

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

A 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 August 18, 2026, at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, pursuant to notice duly posted according to law.

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

Daniel Hidalgo	President
Kade Broussard	Vice President
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Assistant Treasurer

All of said Board members were present, thus constituting a quorum. Also present at the meeting were: MaKayla Vidal, the District's accountant; and, Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District.

Upon establishing that a quorum was present, President Hidalgo directed the Board to Agenda Item No. 3 for public comment, and being as there was none, the Board moved along to Agenda Item No. 4 for review and approval of the minutes of the July 27, 2026 budget workshop and regular meeting. Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, the meeting minutes were unanimously approved by the Board.

The Board then moved along to Agenda Item No. 5 for the Treasurer's Report, at which time Treasurer Rice reviewed with the Board his monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit A**. Upon motion by Assistant Treasurer

Saunders and seconded by Vice President Broussard, the Board unanimously accepted and approved the Treasurer's Report.

Being as there were no purchase/expenditure requests to consider under Agenda Item No. 6, the Board was directed to Agenda Item No. 7, at which time Treasurer Rice and Mrs. Vidal reviewed with the Board the July 2026 reimbursement request submitted by Hamshire VFD (\$2,905.39), a copy of which is attached hereto as **Exhibit B**, along with the District's other bills/expenditures needing to be paid, as reflected in the Check Detail report attached hereto as **Exhibit C**. Upon motion by Secretary Permenter and seconded by Vice President Broussard, the Board unanimously approved and authorized payment of Hamshire VFD's reimbursement request and the District's other bills and accounts (Check Nos. 2096-2104, and the auto-debit payments).

Next, under Agenda Item No. 8, the Board reviewed and discuss a working draft lease agreement for the office space located at 15798 Wise Rd., Hamshire, Texas 77622, to be used as the District's administrative office. The matter was tabled until the next meeting to allow the Board to further review and comment on the draft lease agreement, and also so that they can inspect the building/space to ensure it is sufficient for the District's intended use.

President Hidalgo then directed the Board to Agenda Item No. 9, at which time the Board discussed the proposed District Administrator position, including, but not limited to, the proposed duties/responsibilities of said position. The matter was tabled until the next meeting to allow the Board additional time to review and consider same.

Then, under Agenda Item No. 10, the Board was presented with and reviewed the District's 2026 Certified Appraisal Roll dated July 20, 2026, as prepared and provided by

the Jefferson Central Appraisal District, and the District's 2026 Certified Tax Rate Calculation Worksheet dated July 28, 2026, as prepared and provided by the Jefferson County Tax Assessor/Collector, copies of which are attached hereto as **Exhibit D** and **Exhibit E**, respectively. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the Board members present unanimously accepted and approved the 2026 Certified Appraisal Roll and the 2026 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post a copy of the 2026 Certified Appraisal Roll, 2026 Tax Rate Calculation Worksheet, and Notice About 2026 Tax Rates on the District's website.

President Hidalgo then directed the Board to Agenda Item No. 11, at which time the Board reviewed and discussed the *proposed* FY 2026-27 budget, a copy of which is attached hereto as **Exhibit F**. Following said discussions, Assistant Treasurer Saunders made a motion to approve the *proposed* FY 2026-27 budget. The motion was seconded by Secretary Permenter, and a record vote was taken on the FY 2026-27 budget, the results of which were as follows: For: President Hidalgo, Vice President Broussard, Secretary Permenter, Treasurer Rice, and Assistant Treasurer Saunders; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

After having approved the *proposed* FY 2026-27 budget, the Board was directed to Agenda Item No. 12 regarding the District's *proposed* 2026 tax rate. Treasurer Rice then made a motion to approve a *proposed* 2026 tax rate of \$0.100000/\$100 (less than the District's 2026 no-new-revenue tax rate and voter approval tax rate), such rate being sufficient to fund the District's *proposed* FY 2026-27 budget as approved. The motion was seconded by Assistant Treasurer Saunders. A record vote was taken on the *proposed* 2026 tax rate, the results of which were as follows: For: President Hidalgo, Vice

