Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division				
			Finance	**EMS**	**Administration**	**Fire**	**Total**
Income							
40010 M&O property tax revenue							
40011 Current	12,184,420.00	13,412,134.04	13,412,134.04	-	-	-	13,412,134.04
40012 Prior years	75,000.00	75,000.00	75,000.00	-	-	-	75,000.00
40013 Ag	5,000.00	-	-	-	-	-	-
40014 Rendition penalties	1,500.00	-	-	-	-	-	-
40015 Rendition penalty fees		-	-	-	-	-	-
40016 SIT collections	-	-	-	-	-	-	-
40018 Section 25.25 revenues		-	-	-	-	-	-
40021 Penalties	45,000.00	45,000.00	45,000.00	-	-	-	45,000.00
40022 Interest	25,000.00	25,000.00	25,000.00	-	-	-	25,000.00
40032 Unclaimed property tax overpayments	2,000.00	2,000.00	2,000.00	-	-	-	2,000.00
Total 40010 M&O property tax revenue	**$ 12,337,920.00**	**$ 13,559,134.04**	**$ 13,559,134.04**	**$ -**	**$ -**	**$ -**	**$ 13,559,134.04**
40100 Revenues from services							
40120 EMS patient revenues							
40120A Transport Revenues							
40121 Medicare		-	-	-	-	-	-
40122 FMA		-	-	-	-	-	-
40123 Medicaid		-	-	-	-	-	-
40124 Private pay		-	-	-	-	-	-
40125 Commercial insurance	1,596,984.00	-	-	-	-	-	-
40127 Auto insurance		-	-	-	-	-	-
40128 Workers comp		-	-	-	-	-	-
40129 Other patient revenues		1,990,000.00	-	1,990,000.00	-	-	1,990,000.00
Total 40120A Transport Revenues	**$ 1,596,984.00**	**$ 1,990,000.00**	**$ -**	**$ 1,990,000.00**	**$ -**	**$ -**	**$ 1,990,000.00**
40120B Non-Transport revenues							
40131 Medicare		-	-	-	-	-	-
40133 Medicaid		-	-	-	-	-	-
40134 Self pay		-	-	-	-	-	-
40135 Private insurance		-	-	-	-	-	-
Total 40120B Non-Transport revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
41126 MVBA collections		12,659.00		12,659.00			12,659.00
40139 Refunds		-	-	-	-	-	-
Total 40120 EMS patient revenues	**$ 1,596,984.00**	**$ 2,002,659.00**	**$ -**	**$ 2,002,659.00**	**$ -**	**$ -**	**$ 2,002,659.00**
40201 Administrative Services Provided (E. TX. Gulf Coast)	10,702.00	-	-	-	-	-	-
40203 Intergovernmental Revenue		-	-	-	-	-	-
40204 Rental income		-	-	-	-	-	-
40205 EMS Standby fees							
Revenues	20,352.00	14,912.00	-	14,912.00	-	-	14,912.00
Standby salaries & overtime		-	-	-	-	-	-
Net standby services	20,352.00	14,912.00	-	14,912.00	-	-	14,912.00

Brazoria County ESD 3
Proposed 2027 Budget

			Division				
	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Finance	EMS	Administration	Fire	Total
Total other revenues	31,054.00	14,912.00	-	14,912.00	-	-	14,912.00
Total 40100 Revenues from services	**$ 1,628,038.00**	**$ 2,017,571.00**	**$ -**	**$ 2,017,571.00**	**$ -**	**$ -**	**$ 2,017,571.00**
40210 Other service revenue							
40141 MUD billings							
40142 MUD 21	380,480.00	389,500.00	-	230,840.00	-	158,660.00	389,500.00
40143 MUD 22	380,480.00	389,500.00	-	230,840.00	-	158,660.00	389,500.00
Total 40141 MUD billings	**$ 760,960.00**	**$ 779,000.00**	**$ -**	**$ 461,680.00**	**$ -**	**$ 317,320.00**	**$ 779,000.00**
Total 40210 Other service revenue	**$ 760,960.00**	**$ 779,000.00**	**$ -**	**$ 461,680.00**	**$ -**	**$ 317,320.00**	**$ 779,000.00**
Total Income	**$ 14,726,918.00**	**$ 16,355,705.04**	**$ 13,559,134.04**	**$ 2,479,251.00**	**$ -**	**$ 317,320.00**	**$ 16,355,705.04**
Gross Profit	**$ 14,726,918.00**	**$ 16,355,705.04**	**$ 13,559,134.04**	**$ 2,479,251.00**	**$ -**	**$ 317,320.00**	**$ 16,355,705.04**
Expenses							
60000 ADMINISTRATIVE EXPENSES							
60100 Commissioner expenses							
60110 Board Compensation Policy	36,000.00	36,000.00	-	-	36,000.00	-	36,000.00
Total 60100 Commissioner expenses	**$ 36,000.00**	**$ 36,000.00**	**$ -**	**$ -**	**$ 36,000.00**	**$ -**	**$ 36,000.00**
60130 SAFE-D expenses							
60131 Membership dues	1,275.00	1,313.25	-	-	1,236.00	77.25	1,313.25
60132 Conference registration	5,300.00	5,459.00	-	-	5,150.00	309.00	5,459.00
60133 Training sessions	5,300.00	5,459.00	-	-	5,150.00	309.00	5,459.00
60134 Conference travel, meals & lodging	16,000.00	16,480.00	-	-	15,450.00	1,030.00	16,480.00
Total 60130 SAFE-D expenses	**$ 27,875.00**	**$ 28,711.25**	**$ -**	**$ -**	**$ 26,986.00**	**$ 1,725.25**	**$ 28,711.25**
60140 Marketing							
60141 Community engagement meetings	3,200.00	3,296.00	-	-	3,296.00	-	3,296.00
60142 Awards - Employee Recognition	11,160.00	11,195.00	-	4,500.00	6,695.00	-	11,195.00
60143 Printed materials	3,000.00	3,090.00	-	-	3,090.00	-	3,090.00
60144 Chamber of Commerce memberships	4,500.00	5,500.00	-	-	5,500.00	-	5,500.00
60145 Chamber of Commerce functions	2,300.00	2,324.00	-	1,500.00	824.00	-	2,324.00
60146 Promotional materials	3,000.00	3,090.00	-	-	3,090.00	-	3,090.00
60147 Marketing materials	1,000.00	1,030.00	-	-	1,030.00	-	1,030.00
60148 Advertising costs	6,500.00	6,695.00	-	-	6,695.00	-	6,695.00
60149 Photography/videography	12,000.00	12,360.00	-	-	12,360.00	-	12,360.00
Total 60140 Marketing	**$ 46,660.00**	**$ 48,580.00**	**$ -**	**$ 6,000.00**	**$ 42,580.00**	**$ -**	**$ 48,580.00**
60150 Community education							
60151 Printed materials	1,500.00	1,545.00	-	-	1,545.00	-	1,545.00
60152 County filing fees	500.00	515.00	-	-	515.00	-	515.00
60153 Consultant fees	12,000.00	15,000.00	-	-	15,000.00	-	15,000.00
60154 Translation services	-	-	-	-	-	-	-
60155 - Community events		5,000.00			5,000.00		5,000.00
Total 60150 Community education	**$ 14,000.00**	**$ 22,060.00**	**$ -**	**$ -**	**$ 22,060.00**	**$ -**	**$ 22,060.00**
60200 Salaries & benefits							
60210 Administrative salaries & wages							
60211 Salaries	446,209.00	520,065.15	147,227.39	-	372,837.76	-	520,065.15

