$	-	\$	495.00	\$	-	\$	495.00	
90300 Capital Purchase - Equipment									
90351 Fire					275,000.00	(275,000.00)			0.00%
Total 90300 Capital Purchase - Equipment	\$	-	\$	-	\$	275,000.00	\$	(275,000.00)	0.00%
90400 Apparatus purchases									
90451 Fire					1,950,000.00	(1,950,000.00)			0.00%
Total 90400 Apparatus purchases	\$	-	\$	-	\$	1,950,000.00	\$	(1,950,000.00)	0.00%
90500 Support vehicles purchases									
90551 Fire					200,000.00	(200,000.00)			0.00%
Total 90500 Support vehicles purchases	\$	-	\$	-	\$	200,000.00	\$	(200,000.00)	0.00%
Total 90010 Capital expenditures	\$	-	\$	495.00	\$	2,425,000.00	\$	(2,424,505.00)	0.02%
Total 90000 Other uses of cash	\$	-	\$	495.00	\$	2,425,000.00	\$	(2,424,505.00)	0.02%
Total Other Expenses	\$	-	\$	495.00	\$	2,425,000.00	\$	(2,424,505.00)	0.02%
Net Other Sources (Uses) of Cash	\$	-	\$	(495.00)	\$	725,000.00	\$	(725,495.00)	-0.07%
Net Cash Flow (Deficit)	\$	(15,167.59)	\$	(30,548.25)	\$	215,621.00	\$	(246,169.25)	-14.17%

INVESTMENT REPORT, AUTHORIZATION AND REVIEW

Report for:
Brazoria County ESD 3

Report period from **2/1/2026** to **2/28/2026**

Investment Pools	Inv rating	Interest rate	Value at Beginning of the Period		Interest earned this period	Net Deposits or Withdrawals	Value at End of the Period	
			Book	NAV			Book	NAV
Texas Class - Building improvements		3.8020%	\$ 74,537.28	1 \$ 74,537.28	\$ 217.65	\$ 74,754.93	1 \$ 74,754.93	
Texas Class - Equipment & PPE		3.8020%	\$ 266,602.01	1 \$ 266,602.01	\$ 778.48	\$ 267,380.49	1 \$ 267,380.49	
Texas Class - Vehicle replacement		3.8020%	\$ 726,217.30	1 \$ 726,217.30	\$ 2,120.57	\$ 728,337.87	1 \$ 728,337.87	
Texas Class - EMS funds		3.8020%	\$ 2,748.04	1 \$ 2,748.04	\$ 8.06	\$ 2,756.10	1 \$ 2,756.10	
Texas Class - General Reserves		3.8020%	\$ 17,330,225.08	1 \$ 17,330,225.08	\$ 54,042.77	\$ 20,384,267.85	1 \$ 20,384,267.85	
Texas Class - Liverpool		3.8020%	\$ 1,039.54	1 \$ 1,039.54	\$ 3.06	\$ 1,042.60	1 \$ 1,042.60	
Texas Class I&S tax fund		3.8020%	\$ 223,861.73	1 \$ 223,861.73	\$ 653.70	\$ 224,515.43	1 \$ 224,515.43	
Texas Class - Webster Bank loan funds		3.8020%	\$ 1,586,478.69	1 \$ 1,586,478.69	\$ 4,632.54	\$ 1,591,111.23	1 \$ 1,591,111.23	
TexPool - General reserve			\$ 2,356,145.63	1 \$ 2,356,145.63	\$ 6,652.46	\$ 2,362,798.09	1 \$ 2,362,798.09	
Totals			\$ 22,567,855.30	\$ 22,567,855.30	\$ 69,109.29	\$ 25,636,964.59	\$ 25,636,964.59	

Certificates of Deposit & Money Market Accounts	Interest rate	Purchase Value	Term in Days	Ledger at Begin of Period	Interest accrued this period	Net Deposits or (Withdrawals)	Ending Ledger Balance
Wells Fargo EMS collections				330,832.63	-	162,394.62	493,227.25
Wells Fargo Sweep				336,582.92	4,565.49	(341,148.41)	-
Totals		-		1,556,666.31	4,565.49	(525,586.26)	1,035,645.54

Total Investments \$ 24,124,521.61 \$ 73,674.78 \$ 2,474,413.74 \$ 26,672,610.13

Compliance Statement: The investments reported above for the noted period are in compliance with the investment strategy expressed in the District's Investment Policy and the Public Funds Investment Act.

Review: This report and the District's Investment Policy are submitted to the Board for its review and to make any changes thereto as determined by the Board to be necessary and prudent for the management of District funds.

Investment Officer

Agenda

Item 5

**No
Documentation
for this Item**

Agenda

Item 6

Agenda

Item 6a



MEMO

TO: BCESD 3 Board of Commissioners

FROM: Jeff D. Braun, Executive Director *JDB*

DATE: March 5, 2026

RE: 2026 Investment Policy

Each year, the Board of Commissioners reviews its Investment Policy. The State of Texas Public Funds Investment Act requires all local governments in the State to review its investment policy on an annual basis. The 2026 Investment Policy is on the agenda for the Board's review and adoption. The policy has been reviewed and approved by Randall Parr, CPA.

**INVESTMENT POLICY FOR
BRAZORIA COUNTY EMERGENCY SERVICES
DISTRICT NO. 3**

Adopted: March ____, 2026

I. INVESTMENT AUTHORITY AND SCOPE OF POLICY FOR BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

General Statement

This Investment Policy ("Investment Policy") has been adopted by Brazoria County Emergency Services District No. 3 ("District") to satisfy and carry out the statutory requirements of Government Code Chapter 2256, the Local Government Code (as applicable) and Chapter 775 of the Health and Safety Code, to define and adopt a formal Investment Policy. This Policy has been adopted by resolution of the District Board of ESD Commissioners ("ESD Commissioners"), and said Resolution is attached hereto as Attachment A. This Policy will be reviewed and adopted by resolution at least annually as provided under §2256.005(e).

Funds Included

This investment Policy applies to all financial assets and all funds of the District at the present time and any funds of the District held in the future and any other funds held by or in the custody of the District, unless expressly prohibited by law or unless it is in contravention of any depository contract between District and any depository bank.

District's Investment Officer

In accordance with the Local Government Code (as may be applicable), and/or Chapter 775 of the Health and Safety Code, and/or Chapter 2256, §2256.005 (f) and (g), the District Treasurer, under the direction of the District Commissioners, may invest District funds that are not immediately required to pay obligations of the District. The District Commissioners shall designate by resolution one or more officers or employees or investment consultants as the District Investment Officer, as such is described and defined under Chapter 2256 of the Local Government Code. A copy of the resolution that designates the investment officer is attached hereto as Attachment B.

If the investment officer has a personal business relationship with an entity - or is related within the second degree by affinity or consanguinity to an individual - seeking to sell an investment to the District, the investment officer must file a statement disclosing that personal business interest - or relationship - with the Texas Ethics Commission, as may be required by law, and with the General Counsel and District Board of ESD Commissioners, in accordance with Government Code 2256.005 (i).

II. INVESTMENT OBJECTIVES

General Statement

Funds of the District will be invested in accordance with federal and state laws, this investment Policy and written District administrative procedures. The District will invest according to investment strategies for each fund that are adopted by District resolution in accordance with §2256.005(d).

Safety and Maintenance of Adequate Liquidity

The District is concerned and has a primary consideration about the return of its principal; therefore, safety of principal is a primary objective in any investment transaction.

The District's investment portfolio must be structured in conformance with an asset/liability management plan which provides for liquidity necessary to pay District obligations as they become due.

A. DIVERSIFICATION, YIELD, MATURITY AND QUALITY/CAPABILITY OF INVESTMENT MANAGEMENT.

Diversification

It will be the Policy of District to diversify its portfolio to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific class of investments. Investments of the District shall always be selected that provide for stability of income and reasonable liquidity.

Yield

It will be an objective of the District to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives, investment strategies for each fund, and state and federal law governing investment of public funds.

Maturity

Portfolio maturities will be structured to meet the obligations of the District first and then to achieve the highest return of interest. When the District has funds that will not be needed to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for each fund. The maximum allowable stated maturity of any individual investment owned by the District is twenty-four (24) months or if for a longer maturity, must be cancellable without loss of principal at least one (1) time per twenty-four (24) month period.

Quality and Capability of Investment Management

It is the District's Policy to encourage training similar to that set out in the Public Funds Act, §2256.008 and periodic training in investments for the District Investment Officer through courses and seminars offered by professional organizations and associations in order to insure the quality, capability and currency of the District Investment Officer in making investment decisions. In this regard, the District Investment Officer and the District Treasurer may attend at least one training session regarding their investment responsibilities under the Public Funds Investment Act within twelve (12) months after initially taking office as the District Investment Officer and the District Treasurer. Further the District Investment Officer and the District Treasurer - and the District bookkeeper - may attend instruction so as to receive not less than ten (10) hours of instruction in every two year period regarding their investment responsibilities under the Public Funds Investment Act. In such event, such instruction shall be offered by a source approved under the Public Funds Investment Act, independent of the District and approved by the Board of ESD Commissioners. However, if the District Investment Officer shall elect, with the consent of the District Board, to forgo such training as otherwise set out in the Public Funds Act, Sec.2256.008, then the District may invest funds only in the authorized investments set forth under Government Code §2256.009 (obligations of, or guaranteed by governmental entities), §2256.010 (certificates of deposit and share certificates), §2256.016 (investment pools), unless the treasurer, chief

financial officer (if not the treasurer) and the investment officer of the district attend and successfully complete the training requirements under §2256.008, Government Code.

B. MONITORING OF THE MARKET VALUE OF INVESTMENTS AND COLLATERAL AND INVESTMENT STRATEGIES.

Monitoring of the Market Value of Investments and Collateral

The District Investment Officer, with the help of such District Officials as needed, shall determine the market value of each investment and of all Collateral pledged to secure deposits of District funds at least quarterly and at a time as close as practicable to the closing of the reporting period for investments. Such values shall be included on the investment report. The following methods shall be used:

- (a) Certificates of Deposit shall be valued at their fair value plus any accrued but unpaid interest.
- (b) Shares in money market mutual funds and investment pools shall be valued at par plus any accrued but unpaid interest.
- (c) Other investment securities with a remaining maturity of one year or less may be valued in any of the following ways:
 - (1) the lower of two bids obtained from securities broker/dealers for such security;
 - (2) the average of the bid and asked prices for such investment security as published in The Wall Street Journal or The New York Times;
 - (3) the bid price published by any nationally recognized security pricing service; or
 - (4) the market value quoted by the seller of the security or the owner of such collateral.

Investment Strategies

In accordance with the Public Funds Investment Act, §2256.005(d), a separate written investment strategy will be developed for each of the funds under District's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities of importance:

- (1) understanding of the suitability of the investment to the financial requirements of the entity;
- (2) preservation and safety of principal;
- (3) liquidity [using a cash-flow analysis to show what District obligations must be met and utilizing and investment strategy for meeting those obligations];
- (4) marketability of the investment if the need arises to liquidate the investment before maturity,
- (5) diversification of the investment portfolio;
- (6) yield; and

- (7) maturity restrictions.

Attachment C includes investment strategies for all funds. In accordance with the Public Funds Investment Act, §2256.005(e), all investment strategies will be reviewed and adopted by resolution at least annually.

III. INVESTMENT TYPES

IN ACCORDANCE WITH THE REQUIREMENTS OF GOVERNMENT CODE §2256.008 AND LIMITATIONS IMPOSED BY HEALTH AND SAFETY CODE §775.043 WHICH LIMITS THE TYPES OF INVESTMENTS ALLOWED WHEN THE REQUIRED OFFICERS HAVE NOT FULFILLED CERTAIN TRAINING REQUIREMENTS, THE DISTRICT INVESTMENT OFFICER SHALL USE ANY OR ALL OF THE FOLLOWING AUTHORIZED INVESTMENT INSTRUMENTS CONSISTENT WITH GOVERNMENT CODE CHAPTER 2256:

- A. Except as provided by Government Code 2256.009(b), the following are authorized investments:
 - (1) obligations of the United States or its agencies and instrumentalities;
 - (2) direct obligations of this state or its agencies and instrumentalities;
 - (3) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
 - (4) other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities; and
 - (5) obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
 - (6) bonds issued, assumed, or guaranteed by the State of Israel; and
 - (7) interest-bearing banking deposits that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or the National Credit Union Share Insurance Fund or its successor.
 - (8) interest-bearing banking deposits other than those described by Subdivision (7) if:
 - (A) the funds invested in the banking deposits are invested through:
 - (i) a broker with a main office or branch office in this state that the District selects from a list the District Board or designated investment committee of the entity adopts as required by Section 2256.025; or
 - (ii) a depository institution with a main office or branch office in this state that the District selects;
 - (B) the broker or depository institution selected as described by Paragraph (A) arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the District's account;

- (C) the full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
- (D) the District appoints as the entity's custodian of the banking deposits issued for the entity's account:
 - (i) the depository institution selected as described by Paragraph (A);
 - (ii) an entity described by Section 2257.041(d); or
 - (iii) a clearing broker dealer registered with the Securities and Exchange Commission and operating under Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

B. Certificates of Deposit and Share Certificates if issued by a depository institution that has its main office or a branch office in this state and is:

- (1) guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund (NCUSIF) or their successors;
- (2) secured by obligations that are described by §2256.009(a) of the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, **but excluding** those mortgage backed securities of the nature described by §2256.009(b) of the Public Funds Investment Act; or
- (3) secured in any other manner and amount provided by law for deposits of the District.

B-1. Certificates of Deposit made in accordance with the following conditions:

- (1) the funds are invested by the District through:
 - (A) a broker that has its main office or a branch office in this state and is selected from a list adopted by the District as required by Section 2256.025; or
 - (B) a depository institution that has its main office or a branch office in this state and that is selected by the District;
- (2) the broker or the depository institution selected by the District under Subdivision (1) arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the District;
- (3) the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
- (4) the District appoints the depository institution selected by the District under Subdivision (1), an entity described by Section 2257.041(d), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the District with respect to the certificates of deposit issued for the account of the District.

C. A fully collateralized repurchase agreement, as defined in the Public Funds Investment Act, if it:

- (1) has a defined termination date,
- (2) is secured by obligations described by §2256.009(a)(1) of the Public Funds Investment Act; and
- (3) requires the securities being purchased by the District to be pledged to the District, held in the District's name, and deposited at the time the investment is made with the District or with a third party selected. and approved by the District; and
- (4) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.

Notwithstanding any law, the term of any reverse security repurchase agreement may not exceed ninety (90) days after the date the reverse security repurchase agreement is delivered.

Money received by a District under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

D. A bankers' acceptance if it:

- (1) has a stated maturity of 270 days or fewer from the date of its issuance;
- (2) will be, in accordance with its terms, liquidated in full at maturity;
- (3) is eligible for collateral for borrowing from a Federal Reserve Bank; and
- (4) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

E. Commercial paper is an authorized investment under this subchapter if the commercial paper:

- (1) has a stated maturity of 270 days or fewer from the date of its issuance; and
- (2) is rated not less than A-1 or P-1 or an equivalent rating by at least:
 - (A) two nationally recognized credit rating agencies; or
 - (B) one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

F. Mutual funds and money market mutual funds with limitations described below:

- (a) A no-load money market mutual fund is authorized if the mutual fund:
 - (1) is registered with and regulated by the Securities and Exchange Commission;

- (2) provides the District with a prospectus and other information required by the Securities Exchange Act of 1934 (15 U.S.C. Section 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.); and; and
 - (3) complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).
- (b) A no-load mutual fund is authorized if it:
- (1) is registered with the Securities and Exchange Commission;
 - (2) has an average weighted maturity of less than two (2) years;
 - (3) is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and
 - (4) meets one (1) of the following qualifications:
 - (A) has a duration of one (1) year or more and is invested exclusively in obligations approved by this subchapter; or
 - (B) has a duration of less than one (1) year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.
- (c) Relative to mutual funds and money market mutual funds, the District **may not**:
- (1) invest in the aggregate more than fifteen percent (15%) of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in money market mutual funds or mutual funds, either separately or collectively;
 - (2) invest in the aggregate more than fifteen percent (15%) of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds;
 - (3) invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds; or
 - (4) invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund or money market mutual fund in an amount that exceeds ten percent (10%) of the total assets of the mutual fund or money market mutual fund.
- G. A securities lending program is an authorized investment if it meets the conditions provided by Public Funds Investment Act § 2256.0115.
- H. Eligible investment pools (as discussed in the Public Funds Investment Act, §2256.016 through §2256.019) if the District by resolution authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized

investments permitted by the Public Funds Investment Act. A District by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.

I. As required by §2256.021, if the District holds any investments which require a minimum rating, then the Investment Officer shall monitor said ratings no less frequently than quarterly to ensure that the minimum rating is maintained. The Investment Officer shall maintain a log of the monitoring dates and ratings on those dates. If the investment loses the minimum required rating, then the Investment Officer shall take all prudent measures that are consistent with this Policy to liquidate said investment and provide immediate notice to the full Board of Commissioners.

J. **WHERE THE DISTRICT ELECTS NOT TO COMPLY FULLY WITH ALL THE TRAINING REQUIREMENTS UNDER THE PUBLIC FUNDS ACT, §2256.008:**

Health and Safety Code §775.043 allows the District to appoint as District Investment Officer an officer or employee of a District, without requiring said Investment Officer to complete investment training as otherwise required by Government Code §2256.008. When the District exercises this exemption which would otherwise require training to be completed by the Treasurer, Chief Financial Officer (if not the Treasurer), and Investment Officer, then the District may invest funds only in the authorized investments set forth under:

- (1) **Government Code §2256.009 for obligations of, or guaranteed by governmental entities;**
- (2) **Government Code §2256.010 (certificates of deposit and share certificates); and**
- (3) **Government Code §2256.016 (investment pools),**

K. **Prohibited Investments.** The District Investment Officer has no authority to use any of the following investment instruments which are strictly prohibited:

- (1) obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
- (2) obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- (3) collateralized mortgage obligations that have a stated final maturity date of greater than 10 years;
- (4) collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index;
- (5) Investments which are prohibited by Government Code Chapter 2270 PROHIBITION ON INVESTING PUBLIC MONEY IN CERTAIN INVESTMENTS and SB 253 (85th Legislature Regular Session). That chapter deals primarily with entities conducting business with Sudan, Iran or Foreign

Terrorist Organizations. Such "Listed Companies" are prohibited investments. The Texas Comptroller will regularly update the list of Listed Companies. The Investment Officer will review the updated lists when made available by the Comptroller and will follow the requirements of SB 253 with respect to any existing investments in Listed Companies; and

- (6) Government Code CHAPTERs 2271, 2274, 2275 and 2276 which prohibit contracts with companies participating in certain activities apply to any contract under this Policy.

IV. INVESTMENT RESPONSIBILITY AND CONTROL

Investment Institutions Defined

The District Investment Officer shall invest District funds with any institution allowed by Texas law, including the following:

- (1) Depository bank;
- (2) Other state or national banks that have their main office or a branch office in this state that are insured by FDIC
- (3) Credit unions that have their main office or a branch office in this state that are insured by NCUSIF;
- (4) Public funds investment pools (such as TexPool and Texas Class); or
- (5) A broker that has its main office or a branch office in this state and is selected from a list adopted by the District as required by Section 2256.025

Qualifications for Approval of Broker/Dealers

In accordance with 2256.005(k), a written copy of this investment Policy shall be presented to any person seeking to sell to the District an authorized investment. The registered principal of the business organization seeking to sell an authorized investment shall execute a written instrument substantially to the effect that the registered principal has:

- (1) received and thoroughly reviewed the investment Policy of the District; and
- (2) acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the District and the organization.

