

HARRIS COUNTY EMERGENCY SERVICES DISTRICT #28



17061 Rolling Creek
Houston, TX 77090-2411
281-444-8465
FAX 281-444-8052
www.hcesd28.com
www.ponderosavfd.org



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

July 20, 2026

Members in Attendance:

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

Others in Attendance:

Fred Windisch, Fire Chief
Dana Schmanski, Office Manager
Ira Coveler, Attorney
Bob Schmanski, ESD#7 Board Commissioner

Public

No Public

Call to Order

- The ESD 28 board meeting was called to order at 5:00 P.M.

To approve the Minutes of prior meeting (s).

- Motion made by Dan Dronberger. Second by Ken Koenig. All in Favor.

To review, discuss and propose the District's 2027 Budget.

This is an item to begin the Budget adoption process for the upcoming FY 2027. The District acknowledges the requirement of Government Code §551.043(c)(2) to prepare a taxpayer impact statement when reviewing and adopting budgets. However, certified values are not yet available and the

required no new revenue tax rate calculations are not yet available. Therefore, no Taxpayer Impact Statement is included.

- The 2027 budget (see page 18 of the meeting package) was presented and discussed.
- The budget projects an operating surplus of \$724,800.
- A major \$3 million capital expenditure for the TECC (Comm Center) will be funded from reserves, resulting in an overall net deficit for the year.
- If a TECC grant is awarded, the financial outlook will change.
- The impact of tax compression on the tax rate will be monitored; a full tax rate calculation is expected by early August.
- **Conclusion:** A motion to propose the 2027 budget as written was made by Ken Koenig, seconded by Shirley Jauma. All in Favor.

To review, discuss and propose the District's 2026 Tax Rate.

- The board discussed setting the 2026 tax rate to fund the 2027 budget.
- A ceiling of ten cents per \$100 valuation was recommended. The final rate will be adopted at the August meeting and will be ten cents or lower, depending on final tax calculations.
- The "de minimis" rate and its effect on the cap were explained.
- The regular August meeting is scheduled for August 17, 2026, when the public hearing and tax rate adoption will occur.
- **Conclusion:** A motion to propose the 2026 tax rate at ten cents was made by Erika Smiley, seconded by Ken Koenig, all in favor.

To schedule a public hearing regarding the District's 2026 tax rate and the date of the meeting to adopt.

- A public hearing on the tax rate was set for the August 17, 2026, regular meeting.
- **Conclusion:** A motion was made for a hearing to propose the 2026 tax rate at ten cents was made by Erika Smiley, seconded by Ken Koenig.

To review and take action on matters relating to an election to be held on November 3, 2026:

- **Approve an Order of Election under Texas Tax Code Section 26.07.**
- **To review and take action to hold an election jointly with other jurisdictions.**

- **To review and take action to contract with Harris County Elections Office for election services.**
- **To consider and take action on such other Orders, Resolutions and related matters as required or appropriate to call for the District election**
 - The board discussed whether to call a tax rate election.
 - As best practice, it was advised to formally vote not to hold an election.
 - An election would cost an estimated \$200,000–\$250,000, likely not justified by the potential revenue increase.
 - Other financial tools, such as issuing debt, would be more sensible if additional funds were needed.
 - **Conclusion:** A motion by Shirley Jauma not to call a tax rate election, seconded Ken Koenig, all in favor.

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

- Total cash balance for June decreased to \$11.7 million.
- Year-to-date revenues are \$6.1 million (71.6% of budget). Property tax collections are strong at 99.3% of budget.
- June sales tax collections were \$251,000; year-to-date sales tax is down 4% compared to last year.
- Expenses through June were \$3.9 million (52.2% of budget).
- **Conclusion:** A motion to accept the treasurer’s report and approve bill payments totaling \$1,129,603.67 was passed.

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

- **Conclusion:** A motion made by Erika Smiley to accept the treasurer’s report and approve bill payments totaling \$1,129,603.67, Second by Dan Dronberger. Mike Jenkins abstains

To receive a report from the Ponderosa Fire Department (“Department”).

- False alarm revenue: \$30,404 as of July 7, 2026.

- One employee resigned for personal reasons; a new hire with prior experience started today.
- FIFA-related overtime costs were approximately \$54,000; no noticeable increase in service calls.
- Air conditioning units continue to fail due to hot weather.

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

- Final inspection for new Pierce apparatus is scheduled for August 23, 2026.
- The first unit is nearly complete; two others are close behind.
- The first unit is expected in service mid-September to October 1, 2026, at the earliest, pending dealer preparation.

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

- Rescue tools have arrived; a motion was passed to approve payment not to exceed \$24,000 under the CARES Act for this equipment.
- **Conclusion:** A motion made by Ken Koenig not to exceed \$24,000 under the CARES Act. Second, Shirley Jauma, all in favor.

To review and discuss district newsletter.

- Nothing new to report

To review and discuss matters related to Texas Emergency Communications Center, to include shared construction costs and payments related to the construction of a new dispatch center.

- TECC has applied for a grant that could cover 75% of the communications center cost; a decision is expected by late August or early September.
- The survey of the new Communications Center property has been received by the TECC Board.

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

- Waiting for grant processing

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

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

Next Meeting

To set meeting dates for September 21, 2026, Regular Meeting at 5:00 P.M., in the conference room at Station 61, 17061 Rolling Creek Drive, Houston, TX 77090.

Adjournment

Dan Dronberger made a motion to adjourn at 5:36 P.M. Second, Shirely Jauma, all in favor.

