

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 **May 11, 2026, 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. April 13, 2026 – District Meeting
 - b. Approve financial and bookkeeping matters, including payment of the bills and review of reports concerning the District's financial condition and investments.
5. Non-Consent Agenda:
 - a. Items removed from the Consent Agenda.
6. To designate the Brazoria County Tax Assessor-Collector's Office to prepare the District's No New Revenue Tax Rate and related tax rate calculations for 2026, and to authorize District counsel to publish the necessary 2026 Tax Rate setting notices.
7. To approve a resolution to ratify an ongoing engagement of delinquent tax collection counsel and to impose penalties under Tax Code sections 33.07, 33.08 and 33.11 to fund delinquent tax collection legal fees.
8. Review and act on the TESRS/LOSAP contributions as approved in the adopted FY 2026 budget.
9. To review and act on the disposition of surplus and salvage property.
10. To review and act on matters related to construction, renovation, repair, and improvements to District facilities and real property, including engagement of design professionals or engineering services, selection of builders/contractors, or approval of construction financing.
11. To review and act on capital purchases, including real estate, equipment and vehicles.
12. To receive a report on District EMS operations from District EMS Chief, Tim Welch.
13. To receive a report on District Fire operations from District Fire Services Administrator, Jack Helton.
14. To receive the Community Engagement report from Administrative Director, Cindy Reaves.
15. To receive an update on operations and administration from Executive Director, Jeff Braun.
16. To review and act on policies and procedures related to artificial intelligence required by Government Code Chapter 2054, including Subchapter S.

17. To meet in Closed Session under Government Code 551.071, 551.072, 551.074, 551.076 and 551.0761 to consult with legal counsel regarding pending or contemplated litigation, settlement offers or on matters which require confidentiality under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, to deliberate regarding real property, to deliberate regarding personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of District personnel, to deliberate regarding security devices or security audits, and to deliberate regarding critical infrastructure facilities and cybersecurity.
18. To review and act related to lawsuits and claims against the District, including engaging legal counsel.
19. Adjourn.



Charla Armstrong

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: May 6, 2026
Re: Special Recognition of EMS Personnel

Chief Welch would like to properly recognize the following individuals at the May 11, 2026, Board meeting.

1. Badge Presentation
 - Brenna Franklin – Successfully completed her Field Training Evaluation Program

Agenda

Item 4

Agenda

Item 4^a.i

MINUTES OF THE APRIL 13, 2026, DISTRICT MEETING
BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3

A meeting was duly called of the **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3**, which was held on April 13, 2026, at the District Administration Office, 6931 Masters Road, Manvel, Texas 77578.

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

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

The Board then addressed agenda item 3, Consent Agenda – the following items are considered routine by the Board and will be enacted by one motion. No separate discussion will occur on these matters unless a commissioner so requests, in which event, the item will be removed and placed on the Non-Consent Agenda:

- a. Approved minutes of the prior meeting.
 - i. March 9, 2026 – District Meeting.
- b. Approve financial and bookkeeping matters, including payment of the bills and review of reports concerning the District's financial condition and investments.
- c. To review and act to approve the Next Level Prime multi-year contract for employee medical services.
- d. To review and take action to approve EMS Policy and Procedure Revisions.
 - i. 1024 Attendance and Time Management – clarification of whom an employee shall report an absence to or if they will be late to work.
 - ii. 1120 EMS Division Staffing Plan – policy retitled since the policy directly relates to EMS, M73 hours of operation changed to 24/7/365.
 - iii. 3102 Documentation of Patient Care – revised to ensure compliance with new DEA rule enacted March 9, 2026.

- iv. 3103 Controlled Substances Management – revised to ensure compliance with new DEA rule enacted March 9, 2026.
- v. 3105 Quality Assurance / Quality Improvement – revised to ensure compliance with new DEA rule enacted March 9, 2026.

Commissioner Graves made a motion to approve all items 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 4, Non-Consent Agenda – items removed from the Consent Agenda. No items were removed, no action taken.

The Board proceeded to agenda item 5, to review and act on the 2025 audit, including a presentation by the auditor. Joseph Ellis of McCall Gibson Swedlund Barfoot Ellis PLLC presented the audit review for 2025 and indicated there are no concerns in the state of the financials or the accounting practices. Mr. Ellis noted that he is issuing an unmodified opinion. Commissioner Graves made a motion to approve the audit as presented and authorize County filing pending any necessary minor corrections. The motion was seconded by Commissioner Hagdorn. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 6, to review and approve a contract for the PStrax checklist and inventory management system software. Jeff Braun, Executive Director, discussed the advantages to the PStrax system versus the current Operative IQ system for tracking fleet maintenance along with inventory control, as well as building maintenance and similar items. PStrax seems to be a simpler, more streamlined system and is currently used by two of the providers in the District. The system will allow for better visibility and data. EMS will maintain their current vendor system for controlled substances but will utilize PStrax for the remainder of their needs. Commissioner Hagdorn made a motion to approve the purchase as presented. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 7, to review and act on the disposition of surplus and salvage property, Station 1 generator. Jeff Braun, Executive Director, requested the Board authorize the sale and disposition of generator at Station 1 that is to be replaced or eliminated through the renovation process. He advised the Board of the delivery of the new generator expected in May that was approved last year. The idea is to put the generator on the auction

site so the equipment necessary to move it will already be in place at the time of the delivery of the new generator. Commissioner Graves made a motion to designate the generator as surplus property and approve the auction of the generator as presented. The motion was seconded by Commissioner Davis. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 8, to review and act on matters related to construction, renovation, repair, and improvements to District facilities and real property, including engagement of design professionals or engineering services, selection of builders/contractors, or approval of construction financing, including but not limited to the following items:

- a. Bass Construction pay app #6.
- b. Bass Construction pay app #7.
- c. Station 1 Alterations – Change Order #1.
- d. Rodeo Palms station project: engagement of Bowman for the site survey.
- e. Rodeo Palms station project: engagement of Bowman for civil engineering services.
- f. Rodeo Palms station project: approve issuing Construction Manager at Risk request for qualifications.
- g. AIA Agreement with Slattery Tackett Architects – Vehicle Maintenance Facility.

Jeff Braun, Executive Director, discussed items (a) and (b) being a normal payment request for Bass Construction during the renovations. He went on to address item (c), change order 1 for the renovations, noting the addition of installation of concrete planter boxes in front of the new office space for vehicle protection, conduit and a weatherproof junction box to support proper operation of the drive gate controller. Next, he addressed items (d), (e) and (f) regarding Rodeo Palms Fire Station project for Bowman to provide survey and platting services as well as civil engineering services contracted with Slattery Tackett Architecture and to approve the Request for Proposals for Construction Manager-at-Risk services. Regarding item (g) for the planned construction of the Vehicle Maintenance Facility, the District is requesting approval of an agreement with Slattery Tackett Architecture for professional design services of this facility. Commissioner Hagdorn made a motion to approve items (a – g) as presented. The motion was seconded by Commissioner Graves. The motion was approved by a vote of 5 – 0.

The Board then addressed agenda item 9, to receive a report on District EMS operations from District EMS Chief, Tim Welch. Chief Welch opened with the Medicare reimbursements that are allowable through new legislation for political subdivisions. He continued with division updates on the current replacement ambulance builds and their delivery dates later this year and in 2027. He notified the Board of the annual Controlled Substance audit for 2025 that was completed by an independent auditor. The audit included looking over quarterly reports, spot checked the current narcotic inventory and how it was being tracked. No discrepancies were found. Chief Welch went over the statistics for April and spoke of the continual increase in calls. A discussion was had about the issues with a recent community on Masters Road where our aprons were blocked, people were walking in the streets and the safety concerns of the event in general.

The next item to be addressed by the Board was agenda item 10, to receive a report on District Fire operations from District Fire Services Administrator, Jack Helton. Mr. Helton was not present at this meeting. Jeff Braun, Executive Director, spoke of the issues that still remain with the system for reports and certain information. He reported that Cindy Reaves, Administrative Director, attended an ESO conference and was able to attend a private lab while in attendance which revealed edits that needed to be made in how the call information was being collected and some of the changes were made at that time.

The Board then addressed agenda item 11, to receive the Community Engagement report from Cindy Reaves, Administrative Director. Mrs. Reaves opened with the different events and meetings that have been attended. She spoke of the District being included in the leadership program within the Chamber as well as the opportunity to host other chamber activities, at no cost to the District, allowing for greater exposure. She has spoken with Chief Walters about co-hosting a Chamber breakfast as the Chamber is having difficulty in finding locations to hold their events in the Iowa Colony / Manvel area. She continued with the social media statistics and the posts made by others regarding the District and the benefits of having the District information shared by community leaders. She informed the Board of the future plans for State

Representative Jeff Barry to host another meeting at Station 1, focused on creating better communication between community developers and the organizations that will serve them. She updated the Board of the status of funds from the auctions and the removal of one of the PODS used to store the items.

The Board then addressed agenda item 12, to receive an update on operations and administration from Executive Director, Jeff Braun. Mr. Braun spoke of the information gained by Cindy Reaves attending the ESO Conference. He further talked about the meeting that the District hosted for State Representative Jeff Barry and County leaders. The Construction Committee met with Bass Construction for the punch list on Phase 2 of the renovations. The bay expansion at the Liverpool location has been completed as well as the installation of heaters in the bay. He reminded the Board of the audit paperwork was in draft form and the final will be received once everything is finalized with our Finance Department and the auditors. The Masters Road warning sign project is in the works with concrete in the ground. He reported that the City of Manvel is assisting with this project. He talked about the volunteer fire recruitment event happening in Liverpool on April 25th. The annual Comptroller report has been completed by Coveler & Peeler. The Finance Committee will be meeting next week. The Interlocal Agreement with MUD 21 and MUD22 has been signed by both parties and is ready to move forward with Lakes of Savannah renovations. The annual report for MUD 21 and MUD 22 has been completed.

The Board then addressed agenda item 13, to meet in Closed Session under Government Code 551.071, 551.072, 551.074 , 551.076 and 551.0761 to consult with legal counsel regarding pending or contemplated litigation, settlement offers or on matters which require confidentiality under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, to deliberate regarding real property and to deliberate regarding personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of District personnel, to deliberate regarding security devices or security audits and to deliberate regarding critical infrastructure facilities and cybersecurity.

The Board moved to Closed Session at 7:39 P.M.

The Board reconvened in Open Session at 7:58 P.M.

The Board proceeded to address agenda item 14, 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 was taken.

The meeting was adjourned at 7:58 P.M.

Matt Glaves, Secretary/Treasurer

Agenda

Item 4b

Brazoria County

Emergency Services District No. 3

Financial Report

April 30, 2026



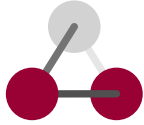
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May 7, 2026

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

RE: **April Financial Report**

Commissioners:

Attached are the financial reports for the District for April 2026. Included in the report package are the comparative balance sheet, summarized and detailed versions of the consolidated actual versus budget reports through April, preliminary EMS unit actual to budget report for April, Fire/Fleet/Facilities unit actual vs budget report for April, and the April Investment Report.

Balance Sheet Accounts:

Total cash available on April 30, 2026, is \$24,750,860 versus \$20,529,577 at the same time last year. Included in the cash balances is \$1,325,417 balance of the proceeds from the \$2,000,000 loan to renovate the main EMS facility and administration building. Invested funds in the Tex Pool and Texas Class accounts, in the amounts of \$2.377.295 and \$21.641.044, respectively. With interest rates at 3.7742%, interest earnings on these accounts total \$74,697 for the month of April. We have transferred most of the funds from the Wells Fargo sweep account to the Texas Class General Reserve account to obtain the best available interest rate on invested funds. Cash balances will begin to decrease over the next several months as the significant amount of property tax revenues have been collected and expenses will exceed operating revenues, and we will continue to monitor cash balances and make transfers as deemed appropriate.

As the Fed is beginning to lower interest rates, we have begun the process of identifying cash balances that may be invested for 3, 6, 9 and 12 months without creating a negative impact on the District's liquidity. We are continuing to evaluate the First State Bank "CD Ladder" using one or two of the investment products available through their institution.

Property tax receivables and deferred revenues are reconciled through April.

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

District Wide Operations

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

Total M&O property tax receipts through April are \$11,313,820, or about 92% of the budgeted amount, and include the current year tax collections received prior to December 31, 2025.

EMS collections for April were \$136,388 and total \$518,616 for the year. The total for the 4 months is in line with the budget at about 32%.

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

District administrative salaries and benefits are \$184,265 through April or approximately 27% of the 2026 budget. Total administrative expenses paid through April are 23% with no significant category having any remarkable amounts.

Service provider costs for the first six months have been paid and are in line with expectations.

District wide operating salaries and benefits total \$1,707,907 through April versus a budgeted amount of \$5,659,814 or about 30% of the 2026 budget. This is in line with the expected 33% for four months. Annual renewal payments on various software licenses have occurred and slightly distort the usage percentage. Similarly, quarterly communications contract payments made in the first four months of the year distort the usage percentage,

Other Receipts

Interest income on the TexPool, Texas Class and Wells Fargo Sweep accounts, excluding the I&S Debt Service funds through April, is \$292,670 against a budgeted amount of \$862,000 for the year. Invested cash balances will begin to decrease beginning in April as the majority of 2026 property tax revenues have been received.

Capital Expenditures

The April contractor's invoice for the renovation at EMS Station 1 was not received in time to be included in this report. Through April, capital expenditures for building renovations total \$614,972. The lifts for the fleet maintenance operation have been received with \$54,611 being paid through April. We will reconcile the expenditure of loan funds and create an entry to recognize that use in the May financial statements.

Debt Service Fund

I&S property tax receipts were \$503,034 through April including amounts received prior to December 31, 2025. Most of these funds were transferred to a separate account at Texas Class and earned \$700 in April.

EMS Operations

Patient service revenue collections are \$518,414 through April.

Operating expenses of the EMS division are \$1,284,735 through April and are in line with budget expectations. Total salaries and benefits through April are at 30% of the annual budget versus a benchmark of 33%.

Fire Operations

We determined that the Fire Operations report should include the costs associated with Fleet and Facilities Operations as well and have included those divisions with this section of the report. Salaries and benefits are \$117,568 through April. Minimal expenditure occurred in this unit in the first four months of 2026.

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

Sincerely,

Randall F. Parr

Randall F. Parr, CPA

Brazoria County ESD 3 Comparative Balance Sheet

	Total	
	As of Apr 30, 2025	
	As of Apr 30, 2026	(PY)
ASSETS		
Current Assets		
Bank Accounts		
11100 Checking accounts		
11110 Wells Fargo	535,638.34	851,362.34
11120 Wells Fargo Collections	196,883.42	465,009.39
11130 Wells Fargo Sweep	-	10,580,482.48
Total 11100 Checking accounts	\$ 732,521.76	\$ 11,896,854.21
11200 Investment accounts		
11210 Texas Class Bank Account		
11211 General	18,984,661.14	332,334.50
11212 Reserve-Equipment & PPE	269,072.74	258,191.36
11213 Reserve-Vehicle Replacement	732,947.51	703,306.93
11214 Reserve-Liverpool	25,007.23	1,006.90
11215 Reserve-Building Improvements	75,228.07	72,185.80
11216 EMS Reserve Fund	2,773.63	4,555,873.90
11217 I&S Debt Service Fund	225,936.39	425,933.43
11218 Texas Class - Webster Loan Funds	1,325,416.82	
Total 11210 Texas Class Bank Account	\$ 21,641,043.53	\$ 6,348,832.82
11230 TexPool		
11231 Investment Texpool	2,377,294.91	2,283,890.13
Total 11230 TexPool	\$ 2,377,294.91	\$ 2,283,890.13
Total 11200 Investment accounts	\$ 24,018,338.44	\$ 8,632,722.95
11300 Other Cash		
11310 Cash with Brazoria Tax Office	-	
Total 11300 Other Cash	\$ -	\$ -
Total Bank Accounts	\$ 24,750,860.20	\$ 20,529,577.16
Accounts Receivable		
12100 Property taxes receivable		
12101 M&O taxes	3,456,533.57	1,297,886.76
12107 Penalties & interest	179,330.53	179,330.53
12110 Cash held by Tax Office	-	-
Total 12100 Property taxes receivable	\$ 3,635,864.10	\$ 1,477,217.29
12200 Other receivables		
Accounts Receivable (A/R)	(48,216.52)	47,188.49
Total Accounts Receivable	\$ 3,587,647.58	\$ 1,524,405.78
Other Current Assets		

Brazoria County ESD 3 Comparative Balance Sheet

	Total	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
12210 Sweep account interest	-	(0.02)
12215 Due from other gov agency	375,139.86	375,139.86
12216 Commissioner receivables	1,558.90	
13000 Fraudulent Charges Receivable	-	-
13115 Net pension assets	93,689.00	93,689.00
15000 Prepaid expenses		
15110 Prepaid Insurance	44,181.33	44,181.33
15120 Prepaid Life Insurance	-	-
15130 Prepaid Lease	6,381.41	6,381.41
Total 15000 Prepaid expenses	\$ 50,562.74	\$ 50,562.74
19050 Deferred outflows - pension plan charges	70,057.00	70,057.00
Inventory Asset	-	-
Undeposited Funds	-	-
Total Other Current Assets	\$ 591,007.50	\$ 589,448.58
Total Current Assets	\$ 28,929,515.28	\$ 22,643,431.52
Fixed Assets		
16000 Fixed Assets		
16100 Land	915,908.99	915,908.99
16200 Buildings	9,225,068.97	9,225,068.97
16220 Construction in Progress - New Fire EMS Station	41,381.75	41,381.75
16221 Architect	104,086.50	
16222 Construction contract	282,826.00	
16223 Other const related costs	62,319.80	
16224 Furniture	66,646.78	
Total 16220 Construction in Progress - New Fire EMS Station	\$ 557,260.83	\$ 41,381.75
16230 Maintenance building		
16231 Architect	6,825.00	
Total 16230 Maintenance building	\$ 6,825.00	\$ 0.00
16240 Rodeo Palms		
16241 Architect	12,495.00	
Total 16240 Rodeo Palms	\$ 12,495.00	\$ 0.00
16250 Lakes of Savannah		
16251 Architect	8,122.50	
Total 16250 Lakes of Savannah	\$ 8,122.50	\$ 0.00
Total 16200 Buildings	\$ 9,809,772.30	\$ 9,266,450.72
16300 Apparatus & support vehicles	7,611,683.89	7,561,683.89
16310 Apparatus downpayments	1,200,000.00	

Brazoria County ESD 3 Comparative Balance Sheet

	Total	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
Total 16300 Apparatus & support vehicles	\$ 8,811,683.89	\$ 7,561,683.89
16400 Equipment	816,716.66	728,383.00
16950 Accumulated depreciation	(5,774,515.31)	(5,008,338.13)
Total 16000 Fixed Assets	\$ 14,579,566.53	\$ 13,464,088.47
17000 Right of Use Fixed Assets		
17100 RU Buildings	581,085.35	581,085.35
17200 RU Equipment	239,190.22	239,190.22
17900 Accumulated amortization - RU	(429,743.82)	(381,046.65)
Total 17000 Right of Use Fixed Assets	\$ 390,531.75	\$ 439,228.92
Total Fixed Assets	\$ 14,970,098.28	\$ 13,903,317.39
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	\$ 43,914,377.73	\$ 36,561,513.08
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)	-79,813.43	313,641.77
Total Accounts Payable	-\$ 79,813.43	\$ 313,641.77
Credit Cards		
1013 Citibank	21,462.73	43,945.29
Total Credit Cards	\$ 21,462.73	\$ 43,945.29
Other Current Liabilities		
20115 Other accounts payable	(325,961.82)	(325,961.82)
21300 Payroll taxes		
21310 Federal withholding	0.01	-
21320 FICA	(64.04)	-
21330 Medicare	(14.97)	-
Total 21300 Payroll taxes	-\$ 79.00	\$ 0.00
21400 Payroll Liability	49,638.72	49,638.72
21411 TCDRS	(12,632.09)	(12,632.04)
21412 457 (b) Payroll Deferral	-	-
21413 FSA Payable	3,547.39	739.82
21414 Child Support	(704.71)	0.01

Brazoria County ESD 3 Comparative Balance Sheet

	Total	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
21415 AFLAC	(880.83)	(199.44)
Total 21400 Payroll Liability	\$ 38,968.48	\$ 37,547.07
22000 Other liabilities		
22100 Retainage payable		
22101 EMS Station 1	14,141.30	
Total 22100 Retainage payable	\$ 14,141.30	\$ 0.00
Total 22000 Other liabilities	\$ 14,141.30	\$ 0.00
22010 Accrued interest on debt	45,553.51	(5,377.31)
22105 Other audit liabilities	79,975.65	79,975.65
23000 Deferred Revenue		
23101 Property taxes	(2,192,457.97)	(4,351,185.98)
23111 Prepaid M&O taxes	5,968,962.83	5,968,962.83
23112 Prepaid I&S taxes	313,222.10	313,222.10
Total 23000 Deferred Revenue	\$ 4,089,726.96	\$ 1,930,998.95
29025 Net pension liability	37,762.00	37,762.00
29050 Deferred inflows - pension plan charges	(5,970.00)	(5,970.00)
Total Other Current Liabilities	\$ 3,974,117.08	\$ 1,748,974.54
Total Current Liabilities	\$ 3,915,766.38	\$ 2,106,561.60
Long-Term Liabilities		
28000 Loans & capital leases		
28100 Notes payable		
28101 Note Payable - Trustmark - 2 ambulances	391,180.27	458,581.71
28102 Notes Payable - Gov Cap - Iowa Colony Fire Station	6,192,511.20	6,489,877.64
28103 Prosperity Bank - Manvel EMS Station	373,076.26	447,691.48
28104 Note payable - Webster Bank - EMS bldg renovation	2,000,000.00	
Total 28100 Notes payable	\$ 8,956,767.73	\$ 7,396,150.83
28200 Capital leases		
28201 Santander Bank - 1 ambulance	59,426.97	85,240.59
28202 Wells Fargo - Manvel VFD fire station	297.90	45,090.34
Total 28200 Capital leases	\$ 59,724.87	\$ 130,330.93
Total 28000 Loans & capital leases	\$ 9,016,492.60	\$ 7,526,481.76
Total Long-Term Liabilities	\$ 9,016,492.60	\$ 7,526,481.76
Total Liabilities	\$ 12,932,258.98	\$ 9,633,043.36
Equity		
31000 Opening Fund Balance	2,130,647.69	2,130,647.69
32000 Invested in net capital assets	5,907,862.74	5,907,862.74
Retained Earnings	15,270,787.73	12,075,662.67