Brazoria County ESD 3
Proposed 2027 Budget

			Division				
	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Finance	EMS	Administration	Fire	Total
60212 Overtime	19,799.00	36,417.78	23,480.70	-	12,937.08	-	36,417.78
60221 Holiday pay		-	-	-	-	-	-
60223 Sick time		-	-	-	-	-	-
60225 Paid time off		-	-	-	-	-	-
60226 Bereavement		-	-	-	-	-	-
Merit increases	25,000.00	25,000.00	3,000.00	-	22,000.00	-	25,000.00
Total 60210 Administrative salaries & wages	**$ 491,008.00**	**$ 581,482.94**	**$ 173,708.09**	**$ -**	**$ 407,774.84**	**$ -**	**$ 581,482.94**
60239 Benefits							
60240 Payroll taxes							
60241 FICA	30,442.00	36,051.94	10,769.90	-	25,282.04	-	36,051.94
60242 Medicare	7,119.00	8,431.50	2,518.77	-	5,912.74	-	8,431.50
60243 Unemployment tax - TWC	490.00	490.00	98.00	-	392.00	-	490.00
Total 60240 Payroll taxes	**$ 38,051.00**	**$ 44,973.44**	**$ 13,386.67**	**$ -**	**$ 31,586.78**	**$ -**	**$ 44,973.44**
60250 Medical insurance							
60251 Medical insurance - employees	75,095.00	74,021.84	12,336.97	-	61,684.86	-	74,021.84
60252 Medical insurance - dependents		-	-	-	-	-	-
60261 Dental insurance - employees	18,731.00	18,721.45	520.32	-	18,201.13	-	18,721.45
60262 Dental insurance - dependents	12,487.00	14,360.92	520.32	-	13,840.60	-	14,360.92
60263 Vision insurance - employees	474.00	470.84	108.78	-	362.06	-	470.84
60264 Vision insurance - dependents	284.00	326.81	108.94	-	217.87	-	326.81
Total 60250 Medical insurance	**$ 107,071.00**	**$ 107,901.86**	**$ 13,595.34**	**$ -**	**$ 94,306.52**	**$ -**	**$ 107,901.86**
60270 Other employee benefits							
60271 Basic life insurance	990.00	1,012.73	203.94	-	808.79	-	1,012.73
60272 Supplemental life insurance	1,158.00	1,192.74	327.54	-	865.20	-	1,192.74
60273 Dependent life insurance	270.00	278.10	92.70	-	185.40	-	278.10
60274 AD&D	161.00	166.86	33.37	-	133.49	-	166.86
60275 Supplemental AD&D	61.00	63.04	18.54	-	44.50	-	63.04
60276 Dependent AD&D	27.00	27.81	9.27	-	18.54	-	27.81
60277 Short-term disability	1,634.00	1,682.94	260.43	-	1,422.51	-	1,682.94
60278 Long-term disability	837.00	861.86	133.36	-	728.50	-	861.86
60279 Next Level Prime	4,500.00	4,635.00	927.00	-	3,708.00	-	4,635.00
Total 60270 Other employee benefits	**$ 9,638.00**	**$ 9,921.08**	**$ 2,006.15**	**$ -**	**$ 7,914.92**	**$ -**	**$ 9,921.08**
60280 Workers' compensation	5,000.00	5,150.00	515.00	-	4,635.00	-	5,150.00
60290 Pension							
60291 TCDRS pension matching	43,306.00	51,286.79	15,321.05	-	35,965.74	-	51,286.79
Total 60290 Pension	**$ 43,306.00**	**$ 51,286.79**	**$ 15,321.05**	**$ -**	**$ 35,965.74**	**$ -**	**$ 51,286.79**
Total 60239 Benefits	**$ 203,066.00**	**$ 219,233.18**	**$ 44,824.21**	**$ -**	**$ 174,408.96**	**$ -**	**$ 219,233.18**
Total 60200 Salaries & benefits	**$ 694,074.00**	**$ 800,716.11**	**$ 218,532.31**	**$ -**	**$ 582,183.81**	**$ -**	**$ 800,716.11**
60300 Office expense							
60301 Supplies - Office	22,600.00	21,765.00	-	1,540.00	16,000.00	4,225.00	21,765.00
60302 Supplies - Postage & Shipping	6,600.00	6,763.00	-	1,500.00	2,575.00	2,688.00	6,763.00
60303 Sundry - Dues & Memberships	21,103.00	21,733.00	-	1,603.00	5,150.00	14,980.00	21,733.00