Shirley Jauma, Secretary

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08/11/26

Accrual Basis

Emergency Services District #28

Profit & Loss YTD Comparison

July 2026

	Jul 26	Jan - Jul 26
Ordinary Income/Expense		
Income		
40000 · Receipts		
40300 · Penalty and Interest	4,244.94	28,572.11
40600 · Tax Receipts-Prev. Yrs.	113.54	-780.22
41108 · Tax Receipts 2020	116.57	577.00
41109 · Tax Receipts 2021	2.68	380.27
41110 · Tax Receipts 2022	333.06	5,140.76
41111 · Tax Receipts 2023	598.00	5,188.07
41112 · Tax Receipts 2024	7,754.29	-5,070.03
41113 · Tax Receipts 2025	5,922.95	5,057,410.17
Total 40000 · Receipts	19,086.03	5,091,418.13
41300 · Sales Tax Revenue	245,826.55	1,226,503.39
53800 · Miscellaneous Revenue	2,170.89	74,810.87
Total Income	267,083.47	6,392,732.39
Gross Profit	267,083.47	6,392,732.39
Expense		
60000 · Expenses		
60200 · Harris County Appraisal District	0.00	20,515.00
60300 · Legal Fees		
60350 · Delinquent Tax Atty Fee	3,802.32	12,901.24
60352 · Legal Notices	0.00	402.60
60353 · Legal Fees - General	226.31	6,732.31
60354 · Legal Fees - Relations	0.00	55,000.00
60300 · Legal Fees - Other	0.00	3,537.17
Total 60300 · Legal Fees	4,028.63	78,573.32
60400 · Audit Fees	0.00	17,000.00
60600 · Ponderosa Vol. Fire Assoc.	950,000.00	4,490,000.00
60604 · Contra Expense of PVFA Draw		
60605 · Expense of PVFA Draw	0.00	27,322.00
Total 60604 · Contra Expense of PVFA Draw	0.00	27,322.00
60650 · North Comm Center Capital Exp	144,760.00	144,760.00
60651 · Comm Center Operating Expenses	25,342.36	193,019.19
60700 · Insurance	500.00	500.00
60800 · Bank Service Charge	35.00	245.00
60950 · District Newsletter	550.00	22,450.43
61600 · Website IT	0.00	1,188.00
Total 60000 · Expenses	1,125,215.99	4,995,572.94
61300 · Traffic Signals	0.00	19,371.20
61500 · Sales Tax Consulting Service	7,500.00	9,000.00
65000 · Capital Outlay (Contingency)		
65009 · Communications/Radio	0.00	2,420.00
Total 65000 · Capital Outlay (Contingency)	0.00	2,420.00
66000 · Payroll Expenses		
66001 · Mtg. Per Diem	1,326.00	8,028.00
66000 · Payroll Expenses - Other	126.65	766.69
Total 66000 · Payroll Expenses	1,452.65	8,794.69
Total Expense	1,134,168.64	5,035,158.83
Net Ordinary Income	-867,085.17	1,357,573.56
Other Income/Expense		
Other Income		
80000 · Other Income		

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08/11/26

Accrual Basis

Emergency Services District #28
Profit & Loss YTD Comparison
July 2026

	Jul 26	Jan - Jul 26
80100 · Interest Inc Bank Ck Acct.	36,197.11	252,705.22
80101 · Interest Inc MM Acct.	295.09	2,013.68
Total 80000 · Other Income	36,492.20	254,718.90
Total Other Income	36,492.20	254,718.90
Net Other Income	36,492.20	254,718.90
Net Income	-830,592.97	1,612,292.46

Emergency Services District #28

08/11/26

Balance Sheet

Accrual Basis

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10002 · Prosperity Bank Checking	12,205.09
10003 · Prosperity Money Market	10,023.08
10005 · Prosperity-Sales Tax Money Mkt	201,428.12
10006 · Texas CLASS - Investment Fund	
10006.1 · Capital Improvement Fund	3,573,796.58
10006.2 · Building Fund	2,874,727.31
10006 · Texas CLASS - Investment Fund - Other	4,244,759.41
Total 10006 · Texas CLASS - Investment Fund	10,693,283.30
13500 · Cash W/ Other Gov't Unit	1,237,201.05
Total Checking/Savings	12,154,140.64
Other Current Assets	
15100 · Taxes Receivable	3,718,020.49
15200 · Penalty & Interest Receivable	69,821.83
Total Other Current Assets	3,787,842.32
Total Current Assets	15,941,982.96
Fixed Assets	
14000 · Land	336,248.75
14100 · Building	9,605,897.34
14200 · Machinery & Equipment	1,011,964.13
14300 · Office Equipment	106,314.50
14900 · Comm Center Capital Expenditure	300,000.00
16000 · Accumulated Depreciation	-4,298,410.80
Total Fixed Assets	7,062,013.92
TOTAL ASSETS	23,003,996.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20100 · A/P Auditor Adjustments	18,719.44
24000 · Payroll Liabilities	
24004 · State Unemployment (SUI)	25.20
Total 24000 · Payroll Liabilities	25.20
Total Other Current Liabilities	18,744.64
Total Current Liabilities	18,744.64
Long Term Liabilities	
20000 · Liabilities	
23000 · Deferred Tax Revenue	4,772,701.24
Total 20000 · Liabilities	4,772,701.24
Total Long Term Liabilities	4,772,701.24
Total Liabilities	4,791,445.88
Equity	
39000 · Fund Balance	16,600,258.54
Net Income	1,612,292.46
Total Equity	18,212,551.00
TOTAL LIABILITIES & EQUITY	23,003,996.88