Brazoria County ESD 3 Comparative Balance Sheet

	Total	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
Net Income	7,665,693.37	6,814,296.62
Total Equity	\$ 30,974,991.53	\$ 26,928,469.72
TOTAL LIABILITIES AND EQUITY	\$ 43,907,250.51	\$ 36,561,513.08

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
SUMMARIZED					
GENERAL FUND					
REVENUES					
Total 40010 M&O property tax revenue	\$ 215,153.86	\$ 11,313,820.43	\$ 12,337,920.00	\$ (1,024,099.57)	91.70%
Total 40100 Revenues from services	\$ 136,388.12	\$ 518,616.18	\$ 1,628,038.00	\$ (1,109,421.82)	31.86%
Total 40210 Other service revenue	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total Income	\$ 351,541.98	\$ 12,022,676.63	\$ 14,726,918.00	\$ (2,704,241.37)	81.64%
EXPENSES					
ADMINISTRATIVE					
Total 60100 Commissioner expenses	\$ 1,650.00	\$ 11,502.22	\$ 36,000.00	\$ (24,497.78)	31.95%
Total 60130 SAFE-D expenses	\$ -	\$ 13,596.56	\$ 27,875.00	\$ (14,278.44)	48.78%
Total 60140 Marketing	\$ -	\$ 4,822.65	\$ 46,660.00	\$ (41,837.35)	10.34%
Total 60150 Community education	\$ 1,000.00	\$ 3,658.34	\$ 14,000.00	\$ (10,341.66)	26.13%
Total 60210 Administrative salaries & wages	\$ 34,560.15	\$ 140,164.77	\$ 491,008.00	\$ (350,843.23)	28.55%
Total 60239 Benefits	\$ 9,987.47	\$ 44,100.05	\$ 203,066.00	\$ (158,965.95)	21.72%
Total 60200 Salaries & benefits	\$ 44,547.62	\$ 184,264.82	\$ 694,074.00	\$ (509,809.18)	26.55%
Total 60300 Office expense	\$ 1,970.67	\$ 20,282.93	\$ 90,825.00	\$ (70,542.07)	22.33%
Total 60400 Professional fees	\$ 10,343.89	\$ 190,443.29	\$ 869,782.00	\$ (679,338.71)	21.90%
Total 60500 Training	\$ 354.43	\$ 1,757.94	\$ 64,000.00	\$ (62,242.06)	2.75%
Total 60000 ADMINISTRATIVE EXPENSES	\$ 59,866.61	\$ 430,328.75	\$ 1,843,216.00	\$ (1,412,887.25)	23.35%
OPERATIONS					
Total 70100 Service provider operations	\$ 624,069.25	\$ 1,263,402.82	\$ 2,499,121.00	\$ (1,235,718.18)	50.55%
Total 70210 Salaries & wages expenses	\$ 293,196.72	\$ 1,286,124.59	\$ 4,396,431.00	\$ (3,110,306.41)	29.25%
Total 70239 Benefits	\$ 79,280.91	\$ 421,782.41	\$ 1,263,383.00	\$ (841,600.59)	33.39%
Total 70200 Operation salaries & benefits	\$ 372,477.63	\$ 1,707,907.00	\$ 5,659,814.00	\$ (3,951,907.00)	30.18%
Total 70300 Insurance costs	\$ -	\$ 90,558.84	\$ 289,564.00	\$ (199,005.16)	31.27%
Total 70350 Fleet operations	\$ 20,068.63	\$ 149,304.49	\$ 660,939.00	\$ (511,634.51)	22.59%
Total 70400 Facilities	\$ 17,495.75	\$ 109,951.06	\$ 419,250.00	\$ (309,298.94)	26.23%
Total 70460 Equipment costs	\$ 991.01	\$ 89,524.72	\$ 183,100.00	\$ (93,575.28)	48.89%
Total 70500 Other personnel costs	\$ 2,389.39	\$ 11,603.79	\$ 98,391.00	\$ (86,787.21)	11.79%
Total 70520 Training costs	\$ 242.50	\$ 18,035.34	\$ 109,424.00	\$ (91,388.66)	16.48%
Total 70550 Other supplies	\$ 2,377.29	\$ 11,416.29	\$ 44,825.00	\$ (33,408.71)	25.47%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Total 70560 Medical supplies	\$ 11,116.94	\$ 55,743.31	\$ 209,901.00	\$ (154,157.69)	26.56%
Total 70570 FRO Program costs	\$ -	\$ 70.00	\$ 22,175.00	\$ (22,105.00)	0.32%
Total 70600 Technology	\$ 8,643.43	\$ 70,219.79	\$ 165,367.00	\$ (95,147.21)	42.46%
Total 70650 Communications	\$ 32,831.71	\$ 92,531.24	\$ 254,953.00	\$ (162,421.76)	36.29%
Total 70700 Volunteer expenses	\$ 35,959.75	\$ 55,645.95	\$ 161,865.00	\$ (106,219.05)	34.38%
Total 70750 Operational professional fees	\$ 9,612.60	\$ 44,558.33	\$ 145,849.00	\$ (101,290.67)	30.55%
Total 70780 Other expenses	\$ -	\$ 2,789.93	\$ -	\$ 2,789.93	
Total 70790 Disaster expenses	\$ -	\$ 353.73	\$ -	\$ 353.73	
Total 70000 OPERATIONS	\$ 1,138,275.88	\$ 3,773,616.63	\$ 10,924,538.00	\$ (7,150,921.37)	34.54%
Total Expenses	\$ 1,198,142.49	\$ 4,203,945.38	\$ 12,767,754.00	\$ (8,563,808.62)	32.93%
NET CASH FLOW FROM OPERATIONS (DEFICIT)	\$ (846,600.51)	\$ 7,818,731.25	\$ 1,959,164.00	\$ 5,859,567.25	399.09%
OTHER SOURCES & USES OF CASH					
Other Sources					
Total 80010 Interest Earned	\$ 73,997.64	\$ 292,670.19	\$ 862,000.00	\$ (569,329.81)	33.95%
Total 80020 Other Revenue	\$ -	\$ 23,134.02	\$ 20,000.00	\$ 3,134.02	115.67%
Total 80030 Insurance proceeds	\$ -	\$ 217,247.53	\$ -	\$ 217,247.53	
Total 80050 Contributions	\$ -	\$ 569.50	\$ 10,000.00	\$ (9,430.50)	5.70%
Total 80060 Grant proceeds	\$ -	\$ 5,675.67	\$ -	\$ 5,675.67	
Total 83000 Loan proceeds	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
Total 80000 Other sources of cash	\$ 73,997.64	\$ 539,296.91	\$ 4,042,000.00	\$ (3,502,703.09)	13.34%
Other Uses					
Capital Expenditures					
Total 90180 Technology	\$ -	\$ -	\$ 18,000.00	\$ (18,000.00)	0.00%
Total 90200 Buildings	\$ 43,249.47	\$ 712,204.52	\$ 1,581,372.00	\$ (880,016.03)	45.04%
Total 90300 Equipment	\$ 3,606.05	\$ 98,628.21	\$ 908,822.00	\$ (810,193.79)	10.85%
Total 90400 Apparatus purchases	\$ -	\$ 73,446.00	\$ 3,434,846.00	\$ (3,361,400.00)	2.14%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 710,250.00	\$ (710,250.00)	0.00%
Total 90010 Capital expenditures	\$ 46,855.52	\$ 884,278.73	\$ 6,653,290.00	\$ (5,779,859.82)	13.29%
M&O Funded Debt Service					
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
Total other uses of cash	\$ 46,855.52	\$ 884,278.73	\$ 6,776,646.00	\$ (5,903,215.82)	13.05%
Net Other Sources (Uses) of Cash	\$ 27,142.12	\$ (344,981.82)	\$ (2,734,646.00)	\$ 2,400,512.73	12.62%
GENERAL FUND NET CASH FLOW (DEFICIT)	\$ (819,458.39)	\$ 7,473,749.43	\$ (775,482.00)	\$ 8,260,079.98	

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
DEBT SERVICE FUND					
REVENUES					
Total 95100 Property tax revenue	\$ 9,594.78	\$ 503,033.58	\$ 543,900.00	\$ (40,866.42)	92.49%
Total 95200 Interest earnings	\$ 699.81	\$ 2,806.24	\$ 6,000.00	\$ (3,193.76)	46.77%
Total 95000 Revenues	\$ 10,294.59	\$ 505,839.82	\$ 549,900.00	\$ (44,060.18)	91.99%
EXPENDITURES					
Total 96120 Principal payments	\$ -	\$ 226,119.54	\$ 541,641.00	\$ (315,521.46)	41.75%
Total 96160 Interest payments	\$ -	\$ 90,848.80	\$ 260,080.00	\$ (179,604.79)	34.93%
Total 96100 Debt service	\$ -	\$ 316,968.34	\$ 801,721.00	\$ (495,126.25)	39.54%
DEBT SERVICE FUND CASH FLOW (DEFICIT)	\$ 10,294.59	\$ 188,871.48	\$ (251,821.00)	\$ 451,066.07	-75.00%
DISTRICT WIDE CASH FLOW (DEFICIT)	\$ (809,163.80)	\$ 7,662,620.91	\$ (1,027,303.00)	\$ 8,711,146.05	

