

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 28, 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 6:01 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
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, 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 2026 tax rate (\$0.100000/\$100). President Hidalgo then invited questions and comments from those in attendance regarding the District's proposed 2026 property tax rate, and there was no response.

Accordingly, the public hearing was adjourned at approximately 6:02 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 for approval of the District's 2026 Certified Tax Roll. Upon motion by Secretary Permenter and seconded by Vice President Broussard, the District's 2026 Certified Tax Roll was unanimously approved by the Board. The Resolution Approving 2026 Tax Roll is attached hereto as **Exhibit A**.

The Board was then directed to regular meeting Agenda Item No. 5 regarding the District's fiscal year 2026-27 budget. After reviewing and discussing the proposed fiscal year 2026-27 budget, Assistant Treasurer Saunders made a motion to approve and adopt same, which was seconded by Treasurer Rice. The record of votes on the District's FY 2026-27 Budget 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. The Resolution Adopting Budget, which includes a copy of the District's FY 2026-27 Budget, as approved and adopted, and the District's 2026 Tax Rate Calculation Worksheet, is attached hereto as **Exhibit B**.

The Board then moved along to regular meeting Agenda Item No. 6 regarding the District's 2026 ad valorem tax rate. Following discussions by the Board members regarding the proposed tax rate, Secretary Permenter made a motion set the 2026 property tax rate \$0.100000/\$100, and approve an order for levy of same. The motion was

seconded by Assistant Treasurer Saunders. The record of votes on the District's 2026 property tax rate 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. 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.

Next, the Board was directed to regular meeting Agenda Item No. 7 for review of the Minutes of the regular meeting held on August 18, 2026. Upon motion by Treasurer Rice and seconded by Secretary Permenter, and with the unanimous consent of the Board, the Minutes were approved.

Thereafter, the Board moved along to regular meeting Agenda Item No. 8 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 F. Upon motion by Assistant Treasurer Saunders and seconded by Vice President Broussard, the Board unanimously accepted and approved the Treasurer's Report.

The Board's attention was then directed to regular meeting Agenda Item No. 9, at which time Mark Matak, Hamshire VFD President, reviewed with the Board the following requested equipment purchases: (1) 20" battery-powered exhaust fan (Advance Rescue Systems - \$6,700); (2) battery-powered saw (Delta Fire & Safety - \$899); (3)

battery-powered scene light (Home Depot - \$449); and, (4) battery-powered safety arrow light (Darkwing Tech - \$250). Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, the Board unanimously approved the above-listed equipment purchases for Hamshire VFD. Then, Mr. Matak requested authorization to send two EMS personnel to training in Fort Worth, TX, and he reviewed the anticipated costs associated with same. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the Board unanimously approved and authorized the EMS training.

Then, under regular meeting Agenda Item No. 10, Treasurer Rice reviewed with the Board the August 2026 reimbursement request submitted by Hamshire VFD (\$18,104.69), 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 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. 2105-2114).

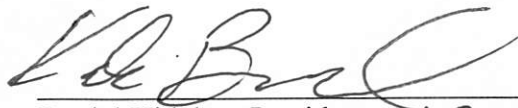
The Board then moved to regular meeting Agenda Item No. 11, at which time the Board members reviewed and discussed the form lease agreement for the office space located at 15798 Wise Rd., Hamshire, Texas 77622, to be used as the District's administrative office, a copy of which is attached hereto as **Exhibit I**. Upon motion by Treasurer Rice and seconded by Vice President Broussard, the Board unanimously approved the office space lease agreement form, and agreed that the lease will commence upon completion of the site repairs currently being performed by the property owner.

Next, under regular meeting Agenda Item No. 12, the Board reviewed and discussed the proposed District Administrator position job description and duties/responsibilities, as set forth in Exhibit J attached hereto. Upon motion by Secretary Permenter and seconded by Vice President Broussard, the Board approved the proposed District Administrator position job description and duties/responsibilities, which will be a part-time position, and authorized posting notice of hiring for said position hiring on the District's website through November 15, 2026.

President Hidalgo then directed the Board to regular meeting Agenda Item No. 13, at which time Nick Morrison with Hamshire VFD provided the Board with a summary of all July and August 2026 fire and emergency medical service responses by the department.