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division				
			Finance	EMS	Administration	Fire	Total
60304 Sundry - Subscriptions	29,214.00	28,669.00	-	10,644.00	18,025.00	-	28,669.00
60305 Bank Charges	5,308.00	5,430.00	-	4,400.00	1,030.00	-	5,430.00
60306 Copier charges	2,000.00	2,060.00	-	-	2,060.00	-	2,060.00
60310 Meeting Expense	1,500.00	1,545.00	-	-	1,030.00	515.00	1,545.00
60311 Bonding Fees	500.00	515.00	-	-	515.00	-	515.00
60312 Office Equipment Rental/Lease	2,000.00	2,060.00	-	-	2,060.00	-	2,060.00
Total 60300 Office expense	**$ 90,825.00**	**$ 90,540.00**	**$ -**	**$ 19,687.00**	**$ 48,445.00**	**$ 22,408.00**	**$ 90,540.00**
60400 Professional fees							
60410 Legal							
60411 Legal - General Counsel	90,000.00	92,700.00	-	-	92,700.00	-	92,700.00
60413 Legal - Litigation	20,000.00	20,600.00	-	-	20,600.00	-	20,600.00
60414 Published Legal Notices	5,000.00	5,150.00	-	-	5,150.00	-	5,150.00
Total 60410 Legal	115,000.00	118,450.00	-	-	118,450.00	-	118,450.00
60416 Election Costs	40,000.00	45,000.00	-	-	45,000.00	-	45,000.00
Delinquent tax collection attorney fee			-	-	-	-	-
60421 Bookkeeping Fees		-	-	-	-	-	-
60422 Audit Fees	75,000.00	79,700.00	41,200.00	-	-	38,500.00	79,700.00
60423 Payroll processing fees	7,500.00	7,725.00	-	-	7,725.00	-	7,725.00
60424 Management consulting	275,000.00	283,250.00	-	-	283,250.00	-	283,250.00
60425 Other consulting projects	75,000.00	77,250.00	38,625.00	-	38,625.00	-	77,250.00
60426 Sales tax consultant	20,000.00	20,600.00	10,300.00	-	10,300.00	-	20,600.00
60427 Financial consulting	60,000.00	61,800.00	61,800.00	-	-	-	61,800.00
60428 Brazoria County Tax Collector	25,000.00	25,750.00	-	-	25,750.00	-	25,750.00
60429 Appraisal District	99,782.00	72,100.00	-	-	72,100.00	-	72,100.00
60431 FSA Plan Admin services	2,500.00	2,575.00	-	-	2,575.00	-	2,575.00
Salary surveys	15,000.00	15,450.00	-	-	15,450.00	-	15,450.00
60442 Architectural projects	60,000.00	61,800.00	-	-	61,800.00	-	61,800.00
Total 60400 Professional fees	**$ 869,782.00**	**$ 871,450.00**	**$ 151,925.00**	**$ -**	**$ 681,025.00**	**$ 38,500.00**	**$ 871,450.00**
60500 Training							
60501 Training classes	5,000.00	5,150.00	-	-	5,150.00	-	5,150.00
60502 Professional development	7,000.00	25,060.00	2,060.00	-	23,000.00	-	25,060.00
60503 Travel costs	12,000.00	12,360.00	2,060.00	-	10,300.00	-	12,360.00
Staff development	15,000.00	-	-	-	-	-	-
PS Trax	25,000.00	-	-	-	-	-	-
Total 60500 Training	**$ 64,000.00**	**$ 42,570.00**	**$ 4,120.00**	**$ -**	**$ 38,450.00**	**$ -**	**$ 42,570.00**
Total 60000 ADMINISTRATIVE EXPENSES	**$ 1,843,216.00**	**$ 1,940,627.36**	**$ 374,577.31**	**$ 25,687.00**	**$ 1,477,729.81**	**$ 62,633.25**	**$ 1,940,627.36**
70000 OPERATIONS							
70100 Service provider operations							
70110 Provider operating payments	2,499,121.00	2,459,740.10	-	1,565,000.00	-	894,740.10	2,459,740.10
70120 Service provider capital expenditures	-	-	-	-	-	-	-
70130 Operational support payments	-	-	-	-	-	-	-
Total 70100 Service provider operations	**$ 2,499,121.00**	**$ 2,459,740.10**	**$ -**	**$ 1,565,000.00**	**$ -**	**$ 894,740.10**	**$ 2,459,740.10**

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
70200 Operation salaries & benefits							
70210 Salaries & wages expenses							
70211 Command staff	515,342.00	613,879.23	-	322,879.23	-	291,000.00	613,879.23
70213 Supervisors	192,909.00	212,253.18	-	212,253.18	-	-	212,253.18
70214 Supervisor overtime	117,993.00	123,631.20	-	123,631.20	-	-	123,631.20
70215 Clinical	1,030,377.00	1,044,522.75	-	1,044,522.75	-	-	1,044,522.75
70216 Clinical overtime	624,170.00	608,403.60	-	608,403.60	-	-	608,403.60
70217 Mechanics/maintenance	123,971.00	136,195.07	-	-	-	136,195.07	136,195.07
70218 Maintenance overtime	12,419.00	13,287.38	-	-	-	13,287.38	13,287.38
70219 Administrative assistant	54,611.00	-	-	-	-	-	-
70221 Salaries - Holiday Pay		-	-	-	-	-	-
70223 Salaries - Sick Time		-	-	-	-	-	-
Standby salaries		-	-	-	-	-	-
70225 Paid time off		-	-	-	-	-	-
70226 Salary survey adjustments	75,000.00				-		
70227 Part-time positions	1,691,895.00	2,215,086.42	-	60,000.00	-	2,155,086.42	2,215,086.42
70229 Unscheduled overtime	0.00	-	-	-	-	-	-
70230 Building maiintenance technician	65,000.00						
Merit increases		75,000.00	-	75,000.00	-	-	75,000.00
Total 70210 Salaries & wages expenses	**$ 4,503,687.00**	**$ 5,042,258.84**	**$ -**	**$ 2,446,689.97**	**$ -**	**$ 2,595,568.87**	**$ 5,042,258.84**
70239 Benefits							
70240 Salaries - Payroll Taxes							
70241 FICA	172,781.00	162,544.78	-	151,694.78	-	10,850.00	162,544.78
70242 Medicare	40,409.00	38,014.50	-	35,477.00	-	2,537.50	38,014.50
70243 Benefits - Unemployment Insurance (TWC)	1,176.00	1,127.00	-	980.00	-	147.00	1,127.00
Total 70240 Salaries - Payroll Taxes	**$ 214,366.00**	**$ 201,686.28**	**$ -**	**$ 188,151.78**	**$ -**	**$ 13,534.50**	**$ 201,686.28**
70250 Benefits - Medical Benefits							
70251 Medical insurance - employees	280,746.00	276,811.74	-	252,137.80	-	24,673.95	276,811.74
70252 Medical insurance - dependents	115,310.00	115,874.52	-	104,016.58	-	11,857.94	115,874.52
70253 Dental - employees	10,406.00	10,406.46	-	10,406.46	-	-	10,406.46
70254 Dental - dependents	7,183.00	7,192.49	-	6,993.84	-	198.65	7,192.49
70255 Vision - employees	160.00	160.07	-	160.07	-	-	160.07
70256 Vision - dependents	1,567.00	1,566.56	-	1,566.56	-	-	1,566.56
Total 70250 Benefits - Medical Benefits	**$ 415,372.00**	**$ 412,011.86**	**$ -**	**$ 375,281.32**	**$ -**	**$ 36,730.53**	**$ 412,011.86**
70270 Other employee benefits							
70271 Basic life insurance	7,951.00	8,052.91	-	4,554.00	-	3,498.91	8,052.91
70272 Supplemental life insurance	1,367.00	1,373.83	-	1,153.20	-	220.63	1,373.83
70273 Dependent life insurance	34.00	33.60	-	33.60	-	-	33.60
70274 AD&D	794.00	795.26	-	745.20	-	50.06	795.26
70275 Supplemental AD&D	149.00	149.56	-	144.00	-	5.56	149.56
70276 Dependent AD&D	4.00	3.60	-	3.60	-	-	3.60
70277 Short-term disability	10,894.00	10,923.34	-	9,927.12	-	996.22	10,923.34

