

## Harris County Emergency Services District No. 50

### Information Required by Section 26.18, Texas Tax Code and Section 2051.202, Texas Government Code

Date: September 25, 2025

(1) Name and term of office of each member of the governing body:

| <u>Name:</u>   | <u>Term of office:</u> |
|----------------|------------------------|
| Jim Owens      | 5/7/2022 – 5/2/2026    |
| Michael Burr   | 5/4/2024 – 5/6/2028    |
| Brenda Biggers | 5/7/2022 – 5/2/2026    |
| Robert Ballew  | 5/4/2024 – 5/6/2028    |
| Alma Cedillo   | 5/7/2022 – 5/2/2026    |

(2) Mailing address, physical address, e-mail address, and telephone number:

1210 Dell Dale  
Channelview, Texas 77530  
281/860-0017  
[info@channelviewfire.com](mailto:info@channelviewfire.com)

(3) a. Official contact information for each member of the governing body:

|                |                                                                                |
|----------------|--------------------------------------------------------------------------------|
| Jim Owens      | <a href="mailto:jowens@channelviewfire.com">jowens@channelviewfire.com</a>     |
| Michael Burr   | <a href="mailto:mburr@channelviewfire.com">mburr@channelviewfire.com</a>       |
| Brenda Biggers | <a href="mailto:bbiggers@channelviewfire.com">bbiggers@channelviewfire.com</a> |
| Robert Ballew  | <a href="mailto:rballew@channelviewfire.com">rballew@channelviewfire.com</a>   |
| Alma Cedillo   | <a href="mailto:acedillo@channelviewfire.com">acedillo@channelviewfire.com</a> |

b. Name of General Manager or Executive Director:

Jimmy Sumbera, General Manager  
1210 Dell Dale  
Channelview, Texas 77530  
281/452-5782

c. Name, mailing address and telephone number of person representing District's utility operator:

None

d. Name, mailing address and telephone number of person representing District's tax assessor-collector:

Harris County Tax Office  
Attn: Annette Ramirez, County Tax Assessor-Collector  
1001 Preston, Suite 335  
Houston, TX 77002  
[jurisdiction.support@tax.hctx.net](mailto:jurisdiction.support@tax.hctx.net)

(4) District's budget for the preceding two years:

See attached.

(5) Proposed or adopted budget for the current year:

See attached.

(6) Change in amount of District budget from the preceding year to current year, by dollar amount and percentage:

| Dollar Amount | Percentage |
|---------------|------------|
| \$825,000     | 7.37%      |

(7) Amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:

See attached budgets.

(8) Amount of property tax revenue budgeted for debt service for the preceding two years and the current year:

The District does not budget for debt service.

(9) Tax rate for maintenance and operations **adopted** by the taxing unit for the current year and preceding two years:

2025: \$0.05  
2024: \$0.05  
2023: \$0.047

(10) The tax rate for debt service **adopted** by the taxing unit for the current year and preceding two years:

2025: \$0.00  
2024: \$0.00  
2023: \$0.00

(11) This information required by Section 26.18 is applicable only to school districts.

(12) Tax rate for maintenance and operations **proposed** by the taxing unit for the current year:

2025: \$0.05

(13) Tax rate for debt service **proposed** by the taxing unit for the current year:

2025: \$0.00

(14) This information required by Section 26.18 is applicable only to school districts.

(15) The most recent financial audit of the District.

See attached.

(16) Rate of District's ad valorem tax, if any:

The District's ad valorem tax rate for 2025 is \$0.05 per \$100 assessed valuation.

(17) Rate of District's sales and use tax, if any:

One percent (1%)

(18) Notice of tax rate hearing required under Chapter 26, Tax Code or Section 49.236, Water Code:

The notice of tax rate hearing will be posted on this website when available.

(19) District's meeting schedule and location:

Twice Monthly:

1 - On first (1<sup>st</sup>) Monday of each month at 6:00 pm. at 1210 Dell Dale, Channelview, Texas

2 - On third (3<sup>rd</sup>) Monday of each month at 6:00 pm. at 1210 Dell Dale, Channelview, Texas

(20) Statement regarding designation of meeting location

This section is applicable only to water districts.

(21) Meeting notices and approved minutes:

Each notice of a meeting and approved minutes for meetings conducted in the current calendar year and the immediately preceding calendar year are posted on this website.

# 2026 Budget

**Harris County E.S.D. No. 50  
Operating Budget  
FYE 12/31/2026**

September 2, 2025

**Revenues**

|                 |                  |
|-----------------|------------------|
| Property tax    | \$4,050,000      |
| Sales tax       | \$7,000,000      |
| Interest income | <u>\$975,000</u> |
| Total revenues  | \$12,025,000     |

**Expenditures**

|                                       |                    |
|---------------------------------------|--------------------|
| Commissioner fees                     | \$36,000           |
| Legal fees                            | \$74,000           |
| Legal fees - records maintenance      | \$3,000            |
| Legal fees - uncompensated care       | \$50,000           |
| Audit                                 | \$36,000           |
| Bookkeeping                           | \$20,000           |
| Miscellaneous                         | \$2,500            |
| Harris County Appraisal District fees | \$32,000           |
| Publication of notices                | \$2,000            |
| Training                              | \$5,000            |
| Dues and memberships                  | \$2,000            |
| Payroll taxes                         | \$2,750            |
| Commissioner election                 | <u>(\$265,250)</u> |

**Fire and EMS Operations**

See separate budgets for details

|              |                                      |
|--------------|--------------------------------------|
| Revenues     | \$1,357,500                          |
| Expenditures | <u>(\$12,396,938)</u> (\$11,039,438) |

**Capital Expenditures**

(\$1,087,097)

**Excess Revenues (Expenditures)**

(\$366,785)