The Board then moved along to regular meeting Agenda Item No. 14, at which time Mrs. Vidal reviewed 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 6:46 p.m.


Daniel Hidalgo, President Kade Broussard, Vice President

Date: 10/26/2026

ATTEST:


Aaron Permenter, Secretary

Date: 10/26/2026

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 2026 TAX ROLL THIS 28TH DAY OF SEPTEMBER 2026.

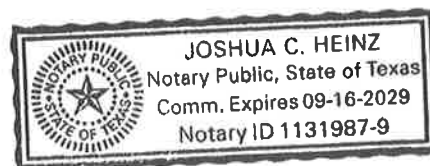
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5


Name: Daniel Hidalgo
Title: Board President

Sworn to and subscribed before me, the undersigned authority, this 28th day of September 2026.



Notary Public, State of Texas



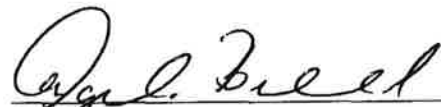
STATE OF TEXAS

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

Property Count: 5,450

585 - JEFFERSON COUNTY ESD #5

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	(+)
			Market Value	=	97,986,956
					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

Property Count: 5,450

585 - JEFFERSON COUNTY ESD #5

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

Property Count: 5,450

585 - JEFFERSON COUNTY ESD #5

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	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 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, 2026 through September 30, 2027;

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 28th day of September 2026.

**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 28th day of September 2026, at the District's Administrative Office, located at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, and 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

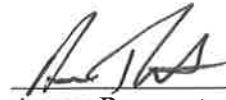
and all of said Commissioners were present, except Commissioners (s) None - All Present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

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 28th day of September 2026.



Aaron Permenter, Secretary
Board of Commissioners

THE STATE OF TEXAS

§

§

COUNTY OF JEFFERSON

§

This instrument was acknowledged before me on this 28th day of September 2026, 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

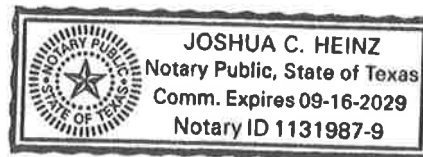


Exhibit A

JCESD No. 5 – Fiscal Year 2026-27 Budget

Jefferson County Emergency Services District #5

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-4,959, which is a -1.18 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,533.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	\$0.100000/100	\$0.099084/100
No-New-Revenue Tax Rate:	\$0.101471/100	\$0.099084/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.102308/100	\$0.000000/100
Voter-Approval Tax Rate:	\$0.105888/100	\$0.000000/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Jefferson County Emergency Services District #5 secured by property taxes: \$0

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

	<u>2026-2027 Budget</u>
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	<u>\$ 1,116,653</u>
Contingency	<u><u>\$ 10,447</u></u>

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 \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

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(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.101471 /\$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 SignatureEnter 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 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 2026 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 2026 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 20, 2026, and the tax rate calculation worksheet for the District, dated July 28, 2026, 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 \$415,636,661; 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 2026 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 \$0.100000 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

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.

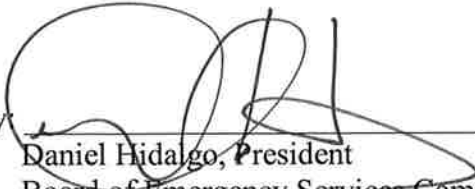
Section 4. The Jefferson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2027.

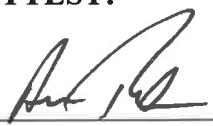
Section 6. This Order Levying Taxes is effective from and after its adoption.

PASSED AND APPROVED the 28th day of September 2026.

**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 28th day of September 2026, at the District's Administrative Office, located at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, and 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

and all of said Commissioners were present, except Commissioners (s) None - All Present, 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 28th day of September 2026.