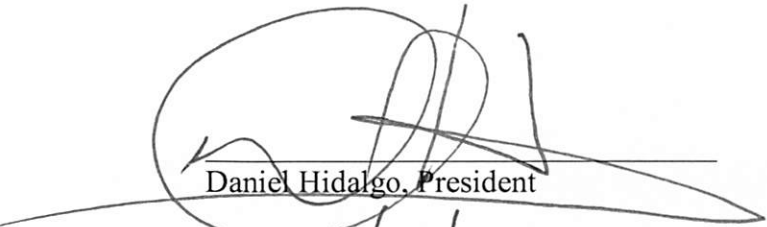
President Broussard, Secretary Permenter, Treasurer Rice, and Assistant Treasurer Saunders; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

Mr. Heinz then explained the tax rate notice requirements and the Board announced that a public hearing will be held on Monday, September 28, 2026, beginning at 6:00 p.m., with a regular meeting to immediately follow, during which the Board will take action to approve the District's FY 2026-27 budget and adopt the District's 2026 tax rate. Mr. Heinz also advised that all required notices will be posted and/or published.

The Board then moved along to Regular Meeting Agenda Item No. 13, at which time the Board confirmed that no changes would be made to the District's optional local property tax exemptions, as reflected in **Exhibit G** attached hereto.

Since there were no Hamshire VFD members present to provide a monthly run report under Agenda Item No. 14, and no further report from counsel under Agenda Item No. 15, the Board was directed to Agenda Item No. 16, at which time Mrs. Vidal reviewed the District's current financial and accounting reports, copies of which are attached hereto as **Exhibit H**.

Since there were no other matters to come before the Board under Agenda Item No. 17, the regular meeting was adjourned at approximately 7:27 p.m.


Daniel Hidalgo, President
Date: 9/28/2026

ATTEST:



Aaron Permenter, Secretary

Date: 9/29/2026

Exhibit A

Treasurer's Report

Texas First Bank	7/31/2026	8/18/2026
Checking Account #XXXX0007	\$ 511,843.83	\$ 626,543.41
Savings Account #XXXX1128	\$ 15,023.15	\$ 15,023.15
TOTAL FUNDS	\$ 526,866.98	\$ 641,566.56

Deposits in Texas First Bank in August 2026	
08/13/26 Jefferson CO Tax/ACH JCESD NO 5	\$ 8,199.52
08/14/26 CPA STATE FISCAL (Sales Tax)	\$ 108,611.81
TOTAL JULY DEPOSITS TO DATE:	\$ 116,811.33

Payments cleared in Texas First Bank in August 2026	
08/10/2026 CHK #2091 Technology Solutions of Texas	\$ 46.75
08/12/2026 CHK #2092 Vidal Accounting	\$ 2,065.00
TOTAL JULY PAYMENTS TO DATE:	\$ 2,111.75

