

MEETING NOTICE
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

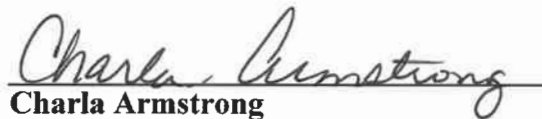
Notice is hereby given that the Board of Commissioners of the **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3** will hold a meeting on **August 11, 2025, at 6:30 P.M.** at the District's Administration Office, **6931 Masters Road, Manvel, Texas 77578.**

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. Special Recognition of 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. July 14, 2025 – District Meeting.
 - ii. July 28, 2025 – Special Meeting.
 - b. Approve financial and bookkeeping matters, including payment of the bills and review of reports concerning the District's financial condition and investments.
 - c. Accept a \$10,000 donation from LyondellBasell for the purchase of two SCBA units for the District's Chevy Tahoe and one as a backup.
5. Non-Consent Agenda:
 - a. Items removed from the Consent Agenda.
6. To review and act to propose the District 2026 Budget.
7. To review and act to propose the District 2025 Tax Rate.
8. To review and act to set the date, time and location of the Public Hearing on the Tax Rate setting.
9. To review and act to set the date, time and location of the meeting to take final action on the adoption of the Budget and Tax Rate.
10. To review and act to call for an election on the proposed Tax Rate Increase.
11. To review and take action on approval of Loan Agreement, Promissory Note and related documents from Government Capital and Webster Bank for the renovations at Station 1.
12. To review and take action to approve the agreement with Bass Construction for the renovations at Station 1.

13. To review and take action to approve the purchase of three chassis and related equipment.
14. To review and act to approve Standby Coverage and Standby Fee Increase.
15. To review and act on the disposition of surplus and salvage property.
16. To receive a report on District EMS operations from District EMS Chief, Tim Welch.
17. To receive an update on operations and administration from Executive Director, Jeff Braun.
18. To receive the Communications report from Administrative Director, Cindy Reaves.
19. 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.
20. Adjourn.





Charla Armstrong
Administrative Clerk
Brazoria County
Emergency Services District No. 3
6931 MASTERS RD
MANVEL, TEXAS 77578
Phone (281) 519-8779
Fax (281) 489-0024

Agenda

Item 1

**No
Documentation
for this Item**

Agenda

Item 2

**No
Documentation
for this Item**

Agenda

Item 3



MEMO

To: BCESD 3 Board of Commissioners

From: Charla Armstrong, Administrative Clerk *CA*

Date: August 6, 2025

Re: Special Recognition of EMS Personnel

Chief Welch would like to properly recognize the following individuals at the August 11, 2025, Board meeting.

1. Badge Presentation

- Martha Banda – Successfully completed her Field Training Evaluation Program.

Agenda

Item 4^a.i

MINUTES OF THE JULY 14, 2025, 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 July 14, 2025, 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, Finance Specialist Kristen Opre, 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. County Commissioner Linder thanked the Board and staff for their work for the community and thanked Mr. Davis for his willingness to serve on the District Board. The Board thanked Commissioner Linder for his support of the District's work.

The Board continued to agenda item 3, to administer Oath of Office to De Wayne Davis to serve as a Commissioner for a term of office beginning July 8, 2025 and expiring December 31, 2025. The Oath was administered by the District's Administrative Clerk, Charla Armstrong, in her role as a notary public.

The Board then addressed agenda item 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. June 09, 2025 – 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.
- c. Approve submission of the grant application to Texas Mutual.
- d. To review and take action to approve EMS Policy and Procedure Revisions for Documentation of Patient Care and Quality Assurance/Quality Improvement.

Commissioner Graves made a motion to approve items a.i., b, c and d 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 5, Non-Consent Agenda – items removed from the Consent Agenda. No items removed, no action taken.

The Board then addressed agenda item 6, to review Truth in Taxation procedures and calendar and to set dates for Budget and Tax Rate proposals. Legal Counsel John Peeler reviewed the procedures, including the upcoming dates for meetings to propose and set the tax rate. The Board has previously agreed to propose the Budget and Tax Rate on August 11, 2025 and to hold a special meeting on August 25, 2025 for a public hearing and to take final action on the tax rate. No action was taken.

The Board then addressed agenda item 7, to review and approve agreements for the First Responders Organization (FRO's) for Manvel VFD and Iowa Colony VFD. Jeff Braun, Executive Director, informed the Commissioners of the discussions and interest the fire departments have had previously in the FRO program. Mr. Braun noted that EMS Chief Welch, Fire Services Administrator Jack Helton and legal counsel John Peeler worked together on the agreements for the fire departments. Chief Tim Welch took the floor to further discuss the FRO program and what all that entails and what the fire departments will be able to administer. They will be under the licensing of the Medical Director of the District. This program allows for faster care of patients when EMS is tied up at the hospitals or on other calls. Chief Welch talked about this program going "live" in September of 2025. Commissioner Hagdorn asked about the fee associated with the Medical Director which Mr. Peeler explained the additional fees and how much per fire department they would be. Per Chief Welch, the necessary equipment for this program will be provided by EMS. In the future, he will also be looking into grants for AED's. The fire departments will be functioning at a basic level life support care and be able to administer minimal medications. Commissioner Bullington asked how much this will cost. Chief Welch went into detail as to what it will take to get the program started with the cost of around \$19,000.00. Commissioner Graves made a motion to approve the agreements 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 the revised contract with District Medical Director to include First Responders Organization. Jeff Braun, Executive Director, addressed the revisions made by legal counsel to the Medical Director's existing contract to include the First Responders Organization with Manvel VFD and Iowa Colony VFD as related to the previous agenda item. Commissioner Hagdorn made a motion to approve the item as written. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 to 0.

The Board then addressed agenda item 9, to review and act to approve bids submitted on repairs and upgrades to Demi John Volunteer Fire Department. Jack Helton, Fire Services Administrator, addressed the board with upgrades needed at Demi John VFD. These upgrades on one proposal includes heaters, wall covers, raising of the floor on the far right side of the bay (facing the building from the outside) so water does not come in and replace the front drive area where the trucks turn and back in with concrete for durability and longevity. The County will redo the drainage to allow for the changes. Another project at Demi John VFD is the sealing of the entire roof line. The previous work completed on this area just covered the penetration points, not the entire roof. The quote provided includes the entire roof and comes with a five-year warranty. The funding would come from money already budgeted for Demi John VFD. Commissioner Graves made a motion to approve the repairs to the roof but the remaining upgrades/repairs were tabled for a later date. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 to 0. The Board and staff generally discussed the need to review the other repair and renovation items in order to put forth a package for a project that would be bid under relevant bidding requirements.

The Board then addressed agenda item 10, to review and act to approve the Vehicle Committee's recommendation to obtain bids for three chassis and related equipment. Jack Helton, Fire Services Administrator, discussed the need to replace current apparatus. The purchase of the three fire trucks would allow for newer trucks in all six agencies. Mr. Helton shared that the three new fire trucks would go to Manvel, Iowa Colony and Danbury. The existing apparatus would go to Danbury, Demi John and CR. 143. A conversation ensued as to what will happen with the existing trucks at Danbury, Demi John and CR. 143 that are being replaced. Mr.

Helton explained that the options are to look at the trade in value or to send them to auction. Commissioner Davis posed the option of donating to a department in need, depending on any limitations. It was further discussed to keep one as a reserve. The Board and staff generally discussed the purchase of trucks through a cooperative purchasing program, such as HGACBuy in order to comply with bidding requirements. Mr. Helton talked about the availability of stock trucks already in production and if a decision is made by August, the District could have the three fire trucks by May 2026. Commissioner Hagdorn made a motion to approve moving forward 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 11, to review and act to approve the purchase of a new ambulance to replace A62009/2016. Chief Welch discussed the repairs that have been completed on this ambulance and the costs associated with those repairs along with the mileage. The replacement of this ambulance is part of the ten year capital plan. Frazier has quoted at 16 to 24 month delivery time. Chief Welch stated that a Letter of Intent is needed to begin this purchase with no money up front and noted that this is a purchase through HGACBuy cooperative purchasing program. Commissioner Hagdorn made a motion to approve purchase as presented. The motion was seconded by Commissioner Davis. The motion was approved by a vote of 5 to 0.

The Board then addressed agenda item 12, to review and act to approve the purchase and installation of new generator at Station 1. Jack Helton, Fire Services Administrator, discussed the operation and test load capacity of the current generator. With the upcoming renovations at Station 1, the current generator would not be sustainable in the event of usage during a power outage. After little discussion, this item was tabled for future discussion and information. No action taken.

The Board then addressed agenda item 13, to review and act on the District's Records Management Policy and appointment of records officers. John Peeler recommended approval of a records management policy to be filed with the Texas State Library and Archives Commission, to appoint Jeff Braun as the main Records Management Office and Charla Armstrong as the records liaison officer so that the District will be up to date with the records retention requirements. Commissioner Graves made a motion to approve the recommendation 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 14, to receive a report on District EMS operation from District EMS Chief, Tim Welch. Chief Welch reported on correspondence he received from Pearland which thanked BCESD 3 EMS for backing in so Pearland staff could attend the funeral of a fallen firefighter. Captain Kerver complimented and gave high praise to our crew that responded to the call, Goddin, Chavez and Progner. He spoke of the professionalism they showed and their ability to maintain their composure during an emotionally charged situation and the high level of care given. Chief Welch went on to discuss the First Responders Organization and the next step being to apply for the licensure and the license number being put on their apparatus. Chief Welch spoke of the special events within the community and the coverage needed for these events. Currently, there is no charge for covering the events. Due to the timing of the notice of these events in relation to the date of the event, it is a challenge to staff the event and is costing money. Chief Welch is looking at putting a plan in place to at least cover the labor cost for staff. He touched on the blood program and the statistics associated with it. Further, Chief Welch talked about the continuing issues with ESO but went on to give the statistics for the month.

The Board then addressed agenda item 15, to receive an update on operations and administration from Executive Director, Jeff Braun. Mr. Braun talked about Daphney Hinz, Human Resources Generalist, attending the TCDRS conference to ensure the District is up to date on the pension program and returning with information that may be beneficial to employees. He mentioned the work being done on the budget and the requests that have gone out for budget proposals from the providers, cities and EMS agencies with an August 4, 2025 deadline. Mr. Braun stated that initial information is needed for Randy Parr, District CPA, for the tax setting process. He followed up with information regarding the generator at Station 1 and the maintenance/testing that is performed on all eight generators in the District twice a year. Mr. Braun talked about the special meeting scheduled for July 28, 2025. He went on to talk about signs that have been put up at the Liverpool and Rodeo Palms property about no dumping, no trespassing. Also the signage at Rodeo Palms stating coming soon Manvel Fire Station. The

Building Committee will be meeting with David Slattery to go over the programming phase. The Legislative Session was discussed in regards to complying with training.

The Board then addressed agenda item 16, to receive the Communications report from District Staff, Cindy Reaves. Mrs. Reaves started with a call volume report for the first quarter. She has attended seven community chamber events and joined the Pearland Chamber. She talked about the District's Instagram account that has been shut down but will re-established under the District's name. The next community engagement meeting is scheduled for August 12, 2025 and she has challenged the attendees to bring someone with them to this meeting. She mentioned the next blood drive on September 29, 2025. Mrs. Reaves and Chief Welch will work together on a press release to kick off the First Responders Organization.

The Board then addressed agenda item 17, 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. There was no action taken, no closed session was held.

The Board then addressed agenda item 15, to review and take any action regarding real estate, including sale, purchase, lease, platting, utilities, encumbrances, maintenance and legal actions related to real estate. No action taken.

The Board then addressed agenda item 16, to review and act on matters related to lawsuits and claims against the District, including engaging legal counsel. No action taken.

The meeting was adjourned at 8:01 P.M.

Matt Graves, Secretary/Treasurer

Agenda

Item 4^a.ii

MINUTES OF THE July 28, 2025, SPECIAL BOARD 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 July 28, 2025, at the District Administration Office, 6931 Masters Road, Manvel, Texas 77578.

The meeting was called to order at 3:00 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, District CPA Randall Parr, David Slattery and Landon Newton.

The Board established a quorum under agenda item 2.

The Board opened the floor to receive public comment under agenda item 3. No comments were provided.

The Board then addressed agenda item 4, to review and act regarding proposals for selection of contractor for the District's Station 1 alterations, including action to select construction contractor. The Board received a report from David Slattery that outlined the ranking of proposals for the alteration work on Station 1. Motion was made by Commissioner Graves and the second by Commissioner Hagdorn to approve the rankings, to select Bass Construction, and authorize Jeff Braun, Executive Director to enter into an agreement with Bass Construction, once approved by legal counsel. All commissioners were in favor.

The Board continued to agenda item 5, to review and act on loan proposals for construction financing of major renovations to the District's facility at 6931 Masters Rd, including selection of a lender and approval of the general terms of a loan. The board received a presentation by Landon Newton of Government Capital regarding financing options for the Station 1 alterations as well as other construction/renovation projects that included rates and terms from four lending institutions. Next, Randy Parr, Chief Financial Officer for the district made a recommendation in favor of Webster Bank, with a ten-year term. A motion was made by Commissioner Valusek to accept the recommendation and enter into an agreement with Government Capital and Webster Bank and giving the Board officers the authority to proceed and sign the necessary documents after review by counsel. The motion was seconded by Commissioner Graves and approved unanimously.

The meeting was adjourned at approximately 3:45 P.M.

Matt Glaves, Secretary/Treasurer

Agenda

Item 4b

Brazoria County

Emergency Services District No. 3

Financial Report

July 31, 2025



Randall F. Parr, CPA

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August 6, 2025

Commissioners

Brazoria County Emergency Services District No.

Manvel, TX

RE: **July Financial Report**

Commissioners:

Attached are the financial reports for the District for July 2025, and the first seven months of the budget cycle. Included in the report package are the comparative balance sheet, summarized and detailed versions of the consolidated actual versus budget reports through July, preliminary EMS division actual to budget report for July, and the investment report for July.

Highlights of the report include:

Balance Sheet Accounts:

Total cash available on July 31, 2025, is \$19,188,652 versus \$16,600,760 at the same time last year. Included in the cash balance are invested funds in the Tex Pool and Texas Class accounts, in the amounts of \$2,308,766 and \$6,920,985, respectively. With interest rates at approximately 4.4%, interest earnings on these accounts total \$32,059 for the month of July. A \$33,274 deposit for the June sweep account was recorded in July. A significant amount of cash remains in the Wells Fargo checking account and is "swept" into an overnight investment. \$500,000 was transferred from the EMC collections account to the Texas Class EMS collections reserve account in July.

Property taxes receivable are reconciled through July.

The narrative of the report will provide comments on the entirety of the District's Operations and Administration as well as separately on the EMS Operations. This will be expanded to include Fire Operations in the future.

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 for July are \$639,619 and through July 31 total \$10,930,140 or 99% of the 2025 budget amount and includes the recognition of 2025 property tax revenue received in 2024.

Billings to MUD Districts reflect income for the first three quarters of the 2025 service agreement.

District administrative salaries and benefits are \$198,281 through July and, at 34% are under the anticipated 58% for seven months of the new year. Office expenses total \$26,746 or approximately 48% of the budget for 2025. Administrative professional fees are \$34,548 for July and total \$289,076 for the year or approximately 33% of the 2025 budgeted amount.

Service provider costs through July include the payment of first three quarter amounts of \$877,621 each and total \$3,302,039 versus a budgeted amount of \$4,389,792 or about 75% of the 2025 budgeted amount.

Operations total \$1,262,934 for July and total \$6,347,718 for the year versus a budgeted amount of \$9,975,097 or 63% of the expected 2025 budget. The Operations costs include the service provider amounts for the third quarter which results in the distortion of the year to-date utilization percentage. Salaries and benefit costs are in line with the annual budget and are 58% through July.

There does not appear to be any other expenditure category that would warrant a comment in the July report.

EMS Operations

Patient service revenue collections are \$125,018 in July and total \$923,429 against the 2025 budget of \$1,047,563 or 88% versus an expected 58% of the 2025 budget.

Operating expenses of the EMS division are in line with expected levels of expenditures through seven months with a couple of exceptions. Fleet operations are slightly over the expected level with vehicle repairs exceeding the annualized budget by \$19,118. Medical supplies are a concern as, based on the prior concerns expressed by Chief Welch, supply chain issues and the impact of tariffs on the availability of certain drugs is causing cost increases.

A potential offset to these costs is the availability of funds from the investment of the cash from the "collections" account which is currently generating approximately \$17,000 per month in interest earnings.

Other Receipts

Interest income on the TexPool, Texas Class and Wells Fargo Sweep accounts, including the I&S Debt Service funds for July is \$67,160 and totals \$461,184 against a budgeted amount of \$506,000 for the year. Invested cash balances should begin to decrease between now and November as the majority of property tax revenues have been received.

Capital Expenditures

No capital expenditures were recorded in July.

Debt Service Fund

I&S property tax receipts were \$33,422 in July and total \$572,784 for the year. Most of these funds were transferred to a separate account at Texas Class and earned \$1,609 in July.

No debt service payments were made in July however, the last payment to Wells Fargo for the Manvel VFD station will be made in August.

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

BCESD 3

Balance Sheet

As of July 31, 2025

	TOTAL	
	AS OF JUL 31, 2025	AS OF JUL 31, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
11100 Checking accounts		
11110 Wells Fargo	827,222.00	1,171,584.81
11120 Wells Fargo Collections	474,022.45	3,922,566.70
11130 Wells Fargo Sweep	8,657,657.01	7,549,137.07
Total 11100 Checking accounts	9,958,901.46	12,643,288.58
11200 Investment accounts		
1006 Investment Third Coast	0.00	35,043.95
1009 Reserve Third Coast	0.00	35,932.04
1009.01 Reserve - Grant Matching	0.00	250,000.00
1009.02 Reserve - Vehicle Replacement	0.00	680,994.34
1009.03 Reserve - Building Improvemnts	0.00	500,000.00
1009.04 Reserve - Equipment & PPE	0.00	250,000.00
1009.05 Reserve - Unobligated Contingency	0.00	0.00
1009.06 Reserve - Holidays Lakes Contingency	0.00	0.00
Total 1009 Reserve Third Coast	0.00	1,716,926.38
11210 Texas Class Bank Account		
11211 General	336,045.08	
11212 Reserve-Equipment & PPE	261,074.13	
11213 Reserve-Vehicle Replacement	711,159.54	
11214 Reserve-Liverpool	1,018.02	
11215 Reserve-Building Improvements	72,991.81	
11216 EMS Reserve Fund	5,108,007.17	
11217 I&S Debt Service Fund	430,689.04	
Total 11210 Texas Class Bank Account	6,920,984.79	
11230 TexPool		
11231 Investment Texpool	2,308,766.05	2,205,500.92
Total 11230 TexPool	2,308,766.05	2,205,500.92
Total 11200 Investment accounts	9,229,750.84	3,957,471.25
Total Bank Accounts	\$19,188,652.30	\$16,600,759.83
Accounts Receivable		
12100 Property taxes receivable		
12101 M&O taxes	490,949.56	421,612.89
12107 Penalties & interest	158,553.00	158,553.00
12110 Cash held by Tax Office	0.00	0.00
Total 12100 Property taxes receivable	649,502.56	580,165.89
Accounts Receivable (A/R)	188,170.02	0.00
Total Accounts Receivable	\$837,672.58	\$580,165.89

BCESD 3

Balance Sheet

As of July 31, 2025

	TOTAL	
	AS OF JUL 31, 2025	AS OF JUL 31, 2024 (PY)
Other Current Assets		
12210 Sweep account interest	-0.02	
13000 Fraudulent Charges Receivable	0.00	4,094.58
15000 Prepaid expenses		
15110 Prepaid Insurance	44,181.33	2,907.90
15120 Prepaid Life Insurance	0.00	0.00
15130 Prepaid Lease	6,381.41	6,077.55
Total 15000 Prepaid expenses	50,562.74	8,985.45
Inventory Asset	0.00	0.00
Refund from Siddons-Martin	0.00	0.00
Undeposited Funds	0.00	0.00
Total Other Current Assets	\$50,562.72	\$13,080.03
Total Current Assets	\$20,076,887.60	\$17,194,005.75
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	\$34,023,788.70	\$31,140,906.85