Aaron Permenter, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this 28th day of September 2026, 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

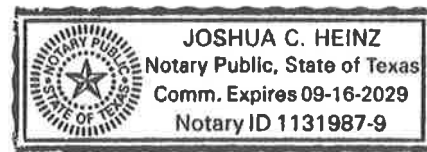


Exhibit D

Jefferson Co. ESD No. 5

2026 Tax Rate Information

2026 TAX RATE:

Maintenance & Operation Tax Rate	<u>\$0.100000 / \$100</u>
Interest & Sinking Tax Rate	<u>\$0.000000 / \$100</u>
Total Tax Rate	<u>\$0.100000 / \$100</u>
Date Adopted	<u>09/28/2026</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

9/28/2026
Date

Exhibit E

Notice of Adopted 2026 Tax Rate

Jefferson County Emergency Services District No. 5's 2026 tax levy (\$0.10000/\$100) to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of the Texas Tax Code is not required to be included on the home page of any internet website operated by Jefferson County Emergency Services District No. 5.

Exhibit F

Treasurer's Report

Texas First Bank	8/31/2026	9/28/2026
Checking Account #XXXX0007	\$ 620,324.53	\$ 740,053.36
Savings Account #XXXX1128	\$ 15,035.91	\$ 15,035.91
TOTAL FUNDS	\$ 635,360.44	\$ 755,089.27

Deposits in Texas First Bank in Septemebr 2026		
09/14/26 Jefferson CO Tax/ACH JCESD NO 5	\$	1,757.58
09/14/26 CPA STATE FISCAL (Sales Tax)	\$	136,859.60
TOTAL SEPTEMBER DEPOSITS TO DATE:	\$	138,617.18

Payments cleared in Texas First Bank in September 2026		
09/01/2026 CHK #2098 Total Safety US Inc	\$	45.00
09/02/2026 CHK #2103 City of Beaumont - Central Collections	\$	10,343.35
09/03/2026 CHK #2102 Marino CPA Firm	\$	8,000.00
09/08/2026 CHK #2100 Hubert Oxford IV	\$	500.00
TOTAL SEPTEMBER PAYMENTS TO DATE:	\$	18,888.35

Exhibit G

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

Vendor/Payee		Pmt/Chg Date	Payment Type	August 2026 Payments	August HVPD Portion	August JCESD5 Portion	FY 25-26 Activity to Date	FY 25-26 Budget
Budget Line Item	Operating Expenses							
Dispatch Services	IAR LLC - RapidsOS, Inc.- IAR System	8/26/2026	Ccd-VISAxx6845	898.00		898.00	7,698.00	10,000
Equipment Purchases <\$5,000	Withmer Public Safety (10-Streamlight Flashlights)	8/6/2026	Ccd-VISAxx6845	1,596.75	1,500.00	96.75	2,532.35	10,000
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (August purchases-Fire Vels)	Aug1-31	WEX Bk Ccd	455.77		634.89	5,249.51	5,500
	WEX Fleet Flexcard August purchases-EMS Vels)	Aug1-31	WEX Bk Ccd	179.12				
Insurance-Auto/Property/Liability	Winstar Insurance Grp (8/31/26 Renewal Pmt 1 of 4 Qtrly)	8/28/2026	Online EFT	9,108.00		9,108.00	35,029.00	38,000
Phone/Internet/Data Reporting	Verizon Wireless (Tablets/Cell Usage fees)	8/4/2026	Online Eft	156.58				
	Spectrum Business (Phone/Internet)	8/18/2026	Online Eft	94.82		251.40	3,024.04	7,000
Repairs/Maint-Tires/Vehs/Eqpt	Stratton's, Inc.- (Brush TRK3 Battery)	8/4/2026	Billpay ck 1883	151.93				
	Sieben Equipment Services (Eng 61 repairs)	8/4/2026	Billpay ck 1884	1,236.01				
	PartSource - Md1 Stretcher repairs	8/16/2026	Ccd-VISAxx6845	169.61				
	PartSource - Md2 Stretcher repairs	8/16/2026	Ccd-VISAxx6845	179.48		1,737.03	16,034.08	30,000
Station Bldgs/Brounds Maint	Attaboy Termite & Pest Control (Station spider treatment)	8/4/2026	Billpay ck 1885	500.00	500.00		15,127.68	12,000
Supplies - EMS	Bound Tree Medical (Meds)	8/4/2026	Billpay ck 1886	279.96				
	Bound Tree Medical (Meds/Supplies)	8/24/2026	Billpay ck 1893	1,133.20				
	Life Assist, Inc. (Supplies)	8/4/2026	Billpay ck 1887	292.70				
	Life Assist, Inc. (Meds)	8/10/2026	Billpay ck 1890	275.11				
	Life Assist, Inc. (Supplies)	8/24/2026	Billpay ck 1892	2,209.66		4,190.63	21,822.37	25,000
Utilities	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	8/10/2026	Billpay 1888	96.97				
	W.Jeffco-MWD - (Station Water)	8/10/2026	Billpay 1889	31.12				
	Centerpoint Energy - (Comm Bldg Gas)	8/19/2026	Billpay 1891	58.88				
	Entergy (Station Electricity)	8/24/2026	Billpay 1894	439.35				
	Entergy (Annex Bldg Electricity)	8/24/2026	Billpay 1895	118.45				
	Entergy (Comm Bldg Electricity)	8/24/2026	Billpay 1896	443.22		1,187.99	10,061.68	11,000
Total Operating Expenses				20,104.69	2,000.00	18,104.69	116,578.71	148,500
Administrative Expenses								
Bank Service Charges	Texas First Bank - (August Electronic Bill Pay Svc)	8/4/2026	Bank Debit	8.00				
	WEX Bank (Monthly card fees)	8/15/2026	Smrt Chg	36.00	44.00		524.00	500
Service Fees - Billing	EMERGICON (Jul svcs fees w/h from Aug pmt)	8/11/2026	Eft	321.52	321.52		8,114.61	5,000
Total Administrative Expenses				365.52	365.52	-	8,638.61	5,500.00
Total Expenses & Reimbursement Requests				\$ 20,470.21	\$ 2,365.52	\$ 18,104.69	\$ 125,217.32	\$ 154,000