Harris County ESD #50  
Chart of Accounts  
Fire & EMS  
2026 Budget

| Description                        | Acct No | 2025          | 2026          | Change  |             |
|------------------------------------|---------|---------------|---------------|---------|-------------|
| Revenue                            |         |               |               |         |             |
| EMS Billing                        | 4331    | 1,317,500.00  | 1,317,500.00  | 0.00%   | -           |
| Fire Billing                       | 4332    | 15,000.00     | 15,000.00     | 0.00%   | -           |
| Misc. Revenue                      | 4333    | 25,000.00     | 25,000.00     | 0.00%   | -           |
| Expenses                           |         |               |               |         |             |
| Billing expense                    | 7011    | 191,037.50    | 191,037.50    | 0.00%   | 0.00        |
| Dispatch                           | 7015    | 382,859.78    | 411,021.84    | 7.36%   | 28,162.06   |
| Fire Gear                          | 7101    | 72,223.00     | 111,835.00    | 54.85%  | 39,612.00   |
| SCBA                               | 7102    | 42,275.00     | 26,300.00     | -37.79% | (15,975.00) |
| Fire equipment                     | 7103    | 26,650.00     | 26,650.00     | 0.00%   | 0.00        |
| Special Operations                 | 7104    | 15,000.00     | 11,103.00     | -25.98% | (3,897.00)  |
| EMS supplies                       | 7121    | 158,000.00    | 165,900.00    | 5.00%   | 7,900.00    |
| EMS Equipment                      | 7122    | 98,991.20     | 82,923.26     | -16.23% | (16,067.94) |
| Radio communications & maintenance | 7161    | 43,600.00     | 47,600.00     | 9.17%   | 4,000.00    |
| Phone                              | 7162    | 16,500.00     | 14,825.00     | -10.15% | (1,675.00)  |
| Electricity                        | 7165    | 35,000.00     | 36,000.00     | 2.86%   | 1,000.00    |
| Cable                              | 7166    | 17,123.40     | 17,880.00     | 4.42%   | 756.60      |
| Water                              | 7167    | 6,000.00      | 10,920.00     | 82.00%  | 4,920.00    |
| Gas                                | 7168    | 7,500.00      | 5,796.00      | -22.72% | (1,704.00)  |
| Fuel                               | 7169    | 100,000.00    | 85,000.00     | -15.00% | (15,000.00) |
| Vehicle maintenance - Fire         | 7181    | 105,000.00    | 130,000.00    | 23.81%  | 25,000.00   |
| Vehicle maintenance - EMS          | 7182    | 60,000.00     | 60,000.00     | 0.00%   | 0.00        |
| Building maintenance               | 7191    | 48,100.00     | 52,800.00     | 9.77%   | 4,700.00    |
| Building supplies                  | 7195    | 39,418.00     | 42,000.00     | 6.55%   | 2,582.00    |
| Training - Fire                    | 7201    | 67,100.00     | 76,066.00     | 13.36%  | 8,966.00    |
| Training - EMS                     | 7202    | 34,000.00     | 40,900.00     | 20.29%  | 6,900.00    |
| Uniforms                           | 7205    | 43,563.00     | 43,563.00     | 0.00%   | 0.00        |
| Employee payroll                   | 7301    | 7,991,090.00  | 8,200,505.00  | 2.62%   | 209,415.00  |
| Employee payroll taxes             | 7302    | 119,866.00    | 123,007.58    | 2.62%   | 3,141.58    |
| Employee Healthcare Insurance      | 7303    | 949,385.37    | 1,006,348.49  | 6.00%   | 56,963.12   |
| Employee Retirement (TCDRS)        | 7304    | 732,783.00    | 774,947.72    | 5.75%   | 42,164.72   |
| Medical Director                   | 7310    | 24,000.00     | 24,000.00     | 0.00%   | 0.00        |
| Public Relations                   | 7316    | 20,000.00     | 24,500.00     | 22.50%  | 4,500.00    |
| Occupational health services       | 7318    | 92,627.00     | 92,701.00     | 0.08%   | 74.00       |
| Peer Fitness Program               | 7319    | 36,000.00     | 18,000.00     | -50.00% | (18,000.00) |
| Contract services                  | 7321    | 91,894.85     | 77,869.00     | -15.26% | (14,025.85) |
| Office supplies                    | 7325    | 9,000.00      | 9,000.00      | 0.00%   | 0.00        |
| Computer services & supplies       | 7326    | 36,000.00     | 30,000.00     | -16.67% | (6,000.00)  |
| Property & casualty insurance      | 7341    | 273,736.10    | 287,422.91    | 5.00%   | 13,686.81   |
| Dues                               | 7345    | 40,351.00     | 38,515.40     | -4.55%  | (1,835.60)  |
| Miscellaneous expenses             | 7351    | 25,000.00     | 25,000.00     | 0.00%   | 0.00        |
| Expenses                           |         | 12,051,674.20 | 12,396,937.69 | 2.86%   | 345,263.49  |
| Income                             |         | 1,357,500.00  | 1,357,500.00  | 0.00%   | 0.00        |
| Funds from District                |         | 10,507,817.41 | 11,039,437.69 | 5.06%   | 531,620.28  |

# 2025 Budget

**Harris County E.S.D. No. 50  
Operating Budget  
FYE 12/31/2025**

September 3, 2024

**Revenues**

|                       |                     |
|-----------------------|---------------------|
| Property tax          | \$3,400,000         |
| Sales tax             | \$6,600,000         |
| Interest income       | \$1,200,000         |
| <b>Total revenues</b> | <b>\$11,200,000</b> |

**Expenditures**

|                                       |                    |
|---------------------------------------|--------------------|
| Commissioner fees                     | \$33,000           |
| Legal fees                            | \$68,000           |
| Legal fees - records maintenance      | \$3,000            |
| Legal fees - legislative consulting   | \$15,000           |
| Audit                                 | \$34,000           |
| Bookkeeping                           | \$20,000           |
| Miscellaneous                         | \$2,500            |
| Harris County Appraisal District fees | \$40,000           |
| Publication of notices                | \$2,000            |
| Training                              | \$5,000            |
| Dues and memberships                  | \$2,000            |
| Payroll taxes                         | \$2,500            |
| Commissioner election                 |                    |
|                                       | <u>(\$227,000)</u> |

**Fire and EMS Operations**

See separate budgets for details

|              |                                      |
|--------------|--------------------------------------|
| Revenues     | \$1,357,500                          |
| Expenditures | <u>(\$11,865,317)</u> (\$10,507,817) |

**Capital Expenditures**

|                                    |                             |
|------------------------------------|-----------------------------|
| Station 1 updates                  | (\$150,000)                 |
| E9 Powerload                       | (\$46,683)                  |
| Equipment on 2 new engines         | (\$179,998)                 |
| Engine 12 & Engine 32 replacements | (\$1,784,240)               |
| 2 Lucas devices                    | (\$75,774)                  |
| Stair chair                        | (\$5,294)                   |
| Two Tahoes (Admin)                 | (\$150,000)                 |
| E8 remount                         | (\$100,000)                 |
| E27 new medic unit                 | (\$190,000)                 |
| <b>Total capital budget</b>        | <b><u>(\$2,681,989)</u></b> |

**Excess Revenues (Expenditures)**

(\$2,216,806)

