

AGENDA PLACEMENT FORM

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)


Date: _____

Meeting Date: 2/23/2026

Submitted By: County Judge's Office

Department: _____

Signature of Elected Official/Department Head:

<p>Court Decision: This section to be completed by County Judge's Office</p>

<p>2-23-2026</p>

Description:

Acknowledge Receipt of Emergency Services District No. 1 Report of the
District's Budget, Tax Rate, and Debt Service for FY 2026-County Judge's
Office

(May attach additional sheets if necessary)

Person to Present: _____

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one) PUBLIC CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: _____ minutes

Session Requested: (check one)

Action Item Consent Workshop Executive Other _____

Check All Departments That Have Been Notified:

County Attorney IT Purchasing Auditor

Personnel Public Works Facilities Management

Other Department/Official (list) _____

**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**

Johnson County ESD NO.1

To the Honorable Commissioners' Court,

February 23, 2026

This letter is respectfully submitted in compliance with Health and Safety Code Section 775.036(a)(4), which requires each ESD Board to provide a written report no later than February 1 each year regarding the District's budget, tax rate, and debt service.

ESD Annual Budget for FY 2026

Projected Revenue

- **Ad Valorem:** **\$7,654,626**
- **Reserve Funds – Special Projects:** **\$0**
- **SAUT Allocation from Prior Years:** **\$12,060,374**

Total Projected Revenue: **\$19,715,000**

Projected Expenditures: **\$19,712,327.26**

A significant portion of the ESD budget is designated for distribution to the 15 fire departments and Emergency Support Services (Rehab) across the county. These agencies provide fire protection, medical direction, and scene rehabilitation under contractual agreement with the ESD. As with any organization, personnel costs also represent a substantial share of the budget. ESD personnel costs include Administration, 24-hour operation of Dispatch, 24-hour staffing at ESD Station 77 (Joshua) and ESD Station 83 (Chisholm Trail), and weekday staffing at ESD Station 82 (Lillian) from 7:00 a.m. to 7:00 p.m.

The ESD did not exceed the no-new-revenue rate. The no-new-revenue rate was **\$0.056483 per \$100** valuation, and the Board proposed and adopted a rate of **\$0.056483 per \$100**, with a voter-approval tax rate of **\$0.058681 per \$100**.

Our financial condition remains excellent, and the District currently carries no debt.

Thank you for your continued support and encouragement over the past year. The ESD values its relationship with the Commissioners Court and looks forward to strengthening that partnership in 2026. If you have any questions regarding the information in this letter or any aspect of ESD operations, please feel free to contact me. I would be glad to attend a Commissioners Court meeting or meet individually to discuss any concerns.

Respectfully submitted,

Tom Foster

Tom Foster

Fire Chief – Executive Director

Johnson County ESD No. 1

Johnson County ESD No. 1 Station 77
770 North Main Street
Joshua, Texas 76058

Johnson County ESD No. 1 Station 82
10553 County Road 519
Lillian, Texas 76061

Johnson County ESD No.1 Station 83
2800 County Road 913
Joshua, Texas 76058

Send all correspondence to Administration Office: