

MINUTES OF THE PUBLIC HEARING AND REGULAR MEETING  
OF THE BOARD OF COMMISSIONERS OF THE  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5

A public hearing and regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 5 ("District") was called for at 6:00 p.m. on September 22, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, pursuant to notice duly posted according to law.

At approximately 6:00 p.m., the public hearing was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	President
Jerry Nelson	Vice President
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Commissioner

All of said Board members were present, with the exception of Vice President Nelosn, thus constituting a quorum. Also present at the meeting were: MaKayla Vidal, accountant for the District; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, various members/representatives of Hamshire VFD.

Upon establishing that a quorum was present, President Hidalgo directed the Board's attention to public hearing Agenda Item No. 3 regarding the District's proposed 2025 tax rate (\$0.099084/\$100), which will increase property taxes for the 2025 tax year. President Hidalgo then invited questions and comments from those in attendance regarding the District's proposed 2025 property tax rate, and there was no response.

Accordingly, the public hearing was adjourned at approximately 6:01 p.m., and the regular meeting was called to order immediately thereafter. And, being as all of the aforementioned Board members remained present, a quorum was again established.

President Hidalgo then asked for public comment as set forth in the regular meeting Agenda Item No. 3, and being as there was none, the Board moved along to Regular Meeting Agenda Item No. 4, at which time Mr. Saunders was introduced as the new JCESD No. 5 Commissioner (appointed to fill place recently vacated upon Robert Lott's resignation). Upon motion by Treasurer Rice and seconded by Commissioner Saunders, the Board members present unanimously confirmed/appointed the following officer positions: Daniel Hidalgo - President; Jerry Nelson - Vice President; Aaron Permenter - Secretary; Steve Rice - Treasurer; and, Doug Saunders - Assistant Treasurer. Mr. Heinz advised that the District's Texas First Bank account records will need to be updated to reflect the new Board officer positions.

The Board was then directed to regular meeting Agenda Item No. 5 for approval of the District's 2025 Certified Tax Roll. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the District's 2025 Certified Tax Roll was unanimously approved by the Board members present. The Resolution Approving 2025 Tax Roll is attached hereto as **Exhibit A**.

The Board then moved along to regular meeting Agenda Item No. 6 regarding the District's fiscal year 2025-26 budget. After reviewing and discussing the proposed fiscal year 2025-26 budget, Treasurer Rice made a motion to approve and adopt same. The motion was seconded by Assistant Treasurer Saunders and unanimously approved by the Board members present. The Resolution Adopting Budget, which includes a copy of the

District's fiscal year 2025-26 budget, as approved and adopted, and the District's 2025 Tax Rate Calculation Worksheet, is attached hereto as **Exhibit B**.

Next, the Board was directed to regular meeting Agenda Item No. 7 regarding the District's 2025 ad valorem tax rate. Following discussions by the Board members regarding the proposed tax rate, Assistant Treasurer Saunders made a motion that the District's property tax rate be increased by the adoption of a 2025 property tax rate of \$0.099084/\$100, which is effectively a 3.50% increase in total taxes, and approve an order for levy of same. The motion was seconded by Treasurer Rice. The record of votes on the District's 2025 property tax rate were as follows: For: President Hidalgo, Secretary Permenter, Treasurer Rice, and Assistant Treasurer Saunders; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Nelson. The Order Levying Taxes is attached hereto as **Exhibit C**. Mr. Heinz also reviewed with the Board the Adopted Tax Rate Information form required by the Jefferson County Tax Office, a copy of which is attached hereto as **Exhibit D**. Mr. Heinz will forward a copy of the completed form, along with a copy of the Order Levying Taxes, to the Tax Office and the Jefferson County Appraisal District, and he will post the required Notice of Adopted Tax Rate, a copy of which is attached hereto as **Exhibit E**, on the District's website.

Thereafter, the Board moved along to regular meeting Agenda Item No. 8 for review of the Minutes of the regular meeting held on August 19, 2025. Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, and with the unanimous consent of the Board members present, the Minutes were approved.

The Board's attention was then directed to regular meeting Agenda Item No. 9 for the Treasurer's Report, at which time Treasurer Rice reviewed with the Board the District's most recent bank statements and the monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit F**. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the Board members present unanimously accepted and approved the Treasurer's Report.

Then, under regular meeting Agenda Item No. 10, President Hidalgo advised that the cost of repairs by Siddons-Martin on Hamshire VFD's Engine 61 totaled \$10,435.92, which exceeded the estimated amount previously approved by the Board (\$6,000.00). Said additional repair costs were failed/leaking valve. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board members present unanimously approved said additional apparatus repairs.

The Board then moved to regular meeting Agenda Item No. 11, at which time Treasurer Rice reviewed with the Board the August 2025 reimbursement request submitted by Hamshire VFD (\$13,059.51), a copy of which is attached hereto as **Exhibit G**, along with the District's other bills/expenditures needing to be paid. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board members present unanimously approved and authorized payment of Hamshire VFD's reimbursement request and the District's other bills and accounts, as reflected in the Check Detail report attached hereto as **Exhibit H** (Check Nos. 2020-2027).

Next, under regular meeting Agenda Item No. 12, Justin Chesson, Hamshire VFD Fire Chief, provided the Board with a summary of all August 2025 fire and emergency

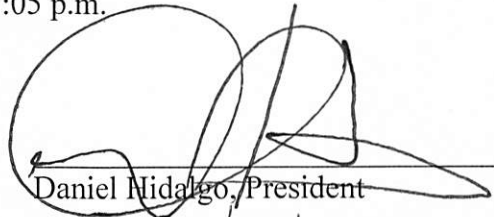
medical service responses by the department, and a status update regarding the District's emergency service equipment.

President Hidalgo then directed the Board to regular meeting Agenda Item No. 13, at which time the Board members and Hamshire VFD representatives discussed the department's recent fire apparatus purchase (Deep South 3,000 Gallon Pumper-Tanker), and procedure for securing the Texas A&M Forestry Service – Rural Volunteer Fire Department Assistance Program grant funds (\$275,000 reimbursement grant). The Board reviewed the related Agreement Regarding Fire Apparatus Purchase entered into between the District and Hamshire VFD, a copy of which is attached hereto as **Exhibit I**. Upon motion by Secretary Permenter and seconded by Assistant Treasurer Saunders, the Board members present unanimously approved and ratified said Agreement.

The Board then moved to regular meeting Agenda Item No. 14 regarding the November 2025 sales tax election, at which time Mr. Heinz reviewed with the Board the proposed Amended Order Calling Election to Adopt a Local Sales and Use Tax (amended to add "THIS IS A TAX STATEMENT" statement to ballot language as now required under Texas Election Code sec. 52.072(e)(1)(B), effective September 1, 2025). Treasurer Rice made a motion to approve the Amended Order Calling Election to Adopt a Local Sales and Use Tax, which was seconded by Assistant Treasurer Saunders and unanimously approved by the Board members present. A copy of the Amended Order Calling Election to Adopt a Local Sales and Use Tax, along with the updated Notice of Election, are attached hereto as **Exhibit J**. Mr. Heinz also provided an update and advised of the upcoming election deadlines/events.


Then, under regular meeting Agenda Item No. 15, Mrs. Vidal reviewed with the Board the District's current financial and accounting reports, copies of which are attached hereto as Exhibit K.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 7:05 p.m.

  
Daniel Hidalgo, President

Date: 11/24/2025

ATTEST:

  
Aaron Permenter, Secretary

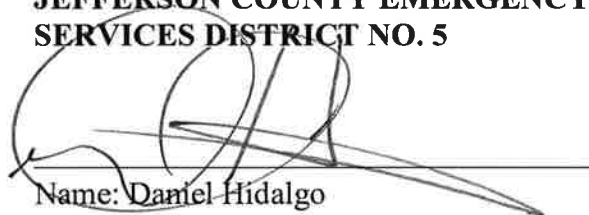
Date: 11/24/2025

# Exhibit A

## RESOLUTION

BE IT RESOLVED PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09, THAT THE BOARD OF COMMISSIONERS FOR THE JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 HEREBY APPROVE THE 2025 TAX ROLL THIS 22<sup>nd</sup> DAY OF SEPTEMBER 2025.

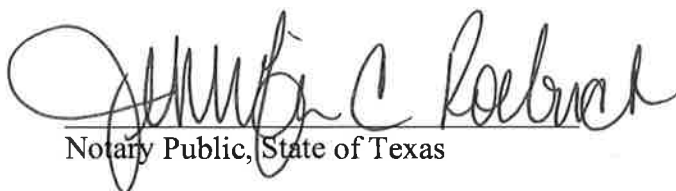
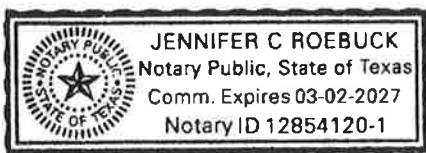
### JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5



Name: Daniel Hidalgo

Title: Board President

Sworn to and subscribed before me, the undersigned authority, this 22<sup>nd</sup> day of September 2025.



Notary Public, State of Texas



STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2025 APPRAISAL ROLL FOR Emergency Services Dist #5

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Emergency Services Dist #5.