The investment officer may not buy any securities from a person who has not delivered to the District an instrument in substantially the form provided above according to §2256.005(l).

Standards of Operation

The District Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this Investment Policy.

Delivery vs. Payment

It will be the Policy of the District that all Treasury Bills, Notes and Bonds and Government Agencies' securities shall be purchased using the "Delivery vs. Payment" (DVP) method through

the Federal Reserve System. By so doing, District funds are not released until the District has received, through the Federal Reserve wire, the securities purchased.

Audit Control

The District Investment Officer will establish liaison with the District Auditor in preparing investment forms to assist the District Auditor for accounting and auditing control. The Investment Officer is subject to audit by the District Auditor. In addition, the District, at a minimum, will have an annual financial audit of all District funds by an independent auditing firm, as well as an annual compliance audit of management controls on investments and adherence to the entity's established investment policies in accordance with Gov. Code §2256.005(m).

Standard of Care

In accordance with Government Code 2256.006, investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal, liquidity, and yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- (1) the investment of all funds, or funds under the District's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
- (2) whether the investment decision was consistent with the written investment policy in effect at the time of the investment decision.

V. INVESTMENT REPORTING AND PERFORMANCE EVALUATION

Quarterly Report

In accordance with Government Code 2256.023, not less than quarterly, the investment officer shall prepare and submit to the Board of ESD Commissioners a written report of investment transactions for all funds for the preceding reporting period within a reasonable time after the end of the period. The report must:

- (1) describe in detail the investment position of the District on the date of the report;
- (2) be prepared jointly by all investment officers of the District;
- (3) be signed by each investment officer of the District;
- (4) contain a summary statement of each pooled fund group that states the:
 - (A) beginning market value for the reporting period;
 - (B) additions and changes to the market value during the period, and
 - (C) ending market value for the period;

- (5) state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
- (6) state the maturity date of each separately invested asset that has a maturity date;
- (7) state the account or fund or pooled group fund in the District for which each individual investment was acquired;
- (8) state the compliance of the investment portfolio of the District as it relates to:
 - (A) the investment strategy expressed in the District's investment Policy; and
 - (B) relevant provisions of this chapter; and
- (9) state the total rate of return.

Notification of Investment Changes

It shall be the duty of the District Investment Officer of the District to notify the District Board of ESD Commissioners of any significant changes in investment methods and procedures prior to their implementation, regardless of whether they are authorized by this Policy or not.

VI. INVESTMENT COLLATERAL AND SAFEKEEPING

Policy of Securing Deposits of District Funds -Applicable to All Deposited District Funds

A. The District recognizes that FDIC/NCUSIF (or their successors) insurance is available for District funds deposited at any one financial institution (including branch banks) only up to a maximum (including accrued interest) of \$250,000, as the case may be, for each of the following: (i) demand deposits, (ii) time and savings deposits, and (iii) deposits made pursuant to an indenture or pursuant to law in order to pay bondholders or noteholders. It is the policy of the District that all deposited funds in each of the Districts accounts shall be insured by the FDIC/NCUSIF, or their successors, and to the extent not insured, shall be secured by Collateral pledged to the extent of the fair market value of the principal amount deposited plus accrued interest as required by the Public Funds Collateral Act.

B. If it is necessary for the District's depositories to pledge Collateral to secure the District's deposits, then the District and depository must meet the requirements of Government Code Chapter 2257 (the Public Funds Collateral Act) which generally requires: (1) the Collateral pledge agreement must be in writing, (2) the Collateral pledge agreement must be approved by the depository's board of directors or loan committee, (3) the depository's approval of the Collateral pledge agreement must be reflected in the minutes of the meeting of the depository's board or loan committee approving same, and (4) the Collateral pledge agreement must be kept in the official records of the depository. The depository must provide to the District Investment Officer or District Officials with written proof of the depository's approval of the pledge agreement as required herein in a form acceptable to the District a signed or certified copy of the minutes of the meeting of the depository's board or loan committee reflecting the approval of the Collateral pledge agreement or other written documentation of such approval acceptable to the District Investment Officer will be accepted. It is the preference of the Board that all requirements of this section be met prior to the deposit of any District funds in such financial institution when a pledge of Collateral is required; however, the Board recognizes that compliance with this preference might

not be practicable due to time constraints for making a deposit. in such event, the Board directs the District Investment Officer and District Officials to proceed diligently to have such agreement approved and documented to assure protection of the Districts funds. If the decision is made to forego the protection of a Collateral pledge agreement with any depository, the District bookkeeper shall be responsible for maintaining the balance of deposit(s) in such depository plus any accrued but unpaid interest at or below FDIC/NCUSIF insurance levels.

C. Collateral pledged by a depository shall be held in safekeeping at an independent third party Institution, and the District bookkeeper shall obtain safe-keeping receipts from the financial institution or the safekeeping institution that reflect that Collateral as allowed by this Investment Policy and in the amount required was pledged to the District. Principal and accrued interest on deposits in a financial institution shall not exceed the FDIC/NCUSIF, or their successors, insurance limits or the market value of the Collateral pledged as security for the District's deposits. It shall be acceptable for the bookkeeper to periodically receive interest on deposits to be deposited to the credit of the District if needed to keep the amount of the funds under the insurance or Collateral limits. It is the preference of this Board that there be no sharing, splitting or co-tenancy of Collateral with other secured parties' or entities; however, in the event that a depository cannot accommodate this preference due to the denominations of the securities to be pledged, the Board directs the District Investment Officer and District Officials to obtain appropriate protections in the pledge agreement with the depository to assure that the Collateral is liquidated and the funds distributed appropriately to all parties With a security interest in such Collateral. The District bookkeeper shall monitor the pledged Collateral to assure that it is pledged only to the District, review the fair market value of the Collateral to ensure that the District's funds are fully secured, and report periodically to the District Investment Officer and the Board regarding the Collateral.

D. The District's funds deposited in any financial institution, to the extent that they are not insured, must be secured in any manner authorized by law for the District as such law is currently written or as amended in the future. **As of the date of this Policy, the following securities are authorized to serve as Collateral under the Collateral Act:**

- (1) Surety bonds;
- (2) An obligation that in the opinion of the Attorney General of the United States is a general obligation of the United States and backed by its full faith and credit;
- (3) A general or special Obligation that is (a) payable from taxes, revenues, or a combination of taxes and revenues and (b) issued by a state or political or governmental entity, agency, instrumentality or subdivision of the state, including a municipality, an institution of higher education as defined by §61.003, Education Code, a junior college, a district created under Article XVI, §59, of the Texas Constitution, and a public hospital;
- (4) A fixed-rate collateralized mortgage obligation that has an expected weighted average life of 10 years or less and does not constitute a "high-risk mortgage security" under the Collateral Act;
- (5) A floating-rate collateralized mortgage obligation that does not constitute a "high-risk mortgage security" under the Collateral Act; or

- (6) A security in which a public entity may invest under the Investment Act. As of the date of this Agreement, the following are the securities in which a public entity may invest under the Investment Act and, therefore, may be used as Collateral:
- (7) Obligations of the United States or its agencies and instrumentalities;
- (8) Direct obligations of the State of Texas or its agencies and instrumentalities;
- (9) Collateralized mortgage obligations directly issued by a federal agency or instrumentality or the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
- (10) other obligations, the principal and interest of which are unconditionally guaranteed or insured by or backed by the full faith and credit of the United States or the State of Texas or their respective agencies and instrumentalities;
- (11) Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
- (12) Certificates of deposit issued by a state or national bank domiciled in this State or a savings bank domiciled in this State or a state or federal credit union domiciled in this State that are guaranteed by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund or its successor that are secured by the obligations in which the District may invest under the Investment Act;
- (13) Repurchase agreements that comply with the Investment Act;
- (14) Bankers' acceptances that comply with the Investment Act;
- (15) Commercial paper that complies with the investment Act;
- (16) No-load money market mutual funds that comply with the Investment Act;
- (17) No-load mutual funds that comply with the Investment Act; and
- (18) A letter of credit issued by a federal home loan bank.

Notwithstanding anything to the contrary provided above, the following may not be used as collateral and are not authorized as investments for the District under the Investment Act:

- (1) Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security Collateral and pays no principal;
- (2) Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- (3) Collateralized mortgage obligations that have a final stated maturity date of greater than 10 years other than those listed in above; or
- (4) Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

ATTACHMENT "A"

**RESOLUTION OF
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

On March __, 2026, the Board of ESD Commissioners of Brazoria County Emergency Services District No. 3 (the "District") met in open session and after consideration of the matters presented, made the following findings and passed the following Resolution:

WHEREAS, the Texas Legislature enacted Chapter 2256 of the Government Code, such being cited as the Public Funds Investment Act (herein "Investment Act"); and

WHEREAS, said Investment Act applies to all local governments and political subdivisions of the State of Texas (which definition includes Emergency Services Districts); and

WHEREAS, said Investment Act requires the District to adopt a public funds investment policy; and

WHEREAS, the Board of ESD Commissioners of the District has been presented with, reviewed and considered a written Investment Policy, a copy of which is attached hereto; and

WHEREAS, the Board of ESD Commissioners of the District finds that the referenced Investment Policy is in written form, places primary emphasis on safety of principal and liquidity, properly addresses investment diversification, yield and maturity and the quality and capability of investment management, includes a list of the types of authorized investments in which the District's funds may be invested, and provides for the maximum allowable state of maturity of any individual investment by the District.

NOW THEREFORE, BE IT RESOLVED that Brazoria County Emergency Services District No. 3, after Motion being made, seconded, and discussed, finds and does hereby resolve that it adopts as its Investment Policy pursuant to Chapter 2256 of the Government Code the written Investment Policy set forth in the Investment Policy document attached hereto.

This Resolution has been PASSED upon Motion made by Commissioner _____ seconded by Commissioner _____ by a vote of ___ to ___ and is effective this ___ day of March, 2026.

SECRETARY OF BOARD

ATTACHMENT "B"

**RESOLUTION OF
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

On March __, 2026, the Board of ESD Commissioners of Brazoria County Emergency Services District No. 3 (the "District") met in open session and after consideration of the matters presented, made the following findings and passed the following Resolution:

WHEREAS, under H.B. 2459, the 74th Texas Legislature enacted Chapter 2256 of the Government Code, such being cited as the Public Funds Investment Act (herein "Investment Act"); and

WHEREAS, said Investment Act applies to all local governments and political subdivisions of the State of Texas (which definition includes Emergency Services Districts); and

WHEREAS, said Investment Act requires the District to adopt a public funds investment policy and to provide for the appointment of an Investment Officer; and

WHEREAS, the Board of ESD Commissioners of the District has considered and approved a written Investment Policy, a copy of which is attached hereto.

NOW THEREFORE, BE IT RESOLVED that Brazoria County Emergency Services District No. 3, after Motion being made, seconded, and discussed, appoints District Commissioner **MATT GLAVES** as its Investment Officer pursuant to Chapter 2256 of the Government Code to act in accordance with the instructions and directions set forth in the Investment Policy document attached hereto and as otherwise required by law.

This Resolution has been PASSED upon Motion made by Commissioner _____ seconded by Commissioner _____ by a vote of ___ to ___ and is effective this ___ day of March, 2026.

SECRETARY OF BOARD

ATTACHMENT "C"

**INVESTMENT STRATEGY
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

The District shall operate from a General Fund. Within the General Fund, the District may designate one or more subsidiary funds without establishing separate bank or other investment accounts for these subsidiary funds. Such funds may include one or more debt funds if the District enters into any obligations [including loans under Health and Safety Code § 775.085(b)(1)] which require the establishment of a debt fund. This Investment Strategy generally prescribes how the District will invest its resources within the General Fund under the terms of the Investment Policy, including any restrictions on investments contained therein.

A. GENERAL FUND – Routine Maintenance and Operations:

Investment Objective:

To purchase investments that will preserve the safety of capital, maximize liquidity, and maximize yield (in that order of priority), taking into account the District's monthly operating expenses, the timing of such expenses and the maintenance of any operating reserve that may be designated by the District's Board of ESD Commissioners.

Investment Strategy:

To invest in any of the authorized investments listed in the District's Investment Policy, provided that:

- (1) **Operating Expense Liquidity** - A balance equal to TWO (2) months average operating costs will be totally liquid at all times. Monthly average operating costs are calculated by taking the total annual budget excluding budgeted capital purchases and dividing by 12.
- (2) **Emergency Operating Reserves** - The district will maintain at least SIX (6) months of operating expense in reserve for emergency purposes, with a preference of establishing an emergency reserve of SIX – TWELVE (6-12) months. This amount is calculated by taking the annual operating budget excluding capital purchases. These funds will be invested between 12-24 months.
- (3) **Other funds** – These are funds which are not specifically dedicated to the above categories or capital asset acquisition described below. These funds will be invested for periods of time not greater than twenty-four (24) months.

B. GENERAL FUND - Capital Asset Acquisition and Replacement:

Investment Objective:

To purchase investments that will preserve the safety of capital, maximize liquidity, and maximize yield (in that order of priority), taking into account the timing of planned or potential capital projects that may require the expenditure of the funds in the account.

Investment Strategy:

To invest in any of the authorized investments listed in the District's Investment Policy, provided that:

- (1) **Planned Capital Projects** - For funds needed for planned capital projects or capital replacement purchases with a known commencement date, the investment will mature no later than the date the funds will be needed to pay for the project, such date to be determined by the District's Board of ESD Commissioners.

- (2) **Capital Asset Acquisition and Replacement Reserves** - Annually the district will set aside monies to (a) replace existing capital assets based on the expected life of the asset and (b) to acquire additional assets which the District determines are necessary to carry out the District's governmental functions. These funds will be invested for terms of eighteen (18) to twenty-four (24) months.

**BOOKKEEPER'S CERTIFICATION OF RECEIPT
AND REVIEW OF INVESTMENT POLICY**

THE STATE OF TEXAS §
§
COUNTY OF BRAZORIA §

I, the undersigned _____, an authorized representative of _____, do hereby certify that I have been presented a copy of the Resolutions Adopting Year 2026 Investment Policy and Appointing District Investment Officer for **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3** (the "District") for the Investment of District Funds for the District. I have thoroughly reviewed the Investment Policy and acknowledge that the District has implemented reasonable procedures and controls to comply with the Investment Policy.

WITNESS MY HAND THIS MARCH __, 2026.

By: _____

Name: _____

Title: _____

Agenda

Item 6b



MEMO

To: BCESD 3 Board of Commissioners

From: Jeff D. Braun, Executive Director

Date: February 24, 2026

Re: 2026 Investment Policy Officer

Each year the State of Texas Public Funds Investment Act requires all local governments to annually appoint an Investment Officer.

Attached is a Resolution appointing the Board's Treasurer, Matt Glaves, as the Investment Officer for the District.

ATTACHMENT "B"

**RESOLUTION OF
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

On March __, 2026, the Board of ESD Commissioners of Brazoria County Emergency Services District No. 3 (the "District") met in open session and after consideration of the matters presented, made the following findings and passed the following Resolution:

WHEREAS, under H.B. 2459, the 74th Texas Legislature enacted Chapter 2256 of the Government Code, such being cited as the Public Funds Investment Act (herein "Investment Act"); and

WHEREAS, said Investment Act applies to all local governments and political subdivisions of the State of Texas (which definition includes Emergency Services Districts); and

WHEREAS, said Investment Act requires the District to adopt a public funds investment policy and to provide for the appointment of an Investment Officer; and

WHEREAS, the Board of ESD Commissioners of the District has considered and approved a written Investment Policy, a copy of which is attached hereto.

NOW THEREFORE, BE IT RESOLVED that Brazoria County Emergency Services District No. 3, after Motion being made, seconded, and discussed, appoints District Commissioner **MATT GLAVES** as its Investment Officer pursuant to Chapter 2256 of the Government Code to act in accordance with the instructions and directions set forth in the Investment Policy document attached hereto and as otherwise required by law.

This Resolution has been PASSED upon Motion made by Commissioner _____ seconded by Commissioner _____ by a vote of ___ to ___ and is effective this ___ day of March, 2026.

SECRETARY OF BOARD

Agenda

Item 7



MEMO

TO: BCESD 3 Board of Commissioners
FROM: Jeff D. Braun, Executive Director *JDB*
DATE: March 4, 2026
RE: Resolution for Delegation of Authority for Purchasing and Operational Matters

The attached Resolution is presented for the Board's consideration to clarify the Executive Director's authority to approve certain operational matters between Board meetings. As the District has grown, the number of routine purchases, service agreements, and operational decisions requiring timely action has increased. In some cases, waiting until the next scheduled Board meeting to address relatively routine matters may delay operational needs or procurement of equipment and services required to support the District's emergency response mission.

The proposed Resolution establishes a clear and limited delegation of authority intended to streamline routine operational activities while preserving appropriate Board oversight. Under the proposed policy, the Executive Director would be authorized to approve purchases and related operational matters that meet the following criteria:

- The expenditure must fall within appropriations approved in the District's annual budget.
- Individual purchases or costs may not exceed \$50,000 per item.
- Contracts approved under this authority must not exceed one year in duration or must allow termination by the District within one year.
- Any item requiring a budget amendment must be approved by the Board.

The Resolution also makes clear that certain matters remain exclusively within the authority of the Board. The Executive Director will **not** have authority to approve the purchase of real property or incur any form of bond, loan, or note obligation without Board approval at a posted meeting.

All expenditures would continue to appear in the District's regular financial reporting and remain subject to existing financial controls, including budget approval, audit review, and statutory disbursement requirements under Texas Health and Safety Code §775.073.

The purpose of this Resolution is not to expand spending authority, but rather to clearly define administrative authority for routine operational matters so that the District can address time-sensitive needs efficiently while maintaining the Board's full policy and financial oversight responsibilities.

Recommendation

Staff recommends that the Board of Commissioners review and consider adoption of the attached Resolution delegating limited purchasing and operational authority to the Executive Director as described above.

**RESOLUTION OF THE
BOARD OF EMERGENCY SERVICES COMMISSIONERS OF
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3
REGARDING DELEGATION OF AUTHORITY RELATED TO PURCHASING
AND OPERATIONAL MATTERS**

1. I, the undersigned, hereby certify that I am President or Vice President of **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 (the "District")**, a political subdivision of the State of Texas.

2. I certify that a meeting of the BOARD OF EMERGENCY SERVICES COMMISSIONERS ("Board of Commissioners") of said District, was duly and legally called and held in accordance with Chapter 775, Health & Safety Code, and Chapter 551, Government Code, on the 9th day of March, 2026, at which meeting a quorum was present and voting throughout.

3. In the normal course of consideration of its posted Meeting Notice, the District Board addressed the following matter listed on the posted meeting agenda notice: **To review and act on a Resolution regarding delegation of authority related to purchasing and operational matters.**

4. The Board found that purchases frequently must be addressed in a timely manner in order to ensure availability of necessary equipment and supplies for District operations. The Board noted that waiting to address such matters at regularly scheduled meetings could risk necessary materials and services being delayed, potentially exposing the District to legal liability or adversely affecting the District's ability to effectively provide emergency services.

5. The Board also found that the District has engaged an Executive Director who is authorized to manage the daily affairs of the District and to ensure that daily operations are maintained without the need for constant action by the Board and that the Executive Director is the person whom the Board relies upon most frequently for advice regarding purchases and operational matters.

6. The Board, in consultation with District staff, and legal counsel have determined that purchases and operational matters must occasionally be addressed in a more timely manner than can be accomplished during the District's regularly scheduled monthly meetings.