Harris County ESD #50  
Chart of Accounts  
Fire & EMS  
2025 Budget

| Description                        | Acct No | 2024          | 2025          | Change  |              |
|------------------------------------|---------|---------------|---------------|---------|--------------|
| Revenue                            |         |               |               |         |              |
| EMS Billing                        | 4331    | 1,600,000.00  | 1,317,500.00  | -17.66% | (282,500.00) |
| Fire Billing                       | 4332    | 15,000.00     | 15,000.00     | 0.00%   | -            |
| Misc. Revenue                      | 4333    | 30,000.00     | 25,000.00     | -16.67% | (5,000.00)   |
| Expenses                           |         |               |               |         |              |
| Billing expense                    | 7011    | 232,000.00    | 191,037.50    | -17.66% | (40,962.50)  |
| Dispatch                           | 7015    | 372,142.03    | 382,859.78    | 2.88%   | 10,717.75    |
| Fire Gear                          | 7101    | 121,310.00    | 72,223.00     | -40.46% | (49,087.00)  |
| SCBA                               | 7102    | 42,275.00     | 42,275.00     | 0.00%   | 0.00         |
| Fire equipment                     | 7103    | 34,500.00     | 29,650.00     | -14.06% | (4,850.00)   |
| Special Operations                 | 7104    | 18,427.00     | 15,000.00     | -18.60% | (3,427.00)   |
| EMS supplies                       | 7121    | 158,000.00    | 158,000.00    | 0.00%   | 0.00         |
| EMS Equipment                      | 7122    | 59,850.82     | 99,986.20     | 67.06%  | 40,135.38    |
| Radio communications & maintenance | 7161    | 43,660.00     | 43,600.00     | -0.14%  | (60.00)      |
| Phone                              | 7162    | 16,500.00     | 16,500.00     | 0.00%   | 0.00         |
| Electricity                        | 7165    | 32,000.00     | 35,000.00     | 9.38%   | 3,000.00     |
| Cable                              | 7166    | 16,100.00     | 17,123.40     | 6.36%   | 1,023.40     |
| Water                              | 7167    | 6,000.00      | 6,000.00      | 0.00%   | 0.00         |
| Gas                                | 7168    | 5,700.00      | 7,500.00      | 31.58%  | 1,800.00     |
| Fuel                               | 7169    | 112,000.00    | 100,000.00    | -10.71% | (12,000.00)  |
| Vehicle maintenance - Fire         | 7181    | 102,665.00    | 105,000.00    | 2.27%   | 2,335.00     |
| Vehicle maintenance - EMS          | 7182    | 55,000.00     | 60,000.00     | 9.09%   | 5,000.00     |
| Building maintenance               | 7191    | 48,100.00     | 48,100.00     | 0.00%   | 0.00         |
| Building supplies                  | 7195    | 39,288.00     | 39,418.00     | 0.33%   | 130.00       |
| Training - Fire                    | 7201    | 80,304.00     | 67,100.00     | -16.44% | (13,204.00)  |
| Training - EMS                     | 7202    | 34,000.00     | 34,000.00     | 0.00%   | 0.00         |
| Uniforms                           | 7205    | 62,156.00     | 43,563.00     | -29.91% | (18,593.00)  |
| Employee payroll                   | 7301    | 7,706,722.29  | 7,819,090.28  | 1.46%   | 112,367.99   |
| Employee payroll taxes             | 7302    | 131,014.28    | 117,286.35    | -10.48% | (13,727.92)  |
| Employee Healthcare Insurance      | 7303    | 1,025,116.09  | 949,385.37    | -7.39%  | (75,730.72)  |
| Employee Retirement (TCDRS)        | 7304    | 701,311.73    | 717,010.58    | 2.24%   | 15,698.85    |
| Medical Director                   | 7310    | 18,000.00     | 24,000.00     | 33.33%  | 6,000.00     |
| Public Relations                   | 7316    | 20,000.00     | 20,000.00     | 0.00%   | 0.00         |
| Occupational health services       | 7318    | 87,625.00     | 92,627.00     | 5.71%   | 5,002.00     |
| Peer Fitness Program               | 7319    | 44,200.00     | 36,000.00     | -18.55% | (8,200.00)   |
| Contract services                  | 7321    | 92,586.58     | 91,894.85     | -0.75%  | (691.73)     |
| Office supplies                    | 7325    | 9,000.00      | 9,000.00      | 0.00%   | 0.00         |
| Computer services & supplies       | 7326    | 36,200.00     | 36,000.00     | -0.55%  | (200.00)     |
| Property & casualty insurance      | 7341    | 218,835.10    | 273,736.10    | 25.09%  | 54,901.00    |
| Dues                               | 7345    | 38,179.53     | 40,351.00     | 5.69%   | 2,171.47     |
| Miscellaneous expenses             | 7351    | 25,000.00     | 25,000.00     | 0.00%   | 0.00         |
| Expenses                           |         | 11,845,768.45 | 11,865,317.41 | 0.17%   | 19,548.97    |
| Income                             |         | 1,645,000.00  | 1,357,500.00  | -17.48% | (287,500.00) |
| Funds from District                |         | 10,200,768.45 | 10,507,817.41 | 3.01%   | 307,048.97   |

# 2024 Budget

**Harris County E.S.D. No. 50  
Operating Budget  
FYE 12/31/2024**

September 18, 2023

**Revenues**

|                 |                    |              |
|-----------------|--------------------|--------------|
| Property tax    | \$4,600,000        |              |
| Sales tax       | \$6,500,000        |              |
| Interest income | <u>\$1,000,000</u> |              |
| Total revenues  |                    | \$12,100,000 |

**Expenditures**

|                                       |                 |             |
|---------------------------------------|-----------------|-------------|
| Commissioner fees                     | \$33,000        |             |
| Legal fees                            | \$68,000        |             |
| Legal fees - records maintenance      | \$3,000         |             |
| Legal fees - legislative consulting   | \$0             |             |
| Audit                                 | \$34,000        |             |
| Bookkeeping                           | \$20,000        |             |
| Miscellaneous                         | \$2,500         |             |
| Harris County Appraisal District fees | \$34,000        |             |
| Publication of notices                | \$2,000         |             |
| Training                              | \$5,000         |             |
| Dues and memberships                  | \$2,000         |             |
| Payroll taxes                         | \$2,500         |             |
| Commissioner election                 | <u>\$15,000</u> | (\$221,000) |

**Fire and EMS Operations**

See separate budgets for details

|              |                       |                |
|--------------|-----------------------|----------------|
| Revenues     | \$1,645,000           |                |
| Expenditures | <u>(\$11,838,103)</u> | (\$10,193,103) |

**Capital Expenditures**

|                                      |             |                    |
|--------------------------------------|-------------|--------------------|
| E8-Remount                           | (\$100,000) |                    |
| E6-Stretcher                         | (\$27,000)  |                    |
| E8-Power loader                      | (\$30,000)  |                    |
| E8-Stretcher                         | (\$27,000)  |                    |
| District 12 Tahoe                    | (\$60,000)  |                    |
| Covered training area                | (\$49,500)  |                    |
| Shallow water/quick deployment boats | (\$8,000)   |                    |
| Awning for building                  | (\$10,600)  |                    |
| E27-New medic unit                   | (\$190,000) |                    |
| E27-Power loader                     | (\$30,000)  |                    |
| Total capital budget                 |             | <u>(\$532,100)</u> |