Exhibit B

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

Budget Line Item	Vendor/Payee		Payment Type	July 2026 Payments	July		FY 25-26 Activity to Date	FY 25-26 Budget
	Operating Expenses	Pmt/Chg Date			HVFD Portion	JCSD5 Portion		
Community Engagement/Public Svc	Tyler Breaux (Emergency Svcs Education Scholarship)	7/6/2026	CK #10114	600.00				
	Tanner Gobert (Emergency Svcs Education Scholarship)	7/6/2026	CK #10115	600.00	1,200.00		2,054.86	1,500
Dues/Subscriptions/Mbr Fees	East Tx Gulf Coast Regional Trauma Advisory Council	7/13/2026	CK #10116	150.00	150.00		808.00	500
Fuel/Fire & EMS Vehicles	WEX Fleet Flexcard (July purchases-Fire Vels)	Jul-31	WEX BK Ccd	134.05				
	WEX Fleet Flexcard (July purchases-Fire Vels)	Jul-31	WEX BK Ccd	400.15			534.20	5,500
Insurance-Auto/Property/Liability	Winstar Insurance Grp (Pro-rata Reimbursement-Tr 1 removal)	7/28/2026	Check	(120.00)		(120.00)	25,921.00	38,000
Phone/Internet/Data Reporting	Verizon Wireless (Tablets/Cell Usage fees)	7/17/2026	Online Eft	156.58				
	Spectrum Business (Phone/Internet)	7/22/2026	Online Eft	84.77		241.35	2,772.64	7,000
Repairs/Maint-Trks/Vehs/Eqpt	Sour Lake Motor Co. (Med 1)	7/7/2026	Billpay CK 1877	923.38		923.38	14,297.05	30,000
Supplies - EMS	Bound Tree Medical (Meds)	7/7/2026	Billpay CK 1878	237.94		237.94	17,631.74	25,000
Supplies - Firefighting	Stratton's, Inc. (AirPks Batteries)	7/7/2026	Billpay CK 1874	39.98		39.98	4,988.84	7,500
EMS Training	Emergency Medical Educators (EMT Class-#129, #337)	7/5/2026	CK #10113	4,000.00	4,000.00		10,000.00	13,000
Utilities	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	7/7/2026	Billpay 1875	96.97				
	W.Jeffco-MWD - (Station Water)	7/7/2026	Billpay 1876	31.12				
	Centerpoint Energy - (Comm Bldg Gas)	7/13/2026	Billpay 1879	58.88				
	Entertry (Station Electricity)	7/27/2026	Billpay 1880	409.63				
	Entertry (Annex Bldg Electricity)	7/27/2026	Billpay 1881	52.98				
	Entertry (Comm Bldg Electricity)	7/27/2026	Billpay 1882	399.16		1,048.74	8,873.69	11,000
Total Operating Expenses				8,255.59	5,350.00	2,905.59	91,962.44	139,000
Administrative Expenses								
Bank Service Charges	Texas First Bank - (July Electronic Bill Pay Svc)	7/1/2026	Bank Debit	8.00				
	WEX Bank (Monthly card fees)	7/15/2026	Stmnt chg	36.00	44.00		480.00	500
Postage/Delivery	US Postal Service (Annual PO Box Rent)	7/7/2026	Visax0998	68.00	68.00		83.60	200
Service Fees - Billing	EMERGICON (Jun svcs fees w/h from July pmt)	7/13/2026	Eft	428.29	428.29		7,793.09	5,000
Total Administrative Expenses				540.29	540.29	-	8,356.69	5,700.00
July 2026	Total Expenses & Reimbursement Requests			\$ 8,795.88	\$ 5,890.29	\$ 2,905.59	\$ 100,319.13	\$ 144,700

Reimbursement Requested

HVFD BOARD APPROVAL: *[Signature]* President - *[Signature]* Treasurer

SUBMISSION DATE:

8/4/2026

Exhibit C

Jefferson County Emergency Services District No. 5

Check Detail

July 28 - August 18, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
07/29/2026	Expense		QuickBooks Payments	INTUIT */QBooks Onl 2999429 JEFF INTUIT */QBooks Onl 2999429 JEFFERSON COUNTY EMERG	R	-122.59
				INTUIT */QBooks Onl 2999429 JEFF INTUIT */QBooks Onl 2999429 JEFFERSON COUNTY EMERG		122.59
08/18/2026	Bill Payment (Check)	2096	Hamshire Voluntary Fire Dept., Inc			-2,905.39
						-2,905.39
08/18/2026	Check	2097	Vidal Accounting, PLLC	Invoice #00155		-1,050.00
				Invoice #00155		1,050.00
08/18/2026	Check	2098	Total Safety U.S. Inc.	SCBA Inspection		-45.00
				SCBA Inspection		45.00
08/18/2026	Check	2099	Benckenstein & Oxford	Invoice #51796		-1,567.50
				Invoice #51796		1,567.50
08/18/2026	Check	2100	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
08/18/2026	Check	2101	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
08/18/2026	Check	2102	Marino CPA Firm	Audit for Year End September 30, 2025		-8,000.00
				Audit for Year End September 30, 2025		8,000.00
08/18/2026	Check	2103	City of Beaumont-Central Collections	Invoice #111774		-
				Customer No: 168566/919168		10,343.35
				Radio Usage - Invoice 111774		10,343.35
08/18/2026	Check	2104	Technology Solutions of Texas	Invoice #2073		-46.75
				Invoice #2073		46.75

Exhibit D

STATE OF TEXAS

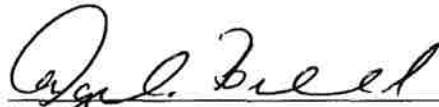
COUNTY OF JEFFERSON

CERTIFICATION OF 2026 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 20, 2026