Emergency Services District #28

Profit & Loss Budget Performance

July 2026

Ordinary Income/Expense	Jul 26	Budget	\$ Over Budget	% of Budget	Jan - Jul 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income									
40000 - Receipts									
40300 - Penalty and Interest	4,244.94	2,500.00	1,744.94	169.8%	28,572.11	17,500.00	11,072.11	163.3%	30,000.00
40600 - Tax Receipts-Prev. Yrs.	113.54	1,666.66	-1,553.12	6.8%	-780.22	11,666.66	-12,446.88	-6.7%	20,000.00
41107 - Tax Receipts 2019	0.00	291,666.66	-291,666.66	0.0%	0.00	2,041,666.65	-2,041,666.65	0.0%	3,500,000.00
41108 - Tax Receipts 2020	116.57				577.00				
41109 - Tax Receipts 2021	2.68				380.27				
41110 - Tax Receipts 2022	333.06				5,140.76				
41111 - Tax Receipts 2023	598.00				5,188.07				
41112 - Tax Receipts 2024	7,754.29				-5,070.03				
41113 - Tax Receipts 2025	5,922.95	428,750.00	-422,827.05	1.4%	5,057,410.17	3,001,250.00	2,056,160.17	168.5%	5,145,000.00
Total 40000 - Receipts	19,086.03	724,583.32	-705,497.29	2.6%	5,091,418.13	5,072,083.31	19,334.82	100.4%	8,695,000.00
41300 - Sales Tax Revenue	245,826.55				1,226,503.39				
53800 - Miscellaneous Revenue	2,170.89	2,500.00	-329.11	86.8%	74,810.87	17,500.00	57,310.87	427.5%	30,000.00
Total Income	267,083.47	727,083.32	-459,999.85	36.7%	6,392,732.39	5,089,583.31	1,303,149.08	125.6%	8,725,000.00
Gross Profit	267,083.47	727,083.32	-459,999.85	36.7%	6,392,732.39	5,089,583.31	1,303,149.08	125.6%	8,725,000.00
Expense									
60000 - Expenses									
60200 - Harris County Appraisal District	0.00	3,500.00	-3,500.00	0.0%	20,515.00	24,500.00	-3,985.00	83.7%	42,000.00
60300 - Legal Fees									
60350 - Delinquent Tax Atty Fee	3,802.32	1,250.00	2,552.32	304.2%	12,901.24	8,750.00	4,151.24	147.4%	15,000.00
60351 - Election Expense	0.00	6,250.00	-6,250.00	0.0%	0.00	43,750.00	-43,750.00	0.0%	75,000.00
60352 - Legal Notices	0.00	1,666.67	-1,666.67	0.0%	402.60	11,666.67	-11,264.07	3.5%	20,000.00
60353 - Legal Fees - General	226.31	2,416.67	-2,190.36	9.4%	6,732.31	16,916.69	-10,184.38	39.8%	29,000.00
60354 - Legal Fees - Relations	0.00				55,000.00				
60300 - Legal Fees - Other	0.00				3,537.17				
Total 60300 - Legal Fees	4,028.63	11,583.34	-7,554.71	34.8%	78,573.32	81,083.36	-2,510.04	96.9%	139,000.00
60400 - Audit Fees	0.00	1,416.67	-1,416.67	0.0%	17,000.00	9,916.69	7,083.31	171.4%	17,000.00
60500 - Miscellaneous	0.00	416.67	-416.67	0.0%	0.00	2,916.69	-2,916.69	0.0%	5,000.00
60600 - Ponderosa Vol. Fire Assoc.	950,000.00	566,666.67	383,333.33	167.6%	4,490,000.00	3,966,666.69	523,333.31	113.2%	6,800,000.00
60602 - 2020 Ladder Truck-Velocity	0.00	83,333.34	-83,333.34	0.0%	0.00	583,333.30	-583,333.30	0.0%	1,000,000.00
60604 - Contra Expense of PVFA Draw									
60605 - Expense of PVFA Draw	0.00				27,322.00				
Total 60604 - Contra Expense of PVFA Draw	0.00				27,322.00				
60650 - North Comm Center Capital Exp	144,760.00	8,333.34	136,426.66	1,737.1%	144,760.00	58,333.30	86,426.70	248.2%	100,000.00
60651 - Comm Center Operating Expenses									
60652 - TECC NOTE	0.00	10,740.70	-10,740.70	0.0%	0.00	75,184.79	-75,184.79	0.0%	128,888.29
60651 - Comm Center Operating Expenses - Other	25,342.36	19,166.68	6,175.68	132.2%	193,019.19	134,166.70	58,852.49	143.9%	230,000.00
Total 60651 - Comm Center Operating Expenses	25,342.36	29,907.38	-4,565.02	84.7%	193,019.19	209,351.49	-16,332.30	92.2%	358,888.29
60700 - Insurance	500.00	250.00	250.00	200.0%	500.00	1,750.00	-1,250.00	28.6%	3,000.00
60800 - Bank Service Charge	35.00	41.67	-6.67	84.0%	245.00	291.69	-46.69	84.0%	500.00
60950 - District Newsletter	550.00	3,750.00	-3,200.00	14.7%	22,450.43	26,250.00	-3,799.57	85.5%	45,000.00
61100 - SAFE-D Annual Dues									
61111 - SAFE-D Conference	0.00	416.67	-416.67	0.0%	0.00	2,916.65	-2,916.65	0.0%	5,000.00
61100 - SAFE-D Annual Dues - Other	0.00	116.66	-116.66	0.0%	0.00	816.65	-816.65	0.0%	1,400.00
Total 61100 - SAFE-D Annual Dues	0.00	533.33	-533.33	0.0%	0.00	3,733.30	-3,733.30	0.0%	6,400.00
61600 - Website IT	0.00	116.67	-116.67	0.0%	1,188.00	816.65	371.35	145.5%	1,400.00
Total 60000 - Expenses	1,125,215.99	709,849.08	415,366.91	158.5%	4,995,572.94	4,988,943.16	26,629.78	100.5%	8,518,188.29
61300 - Traffic Signals	0.00	3,333.34	-3,333.34	0.0%	19,371.20	23,333.30	-3,962.10	83.0%	40,000.00
61500 - Sales Tax Consulting Service					9,000.00				
62000 - Capital Outlay New Station 62	7,500.00								