**Excess revenues (expenditures)**

\$1,153,797

Harris County ESD #50  
Chart of Accounts  
Fire & EMS  
2024 Budget

| Description                        | Acct No | 2023          | 2024          | Change |              |
|------------------------------------|---------|---------------|---------------|--------|--------------|
| Revenue                            |         |               |               |        |              |
| EMS Billing                        | 4331    | 1,600,000.00  | 1,600,000.00  | 0.00%  | -            |
| Fire Billing                       | 4332    | 15,000.00     | 15,000.00     | 0.00%  | -            |
| Misc. Revenue                      | 4333    | 30,000.00     | 30,000.00     | 0.00%  | -            |
| Expenses                           |         |               |               |        |              |
| Billing expense                    | 7011    | 232,000.00    | 232,000.00    | 0.00%  | 0.00         |
| Dispatch                           | 7015    | 322,307.75    | 372,142.03    | 15.46% | 49,834.28    |
| Fire Gear                          | 7101    | 94,100.00     | 121,310.00    | 28.92% | 27,210.00    |
| SCBA                               | 7102    | 42,450.00     | 42,275.00     | -0.41% | (175.00)     |
| Fire equipment                     | 7103    | 31,300.00     | 34,500.00     | 10.22% | 3,200.00     |
| Special Operations                 | 7104    | 18,500.00     | 18,427.00     | -0.39% | (73.00)      |
| EMS supplies                       | 7121    | 158,000.00    | 158,000.00    | 0.00%  | 0.00         |
| EMS Equipment                      | 7122    | 60,762.00     | 59,850.82     | -1.50% | (911.18)     |
| Radio communications & maintenance | 7161    | 44,710.00     | 43,660.00     | -2.35% | (1,050.00)   |
| Phone                              | 7162    | 16,500.00     | 16,500.00     | 0.00%  | 0.00         |
| Electricity                        | 7165    | 32,000.00     | 32,000.00     | 0.00%  | 0.00         |
| Cable                              | 7166    | 13,500.00     | 16,100.00     | 19.26% | 2,600.00     |
| Water                              | 7167    | 6,000.00      | 6,000.00      | 0.00%  | 0.00         |
| Gas                                | 7168    | 5,000.00      | 5,700.00      | 14.00% | 700.00       |
| Fuel                               | 7169    | 121,000.00    | 112,000.00    | -7.44% | (9,000.00)   |
| Vehicle maintenance - Fire         | 7181    | 78,000.00     | 95,000.00     | 21.79% | 17,000.00    |
| Vehicle maintenance - EMS          | 7182    | 34,159.50     | 55,000.00     | 61.01% | 20,840.50    |
| Building maintenance               | 7191    | 43,100.00     | 48,100.00     | 11.60% | 5,000.00     |
| Building supplies                  | 7195    | 38,088.00     | 39,288.00     | 3.15%  | 1,200.00     |
| Training - Fire                    | 7201    | 55,072.00     | 80,304.00     | 45.82% | 25,232.00    |
| Training - EMS                     | 7202    | 30,000.00     | 34,000.00     | 13.33% | 4,000.00     |
| Uniforms                           | 7205    | 46,616.00     | 62,156.00     | 33.34% | 15,540.00    |
| Employee payroll                   | 7301    | 7,058,369.00  | 7,706,722.29  | 9.19%  | 648,353.29   |
| Employee payroll taxes             | 7302    | 105,875.54    | 131,014.28    | 23.74% | 25,138.74    |
| Employee Healthcare Insurance      | 7303    | 792,169.20    | 1,025,116.09  | 29.41% | 232,946.89   |
| Employee Retirement (TCDRS)        | 7304    | 642,311.58    | 701,311.73    | 9.19%  | 59,000.15    |
| Medical Director                   | 7310    | 18,000.00     | 18,000.00     | 0.00%  | 0.00         |
| Public Relations                   | 7316    | 17,560.00     | 20,000.00     | 13.90% | 2,440.00     |
| Occupational health services       | 7318    | 74,700.00     | 87,625.00     | 17.30% | 12,925.00    |
| Peer Fitness Program               | 7319    | 39,100.00     | 44,200.00     | 13.04% | 5,100.00     |
| Contract services                  | 7321    | 85,275.67     | 92,586.58     | 8.57%  | 7,310.91     |
| Office supplies                    | 7325    | 9,000.00      | 9,000.00      | 0.00%  | 0.00         |
| Computer services & supplies       | 7326    | 29,362.00     | 36,200.00     | 23.29% | 6,838.00     |
| Property & casualty insurance      | 7341    | 198,941.00    | 218,835.10    | 10.00% | 19,894.10    |
| Dues                               | 7345    | 29,777.22     | 38,179.53     | 28.22% | 8,402.31     |
| Miscellaneous expenses             | 7351    | 25,000.00     | 25,000.00     | 0.00%  | 0.00         |
| Expenses                           |         | 10,648,606.46 | 11,838,103.45 | 11.17% | 1,189,496.99 |
| Income                             |         | 1,645,000.00  | 1,645,000.00  | 0.00%  | 0.00         |
| Funds from District                |         | 9,003,606.46  | 10,193,103.45 | 13.21% | 1,189,496.99 |

# Most Recent Audit

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**

**HARRIS COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2024**

**McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC**  
Certified Public Accountants

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# *McCall Gibson Swedlund Barfoot Ellis PLLC*

*Certified Public Accountants*

*Chris Swedlund  
Noel W. Barfoot  
Joseph Ellis  
Ashlee Martin*

*Mike M. McCall  
(retired)  
Debbie Gibson  
(retired)*

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Harris County Emergency  
Services District No. 50  
Harris County, Texas

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and major fund of Harris County Emergency Services District No. 50 (the "District") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of District Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Board of Commissioners  
Harris County Emergency Services District No. 50

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information required by Harris County and the other supplementary information are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide any assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*McCall Gibson Swedlund Barfoot Ellis PLLC*

McCall Gibson Swedlund Barfoot Ellis PLLC  
Certified Public Accountants  
Houston, Texas

June 16, 2025

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Management's discussion and analysis of Harris County Emergency Services District No. 50's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the District's financial statements.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The basic financial statements include: (1) fund financial statements and government-wide financial statements and (2) notes to the financial statements. The fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Funds Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required and other supplementary information in addition to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective like that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position include all the District's assets, liabilities and, if applicable, deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

**FUND FINANCIAL STATEMENTS**

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, property tax revenues, sales tax receipts, costs of assessing and collecting taxes and general expenditures.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**FUND FINANCIAL STATEMENTS (Continued)**

Governmental funds are reported in each of the financial statements. The focus in the fund financial statements provides a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

**NOTES TO THE FINANCIAL STATEMENTS**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

**OTHER INFORMATION**

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. The budgetary comparison schedule is included as RSI for the General Fund.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$42,703,245 as of December 31, 2024.