7. Following review and action adopted after Motion duly made and a vote duly taken and recorded, the Board of Commissioners, therefore, delegates to the District Executive Director the ability to approve and address purchases and operational matters as described herein:

- a. The Executive Director may approve new contracts with terms not to exceed one year or which allow for termination by the District within one year and amendments to existing contracts with terms not to exceed one year or which allow for termination by the District within one year. Contracts approved by the Executive Director shall be for expenditures within the approved District Budget. The Executive Director shall consult with District Legal Counsel as necessary prior to approving such items.
- b. The Executive Director may approve costs related to the items in subsection (a) which fall within appropriations approved in the annual Budget and which do not exceed \$50,000 for any one item. Any item which requires an amendment to the approved Budget must be approved by the Board of Commissioners.
- c. The Executive Director may approve purchases for items and services which fall within appropriations approved in the annual budget which do not exceed \$50,000 for any one item.
- d. The Executive Director does NOT have authority to approve any of the following without specific approval by the Board of Commissioners at a posted meeting: (1) the purchase of real property; (2) incurring any type of bond, loan or note obligation.
- e. The Executive Director may hire or terminate employees necessary to carry out the District's operational responsibilities within the limitations of the approved Budget.
- f. The Executive Director shall report in a timely manner to the Board of Commissioners on all matters approved by him under the authority delegated herein.
- g. Disbursement of District funds shall comply with Texas Health and Safety Code § 775.073. By separate resolution the Board may delegate to the Executive Director disbursement authority under § 775.073(b) if the Executive Director is a District employee.

8. **"RESOLVED**, that District Executive Director is delegated the authority enumerated above and is authorized on behalf of the Board of Commissioners to take necessary actions to effectuate the day-to-day operations of the District in a timely and efficient manner;

9. **"FURTHER RESOLVED**, that the delegation granted by this Resolution may be withdrawn or modified by the Board at any time by subsequent resolution;

10. **"FURTHER RESOLVED**, that the execution by District Executive Director of any document related to District operational matters which meets the limitations of this Resolution is made with full authority of the Board of Commissioners, without the necessity of the signature or attestation of any other officer of this District;

11. **IN WITNESS WHEREOF**, I hereunto subscribe my name and affix the seal of this District on this the 9th day of March 2026.

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

ATTESTED

**BY: _____
DARRELL VALUSEK, PRESIDENT**

**BY: _____
MATT GLAVES, SECRETARY**

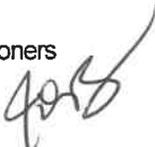
Agenda

Item 8



Memo

To: BCESD 3 Board of Commissioners

From: Jeff Braun, Executive Director 

Date: March 04, 2026

Re: Ad Valorem Tax Exemption (2026)

Each year, the Board must vote on exemptions they are willing to grant for the property tax year. There are three categories in which exemptions can be granted, Homestead, over 65 and Disability. In 2025, the Board voted to grant \$10,000 exemptions for those over 65 and for those with Disabilities. The Board did not grant any Homestead exemptions.

**ORDER OF THE BOARD OF EMERGENCY SERVICES COMMISSIONERS
OF BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3
GRANTING EXEMPTIONS FOR 2026**

IN OPEN MEETING on March __, 2026, of the Board of Emergency Services Commissioners of **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**, with the following Commissioners present:

- | | | |
|--|--|--|
| <input type="checkbox"/> Darrell Valusek | <input type="checkbox"/> George Bullington | <input type="checkbox"/> Frank Hagdorn |
| <input type="checkbox"/> Matt Graves | <input type="checkbox"/> De Wayne Davis | |

The following MOTION was considered, and after discussion was adopted and approved by a vote of __ in favor and __ against:

WHEREAS, pursuant to Chapter 775 of the Health and Safety Code and pursuant to the Texas Tax Code, the **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3** is authorized to grant exemptions relative to the District's property tax levy; and

WHEREAS, the District intends to collect taxes for the 2026 property tax year,

NOW, THEREFORE BE IT RESOLVED and ORDERED that the following exemptions are granted for 2026:

- | | |
|------------|-------|
| Homestead | _____ |
| Over 65 | _____ |
| Disability | _____ |

SIGNED THIS __ DAY OF MARCH 2026.



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

By: _____
Darrell Valusek, President

ATTEST/SEAL:

By: _____
Matt Graves, Secretary

Agenda

Item 9



MEMO

TO: BCESD 3 Board of Commissioners
FROM: Jeff D. Braun, Executive Director *JDB*
DATE: March 5, 2026
RE: Vehicle Replacement Program

The attached Vehicle Replacement Program, originally prepared by RF Parr Consulting Services prior to Mr. Parr joining the District staff, is presented for Board review and consideration. While the report notes that the District has historically replaced vehicles on a largely ad-hoc basis, adoption of the Vehicle Replacement Program—including the fleet inventory, evaluation criteria, projected replacement costs, and replacement schedule—would establish a formalized apparatus and vehicle replacement framework for the District moving forward.

The document provided should be considered a “90% solution.” There are a small number of known typographical errors and minor corrections that will be addressed. In addition, the document should be considered a working draft in that the Board may make any revisions or adjustments it deems appropriate during its review. Staff will incorporate those changes and finalize the document following Board direction.

A supporting spreadsheet outlines projected replacement timing and costs for apparatus and vehicles. If not otherwise specified in the report, staff recommends that adoption of the Vehicle Replacement Program (as adjusted by the Board at the meeting) also serve as approval of the vehicles identified in the 2026 and 2027 columns of the spreadsheet. Several of these units have already been ordered. Others will be ordered in the future as staff completes additional operational analysis and manufacturer build timelines for specialized fire and EMS apparatus.

The Finance Director has indicated that current and projected cash flow is sufficient to support the apparatus acquisitions identified in the 2026 and 2027 columns. Approval of the program will also provide an important foundational step in the development of the FY 2027 District budget, allowing staff to better align long-term capital planning with the District’s financial planning process.

Staff recommends that the Board review the program, provide any desired adjustments, and consider adopting the Vehicle Replacement Program framework as the District's formal approach to long-term apparatus and vehicle replacement planning.



Brazoria County ESD No. 3
Brazoria County, Texas

Apparatus/Vehicle Replacement Program

February 24, 2026

R.F. Parr Consulting Services, LLC

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DRAFT

Executive Summary

Brazoria County Emergency Services District No. 3 (“District”), a political subdivision of the State of Texas, provides fire protection and emergency medical services to areas of Brazoria County within its jurisdictional boundaries. The District provides these services through contracts with eight fire departments and four EMS agencies as well as directly providing services in a portion of the service area.

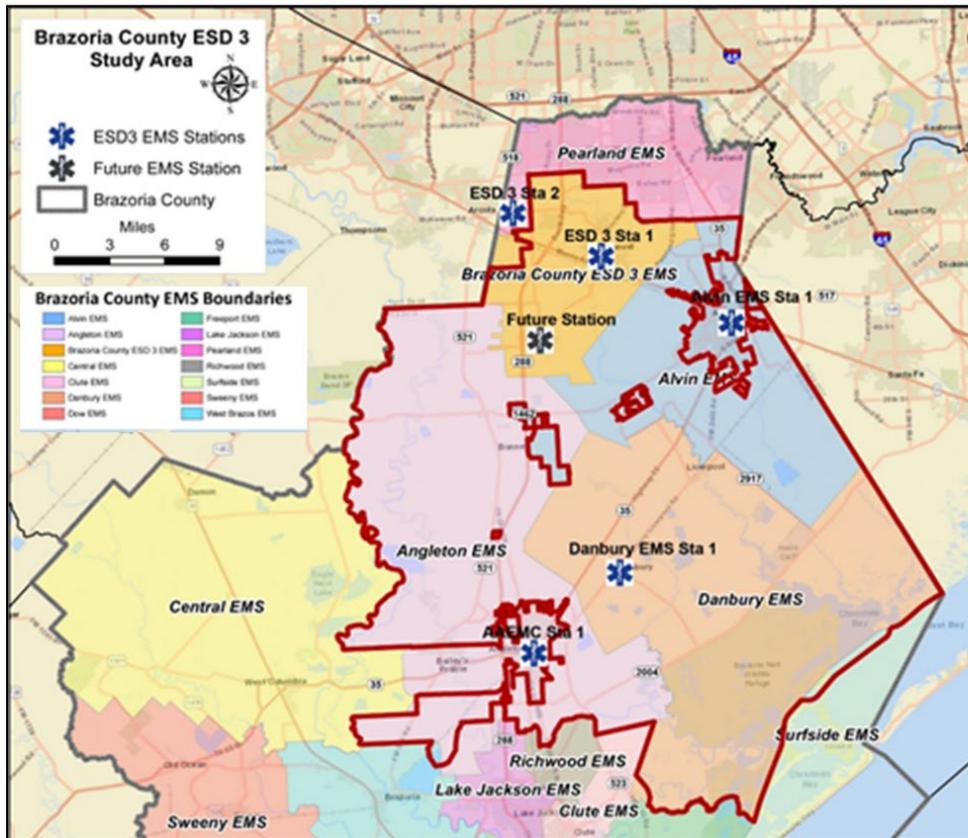
The District requested assistance in evaluating its fleet of both EMS and fire vehicles. The intent of this project is to provide the District with a structure under which to financially sustain a structured guideline and recommendation under which to continue to evaluate the fleet of apparatus and vehicles and identify criteria and benchmarks indicating an appropriate time for replacement. The Vehicle Replacement Program also includes formulas for estimating future replacement costs by apparatus type and alternatives for funding the acquisitions.

This project was completed following current industry standards, best practices, and current conditions as the cornerstone for the evaluations and recommendations presented.

Background

The District provides fire protection and emergency medical services (EMS) within its approximate 650 square mile jurisdictional boundaries in Brazoria County. EMS services are provided through agreements with three EMS providers as well as through its own resources. Fire services are performed through agreements with eight fire agencies with career, combination and volunteer deployment models. All fire and EMS agencies respond to mutual aid requests throughout the service area. Each of the contracted agencies maintains a fleet of apparatus and other vehicles acquired by the respective agency or the District. These vehicles have been acquired over the past several years and are in various states of serviceability ranging from front-line daily operation to out of service.

Figure 1: Map of Brazoria County ESD 3 Service Area



Providing effective emergency services requires several components. Trained, competent and committed personnel must be provided with physical resources — equipment, response vehicles and a location from which to respond are necessary to meet community needs and expectations in support of department goals and objectives.

Overview of Capital Facilities, Vehicles and Equipment

This section provides information about the District’s physical, or capital, resources.

Physical resources are defined as fire stations, training facilities, fire and other emergency response vehicles, and other capital expenditures and outlays. These are the property assets of the Emergency Services District (ESD). Usually, the single, most-expensive infrastructure elements in an ESD are the facilities followed by apparatus, the combined value of which may exceed the cost of facilities.

FIXED FACILITIES

Fixed facilities—such as stations, administrative offices, and training facilities—must be located, operated, and maintained in a state of immediate readiness, reliability, and the safety and welfare of all building occupants and visitors considered. Lack of adequate planning for the location, design, use, care, and

expansion/replacement of fixed facilities could have a negative impact on safety, comfort, and capital project cost.

Fixed facilities were not included in this study. RF Parr Consulting Services recommends the District include a future study of fixed facilities as part of the District's capital project plans and funding strategies.

TOOLS AND SMALL EQUIPMENT

Tools and small equipment—such as ladders, hoses, nozzles, rescue tools, self-contained breathing apparatus (SCBA), and hand tools—must be maintained in a state of immediate readiness and reliability. Standards exist at the national level, most of which have been adopted by the Texas Commission on Fire Protection (TCFP), the state agency for regulated Texas fire departments, for inspecting and testing these types of equipment. Lack of adequate policies and procedures for the selection, use, care, and replacement of tools and small equipment could place firefighters, EMS personnel, and the public at risk.

Tools and small equipment were not included in this study. RF Parr Consulting Services recommends the District include a future study of tools and small equipment as part of the District's capital project plans and funding strategies.

SAFETY EQUIPMENT

Safety equipment—such as personal protective clothing and breathing apparatus—must be maintained in a state of immediate readiness and reliability. Lack of adequate policies and procedures for the selection, use, care, and replacement of safety equipment could place firefighters, EMS personnel, and the public at risk.

Safety equipment was not included in this study. RF Parr Consulting Services recommends the District include a future study of safety equipment as part of the District's capital project plans and funding strategies.

APPARATUS AND VEHICLES

Background

Public safety organizations require apparatus and vehicles that meet the needs of the community and requirements for crew safety, compliance with regulatory requirements, function, reliability, and value. Four national standards are commonly used to guide apparatus specification, inspection, maintenance, testing, and retirement:

- NFPA 1901-16: Standard for Automotive Fire Apparatus
- NFPA 1911-17: Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles
- NFPA 1912-16: Standard for Fire Apparatus Refurbishing
- NFPA 1917-19: Standard for Automotive Ambulances

Annex D of NFPA 1901, 1911, and 1912 standards recommends that fire apparatus more than 15 years old that have been properly maintained and that are still in serviceable condition be placed in reserve

status or upgraded, and apparatus more than 25 years old be taken completely out of service. ¹However, vehicle age alone is not the only factor to be considered.

FUNDING CONSIDERATIONS

Given the high cost and long-life expectancy of physical resources, the funding of these elements is difficult to absorb in a single year for most agencies, thus a funding strategy must be identified. The cost of replacement or refurbishment must be planned far enough ahead of actual expense to allow the District time to acquire the funds necessary to implement the plan.

Options for procurement of physical resources include purchase, lease-purchase, lease, and joint operation. Regardless, the specification, procurement, operation, maintenance, repair, and replacement of all fixed resources should be accomplished in accordance with properly adopted and clearly established policies.

A combination of these alternatives, including the use of current cash flow from operations and the use of debt issues, has been incorporated into the District's long-term cash flow forecasting.

Key Findings

- The District has no consistent process for the systematic and phased approach to design, specify, and procure apparatus and vehicles that meet community needs and department requirements for functionality, crew safety and reliability.
- The District has developed the formalized process to identify the source of funds for the replacement of long-lived assets such as facilities and emergency response vehicles, including the use of previously accumulated District Reserve Fund balance.
- Based on the District's deployment model developed in the previously completed strategic plan, the process in place for writing apparatus replacement specifications allows for input from leadership of the various fire departments through a committee.

¹ There is no similar replacement recommendation for automotive ambulances.

APPARATUS MAINTENANCE

Background

Apparatus must be maintained in a state of immediate readiness and reliability. Lack of adequate, well-documented maintenance policies and procedures places firefighters and the public at risk. The District employees an inspection routine for its frontline and reserve apparatus to ensure adequate apparatus are available for emergency responses.

Key Findings

A detailed review of apparatus maintenance was beyond the scope of this project. However, from discussions with District officers, fire department leadership, and operations personnel, it appears that:

- Attention is given to the safety, health, and security aspects of equipment operation and maintenance.
- The District has a process for the systematic inspection, testing, maintenance, and repair of apparatus and other vehicles that meets community needs and District requirements for functionality, crew safety, and comfort.
- There is a formal process for preventive maintenance of fire apparatus in accordance with manufacturers' recommendations, with inspections and major repairs conducted by independent third parties.
- The District relies on apparatus maintenance logs and officer notification to identify and correct maintenance issues as they occur.
- Apparatus maintenance, preventative maintenance, inspection, testing, and emergency repair is conducted by trained and certified technicians in accordance with the manufacturer's recommendations, and federal and/or state/provincial regulations.
- An adequate number of trained and certified maintenance personnel are available to meet program needs.
- The level of supervision appears to be adequate to manage the program.
- There is a documented contingency plan in place for apparatus that must be taken out of service; however, the reserve vehicle fleet appears to be inadequate and needs further study.

Recommendations

Based on these findings and supporting information, RF Parr Consulting Services recommends the District:

- Continue current practices for apparatus maintenance.
- Monitor maintenance operations for compliance and periodically conduct an audit of work processes to ensure all maintenance and repairs are conducted by trained and certified technicians in accordance with manufacturer’s recommendations, with an adequate level of supervision and documentation.
- Is encouraged to actively pursue grants, seek leasing agreements, and/or identify other funding sources to help defray the replacement cost of vehicles.
- A program should be developed that monitors the mileage and age of tires on each vehicle. On heavy apparatus, the age of tires may be more of a factor than the actual tire wear.
- Provide several reserve vehicles, given the current age of the fleet, and other vehicles in accordance with these recommendations:
 - One reserve ambulance for every five frontline units.
 - One reserve Type 1 engine for every eight frontline units.
 - One reserve command/utility vehicle for every five frontline units.

Vehicle Capital Improvement Plan

Background

Apparatus and support vehicles have finite service lives. National standards exist that provide guidance on service lives, front-line and reserve use, however, these are only recommendations and may be extended based on maintenance, and current conditions. The costs of heavy fire apparatus, engines, ladders and tenders as well as ambulances require that planning for the replacement of those units is critical. Funding may be provided from several sources including funds from operating cash flow, lease, lease-purchase, grant or borrowed funds. Replacement of units may be limited by available property tax revenues that must be allocated between maintenance and operations (M&O) and interest and sinking (I&S).

Key Findings

- The District’s staff has completed a standardized vehicle condition survey on most of the District’s vehicles.
- Most fire and medical apparatus are in good condition and are expected to continue in service for the near future, even with the extended life of some vehicles.²
- Several units are in fair condition due to age and/or high mileage.³
- Several more units are considered critical and in need of replacement due to age, mileage, the existence of a major defect, not functioning or are a safety risk to the operators or the public. These units will be identified later in the study.

² Units operated by AAEMC, Alvin EMS, Alvin FD, and Angleton FD are not owned by District and were not included in analysis.

³ Details about each vehicle are in Appendix A.

- The District's Chief Officer and the chief officers of direct service providers have identified additional apparatus and types for future acquisition. These purchases have been included in the District's long-term cash forecast.

The District and its supported service providers have twenty-two heavy fire apparatus — frontline fire engines (Type 1 fire engines), water tanker / tender trucks, and heavy rescue trucks. All are in fair to very good condition.

- The District and/or its supported service providers have nine Type 1 fire engines in frontline service and two reserve units. Four frontline engines are less than five years old, but five frontline units are 15 years old or older. Both reserve units are at least 15 years old. Unit mileage ranges between 1,100 and 6,000 miles on the newer units and 13,000 to 25,000 miles on the older trucks.
- The District does not own or operate any aerial units.
- The District or its supported service providers have one heavy rescue truck in frontline service and no reserve units. The rescue truck is 20 years old. Unit mileage is below 80,000 miles.
- The District and/or its supported service providers have seven water tanker/tender trucks in frontline service and no reserve units. All units are over 10 years old, but five units (71 percent) are over 15 years old. Unit mileage ranges between 3,300 and 15,000 miles.⁴

The District (BCESD 3 EMS) has four ambulances in frontline service and no reserve units.⁵ Unit conditions range from very good to critical. Three frontline ambulances are less than five years old.

The District, or its service providers, owns eleven specialty apparatus — brush trucks (Type 6 fire engines), watercraft, and all-terrain vehicles. With one exception, all are in fair to very good condition.

- The District has one light rescue/service truck in frontline service and no reserve units. The unit is 12 years old but has only accumulated 6,000 miles.
- The District and/or its service providers have ten brush trucks (Type VI fire engines) in frontline service and one reserve unit (CAFS). Four frontline brush trucks (Type VI engines) are less than five years old, but six frontline units are 11 years old or older.

The District and/or its service providers have seven light duty - command / utility support vehicles in frontline service and no reserve units. Five units are in fair to very good condition, but two are in critical condition. Age ranges from two to 26 years. Mileage ranges from 1,400 miles to over 150,000 miles.

The following apparatus appears to be in critical, near-term need to consider retirement from frontline service. Critical criteria are defined in this study and include: 16 plus years of service; high mileage or hours

⁴ Unit T 760, a tanker/tender assigned to Liverpool VFD, is reported to have over 60,000 miles. This is a significant variance from the rest of the District's fleet mileage and should be verified.