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division				
			Finance	EMS	Administration	Fire	Total
70278 Long-term disability	5,579.00	5,594.26	-	5,084.16	-	510.10	5,594.26
70281 Annual physicals	19,700.00	23,291.00	-	-	-	23,291.00	23,291.00
70282 EAP	2,400.00	2,404.50	-	2,250.00	-	154.50	2,404.50
70283 COBRA contract	0.00	-	-	-	-	-	-
70284 Next Level Prime	49,425.00	50,097.75	-	27,000.00	3,708.00	19,389.75	50,097.75
70285 Accident & Sickness	26,300.00	26,447.00	-	21,400.00	2,884.00	2,163.00	26,447.00
Total 70270 Other employee benefits	**$ 124,597.00**	**$ 129,166.60**	**$ -**	**$ 72,294.88**	**$ 6,592.00**	**$ 50,279.72**	**$ 129,166.60**
70290 Pension Plan							
70291 Benefits - Pension	250,648.00	231,233.06	-	215,798.06	-	15,435.00	231,233.06
Total 70290 Pension Plan	**$ 250,648.00**	**$ 231,233.06**	**$ -**	**$ 215,798.06**	**$ -**	**$ 15,435.00**	**$ 231,233.06**
70295 Workers compensation insurance							
70296 Benefits - Worker's Compensation	258,400.00	270,959.00	-	154,500.00	-	116,459.00	270,959.00
70297 Workmen's comp policy dividends'		-	-	-	-	-	-
Total 70295 Workers compensation insurance	**$ 258,400.00**	**$ 270,959.00**	**$ -**	**$ 154,500.00**	**$ -**	**$ 116,459.00**	**$ 270,959.00**
Total 70239 Benefits	**$ 1,263,383.00**	**$ 1,245,056.79**	**$ -**	**$ 1,006,026.04**	**$ 6,592.00**	**$ 232,438.75**	**$ 1,245,056.79**
Total 70200 Operation salaries & benefits	**$ 5,767,070.00**	**$ 6,287,315.63**	**$ -**	**$ 3,452,716.01**	**$ 6,592.00**	**$ 2,828,007.62**	**$ 6,287,315.63**
70300 Insurance costs							
70311 Vehicle Insurance	140,058.00	142,730.49	-	62,210.97	-	80,519.52	142,730.49
70312 Property & Casualty Insurance	105,065.00	118,791.51	-	-	-	118,791.51	118,791.51
General liability	7,286.00	7,504.58	-	-	-	7,504.58	7,504.58
70314 Cyber insurance	6,000.00	7,107.00	-	-	7,107.00	-	7,107.00
70315 Theft fees	400.00	473.80	-	-	473.80	-	473.80
70316 Crime fees	219.00	251.85	-	-	251.85	-	251.85
70317 Management liability	9,853.00	11,330.95	-	-	11,330.95	-	11,330.95
70318 Excess liability	11,449.00	13,166.35	-	-	13,166.35	-	13,166.35
70319 Portable equipment	9,234.00	10,619.10	-	5,750.00	-	4,869.10	10,619.10
Total 70300 Insurance costs	**$ 289,564.00**	**$ 311,975.63**	**$ -**	**$ 67,960.97**	**$ 32,329.95**	**$ 211,684.71**	**$ 311,975.63**
70350 Fleet operations							
70351 Vehicle repairs	341,000.00	288,230.00	-	40,000.00	-	248,230.00	288,230.00
70352 Preventative Maintenance	154,439.00	147,904.00	-	22,939.00	-	124,965.00	147,904.00
70353 Supplies - Fuel, Oil & Grease	120,500.00	124,729.00	-	52,114.00	-	72,615.00	124,729.00
70354 Tires	43,000.00	31,015.00	-	9,900.00	-	21,115.00	31,015.00
70355 Other fleet costs	2,000.00	4,015.00	-	1,500.00	-	2,515.00	4,015.00
Pump testing		4,000.00			-	4,000.00	4,000.00
Ladder testing		1,500.00			-	1,500.00	1,500.00
Hose testing		3,500.00			-	3,500.00	3,500.00
Total 70350 Fleet operations	**$ 660,939.00**	**$ 604,893.00**	**$ -**	**$ 126,453.00**	**$ -**	**$ 478,440.00**	**$ 604,893.00**
70400 Facilities							
70410 Utility costs							
70411 Utilities - Electric	61,050.00	63,011.50	-	-	-	63,011.50	63,011.50
70412 Utilities - Gas	12,000.00	12,370.00	-	-	-	12,370.00	12,370.00

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
70413 Utilities - Water	6,550.00	6,746.50	-	-	-	6,746.50	6,746.50
70414 Utilities - Waste Disposal	21,500.00	22,225.00	-	-	-	22,225.00	22,225.00
70415 Utilities - Telephone	53,700.00	55,341.00	-	-	-	55,341.00	55,341.00
70416 Utilities - Radio & pager	500.00	-			-	-	-
70417 Utilities - Cable/Internet	40,900.00	42,127.00	-	-	-	42,127.00	42,127.00
Total 70410 Utility costs	**$ 196,200.00**	**$ 201,821.00**	**$ -**	**$ -**	**$ -**	**$ 201,821.00**	**$ 201,821.00**
70420 Rental costs							
70422 Buildings	40,000.00	41,200.00	-	-	-	41,200.00	41,200.00
Total 70420 Rental costs	**$ 40,000.00**	**$ 41,200.00**	**$ -**	**$ -**	**$ -**	**$ 41,200.00**	**$ 41,200.00**
70430 Building & grounds maintenance							
5005.01 Maintenance - Building & Grounds							
5005.04 Preventative Maintenance							
70431 Landscape maintenance	21,500.00	22,145.00	-	-	-	22,145.00	22,145.00
70432 Lawn sprinkler maintenance	7,500.00	7,725.00	-	-	-	7,725.00	7,725.00
70433 Services - Electricians	6,700.00	6,911.00	-	-	-	6,911.00	6,911.00
70434 Plumbing	5,000.00	5,160.00	-	-	-	5,160.00	5,160.00
70435 HVAC repairs	55,300.00	57,059.00	-	-	-	57,059.00	57,059.00
70436 HVAC PMs	1,500.00	1,555.00	-	-	-	1,555.00	1,555.00
70437 HVAC filters	3,500.00	3,615.00	-	-	-	3,615.00	3,615.00
70438 Bay doors	18,000.00	18,980.00	-	-	-	18,980.00	18,980.00
70439 Alarm monitoring	1,000.00	1,030.00	-	-	-	1,030.00	1,030.00
70440 Building fire sprinkler maintenance	4,000.00	4,120.00	-	-	-	4,120.00	4,120.00
70442 Building access controls	4,850.00	4,995.50	-	-	-	4,995.50	4,995.50
70443 Cleaning services	25,000.00	25,750.00	-	-	-	25,750.00	25,750.00
70444 Roof repairs	10,000.00	10,300.00	-	-	-	10,300.00	10,300.00
70445 Exterminating	2,550.00	2,626.50	-	-	-	2,626.50	2,626.50
70446 Building repairs	11,150.00	11,584.50	-	-	-	11,584.50	11,584.50
70447 Appliance repairs/replacement	500.00	2,015.00	-	-	-	2,015.00	2,015.00
70448 Furniture	2,500.00	2,575.00	-	-	-	2,575.00	2,575.00
Concrete drive		-	-	-	-	-	-
70449 Generator maintenance	2,500.00	2,575.00	-	-	-	2,575.00	2,575.00
Total 70430 Building & grounds maintenance	**$ 183,050.00**	**$ 190,721.50**	**$ -**	**$ -**	**$ -**	**$ 190,721.50**	**$ 190,721.50**
Total 70400 Facilities	**$ 419,250.00**	**$ 433,742.50**	**$ -**	**$ -**	**$ -**	**$ 433,742.50**	**$ 433,742.50**
70460 Equipment costs							
70461 Maintenance - Equipment	20,300.00	20,715.00	-	8,800.00	2,575.00	9,340.00	20,715.00
70462 Preventative Maintenance	79,750.00	49,120.00	-	3,800.00	2,575.00	42,745.00	49,120.00
70463- Medical equipment	500.00	515.00	-	-	-	515.00	515.00
70464 Minor Gear/Equipment	10,150.00	10,425.00	-	1,650.00	-	8,775.00	10,425.00
70465 - PPE cleaning/repairs	18,000.00	18,700.00	-	-	-	18,700.00	18,700.00
70466 Supplies - Minor Tools & Equipment	30,500.00	31,415.00	-	5,000.00	-	26,415.00	31,415.00
70467 Services - Equipment Rental/Lease	6,300.00	6,444.00	-	-	-	6,444.00	6,444.00