Reimbursement Requested

HVPD BOARD APPROVAL: *[Signature]*
SUBMISSION DATE: 9/8/2026 *[Signature]*

Hamshire VFD, Inc.					
FY 10/1/2025- 8/31/2026 Budget V. Actual					
	HVFD	JCESD#5	TOTAL	Actual	Budget
	FY25-26	FY25-26	FY25-26	FY25-26	Remaining
	Proposed	Proposed	Proposed	Oct25 - Aug26	Under/
	Portion	Portion	Budget		(Over)
Revenue:					
JCESD5 Reimbursements - Estimated	-	209,000	209,000	113,271.37 x	95,728.63
Building Rentals	3,000	-	3,000	3,370.00 x	(370.00)
EMS Services	36,000	-	36,000	56,447.87 x	(20,447.87)
Fire/Rescue Services	2,000	-	2,000	-	2,000.00
Government Grants	280,000	-	280,000	278,243.00 x	1,757.00
Other Income	33,500	-	33,500	13,063.35 x	20,436.65
Fund Raising Activities	40,000	-	40,000	39,078.00 x	922.00
Total Revenue	394,500	209,000	603,500	503,473.59 x	\$100,026.41 **
					100,026.41
Operating Expenses					
Communication Equipment Repairs/Maintenance	2,500	10,000	12,500	10,412.96 x	2,087.04
Communication Equipment Purchase	-	15,000	15,000	- x	15,000.00
Community Engagement/Public Service	1,500	-	1,500	2,054.86 x	(554.86)
Dispatch Expense	-	10,000	10,000	7,698.00 x	2,302.00
Dues, Subscriptions & Membership Fees	500	-	500	808.00 x	(308.00)
Equipment Purchases (< \$5,000)	-	10,000	10,000	2,532.75 x	7,467.25
Equipment/Other Capital Asset Acquisitions (Repay JCESD5 Advance)	305,000	-	305,000	275,000.00 x	30,000.00
Firefighter/EMS - Recognition/Retention	2,500	-	2,500	471.59 x	2,028.41
Fuel - Fire & EMS Vehicles	-	5,500	5,500	5,249.51 x	250.49
Fundraising Costs	9,000	-	9,000	3,263.83 x	5,736.17
Insurance - Auto, Property, EMS & Mgmt Liability	-	38,000	38,000	35,029.00 x	2,971.00
Insurance - Workers Compensation	5,000	-	5,000	3,243.00 x	1,757.00
Meals/emergency scenes	1,000	-	1,000	- x	1,000.00
PPE - Cleaning & Repairs	5,000	-	5,000	- x	5,000.00
Personal Protective Equipment (Bunker Gear)	-	25,000	25,000	1,960.00 x	23,040.00
Personal Protective Airpacks	-	20,000	20,000	- x	20,000.00
Phone/Cable/Internet	-	7,000	7,000	3,024.04 x	3,975.96
Repairs & Maintenance/Preventative-Trucks/Vehicles/Eqpt	5,000	25,000	30,000	16,034.08 x	13,965.92
Software - Reporting System	5,000	-	5,000	957.05 x	4,042.95
Station Maintenance	12,000	-	12,000	15,127.68 x	(3,127.68)
Supplies - EMS	-	25,000	25,000	21,822.37 x	3,177.63
Supplies - Firefighting	-	7,500	7,500	4,988.84 x	2,511.16
Testing - Pump/Hose	3,000	-	3,000	1,392.00 x	1,608.00
Training	13,000	-	13,000	10,000.00 x	3,000.00
Travel - Admin	1,000	-	1,000	- x	1,000.00
Uniforms	2,500	-	2,500	- x	2,500.00
Utilities	-	11,000	11,000	10,061.68 x	938.32
Total Operating Expenses	373,500	209,000	582,500	431,131.24	\$151,368.76 **
					151,368.76
Administrative Expenses					
Accounting	2,000	-	2,000	- x	2,000.00
Advertising	1,000	-	1,000	- x	1,000.00
Auditor	-	-	-	- x	-
Bank Service Charges	500	-	500	524.00 x	(24.00)
Fees/Subscriptions	-	-	-	25.00 x	(25.00)
Class/Conference Expense	-	-	-	- x	-
Insurance Expense	-	-	-	- x	-
Legal Fees	-	-	-	- x	-
Loan Principal & Interest (Prin-\$16,194.41 - Int-\$1,805.59)	7,000	-	7,000	18,000.00 x	(11,000.00)
Member Background Checks	400	-	400	- x	400.00
Office Supplies	2,500	-	2,500	309.07 x	2,190.93
Postage/Delivery	200	-	200	83.60 x	116.40
Service Fees - Billing	5,000	-	5,000	8,114.61 x	(3,114.61)
Website	2,400	-	2,400	1,200.00 x	1,200.00
Total Administrative Expenses	21,000	-	21,000	28,256.28 x	(7,256.28) **
					(7,256.28)
Contingency					
Contingency Expense	-	-	-	-	-
Total Expenses	394,500	209,000	603,500	459,387.52	\$144,112.48 **
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ 44,086.07	\$ (44,086.07) **
					(44,086.07)
NOTE: Yellow highlights =Over budget Blue highlights= Total Revenue Orange highlights= Total Expenses					

