

HARRIS COUNTY EMERGENCY SERVICES DISTRICT #28



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HARRIS COUNTY EMERGENCY SERVICES DISTRICT No. 28 Minutes of Board of Commissioners Meeting

April 20, 2026

Members in Attendance:

Mike Jenkins, President	Dan Dronberger, V. P.
Ken Koenig, Treasurer	Shirley Jauma, Secretary
Erika Smiley, Asst Treas./Sec.	

Others in Attendance:

Fred Windisch, Fire Chief
Ira Coveler, Attorney
Jon Durnell, McCall Gibson Swedlund Barfoot Ellis, PLLC

Public

No Public

Call to Order

- The ESD 28 board meeting was called to order at 5 p.m.

To approval of Minutes of prior meeting (s).

- The minutes from the previous meeting were presented for approval.
- Ken Koenig made a motion to approve the minutes as presented. Dan Dronberger seconded and passed unanimously.

To receive a Financial Report from the District Treasurer and to pay District bills, including approval of commissioner's fees.

- **Cash Balance:**
 - The total cash balance increased by \$133,000 in March, reaching \$12.5 million. This is a 20% increase over March of last year (\$10.5 million).

- The Texas Class account balance increased by \$36,000 to an ending balance of \$12.3 million, a 20% increase from last year's \$10.2 million.
- The current Texas Class balance is \$12.6 million. Projections for the Texas Class balance are \$11.9 million for April and \$12.2 million for May.
- **Revenues:**
 - Cash basis revenues for the month totaled \$447,000, which included property tax (\$214,000), sales tax (\$208,000), penalty and interest (\$4,000), and other income (\$20,000).
 - Property tax collected through March was \$5 million, which is 97.6% of the budgeted \$5.1 million.
 - Sales tax for March was \$208,000, a 16% decrease from last year. Year-to-date collections are 9.34% less than last year.
- **Expenses & Surplus:**
 - Expenses through March were \$2.1 million, which is 29% of the budget.
 - The largest operating expense was the PVFA draw of \$600,000 for the month and \$1.9 million for the year (28.6% of budget).
 - The Cares Act fund balance is \$401,000, with no new fund requests.
 - The year-to-date surplus for March was \$3.2 million.
- **Interest Income:**
 - The Texas Class account earned \$40,000 in interest in March. Year-to-date earnings are \$105,000.
 - Interest rates dropped from 3.8% to 3.78% in March.

Discussion on Financial Reserves and Budget

- **Reserve Levels:** A discussion was held regarding the size of the district's fund balance, which is nearly \$10 million.
 - The current reserve is sufficient to cover approximately one year of operating expenses (\$7.2 million).
 - The board's objective is to maintain a cash-on-hand balance greater than the total annual operating expenses.
- **Committed Funds:** A significant portion of the reserves is committed to future apparatus replacements, including two engines and a ladder, estimated to cost around \$4 million. These will be paid for in cash.
- **Budget Designation:** It was suggested that the district could formally designate funds in the budget for specific purposes (e.g., "Replacement

Truck Fund") to provide clarity for public records requests and justify the large cash balance.

- **Proposed Budget Revisions:** Proposed changes to the budget were presented for informational purposes, not for immediate amendment.
 - **Revenue Changes:** Total revenue is projected to drop by \$213,000, mainly from decreases in property tax (\$100,000) and sales tax (\$200,000).
 - **Expense Changes:** Operating expenses decreased by a net of \$131,000. Capital expenditures and debt payments were reduced by \$951,000, as down payments for Pierce trucks are no longer required.
 - **Terminology:** A request was made to change the term "Lobbyist" to "Community Relations" or "Government Relations."

To review and take action on the payment of operations funding pursuant to year 2026 budget and service agreements with the Ponderosa Volunteer Fire Association, Inc.

A motion was made to approve the treasurer's report and pay seven outstanding bills. The motion was approved by all present.

- A separate list of checks was presented for approval, totaling \$686,764.50.
- **Key Payments Include:**
 - McCall Gibson Swendland Barfoot Ellis: \$14,000
 - Coverer and Peeler: \$2,348.16
 - Miovision Technology: \$19,371.20
 - Northwest Communications: \$2,420
 - PVFA (April draw): \$625,000
 - Texas Emergency Communication Center: (1st Quarter): \$23,075.14
 - Aretta Jenkins: \$550

To receive a report from the Ponderosa Fire Department ("Department")

Sheriff's Department: Response times have improved after the opening of the new District Six on Butte Creek.