⁵ Units owned by Alvin EMS and AAEMC were not included in this analysis.

of use; the annual expenditures for maintenance service the unit receives which may indicate a major defect; the body condition, interior condition, accident history or anticipated major repairs; and the reliability of the unit or is it not functioning or is a risk to safety. An apparatus information and condition worksheet has been prepared by District staff, from available information, for each vehicle and assigns a numeric score for each of the criteria. The scores are totaled and compared to the previously determined scoring criteria to assign a condition identifier: very good, good, fair, poor, or critical.

Figure 2. Apparatus to be considered for near-term replacement

Unit No.	Jurisdiction	Year	Type	Make	Condition	Service
E2/E751	Danbury	2000	engine	Pierce	fair	frontline
B2202	Demi John	2002	brush truck	Ford	critical	frontline
R1104	Rosharon	2005	rescue	Ferrara	fair	frontline
E123	Manvel	2007	engine	Pierce	fair	
Unit 6	ESD 3 EMS	2016	ambulance	Ford	fair	
1112	Rosharon	1995	highwater/rescue	Stewart & Stevenson		
U121	Manvel	2006	support	Ford		
1502	ESD 3	2001	brush truck	Ford	critical	frontline
T-1/2201	Demi John	2006	tender	International	fair	frontline
U711	ESD 3	2000	support	Ford	fair	frontline
E760/1503	Liverpool	2004	engine	International	fair	frontline
E7101	ESD 3	1999	engine	Pierce		
T2103	Iowa Colony	2006	engine	Freightliner		
E122	Manvel	2003	engine	Freightliner	fair	frontline
1102	Rosharon	2004	brush truck	Ford	fair	frontline
E1/2203	Demi John	2007	engine	International	fair	frontline
E1101	Rosharon	2005	engine	International	fair	frontline

Given the high cost and long-life expectancy of fleet resources, it is important for the District to develop a formalized plan, often called a vehicle replacement plan, that is a systematic, far-reaching, and consistent with the District’s master plan, strategic plans, and budget or operational plans. This ensures that the specification and procurement of apparatus and support vehicles is consistent with community needs and expectations, and with the needs, goals, and objectives of the District. Finally, it is important that representatives of the District leadership and operational staff, along with other interested stakeholders, are involved in the planning process for physical resources.

Exhibit B provides information about projected replacement cost and a recommended schedule. The projected replacement cost was based on the cost of similar units acquired over the past few years and applying a 5% annual inflation factor to that cost. This figure does not include the department to which the unit is assigned as any unit acquired will be owned by the District.

Delaying vehicle and equipment replacement beyond the economic useful life of the asset in general is a short-term budget fix that invariably will lead to a long-term increase in cost and a degradation of the fleet's overall effectiveness and efficiency.

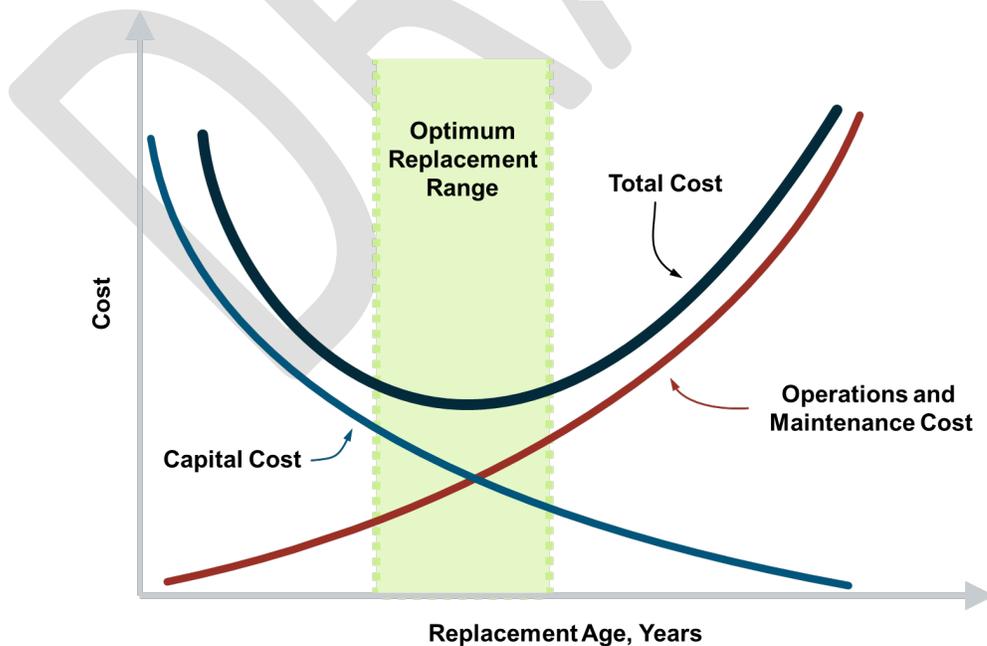
-- APWA

The District has an informal, *ad hoc* vehicle replacement schedule for all apparatus and support vehicles. In general, apparatus replacement is based on current NFPA standards, vehicle condition, individual service provider needs, functionality, crew safety, and comfort. The process for writing apparatus specifications allows for limited input from the District's service providers.

Economic Theory of Vehicle Replacement

According to the APWA, the economic theory of vehicle replacement uses a life-cycle cost analysis to determine on a case-by-case basis if it is more economical to maintain and retain vehicles or replace them. The model maintains that vehicle capital costs decline over time while vehicle and equipment operating costs continue to increase. The combination of these two trends produces a U-shaped total cost curve and assets should be replaced at the lowest point of this curve as shown here.

Figure 3. Economic Theory of Vehicle Replacement⁶



⁶ Calculating Public Fleet Rates, American Public Works Association, 2016.

Apparatus Condition

RF Parr Consulting Services supports the recommendations found in Annex D of NFPA standards as they relate to the evaluation, maintenance, upgrade, and replacement schedules for fire apparatus.⁷ In addition to age, the type and amount of service, condition, and reliability can have a significant effect on service life expectancy and the need to replace apparatus. The District completed a review of all vehicles using the criteria described in the following figure and which should be a useful guide for the District that will provide a simple, formulaic approach to economic apparatus replacement.⁸

Figure 4: Apparatus Replacement Criteria

Evaluation Components	Points Assignment Criteria	
Age	One point for every year of chronological age, based on in-service date.	
Miles/Hours	One point for each 10,000 miles or 1,000 hours (one hour = 10 miles).	
Service	1, 3, or 5 points are assigned based on type of service unit receives. The more severe the service, the higher the number of points.	
Condition	1, 3, or 5 points are assigned based on body condition, rust, interior condition, accident history, anticipated major repairs or upgrades, and similar items. The lower the condition, the higher the number of points.	
Reliability	1, 3, or 5 depending on the frequency that a vehicle is out of service for repair. The lower the reliability, the higher the number of points.	
Point Ranges	Condition Rating	Condition Description
Under 18 points	Condition I	Excellent
18 to 22 points	Condition II	Good
23–27 points	Condition III	Fair, consider Replacement
28 points or higher	Condition IV	Critical, consider immediate replacement

Key Findings

- There is a need for the District to establish a systematic and planned approach to vehicle replacement plans and strategies that anticipates future needs and operational practices.
- The vehicle replacement planning and funding process is separate from the operating budget.
- Apparatus replacement appears to be *ad hoc*, with limited investment in formal capital project replacement plans and strategies.
- To a varying degree, District leadership and fire department leadership are involved in the planning process for apparatus replacement.

⁷ NFPA 1901-16, 1911-17, and 1912-16.

⁸ From “Fleet Replacement Challenges Equal Opportunities”, Bryan Brown, Fire and Emergency Apparatus, June 2017.

Recommendations

Consideration of Rapid Response Vehicles (RRVs)

During this analysis, RF Parr Consulting Services found that (1) only a small number of emergency responses in the District involve structure fires; (2) many heavy vehicles have relatively low mileage use, despite their age; and (3) the cost of operating heavy fire apparatus is significantly higher than the cost of operating smaller vehicles. Considering these findings, RF Parr Consulting Services suggests, subject to available staffing within the service delivery system, the District consider the addition of rapid response vehicles to their emergency fleet, especially in low-volume response areas.

RRV's are best utilized within systems that are trying to reduce the utilization of heavy apparatus. Typically, RRVs are often cross-staffed and used as first responder vehicles to emergency medical calls, vehicle fires, service calls, and other emergencies that do not require a large fire truck. Their smaller size also has value for driver-operators with limited experience driving heavy rigs in heavy traffic.

There are four basic types of RRV: squad, transitional, fire-capable, and special event.

Squad or "Fly car"

The squad, or "fly car", is a non-transport ALS response unit, staffed with two to four-person crew, including a paramedic or paramedic supervisor. The unit can provide the same level of care as an ALS ambulance but has no transport capability. Squads are often used in a tiered response system to reduce wear and tear on larger fire apparatus.



Transitional

The transitional response vehicle, or TRV, is a transport unit, like an ambulance, that is designed to respond to non-critical emergency medical calls, treat the patient at the scene and refer to a primary care physician, or transport to a non-traditional care facility. Often used for non-emergency transports in a tiered response system to reduce ALS unit workload, wear, and tear.



Fire-capable

The fire-capable RRV is a small fire apparatus with BLS medical support capability. This type of RRV often has an AED, medical supplies, water tank, pump, and attack hose, along with extrication tools and folding ladders to respond to vehicle fires and collisions, small-scale emergencies, "good intent" service calls, and support crew transport. Often used to reduce wear and tear on larger fire apparatus.



Special event

Special event RRV's and two-person crews are often used for fast medical response in off-road, congested, crowded conditions that have a large amount of foot-traffic such as special events, carnivals, or festivals. Available with open-air, skid-unit or enclosed patient care area. Usually hand over patient care to regular EMS care at event transfer point or onsite treatment center.

Recommendations



Based on these findings and supporting information, RF Parr Consulting Services recommends that the District:

- Ensure that all in-service fire apparatus meet the recognized standards of performance testing (NFPA 1911).
- Develop a committee to create apparatus specifications for each type of apparatus utilized by the District.
- Include apparatus and other vehicle needs and specifications as part of the strategic planning process to ensure these meet District's needs and expectations.
- Develop a long-range Capital Plan that includes the systematic design, procurement, and replacement of apparatus and support vehicles that aligns with, and is in support of, long-range District needs, goals, and objectives.
- Establish appropriate vehicle replacement funding strategies that anticipate future needs and operational practices.
- Include vehicle planning and funding in the annual budget process.
- Continue to maintain separate line-item budgets for operating expenditures, debt service, and capital investment projects
- Increase the involvement of fire department leadership in the planning process for apparatus replacement.

Appendix A: Vehicle Inventory

Entity	Unit ID	Type	Year	Manufacturer	VIN
BCESD3 EMS	A642882/Unit 6	Ambulance	2016	Ford - Frazer	1FDRF3GT0GEB42882
BCESD3 EMS	A733744/Unit 7	Ambulance	2023	Intl - CV515	1HTKSSWK5PH033744
BCESD3 EMS	A833746/Unit 8	Ambulance	2023	Intl - CV515	1HTKSSWK9PH033746
BCESD3 EMS	A1033747/Unit 10	Ambulance	2023	Intl - CV515	1HTKSSWK0PH033747
BCESD3 EMS	A1133748/Unit 11	Ambulance	2023	Intl - CV515	1HTKSSWK2PH033748
BCESD3 EMS	Squad 70	Support	2024	Ram - 2500	3C6UR5HLXRG141306
BCESD3 EMS	Squad 71	Support	2015	Ford - Expedition	1FMJU1FT1FEF50637
CR 143 VFD	E241 / E730	Engine	2006	Freightliner -6100	1FVACYDJ56HW26753
CR 143 VFD	B241/B730	Brush	2016	Ford	1FTRF3B69GEA57366
CR 143 VFD	T241/T730	Engine	2006	Freightliner	1FVHCYDJ66HW22225
CR 143 VFD	D241/U730/2402	Support	2010	Ford - F-150	1FTEW1CWXAFB24530
CR 143 VFD	R241/R730	Minipumper	2009	Ford - F-550	1FDAW57Y09EA56284
Danbury EMS	A1257825/Adam 10	Ambulance	2023	Intl - CV515	1HTKSSWK4PH057825
Danbury EMS	A933745/Adam 11	Ambulance	2023	Intl - CV515	1HTKSSWK7PH033745
Danbury EMS	Adam 12	Ambulance	2016	Ford - E35	1FDWE3FS5GDC07729
Danbury Fire	E1	Engine	2018	Pierce - Saber	4P1BAAFF5JB018868
Danbury Fire	E2	Engine	2000	Pierce - Saber	4PICT02U?YA000500
Danbury Fire	B1	Brush	2006	Ford - F-350	1FTWX31566EA69322
Danbury Fire	B2	Brush	2012	Ford - F-550	1FD0W5HY2CEA71645
Danbury Fire	D75/Fire Command	Support	2013	Ford - F-150	1FTFW1CT6DKE83704
Demi John VFD	E-1 / 2203	Engine	2007	Intl - Pierce	1HTMKAZR27H422725
Demi John VFD	T-1 /2201	Tanker	2006	Intl - Ferrara	1HTWGAZT065269212
Demi John VFD	T-2 / 2206	Engine	2006	Freightliner - S&S	1FVACYDJ06HW22223
Demi John VFD	2204	Support	2019	Ford - F-450	1FD0W4HY7KED95330
Demi John VFD	2202	Brush	2002	Ford - F-150	1FTRW08L92KB57215
Iowa Colony VFD	B2104	Brush	2020	Ford - F-350	1FD8X3FN0LEE27328
Iowa Colony VFD	E2121	Engine	2018	Pierce - Saber	4P1BAAFF25B018794

Iowa Colony VFD	T2103	Engine	2006	Freightliner - Tender	1FVHCYDJ46HN22224
Iowa Colony VFD	E2101	Engine	2021	Pierce - Saber	4P1BAAFF0MB022184
Iowa Colony VFD	Utility 21	Support	2023	Chevy - Tahoe	1GNSCLE88PR287341
Iowa Colony VFD	IC Asst Chief	Support	2022	Ford - Explorer	FM5K8AB3NGA48813
Iowa Colony VFD	Chief	Support	2024	Chevy - 1500	3GCUDFE8XRG302198
Iowa Colony VFD	Squad 21	Support	2025	Chevy - 2500	1GC4KLEYXSF257601
Iowa Colony VFD	Reserve	Engine	2006	Freightliner - Ferrara	1FVACYDJ06HW26868
Liverpool VFD	XB-1	Brush	2019	Ford - F-350	1FT8W3B7KKE24842
Liverpool VFD	B762/B1	Brush	2016	Ford - F-350	1FT8W3B6XHEB85905
Liverpool VFD	E760/1503	Engine	2004	International - 4400	1HTMKADR04H672449
Liverpool VFD	T760/1504	Engine	2008	Kenworth - T600	2NKMHN8X28M223758
Manvel VFD	E124	Engine	2018	Pierce - Saber	4P1BAAFF0JB018793
Manvel VFD	T121	Engine	2007	Freightliner - S&S	1FVCYDJ17HY31326
Manvel VFD	B121	Brush	2008	Ford - F-350	1FDWX37Y78ED26519
Manvel VFD	E121	Engine	2020	Pierce - Saber	4P1BAAFF4LE021036
Manvel VFD	Reserve	Brush	2009	Ford - F-350	1FTWX31559EA40995
Manvel VFD	E122	Engine	2003	Freightliner - FL80	1FVABXCSX38K85255
Manvel VFD	District	Boat	2025	Lowe - L1648/M	LWC02669B525
Manvel VFD	District	Boat Trailer	2025	Lowe - Trailer	5KTB5181XSM371209
Manvel VFD	E123	Engine	2007	Pierce - Saber	4PICC01A77A006885
Manvel VFD	121/District 12	Support	2016	Ford - Expedition	1FMJU1FT3GEF21108
Manvel VFD	U121	Support	2006	Ford - F-250	1FTSW21566ED35577
Rosharon VFD	T1111	Engine	2006	Intl - Ferrara	1HTWGAZT26J269213
Rosharon VFD	T1110	Tanker	2024	Freightliner - Toyne	3ALHG3FE8RDUR3969
Rosharon VFD	E1101	Engine	2005	Intl - Ferrara	1HTMKAZR75H115693
Rosharon VFD	1112	Rescue	1995	Stewart & Stevenson - MTD	AT1691BACD / WH018W
Rosharon VFD	1103	Brush	2006	Ford - F-350	1FTWF31556ED47811
Rosharon VFD	1102	Brush	2004	Ford - F-350	1FDSX35S54EC37622
Rosharon VFD	R1104	Rescue	2005	Intl - Ferrara	1HTMKAZR65H113126
BCESD 3 Shop	1502	Brush	2001	Ford	1FDXF47FX1ED67819
BCESD 3 Shop	U711	Support	2000	Ford	1FDWF36F8YEL85207
BCESD 3 Shop	U710	Support	2024	Ford	1FD0W4GT0REF44872

BCFFA	E7101	Engine	1999	Pierce	4PIT02U5XA001337
Type	Totals				
Support	13				
Engines/Tenders	22				
Brush	12				
Rescue	2				
Ambulance	8				
Other	2				

DRAFT

Appendix B: Vehicle Projected Replacement Timing and Cost

Entity	Unit ID	Type	Year	Estimated Replacement Cost	Replacement Year
Danbury Fire	E2	Engine	2000	\$1,200,000	2026
Demi John VFD	2202	Brush	2002	\$210,000	2027
Rosharon VFD	R1104	Rescue	2005	\$420,000	2027
Manvel VFD	E123	Engine	2007	\$1,260,000	2028
BCESD3 EMS	A642882/Unit 6	Ambulance	2016	\$475,000	2026
Rosharon VFD	1112	Rescue	1995	\$300,000	2028
Manvel VFD	U121	Support	2006	\$100,000	2026
BCESD 3 Shop	1502	Brush	2001	\$200,000	2026
Demi John VFD	T-1 / 2201	Tender	2006	\$840,000	2027
Liverpool VFD	E760/1503	Engine	2004	\$1,323,000	2028
BCFFA	E7101	Engine	1999	\$1,323,000	2027
Iowa Colony VFD	T2103	Tender	2006	\$840,000	2027
Manvel VFD	E122	Engine	2003	\$1,260,000	2027
Rosharon VFD	1102	Brush	2004	\$200,000	2026
Demi John VFD	E-1 / 2203	Engine	2007	\$1,200,000	2026
Rosharon VFD	E1101	Engine	2005	\$1,260,000	2027
CR 143 VFD	E241 / E730	Engine	2006	\$1,200,000	2026
CR 143 VFD	D241/U730/2402	Support	2010	\$121,551	2029
Iowa Colony	Reserve	Engine	2006	\$1,531,538	2031
Manvel VFD	T121	Tender	2007	\$1,072,077	2032
Manvel VFD	B121	Brush	2008	\$281,420	2033
Rosharon VFD	T1111	Tender	2006	\$1,021,025	2031
CR 143 VFD	T241/T730	Tender	2006	\$1,021,025	2031
Liverpool VFD	T760/1504	Tender	2008	\$1,125,680	2033
Rosharon VFD	1103	Brush	2006	\$255,256	2031
Danbury Fire	B1	Brush	2006	\$255,256	2031
Danbury Fire	D75/Command	Support	2013	\$140,710	2033
Demi John VFD	T-2 / 2206	Tender	2006	\$1,021,025	2031
Manvel VFD	121/District 12	Support	2016	\$162,889	2036