Emergency Services District #28

Profit & Loss Budget Performance

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget	Jan - Jul 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
62500 - Misc. Expense	0.00	2,500.00	-2,500.00	0.0%	0.00	17,500.00	-17,500.00	0.0%	30,000.00
Total 62000 - Capital Outlay New Station 62	0.00	2,500.00	-2,500.00	0.0%	0.00	17,500.00	-17,500.00	0.0%	30,000.00
65000 - Capital Outlay (Contingency)									
65004 - Site Work	0.00	83.34	-83.34	0.0%	0.00	583.30	-583.30	0.0%	1,000.00
65009 - Communications/Radio	0.00	15,000.00	-15,000.00	0.0%	2,420.00	105,000.00	-102,580.00	2.3%	180,000.00
65000 - Capital Outlay (Contingency) - Other	0.00	16,666.67	-16,666.67	0.0%	0.00	116,666.65	-116,666.65	0.0%	200,000.00
Total 65000 - Capital Outlay (Contingency)	0.00	31,750.01	-31,750.01	0.0%	2,420.00	222,249.95	-219,829.95	1.1%	381,000.00
66000 - Payroll Expenses									
66001 - Mtg. Per Diem	1,325.00				8,028.00				
66000 - Payroll Expenses - Other	125.65	1,333.34	-1,206.69	9.5%	766.69	9,333.30	-8,566.61	8.2%	16,000.00
Total 66000 - Payroll Expenses	1,452.65	1,333.34	119.31	108.9%	8,794.69	9,333.30	-538.61	94.2%	16,000.00
Total Expense	1,134,168.64	748,765.77	385,402.87	151.5%	5,035,158.83	5,241,359.71	-206,200.88	96.1%	8,985,188.29
Net Ordinary Income	-867,085.17	-21,682.45	-845,402.72	3,999.0%	1,357,573.56	-151,776.40	1,509,349.96	-894.5%	-260,188.29
Other Income/Expense									
Other Income									
80000 - Other Income									
80100 - Interest Inc Bank CK Acct.	36,197.11	34,166.67	2,030.44	105.9%	252,705.22	239,166.65	13,538.57	105.7%	410,000.00
80101 - Interest Inc MM Acct.	295.09	458.34	-163.25	64.4%	2,013.68	3,208.30	-1,194.62	62.8%	5,500.00
Total 80000 - Other Income	36,492.20	34,625.01	1,867.19	105.4%	254,718.90	242,374.95	12,343.95	105.1%	415,500.00
Total Other Income	36,492.20	34,625.01	1,867.19	105.4%	254,718.90	242,374.95	12,343.95	105.1%	415,500.00
Net Other Income	36,492.20	34,625.01	1,867.19	105.4%	254,718.90	242,374.95	12,343.95	105.1%	415,500.00
Net Income	-830,592.97	12,942.56	-843,535.53	-6,417.5%	1,612,292.46	90,588.55	1,521,693.91	1,779.6%	155,311.71

Harris County Emergency Services District #28
2027 Proposed Budget
Version 1 - Not Approved