July 21, 2025

Date



Angela Bellard, RPA, RES, AAS

Chief Appraiser

Jefferson Central Appraisal District

2025 APPRAISAL ROLL INFORMATION

2025 Market Value	\$594,326,515
2025 Taxable Value	\$420,762,126

**2025 CERTIFIED TOTALS**

Property Count: 6,595

585 - JEFFERSON COUNTY ESD #5

Grand Totals

7/21/2025

7:38:19AM

Land		Value			
Homesite:		23,444,073			
Non Homesite:		43,368,183			
Ag Market:		156,794,762			
Timber Market:		3,650,642	<b>Total Land</b>	(+)	227,257,660
Improvement		Value			
Homesite:		158,185,565			
Non Homesite:		94,036,844	<b>Total Improvements</b>	(+)	252,222,409
Non Real		Count	Value		
Personal Property:	105		105,914,683		
Mineral Property:	2,840		8,931,763		
Autos:	0		0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=	114,846,446
					594,326,515
Ag	Non Exempt	Exempt			
Total Productivity Market:	160,445,404	0			
Ag Use:	8,743,644	0	<b>Productivity Loss</b>	(-)	151,447,863
Timber Use:	253,897	0	<b>Appraised Value</b>	=	442,878,652
Productivity Loss:	151,447,863	0			
			<b>Homestead Cap</b>	(-)	9,663,403
			<b>23.231 Cap</b>	(-)	1,022,919
			<b>Assessed Value</b>	=	432,192,330
			<b>Total Exemptions Amount</b>	(-)	11,430,204
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	420,762,126

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 420,762.13 = 420,762,126 \* (0.100000 / 100)

Certified Estimate of Market Value: 594,326,515  
 Certified Estimate of Taxable Value: 420,762,126

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

**2025 CERTIFIED TOTALS**

Property Count: 6,595

585 - JEFFERSON COUNTY ESD #5  
Grand Totals

7/21/2025

7:38:23AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV2	5	0	36,714	36,714
DV3	3	0	32,000	32,000
DV4	20	0	201,786	201,786
DV4S	1	0	12,000	12,000
DVHS	18	0	3,315,219	3,315,219
DVHSS	1	0	239,445	239,445
EX-XI	1	0	54,327	54,327
EX-XU	3	0	30,431	30,431
EX-XV	56	0	4,500,905	4,500,905
EX366	15	0	13,378	13,378
FR	2	2,828,119	0	2,828,119
PC	3	165,880	0	165,880
<b>Totals</b>		<b>2,993,999</b>	<b>8,436,205</b>	<b>11,430,204</b>

**2025 CERTIFIED TOTALS**

Property Count: 6,595

585 - JEFFERSON COUNTY ESD #5  
Grand Totals

7/21/2025 7:38:23AM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,151	2,032.3524	\$2,543,218	\$193,350,378	\$181,807,579
B	MULTIFAMILY RESIDENCE	1		\$0	\$349,517	\$339,517
C1	VACANT LOTS AND LAND TRACTS	481	1,071.9228	\$0	\$9,589,236	\$9,532,119
D1	QUALIFIED AG LAND	1,295	102,551.8989	\$0	\$160,445,404	\$8,996,150
D2	NON-QUALIFIED LAND	132		\$385,779	\$3,770,375	\$3,770,375
E	FARM OR RANCH IMPROVEMENT	548	7,471.7110	\$738,318	\$54,276,085	\$52,211,551
F1	COMMERCIAL REAL PROPERTY	43	100.0152	\$198,360	\$30,749,666	\$30,120,540
F2	INDUSTRIAL REAL PROPERTY	30	246.7332	\$0	\$18,608,103	\$18,442,223
G1	OIL AND GAS	2,837		\$0	\$8,927,802	\$8,839,564
J3	ELECTRIC COMPANY (INCLUDING C	2	0.8000	\$0	\$14,800	\$14,800
J4	TELEPHONE COMPANY (INCLUDI	1	0.0964	\$0	\$40,248	\$40,248
J6	PIPELAND COMPANY	26	10.1680	\$0	\$18,452,217	\$18,452,217
J8	OTHER TYPE OF UTILITY	5		\$0	\$457,636	\$457,636
L1	COMMERCIAL PERSONAL PROPE	45		\$0	\$41,545,163	\$39,668,808
L2	INDUSTRIAL PERSONAL PROPERT	18		\$0	\$45,528,588	\$44,576,824
M1	TANGIBLE OTHER PERSONAL, MOB	116		\$126,712	\$3,622,256	\$3,491,975
X	TOTALLY EXEMPT PROPERTY	75	2,726.2407	\$0	\$4,599,041	\$0
<b>Totals</b>			<b>116,211.9386</b>	<b>\$3,992,387</b>	<b>\$594,326,515</b>	<b>\$420,762,126</b>

**2025 CERTIFIED TOTALS**

Property Count: 6,595

585 - JEFFERSON COUNTY ESD #5  
Grand Totals

7/21/2025 7:38:23AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	859	1,655.1261	\$2,047,338	\$181,354,976	\$170,249,226
A2	REAL, RESIDENTIAL, MOBILE HOME	82	130.4038	\$221,216	\$4,557,639	\$4,348,654
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	216	246.8225	\$274,664	\$7,437,763	\$7,209,699
B1	REAL, RESIDENTIAL, APARTMENTS	1		\$0	\$349,517	\$339,517
C1	REAL, VACANT PLATTED RESIDENTI	473	996.7958	\$0	\$9,086,605	\$9,029,488
C2	REAL, VACANT PLATTED COMMERCIAL	8	75.1270	\$0	\$502,631	\$502,631
D1	REAL, ACREAGE, RANGELAND	1,424	103,192.5688	\$0	\$160,969,626	\$9,520,372
D2	REAL, ACREAGE, TIMBERLAND	132		\$385,779	\$3,770,375	\$3,770,375
D3	REAL, ACREAGE, FARMLAND	64	2,257.9158	\$218,164	\$11,295,676	\$10,942,494
D4	REAL, ACREAGE, UNDEVELOPED LA	212	3,660.2657	\$0	\$11,018,395	\$10,994,138
D5	UNFILLED LAND	10	199.3020	\$0	\$1,108,521	\$1,108,521
E1	REAL, FARM/RANCH, HOUSE	101	562.5776	\$506,154	\$27,743,694	\$26,269,869
E2	REAL, FARM/RANCH, MOBILE HOME	9	57.0260	\$0	\$1,100,075	\$925,054
E7	MH ON REAL PROP (5 AC/MORE) MH	24	93.9540	\$14,000	\$1,485,502	\$1,447,253
F1	REAL, Commercial	43	100.0152	\$198,360	\$30,749,666	\$30,120,540
F2	REAL, Industrial	12		\$0	\$17,628,414	\$17,462,534
F5	OPERATING UNITS ACREAGE	18	246.7332	\$0	\$979,689	\$979,689
G1	OIL AND GAS	2,837		\$0	\$8,927,802	\$8,839,564
J3	REAL & TANGIBLE PERSONAL, UTIL	2	0.8000	\$0	\$14,800	\$14,800
J4	REAL & TANGIBLE PERSONAL, UTIL	1	0.0964	\$0	\$40,248	\$40,248
J6	REAL & TANGIBLE PERSONAL, UTIL	26	10.1680	\$0	\$18,452,217	\$18,452,217
J8	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$457,636	\$457,636
L1	TANGIBLE, PERSONAL PROPERTY, C	45		\$0	\$41,545,163	\$39,668,808
L2	TANGIBLE, PERSONAL PROPERTY, I	18		\$0	\$45,528,588	\$44,576,824
M1	TANGIBLE OTHER PERSONAL, MOBI	116		\$126,712	\$3,622,256	\$3,491,975
X		75	2,726.2407	\$0	\$4,599,041	\$0
<b>Totals</b>		<b>116,211.9386</b>		<b>\$3,992,387</b>	<b>\$594,326,515</b>	<b>\$420,762,126</b>

# Exhibit B

**RESOLUTION ADOPTING BUDGET**

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Jefferson County Emergency Services District No. 5 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2025 through September 30, 2026;

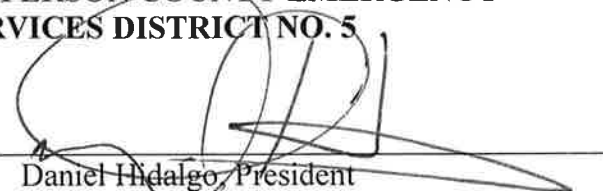
NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1.       That the Operating Budget attached hereto as **Exhibit "A"** is hereby adopted.


Section 2.       That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 22<sup>nd</sup> day of September 2025.

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5**

By:   
Daniel Hidalgo, President  
Board of Emergency Services Commissioners

**ATTEST:**

  
\_\_\_\_\_  
Aaron Permenter, Secretary  
Board of Emergency Services Commissioners

## CERTIFICATE FOR RESOLUTION

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a regular meeting on the 22<sup>nd</sup> day of September 2025, at the District's Administrative Office, located at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Jerry Nelson	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Commissioner

and all of said Commissioners were present, except Commissioners (s) Vice President Nelson, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

### **RESOLUTION ADOPTING BUDGET**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.



SIGNED AND SEALED this 22<sup>nd</sup> day of September 2025.



Aaron Permenter, Secretary  
Board of Commissioners

THE STATE OF TEXAS

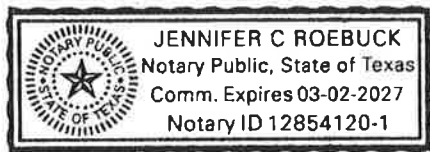
§

§

COUNTY OF JEFFERSON

§

This instrument was acknowledged before me on this 22<sup>nd</sup> day of September 2025, by Aaron Permenter, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 5, on behalf of said District.



Notary Public, State of Texas

**Exhibit A**

**JCESD No. 5 – Fiscal Year 2025-26 Budget**

# **Jefferson County Emergency Services District No. 5** **2025-2026 Budget**

	<u><b>2025-2026 Budget</b></u>
<b>Income</b>	
<b>Property Tax Revenue</b>	\$ 408,500
<b>Total Income</b>	<u>\$ 408,500</u>
<b>Expenses</b>	
<b>Administrative Expenses</b>	
Accounting	\$ 13,500
Advertising	2,500
Auditor	9,000
Bank Service Charges	200
Class/Conferences	4,700
Dues	550
Fees/Subscriptions	500
Insurance	5,000
Internet	1,200
Legal Fees	24,500
Office Supplies	4,000
Postage/Delivery	300
Professional Fees	7,500
Service Fees - County Clerk	10,000
Service Fees - Tax Assessor	5,000
Service Fees - Tax Office	2,500
Website	1,500
<b>Total Administrative Expenses</b>	<u>\$ 92,450</u>
<b>HVFD Reimbursements</b>	209,000
<b>Fire Truck Loan Payment</b>	51,386
<b>Total Expenses</b>	<u>\$ 352,836</u>
<b>Contingency</b>	<u><u>\$ 55,664</u></u>