BCESD 3

Balance Sheet

As of July 31, 2025

	TOTAL	
	AS OF JUL 31, 2025	AS OF JUL 31, 2024 (PY)
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)	4,417.90	192,165.61
Total Accounts Payable	\$4,417.90	\$192,165.61
Credit Cards		
1013 Citibank	24,649.45	12,895.01
Total Credit Cards	\$24,649.45	\$12,895.01
Other Current Liabilities		
21300 Payroll taxes		
21310 Federal withholding	0.00	
21320 FICA	0.00	
21330 Medicare	0.00	
Total 21300 Payroll taxes	0.00	
21400 Payroll Liability	48,676.17	21,015.32
21411 TCDRS	-0.05	-2,139.03
21412 457 (b) Payroll Deferral	0.00	0.00
21413 FSA Payable	1,412.87	
21414 Child Support	0.05	
21415 AFLAC	588.60	
21416 Voluntary life insurance	3,334.25	
21417 ACC - AD&D	299.85	
21418 BCBS dependent coverage	33,533.43	
21419 Beam dependent dental coverage	3,880.86	
21420 VSP dependent vision coverage	728.26	
Total 21400 Payroll Liability	92,454.29	18,876.29
23000 Deferred Revenue	0.00	0.00
23101 Property taxes	490,949.56	421,612.89
23111 Prepaid M&O taxes	0.00	
23112 Prepaid I&S taxes	0.00	
Total 23000 Deferred Revenue	490,949.56	421,612.89
Total Other Current Liabilities	\$583,403.85	\$440,489.18
Total Current Liabilities	\$612,471.20	\$645,549.80

BCESD 3

Balance Sheet

As of July 31, 2025

	TOTAL	
	AS OF JUL 31, 2025	AS OF JUL 31, 2024 (PY)
Long-Term Liabilities		
28000 Loans & capital leases		
28100 Notes payable		
28101 Note Payable - Trustmark - 2 ambulances	523,193.00	523,193.00
28102 Notes Payable - Gov Cap - Iowa Colony Fire Station	6,779,441.23	6,779,441.23
28103 Prosperity Bank - Manvel EMS Station	522,306.70	522,306.70
Total 28100 Notes payable	7,824,940.93	7,824,940.93
28200 Capital leases		
28201 Santander Bank - 1 ambulance	111,890.27	111,890.27
28202 Wells Fargo - Manvel VFD fire station	87,692.99	87,692.99
Total 28200 Capital leases	199,583.26	199,583.26
Total 28000 Loans & capital leases	8,024,524.19	8,024,524.19
Total Long-Term Liabilities	\$8,024,524.19	\$8,024,524.19
Total Liabilities	\$8,636,995.39	\$8,670,073.99
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	11,496,677.17	9,689,530.04
Net Income	5,851,605.71	4,742,792.39
Total Equity	\$25,386,793.31	\$22,470,832.86
TOTAL LIABILITIES AND EQUITY	\$34,023,788.70	\$31,140,906.85

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
SUMMARIZED					
GENERAL FUND					
Income					
Total 40010 M&O property tax revenue	639,619.09	10,930,140.10	11,069,546.00	(139,405.90)	98.74%
Total 40120 EMS patient revenues	125,018.39	923,429.00	1,047,563.00	(135,506.21)	88.15%
Total other receipts	-	10,180.00	7,000.00	3,180.00	145.43%
Total 40141 MUD billings	188,170.02	564,510.06	752,680.00	(188,169.94)	75.00%
Total Income	952,807.50	12,428,259.16	12,876,789.00	(459,902.05)	96.52%
Expenses					
Administrative					
Total 60100 Commissioner expenses	2,100.00	15,000.00	36,000.00	(21,000.00)	41.67%
Total 60130 SAFE-D expenses	-	5,512.25	26,200.00	(20,687.75)	21.04%
Total 60140 Marketing	599.00	11,200.52	43,300.00	(32,099.48)	25.87%
Total 60150 Community education	-	200.00	6,700.00	(6,500.00)	2.99%
Total 60210 Administrative salaries & wages	22,179.14	156,358.90	433,915.24	(277,556.34)	36.03%
Total 60239 Benefits	5,852.14	41,921.76	142,598.55	(100,676.79)	29.40%
Total 60200 Salaries & benefits	28,031.28	198,280.66	576,513.79	(378,233.13)	34.39%
Total 60300 Office expense	1,508.39	26,746.06	55,307.00	(28,560.94)	48.36%
Total 60400 Professional fees	34,547.86	289,075.96	867,200.00	(578,124.04)	33.33%
Total 60500 Training	1,194.33	4,714.15	20,000.00	(15,285.85)	23.57%
Total 60000 ADMINISTRATIVE EXPENSES	67,980.86	550,729.60	1,631,220.79	(1,080,491.19)	33.76%
Operations					
Total 70100 Service provider operations	889,266.96	3,302,039.83	4,389,792.00	(1,087,752.17)	75.22%
Total 70210 Salaries & wages expenses	208,341.53	1,536,593.72	2,496,534.00	(959,940.28)	61.55%
Total 70239 Benefits	76,927.68	473,497.10	980,454.00	(506,956.90)	48.29%
Total 70200 Operation salaries & benefits	285,269.21	2,010,090.82	3,476,988.00	(1,466,897.18)	57.81%
Total 70300 Insurance costs	-	132,678.00	261,343.00	(128,665.00)	50.77%
Total 70350 Fleet operations	17,130.17	254,417.21	648,000.00	(393,582.79)	39.26%
Total 70400 Facilities	43,085.17	225,919.38	386,260.00	(160,340.62)	58.49%
Total 70460 Equipment costs	605.73	51,793.91	87,560.00	(35,766.09)	59.15%
Total 70500 Other personnel costs	345.00	14,807.76	46,325.00	(31,517.24)	31.96%
Total 70520 Training costs	2,020.21	26,298.52	60,565.00	(34,266.48)	43.42%
Total 70550 Other supplies	90.00	10,564.48	52,250.00	(41,685.52)	20.22%
Total 70560 Medical supplies	6,700.38	89,299.30	112,683.00	(23,383.70)	79.25%
Total 70600 Technology	2,910.60	66,453.43	99,234.00	(17,579.39)	66.97%
Total 70650 Communications	250.00	44,855.89	165,820.00	(120,964.11)	27.05%
Total 70700 Volunteer expenses	-	39,704.00	80,677.00	(40,973.00)	49.21%
Total 70750 Operational professional fees	15,260.21	70,153.63	92,600.00	(22,446.37)	75.76%
Total 70780 Other expenses	-	831.85	15,000.00	(14,168.15)	5.55%
Total 70790 Disaster expenses	-	7,809.93	-	7,809.93	
Total 70000 OPERATIONS	1,262,933.64	6,347,717.94	9,975,097.00	(3,612,177.88)	63.64%

BRAZORIA COUNTY ESD 3 Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
Total Expenses	1,330,914.50	6,898,447.54	11,606,317.79	(4,692,669.07)	59.44%
Cash Flow from Operations	(378,107.00)	5,529,811.62	1,270,471.21	4,232,767.02	
Other Sources and Uses of Cash					
Total 80010 Interest Earned	65,550.85	453,049.50	500,000.00	(46,950.50)	90.61%
Total 80020 Other Revenue	-	16,360.90	10,040.00	6,320.90	162.96%
Total 83000 Loan proceeds	-	-	2,500,000.00	(2,500,000.00)	0.00%
Total Other Sources of Cash	65,550.85	469,410.40	3,010,040.00	(2,540,629.60)	15.59%
Total 90100 Land	21.44	1,604.45	-	1,604.45	
Total 90200 Buildings	-	125,240.90	2,474,960.00	(2,349,719.10)	5.06%
Total 90300 Capital Purchase - Equipment	-	109,705.27	-	109,705.27	
Total 90400 Apparatus purchases	-	-	1,200,000.00	(1,200,000.00)	0.00%
Total 90500 Support vehicles purchases	-	83,111.69	55,000.00	28,111.69	151.11%
Total 90010 Capital expenditures	21.44	319,662.31	3,729,960.00	(3,410,297.69)	8.57%
Total 92000 M&O Funded debt service	-	-	77,368.00	(77,368.00)	0.00%
Total other uses of cash	21.44	319,662.31	3,807,328.00	(3,487,665.69)	8.40%
Net Other Sources (Uses) of Cash	65,529.41	149,748.09	(797,288.00)	947,036.09	
GENERAL FUND CASH FLOW (DEFICIT)	(312,577.59)	5,679,559.71	473,183.21	5,179,803.11	
DEBT SERVICE FUND					
Total 95100 Property tax revenue	33,421.60	572,784.08	572,746.00	38.08	
Total 95200 Interest earnings	1,608.63	8,134.17	6,000.00	2,134.17	
Total 95000 Receipts	35,030.23	580,918.25	578,746.00	2,172.25	
Total 96100 Debt service	-	408,872.25	650,975.00	(242,102.75)	
DEBT SERVICE FUND CASH FLOW (DEFICIT)	35,030.23	172,046.00	(72,229.00)	244,275.00	
DISTRICT WIDE CASH FLOW (DEFICIT)	(277,547.36)	5,851,605.71	400,954.21	5,424,078.11	

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
DETAILED					
GENERAL FUND					
Income					
40010 M&O property tax revenue					
40011 Current	622,373.67	10,833,809.05	10,876,546.00	(42,736.95)	99.61%
40012 Prior years	8,666.13	24,564.71	75,000.00	(50,435.29)	32.75%
40013 Ag		4,107.53	40,000.00	(35,892.47)	10.27%
40014 Rendition penalties	12.52	1,190.41	1,500.00	(309.59)	79.36%
40015 Rendition penalty fees	(0.64)	91.55		91.55	
40016 SIT collections		4.11	4,000.00	(3,995.89)	0.10%
40018 Section 25.25 revenues		1.87		1.87	
40021 Penalties	4,514.05	42,006.87	45,000.00	(2,993.13)	93.35%
40022 Interest	4,053.36	24,364.00	25,000.00	(636.00)	97.46%
40032 Unclaimed property tax overpayments			2,500.00	(2,500.00)	0.00%
Total 40010 M&O property tax revenue	639,619.09	10,930,140.10	11,069,546.00	(139,405.90)	98.74%
40100 Revenues from services					
4002 Charges for Services				-	
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	11,621.32	253,739.94		253,739.94	
40122 FMA	113,397.07	113,397.07		113,397.07	
40123 Medicaid		42,194.19		42,194.19	
40124 Private pay		32,701.84		32,701.84	
40125 Commercial insurance		423,728.11	1,047,563.00	(623,834.89)	40.45%
40127 Auto insurance		3,639.36		3,639.36	
40128 Workers comp		(293.97)		(293.97)	
40129 Other patient revenues		46,730.64		46,730.64	
40139 Refunds		(3,780.39)		(3,780.39)	
Total 40120 EMS patient revenues	125,018.39	912,056.79	1,047,563.00	(135,506.21)	87.06%
40120B Non-Transport revenues					
40131 Medicare		486.86		486.86	
40133 Medicaid		1,480.73		1,480.73	
40134 Self pay		4,731.62		4,731.62	
40135 Private Insurance		4,273.00		4,273.00	
40137 Auto insurance		400.00			
Total 40120B Non-Transport revenues	-	11,372.21	-	10,972.21	
Total patient revenue	125,018.39	923,429.00	1,047,563.00	(124,534.00)	88.15%
40201 Administrative Services Provided (E. TX. Gulf Coast)	-	7,000.00	7,000.00	-	
40203 Intergovernmental Revenue	-			-	
40204 Rental income	-	100.00		100.00	
40205 EMS Standby fees	-	3,080.00		3,080.00	
Total other receipts	-	10,180.00	7,000.00	3,180.00	145.43%
Total 40100 Revenues from services	125,018.39	933,609.00	1,054,563.00	(121,364.00)	88.53%
40210 Other service revenue					

BRAZORIA COUNTY ESD 3 **Actual vs Budget Report**

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
40141 MUD billings					
40142 MUD 21	94,085.01	282,255.03	376,340.00	(94,084.97)	75.00%
40143 MUD 22	94,085.01	282,255.03	376,340.00	(94,084.97)	75.00%
Total 40141 MUD billings	188,170.02	564,510.06	752,680.00	(188,169.94)	75.00%
Total 40210 Other service revenue	188,170.02	564,510.06	752,680.00	(188,169.94)	75.00%
Total Income	952,807.50	12,428,259.16	12,876,789.00	(448,529.84)	96.52%
Gross Profit	952,807.50	12,428,259.16	12,876,789.00	(448,529.84)	96.52%

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
Expenses					
60000 ADMINISTRATIVE EXPENSES					
60100 Commissioner expenses					
60110 Board Compensation Policy	2,100.00	15,000.00	36,000.00	(21,000.00)	41.67%
Total 60100 Commissioner expenses	2,100.00	15,000.00	36,000.00	(21,000.00)	41.67%
60130 SAFE-D expenses					
60131 Membership dues			1,200.00	(1,200.00)	0.00%
60132 Conference registration			5,000.00	(5,000.00)	0.00%
60133 Training sessions			5,000.00	(5,000.00)	0.00%
60134 Conference travel, meals & lodging	-	5,512.25	15,000.00	(9,487.75)	36.75%
Total 60130 SAFE-D expenses	-	5,512.25	26,200.00	(20,687.75)	21.04%
60140 Marketing					
60141 Community engagement meetings		845.30	2,800.00	(1,954.70)	30.19%
60142 Awards - Employee Recognition	599.00	4,992.01	9,500.00	(4,507.99)	52.55%
60143 Printed materials			3,000.00	(3,000.00)	0.00%
60144 Chamber of Commerce memberships		3,050.00	2,500.00	550.00	122.00%
60145 Chamber of Commerce functions		397.51	-		
60146 Promotional materials		-	3,000.00	(3,000.00)	0.00%
60147 Marketing materials		329.54	1,000.00	(670.46)	32.95%
60148 Advertising costs		71.97	6,500.00	(6,428.03)	1.11%
60149 Photography/videography		1,514.19	15,000.00	(13,485.81)	10.09%
Total 60140 Marketing	599.00	11,200.52	43,300.00	(32,099.48)	25.87%
60150 Community education					
60151 Printed materials		-	1,500.00	(1,500.00)	0.00%
60152 County filing fees		200.00		200.00	
60153 Consultant fees			4,000.00	(4,000.00)	0.00%
60154 Translation services			1,200.00	(1,200.00)	0.00%
Total 60150 Community education	-	200.00	6,700.00	(6,500.00)	2.99%
60200 Salaries & benefits					
60210 Administrative salaries & wages					
60211 Salaries	17,103.05	129,335.47	414,877.66	(285,542.19)	31.17%
60212 Overtime	3,608.93	14,833.28	19,037.58	(4,204.30)	77.92%
60221 Holiday pay	745.34	6,455.07		6,455.07	
60223 Sick time	469.32	2,982.99		2,982.99	
60225 Paid time off	252.50	1,610.29		1,610.29	
60226 Bereavement		1,141.80		1,141.80	
Total 60210 Administrative salaries & wages	22,179.14	156,358.90	433,915.24	(277,556.34)	36.03%
60239 Benefits					
60240 Payroll taxes					
60241 FICA	1,367.94	9,623.43	26,902.74	(17,279.31)	35.77%
60242 Medicare	319.92	2,250.81	6,291.77	(4,040.96)	35.77%
60243 Unemployment tax - TWC		416.50	1,701.00	(1,284.50)	24.49%
Total 60240 Payroll taxes	1,687.86	12,290.74	34,895.51	(22,604.77)	36.22%
60250 Medical insurance					
60251 Medical insurance - employees	2,027.94	14,195.58	48,742.56	(34,546.98)	29.12%

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
60261 Dental insurance - employees	104.58	627.48	2,091.60	(1,464.12)	30.00%
60262 Dental insurance - dependents	34.86	209.16	1,254.96	(1,045.80)	16.67%
60263 Vision insurance - employees	21.27	127.62	429.00	(301.38)	29.75%
60264 Vision insurance - dependents	7.08	42.48	257.76	(215.28)	16.48%
Total 60250 Medical insurance	2,195.73	15,202.32	52,775.88	(37,573.56)	28.81%
60270 Other employee benefits					
60271 Basic life insurance	66.00	313.50	990.00	(676.50)	31.67%
60272 Supplemental life insurance	106.80	324.30	1,158.00	(833.70)	28.01%
60273 Dependent life insurance	13.25	50.75	270.00	(219.25)	18.80%
60274 AD&D	10.80	51.30	162.00	(110.70)	31.67%
60275 Supplemental AD&D	3.60	40.46	61.20	(20.74)	66.11%
60276 Dependent AD&D	0.75	4.50	27.00	(22.50)	16.67%
60277 Short-term disability	142.08	577.33	1,633.92	(1,056.59)	35.33%
60278 Long-term disability	72.77	295.67	836.76	(541.09)	35.34%
60279 Next Level Prime			6,300.00	(6,300.00)	0.00%
Total 60270 Other employee benefits	416.05	1,657.81	11,438.88	(9,781.07)	14.49%
60280 Workers' compensation			5,000.00	(5,000.00)	0.00%
60290 Pension					
60291 TCDRS pension matching	1,552.50	12,770.89	38,488.28	(25,717.39)	33.18%
Total 60290 Pension	1,552.50	12,770.89	38,488.28	(25,717.39)	33.18%
Total 60239 Benefits	5,852.14	41,921.76	142,598.55	(100,676.79)	29.40%
Total 60200 Salaries & benefits	28,031.28	198,280.66	576,513.79	(378,233.13)	34.39%
60300 Office expense					
60301 Supplies - Office	38.93	10,525.11	11,000.00	(474.89)	95.68%
60302 Supplies - Postage & Shipping	9.75	2,600.27	2,750.00	(149.73)	94.56%
60303 Sundry - Dues & Memberships		620.28	6,603.00	(5,982.72)	9.39%
60304 Sundry - Subscriptions	1,319.16	10,722.91	26,554.00	(15,831.09)	40.38%
60305 Bank Charges		-	3,500.00	(3,500.00)	0.00%
60306 Copier charges		165.67	4,000.00	(3,834.33)	16.77%
60310 Meeting Expense		670.64	250.00	420.64	76.00%
60311 Bonding Fees		190.00	650.00	(460.00)	192.49%
60312 Office Equipment Rental/Lease	140.55	1,251.18		1,251.18	
Total 60300 Office expense	1,508.39	26,746.06	55,307.00	(28,560.94)	48.36%
60400 Professional fees					
60410 Legal					
60411 Legal - General Counsel	2,088.75	32,923.79	90,000.00	(57,076.21)	36.58%
60413 Legal - Litigation	210.00	11,630.00	20,000.00	(8,370.00)	58.15%
60414 Published Legal Notices		2,001.47	1,000.00	1,001.47	200.15%
Total 60410 Legal	2,298.75	46,555.26	111,000.00	(64,444.74)	41.94%
60416 Election Costs		25,644.31	40,000.00	(14,355.69)	64.11%
60421 Bookkeeping Fees	5,000.00	37,201.82	48,000.00	(10,798.18)	77.50%
60422 Audit Fees		24,000.00	49,000.00	(25,000.00)	48.98%
60423 Payroll processing fees	747.28	3,894.00	7,200.00	(3,306.00)	54.08%
60424 Management consulting	26,501.83	149,617.47	350,000.00	(200,382.53)	42.75%
60425 Other consulting projects			40,000.00	(40,000.00)	0.00%

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
60426 Sales tax consultant		100.19	25,000.00	(24,899.81)	0.40%
60427 Financial consulting			42,000.00	(42,000.00)	0.00%
60428 Brazoria County Tax Collector		16.05	25,000.00	(24,983.95)	0.06%
60429 Appraisal District			70,000.00	(70,000.00)	0.00%
60431 FSA Plan Admin services		2,046.86		2,046.86	
60442 Architectural projects			60,000.00	(60,000.00)	0.00%
Total 60400 Professional fees	34,547.86	289,075.96	867,200.00	(578,124.04)	33.33%
60500 Training					
60501 Training classes	-		5,000.00	(5,000.00)	0.00%
60502 Professional development		280.00	5,000.00	(4,720.00)	5.60%
60503 Travel costs	1,194.33	4,434.15	10,000.00	(5,565.85)	44.34%
Total 60500 Training	1,194.33	4,714.15	20,000.00	(15,285.85)	23.57%
Total 60000 ADMINISTRATIVE EXPENSES	67,980.86	550,729.60	1,631,220.79	(1,080,491.19)	33.76%
70000 OPERATIONS					
70100 Service provider operations					
5003.13 Services - Contract				-	
5003.30 Operational Support Allocation				-	
70110 Provider operating payments	877,621.49	2,638,864.47	3,503,286.00	(864,421.53)	75.33%
70120 Service provider capital expenditures		566,839.94	674,506.00	(107,666.06)	84.04%
70130 Operational support payments	11,645.47	96,335.42	212,000.00	(115,664.58)	45.44%
Total 70100 Service provider operations	889,266.96	3,302,039.83	4,389,792.00	(1,087,752.17)	75.22%
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	31,920.98	238,942.06	411,061.00	(172,118.94)	58.13%
70213 Supervisors	12,576.41	100,541.29	185,489.00	(84,947.71)	54.20%
70214 Supervisor overtime	13,446.92	76,922.52	112,364.00	(35,441.48)	68.46%
70215 Clinical	67,567.70	491,034.94	914,805.00	(423,770.06)	53.68%
70216 Clinical overtime	60,085.07	448,307.72	554,161.00	(105,853.28)	80.90%
70217 Maintenance	4,957.75	45,682.47	119,203.00	(73,520.53)	38.32%
70218 Maintenance overtime	837.44	12,666.03	11,941.00	725.03	106.07%
70219 Administrative assistant	1,420.82	6,991.98	52,510.00	(45,518.02)	13.32%
70221 Salaries - Holiday Pay	4,846.28	52,408.59		52,408.59	
70223 Salaries - Sick Time	672.55	27,185.55		27,185.55	
70225 Paid time off	5,231.21	17,291.23		17,291.23	
70227 Part-time positions	2,144.99	10,935.65	60,000.00	(49,064.35)	18.23%
70229 Unscheduled overtime	2,633.41	7,683.69	75,000.00	(67,316.31)	10.24%
Total 70210 Salaries & wages expenses	208,341.53	1,636,593.72	2,496,534.00	(959,940.28)	61.55%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	12,601.79	92,976.21	154,785.00	(61,808.79)	60.07%
70242 Medicare	2,947.18	21,744.32	36,200.00	(14,455.68)	60.07%
70243 Benefits - Unemployment Insurance (TWC)	38.13	1,724.64	756.00	968.64	228.13%
Total 70240 Salaries - Payroll Taxes	15,587.10	116,445.17	191,741.00	(75,295.83)	60.73%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	15,235.37	101,990.59	206,876.00	(104,885.41)	49.30%