A portion of the District's net position reflects its net investment in capital assets (land, buildings, vehicles and equipment, less any debt used to acquire those assets that is still outstanding). The District uses these assets to provide fire and emergency medical services.

The following is a comparative analysis of government-wide changes in net position:

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

| Summary of Changes in the Statement of Net Position |               |               |                                  |
|-----------------------------------------------------|---------------|---------------|----------------------------------|
|                                                     | 2024          | 2023          | Change<br>Positive<br>(Negative) |
| Current and Other Assets                            | \$ 33,678,198 | \$ 31,341,649 | \$ 2,336,549                     |
| Net Pension Asset                                   | 638,886       | 297,631       | 341,255                          |
| Capital Assets (Net of Accumulated Depreciation)    | 11,893,219    | 12,037,014    | (143,795)                        |
| Total Assets                                        | \$ 46,210,303 | \$ 43,676,294 | \$ 2,534,009                     |
| Deferred Outflow of Resources                       | \$ 1,872,177  | \$ 3,060,830  | \$ (1,188,653)                   |
| Total Liabilities                                   | \$ 1,291,672  | \$ 1,116,665  | \$ (175,007)                     |
| Deferred Inflows of Resources                       | \$ 4,087,563  | \$ 5,524,554  | \$ 1,436,991                     |
| Net Position:                                       |               |               |                                  |
| Net Investment in Capital Assets                    | \$ 11,641,802 | \$ 12,037,014 | \$ (395,212)                     |
| Unrestricted                                        | 31,061,443    | 28,058,891    | 3,002,552                        |
| Total Net Position                                  | \$ 42,703,245 | \$ 40,095,905 | \$ 2,607,340                     |

The following table provides a summary of the District's operations for the years ended December 31, 2024, and December 31, 2023.

| Summary of Changes in the Statement of Activities |               |               |                                  |
|---------------------------------------------------|---------------|---------------|----------------------------------|
|                                                   | 2024          | 2023          | Change<br>Positive<br>(Negative) |
| Revenues:                                         |               |               |                                  |
| Property Taxes                                    | \$ 3,863,643  | \$ 3,965,416  | \$ (101,773)                     |
| Sales Tax Receipts                                | 7,004,982     | 6,071,587     | 933,395                          |
| Fire and EMS Services                             | 2,986,682     | 1,821,099     | 1,165,583                        |
| Other Revenues                                    | 1,488,544     | 1,594,147     | (105,603)                        |
| Total Revenues                                    | \$ 15,343,851 | \$ 13,452,249 | \$ 1,891,602                     |
| Expenses for Services                             | 12,736,511    | 12,315,903    | (420,608)                        |
| Change in Net Position                            | \$ 2,607,340  | \$ 1,136,346  | \$ 1,470,994                     |
| Net Position, Beginning of Year                   | 40,095,905    | 38,959,559    | 1,136,346                        |
| Net Position, End of Year                         | \$ 42,703,245 | \$ 40,095,905 | \$ 2,607,340                     |

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS**

The District's General Fund fund balance as of December 31, 2024, was \$29,009,578 an increase of \$3,076,942 from the prior year. The increase was primarily due to operating revenues exceeding operating costs.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Commissioners did amend the budget during the current fiscal year to increase capital expenses. Actual revenues were \$1,611,100 more than budgeted revenues, primarily due to higher than expected investment revenues and miscellaneous revenues. Actual expenditures were \$123,419 less than budgeted expenditures primarily due to lower than expected salaries and benefit costs. The District entered into a installment agreement and used the proceeds to purchase equipment.

**CAPITAL ASSETS**

Capital assets as of December 31, 2024, total \$11,893,219 (net of accumulated depreciation) and include land, buildings, vehicles and equipment. Construction in progress includes two 2024 Chassis to remount ambulance and new ambulance. Significant capital asset events during the current fiscal year included the following:

Completed Projects/Purchases:

|                                    |                   |
|------------------------------------|-------------------|
| Voting machines                    | \$ 7,732          |
| 2023 Chevrolet Tahoe               | 97,315            |
| Concrete paving/field improvements | 49,500            |
| 2024 Chevrolet Tahoe               | 67,934            |
| Heart Monitors                     | <u>278,566</u>    |
| Total Completed Projects/Purchases | <u>\$ 501,047</u> |

Capital Assets At Year-End, Net of Accumulated Depreciation

|                                                  | 2024                 | 2023                 | Change<br>Positive<br>(Negative) |
|--------------------------------------------------|----------------------|----------------------|----------------------------------|
| Capital Assets Not Being Depreciated:            |                      |                      |                                  |
| Land and Land Improvements                       | \$ 584,020           | \$ 584,020           | \$                               |
| Construction in Progress                         | 307,518              | 95,386               | 212,132                          |
| Capital Assets, Net of Accumulated Depreciation: |                      |                      |                                  |
| Buildings and Improvements                       | 8,562,469            | 8,891,965            | (329,496)                        |
| Trucks and Vehicles                              | 2,071,904            | 2,305,110            | (233,206)                        |
| Other Equipment                                  | <u>367,308</u>       | <u>160,533</u>       | <u>206,775</u>                   |
| Total Net Capital Assets                         | <u>\$ 11,893,219</u> | <u>\$ 12,037,014</u> | <u>\$ (143,795)</u>              |

Additional information on the District's capital assets can be found in Note 5 of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**CONTACTING THE DISTRICT'S MANAGEMENT**

This financial report is designed to provide a general overview of District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Harris County Emergency Services District No. 50, c/o Smith, Murdaugh, Little & Bonham, L.L.P., 2727 Allen Parkway, Suite 1100, Houston, Texas 77019.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**DECEMBER 31, 2024**

|                                                                                   | <u>General Fund</u>  | <u>Adjustments</u>   | <u>Statement of<br/>Net Position</u> |
|-----------------------------------------------------------------------------------|----------------------|----------------------|--------------------------------------|
| <b>ASSETS</b>                                                                     |                      |                      |                                      |
| Cash                                                                              | \$ 470,129           | \$                   | \$ 470,129                           |
| Investments                                                                       | 24,316,648           |                      | 24,316,648                           |
| Due from Harris County Tax Assessor/Collector                                     | 126,181              |                      | 126,181                              |
| Receivables:                                                                      |                      |                      |                                      |
| Property Taxes                                                                    | 3,367,301            |                      | 3,367,301                            |
| Sales Tax Receipts                                                                | 1,279,286            |                      | 1,279,286                            |
| Fire and EMS Services (Net of Allowance<br>for Doubtful Accounts of \$10,931,299) | 3,630,787            |                      | 3,630,787                            |
| Penalty and Interest on Delinquent Taxes                                          |                      | 63,957               | 63,957                               |
| Other                                                                             | 1,198                |                      | 1,198                                |
| Prepaid Costs                                                                     | 211,430              |                      | 211,430                              |
| East Harris County Emergency Services<br>Joint Powers Board Operating Reserve     | 211,281              |                      | 211,281                              |
| Net Pension Asset                                                                 |                      | 638,886              | 638,886                              |
| Land                                                                              |                      | 584,020              | 584,020                              |
| Construction in Progress                                                          |                      | 307,518              | 307,518                              |
| Capital Assets (Net of Accumulated<br>Depreciation)                               |                      | 11,001,681           | 11,001,681                           |
| <b>TOTAL ASSETS</b>                                                               | <u>\$ 33,614,241</u> | <u>\$ 12,596,062</u> | <u>\$ 46,210,303</u>                 |
| <br><b>DEFERRED OUTFLOWS OF RESOURCES</b>                                         |                      |                      |                                      |
| Deferred Outflows - Pensions                                                      | <u>\$ - 0 -</u>      | <u>\$ 1,872,177</u>  | <u>\$ 1,872,177</u>                  |
| <br><b>TOTAL ASSETS AND DEFERRED OUTFLOWS<br/>    OF RESOURCES</b>                | <u>\$ 33,614,241</u> | <u>\$ 14,468,239</u> | <u>\$ 48,082,480</u>                 |

