

**NOTICE OF PUBLIC HEARING
LIMESTONE COUNTY EMERGENCY SERVICES DISTRICT NO. 2
Small Taxing Unit Notice**

Notice is hereby given pursuant to the Texas Government Code, Section 551 as amended, that the Board of Commissioners of Limestone County Emergency Services District No. 2 (LCESD2) will hold a Public Hearing meeting at 6:30 PM on September 15, 2026 at West Lake Limestone Fire Dept, Main Station 6614 FM 937, Thornton, Texas to consider adopting a proposed budget and tax rate for tax year 2026-2027.

**LIMESTONE COUNTY EMERGENCY SERVICES DISTRICT
#2 (ESD #2) TAX 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(a) 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.

ESD#2 has proposed a budget for the District's 2026-2027 fiscal year. The District intends to adopt its budget on September 15, 2026.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$196,174	Adopted 2025 Tax Rate: \$0.0365	\$71.60
FY 2026-2027 (TY 2026)	\$212,368	2026 No New Revenue Tax Rate: \$0.0348	\$73.90
FY 2026-2027 (TY 2026)	\$212,368	Proposed 2026 tax rate based on the proposed budget for 2026-27: \$0.0375	\$79.64

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the Commissioners of ESD#2 will discuss at its meeting on September 15, 2026. The proposed budget and the proposed tax rate may each be amended by the Commissioners before their final adoption.

All LCESD2 Board meetings are open to the public and everyone is welcome to attend. This agenda will be posted on the District web site (<https://www.wllvdesd2.org/public-documents>) and physically retained in the District Office in accordance with the Texas Public Information Act.

All in attendance are required to sign in upon arrival as a part of the public record. Proper order will be maintained and individuals may address the Board once recognized by the presiding officer.

AGENDA
PUBLIC HEARING ON September 15, 2026

The subject matter to be considered and acted upon in this meeting* will include the following:

1. Announcement of the proposed 2026-2027 ESD#2 operating budget.
2. Announcement of the intended adoption of the proposed 2026 tax rate of \$0.0375 per \$100 of value.
3. Comments/questions** by the public and discussion of the proposed tax rate.
4. Adjournment

** (Public comments, relevant to the business of the District, are limited to five minutes per person.)

LIMESTONE COUNTY EMERGENCY SERVICES DISTRICT NO. 2



Doug Potts
President
Limestone County ESD#2

* The Board of Commissioners is authorized by the Open Meetings Act to convene in closed or Executive Session. If the Board decides to enter into Executive Session, the Presiding Officer will announce that an Executive Session will be held and will identify the item to be discussed. No actions will be taken during the closed session and, following completion, the Board will return to open meeting. Closed session items may be discussed and acted on, if appropriate, in open meeting.

**During the Citizens Comments Session, individuals understand that they are provided a limited amount of time and will be allowed to address the Board only if the comments are not rude, disparaging, defamatory, nor disruptive to the good order of the meeting. As required by the Texas Open Meetings Act, if an individual inquires about a subject for which notice has not been provided, the provisions of the act do not apply to a Board statement of specific factual information given in response to the inquiry or to a recitation of existing policy in response to the inquiry or to previous Board decisions about the subject of the inquiry. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda of a subsequent meeting.

Operating Budget, 10/1/2026 through 9/30/2027

Revenues

3001 Tax Levies	\$ 164,225
3004 Sales Tax Revenue	<u>100,000</u>
Total Revenues	264,225

Expenditures - ESD:

6001 Appraisal Office Fees	\$ 5,200	
6003 Assesor Fees	1,500	
6004 Attorney Fees	5,000	
6005 Auditor & Consulting Fees	13,500	
6007 ESD Website and Notices	1,750	
6009 ESD Training	10,000	
6010 ESD Insurance	9,500	
6011 ESD Office Supplies	750	
6012 ESD Professional/Membership	1,000	
6013 Reserve	19,225	
6015 ESD Computer and Software	<u>1,500</u>	
		68,925

Expenditures - WLLVFD Contractual Obligations:

7100 Fuel	\$ 6,000	
7101 Utilities	12,000	
7102 Fire Tools & Equipment	4,000	
7105 Medical Equipment	2,000	
7106 Apparatus Repair	15,000	
7121 Inspection and Repairs (SCBA, Ladders, Hoses)	4,000	
7108 Responder Stipends	12,000	
7109 FD Training/Certifications	5,000	
7110 FD Insurance	13,000	
7111 FD Office Supplies	1,000	
7112 FD Professional/Membership	2,000	
7114 Tax and Bookkeeping Fees	300	
7115 FD Computer and Software	7,000	
7116 Building /Facility Maintenance	4,000	
7117 Appreciation	1,500	
7118 Recruiting and Personnel Expenses	-	
7119 Uniforms	1,500	
7120 Personal Protective Equipment	<u>5,000</u>	
		<u>95,300</u>

Other Income/expense

-

Total Expenditures

164,225

Excess of Revenues over Expenditures (for capital improvements)

\$ 100,000