BCESD3 EMS	Squad 71	Support	2015	\$155,133	2035
Manvel VFD	E124	Engine	2018	\$1,260,000	2027
Manvel VFD	Reserve	Brush	2009	\$231,525	2029
BCESD3 EMS	A1133748Unit 11	Ambulance	2023	\$701,791	2034
CR 143 VFD	R241/R730	Minipumper	2009	\$600,000	2029
Iowa Colony VFD	E2121	Engine	2018	\$2,155,028	2038
Manvel VFD	E121	Engine	2020	\$2,375,918	2040
Danbury Fire	B2	Brush	2012	\$342,068	2037
Liverpool VFD	B762/B1	Brush	2016	\$415,786	2041
Danbury EMS	Adam 12	Ambulance	2016	\$773,725	2036
Danbury Fire	E1	Engine	2018	\$2,155,028	2038
Iowa Colony VFD	E2101	Engine	2021	\$2,494,714	2041
CR 143 VFD	B241/B730	Brush	2016	\$395,986	2040
Iowa Colony VFD	B2104	Brush	2020	\$505,390	2045
BCESD3 EMS	A1033747/Unit 10	Ambulance	2023	\$606,234	2031
BCESD3 EMS	A733744/Unit 7	Ambulance	2023	\$668,373	2033
BCESD3 EMS	A833746/Unit 8	Ambulance	2023	\$636,545	2032
Liverpool VFD	XB-1	Brush	2019	\$481,324	2044
Demi John VFD	2204	Support	2019	\$240,662	2044
Iowa Colony VFD	IC Asst Chief	Support	2022	\$218,287	2042
Danbury EMS	A1257825/Adam 10	Ambulance	2023	\$668,373	2033
Danbury EMS	A933745/Adam 11	Ambulance	2023	\$636,545	2032
Iowa Colony VFD	Utility 21	Support	2023	\$229,202	2043
Rosharon	T1110	Tender	2024		2049
Iowa Colony VFD	Chief	Support	2024	\$240,662	2044
BCESD3 EMS	Squad 70	Support	2024	\$155,133	2035
Iowa Colony VFD	Squad 21	Support	2025	\$240,662	2045
Manvel VFD	District	Boat	2025		
Manvel VFD	District	Boat Trailer	2025		
BCESD 3 Shop	U710	Support	2024	\$240,662	2044

Appendix C: Example of Vehicle Information and Condition Worksheet

TABLE 6C: Supplemental – Apparatus Information and Condition Worksheet						v 1.1
Use the table below to rate the condition of each apparatus. Use a separate sheet for each vehicle.						
Apparatus Name or Number				VIN		
Type	<input type="checkbox"/> Engine <input type="checkbox"/> Aerial <input type="checkbox"/> Rescue <input type="checkbox"/> Tanker/Tender <input type="checkbox"/> Brush Truck <input type="checkbox"/> Utility <input type="checkbox"/> Ambulance <input type="checkbox"/> Command/Staff <input type="checkbox"/> Other (specify: _____ - _____)					
Manufacturer				Model		
Year Purchased		Mileage		Service	<input type="checkbox"/> Frontline	<input type="checkbox"/> Reserve
Component	Criteria					Score
Age	One point for every year of chronological age, based on in-service date.					
Miles/Hours	One point for each 10,000 miles or 1,000 hours.					
Service	1, 3, or 5 points based on type of service unit receives – routine preventive, minor, or major. The more severe the service, the higher the number of points.					
Condition	1, 3, or 5 points based on body condition, rust, interior condition, accident history, anticipated major repairs or upgrades, and similar items. The worse the condition, the higher the number of points.					
Reliability	1, 3, or 5 based on the frequency that a vehicle is out of service for repair. The lower the reliability, the higher the number of points.					
Total Score						
Comments: 1. Overall condition is <input type="checkbox"/> Very Good <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Critical 2.						

Very Good <18	Good 18 -22	Fair 23-27	Poor > 27	Critical
0-5 years of service Low mileage As New, No Defects, Performing as intended	6-10 years of service Moderate mileage Minor defects Performing as intended	11-15 years of service High mileage Moderate defect Functioning, but worn	16+ years of service High mileage Minor or major defect Not functioning as desired	16+ years of service High mileage Major defect Not functioning OR Risk to safety and health
Preventive Maintenance	Conditional Repair	Repair	Repair OR Replace	Immediate Repair OR Replace

DRAFT

Appendix D: References

- CPSE Fire and Emergency Service Self-Assessment Manual (FESSAM), 9th Edition; Center for Public Safety Excellence, Chantilly, VA; 2015.
- CPSE Interpretation Guide for the 9th Edition of the Fire and Emergency Service Self-Assessment Manual (FESSAM), Center for Public Safety Excellence, Chantilly, VA; 2016.
- FEMA Resource Typing Library Tool and Incident Resource Inventory System, USDHS, 2014
- Fire Apparatus Duty Cycle White Paper; Fire Apparatus Manufacturer's Association, 2004.
- Fire Apparatus Replacement/Refurbishment Determination; Mark A. Wolf, Greenville OH, 2003.
- Fire Protection Handbook, 20th Edition; National Fire Protection Association, Quincy MA, 2008.
- Fire Suppression Rating Schedule, INSURANCE SERVICES OFFICE, INC., © 2012
- First Annual Emergency Vehicle Maintenance Survey; Fleet Answers, St. Louis Park, MN, 2010.
- Fleet Replacement Challenges Equal Opportunities, Bryan Brown, Fire and Emergency Apparatus, June 2017.
- GSA Fleet Minimum Vehicle Replacement Standards; Government Services Administration, 2016.
- NFPA 1901: Standard for Automotive Fire Apparatus, 2016 Edition; National Fire Protection Association, Quincy MA, 2015.
- NFPA 1906: Standard for Wildland Fire Apparatus, 2016 Edition; National Fire Protection Association, Quincy MA, 2015.
- NFPA 1911: Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles, 2017 Edition; National Fire Protection Association, Quincy MA, 2016.
- NFPA 1912: Standard for Fire Apparatus Refurbishing, 2016 Edition; National Fire Protection Association, Quincy MA, 2015.
- NFPA 1917: Standard for Automotive Ambulances, 2019 Edition; National Fire Protection Association, Quincy MA, 2015.
- Report No. 10-498: Sequencing the Purchase and Retirement of Fire Engines; National Bureau of Standards, 1971.

Dept / Location	Unit Number	Unit Type	Vehicle Type	Year	Age	Miles - 1point for ea 10,000 miles	Service - 1, 3, or 5 based maintenance	Condition - 1, 3, 5 based on body condition, rust accident history	Reliability - 1, 3, or 5 based on frequency of out of service	Total	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Danbury Fire	E2 (751)	Pumper	Engine	2000	25	5	3	3	3	39	1,200,000																			
Demi John VFD	2202	Brush Truck	Brush	2002	23		5	5	5	38		210,000																		
Rosharon VFD	R1104	Rescue	Rescue	2005	20	7	3	3	3	36		420,000																		
Manvel VFD	E123	Pumper/Engine	Engine	2007	18	8	3	3	3	35			1,323,000																	
BCESD3 EMS	A642882/Unit 6	Ambulance	Ambulance	2016	9	12	5	3	5	34	475,000																			
Rosharon VFD	1112	Highwater	Rescue	1995	30	1	1	1	1	34			300,000																	
Manvel VFD	U121	Support	Support	2006	19	9	1	3	1	33	100,000																			
Shop	1502	Brush Truck	Brush	2001	24		3	3	3	33	200,000																			
Demi John VFD	T-1 /2201	Tanker	Tanker	2006	19	2	3	5	3	32		840,000																		
Shop	U711	Support	Support	2000	25		1	5	1	32		210,000																		
Liverpool VFD	E760/1503	Pumper/Engine	Engine	2004	21	3	5	1	1	31	1,260,000																			
BCFFA	E7101	Pumper	Engine	1999	26		1	3	1	31			1,323,000																	
Iowa Colony VFD	T2103	Pumper/Engine	Engine	2006	19		3	5	3	30		840,000																		
Manvel VFD	E122	Pumper/Engine	Engine	2003	22	3	1	3	1	30		1,260,000																		
Rosharon VFD	1102	Brush Truck	Brush	2004	21	3	1	3	1	29	200,000																			
Demi John VFD	E-1 / 2203	Pumper	Engine	2007	18	3	3	3	1	28	1,200,000																			
Rosharon VFD	E1101	Pumper/Engine	Engine	2005	20	3	1	3	1	28		1,260,000																		
CR 143 VFD	E241 / E730	Pumper/Engine	Engine	2006	19	2	1	3	1	26	1,200,000																			
CR 143 VFD	D241/U730/2402	Support	Support	2010	15	4	1	3	3	26				121,551																
Shop	Reserve	Pumper/Engine	Engine	2006	19	2	1	3	1	26					1,531,538															
Manvel VFD	T121	Tanker	Engine	2007	18	1	1	3	3	26						1,072,077														
Manvel VFD	B121	Brush Truck	Brush	2008	17	2	3	3	1	26							281,420													
Rosharon VFD	T1111	Tanker	Engine	2006	19	2	1	3	1	26						1,021,025														
CR 143 VFD	T241/T730	Tanker	Engine	2006	19	1	1	3	1	25						1,021,025														
Liverpool VFD	T760/1504	Tanker	Engine	2008	17	1	5	1	1	25							1,125,680													
Rosharon VFD	1103	Brush Truck	Brush	2006	19	1	1	3	1	25																				
Danbury Fire	B1	Brush Truck	Brush	2006	19	2	1	1	1	24							255,256													
Danbury Fire	D75/Fire Command	Support	Support	2013	12	3	3	3	3	24								140,710												
Demi John VFD	T-2 / 2206	Tanker	Engine	2006	19	0	1	3	1	24						1,021,025														
Manvel VFD	121/District 12	Support	Support	2016	9	10	1	3	1	24										162,889										
BCESD3 EMS	Squad 71	Support	Support	2025	0	8	1	3	1	13																		252,695		
Manvel VFD	E124	Pumper/Engine	Engine	2018	7	5	3	5	3	23																				
Manvel VFD	Reserve	Brush Truck	Brush	2009	16	2	1	3	1	23																				
BCESD3 EMS	A1133748Unit 11	Ambulance	Ambulance	2023	2	4	5	5	5	21																				
CR 143 VFD	R241/R730	Pumper/Engine	Mini Pumper	2009	16	1	1	1	1	20				600,000																
Iowa Colony VFD	E2121	Pumper/Engine	Engine	2018	7	1	3	5	3	19																				
Manvel VFD	E121	Pumper/Engine	Engine	2020	5	5	3	5	1	19																				
Shop	Settlement	N/A	N/A	2022	3		5	5	5	18																				
Shop	Settlement	N/A	N/A	2022	3		5	5	5	18																				
Danbury Fire	B2	Brush Truck	Brush	2012	13	1	1	1	1	17																				
Liverpool VFD	B762/B1	Brush Truck	Brush	2016	9	1	3	1	1	15							268,019													
Danbury EMS	Adam 12	Ambulance	Ambulance	2016	9		1	3	1	14	475,000																			
Danbury Fire	E1	Pumper	Engine	2018	7		1	5	1	14																				
Iowa Colony VFD	E2101	Pumper/Engine	Engine	2021	4	1	1	5	3	14																				
CR 143 VFD	B241/B730	Brush Truck	Brush	2016	9	0	1	1	1	12																				
Iowa Colony VFD	B2104	Brush Truck	Brush	2020	5		3	1	3	12																				
BCESD3 EMS	A1033747/Unit 10	Ambulance	Ambulance	2023	2	4	1	1	3	11						606,234												505,390		
BCESD3 EMS	A733744/Unit 7	Ambulance	Ambulance	2023	2	3	1	1	3	10																				
BCESD3 EMS	A833746/Unit 8	Ambulance	Ambulance	2023	2	3	1	1	3	10							636,545											1,036,865		
Liverpool VFD	XB-1	Brush Truck	Brush	2019	6	1	1	1	1	10																		481,324		
Demi John VFD	2204	Rescue	Support	2019	6	0	1	1	1	9																		240,662		
Iowa Colony VFD	IC Asst Chief	Command 2	Support	2022	3	3	1	1	1	9																		218,287		
Danbury EMS	A1257825/Adam 10	Ambulance	Ambulance	2023	2	2	1	1	1	7																		1,088,709		
Danbury EMS	A933745/Adam 11	Ambulance	Ambulance	2023	2	2	1	1	1	7																		1,036,865		
ESD 3 Fire	Utility 21	Support	Support	2023	2	2	1	1	1	7																				
Rosharon VFD	T1110	Tanker	Tanker	2024	1	1	3	1	1	7																				
Iowa Colony VFD	Chief	Command 1	Support	2024	1	2	1	1	1	6																		240,662		
BCESD3 EMS	Squad 70	Support	Support	2024	1	1	1	1	1	5																				
Shop	U710	Support	Support	2024	1	1	1	1	1	5																		240,662		
Iowa Colony VFD	Squad 21	Support	Support	2025	0	0	1	1	1	3																		252,695		
Manvel VFD	District	Support	Boat	2025	0		1	1	1	3																				
Manvel VFD	District	Support	Boat Trailer	2025	0		1	1	1	3																				
Demi John		Support		2006							100,000																			
Iowa Colony		Aerial		2026																										
Iowa Colony		Support	Support	2018																										
BCESD 3		75' Quint									1,250,000																			
BCESD 3 EMS		M75		2026							475,000																			
BCESD 3 EMS		M76		2026							475,000																			
BCESD 3 EMS	Squad 71	Support		2025							110,250																			

Dept / Location	Unit Number	Unit Type	Vehicle Type	Year	Age	Miles - 1point for ea 10,000 miles	Service - 1, 3, or 5 based maintenance	Condition - 1, 3, 5 based on body condition, rust accident history	Reliability - 1, 3, or 5 based on frequency of out of service	Total	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045										
Liverpool		Support	Rescue	2019										260,000																										
CR 143	Engine 2	Engine		2006											1,531,538																									
Demi John	Brush	Brush		2019																							481,324													
Danbury EMS	Support	Support		2013														140,710																						
Manvel		Support	Trailer	2008										67,500																										
Manvel		Support		2025																								505,390												
Manvel		Support		2025																								505,390												
Manvel		Ladder Truck	100' Aerial										2,080,000																											
Total expenditures											7,460,250	6,300,000	2,946,000	5,373,076	67,500	7,370,525	2,613,186	3,025,266	701,791	155,133	2,484,064	342,068	6,644,670	-	2,771,904	3,897,991	2,292,017	2,406,620	2,827,778	2,021,560										
Funding Source																																								
Loan proceeds											5,850,000																													
Cash Flow/Reserves											1,610,250																													
2026 estimated cost																																								
		Command	\$100,000	20																																				
		Squad	\$100,000	20																																				
		Brush	\$200,000	20																																				
		Tender	\$800,000	25																																				
		Engine	\$1,200,000	20																																				
		Ladder	\$2,000,000	25																																				
		Ambulances		10																																				
		Support		20																																				

Agenda

Item 10



MEMO

TO: BCESD 3 Board of Commissioners

FROM: Jeff D. Braun, Executive Director

DATE: February 26, 2026

RE: Cyber Insurance from VFIS

In October 2025, Brazos County Emergency Services District No. 1 sustained a cybersecurity incident resulting in the fraudulent diversion of approximately \$400,000 through a compromised email account and altered vendor payment instructions. The district was required to request law enforcement assistance and rely on reserve funds to absorb the loss. As a similarly structured Texas emergency services district managing public funds, payroll, vendor payments, and protected health information, BCESD3 faces comparable exposure. This incident underscores that cyber risk is not theoretical and reinforces the need for deliberate evaluation and appropriate financial protection against modern cyber threats. Staff contacted VFIS and requested options for a cyber risk insurance policy. My review of the policies is summarized below and the recommended option is attached.

Executive Summary

Staff evaluated three cyber insurance coverage options with aggregate limits of \$1 million, \$2 million, and \$3 million. The District's estimated FY2026 total revenue is approximately \$14.7 million, including \$12.3 million derived from property tax revenue. In March 2023, the District experienced a credential compromise resulting in unauthorized payroll diversion. The issue was contained and corrective actions were implemented. In February 2024, a phishing attempt involving a vendor email was identified and mitigated. These events confirm that cyber threats have directly affected the District. Additionally, the District's EMS billing vendor contractually limits its liability to approximately \$100,000, meaning significant breach-related costs beyond that amount would remain the responsibility of the District.

Coverage Options and Annual Premium

Aggregate Limit	Annual Premium (Approx.)	% of \$14.7M Budget
\$1,000,000	\$5,100	0.035%
\$2,000,000	\$8,160	0.056%
\$3,000,000	\$10,360	0.070%

The premium difference between the \$2 million and \$3 million options is approximately \$2,200 annually, representing less than 0.02% of the District's annual revenue.

Risk Assessment

A moderate cyber event involving forensic investigation, legal response, system restoration, notification, and temporary operational disruption could reasonably range from \$1.8 million to \$2.2 million. Under a \$2 million policy, uncovered exposure could remain in such a scenario. Under a \$3 million policy, additional protection margin exists.

Staff Recommendation

Given the District's enterprise size, demonstrated prior exposure, vendor liability limitations, and increasing regional cyber activity, staff recommends selection of the \$3 million aggregate cyber insurance option. This level of coverage is proportionate to the District's operational and financial exposure and reflects prudent stewardship of public funds. **It is my recommendation to move forward with the \$3 million option.** The Finance Committee has reviewed this proposal and was in agreement that having this coverage is unfortunately necessary at this time. The Finance Director has reviewed it also. He is in agreement and has indicated he and Kristen will be working on some procedure to increase protection of the district's assets.

CYBER INSURANCE QUOTE PROPOSAL

PRIME 250

CYBER INSURANCE MADE EASY

Cowbell gives you peace of mind with Prime 250, a standalone cyber insurance program designed to cover today's and tomorrow's cyberthreats. Our Prime 250 cyber insurance policies are backed by top global reinsurers, and claims are handled in-house by cyber claims experts.



CYBER INSURANCE COVERAGE TAILORED TO YOUR UNIQUE NEEDS

We bring clarity of coverage to organizations like yours

- ▶ Choose limits and coverages dedicated to cyber
- ▶ Get financial protection for a variety of cyberthreats
- ▶ Customize your cyber policy to match your unique needs and identified risk exposures

COWBELL 365 BEST IN CLASS SERVICES

Our dedicated experts in cyber claims handling combined with our team of risk engineers deliver best-in-class 24x7 servicing so that your business stays safe.

ASSESS

Cowbell Factors™, our risk ratings, benchmark your business' risk profile against industry peers.

RESPOND

Cowbell's cyber claim experts are on-call 24x7 to help you recover quickly from cyber incidents.



**CLOSED-LOOP
RISK MANAGEMENT**

INSURE

The quote is custom-built to suit your cyber risk profile and your needs.

IMPROVE

Strengthen your cyber resilience with continuous risk monitoring and advice from cyber experts.

TAKE ADVANTAGE OF OUR RISK ENGINEERING SERVICES

- ▶ Address your subjectivities swiftly to avoid delaying coverage
- ▶ Interpret and monitor your cyber risk assessment
- ▶ Get help to remediate identified security weaknesses
- ▶ Build your incident response plan



OPTIMIZE YOUR PREMIUM BY IMPROVING YOUR RISK PROFILE

- ▶ Strengthen your security practices with our risk engineering team
- ▶ Deploy a cyber awareness training program to all your employees - it's free with our partner, Wizer
- ▶ Identify security partners on the Cowbell Rx marketplace to fill gaps in your cybersecurity
- ▶ Become eligible to a 5% premium credit* when you activate a connector and get deeper risk insights



MICROSOFT
365



GOOGLE
WORKSPACE



AMAZON WEB
SERVICES



CLOUDFLARE



QUALYS

and more...

