

2026 AUG 27 PM 5:00

**HILL COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTICE OF WORKSHOP AND PUBLIC MEETING OF BOARD OF
EMERGENCY SERVICES COMMISSIONERS**

In compliance with provisions of Chapter 551, Texas Government Code, Notice is hereby given that the Board of Commissioners of Hill County Emergency Services District No. 1 will hold a **Business Meeting on: September 3, 2026 at 6:30 pm at ESD 1 building located at 2001 Abbott Ave. Hillsboro, Texas** at which time, the following subjects will be discussed, considered, passed, or adopted, to wit.

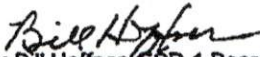
Budget Meeting FY/27

1. Call to order:
 - a. Verification of quorum.
 - b. Welcome and opening remarks by Board President.
2. Present and discuss FY/27 budget
3. Vote on FY/27 Budget
4. Take vote count
5. Budget moves forward or is declined
6. Meeting Adjourned

Special Meeting and Public Hearing Tax Rate:

1. Call to order:
 - a. Verification of quorum.
 - b. Welcome and opening remarks by Board President.
2. Public Comments
 - a. Opportunity for public to provide input on budget priorities.
 - b. Limit comments to 3-5 minutes per speaker.
3. Presentation of Proposed Budget
 - a. Presentation by President or Treasurer.
 - b. Review of total projected revenues (ad valorem taxes, sales/use taxes, service fees, grants).
 - c. Overview of proposed expenditures:
 - i. Operational costs (salaries, utilities, maintenance)
 - ii. Capital expenditures (apparatus, equipment, buildings)
 - iii. Insurance and bond obligations
 - iv. Contracted services (EMS, fire department agreements)
 - d. Summary of changes from prior year's budget (percent and dollar variation).
4. Revenue Analysis
 - a. Estimated taxable value from Central Appraisal District.
 - b. Anticipated service billings (fire, emergency calls).
 - c. Verification of compliance with statutory tax rate limits and voter approval caps.
5. Expenditure Review
 - a. Discussion of operational budget allocations.
 - b. Approval of capital expenditures, leases, or loan financing plans.
 - c. Review of insurance requirements and premiums.
6. Public Hearing / Input on Tax Rate
 - a. Presentation of proposed tax rate.
 - b. Public comment period.
 - c. Address Truth-in-Taxation requirements (if applicable).
7. Board Discussion and Decision
 - a. Questions and clarifications on budget items.

- b. Amendment proposals, if necessary.
 - c. Official adoption of budget by board vote.
 - d. Approval of tax rate and filing with Tax Assessor/Collector.
8. Adjournment
- a. Set date/time for next regular board meeting.
 - b. Closing remarks by Board President.

 8-27-26
Prepared By: Bill Heffner, ESD 1 Board President

HILL COUNTY EMERGENCY SERVICES DISTRICT NO.1

Submitted by: President

NOTE: The Board of Commissioners reserve the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the listed above as authorized by the Texas Open Meetings Act, Chapter 551, Governmental Code, including but not limited to: 551.071, 551.072, 551.073, 551.074, and 551.076

The District reserves the right to consider and take action on the above agenda items in any order. It also reserves the right to enter into a closed meeting on any agenda item as allowed by law. A Citizens Comment Form must be filed with the Secretary at least 10 minutes prior to the beginning of the meeting for an individual to be allowed to speak during Citizen Comment. By completing the Citizen Comment form, the individual understands and acknowledges that the public is not entitled to choose the items to be discussed by the Board of Emergency Services Commissioners. The individual executing the Citizens Comment Form understands that he/she may not be allowed to continue to address the Board of Emergency Services Commissioners if the comments are rude, disparaging or defamatory to any individual, entity, or the comments become disruptive to the good order of the meeting. If at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by the Texas Open Meeting Act, the notice provisions of the Texas Open Meetings Act do not apply to a statement specific factual information given in response to the inquiry, a recitation of existing policy in response to the inquiry, or any deliberation of, or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting. It should be noted that pursuant to Section 38.13 Texas Penal Code, **HINDERING PROCEEDINGS BY DISORDERLY CONDUCT (a)** A person commits an offense if he intentionally hinders an official proceeding by noise or violent or tumultuous behavior or disturbance and continues after explicit official request to desist, and, An offense under Section 38.15 Texas Penal Code is a Class A misdemeanor.