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Total		Over (Under) Budget	% of Budget
	July	Jan - Jul YTD Actual	2025 Budget		
70252 Medical insurance - dependents	4,313.17	30,192.19	78,649.00	(48,456.81)	38.39%
70253 Dental - employees	766.92	4,252.95	10,458.00	(6,205.05)	40.67%
70254 Dental - dependents	503.41	3,342.81	6,466.00	(3,123.19)	51.70%
70255 Vision - employees	155.98	864.98	2,145.00	(1,280.02)	40.33%
70256 Vision - dependents	99.91	623.73	1,421.00	(797.27)	43.89%
Total 70250 Benefits - Medical Benefits	21,074.76	141,267.25	306,016.00	(164,747.75)	46.16%
70270 Other employee benefits				-	
70271 Basic life insurance	396.00	4,394.94	4,851.00	(456.06)	90.60%
70272 Supplemental life insurance	294.30	1,747.10	1,367.00	380.10	127.81%
70273 Dependent life insurance	34.90	196.75	34.00	162.75	578.68%
70274 AD&D	64.80	438.30	794.00	(355.70)	55.20%
70275 Supplemental AD&D	37.80	508.90	149.00	359.90	341.54%
70276 Dependent AD&D	7.35	153.85	4.00	149.85	3846.25%
70277 Short-term disability	983.18	5,778.38	10,894.00	(5,115.62)	53.04%
70278 Long-term disability	502.66	2,966.77	5,579.00	(2,612.23)	53.18%
70281 Annual physicals			12,000.00	(12,000.00)	0.00%
70282 EAP			3,000.00	(3,000.00)	0.00%
70283 COBRA contract		460.00	630.00	(170.00)	#REF!
70284 Next Level Prime		25,200.00	41,400.00	(16,200.00)	60.87%
70285 Accident & Sickness		25,930.00	23,554.00	2,376.00	110.09%
Total 70270 Other employee benefits	2,320.99	67,774.99	104,266.00	(36,481.01)	65.01%
70290 Pension Plan					
70291 Benefits - Pension	18,801.07	136,745.84	221,442.00	(84,696.16)	61.75%
Total 70290 Pension Plan	18,801.07	136,745.84	221,442.00	(84,696.16)	61.75%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation	19,143.76	35,867.76	157,000.00	(121,132.24)	22.85%
70297 Workmen's comp policy dividends'		(24,603.91)		(24,603.91)	
Total 70295 Workers compensation insurance	19,143.76	11,263.85	157,000.00	(145,736.15)	7.17%
Total 70239 Benefits	76,927.68	473,497.10	980,454.00	(506,956.90)	48.29%
Total 70200 Operation salaries & benefits	285,269.21	2,010,090.82	3,476,988.00	(1,466,897.18)	57.81%
70300 Insurance costs					
70311 Vehicle Insurance		66,126.00	121,008.00	(54,882.00)	54.65%
70312 Property & Casualty Insurance		66,552.00	105,197.00	(38,645.00)	63.26%
70314 Cyber insurance			5,743.00	(5,743.00)	0.00%
70315 Theft fees			342.00	(342.00)	0.00%
70316 Crime fees			250.00	(250.00)	0.00%
70317 Management liability			7,872.00	(7,872.00)	0.00%
70318 Excess liability			11,434.00	(11,434.00)	0.00%
70319 Portable equipment			9,497.00	(9,497.00)	0.00%
Total 70300 Insurance costs	-	132,678.00	261,343.00	(128,665.00)	50.77%
70350 Fleet operations					
70351 Vehicle repairs	8,095.38	178,868.94	337,500.00	(158,631.06)	53.00%
70352 Preventative Maintenance		17,553.96	168,000.00	(150,446.04)	10.45%
70353 Supplies - Fuel, Oil & Grease	8,409.54	49,074.22	142,500.00	(93,425.78)	34.44%
70354 Tires	625.25	7,672.30		7,672.30	

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
70355 Other fleet costs		1,247.79		1,247.79	
Total 70350 Fleet operations	17,130.17	254,417.21	648,000.00	(393,582.79)	39.26%
70400 Facilities				-	
70410 Utility costs					
70411 Utilities - Electric	4,682.76	34,677.79	69,250.00	(34,572.21)	50.08%
70412 Utilities - Gas	321.80	7,600.23	10,150.00	(2,549.77)	74.88%
70413 Utilities - Water	89.11	8,586.70	7,050.00	1,536.70	121.80%
70414 Utilities - Waste Disposal		10,450.20	19,500.00	(9,049.80)	53.59%
70415 Utilities - Telephone	1,189.62	25,895.80	54,750.00	(28,854.20)	47.30%
70417 Utilities - Cable/Internet	2,170.27	25,177.79	39,100.00	(13,922.21)	64.39%
Total 70410 Utility costs	8,453.56	112,388.51	199,800.00	(87,411.49)	56.25%
70420 Rental costs					
70422 Buildings		19,144.22	38,000.00	(18,855.78)	50.38%
Total 70420 Rental costs	-	19,144.22	38,000.00	(18,855.78)	50.38%
70430 Building & grounds maintenance				-	
5005.01 Maintenance - Building & Grounds				-	
5005.04 Preventative Maintenance			20,400.00	(20,400.00)	0.00%
70431 Landscape maintenance	60.00	20,522.05	1,000.00	19,522.05	2052.21%
70432 Lawn sprinkler maintenance		633.43	2,500.00	(1,866.57)	25.34%
70433 Services - Electricians	512.50	4,902.56	3,000.00	1,902.56	163.42%
70434 Plumbing	720.00	1,314.98	2,000.00	(685.02)	65.75%
70435 HVAC repairs	95.00	3,007.58	94,260.00	(91,252.42)	3.19%
70437 HVAC filters	68.00	136.44	1,000.00	(863.56)	13.64%
70438 Bay doors	12,867.88	18,617.90	5,000.00	13,617.90	372.36%
70439 Alarm monitoring		1,440.00	1,000.00	440.00	144.00%
70440 Building fire sprinkler maintenance		2,418.63	1,000.00	1,418.63	241.86%
70442 Building access controls	612.75	2,900.25	2,500.00	400.25	116.01%
70443 Cleaning services	1,488.89	11,034.84	4,800.00	6,234.84	229.89%
70444 Roof repairs			10,000.00	(10,000.00)	0.00%
70445 Exterminating		2,295.00		2,295.00	
70446 Building repairs		3,439.00		3,439.00	
70447 Appliance repairs/replacement		338.00		338.00	
70448 Furniture		1,749.96		1,749.96	
70449 Generator maintenance	18,206.59	19,636.03		19,636.03	
Total 70430 Building & grounds maintenance	34,631.61	94,386.65	148,460.00	(54,073.35)	63.58%
Total 70400 Facilities	43,085.17	225,919.38	386,260.00	(160,340.62)	58.49%
70460 Equipment costs					
70461 Maintenance - Equipment	200.00	9,932.80	22,800.00	(12,867.20)	43.56%
70462 Preventative Maintenance		18,645.77	21,215.00	(2,569.23)	87.89%
70464 Minor Gear/Equipment		4,202.25	3,545.00	657.25	118.54%
70466 Supplies - Minor Tools & Equipment	123.78	8,288.44	15,000.00	(6,711.56)	55.26%
70467 Services - Equipment Rental/Lease	281.95	1,691.70	9,000.00	(7,308.30)	18.80%
70469 AED maintenance contract			6,000.00	(6,000.00)	0.00%
70470 Stryker maintenance contract		9,032.95	10,000.00	(967.05)	90.33%
Total 70460 Equipment costs	605.73	51,793.91	87,560.00	(35,766.09)	59.15%

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
70500 Other personnel costs					
70501 Supplies - Uniforms	140.00	10,677.31	18,710.00	(8,032.69)	57.07%
70502 Sundry - Recruitment		203.91	5,300.00	(5,096.09)	3.85%
70503 Screening & testing	205.00	1,405.00	5,315.00	(3,910.00)	26.43%
70504 Background checks		2,406.53	4,000.00	(1,593.47)	60.16%
70505 Advertising - Boost		49.93	3,000.00	(2,950.07)	1.66%
70506 Advertising - magazines		65.08	4,000.00	(3,934.92)	1.63%
70507 PPE			6,000.00	(6,000.00)	0.00%
Total 70500 Other personnel costs	345.00	14,807.76	46,325.00	(31,517.24)	31.96%
70520 Training costs					
70521 Supplies - Educational & Training		15,624.82	23,551.00	(7,926.18)	66.34%
70522 Sundry - Permits, Certifications & Licenses		109.25	2,500.00	(2,390.75)	4.37%
70523 Sundry - Travel/Training	2,020.21	10,564.45	22,014.00	(11,449.55)	47.99%
70525 Professional development			12,500.00	(12,500.00)	0.00%
Total 70520 Training costs	2,020.21	26,298.52	60,565.00	(34,266.48)	43.42%
70550 Other supplies					
70551 Supplies - Expendables		358.26		358.26	
70552 *Supplies - Household	90.00	3,937.07	11,250.00	(7,312.93)	35.00%
70553 Supplies - Public Relation Items		753.55	27,500.00	(26,746.45)	2.74%
70554 Supplies - Fire Suppressant & Chemical		281.00	9,500.00	(9,219.00)	2.96%
70555 Supplies - Food & Ice		5,234.60	4,000.00	1,234.60	130.87%
Total 70550 Other supplies	90.00	10,564.48	52,250.00	(41,685.52)	20.22%
70560 Medical supplies					
5003.12 Supplies - Medical			1,000.00	(1,000.00)	0.00%
70561 Oxygen	529.81	2,503.75	3,600.00	(1,096.25)	69.55%
70562 Oxygen bottle rental		2,720.49	4,524.00	(1,803.51)	60.13%
70563 Pharmacy	3,117.45	15,575.27	94,039.00	(78,463.73)	16.56%
70564 Blood and products		5,171.00	6,720.00	(1,549.00)	76.95%
70565 Medical waste disposal			2,400.00	(2,400.00)	19.50%
70566 Sharps compliance		468.00	400.00	68.00	399.14%
70567 Medical durable		1,596.55		1,596.55	
70568 Medical expendables	3,053.12	61,264.24		61,264.24	
Total 70560 Medical supplies	6,700.38	89,299.30	112,683.00	(23,383.70)	79.25%
70600 Technology					
70601 ESO HER software		10,692.34	10,692.00	0.34	100.00%
70602 ESO HDE software			1,025.00	(1,025.00)	0.00%
70603 ESO scheduling		2,305.00	1,617.00	2,213.00	236.86%
70604 ESO fire incident reporting		1,755.94	1,500.00	(1,151.00)	23.27%
70605 Website	248.00	3,830.00	3,000.00	10,249.00	441.63%
70606 Social media posting	349.00	349.00	4,200.00	(256.05)	93.90%
70607 Datavox		4,726.79	2,400.00	(787.50)	67.19%
70608 Computer repairs	1,424.00	13,249.00		20,834.98	
70609 Computer replacement		3,943.95	4,800.00	(4,345.35)	82.17%
70610 IT service contract		1,612.50	70,000.00	(67,300.72)	2.30%
70611 Operating system	889.60	20,834.98		20,834.98	

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Total		Over (Under) Budget	% of Budget
	July	Jan - Jul YTD Actual	2025 Budget		
70612 Network		454.65		454.65	
70619 GIS services		2,699.28		2,699.28	
Total 70600 Technology	2,910.60	66,453.43	99,234.00	(17,579.39)	66.97%
70650 Communications					
70651 Communications - Contracts		42,530.89	110,000.00	(67,469.11)	38.66%
70652 Technology fee			45,820.00	(45,820.00)	0.00%
70653 Communication - Repair			5,000.00	(5,000.00)	0.00%
70654 Services - Digital Radio Enhancements			5,000.00	(5,000.00)	0.00%
70655 Cell phones	250.00	2,325.00		2,325.00	
Total 70650 Communications	250.00	44,855.89	165,820.00	(120,964.11)	27.05%
70700 Volunteer expenses					
70701 Services - VFD Pension		38,979.00	65,000.00	(26,021.00)	59.97%
70702 Salaries - Staffing Fees		725.00	7,000.00	(6,275.00)	10.36%
70703 Services - VFD Group Life Insurance			2,000.00	(2,000.00)	0.00%
70704 Accident & sickness policy			3,921.00	(3,921.00)	0.00%
70706 Recruiting costs			2,756.00	(2,756.00)	0.00%
Total 70700 Volunteer expenses	-	39,704.00	80,677.00	(40,973.00)	49.21%
70750 Operational professional fees					
70751 Services - Billing	12,092.46	54,959.78	60,000.00	(5,040.22)	91.60%
70752 EMS collection service	544.10	780.61	11,000.00	(10,219.39)	7.10%
70753 Medical director	1,800.00	10,800.00	21,600.00	(10,800.00)	50.00%
70754 Credit card processing services	823.65	3,613.24		3,613.24	
Total 70750 Operational professional fees	15,260.21	70,153.63	92,600.00	(22,446.37)	75.76%
70780 Other expenses					
70781 Miscellaneous Expense	-	831.85	15,000.00	(14,168.15)	5.55%
Total 70780 Other expenses	-	831.85	15,000.00	(14,168.15)	5.55%
70790 Disaster expenses					
70791 Food and water		578.88		578.88	
70793 Repairs		7,231.05		7,231.05	
Total 70790 Disaster expenses	-	7,809.93	-	7,809.93	
Total 70000 OPERATIONS	1,262,933.64	6,347,717.94	9,975,097.00	(3,612,177.88)	63.64%
Total Expenses	1,330,914.60	6,898,447.54	11,606,317.79	(4,692,669.07)	59.44%
Net Operating Income	(378,107.00)	5,529,811.62	1,270,471.21	4,244,139.23	435.26%
Other Income					
80000 Other sources of cash					
80010 Interest Earned					
80011 Interest on invested funds	32,059.45	190,520.08	500,000.00	(309,479.92)	38.10%
80012 Interest on sweep account	33,274.48	256,643.48		256,643.48	
80013 Interest on checking accounts	216.92	5,885.94		5,885.94	
Total 80010 Interest Earned	65,550.85	453,049.50	500,000.00	(46,950.50)	90.61%
80020 Other Revenue					
80060 Grant Income	-	3,702.33	3,000.00	702.33	123.41%
80050 Contributions	-	2,066.33	7,040.00	(4,973.67)	29.35%
80075 Tower lease proceeds	-	9,272.03		9,272.03	
80302 - Other proceeds	-	1,320.21		1,320.21	

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
Total 80020 Other Revenue	-	16,360.90	10,040.00	6,320.90	162.96%
83000 Loan proceeds					
83200 Buildings			2,500,000.00	(2,500,000.00)	0.00%
Total 83000 Loan proceeds	-	-	2,500,000.00	(2,500,000.00)	0.00%
Total 80000 Other sources of cash	65,550.85	469,410.40	3,010,040.00	(2,540,629.60)	15.59%
Total Other Sources of Cash	65,550.85	469,410.40	3,010,040.00	(2,540,629.60)	15.59%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90100 Land					
90113 Capital Purchase - Land	21.44	1,604.45		1,604.45	
Total 90100 Land	21.44	1,604.45	-	1,604.45	
90200 Buildings					
90210 Architect		102,890.90	500,000.00	(397,109.10)	20.58%
90220 Construction contract			1,900,000.00	(1,900,000.00)	0.00%
90246 Storm damage repairs		22,350.00		22,350.00	
90250 Building improvements			74,960.00	(74,960.00)	0.00%
Total 90200 Buildings	-	125,240.90	2,474,960.00	(2,349,719.10)	5.06%
90300 Capital Purchase - Equipment					
90301 EMS	-	97,813.57		97,813.57	
90351 Fire		11,891.70		11,891.70	
Total 90300 Capital Purchase - Equipment	-	109,705.27	-	109,705.27	
90400 Apparatus purchases					
90451 Fire			1,200,000.00	(1,200,000.00)	0.00%
Total 90400 Apparatus purchases	-	-	1,200,000.00	(1,200,000.00)	0.00%
90500 Support vehicles purchases		1,968.50		1,968.50	
90501 EMS		30,198.00		30,198.00	
90551 Fire	-	50,945.19	55,000.00	(4,054.81)	92.63%
Total 90500 Support vehicles purchases	-	83,111.69	55,000.00	28,111.69	151.11%
Total 90010 Capital expenditures	21.44	319,662.31	3,729,960.00	(3,410,297.69)	8.57%
Total 90000 Other uses of cash	21.44	319,662.31	3,729,960.00	(3,410,297.69)	8.57%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P			27,513.00	(27,513.00)	0.00%
92102 MVFD Station - Masters Rd			44,792.00	(44,792.00)	0.00%
Total 92100 Principal payments	-	-	72,305.00	(72,305.00)	0.00%
92200 Interest paid					
5201.01 MVFD (Masters Rd)			2,302.00	(2,302.00)	0.00%
92201 A10			2,761.00	(2,761.00)	0.00%
Total 92200 Interest paid	-	-	5,063.00	(5,063.00)	0.00%
Total 92000 M&O Funded debt service	-	-	77,368.00	(77,368.00)	0.00%
Total other uses of cash	21.44	319,662.31	3,807,328.00	(3,487,665.69)	
Net Other Sources/(Uses) of Cash	65,529.41	149,748.09	(797,288.00)	947,036.09	
GENERAL FUND CASH FLOW (DEFICIT)	(312,577.59)	5,679,559.71	473,183.21	5,191,175.32	

BRAZORIA COUNTY ESD 3

Actual vs Budget Report

	Month of	Jan - Jul YTD	Total	Over (Under)	
	July	Actual	2025 Budget	Budget	% of Budget
DEBT SERVICE FUND					
95000 Receipts					
95100 Property tax revenue					
95101 Current I&S taxes	32,658.91	568,502.19	570,746.00	(2,243.81)	99.61%
95102 Prior year's I&S taxes	386.01	1,629.06	2,000.00	(370.94)	81.45%
95103 Ag		75.33		75.33	
95104 Rendition penalties	0.66	63.24		63.24	
95105 Rendition penalty fees	(0.02)	(3.52)		(3.52)	
95108 Section 25.25 revenues		0.10		0.10	
95210 I&S penalties	216.35	1,485.44		1,485.44	
95220 I&S interest	159.69	1,032.24		1,032.24	
Total 95100 Property tax revenue	33,421.60	572,784.08	572,746.00	38.08	100.01%
95200 Interest earnings					
95201 Interest on invested debt service funds	1,608.63	8,134.17	6,000.00	2,134.17	135.57%
Total 95200 Interest earnings	1,608.63	8,134.17	6,000.00	2,134.17	135.57%
Total 95000 Receipts	35,030.23	580,918.25	578,746.00	2,172.25	100.38%
96000 Expenditures					
96100 Debt service					
96120 Principal payments					
96102 Trustmark - A11 & A12 P		67,401.44		67,401.44	
96122 EMS Station - Masters Rd		74,615.22	74,615.00	0.22	100.00%
96123 Iowa Colony Station - Meridiana		147,764.51	364,867.00	(217,102.49)	40.50%
Total 96120 Principal payments	-	289,781.17	439,482.00	(149,700.83)	65.94%
96160 Interest payments					
96162 EMS Station - Masters Rd		12,448.31	22,571.00	(10,122.69)	55.15%
96163 Iowa Colony Station - Meridiana		84,215.02	166,818.00	(82,602.98)	50.48%
96202 A11 & A12		22,427.75	22,104.00	323.75	101.46%
Total 96160 Interest payments	-	119,091.08	211,493.00	(92,401.92)	56.31%
Total 96100 Debt service	-	408,872.25	650,975.00	(242,102.75)	62.81%
Total 96000 Expenditures	-	408,872.25	650,975.00	(242,102.75)	62.81%
DEBT SERVICE FUND CASH FLOW (DEFICIT)	35,030.23	172,046.00	(72,229.00)	244,275.00	-238.20%
DISTRICT CASH FLOW (DEFICIT)	(277,547.36)	5,851,605.71	400,954.21	5,435,450.32	