Date



Angela Bellard, RPA, RES, AAS

Chief Appraiser

Jefferson Central Appraisal District

2026 APPRAISAL ROLL INFORMATION

2026 Market Value	\$680,452,770
2026 Taxable Value	\$415,636,661

2026 CERTIFIED TOTALS

585 - JEFFERSON COUNTY ESD #5

Property Count: 5,450

Grand Totals

7/20/2026

8:20:27AM

Land		Value			
Homesite:		29,100,841			
Non Homesite:		52,049,276			
Ag Market:		228,508,490			
Timber Market:		5,270,223	Total Land	(+)	314,928,830
Improvement		Value			
Homesite:		169,725,193			
Non Homesite:		97,811,791	Total Improvements	(+)	267,536,984
Non Real	Count	Value			
Personal Property:	103	92,071,829			
Mineral Property:	1,693	5,915,127			
Autos:	0	0	Total Non Real	(+)	97,986,956
			Market Value	=	680,452,770
Ag	Non Exempt	Exempt			
Total Productivity Market:	233,778,713	0			
Ag Use:	8,826,083	0	Productivity Loss	(-)	224,674,368
Timber Use:	278,262	0	Appraised Value	=	455,778,402
Productivity Loss:	224,674,368	0			
			Homestead Cap	(-)	11,003,437
			23.231 Cap	(-)	6,749,240
			Assessed Value	=	438,025,725
			Total Exemptions Amount	(-)	22,389,064
			(Breakdown on Next Page)		
			Net Taxable	=	415,636,661

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 411,829.43 = 415,636,661 * (0.099084 / 100)

Certified Estimate of Market Value: 680,452,770
 Certified Estimate of Taxable Value: 415,636,661

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

2026 CERTIFIED TOTALS

585 - JEFFERSON COUNTY ESD #5

Property Count: 5,450

Grand Totals

7/20/2026

8:20:41AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	63	0	4,302,497	4,302,497
145D	18	0	285,700	285,700
145D1	22	0	1,471,507	1,471,507
DV1	1	0	5,000	5,000
DV2	5	0	36,650	36,650
DV3	4	0	42,000	42,000
DV4	20	0	201,850	201,850
DV4S	1	0	12,000	12,000
DVHS	26	0	5,171,138	5,171,138
DVHSS	1	0	239,445	239,445
EX-XV	64	0	8,349,332	8,349,332
FR	1	2,103,405	0	2,103,405
PC	3	168,540	0	168,540
Totals		2,271,945	20,117,119	22,389,064

2026 CERTIFIED TOTALS

Property Count: 5,450

585 - JEFFERSON COUNTY ESD #5

Grand Totals

7/20/2026

8:20:41AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,171	2,079.3565	\$2,649,644	\$209,091,436	\$195,817,700
B	MULTIFAMILY RESIDENCE	1	0.7181	\$0	\$381,014	\$371,014
C1	VACANT LOTS AND LAND TRACTS	479	987.7915	\$0	\$11,505,328	\$9,904,060
D1	QUALIFIED AG LAND	1,309	103,144.9402	\$0	\$233,778,713	\$9,102,612
D2	NON-QUALIFIED LAND	133		\$526,233	\$4,483,725	\$4,483,725
E	FARM OR RANCH IMPROVEMENT	548	7,137.1933	\$1,104,340	\$63,610,457	\$55,963,872
F1	COMMERCIAL REAL PROPERTY	48	116.1993	\$3,534,959	\$28,899,052	\$28,172,900
F2	INDUSTRIAL REAL PROPERTY	30	246.7332	\$0	\$18,737,145	\$18,508,721
G1	OIL AND GAS	1,687		\$0	\$5,902,724	\$5,859,639
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	\$17,964,165	\$16,456,846
J8	OTHER TYPE OF UTILITY	5		\$0	\$387,639	\$0
L1	COMMERCIAL PERSONAL PROPE	55		\$0	\$35,416,421	\$30,395,877
L2	INDUSTRIAL PERSONAL PROPERT	21		\$0	\$38,433,675	\$37,150,256
M1	TANGIBLE OTHER PERSONAL, MOB	115		\$255,888	\$3,456,896	\$3,394,391
X	TOTALLY EXEMPT PROPERTY	64	2,487.0709	\$0	\$8,349,332	\$0
Totals			116,211.0674	\$8,071,064	\$680,452,770	\$415,636,661

