

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

**NOTICE OF PUBLIC HEARING AND REGULAR MEETING
OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5**

September 28, 2026

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of Jefferson County Emergency Services District No. 5 will be held on September 28, 2026, beginning at 6:00 p.m., at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, for the following purposes:

Public Hearing

1. Call to order.
2. Determination of quorum.
3. Public Hearing regarding the District's proposed 2026 property tax rate.
4. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Jefferson County Emergency Services District No. 5 will move into the Regular Meeting.

Regular Meeting

1. Call to order.
2. Determination of quorum.
3. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
4. Review, discuss and take action to adopt Resolution Approving 2026 Tax Roll, as requested by the Tax Office.
5. Review, discuss and take action to adopt the District's fiscal year 2026-27 budget by record vote (*see* attached copy of the District's Proposed FY 2026-27 Budget and Taxpayer Impact Statement).

6. Discuss and take action to set the District's 2026 ad valorem tax rate by record vote; discuss submittal of tax rate information/materials to the Jefferson County Tax Assessor-Collector and Appraisal District, and posting of the required notices concerning the adopted tax rate on the District's website.
7. Review and approve minutes of the August 18, 2026 regular meeting.
8. Treasurer's Report, and discuss and take any needed action regarding proposed account fund transfers and budget amendments.
9. Review, discuss and take action on purchase and expenditure requests, and any purchase/expenditure requests submitted by Hamshire VFD.
10. Review, discuss and take action to approve and authorize payment of the District's bills and accounts, and Hamshire VFD's monthly reimbursement request.
11. Review, discuss and take action on lease agreement for office space located at 15798 Wise Rd., Hamshire TX 77622, for use as the District's administrative office
12. Review, discuss and take any needed action regarding proposed District Administrator position, including, but not limited to, position requirements and duties, work schedule, pay rate, and hiring procedure.
13. Review and discuss Hamshire VFD monthly run report and department status.
14. Such other matters that may come before the Board.
15. Adjourn.



Joshua C. Heinz, Attorney for Jefferson County
Emergency Services District No. 4

A packet containing all supportive documentation for this agenda will be available for inspection on the fourth Monday of each month at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, between 6:00 p.m. and 7:00 p.m.

Jefferson County Emergency Services District No. 5 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

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

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

	2026-2027 Budget
Income	
Property Tax Revenue	\$ 407,000
Sales Tax Revenue	720,000
Investment Income	100
Total Income	\$ 1,127,100
Expenses	
Administrative Expenses	
Accounting	\$ 16,000
Administrator	84,000
Advertising	2,500
Auditor	9,000
Bank Service Charges	200
Class/Conferences	4,700
Dues	550
Fees/Subscriptions	500
Insurance	5,000
Internet	1,800
Legal Fees	24,500
Office Supplies	4,000
Postage/Delivery	300
Professional Fees	55,000
Rent - Office Space	24,000
Service Fees - Tax Assessor	5,000
Service Fees - Tax Office	3,000
Utilities	6,000
Website	1,500
Total Administrative Expenses	\$ 247,550
Operating Expenses	
Dispatch Expense	\$ 10,000
ESD Equipment Repairs & Maint.	25,000
Radio Usage	17,250
Small Equipment Purchases (<\$5,000)	10,000
Testing - Pumps/Hoses/Ladders	4,000
HVFD Reimbursements	93,500
	\$ 159,750
Capital Expenses	
Communication Equipment	\$ 10,000
Fire Truck Loan Payment (Principal)	40,478
Fire Truck Loan Payment (Interest)	10,875
PPE (Bunker Gear)	15,000
Personal Protective Airpacks	33,000
	\$ 109,353

Emergency Fund	200,000
EMS Fund	200,000
Capital Reserve	200,000
Total Expenses	\$ 1,116,653
Contingency	\$ 10,447

Jefferson Co. ESD No. 5 – Taxpayer Impact Statement

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

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2026-27 (Tax Year 2026), comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2025-26, TY 2025)	\$208,010
Current Year (FY 2026-27, TY 2026)	\$220,630

Tax Rates

Prior Year Tax Rate (FY 2025-26, TY 2025)	\$0.099084 per \$100 valuation
No-New-Revenue Tax Rate (FY 2026-27, TY 2026)	\$0.101471 per \$100 valuation
Proposed Tax Rate (FY 2026-27, TY 2026)	\$0.100000 per \$100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2025-26, TY 2025)	0.099084	\$206.10	-\$17.78
No-New-Revenue (FY 2026-27, TY 2026)	0.101471	\$223.88	-
Proposed Budget (FY 2026-27, TY 2026)	0.100000	\$220.63	-\$3.25

Calculations

Prior Year Tax Bill: $(\$208,010 \div \$100) \times \$0.099084 = \206.10

No-New-Revenue Tax Bill: $(\$220,630 \div \$100) \times \$0.101471 = \223.88

Proposed Tax Bill: $(\$220,630 \div \$100) \times \$0.100000 = \220.63

Summary

If Jefferson Co. ESD No. 5 adopts the proposed tax rate of \$0.100000 per \$100 valuation, the average homestead owner would pay approximately \$3.25 less annually compared to the no-new-revenue tax rate.