Exhibit H

Jefferson County Emergency Services District No. 5

Check Detail
September 1-28, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
09/28/2026	Check	2105	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
09/28/2026	Check	2106	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
09/28/2026	Check	2107	Benckenstein & Oxford	Invoice #51821		-2,220.00
				Invoice #51821		2,220.00
09/28/2026	Check	2108	Vidal Accounting, PLLC	Invoice #00159		-1,137.50
				Invoice #00159		1,137.50
09/28/2026	Check	2109	The Examiner	Invoice #2026-51333		-45.00
				Invoice #2026-51333		45.00
09/28/2026	Check	2110	Technology Solutions of Texas	Invoice #2081		-46.75
				Invoice #2081		46.75
09/28/2026	Bill Payment (Check)	2111	Hamshire Voluntary Fire Dept., Inc			-18,104.69
						-18,104.69
09/28/2026	Check	2112	HEAT Safety Equipment LLC	Invoice 26-1029; Air-Paks		-26,969.67
				Invoice 26-1029; Air-Paks		26,969.67
09/28/2026	Check	2113	Jefferson Central Appraisal Districts	Invoice 2026 Q4		-736.38
				Invoice 2026 Q4		736.38
09/28/2026	Check	2114	US Postal Service	Annual PO Box 277; Zip 77622		-94.00
				Annual PO Box 277; Zip 77622		94.00

Exhibit I

LEASE AGREEMENT
15798 Wise Rd., Hamshire, Texas 77622

Basic Information

Landlord: Lott Real Estate

Landlord's Mailing Address:

Lott Real Estate
P.O. Box 56
Hamshire, Texas 77622

Tenant: Jefferson County Emergency Services District No. 5

Tenant's Mailing Address:

Jefferson County Emergency Services District No. 5 ("JCESD No. 5")
P.O. Box 277
Hamshire, Texas 77662

Leased Property Description:

The property and commercial building located at 15798 Wise Rd., Hamshire, Texas 77622 ("Property/Premises").