2026 CERTIFIED TOTALS

585 - JEFFERSON COUNTY ESD #5

Property Count: 5,450

Grand Totals

7/20/2026

8:20:41AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	2.8156	\$0	\$36,859	\$0
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	870	1,687.6903	\$2,229,388	\$195,636,425	\$183,407,752
A2	REAL, RESIDENTIAL, MOBILE HOME	89	145.1575	\$97,313	\$5,256,972	\$4,912,223
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	219	243.6931	\$322,943	\$8,161,180	\$7,497,725
B1	REAL, RESIDENTIAL, APARTMENTS	1	0.7181	\$0	\$381,014	\$371,014
C1	REAL, VACANT PLATTED RESIDENTI	471	912.6645	\$0	\$10,810,307	\$9,358,552
C2	REAL, VACANT PLATTED COMMERCIAL	8	75.1270	\$0	\$695,021	\$545,508
D1	REAL, ACREAGE, RANGELAND	1,438	103,764.4959	\$0	\$234,433,116	\$9,757,015
D2	REAL, ACREAGE, TIMBERLAND	133		\$526,233	\$4,483,725	\$4,483,725
D3	REAL, ACREAGE, FARMLAND	66	2,256.4089	\$215,878	\$14,076,328	\$12,620,188
D4	REAL, ACREAGE, UNDEVELOPED LA	201	3,088.5697	\$0	\$11,994,425	\$10,315,469
D5	UNFILLED LAND	10	199.3020	\$0	\$1,541,124	\$1,246,442
E		5	247.0454	\$0	\$338,887	\$0
E1	REAL, FARM/RANCH, HOUSE	102	567.1316	\$734,358	\$31,843,959	\$28,470,856
E2	REAL, FARM/RANCH, MOBILE HOME	10	57.0260	\$0	\$1,307,698	\$1,027,942
E7	MH ON REAL PROP (5 AC/MORE) MH	27	102.1540	\$154,104	\$1,853,633	\$1,628,572
F1	REAL, Commercial	48	116.1993	\$3,534,959	\$28,899,052	\$28,172,900
F2	REAL, Industrial	12		\$0	\$17,668,256	\$17,499,716
F5	OPERATING UNITS ACREAGE	18	246.7332	\$0	\$1,068,889	\$1,009,005
G1	OIL AND GAS	1,687		\$0	\$5,902,724	\$5,859,639
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	\$17,964,165	\$16,456,846
J8	REAL & TANGIBLE PERSONAL, UTIL	5		\$0	\$387,639	\$0
L1	TANGIBLE, PERSONAL PROPERTY, C	55		\$0	\$35,416,421	\$30,395,877
L2	TANGIBLE, PERSONAL PROPERTY, I	21		\$0	\$38,433,675	\$37,150,256
M1	TANGIBLE OTHER PERSONAL, MOBI	115		\$255,888	\$3,456,896	\$3,394,391
X		64	2,487.0709	\$0	\$8,349,332	\$0
Totals			116,211.0674	\$8,071,064	\$680,452,770	\$415,636,661

Exhibit E

2026 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

https://jcesd5.com/

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://jeffcotax.com/property-tax/tax-rate-calculations-worksheets>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 417,906,769
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 417,906,769
4.	Prior year total adopted tax rate.	\$ 0.099084 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 10,419,523	
	B. Prior year values resulting from final court decisions:..... - \$ 6,000,000	
	C. Prior year value loss. Subtract B from A. ⁴	\$ 4,419,523

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 3,341,257	
	B. Prior year disputed value: - \$ 2,338,880	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 1,002,377
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,421,900
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 423,328,669
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 38,492	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,434,516	
	C. Value loss. Add A and B. ⁷	\$ 3,473,008
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,473,008
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 419,855,661
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 416,009
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 1,145
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 417,154

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹²	
	A. Certified values: \$ 415,636,661	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110 - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 415,636,661
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶ \$ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁷ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 415,636,661
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 4,532,712

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 4,532,712
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 411,103,949
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.101471 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ /\$100

Voter Approval Tax Rate

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

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

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

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

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.099084 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 423,328,669
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 419,450
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 1,145 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,145 E. Add Line 31 to 32D.	\$ 420,595
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 411,103,949
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.102308 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.102308 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.102308 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.105888 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 51,350 B. Subtract unencumbered fund amount used to reduce total debt. – \$ 51,350 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0 D. Subtract amount paid from other resources – \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 98.00 % B. Enter the prior year actual collection rate. 97.18 % C. Enter the 2024 actual collection rate. 94.74 % D. Enter the 2023 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	98.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 415,636,661
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.105888 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 415,636,661
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.101471 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.101471 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.105888 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.105888 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 415,636,661
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.105888 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.099084 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.099084 /\$100
	D. Adopted Tax Rate.....	\$ 0.099084 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 420,762,126
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.100000 /\$100
	E. Subtract D from C.....	\$ -0.100000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.000000 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.105888 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.102308 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 415,636,661
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.120297 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.222605 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.099084 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 419,855,661
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 411,103,949
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.105888 /\$100