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
DETAIL					
Income					
40010 M&O property tax revenue					
40011 Current	184,048.81	11,169,549.64	12,184,420.00	(1,014,870.36)	91.67%
40012 Prior years	8,905.17	28,294.84	75,000.00	(46,705.16)	37.73%
40013 Ag	1,881.07	19,114.82	5,000.00	14,114.82	382.30%
40014 Rendition penalties	254.95	42,868.56	1,500.00	41,368.56	2857.90%
40015 Rendition penalty fees	-12.72	1,665.03	-	1,665.03	
40016 SIT collections		63.99	-	63.99	
40019 Excess proceeds	691.17	956.09		956.09	
40021 Penalties	13,160.86	32,808.59	45,000.00	(12,191.41)	72.91%
40022 Interest	6,224.55	14,610.11	25,000.00	(10,389.89)	58.44%
40032 Unclaimed property tax overpayments		3,888.76	2,000.00	1,888.76	194.44%
Total 40010 M&O property tax revenue	\$ 215,153.86	\$ 11,313,820.43	\$ 12,337,920.00	\$ (1,024,099.57)	91.70%
40100 Revenues from services					
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	13,828.07	70,876.56		70,876.56	
40122 Contract	122,560.05	425,334.82		425,334.82	
40124 Self pay		1,236.30		1,236.30	
40125 Private insurance		1,912.40		1,912.40	
40129 Other patient revenues		19,256.10	1,596,984.00	(1,577,727.90)	1.21%
Total 40120A Transport Revenues	\$ 136,388.12	\$ 518,616.18	\$ 1,596,984.00	\$ (1,078,367.82)	32.47%
Total 40120 EMS patient revenues	\$ 136,388.12	\$ 518,616.18	\$ 1,596,984.00	\$ (1,078,367.82)	32.47%
40201 Administrative Services Provided (E. TX. Gulf Coast)			10,702.00	(10,702.00)	0.00%
40204 Rental income				0.00	
40205 EMS Standby fees			20,352.00	(20,352.00)	0.00%
Total 40100 Revenues from services	\$ 136,388.12	\$ 518,616.18	\$ 1,628,038.00	\$ (1,109,421.82)	31.86%
40210 Other service revenue					
40141 MUD billings					
40142 MUD 21	-	95,120.01	380,480.00	(285,359.99)	25.00%
40143 MUD 22	-	95,120.01	380,480.00	(285,359.99)	25.00%
Total 40141 MUD billings	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total 40210 Other service revenue	\$ -	\$ 190,240.02	\$ 760,960.00	\$ (570,719.98)	25.00%
Total Income	\$ 351,541.98	\$ 12,022,676.63	\$ 14,726,918.00	\$ (2,704,241.37)	81.64%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Gross Profit	\$ 351,541.98	\$ 12,022,676.63	\$ 14,726,918.00	\$ (2,704,241.37)	81.64%
Expenses					
60000 ADMINISTRATIVE EXPENSES					
60100 Commissioner expenses					
60110 Board Compensation Policy	900.00	10,302.22	36,000.00	(25,697.78)	28.62%
60115 Board Committee Meeting Expenses	750.00	1,200.00		1,200.00	
Total 60100 Commissioner expenses	\$ 1,650.00	\$ 11,502.22	\$ 36,000.00	\$ (24,497.78)	31.95%
60130 SAFE-D expenses					
60131 Membership dues		63.84	1,275.00	(1,211.16)	5.01%
60132 Conference registration			5,300.00	(5,300.00)	0.00%
60133 Training sessions			5,300.00	(5,300.00)	0.00%
60134 Conference travel, meals & lodging	-	13,532.72	16,000.00	(2,467.28)	84.58%
Total 60130 SAFE-D expenses	\$ -	\$ 13,596.56	\$ 27,875.00	\$ (14,278.44)	48.78%
60140 Marketing					
60141 Community engagement meetings		294.00	3,200.00	(2,906.00)	9.19%
60142 Awards - Employee Recognition		1,441.09	11,160.00	(9,718.91)	12.91%
60143 Printed materials			3,000.00	(3,000.00)	0.00%
60144 Chamber of Commerce memberships		1,236.00	4,500.00	(3,264.00)	27.47%
60145 Chamber of Commerce functions		1,335.00	2,300.00	(965.00)	58.04%
60146 Promotional materials			3,000.00	(3,000.00)	0.00%
60147 Marketing materials		177.92	1,000.00	(822.08)	17.79%
60148 Advertising costs		338.64	6,500.00	(6,161.36)	5.21%
60149 Photography/videography			12,000.00	(12,000.00)	0.00%
60156 Mileage reimbursement		-		0.00	
Total 60140 Marketing	\$ -	\$ 4,822.65	\$ 46,660.00	\$ (41,837.35)	10.34%
60150 Community education					
60151 Printed materials	-	-	1,500.00	(1,500.00)	0.00%
60152 County filing fees	-	-	500.00	(500.00)	0.00%
60153 Consultant fees	-	2,288.13	12,000.00	(9,711.87)	19.07%
60155 Special Events (Community)	1,000.00	1,370.21		1,370.21	
Total 60150 Community education	\$ 1,000.00	\$ 3,658.34	\$ 14,000.00	\$ (10,341.66)	26.13%
60200 Salaries & benefits					
60210 Administrative salaries & wages					
60211 Salaries	31,312.54	123,768.85	446,209.00	(322,440.15)	27.74%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
60212 Overtime	2,133.95	9,298.06	19,799.00	(10,500.94)	46.96%
60221 Holiday pay	956.10	5,626.20	-	5,626.20	
60223 Sick time	157.56	1,471.66	-	1,471.66	
60227 Merit increases	-	-	25,000.00	(25,000.00)	0.00%
Total 60210 Administrative salaries & wages	\$ 34,560.15	\$ 140,164.77	\$ 491,008.00	\$ (350,843.23)	28.55%
60239 Benefits					
60240 Payroll taxes					
60241 FICA	2,110.53	8,571.51	30,442.00	(21,870.49)	28.16%
60242 Medicare	493.60	2,004.67	7,119.00	(5,114.33)	28.16%
60243 Unemployment tax - TWC	0.00	3,820.79	490.00	3,330.79	779.75%
Total 60240 Payroll taxes	\$ 2,604.13	\$ 14,396.97	\$ 38,051.00	\$ (23,654.03)	37.84%
60250 Medical insurance					
60251 Medical insurance - employees	3,100.08	12,400.32	75,095.00	(62,694.68)	16.51%
60261 Dental insurance - employees	145.00	580.00	18,731.00	(18,151.00)	3.10%
60262 Dental insurance - dependents	126.60	506.40	12,487.00	(11,980.60)	4.06%
60263 Vision insurance - employees	30.08	120.26	474.00	(353.74)	25.37%
60264 Vision insurance - dependents	25.66	102.70	284.00	(181.30)	36.16%
Total 60250 Medical insurance	\$ 3,427.42	\$ 13,709.68	\$ 107,071.00	\$ (93,361.32)	12.80%
60270 Other employee benefits					
60271 Basic life insurance	82.50	330.00	990.00	(660.00)	33.33%
60272 Supplemental life insurance	122.20	488.80	1,158.00	(669.20)	42.21%
60273 Dependent life insurance	19.15	76.60	270.00	(193.40)	28.37%
60274 AD&D	13.50	54.00	161.00	(107.00)	33.54%
60275 Supplemental AD&D	5.70	22.80	61.00	(38.20)	37.38%
60276 Dependent AD&D	1.95	7.80	27.00	(19.20)	28.89%
60277 Short-term disability	190.31	761.24	1,634.00	(872.76)	46.59%
60278 Long-term disability	97.47	389.88	837.00	(447.12)	46.58%
60279 Next Level Prime	375.00	1,500.00	4,500.00	(3,000.00)	33.33%
Total 60270 Other employee benefits	\$ 907.78	\$ 3,631.12	\$ 9,638.00	\$ (6,006.88)	37.68%
60280 Workers' compensation					
60281 Workers comp policy costs			5,000.00	(5,000.00)	0.00%
Total 60280 Workers' compensation	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
60290 Pension					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
60291 TCDRS pension matching	3,048.14	12,362.28	43,306.00	(30,943.72)	28.55%
Total 60290 Pension	\$ 3,048.14	\$ 12,362.28	\$ 43,306.00	\$ (30,943.72)	28.55%
Total 60239 Benefits	\$ 9,987.47	\$ 44,100.05	\$ 203,066.00	\$ (158,965.95)	21.72%
Total 60200 Salaries & benefits	\$ 44,547.62	\$ 184,264.82	\$ 694,074.00	\$ (509,809.18)	26.55%
60300 Office expense					
60301 Supplies - Office		5,189.70	22,600.00	(17,410.30)	22.96%
60302 Supplies - Postage & Shipping		837.49	6,600.00	(5,762.51)	12.69%
60303 Sundry - Dues & Memberships		540.10	21,103.00	(20,562.90)	2.56%
60304 Sundry - Subscriptions	1,137.70	10,235.16	29,214.00	(18,978.84)	35.04%
60305 Bank Charges	668.91	2,238.88	5,308.00	(3,069.12)	42.18%
60306 Copier charges	164.06	930.17	2,000.00	(1,069.83)	46.51%
60310 Meeting Expense		111.43	1,500.00	(1,388.57)	7.43%
60311 Bonding Fees		200.00	500.00	(300.00)	40.00%
60312 Office Equipment Rental/Lease	-	-	2,000.00	(2,000.00)	0.00%
Total 60300 Office expense	\$ 1,970.67	\$ 20,282.93	\$ 90,825.00	\$ (70,542.07)	22.33%
60400 Professional fees					
60410 Legal					
60411 Legal - General Counsel	4,372.50	23,551.25	90,000.00	(66,448.75)	26.17%
60413 Legal - Litigation		210.00	20,000.00	(19,790.00)	1.05%
60414 Published Legal Notices			5,000.00	(5,000.00)	0.00%
Total 60410 Legal	\$ 4,372.50	\$ 23,761.25	\$ 115,000.00	\$ (91,238.75)	20.66%
60416 Election Costs	-	-	40,000.00	(40,000.00)	0.00%
60421 Bookkeeping Fees	-	-	-	-	-
60422 Audit Fees		18,000.00	75,000.00	(57,000.00)	24.00%
60423 Payroll processing fees	893.39	6,451.63	7,500.00	(1,048.37)	86.02%
60424 Management consulting		60,849.43	275,000.00	(214,150.57)	22.13%
60425 Other consulting projects		5,985.00	75,000.00	(69,015.00)	7.98%
60426 Sales tax consultant	-	-	20,000.00	(20,000.00)	0.00%
60427 Financial consulting	5,000.00	20,000.00	60,000.00	(40,000.00)	33.33%
60428 Brazoria County Tax Collector	-	-	25,000.00	(25,000.00)	0.00%
60429 Appraisal District	-	53,324.50	99,782.00	(46,457.50)	53.44%
60431 FSA Plan Admin services	78.00	2,071.48	2,500.00	(428.52)	82.86%
60435 Salary surveys	-	-	15,000.00	(15,000.00)	0.00%
60442 Architectural projects	-	-	60,000.00	(60,000.00)	0.00%
Total 60400 Professional fees	\$ 10,343.89	\$ 190,443.29	\$ 869,782.00	\$ (679,338.71)	21.90%
60500 Training					
60501 Training classes	-	-	5,000.00	(5,000.00)	0.00%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
60502 Professional development	-	-	7,000.00	(7,000.00)	0.00%
60503 Travel costs	354.43	1,413.96	12,000.00	(10,586.04)	11.78%
60504 Staff development	-	343.98	15,000.00	(14,656.02)	2.29%
60505 Operative IQ	-	-	25,000.00	(25,000.00)	0.00%
Total 60500 Training	\$ 354.43	\$ 1,757.94	\$ 64,000.00	\$ (62,242.06)	2.75%
Total 60000 ADMINISTRATIVE EXPENSES	\$ 59,866.61	\$ 430,328.75	\$ 1,843,216.00	\$ (1,412,887.25)	23.35%
70000 OPERATIONS					
70100 Service provider operations					
70110 Provider operating payments	624,069.25	1,248,138.50	2,499,121.00	(1,250,982.50)	49.94%
70130 Operational support payments	-	15,264.32		15,264.32	
Total 70100 Service provider operations	\$ 624,069.25	\$ 1,263,402.82	\$ 2,499,121.00	\$ (1,235,718.18)	50.55%
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	35,772.45	141,737.25	515,342.00	(373,604.75)	27.50%
70213 Supervisors	14,819.10	57,007.22	192,909.00	(135,901.78)	29.55%
70214 Supervisor overtime	9,629.80	42,853.40	117,993.00	(75,139.60)	36.32%
70215 Clinical	65,247.50	263,682.04	1,030,377.00	(766,694.96)	25.59%
70216 Clinical overtime	48,848.15	220,458.06	624,170.00	(403,711.94)	35.32%
70217 Apparatus Maintenance	13,223.59	39,270.64	123,971.00	(84,700.36)	31.68%
70218 Apparatus Maintenance overtime	1,781.09	6,360.94	12,419.00	(6,058.06)	51.22%
70219 Administrative assistant	3,502.72	13,801.21	54,611.00	(40,809.79)	25.27%
70221 Salaries - Holiday Pay	6,143.81	26,679.23	-	26,679.23	
70223 Salaries - Sick Time	9,373.09	33,589.18	-	33,589.18	
70225 Paid time off	3,504.98	17,999.37	-	17,999.37	
70226 Salaries - Survey Adjustments	-	-	75,000.00	(75,000.00)	0.00%
70227 Part-time positions	81,350.44	420,002.39	1,584,639.00	(1,164,636.61)	26.50%
70229 Unscheduled overtime	-	2,683.66	-	2,683.66	
70230 Building maintenance technician	-	-	65,000.00	(65,000.00)	0.00%
Total 70210 Salaries & wages expenses	\$ 293,196.72	\$ 1,286,124.59	\$ 4,396,431.00	\$ (3,110,306.41)	29.25%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	12,879.82	52,503.56	172,781.00	(120,277.44)	30.39%
70242 Medicare	3,012.19	12,279.05	40,409.00	(28,129.95)	30.39%
70243 Benefits - Unemployment Insurance					
(TWC)	186.51	2,029.14	1,176.00	853.14	172.55%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Total 70240 Salaries - Payroll Taxes	\$ 16,078.52	\$ 66,811.75	\$ 214,366.00	\$ (147,554.25)	31.17%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	18,819.96	71,404.74	280,746.00	(209,341.26)	25.43%
70252 Medical insurance - dependents	1,532.10	5,385.98	115,310.00	(109,924.02)	4.67%
70253 Dental - employees	870.00	3,298.77	10,406.00	(7,107.23)	31.70%
70254 Dental - dependents	(22.46)	(124.26)	7,183.00	(7,307.26)	-1.73%
70255 Vision - employees	180.48	676.78	160.00	516.78	422.99%
70256 Vision - dependents	0.78	(71.98)	1,567.00	(1,638.98)	-4.59%
Total 70250 Benefits - Medical Benefits	\$ 21,380.86	\$ 80,570.03	\$ 415,372.00	\$ (334,801.97)	19.40%
70270 Other employee benefits					
70271 Basic life insurance	(144.51)	(597.49)	7,951.00	(8,548.49)	-7.51%
70272 Supplemental life insurance	332.30	1,184.20	1,367.00	(182.80)	86.63%
70273 Dependent life insurance	34.60	129.40	34.00	95.40	380.59%
70274 AD&D	70.20	267.60	794.00	(526.40)	33.70%
70275 Supplemental AD&D	37.80	142.20	149.00	(6.80)	95.44%
70276 Dependent AD&D	6.00	4.31	4.00	0.31	107.75%
70277 Short-term disability	1,072.02	4,066.41	10,894.00	(6,827.59)	37.33%
70278 Long-term disability	548.15	2,079.08	5,579.00	(3,499.92)	37.27%
70281 Annual physicals	-	-	19,700.00	(19,700.00)	0.00%
70282 EAP		3,100.00	2,400.00	700.00	129.17%
70283 COBRA contract	60.00	180.00	-	180.00	
70284 Next Level Prime	3,750.00	14,830.00	49,425.00	(34,595.00)	30.01%
70285 Accident & Sickness		25,201.00	26,300.00	(1,099.00)	95.82%
Total 70270 Other employee benefits	\$ 5,766.56	\$ 50,586.71	\$ 124,597.00	\$ (74,010.29)	40.60%
70290 Pension Plan					
70291 Benefits - Pension	18,904.95	77,084.70	250,648.00	(173,563.30)	30.75%
Total 70290 Pension Plan	\$ 18,904.95	\$ 77,084.70	\$ 250,648.00	\$ (173,563.30)	30.75%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation	17,150.02	151,300.22	258,400.00	(107,099.78)	58.55%
70297 Workers comp policy dividends	-	(4,571.00)	-	(4,571.00)	
Total 70295 Workers compensation insurance	\$ 17,150.02	\$ 146,729.22	\$ 258,400.00	\$ (111,670.78)	56.78%
Total 70239 Benefits	\$ 79,280.91	\$ 421,782.41	\$ 1,263,383.00	\$ (841,600.59)	33.39%
Total 70200 Operation salaries & benefits	\$ 372,477.63	\$ 1,707,907.00	\$ 5,659,814.00	\$ (3,951,907.00)	30.18%
70300 Insurance costs					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70311 Vehicle Insurance		39,397.00	140,058.00	(100,661.00)	28.13%
70312 Property & Casualty Insurance		40,805.00	105,065.00	(64,260.00)	38.84%
70313 General liability			7,286.00	(7,286.00)	0.00%
70314 Cyber insurance		10,356.84	6,000.00	4,356.84	172.61%
70315 Theft fees			400.00	(400.00)	0.00%
70316 Crime fees			219.00	(219.00)	0.00%
70317 Management liability			9,853.00	(9,853.00)	0.00%
70318 Excess liability			11,449.00	(11,449.00)	0.00%
70319 Portable equipment			9,234.00	(9,234.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ 90,558.84	\$ 289,564.00	\$ (199,005.16)	31.27%
70350 Fleet operations				0.00	
70351 Vehicle repairs	6,904.34	66,042.58	341,000.00	(274,957.42)	19.37%
70352 Preventative Maintenance		7,044.76	154,439.00	(147,394.24)	4.56%
70353 Supplies - Fuel, Oil & Grease	12,352.67	40,269.20	120,500.00	(80,230.80)	33.42%
70354 Tires	586.62	11,749.64	43,000.00	(31,250.36)	27.32%
70355 Other fleet costs		8,814.95	2,000.00	6,814.95	440.75%
70356 Towing		-5,994.68		(5,994.68)	
70357 Inspections & Registrations		162.58		162.58	
70358 Alignments/Wheel Balance		535.45		535.45	
70360 Paint & Body	225.00	20,456.15		20,456.15	
70361 Subscriptions/Diagnostics		223.86		223.86	
Total 70350 Fleet operations	\$ 20,068.63	\$ 149,304.49	\$ 660,939.00	\$ (511,634.51)	22.59%
70400 Facilities					
70410 Utility costs					
70411 Utilities - Electric	5,223.18	17,721.04	61,050.00	(43,328.96)	29.03%
70412 Utilities - Gas	318.48	4,895.88	12,000.00	(7,104.12)	40.80%
70413 Utilities - Water	2,376.79	5,522.72	6,550.00	(1,027.28)	84.32%
70414 Utilities - Waste Disposal		5,828.70	21,500.00	(15,671.30)	27.11%
70415 Utilities - Telephone	1,174.15	10,516.57	53,700.00	(43,183.43)	19.58%
70416 Utilities - Radio & Pager			500.00	(500.00)	0.00%
70417 Utilities - Cable/Internet	1,443.12	11,963.70	40,900.00	(28,936.30)	29.25%
Total 70410 Utility costs	\$ 10,535.72	\$ 56,448.61	\$ 196,200.00	\$ (139,751.39)	28.77%
70420 Rental costs					
70422 Buildings	-	10,529.33	40,000.00	(29,470.67)	26.32%
70423 Equipment		280.00		280.00	
Total 70420 Rental costs	\$ -	\$ 10,809.33	\$ 40,000.00	\$ (29,190.67)	27.02%
70430 Building & grounds maintenance					
70431 Landscape maintenance	2,793.70	10,036.80	21,500.00	(11,463.20)	46.68%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70432 Lawn sprinkler maintenance		1,456.26	7,500.00	(6,043.74)	19.42%
70433 Services - Electricians	336.00	8,409.08	6,700.00	1,709.08	125.51%
70434 Plumbing		1,040.28	5,000.00	(3,959.72)	20.81%
70435 HVAC repairs	635.00	939.00	55,300.00	(54,361.00)	1.70%
70436 HVAC PMs			1,500.00	(1,500.00)	0.00%
70437 HVAC filters			3,500.00	(3,500.00)	0.00%
70438 Bay doors	-	4,338.64	18,000.00	(13,661.36)	24.10%
70439 Alarm monitoring			1,000.00	(1,000.00)	0.00%
70440 Building fire sprinkler maintenance	1,495.33	1,495.33	4,000.00	(2,504.67)	37.38%
70441 Flag replacement		308.59		308.59	
70442 Building access controls			4,850.00	(4,850.00)	0.00%
70443 Cleaning services	1,700.00	6,020.86	25,000.00	(18,979.14)	24.08%
70444 Roof repairs	-	900.00	10,000.00	(9,100.00)	9.00%
70445 Exterminating		1,267.00	2,550.00	(1,283.00)	49.69%
70446 Building repairs		3,759.94	11,150.00	(7,390.06)	33.72%
70447 Appliance repairs/replacement		949.46	500.00	449.46	189.89%
70448 Furniture			2,500.00	(2,500.00)	0.00%
70449 Generator Repairs		1,771.88	2,500.00	(728.12)	70.88%
Total 70430 Building & grounds maintenance	\$ 6,960.03	\$ 42,693.12	\$ 183,050.00	\$ (140,356.88)	23.32%
Total 70400 Facilities	\$ 17,495.75	\$ 109,951.06	\$ 419,250.00	\$ (309,298.94)	26.23%
70460 Equipment costs					
70461 Maintenance - Equipment	636.00	4,896.27	20,300.00	(15,403.73)	24.12%
70462 Preventative Maintenance	355.01	31,288.01	79,750.00	(48,461.99)	39.23%
70463 Medical equipment			500.00	(500.00)	0.00%
70464 Minor Gear/Equipment		9,489.70	10,150.00	(660.30)	93.49%
70465 Services - PPE Cleaning		22,816.58	18,000.00	4,816.58	126.76%
70466 Supplies - Minor Tools & Equipment		9,263.21	30,500.00	(21,236.79)	30.37%
70467 Services - Equipment Rental/Lease		991.43	6,300.00	(5,308.57)	15.74%
70468 Equipment maintenance contracts		1,746.57	1,000.00	746.57	174.66%
70469 AED maintenance contract			6,600.00	(6,600.00)	0.00%
70470 Stryker maintenance contract		9,032.95	10,000.00	(967.05)	90.33%
Total 70460 Equipment costs	\$ 991.01	\$ 89,524.72	\$ 183,100.00	\$ (93,575.28)	48.89%
70500 Other personnel costs					
70501 Supplies - Uniforms		3,484.80	31,424.00	(27,939.20)	11.09%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70502 Sundry - Recruitment		1,205.26	8,800.00	(7,594.74)	13.70%
70503 Screening & testing	635.00	1,635.00	3,254.00	(1,619.00)	50.25%
70504 Background checks		74.70	3,213.00	(3,138.30)	2.32%
70505 Advertising - Boost			1,500.00	(1,500.00)	0.00%
70506 Advertising - magazines			4,000.00	(4,000.00)	0.00%
70507 PPE	1,754.39	5,204.03	19,200.00	(13,995.97)	27.10%
70509 PPE rental			27,000.00	(27,000.00)	0.00%
Total 70500 Other personnel costs	\$ 2,389.39	\$ 11,603.79	\$ 98,391.00	\$ (86,787.21)	11.79%
70520 Training costs					
70521 Supplies - Educational & Training		12,678.94	62,016.00	(49,337.06)	20.44%
70522 Sundry - Permits, Certifications & Licenses		2,542.30	4,130.00	(1,587.70)	61.56%
70523 Sundry - Travel/Training	242.50	980.70	38,278.00	(37,297.30)	2.56%
70525 Professional development		1,833.40	5,000.00	(3,166.60)	36.67%
Total 70520 Training costs	\$ 242.50	\$ 18,035.34	\$ 109,424.00	\$ (91,388.66)	16.48%
70550 Other supplies					
70551 Supplies - Expendables		1,672.93	7,950.00	(6,277.07)	21.04%
70552 *Supplies - Household		1,511.93	9,200.00	(7,688.07)	16.43%
70553 Supplies - Public Relation Items		263.43	7,775.00	(7,511.57)	3.39%
70554 Supplies - Fire Suppressant & Chemical	2,117.40	5,687.60	12,350.00	(6,662.40)	46.05%
70555 Supplies - Food & Ice	259.89	2,280.40	7,550.00	(5,269.60)	30.20%
Total 70550 Other supplies	\$ 2,377.29	\$ 11,416.29	\$ 44,825.00	\$ (33,408.71)	25.47%
70560 Medical supplies					
70561 Oxygen	470.02	2,152.01	4,145.00	(1,992.99)	51.92%
70562 Oxygen bottle rental	23.40	1,420.12	4,372.00	(2,951.88)	32.48%
70563 Pharmacy	124.98	8,792.34	29,311.00	(20,518.66)	30.00%
70564 Blood and products		4,288.25	11,280.00	(6,991.75)	38.02%
70566 Sharps compliance		237.72	400.00	(162.28)	59.43%
70567 Medical durable	1,662.03	3,132.80	7,500.00	(4,367.20)	41.77%
70568 Medical expendables	8,836.51	35,720.07	152,893.00	(117,172.93)	23.36%
Total 70560 Medical supplies	\$ 11,116.94	\$ 55,743.31	\$ 209,901.00	\$ (154,157.69)	26.56%
70570 FRO Program costs					
70571 Oxygen			714.00	(714.00)	0.00%
70572 Oxygen bottle rental			1,152.00	(1,152.00)	0.00%
70573 Pharmacy			713.00	(713.00)	0.00%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70574 Medical durable			3,145.00	(3,145.00)	0.00%
70575 Medical expendables			2,465.00	(2,465.00)	0.00%
70576 Vector Solutions online CE			4,986.00	(4,986.00)	0.00%
70577 FRO Medical Director			9,000.00	(9,000.00)	0.00%
70578 Licenses		70.00		70.00	
Total 70570 FRO Program costs	\$ -	\$ 70.00	\$ 22,175.00	\$ (22,105.00)	0.32%
70600 Technology					
70601 ESO HER software		21,751.95	11,013.00	10,738.95	197.51%
70602 ESO HDE software	-	3,551.99	1,056.00	2,495.99	336.36%
70603 ESO scheduling	2,374.15	2,374.15	7,348.00	(4,973.85)	32.31%
70604 ESO fire incident reporting		1,300.14	12,250.00	(10,949.86)	10.61%
70605 Website	248.00	1,892.00	7,500.00	(5,608.00)	25.23%
70606 Social media posting	349.00	1,396.00	4,000.00	(2,604.00)	34.90%
70607 Datavox	573.23	9,036.35	2,500.00	6,536.35	361.45%
70608 Computer repairs	3,772.50	10,598.75	19,600.00	(9,001.25)	54.08%
70609 Computer replacement		2,171.24	9,800.00	(7,628.76)	22.16%
70610 IT service contract			20,000.00	(20,000.00)	0.00%
70611 Operating system	1,065.55	12,736.94	30,000.00	(17,263.06)	42.46%
70612 Network			1,000.00	(1,000.00)	0.00%
70613 CAD Software			13,100.00	(13,100.00)	0.00%
70614 Maintenance & Inventory Software	186.00	1,824.51	7,400.00	(5,575.49)	24.66%
70615 Alerting Software			2,500.00	(2,500.00)	0.00%
70616 Accounting Software	75.00	1,341.79	3,800.00	(2,458.21)	35.31%
70617 New Employee Onboarding		150.00		150.00	
70619 GIS services		93.98	6,000.00	(5,906.02)	1.57%
70627 ADP			6,500.00	(6,500.00)	0.00%
Total 70600 Technology	\$ 8,643.43	\$ 70,219.79	\$ 165,367.00	\$ (95,147.21)	42.46%
70650 Communications					
70651 Communications - Contracts	31,920.00	82,170.17	174,012.00	(91,841.83)	47.22%
70652 Technology fee	-	5,351.57	38,361.00	(33,009.43)	13.95%
70653 Communication - Repair	-	-	10,200.00	(10,200.00)	0.00%
70654 Services - Digital Radio Enhancements	-	53.78	2,666.00	(2,612.22)	2.02%
70655 Cell phones	911.71	3,627.44	18,664.00	(15,036.56)	19.44%
70656 Mobile hotspots	-	1,328.28	11,050.00	(9,721.72)	12.02%
Total 70650 Communications	\$ 32,831.71	\$ 92,531.24	\$ 254,953.00	\$ (162,421.76)	36.29%
70700 Volunteer expenses					

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70701 Services - VFD Pension	35,959.75	31,759.75	70,909.00	(39,149.25)	44.79%
70702 Salaries - Staffing Fees			10,200.00	(10,200.00)	0.00%
70703 Services - VFD Group Life Insurance			500.00	(500.00)	0.00%
70704 Accident & sickness policy		1,396.22	1,800.00	(403.78)	77.57%
70706 Recruiting costs		1,537.97	2,756.00	(1,218.03)	55.80%
70705 Sundry - Banquet		280.00		280.00	
70708 Volunteer stipends	-	20,250.01	70,200.00	(49,949.99)	28.85%
70709 Service awards & recognition			5,500.00	(5,500.00)	0.00%
70710 Retirement Admin	-	422.00		422.00	
Total 70700 Volunteer expenses	\$ 35,959.75	\$ 55,645.95	\$ 161,865.00	\$ (106,219.05)	34.38%
70750 Operational professional fees					
70751 Services - Billing	6,304.36	31,217.56	91,827.00	(60,609.44)	34.00%
70752 EMS collection service	323.45	1,628.26	500.00	1,128.26	325.65%
70753 Medical director	2,470.00	9,880.00	50,600.00	(40,720.00)	19.53%
70754 Credit card processing services	514.79	1,832.51	2,922.00	(1,089.49)	62.71%
Total 70750 Operational professional fees	\$ 9,612.60	\$ 44,558.33	\$ 145,849.00	\$ (101,290.67)	30.55%
70780 Other expenses					
70781 Miscellaneous Expense	-	2,789.93		2,789.93	
Total 70780 Other expenses	\$ -	\$ 2,789.93	\$ -	\$ 2,789.93	
70790 Disaster expenses					
70791 Food and water	-	224.29		224.29	
70792 Other supplies	-	129.44		129.44	
Total 70790 Disaster expenses	\$ 0.00	\$ 353.73	\$ 0.00	\$ 353.73	
Total 70000 OPERATIONS	\$ 1,138,275.88	\$ 3,773,616.63	\$ 10,924,538.00	\$ (7,150,921.37)	34.54%
Total Expenses	\$ 1,198,142.49	\$ 4,203,945.38	\$ 12,767,754.00	\$ (8,563,808.62)	32.93%
Net Operating Income	\$ (846,600.51)	\$ 7,818,731.25	\$ 1,959,164.00	\$ 5,859,567.25	399.09%
Other Income					
80000 Other sources of cash					
80010 Interest Earned					
80011 Interest on invested funds	73,997.64	283,924.81	400,000.00	(116,075.19)	70.98%
80012 Interest on sweep account	-	8,745.38	450,000.00	(441,254.62)	1.94%
80013 Interest on checking accounts			12,000.00	(12,000.00)	0.00%
Total 80010 Interest Earned	\$ 73,997.64	\$ 292,670.19	\$ 862,000.00	\$ (569,329.81)	33.95%
80020 Other Revenue	-	13,722.91		13,722.91	
80075 Tower lease proceeds	-	9,411.11	20,000.00	(10,588.89)	47.06%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Total 80020 Other Revenue	\$ -	\$ 23,134.02	\$ 20,000.00	\$ 3,134.02	115.67%
80030 Insurance reimbursements					
80032 Insurance Proceeds - VFIS Vehicle	-	217,247.53	-	217,247.53	
Total 80030 Insurance reimbursements	\$ 0.00	\$ 217,247.53	\$ 0.00	\$ 217,247.53	
80050 Contributions					
80051 Liverpool	-	569.50	10,000.00	(9,430.50)	5.70%
Total 80050 Contributions	\$ -	\$ 569.50	\$ 10,000.00	\$ (9,430.50)	5.70%
80060 Grant Income	-	5,675.67		5,675.67	
80302 Other	3,072.46	3,072.46		3,072.46	
83000 Loan proceeds					
83300 Vehicles			3,150,000.00	(3,150,000.00)	0.00%
Total 83000 Loan proceeds	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
84000 Use of reserves					
Use of Webster Bank loan proceeds			\$ 1,581,372.00	(1,581,372.00)	
			\$ 1,581,372.00	\$ (1,581,372.00)	
Total 80000 Other sources of cash	\$ 77,070.10	\$ 542,369.37	\$ 5,623,372.00	\$ (5,081,002.63)	9.64%
Total Other Income	\$ 77,070.10	\$ 542,369.37	\$ 5,623,372.00	\$ (5,081,002.63)	9.64%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90180 Technology					
90181 New equipment			18,000.00	(18,000.00)	0.00%
Total 90180 Technology	\$ -	\$ -	\$ 18,000.00	\$ (18,000.00)	0.00%
90200 Buildings					
90210 Architect		16,320.00	708,315.00	(691,995.00)	2.30%
90220 Construction contract		-		-	
90228 Furnishings		11,789.58		11,789.58	
90245 Building renovations	16,749.47	614,972.05	748,057.00	(133,084.95)	82.21%
90250 Building improvements	26,500.00	53,859.48	125,000.00	(71,140.52)	43.09%
90284 Station alerting		10,848.55			
90285 Warning signs	-	4,414.86		4,414.86	
Total 90200 Buildings	\$ 43,249.47	\$ 712,204.52	\$ 1,581,372.00	\$ (880,016.03)	45.04%
90300 Capital Purchase - Equipment					
90301 EMS	3,606.05	16,166.32	45,822.00	(29,655.68)	35.28%
90351 Fire		27,851.17	504,000.00	(476,148.83)	5.53%
90352 Turnout gear			274,000.00	(274,000.00)	0.00%
90353 SCBA			20,000.00	(20,000.00)	0.00%
90371 Apparatus lifts		54,610.72	65,000.00	(10,389.28)	84.02%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Total 90300 Capital Purchase - Equipment	\$ 3,606.05	\$ 98,628.21	\$ 908,822.00	\$ (810,193.79)	10.85%
90400 Apparatus purchases					
90401 EMS	-	73,446.00	854,846.00	(781,400.00)	8.59%
90451 Fire			2,580,000.00	(2,580,000.00)	0.00%
Total 90400 Apparatus purchases	\$ -	\$ 73,446.00	\$ 3,434,846.00	\$ (3,361,400.00)	2.14%
90500 Support vehicles purchases					
90501 EMS			110,250.00	(110,250.00)	0.00%
90551 Fire			600,000.00	(600,000.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 710,250.00	\$ (710,250.00)	0.00%
Total 90010 Capital expenditures	\$ 46,855.52	\$ 884,278.73	\$ 6,653,290.00	\$ (5,769,011.27)	13.29%
Total 90000 Other uses of cash	\$ 46,855.52	\$ 884,278.73	\$ 6,653,290.00	\$ (5,769,011.27)	13.29%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P			28,404.00	(28,404.00)	0.00%
92102 MVFD Station - Masters Rd			74,615.00	(74,615.00)	0.00%
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
92200 Interest paid					
92201 A10			1,870.00	(1,870.00)	0.00%
96161 MVFD Station - Masters Rd			18,467.00	(18,467.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
Total other uses of cash	\$ 46,855.52	\$ 884,278.73	\$ 6,776,646.00	\$ (5,892,367.27)	
Net Other Sources (Uses) of Cash	\$ 30,214.58	\$ (341,909.36)	\$ (1,153,274.00)	\$ 811,364.64	
GENERAL FUND NET CASH FLOW (DEFICIT)	\$ (816,385.93)	\$ 7,476,821.89	\$ 805,890.00	\$ 6,670,931.89	
94000 DEBT SERVICE FUND					
95000 Receipts					
95100 Property tax revenue					
95101 Current I&S taxes	8,183.61	498,485.80	541,900.00	(43,414.20)	91.99%
95102 Prior year's I&S taxes	433.58	1,029.07	2,000.00	(970.93)	51.45%
95103 Ag	100.86	975.11		975.11	
95104 Rendition penalties	12.08	76.43		76.43	
95105 Rendition penalty fees	(0.61)	74.09		74.09	
95210 I&S penalties	591.87	1,741.80		1,741.80	
95220 I&S interest	273.39	651.28		651.28	
Total 95100 Property tax revenue	\$ 9,594.78	\$ 503,033.58	\$ 543,900.00	\$ (40,866.42)	92.49%