Ordinary Income/Expense	2026 Budget Version 3 8/25/2025	YTD Comparison Through 6/30/2026	2027 Budget Version 1 Not Approved	Key Percentages
Income 40000 · Receipts				
40300 · Penalty and Interest	\$ 42,000.00	\$ 24,327.17	\$ 42,000.00	0.00%
41106 · Tax Receipts Current Year	\$ 5,088,000.00	\$ 5,051,487.22	\$ 5,185,000.00	1.91%
40600 · Tax Receipts Previous Yrs	\$ 50,000.00	\$ (3,482.29)	\$ 30,000.00	-40.00%
41300 · Sales Tax Revenue	\$ 3,300,000.00	\$ 980,676.84	\$ 3,300,000.00	0.00%
Total 40000 · Receipts	\$ 8,480,000.00	\$ 6,053,008.94	\$ 8,557,000.00	0.91%
53800 · Misc. Revenue	\$ 75,000.00	\$ 72,639.98	\$ 75,000.00	0.00%
Total Income	\$ 8,555,000.00	\$ 6,125,648.92	\$ 8,632,000.00	0.90%
Expenses - Oper 60000 · Expenses				
64300 · Gate Station 61	\$ -	\$ -	\$ -	0.00%
60200 · Harris County Appraisal District	\$ 42,000.00	\$ 20,515.00	\$ 45,000.00	7.14%
60250 · Tax Collector's Fees	\$ -	\$ -	\$ -	0.00%
60300 · Legal Fees				0.00%
60350 · Delinquent Tax Attorney Fee	\$ 25,000.00	\$ 9,098.92	\$ 26,500.00	6.00%
60351 · Election Expenses	\$ 75,000.00	\$ -	\$ 75,000.00	0.00%
60352 · Legal Notices	\$ 20,000.00	\$ 402.60	\$ 20,000.00	0.00%
60353 · Legal Fees - General	\$ 29,000.00	\$ 6,506.00	\$ 30,000.00	3.45%
60300 · Legal Fees Other	\$ -	\$ 3,537.17	\$ -	0.00%
60354 · Relations	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00	9.09%
Total · Legal Fees	\$ 204,000.00	\$ 74,544.69	\$ 211,500.00	3.68%
60400 · Audit Fees	\$ 17,000.00	\$ 17,000.00	\$ 18,000.00	5.88%
60500 · Miscellaneous	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
60600 · Ponderosa Vol. Fire Assoc.	\$ 6,800,000.00	\$ 3,540,000.00	\$ 7,208,000.00	6.00%
60610 · Cares Act Refund	\$ -	\$ -	\$ -	0.00%
60615 · Cares Act Draw	\$ 50,000.00	\$ 27,322.00	\$ 50,000.00	0.00%
60651 · TECC Operating Expenses	\$ 185,000.00	\$ 167,676.83	\$ 263,000.00	42.16%
60700 · Insurance	\$ 4,500.00	\$ -	\$ 5,000.00	11.11%
60800 · Bank Charges	\$ 500.00	\$ 210.00	\$ 500.00	0.00%
60900 · District Newsletter	\$ 45,000.00	\$ 21,900.43	\$ 47,000.00	4.44%
61100 · SAFE-D Annual Dues	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%
61111 · SAFE-D Conference	\$ 1,500.00	\$ -	\$ 1,500.00	0.00%
Total · SAFE-D	\$ 4,000.00	\$ -	\$ 4,000.00	0.00%
61600 · Website	\$ 1,700.00	\$ 1,188.00	\$ 1,700.00	0.00%
61200 · TX DOT Traffic Preemption	\$ 40,000.00	\$ 19,371.20	\$ 30,000.00	-25.00%
61500 · Sales Tax Consulting Service	\$ 10,000.00	\$ 1,500.00	\$ 7,500.00	-25.00%
62500 · Miscellaneous	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
65009 · Communications/Radio	\$ -	\$ 2,420.00	\$ -	0.00%
- Interest Expense TECC Bldg	\$ -	\$ -	\$ -	0.00%
66000 · Payroll Expenses	\$ 16,000.00	\$ 7,342.04	\$ 17,000.00	6.25%
Total Expense	\$ 7,425,700.00	\$ 3,900,990.19	\$ 7,914,200.00	6.58%
Total Ordinary Income	\$ 1,129,300.00	\$ 2,224,658.73	\$ 717,800.00	-36.44%
Other Income/Expense				
80000 · Other Income				
80100 · Interest Inc Bank Ck Acct.	\$ 375,000.00	\$ 216,508.11	\$ 350,000.00	-6.67%
80101 · Interest Inc MM Accts.	\$ 5,500.00	\$ 1,718.59	\$ 4,000.00	-27.27%
Total · Other Income	\$ 380,500.00	\$ 218,226.70	\$ 354,000.00	-6.96%
Projected Net Income	\$ 1,584,200.00	\$ 2,442,885.43	\$ 1,071,800.00	-32.34%
Capital Expenditures & Debt Payments				
60650 · TECC Capital Expenditures	\$ 100,000.00	\$ -	\$ 3,000,000.00	2900.00%
- TECC Note	\$ -	\$ -	\$ -	100.00%
60602 · Pierce Trucks	\$ 1,750,000.00	\$ -	\$ -	-100.00%
65000 · Capital Outlay (Contingency)	\$ 200,000.00	\$ -	\$ 200,000.00	0.00%
65012 · Burn Building	\$ -	\$ -	\$ -	
Total Capital Expenditures	\$ 2,050,000.00	\$ -	\$ 3,200,000.00	56.10%
Total Budget Surplus (Deficit)	\$ (465,800.00)	\$ 2,442,885.43	\$ (2,128,200.00)	356.89%

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 28 TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(c) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

Harris County Emergency Services District No. 28 ("District") has proposed a budget for the District's 2027 fiscal year to be funded in part by the 2026 Property Tax Rate to be adopted by the District. The District intends to adopt its budget on or before September 30, 2026.

Estimated Property Tax Bill for Current Fiscal Year:

- Value of Median-Valued Homestead Property in the District for 2025: \$234,960
- Property Tax Bill for the Current Fiscal Year at the adopted 2025 rate (\$0.100000): \$234.96

Comparison of Estimated Property Tax Bill for the Upcoming Fiscal Year if the District Adopts the **Proposed Budget and Tax Rate** (\$0.100000) versus the **No New Revenue Rate** (\$0.097724):

- Value of Median-Valued Homestead Property in the District for 2026: \$232,877
- Property Tax Bill for the Current Fiscal Year at the proposed 2026 rate (\$0.100000): \$232.88
- Estimated Property Tax Bill for the Upcoming Fiscal Year if the District Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$0.097724): \$227.58

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the District Board of Commissioners will discuss at its meeting on August 17, 2026. This Taxpayer Impact Statement is included in the public notice posted on the District website for the District meeting to be held on August 17, 2026.