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
70468 - Equipment maintenance contracts	1,000.00	1,015.00	-	-	-	1,015.00	1,015.00
70469 AED maintenance contract	6,600.00	6,717.00	-	-	-	6,717.00	6,717.00
70470 Stryker maintenance contract	10,000.00	10,000.00	-	10,000.00	-	-	10,000.00
4" hose replacement		-	-	-	-	-	-
1" forestry hose		-	-	-	-	-	-
5" LDH hose		-	-	-	-	-	-
Door modification		-	-	-	-	-	-
Hydraulic rescue tool maintenance		2,500.00	-	-	-	2,500.00	2,500.00
Total 70460 Equipment costs	**$ 183,100.00**	**$ 157,566.00**	**$ -**	**$ 29,250.00**	**$ 5,150.00**	**$ 123,166.00**	**$ 157,566.00**
70480 SCBA & Compressor/Cascade System							
70481 SCBA flow testing		900.00	-	-	-	900.00	900.00
70482 SCBA repairs		3,000.00	-	-	-	3,000.00	3,000.00
70483 Cylinder repair & testing		500.00	-	-	-	500.00	500.00
70484 Compressor maintenance & testing		2,000.00	-	-	-	2,000.00	2,000.00
70485 Compressor repairs		1,000.00	-	-	-	1,000.00	1,000.00
70486 SCBA annual replacement		-	-	-	-	-	-
70487 SCBA cylinder replacement		23,000.00	-	-	-	23,000.00	23,000.00
70488 SCBA reserve fund		110,000.00	-	-	-	110,000.00	110,000.00
70489 SCBA masks		20,320.00	-	-	-	20,320.00	20,320.00
Total 70480 SCBA & Comp/Cascade	**$ -**	**$ 160,720.00**	**$ -**	**$ -**	**$ -**	**$ 160,720.00**	**$ 160,720.00**
70500 Other personnel costs							
70501 Supplies - Uniforms	31,424.00	55,497.00	-	5,817.00	3,090.00	46,590.00	55,497.00
70502 Sundry - Recruitment	8,800.00	9,025.00	-	1,300.00	-	7,725.00	9,025.00
70503 Screening & testing	3,254.00	4,994.00	-	2,934.00	1,030.00	1,030.00	4,994.00
70504 Background checks	3,213.00	3,945.00	-	2,400.00	1,030.00	515.00	3,945.00
70505 Advertising - Boost	1,500.00	1,545.00	-	-	1,545.00	-	1,545.00
70506 Advertising - magazines	4,000.00	4,120.00	-	-	4,120.00	-	4,120.00
70507 PPE annual replacement	19,200.00	172,186.00	-	-	-	172,186.00	172,186.00
Annual TCFP compliant physicals		15,515.00	-	-	-	15,515.00	15,515.00
PPE rental	27,000.00	27,890.00	-	-	-	27,890.00	27,890.00
Total 70500 Other personnel costs	**$ 98,391.00**	**$ 294,717.00**	**$ -**	**$ 12,451.00**	**$ 10,815.00**	**$ 271,451.00**	**$ 294,717.00**
70520 Training costs							
70521 Supplies - Educational & Training	62,016.00	63,606.75	-	28,799.00	-	34,807.75	63,606.75
70522 Sundry - Permits, Certifications & Licenses	4,130.00	2,874.50	-	248.00	-	2,626.50	2,874.50
70523 Sundry - Travel/Training (per diem)	38,278.00	37,210.00	-	9,726.00	-	27,484.00	37,210.00
70524 Vector Solutions		4,800.00	-	-	-	4,800.00	4,800.00
		-	-	-	-	-	-
70525 Professional development	5,000.00	12,150.00	-	-	-	12,150.00	12,150.00
Total 70520 Training costs	**$ 109,424.00**	**$ 120,641.25**	**$ -**	**$ 38,773.00**	**$ -**	**$ 81,868.25**	**$ 120,641.25**
70550 Other supplies							
70551 Supplies - Expendables	7,950.00	8,218.50	-	-	-	8,218.50	8,218.50
70552 *Supplies - Household	9,200.00	6,575.00	-	4,000.00	1,545.00	1,030.00	6,575.00

Brazoria County ESD 3
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	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
70553 Supplies - Public Relation Items	7,775.00	7,488.25	-	500.00	-	6,988.25	7,488.25
70554 Supplies - Fire Suppressant & Chemical	12,350.00	23,909.50	-	-	-	23,909.50	23,909.50
70555 Supplies - Food & Ice	7,550.00	7,755.00	-	1,050.00	2,575.00	4,130.00	7,755.00
Outdated foam disposal		14,000.00	-	-	-	14,000.00	14,000.00
Total 70550 Other supplies	$ 44,825.00	$ 67,946.25	$ -	$ 5,550.00	$ 4,120.00	$ 58,276.25	$ 67,946.25
70560 Medical supplies							
70561 Oxygen	4,145.00	6,046.00	-	6,046.00	-	-	6,046.00
70562 Oxygen bottle rental	4,372.00	8,513.00	-	8,513.00	-	-	8,513.00
70563 Pharmacy	29,311.00	34,404.00	-	34,404.00	-	-	34,404.00
70564 Blood and products	11,280.00	14,040.00	-	14,040.00	-	-	14,040.00
70565 Medical waste disposal	-	-	-	-	-	-	-
70566 Sharps compliance	400.00	1,520.00	-	1,520.00	-	-	1,520.00
70567 Medical durable	7,500.00	7,500.00	-	7,500.00	-	-	7,500.00
70568 Medical expendables	152,893.00	152,575.00	-	150,000.00	-	2,575.00	152,575.00
Total 70560 Medical supplies	$ 209,901.00	$ 224,598.00	$ -	$ 222,023.00	$ -	$ 2,575.00	$ 224,598.00
FRO Program Costs							
Oxygen	714.00	504.00	-	504.00	-	-	504.00
Oxygen botlle rental	1,152.00	1,152.00	-	1,152.00	-	-	1,152.00
Pharmacy	713.00	-	-	-	-	-	-
Medical durable	3,145.00	-	-	-	-	-	-
Medical expendables	2,465.00	-	-	-	-	-	-
Vector solutions Online CE	4,986.00	1,603.00	-	1,603.00	-	-	1,603.00
FRO Medical Directo	9,000.00	9,000.00	-	9,000.00	-	-	9,000.00
	$ 22,175.00	$ 12,259.00	$ -	$ 12,259.00	$ -	$ -	$ 12,259.00
70600 Technology							
70601 ESO EHR software	11,013.00	13,481.00	-	12,250.00	-	1,231.00	13,481.00
70602 ESO HDE software	1,056.00	1,087.00	-	1,087.00	-	-	1,087.00
70603 ESO scheduling	7,348.00	7,513.00	-	1,848.00	-	5,665.00	7,513.00
70604 ESO fire incident reporting	12,250.00	12,647.50	-	-	-	12,647.50	12,647.50
70605 Website	7,500.00	7,725.00	-	-	7,725.00	-	7,725.00
70606 Social media posting	4,000.00	4,120.00	-	-	4,120.00	-	4,120.00
70607 Datavox	2,500.00	2,575.00	-	-	2,575.00	-	2,575.00
70608 Computer repairs	19,600.00	20,090.00	-	3,600.00	15,450.00	1,040.00	20,090.00
70609 Computer replacement	9,800.00	24,234.00	-	7,084.00	5,150.00	12,000.00	24,234.00
70610 IT service contract	20,000.00	20,600.00	-	-	20,600.00	-	20,600.00
70611 Operating system	30,000.00	30,900.00	-	-	30,900.00	-	30,900.00
70612 Network	1,000.00	1,030.00	-	-	1,030.00	-	1,030.00
ADP	6,500.00	6,695.00	-	-	6,695.00	-	6,695.00
70619 GIS services	6,000.00	6,180.00	-	-	6,180.00	-	6,180.00
Maintenance & inventory software PS Trax	7,400.00	35,000.00	-	-	-	35,000.00	35,000.00
CAD software	13,100.00	13,227.00	-	-	-	13,227.00	13,227.00