Brazoria County ESD 3 District Wide Actual vs Budget

	Month of		Total		
	April	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
95200 Interest earnings					
95201 Interest on invested debt service funds	699.81	2,806.24	6,000.00	(3,193.76)	46.77%
Total 95200 Interest earnings	\$ 699.81	\$ 2,806.24	\$ 6,000.00	\$ (3,193.76)	46.77%
Total 95000 Receipts	\$ 10,294.59	\$ 505,839.82	\$ 549,900.00	\$ (44,060.18)	91.99%
96000 Expenditures					
96100 Debt service					
96120 Principal payments					
96102 Trustmark - A11 & A12 P			70,990.00	(70,990.00)	0.00%
96122 EMS Station - Masters Rd		74,615.22		74,615.22	
96123 Iowa Colony Station - Meridiana	-	151,504.32	304,917.00	(153,412.68)	49.69%
96124 Webster Bank - Admin/Masters					
Renovation			165,734.00	(165,734.00)	0.00%
Total 96120 Principal payments	\$ -	\$ 226,119.54	\$ 541,641.00	\$ (315,521.46)	41.75%
96160 Interest payments					
96162 EMS Station - Masters Rd		10,373.59			
96163 Iowa Colony Station - Meridiana	-	80,475.21	159,041.00	(78,565.79)	50.60%
96164 Webster Bank - Admin/Masters					
Renovation			82,200.00	(82,200.00)	0.00%
96202 A11 & A12			18,839.00	(18,839.00)	0.00%
Total 96160 Interest payments	\$ -	\$ 90,848.80	\$ 260,080.00	\$ (179,604.79)	34.93%
Total 96100 Debt service	\$ -	\$ 316,968.34	\$ 801,721.00	\$ (484,752.66)	39.54%
Total 96000 Expenditures	\$ -	\$ 316,968.34	\$ 801,721.00	\$ (484,752.66)	39.54%
Total 94000 DEBT SERVICE FUND	\$ 10,294.59	\$ 188,871.48	\$ (251,821.00)	\$ 440,692.48	-75.00%
District Wide Net Cash Flow (Deficit)	\$ (806,091.34)	\$ 7,665,693.37	\$ 554,069.00	\$ 7,111,624.37	1383.53%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
Income					
40100 Revenues from services					
40120 EMS patient revenues					
40120A Transport Revenues					
40121 Medicare	13,828.07	70,674.10	-	70,674.10	
40122 Contract	122,560.05	425,334.82	-	425,334.82	
40124 Self pay		1,236.30	-	1,236.30	
40125 Private insurance		1,912.40	-	1,912.40	
40129 Other patient revenues	0.00	19,256.10	1,596,984.00	(1,577,727.90)	1.21%
Total 40120A Transport Revenues	\$ 136,388.12	\$ 518,413.72	\$ 1,596,984.00	\$ (1,078,570.28)	32.46%
Total 40120 EMS patient revenues	\$ 136,388.12	\$ 518,413.72	\$ 1,596,984.00	\$ (1,078,570.28)	32.46%
40201 Administrative Services Provided (E. TX. Gulf Coast)	-	-	10,702.00	(10,702.00)	0.00%
40205 EMS Standby fees	-	-	20,352.00	(20,352.00)	0.00%
Total 40100 Revenues from services	\$ 136,388.12	\$ 518,413.72	\$ 1,628,038.00	\$ (1,109,624.28)	31.84%
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	\$ 136,388.12	\$ 518,413.72	\$ 2,089,718.00	\$ (1,571,304.28)	24.81%
Gross Profit	\$ 136,388.12	\$ 518,413.72	\$ 2,089,718.00	\$ (1,571,304.28)	24.81%
Expenses					
60000 ADMINISTRATIVE EXPENSES					
60130 SAFE-D expenses					
60134 Conference travel, meals & lodging	-	259.00	-	259.00	
Total 60130 SAFE-D expenses	\$ -	\$ 259.00	\$ -	\$ 259.00	
60140 Marketing					
60142 Awards - Employee Recognition	-	1,021.92	4,660.00	(3,638.08)	21.93%
60145 Chamber of Commerce functions	-	-	1,500.00	(1,500.00)	0.00%
60147 Marketing materials	-	39.94	-	39.94	
Total 60140 Marketing	\$ -	\$ 1,061.86	\$ 6,160.00	\$ (5,098.14)	17.24%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
60300 Office expense					
5025 Office Supplies & Expense		2,193.51	3,500.00	(1,306.49)	62.67%
60302 Supplies - Postage & Shipping		91.57	1,500.00	(1,408.43)	6.10%
60303 Sundry - Dues & Memberships	-	-	1,603.00	(1,603.00)	0.00%
60304 Sundry - Subscriptions		5,697.82	11,714.00	(6,016.18)	48.64%
60305 Bank Charges	443.09	1,610.91	4,308.00	(2,697.09)	37.39%
Total 60300 Office expense	\$ 443.09	\$ 9,593.81	\$ 22,625.00	\$ (13,031.19)	42.40%
60400 Professional fees					
60425 Other consulting projects	-	2,992.50	-	2,992.50	
60431 FSA Plan Admin services	-	680.38	-	680.38	
Total 60400 Professional fees	\$ -	\$ 3,672.88	\$ -	\$ 3,672.88	
Total 60000 ADMINISTRATIVE EXPENSES	\$ 443.09	\$ 14,587.55	\$ 28,785.00	\$ (14,197.45)	50.68%
70000 OPERATIONS					
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	24,104.61	95,290.21	295,142.00	(199,851.79)	32.29%
70213 Supervisors	14,819.10	57,007.22	192,909.00	(135,901.78)	29.55%
70214 Supervisor overtime	9,629.80	42,853.40	117,993.00	(75,139.60)	36.32%
70215 Clinical	65,247.50	263,682.04	1,030,377.00	(766,694.96)	25.59%
70216 Clinical overtime	48,848.15	220,458.06	624,170.00	(403,711.94)	35.32%
70219 Administrative assistant	3,502.72	13,801.21	54,611.00	(40,809.79)	25.27%
70221 Salaries - Holiday Pay	5,823.81	23,566.07	-	23,566.07	
70223 Salaries - Sick Time	9,115.22	32,937.61	-	32,937.61	
70225 Paid time off	3,268.76	17,763.15	-	17,763.15	
70226 Salaries - Survey Adjustments	-	-	75,000.00	(75,000.00)	0.00%
70227 Part-time positions	2,499.80	7,870.74	60,000.00	(52,129.26)	13.12%
70229 Unscheduled overtime	-	2,683.66	-	2,683.66	
Total 70210 Salaries & wages expenses	\$ 186,859.47	\$ 777,913.37	\$ 2,450,202.00	\$ (1,672,288.63)	31.75%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	11,183.62	46,578.19	151,912.00	(105,333.81)	30.66%
70242 Medicare	2,615.49	10,893.26	35,528.00	(24,634.74)	30.66%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70243 Benefits - Unemployment Insurance (TWC)	47.48	1,643.71	980.00	663.71	167.73%
Total 70240 Salaries - Payroll Taxes	\$ 13,846.59	\$ 59,115.16	\$ 188,420.00	\$ (129,304.84)	31.37%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	18,044.94	68,304.66	252,138.00	(183,833.34)	27.09%
70252 Medical insurance - dependents	7,014.60	28,058.40	104,017.00	(75,958.60)	26.97%
70253 Dental - employees	833.75	3,153.77	10,406.00	(7,252.23)	30.31%
70254 Dental - dependents	686.44	2,745.76	6,994.00	(4,248.24)	39.26%
70255 Vision - employees	172.96	646.70	160.00	486.70	404.19%
70256 Vision - dependents	122.99	422.35	1,567.00	(1,144.65)	26.95%
Total 70250 Benefits - Medical Benefits	\$ 26,875.68	\$ 103,331.64	\$ 375,282.00	\$ (271,950.36)	27.53%
70270 Other employee benefits				0.00	
70271 Basic life insurance	396.00	1,501.50	4,554.00	(3,052.50)	32.97%
70272 Supplemental life insurance	274.00	1,008.00	1,153.00	(145.00)	87.42%
70273 Dependent life insurance	25.60	102.40	34.00	68.40	301.18%
70274 AD&D	64.80	246.00	745.00	(499.00)	33.02%
70275 Supplemental AD&D	34.50	129.00	144.00	(15.00)	89.58%
70276 Dependent AD&D	5.10	20.70	4.00	16.70	517.50%
70277 Short-term disability	969.75	3,657.33	9,927.00	(6,269.67)	36.84%
70278 Long-term disability	495.77	1,869.56	5,084.00	(3,214.44)	36.77%
70282 EAP	-	-	2,250.00	(2,250.00)	0.00%
70284 Next Level Prime	1,875.00	7,480.00	27,000.00	(19,520.00)	27.70%
70285 Accident & Sickness	-	-	21,400.00	(21,400.00)	0.00%
Total 70270 Other employee benefits	\$ 4,140.52	\$ 16,014.49	\$ 72,295.00	\$ (56,280.51)	22.15%
70290 Pension Plan				0.00	
70291 Benefits - Pension	16,480.68	68,610.66	216,108.00	(147,497.34)	31.75%
Total 70290 Pension Plan	\$ 16,480.68	\$ 68,610.66	\$ 216,108.00	\$ (147,497.34)	31.75%
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	\$ 61,343.47	\$ 247,071.95	\$ 1,002,105.00	\$ (755,033.05)	24.66%
Total 70200 Operation salaries & benefits	\$ 248,202.94	\$ 1,024,985.32	\$ 3,452,307.00	\$ (2,427,321.68)	29.69%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70300 Insurance costs					
70311 Vehicle Insurance	-	-	46,803.00	(46,803.00)	0.00%
70319 Portable equipment	-	-	5,000.00	(5,000.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ -	\$ 51,803.00	\$ (51,803.00)	0.00%
70350 Fleet operations					
70351 Vehicle repairs		7,432.20	75,000.00	(67,567.80)	9.91%
70352 Preventative Maintenance		4,057.95	22,939.00	(18,881.05)	17.69%
70353 Supplies - Fuel, Oil & Grease	5,438.26	15,240.09	40,000.00	(24,759.91)	38.10%
70354 Tires	586.62	801.65	16,500.00	(15,698.35)	4.86%
70355 Other fleet costs		7.00	1,500.00	(1,493.00)	0.47%
70357 Inspections & Registrations		44.58	-	44.58	
70358 Alignments/Wheel Balance		535.45	-	535.45	
Total 70350 Fleet operations	\$ 6,024.88	\$ 28,118.92	\$ 155,939.00	\$ (127,820.08)	18.03%
70400 Facilities					
70410 Utility costs					
70412 Utilities - Gas		1,033.83	-	1,033.83	
70415 Utilities - Telephone		1,025.44	-	1,025.44	
70417 Utilities - Cable/Internet	257.94	1,233.92	-	1,233.92	
Total 70410 Utility costs	\$ 257.94	\$ 3,293.19	\$ -	\$ 3,293.19	
70430 Building & grounds maintenance					
70431 Landscape maintenance	602.32	1,806.96	-	1,806.96	
Total 70430 Building & grounds maintenance	\$ 602.32	\$ 1,806.96	\$ -	\$ 1,806.96	
Total 70400 Facilities	\$ 860.26	\$ 5,100.15	\$ -	\$ 5,100.15	
70460 Equipment costs					
70461 Maintenance - Equipment	-	-	8,800.00	(8,800.00)	0.00%
70462 Preventative Maintenance	-	801.09	29,250.00	(28,448.91)	2.74%
70464 Minor Gear/Equipment	-	54.10	1,650.00	(1,595.90)	3.28%
70466 Supplies - Minor Tools & Equipment	-	1,181.08	5,000.00	(3,818.92)	23.62%
70470 Stryker maintenance contract	-	9,032.95	10,000.00	(967.05)	90.33%
Total 70460 Equipment costs	\$ -	\$ 11,069.22	\$ 54,700.00	\$ (43,630.78)	20.24%
70500 Other personnel costs					
70501 Supplies - Uniforms		1,632.00	12,174.00	(10,542.00)	13.41%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70502 Sundry - Recruitment		120.00	1,300.00	(1,180.00)	9.23%
70503 Screening & testing	255.00	855.00	1,254.00	(399.00)	68.18%
70504 Background checks		37.35	1,713.00	(1,675.65)	2.18%
Total 70500 Other personnel costs	\$ 255.00	\$ 2,644.35	\$ 16,441.00	\$ (13,796.65)	16.08%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70520 Training costs					
70521 Supplies - Educational & Training	-	(2,081.40)	30,091.00	(32,172.40)	-6.92%
70522 Sundry - Permits, Certifications & Licenses	-	50.00	1,580.00	(1,530.00)	3.16%
70523 Sundry - Travel/Training	-	646.23	11,078.00	(10,431.77)	5.83%
70525 Professional development	-	1,273.40		1,273.40	
Total 70520 Training costs	\$ -	\$ (111.77)	\$ 42,749.00	\$ (42,860.77)	-0.26%
70550 Other supplies					
70551 Supplies - Expendables	-	408.11	-	408.11	
70552 *Supplies - Household	-	109.48	6,700.00	(6,590.52)	1.63%
70553 Supplies - Public Relation Items	-	-	1,000.00	(1,000.00)	0.00%
70555 Supplies - Food & Ice	-	94.59	1,050.00	(955.41)	9.01%
Total 70550 Other supplies	\$ -	\$ 612.18	\$ 8,750.00	\$ (8,137.82)	7.00%
70560 Medical supplies					
70561 Oxygen	470.02	2,152.01	4,145.00	(1,992.99)	51.92%
70562 Oxygen bottle rental		1,353.78	4,372.00	(3,018.22)	30.96%
70563 Pharmacy	124.98	8,792.34	29,311.00	(20,518.66)	30.00%
70564 Blood and products		4,288.25	11,280.00	(6,991.75)	38.02%
70566 Sharps compliance		237.72	400.00	(162.28)	59.43%
70567 Medical durable	1,662.03	3,132.80	7,500.00	(4,367.20)	41.77%
70568 Medical expendables	8,836.51	35,720.07	150,393.00	(114,672.93)	23.75%
Total 70560 Medical supplies	\$ 11,093.54	\$ 55,676.97	\$ 207,401.00	\$ (151,724.03)	26.85%
70570 FRO Program costs					
70571 Oxygen	-	-	714.00	(714.00)	0.00%
70572 Oxygen bottle rental	-	-	1,152.00	(1,152.00)	0.00%
70573 Pharmacy	-	-	713.00	(713.00)	0.00%
70574 Medical durable	-	-	3,145.00	(3,145.00)	0.00%
70575 Medical expendables	-	-	2,465.00	(2,465.00)	0.00%
70576 Vector Solutions online CE	-	-	4,986.00	(4,986.00)	0.00%
70577 FRO Medical Director	-	-	9,000.00	(9,000.00)	0.00%
Total 70570 FRO Program costs	\$ -	\$ -	\$ 22,175.00	\$ (22,175.00)	0.00%
70600 Technology					
70601 ESO HER software	-	21,751.95	11,013.00	10,738.95	197.51%
70602 ESO HDE software	-	-	1,056.00	(1,056.00)	0.00%
70603 ESO scheduling	1,848.00	1,848.00	1,848.00	0.00	100.00%
70608 Computer repairs	-	787.50	3,600.00	(2,812.50)	21.88%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70609 Computer replacement	-	-	4,800.00	(4,800.00)	0.00%
Total 70600 Technology	\$ 1,848.00	\$ 24,387.45	\$ 22,317.00	\$ 2,070.45	109.28%

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

	Month of	Year to Date			
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
70650 Communications					
70651 Communications - Contracts	25,816.00	72,396.17	131,012.00	(58,615.83)	55.26%
70652 Technology fee	-	-	25,861.00	(25,861.00)	0.00%
70653 Communication - Repair	-	-	3,500.00	(3,500.00)	0.00%
70654 Services - Digital Radio Enhancements	-	-	2,666.00	(2,666.00)	0.00%
70655 Cell phones	453.12	1,812.84	8,664.00	(6,851.16)	20.92%
70656 Mobile hotspots		515.88	-	515.88	
Total 70650 Communications	\$ 26,269.12	\$ 74,724.89	\$ 171,703.00	\$ (96,978.11)	43.52%
70700 Volunteer expenses					
70706 Recruiting costs		133.00		133.00	
Total 70700 Volunteer expenses	\$ 0.00	\$ 133.00	\$ 0.00	\$ 133.00	
70750 Operational professional fees					
70751 Services - Billing	6,304.36	31,217.56	91,827.00	(60,609.44)	34.00%
70752 EMS collection service	323.45	1,628.26	500.00	1,128.26	325.65%
70753 Medical director	1,970.00	7,880.00	23,600.00	(15,720.00)	33.39%
70754 Credit card processing services	514.79	1,832.51	2,922.00	(1,089.49)	62.71%
Total 70750 Operational professional fees	\$ 9,112.60	\$ 42,558.33	\$ 118,849.00	\$ (76,290.67)	35.81%
70790 Disaster expenses					
70791 Food and water	-	224.29	-	224.29	
70792 Other supplies	-	23.94	-	23.94	
Total 70790 Disaster expenses	\$ -	\$ 248.23	\$ -	\$ 248.23	
Total 70000 OPERATIONS	\$ 303,666.34	\$ 1,270,147.24	\$ 4,325,134.00	\$ (3,054,986.76)	29.37%
Total Expenses	\$ 304,109.43	\$ 1,284,734.79	\$ 4,353,919.00	\$ (3,069,184.21)	29.51%
Net Operating Income	\$ (167,721.31)	\$ (766,321.07)	\$ (2,264,201.00)	\$ 1,497,879.93	33.85%
Other Income					
80000 Other sources of cash					
80020 Other Revenue	-	6,698.91	-	6,698.91	
80030 Insurance reimbursements					
80032 Insurance Proceeds - VFIS Vehicle	-	58,601.53	-	58,601.53	
Total 80030 Insurance reimbursements	\$ -	\$ 58,601.53	\$ -	\$ 58,601.53	
Total 80020 Other Revenue	\$ -	\$ 65,300.44	\$ -	\$ 65,300.44	
Total 80000 Other sources of cash	\$ -	\$ 65,300.44	\$ -	\$ 65,300.44	
Total Other Income	\$ -	\$ 65,300.44	\$ -	\$ 65,300.44	

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

	Month of	Year to Date			
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90200 Buildings					
90228 Furnishings		11,789.58	-	11,789.58	
90245 Building renovations	7,286.30	11,516.20	-	11,516.20	
Total 90200 Buildings	\$ 7,286.30	\$ 23,305.78	\$ -	\$ 23,305.78	