<b>Hamshire Voluntary Fire Department, Inc.</b>						
<b>FY 2025 - 2026 Budget</b>						
	<b>HVFD</b>		<b>HVFD</b>		<b>JCESD5</b>	
	<b>FY 2025 - 2026 Budget</b>		<b>FY 2025 - 2026 Portion</b>		<b>FY 2025 - 2026 Portion</b>	
<b>Revenue:</b>						
JCESD 5 Reimbursements - Estimated	209,000				209,000	
Building Rentals	3,500		3,500			
EMS Services	35,000		35,000			
Fire/Rescue Services	2,000		2,000			
Government Grants	1,000		1,000			
Other Income	4,000		4,000			
Fund Raising Activities	53,000		53,000			
<b>Total Revenue</b>	<b>307,500</b>	<b>100%</b>	<b>98,500</b>	<b>32%</b>	<b>209,000</b>	<b>68%</b>
<b>Operating Expenses</b>						
Communication Equipment Rep/Maint	12,500		2,500		10,000	
Communication Equipment Purchase	15,000				15,000	
Dispatch Expense	10,000				10,000	
Dues, Subscriptions & Membership Fees	500		500			
Equipment Purchases (< \$5,000)	10,000				10,000	
Firefighter/EMS - Recognition/Retention	2,500		2,500			
Fuel - Fire & EMS Vehicles	5,500				5,500	
Fundraising Costs	20,000		20,000			
Insurance - Commercial Pkg & Commercial Auto	38,000				38,000	
Insurance - Workers Compensation	5,000		5,000			
Meals/emergency scenes	1,000		1,000			
PPE - Cleaning & Repairs	5,000		5,000			
Personal Protective Equipment (Bunker Gear)	30,000				30,000	
Personal Protective Airpacks	20,000				20,000	
Phone/Cable/Internet	4,000		4,000			
Repairs & Maintenance/Preventative-Trks/Vehs	30,000		3,000		27,000	
Software - Reporting System	5,000		5,000			
Station Maintenance	10,000		10,000			
Supplies - EMS	25,000				25,000	
Supplies - Firefighting	7,500				7,500	
Testing - Pump/Hose	3,000		3,000			
Training	13,000		13,000			
Travel - Admin	1,000		1,000			
Uniforms	2,500		2,500			
Utilities	11,000				11,000	
<b>Total Operating Expenses</b>	<b>287,000</b>	<b>100%</b>	<b>78,000</b>	<b>27%</b>	<b>209,000</b>	<b>73%</b>
<b>Administrative Expenses</b>						
Accounting	2,000		2,000			
Advertising/Public Relations	1,000		1,000			
Auditor	-					
Bank Service Charges	500		500			
Fees/Subscriptions	-					
Class/Conference Expense	-					
Dues	-					
Internet	-					
Insurance Expense	-					
Loan Principle & Interest	7,000		7,000			
Legal	-					
Member Background Checks	400		400			
Office Supplies	2,500		2,500			
Postage/Delivery	200		200			
Service Fees - Billing	5,000		5,000			
Service Fees - Tax Assessor	-					
Service Fees - Tax Office	-					
Telephone	-					
Website	1,900		1,900			
<b>Total Administrative Expenses</b>	<b>20,500</b>	<b>100%</b>	<b>20,500</b>	<b>100%</b>	<b>-</b>	<b>0%</b>
<b>Contingency</b>						
Contingency Expense	-		-		-	
<b>Total All Expenses</b>	<b>307,500</b>	<b>100%</b>	<b>98,500</b>	<b>32%</b>	<b>209,000</b>	<b>68%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County Emergency Services District #5

409-833-9182

Taxing Unit Name

Phone (area code and number)

12393 2nd St., Hamshire, TX 77622

N

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 395,926,680
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 395,926,680
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.100000 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 10,419,523 <b>B. Prior year disputed value:</b> ..... - \$ 7,293,666 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 3,125,857
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,125,857

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 399,052,537
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 5,973 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 120,991 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 126,964
11.	<b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 126,964
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 398,925,573
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 398,925
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 398,925
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 420,762,126 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 420,762,126

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 420,762,126
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 3,929,398
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 3,929,398
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 416,832,728
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.095703 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.100000 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 399,052,537
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 399,052
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0 <b>B. Prior year taxes in TIF.</b> 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 <b>C. Prior year transferred function.</b> 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 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 <b>E. Add Line 31 to 32D.</b>	\$ 399,052
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 416,832,728
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.095734 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> 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>B. Prior year state criminal justice mandate.</b> 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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> 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>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> 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. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.095734 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <b>A.</b> 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>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ 0.095734 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.099084 /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>31</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 98.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate ..... 94.74 %</p> <p><b>C.</b> Enter the 2023 actual collection rate ..... 0.00 %</p> <p><b>D.</b> Enter the 2022 actual collection rate ..... 0.00 %</p> <p><b>E.</b> 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%. <sup>34</sup></p>	98.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 420,762,126
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.099084 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> 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. <sup>35</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 420,762,126
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.095703 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.095703 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.099084 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.099084 /\$100

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 420,762,126
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(f)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.099084 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> 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.<sup>43</sup>

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;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> 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.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.100000 /\$100 \$ -0.100000 /\$100 \$ 0 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.099084 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> 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.<sup>48</sup> 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.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.095734 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 420,762,126
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.118831 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.214565 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.100000 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 398,925,573
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 416,832,728
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(B-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.099084 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.095703 /\$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.** ..... \$ 0.099084 /\$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.** ..... \$ 0.214565 /\$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:

**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.<sup>54</sup>

**print  
here**

Kate Carroll

Printed Name of Taxing Unit Representative

**sign  
here**


Taxing Unit Representative

07-31-2025

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# Exhibit C

## **ORDER LEVYING TAXES**

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

WHEREAS, the appraisal roll of Jefferson County Emergency Services District No. 5 (the "District") for 2025 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Jefferson County Tax Assessor/Collector, being the District's tax assessor/collector, has prepared and submitted to the District its 2025 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 21, 2025, and the tax rate calculation worksheet for the District, dated July 31, 2025, which were submitted to the Board of Emergency Services Commissioners of the District by the Chief Appraiser for the Jefferson County Appraisal District and the Jefferson County Tax Assessor/Collector, respectively, the total taxable value of property is \$420,762,126; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2025 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 THAT:

Section 1.     The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this order levying taxes.

Section 2.     There is levied an ad valorem tax of \$0.099084 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$0.92.**

Section 3.     All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.



Section 4. The Jefferson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

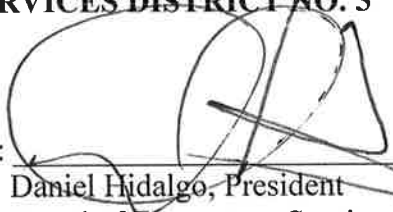
Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2026.

Section 6. This Order Levying Taxes is effective from and after its adoption.

PASSED AND APPROVED the 22<sup>nd</sup> day of September 2025.

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5**

By: \_\_\_\_\_

  
Daniel Hidalgo, President  
Board of Emergency Services Commissioners

**ATTEST:**



\_\_\_\_\_  
Aaron Permenter, Secretary  
Board of Emergency Services Commissioners

**CERTIFICATE FOR ORDER**

**THE STATE OF TEXAS           §**

**§**

**COUNTY OF JEFFERSON       §**

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a regular meeting on the 22<sup>nd</sup> day of September 2025, at the District's Administrative Office, located at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Jerry Nelson	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Commissioner

and all of said Commissioners were present, except Commissioners (s) Vice President Nelson, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

**ORDER LEVYING TAXES**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 22<sup>nd</sup> day of September 2025.



Aaron Permenter, Secretary  
Board of Commissioners

THE STATE OF TEXAS

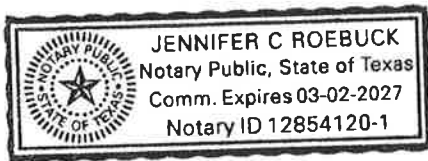
§

§

COUNTY OF JEFFERSON

§

This instrument was acknowledged before me on this 22<sup>nd</sup> day of September 2025, by Aaron Permenter, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 5, on behalf of said District.



Notary Public, State of Texas

# Exhibit D

**Jefferson Co. ESD No. 5**

**2025 Tax Rate Information**


**2025 TAX RATE:**

Maintenance & Operation Tax Rate	<u>\$0.099084 / \$100</u>
Interest & Sinking Tax Rate	<u>\$0.000000 / \$100</u>
Total Tax Rate	<u>\$0.099084 / \$100</u>
Date Adopted	<u>09/22/2025</u>

**OPTIONAL EXEMPTIONS:** Please list changes, if any, made by official action of your governing body.

Optional Homestead	<u>-0-</u>
Over 65	<u>-0-</u>
Disability	<u>-0-</u>
Date of Official Action	<u>09/22/2025</u>

I hereby certify that I have prepared the above information and support the contents thereof. The above information is true and correct to the best of my knowledge.

  
Daniel Hidalgo  
JCESD No. 5 Board President

9/22/2025  
Date

# Exhibit E

## **Notice of Adopted 2025 Tax Rate**

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 ADOPTED A TAX RATE (\$0.099084/\$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$0.92.

**\*\*The 2025 Tax Rate (\$0.099084/\$100) is less than the 2024 adopted/levied tax rate (\$0.100000/\$100), but the 2025 tax rate is “effectively raised” as it will raise more taxes than last year’s rate.**

# Exhibit F



## Treasurer's Report

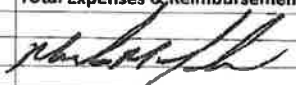

<b>Texas First Bank</b>	<b>8/31/2025 Balance</b>	<b>9/22/2025 Balance</b>
Checking Account #XXXX0007	\$ 178,676.16	\$ 156,505.93
Savings Account #XXXX1128	\$ 14,886.34	\$ 14,886.34
<b>TOTAL FUNDS</b>	<b>\$ 193,562.50</b>	<b>\$ 171,392.27</b>

<b>Deposits in Texas First Bank in September 2025</b>		
9/2/2025 Loan Deposit from Bank	\$	460,460.00
9/12/2025 Jefferson CO Tax/ACH JCESD NO 5	\$	1,656.77
<b>TOTAL AUGUST DEPOSITS TO DATE:</b>	<b>\$</b>	<b>462,116.77</b>

<b>Payments in Texas First Bank in September 2025</b>		
09/08/2025 CHK #2018 Touchstone	\$	2,500.00
09/10/2025 CHK #2020 Hamshire Voluntary Fire Dept	\$	460,460.00
09/16/2025 CHK #2019 Delta Fire & Safety	\$	21,327.00
<b>TOTAL AUGUST PAYMENTS TO DATE:</b>	<b>\$</b>	<b>484,287.00</b>