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**DECEMBER 31, 2024**

|                                                                                  | General Fund                | Adjustments                 | Statement of<br>Net Position |
|----------------------------------------------------------------------------------|-----------------------------|-----------------------------|------------------------------|
| <b>LIABILITIES</b>                                                               |                             |                             |                              |
| Accounts Payable                                                                 | \$ 431,427                  | \$                          | \$ 431,427                   |
| Accrued Compensated Absences                                                     |                             | 608,828                     | 608,828                      |
| Long-Term Liabilities:                                                           |                             |                             |                              |
| Installment Agreement Payable, Due Within One Year                               |                             | 62,854                      | 62,854                       |
| Installment Agreement Payable, Due After One Year                                |                             | 188,563                     | 188,563                      |
| <b>TOTAL LIABILITIES</b>                                                         | <u>\$ 431,427</u>           | <u>\$ 860,245</u>           | <u>\$ 1,291,672</u>          |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                             |                             |                              |
| Property Taxes                                                                   | \$ 4,173,236                | \$ (123,124)                | \$ 4,050,112                 |
| Deferred Inflows - Pensions                                                      |                             | 37,451                      | 37,451                       |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                       | <u>\$ 4,173,236</u>         | <u>\$ (85,673)</u>          | <u>\$ 4,087,563</u>          |
| <br><b>FUND BALANCE</b>                                                          |                             |                             |                              |
| Nonspendable:                                                                    |                             |                             |                              |
| Prepaid Costs                                                                    | \$ 211,430                  | \$ (211,430)                | \$                           |
| Operating Reserve                                                                | 211,281                     | (211,281)                   |                              |
| Assigned to 2025 Budget                                                          | 2,216,806                   | (2,216,806)                 |                              |
| Unassigned                                                                       | 26,370,061                  | (26,370,061)                |                              |
| <b>TOTAL FUND BALANCE</b>                                                        | <u>\$ 29,009,578</u>        | <u>\$ (29,009,578)</u>      | <u>\$ - 0 -</u>              |
| <br><b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCE</b> | <u><u>\$ 33,614,241</u></u> |                             |                              |
| <br><b>NET POSITION</b>                                                          |                             |                             |                              |
| Net Investment in Capital Assets                                                 |                             | \$ 11,641,802               | \$ 11,641,802                |
| Unrestricted                                                                     |                             | 31,061,443                  | 31,061,443                   |
| <b>TOTAL NET POSITION</b>                                                        |                             | <u><u>\$ 42,703,245</u></u> | <u><u>\$ 42,703,245</u></u>  |

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

|                                         |               |
|-----------------------------------------|---------------|
| Total Fund Balance - Governmental Funds | \$ 29,009,578 |
|-----------------------------------------|---------------|

Amounts reported for governmental activities in the Statement of Net Position are different because:

|                                                                                                                                                  |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. | 11,893,219 |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------|

|                                                                                                                                           |           |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Accrued compensated absences are not payable with current financial resources and, therefore, are not reported in the governmental funds. | (608,828) |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                                                          |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Portions of the change in net pension asset/liability that are not immediately recognized as pension expense are recorded as deferred outflows and inflows of resources. | 2,473,612 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                                                                                                                             |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2023 and prior tax levies became part of recognized revenues in the governmental activities of the District. | 187,081 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year-end consist of:

|                                               |                  |                  |
|-----------------------------------------------|------------------|------------------|
| Installment Agreement Payable Within One Year | \$ (62,854)      |                  |
| Installment Agreement Payable After One Year  | <u>(188,563)</u> | <u>(251,417)</u> |

|                                              |                      |
|----------------------------------------------|----------------------|
| Total Net Position - Governmental Activities | \$ <u>42,703,245</u> |
|----------------------------------------------|----------------------|

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                         | General Fund         | Adjustments           | Statement of<br>Activities |
|-----------------------------------------|----------------------|-----------------------|----------------------------|
| <b>REVENUES</b>                         |                      |                       |                            |
| Property Taxes                          | \$ 3,873,473         | \$ (9,830)            | \$ 3,863,643               |
| Sales Tax Receipts                      | 7,004,982            |                       | 7,004,982                  |
| Fire and EMS Services                   | 2,986,682            |                       | 2,986,682                  |
| Penalty and Interest                    | 43,338               | (2,419)               | 40,919                     |
| Investment Revenues                     | 1,314,013            |                       | 1,314,013                  |
| Donations                               | 57,320               |                       | 57,320                     |
| Miscellaneous Revenues                  | 76,292               |                       | 76,292                     |
| <b>TOTAL REVENUES</b>                   | <b>\$ 15,356,100</b> | <b>\$ (12,249)</b>    | <b>\$ 15,343,851</b>       |
| <b>EXPENDITURES/EXPENSES</b>            |                      |                       |                            |
| Service Operations:                     |                      |                       |                            |
| Appraisal District Fees                 | \$ 30,286            | \$                    | \$ 30,286                  |
| Auditing Fees                           | 32,000               |                       | 32,000                     |
| Billings and Collections                | 216,062              |                       | 216,062                    |
| Bookkeeping Fees                        | 10,696               |                       | 10,696                     |
| Building Maintenance and Supplies       | 103,081              |                       | 103,081                    |
| Commissioner Fees                       | 29,521               |                       | 29,521                     |
| Communications                          | 50,760               |                       | 50,760                     |
| Contract Services                       | 118,182              |                       | 118,182                    |
| Depreciation                            |                      | 856,974               | 856,974                    |
| Dues and Fees                           | 39,932               |                       | 39,932                     |
| EMS Supplies                            | 279,029              |                       | 279,029                    |
| East Harris County Emergency            |                      |                       |                            |
| Services Joint Powers Board             | 415,641              |                       | 415,641                    |
| Equipment Maintenance                   | 182,227              |                       | 182,227                    |
| Fleet Maintenance                       | 183,875              |                       | 183,875                    |
| Fuel                                    | 92,286               |                       | 92,286                     |
| Human Resources                         | 87,656               |                       | 87,656                     |
| Insurance                               | 247,382              |                       | 247,382                    |
| Legal Fees - General                    | 75,984               |                       | 75,984                     |
| Legal Fees - Delinquent Tax Collections | 11,287               |                       | 11,287                     |
| Office and Computers                    | 39,711               |                       | 39,711                     |
| Salaries and Benefits                   | 9,266,468            | 62,141                | 9,328,609                  |
| Tax Assessor/Collector Fees             | 15,696               |                       | 15,696                     |
| Training                                | 72,215               |                       | 72,215                     |
| Uniforms                                | 67,658               |                       | 67,658                     |
| Utilities                               | 67,541               |                       | 67,541                     |
| Other                                   | 82,220               |                       | 82,220                     |
| Capital Outlay                          | 713,179              | (713,179)             |                            |
| Debt Service:                           |                      |                       |                            |
| Installment Agreement Principal         | 12,209               | (12,209)              |                            |
| <b>TOTAL EXPENDITURES/EXPENSES</b>      | <b>\$ 12,542,784</b> | <b>\$ 193,727</b>     | <b>\$ 12,736,511</b>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES</b>  |                      |                       |                            |
| <b>OVER EXPENDITURES</b>                | <b>\$ 2,813,316</b>  | <b>\$ (2,813,316)</b> | <b>\$ -0-</b>              |