THE IMPACT OF OUR RISK ENGINEERING TEAM

300+

CALLS PER QUARTER

400+

CYBER EVENTS AVOIDED

2000+

INCIDENT RESPONSE
PLANS DOWNLOADED

Book Time With Our Risk Engineering Team

BOOK NOW

COWBELL RESILIENCY SERVICES

Strengthening cyber resilience while securing tailored cyber insurance is key to avoiding catastrophic losses. Cowbell Resiliency Services offers policyholders additional tools and expertise to detect vulnerabilities, fortify infrastructure, boost cybersecurity awareness, and counter evolving threats.



MDR SOC-as-a-Service, powered by SpearTip, delivers 24/7/365 U.S.-based security operations support with real-time threat detection and AI-driven counterintelligence.

Cybersecurity Training-as-a-Service (CTaaS), powered by Wizer, educates employees through microlearning, phishing simulations, and interactive tools to reduce human error.

Penetration Testing-as-a-Service (PTaaS), powered by GMI, provides comprehensive network assessments to identify and mitigate vulnerabilities.

Cowbell IdentityAISM, also powered by SpearTip, offers identity monitoring across cloud platforms and a complimentary 30-day trial for policyholders.

Is your organization cyber resilient?

Consult with your agent or broker regarding these and the many additional services included with a Cowbell policy.

Visit cowbell.ai for more information.





CYBER INSURANCE QUOTE - PRIME 250

Brazoria County Esd No. 3

Subject to the terms and conditions contained herein, Cowbell Insurance Agency ("Cowbell") agrees to issue to the below Named Insured the following quote for insurance coverage. Upon binding of this account, we must receive a signed application from the Insured.

Quote Number	QCB-250-1R11OKVJ	Quoted On	02/10/2026
Name of Insured	Brazoria County Esd No. 3		
Mailing Address	6931 Masters Rd, Manvel, TX, 77578-4782		
Email Address			
Industry	624230 Health Care and Social Assistance		
Revenue	\$14,744,956.00		
# Of Employees	28	Year Established	2024
Agency Name	Winstar Insurance Group		
Policy Period	From: 02/28/2026 (Effective Date) To: 02/28/2027 (Expiration Date) Both dates at 12:01 AM Insured Local Time		
Policy Term	365 days		
Policy Premium	Estimated Premium (without TRIA)	\$9,429.70	
	TRIA	\$94.30	
	Premium	\$9,524.00	
	Underwriting Fees	\$350.00	
	Subtotal	\$9,874.00	
	Surplus Line Tax	\$478.89	(Cowbell is responsible for calculating, collecting
	Stamping Fee, Surcharge, etc.	\$3.95	and filing Surplus Line Taxes and Fees)
TOTAL AMOUNT :	\$10,356.84		
Aggregate Limit	\$3,000,000	Insured State	TX
Product	Prime 250 Surplus		
Underwriters	Quota Share % of Loss	Quote Share Limit of Liability	Premium
Chaucer Insurance Company DAC	100.00	\$3,000,000	\$9,524.00

Coverage under this policy is provided only for those Insuring Agreements for which a limit of liability appears on subsequent pages. **If no limit of liability is shown for an Insuring Agreement, such Insuring Agreement is not provided by this policy.** The Aggregate Limit shown above is the most the Insurer(s) will pay regardless of the number of Insured Agreements purchased.

COVERAGES - PRIME 250

LIABILITY EXPENSE	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
✔ Liability Costs	\$3,000,000	\$5,000	-	Full Prior Acts
✔ PCI Costs	\$3,000,000	\$5,000	-	Full Prior Acts
✔ Regulatory Costs	\$3,000,000	\$5,000	-	Full Prior Acts

FIRST PARTY EXPENSE	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
✔ Cowbell Breach Fund	\$3,000,000	\$5,000	-	-
✔ Data Restoration Costs	\$3,000,000	\$5,000	-	-
✔ Extortion Costs	\$3,000,000	\$5,000	-	-
✔ Business Impersonation Costs	\$3,000,000	\$5,000	-	-
✔ Reputational Harm Expense	\$3,000,000	-	12 Hours	Full Prior Acts

FIRST PARTY LOSS	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
✔ Business Interruption Loss	\$3,000,000	\$5,000	8 Hours	-
✔ Contingent Business Interruption Loss	\$3,000,000	\$5,000	8 Hours	-
✔ System Failure	\$3,000,000	\$5,000	8 Hours	-
✔ Contingent System Failure	\$3,000,000	\$5,000	8 Hours	-
✔ Bricking Costs	\$3,000,000	\$5,000	-	-
✔ Criminal Reward Costs	\$100,000	-	-	-

ENDORSEMENTS - PRIME 250

COVERAGE ENDORSEMENTS	COVERAGE LIMIT	DEDUCTIBLE	WAITING PERIOD	RETRO ACTIVE PERIOD
<input checked="" type="checkbox"/> California Consumer Privacy Act	\$3,000,000	\$5,000	-	Full Prior Acts
<input checked="" type="checkbox"/> General Data Protection Regulation	\$3,000,000	\$5,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Utility Fraud Attack	\$100,000	\$5,000	-	-
<input checked="" type="checkbox"/> Media Liability	\$3,000,000	\$5,000	-	Full Prior Acts
<input checked="" type="checkbox"/> Cryptojacking	\$100,000	\$25,000	-	-
<input checked="" type="checkbox"/> Separate Cowbell Breach Fund Costs Endorsement	\$2,000,000	\$5,000	-	-

AMENDATORY ENDORSEMENTS

<input checked="" type="checkbox"/> BIPA Exclusion Endorsement
<input checked="" type="checkbox"/> War Exclusion Endorsement
<input checked="" type="checkbox"/> Amended Cyber Event Amendatory Endorsement
<input checked="" type="checkbox"/> Amend Cooperation Clause
80.0%
<input checked="" type="checkbox"/> Blanket Additional Insured

ENDORSEMENTS & FORMS - PRIME 250

(EFFECTIVE AT INCEPTION)

TITLE	FORM #
Cowbell Cyber Risk Insurance Declarations - Prime 250	PRIME 250SL 002 07 24
Notice to Policyholders - OFAC	PN006SL 09 20
Customer Notice of Privacy Policy & Producer Compensation Practices Disclosure	PN007SL CH 07 24
Cowbell Cyber Risk Insurance Policy - Prime 250	PRIME 250SL 001 10 20
Service of Process	PRIME 250SL 075 CH 07 24
California Consumer Privacy Act	PRIME 250SL 004 09 20
General Data Protection Regulation	PRIME 250SL 005 09 20
Utility Fraud Attack	PRIME 250SL 006 09 20
Media Liability	PRIME 250SL 007 09 20
Cryptojacking	PRIME 250SL 009 09 20
Amend Cooperation Clause	PRIME 250SL 019 09 20
Blanket Additional Insured	PRIME 250SL 021 09 20
BIPA Exclusion Endorsement	PRIME 250SL 048 09 21
WAR Exclusion Endorsement	PRIME 250SL 088 06 23
Amended Cyber Event Amendatory Endorsement	PRIME 250SL 089 08 23
Separate Cowbell Breach Fund Costs Endorsement	PRIME 250SL 090 04 24
Disclosure Pursuant to Terrorism Risk Insurance Act	PRIME 250SL 028 10 20
Cap on Losses From Certified Acts of Terrorism	PRIME 250SL 029 10 20
Trade or Economic Sanctions Exclusion Endorsement	PRIME 250SL 032 09 20
Texas Surplus Lines Notice	CB-TX-NOTICE (03/24)

SUBJECTIVITIES - PRIME 250

This quote proposal expires on the earlier of the following: seven (7) days after the effective date of the policy; or upon notice to you by Cowbell that the quote is expiring as of a particular date due to changes in market conditions and/or the discovery of any new information related to the quoted risk.

If the policy is issued after the effective date of coverage a no known loss letter will be required to issue.

This quote proposal for insurance coverage is issued based on the truthfulness and accuracy of the information provided to Cowbell in response to the questions on the insurance application entered into our underwriting system.

If between the date of the quote and the Effective Date of the proposed insurance contract, there is a material change in the condition of the Named Insured or if any notice of claim or circumstance giving rise to a claim is reported prior to the Effective Date of the proposed insurance contract, then the Named Insured must notify Cowbell. Whether or not this quote has already been accepted by the Named Insured, Cowbell reserves the right to rescind this quote as of its Effective Date or to modify the final terms and conditions of the quote upon review of the information. Cowbell also reserves the right to modify the final terms and conditions upon review of the information received in satisfaction of the aforementioned conditions.

This quote is also subject to the satisfaction of the following conditions:

- Prior to Bind: Confirm MFA is in place for remote access, if applicable. Confirmation subject to extortion threat sublimit being added.
- Please provide the intended Policyholder's contact information.
- A completed Diligent Search Report prior to binding unless insured qualifies for exemption as per state requirements.
- Please complete the Cowbell Supplemental Attestation for broadened coverage. Favorable responses are needed to allow for Cowbell Separate Breach Fund Costs coverage.

Please note this quote contains only a general description of coverage provided. For a detailed description of the terms, you must refer to the insurance contract itself and the endorsements listed herein.

DESCRIPTION OF COVERAGES - PRIME 250

(Please note this quote contains only a general description of coverage provided. For a detailed description of the terms, you must refer to the insurance contract itself and the endorsements listed herein).

✔ Liability Costs

Coverage for (1) defense expenses, (2) monetary damages the insured becomes legally obligated to pay including pre-judgment interest, post judgment interests, judgments or settlements; and (3) punitive, exemplary, or multiplied damages but only to the extent such damages are insurable under the applicable law most favorable to the insurability of such damages.

✔ PCI Costs

Coverage for amounts the insured is legally obligated to pay under a Payment Card Services Agreement including: (1) monetary assessments; (2) fines; (3) penalties; (4) chargebacks; (5) reimbursements; (6) fraud recoveries; (7) forensic investigation, including any PFI; and (8) costs or expenses incurred in connection with a PCI DSS compliance audit.

✔ Regulatory Costs

Coverage for (1) any amount the insured is legally required to deposit in a fund for the payment of consumers; (2) fines; or (3) penalties imposed by a federal, state or foreign governmental entity due to a privacy incident.

✔ Cowbell Breach Fund

Coverage for losses and expenses directly associated with recovery activities after a cyber incident. This can include incident response, investigation, forensics, crisis management, notification to customers, call center services, overtime salaries, post-event monitoring services such as credit monitoring, and healthcare records remediation for impacted customers.

✔ Data Restoration Costs

Coverage for the cost to replace, restore, recreate or recover data residing on an insured's computer system that is compromised as a direct result of a network security incident. If such data cannot be replaced, restored, recreated or recovered, then data restoration is limited to the costs associated with that determination.

✔ Extortion Costs

Coverage for losses from a privacy incident or network security incident resulting from a credible threat or series of threats, such as a ransomware attack. This can include expenses to investigate the cause of an extortion threat and the payment amounts, including the actual costs to execute such payment (whether in digital or traditional currency).

✔ Business Impersonation Costs

Coverage for the costs to inform potentially impacted parties (individuals, vendors or suppliers) of fraudulent communications where a third party impersonated the insured to deceive them or any vendor or supplier into sharing credentials or protected information.

✔ Reputational Harm Expense

Coverage for the income loss that the insured sustains during a period of indemnity that directly results from a communication via any medium specifically arising from an actual or alleged incident that threatens to, or actually does negatively harm the insured's reputation

✔ Business Interruption Loss

Coverage for the income loss and extra expenses due to the actual and measurable interruption or degradation in performance of the insured's computer system. This would also include a voluntary shutdown of the insured's computer system when such action is taken to minimize, avoid or reduce further damage as a result of a covered incident.

✔ Contingent Business Interruption Loss

coverage for the income loss and extra expenses due to the actual and measurable interruption or degradation in performance of a service provider's computer system. This would also include a voluntary shutdown of computer systems when such action is taken to minimize, avoid or reduce further damage as a result of a covered incident.

✔ System Failure

Coverage for the income loss and extra expenses due to a system failure (see policy wording) which causes the actual and measurable interruption, suspension, failure, degradation or delay in performance of the insured's computer system.

✔ Contingent System Failure

Coverage for the income loss and extra expense due to a system failure (see policy wording) which causes the actual and measurable interruption, suspension, failure, degradation or delay in performance of a service provider's computer system.

DESCRIPTION OF COVERAGES - PRIME 250

✔ Bricking Costs

Coverage for the reasonable and necessary costs, subject to the insurer's prior consent, to replace, remediate or improve the insured's computer system. Costs must be incurred as a direct result of a network security incident.

✔ Cryptojacking

Coverage for the financial loss resulting from the unauthorized access or unauthorized use of computer systems to mine for digital currency that directly results in additional costs incurred by the insured organization for computing resources.

✔ Criminal Reward Costs

Coverage for amounts offered by the insured for information that leads to the arrest and conviction of any individual(s) committing or trying to commit any illegal act related to any coverage under this policy.

✔ Separate Cowbell Breach Fund Costs Endorsement

✔ California Consumer Privacy Act

Coverage for the amounts that the insured is legally obligated to pay in responding to a CCPA compliance audit or investigation that directly results from a privacy or a network security incident.

✔ General Data Protection Regulation

Coverage for the amounts that the insured is legally obligated to pay in responding to a GDPR compliance audit or investigation that directly results from a privacy or a network security incident.

✔ Utility Fraud Attack

Coverage for the additional amounts incurred due to the manipulation or deception, by an unauthorized third party for its use, of the insured organization's natural gas, oil, or internet.

✔ Media Liability

Liability costs coverage for intellectual property infringement, other than patent infringement, resulting from the advertising of an insured's services. This builds upon the online media liability coverage in the base form to expand to printed advertising. This includes social media.

COWBELL AGGREGATE FACTOR: BENCHMARKING RISK

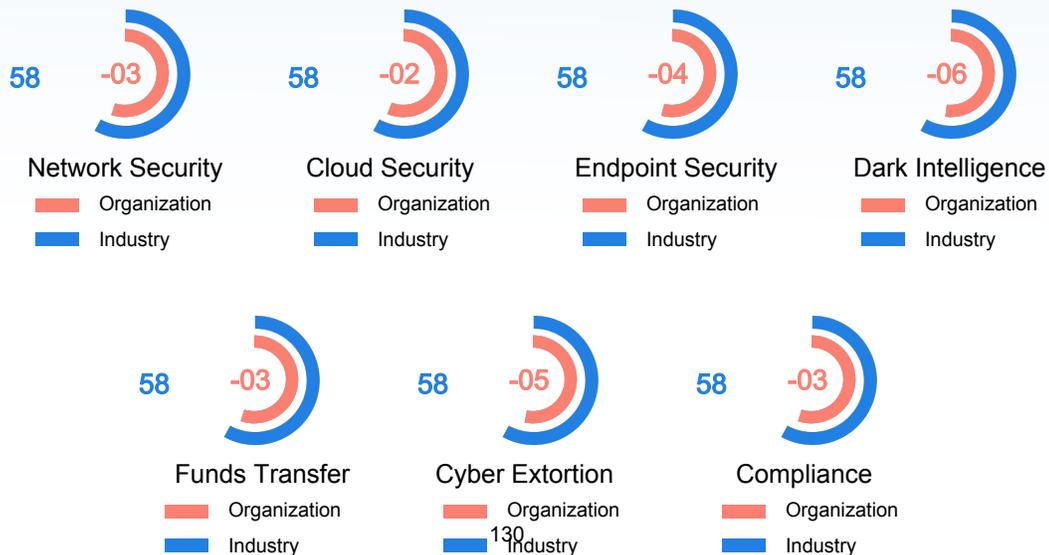
Cowbell Factors are a set of risk ratings that continuously assess your organization for cyber risks. Your company aggregate factor provides an immediate benchmark of your organization against its industry peers.



COWBELL FACTORS: CONTINUOUS RISK ASSESSMENT

Cowbell Factors are compiled using hundreds of data points from multiple sources: public databases, third-party vendors, proprietary external scanners, dark web intelligence, and compliance information. Cowbell applies artificial intelligence algorithms to model risks and generate Cowbell Factors which define an organization's risk profile.

Your Cowbell Factors



DESCRIPTION - COWBELL FACTORS

✔ Company Aggregate Cowbell Factor

Weighted average of Cowbell Factors for the account and an effective metric to benchmark a company against its industry peers. The higher, the better: a company with a rating of 85 represents less risk than one with a rating of 64.

✔ Industry Aggregate Cowbell Factor

Measures an industry overall cyber risk profile. This is calculated for each industry based on Cowbell's risk pool of 25 million U.S. accounts, incorporating information from proprietary scanners and external data sources.

✔ Network Security

Measures the strength of the organization's network infrastructure and whether security best practices are deployed - encryption, secure protocols, patching frequency. This factor also checks for vulnerabilities, malware, and misconfigurations.

✔ Cloud Security

Measures the strength of an organization's cloud security based on footprint on commonly used public clouds (AWS, Azure, GCP, etc), security configuration, and alignment to security best practices.

✔ Endpoint Security

Measures endpoints preparedness (servers, mobile devices, IoT endpoints) towards cyberattacks. This factor incorporates the number of endpoints as well as the level of security hygiene applied to them.

✔ Dark Intelligence

Measures an organization's exposure on the darkweb, taking into account the type, timing, and volume of data exposed and its value for criminal activity (examples: stolen credentials, PII).

✔ Funds Transfer

Tracks risk markers related to the compromise of emails that commonly leads to nefarious activities such as fraudulent funds transfer.

✔ Cyber Extortion

Measure of an organization's potential exposure to extortion related attacks such as ransomware.

✔ Compliance

Measures an organization's level of compliance to security standards such as CIS (Center of Internet Security) benchmarks, NIST CSF (Cyber Security Framework), CSC-20 (Critical Security Controls), HIPAA, PCI, EU GDPR and CCPA.

✔ Supply Chain

Measures an organization's susceptibility to software supply chain incidents. This factor is compiled from technographic and firmographic data, web scraping information, and public vulnerability repositories.

✔ Insider Threat

Measures an organization's susceptibility to insider threats. This factor is compiled from social media platforms and other sources that might expose attrition rate, negative opinion, or detrimental intent towards the organization by past and current employees and stakeholders.



6800 Koll Center Parkway, Suite 250, Pleasanton CA 94566

SURPLUS LINES COMPLIANCE NOTICE

COVERHOLDER **Cowbell Insurance Agency as the Coverholder for
Chaucer Insurance Company DAC**

We are pleased to enclose policy documents for this account.

Please be advised that by binding this risk with the above referenced Surplus Lines Insurance Company, you agree that as the Surplus Lines Broker responsible for the placement of this insurance policy, it is your obligation to comply with all States Surplus Lines Laws including completion of any declarations / affidavits that must be filed as well as payment of any and all Surplus Lines taxes that must be remitted to the State(s). We will look to you for indemnification if controlling Surplus Lines Laws are violated by you as the Surplus Lines broker responsible for the placement.

You further confirm that any applicable state requirement concerning a diligent search for coverage by admitted carriers has been fulfilled in accordance with state law.

Thank you for this placement and your regulatory compliance.

