

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

**NOTICE OF PUBLIC HEARING AND REGULAR MEETING
OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3**

September 8, 2025

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of Jefferson County Emergency Services District No. 3 will be held on September 8, 2025, beginning at 4:00 p.m., at the District's Administrative Office (Station No. 3), located at 3554 S. Pine Island Rd., Beaumont, Texas 77713, for the following purposes:

Public Hearing

1. Call to order.
2. Determination of quorum.
3. Public Hearing regarding the District's proposed 2025 property tax rate.
4. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Jefferson County Emergency Services District No. 3 will move into the Regular Meeting.

Regular Meeting

1. Call to order.
2. Determination of quorum.
3. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
4. Administrator and Chief's Reports.
5. Review and approve minutes of the August 11, 2025 regular meeting.
6. Review financial statements and approve payment of bills and any necessary account transfers and budget amendments.
7. Discuss and take any needed action regarding proposed equipment purchases, repairs, and other expenditure requests.

8. Review, discuss and take any needed action regarding Station 3 sign design/purchase.
9. Review, discuss and take action to approve the District's 2025 Certified Tax Roll.
10. Review, discuss and take action to adopt the District's FY 2025-26 budget (*see* attached copy of the District's Proposed FY 2025-26 Budget and Taxpayer Impact Statement).
11. Discuss and take action to set the District's 2025 ad valorem tax rate, and discuss submittal of information/materials to the Jefferson County Tax Assessor-Collector regarding same, and posting of the required notices concerning the adopted tax rate on the District's website.
12. Such other matters that may come before the Board.
13. Adjourn.



Joshua C. Heinz, Attorney for Jefferson County
Emergency Services District No. 3

A packet containing all supportive documentation for this agenda is available for inspection on the second Monday of each month at the District's Administrative Office (Station No. 3), located at 3554 S. Pine Island Rd., Beaumont, Texas 77713, between 4:00 p.m. and 5:00 p.m. (except in the event that the District's administrative office is closed to the public in emergency situations).

Jefferson County Emergency Services District No. 3 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Daniel Diaz, District Administrator, at (409) 861-4353 for information. Hearing impaired or speech disabled persons equipped with telecommunication devices for the deaf may utilize the statewide Relay Texas Program, 1-800-735-2988.

The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

JEFFERSON COUNTY ESD3
PROPOSED BUDGET FOR THE YEAR 2025-2026

Revenue

Property Tax	534,345
Delinquent Property Taxes	7,500
Sales Tax Revenue	703,000
Interest Income	35,000
Grants	20,000
Fire Recovery	2,500
Other Income	20,000
Total Revenue	1,322,345

Operating Expenses

Accounting	15,300
Advertising, Promotion, Public Relations	5,000
Fire Chief Compensation	11,400
Assistant Chief Compensation	9,000
Assistant Fire Chief-Insp/Inv	9,000
Battalion Chief-Operations	9,000
Cleaning Supplies	1,200
Communication Repairs	1,500
Communication Maintenance Fee	11,000
Communication Equipment Purchase	3,000
ISO Hydrant Maint. Compliance & Imp.	4,500
Contract Labor	10,000
Dispatch Expense	13,000
Dues, Subscriptions and Fees	3,500
Equipment Purchase (< \$5,000)	7,000
Fire Fighter Recognition/Retention	4,000
Fire Fighter Emergency Care Policy	31,000
Fuel	11,000
Insurance - Liability & Windstorm	40,000
Insurance - Workers Compensation	13,000
Legal	18,000
Meals/emergency scenes	1,000
Office Supplies	500
Other Cost	500
Personal Protective Equipment - Testing & Repair	30,000
Personal Protective Airpacks - Testing & Repair	10,000
Phone/Cable/Internet	6,000
Maintenance-Preventative-Trucks	12,000
Rent - Nome Fire Station	600
Repairs & Maintenance - Trucks	33,000
Software - reporting system	6,200
Station Maintenance	14,000
Supplies - EMS	7,500
Supplies - Firefighting	1,500
Test - Pump/Hose	6,500
Training	13,500
Travel	6,000
Uniforms	4,000
Utilites	7,500
Website	2,960
Total Operating Expenses	393,660

JEFFERSON COUNTY ESD3
PROPOSED BUDGET FOR THE YEAR 2025-2026

Administrative Expenses

Administrative Wages	40,800
Office Supplies	900
Postage/Delivery	400
Interest Expense - Notes Payable	24,132
Licenses, Fees, Permits	150
Training	3,000
Bank Service Charges	100
Service Fees- Tax Collection	4,800
Service Fees - Tax Office	3,300
Service Fees - Sales Tax	14,060
Uniforms - Admin	400
Travel - Admin	6,000
Notes Payable - Principle	104,423
Payroll Tax Expense	3,500
Consulting (HDL)	4,500
Purchase of a Fixed Assets	300,000
Capital Asset Fund	400,000
Contingency Fund	18,220
Total Administrative Expenses	<u>928,685</u>
Total Expenses	<u>1,322,345</u>
Net Change in Fund Balance	<u><u>0</u></u>

Approved by board on 8/11/25

Jefferson Co. ESD No. 3 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2024-25)	\$214,329
Current Year (FY 2025-26)	\$225,705

Tax Rates

Prior Year Tax Rate (FY 2024-25)	\$0.075322 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.072188 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.074965 per \$100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2024-25)	0.075322	\$161.44	-\$1.49
No-New-Revenue (FY 2025-26)	0.072188	\$162.93	-
Proposed Budget (FY 2025-26)	0.074965	\$169.20	\$6.27

Calculations

Prior Year Tax Bill: $(\$214,329 \div \$100) \times \$0.075322 = \161.44
No-New-Revenue Tax Bill: $(\$225,705 \div \$100) \times \$0.072188 = \162.93
Proposed Tax Bill: $(\$225,705 \div \$100) \times \$0.074965 = \169.20

Summary

If Jefferson Co. ESD No. 3 adopts the proposed tax rate of \$0.074965 per \$100 valuation, the average homestead owner would pay approximately \$6.27 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.