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
90300 Capital Purchase - Equipment					
90301 EMS	3,606.05	16,166.32	45,822.00	(29,655.68)	35.28%
Total 90300 Capital Purchase - Equipment	\$ 3,606.05	\$ 16,166.32	\$ 45,822.00	\$ (29,655.68)	35.28%
90400 Apparatus purchases					
90401 EMS	-	73,446.00	854,846.00	(781,400.00)	8.59%
Total 90400 Apparatus purchases	\$ -	\$ 73,446.00	\$ 854,846.00	\$ (781,400.00)	8.59%
90500 Support vehicles purchases					
90501 EMS	-	-	110,250.00	(110,250.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 110,250.00	\$ (110,250.00)	0.00%
Total 90010 Capital expenditures	\$ 10,892.35	\$ 112,918.10	\$ 1,010,918.00	\$ (897,999.90)	11.17%
Total 90000 Other uses of cash	\$ 10,892.35	\$ 112,918.10	\$ 1,010,918.00	\$ (897,999.90)	11.17%
92000 M&O Funded debt service					
92100 Principal payments					
92101 A10 P	-	-	28,404.00	(28,404.00)	0.00%
92102 MVFD Station - Masters Rd	-	-	74,615.00	(74,615.00)	0.00%
Total 92100 Principal payments	\$ -	\$ -	\$ 103,019.00	\$ (103,019.00)	0.00%
92200 Interest paid					
92201 A10	-	-	1,870.00	(1,870.00)	0.00%
96161 MVFD Station - Masters Rd	-	-	18,467.00	(18,467.00)	0.00%
Total 92200 Interest paid	\$ -	\$ -	\$ 20,337.00	\$ (20,337.00)	0.00%
Total 92000 M&O Funded debt service	\$ -	\$ -	\$ 123,356.00	\$ (123,356.00)	0.00%
94000 DEBT SERVICE FUND					
96000 Expenditures					
96100 Debt service					
96120 Principal payments					
96102 Trustmark - A11 & A12 P	-	-	70,990.00	(70,990.00)	0.00%
96124 Webster Bank - Admin/Masters Renovation	-	-	165,734.00	(165,734.00)	0.00%
Total 96120 Principal payments	\$ -	\$ -	\$ 236,724.00	\$ (236,724.00)	0.00%
96160 Interest payments					
96164 Webster Bank - Admin/Masters Renovation	-	-	82,200.00	(82,200.00)	0.00%
96202 A11 & A12	-	-	18,839.00	(18,839.00)	0.00%
Total 96160 Interest payments	\$ -	\$ -	\$ 101,039.00	\$ (101,039.00)	0.00%
Total 96100 Debt service	\$ -	\$ -	\$ 337,763.00	\$ (337,763.00)	0.00%
Total 96000 Expenditures	\$ -	\$ -	\$ 337,763.00	\$ (337,763.00)	0.00%
Total 94000 DEBT SERVICE FUND	\$ -	\$ -	\$ 337,763.00	\$ (337,763.00)	0.00%
Total Other Expenses	\$ 10,892.35	\$ 112,918.10	\$ 1,472,037.00	\$ (1,359,118.90)	7.67%
Net Other Income	\$ (10,892.35)	\$ (47,617.66)	\$ (1,472,037.00)	\$ 1,424,419.34	3.23%

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

	Month of		Year to Date		
	April	Jan - Apr '26	Budget	Over (Under)Budget	% of Budget
Net Income	\$ (178,613.66)	\$ (813,938.73)	\$ (3,736,238.00)	\$ 2,922,299.27	21.78%

Brazoria County ESD 3 Fire/Fleet/Facilities Actual vs Budget

	Month of		General Fire, Fleet & Facilities		
	Apr	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
Expenses					
60000 ADMINISTRATIVE EXPENSES					
60130 SAFE-D expenses					
60131 Membership dues	-	-	75.00	(75.00)	0.00%
60132 Conference registration	-	-	300.00	(300.00)	0.00%
60133 Training sessions	-	-	300.00	(300.00)	0.00%
60134 Conference travel, meals & lodging	-	1,558.41	1,000.00	558.41	155.84%
Total 60130 SAFE-D expenses	\$ -	\$ 1,558.41	\$ 1,675.00	\$ (116.59)	93.04%
60300 Office expense					
60301 Supplies - Office	-	231.31	500.00	(268.69)	46.26%
60302 Supplies - Postage & Shipping		253.63		253.63	
60306 Copier charges		96.77		96.77	
60310 Meeting Expense	-	29.00	500.00	(471.00)	5.80%
Total 60300 Office expense	\$ -	\$ 610.71	\$ 1,000.00	\$ (389.29)	61.07%
60400 Professional fees					
60425 Other consulting projects		2,992.50	-	2,992.50	
Total 60400 Professional fees	\$ -	\$ 2,992.50	\$ -	\$ 2,992.50	
Total 60000 ADMINISTRATIVE EXPENSES	\$ -	\$ 5,161.62	\$ 2,675.00	\$ 2,486.62	192.96%
70000 OPERATIONS					
70200 Operation salaries & benefits					
70210 Salaries & wages expenses					
70211 Command staff	11,667.84	46,447.04	135,200.00	(88,752.96)	34.35%
70217 Apparatus Maintenance	13,223.59	39,270.64	123,971.00	(84,700.36)	31.68%
70218 Apparatus Maintenance overtime	1,781.09	6,360.94	12,419.00	(6,058.06)	51.22%
70221 Salaries - Holiday Pay	320.00	3,113.16		3,113.16	
70223 Salaries - Sick Time	257.87	651.57		651.57	
70225 Paid time off	236.22	236.22		236.22	
70230 Building maintenance technician	-	-	65,000.00	(65,000.00)	0.00%
Total 70210 Salaries & wages expenses	\$ 27,486.61	\$ 96,079.57	\$ 336,590.00	\$ (240,510.43)	28.54%
70239 Benefits					
70240 Salaries - Payroll Taxes					
70241 FICA	1,696.20	5,925.37	20,869.00	(14,943.63)	28.39%
70242 Medicare	396.70	1,385.79	4,881.00	(3,495.21)	28.39%
70243 Benefits - Unemployment Insurance (TWC)	139.03	385.43	196.00	189.43	196.65%
Total 70240 Salaries - Payroll Taxes	\$ 2,231.93	\$ 7,696.59	\$ 25,946.00	\$ (18,249.41)	29.66%
70250 Benefits - Medical Benefits					
70251 Medical insurance - employees	775.02	3,100.08	28,608.00	(25,507.92)	10.84%
70252 Medical insurance - dependents	-	-	11,293.00	(11,293.00)	0.00%
70253 Dental - employees	36.25	145.00	189.00	(44.00)	76.72%

Brazoria County ESD 3 Fire/Fleet/Facilities Actual vs Budget

	Month of		General Fire, Fleet & Facilities		
	Apr	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70254 Dental - dependents	-	-	-	-	
70255 Vision - employees	7.52	30.08		30.08	
Total 70250 Benefits - Medical Benefits	\$ 818.79	\$ 3,275.16	\$ 40,090.00	\$ (36,814.84)	8.17%
70270 Other employee benefits					
70271 Basic life insurance	33.00	132.00	297.00	(165.00)	44.44%
70272 Supplemental life insurance	58.30	176.20	214.00	(37.80)	82.34%
70273 Dependent life insurance	9.00	27.00	-	27.00	
70274 AD&D	5.40	21.60	49.00	(27.40)	44.08%
70275 Supplemental AD&D	3.30	13.20	5.00	8.20	264.00%
70276 Dependent AD&D	0.90	3.60	-	3.60	
70277 Short-term disability	102.27	409.08	967.00	(557.92)	42.30%
70278 Long-term disability	52.38	209.52	495.00	(285.48)	42.33%
70282 EAP	-	-	150.00	(150.00)	0.00%
70284 Next Level Prime	300.00	1,050.00	1,125.00	(75.00)	93.33%
70285 Accident & Sickness	-	-	2,100.00	(2,100.00)	0.00%
Total 70270 Other employee benefits	\$ 564.55	\$ 2,042.20	\$ 5,402.00	\$ (3,359.80)	37.80%
70290 Pension Plan					
70291 Benefits - Pension	2,424.27	8,474.04	34,540.00	(26,065.96)	24.53%
Total 70290 Pension Plan	\$ 2,424.27	\$ 8,474.04	\$ 34,540.00	\$ (26,065.96)	24.53%
70295 Workers compensation insurance					
70296 Benefits - Worker's Compensation	-	-	5,000.00	(5,000.00)	0.00%
Total 70295 Workers compensation insurance	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
Total 70239 Benefits	\$ 6,039.54	\$ 21,487.99	\$ 110,978.00	\$ (89,490.01)	19.36%
Total 70200 Operation salaries & benefits	\$ 33,526.15	\$ 117,567.56	\$ 447,568.00	\$ (330,000.44)	26.27%
70300 Insurance costs					
70311 Vehicle Insurance		39,397.00	24,410.00	14,987.00	161.40%
70312 Property & Casualty Insurance		40,805.00	31,640.00	9,165.00	128.97%
70313 General liability	-	-	7,286.00	(7,286.00)	0.00%
70319 Portable equipment	-	-	4,234.00	(4,234.00)	0.00%
Total 70300 Insurance costs	\$ -	\$ 80,202.00	\$ 67,570.00	\$ 12,632.00	118.69%
70350 Fleet operations					
70351 Vehicle repairs		16,926.19	100,000.00	(83,073.81)	16.93%
70352 Preventative Maintenance		320.25	50,000.00	(49,679.75)	0.64%
70353 Supplies - Fuel	1,000.88	4,276.28	7,500.00	(3,223.72)	57.02%
70354 Tires			1,500.00	(1,500.00)	0.00%
70355 Other fleet costs		68.95	500.00	(431.05)	13.79%
70357 Inspections & Registrations		19.00	-	19.00	
70360 Paint & Body	225.00	225.00	-	225.00	
70361 Subscriptions/Diagnostics		223.86	-	223.86	
Total 70350 Fleet operations	\$ 1,225.88	\$ 22,059.53	\$ 159,500.00	\$ (137,440.47)	13.83%

Brazoria County ESD 3 Fire/Fleet/Facilities Actual vs Budget

	Month of		General Fire, Fleet & Facilities		
	Apr	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70400 Facilities					
70410 Utility costs					
70411 Utilities - Electric	319.52	979.66	8,000.00	(7,020.34)	12.25%
70412 Utilities - Gas			4,000.00	(4,000.00)	
70413 Utilities - Water			1,000.00	(1,000.00)	
70414 Utilities - Waste Disposal			1,500.00	(1,500.00)	
70415 Utilities - Telephone			30,000.00	(30,000.00)	
70417 Utilities - Cable/Internet			25,000.00	(25,000.00)	
Total 70410 Utility costs	\$ 319.52	\$ 979.66	\$ 69,500.00	\$ (68,520.34)	1.41%
70420 Rental costs					
70422 Buildings		10,529.33	40,000.00	(29,470.67)	26.32%
Total 70420 Rental costs	\$ -	\$ 10,529.33	\$ 40,000.00	\$ (29,470.67)	26.32%
70430 Building & grounds maintenance					
70431 Landscape maintenance			7,500.00	(7,500.00)	0.00%
70432 Lawn sprinkler maintenance		150.00	2,500.00	(2,350.00)	6.00%
70433 Services - Electricians		2,592.26	3,000.00	(407.74)	86.41%
70434 Plumbing			2,000.00	(2,000.00)	0.00%
70435 HVAC repairs			10,000.00	(10,000.00)	0.00%
70436 HVAC PMs			1,000.00	(1,000.00)	0.00%
70437 HVAC filters			1,000.00	(1,000.00)	0.00%
70438 Bay doors			5,000.00	(5,000.00)	0.00%
70439 Alarm monitoring			1,000.00	(1,000.00)	0.00%
70440 Building fire sprinkler maintenance	805.33	805.33	1,000.00	(194.67)	80.53%
70442 Building access controls			2,500.00	(2,500.00)	0.00%
70443 Cleaning services		2,833.36	25,000.00	(22,166.64)	11.33%
70444 Roof repairs			10,000.00	(10,000.00)	0.00%
70445 Exterminating			500.00	(500.00)	0.00%
70446 Building repairs		236.90	3,000.00	(2,763.10)	7.90%
70447 Appliance repairs/replacement		49.98	500.00	(450.02)	10.00%
70448 Furniture			2,500.00	(2,500.00)	0.00%
70449 Generator Repairs			2,500.00	(2,500.00)	0.00%
Total 70430 Building & grounds maintenance	\$ 805.33	\$ 6,667.83	\$ 80,500.00	\$ (73,832.17)	8.28%
Total 70400 Facilities	\$ 1,124.85	\$ 18,176.82	\$ 190,000.00	\$ (171,823.18)	9.57%
70460 Equipment costs					
70460 Equipment costs					
70461 Maintenance - Equipment		630.72	2,500.00	(1,869.28)	25.23%
70462 Preventative Maintenance		155.40	2,500.00	(2,344.60)	6.22%
70464 Minor Gear/Equipment		4,473.08	2,500.00	1,973.08	178.92%
70466 Supplies - Minor Tools & Equipment		2,694.43	2,500.00	194.43	107.78%
70468 Equipment maintenance contracts		1,746.57	2,500.00	(753.43)	69.86%

Brazoria County ESD 3 Fire/Fleet/Facilities Actual vs Budget

	Month of		General Fire, Fleet & Facilities		
	Apr	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
70469 AED maintenance contract	-	-	700.00	(700.00)	0.00%
Total 70460 Equipment costs	\$ -	\$ 9,700.20	\$ 13,200.00	\$ (3,499.80)	73.49%
70500 Other personnel costs					
70501 Supplies - Uniforms		613.80	3,000.00	(2,386.20)	20.46%
70502 Sundry - Recruitment		1,085.26	2,000.00	(914.74)	54.26%
70503 Screening & testing	100.00	200.00	1,000.00	(800.00)	20.00%
70504 Background checks		37.35	500.00	(462.65)	7.47%
70507 PPE		86.85	6,000.00	(5,913.15)	1.45%
Total 70500 Other personnel costs	\$ 100.00	\$ 2,023.26	\$ 12,500.00	\$ (10,476.74)	16.19%
70520 Training costs					
70522 Sundry - Permits, Certifications & Licenses	-	-	500.00	(500.00)	0.00%
70523 Sundry - Travel/Training	242.50	242.50	5,000.00	(4,757.50)	4.85%
70525 Professional development	-	-	5,000.00	(5,000.00)	0.00%
Total 70520 Training costs	\$ 242.50	\$ 242.50	\$ 10,500.00	\$ (10,257.50)	2.31%
70550 Other supplies					
70551 Supplies - Expendables		100.69		100.69	
70553 Supplies - Public Relation Items		159.45		159.45	
Total 70550 Other supplies	\$ 0.00	\$ 260.14	\$ 0.00	\$ 260.14	
70560 Medical supplies					
70562 Oxygen bottle rental	23.40	66.34		66.34	
70568 Medical expendables	-	-	500.00	(500.00)	0.00%
Total 70560 Medical supplies	\$ 23.40	\$ 66.34	\$ 500.00	\$ (433.66)	13.27%
70600 Technology					
70603 ESO scheduling	233.84	233.84		233.84	
70604 ESO fire incident reporting	-	150.00	750.00	(600.00)	20.00%
70608 Computer repairs	-	-	500.00	(500.00)	0.00%
70609 Computer replacement		1,592.07		1,592.07	
70617 New Employee Onboarding		150.00		150.00	
Total 70600 Technology	\$ 233.84	\$ 2,125.91	\$ 1,250.00	\$ 875.91	170.07%
70650 Communications					
70655 Cell phones	174.27	505.66	1,000.00	(494.34)	50.57%
70656 Mobile hotspots		115.98		115.98	
Total 70650 Communications	\$ 174.27	\$ 621.64	\$ 1,000.00	\$ (378.36)	62.16%
70700 Volunteer expenses					
70702 Salaries - Staffing Fees	-	-	7,000.00	(7,000.00)	0.00%
70706 Recruiting costs	-	532.00	2,756.00	(2,224.00)	19.30%
Total 70700 Volunteer expenses	\$ -	\$ 532.00	\$ 9,756.00	\$ (9,224.00)	5.45%
Total 70000 OPERATIONS	\$ 36,650.89	\$ 253,577.90	\$ 913,344.00	\$ (659,766.10)	27.76%
Total Expenses	\$ 36,650.89	\$ 258,739.52	\$ 916,019.00	\$ (657,279.48)	28.25%
Net Operating Cash Flow (Deficit)	\$ (36,650.89)	\$ (258,739.52)	\$ (916,019.00)	\$ 657,279.48	28.25%
Other Income					
80000 Other sources of cash					

Brazoria County ESD 3 Fire/Fleet/Facilities Actual vs Budget

	Month of		General Fire, Fleet & Facilities		
	Apr	Jan - Apr '26	Budget	Over (Under) Budget	% of Budget
80020 Other Revenue					
80075 Tower lease proceeds		9,411.11		9,411.11	
Total 80020 Other Revenue	\$ 0.00	\$ 9,411.11	\$ 0.00	\$ 9,411.11	
83000 Loan proceeds					
83300 Vehicles	-	-	3,150,000.00	(3,150,000.00)	0.00%
Total 83000 Loan proceeds	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
Total 80000 Other sources of cash	\$ -	\$ -	\$ 3,150,000.00	\$ (3,150,000.00)	0.00%
Total Other Income	\$ -	\$ 9,411.11	\$ 3,150,000.00	\$ (3,140,588.89)	0.30%
Other Expenses					
90000 Other uses of cash					
90010 Capital expenditures					
90200 Buildings					
90245 Building renovations		754.96	-	754.96	
90284 Station alerting		1,872.23		1,872.23	
90285 Warning signs		4,414.86		4,414.86	
Total 90200 Buildings	\$ -	\$ 7,042.05	\$ -	\$ 7,042.05	
90300 Capital Purchase - Equipment					
90351 Fire	-	-	275,000.00	(275,000.00)	0.00%
90371 Apparatus lifts		54,610.72		54,610.72	
Total 90300 Capital Purchase - Equipment	\$ -	\$ 54,610.72	\$ 275,000.00	\$ (220,389.28)	19.86%
90400 Apparatus purchases					
90451 Fire	-	-	1,950,000.00	(1,950,000.00)	0.00%
Total 90400 Apparatus purchases	\$ -	\$ -	\$ 1,950,000.00	\$ (1,950,000.00)	0.00%
90500 Support vehicles purchases					
90551 Fire	-	-	200,000.00	(200,000.00)	0.00%
Total 90500 Support vehicles purchases	\$ -	\$ -	\$ 200,000.00	\$ (200,000.00)	0.00%
Total 90010 Capital expenditures	\$ -	\$ 61,652.77	\$ 2,425,000.00	\$ (2,363,347.23)	2.54%
Total 90000 Other uses of cash	\$ -	\$ 61,652.77	\$ 2,425,000.00	\$ (2,363,347.23)	2.54%
Total Other Expenses	\$ -	\$ 61,652.77	\$ 2,425,000.00	\$ (2,363,347.23)	2.54%
Net Other Sources (Uses) of Cash	\$ -	\$ (52,241.66)	\$ 725,000.00	\$ (777,241.66)	-7.21%
Net Cash Flow (Deficit)	\$ (36,650.89)	\$ (310,981.18)	\$ (191,019.00)	\$ (119,962.18)	162.80%

Agenda

Item 5

**No
Documentation
for this Item**

Agenda

Item 6



MEMO

To: BCESD 3 Board of Commissioners

From: Jeff D. Braun, Executive Director 

Date: May 11, 2026

Re: Designation of 2026 No New Revenue Tax Rate Calculations Preparation


At this time each year, the District designates the party responsible for preparing the no new revenue tax rate calculations and related notices. This is a normal housekeeping task done annually. The Board will need to review and consider tax rate setting issues, including designation of the County Tax Assessor-Collector to calculate the 2026 tax rate as well as authorizing staff and legal counsel to assist the designated official/office (County Tax Assessor-Collector) as needed. The District's Legal Counsel will brief the board on the actions that need to be taken at the meeting.

Agenda

Item 7



MEMO

To: BCESD 3 Board of Commissioners
From: Jeff D. Braun, Executive Director 
Date: May 7, 2026
Re: Resolution Authorizing Penalties for Delinquent Taxes

Attached you will find a resolution that is related to delinquent property taxes. This will allow the District to collect the delinquent taxes, penalties and legal fees.

**BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 RESOLUTION
AUTHORIZING THE IMPOSITION OF A 20% PENALTY FOR COLLECTION COSTS
ON DELINQUENT TAXES FOR TAX YEAR 2025 AND SUBSEQUENT YEARS**

RECITALS

§6.30 of the Property Tax Code, as amended, authorizes a taxing unit to provide for compensating an attorney up to 20% of the delinquent tax, penalty, and interest collected by the attorney.

§§33.07, 33.08, and 33.11 of the Property Tax Code, as amended, authorize a taxing entity to impose additional penalties secured by a tax lien to defray the cost of collection, not to exceed the amount of the compensation specified in the contract with an attorney pursuant to §6.30 of the Property Tax Code.

The Brazoria County Emergency Services District No. 3 has contracted with Perdue Brandon Fielder Collins and Mott, LLP (“Perdue Brandon”) to collect its delinquent taxes pursuant to §6.30 of the Property Tax Code, as amended.

The contract provides that Perdue Brandon’s compensation shall be comprised of §33.07 penalties, §33.08 penalties, §33.11 penalties and §33.48 attorney fees awarded to and collected by Perdue Brandon, pursuant to each statute of the Property Tax Code.

The Brazoria County Emergency Services District No. 3 has agreed in the contract to impose §33.07, §33.08, and §33.11 penalties of 20% to offset the cost of delinquent tax collection efforts. Notwithstanding any other provision of this resolution, it is not intended to and it should not be construed so as to impose an additional penalty under §33.07 of the Property Tax Code on any delinquent tangible personal property taxes that §33.11 of the Property Tax Code forbids its application.

ORDER

IT IS ORDERED, ADJUDGED AND DECREED BY THE BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 THAT:

Section 1. The matters and facts related in the preamble of this order are hereby found and determined to be true and correct.

Section 2. In connection with 2025 taxes that become delinquent before June 1, 2026, and subsequent years’ taxes, the Brazoria County Emergency Services District No. 3 hereby affirmatively imposes an additional 20% penalty pursuant to Property Tax Code §33.07.

Section 3. In connection with 2025 taxes that become delinquent on or after June 1, 2026, and subsequent years’ taxes, the Brazoria County Emergency Services District No. 3 hereby affirmatively imposes an additional 20% penalty pursuant to Property Tax Code §33.08.

Section 4. In connection with 2025 taxes imposed on tangible personal property that become delinquent on or after February 1, 2026, and subsequent years' taxes, Brazoria County Emergency Services District No. 3 hereby affirmatively imposes an additional 20% penalty pursuant to Property Tax Code §33.11.

Section 5. The Brazoria County Tax Assessor-Collector is authorized to mail notice of the delinquency and of the penalty to each property owner in accordance with Property Tax Code §33.07, §33.08, and §33.11.

PASSED, APPROVED, AND ADOPTED this 11th day of May, 2026.

ATTEST/SEAL:



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

By: _____
Name: _____
Title: _____


By _____
Name: _____
Title: _____

Agenda

Item 8



MEMO

To: Board of Commissioners
From: Jeff D. Braun, Executive Director 
Date: 5/6/2026
Re: Recommendation for Approval TSERS / LOSAP Increased Contribution

Last year, the Board approved the FY 2026 Budget in August 2025, including an increase in the contribution from \$55 to \$60 in TSERS/LOSAP contributions, with the change beginning on January 1, 2026. This increase has been implemented. After a recent discussion with the district auditor, I feel it is best to document the increase in the Board minutes instead of just in the budget discussions. I have reviewed this matter with Randy Parr and John Peeler, and they are in agreement.