# Exhibit G

**HAMSHIRE VOLUNTARY FIRE DEPARTMENT, INC.**  
**EXPENSE INVOICES SUBMITTED TO JCSD#5 FOR REIMBURSEMENT**

Budget Line Item	Vendor/Payee	Pmt/Chg Date	Payment Type	August		
	Operating Expenses			Aug 2025 Payments	Reimb Request	Budget Remaining
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (Aug Purchases)	Aug 1-31	WEX Bk Ccd	469.74	469.74	1,100
Insurance	VFIS-Winstar Ins. Grp (Commercial Pkg - Qtr pmt)	8/26/2025	Online Eft	4,694.00		
	VFIS-Winstar Ins. Grp (Commercial Auto - Qtr pmt)	8/26/2025	Online Eft	3,948.00	8,642.00	2,585
Phone/Cable/Internet	Verizon Wireless (Mo usage fees-Tablets & Cell Data Devices)	8/5/2025	Online Eft	165.48		
	Windstream (Phone & Internet)	8/21/2025	Online Eft	209.02	374.50	(1,181)
Repairs/Maint- Trks/Vehs/Eqpt	O'Reilly Auto Parts - (2-Ambulance Generator Filters)	8/12/2025	Visa Ccdxx6845	34.39	34.39	39,332
Station Maintenance	Martha Larez - (Comm Bldg Cleaning)	8/10/2025	Ck #10093	300.00	300.00	10,790
Supplies - EMS	Life Assist, Inc. (Meds)	8/5/2025	Billpay #1757	144.21		
	Life Assist, Inc. (Apparatus supplies)	8/26/2025	Billpay #1766	126.10		
	Bound Tree Medical (Meds)	8/26/2025	Billpay #1765	416.85		
	Coastal Welding Supplies - (4-O2 Cylinder Leases)	8/26/2025	Billpay #1761	540.00		
	Coastal Welding Supplies - (Oxygen)	8/26/2025	Billpay #1761	163.50	1,390.66	(4,743)
Training	Dean Arceneaux (EMR Testing & ID Fees)	8/6/2025	Ck #10092	101.78		
	Market Basket (EMS & Fire Training Meals)	8/12/2025	Visa Ccdxx6845	61.13	162.91	16,557
Utilities	W.Jeffco-MWD - (Station Water)	8/5/2025	Billpay #1758	29.93		
	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	8/5/2025	Billpay #1759	95.78		
	Centerpoint Energy - (Comm Bldg Gas)	8/11/2025	Billpay #1760	60.66		
	Entergy (Station Electricity)	8/26/2025	Billpay #1762	511.20		
	Entergy (Annex Bldg Electricity)	8/26/2025	Billpay #1763	47.05		
	Entergy (Comm Bldg Electricity)	8/26/2025	Billpay #1764	435.35	1,179.97	3,838
	<b>Total Operating Expenses</b>			<b>12,554.17</b>	<b>12,554.17</b>	
	<b>Administrative Expenses</b>					
Bank Service Charges	Texas First Bank - (Aug Electronic Bill Pay Svc)	8/1/2025	Bank Debit	5.00		
	WEX Bank (Monthly card fees)	8/15/2025	Stmnt chg	36.00	41.00	(39)
Service Fees - Billing	EMERGICON (July svcs w/h from Aug pmt)	8/12/2025	Eft	375.77	375.77	(2,762)
Office Supplies/Equipment	Intuit, Inc. - Printed Checks	8/6/2025	Visa Ccdxx6845	88.57	88.57	462
	<b>Total Administrative Expenses</b>			<b>505.34</b>	<b>505.34</b>	
August 2025	<b>Total Expenses &amp; Reimbursement Requests</b>			<b>\$ 13,059.51</b>	<b>\$ 13,059.51</b>	<b>65,939</b>
HVFD BOARD APPROVAL:						
SUBMISSION DATE:	<b>9/7/2025</b> 					

**Hamshire Voluntary Fire Department, Inc.**  
**Budget v. Actual Expenditures**  
**August, 2025 Reimbursemen Request**

	HVFD Beginning Budget Oct 1, 2024	HVFD Remaining Budget @ July 31, 2025	HVFD Actual Activity August 2025	HVFD Remaining Budget @ Aug 31, 2025
<b>Budget Line Items</b>				
<b>Revenue:</b>				
ESD 5 Property Taxes Collected - Estimated				
EMS Services	33,000	1,829	4,237	2,408
Other Income	12,000	3,520	225	(3,295)
<b>Total Revenue</b>	<b>45,000</b>	<b>5,349</b>	<b>4,462</b>	<b>(887)</b>
<b>Operating Expenses</b>				
HVFD Budgeted Expenses (Reimbursed)				
Fuel-Fire & EMS Vehicles	5,000	1,570	470	(1,100)
Insurance	35,000	11,227	8,642	(2,585)
Phone/Cable/Internet	4,000	(806)	375	1,181
Repairs/Maint-Trks/Vehs/Eqpt	50,000	39,366	94	(39,332)
Station Maintenance	15,000	11,090	300	(10,790)
Supplies - EMS	15,000	(3,352)	1,391	4,743
Training	20,000	16,720	163	(16,557)
Utilities	12,500	5,018	1,180	(3,838)
<b>Total Operating Expenses</b>	<b>156,500</b>	<b>80,833</b>	<b>12,554</b>	<b>(68,279)</b>
<b>Administrative Expenses</b>				
Bank Service Charges	200	2	41	39
Office Supplies	2,500	551	89	(462)
Service Fees - Billing	-	(2,386)	376	2,762
<b>Total Administrative Expenses</b>	<b>2,700</b>	<b>(1,833)</b>	<b>505</b>	<b>2,338</b>
<b>Contingency</b>				
Contingency Expense	-	-	-	-
<b>Total Expenses</b>	<b>159,200</b>	<b>79,000</b>	<b>13,060</b>	<b>(65,941)</b>
<b>Net Change In Fund Balance</b>	<b>\$ (114,200)</b>	<b>\$ (73,651)</b>	<b>\$ (8,598)</b>	<b>\$ 65,054</b>

Hamshire Voluntary Fire Department, Inc.			
Budget v. Actual Comparison			
All Accounts			
	HVFD	HVFD	HVFD
	Fiscal	Actual	Over/(Under)
	Budget	Activity	Budget
	Oct-24 - Sep-25	thru Aug-25	
<b>Revenue:</b>			
ESD 5 Property Taxes Collected - Estimated	225,000	113,516	(111,484)
Building Rentals	4,000	3,200	(800)
EMS Services	33,000	35,408	2,408
Fire/Rescue Services	3,000	-	(3,000)
Government Grants	10,000	280	(9,720)
Other Income	12,000	8,705	(3,295)
<b>Total Revenue</b>	<b>287,000</b>	<b>161,108</b>	<b>(125,892)</b>
<b>Operating Expenses</b>			
Communication Equipment Rep/Maint	1,500	1,264	(236)
Communication Equipment Purchase	10,000	858	(9,142)
Dispatch Expense	12,000	8,372	(3,628)
Dues, Subscriptions & Membership Fees	500	300	(200)
Equipment Purchases (< \$5,000)	5,000	7,407	2,407
Firefighter/EMS - Recognition/Retention	2,500	-	(2,500)
Fuel - Fire & EMS Vehicles	5,000	3,900	(1,100)
Insurance - Auto, Property, EMS & Mgmt Liab	35,000	32,415	(2,585)
Insurance - Workers Compensation	5,000	-	(5,000)
Meals/emergency scenes	1,000	-	(1,000)
PPE - Cleaning & Repairs	5,000	-	(5,000)
Personal Protective Equipment (Bunker Gear)	40,000	-	(40,000)
Personal Protective Airpacks	10,000	-	(10,000)
Phone/Cable/Internet	4,000	5,181	1,181
Repairs & Maintenance/Preventative-Trks/Vehs	50,000	10,634	(39,366)
Software - Reporting System	5,000	34	(4,966)
Station Maintenance	15,000	4,210	(10,790)
Supplies - EMS	15,000	19,743	4,743
Supplies - Firefighting	5,000	3,769	(1,231)
Testing - Pump/Hose	5,000	525	(4,475)
Training	20,000	3,443	(16,557)
Travel - Admin	3,000	-	(3,000)
Uniforms	2,500	347	(2,153)
Utilities	12,500	8,662	(3,838)
<b>Total Operating Expenses</b>	<b>269,500</b>	<b>111,063</b>	<b>(158,437)</b>
<b>Administrative Expenses</b>			
Accounting	2,000	-	(2,000)
Advertising	2,500	-	(2,500)
Auditor	-	-	-
Bank Service Charges	200	239	39
Fees/Subscriptions	-	110	110
Class/Conference Expense	-	-	-
Dues	-	-	-
Internet	-	-	-
Insurance Expense	-	-	-
Loan Principle & Interest	8,000	8,000	-
Legal	-	-	-
Member Background Checks	400	-	(400)
Office Supplies	2,500	2,038	(462)
Postage/Delivery	-	79	79
Service Fees - Tax Assessor	-	-	-
Service Fees - Tax Office	-	-	-
Service Fees - Billing	-	2,762	2,762
Telephone	-	-	-
Website	1,900	-	(1,900)
<b>Total Administrative Expenses</b>	<b>17,500</b>	<b>13,228</b>	<b>(4,272)</b>
<b>Contingency</b>			
Contingency Expense	-	-	-
<b>Total Expenses</b>	<b>287,000</b>	<b>124,291</b>	<b>(162,709)</b>
<b>Net Change In Fund Balance</b>	<b>\$ -</b>	<b>\$ 36,817</b>	<b>\$ 36,817</b>

09/02/25  
Cash Basis

Hamshire Vol. Fire Dept., Inc.  
Statement of Activities  
August 2025

	Aug 25
Ordinary Income/Expense	
Income	
JCESD5 Reimbursed Expenditures	12,158.39
Public Support/Donations	225.00
EMS Program Revenue	4,236.96
Total Income	16,620.35
Gross Profit	16,620.35
Expense	
Buildings/Grounds Expenses	
Repairs/Maint	300.00
Utilities	1,179.97
Total Buildings/Grounds Expenses	1,479.97
Communications Expenses	
Incident Reporting System	165.48
Telephone/Internet/Pager System	209.02
Total Communications Expenses	374.50
EMS Program Expenses	
Ambulance Fuel/ Rep/ Maint	261.02
EMS Eqpmnt/Meds/ Supplies	1,390.66
EMS Training	162.91
Total EMS Program Expenses	1,814.59
Fire/Rescue Program Expenses	
Truck Fuel/Rep/Maint	243.11
Total Fire/Rescue Program Expenses	243.11
Office & Admn Expenses	
Billing Svcs Fees	375.77
Office Supplies/Equipment	88.57
Bank Fees	41.00
Insurance	
Commercial Package	4,694.00
Commercial Auto	3,946.00
Total Insurance	8,642.00
Total Office & Admn Expenses	9,147.34
Total Expense	13,059.51
Net Ordinary Income	3,560.84
Net Income	3,560.84