NAMED INSURED: Brazoria County Esd No. 3

NUMBER: QCB-250-1R1IOKVJ

STATE: TX

SURPLUS LINES BROKER: Jagannath Y Kudale

FILING STATE SURPLUS LICENSE NUMBER: 2481172

AGENCY NAME: Cowbell Insurance Agency

**AGENCY MAILING ADDRESS: 6800 Koll Center Parkway, Suite 250,
Pleasanton CA 94566**



6800 Koll Center Parkway, Suite 250, Pleasanton CA 94566

TEXAS SURPLUS LINES NOTICE

This insurance contract is with an insurer not licensed to transact insurance in this state and is issued and delivered as surplus line coverage under the Texas insurance statutes. The Texas Department of Insurance does not audit the finances or review the solvency of the surplus lines insurer providing this coverage, and the insurer is not a member of the property and casualty insurance guaranty association created under Chapter 462

Agenda

Item 11



MEMO

To: Jeff D. Braun, Executive Director
From: Jack Helton, Fire Service Administrator *JH*
Date: 2/19/2026
Re: Recommendation for Approval – Iowa Colony- Scott X3 Pro Air-Paks (2)

The purpose of this memorandum is to request Board approval for the purchase of (2) two new Scott X3 Pro (2025 Edition) airpaks for Iowa Colony Fire Department. The self-contained breathing apparatus is budgeted in the FY-2026 capital plan. Approval is needed to authorize execution of the purchase of the equipment.

We seek Board approval to purchase (2) two new Scott X3 Pro Airpaks similar to the airpaks purchased previously. The equipment, funded within the FY-2026 capital budget, will be an addition to the SCBA fleet and will be added to the Squad 21 truck. The HGAC proposal from MES is valid until **March 13, 2026**.

Scope:

- (2) 45-min 4500 psi cylinder
- (2) Scott AV3000 Mask
- (2) Scott X3 Pro Air-Pak X3 Pro (2025 Edition)

Cost:

Total **\$18,544.00** comprising **\$18,544.00** equipment, **\$0.00** for HGAC fees, and **\$0.00** for freight. This amount is within the approved FY-2026 budget of **\$20,000.00**. HGAC is a CoOp and MES is the vendor of choice for the District for this purchase. Additional bids were requested from Heat Safety and Metro Fire. Metro Fire's bid was \$18,674.00 and Heat Safety did not bid.

Benefits:

Squad 21 is a new apparatus for the Iowa Colony FD and is funded through water bill donations. The unit responds to medical calls primarily but is equipped to respond to a fire call as well. The addition of the two SCBA's will allow personnel riding this apparatus to perform their firefighting duties when called upon.

Recommendation

Authorize staff to execute the MES proposal under HGAC Contract EE11-24 for \$18,544.00. Approval will allow us to order the equipment before the proposal expires, delivering a much-needed tool for the Iowa Colony FD and the District.



(877) 637-3473

Quote

Quote # QT2030225
Date 02/03/2026
Expires 03/13/2026
Sales Rep Evans, James M
Shipping Method FedEx Ground
Customer Brazoria County ESD #3 (TX)
Customer # C214177

Bill To

Brazoria County ESD #3
 P.O. BOX 1253
 MANVEL TX 77578

Ship To

Brazoria County ESD #3
 6931 MASTERS RD
 MANVEL TX 77578
 United States

Item	Alt. Item #	Units	Description	QTY	Unit Price	Amount
804722-01			CYL&VLV ASSY,CARB,45MIN,4500	2	\$1,428.00	\$2,856.00
201215-28			SCOTT NEW AV3000HT 4 POINT - KEVLAR - RT BRKT - SIZE MED	2	\$375.00	\$750.00
Scott X3	X5824021005304		X5824021005304 Scott X3 Air-Pak X3 Pro (2025 Edition) CGA, Harness:Padded, Spring Clips, Pressure:4500 psig, Regulator:E-Z Flo+ Console:PASS + Pak-Tracker,No Case	2	\$7,469.00	\$14,938.00

Pricing does not include out of box flow test. This will go through the service department separately

Qualifies to purchase under HGAC contract EE11-24

Subtotal \$18,544.00
Shipping Cost \$0.00
Tax Total \$0.00
Total \$18,544.00

Contact: C214177 Brazoria County ESD #3 (TX) : Jack Helton (713) 882-6460

This Quotation is subject to any applicable sales tax and shipping and handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.



QT2030225



17350 State Hwy 249 Ste. 250
Houston TX 77064
(713) 692-0911 Phone
(713) 692-1591 Fax

Quote

#113099

Quote Date: 2/4/2026
Expires Date: 3/30/2026

Bill To: BRAZORIA COUNTY ESD #3
PO BOX 1253
MANVEL TX 77578

Ship To: BRAZORIA COUNTY ESD #3
6931 MASTERS RD
MANVEL TX 77578

Ordered By	Sales Rep	Entered By	Terms
JACK HELTON	DAVID TOVEY	JIM MINTON	NET 30

FOB	Shipping Method	Contract Source
METRO	BEST WAY	

Loc	Ord	UM	Item	Price	Ext. Price
	2	EA	MET-ITEM SCT-7100405087 X5824021005304 X3 PRO, 4.5 CGA, PADDED W/SPRING CLIPS, EZ FLO+ CONT HOSE, NO UEBSS, PAK-TRACKER/PASS/SEMS II, NFPA 1970 - 2025 ED. - 2/CARTON	\$7,500.00	\$15,000.00
	2	EA	SCT-7100293660 45 MINUTE, CARBON CYLINDER 4500 PSI CGA THREAD VALVE SCOTT P/N 804722-01	\$1,459.00	\$2,918.00
	2	EA	SCT-7012472117 AV3000 HT FACEMASK, MEDIUM, 4-STRAP, RIGHT COMM BRKT 201215-28	\$378.00	\$756.00

Subtotal	\$18,674.00
Shipping Cost	\$0.00
Tax Total (%)	\$0.00
Total	\$18,674.00



QT113099

Agenda

Item 12



MEMO

To: Jeff D. Braun, Executive Director
From: Jack Helton, Fire Service Administrator *JH*
Date: 2/19/2026
Re: Recommendation for Approval – Demi-John Extrication Tool- Cutter

The purpose of this memorandum is to request Board approval for the purchase of a new Holmatro Battery operated extrication cutter for Demi-John Fire Department. The extrication equipment is budgeted in the FY-2026 capital plan. Approval is needed to authorize execution of the purchase of the equipment.

We seek Board approval to purchase a Holmatro Extrication Cutter that matches the extrication spreader and ram purchased previously. The project, funded within the FY-2026 capital budget, will complete the set of tools for the Demi-John Rescue truck. The HGAC proposal from Siddons-Martin Emergency Group is valid until **April 04, 2026**.

Scope:

- HOL-PCU50 CUTTER NEXT-GEN PENTHON SERIES
- HOL-NEXT GEN PENTHEON PBPA288 BATTERY
- HOL-CHARGER PBCH2 115 VOLT
- HGAC # EE11-24 Fee
- ESTIMATED FREIGHT

Cost:

Total **\$16,227.07** comprising **\$15,663.79** equipment, **\$313.28** for HGAC fees, and approximately \$250.00 for freight. This amount is within the approved FY-2026 budget of **\$16,500.00**. HGAC is a CoOp and Siddons-Martin is the sole source vendor for the District.

Benefits:

Having a complete set of extrication tools allows for the Demi-John VFD to have the tools necessary to perform their job when called upon by the community.

Recommendation:

Authorize staff to execute the Siddons-Martin proposal under HGAC Contract 700-0032085 for \$16,227.07. Approval will allow us to order the equipment before the proposal expires, delivering a much-needed tool for the Demi-John VFD and the District.



Siddons-Martin Emergency Group
 1506 I-35W
 Denton, TX, 76201
 USA
 Phone:

ESTIMATE

DO NOT PAY

Customer Info:

Brazoria County ESD 3
 6931 Masters Road
 Manvel, TX, 77578
 USA

Document Info:

Quote #: 700-0032085
 Taken By: John Nobles
 Expiration Date: 04/04/2026

Item #	Description	Quantity / Unit	Unit Price	Amount
300211	HGAC # EE11-24	1.00 / EA	313.28	313.28
252716	HOL-PCU50 CUTTER NEXT-GEN PENTHON SERIES 159.000.224	1.00 / EA	13,340.70	13,340.70
363071	HOL-NEXT GEN PENTHEON PBPA288 BATTERY 151.004.490	2.00 / EA	864.68	1,729.35
160978	HOL-CHARGER PBCH2 115 VOLT 151.000.742	1.00 / EA	593.74	593.74
300056	ESTIMATED FREIGHT ***Estimate Only*** Customer Pays Actual	1.00 / EA	250.00	250.00

Total of All Services

Labor total	\$0.00	Shop supplies	\$0.00
Parts total	\$15,977.07	Sublet total	\$0.00
Freight total	\$ 250.00	Core charges	\$0.00
		Sales tax	\$0.00

Total: \$16,227.07

Holmatro USA
505 McCormick Drive
Glen Burnie, MD, 21061
USA

T 410-768-9662
F 410-768-4878
E info-usa@holmatro.com
I www.holmatro.com

January 23, 2025

To whom it may concern,

The Holmatro Group, founded in the Netherlands in 1967, is a leading privately owned global supplier of hydraulic equipment and services. Holmatro hydraulic equipment and systems solutions are predominantly used in rescue, special tactics, and industrial applications around the world.

The purpose of this letter is to certify that as of this date, the sole factory authorized source of sales, service, and training for Holmatro Rescue Equipment in the state of Texas, New Mexico, and Arkansas is:

Siddons -Martin Emergency Group
3500 Shelby Lane
Denton, TX 76207
Contact: Jonathan Mercer
Tel: 940-315-4948
Email: jmercer@siddons-martin.com

Siddons-Martin is qualified to provide you with excellent sales, service, and training solutions throughout the state of Texas, New Mexico, and Arkansas. Please feel free to contact Siddons-Martin directly.

If you need any further information, or if I can be of assistance in any other way, please feel free to contact me as well.

Kind Regards,

Jamie Snyder
National Sales Manager
602-377-8149



Agenda

Item 13



MEMO

To: Jeff D. Braun, Executive Director
From: Jack Helton, Fire Service Administrator *JH*
Date: 2/23/2026
Re: Recommendation for Approval – BCESD 3 Radio Updating and Tuning

The purpose of this memorandum is to request Board approval to proceed with Harris County Universal Services, aka Harris County Radio Shop, to perform radio firmware updates, reprogramming, and system alignment services (Tuning) for district-supported fire departments, with a not-to-exceed amount of \$30,000.00.

Reliable communication is critical to safe and effective fireground operations. Currently, it is estimated that the majority of district radios have not received firmware updates or tuning since approximately 2016 unless purchased since then. The industry standard is to perform these services every 2 years to maintain optimal performance. Additionally, over time, radio channels have been added and/or removed, resulting in inconsistencies across departments and limiting the ability to communicate effectively with mutual aid and surrounding agencies. This presents a significant operational and safety concern. Communication failures are a frequent contributing factor identified in Line of Duty Death (LODD) after-action reports, reinforcing the importance of maintaining properly functioning and aligned radio systems.

Estimated Cost Breakdown:

- 269 Radios (Firmware/Programming/Tuning): \$9,685.00
- Technicians (3 personnel): \$2,580/day × 5 days = \$12,900.00
- Travel: \$216/day × 5 days = \$1080.00
- Code Plugs: \$216 × 7 = \$1,512.00
- Code Plugs (Radio Variances): \$79 × 15 = \$1,185.00

Estimated Total: \$21,606.00

A contingency is included within the requested not-to-exceed amount of \$30,000.00 to account for any unforeseen programming or equipment variances.

Benefits of correcting these deficiencies:

- Improve interoperability between agencies
- Ensure radios are properly tuned and updated
- Enhance firefighter safety and command effectiveness on emergency scenes

Recommendation

Approve funding in an amount **not to exceed \$30,000.00** to complete district-wide radio firmware updates, reprogramming, and alignment. Finance approves and will make a budget amendment request for this expense.

Agenda

Item 14



MEMO

To: Jeff D. Braun, Executive Director
From: Jack Helton, Fire Service Administrator *jd*
Date: 2/23/2026
Re: Recommendation for Approval – Purchase of Replacement Pumper-Liverpool

Purpose

To recommend the approval for the purchase of a side-mounted pumper from Spartan Emergency Vehicles for Liverpool Fire Station to be procured through Metro Fire.

Background

On November 28, 2025, the Liverpool tanker was involved in a rollover accident while responding to a structure fire and was deemed a total loss.

On January 12, 2026, the board voted to extend the two bays at the Liverpool station to accommodate a modern fire apparatus. During the month of January 2026, staff worked with Metro Fire to secure an available build slot for another pumper like the 3 purchased in August of 2025.

A decision is required no later than **April 1, 2026**, to maintain this opportunity. Delay beyond this date will result in extended delivery timelines and increased costs.

This apparatus will meet both current operational needs and future service demands within the Liverpool response area. Payment is projected for January 2027.

Recommendation

Approve the purchase of Spartan S-180 Model 3106 Side Mount Engine with 1000 gallons of water at a cost of \$1,058,931.00 which includes:

- Apparatus Cost
- Make Ready
- Sourcewell Coop Fee

Additionally, authorize procurement of loose equipment (hoses, nozzles, hand tools, saws, fans, adapters, scene lights, etc.) not to exceed \$95,000.00, to be competitively bid.

Total Project Cost: \$1,153,931.00

- \$1,058,931.00 Apparatus (Metro Fire via Sourcewell cooperative purchasing)
- \$95,000.00 Loose equipment (competitively bid)

Summary

Approval of this purchase ensures the timely replacement of a critical frontline apparatus and maintains operational readiness for the Liverpool service area.

The total project cost remains **within the \$1,200,000 apparatus budget for FY2027 apparatus replacement plan** and has the approval of finance to make the purchase.

Delaying this purchase is expected to increase costs by approximately **\$250,000** due to upcoming 2027 EPA emissions standards and market escalation, while also extending delivery timelines and impacting service capability.

Agenda

Item 15



MEMO

TO: BCESD 3 Board of Commissioners
FROM: Cindy Reaves, Administrative Director *CR*
DATE: March 4, 2026
RE: Surplus and/or Salvage Property

The District has items that are defective or are being replaced by new furnishings after the building renovation is complete. I am requesting that the items be deemed as surplus and that authorization be given to staff to auction them. If the items are not sold within the legally defined timeframe, I am requesting that the board authorize us to dispose of said items.

The items are listed on the attached document.

Quantity

Description

3	GE Refrigerators - Black, Model # GTH21KCXABB, 66-5/8" X32-7/8"X30-3/8" (HxWxD)
2	Fixed head stream lights with chargers and straps
1	Adjustable head stream light with charger and strap\
3	Stream light chargers
2	3-bulb scene light heads Adron Brass
8	Single bulb scene lights with retaining ring
6	Aircraft landing light bulbs for scene lights
1	28" push bar with side brackets
1	Executive Desk (Chief Welch)
1	Office desk (Chief Lammert)
4	20" Vizio TV's
1	50" Vizio TV
1	Red loveseat sleeper sofa

Agenda

Item 16

**No
Documentation
for this Item**

Agenda

Item 17

BCESD 3 EMS Division Report

March 9, 2026



EMS Division Updates

Operations

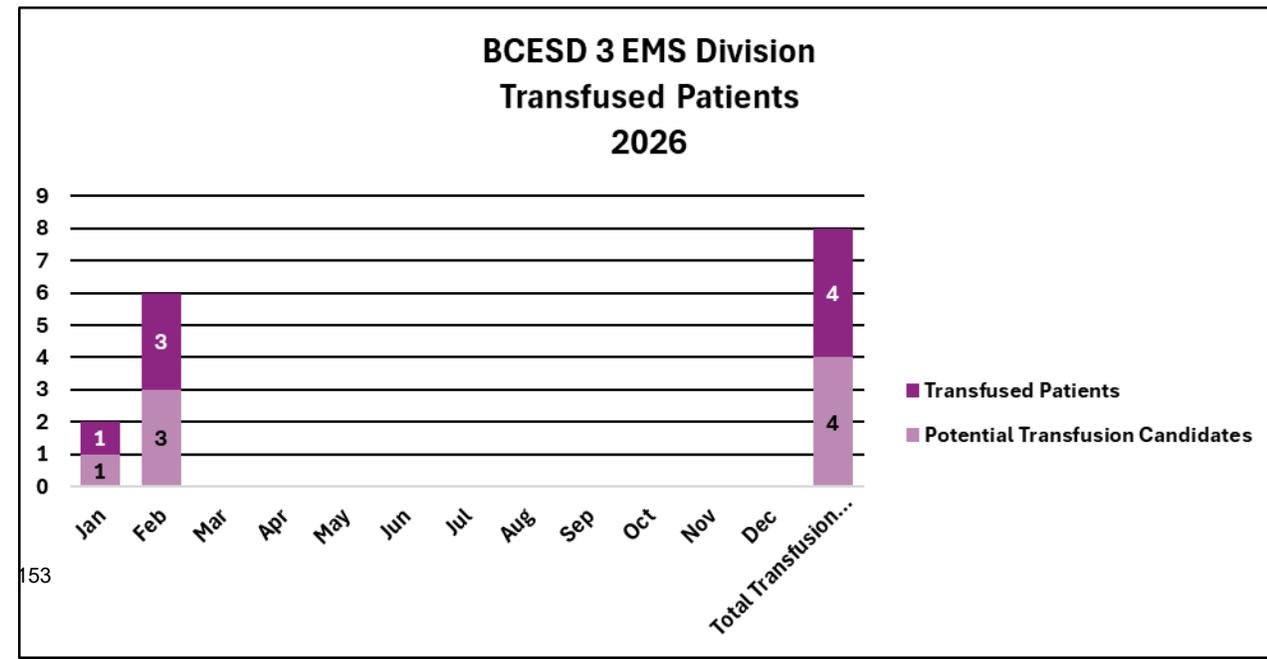
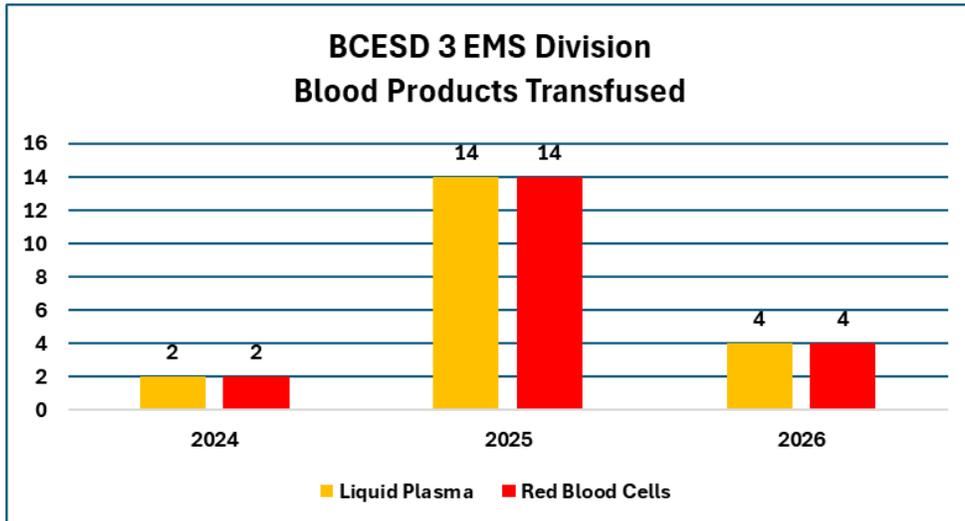
Fleet

- Reserve Ambulance Status
 - A9/DEMS – we will keep as a backup ambulance until Danbury EMS needs it.
 - A6 – is only to be used as a last resort.
- Lease/Purchase Ambulances
 - Frazer
 - 2018 Ford F350 (\$30,000.00), 110,000 miles, rear-end issues and it looked like it had been wrecked.
 - They are expecting other trade-ins soon that we would be able to look at.
 - Local Wholesale Broker
 - Frazer is supposed to get us information on a local wholesaler that they use as an option for a potential purchase.