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                              | <u>General Fund</u>  | <u>Adjustments</u>   | <u>Statement of<br/>Activities</u> |
|--------------------------------------------------------------|----------------------|----------------------|------------------------------------|
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                      |                      |                                    |
| Installment Agreement Proceeds                               | \$ 263,626           | \$ (263,626)         | \$ -0-                             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | \$ 3,076,942         | \$ (3,076,942)       | \$                                 |
| <b>CHANGE IN NET POSITION</b>                                |                      | 2,607,340            | 2,607,340                          |
| <b>FUND BALANCE/NET POSITION -<br/>    JANUARY 1, 2024</b>   | <u>25,932,636</u>    | <u>14,163,269</u>    | <u>40,095,905</u>                  |
| <b>FUND BALANCE/NET POSITION -<br/>    DECEMBER 31, 2024</b> | <u>\$ 29,009,578</u> | <u>\$ 13,693,667</u> | <u>\$ 42,703,245</u>               |

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                                                                                                                                                                                                                                                                                                                                                    |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net Change in Fund Balance - Governmental Funds                                                                                                                                                                                                                                                                                                                                    | \$ 3,076,942        |
| Amounts reported for governmental activities in the Statement of Activities are different because:                                                                                                                                                                                                                                                                                 |                     |
| Governmental funds report tax revenues when collected. However, in the government-wide financial statements, revenues are recorded in the accounting period for which the taxes are levied.                                                                                                                                                                                        | (9,830)             |
| Governmental funds report penalty and interest revenues on delinquent property taxes when collected. However, in the government-wide financial statements, revenues are recorded when penalty and interest are assessed.                                                                                                                                                           | (2,419)             |
| Governmental funds do not account for depreciation. However, in the government-wide financial statements, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.                                                                                                                                                                      | (856,974)           |
| The changes in the net pension liability and compensated absences, as well as deferred inflows and outflows of resources, are recorded as pension expense in the government-wide financial statements.                                                                                                                                                                             | (62,141)            |
| Governmental funds report capital asset purchases as expenditures in the period purchased. However, in the government-wide financial statements, capital assets are increased by new purchases that meet the District's threshold for capitalization, and are owned and maintained by the District. All other capital asset purchases are expensed in the Statement of Activities. | 713,179             |
| Governmental funds report debt principal payments as expenditures. However, in the government-wide financial statements, principal payments decrease long-term liabilities and the Statement of Activities is not affected.                                                                                                                                                        | 12,209              |
| Governmental funds report installment agreement proceeds as other financing sources. Issued debt increases long-term liabilities in the government-wide financial statements.                                                                                                                                                                                                      | (263,626)           |
| Change in Net Position - Governmental Activities                                                                                                                                                                                                                                                                                                                                   | <u>\$ 2,607,340</u> |

The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1. CREATION OF DISTRICT**

Harris County Emergency Services District No. 50 (the “District”) was created in 2003 in accordance with Article III, Section 48-e, of the Texas Constitution. The District operates under Chapter 775 of the Health and Safety Code. The District was established to provide emergency medical services and fire protection within its boundaries. The District formerly contracted with Channelview Volunteer Fire Department. The District assumed fire operations in January of 2012 and EMS operations in February of 2012.

The District is governed by a Board of Commissioners consisting of five individuals residing within the District who are elected by voters within the District. The Board of Commissioners sets the policies of the District.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”).

The District is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2.      SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial Statement Presentation (Continued)

Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenues and expenses of the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Governmental Funds Balance Sheet and a Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance.

Governmental Funds

The District has one governmental fund; therefore, this fund is a major fund.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2.      SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Governmental Funds (Continued)

General Fund - To account for resources not required to be accounted for in another fund, property tax revenues, sales tax receipts, costs of assessing and collecting taxes and general expenditures.

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The District considers revenues reported in governmental funds to be available if they are collectable within 60 days after year-end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and recorded as revenue include the 2023 tax levy collections during the period October 1, 2023, to December 31, 2024, and taxes collected from January 1, 2024, to December 31, 2024, for all prior tax levies. The 2024 tax levy has been fully deferred to fund 2025 costs.

Fire and EMS billings considered available by the District and included in revenue include billings, net of write-offs, made during the current fiscal year. An allowance for doubtful accounts was estimated at 75% of ending accounts receivable.

Sales tax receipts considered available by the District and included in revenue include sales taxes collected during the period of January 1, 2024 to December 31, 2024.

Capital Assets

Capital assets, which include land, buildings, vehicles and equipment, reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2.      SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Capital Assets (Continued)

Capital assets with a useful life of two years or more and a total cost of \$5,000 or more (including installation costs and professional fees) are capitalized and depreciated using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

|                            | <u>Years</u> |
|----------------------------|--------------|
| Buildings and Improvements | 10-40        |
| Trucks and Vehicles        | 7-10         |
| Other Equipment            | 3-10         |

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District's Board of Directors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District does not make payments into the social security system and provides other retirement and disability benefit plans. Additional disclosure is provided in Notes 8 and 9. The Internal Revenue Service has determined that fees of office received by Commissioners are wages subject to federal income tax withholding for payroll tax purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets, liabilities, and deferred inflows and outflows of resources associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Governmental Funds Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds are classified using the following hierarchy:

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2.      SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Measurement Focus (Continued)

*Nonspendable:* amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted:* amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District does not have any restricted fund balances.