UNAUDITED

09/01/25  
Cash Basis

Hamshire Vol. Fire Dept., Inc.  
Cash Transactions by Account  
As of August 31, 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>Cash/Bank Accounts</b>						
Gift Cards						181,453.27
Total Gift Cards						0.00
<b>TFBk-Ckg 006758</b>						
<b>HVFD Reg Fund</b>						
Check	08/01/202	Autopay	Texas First Bank	Aug Billpay Svc Fee		149,771.17
Check	08/05/202	BPckj1757	Life-Assist, Inc.	Meds	(5.00)	121,147.01
Check	08/05/202	BP1758	W. Jefferson Co....	Station water	(144.21)	121,142.01
Check	08/05/202	BP1759	W. Jefferson Co....	C.Bldg water/sewer	(29.93)	120,997.80
Check	08/05/202	Online	Verizon Wireless	Tablets/Cell Usage fees	(95.78)	120,967.87
Check	08/05/202	Online	VISA-Tx First Bk	7/31/2025 Stmt	(165.48)	120,872.09
Deposit	08/05/202	Eft	Novitas Solution...	Medicare	(64.00)	120,706.61
Check	08/06/202	10092	Dean Arceneaux	EMS Testing & ID	484.70	120,642.61
Check	08/06/202	Online	VISA-Tx First Bk	Pmt 07/31/25 Stmt	(101.78)	121,127.31
Deposit	08/07/202			Phend/Dodd/Verret	(345.32)	121,025.53
Check	08/10/202	10093	Martha Larez	Community Bldg Mainten...	3,025.00	120,680.21
Check	08/11/202	BP1760	CenterPoint Ene...	C.Bldg Gas	(300.00)	123,705.21
Deposit	08/12/202			EMERGICON	(60.66)	123,405.21
Check	08/19/202	Online Eft	WEX Bank	Pmt-8/15/25 Stmt	3,376.49	123,344.55
Check	08/21/202	Online Eft	Windstream Co...	Phone & Internet	(556.11)	126,721.04
Deposit	08/25/202	Ck2017	JCESD5	JCESD5	(209.02)	126,164.93
Check	08/26/202	Online Eft	VFIS-WinStar In...	Qtr Pmt	12,158.39	125,955.91
Check	08/26/202	BP1761	Coastal Welding...	EMS Oxygen	(8,642.00)	138,114.30
Check	08/26/202	BP1762	Entergy	Station electricity	(703.50)	129,472.30
Check	08/26/202	BP1763	Entergy	Annex electricity	(511.20)	128,768.80
Check	08/26/202	BP1764	Entergy	C.Bldg electricity	(47.05)	128,257.60
Check	08/26/202	BP1765ck	Bound Tree Med...	Meds	(435.35)	128,210.55
Check	08/26/202	BP1766ck	Life-Assist, Inc.	Vent/Valve/Hose/Connect	(416.85)	127,775.20
					(126.10)	127,358.35
Total HVFD Reg Fund					6,085.24	127,232.25
<b>HVFD Reserve Funds</b>						
<b>Insurance Pmts-Storm Damages</b>						
<b>12393 2nd St -Fire Station</b>						
Total 12393 2nd St -Fire Station						28,624.16
<b>Repeater/Portable Eqpmt.</b>						
Total Repeater/Portable Eqpmt.						28,624.16
Total Insurance Pmts-Storm Damages						24,768.67
						24,768.67
Total HVFD Reserve Funds						3,855.49
						3,855.49
Total TFBk-Ckg 006758					6,085.24	155,856.41
<b>TFBk-Cert of Deposit</b>						
Total TFBk-Cert of Deposit						1,161.49
						1,161.49
<b>TFBk- Ladies Aux-01700392</b>						
Total TFBk- Ladies Aux-01700392						27,720.61
						27,720.61
<b>Undeposited Cash/Cks on Hand</b>						
Deposit	08/07/202	1029	Phend, David	EMS Svc	(2,800.00)	2,800.00
Total Undeposited Cash/Cks on Hand						0.00
					(2,800.00)	0.00
Total Cash/Bank Accounts					3,285.24	184,738.51
<b>TOTAL</b>					<b>3,285.24</b>	<b>184,738.51</b>

Treasurer



09/02/25  
Cash Basis

Hamshire Vol. Fire Dept., Inc.  
Loans Payable Balances by Account  
As of August 31, 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>Tx First Bank-VISA Cards</b>						
<b>Visa-xxxx-6845</b>						409.32
Check	08/06/2025	Online	VISA-Tx First Bk	Pmt 07/31/25 ...	(345.32)	345.32
Credit Car...	08/06/2025	#202	Intuit, Inc.	50 Printed Cks	88.57	0.00
Credit Car...	08/12/2025	#115	Market Basket	Training meals	61.13	88.57
Credit Car...	08/12/2025	#115	O'Reilly Auto Pa...	Gen filters	34.39	149.70
Total Visa-xxxx-6845					(161.23)	184.09
<b>Visa -xxxx-6852</b>						64.00
Check	08/05/2025	Online	VISA-Tx First Bk	7/31/2025 Stmt	(64.00)	0.00
Total Visa -xxxx-6852					(64.00)	0.00
Total Tx First Bank-VISA Cards					(225.23)	184.09
<b>WEX Fleet Flex Card</b>						
Credit Car...	08/09/2025	#104	Shell Fastlane 1...	Fuel-Med1	80.40	439.71
Credit Car...	08/15/2025	Stmt chg	WEX Fleet Flex...	Mo card fees	36.00	520.11
Check	08/19/2025	Online Eft	WEX Bank	Pmt-8/15/25 S...	(556.11)	556.11
Credit Car...	08/25/2025	#???	Fuel Dude-1921...	Fuel-Med1	79.43	0.00
Credit Car...	08/29/2025	#104	Longhorn Drive In	Fuel-E61	122.35	79.43
Credit Car...	08/29/2025	#148	Longhorn Drive In	Fuel-E4	69.03	201.78
Credit Car...	08/30/2025	#104	Longhorn Drive In	Fuel-Md1	66.80	270.81
Credit Car...	08/31/2025	#148	Longhorn Drive In	Fuel-Trk3	51.73	337.61
Total WEX Fleet Flex Card					(50.37)	389.34
<b>Loan-Bridge City State Bank</b>						31,341.77
Total Loan-Bridge City State Bank						31,341.77
<b>TOTAL</b>					(275.60)	<b>31,915.20</b>

Treasurer





5:30 PM

09/01/25

**Hamshire Vol. Fire Dept., Inc.**  
**Reconciliation Detail**  
**TFBk-Ckg 006758, Period Ending 08/31/2025**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>152,771.17</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 20 Items</b>						
Check	07/28/2025	10091	Emergency Medic...	X	(3,000.00)	(3,000.00)
Check	08/01/2025	Auto...	Texas First Bank	X	(5.00)	(3,005.00)
Check	08/05/2025	Online	Verizon Wireless	X	(165.48)	(3,170.48)
Check	08/05/2025	BPck...	Life-Assist, Inc.	X	(144.21)	(3,314.69)
Check	08/05/2025	BP17...	W. Jefferson Co. ...	X	(95.78)	(3,410.47)
Check	08/05/2025	Online	VISA-Tx First Bk	X	(64.00)	(3,474.47)
Check	08/05/2025	BP17...	W. Jefferson Co. ...	X	(29.93)	(3,504.40)
Check	08/06/2025	Online	VISA-Tx First Bk	X	(345.32)	(3,849.72)
Check	08/06/2025	10092	Dean Arceneaux	X	(101.78)	(3,951.50)
Check	08/10/2025	10093	Martha Larez	X	(300.00)	(4,251.50)
Check	08/11/2025	BP17...	CenterPoint Energy	X	(60.66)	(4,312.16)
Check	08/19/2025	Onlin...	WEX Bank	X	(556.11)	(4,868.27)
Check	08/21/2025	Onlin...	Windstream Com...	X	(209.02)	(5,077.29)
Check	08/26/2025	Onlin...	VFIS-WinStar Ins...	X	(8,642.00)	(13,719.29)
Check	08/26/2025	BP17...	Coastal Welding ...	X	(703.50)	(14,422.79)
Check	08/26/2025	BP17...	Entergy	X	(511.20)	(14,933.99)
Check	08/26/2025	BP17...	Entergy	X	(435.35)	(15,369.34)
Check	08/26/2025	BP17...	Bound Tree Medi...	X	(416.85)	(15,786.19)
Check	08/26/2025	BP17...	Life-Assist, Inc.	X	(125.10)	(15,912.29)
Check	08/26/2025	BP17...	Entergy	X	(47.05)	(15,959.34)
<b>Total Checks and Payments</b>					<b>(15,959.34)</b>	<b>(15,959.34)</b>
<b>Deposits and Credits - 4 items</b>						
Deposit	08/05/2025	Eft	Novitas Solutions/...	X	484.70	484.70
Deposit	08/07/2025			X	3,025.00	3,509.70
Deposit	08/12/2025			X	3,376.49	6,886.19
Deposit	08/25/2025	Ck20...	JCESD5	X	12,158.39	19,044.58
<b>Total Deposits and Credits</b>					<b>19,044.58</b>	<b>19,044.58</b>
<b>Total Cleared Transactions</b>					<b>3,085.24</b>	<b>3,085.24</b>
<b>Cleared Balance</b>					<b>3,085.24</b>	<b>155,856.41</b>
<b>Register Balance as of 08/31/2025</b>					<b>3,085.24</b>	<b>155,856.41</b>
<b>Ending Balance</b>					<b>3,085.24</b>	<b>155,856.41</b>

# Exhibit H

# Jefferson County Emergency Services District No. 5

## Check Detail

September 1-22, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
09/09/2025	Check	2020	Hamshire Voluntary Fire Dept., Inc	Fire Apparatus	C	-460,460.00
				Fire Apparatus		460,460.00
09/22/2025	Check	2021	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
09/22/2025	Check	2022	HEAT Safety Equipment LLC	Invoice 25-106213; Carbon Cylinder & Valve		-7,859.13
				Invoice 25-106213; Carbon Cylinder & Valve		7,859.13
09/22/2025	Check	2023	Hamshire Voluntary Fire Dept., Inc	August Reimbursements		-13,059.51
				August Reimbursements		13,059.51
09/22/2025	Check	2024	Touchstone District Services	Invoice #8860		-2,500.00
				Invoice #8860		2,500.00
09/22/2025	Check	2025	Vidal Accounting, PLLC	Invoice #00111		-1,400.00
				Invoice #00111		1,400.00
09/22/2025	Check	2026	Benckenstein & Oxford	Invoice #51394		-2,087.92
				Invoice #51394		2,087.92
09/22/2025	Check	2027	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00

C

# Exhibit I

## **AGREEMENT REGARDING FIRE APPARATUS PURCHASE**

This is Agreement Regarding Fire Apparatus Purchase (“Agreement”) is effective as of September 4, 2025 and entered into by and between Jefferson County Emergency Services District No. 5 (“JCESD No. 5”), a political subdivision of the State of Texas, organized and operating pursuant to the provisions of Section 48-e, Article III of the Texas Constitution and Chapter 775 of the Health and Safety Code, as amended (“H&S Code”), and Hamshire Voluntary Fire Department, Inc. (“Hamshire VFD”), a Texas non-profit corporation duly organized and operating under the laws of the State of Texas (JCESD No. 5 and Hamshire VFD are sometimes collectively referred to herein as the “parties”).