BCESD 3 EMS
Actual vs Budget
2025

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
Income					
40100 Revenues from services					
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	11,621.32	253,739.94		253,739.94	
40122 Contract	113,397.07	113,397.07		113,397.07	
40123 Medicaid		42,194.19		42,194.19	
40124 Self pay		32,701.84		32,701.84	
40125 Private insurance		423,728.11		423,728.11	
40127 Auto insurance		3,639.36		3,639.36	
40128 Workers comp		-293.97		(293.97)	
Total 40120A Transport Revenues	\$ 125,018.39	\$ 869,106.54	\$ 0.00	\$ 869,106.54	
40120B Non-Transport revenues					
40131 Medicare		486.86		486.86	
40133 Medicaid		1,480.73		1,480.73	
40134 Self pay		4,731.62		4,731.62	
40135 Private insurance		4,273.00		4,273.00	
40137 Auto insurance		400.00		400.00	
Total 40120B Non-Transport revenues	\$ 0.00	\$ 11,372.21	\$ 0.00	\$ 11,372.21	
40139 Refunds		(3,780.39)		(3,780.39)	
Net Digatech collections	125,018.39	876,698.36	-	876,698.36	
Other patient revenues	-	46,730.64	1,047,563.00	(1,000,832.36)	
Total 40120 EMS patient revenues	\$ 125,018.39	\$ 923,429.00	\$ 0.00	\$ 876,698.36	
40201 Administrative Services Provided (E. TX. Gulf Coast)		7,000.00		7,000.00	
40203 Intergovernmental Revenue			7,000.00	(7,000.00)	0.00%
40205 EMS Standby fees	0.00	3,080.00		3,080.00	
Total 40100 Revenues from services	-	10,080.00	7,000.00	3,080.00	144.00%
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	125,018.39	933,509.00	468,680.00	418,098.36	199.18%
Gross Profit	125,018.39	933,509.00	468,680.00	464,829.00	199.18%
Expenses					
60000 ADMINISTRATIVE EXPENSES					

BCESD 3 EMS

Actual vs Budget

2025

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
60140 Marketing					
60142 Awards - Employee Recognition	-	1,654.54	3,000.00	(1,345.46)	55.15%
Total 60140 Marketing	-	1,654.54	3,000.00	(1,345.46)	55.15%
60300 Office expense					
60301 Supplies - Office		3,914.40	3,500.00	414.40	111.84%
60302 Supplies - Postage & Shipping		1,182.20	1,500.00	(317.80)	78.81%
60303 Sundry - Dues & Memberships		250.00	1,603.00	(1,353.00)	15.60%
60304 Sundry - Subscriptions	534.60	2,217.86	9,054.00	(6,836.14)	24.50%
60305 Bank Charges		0.00		-	
Total 60300 Office expense	534.60	7,564.46	15,657.00	(8,092.54)	48.31%
60400 Professional fees					
60431 FSA Plan Admin services		177.00		177.00	
Total 60400 Professional fees	\$ 0.00	\$ 177.00	\$ 0.00	\$ 177.00	
Total 60000 ADMINISTRATIVE EXPENSES	534.60	9,396.00	18,657.00	(9,261.00)	50.36%
70000 OPERATIONS					
70100 Service provider operations					
5003.30 Operational Support Allocation				-	
70120 Service provider capital expenditures		108,278.31	236,065.00	(127,786.69)	45.87%
70130 Operational support payments		71.95		71.95	
Total 70100 Service provider operations	-	108,350.26	236,065.00	(127,714.74)	45.90%
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	21,620.18	161,836.46	281,061.00	(119,224.54)	57.58%
70213 Supervisors	12,576.41	100,541.29	185,489.00	(84,947.71)	54.20%
70214 Supervisor overtime	13,446.92	76,922.52	112,364.00	(35,441.48)	68.46%
70215 Clinical	67,567.70	491,034.94	914,805.00	(423,770.06)	53.68%
70216 Clinical overtime	60,085.07	448,307.72	554,161.00	(105,853.28)	80.90%
70219 Administrative assistant	1,420.82	6,991.98	52,510.00	(45,518.02)	13.32%
70221 Salaries - Holiday Pay	4,492.48	48,901.49		48,901.49	
70223 Salaries - Sick Time	672.55	26,292.95		26,292.95	
70225 Paid time off	3,462.21	15,522.23		15,522.23	
70227 Part-time positions	2,144.99	10,935.65	60,000.00	(49,064.35)	18.23%
70229 Unscheduled overtime	2,633.41	7,683.69	75,000.00	(67,316.31)	10.24%
Total 70210 Salaries & wages expenses	190,122.74	1,394,970.92	2,235,390.00	(840,419.08)	62.40%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	11,479.57	84,222.80	138,594.00	(54,371.20)	60.77%
70242 Medicare	2,684.73	19,697.15	32,413.00	(12,715.85)	60.77%

BCESD 3 EMS

Actual vs Budget

2025

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
70243 Benefits - Unemployment Insurance (TWC)	28.57	1,412.97	567.00	845.97	249.20%
Total 70240 Salaries - Payroll Taxes	14,192.87	105,332.92	171,574.00	(66,241.08)	61.39%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	14,559.39	95,230.79	190,652.00	(95,421.21)	49.95%
70252 Medical insurance - dependents	4,313.17	30,192.19	78,649.00	(48,456.81)	38.39%
70253 Dental - employees	732.06	4,043.79	9,621.00	(5,577.21)	42.03%
70254 Dental - dependents	503.41	3,273.09	6,466.00	(3,192.91)	50.62%
70255 Vision - employees	148.89	801.17	1,973.00	(1,171.83)	40.61%
70256 Vision - dependents	99.91	595.37	1,421.00	(825.63)	41.90%
Total 70250 Benefits - Medical Benefits	20,356.83	134,136.40	288,782.00	(154,645.60)	46.45%
70270 Other employee benefits					
70271 Basic life insurance	363.00	2,128.50	4,554.00	(2,425.50)	46.74%
70272 Supplemental life insurance	255.00	1,511.30	1,153.00	358.30	131.08%
70273 Dependent life insurance	28.90	160.75	34.00	126.75	472.79%
70274 AD&D	59.40	348.30	745.00	(396.70)	46.75%
70275 Supplemental AD&D	34.50	489.10	144.00	345.10	339.65%
70276 Dependent AD&D	6.45	148.45	4.00	144.45	3711.25%
70277 Short-term disability	880.91	5,138.91	9,927.00	(4,788.09)	51.77%
70278 Long-term disability	450.28	2,639.29	5,084.00	(2,444.71)	51.91%
70281 Annual physicals	0.00	0.00	12,000.00	(12,000.00)	0.00%
70284 Next Level Prime	0.00	11,175.00	20,700.00	(9,525.00)	53.99%
Total 70270 Other employee benefits	2,078.44	23,739.60	54,345.00	(30,605.40)	43.68%
70290 Pension Plan					
70291 Benefits - Pension	17,621.45	125,640.41	198,279.00	(72,638.59)	63.37%
Total 70290 Pension Plan	17,621.45	125,640.41	198,279.00	(72,638.59)	63.37%
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	54,249.59	388,849.33	862,980.00	(474,130.67)	45.06%
Total 70200 Operation salaries & benefits	244,372.33	1,783,820.25	3,098,370.00	(1,314,549.75)	57.57%
70350 Fleet operations					
70351 Vehicle repairs	276.40	44,118.24	25,000.00	19,118.24	176.47%
70352 Preventative Maintenance		9,653.25	30,000.00	(20,346.75)	32.18%
70353 Supplies - Fuel, Oil & Grease	3,201.65	21,207.68	60,500.00	(39,292.32)	35.05%
70354 Tires	625.25	4,229.74		4,229.74	
70355 Other fleet costs		219.50		219.50	
Total 70350 Fleet operations	4,103.30	79,428.41	115,500.00	(36,071.59)	68.77%
70400 Facilities					

BCESD 3 EMS
Actual vs Budget
2025

	Month of	Jan - Jul	Total	Budget	Budget	% of
	July	Actual		Variance		Budget
70410 Utility costs						
70415 Utilities - Telephone		1,888.66	4,000.00	(2,111.34)		47.22%
Total 70410 Utility costs	-	1,888.66	4,000.00	(2,111.34)		47.22%
70430 Building & grounds maintenance						
70435 HVAC repairs			6,260.00	(6,260.00)		0.00%
70443 Cleaning services			4,800.00	(4,800.00)		0.00%
70446 Building repairs				-		
70448 Furniture		1,749.96		1,749.96		
Total 70430 Building & grounds maintenance	-	1,749.96	11,060.00	(9,310.04)		15.82%
Total 70400 Facilities	-	3,638.62	15,060.00	(11,421.38)		24.16%
70460 Equipment costs						
70461 Maintenance - Equipment		2,555.00	2,800.00	(245.00)		91.25%
70462 Preventative Maintenance		575.37	1,215.00	(639.63)		47.36%
70464 Minor Gear/Equipment		1,152.69	1,545.00	(392.31)		74.61%
70466 Supplies - Minor Tools & Equipment		2,083.11	10,000.00	(7,916.89)		20.83%
70467 Services - Equipment Rental/Lease			4,000.00	(4,000.00)		0.00%
70469 AED maintenance contract			6,000.00	(6,000.00)		0.00%
70470 Stryker maintenance contract		9,032.95	10,000.00	(967.05)		90.33%
Total 70460 Equipment costs	-	15,399.12	35,560.00	(20,160.88)		43.30%
70500 Other personnel costs						
70501 Supplies - Uniforms	140.00	9,282.95	12,710.00	(3,427.05)		73.04%
70502 Sundry - Recruitment		203.91	1,300.00	(1,096.09)		15.69%
70503 Screening & testing		970.00	3,315.00	(2,345.00)		29.26%
70504 Background checks		831.48	1,500.00	(668.52)		55.43%
70505 Advertising - Boost			1,500.00	(1,500.00)		0.00%
Total 70500 Other personnel costs	140.00	11,288.34	20,325.00	(9,036.66)		55.54%
70520 Training costs						
70521 Supplies - Educational & Training		15,624.82	23,551.00	(7,926.18)		66.34%
70522 Sundry - Permits, Certifications & Licenses		62.00		62.00		
70523 Sundry - Travel/Training	1,401.83	5,604.60	9,514.00	(3,909.40)		58.91%
Total 70520 Training costs	1,401.83	21,291.42	33,065.00	(11,773.58)		64.39%
70550 Other supplies						
70552 *Supplies - Household		3,020.33	3,750.00	(729.67)		80.54%
70553 Supplies - Public Relation Items		297.41	3,500.00	(3,202.59)		8.50%
70555 Supplies - Food & Ice		121.17	1,500.00	(1,378.83)		8.08%
Total 70550 Other supplies	-	3,438.91	8,750.00	(5,311.09)		39.30%
70560 Medical supplies						
5003.12 Supplies - Medical				-		

BCESD 3 EMS

Actual vs Budget

2025

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
70561 Oxygen	529.81	2,503.75	3,600.00	(1,096.25)	69.55%
70562 Oxygen bottle rental		2,612.98	4,524.00	(1,911.02)	57.76%
70563 Pharmacy	3,117.45	15,575.27	94,039.00	(78,463.73)	16.56%
70564 Blood and products		5,171.00	6,720.00	(1,549.00)	76.95%
70565 Medical waste disposal			2,400.00	(2,400.00)	0.00%
70566 Sharps compliance		468.00	400.00	68.00	117.00%
70567 Medical durable		1,596.55		1,596.55	
70568 Medical expendables	3,053.12	61,264.24		61,264.24	
Total 70560 Medical supplies	6,700.38	89,191.79	111,683.00	(22,491.21)	79.86%
70600 Technology					
70601 ESO HER software		10,692.34	10,692.00	0.34	100.00%
70602 ESO HDE software			1,025.00	(1,025.00)	0.00%
70603 ESO scheduling			1,617.00	(1,617.00)	0.00%
70608 Computer repairs		1,350.00		1,350.00	
70609 Computer replacement	0.00	2,299.98	4,800.00	(2,500.02)	47.92%
70610 IT service contract			15,000.00	(15,000.00)	0.00%
70611 Operating system		75.00		75.00	
Total 70600 Technology	-	14,417.32	33,134.00	(18,716.68)	43.51%
70650 Communications					
70651 Communications - Contracts		33,400.00	70,000.00	(36,600.00)	47.71%
70652 Technology fee			23,820.00	(23,820.00)	0.00%
70653 Communication - Repair			5,000.00	(5,000.00)	0.00%
70654 Services - Digital Radio Enhancements			5,000.00	(5,000.00)	0.00%
70655 Cell phones	250.00	1,875.00		1,875.00	
Total 70650 Communications	250.00	35,275.00	103,820.00	(68,545.00)	33.98%
70750 Operational professional fees					
70751 Services - Billing	12,092.46	54,959.78	60,000.00	(5,040.22)	91.60%
70752 EMS collection service	544.10	780.61	11,000.00	(10,219.39)	7.10%
70753 Medical director	1,800.00	10,800.00	21,600.00	(10,800.00)	50.00%
70754 Credit card processing services	823.65	3,613.24		3,613.24	
Total 70750 Operational professional fees	15,260.21	70,153.63	92,600.00	(22,446.37)	75.76%
70790 Disaster expenses					
70791 Food and water		230.77		230.77	
Total 70790 Disaster expenses	\$ 0.00	\$ 230.77	\$ 0.00	\$ 230.77	
Total 70000 OPERATIONS	272,228.05	2,235,923.84	3,903,932.00	(1,668,008.16)	57.27%
Total Expenses	272,762.65	2,245,319.84	3,922,589.00	(1,677,269.16)	57.24%
Net Operating Income	(147,744.26)	(1,311,810.84)	(3,453,909.00)	2,142,098.16	37.98%
Other Income					

BCESD 3 EMS **Actual vs Budget** **2025**

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
80000 Other sources of cash					
80011 Interest on invested funds	18,472.13	98,007.17		98,007.17	
80013 Interest on checking accounts	216.92	5,885.94		5,885.94	
80060 Grant Income	0.00	3,702.33	3,000.00	702.33	123.41%
80302 Other			7,040.00	(7,040.00)	0.00%
Total 80000 Other sources of cash	18,689.05	107,595.44	10,040.00	97,555.44	1071.67%
Total Other Income	18,689.05	107,595.44	10,040.00	97,555.44	1071.67%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90200 Buildings					
90220 Construction contract			1,300,000.00	(1,300,000.00)	0.00%
90250 Building improvements			74,960.00	(74,960.00)	0.00%
Total 90200 Buildings	-	-	1,374,960.00	(1,374,960.00)	0.00%
90300 Capital Purchase - Equipment					
90301 EMS	0.00	97,813.57		97,813.57	
Total 90300 Capital Purchase - Equipment	\$ 0.00	\$ 97,813.57	\$ 0.00	\$ 97,813.57	
90500 Support vehicles purchases					
90501 EMS		30,198.00		30,198.00	
Total 90500 Support vehicles purchases	\$ 0.00	\$ 30,198.00	\$ 0.00	\$ 30,198.00	
Total 90010 Capital expenditures	-	128,011.57	1,374,960.00	(1,246,948.43)	9.31%
Total 90000 Other uses of cash	-	128,011.57	1,374,960.00	(1,246,948.43)	9.31%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P			27,513.00	(27,513.00)	0.00%
Total 92100 Principal payments	-	-	27,513.00	(27,513.00)	0.00%
92200 Interest paid					
92201 A10			2,761.00	(2,761.00)	0.00%
Total 92200 Interest paid	-	-	2,761.00	(2,761.00)	0.00%
Total 92000 M&O Funded debt service	-	-	30,274.00	(30,274.00)	0.00%
94000 DEBT SERVICE FUND					
96000 Expenditures					
96100 Debt service					
96120 Principal payments					
96122 EMS Station - Masters Rd			74,615.00	(74,615.00)	0.00%
96123 Iowa Colony Station - Meridiana			67,726.00	(67,726.00)	0.00%
Total 96120 Principal payments	-	-	142,341.00	(142,341.00)	0.00%
96160 Interest payments					

**BCESD 3 EMS
Actual vs Budget
2025**

	Month of		Total		
	July	Jan - Jul Actual	Budget	Budget Variance	% of Budget
96162 EMS Station - Masters Rd			22,571.00	(22,571.00)	0.00%
96202 A11 & A12			22,104.00	(22,104.00)	0.00%
Total 96160 Interest payments	-	-	44,675.00	(44,675.00)	0.00%
Total 96100 Debt service	-	-	187,016.00	(187,016.00)	0.00%
Total 96000 Expenditures	-	-	187,016.00	(187,016.00)	0.00%
Total 94000 DEBT SERVICE FUND	-	-	187,016.00	(187,016.00)	0.00%
Total Other Expenses	-	128,011.57	1,592,250.00	(1,464,238.43)	8.04%
Net Other Income	18,689.05	(20,416.13)	(1,582,210.00)	1,561,793.87	1.29%
Net Income	(129,055.21)	(1,332,226.97)	(5,036,119.00)	3,703,892.03	26.45%

Agenda

Item 4c



MEMO

To: BCESD 3 Board of Commissioners

From: Jack Helton, Fire Services Administrator

A handwritten signature in black ink, appearing to be "JH", is written over the "From:" line.

Date: August 6, 2025

Re: LyondellBasell Donation

LyondellBasell Pipeline Operations reached out to me in June with an opportunity for a potential \$10,000 grant. The grant is intended for projects that enhance industrial response capabilities which can include equipment, PPE, training or anything that directly supports preparedness and response efforts.

On July 25, 2025, notification was received from LyondellBasell Corporate Relations Team awarding Brazoria County Emergency Services District #3 the grant through their Corporate Grant Program. I would like to propose using the funds, along with \$8111 from the Liverpool Operational support money, to purchase two SCBA units. This purchase is crucial, as we currently only have enough airpacks to cover all apparatus. When an airpack breaks, an apparatus is left short on breathing air equipment. One SCBA would be utilized in the recently purchased Chevy Tahoe, while the other would serve as a back up and be stored in Scott Loy's truck. It is my recommendation that the Board accept the donation and move forward with the purchase.