Term: Two (2) years, commencing on _____, 2026, and ending on _____, 2028.

Automatic Renewal:

This Agreement shall automatically renew for successive one-year terms, with like terms and conditions, unless terminated as provided below.

Termination:

This Agreement may be terminated by either party effective upon the terminating party providing written notice to the other party at least one hundred eighty (180) days prior to the termination date, which can be no sooner than September 30, 2026; or, at any time upon the mutual written agreement of the parties.

Rent: \$2,000.00 per month, payable to "Lott Real Estate", in advance of the first day of each calendar month during the term of this Agreement or any renewal term, deliverable to the address designated by Landlord.

Intended/Authorized Use:

JCESD No. 5 intends and is permitted and authorized to use the Property/Premises as its District Administrative Office, and for any other purpose or activity associated with or related to the operational and administrative activities of an Emergency Services District.

Representations, Warranties and Findings

JCESD No. 5 represents and warrants the following:

1. JCESD No. 5 is a duly constituted political subdivision of the State of Texas created and operating pursuant to the Chapter 775 of the Texas Health and Safety Code, and has the authority to enter into this Agreement and the transactions contemplated hereby, and to carry out its obligations.

2. JCESD No. 5 has determined that it is in the best interests of the District to lease the Property/Premises from Landlord, and to enter into this Agreement with Landlord for that purpose.

Landlord represents and warrants the following:

1. Landlord is the owner of the Property/Premises, has full power and authority to lease the Property/Premises, and has full power and authority to execute and deliver this Agreement.

2. Neither the execution or the delivery of this Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms or conditions of this Agreement conflicts with or results in a breach of the terms, conditions, or provisions of any agreement or instrument to which Landlord is now a party or by which he is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any prohibited lien, charge or encumbrance whatsoever on any property or assets of Landlord.

Obligations of the Tenant and Landlord

JCESD No. 5 covenants and agrees to:

1. Lease the Property/Premises from Landlord as per the terms of this Agreement and until such time that this Agreement is terminated as provided herein, and pay the rent and every installment of it when it comes due.

2. Accept the Property/Premises in its present condition, as it is suitable for the intended/authorized use, use the Property/Premises in a careful and proper manner for the express and intended purpose identified herein, and not alter the Property/Premises without first obtaining written consent from Landlord.

3. Pay for all utility services used by JCESD No. 5 at the Property/Premises.

4. Vacate and surrender the Property/Premises upon the effective termination of this lease in clean condition and good repair, normal wear and tear excepted, provided, however, that all alterations, additions, and improvements permanently attached and made by JCESD No. 5 (excepting movable furniture, equipment, supplies, inventory, and special air-conditioning equipment installed by Lessee) shall become and remain the property of Landlord upon the termination of JCESD No. 5's occupancy of the Property/Premises.

5. Permit no waste or damages to the Property/Premises, and to conduct or permit no business or act that is a nuisance or may be in violation of any federal, state, or local law or ordinance.

6. Maintain at all times during the term of the lease sufficient property and casualty insurance covering JCESD No. 5's personal property items/contents located at the Property/Premises, as well as comprehensive general liability insurance.

7. Indemnify and hold harmless Landlord and the leased Property/Premises from all costs, losses, damages, liabilities, expenses, penalties, and fines whatsoever that may arise from or be claimed against Landlord or the leased Property/Premises by any person or persons for any injury to person or property or damage of whatever kind or character arising from the use or occupancy of the leased Property/Premises by JCESD No. 5; from any neglect or fault of JCESD No. 5 or the officers, employees or agents of JCESD No. 5 in using and occupying the Property/Premises; or, from any failure by JCESD No. 5 to comply and conform with all laws, statutes, ordinances, and regulations of any governmental body or subdivision now or hereafter in force.

Landlord covenants and agrees to:

1. Lease the Property/Premises to JCESD No. 5 as per the terms of this Agreement and until such time that this Agreement is terminated as provided herein, warrant and defend JCESD No. 5's enjoyment and peaceful possession of the Property/Premises during the lease term, and not interfere with JCESD No. 5's possession and use of the Property/Premises as long as JCESD No. 5 is not in violation of the terms of this Agreement.