Staffing Update

- Currently we have one open Paramedic FTE position.

Clinical Services





Dispatched Incident Dashboard

Date

2/1/2026



2/28/2026



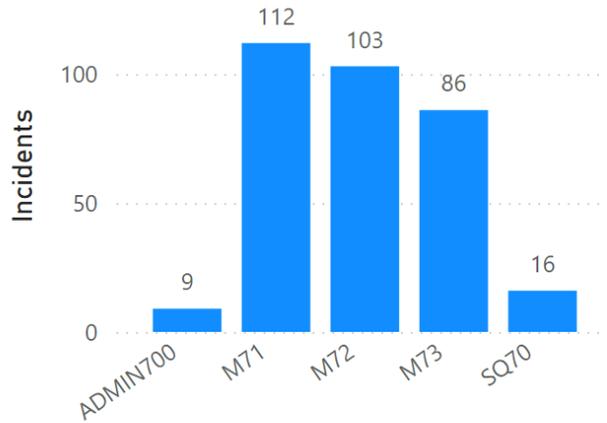
284

Incidents

193

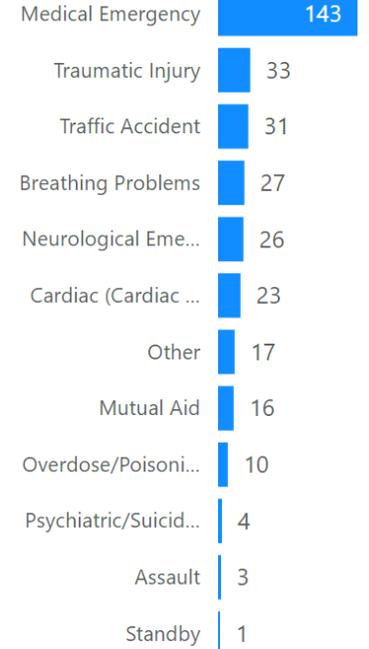
Transports

Incidents by Unit

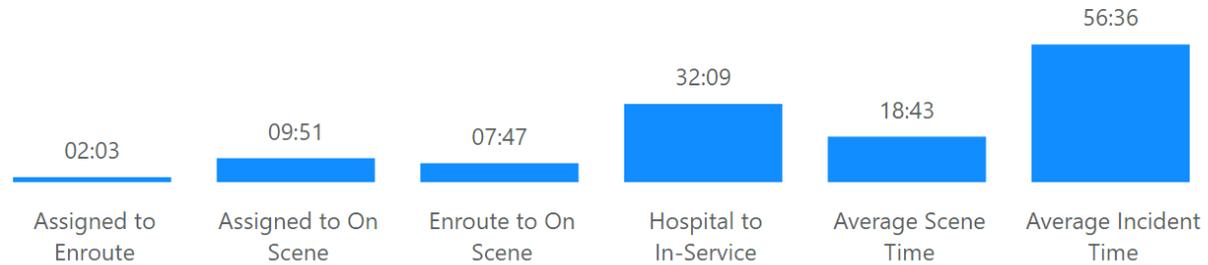


Unit	MANVEL	MUD 21	MUD 22	CR143	IOWA COLONY	ROSHARON	Mutual Aid (Outgoing)	Total
ADMIN700	5				4			9
M71	83	3	2	5	10		9	112
M72	61	9	10	1	13	3	6	103
M73	23				49	11	3	86
SQ70	10		1		5			16
Total	156	12	10	6	69	13	18	284

EMD Complaint



Response Time Averages



Incidents Over Time



Transport Dashboard

Date

2/1/2026



2/28/2026



193

Transports

29.6

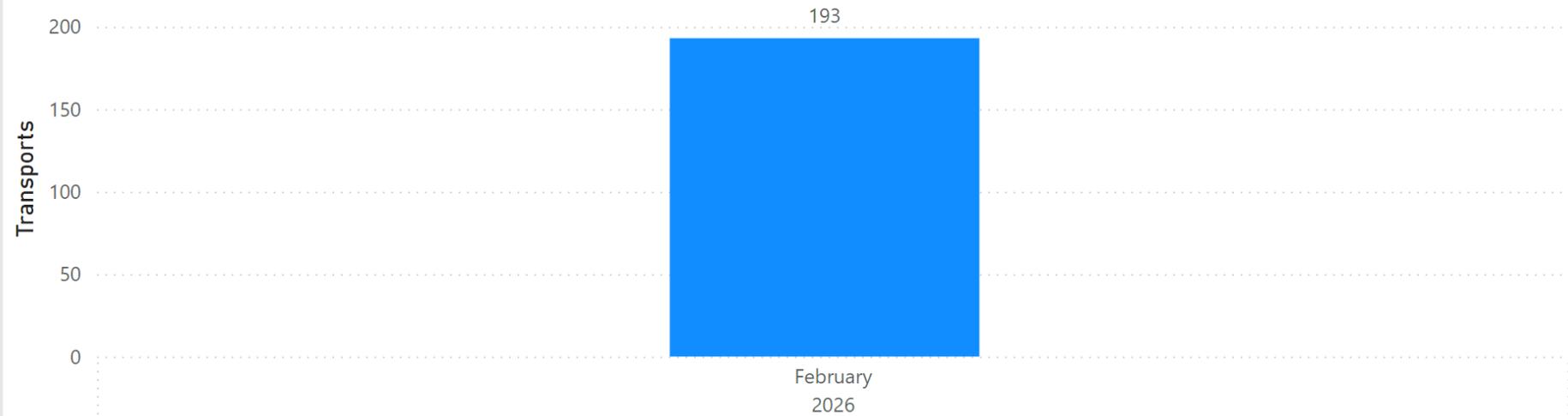
Median Turnaround Tim...

Median Turnaround Times by Destination

Sorted by number of transports, descending

MEMORIAL HERMANN PEAR...	30.8
HCA PEARLAND MEDICAL C...	
MEMORIAL HERMANN HOS...	42.5
TEXAS CHILDRENS HOSPITAL	32.2
HCA FREE STANDING ER - PE...	30.5
HOUSTON METHODIST HOS...	34.5
OTHER/UNLISTED HOSPITAL	
BEN TAUB HOSPITAL	37.2
HCA CLEAR LAKE HOSPITAL	104.0
HCA FREE STANDING ER - AL...	
HOUSTON METHODIST FREE...	
MD ANDERSON HOSPITAL	38.7
ST JOSEPH HOSPITAL	28.3
ST LUKES HOSPITAL	51.2
TEXAS CHILDRENS WEST HO...	
UTMB HEALTH CLEAR LAKE	30.8
UTMB HEALTH LEAGUE CITY	36.4

Transports by Year and Month



Transports by Hospital





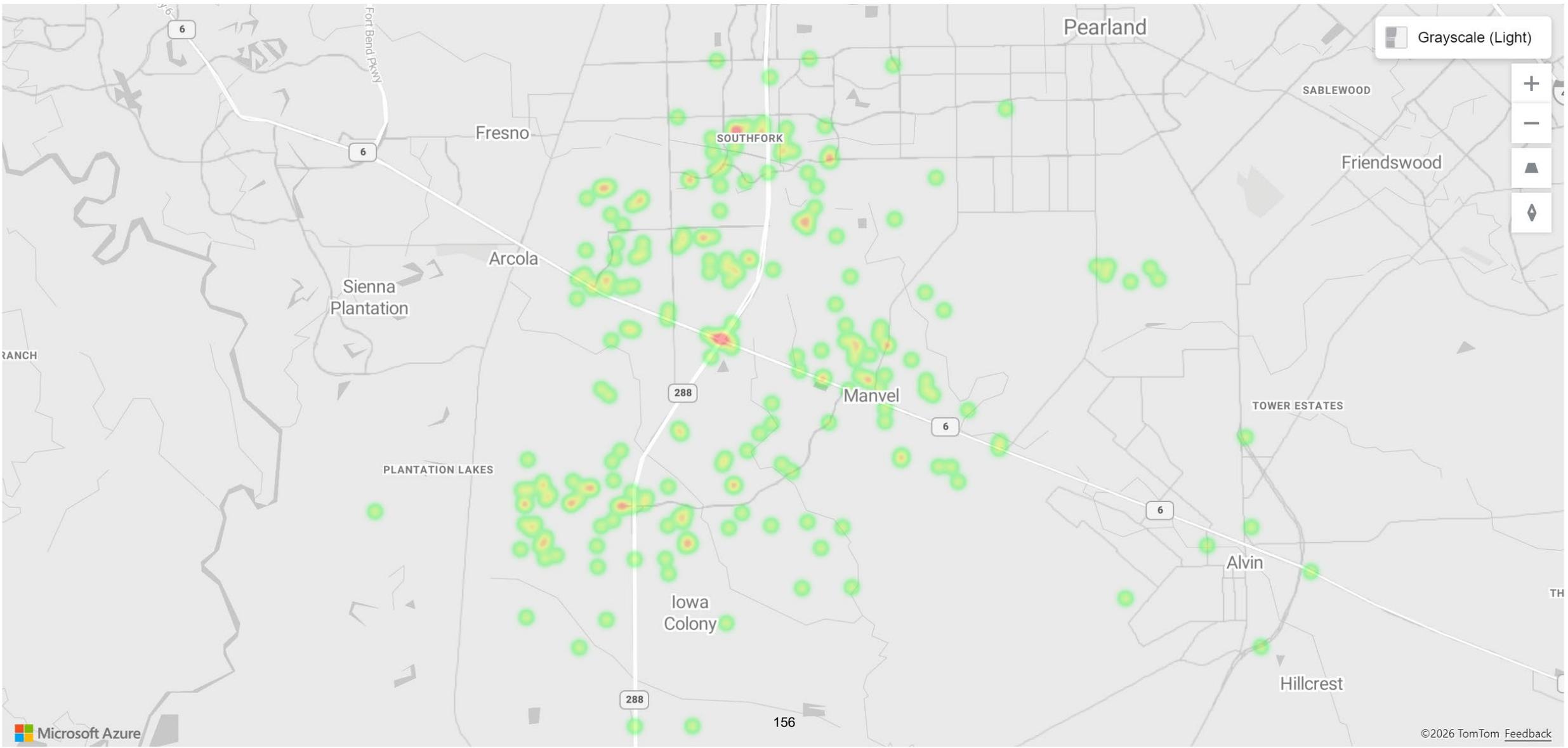
Incident Location Heatmap

Date

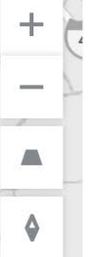
2/1/2026



2/28/2026



Grayscale (Light)





Our Core Values

Safety, World-Class Patient Care, Caring for Each Other, the Patients and Communities We Serve!

One Team, One Vision, One Mission
“Saving Lives”



Agenda

Item 18

**No
Documentation
for this Item**

Agenda

Item 19



Community Engagement

March 9, 2026



Contacts

- 3 Special Events (Chamber Luncheons and Morning Meetings)
- 4 Community Events (Chamber BOD, governance and governmental relations committee meetings for two chambers of commerce)
- Meeting with Liverpool City Manager re: April Special Event
- 1 New CEC member Invitation



Social Media



Month/Yr	FB Reach	Insta Reach	Paid Reach	FB Followers	Insta Followers	Website Visits	Web Page Views
2025							
January	23,500	144	1,236	2,900	119	775	1,550
February	21,000	216	1,434	2,900	118	858	1,586
March	17,700	263	N/A	2,900	119	871	1,724
April	21,000	232	6,510	2,949	120	1,062	2,021
May	4,400	58	N/A	2,963	120	1,091	1,873
June	5,301	N/A	N/A	2,970	N/A	508	1,088
July	6,266	N/A	N/A	2,999	N/A	630	1,275
August	30,131	N/A	12,239	3,000	N/A	642	1,389
September	47,600	N/A	35,117	3,000	N/A	2,641	4,168
October	5,400	131	N/A	3,100	33	1,094	3,044
November	48,527	99	N/A	3,200	33	904	1,514
December	63,259	1,086	20,001	3,200	38	1,512	2,213
2026							
January	107,238	3,557	52,523	3,255	45	2,616	3,496
February	39,013	3,756	N/A	3,300	47	968	1,765

Social Media

Brazoria County Emergency Services District No 3
 Published by Scott Salter · February 12 at 3:38PM · 📍

We're proud to shine a spotlight on five members of the ESD 3 family who received special recognition at our Annual Awards Banquet. These awards aren't just titles — they reflect countless hours of service, leadership, compassion, and commitment to our community. 🙌

- 👑 Crew Member of the Year — Captain Francisco Chavez
- 👑 Captain Chavez is the kind of leader you want beside you when the tones drop — steady, dependable, and all-in for the team. His work ethic, mentorship, and professionalism set the standard every single day.
- 👑 Tip of the Spear — Captain Melissa Aldape
- 👑 This award represents the person who steps forward, leads from the front, and inspires excellence. Captain Aldape embodies that spirit — driven, prepared, and always pushing the mission forward with heart and grit.
- 👑 Support Member of the Year — Madeleine Pfander
- 👑 Behind every strong response is a strong support system — and Madeleine is a perfect example of that. Her dedication, consistency, and behind-the-scenes impact make a difference in more ways than most people ever see.
- 👑 Star of Life Award — Corrin McCullough
- 👑 This recognition honors outstanding service in EMS — and Corrin represents the very best of patient care. Calm under pressure, compassionate with every patient, and committed to doing the job the right way, every time.
- 👑 Rookie of the Year — Celinea Flores
- 👑 Starting strong matters — and Celinea has done exactly that. Her dedication to learning, positive attitude, and willingness to jump in and serve have made an immediate impact. The future is bright!

To each of you, thank you for what you do, for how you do it, and for representing ESD 3 with pride. And thank you to our families, community, and partner agencies who continue to stand with us — we don't do this work alone. 🙏❤️👏

Please join us in congratulating these five outstanding individuals! 🎉👏

See insights and ads

👍 30

🗨️ 5 comments

🔄 5 shares

Boost post

Brazoria County Emergency Services District No 3
 Published by Cindy Reaves · February 10 at 8:50 AM · 📍

Last evening we were proud to celebrate a special milestone for two outstanding members of our EMS Division — Richard Choukair and Veronika Gomez! Both have officially earned their badge pinning after successfully completing the Field Training and Education Program, a significant achievement that reflects their hard work, dedication, and commitment to serving our community with excellence. This accomplishment marks the next step in their journey as clinicians, and we couldn't be more excited to have them on our team. 🙌

👉 Please join us in congratulating Richard and Veronika on this well-deserved milestone! #BCESD3 #EMSStrong #ProudTeam #CommunityFirst

See insights and ads

🗨️ 4 comments

🔄 10 shares

Boost post

Brazoria County Emergency Services District No 3
 Published by Cindy Reaves · February 2 · 📍

Last week, the Brazoria County Emergency Services District No. 3 Commissioners, along with members of the leadership team, attended the 2026 SAFE-D Conference in San Antonio. Participation in this conference reflects the Board's ongoing commitment to professional development, as the Commissioners consistently exceed the required continuing education standards to better serve the communities of BCESD3.

See insights and ads

🗨️ 15 others

🔄 3 shares

Boost post

Audience

Demographics

Trends

Potential audience

Followers

Lifetime

3,269

Age & gender

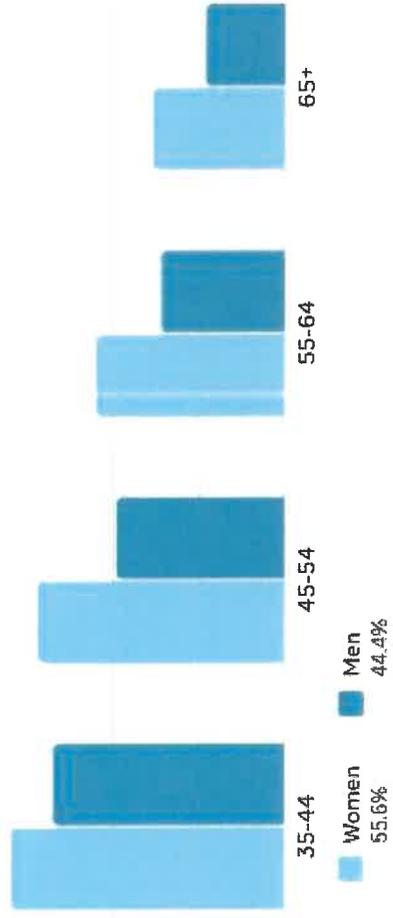
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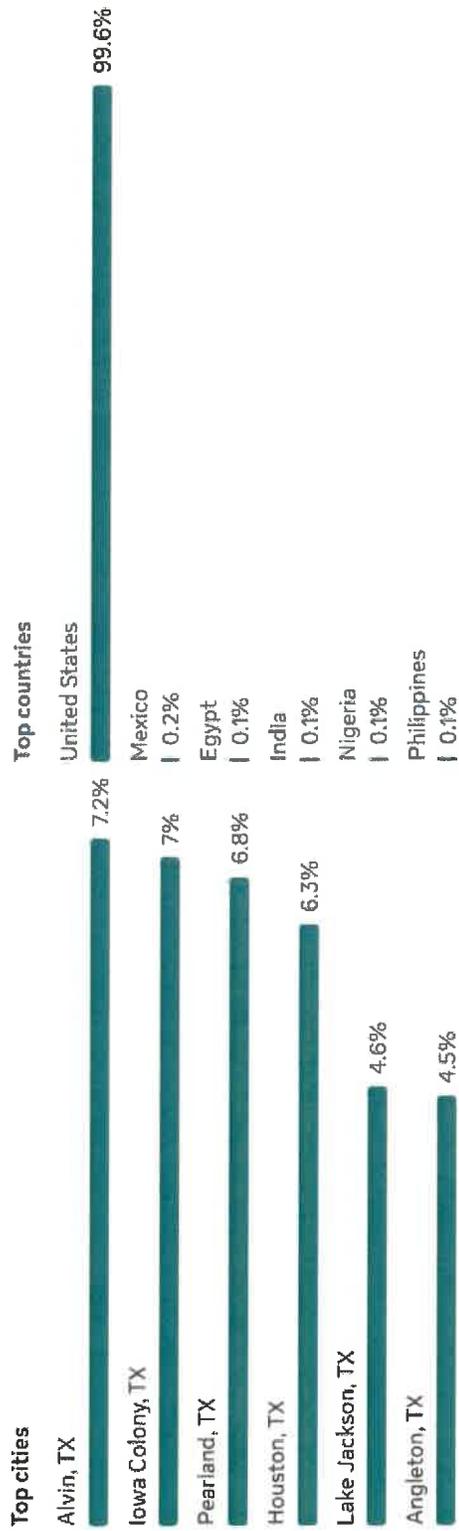
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Export



2026 Goals

- 10 New Personal Contacts Per Month – **Attained for February**
- Increase Membership of Community Engagement Committee by 20% - **In Progress**
- Increase attendance for CEC to 18-25 consistently
- Creation of Video – ESD Education – **3rd Quarter**
- Additional Promotional Materials for the District and the Providers – **2nd Quarter**
- Photo Shoot highlighting Providers and District Support – **3rd Quarter**
- Increased Involvement with Chambers of Commerce – On Going
- Addition of Quarterly Appreciation Event for Staff, Providers and Volunteers – **Resuming 2nd Quarter**



Important Dates

- March 9th – BCESD3 Board Meeting
- March 19th – Community Engagement Meeting
- April 13th – BCESD3 Board Meeting
- April 22nd – Administrative Professionals Day
- April 25th – Liverpool Recruitment Event
- May 21st – Employee and Volunteer Appreciation Lunch



Agenda

Item 20

**No
Documentation
for this Item**

AGENDA

ITEM 21

**No
Documentation
for this Item**

AGENDA

ITEM 22

**No
Documentation
for this Item**