WHEREAS, pursuant to the Agreement for Providing Fire Protection and Emergency Medical Services dated October 28, 2024 entered into by and between the parties, Hamshire VFD is the provider of fire protection and suppression services and emergency medical services for JCESD No. 5 within its district boundaries; and

WHEREAS, Hamshire VFD has been approved for a fire apparatus purchase assistance grant (the “reimbursement grant”) through the Texas A&M Forest Service – Rural Volunteer Fire Department Assistance Program “Texas A&M Forest Service”), pursuant to which Hamshire VFD, upon purchase of a qualifying fire apparatus and providing proof of said purchase and other required information and documentation to the Texas A&M Forest Service, will receive grant funds totaling \$275,000 as reimbursement for a portion of said fire apparatus purchase.

WHEREAS, Hamshire VFD wishes to purchase a Deep South 3,000 Gallon Pumper-Tanker Apparatus (the “fire apparatus”), the details of which are set forth in the document attached hereto as Exhibit “A”, which has a total purchase price of \$460,460, and such being a qualifying fire apparatus for purposes of the reimbursement grant.

WHEREAS, Hamshire VFD has requested JCESD No. 5 to provide it with funding in the total amount of \$460,460, which Hamshire VFD intends to utilize for purchase of the fire apparatus, thus allowing Hamshire VFD to meet the requirements for and recover the reimbursement grant funds (\$275,000).

WHEREAS, Hamshire VFD’s representatives have represented to JCESD No. 5’s Board of Commissioners (“Board”) that upon Hamshire VFD’s receipt of the reimbursement grant funds (\$275,000), it will tender the full amount of said reimbursement grant funds to JCESD No. 5, such being Hamshire VFD’s contribution to and share of the fire apparatus purchase.

WHEREAS, JCESD No. 5’s Board and Hamshire VFD’s representatives have also discussed and acknowledged that the parties will be joint owners of the fire apparatus, and the respective ownership interests will be based the share of the fire apparatus purchase amount paid or contributed by each party.

WHEREAS, JCESD No. 5 and Hamshire VFD desire, by way of this agreement, to set forth specifically the terms of their agreement relating the fire apparatus purchase and funding for same, the reimbursement grant funds, and ownership of the fire apparatus.

NOW, THEREFORE, for and in consideration of the premises and mutual covenants hereinafter contained, the parties hereto agree each with the other as follows:

1. JCESD No. 5 will provide Hamshire VFD with funds totaling \$460,460, and Hamshire VFD shall utilize said funds for the sole purpose of purchasing the fire apparatus.
2. Upon purchase of the fire apparatus, Hamshire VFD shall promptly submit all necessary information and documentation to the Texas A&M Forest Service and complete all other requirements in order to obtain the reimbursement grant funds totaling \$275,000.
3. Upon receipt of the reimbursement grant funds from the Texas A&M Forest Service, Hamshire VFD shall immediately tender said grant funds, totaling \$275,000, to JCESD No. 5.
4. Upon tender of the reimbursement grant fund amount (\$275,000) by Hamshire VFD to JCESD No. 5, the parties shall be joint owners of the fire apparatus, and their respective ownership interests shall be a percentage equal to the portion of fire apparatus purchase amount paid or contributed by each party<sup>1</sup>.
5. Assuming that under the terms of the reimbursement grant program, Hamshire VFD is not authorized to convey or transfer title to the fire apparatus for defined period following its purchase of the fire apparatus and receipt of the reimbursement grant funds, upon expiration of said defined period, Hamshire VFD shall take whatever action necessary to add/include JCESD No. 5 as a joint owner on the fire apparatus title.

IN WITNESS WHEREOF, JCESD No. 5 and Hamshire VFD have caused this Agreement to be executed in their respective corporate names and attested by the duly authorized officers.

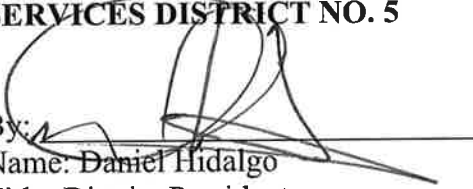
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<sup>1</sup> JCESD No. 5 shall own 40.28% of the fire apparatus ( $\$185,460 \div \$460,460 = 40.28\%$ ), and Hamshire VFD shall own 59.72% of the fire apparatus ( $\$275,000 \div \$460,460 = 59.72\%$ ).

Signed and effective this 4<sup>th</sup> day of September, 2025.


**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5**

By:   
Name: Daniel Hidalgo  
Title: District President

ATTEST:

By:   
Name: Aaron Permenter  
Title: District Secretary

**HAMSHIRE VOLUNTARY FIRE  
DEPARTMENT, INC.**

By:   
Name: Daniel Marberry  
Title: Department President

ATTEST:

By:   
Name: Justin Chesson  
Title: Department Fire Chief

# Exhibit J



**AMENDED ORDER CALLING ELECTION  
TO ADOPT A LOCAL SALES AND USE TAX  
WITHIN THE DISTRICT**

**THE STATE OF TEXAS           §  
  §  
COUNTY OF JEFFERSON       §**

WHEREAS, in accordance with Sections 775.0751 and 775.0752 of the Texas Health & Safety Code, Jefferson County Emergency Services District No. 5 ("District") wishes to order an election to submit a proposition to adopt a local sales and use tax in the District; and

WHEREAS, the District desires to adopt a local sales and use tax at a rate not to exceed one and one-half percent (1.5%) in any location in the District where it is available; and

WHEREAS, Texas Health & Safety Code § 775.0751, *et seq.*, permits a district operating under Chapter 775 of the Health & Safety Code to adopt, change the rate of, or abolish a sales and use tax; and

WHEREAS, the District is located entirely within the County of Jefferson, which, to the extent known by the District, has adopted and collects a local sales and use tax at a rate of one-half percent (0.5%) within the County; and

WHEREAS, the Board of Commissioners, in calling for this election, excludes from the applicability of any proposed sales and use tax any territory in the District where the sales and use tax is then at two percent (2%), if any such area exists within the District, pursuant to applicable law; and

WHEREAS, the District will enter into an agreement with Jefferson County for election services under which Jefferson County and its Election Officer will conduct the election for the District; and

WHEREAS, the Board of Commissioners wishes to proceed with the ordering of an election for November 4, 2025, the next available uniform election date, and appointing election officials required for the conduct of the election, and has deemed it advisable to call the election hereinafter ordered; and

WHEREAS, the meeting to adopt this Order was open to the public, and public notice of the time, place, and purpose of the meeting was given, pursuant to and in accordance with all applicable law, including the Texas Open Meetings Act; and

**NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF  
COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT  
NO. 5:**

Section 1:     The matters and facts set out in the recitals of this Order are hereby found and declared to be true and complete.

Section 2: That an election shall be held by the District between the hours of 7:00 a.m. and 7:00 p.m. on November 4, 2025 at the polling locations and precincts common to the District and set forth and established by the Jefferson County Commissioners Court, or as otherwise determined by the District and/or the Jefferson County Elections Officer.

Section 3: Voting in the election must be by the use of electronic ballots and must be available in both English and Spanish and conform to the requirements of the Texas Election Code. Oral bilingual assistance must be available during the election and may be obtained by contacting the presiding judge or the alternate presiding judge at the polling locations. The ballots used in the election must have printed thereon the following proposition:

**THIS IS A TAX INCREASE.**

**The adoption of a local sales and use tax in Jefferson County Emergency Services District No. 5 at the rate of one and one-half percent (1.5%).**

Each voter may vote for or against the proposition by placing an "X" in the square beside the word "FOR" or in the square beside the word "AGAINST".

Section 4: The polling place for each election precinct shall be the polling place(s) established by Jefferson County for such election precincts in Jefferson County, which are set forth hereinabove. Early voting dates, times and locations, and the election day polling locations, are attached hereto as Exhibits "A" and "B", respectively.

Section 5: The presiding judges, alternate presiding judges and clerks for the election selected and appointed by Jefferson County in compliance with the requirements of state law are hereby designated and appointed election officers for the holding of this election. The presiding judges, alternate presiding judges and clerks shall perform the functions and duties of their respective positions that are provided by state law.

Section 6: Early voting in the election by personal appearance shall begin on Monday, October 20, 2025, and shall continue through Friday, October 31, 2025. Early Voting Clerk is Roxanne Acosta Hellberg, Jefferson County Clerk and County Elections Officer. Early voting will be conducted at polling locations established by Jefferson County for early voting.

Section 7: The Early Voting Clerk's mailing address to which ballot applications and ballots to be voted by mail may be sent is: (Mail) Jefferson County Clerk, P.O. Box 1151, Beaumont, Texas 77704; (Delivery) Jefferson County Clerk's Office, 1085 Pearl Street, Beaumont, Texas 77701; (Fax) (409) 839-2394; and, (Email) elections@jeffersoncountytexas.gov.

Section 8: The election shall be held and conducted and returns made of this Board of Commissioners in accordance with the Texas Election Code, as modified by Chapter 775 of the Texas Health & Safety Code.

Section 9: All qualified residents of the District shall be entitled to vote in the election.

Section 10: The Secretary of the Board is hereby directed to cause notice of the election to be published in both Spanish and English in a newspaper of general circulation in the District, pursuant to Section 4.003 of the Texas Elections Code.

Section 11: The purpose of this Amended Order is to amend and modify the Order Calling Election to Adopt a Local Sales and Use Tax previously approved by the Board of Commissioners and dated July 28, 2025, specifically to update the ballot/proposition language to include the statement "THIS IS A TAX INCREASE", in compliance with Section 52.072(e) of the Texas Elections Code (HB 1025 effective September 1, 2025).

PASSED AND APPROVED this the 22<sup>nd</sup> day of September, 2025.

JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5

By: 

Daniel Hidalgo, President  
Board of Commissioners

ATTEST:



Aaron Permenter, Secretary  
Board of Commissioners

# **EARLY VOTING** **October 20 – October 31**

**November Constitutional Amendment Election – Countywide Polling – All precincts may vote at any Vote Center.**  
*(Elección de enmienda constitucional de noviembre – Lugares de votación en todo el condado – Todos los precintos pueden votar en cualquier centro de votación.)*

<b>Election Day Polling Places</b> <i>Localizaciones</i>	<b>Address</b> <i>Dirección</i>	<b>City, State, Zip Code</b> <i>Ciudad, Estado, Código postal</i>
Precinct 1 Service Center (Front Conference Room)	20205 W. Hwy 90	China, TX 77613
Rogers Park Community Center	6540 Gladys Ave	Beaumont, TX 77706
Hebert Library (Community Room)	2025 Merriman St	Port Neches, TX 77651
Ray Chesson Office Building (Courtroom)	19217 FM 365	Beaumont, TX 77705
Marion & Ed Hughes Public Library (Meeting Room)	2712 Nederland Ave	Nederland, TX 77627
Groves Activity Building (Lounge)	6150 39 <sup>th</sup> Street	Groves, TX 77619
Jefferson County Sub-Courthouse (Foyer)	525 Lakeshore Dr	Port Arthur, TX 77640
Port Arthur Library (Lucy Stiefel Gallery)	4615 9 <sup>th</sup> Avenue	Port Arthur, TX 77642
Jefferson County Courthouse (Lobby)	1085 Pearl St	Beaumont, TX 77701
John Paul Davis Community Center	3580 E. Lucas Dr	Beaumont, TX 77703
Theodore Johns Library (Meeting Room)	4255 Fannett Rd	Beaumont, TX 77705

## **DATES AND HOURS FOR ALL ABOVE LOCATIONS:**

*(Fechas y Horas para todas las localizaciones anteriores):*

October 20 – 24, 2025 (Octubre 20 – 24, 2025)	Monday - Friday (Lunes -Viernes)	8:00 a.m. - 5:00 p.m.
October 25, 2025 (Octubre 25, 2025)	Saturday (Sábado)	7:00 a.m. - 7:00 p.m.
October 26, 2025 (Octubre 26, 2025)	Sunday (Domingo)	12:00 p.m. - 6:00 p.m.
October 27 – October 31, 2025 (Octubre 27 – Octubre 31, 2025)	Monday – Friday (Lunes – Viernes)	7:00 a.m. – 7:00 p.m.



## ELECTION DAY NOVEMBER 4, 2025

**November Constitutional Amendment Election – Countywide Polling – All precincts may vote at any Vote Center.**  
(Elección de enmienda constitucional de noviembre – Lugares de votación en todo el condado – Todos los precintos pueden votar en cualquier centro de votación.)

Election Day Polling Places <i>Localizaciones</i>	Address <i>Dirección</i>	City, State, Zip Code <i>Ciudad, Estado, Código postal</i>
Amelia Elementary School (Gymnasium)	565 S. Major Dr	Beaumont, TX 77707
BISD Administration Building (Boardroom)	3395 Harrison Ave	Beaumont, TX 77706
Precinct 1 Service Center (Front Conference Room)	20205 W. Hwy 90	China, TX 77613
Rogers Park Community Center	6540 Gladys Ave	Beaumont, TX 77706
RC Miller Library (Meeting Room)	1605 Dowlen Road	Beaumont, TX 77706
Caldwood Elementary (Gymnasium)	102 Berkshire Lane	Beaumont, TX 77707
Bevil Oaks Civic Center	7390 Sweetgum Road	Bevil Oaks, TX 77713
Hebert Library (Community Room)	2025 Merriman St	Port Neches, TX 77651
Jefferson County WCID 10 Fire Station (Front Lobby)	2024 Spurlock Rd.	Nederland, TX 77627
Nederland Recreation Center (Meeting Room)	2301 Avenue H	Nederland, TX 77627
Ray Chesson Office Building (Courtroom)	19217 FM 365	Beaumont, TX 77705
Jefferson County ESD #4 (Main Meeting Room)	12880 FM 365	Beaumont, TX 77705
Marion & Ed Hughes Public Library (Meeting Room)	2712 Nederland Ave	Nederland, TX 77627
Groves Activity Building (Lounge)	6150 39 <sup>th</sup> Street	Groves, TX 77619
Hamshire VFD and Community Center	12318 2 <sup>nd</sup> St	Hamshire, TX 77622
DeQueen Elementary (Fifth Grade Hall)	740 DeQueen Blvd	Port Arthur, TX 77640
Jefferson County Sub-Courthouse (Foyer)	525 Lakeshore Dr	Port Arthur, TX 77640
El Vista Community Center	615 Ellias Street	Port Arthur, TX 77640
Port Acres Elementary (Main Hallway)	5900 Jade Ave	Port Arthur, TX 77640
Port Arthur Library (Lucy Stiefel Gallery)	4615 9 <sup>th</sup> Avenue	Port Arthur, TX 77642
R.L. Gabby Eldridge Center	5262 S. Gulfway Dr	Sabine Pass, TX 77655
Travis Elementary (Library)	1115 Lakeview Ave	Port Arthur, TX 77642
Alice Keith Park Recreation Center	4075 Highland Ave	Beaumont, TX 77705
Charlton-Pollard Elementary (Gymnasium)	825 Jackson St	Beaumont, TX 77701
Lamar University Montagne Center (Cardinal Club Room)	4401 S. MLK Pkwy	Beaumont, TX 77705
Jefferson County Courthouse (Lobby) Main Polling Location	1085 Pearl St	Beaumont, TX 77701
John Paul Davis Community Center	3580 E. Lucas Dr	Beaumont, TX 77703
Precinct 4 Service Center (Conference Room)	7780 Boyd Rd	Beaumont, TX 77713
Roy Guess Elementary (Hallway near Gymnasium)	8055 Voth Rd.	Beaumont, TX 77708
Sterling Pruitt Center (Multi-purpose Room)	2930 Gulf St	Beaumont, TX 77703
Theodore Johns Library (Meeting Room)	4255 Fannett Rd	Beaumont, TX 77705



## CERTIFICATE FOR ORDER

**THE STATE OF TEXAS**           §  
  §  
**COUNTY OF JEFFERSON**       §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a regular meeting on the 22<sup>nd</sup> day of September, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Jerry Nelson	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Commissioner

and all of said Commissioners were present, with the exception of Commissioner(s)

Vice President Nelson,  
thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

### AMENDED ORDER CALLING ELECTION TO ADOPT A LOCAL SALES AND USE TAX

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion prevailed and carried by majority vote.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this the 22<sup>nd</sup> day of September, 2025.



Aaron Permenter, Secretary  
Board of Commissioners

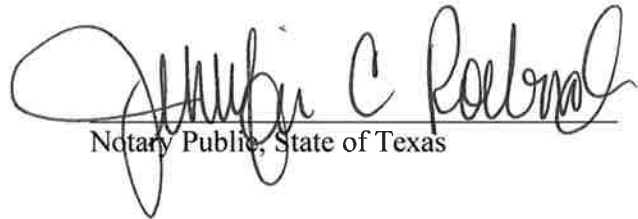
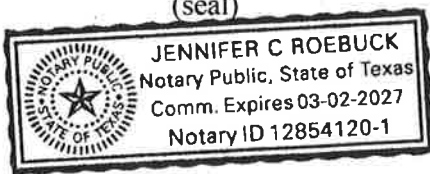
THE STATE OF TEXAS

§  
§  
§

COUNTY OF JEFFERSON

This instrument was acknowledged before me on September 22<sup>nd</sup>, 2025, by Aaron Permenter, Secretary of the Board of Commissioner of Jefferson County Emergency Services District No. 5, on behalf of said District.

(seal)

  
Notary Public, State of Texas

**NOTICE OF LOCAL SALES AND USE TAX ELECTION**  
**(AVISO DE ELECCIÓN DE IMPUESTO LOCAL DE VENTAS Y USO)**

Notice is hereby given that Jefferson County Emergency Services District No. 5 (the "District") will hold an election on November 4, 2025, between the hours of 7:00 a.m. and 7:00 p.m., within the District for the purposes of considering the levy and collection of a local sales and use tax within the District at the rate of one and one-half percent (1.5%).

*(Se notifica por lo presente que el Distrito de Servicios de Emergencia Número 5 del Condado de Jefferson (el "Distrito") llevará a cabo una elección el día 4 de noviembre de 2025 entre las horas de 7:00 a.m. a 7:00 p.m., dentro del Distrito, con el propósito de considerar la imposición y recaudación de un impuesto local de ventas y uso dentro del Distrito a una tasa del uno y medio por ciento (1.5%).)*

The proposition will appear on the ballots in the following form:

**PROPOSITION**

FOR	( )	THIS IS A TAX INCREASE.
AGAINST	( )	THE ADOPTION OF A LOCAL SALES AND USE TAX IN JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 AT THE RATE OF ONE AND ONE-HALF PERCENT (1.5%).

*(La proposición aparecerá en las boletas como sigue:)*

**PROPOSICIÓN**

A FAVOR	( )	ESTO SUPONE UN AUMENTO DE IMPUESTOS.
EN CONTRA	( )	LA ADOPCIÓN DE UN IMPUESTO LOCAL DE VENTAS Y DE USO EN EL DISTRITO DE SERVICIOS DE EMERGENCIA NÚMERO 5 DEL CONDADO DE JEFFERSON A UNA TASA DEL UNO Y MEDIO POR CIENTO (1.5%).

**LOCATION(S) OF POLLING PLACES**  
**(DIRECCIÓN(ES) DE LAS CASILLAS ELECTORALES)**

Precincts – All  
*(Precintos – Todos)*

Amelia Elementary School  
(Gymnasium)  
565 S. Major Dr.  
Beaumont, TX 77707

Lamar University Montagne  
Center (Cardinal Club Room)  
4401 S. MLK Pkwy.  
Beaumont, TX 77705

Bevil Oaks Civic Center  
7390 Sweetgum Rd.  
Bevil Oaks, TX 77713

BISD Administration Building  
(Boardroom)  
3395 Harrison Ave.  
Beaumont, TX 77706

El Vista Community Center  
615 Ellias St.  
Port Arthur, TX 77640

Nederland Recreation Center  
(Meeting Room)  
2301 Avenue H  
Nederland, TX 77627