July 2026 Board Report
See AMEX and Capital One Credit Card Reports

Item	Current Month Information	Explanation
Fuel	Shell gasoline & diesel \$4.24/gal	
Equipment Expense	Various fire hose \$7,886; Rescue tools \$23,481 Cares Act next month credit; small items for new engines \$2,400;	
Radio Maint		
Equipment Maint		PM's E62 in shop at time of this writing; E61 to be scheduled soon for 6 month PM prepaid for basics
Dispatching		
Training	Swiftwater training for three \$2,600; Symposium registrations \$5,595 AMEX	
Training Facility/Recruit		
Station 61 Maint	HVAC PM's \$510; Security system surge protection \$950. 2 years security system software \$1,133; HVAC phase protectors \$2,500 – Cares Act credit next month	Over budget six months into the year due to tankless water heater and HVAC repairs
Utilities	Station 61 two months electricity \$3,379	All stations final Cirro bill
Station 62 Maint	2 years security system software \$1,133; Security system surge protection \$950; Security system repairs \$1,163; HVAC phase protectors \$1,595 – Cares Act credit next month	
Station 63 Maint	2 years security system software \$1,133	
Operations	Casino Pro one-half holiday party \$1,550;	
Office Operations		
PVIP	\$971	
Payroll	7% above expectations at this time	3 payroll periods July
Public Education		
PVFA Expenses	Upcoming audit expenses; Inverness Forest park bench delivered	Microsoft charges increase due to cloud based Office 365 and multi-factor authentication
Insurance	August	
Other Assets		
Other Revenue	See fire alarm report; Klein use of Training Field \$331; ESD11 revenue now going to ESD; Personal donation CJC fund \$1,000; Cypresswood July 4 th donation \$250	
1972 Engine	brakes are still not correct waiting on parts, March 6 install brake booster; next will be lettering; brake work in progress	Stored at Station 62; part is rebuilt; existing brake booster. A mechanic is working on it!!!

Fuel Costs per gallon – Shell is diesel and gasoline; Suncoast diesel (small batch contributes to cost for our tank)

	Sun Coast	Shell
Feb	\$3.60	\$2.81
Mar	\$5.21	\$2.91
Apr		\$4.21
May		\$4.70
June		\$4.62
July		\$4.24

Ponderosa VFA
2026 Cash Flow

ITEM	JUN	JUN	JUL	JUL	AUG	SEP	ITEM	Budget	Budgeted	Actual	Per Cent
August 4, 2026	Projected	Real	Projected	Real	Projected	Projected	August 4, 2026	Amount	To-Date	To-Date	Expended
Motor Fuels	4.3	4.0	4.0	3.3	4.0	3.6	Motor Fuels	43.0	27.1	22.1	51.5%
Equipment Expense	26.0	28.9	40.0	39.3	10.0	15.0	Equipment Expense	225.0	170.0	146.7	65.2%
Radio Maintenance	0.2	0.0	0.2	0.0	0.5	0.5	Radio Maintenance	5.0	2.0	0.5	9.7%
Equipment Maint.	14.0	10.2	24.0	1.6	25.0	15.0	Equipment Maint.	148.0	93.0	45.7	30.9%
Dispatching	0.0	5.4	0.0	0.0	0.0	0.0	Dispatching	7.0	0.0	5.4	77.7%
Training	2.0	0.6	6.0	8.5	4.0	4.0	Training	51.0	23.4	22.8	44.6%
Training Facility/Recruit	0.7	0.1	0.7	0.0	0.5	0.5	Training Facility/Recruit	12.0	6.2	1.2	10.2%
Station 61 Maint.	4.0	9.3	2.0	5.7	2.0	2.0	Station 61 Maint.	39.0	14.5	46.2	118.5%
Station 62 Maint.	1.0	5.3	1.0	6.1	2.0	1.0	Station 62 Maint.	17.0	7.0	18.7	109.9%
Station 63 Maint.	1.0	2.4	1.0	1.4	1.0	2.0	Station 63 Maint.	18.0	7.0	8.8	49.1%
Insurance	60.0	-3.9	128.0	50.7	80.0	60.0	Insurance	900.0	748.0	455.3	50.6%
Station 61 Utilities	3.1	2.6	3.1	4.9	3.1	3.1	Station 61 Utilities	33.0	19.3	16.8	51.0%
Station 62 Utilities	2.0	2.4	2.5	1.7	2.5	2.5	Station 62 Utilities	15.5	11.9	9.0	58.1%
Station 63 Utilities	2.0	2.7	2.3	1.8	2.6	2.6	Station 63 Utilities	15.8	11.5	9.3	58.9%
Operations	26.0	31.6	6.0	14.0	8.0	6.0	Operations	155.0	64.0	83.5	53.8%
Office Operations	4.0	3.0	4.0	2.8	4.0	3.0	Office Operations	78.5	33.0	28.5	36.4%
Public Education	0.3	0.0	0.3	1.0	0.3	0.5	Public Education	3.5	1.9	1.0	28.4%
Payroll/Stipends	400.0	414.9	610.0	632.2	420.0	420.0	Payroll/Stipends	4746.2	3150.0	3174.6	66.9%
PVFA Expenses	1.0	1.1	17.2	0.1	17.0	1.0	PVFA Expenses	31.0	29.7	5.6	18.2%
Personal Savings Accts	0.0	0.0	0.0	0.0	0.0	0.0	Personal Savings Accts	16.0	16.0	14.9	92.8%
P-VIP	2.0	1.3	2.0	1.0	2.0	2.0	P-VIP	27.0	14.8	11.5	42.6%
TOTAL OPERATING	553.6	522.0	854.3	776.1	588.5	544.3	TOTAL OPERATING	6586.5	4450.3	4128.2	62.7%
Capital Equipment Fund	0.0	0.0	0.0	0.0	0.0	0.0	Capital Equipment Fund	30.0	30.0	40.0	
CAPITAL							CAPITAL				
Firefighting							Firefighting	15.0	0.0	0.0	
Other Assets							Other Assets	20.0	0.0	0.0	
Total Capital	0.0	0.0	0.0	0.0	0.0	0.0	Total Capital	35.0	0.0	0.0	0.0%
Total Budget	553.6	522.0	854.3	776.1	588.5	544.3	Total Budget	6651.5	4480.3	4168.2	62.7%
REVENUE							REVENUE				
Training Facility/Recruit	0.0	0.3		0.3			Training Facility/Recruit	12.0	0.0	2.3	
ESD#28	600.0	450.0	800.0	950.0			ESD#28	6800.0	4350.0	4190.0	61.6%
Barbecue Competition nonESD							Barbecue Competition nonESD	10.0	5.0	5.3	
ESD#11 Sta 63							ESD#11 Sta 63		1.0	5.0	
Donations/other		10.6		3.1			Donations/other	15.0	0.0	32.8	
Revenue Total	600.0	460.9	800.0	953.4	0.0	0.0	Revenue Total	6837.0	4356.0	4197.5	61.4%