⁵³ Tex. Tax Code §26.012(B-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.101471 /\$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: 27,000**Voter-approval tax rate.** \$ 0.105888 /\$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.** \$ 0.222605 /\$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:

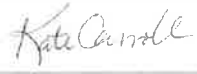
SECTION 10: Taxing Unit Representative Name and Signature

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.⁵⁹

**print
here**

Kate Carroll

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

07-28-2026

Date

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

Exhibit F

Jefferson County Emergency Services District No.5
2026-2027 DRAFT Budget

	Actuals Oct 2025-July 2026	2025-2026 Budget	2026-2027 Budget	Notes
Income				
Property Tax Revenue	\$ 400,614	\$ 408,500	\$ 407,000	
Sales Tax Revenue	188,257	-	720,000	
Investment Income	125	-	100	
Total Income	\$ 588,996	\$ 408,500	\$ 1,127,100	
Expenses				
Administrative Expenses				
Accounting	\$ 12,295	\$ 13,500	\$ 16,000	Accounting fees and QB (\$140/month)
Administrator	-	-	84,000	
Advertising	645	2,500	2,500	The Examiner
Auditor	-	9,000	9,000	
Bank Service Charges	-	200	200	
Class/Conferences	-	4,700	4,700	
Dues	275	550	550	Safe-ID Membership
Fees/Subscriptions	-	500	500	
Insurance	4,642	5,000	5,000	Bond and Commercial Insurance
Internet	-	1,200	1,800	
Legal Fees	22,240	24,500	24,500	\$1,000/month + remaining fees
Office Supplies	-	4,000	4,000	
Postage/Delivery	-	300	300	
Professional Fees	7,059	7,500	55,000	Consultant for HVFD
Rent - Office Space	-	-	24,000	
Service Fees - County Clerk	7,031	10,000	-	
Service Fees - Tax Assessor	3,965	5,000	5,000	
Service Fees - Tax Office	2,770	2,500	3,000	
Utilities	-	-	6,000	
Website	860	1,500	1,500	
Total Administrative Expenses	\$ 61,782	\$ 92,450	\$ 247,550	
Operating Expenses				
Dispatch Expense	\$ -	\$ -	\$ 10,000	
ESD Equipment Repairs & Maint.	-	-	25,000	R&M for equip. owned by ESD
Radio Usage	-	-	17,250	Radio fees for VFD radios
Small Equipment Purchases (<\$5,000)	-	-	10,000	
Testing - Pumps/Hoses/Ladders	-	-	4,000	
HVFD Reimbursements	99,758	209,000	93,500	
	\$ 99,758	\$ 209,000	\$ 159,750	
Capital Expenses				
Communication Equipment	\$ -	\$ -	\$ 10,000	
Fire Truck Loan Payment (Principal)	46,211	46,211	40,478	
Fire Truck Loan Payment (Interest)	17,008	5,139	10,875	
PPE (Bunker Gear)	-	-	15,000	
Personal Protective Airpacks	-	-	33,000	
	\$ 63,219	\$ 51,350	\$ 109,353	
Emergency Fund	-	-	200,000	
EMS Fund	-	-	200,000	reserved for future EMS services
Capital Reserve	-	-	200,000	reserved for Future Capital Funds
Total Expenses	\$ 224,758	\$ 352,800	\$ 1,116,653	
Contingency	\$ 364,238	\$ 55,700	\$ 10,447	

Exhibit G

OPTIONAL EXEMPTION INFORMATION
(Required)

TAX UNIT NAME: Jefferson Co. ESD No. 5

TAX YEAR: 2026

OPTIONAL EXEMPTIONS: Please write **Not Applicable** or list any changes made by official action of your governing body.

Optional Homestead

No Changes

Over 65

S

Disability

2

Date of Official Action

8/18/2026

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.



Authorized Signature

8/18/2026

Date

Daniel Hidalgo, President

Printed name

Once completed, please email the signed form to jeffcotnt@jeffersoncountytexas.gov.