Agenda

Item 5

**No
Documentation
for this Item**

Agenda

Item 6

**No
Documentation
for this Item**

Agenda

Item 7

Notice About 2025 Tax Rates

Property tax rates in BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3. This notice concerns the 2025 property tax rates for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.076417/\$100
This year's voter-approval tax rate	\$0.078727/\$100

To see the full calculations, please visit <https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations	12,500,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Fire Station	304,917	159,042	0	463,959
Ambulance	70,990	18,839	0	89,829

Total required for 2025 debt service	\$553,788
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$553,788
+ Amount added in anticipation that the unit will collect only 100.15% of its taxes in 2025	\$-830
= Total debt levy	\$552,958

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kristin R. Bulanek, Brazoria County Tax Assessor-Collector on 07/28/2025.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 CERTIFIED TOTALS

Property Count: 66,353

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3
ARB Approved Totals

7/24/2025

11:19:57AM

Land		Value			
Homesite:		2,593,227,612			
Non Homesite:		1,679,463,387			
Ag Market:		2,114,880,235			
Timber Market:		35,780	Total Land	(+)	6,387,607,014
Improvement		Value			
Homesite:		8,374,012,469			
Non Homesite:		4,102,401,834	Total Improvements	(+)	12,476,414,303
Non Real		Count	Value		
Personal Property:	3,858		1,489,587,690		
Mineral Property:	7,071		107,406,734		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,596,994,424
					20,461,015,741
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,113,950,375	965,640			
Ag Use:	34,596,549	1,500	Productivity Loss	(-)	2,079,353,756
Timber Use:	70	0	Appraised Value	=	18,381,661,985
Productivity Loss:	2,079,353,756	964,140			
			Homestead Cap	(-)	485,707,771
			23.231 Cap	(-)	149,149,589
			Assessed Value	=	17,746,804,625
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,768,240,189
			Net Taxable	=	15,978,564,436

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 12,376,836.23 = 15,978,564,436 * (0.077459 / 100)

Certified Estimate of Market Value: 20,461,015,741
 Certified Estimate of Taxable Value: 15,978,564,436

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 66,353

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3
ARB Approved Totals

7/24/2025

11:20:02AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	451	4,039,470	0	4,039,470
DPS	2	0	0	0
DV1	138	0	1,098,234	1,098,234
DV1S	3	0	15,000	15,000
DV2	117	0	952,326	952,326
DV2S	3	0	22,500	22,500
DV3	150	0	1,379,951	1,379,951
DV3S	4	0	40,000	40,000
DV4	611	0	5,284,530	5,284,530
DV4S	19	0	150,000	150,000
DVHS	1,201	0	523,000,746	523,000,746
DVHSS	43	0	14,742,106	14,742,106
EX-XN	266	0	52,804,380	52,804,380
EX-XV	1,644	0	1,013,381,022	1,013,381,022
EX-XV (Prorated)	27	0	48,677	48,677
FR	15	56,611,872	0	56,611,872
FRSS	2	0	662,078	662,078
HS	24,911	0	0	0
OV65	6,894	63,433,807	0	63,433,807
OV65S	161	1,445,000	0	1,445,000
PC	12	26,865,990	0	26,865,990
SO	81	2,262,500	0	2,262,500
Totals		154,658,639	1,613,581,550	1,768,240,189

2025 CERTIFIED TOTALS**EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3**

Property Count: 1,472

Under ARB Review Totals

7/24/2025

11:19:57AM

Land		Value			
Homesite:		96,383,172			
Non Homesite:		65,696,920			
Ag Market:		70,979,373			
Timber Market:		0	Total Land	(+)	233,059,465
Improvement		Value			
Homesite:		291,480,746			
Non Homesite:		51,469,159	Total Improvements	(+)	342,949,905
Non Real		Count	Value		
Personal Property:	16		1,476,440		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,476,440
					577,485,810
Ag	Non Exempt	Exempt			
Total Productivity Market:	70,979,373	0			
Ag Use:	550,444	0	Productivity Loss	(-)	70,428,929
Timber Use:	0	0	Appraised Value	=	507,056,881
Productivity Loss:	70,428,929	0			
			Homestead Cap	(-)	27,848,377
			23.231 Cap	(-)	18,514,586
			Assessed Value	=	460,693,918
			Total Exemptions Amount	(-)	3,419,948
			(Breakdown on Next Page)		
			Net Taxable	=	457,273,970

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

354,199.84 = 457,273,970 * (0.077459 / 100)

Certified Estimate of Market Value: 437,856,555

Certified Estimate of Taxable Value: 373,794,077

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 1,472

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Under ARB Review Totals

7/24/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	140,000	0	140,000
DV1	6	0	44,000	44,000
DV3	4	0	42,000	42,000
DV4	9	0	78,000	78,000
DVHS	4	0	1,472,924	1,472,924
FRSS	1	0	304,756	304,756
HS	785	0	0	0
OV65	142	1,308,268	0	1,308,268
OV65S	3	30,000	0	30,000
Totals		1,478,268	1,941,680	3,419,948

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 67,825

Grand Totals

7/24/2025

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Land		Value			
Homesite:		2,689,610,784			
Non Homesite:		1,745,160,307			
Ag Market:		2,185,859,608			
Timber Market:		35,780	Total Land	(+)	6,620,666,479
Improvement		Value			
Homesite:		8,665,493,215			
Non Homesite:		4,153,870,993	Total Improvements	(+)	12,819,364,208
Non Real		Count	Value		
Personal Property:	3,874		1,491,064,130		
Mineral Property:	7,071		107,406,734		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	1,598,470,864
					21,038,501,551
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,184,929,748	965,640			
Ag Use:	35,146,993	1,500	Productivity Loss	(-)	2,149,782,685
Timber Use:	70	0	Appraised Value	=	18,888,718,866
Productivity Loss:	2,149,782,685	964,140			
			Homestead Cap	(-)	513,556,148
			23.231 Cap	(-)	167,664,175
			Assessed Value	=	18,207,498,543
			Total Exemptions Amount	(-)	1,771,660,137
			(Breakdown on Next Page)		
			Net Taxable	=	16,435,838,406

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

12,731,036.07 = 16,435,838,406 * (0.077459 / 100)

Certified Estimate of Market Value: 20,898,872,296

Certified Estimate of Taxable Value: 16,352,358,513

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 67,825

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Grand Totals

7/24/2025

11:20:02AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	466	4,179,470	0	4,179,470
DPS	2	0	0	0
DV1	144	0	1,142,234	1,142,234
DV1S	3	0	15,000	15,000
DV2	117	0	952,326	952,326
DV2S	3	0	22,500	22,500
DV3	154	0	1,421,951	1,421,951
DV3S	4	0	40,000	40,000
DV4	620	0	5,362,530	5,362,530
DV4S	19	0	150,000	150,000
DVHS	1,205	0	524,473,670	524,473,670
DVHSS	43	0	14,742,106	14,742,106
EX-XN	266	0	52,804,380	52,804,380
EX-XV	1,644	0	1,013,381,022	1,013,381,022
EX-XV (Prorated)	27	0	48,677	48,677
FR	15	56,611,872	0	56,611,872
FRSS	3	0	966,834	966,834
HS	25,696	0	0	0
OV65	7,036	64,742,075	0	64,742,075
OV65S	164	1,475,000	0	1,475,000
PC	12	26,865,990	0	26,865,990
SO	81	2,262,500	0	2,262,500
Totals		156,136,907	1,615,523,230	1,771,660,137

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 66,353

ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	30,403	29,609.0333	\$498,034,075	\$10,284,950,170	\$9,238,891,083
B	MULTIFAMILY RESIDENCE	30	67.2070	\$5,153,590	\$148,030,873	\$147,961,252
C1	VACANT LOTS AND LAND TRACTS	7,895	7,556.0775	\$0	\$345,974,134	\$310,720,964
D1	QUALIFIED OPEN-SPACE LAND	5,256	225,402.6350	\$0	\$2,113,950,375	\$34,558,046
D2	IMPROVEMENTS ON QUALIFIED OP	525		\$282,570	\$9,359,144	\$9,347,863
E	RURAL LAND, NON QUALIFIED OPE	4,856	41,426.9333	\$13,662,601	\$1,098,529,556	\$992,724,341
F1	COMMERCIAL REAL PROPERTY	870	3,220.0016	\$43,338,814	\$947,111,923	\$922,213,011
F2	INDUSTRIAL AND MANUFACTURIN	39	2,310.4432	\$444,377,860	\$2,371,219,964	\$2,350,618,038
G1	OIL AND GAS	6,957		\$0	\$106,949,633	\$106,222,100
G3	OTHER SUB-SURFACE INTERESTS	87		\$0	\$860	\$860
J1	WATER SYSTEMS	21	1.0731	\$0	\$820,890	\$815,092
J2	GAS DISTRIBUTION SYSTEM	10	0.1300	\$0	\$16,208,460	\$16,208,460
J3	ELECTRIC COMPANY (INCLUDING C	96	290.2614	\$0	\$234,133,710	\$232,868,130
J4	TELEPHONE COMPANY (INCLUDI	154	4.2323	\$0	\$27,685,400	\$27,652,650
J5	RAILROAD	35	173.9312	\$0	\$66,355,200	\$65,856,664
J6	PIPELAND COMPANY	786		\$0	\$396,075,630	\$388,854,980
J7	CABLE TELEVISION COMPANY	36		\$0	\$7,488,000	\$7,488,000
J8	OTHER TYPE OF UTILITY	37		\$0	\$2,276,240	\$2,276,240
L1	COMMERCIAL PERSONAL PROPE	2,412		\$0	\$339,314,640	\$333,401,905
L2	INDUSTRIAL AND MANUFACTURIN	59		\$0	\$346,278,390	\$293,451,883
M1	TANGIBLE OTHER PERSONAL, MOB	3,021		\$7,517,350	\$159,534,442	\$149,096,034
O	RESIDENTIAL INVENTORY	3,967	546.1847	\$118,961,363	\$317,493,030	\$314,815,310
S	SPECIAL INVENTORY TAX	34		\$0	\$32,521,530	\$32,521,530
X	TOTALLY EXEMPT PROPERTY	1,937	77,602.7809	\$55,591,986	\$1,088,753,547	\$0
Totals			388,210.9245	\$1,186,920,209	\$20,461,015,741	\$15,978,564,436

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 1,472

Under ARB Review Totals

7/24/2025 11:20:02AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	904	1,235.2527	\$13,563,151	\$347,013,788	\$318,919,433
B	MULTIFAMILY RESIDENCE	3	6.2410	\$0	\$1,459,560	\$1,459,560
C1	VACANT LOTS AND LAND TRACTS	165	277.4537	\$0	\$19,870,380	\$16,401,703
D1	QUALIFIED OPEN-SPACE LAND	169	5,648.1660	\$0	\$70,979,373	\$550,444
D2	IMPROVEMENTS ON QUALIFIED OP	13		\$118,440	\$247,750	\$247,750
E	RURAL LAND, NON QUALIFIED OPE	185	1,934.4565	\$2,690,010	\$71,876,589	\$59,158,428
F1	COMMERCIAL REAL PROPERTY	69	90.2427	\$3,379,340	\$53,605,041	\$48,210,476
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$5,378,140	\$5,378,140
L1	COMMERCIAL PERSONAL PROPE	16		\$0	\$1,476,440	\$1,476,440
M1	TANGIBLE OTHER PERSONAL, MOB	31		\$500	\$1,620,410	\$1,516,784
O	RESIDENTIAL INVENTORY	50	8.4261	\$1,533,796	\$3,958,339	\$3,954,812
Totals			9,200.2387	\$21,285,237	\$577,485,810	\$457,273,970

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 67,825

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	31,307	30,844.2860	\$511,597,226	\$10,631,963,958	\$9,557,810,516
B	MULTIFAMILY RESIDENCE	33	73.4480	\$5,153,590	\$149,490,433	\$149,420,812
C1	VACANT LOTS AND LAND TRACTS	8,060	7,833.5312	\$0	\$365,844,514	\$327,122,667
D1	QUALIFIED OPEN-SPACE LAND	5,425	231,050.8010	\$0	\$2,184,929,748	\$35,108,490
D2	IMPROVEMENTS ON QUALIFIED OP	538		\$401,010	\$9,606,894	\$9,595,613
E	RURAL LAND, NON QUALIFIED OPE	5,041	43,361.3898	\$16,352,611	\$1,170,406,145	\$1,051,882,769
F1	COMMERCIAL REAL PROPERTY	939	3,310.2443	\$46,718,154	\$1,000,716,964	\$970,423,487
F2	INDUSTRIAL AND MANUFACTURIN	40	2,310.4432	\$444,377,860	\$2,376,598,104	\$2,355,996,178
G1	OIL AND GAS	6,957		\$0	\$106,949,633	\$106,222,100
G3	OTHER SUB-SURFACE INTERESTS	87		\$0	\$860	\$860
J1	WATER SYSTEMS	21	1.0731	\$0	\$820,890	\$815,092
J2	GAS DISTRIBUTION SYSTEM	10	0.1300	\$0	\$16,208,460	\$16,208,460
J3	ELECTRIC COMPANY (INCLUDING C	96	290.2614	\$0	\$234,133,710	\$232,868,130
J4	TELEPHONE COMPANY (INCLUDI	154	4.2323	\$0	\$27,685,400	\$27,652,650
J5	RAILROAD	35	173.9312	\$0	\$66,355,200	\$65,856,664
J6	PIPELAND COMPANY	786		\$0	\$396,075,630	\$388,854,980
J7	CABLE TELEVISION COMPANY	36		\$0	\$7,488,000	\$7,488,000
J8	OTHER TYPE OF UTILITY	37		\$0	\$2,276,240	\$2,276,240
L1	COMMERCIAL PERSONAL PROPE	2,428		\$0	\$340,791,080	\$334,878,345
L2	INDUSTRIAL AND MANUFACTURIN	59		\$0	\$346,278,390	\$293,451,883
M1	TANGIBLE OTHER PERSONAL, MOB	3,052		\$7,517,850	\$161,154,852	\$150,612,818
O	RESIDENTIAL INVENTORY	4,017	554.6108	\$120,495,159	\$321,451,369	\$318,770,122
S	SPECIAL INVENTORY TAX	34		\$0	\$32,521,530	\$32,521,530
X	TOTALLY EXEMPT PROPERTY	1,937	77,602.7809	\$55,591,986	\$1,088,753,547	\$0
Totals			397,411.1632	\$1,208,205,446	\$21,038,501,551	\$16,435,838,406

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 66,353

ARB Approved Totals

7/24/2025 11:20:02AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	26,061	23,017.1994	\$494,075,715	\$9,778,469,549	\$8,820,643,840
A2	MOBILE HOME ON LAND	4,952	6,591.8339	\$3,958,360	\$503,340,491	\$415,247,882
A3	IMPROVEMENT ONLY	37		\$0	\$3,140,130	\$2,999,362
B1	APARTMENTS	5	35.6537	\$0	\$122,851,595	\$122,837,207
B2	DUPLEX	25	31.5533	\$5,153,590	\$25,179,278	\$25,124,045
C1	VACANT LOT IN CITY	2,254	1,171.1273	\$0	\$51,207,153	\$42,581,418
C2	COMMERCIAL OR INDUSTRIAL VAC	173	448.7394	\$0	\$36,234,203	\$29,407,924
C3	VACANT LOT OUT SIDE CITY	5,468	5,936.2108	\$0	\$258,532,778	\$238,731,622
D1	QUALIFIED AG LAND	5,291	225,528.3364	\$0	\$2,115,078,497	\$35,686,168
D2	IMPROVEMENTS ON QUALIFIED AG L	525		\$282,570	\$9,359,144	\$9,347,863
E		4	4.1690	\$0	\$1,615	\$89
E1	FARM OR RANCH IMPROVEMENT	2,176	3,603.1114	\$12,375,211	\$644,478,068	\$577,170,253
E2	FARM OR RANCH OUT BUILDINGS	905		\$1,287,390	\$13,146,238	\$12,692,617
E4	NON QUALIFIED AG LAND	2,127	37,693.9515	\$0	\$439,775,513	\$401,733,260
F1	COMMERCIAL REAL PROPERTY	870	3,220.0016	\$43,338,814	\$947,111,923	\$922,213,011
F2	INDUSTRIAL REAL PROPERTY	39	2,310.4432	\$444,377,860	\$2,371,219,964	\$2,350,618,038
G1	OIL AND GAS	6,957		\$0	\$106,949,633	\$106,222,100
G3	MINERALS NON PRODUCTING	87		\$0	\$860	\$860
J1	WATER SYSTEMS	21	1.0731	\$0	\$820,890	\$815,092
J2	GAS DISTRIBUTION SYSTEM	10	0.1300	\$0	\$16,208,460	\$16,208,460
J3	ELECTRIC COMPANY	96	290.2614	\$0	\$234,133,710	\$232,868,130
J4	TELEPHONE COMPANY	154	4.2323	\$0	\$27,685,400	\$27,652,650
J5	RAILROAD	35	173.9312	\$0	\$66,355,200	\$65,856,664
J6	PIPELINES	786		\$0	\$396,075,630	\$388,854,980
J7	CABLE TELEVISION COMPANY	36		\$0	\$7,488,000	\$7,488,000
J8	REAL & TANGIBLE PERSONAL, UTIL	37		\$0	\$2,276,240	\$2,276,240
L1	COMMERCIAL PERSONAL PROPER	2,412		\$0	\$339,314,640	\$333,401,905
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$0	\$346,278,390	\$293,451,883
M1	MOBILE HOMES	3,021		\$7,517,350	\$159,534,442	\$149,096,034
O1	RESIDENTIAL INVENTORY VACANT L	3,148	435.0384	\$0	\$135,735,764	\$134,926,212
O2	RESIDENTIAL INVENTORY IMPROVE	820	111.1463	\$118,961,363	\$181,757,266	\$179,889,098
S	SPECIAL INVENTORY	34		\$0	\$32,521,530	\$32,521,530
X	TOTAL EXEMPT	1,937	77,602.7809	\$55,591,986	\$1,088,753,547	\$0
Totals			388,210.9245	\$1,186,920,209	\$20,461,015,741	\$15,978,564,437

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 1,472

Under ARB Review Totals

7/24/2025 11:20:02AM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	762	876.9607	\$13,551,431	\$320,947,804	\$298,137,984
A2	MOBILE HOME ON LAND	166	358.2920	\$11,720	\$26,065,984	\$20,781,449
B2	DUPLEX	3	6.2410	\$0	\$1,459,560	\$1,459,560
C1	VACANT LOT IN CITY	38	38.6708	\$0	\$2,851,930	\$2,340,392
C2	COMMERCIAL OR INDUSTRIAL VAC	18	49.0755	\$0	\$7,618,890	\$6,433,955
C3	VACANT LOT OUT SIDE CITY	109	189.7074	\$0	\$9,399,560	\$7,627,356
D1	QUALIFIED AG LAND	170	5,649.7347	\$0	\$70,992,860	\$563,931
D2	IMPROVEMENTS ON QUALIFIED AG L	13		\$118,440	\$247,750	\$247,750
E1	FARM OR RANCH IMPROVEMENT	97	223.9099	\$2,644,320	\$43,062,650	\$36,505,758
E2	FARM OR RANCH OUT BUILDINGS	38		\$45,690	\$1,181,672	\$1,093,515
E4	NON QUALIFIED AG LAND	67	1,708.9779	\$0	\$27,618,780	\$21,545,668
F1	COMMERCIAL REAL PROPERTY	69	90.2427	\$3,379,340	\$53,605,041	\$48,210,476
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$5,378,140	\$5,378,140
L1	COMMERCIAL PERSONAL PROPER	16		\$0	\$1,476,440	\$1,476,440
M1	MOBILE HOMES	31		\$500	\$1,620,410	\$1,516,784
O1	RESIDENTIAL INVENTORY VACANT L	42	7.2596	\$0	\$1,897,967	\$1,897,095
O2	RESIDENTIAL INVENTORY IMPROVE	8	1.1665	\$1,533,796	\$2,060,372	\$2,057,717
Totals			9,200.2387	\$21,285,237	\$577,485,810	\$457,273,970

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 67,825

Grand Totals

7/24/2025 11:20:02AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	26,823	23,894.1601	\$507,627,146	\$10,099,417,353	\$9,118,781,824
A2	MOBILE HOME ON LAND	5,118	6,950.1259	\$3,970,080	\$529,406,475	\$436,029,331
A3	IMPROVEMENT ONLY	37		\$0	\$3,140,130	\$2,999,362
B1	APARTMENTS	5	35.6537	\$0	\$122,851,595	\$122,837,207
B2	DUPLEX	28	37.7943	\$5,153,590	\$26,638,838	\$26,583,605
C1	VACANT LOT IN CITY	2,292	1,209.7981	\$0	\$54,059,083	\$44,921,810
C2	COMMERCIAL OR INDUSTRIAL VAC	191	497.8149	\$0	\$43,853,093	\$35,841,879
C3	VACANT LOT OUT SIDE CITY	5,577	6,125.9182	\$0	\$267,932,338	\$246,358,978
D1	QUALIFIED AG LAND	5,461	231,178.0711	\$0	\$2,186,071,357	\$36,250,099
D2	IMPROVEMENTS ON QUALIFIED AG L	538		\$401,010	\$9,606,894	\$9,595,613
E		4	4.1690	\$0	\$1,615	\$89
E1	FARM OR RANCH IMPROVEMENT	2,273	3,827.0213	\$15,019,531	\$687,540,718	\$613,676,011
E2	FARM OR RANCH OUT BUILDINGS	943		\$1,333,080	\$14,327,910	\$13,786,132
E4	NON QUALIFIED AG LAND	2,194	39,402.9294	\$0	\$467,394,293	\$423,278,928
F1	COMMERCIAL REAL PROPERTY	939	3,310.2443	\$46,718,154	\$1,000,716,964	\$970,423,487
F2	INDUSTRIAL REAL PROPERTY	40	2,310.4432	\$444,377,860	\$2,376,598,104	\$2,355,996,178
G1	OIL AND GAS	6,957		\$0	\$106,949,633	\$106,222,100
G3	MINERALS NON PRODUCTING	87		\$0	\$860	\$860
J1	WATER SYSTEMS	21	1.0731	\$0	\$820,890	\$815,092
J2	GAS DISTRIBUTION SYSTEM	10	0.1300	\$0	\$16,208,460	\$16,208,460
J3	ELECTRIC COMPANY	96	290.2614	\$0	\$234,133,710	\$232,868,130
J4	TELEPHONE COMPANY	154	4.2323	\$0	\$27,685,400	\$27,652,650
J5	RAILROAD	35	173.9312	\$0	\$66,355,200	\$65,856,664
J6	PIPELINES	786		\$0	\$396,075,630	\$388,854,980
J7	CABLE TELEVISION COMPANY	36		\$0	\$7,488,000	\$7,488,000
J8	REAL & TANGIBLE PERSONAL, UTIL	37		\$0	\$2,276,240	\$2,276,240
L1	COMMERCIAL PERSONAL PROPER	2,428		\$0	\$340,791,080	\$334,878,345
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$0	\$346,278,390	\$293,451,883
M1	MOBILE HOMES	3,052		\$7,517,850	\$161,154,852	\$150,612,818
O1	RESIDENTIAL INVENTORY VACANT L	3,190	442.2980	\$0	\$137,633,731	\$136,823,307
O2	RESIDENTIAL INVENTORY IMPROVE	828	112.3128	\$120,495,159	\$183,817,638	\$181,946,815
S	SPECIAL INVENTORY	34		\$0	\$32,521,530	\$32,521,530
X	TOTAL EXEMPT	1,937	77,602.7809	\$55,591,986	\$1,088,753,547	\$0
Totals			397,411.1632	\$1,208,205,446	\$21,038,501,551	\$16,435,838,407