My recommendation is that the Board reaffirms the increase to \$60/month in TSERS/LOSAP contributions as approved in the FY 2026 budget.

Agenda Item 9



MEMO

TO: BCESD 3 Board of Commissioners
FROM: Cindy Reaves, Administrative Director *CR*
DATE: May 7, 2026
RE: Surplus and/or Salvage Property

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

The items are listed on the attached document.

Quantity	Description
13	Misc Computer Monitors
2	Black 2 drawer filing cabinets
8	Apple Mac Books and accessories
	Old Phone System
3	Beds at Maintenance Building
1	Dual Monitor Stand
3	Refrigerators - EMS
3	Nightstands
4	Orange Office Chairs
3	Monitor Stands
6	Misc. Office Chairs
1	Solid Wood Entry Table
1	Solid Wood Desk
4	TV's - Asst. Sizes
1	Solid Wood Chest
2	Executive Desks with Returns
1	Round Decorative Table

Agenda

Item 10

**No
Documentation
for this Item**

Agenda

Item 11



MEMO

To: Jeff Braun, Executive Director
From: Jack Helton, Fire Service Administrator *JH*
Date: 5/7/2026
Re: Recommendation for Approval – Purchase of Replacement Pumper-Manvel & CR 143

Purpose

To recommend the approval for the purchase of a side-mounted pumper from Spartan Emergency Vehicles for Manvel Fire Station & the CR 143 Fire Station to be procured through Metro Fire.

Background

As part of the apparatus replacement program that was approved by the District Board, two additional pumpers will be purchased in 2027. In order to receive the pumpers in 2027, they will need to be ordered now as they have a one year build time and three month make ready time.

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

Recommendation

Approve the purchase of Spartan S-180 Model 4114 Side Mount Engine with 750 gallons of water at a cost of \$1,189,599.00 each which includes:

- Apparatus Cost
- Make Ready
- Sourcewell Coop Fee

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

Total Project Cost: \$2,569,198.00

- \$1,189,599.00 for each apparatus (Metro Fire via Sourcewell cooperative purchasing)
- \$95,000.00 per apparatus for loose equipment (competitively bid)

Summary

Approval of this purchase ensures the timely replacement of a critical frontline apparatus and maintains operational readiness for the Manvel and CR 143 service areas.

The total project cost will exceed the **\$1,260,000 per unit budget for FY2027 apparatus replacement plan** and has the approval of finance to make the purchase. Staff was under budget by \$106,069.00 on the Liverpool pumper which allows the purchase to **remain under budget by \$56,871.00**

Agenda

Item 12

BCESD 3 EMS Division Report

May 11, 2026



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

Pediatric near drowning CPR save!

BCSO, BC Constable, Manvel VFD, M72 (Progner & Godden), M71 (Burch, Boozer, Capt. Chavez) all responded to a pediatric drowning on Saturday, April 25th. Prior to fire and EMS arriving on scene, BCSO had gotten the child out of the pool and were performing CPR with the assistance of the BC Constable. MVFD was on scene prior to EMS arrival had an AED in place and had taken over CPR from law enforcement. M72 (Progner & Godden) arrived on scene, initiated ALS care, M71 arrived shortly after, ROSC was achieved.

M72 (Progner, Godden, Boozer) with MVFD driving, transported the child to Texas Children’s Hospital. At last report, the child is awake, talking doing well, and is expected to have a good outcome.

This is what One Team, One Vision, One Mission “Saving Lives” is all about. All of the links in the “Chain of Survival” worked like they should have. From the time the call was placed, dispatch of resources by WestCom, fire department arriving and providing care, ALS intervention by EMS everyone worked as a team to save a life.

I could not be prouder of the work and collaboration that we have with our colleagues at Manvel VFD under the leadership of Chief Burleson.

Job well done Jeremy, Cat, Merritt, Kristina, and Capt.₈₁Chavez.

EMS Division Updates

Fleet

- A13-E-4848 & A14 E-4938 Frazer Build Updates
 - Customer Provided Items to Frazer on May 14th
 - A14 E-4938 chassis will need to be purchased by May 13th
 - Delivery Dates
 - A13-E-4848 – October 2026
 - A14 E-4938 – February – June 2027
- Significant cost increase for new ambulance builds due to the rising cost of aluminum.
 - \$10,000 increase from November 2025 – April 2026
- Potential cost savings opportunity for EMS Division
 - The ambulance purchase slated for 2027 will be postponed due to storage limitations.
 - The ambulance remounts slated for 2030 & 2031 could be moved up to lock in cost. The chassis change to Dodge is saving approximately \$25,000 per chassis which would be a \$100,000 cost savings.
 - Based on a proposed remounting plan there may be an opportunity to save the District approximately \$2,000,000 and it would extend the life of the fleet.

Texas House Bill 33 - Uvalde Strong Act

- BCSO is leading a county wide active shooter exercise in June for south county as well as north county. It is a large-scale exercise involving BCSO, DPS, federal law enforcement agencies, school district law enforcement, city law enforcement as well as fire and EMS agencies.
- June 17th BCESD 3 EMS Division will participate in an exercise at Jackie Caffey Junior High. The exercise will involve approximately 127 adult and student actors, 15 casualties.
 - The EMS Division will dedicate 1 ambulance/M74, Supervisor/SQ70 and senior command staff to the event.
 - June 17th is a FIFA game day which will limit the number of resources that can participate in the exercise.

Staffing Update

- AEMT hired to fill one of the open FTE positions.
- We currently have one open FTE position which we are actively recruiting to fill.



Dispatched Incident Dashboard

Date

4/1/2026



4/30/2026



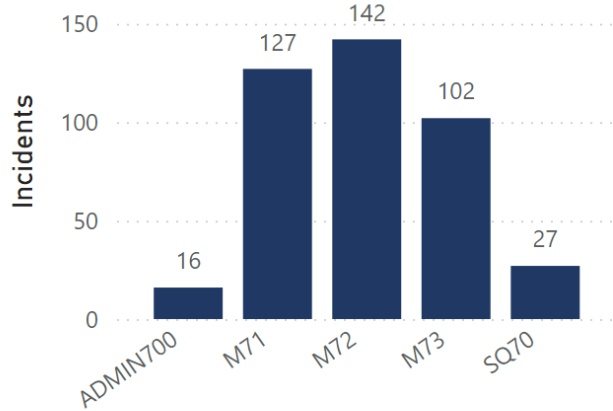
335

Incidents

205

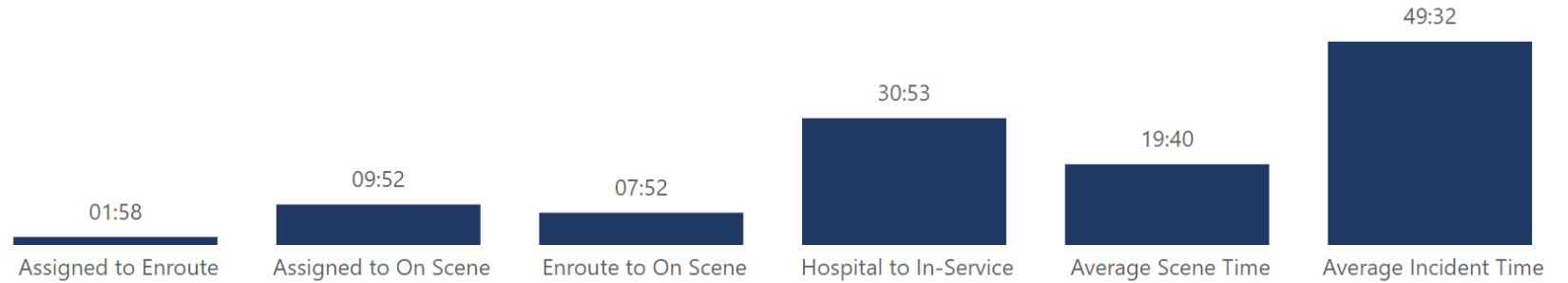
Transports

Incidents by Unit

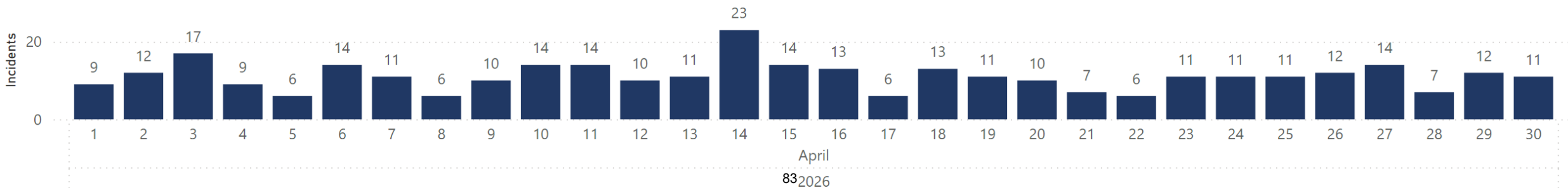


Unit	MANVEL	MUD 21	MUD 22	CR143	IOWA COLONY	ROSHARON	Mutual Aid (Outgoing)	Total
ADMIN700	9			1	6			16
M71	89	4	2	9	17	1	5	127
M72	90	15	9	4	18	2	4	142
M73	27	2	4	1	52	10	6	102
SQ70	14	2	1	5	4		1	27
Total	187	19	14	13	76	13	13	335

Response Time Averages



Incidents Over Time





Dispatched Incident Dashboard

Date

4/1/2026



4/30/2026



Mutual Aid Out

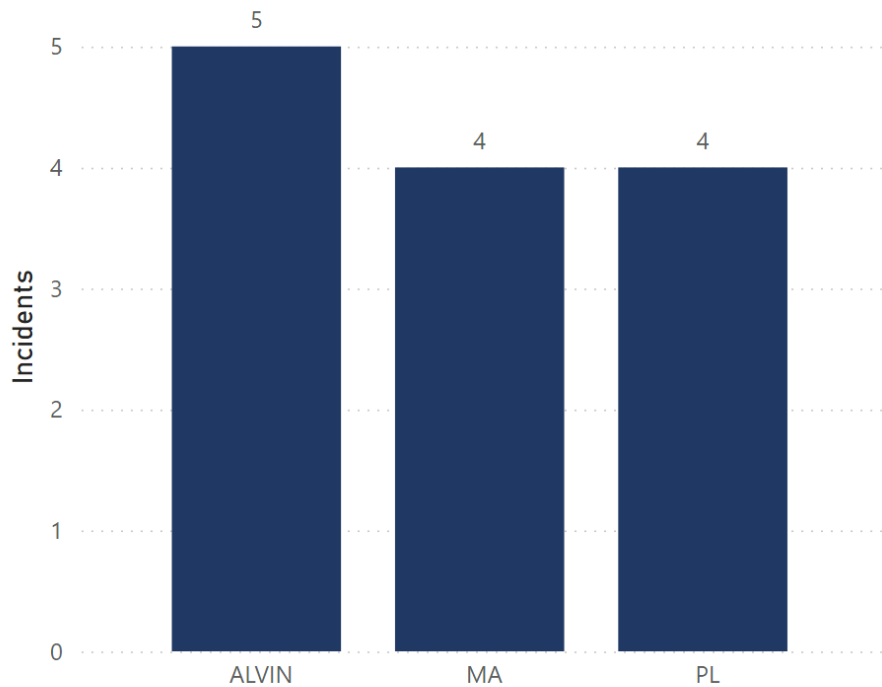
13

Incidents

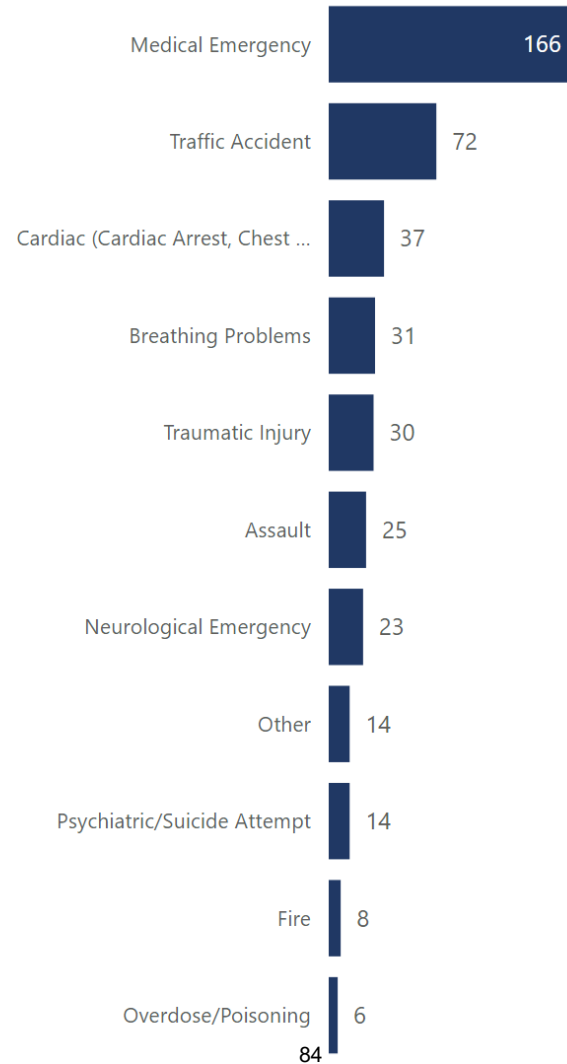
6

Transports

Mutual Aid Out



EMD Complaint



Mutual Aid In

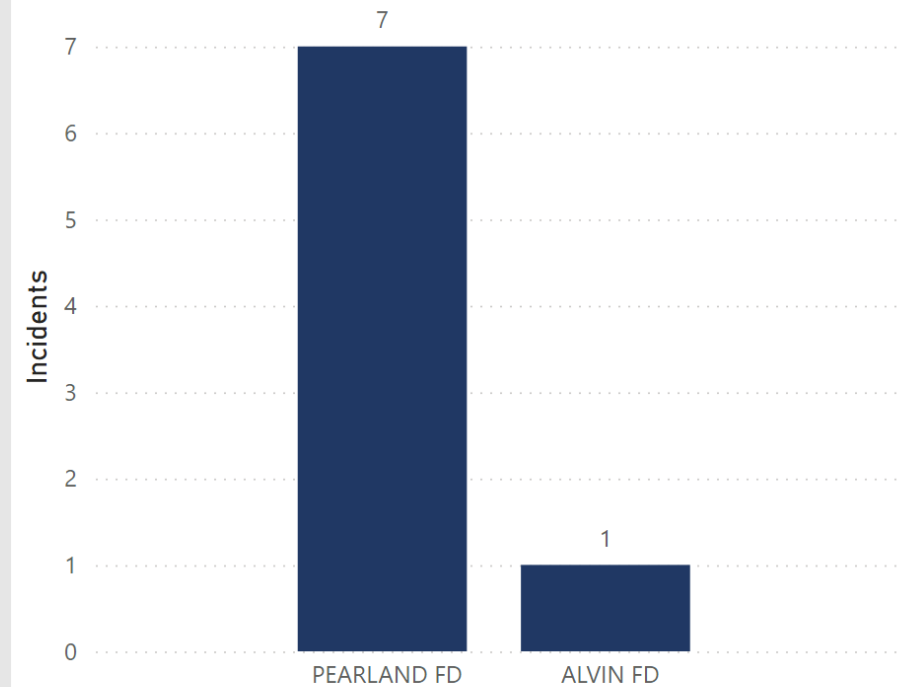
8

Incidents

3

Transports

Mutual Aid In





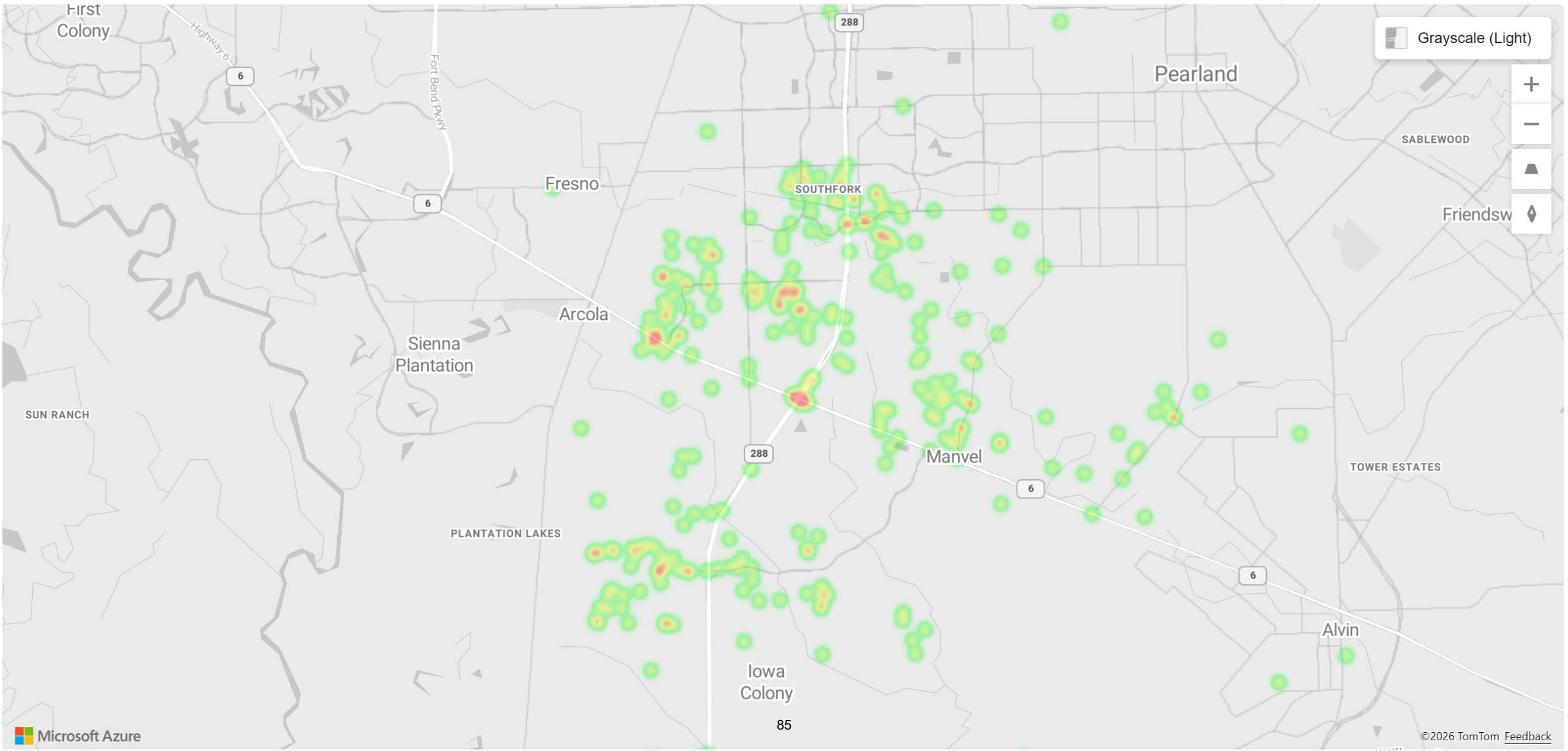
BRAZORIA COUNTY
EMERGENCY SERVICES DISTRICT NO.3

Incident Location Heatmap

Date

4/1/2026

4/30/2026





Transport Dashboard

Date

4/1/2026

4/30/2026

205

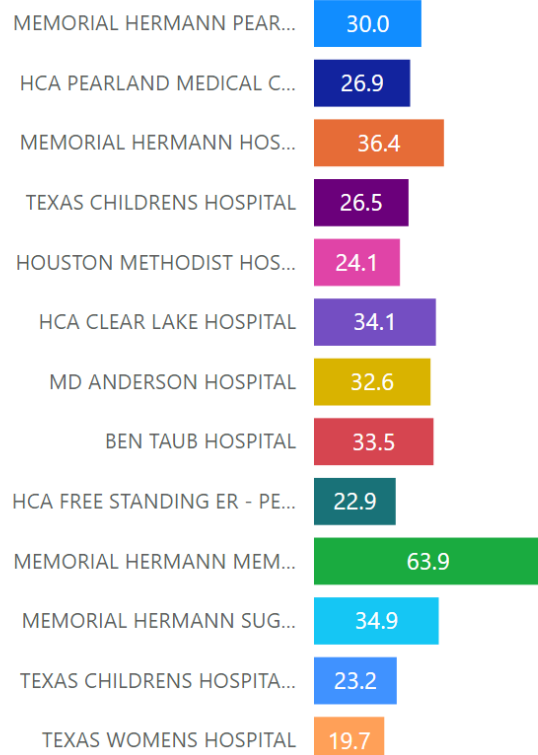
Transports

29.7

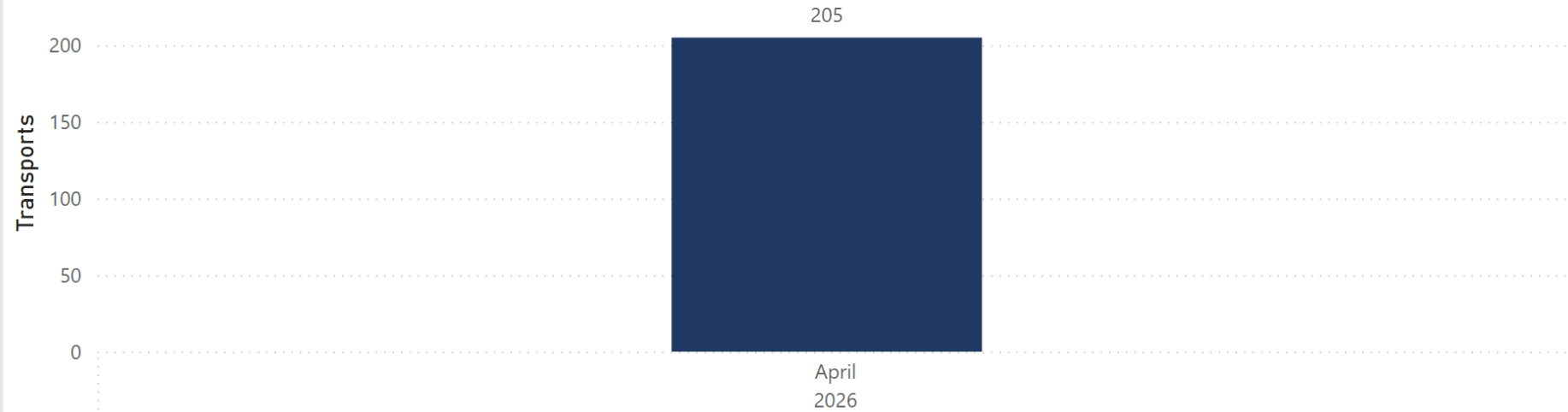
Median Turnaround Tim...