Hill County Emergency Services District #1

2026-2027 Budget	2027 Budget	Adopted	Spending Limit	2026 Budget	Actual Spent
Operating Expenses:					
ESD Property	\$85,000.00			\$84,932.06	
Property Upgrades	\$40,000.00			\$40,000.00	
Administrative Assistant	\$58,000.00			\$50,000.00	\$6,694.64
Records Clerk	\$55,000.00			\$36,000.00	
Public notices/Information	\$2,500.00			\$500.00	\$912.80
ESD Coordinator	\$85,000.00			\$0.00	
Miscellaneous	\$10,000.00			\$16,581.78	
Po Box Rental/Postage	\$500.00			\$500.00	
Office Supplies	\$2,500.00			\$10,000.00	
Computer/Internet Software	\$15,000.00			\$25,000.00	
Radio repair and maintenance	\$40,000.00			\$5,000.00	\$39,859.50
Electric	\$7,500.00				\$3,533.00
Water	\$2,600.00				\$1,183.44
Miscellaneous	\$10,000.00				\$8,035.24
Operating Expense	\$35,000.00				\$35,809.46
Internal Revenue Service	\$7,500.00				\$7,497.42
Printing and Copying	\$500.00				\$146.99
Safe-D	\$3,000.00			\$3,000.00	\$1,750.00
Training/Education	\$14,000.00			\$20,000.00	
Service and Repair	\$46,000.00			\$34,000.00	\$69,395.22
Fire Programs					\$16,512.00
Other					\$96,010.27
Total:	\$519,600.00	\$0.00	\$0.00	\$325,513.84	\$287,339.98
Subscriptions:					
Department Active 911	\$3,500.00			\$3,500.00	
Radio Fee	\$21,000.00			\$19,226.67	
Quickbooks	\$1,000.00			\$1,000.00	
Microsoft	\$100.00			\$100.00	
Total:	\$25,600.00	\$0.00	\$0.00	\$23,826.67	\$0.00
Professional Fees:					
Attorney Fees	\$15,000.00			\$15,000.00	\$32,286.70
Audit/CPA	\$3,000.00			\$3,000.00	\$3,000.00
Board Member Insurance	\$3,500.00			\$3,500.00	\$200.00
Total:	\$21,500.00	\$0.00	\$0.00	\$21,500.00	\$35,486.70
Board Expenses:					
Training/Education/Travel	\$12,000.00			\$6,000.00	
Computer Software	\$3,500.00			\$3,500.00	
Consultant				\$3,000.00	
Total:	\$15,500.00	\$0.00	\$0.00	\$12,500.00	\$11,911.50
Appraisal/Collection Fees:					
Hill County Appraisal District	\$40,000.00			\$40,000.00	\$37,464.69
Hill County Tax Collector	\$35,000.00			\$35,000.00	\$1,744.62
Total:	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$39,209.31
Election Expense:					
Election Expense	\$0.00			\$10,000.00	
Total:	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
Department Contract Services:					
Contract Services	\$650,000.00			\$200,000.00	\$474,299.25

VFD Quarterly Base x4	\$180,000.00			\$180,000.00	
VFIS Insurance	\$294,344.00			\$294,344.00	\$179,882.00
Total:	\$1,124,344.00	\$0.00	\$0.00	\$674,344.00	\$654,181.25

Equipment Purchase:

Capital Outlay				\$87,000.00	
Air Refill Units check and filters				\$25,000.00	
Truck Radios	\$56,000.00			\$56,000.00	
Washer Extractor				\$24,000.00	
Total:	\$56,000.00	\$0.00	\$0.00	\$192,000.00	\$0.00

Reserve & Emergency:

Reserve	\$75,000.00			\$78,439.63	
Emergency & Equipment				\$109,815.48	\$21,550.00
Total:	\$75,000.00	\$0.00	\$0.00	\$188,255.11	\$21,550.00

Total Expenditures:	\$1,987,544.00	\$0.00	\$0.00	\$1,522,939.62	\$1,049,678.74
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Total:	\$1,987,544.00	\$0.00	\$0.00	\$1,522,939.62	\$1,049,678.74
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Revenue:

Roll Over Funds					
Bank Interest					
Ad Valorem Property Tax Levy (\$0.03)					
Sales Tax					
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Budget Surplus/Deficit:	\$1,987,544.00	\$0.00	\$0.00	\$1,522,939.62	\$1,049,678.74
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Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$	0.030000	per \$100
NO-NEW-REVENUE TAX RATE	\$	0.029123	per \$100
VOTER-APPROVAL TAX RATE	\$	0.030525	per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for HILL COUNTY ESD #1 from the same properties in both the 2025 tax year and the 2026 tax year.

(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that HILL COUNTY ESD #1 may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HILL COUNTY ESD #1 is proposing to increase property taxes for the 2026 tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/03/2026 06:30 PM at Hill County ESD 1 Office, 2001 Abbott Ave., Hillsboro, TX.

(date and time) (meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HILL COUNTY ESD #1 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Hill County, Emergency Services District 1 of HILL COUNTY ESD #1 at their offices or by attending the public hearing mentioned above.

(name of office responsible for administering the election)

(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Bill Heffner, David Hesselbrock

AGAINST the proposal: Justin Schulz

PRESENT and not voting: _____

ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by HILL COUNTY ESD #1 last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by HILL COUNTY ESD #1 this year.
(name of taxing unit)

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.030000	\$0.030000	0% increase
Average homestead taxable value	\$200,479	\$220,198	9.83% Increase
Tax on average homestead	\$60	\$66	10% increase
Total tax levy on all properties	\$1,369,521	\$1,709,058	24.79% Increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has
(county name) (county name)
 spent \$ _____ in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
 of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County
 Sheriff has provided _____ County information on these costs, minus the state
(county name)
(county name)
 revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state
 assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees
 adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article
 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase
 above last year's enhanced indigent defense compensation expenditures is \$ _____.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____.
(amount of increase)

This increased the no-new revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ HILL COUNTY ESD #1
 at _____ (254) 582-4000 or _____ kheightower@co.hill.tx.us, or visit _____
(telephone number) (email address) (name of taxing unit) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
 at _____ or _____
(telephone number) (email address) (name of taxing unit)