2025 CERTIFIED TOTALS

EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3

Property Count: 67,825

Effective Rate Assumption

7/24/2025

11:20:02AM

New Value

TOTAL NEW VALUE MARKET:	\$1,208,205,446
TOTAL NEW VALUE TAXABLE:	\$1,113,074,531

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	18	2024 Market Value	\$96,430
EX-XV	Other Exemptions (including public property, r	76	2024 Market Value	\$39,720
ABSOLUTE EXEMPTIONS VALUE LOSS				\$136,150

Exemption	Description	Count	Exemption Amount
DP	Disability	9	\$70,000
DV1	Disabled Veterans 10% - 29%	8	\$47,000
DV2	Disabled Veterans 30% - 49%	12	\$103,500
DV3	Disabled Veterans 50% - 69%	19	\$189,000
DV4	Disabled Veterans 70% - 100%	86	\$931,520
DVHS	Disabled Veteran Homestead	68	\$23,653,131
HS	Homestead	764	\$0
OV65	Over 65	524	\$4,786,604
OV65S	OV65 Surviving Spouse	3	\$30,000
PARTIAL EXEMPTIONS VALUE LOSS		1,493	\$29,810,755
NEW EXEMPTIONS VALUE LOSS			\$29,946,905

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$29,946,905

New Ag / Timber Exemptions

2024 Market Value	\$11,381,351	Count: 55
2025 Ag/Timber Use	\$89,140	
NEW AG / TIMBER VALUE LOSS	\$11,292,211	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
24,553	\$368,770	\$20,649	\$348,121
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
23,034	\$370,323	\$19,764	\$350,559

2025 CERTIFIED TOTALS**EM3 - BRAZORIA COUNTY EMERGENCY DISTRICT #3
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1,472	\$577,485,810.00	\$373,627,987

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

281-519-8779

Taxing Unit Name

Phone (area code and number)

PO Box 1253, Manvel, Texas 77578

www.bcesd3.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 14,991,266,943
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 14,991,266,943
4.	Prior year total adopted tax rate.	\$ 0.077459 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 149,335,293 B. Prior year values resulting from final court decisions: - \$ 106,909,218 C. Prior year value loss. Subtract B from A. ³	\$ 42,426,075
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 42,426,075

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 15,033,693,018
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 136,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 29,810,755 C. Value loss. Add A and B. ⁶	\$ 29,946,905
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 11,381,351 B. Current year productivity or special appraised value: - \$ 89,140 C. Value loss. Subtract B from A. ⁷	\$ 11,292,211
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 41,239,116
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 14,992,453,902
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,613,004
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 61,276
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,674,280
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 15,978,564,436 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 15,978,564,436

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 411,546,573 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 411,546,573
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 16,390,111,009
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 1,113,074,531
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,113,074,531
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 15,277,036,478
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.076417 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.073597 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,033,693,018

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 11,064,347
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.	+ \$ 58,343
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- \$ 0
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 58,343
	E. Add Line 30 to 31D.	\$ 11,122,690
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,277,036,478
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.072806 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

[Reserved for expansion]

²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.072806 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.072806 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.075354 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 553,788 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 553,788
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 553,788
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.15 % B. Enter the prior year actual collection rate 100.15 % C. Enter the 2023 actual collection rate 101.17 % D. Enter the 2022 actual collection rate 100.27 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.15 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 552,958
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 16,390,111,009
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.003373 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.078727 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 16,390,111,009
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.076417 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.076417 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.078727 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.078727 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 16,390,111,009
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.078727 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.076603 /\$100 \$ 0.000000 /\$100 \$ 0.076603 /\$100 \$ 0.077459 /\$100 \$ -0.000856 /\$100 \$ 15,080,115,066 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.076184 /\$100 \$ 0.000000 /\$100 \$ 0.076184 /\$100 \$ 0.077385 /\$100 \$ -0.001201 /\$100 \$ 13,731,629,619 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.097254 /\$100 \$ 0.001728 /\$100 \$ 0.095526 /\$100 \$ 0.097745 /\$100 \$ -0.002219 /\$100 \$ 9,454,823,353 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.078727 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁵

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072806 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 16,390,111,009
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.003050 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.003373 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.079229 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁷

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁸

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.077459 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,992,453,902
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,277,036,478
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.078727 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.076417 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.078727 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	
Indicate the line number used: <u>49</u>	
De minimis rate.	\$ 0.079229 /\$100
If applicable, enter the current year de minimis rate from Line 73.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵¹

print here ➤ KRISTIN R. BULANEK, TAX ASSESSOR-COLLECTOR
 Printed Name of Taxing Unit Representative

sign here ➤ **Kristin Bulanek**
 Taxing Unit Representative

Digitally signed by Kristin Bulanek
 Date: 2025.07.28 17:13:21 -05'00'
 Date

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)

Agenda

Item 8


**No
Documentation
for this Item**

Agenda

Item 9



MEMO

To: BCESD 3 Board of Commissioners
From: Jeff D. Braun, Executive Director 
Date: August 11, 2025
Re: Meeting for Adoption of the 2026 Budget and 2025 Tax Rate

A meeting has been set to take final action on the adoption of the 2026 Budget and 2025 Tax Rate for 6:30 pm on August 25, 2025, at 6931 Masters Rd., Manvel, TX 77578.

Agenda

Item 10



MEMO

To: BCESD 3 Board of Commissioners

From: Jeff D. Braun, Executive Director

Date: August 11, 2025

Re: Proposed Tax Rate Increase


If necessary, the Board of Commissioners will take action on matters relating to an election to be held in November 2025.

Agenda

Item 11



MEMO

To: BCESD 3 Board of Commissioners
From: Jeff D. Braun, Executive Director 
Date: August 7, 2025
Re: Loan Documents for Station 1 Renovations

The District's legal counsel is reviewing the loan documents. He will bring them to the meeting on August 11, 2025.

Agenda

Item 12



MEMO

To: BCESD 3 Board of Commissioners
From: Jeff D. Braun, Executive Director *JDB*
Date: August 7, 2025
Re: Construction Contract for Station 1 Renovations

The District's legal counsel is reviewing the construction contract. He will bring the documents to the meeting on August 11, 2025.

Agenda

Item 13



MEMO

To: Jeff D. Braun, Executive Director
From: Jack Helton, Fire Services Administrator *JH*
Date: August 6, 2025
Re: Apparatus Committee - Purchase of Apparatus & Equipment

I want to provide you with an update following the Apparatus Committee meeting held on July 30, 2025.

During this meeting, five of the seven committee members were present, and we listened to presentations from four vendors: Toyne, Sutphen, Pierce, and Spartan. After thorough discussions and careful consideration, the committee narrowed down our options to Pierce and Spartan during this meeting.

We are pleased to announce today, August 6, 2025, that the committee has voted to move forward with Metro Fire representing Spartan Emergency Vehicles. The decision includes the purchase of the following:

- One top-mounted pumper for Danbury Fire
- One side-mounted pumper for Manvel Fire
- One side-mounted pumper for Iowa Colony Fire

The total cost for the apparatus, which includes make-ready, travel for final inspections, and cooperative fees, is \$3,161,417.00 for all three pumpers.

Additionally, there will be an extra cost for loose equipment such as hoses, nozzles, hand tools, saws, fans, adapters, scene lights, etc., not to exceed \$275,000.00 for all three pumpers. The \$3,161,417.00 will be paid directly to Metro Fire, while the \$275,000.00 will be bid out among our loose equipment vendors to ensure we obtain the best pricing.

Randy Parr, Finance Director, has reviewed the purchase of the three pumpers and will be including the necessary financing into the FY2026 Budget for approval on August 25, 2025.

Thank you for your continued support as we enhance our fire service capabilities. If you have any questions or need further details, please feel free to reach out.

Agenda

Item 14



Memo

To: Jeff Braun, Executive Director

From: Tim Welch, BCESD 3 EMS Chief *TW*

Date: 08/03/2025


Re: BCESD 3 Standby Coverage Policy and Standby Fee Increase

The Brazoria County ESD No. 3 EMS Division receives numerous requests for dedicated assets and personnel for event standby coverage. Historically BCESD 3 has accommodated these requests at no cost to the requesting party.

There has been a significant increase in requests for event standby coverage which is necessitating the expenditure of overtime dollars to cover the events. Some of the requests are short notice (less than 2 weeks before the event), which is causing a burden for the department to find staff to cover the event.

BCESD 3 Policy 3211 has been developed to establish a process of handling requests for event standby coverage. The key points of the policy are the following:

- BCESD 3's first commitment is to provide emergency medical services to the community.
- Requests for EMS standby coverage will be evaluated on a case-by-case basis by the EMS Chief or their designee to ensure EMS resources can be allocated to the event.
- Standby event coverage cannot interfere with normal EMS operations.
- Brazoria County Emergency Services District No. 3 reserves the right to reassign assets during an event stand-by in the event of an EMS division need and/or emergency. Furthermore, event stand-by requests will be denied during times of severe weather events and/or mass casualty events.
- Brazoria County ESD No. 3 will charge an event fee when EMS resources are requested to be dedicated to an event for non-emergent standby coverage.
- There is an established procedure and process of handling non-emergent standby event requests for dedicated and non-dedicated EMS resources.
- There is a fee schedule for non-emergent standby event requests for dedicated assets and personnel.

Event Standby Coverage			
Effective Date: 08/11/2025	Revision Number: 0	Policy: 3211	
Revision Date:	Review Date: 08/11/2025	Page	

3211 Event Standby Coverage

Applicability

This policy applies to all BCESD 3 EMS operations.

Policy

The BCESD 3 EMS Division should support public relations events when feasible if those events do not adversely affect EMS operations. The first responsibility of the EMS Division is providing emergency medical services to the community.

Requests for EMS standby coverage will be evaluated on a case-by-case basis by the EMS Chief or their designee to ensure EMS resources can be allocated to the event. Standby event coverage cannot interfere with normal EMS operations.

Brazoria County Emergency Services District No. 3 reserves the right to reassign assets during an event stand-by in the event of an EMS division need and/or emergency. Furthermore, event stand-by requests will be denied during times of severe weather events and/or mass casualty events.

Brazoria County ESD No. 3 will charge an event fee when EMS resources are requested to be dedicated to an event for non-emergent standby coverage.

Procedure:

Non-Emergent Standby Coverage Requests – Dedicated EMS Resources

1. Event Request

- An Event Request Form will be sent to the requestor which will include the following:
 - Event Coordinator contact information
 - Nature of the event
 - Date
 - Time
 - Location
 - Duration of the event
 - Anticipated number of attendees

2. Event Standby Quotation

- A quotation for dedicated standby coverage will be prepared by the EMS Chief or their designee and will contain the following:

Event Name:

Date:


Time:

Duration:

Location:

Equipment & Personnel Requested:

 - Ambulance
 - Personnel – 2 ea. minimum
 - BCESD 3 EMS Division will furnish one ambulance staffed with two personnel, which will be at least an EMT, AEMT or Paramedic.
 - Cost: \$128.00 per hour x total event hours plus 1 hr. of prep time for each apparatus.

Event Standby Coverage			
Effective Date: 08/11/2025	Revision Number: 0	Policy: 3211	
Revision Date:	Review Date: 08/11/2025	Page	

- Fees are subject to change and will be evaluated on an annual basis.
 - The quote will be E-mailed to the event requestor who will need to accept or decline the quote. The BCESD 3 Finance Department will be copied on quotation correspondence.
 - The event requestor will need to furnish BCESD 3 with a copy of their W-9.
3. Event Scheduling
- Should the event requestor accept the quote the event will be scheduled, arrangements will be made for staffing and apparatus coverage.
 - Should the EMS Division not be able to provide standby coverage due to unforeseen circumstances (needed reassignment of EMS assets for calls for service, severe weather events and/or mass casualty events, etc.) the event organizer will be notified immediately.
 - No fees will be charged.
- ❖ **Requests for dedicated event standby coverage must be received thirty days prior to the event date.**
- ❖ **Should requests be received less than thirty days prior to the event BCESD 3 will not provide dedicated resources for the event. However, an offer to provide non-dedicated resources for the event may be extended to the event requestor.**
 - ❖ **Non-dedicated resources may be an in-service ambulance and/or a Supervisor. Should those resources receive a call for service during the event those will leave the event and respond.**

Non-Emergent Standby Coverage Requests – Non-Dedicated EMS Resources

1. Event Request
- An Event Request Form will be sent to the requestor which will include the following:
 - Event Coordinator contact information
 - Nature of the event
 - Date
 - Time
 - Location
 - Duration of the event
 - Anticipated number of attendees
2. Event Scheduling
- The event requestor will be made aware that there will not be dedicated EMS resources for their event.
 - Non-dedicated resources may be an in-service ambulance and/or a Supervisor. Should those resources receive a call for service during the event those will leave the event and respond.
 - Should the EMS Division not be able to provide standby coverage due to unforeseen circumstances (needed reassignment of EMS assets for calls for service, severe weather events and/or mass casualty events, etc.) the event organizer will be notified immediately.
- ❖ **Should requests be received less than thirty days prior to the event BCESD 3 may not be able to provide resources for the event.**

Agenda

Item 15



MEMO

To: BCESD 3 Board of Commissioners

From: Jeff D. Braun, Executive Director

Date: August 7, 2025

Re: Disposition of Two Stair Chairs

The attached memo from Chief Welch describes the condition of two Stryker Stair Pro Model 6252 stair chairs.

Based on the Chief's assessment of the stair chairs, I recommend that the Board declare the two items surplus and designate them for transfer to the Demi John VFD for \$10 each, with the fire department hauling them off as fair market value.



Memo

To: Jeff Braun, Executive Director

From: Tim Welch, BCESD 3 EMS Chief *TW*

Date: 08/01/2025

Re: BCESD 3 EMS Division Surplus Equipment

Stryker determined the following assets can no longer be covered in a service contract (preventative maintenance) due to the age of the equipment which is fifteen years old.

- StairPRO Model 6252, SN # 091039825, BCESD 3 Asset Tag # ESD01188
- StairPRO Model 6252, SN #091039826, BCESD 3 Asset Tag #ESD01187

Patient handling equipment like stair chairs and stretchers have a seven-year lifespan per Stryker. Once the equipment reaches the seven-year period, Stryker will no longer service the equipment.

Demi-John Volunteer Fire Department reached out a year ago to see if the EMS Division had a used stair chair that was no longer being used. The stair chair would be used to replace their Ferno stair chair that is broken and cannot be repaired since the device was obsolete. Demi-John VFD uses the stair chair to assist EMS services that respond to their area with elevated extrication of patients.

There is an opportunity to repurpose the equipment and sell it to Demi-John VFD at a minimal cost to aid them in their service to their community. It is my understanding that the department does not have the financial resources to purchase a new stair chair which would cost \$4,266.48.

It is unlikely that the District will be able to sell or auction the assets for any significant value due to the age of the equipment.

Agenda

Item 16

BCESD 3 EMS Division Report

August 11, 2025



AISD Sports Medicine Training



EMS Division Updates

BCESD 3 First Responder Program Update

- Contract Execution
 - Medical Director - Completed
 - MVFD – Pending Chief Burleson
 - ICVFD – Completed
- Equipment – Ordered & Received
- FRO Licensure Application Submission to TDSHS
 - MVFD – licensure process started
 - ICFD - starting licensure process
- TDSHS FRO Licensure Approval - Pending
- Joint Training – BCESD 3 EMS & FROs – Training program in development by BCESD 3 EMS
- FRO Personnel Credentialing - Pending
- Projected “Go Live” – late mid to late fall

FY2026 Proposed Budget - Submitted

Special Event Standby Coverage

- Policy developed and is currently being reviewed by BCESD 3 Counsel

Public Relations

- 31 PR events scheduled so far for this year

2025-2026 Patient Care Guideline Revisions

- In progress

2025 Employee Performance Evaluations

- Annual Performance Evaluations will be conducted in September.

EMS Division Statistics – July 2025

District Response Statistics

AREA	Total
Manvel 56%	222
MUD 21/22 10%	38
CR 143 4%	15
Iowa Colony 20%	81
Rosharon 5%	20
Mutual Aid (Outgoing) 5%	20
Total Responses	396

396 Responses

- 39% increase in call volume Jun 2025 - Jul 2025
- **2025 call volume is on pace to be 7% ahead of 2024**

MUD 21/22 Response Statistics

- 14% increase in call volume 2024 - 2025

Iowa Colony Response Statistics

- 18% increase in call volume 2024 - 2025

Apparatus Response Statistics

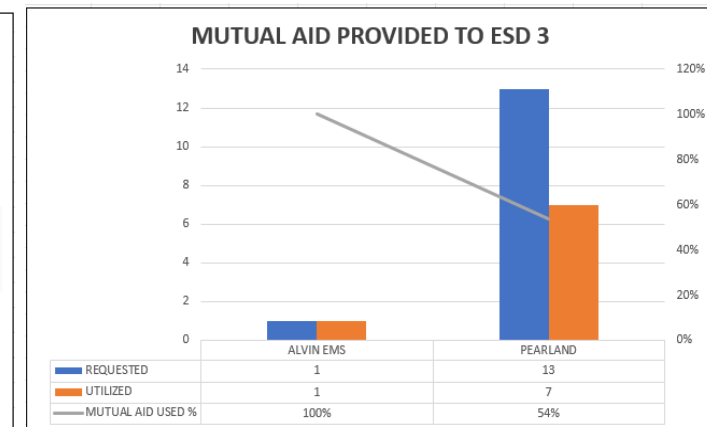
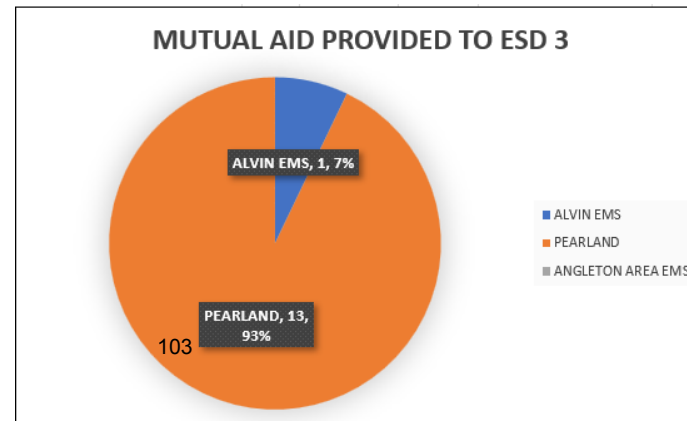
- M71 – averaging 4 calls per day
- M72 - averaging 4 calls per day
- M73 – averaging 3 calls per day
- M74R – 0.12 responses per day
- M75R – 0.03 responses per day
- SQ70 – 2 responses per day
- SQ71 – 0.12 responses per day