- **Hiring:** The hiring process is underway for six positions, with interviews scheduled for Wednesday and Thursday.
- **New Part-Time Office Administrator:** Ann Marie has been hired and will start this Thursday.
- **Station 61:** A new tankless water heater is being purchased to replace a failed unit.

- **Station 62:** Siding and brick coating cracks were visually inspected by LDF with no immediate concern. BRW Architects will conduct a further evaluation.
- **AT&T Billing:** A billing issue was resolved, and the City of Houston franchise tax was credited back to September. An inquiry is pending regarding tax-exempt status for leased equipment.
- **Citizen Complaint (1511 Sweet Grass):** A complaint was addressed with a letter reply. The individual is deemed mentally unstable, has a no-trespassing order, and is facing legal issues with other entities.
- **Park Benches:** Benches have been or will be placed in several parks, including North View, Inverness, Ponderosa, Cypressdale, Cypresswood, and North Forest.

To review, discuss and take actions regarding the purchase of capital equipment including apparatus.

- **New Trucks:** There is no ready for pickup for the three new engines yet. Delivery is anticipated in July.
- **Fleet Status:** The department will have 10 trucks after three new ones arrive. The plan is to sell four older trucks, resulting in a final active fleet of 6 (5 pumpers, 1 tower).
- **Blocking Apparatus:** A discussion was held on using inexpensive blocker trucks for traffic incidents. The group is waiting to evaluate the effectiveness of new "scorpion" crash absorber trucks recently acquired by Aldine before making further purchases.

To review, discuss and take action regarding Care's Act-Employee Retention Tax Credit Refund.

- **Security at Station 61:** Security upgrades are being planned, including a camera at the front door, a remote release button, and technology updates for existing systems. The project will use Cares Act funds.

To review and discuss district newsletter.

- **Newsletter Payment:** Due to fraudulent charges, debit cards for newsletter payments were canceled. A new process was approved to pay AlphaGraphics quarterly via a single check for postage and printing, not to exceed \$13,000.

To review and discuss Texas Emergency Communications Center.

- **Billing:** A new usage billing rate for TECC was set to be approved, increasing costs by about \$36,000 annually. The structure is based on a formula for usage-based services and equal sharing for infrastructure costs.
- **New Dispatch Building:**
 - The location may be moved to avoid cutting down trees.
 - IT consultant Maldonado will manage the new building's IT infrastructure.
 - Each ESD will be responsible for its share of construction costs, funded either by a loan or cash reserves.
 - Discussion held by the board.

To review, discuss and take action on 2026 Budget revision.

- Discussion held no motion.

To review, discuss and take action regarding Commissioners Per Diem.

- **Commissioner Per Diem Increase:** A motion was passed to raise the commissioners' stipend from \$150 to the legal limit of \$221 per substantive event, with the annual cap remaining at \$7,200.

Review and take action on matters relating to cancelling the Commissioner election to be held on May 2, 2026, under Texas Health and Safety Code Section 775.0345.

- **Cancellation of Commissioner's Election:** The election was canceled as both candidates, Shirley and Dan, were uncontested. They were recognized as being elected.

To review, discuss and take action regarding Regional Radio Grant.

- **Regional Radio Grant:** The grant is on hold due to a government shutdown affecting DHS.

To review, discuss and take action regarding 2025 Audit with McCall Gibson Swedlund Barfoot Ellis PLLC

- John Darnell from McCall Gibson presented the 2025 year-end audit report.
- The district received an unmodified (clean) opinion, consistent with previous years.
- **Financial Highlights (General Fund):**
 - Total Revenues: \$8,760,388
 - Property Taxes: \$4,773,676
 - Sales Tax Receipts: \$3,147,843
 - Total Expenditures: \$7,218,107
 - District Services (Ponderosa VFA): \$5,904,137
 - Communications: \$496,908
 - Capital Outlay: \$578,889
- **Financial Position:**
 - The district had revenues over expenditure of \$1,542,281.
 - The ending fund balance increased to \$9,271,544.
 - The fund balance has grown year-over-year, with the exception of 2022, from approximately \$5.5 million five years ago.
- Erika Smiley made a motion to approve the audit report, subject to finalization. Ken Koenig seconded and passed unanimously.
- The motion was amended to include payment for the audit services. The amended motion was approved.

To meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.

No Closed Session

To meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.

No Closed Session

To set a meeting date for May 18, 2026, regular meeting at 17061 Rolling Creek Drive, Houston, TX 77090.

Adjournment

Ken Koenig made a motion to adjourn at 6:04 P.M. Dan Dronberger seconded the motion with unanimous approval of the board.

Shirley Jauma, Secretary