Date Submitted and Emailed 8/19/2026

Exhibit H

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit and Loss

October 2025 - July 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	124.57		124.57	
Property Tax Revenue	400,614.10	408,500.00	-7,885.90	98.07 %
Sales Tax Revenue	188,257.23		188,257.23	
Total Income	\$588,995.90	\$408,500.00	\$180,495.90	144.19 %
Expenses				
Administrative Expenses				
Accounting	12,295.12	13,500.00	-1,204.88	91.07 %
Advertising	645.00	2,500.00	-1,855.00	25.80 %
Auditor		9,000.00	-9,000.00	
Bank Service Charges		200.00	-200.00	
Class/Conferences		4,700.00	-4,700.00	
Dues	275.00	550.00	-275.00	50.00 %
Fees/Subscriptions		500.00	-500.00	
Insurance	4,642.00	5,000.00	-358.00	92.84 %
Internet		1,200.00	-1,200.00	
Legal Fees	22,239.72	24,500.00	-2,260.28	90.77 %
Office Supplies		4,000.00	-4,000.00	
Postage/Delivery		300.00	-300.00	
Professional Fees	7,059.35	7,500.00	-440.65	94.12 %
Service Fees - County Clerk	7,031.06	10,000.00	-2,968.94	70.31 %
Service Fees - Tax Assessor	3,965.11	5,000.00	-1,034.89	79.30 %
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website	859.50	1,500.00	-640.50	57.30 %
Total Administrative Expenses	61,781.76	92,450.00	-30,668.24	66.83 %
HVFD				
Fire Truck Loan Payment	17,007.62	51,386.00	-34,378.38	33.10 %
HVFD Reimbursements	99,757.85	209,000.00	-109,242.15	47.73 %
Total HVFD	116,765.47	260,386.00	-143,620.53	44.84 %
Total Expenses	\$178,547.23	\$352,836.00	\$ -174,288.77	50.60 %
NET OPERATING INCOME	\$410,448.67	\$55,664.00	\$354,784.67	737.37 %
NET INCOME	\$410,448.67	\$55,664.00	\$354,784.67	737.37 %

Jefferson County Emergency Services District No. 5

Balance Sheet
As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	509,732.08
Public Funds Savings (1128) - 1	15,023.15
Total for Bank Accounts	\$524,755.23
Total for Current Assets	\$524,755.23
Fixed Assets	
Vehicles	185,460.00
Total for Fixed Assets	\$185,460.00
Total for Assets	\$710,215.23
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	2,905.39
Total for Accounts Payable	\$2,905.39
Total for Current Liabilities	\$2,905.39
Long-term Liabilities	
Fire Truck Loan	176,117.68
Total for Long-term Liabilities	\$176,117.68
Total for Liabilities	\$179,023.07
Equity	
Retained Earnings	120,743.49
Net Income	410,448.67
Total for Equity	\$531,192.16
Total for Liabilities and Equity	\$710,215.23

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 07/31/2026

RECONCILIATION REPORT

Reconciled on: 08/14/2026

Reconciled by: MaKayla Vidal

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

Summary

USD

Statement beginning balance	445,153.82
Checks and payments cleared (8)	-7,292.17
Deposits and other credits cleared (2)	73,982.18
Statement ending balance	511,843.83

Uncleared transactions as of 07/31/2026	-2,111.75
Register balance as of 07/31/2026	509,732.08

Details

Checks and payments cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/22/2026	Check	2086	Technology Solutions of Texas	-46.75
06/22/2026	Check	2087	Total Safety U.S. Inc.	-1,105.00
06/22/2026	Check	2089	Jefferson Central Appraisal Di...	-1,081.38
07/27/2026	Bill Payment	2093	Hamshire Voluntary Fire Dept...	-3,413.95
07/27/2026	Check	2095	Joshua Heinz	-500.00
07/27/2026	Check	2090	Benckenstein & Oxford	-522.50
07/27/2026	Check	2094	Hubert Oxford IV	-500.00
07/29/2026	Expense		QuickBooks Payments	-122.59

Total	-7,292.17
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Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/10/2026	Deposit			70,093.22
07/13/2026	Deposit		Jefferson County Tax Office	3,888.96

Total	73,982.18
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Additional Information

Uncleared checks and payments as of 07/31/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/27/2026	Check	2092	Vidal Accounting, PLLC	-2,065.00
07/27/2026	Check	2091	Technology Solutions of Texas	-46.75

Total	-2,111.75
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