District Mutual-Aid Responses – 19 Responses

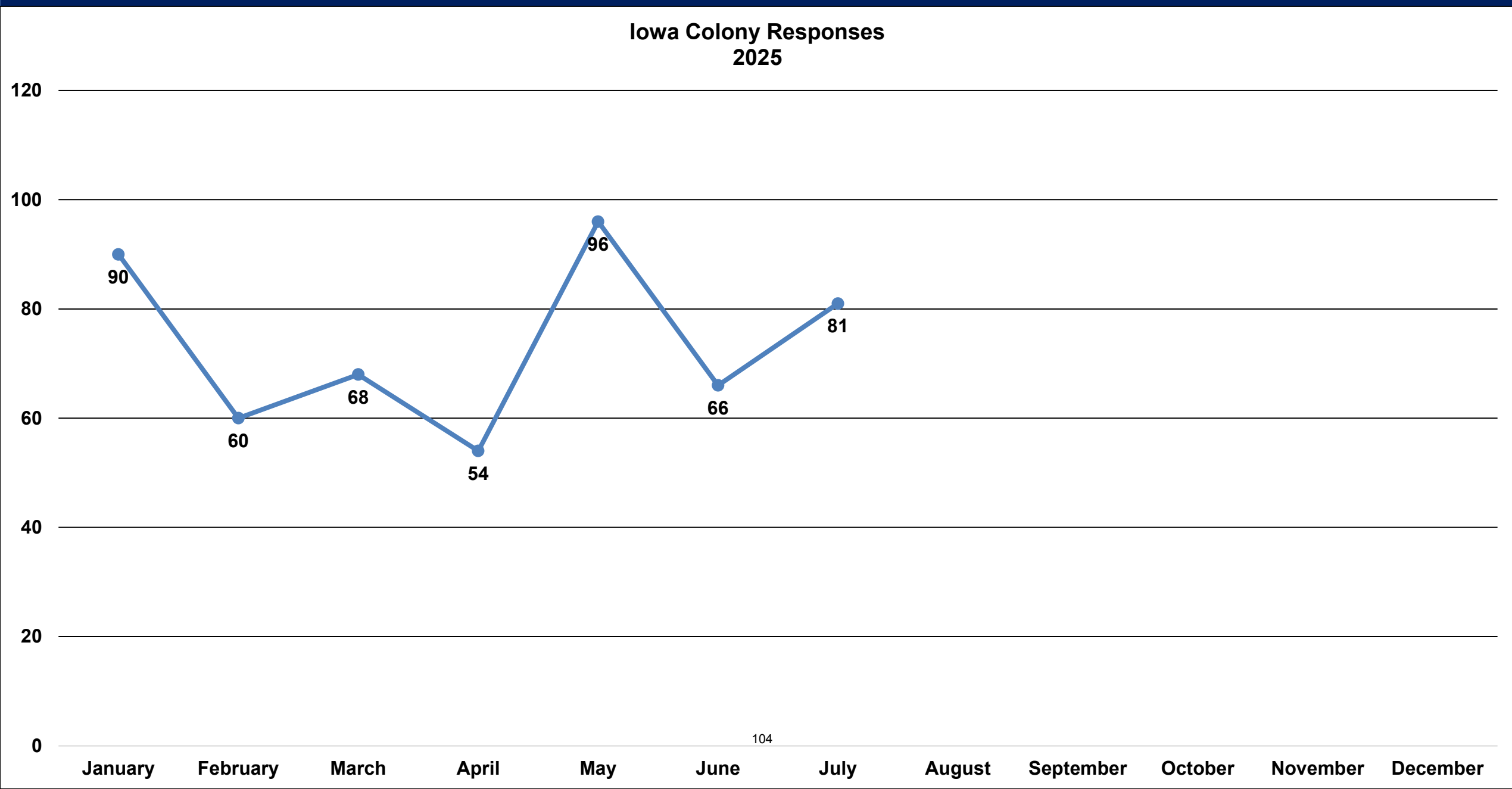
- Alvin EMS – 10 responses
- Pearland FD – 3 responses
- Fort Bend County EMS – 6 responses

Mutual-Aid Provided to BCESD 3 – 8 Responses

- Alvin EMS – 1
- Pearland FD – 7

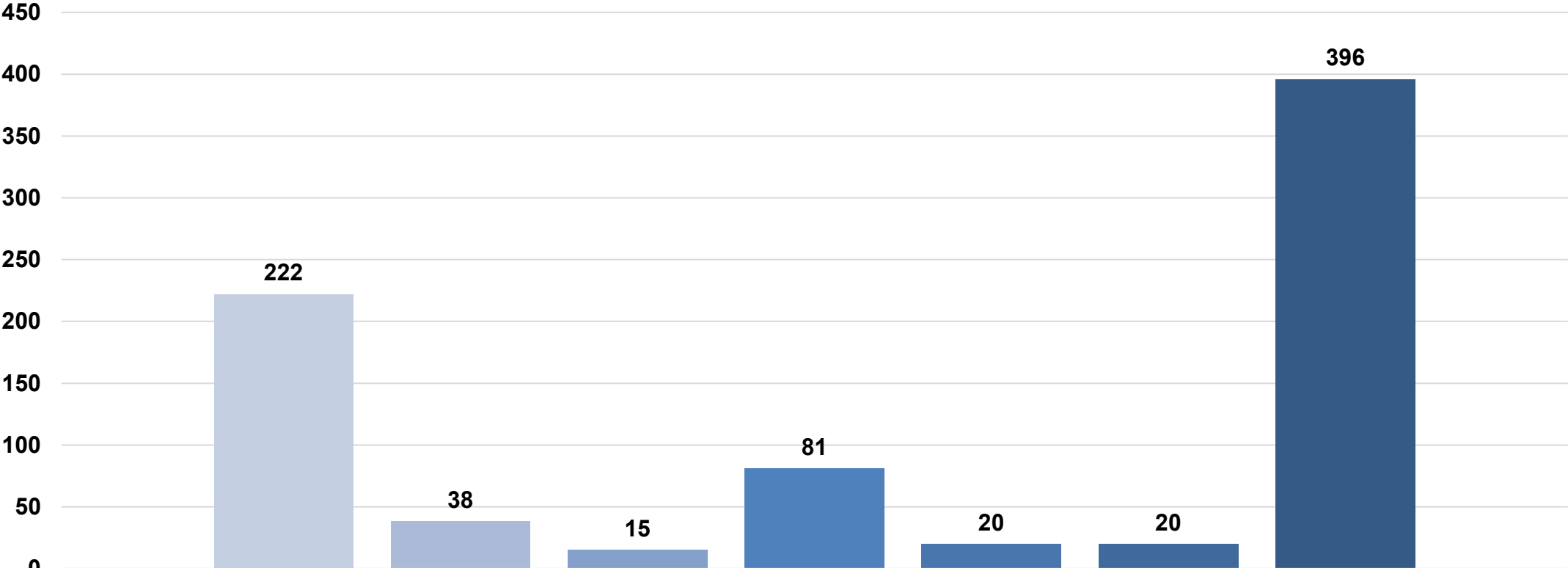


Iowa Colony Responses – 2025 YTD



District EMS Responses – July 2025

BCESD 3 EMS Division
District Call Distribution
July 1-31, 2025



Manvel 56%
MUD 21/22 10%
CR 143 4%
Iowa Colony 20%
Rosharon 5%
Mutual Aid (Outgoing) 5%
Total Responses

Total

222

38

15

81

20

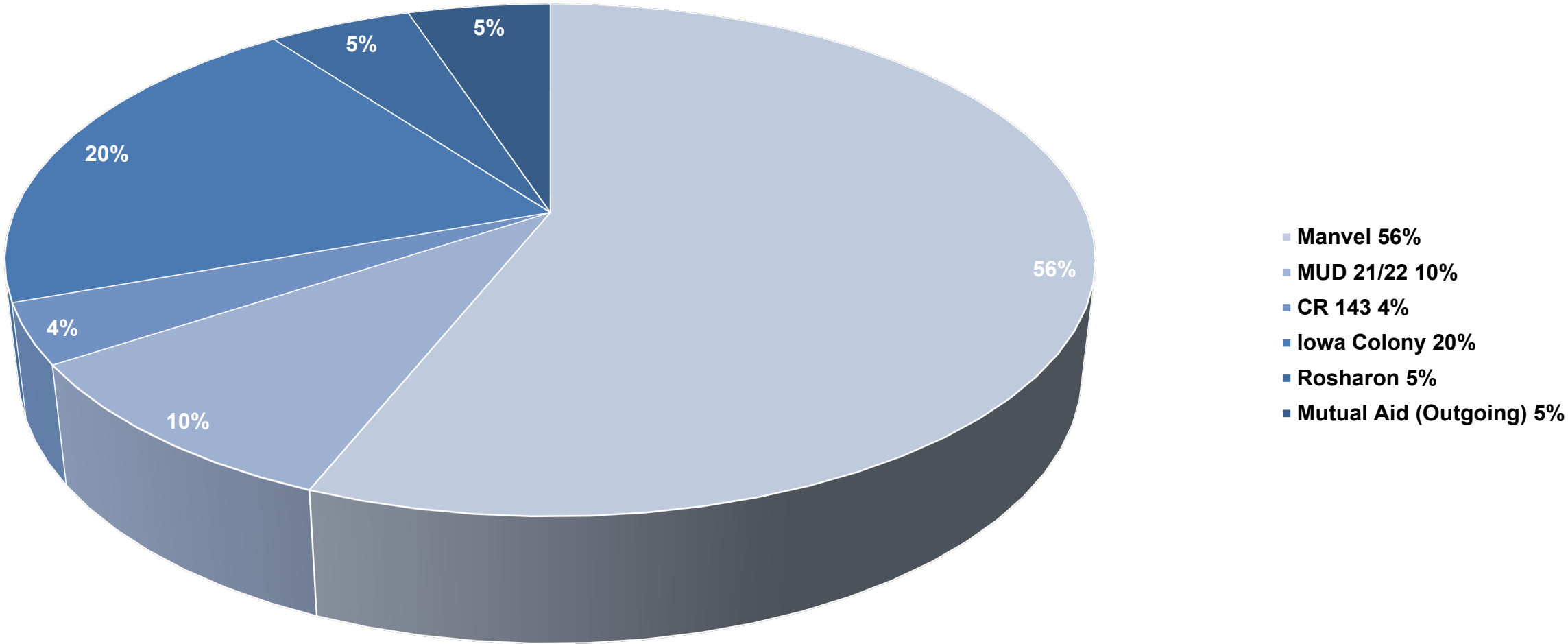
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396

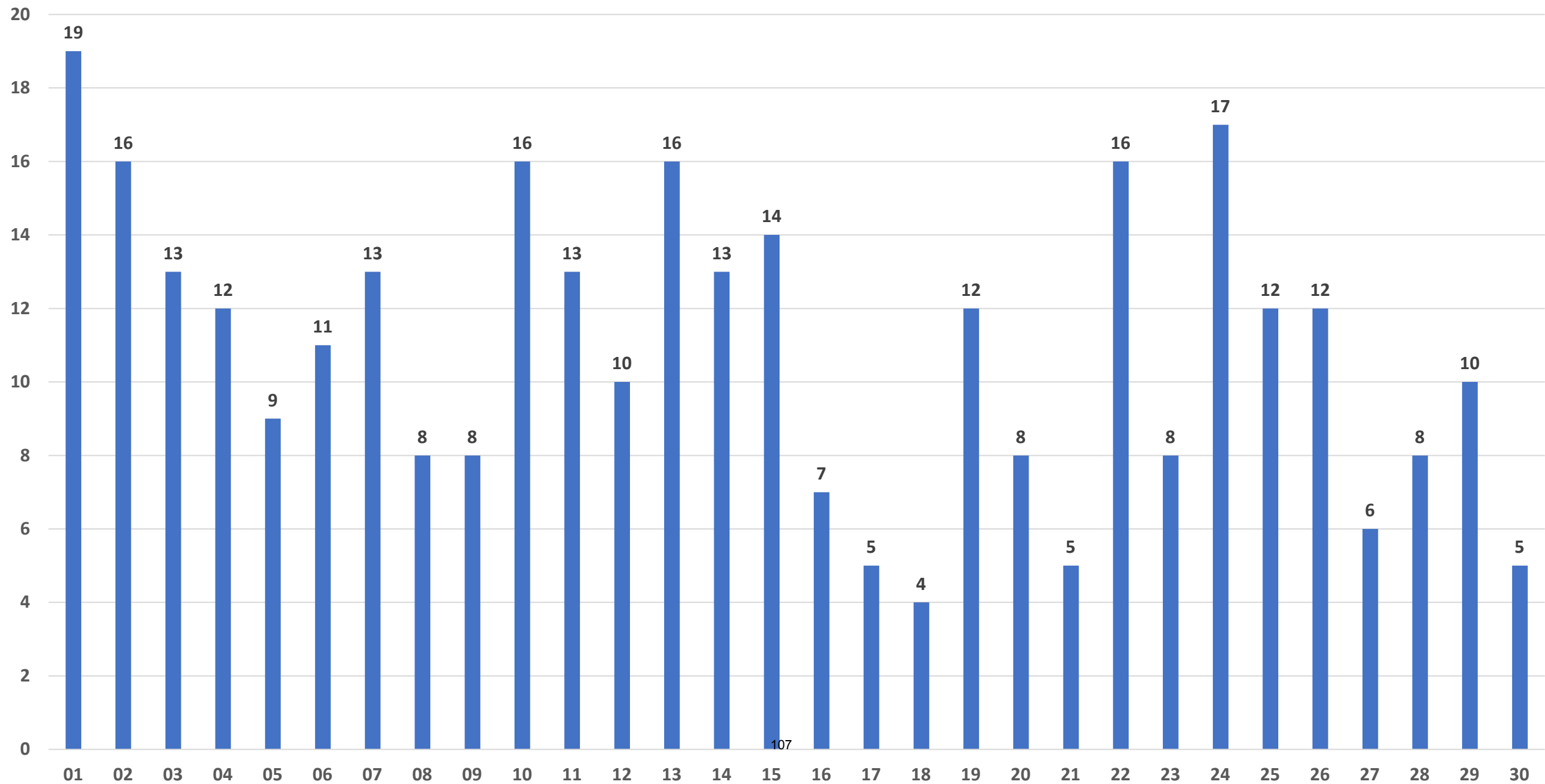
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District EMS Responses – July 2025

BCESD 3 EMS Division
District Call Distribution
July 1-31, 2025

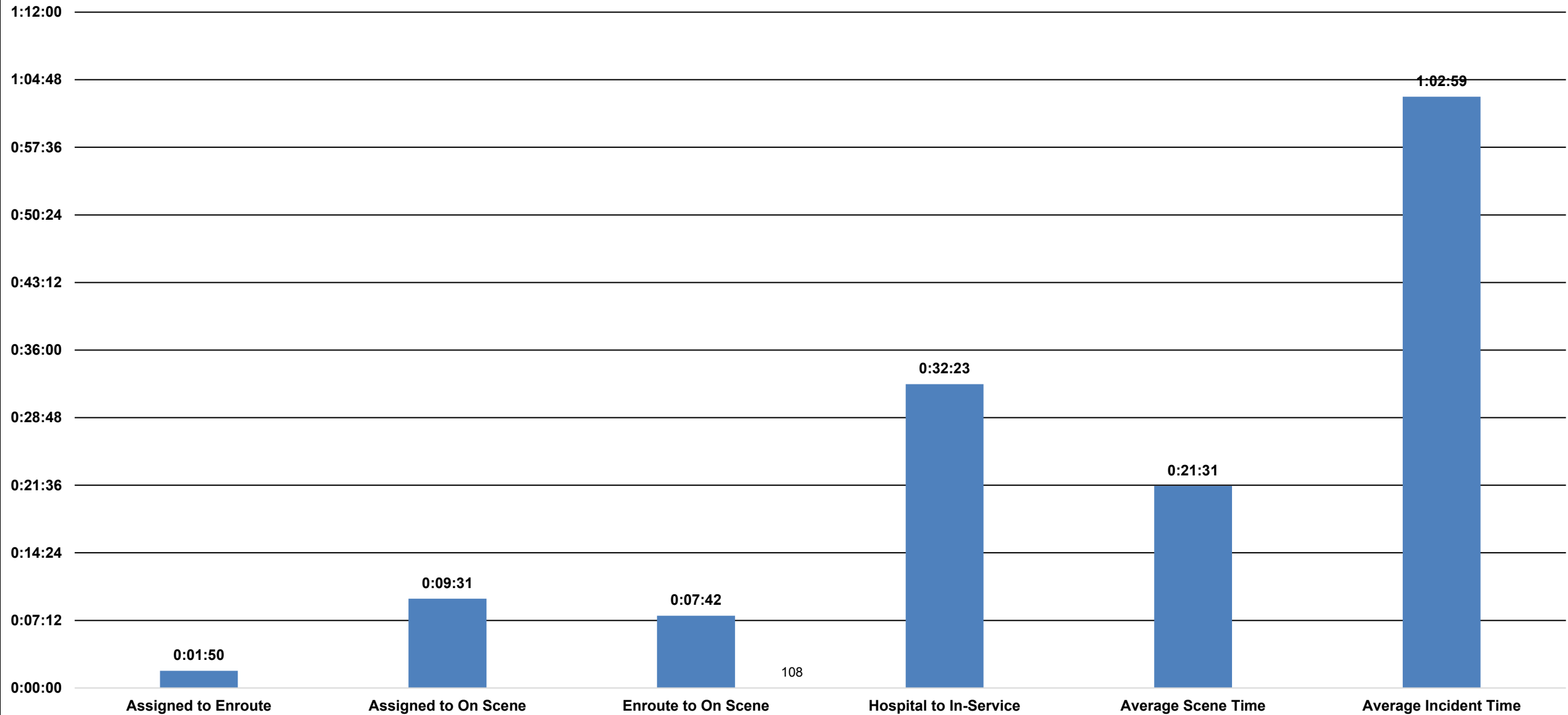


Daily Responses – July 2025



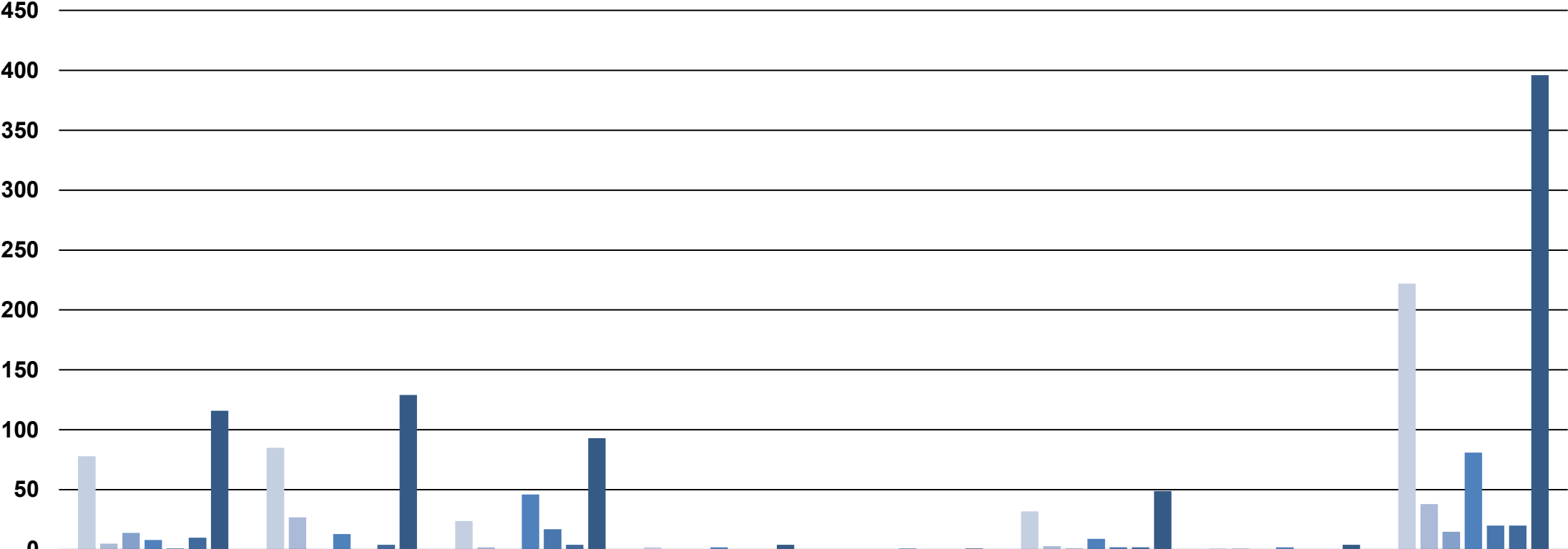
Response Time Averages 2025 YTD

BCESD 3 EMS Division
Response Time Averages
2025 YTD



District EMS Responses – July 2025

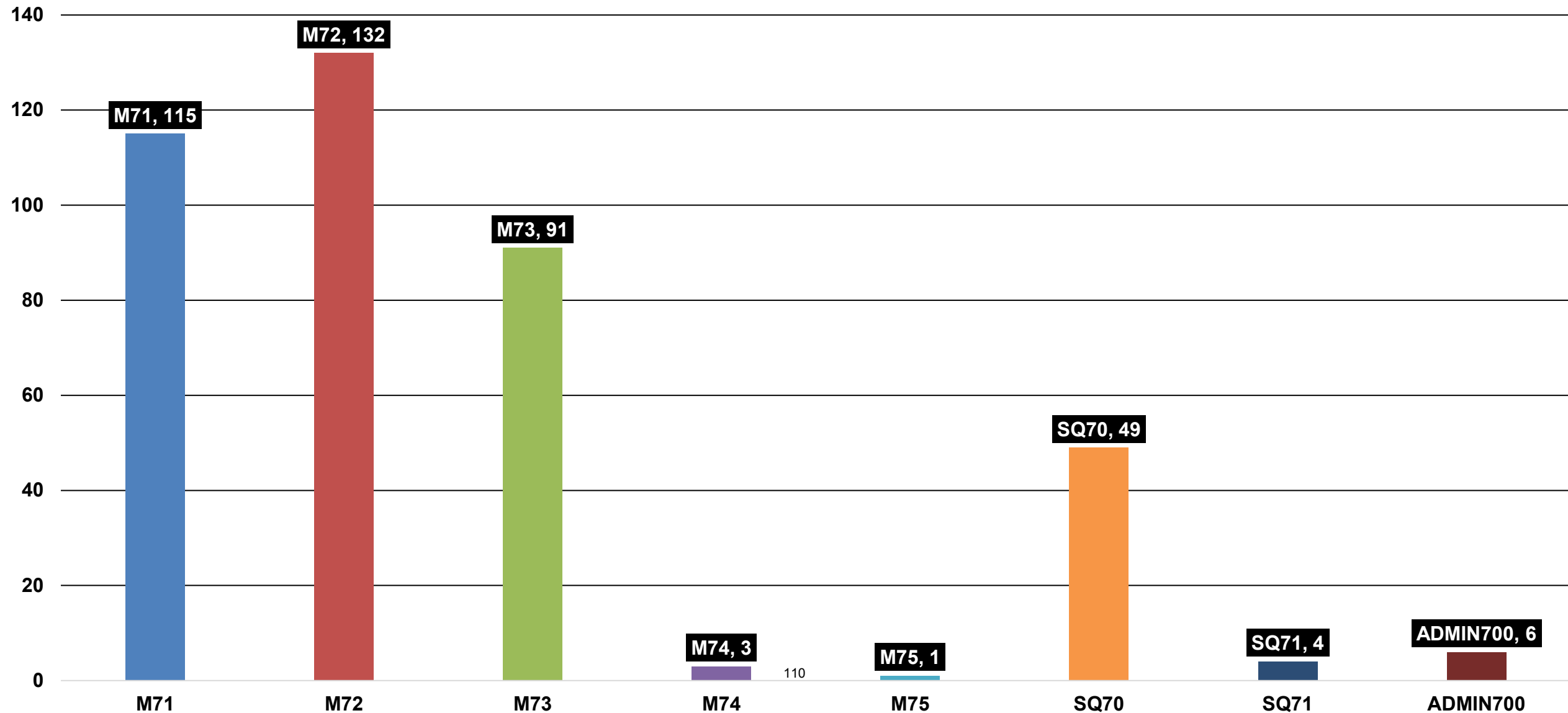
BCESD 3 EMS Division
District Call Distribution by Medic
July 1-31, 2025



