

HARRIS COUNTY EMERGENCY SERVICES DISTRICT #28



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HARRIS COUNTY EMERGENCY SERVICES DISTRICT No. 28 Public Hearing and Special Meeting Notice on Tax increase

August 17, 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

Neftali Partida, Coveler & Peeler P.C.

Call to Order

- The ESD 28 Regular Meeting called to order at 5:00 P.M.

To receive public comment and conduct the public hearing/open forum to allow interested parties to address the Board of Commissioners and be heard regarding the proposed property tax rate setting.

- No Public

Conclude Public Hearing on Tax increase.

- Hearing concluded

To consider and adopt the District's 2027 Budget

- Discussion covered adopting the FY2026 maintenance and operations Ad Valorem tax rate and the budget.
- Budget shows an operating surplus but an overall deficit due to TECC building expenditures already in a separate bank account.

- Grant status: expected update by the next meeting; if awarded approximately 75% of cost, the district would have a considerable surplus.
- Motion made to accept the budget as presented by Ken Keonig. Second by Shirley Jauma; all in favor.

To adopt the district's 2026 Ad Valorem Tax Rate

- Statutory language read into the record for tax rate adoption requirements.
- Motion made by Ken Koenig to adopt a property tax rate of \$0.10 per \$100 (statutory maximum); effective increase of 2.33% in rate. Second by Shirley Jauma; all in favor.

To adopt the district's 2026 Ad Valorem Tax Rate for debt Service

- Debt service tax rate set at \$0.00 per \$100; discussion clarified ESD statutes do not provide a separate debt service tax line, even if debt exists.
- Motion made by Ken Koenig for the district's 2027 Tax rate for Debt Service. Second by Shirley Jauma; all in favor.

To adopt the district's 2026 Ad Valorem Tax Rate for Maintenance and Operations

- Required statements read: this year's maintenance and operations levy exceed last year's; effective increase of 0.79%; approximately \$0.00 impact on a \$100,000 home; approved.
- Motion made by Ken Koenig for maintenance and operations levy exceed last year's; effective increase of 0.79%; approximately \$0.00 impact on a \$100,000 home. Second Shirley Jauma; all in favor.

Adjourn

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

Shirley Jauma, Secretary