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
Notification software	2,500.00	2,815.00	-	-	-	2,815.00	2,815.00
Accounting & cloud storage	3,800.00	3,914.00	-	-	-	3,914.00	3,914.00
Total 70600 Technology	**$ 165,367.00**	**$ 213,833.50**	**$ -**	**$ 25,869.00**	**$ 100,425.00**	**$ 87,539.50**	**$ 213,833.50**
70650 Communications							
70651 Communications - Contracts	174,012.00	192,020.00	-	121,590.00	-	70,430.00	192,020.00
70652 Technology fee	38,361.00	43,598.00	-	25,861.00	-	17,737.00	43,598.00
70653 Radio - Repair	10,200.00	15,401.00	-	3,500.00	-	11,901.00	15,401.00
70654 Services - Digital Radio Enhancements	2,666.00	9,975.00	-	9,975.00	-	-	9,975.00
70655 Cell phones	18,664.00	19,420.00	-	9,120.00	-	10,300.00	19,420.00
Radio replacement		18,500.00	-	-	-	18,500.00	18,500.00
Mobile hotspots	11,050.00	16,954.00	-	-	-	16,954.00	16,954.00
Total 70650 Communications	**$ 254,953.00**	**$ 315,868.00**	**$ -**	**$ 170,046.00**	**$ -**	**$ 145,822.00**	**$ 315,868.00**
70700 Volunteer expenses							
70701 Services - VFD TESERS	70,909.00	54,076.46	-	-	-	54,076.46	54,076.46
70702 Salaries - Staffing Fees	10,200.00	13,248.50	-	-	-	13,248.50	13,248.50
70703 Services - VFD Group Life Insurance	500.00	515.00	-	-	-	515.00	515.00
70704 Accident & sickness policy	1,800.00	1,854.00	-	-	-	1,854.00	1,854.00
70705 Awards banquet		500.00	-	-	-	500.00	500.00
70706 Recruiting costs	2,756.00	2,838.68	-	-	-	2,838.68	2,838.68
70707 LOSAP		24,000.00	-	-	-	24,000.00	24,000.00
Background checks		500.00	-	-	-	500.00	500.00
Preemployment & annual physicals		2,500.00	-	-	-	2,500.00	2,500.00
VFD stipends	70,200.00	85,000.00	-	-	-	85,000.00	85,000.00
Service awards & recognition	5,500.00	6,150.00	-	-	-	6,150.00	6,150.00
Total 70700 Volunteer expenses	**$ 161,865.00**	**$ 191,182.64**	**$ -**	**$ -**	**$ -**	**$ 191,182.64**	**$ 191,182.64**
70750 Operational professional fees							
70751 Services - Billing	91,827.00	114,943.00	-	114,943.00	-	-	114,943.00
70752 EMS collection service	500.00	5,064.00	-	5,064.00	-	-	5,064.00
70753 Medical director	50,600.00	51,410.00	-	23,600.00	-	27,810.00	51,410.00
70754 Credit card processing services	2,922.00	6,276.00	-	6,276.00	-	-	6,276.00
Total 70750 Operational professional fees	**$ 145,849.00**	**$ 177,693.00**	**$ -**	**$ 149,883.00**	**$ -**	**$ 27,810.00**	**$ 177,693.00**
70780 Other expenses							
70781 Miscellaneous Expense	-	-	-	-	-	-	-
Total 70780 Other expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
70790 Disaster expenses							
70791 Food and water		8,000.00	-	-	-	8,000.00	8,000.00
70793 Repairs		-	-	-	-	-	-
Total 70790 Disaster expenses	**$ -**	**$ 8,000.00**	**$ -**	**$ -**	**$ -**	**$ 8,000.00**	**$ 8,000.00**
Total 70000 OPERATIONS	**$ 11,031,794.00**	**$ 11,881,971.50**	**$ -**	**$ 5,878,233.98**	**$ 159,431.95**	**$ 5,844,305.57**	**$ 11,881,971.50**
Total Expenses	**$ 12,875,010.00**	**$ 13,822,598.86**	**$ 374,577.31**	**$ 5,903,920.98**	**$ 1,637,161.76**	**$ 5,906,938.82**	**$ 13,822,598.86**
Net Operating Income	**$ 1,851,908.00**	**$ 2,533,106.18**	**$ 13,184,556.74**	**$ (3,424,669.98)**	**$ (1,637,161.76)**	**$ (5,589,618.82)**	**$ 2,533,106.18**
Other Income							