Median Turnaround Times by Destination

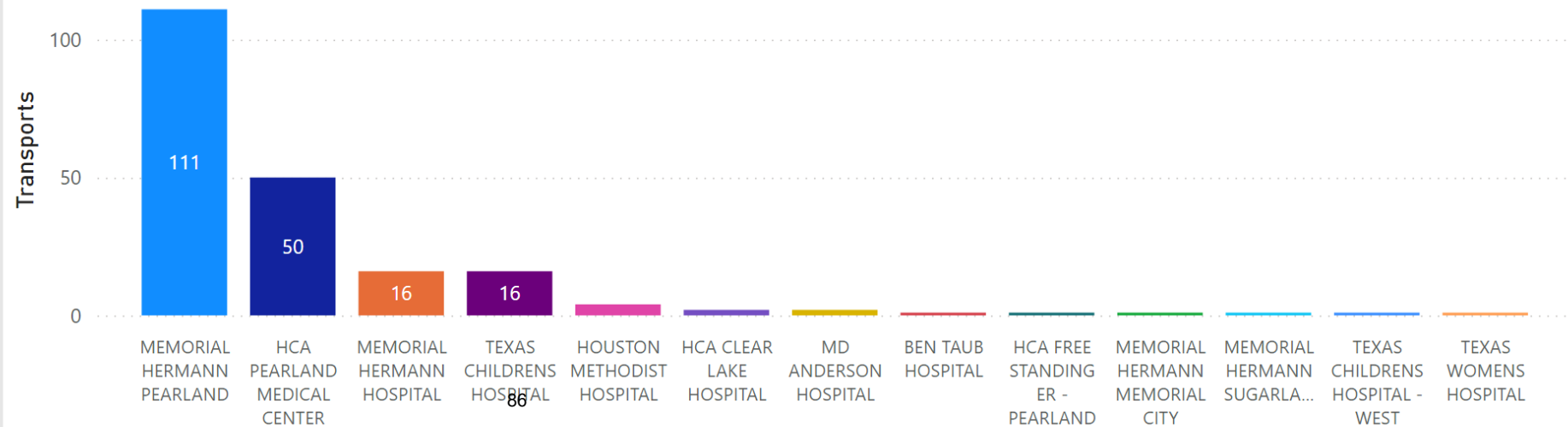
Sorted by number of transports, descending



Transports by Year and Month



Transports by Hospital





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 13

BCESD 3 Fire Division Report

May 11, 2026



Fire Division Updates

Completed

- Apparatus committee meetings
- ISO Improvement plan- update sent
- Annual bunker gear inspection & cleaning
- Several Capital Purchasing completed

In Process

- BCESD 3 FRO Program
- Bid process started in October for SCBA maintenance, hose testing, ladder testing, PPE cleaning & inspection
- Generator maintenance bids
- Capital Purchases

Fire Division Update

Fleet Update

- Manvel Engine 124
 - Brake Parts on order
- Iowa Colony Engine 21
 - Repaired door handle
- Iowa Colony Engine 22
 - Replaced VGT valve
- Rosharon Tender
 - Replaced AC compressor
 - Diagnosing power steering whine
- Rosharon Toyne
 - Took to dealership for recall
- Rosharon Engine
 - Discharge valves need rebuilding
- Liverpool Engine
 - Replaced engine gasket
 - Oil change pending
- Demi John Brush 2202
 - Removed Wiring
 - Added circuit breakers & fuse panel for emergency lighting
 - Added power to the bed
- Demi John Tanker
 - Rebuilt transfer case
- Demi John 2206
 - Tank to pump & air actuator replaced
 - 5" valve rebuilt
 - 3" valve rebuilt
 - Exhaust pipe replaced
- Demi- John Rescue
 - Needs battery replaced
 - Add additional lighting
 - Add Kausmaul

Fire Division Update

Facility Update

- Demi John
 - Nothing to report
- Iowa Colony
 - Meridiana
 - Hot water on fire side being repaired
 - Guardian System valve broken
 - Clogged shower on fire side cleared
 - Clogged kitchen sink on Fire side cleared
 - Breaker box surge protector replaced
 - Grease trap cleaned
 - Air hose real in bay replaced
 - Dayroom lights on Fire side need repair
 - CR 65
 - Nothing to report
- CR 143
 - New toilet installed
- Danbury
 - Nothing to report
- Liverpool
 - Heaters & bay extension completed
- Manvel Station 1
 - Replaced lighting in bathroom
 - Repaired water well
 - Painted the entire interior of building
 - Installed a 110 outlet
 - Replaced exhaust fans in restrooms
 - Repair request to add corner protection to walls
- BCESD 3 EMS Station 1
 - Moving of furniture & emptying PODS for Admin
 - Replaced 40 Lights in ceiling on EMS side
 - Replacing all damaged ceiling tiles on EMS side
 - Replaced 7 fans in EMS side
 - Cleaned & repaired lights in Admin
 - Repaired flagpole lights for Admin
- BCESD 3 EMS- Lakes of Savannah
 - Toilet paper lock replaced
 - Hand paper lock replaced
 - Garbage disposal repaired
 - Sink drain clog cleared with snake

Fire Division Update

Logistics Update

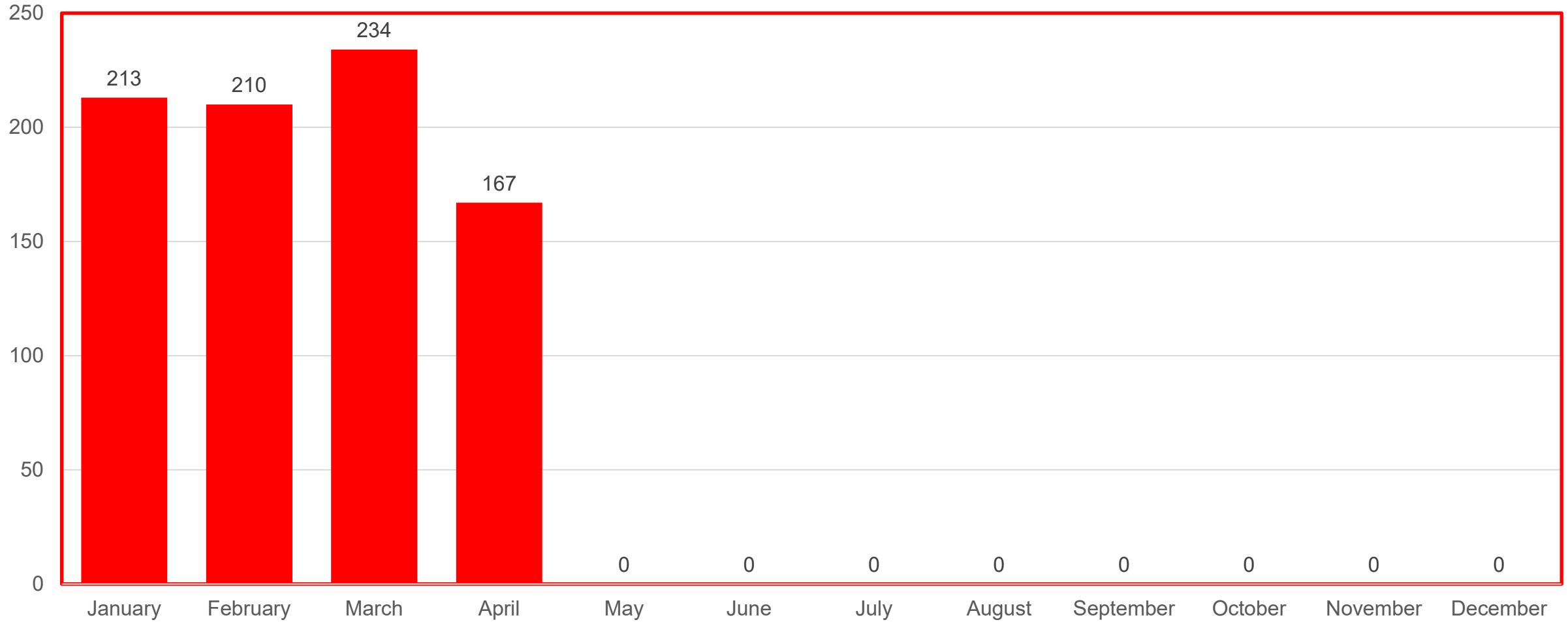
- Manvel
 - Partial PPE delivered
 - Auto cribs delivered
- Iowa Colony
 - Partial PPE delivered
 - Air pack & cylinder repairs
- Rosharon
 - Nothing to report
- Danbury
 - Partial PPE delivered
 - Air Pack repairs
- CR 143
 - Hose
 - Several Air pack repairs
- Liverpool
 - New vent saw delivered
 - Partial PPE delivered
 - Air packs repaired
- Demi John
 - Air packs repaired

Committee Updates

- Apparatus & Equipment
 - New pumpers final completed- delivery in July
 - Requesting 2 additional pumpers per replacement plan
 - Obtaining specs for Rosharon Tanker/Engine
 - Obtaining specs for tankers, brush trucks, and aerials
 - Replacement of support and maintenance vehicles

BCESD 3 Fire Division- April 2026

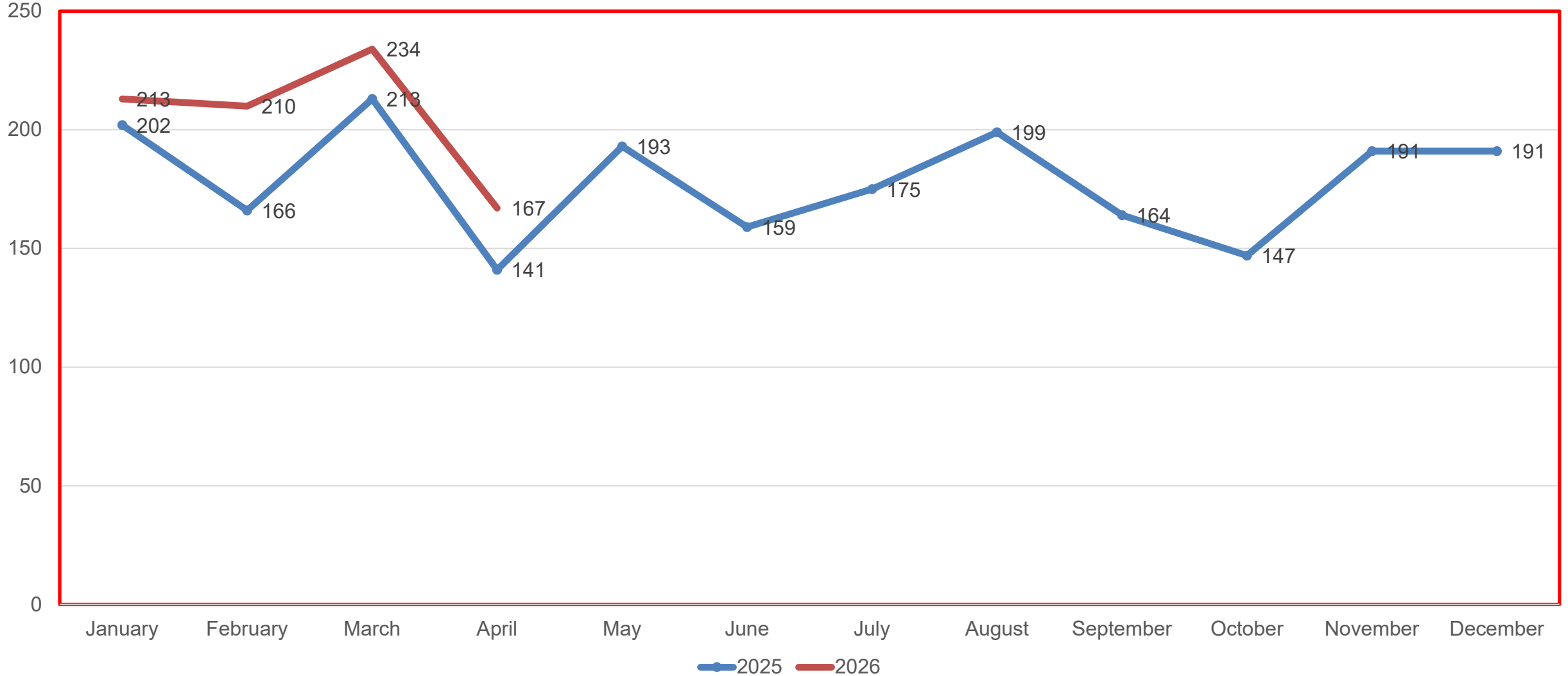
Total Number of Calls- 824 YTD



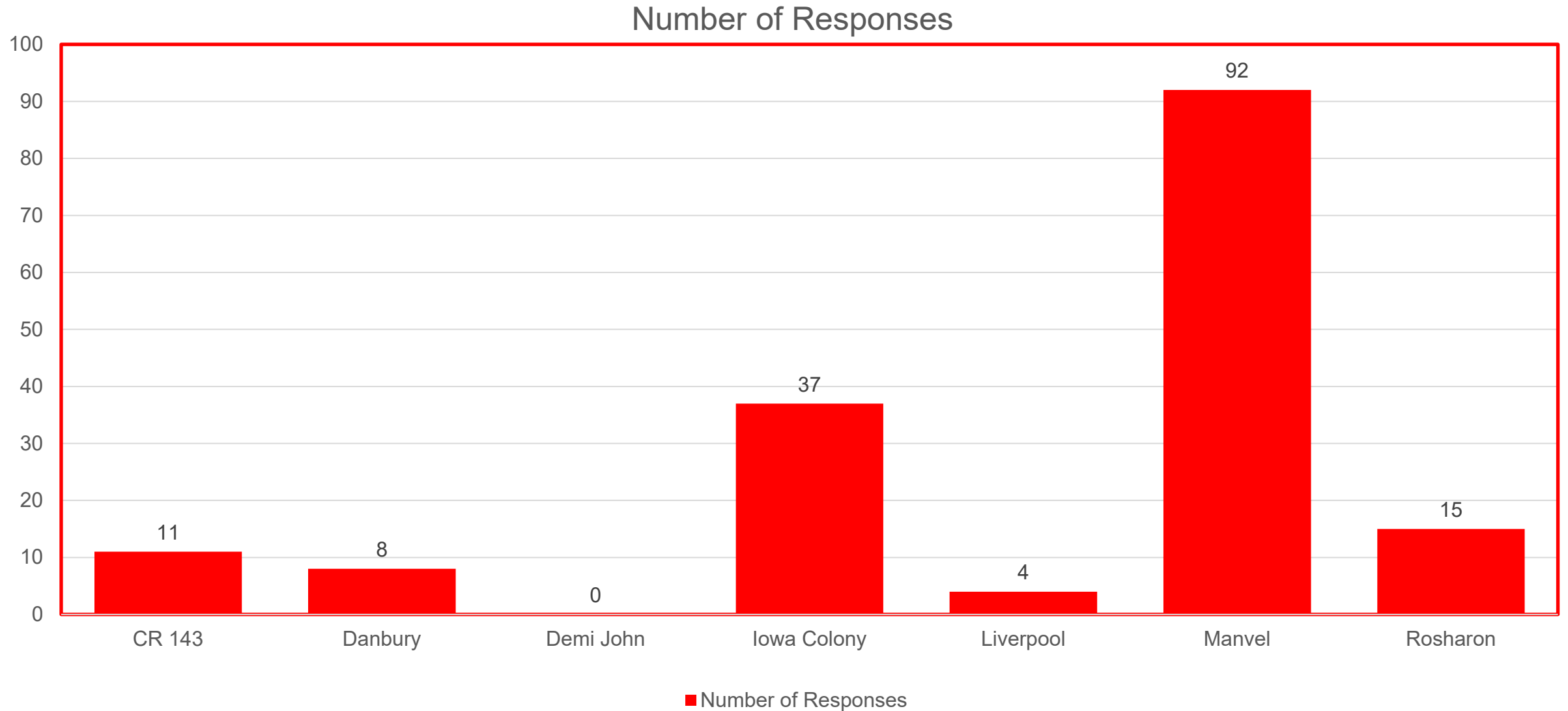
■ Total Number of Calls- 824 YTD

District Fire Responses 2025-2026 Comparison

2025-2026

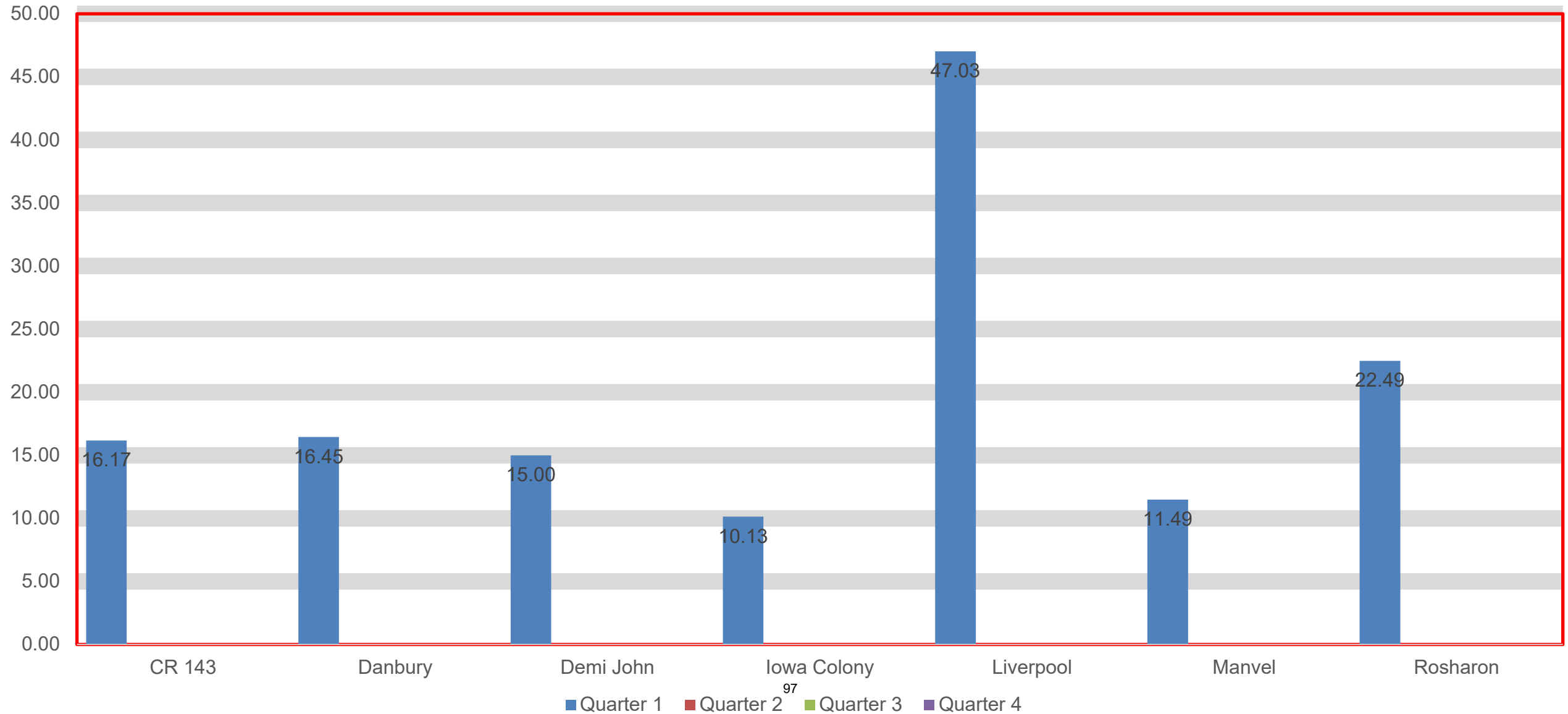


BCESD 3 Fire Division- April 2026



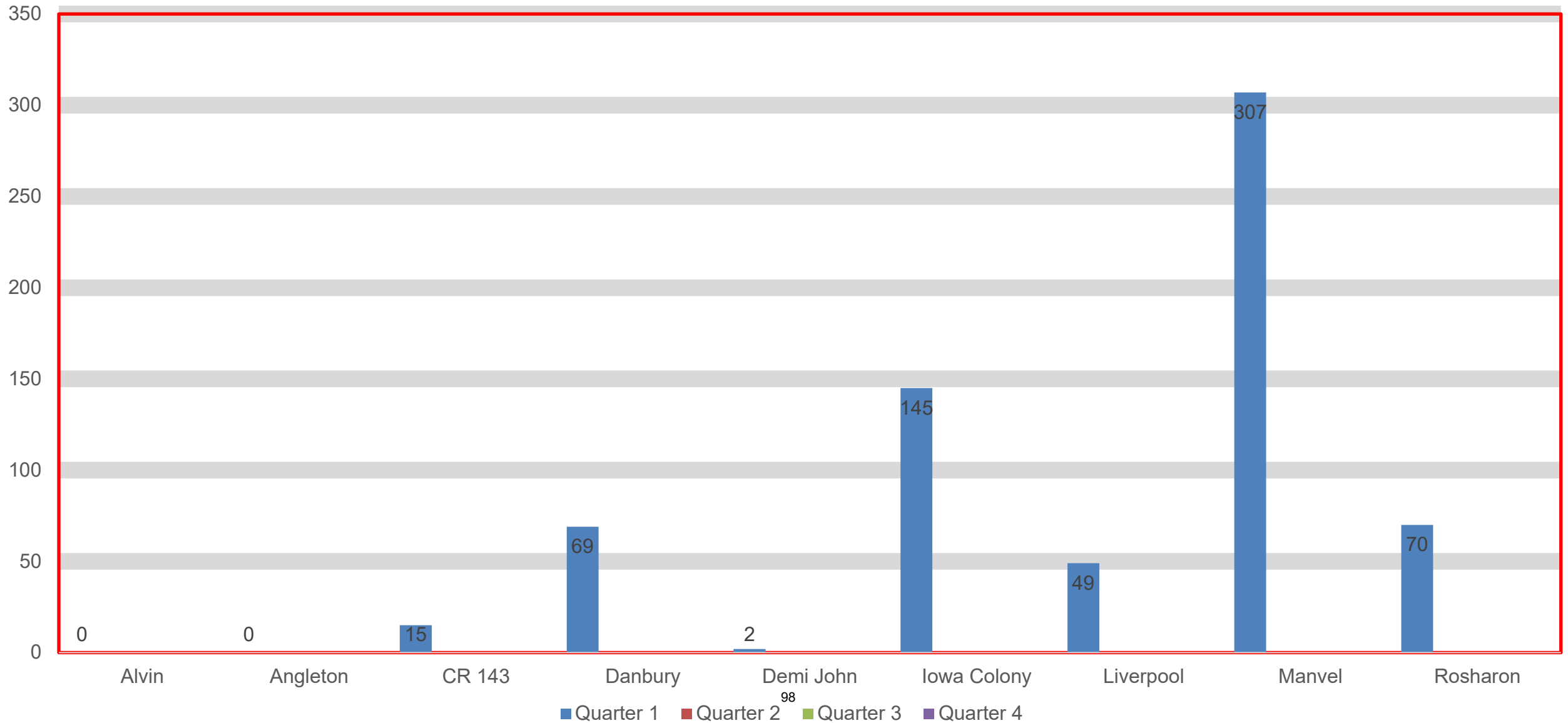
Response Times

Median Response Times in Minutes & Seconds



Responses

Number of Responses by Quarter





Questions?