2. At Landlord's expense, repair and/or replace any heating and/or air-conditioning equipment serving the leased premises which breaks down and/or is in need of repair or replacement during the initial term of this lease and any renewal term, and to perform all other repairs and maintenance to or for the building as they become necessary; and, maintain the lawn and any landscaping.

3. Maintain sufficient property insurance on the building that will cover the leased premises in the event of fire, windstorm, hail, and other casualty.

4. If the premises are destroyed or so damaged by fire, casualty, or other disaster that they become untenable, Landlord will have the right to render the premises tenantable by repairs within 60 days from the date of damage with reasonable additional time, if necessary, for

Landlord to adjust the loss with insurance companies insuring the premises, or for any other delay occasioned by conditions beyond the control of Landlord. If the premises are not rendered tenantable within that time, either party will have the right to terminate this lease by written notice to the other. In the event of such termination, the rent shall be paid only to the date of the damage. If the lease is not terminated, rent nevertheless shall be abated during the period of time from the date of damage to the date of physical occupancy by JCESD No. 5 or date of complete restoration, whichever occurs first.

Landlord's Use of Designated Office/Room

Throughout the initial term of this lease and any renewal term, Landlord shall retain the right to utilize a designated office/room at and within the leased premises, and Landlord shall have full, uninterrupted access to said designated office/room for is personal and private use of same.

Copy Machine

Landlord currently maintains a leased copy machine at the premises, and in exchange for Landlord allowing JCESD No. 5's officers, employees or agents to have full access to and use of said copy machine during the term of this lease and any renewal term, JCESD No. 5 agrees to pay to Landlord a copy machine usage fee of \$47.00 per month, which is in addition to and due at the same time as the monthly rental payments.

General Provisions

Landlord and JCESD No. 5 agree to the following:

1. Entire Agreement. This Agreement is the entire agreement of the parties concerning the lease of the Property/Premises by Landlord to JCESD No. 5.
2. Amendments to Lease. This Agreement/the terms of this lease may be amended only by an instrument in writing signed by Landlord and JCESD No. 5. No subsequent alteration, amendment, change, or addition to this lease will be binding on Landlord or JCESD No. 5 unless in writing and signed by them and made a part of this Agreement by direct reference.
3. Captions. The captions and paragraphs or letters appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe, or describe the scope or intent of the sections or articles of this lease or affect this lease in any way.
4. Texas Law. This Agreement/lease will be governed by the laws of the state of Texas, as to both interpretations and performance.
5. Notices. Any notice required or permitted under this Agreement must be in writing, and shall be sufficiently given or shall be deemed given when delivered by certified mail, return receipt requested, or hand delivery, addressed as follows:

To Landlord:

By Mail: Lott Real Estate
Attn: Robert S. Lott
P.O. Box 56
Hamshire, Texas 77622

Hand Delivery: Lott Real Estate
Attn: Robert S. Lott
P.O. Box 56
Hamshire, Texas 77622

To JCESD No. 5:

By Mail: Jefferson Co. ESD No. 5
Attn: Daniel Hidlago, President
P.O. Box 277
Hamshire, Texas 77622

Hand Delivery: Jefferson Co. ESD No. 5
Attn: Daniel Hidlago, President
15798 Wise Rd.
Hamshire, Texas 77622

6. The terms of this Agreement will be binding on the respective successors, representatives, assigns, heirs, executors, and estate administrators of the parties.

Landlord

Lott Real Estate

Robert S. Lott, Owner/Representative

Tenant

Jefferson County Emergency Services District No. 5

Daniel Hidalgo, President

Exhibit J

Jefferson County Emergency Services District #5

District Administrator — Job Description

Employment Type: Part-time

Compensation: Based on experience

Projected Start Date: December 1, 2026

Reports To: Board of Commissioners

Position Summary

The District Administrator is responsible for maintaining daily office operations and providing administrative, financial, and records-management support for Jefferson County Emergency Services District #5. The position reports directly to the Board of Commissioners regarding monthly expenses, budget preparation, tax-rate assessments in relation to anticipated revenue and expenditures, and coordination with the District's accountant.