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
80000 Other sources of cash							
80010 Interest Earned							
80011 Interest on invested funds	400,118.00	400,000.00	400,000.00	-	-	-	400,000.00
80012 Interest on sweep account	450,000.00	450,000.00	450,000.00	-	-	-	450,000.00
80013 Interest on checking accounts	12,000.00	12,000.00	12,000.00	-	-	-	12,000.00
80014 Interest on loan funds		160,000.00	160,000.00				160,000.00
Total 80010 Interest Earned	$ 862,118.00	$ 1,022,000.00	$ 1,022,000.00	$ -	$ -	$ -	$ 1,022,000.00
80020 Other Revenue							
80075 Tower lease proceeds	20,000.00	20,000.00	-	-	20,000.00	-	20,000.00
Total 80020 Other Revenue	$ 20,000.00	$ 20,000.00	$ -	$ -	$ 20,000.00	$ -	$ 20,000.00
80050 Contributions		-					
Corporate donations	10,000.00	10,000.00	-	-	-	10,000.00	10,000.00
80060 Grant Income	-	-	-	-	-	-	-
80302 Other	-	-	-	-	-	-	-
83000 Loan proceeds							
83200 Buildings		8,000,000.00	-	-	-	8,000,000.00	8,000,000.00
Apparatus	3,150,000.00	5,460,000.00	-	-	-	5,460,000.00	5,460,000.00
Total 83000 Loan proceeds	$ 3,150,000.00	$ 13,460,000.00	$ -	$ -	$ -	$ 13,460,000.00	$ 13,460,000.00
87000 Use of reserves							
Apparatus loan funds		2,275,000.00	-	-	-	2,275,000.00	2,275,000.00
Building loan funds	1,581,372.00	-	-	-	-	-	-
General reserves		-	-	-	-	-	-
Total 87000 Use of reserves	$ 1,581,372.00	$ 2,275,000.00	$ -	$ -	$ -	$ 2,275,000.00	$ 2,275,000.00
Total 80000 Other sources of cash	$ 5,623,490.00	$ 14,512,000.00	$ 1,022,000.00	$ -	$ 20,000.00	$ 13,470,000.00	$ 14,512,000.00
Total Other Income	$ 5,623,490.00	$ 14,512,000.00	$ 1,022,000.00	$ -	$ 20,000.00	$ 13,470,000.00	$ 14,512,000.00
Other Expenses							
90000 Other uses of cash							
90010 Capital expenditures							
90100 Land			-	-	-	-	-
90113 Capital Purchase - Land		-	-	-	-	-	-
Total 90100 Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -
90200 Buildings							
90210 Architect		-	-	-	-	-	-
90211 - Admin/EMS building renovations		-	-	-	-	-	-
90213 - Rodeo Palms	578,057.00	8,000,000.00				8,000,000.00	8,000,000.00
90220 Construction contract	-	-	-	-	-	-	-
90245 - Station 1	708,315.00						
Liverpool	20,000.00						
Demi John	150,000.00						
90246 Storm damage repairs		-	-	-	-	-	-
90250 Building improvements/generator	125,000.00	58,200.00	-	-	-	58,200.00	58,200.00
Total 90200 Buildings	$ 1,581,372.00	$ 8,058,200.00	$ -	$ -	$ -	$ 8,058,200.00	$ 8,058,200.00

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
90300 Capital Purchase - Equipment							
90301 EMS	45,822.00	562,233.00	-	562,233.00	-	-	562,233.00
90351 Fire	504,000.00	65,600.00	-	-	-	65,600.00	65,600.00
Turnout gear	274,000.00	46,100.00	-	-	-	46,100.00	46,100.00
SCBA	20,000.00	-	-	-	-	-	-
Apparatus lifts	65,000.00	-					
Computer equipment	18,000.00	-	-	-	-	-	-
Total 90300 Capital Purchase - Equipment	**$ 926,822.00**	**$ 673,933.00**	**$ -**	**$ 562,233.00**	**$ -**	**$ 111,700.00**	**$ 673,933.00**
90400 Apparatus purchases							
90301 EMS	854,846.00	475,000.00	-	475,000.00	-	-	475,000.00
90451 Fire	2,580,000.00	7,180,000.00	-	-	-	7,180,000.00	7,180,000.00
Loose equipment for new engines		-				-	-
Total 90400 Apparatus purchases	**$ 3,434,846.00**	**$ 7,655,000.00**	**$ -**	**$ 475,000.00**	**$ -**	**$ 7,180,000.00**	**$ 7,655,000.00**
90500 Support vehicles purchases		-	-	-	-	-	-
90501 EMS	110,250.00	-	-	-	-	-	-
90551 Fire	600,000.00	-	-	-	-	-	-
Total 90500 Support vehicles purchases	**$ 710,250.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total 90010 Capital expenditures	**$ 6,653,290.00**	**$ 16,387,133.00**	**$ -**	**$ 1,037,233.00**	**$ -**	**$ 15,349,900.00**	**$ 16,387,133.00**
Total 90000 Other uses of cash	**$ 6,653,290.00**	**$ 16,387,133.00**	**$ -**	**$ 1,037,233.00**	**$ -**	**$ 15,349,900.00**	**$ 16,387,133.00**
92000 M&O Funded debt service							
92100 Principal payments							
92101 A10 P	28,404.00	29,323.86	-	29,323.86	-	-	29,323.86
92102 MVFD Station - Masters Rd	74,615.00	74,615.22	-	74,615.22	-	-	74,615.22
Total 92100 Principal payments	**$ 103,019.00**	**$ 103,939.08**	**$ -**	**$ 103,939.08**	**$ -**	**$ -**	**$ 103,939.08**
92200 Interest paid							
5201.01 MVFD (Masters Rd)	18,467.00	14,363.44	-	14,363.44	-	-	14,363.44
92201 A10	1,870.00	949.75	-	949.75	-	-	949.75
Total 92200 Interest paid	**$ 20,337.00**	**$ 15,313.19**	**$ -**	**$ 15,313.19**	**$ -**	**$ -**	**$ 15,313.19**
Total 92000 M&O Funded debt service	**$ 123,356.00**	**$ 119,252.27**	**$ -**	**$ 119,252.27**	**$ -**	**$ -**	**$ 119,252.27**
Total other uses of cash	**$ 6,776,646.00**	**$ 16,506,385.27**	**$ -**	**$ 1,156,485.27**	**$ -**	**$ 15,349,900.00**	**$ 16,506,385.27**
Net other sources (uses) of cash	**$ (1,153,156.00)**	**$ (1,994,385.27)**	**$ 1,022,000.00**	**$ (1,156,485.27)**	**$ 20,000.00**	**$ (1,879,900.00)**	**$ (1,994,385.27)**
Net General Fund Cash Flow (Deficit)	**$ 698,752.00**	**$ 538,720.91**	**$ 14,206,556.74**	**$ (4,581,155.25)**	**$ (1,617,161.76)**	**$ (7,469,518.82)**	**$ 538,720.91**
94000 DEBT SERVICE FUND							
95000 Receipts							
95100 Property tax revenue							
95101 Current I&S taxes	541,900.00	1,735,176.74	1,735,176.74	-	-	-	1,735,176.74
95102 Prior year's I&S taxes	2,000.00	2,000.00	2,000.00	-	-	-	2,000.00
95103 Ag		-	-	-	-	-	-
95104 Rendition penalties		-	-	-	-	-	-
95105 Renditi0n penalty fees		-	-	-	-	-	-
95108 Section 25.25 revenues		-	-	-	-	-	-