	2026 Fire Alarm Revenue		
1/29/2026	Cypress Creek Hospital	17750 Cali	5,500 again
1/29/2026	Arden Apartments	905 Cypress Station	4,000 again
1/29/2026	Proveer Memory Care	2930 Cypress Grove Meadows	1,312 again
1/29/2026	Mariposa	16354 Ella	1,600 again
1/29/2026	Copper Lodge Apartments	1000 Cypress Station	2,720
2/11/2026	Park at Cumberland	505 Cypress Station	896 again
4/22/2026	Hampton Inn	150 Wagon Point	480
4/29/2026	Cypress Creek Hospital	17750 Cali	480 again
5/11/2026	Park at Cumberland	505 Cypress Station	400 again
5/20/2026	Cypress Lakes Apartments	555 Butterfield	640
6/15/2026	Northbrooke Apts	17111 Hafer	6,336 again
6/25/2026	Arden Apartments	905 Cypress Station	3,000 again
6/25/2026	Paradigm Northwest	17600 Cali	640
6/30/2026	Mercedes Benz	17510 North Freeway	560
7/7/2026	Brookdale Senior Living	303 Lantern Bend	1,520
7/7/2026	Proveer Memory Care	2930 Cypress Grove Meadows	320
	Total to date		30,404

August 4, 2026 Cares Act Purchasing

Item		Cost
SCBA with use of CD		\$290,000
Station 61 generator		\$47,000
28 sets PPE		\$96,000
11 sets PPE		\$39,000
FLAIM virtual reality fire extinguisher trainer		\$10,206
FLAIM virtual reality live fire trainer		\$59,000
Fire stations weather proofing	61	\$14,417
	62	\$9,783
	63	\$22,658
	63	\$2,840
Training facility burn props		\$43,000
Sta 61 electrical system upgrade		\$9,400
Station 62 security system upgrade		\$15,500
Station 61 security & video upgrade		\$11,382
Trade in old rescue tools to qualify for \$4,000 credit; this positions us for the sale of R61 with new Engines having the equipment		\$23,481
All stations HVAC electrical phase surge protection: actual 62 and 61	14*\$500 = \$7000	\$4,095
	Total	\$697,762
	Net remaining	\$360,000
Work in progress		
All stations generator umbilicals to be used if the in place generator fails		
Station 61 electrical input surge protectors		

HUT 63 & 64 all new tires and paint	\$20,000	
Grant radios	\$30,000	

July 2026 Major Responses

Total MA received – 14 Total MA given – 27 **Total Responses –221**

January EMS Responses 92 – 40%
 February EMS Responses 111 - 50%
 March EMS Responses 117 – 57%
 April EMS Responses 127 – 60%
 May EMS Responses 125 – 55%
 June EMS Responses 125 – 66%
 July EMS Responses 118 – 53%

Respective Station Responses

	61	62	63
2022 - Jun-Dec	1167	135	353
2023 – Jan-Dec	1702	233	571
2024 – Jan-Dec	1803	325	628
2025 – Jan-Dec	1865	374	632
2026 - Jan	135	37	58
February	148	35	41
March	130	22	53
April	143	24	46
May	151	30	46
June	142	27	33
July	138	28	55

The responses are as follows

Avg/Month	Annual	EMS Assists	Avg/month
2019 – 205	2456	1138	95
2020 – 191	2289	885	80
2021 – 241	2886	1288	117
2022 – 235	2825	1253	114
2023 – 209	2509	1091	99
2024 - 230	2756	1285	117
2025 - 239	2870	1693	147
2026 – 217			116

