

MINUTES OF AUGUST 17, 2026 MEETING
HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 46

A public meeting was duly called by the Board of Commissioners of **Harris County Emergency Services District No. 46** on **August 17, 2026**, which was held at the **Atascocita Fire Department, Headquarters Building** located at **18425 Timber Forest Drive, Humble, Texas 77346**.

CALL MEETING TO ORDER, ROLL CALL, AND ESTABLISH A QUORUM.

The meeting was called to order at 7:00 p.m., by **Tom Truver**, President of the Board and Chairman of the meeting.

President **Truver** announced that a quorum was present. Those Commissioners present for the meeting were:

Tom Truver	President	Present
John Bollom	Vice President	Present
James Cone	Treasurer	Present
Ron Clarke	Secretary	Present
Buddy Rice	Asst. Sec/ Asst. Treas.	Present

Also present at the meeting were Fire Chief Mike Mulligan, Assistant Fire Chief Terry Wygal, Director of ITC & Operations Support Mike Wassell, Ira Coveler, Nef Partida, & Melissa Wiggins of Coveler & Peeler, P.C., District legal counsel, and members of the Fire Department and public.

JOIN TOGETHER IN THE PLEDGE OF ALLEGIANCE.

The Board and other persons present at the meeting joined together to recite the Pledge of Allegiance to the United States, and Texas.

RECOGNITION, PROMOTIONS, COMMENDATIONS AND AWARDS FOR DISTRICT MEMBERS.

Chief Mulligan, Chief Conley, Chief Wygal and the Board of Commissioners next presented distinguished service awards to District personnel for service to the District.

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.

The Board then opened the public hearing for comments related to the District's annual tax setting process and rate. Mr. Coveler reviewed property valuations in the District, noting the change in the total appraisal valuation between 2025 of \$9,240,849,422, and the current 2026 taxable value for the territory of \$9,449,595,798. He also explained that these values were determined and provided by the Harris County Tax Office and Harris County Appraisal District.

Mr. Coveler then reviewed various tax rate models with the Board, advising that any rate at or below the proposed \$0.10 per \$100 of property valuation could be adopted by the Board. He concluded his remarks by reminding the Board that whatever the total adopted rate would be, such rate would be allocated. Mr. Coveler shared that the Board needed to adopt a maintenance and operations rate and a debt service rate to satisfy the District's debt and loan obligations which are secured by a pledge of property tax revenues.

CONCLUDE PUBLIC HEARING ON TAX INCREASE.

There being no public comments, President **Truver** closed the Public Hearing related to the District's proposed property tax rate.

TO CONSIDER AND ADOPT THE DISTRICT'S 2027 BUDGET.

The Board next addressed the District's 2027 budget, comparing revenue expectations to the prior year, and discussing the overall budget development process. Mr. **Clarke** requested clarification regarding the figures used to draft the budget as presented. Chief Mulligan explained that the budget had been drafted using the *de minimis rate* (last year's rate + \$500,000), to estimate property tax revenue for the 2027 Budget Year. Chief Mulligan next stated that the tax calculations had not been provided by the Tax Office at the time the 2027 Budget was developed. Chief Mulligan next advised that the budgeted sales tax revenue was forecast based upon an average of actual revenues received in prior years.

Mr. Coveler shared with Chief Mulligan and the Board that since the District had proposed, and he anticipated would adopt a 2026 ad valorem tax rate of \$.10 per \$100, the budgeted revenue for 2027 should be modified to align with the forecast revenue amount of approximately \$9,400,000. He also recommended for future years, the Board could choose to adopt the current year budget as the new budget for the following year for tax setting purposes, and amend the budget later in the current year to better align with the tax setting process. Mr. Coveler stated that the time constraints and delay in the legislated tax setting process made it impossible to accurately prepare a budget for the following year and that it should be expected that an amended budget will always be necessary as part of the financial planning process of the Board and leadership team.

Chief Mulligan advised that budget workshops would be held going forward, to address any confusion or concerns regarding the District's budget and budget process. After review, Mr. **Cone** made a Motion, seconded by Mr. **Bollom**, to adopt the District's 2027 budget as discussed, reflecting an updated anticipated ad valorem tax revenue of \$9,400,000 based upon the adoption of a total tax rate of \$0.10 per \$100 of property valuation. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO ADOPT THE DISTRICT'S 2026 AD VALOREM TAX RATE FOR DEBT SERVICE.

After discussion, Mr. **Rice** made a Motion, seconded by Mr. **Clarke**, to adopt the District's 2026 ad valorem tax rate for debt service at a rate of \$0.010866 per \$100 property valuation. Mr. Coveler explained that this was the rate necessary to satisfy and provide for the District's

property tax secured debt obligations. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO ADOPT THE DISTRICT'S 2026 AD VALOREM TAX RATE FOR MAINTENANCE AND OPERATIONS.

The Board then considered the District's maintenance and operations rate for 2026. After review, Mr. **Rice** made a Motion, seconded by Mr. **Cone**, to adopt an ad valorem tax rate for maintenance and operations at a rate of \$0.089134 per \$100 property valuation. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO ADOPT THE DISTRICT'S 2026 TOTAL AD VALOREM TAX RATE.

At this time, Mr. **Cone** made a Motion, seconded by Mr. **Rice**, to adopt the District's total 2027 Ad Valorem Tax Rate of \$0.10 per \$100 property valuation, effectively a 0.3% increase in the tax rate over the prior year. After review, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0. The Board then stated for the District record that the 2026 total tax rate of \$0.10 cents per \$100 of valuation was the same rate as the total tax rate adopted in 2025.

TO RECEIVE PUBLIC COMMENTS RELATED TO REGULAR AGENDA MATTERS.

No public comments related to the regular District meeting were offered by anyone present.

TO REVIEW, DISCUSS AND TAKE ACTION ON ANY MATTERS RELATED TO THE DISTRICT'S CONSTRUCTION PROJECTS.

Chief Mulligan advised that the Station 39 feasibility study would begin after the August 19th construction meeting. No action was taken by the Board.

TO REVIEW, DISCUSS AND TAKE ACTION ON PAY APPLICATIONS PRESENTED.

No action was taken by the Board.

TO RECEIVE A FINANCIAL REPORT AND TAKE ANY NECESSARY ACTION REGARDING THE REPORT.

Chief Mulligan presented the financial report prepared by District Finance Manager Mary Anne Sokol. He advised District balances as of July 31, 2026 totaled \$14,789,258.81. After review, Mr. **Clarke** made a Motion, seconded by Mr. **Cone**, to approve the report. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO PAY DISTRICT BILLS AND APPROVE COMMISSIONER SUBMITTALS PURSUANT TO TEXAS HEALTH AND SAFETY CODE §775.038(A-1).

The Board next reviewed Commissioner submittals. After review, Mr. **Bollom** made a Motion, seconded by Mr. **Cone**, to approve the payment of bills and the commissioner submittals

as presented. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO REVIEW, DISCUSS AND TAKE ACTION REGARDING DISTRICT GOVERNMENT AFFAIRS.

Mr. Neftali Partida advised the Board regarding updates to upcoming legislation, including property and sales tax matters, which could impact Emergency Services Districts. He encouraged the Board and staff to continue engaging with area and state representatives on behalf of the District and community.

TO RECEIVE A SALES TAX REPORT FROM ESD TAX MANAGEMENT SERVICES.

The Board next reviewed the District's monthly sales tax report prepared by ESD Tax Management Services. Mr. **Cone** stated allocations for the month of August totaled \$659,684.94, with a year-to-date total of \$4,544,376.56. Seven (7) entities provided significant allocations during the month of July for a total of \$241,885.73 compared to \$141,810.54 in 2025. After review, Mr. **Clarke** made a Motion, seconded by Mr. **Bollom**, to approve the report as presented. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO APPROVE THE MINUTES OF PRIOR MEETING(S).