Agenda

Item 14

Community Engagement Report

May 2026



Community Activity

- 2 New Community Engagement Members in April
 - Gerard Allen, G Customs Auto Works – Iowa Colony
 - David Hoffman, Kitchell Services (referred by Carolynn Waites)
- 4 Chamber Committee Meetings Attended
- 3 Chamber Networking Events Attended



Social Media

Month/Yr	FB Reach	Insta Reach	Paid Reach	FB Followers	Insta Followers	Website Visits	Web Page Views
2026							
April	96,486	1,271	65,502	3,300	69	6,816	8,236
March	181,100	3,300	125,136	74,863	56	1,574	1,874
February	39,013	3,756	N/A	3,300	47	968	1,765
January	107,238	3,557	52,523	3,255	45	2,616	3,496
2025							
December	63,259	1,086	20,001	3,200	38	1,512	2,213
November	48,527	99	N/A	3,200	33	904	1,514
October	5,400	131	N/A	3,100	33	1,094	3,044
September	47,600	N/A	35,117	3,000	N/A	2,641	4,168
August	30,131	N/A	12,239	3,000	N/A	642	1,389
July	6,266	N/A	N/A	2,999	N/A	630	1,275
June	5,301	N/A	N/A	2,970	N/A	508	1,088
May	4,400	58	N/A	2,963	120	1,091	1,873
April	21,000	232	6,510	2,949	120	1,062	2,021
March	17,700	263	N/A	2,900	119	871	1,724
February	21,000	216	1,434	2,900	118	858	1,586
January	23,500	144	1,236	2,900	119	775	1,550



Social Media

Brazoria County Emergency Services District No 3
Published by Scott Salter · April 18 at 4:44 PM

Daily Heavy Rain Possible

Front Pushing through the Region

Excessive Rainfall Outlook: Saturday

Probability of a rainfall leading to flooding:

- Marginal
- At least
- Slight R
- At least 1
- Moderate
- At least d

Key Messages
Scattered to numerous showers and thunderstorms are expected along and ahead of a cold front that pushes into Southeast Texas Saturday afternoon/evening. Isolated strong thunderstorms will be possible. Locally heavy rainfall is possible. **Marginal Risk (level 1 of 4)** of Excessive Rainfall for generally the I-10 corridor.

Potential Impacts
Locally heavy rainfall could lead to instances of minor flooding, especially in low-lying areas and areas with poor drainage. Gusty winds and small hail near strongest storms. Rainfall rates may peak in the 2-3 inches per hour.

Dangerous Marine Conditions Late Saturday into Sunday
Saturday 4/18/26 - 1 PM Sunday 4/19/26

High Risk of Strong Rip Currents
High Saturday Evening

Gulf-facing Beaches
Numerous, Strong, Life-Threatening Rip Currents

Rip Currents can sweep even the best swimmers away from shore!

- Don't swim against the current.
- You may be able to escape by swimming in a direction following the shoreline, then at an angle toward the beach.
- If you feel you will be unable to reach shore, gear attention to yourself.

US National Weather Service Houston-Galveston Texas
★ Favorites · April 18 at 3:36 PM

A cold front will bring numerous showers and thunderstorms with potential for heavy rainfall, strong and gusty winds, small hail, and frequent lightning this afternoon ... [See more](#)

No insights to show

Like Comment Share

Comment as Brazoria County Emergency Services Dist...

Brazoria County Emergency Services District No 3
Published by Scott Salter · April 28 at 11:52 AM

Our crews are always ready to respond when our community calls.

Remember as the summer approaches

- Stay Hydrated
- Check on your neighbors
- Prepare for hurricane season



High-quality post insights

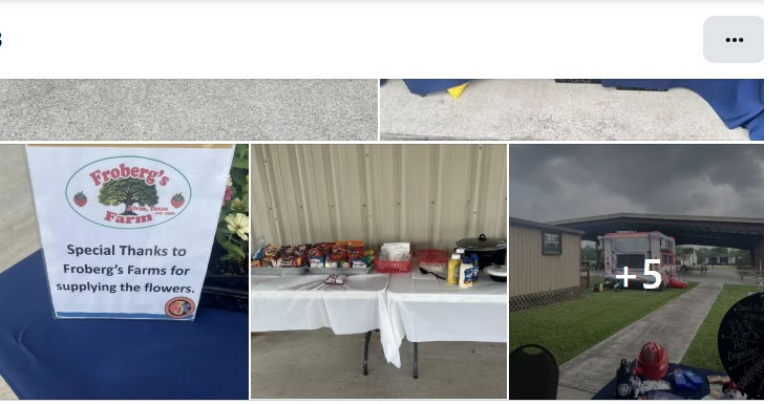
Boost post

79 likes 2 comments 3 shares

Like Comment Share

Brazoria County Emergency Services District No 3
Published by Cindy Reaves · April 25 at 10:25 AM

If you are in the Liverpool area please stop by today! Today we are holding a recruitment event with lots of children's activities and hot dogs.



High-quality post insights

Boost post

Scott Salter and 15 others

Like Comment Share

Comment as Brazoria County Emergency Services Dist...

Facebook Demographics

Custom: Apr 1 - Apr 30 ▾

3,396 Total followers ⓘ

+1.4% from previous 30 days



46

Net follows ⓘ



4

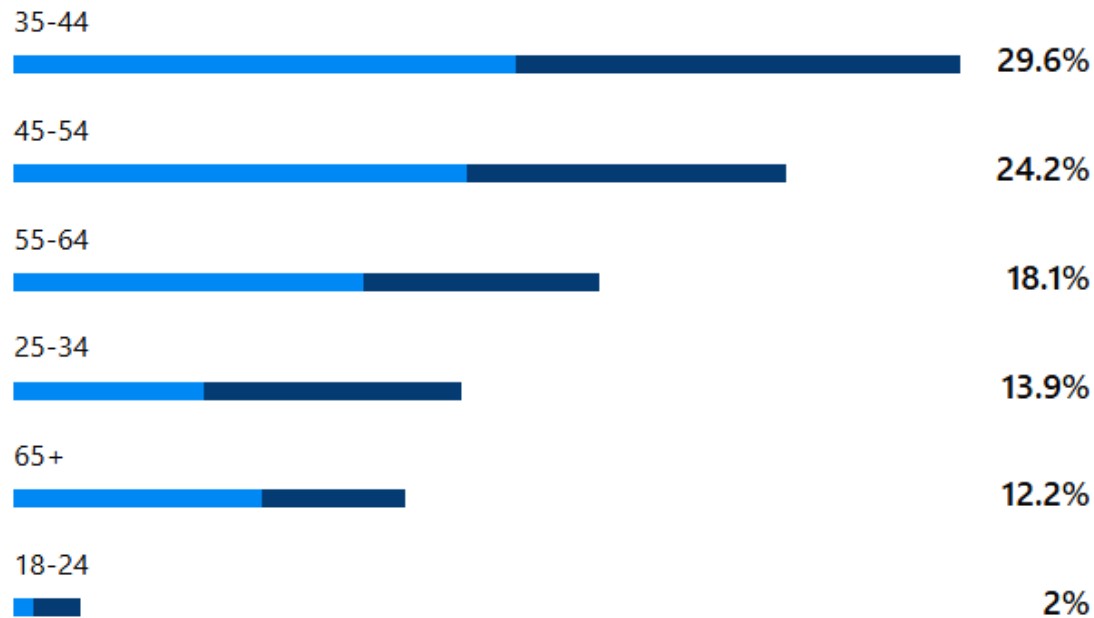
Unfollows ⓘ

Facebook Demographics

Age & gender ⓘ

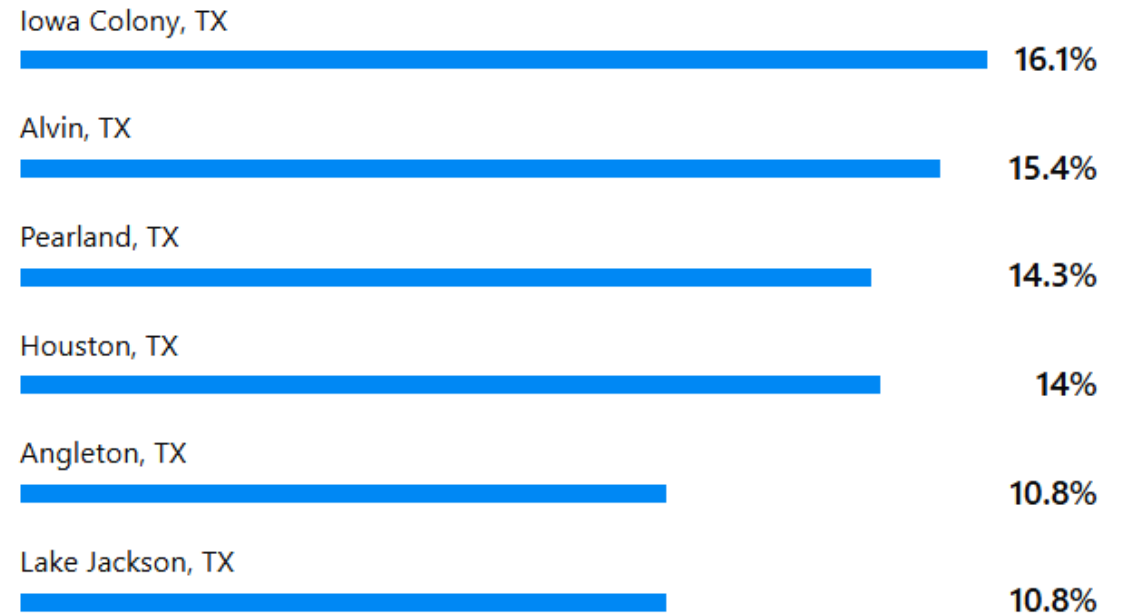
Lifetime

● Women ● Men ● Unknown




Cities ⓘ



Lifetime





LinkedIn






 

Brazoria County Emergency Services District 3

Fire prevention, fire suppression, rescue operations, and emergency medical response in Brazoria County, TX

Public Safety · Manvel, Texas · 29 followers · 11-50 employees

 Jeff & 1 other connection work here

[Visit website](#)  [Following](#) 

[Home](#) [About](#) [Posts](#) [Jobs](#) [People](#) 107

Liverpool Recruitment Event



Future Events

- May 14,2026 Community Engagement Meeting
- May 14,2026 Community Education Committee Meeting
- May 21,2026 Volunteer/Employee Appreciation Lunch



Join Our Team

Chief Fire Administrator Opportunity

We're searching for a visionary Chief Fire Administrator to drive excellence in emergency services and community safety.

Bring your passion and expertise to a role where you can truly make a difference!

Holidays, paid time off, deferred compensation, medical, dental, and vision insurance, TCDRS retirement plan, plus additional benefits. Starting Salary based on experience and qualifications.

For more information: www.bcesd3.com



VOLUNTEER & EMPLOYEE APPRECIATION LUNCHEON

Ballpark Style Luncheon

Chili Dogs, Popcorn, Nachos and MORE!

Thursday, May 21st
11:30 am - 1:30 pm
BCESD3 Administration Building

We Appreciate You!



Join Our Team

Brazoria County Emergency Services District No. 3 is currently searching for dedicated, highly motivated Paramedics and Advanced EMTs who want to make a difference in our community.

Flexible Scheduling, Progressive Clinical Guidelines, Excellent Benefits, Texas County & District Retirement System (TCDRS) Defined Benefit Plan, Zoll Ventilators, Sapphire Infusion Pumps, Blood Program and Point of Care Ultrasound

Starting Pay Rate

- Paramedic - \$ 88,652
- Advanced EMT \$80,308

Agenda

Item 15

**No
Documentation
for this Item**

Agenda

Item 16



MEMO

To: BCESD 3 Board of Commissioners

From: Jeff D. Braun, Executive Director

Date: May 7, 2026

Re: Artificial Intelligence Policy

New Texas law and DIR rules now require local governments, including special districts, to adopt the State's Artificial Intelligence Systems Code of Ethics and to apply minimum governance standards when procuring, developing, deploying, or using AI systems. The rules took effect March 18, 2026.

In general, the District will need to consider adopting the State AI Code of Ethics by Board action, establishing a practical AI acceptable-use policy, designating an internal AI risk/compliance contact, inventorying current AI use, adding AI review questions to future software/vendor purchases, and ensuring required AI and cybersecurity training is completed and certified by August 31, 2026.

John Peeler will facilitate the discussion on this topic at the meeting.

TEXAS ADMINISTRATIVE CODE: As in effect on 5/5/2026.

TITLE 1. ADMINISTRATION

PART 10. DEPARTMENT OF INFORMATION RESOURCES

CHAPTER 219. ARTIFICIAL INTELLIGENCE

SUBCHAPTER A. CODE OF ETHICS AND GENERAL INFORMATION

§219.11. Code of Ethics and the Ethical Principles of Artificial Intelligence.

(a) As required by Texas Government Code § 2054.702, state agencies and local governments shall adopt the AI Code of Ethics established by this section and follow the ethical principles included herein as they procure, develop, deploy, or use artificial intelligence systems.

(b) Preamble

(1) AI systems have the potential to transform the way our state and local governments serve Texans. AI systems can create efficiencies, support economic and scientific advancement, and improve the safety and well-being of our communities. The State of Texas supports the use of AI systems by governmental entities to improve the services they deliver to Texans and to lead in innovative AI adoption in the public sector.

(2) While they have significant potential value, AI systems also pose substantial risks if not implemented ethically and responsibly. AI risks vary based on the system involved, how it is used, and who uses it. AI systems are often trained on large amounts of data from a variety of sources, which can lead to inaccurate outputs. To the extent that AI systems are trained on or used to process PII, they may raise significant privacy concerns, particularly when the systems are deployed outside of a secure government environment. Malicious actors can utilize AI to develop more advanced cyberattacks, bypass security measures, and exploit vulnerabilities in systems. These and other AI risks make it a uniquely challenging technology for governmental entities to use safely, but with appropriate guardrails, governmental entities can limit the risks of AI and secure its many benefits for Texans.

(3) Governmental entities must limit the potential harm of AI systems by managing risk and prioritizing trustworthy and responsible development and deployment of AI

consistent with the National Institute of Standards and Technology AI Risk Management Framework. Creating trustworthy AI requires balancing each of these principles based on the identified risks of an AI system and the context in which it is used.

(4) This section articulates the principles of ethical AI implementation that governmental entities must strive for when procuring, developing, designing, or using AI systems.

(c) Human Oversight and Control

(1) Human oversight plays a crucial role in ensuring that AI systems operate ethically. While AI can analyze vast amounts of data much faster--and sometimes more accurately--than humans, it lacks the human judgment necessary to ensure that its decisions align with societal values and the rights granted to individuals under the law. Ensuring human control over AI systems mitigates risks of inaccurate or undesirable outputs and allows for revision of the rules established during development of the system and to the data that supports the system's decision-making.

(2) Governmental entities:

(A) Must deploy AI systems in ways that enable humans to review and analyze inputs and outputs at appropriate intervals throughout the AI lifecycle;

(B) May incorporate a level of human oversight reasonably commensurate to the risks associated with a particular AI system, with heightened scrutiny AI systems requiring increased human oversight relative to lower risk systems; and

(C) Must ensure AI systems can be paused, restricted, or disabled until harmful or inaccurate decision making can be remedied.

(d) Fairness

(1) The data used to develop AI systems must adequately represent the subjects or people about which AI systems make judgments, decisions, or predictions. Incomplete or inaccurate data can result in unlawful harm.

(2) Governmental entities:

(A) Must ensure their use of AI systems does not infringe upon the legally protected rights and liberties of the individuals they serve or result in unlawful harm; and

(B) Must implement data governance practices for AI systems throughout the AI system's lifecycle to ensure fairness.

(e) Accuracy

(1) While AI systems are overall improving in their ability to deliver more accurate results, inaccurate outputs remain a significant risk when using AI systems.

(2) Governmental entities:

(A) Must train their employees to understand the importance of verifying AI outcomes for accuracy;

(B) Must formalize processes for monitoring system accuracy before the deployment of an AI system and throughout its life cycle, as a system's accuracy may change over time; and

(C) Shall, when feasible, implement processes to improve the accuracy of AI systems by training the systems using human feedback or improving retrieval-augmented generation by ensuring the accuracy and relevance of the underlying data used by the tool to develop answers.

(f) Redress

(1) Providing a method for redress will promote public trust in both the AI system and in the entity that deploys it.

(2) Governmental entities:

(A) Must provide a mechanism to seek redress for those impacted when an AI system makes a consequential decision that results in unlawful harm about their rights or access to governmental services;

(B) Must have a designated point of contact for individuals to address when seeking information about an unfair consequential decision; and

(C) Must develop internal procedures to allow employees to identify and remedy negative impacts caused by the use of AI systems.

(g) Transparency

(1) Establishing transparency for AI systems means providing information about the data, models, and outputs of an AI system to both the individuals interacting with the system and those deploying it. Strong transparency practices will build public trust in the AI systems governmental entities use.

(2) Governmental entities:

(A) Must collaborate with developers of AI systems and demand transparency to understand how a system operates, the source of the data the system was trained on, and its intended use cases;

(B) Must strive to understand the capabilities of the system and how it makes decisions;

(C) Must disclose when individuals interact with a public-facing AI system and when an AI system is used to make consequential decisions about their rights or access to governmental services; and

(D) Must never represent AI systems as human when interacting with the public.

(h) Data Privacy

(1) Governmental entities have a responsibility to protect the PII they collect and process about individuals, and both legal and ethical restrictions exist on what PII entities share with third parties. Data privacy principles likewise apply to the PII governmental entities process in and share with AI systems.

(2) The most effective method for protecting PII is through data minimization.

(3) Many AI systems rely on vast amounts of PII to make predictions and decisions. Sharing PII with an AI tool may violate privacy laws and obligations the entity has to the individual, particularly when using a tool outside the governmental entity's secure environment.

(4) Governmental entities:

(A) May collect and maintain only that PII needed for operations and must establish a process to delete PII consistent with records retention schedules and other legal requirements.

(B) Must strive to understand what PII the AI system uses, how that PII has been and will be collected, and how the tool uses, stores, and shares PII with third parties prior to using any government-held PII in an AI system;

(C) Must train employees about the risk of inputting sensitive or PII into publicly available AI systems that use inputs to train the model and share those inputs with other users of the AI system outside of the governmental entity; and

(D) Must strive to practice data minimization and ensure they abide by any purpose limitations granted when the PII was first collected, or as expressly allowed by law.

(i) Security

(1) AI systems are subject to security vulnerabilities. Common security concerns in the AI context may include data poisoning or malicious code injection, exfiltration of models or data within the AI system, and improper access controls that result in unauthorized access to the AI system itself. Secure AI systems will maintain the confidentiality and integrity of the AI system as well as the data it contains even when unexpected events or changes in their environment or use occur.

(2) Governmental entities:

(A) Must monitor, secure, and test AI systems to prevent or limit security attacks; and

(B) Must demand that AI system providers disclose known vulnerabilities and resolutions in a timely manner to the governmental entities deploying those systems.

(j) Accountability and Liability

(1) While governmental entities may delegate tasks and decision making to AI systems, the entities remain accountable for the decisions the AI systems make and the outcomes they produce. Use of AI systems for employment-related tasks or to make consequential decisions poses heightened risks.

(2) Governmental entities:

(A) Must provide training to employees on how to use AI systems in an effective, safe, and ethical way;

(B) Must ensure their vendors are contractually bound to these AI ethical principles and any relevant laws or regulations governing the use of AI systems; and

(C) Must ensure AI systems they deploy comply with the legal obligations they have at both the state and federal level.

(3) When deploying AI systems, governmental entities must establish appropriate retention schedules for the AI system's records and consider the Public Information Act implications related to the storage of data inputs and outputs.

(k) Evaluation

(1) AI systems can change over time, as can the purposes for which they are used.

(2) Governmental entities:

(A) Must establish methods for regular evaluation of AI systems to ensure the systems provide ongoing benefit to the populations they serve; and

(B) Must document such evaluations.

(l) Documentation

(1) Documentation provides a critical element for managing AI risk. Consistent documentation of preliminary assessments, ongoing monitoring and testing, and complaints provides governmental entities insight into the operations and improvements of their AI systems over their lifecycle. Documentation allows entities to evaluate the value of AI systems and determine where best to spend resources in further developing AI solutions.

(2) Governmental entities should maintain records of:

(A) The sources of data used in the AI system; and

(B) How the AI system is modified throughout the system's life cycle.

Agenda

Item 17

**No
Documentation
for this Item**

Agenda

Item 18

**No
Documentation
for this Item**