Essential Duties and Responsibilities

Office Administration and Communications

- Manage daily office operations and telephone correspondence.
- Pick up mail from the United States Postal Service and mark incoming mail with the date received.
- Scan and email documents and correspondence.
- Prepare outgoing District correspondence.
- Create and maintain Excel spreadsheets.
- Order office supplies, uniforms, and miscellaneous items within authorized purchasing limits.
- Assist the volunteer fire department with records management and data entry as needed.

Purchasing and Inventory

- Review purchase requests submitted by department members and officers.
- Review year-to-date budget balances before approving purchases.
- Approve or route purchases in accordance with the purchasing authority and approval limits established for the District Administrator and ESD Board.
- Issue purchase orders and maintain inventory records.

Accounts Payable and Financial Records

- Review invoices for discrepancies and verify supporting documentation.
- Match packing slips and receipts to invoices and attach supporting records.
- Assign invoices to the appropriate account codes.
- Maintain and update financial records.

- Track property-tax and sales-tax revenue.
- Monitor year-to-date budget expenditures and percentages.
- Coordinate with the District's accountant regarding budget amendments.
- Handle quarterly federal tax reporting and quarterly payroll tax reporting.

Budget and Board Reporting

- Report directly to the Board regarding monthly expenses and financial matters.
- Support budget preparation and tax-rate assessments based on anticipated revenue and expenditures.
- Coordinate financial correspondence with the District's accountant.
- Prepare monthly Board meeting materials, including:
 - Checkbook register.
 - Financial statements provided by the CPA.

Meeting Support and Records Management

- Prepare monthly meeting agenda packets and items for the Board of Commissioners.
- Post and email meeting agendas within the required notice periods.
- Prepare meeting minutes in the absence of the ESD #5 attorney.
- Maintain and organize administrative, accounting, employee, agenda, and meeting-minute files in accordance with applicable records-retention requirements.

Grant Administration

- Assist with grant applications and related correspondence.
- Review application materials and gather required information and supporting documentation.

Employment Details

This is a part-time position. Compensation will be based on experience. The projected start date is December 1, 2026.

Exhibit K

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit and Loss

October 2025 - August 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	137.33		137.33	
Property Tax Revenue	408,813.62	408,500.00	313.62	100.08 %
Sales Tax Revenue	296,869.04		296,869.04	
Total Income	\$705,819.99	\$408,500.00	\$297,319.99	172.78 %
Expenses				
Administrative Expenses				
Accounting	13,494.36	13,500.00	-5.64	99.96 %
Advertising	645.00	2,500.00	-1,855.00	25.80 %
Auditor	8,000.00	9,000.00	-1,000.00	88.89 %
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	24,807.22	24,500.00	307.22	101.25 %
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	906.25	1,500.00	-593.75	60.42 %
Total Administrative Expenses	73,595.25	92,450.00	-18,854.75	79.61 %
HVFD				
Fire Truck Loan Payment	17,007.62	51,386.00	-34,378.38	33.10 %
HVFD Reimbursements	128,250.89	209,000.00	-80,749.11	61.36 %
Total HVFD	145,258.51	260,386.00	-115,127.49	55.79 %
Total Expenses	\$218,853.76	\$352,836.00	\$ -133,982.24	62.03 %
NET OPERATING INCOME	\$486,966.23	\$55,664.00	\$431,302.23	874.83 %
NET INCOME	\$486,966.23	\$55,664.00	\$431,302.23	874.83 %

Jefferson County Emergency Services District No. 5

Balance Sheet
As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	601,436.18
Public Funds Savings (1128) - 1	15,035.91
Total for Bank Accounts	\$616,472.09
Total for Current Assets	\$616,472.09
Fixed Assets	
Vehicles	185,460.00
Total for Fixed Assets	\$185,460.00
Total for Assets	\$801,932.09
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	18,104.69
Total for Accounts Payable	\$18,104.69
Total for Current Liabilities	\$18,104.69
Long-term Liabilities	
Fire Truck Loan	176,117.68
Total for Long-term Liabilities	\$176,117.68
Total for Liabilities	\$194,222.37
Equity	
Retained Earnings	120,743.49
Net Income	486,966.23
Total for Equity	\$607,709.72
Total for Liabilities and Equity	\$801,932.09