The Board then reviewed minutes of the July 20, 2026 meeting. After review, Mr. **Cone** made a Motion, seconded by Mr. **Bollom**, to approve the minutes as presented. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO REVIEW, DISCUSS AND TAKE ACTION ON THE DEPARTMENT REPORTS.

Chief Mulligan advised the monthly reports had been provided and invited questions related to those reports from the Board. There being no discussion, Mr. **Cone** made a Motion, seconded by Mr. **Bollom**, to approve the report as presented. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO REVIEW, DISCUSS AND TAKE ACTION ON SUBMITTALS OF THIRTY (30) DAY ADVANCE REQUEST(S) FOR NECESSARY PURCHASES RELATED TO THE PROVISION OF EMERGENCY SERVICES IN ACCORDANCE WITH THE CURRENT DISTRICT BUDGET.

Mr. Wassell advised that a grant request had been submitted to the Northwest Hospital Authority, and noted the District's interest in converting a reserve vehicle into a blocking apparatus. No action was taken by the Board.

TO REVIEW, DISCUSS AND TAKE ACTION FOR THE SALE OR DISPOSAL OF OBSOLETE SURPLUS AND/OR SALVAGE PROPERTY PURSUANT TO TEXAS HEALTH AND SAFETY CODE §775.0735.

Mr. Wassell next provided a list of EMS equipment including defibrillators for disposal, and advised that two (2) vehicles would be sold at public auction, pending Board approval. After review, Mr. **Bollom** made a Motion, seconded by Mr. **Cone**, to approve the sale and disposal of

District property as presented. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

TO REVIEW, DISCUSS AND ACT REGARDING PURCHASE REQUESTS AND REQUISITIONS, AND ACQUISITIONS, REPAIRS OR MAINTENANCE RELATED TO DEPARTMENT, FACILITIES, APPARATUS, VEHICLES, TECHNOLOGY, AND EQUIPMENT IN SERVICE TO THE DISTRICT.

No action was taken by the Board.

TO MEET IN CLOSED SESSION PURSUANT TO GOVERNMENT CODE §551.071 TO CONSULT WITH LEGAL COUNSEL OR TO DISCUSS SALES TAX MATTERS AS PERMITTED BY TAX CODE §323.3022.

The Board did not convene in Closed Session to consult with legal counsel or to discuss sales tax matters.

TO MEET IN CLOSED SESSION PURSUANT TO GOVERNMENT CODE §551.074 TO DISCUSS PERSONNEL MATTERS.

The Board did not convene in Closed Session to discuss personnel matters.

TO MEET IN CLOSED SESSION PURSUANT TO GOVERNMENT CODE §551.072 TO DELIBERATE REGARDING REAL ESTATE MATTERS.

The Board did not convene in Closed Session to discuss real estate matters.

REVIEW AND TAKE ACTION ON DISTRICT REAL ESTATE MATTERS AND PERSONNEL MATTERS.

No action was taken by the Board.

DISCUSS ANY NEW ITEMS WHICH NEED TO BE ON THE AGENDA FOR THE SUBSEQUENT DISTRICT MEETINGS, INCLUDING THE REGULAR DISTRICT MEETING SET FOR SEPTEMBER 21, 2026.

The Board then confirmed the next meeting date of Monday, September 21, 2026.

RECEIVE ANY ANNOUNCEMENTS FROM THE BOARD OF COMMISSIONERS OR THE DEPARTMENT STAFF.

No announcements were forthcoming from the Board or staff.

ADJOURNMENT.

There being no further business brought before the Board, Mr. **Clarke** made a Motion, seconded by Mr. **Cone**, to adjourn the meeting at 7:42 p.m. Thereafter, President **Truver** called for a vote and the Motion passed by a vote of 5 to 0.

The foregoing minutes were reviewed and approved by the Board of Commissioners on September 22, 2026.

By:



Ron Clarke
Board Secretary