R.C. Miller Library (Meeting Room) 1605 Dowlen Rd. Beaumont, TX 77706	Precinct 1 Service Center (Front Conference Room) 20205 W. Hwy. 90 China, TX 77613	Rogers Park Community Center 6540 Gladys Ave. Beaumont, TX 77706
Roy Guess Elementary (Hallway near Gymnasium) 8055 Voth Rd. Beaumont, Tx 77708	Hebert Library (Community Room) 2025 Merriman St. Port Neches, TX 77651	Jefferson County WCID No. 10 Fire Station (Front Lobby) 2024 Spurlock Rd. Nederland, TX 77627
Caldwood Elementary 102 Berkshire Rd. Beaumont, TX 77707	Theodore Jones Library (Meeting Room) 4255 Fannett Rd. Beaumont, TX 77705	Sterling Pruitt Center (Multi-Purpose Room) 2930 Gulf St. Beaumont, TX 77703
Ray Chesson Office Building (Courtroom) 19217 FM 365 Beaumont, TX 77705	Jefferson County ESD #4 (Main Meeting Room) 12880 FM 365 Beaumont, TX 77705	Marion & Ed Hughes Public Library (Meeting Room) 2712 Nederland Ave. Nederland, TX 77627
Precinct 4 Service Center Conference Room) 7780 Boyt Rd. Beaumont, TX 77713	Groves Activity Building (Lounge) 6150 39 <sup>th</sup> St. Groves, TX 77619	DeQueen Elementary (Fifth Grade Hall) 740 DeQueen Blvd. Port Arthur, TX 77640
Jefferson County Sub- Courthouse (Foyer) 525 Lakeshore Dr. Port Arthur, TX 77640	Port Acres Elementary (Main Hallway) 5900 Jade Ave. Port Arthur, TX 77640	John Paul Davis Community Center 3580 E. Lucas Dr. Beaumont, TX 77703
Port Arthur Library (Lucy Stiefel Gallery) 4615 9 <sup>th</sup> Ave. Port Arthur, TX 77642	R.L. Gabby Eldridge Center 5262 S. Gulfway Dr. Sabine Pass, TX 77655	Travis Elementary (Library) 1115 Lakeview Ave. Port Arthur, TX 77642
Jefferson County Courthouse (Lobby - Main Polling Location) 1085 Pearl St. Beaumont, TX 77701	Alice Keith Park Recreation Center 4075 Highland Ave. Beaumont, TX 77705	Charlton-Pollard Elementary (Gymnasium) 825 Jackson St. Beaumont, TX 77701
Hamshire VFD and Community Center 12318 2 <sup>nd</sup> St. Hamshire, TX 77622		

Early voting will begin on Monday, October 20, 2025, and end on Friday, October 31, 2025. Early voting by personal appearance will be conducted at the early voting locations established by Jefferson County for the general election, which are as follows:

*(La votación adelantada comenzará el lunes 20 de octubre de 2025, y terminará el viernes, 31 de octubre de 2025. La votación adelantada en persona se llevará a cabo en los sitios de votación adelantada establecidos por el Condado de Jefferson para la elección general que son los siguientes:)*

**DATES & TIMES**  
**(FECHAS Y HORAS)**

Monday, October 20<sup>th</sup> – Friday, October 24<sup>th</sup>, 2025 – 8:00 a.m. – 5:00 p.m.  
*(lunes, 20 de octubre – viernes, 24 de octubre, 2025 – 8:00 a.m. – 5:00 p.m.)*

Saturday, October 25<sup>th</sup>, 2025 – 7:00 a.m. – 7:00 p.m.  
*(sábado, 25 de octubre, 2025 – 7:00 a.m. – 7:00 p.m.)*

Sunday, October 26<sup>th</sup>, 2025 – 12:00 p.m. – 6:00 p.m.  
*(domingo, 26 de octubre, 2025 – 12:00 p.m. – 6:00 p.m.)*

Monday, October 27<sup>th</sup> – Friday, October 31<sup>st</sup>, 2025 – 7:00 a.m. – 7:00 p.m.  
*(lunes, 27 de octubre – viernes, 31 de octubre, 2025 – 7:00 a.m. – 7:00 p.m.)*

**EARLY VOTING LOCATIONS**  
**(LOCALIZACIONES DE VOTACIÓN ADELANTADA)**

Jefferson County Courthouse  
(Lobby)  
1085 Pearl St.  
Beaumont, TX 77701

Rogers Park Community Center  
6540 Gladys Ave.  
Beaumont, TX 77706

Theodore Johns Library  
(Meeting Room)  
4255 Fannett Rd.  
Beaumont, TX 77705

John Paul Davis Community  
Center  
3580 E. Lucas Dr.  
Beaumont, TX 77708

Ray Chesson Office Building  
(Courtroom)  
19217 FM 365  
Beaumont, TX 77705

Port Arthur Library  
(Lucy Stiefel Gallery)  
4615 Ninth Ave.  
Port Arthur, TX 77642

Jefferson County Sub-  
Courthouse (Foyer)  
525 Lakeshore Dr.  
Port Arthur, TX 77640

Marion & Ed Hughes Public  
Library (Meeting Room)  
2715 Nederland Ave.  
Nederland, TX 77627

Groves Activity Building  
(Lounge)  
6150 39<sup>th</sup> St.  
Groves, TX 77619

Hebert Library  
(Community Room)  
2025 Merriman St.  
Port Neches, TX 77651

Precinct 1 Service Center  
(Front Conference Room)  
20205 W. Hwy. 90  
China, TX 77613

Applications for early voting ballot by mail shall be submitted by one of the following methods to:

*(Las solicitudes de boletas de votación anticipada por correo se presentarán mediante uno de los siguientes métodos a:)*

Roxanne Acosta-Hellberg, Jefferson County Clerk  
Early Voting Clerk

Mailing Address:  
(Dirección de Envío:)

P.O. Box 1151  
Beaumont, Texas 77704

Delivery Address:  
(Dirección de Entrega:)

1085 Pearl Street  
Beaumont, Texas 77701

Facsimile (Fax):  
(facsímil:)

(409) 839-2394

Email:  
(Email:)

[elections@jeffersoncountytexas.gov](mailto:elections@jeffersoncountytexas.gov)

Applications for early voting ballots by mail must be received by close of business on October 24, 2025. Early voting ballots by mail must be received no later than 7:00 p.m. on November 4, 2025.

*(Las solicitudes para boletas que se votarán en la votación adelantada deberán recibirse a no más tardar del fin del día hábil, el 24 de octubre, 2025. Las boletas de la votación adelantada por correo deberán recibirse a no más tardar de las 7:00 p.m. el día 4 de noviembre, 2025.)*

The election is being held pursuant to an order adopted by the Board of Commissioners of the District on July 28, 2025.

*(La elección se llevará a cabo de acuerdo con una orden adoptada por la Junta de Comisionados del Distrito el 28 de julio, 2025.)*

# Exhibit K

# Jefferson County Emergency Services District No. 5

## Budget vs. Actuals: Profit and Loss

October 2024 - August 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Other Income	136.34	0.00	136.34	
Property Tax Revenue	380,972.25	400,840.00	-19,867.75	95.04 %
<b>Total Income</b>	<b>\$381,108.59</b>	<b>\$400,840.00</b>	<b>\$ -19,731.41</b>	<b>95.08 %</b>
<b>Expenses</b>				
<b>Administrative Expenses</b>				
Accounting	3,552.50	7,500.00	-3,947.50	47.37 %
Advertising	37.50	2,000.00	-1,962.50	1.88 %
Auditor		9,000.00	-9,000.00	
Bank Service Charges	11.64	0.00	11.64	
Class/Conferences		4,700.00	-4,700.00	
Dues		550.00	-550.00	
Fees/Subscriptions	521.75	2,000.00	-1,478.25	26.09 %
Insurance	4,076.00	5,000.00	-924.00	81.52 %
Internet		800.00	-800.00	
Legal Fees	42,415.00	72,000.00	-29,585.00	58.91 %
Loan - Principle/Interest	1,505.67	0.00	1,505.67	
Office Supplies	2,384.94	4,000.00	-1,615.06	59.62 %
Postage/Delivery		300.00	-300.00	
Professional Fees	16,450.00		16,450.00	
Service Fees - Tax Assessor	2,974.26	7,600.00	-4,625.74	39.14 %
Service Fees - Tax Office	1,773.24	3,000.00	-1,226.76	59.11 %
Telephone		1,000.00	-1,000.00	
Website	1,123.25	1,390.00	-266.75	80.81 %
<b>Total Administrative Expenses</b>	<b>76,825.75</b>	<b>120,840.00</b>	<b>-44,014.25</b>	<b>63.58 %</b>
HVFD Reimbursements	134,842.84	225,000.00	-90,157.16	59.93 %
<b>Total Expenses</b>	<b>\$211,668.59</b>	<b>\$345,840.00</b>	<b>\$ -134,171.41</b>	<b>61.20 %</b>
<b>NET OPERATING INCOME</b>	<b>\$169,440.00</b>	<b>\$55,000.00</b>	<b>\$114,440.00</b>	<b>308.07 %</b>
<b>NET INCOME</b>	<b>\$169,440.00</b>	<b>\$55,000.00</b>	<b>\$114,440.00</b>	<b>308.07 %</b>

# Jefferson County Emergency Services District No. 5

## Balance Sheet

As of August 31, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	154,550.66
Public Funds Savings (1128) - 1	14,886.34
Total Bank Accounts	\$169,437.00
Total Current Assets	\$169,437.00
<b>TOTAL ASSETS</b>	<b>\$169,437.00</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Total Liabilities	
Equity	\$169,437.00
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$169,437.00</b>

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 08/31/2025

RECONCILIATION REPORT

Reconciled on: 09/22/2025

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	199,237.30
Checks and payments cleared (9)	-22,345.24
Deposits and other credits cleared (2)	1,784.10
Statement ending balance	178,676.16
Uncleared transactions as of 08/31/2025	-24,125.50
Register balance as of 08/31/2025	154,550.66
Cleared transactions after 08/31/2025	0.00
Uncleared transactions after 08/31/2025	1,856.77
Register balance as of 09/22/2025	156,207.43

Details

Checks and payments cleared (9)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2012	Touchstone District Services	-2,500.00
07/28/2025	Check	2009	Vidal Accounting, PLLC	-787.50
07/28/2025	Check	2007	Benckenstein & Oxford	-357.50
08/19/2025	Check	2015	Benckenstein & Oxford	-4,125.00
08/19/2025	Check	2013	Hubert Oxford IV	-500.00
08/19/2025	Check	2014	Joshua Heinz	-500.00
08/19/2025	Check	2016	Vidal Accounting, PLLC	-1,312.50
08/19/2025	Check	2017	Hamshire Voluntary Fire Dept....	-12,158.39
08/29/2025	Expense		QuickBooks Payments	-104.35
Total				-22,345.24

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2005	Joshua Heinz	0.00
08/13/2025	Deposit			1,784.10
Total				1,784.10

Additional Information

Uncleared checks and payments as of 08/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2010	Technology Solutions of Texas	-149.25
07/28/2025	Check	2011	Technology Solutions of Texas	-149.25
08/19/2025	Check	2018	Touchstone District Services	-2,500.00
08/20/2025	Check	2019	Delta Fire & Safety, Inc.	-21,327.00
Total				-24,125.50

Uncleared checks and payments after 08/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/09/2025	Check	2020	Hamshire Voluntary Fire Dept....	-460,460.00
Total				-460,460.00