Brazoria County ESD 3
Proposed 2027 Budget

	Amended 2026 Budget Thru #10	Proposed 2027 Budget	Division: Finance	EMS	Administration	Fire	Total
95210 I&S penalties		-	-	-	-	-	-
95220 I&S interest		-	-	-	-	-	-
Total 95100 Property tax revenue	**$ 543,900.00**	**$ 1,737,176.74**	**$ 1,737,176.74**	**$ -**	**$ -**	**$ -**	**$ 1,737,176.74**
95200 Interest earnings							
95201 Interest on invested debt service funds	6,000.00	35,000.00	35,000.00	-	-	-	35,000.00
Total 95200 Interest earnings	**$ 6,000.00**	**$ 35,000.00**	**$ 35,000.00**	**$ -**	**$ -**	**$ -**	**$ 35,000.00**
Total 95000 Receipts	**$ 549,900.00**	**$ 1,772,176.74**	**$ 1,772,176.74**	**$ -**	**$ -**	**$ -**	**$ 1,772,176.74**
96000 Expenditures							
96100 Debt service							
96120 Principal payments							
96102 Trustmark - A11 & A12 P	70,990.00	74,411.64	-	74,411.64	-	-	74,411.64
Flagstar - 2026 apparatus purchase		744,079.69		-	-	744,079.69	744,079.69
96122 Webster Bank - Admin/EMS Station renovations- Masters	165,734.00	172,545.68	-	172,545.68	-	-	172,545.68
96123 Iowa Colony Station - Meridiana	304,917.00	304,917.08	-	-	-	304,917.08	304,917.08
Total 96120 Principal payments	**$ 541,641.00**	**$ 1,295,954.09**	**$ -**	**$ 246,957.32**	**$ -**	**$ 1,048,996.77**	**$ 1,295,954.09**
96160 Interest payments							
96202 A11 & A12	18,839.00	15,417.55	-	15,417.55	-	-	15,417.55
Flagstar - 2026 apparatus purchase		224,786.56		-	-	224,786.56	224,786.56
96162 Webster Bank Admin/EMS Station renovations - Masters	82,200.00	75,388.33	-	75,388.33	-	-	75,388.33
96163 Iowa Colony Station - Meridiana	159,041.00	159,041.98	-	-	-	159,041.98	159,041.98
Total 96160 Interest payments	**$ 260,080.00**	**$ 474,634.42**	**$ -**	**$ 90,805.88**	**$ -**	**$ 383,828.54**	**$ 474,634.42**
Total 96100 Debt service	**$ 801,721.00**	**$ 1,770,588.51**	**$ -**	**$ 337,763.20**	**$ -**	**$ 1,432,825.31**	**$ 1,770,588.51**
Total 96000 Expenditures	**$ 801,721.00**	**$ 1,770,588.51**	**$ -**	**$ 337,763.20**	**$ -**	**$ 1,432,825.31**	**$ 1,770,588.51**
Total 94000 DEBT SERVICE FUND	**$ (251,821.00)**	**$ 1,588.23**	**$ 1,772,176.74**	**$ (337,763.20)**	**$ -**	**$ (1,432,825.31)**	**$ 1,588.23**
Net District Cash Flow (Deficit)	**$ 446,931.00**	**$ 540,309.14**	**$ 15,978,733.48**	**$ (4,918,918.45)**	**$ (1,617,161.76)**	**$ (8,902,344.13)**	**$ 540,309.14**

Brazoria County ESD 3
Proposed 2027 Budget

				Division				
		Amended 2026 Budget Thru #10	Proposed 2027 Budget	Finance	EMS	Administration	Fire	Total
Supplementals								
Part-time staffing			104,000.00	-	-	-	104,000.00	104,000.00
Bunker gear			-	-	-	-	-	-
SCBA replacement reserve			150,000.00	-	-	-	150,000.00	150,000.00
New positions and rank structure			201,480.00	-	-	-	201,480.00	201,480.00
25' Aluminum Boat			125,000.00	-	-	-	125,000.00	125,000.00
Water supply boat dock			50,000.00	-	-	-	50,000.00	50,000.00
Volunteer stipends			80,000.00		-	-	80,000.00	80,000.00
Total supplementals	**$ -**	**$ -**	**$ 710,480.00**	**$ -**	**$ -**	**$ -**	**$ 710,480.00**	**$ 710,480.00**
Net District Cash Flow after Supplementals			**$ (170,170.86)**	**$ 15,978,733.48**	**$ (4,918,918.45)**	**$ (1,617,161.76)**	**$ (9,612,824.13)**	**$ (170,170.86)**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3
Taxing Unit Name

281-519-8779
Phone *(area code and number)*

PO Box 1253, Manvel, Texas 77578
Taxing Unit's Address, City, State, ZIP Code

www.bcesd3.com
Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 16,325,023,970
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 16,325,023,970
4.	**Prior year total adopted tax rate.**	$ 0.079229 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: .... $ 95,799,690	
	B. Prior year values resulting from final court decisions: .... - $ 86,316,900	
	C. Prior year value loss. Subtract B from A.[4]	$ 9,482,790

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 9,482,790
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 16,334,506,760
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 16,989,604 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 138,002,243 **C. Value loss.** Add A and B. [7]	$ 154,991,847
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 9,784,374 **B. Current year productivity or special appraised value:** .... - $ 132,020 **C. Value loss.** Subtract B from A. [8]	$ 9,652,354
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 164,644,201
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 16,169,862,559
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 12,811,220
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 29,170
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 12,840,390

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. Certified values:	$ 16,521,065,252	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. Total current year value. Add A and B, then subtract C and D.		$ 16,521,065,252
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 995,390,537	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 995,390,537
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 17,516,455,789
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 948,078,134

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 948,078,134
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 16,568,377,655
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.077499 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.075856 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 16,334,506,760
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 12,390,703
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 27,709 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 27,709 **E.** Add Line 31 to 32D.	$ 12,418,412
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 16,568,377,655
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.074952 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.074952/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.074952/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.077575/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,770,589 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,770,589
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,770,589
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 101.57 % **C.** Enter the 2024 actual collection rate. .... 100.04 % **D.** Enter the 2023 actual collection rate. .... 100.88 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.04 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,769,881
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 17,516,455,789
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.010104 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.087679 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 17,516,455,789
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.077499 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.077499 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.087679 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.087679 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 17,516,455,789
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.087679 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.078727 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.078727 /$100
	D. Adopted Tax Rate	$ 0.079229 /$100
	E. Subtract D from C	$ -0.000502 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 16,390,111,009
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.076603 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.076603 /$100
	D. Adopted Tax Rate	$ 0.077459 /$100
	E. Subtract D from C	$ -0.000856 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 15,080,115,066
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.076184 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.076184 /$100
	D. Adopted Tax Rate	$ 0.077385 /$100
	E. Subtract D from C	$ -0.001201 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 13,731,629,619
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.087679 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.074952 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 17,516,455,789
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.002854 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.010104 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.087910 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.079229 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 16,169,862,559
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 16,568,377,655
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.087679 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.077499 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.087679 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.087910 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

N/A

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here KRISTIN R. BULANEK, TAX ASSESSOR-COLLECTOR

Printed Name of Taxing Unit Representative

sign here ______________________ ______________________

Taxing Unit Representative Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)