Small Taxing Unit Notice

Southwest Leon County Emergency Services District No. 2 (ESD) will hold a meeting at 6:00 p.m. on Tuesday, August 18, 2026, to consider adopting a proposed tax rate for tax year 2026. The proposed tax rate is $0.10 per $100 of value. The proposed tax rate would increase total taxes in Southwest Leon County Emergency Services District by 10.50%. At this rate, the ESD estimates that it will be able to provide the Hilltop Lakes VFD/EMS with $466,286 for 2027 operations and maintenance, a $51,716 increase from the current year.

Proposed FY 26/27 ESD Operating Budget

Fiscal Year = October 2026 - September 2027

Operating Expense	FY 25/26	FY 26/27
Advertising	225	225
Appraisal District Fees – Leon Co.	9,320	11,905
Tax Assessor Fees – Leon Co.	2,500	2,500
Filing Fees, County Clerk – Leon Co.	75	75
Background Checks	75	150
Bank Charges	100	50
Dues & Subscriptions – SAFE-D	500	600
Dues & Subscriptions – Other	0	100
Insurance – Liability, AirMed & Treasurer's Bond	1,500	2,375
Legal & Professional Fees – TCLF	4,500	5,000
Legal & Professional Fees – Audit	7,000	7,500
Office Expenses/Supplies	250	250
Office Expenses – Fees & Subscriptions	125	125
Office Expenses – QuickBooks & MS365	970	1,060
Postage Box Rental	0	200
Office Expenses – Equipment (scanner)	500	500
Training SAFE-D Conf.@ $850/ea. + VFD reg.	4,325	4,500
Travel – Mileage (at State Rate)	300	400
Total ESD Operating Expense	**32,265**	**37,515**
HTL VFD/EMS Contract + Reserve	**414,570**	**466,286**
TOTAL	**$ 446,835**	**503,801**

Projected Income vs Expense	**FY25/26**	**FY 26/27**
Property Tax Income (LCAD Certified Roll)	**$414,570**	**466,286**
Property Tax Expense HTL VFD/EMS Contract 95%	**$393,840**	**442,972**
Property Tax Expense** Contract Reserve 5%	**20,730**	**23,314**
Property Tax Expense Capital Equipment Fund	**0**	**0**
Net Property Tax Income +/-	**0**	**0**

Sales Tax Income – Estimated*	~~**$130,000**~~	**$84,000**
Sales Tax Expense Ambulance Loan Payment	**$45,876**	**45,876**
Sales Tax Expense ESD Operating Expense	**$32,265**	**37,515**
Sales Tax Expense* CPA Overpayment Expense	~~**$30,000**~~	**0**
Net Sales Tax Income +/-	~~**$ 21,859**~~	**$609**

Other Income	**FY 25/26**	**FY 26/27**
Garland PILOT	**$5,441**	**10,500**
Bank Account Interest	**$5,700**	**8,000**
Total Other +/-	**$11,141**	**18,500**

Projected TOTAL NET INCOME for FY 25/26 +/- = ~~$33,000~~ $0 FY 26/27 = 19,109

NOTES * = FY/25-26 Sales Tax income now projected to be < $100,000. Also, no overpayments anticipated.
** = Contingent upon full receipt of Leon County Appraisal District 2026 Certified Roll amount during FY.
Visit 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. Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division For additional copies, visit: comptroller.texas.gov/taxes/property-tax