Manvel	78	85	24	2	0	32	1	222
MUD 21/22	5	27	2	0	0	3	1	38
CR 143	14	0	0	0	0	1	0	15
Iowa Colony	8	13	46	2	1	9	2	81
Rosharon	1	0	17	0	0	2	0	20
Mutual Aid (Outgoing)	10	4	4	0	0	2	0	20
Total Responses	116	129	93	4	1	49	4	396

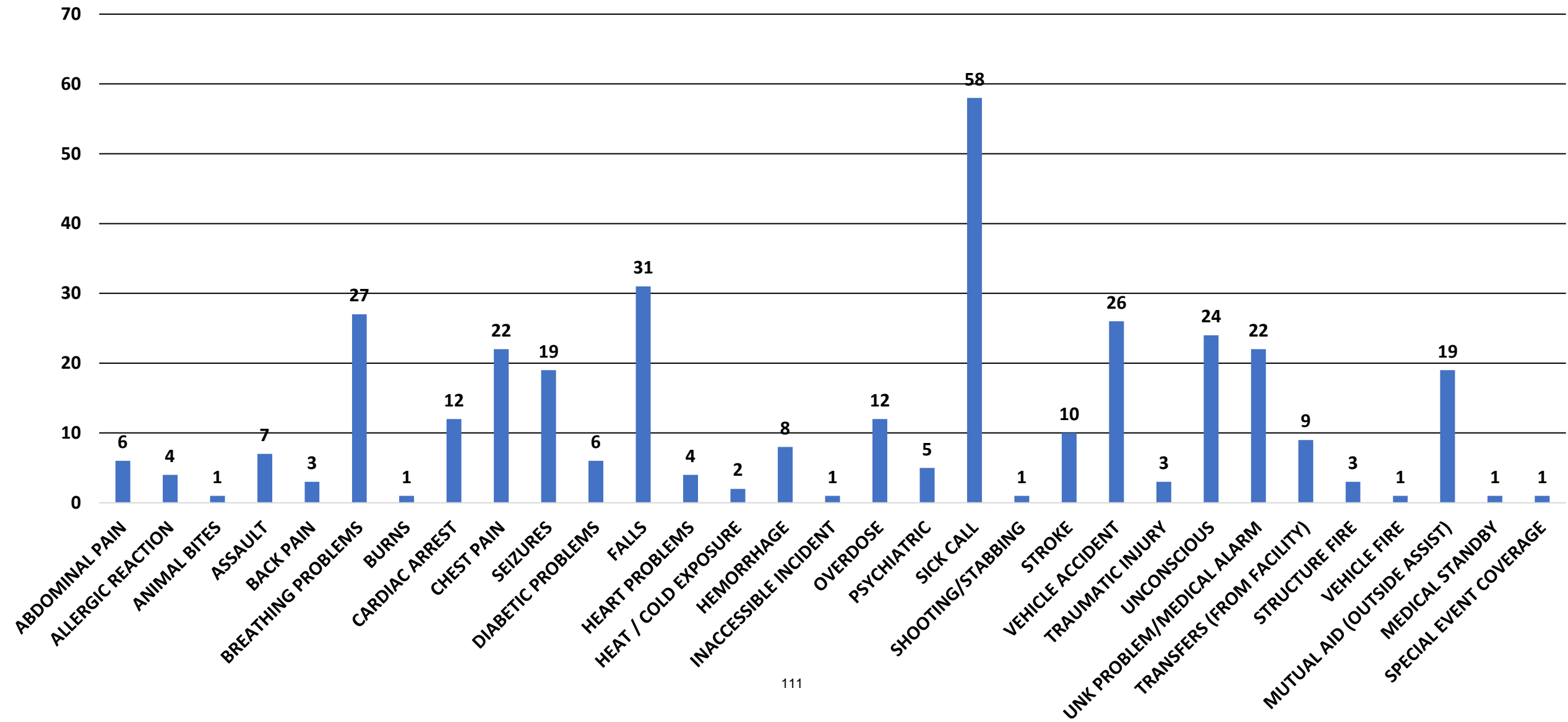
Total EMS Unit Responses – July 2025

EMS Unit Responses
July 1-31, 2025



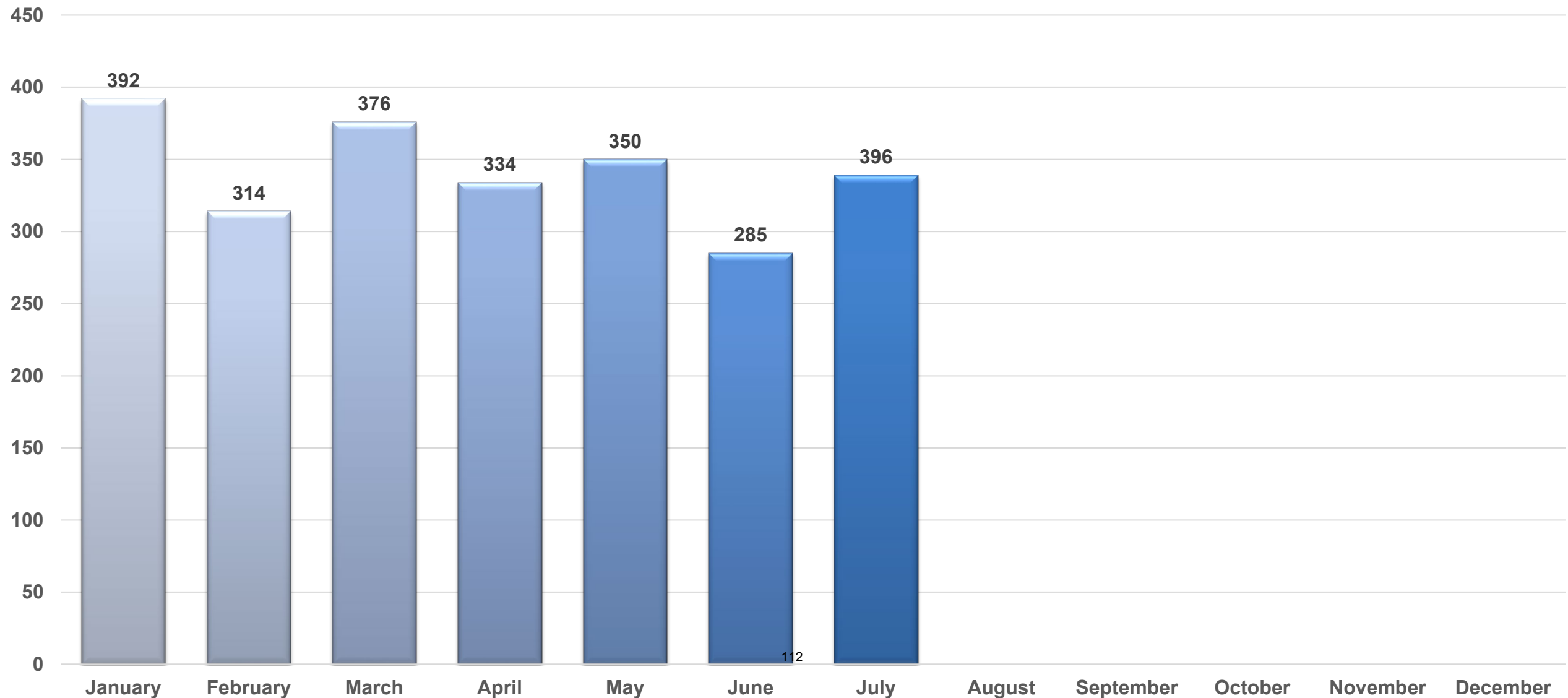
Nature Code Responses– July 2025

Nature Code Responses
July 2025



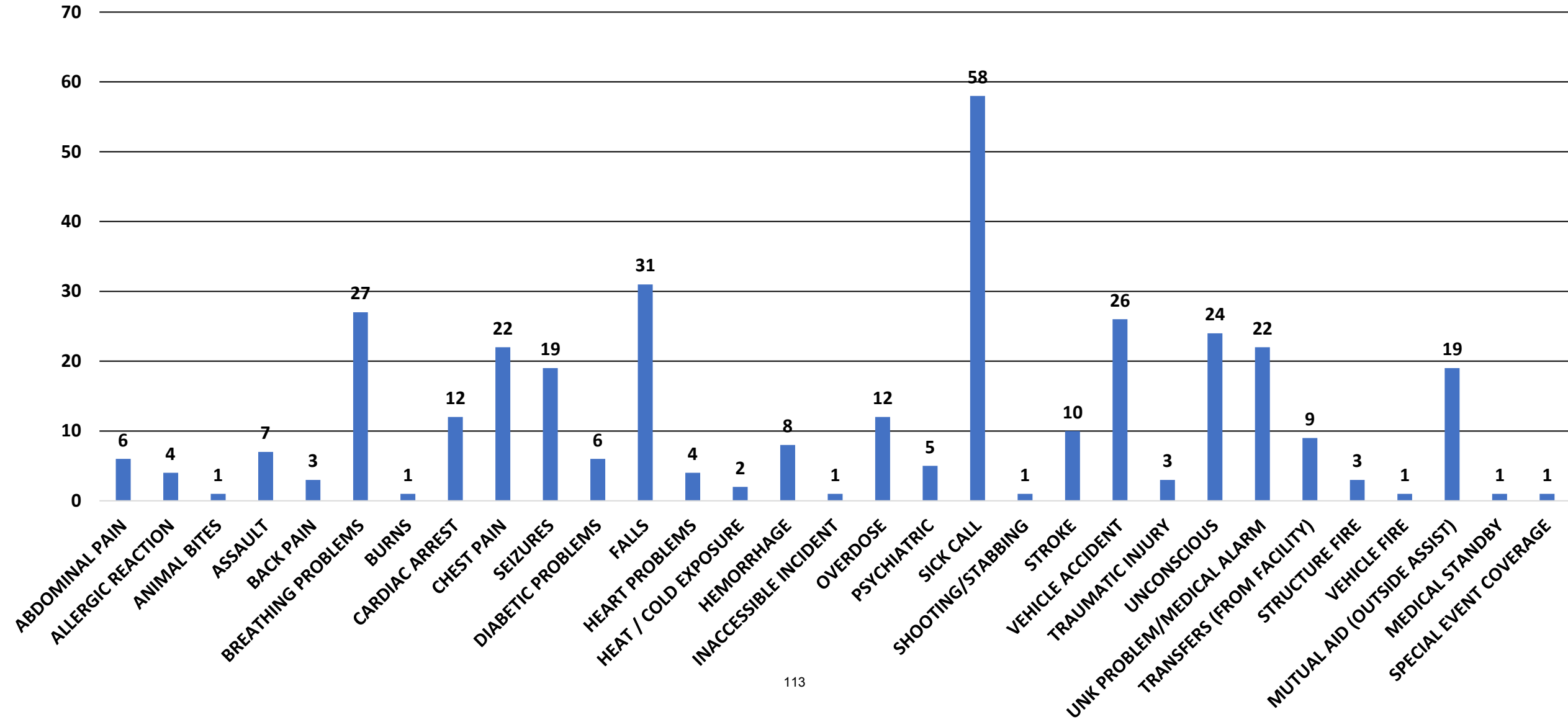
District EMS Responses – 2025 YTD

District EMS Responses
2025 YTD
2447

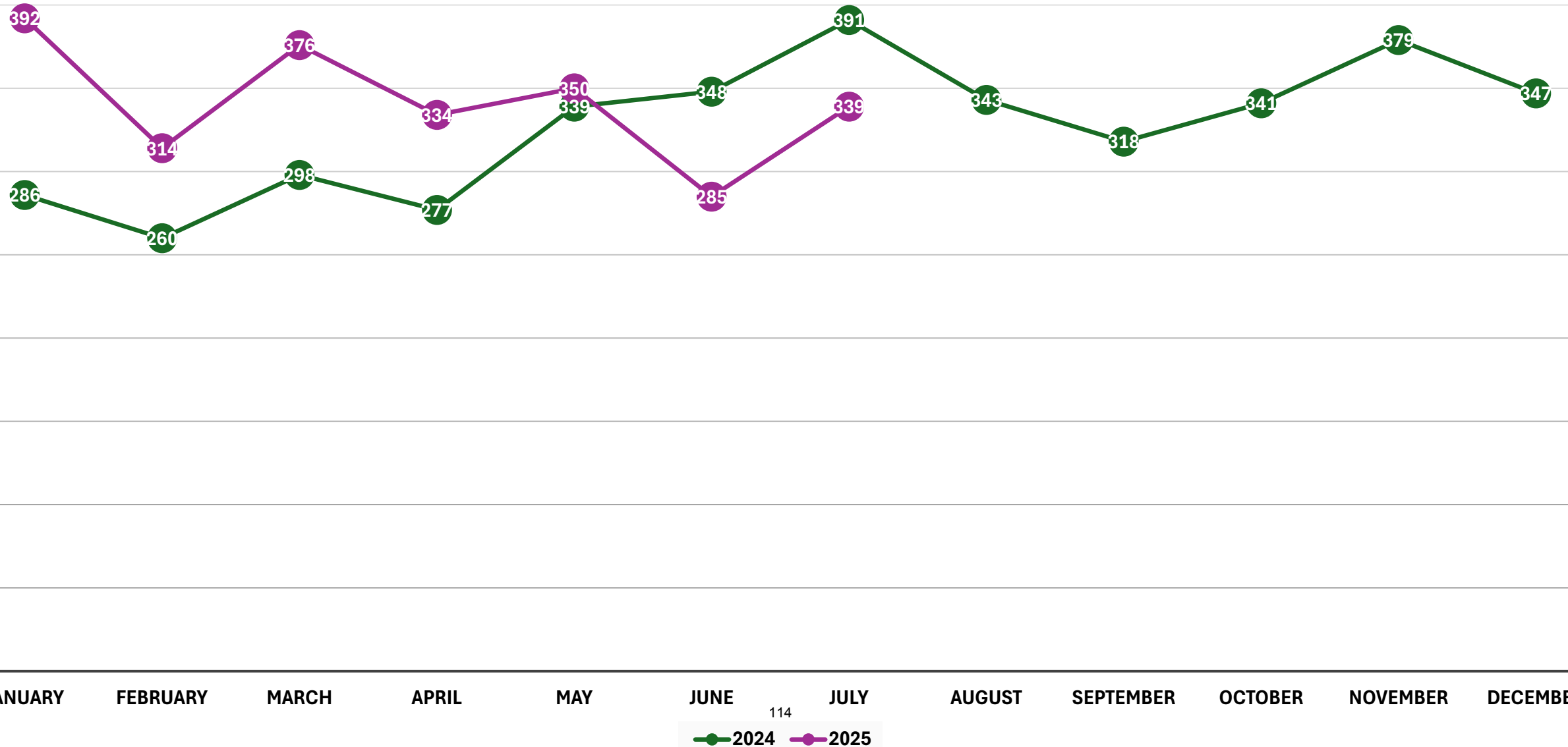


Responses By Nature Code – July 2025

Responses by Nature Code
July 1-31, 2025



District EMS Responses 2024-2025 Comparison





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 17

**No
Documentation
for this Item**

Agenda

Item 18

Communications Report

July 2025



County Commissioner David Linder joined our July board meeting to welcome newly appointed District Commissioner De Wayne Davis. He also took the opportunity to thank the staff and volunteers for their service to the community.

Thank you Commissioner Linder for joining us!



Thanks to Scott Salter for hosting members of the BCESD3 Administration Team at the Women in Leadership Brunch!

With 17 Social Media Posts in July, these were the posts with the broadest reach. In addition to community interaction with our posts, members of the community (Alvin Blue Santa, Alvin Skate Park, the chambers of commerce and others), are posting and sharing information about us, raising our visibility.

BLOOD DRIVE

**Brazoria County
ESD No 3**
Monday, September 29
9:30 am - 3:30 pm
Donor Coach

Successful donors will receive a FREE pair of GCRBC socks and complimentary A1C diabetes testing!!!

Scan below for an appointment:
sponsor code: ESD3

Appointments preferred. Walk-ins welcome.

EAT. DRINK. BRING I.D.

Connect with us on social media
@commitforlife | #commitforlife

Michelle, blood recipient



Members of BC ESD 3 participated in Operation Backpack with Alvin ISD. Commissioner Graves helped deliver backpacks to local schools in need. Our community is stronger when we all work together 🤝🚚

Monthly Communications
July 2022- July 2025

Month/Yr	FB Reach	Insta Reach	Paid Reach	FB Followers	Insta Followers	Website Visits	Web Page Views
2022							
July	4,142	3	N/A	2,025	97	459	1,037
August	3,815	2	5,562	2,042	99	754	1,437
September	4,142	1	N/A	N/A	N/A	624	1,210
October	5,354	2	N/A	2,075	100	540	1,182
November	14,977	785	8,134	2,111	103	616	1,269
December	3,690	42	312	2,125	103	509	970
2023							
Jan	25,184	157	13,081	2,179	104	675	1,341
Feb	1,739	157	N/A	2,179	104	1,076	2,402
March	11,699	157	9,686	2,210	103	1,076	2,402
April	6,926	157	2,358	2,219	103	1,074	1,961
May	5,566	15	N/A	2,255	104	825	1,588
June	16,631	3	7,420	2,313	106	686	1,349
July	5,958	18	3,025	2,339	106	657	1,211
August	3,612	33	N/A	2,354	106	663	1,201
September	1,372	2	N/A	2,360	106	726	1,295
October	2,600	2	N/A	2,400	107	735	1,290
November	4,936	18	5,406	2,423	107	730	1,419
December	15,800	2	4,848	2,500	107	622	1,219
2024							
January	3,200	0	N/A	2,487	108	736	1,450
February	6,918	108	3,776	2,503	108	652	1,524
March	3,700	108	N/A	2,503	108	600	1,229
April	8,600	108	4,880	2,600	108	556	1,309
May	3,100	108	N/A	2,600	108	707	1,506
June	27,000	110	26,292	2,600	110	1,506	1,903
July	111,000	2,700	103,504	2,700	110	890	1,816
August	27,119	3,081	20,058	8,587	114	886	2,001
September	21,349	7,514	5,509	2,800	116	937	1,811
October	42,015	395	34,595	2,800	116	1,109	2,133
November	30,000	189	N/A	3,000	117	848	1,706
December	19,451	78	N/A	2,800	118	701	1,394
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

Agenda

Item 19

**No
Documentation
for this Item**