TX - Ponderosa Volunteer Fire Department

HAAS ALERT



Monthly Report

JULY 1 – JULY 31, 2026

YTD: JAN 1 – JUL 31, 2026 | LIFETIME SINCE: NOV, 2021

Safety Impact

Drivers Alerted

2,368

YTD: 17,223

LIFETIME: 94,785

Driver Speed Reduction

6.1%

All Safety Cloud

12.7%

My State

19.8%

Similar Organizations

Responder-to-Responder (R2R)

R2R Alerts Sent

3

YTD: 12

LIFETIME: 14

R2R Alerts Received

0

YTD: 0

LIFETIME: 0

Event Totals

Incidents

319

YTD: 2,085

LIFETIME: 12,015

Average Time On-scene

15.9 min

YTD: 17.3 min

LIFETIME: 16.0 min

Response Totals

Runs

229

YTD: 1,632

LIFETIME: 9,928

Responding Time

886 min

YTD: 6,389 min

LIFETIME: 39,939 min

Average Time-to-Scene

3.9 min

YTD: 3.9 min

LIFETIME: 4.0 min

2026 ESD Draw									
		4/13/2026	5/18/2026	6/15/2026	7/16/2026	8/10/2026			
Checking Balance		\$5,214	\$5,179	\$5,719	-\$54,118	\$6,039			
Advantage Plus Balance		\$10,633	\$50,061	\$83,818	\$10,891	\$415,639			
Total		\$15,847	\$55,240	\$89,537	-\$43,227	\$421,678			
Contingency Balance		\$114,000	\$200,232	\$200,522	\$10,100	\$200,207			
Contingency reconcile (\$200,000 - Balance)		\$86,000	-\$232	-\$522	\$189,900	-\$207			
Projected									
Less \$300,000 Dec 2025 insurance advance		\$555,000	\$548,000	\$534,000	\$854,000	\$589,000			
Draw projection (Projection - cash avail)		\$539,153	\$492,760	\$444,463	\$897,227	\$167,322			
Draw w/contingency reconcile		\$625,153	\$492,528	\$443,941	\$1,087,127	\$167,115			
Total Draw YTD to nearest \$5,000		\$625,000	\$550,000	\$450,000	\$950,000	\$250,000	Draw Request		
		\$625,000	\$550,000	\$450,000	\$950,000	\$250,000	YTD Total Draw		
							\$4,440,000		

9:27 AM

08/10/26

Accrual Basis

Ponderosa Volunteer Fire Association

Balance Sheet

As of August 10, 2026

	Aug 10, 26
ASSETS	
Current Assets	
Checking/Savings	
100-00 · PROSPERITY BANK CHECKING	6,038.87
100-01 · PROSPERITY BANK ADVANTAGE PL...	415,638.70
100-02 · PROSPERITY MM-CONTINGENCY AC...	200,206.82
100-04 · TRUSTMARK COOK FF ED/RELIEF FD	25,517.02
100-05 · PROSPERITY-NON ESD FUNDS	94,095.84
100-06 · DAN A. & LARUE B LANGFORD	82,643.23
100-09 · SOUTHSTATE BANK-CAPITAL EXPE...	73,393.54
104-01 · STA. 1 - PETTY CASH	300.00
104-02 · STA. 2 - PETTY CASH	100.00
104-03 · STA. 3 - PETTY CASH	100.00
Total Checking/Savings	898,034.02
Other Current Assets	
141-00 · OTHER PREPAIDS	-11,295.00
Total Other Current Assets	-11,295.00
Total Current Assets	886,739.02
Fixed Assets	
150-00 · BUILDINGS	
150-01 · STATION 61 BUILDING	131,752.64
Total 150-00 · BUILDINGS	131,752.64
152-00 · TRUCKS	
152-18 · R61 2000 PIERCE	378,752.90
152-28 · 1972 FORD FIRE ENGINE	75,106.84
152-34 · 2001 DODGE RAM PICKUP	10,500.00
152-36 · 2011 SKID UNIT	9,274.35
152-40 · 2016 FORD F-150	35,494.87
152-41 · 1999 LMTV	15,552.01
152-42 · 2010 CAMPER 63	8,675.00
152-43 · 1997 LMTV	5,197.99
152-44 · 2018 VELOCITY UNIT 1	653,850.16
152-45 · 2018 VELOCITY UNIT 2	664,407.16
152-46 · 2018 VELOCITY UNIT 3	664,407.16
152-47 · 2018 F250 PICKUP	43,851.00
152-48 · 2020 FORD F-150	36,480.00
152-49 · 2020 VELOCITY LADDER TRUCK	1,066,835.40
152-50 · 2022 VELOCITY PUMPER	724,533.71
152-51 · 2025 3- Velocity Pumpers	2,000,000.00
152-52 · 2023 Ford F-250	57,918.98
152-53 · 2023 Ford F-150 Pickup	60,413.75
152-54 · 2013 ENGINE PIERCE VELOCITY E65	183,000.00
Total 152-00 · TRUCKS	6,694,251.28
153-00 · TRUCK RESCUE EQUIPMENT	
153-03 · RESCUE TRUCK	42,583.40
Total 153-00 · TRUCK RESCUE EQUIPMENT	42,583.40
154-00 · COMMUNICATION EQUIPMENT	
154-03 · UHF RADIO SYSTEM	96,406.12
Total 154-00 · COMMUNICATION EQUIPMENT	96,406.12
155-00 · FURNITURE	
155-04 · DISPLAY CABINET-STA 61	22,294.00
Total 155-00 · FURNITURE	22,294.00
156-00 · BOATS	
156-01 · 2025 ACHILLES BOAT 14 FT	10,690.00