*Committed:* amounts that can be spent only for purposes determined by a formal action of the Board of Commissioners. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.

*Assigned:* amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balance. The District has assigned \$2,216,806 of its General Fund fund balance for a budgeted deficit for the fiscal year ending December 31, 2025.

*Unassigned:* all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 3. TAX LEVY**

The voters of the District approved the levy and collection of an ad valorem tax not to exceed \$0.05 per \$100 of assessed valuation of taxable property within the District. During the year ended December 31, 2024, the District levied an ad valorem tax at the rate of \$0.05 per \$100 of assessed valuation, which resulted in a tax levy of \$4,050,112 on the adjusted taxable valuation of \$8,119,579,311 for the 2023 tax year.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

**NOTE 4. DEPOSITS AND INVESTMENTS**

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year-end, the carrying amount of the District's deposits was \$470,129 and the bank balance was \$433,180. The District funds were not exposed to custodial credit risk.

The carrying values of the deposits are included in the Governmental Funds Balance Sheet and the Statement of Net Position at December 31, 2024, as listed below:

|              | <u>Cash</u>       |
|--------------|-------------------|
| GENERAL FUND | <u>\$ 470,129</u> |

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 4. DEPOSITS AND INVESTMENTS (Continued)**

Investments

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District's financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District's investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." No person may invest District funds without express written authority from the Board of Commissioners.

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District's investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in TexPool, an external investment pool that is not SEC-registered. The Texas Comptroller of Public Accounts has oversight of the pool. Federated Hermes, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

| Fund and<br>Investment Type | Fair Value    | Maturities in Years |          |          |                 |
|-----------------------------|---------------|---------------------|----------|----------|-----------------|
|                             |               | Less Than<br>1      | 1-5      | 6-10     | More Than<br>10 |
| <u>GENERAL FUND</u>         |               |                     |          |          |                 |
| TexPool                     | \$ 24,316,648 | \$ 24,316,648       | \$ - 0 - | \$ - 0 - | \$ - 0 -        |

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2024, the District's investment in TexPool as rated "AAAm" by Standards and Poor's.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 4. DEPOSITS AND INVESTMENTS (Continued)**

Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investment in TexPool to have a maturity of less than one year because the share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value.

**NOTE 5. CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2024:

|                                                                          | January 1,<br>2024   | Increases           | Decreases         | December 31,<br>2024 |
|--------------------------------------------------------------------------|----------------------|---------------------|-------------------|----------------------|
| <b>Capital Assets Not Being Depreciated</b>                              |                      |                     |                   |                      |
| Land and Land Improvements                                               | \$ 584,020           | \$                  | \$                | \$ 584,020           |
| Construction in Progress                                                 | 95,386               | 713,179             | 501,047           | 307,518              |
| <b>Total Capital Assets Not Being Depreciated</b>                        | <b>\$ 679,406</b>    | <b>\$ 713,179</b>   | <b>\$ 501,047</b> | <b>\$ 891,538</b>    |
| <b>Capital Assets Subject to Depreciation</b>                            |                      |                     |                   |                      |
| Buildings and Improvements                                               | \$ 11,490,890        | \$ 49,500           | \$                | \$ 11,540,390        |
| Trucks and Vehicles                                                      | 4,183,552            | 165,249             | 15,387            | 4,333,414            |
| Other Equipment                                                          | 821,047              | 286,298             | 110,560           | 996,785              |
| <b>Total Capital Assets Subject to Depreciation</b>                      | <b>\$ 16,495,489</b> | <b>\$ 501,047</b>   | <b>\$ 125,947</b> | <b>\$ 16,870,589</b> |
| <b>Less Accumulated Depreciation</b>                                     |                      |                     |                   |                      |
| Buildings and Improvements                                               | \$ 2,598,925         | \$ 378,996          | \$                | \$ 2,977,921         |
| Trucks and Vehicles                                                      | 1,878,442            | 398,455             | 15,387            | 2,261,510            |
| Other Equipment                                                          | 660,514              | 79,523              | 110,560           | 629,477              |
| <b>Total Accumulated Depreciation</b>                                    | <b>\$ 5,137,881</b>  | <b>\$ 856,974</b>   | <b>\$ 125,947</b> | <b>\$ 5,868,908</b>  |
| <b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b> | <b>\$ 11,357,608</b> | <b>\$ (355,927)</b> | <b>\$ - 0 -</b>   | <b>\$ 11,001,681</b> |
| <b>Total Capital Assets, Net of Accumulated Depreciation</b>             | <b>\$ 12,037,014</b> | <b>\$ 357,252</b>   | <b>\$ 501,047</b> | <b>\$ 11,893,219</b> |

**NOTE 6. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance there have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 7. SALES AND USE TAX**

In accordance with Chapter 775 of the Health and Safety Code, the District is authorized to adopt and impose a sales and use tax if authorized by a majority of the qualified voters of the District. The election to adopt a sales and use tax is governed by the provisions of Subchapter E, Chapter 323 of the Tax Code.

On May 9, 2009, the voters of the District approved the establishment and adoption of a sales and use tax of up to a maximum of one percent. The Board set a local sales and use tax of one percent on all applicable sales and uses within the boundaries of the District, effective October 1, 2009. During the current fiscal year, the District recorded \$7,004,982 in sales tax receipts, of which \$1,279,286 was due from the State Comptroller at December 31, 2024.

**NOTE 8. RETIREMENT PLAN**

In March 2013, the District established a 457(b)-retirement plan for its employees. The plan is a qualified prototype plan approved by the Internal Revenue Service. Jimmy Sumbera is the plan administrator; AXA Equitable Life Insurance Company is the plan trustee and serves as custodian of assets of the plan. The 457(b)-retirement plan is a deferred compensation plan open to regular full-time employees only and is funded 100 percent by employee pre-tax contributions. Each employee participant directs the investment in his/her respective account. During the current year, the employees contributed \$333,888 to the plan.

**NOTE 9. DEFINED BENEFIT PENSION PLAN**

Plan Description

The District provides retirement, disability, and death benefits for all its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nearly 850 non-traditional defined benefit pension plans. TCERS issues a publicly available annual comprehensive financial report (ACFR) which includes financial statements, notes and required supplementary information which can be obtained at [www.TCERS.org](http://www.TCERS.org)

Benefits Provided

Benefit provisions are adopted by the District, within the options available in the Texas state statutes governing TCERS (TCERS Act). Members can retire at age 60 with 5 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after 5 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9.      DEFINED BENEFIT PENSION PLAN (Continued)**

Benefits Provided (Continued)

Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the District.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the District within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

At the December 31, 2023, valuation and measurement date, the following employees were covered by the benefit terms:

|                                                                  |    |
|------------------------------------------------------------------|----|
| Inactive employees or beneficiaries currently receiving benefits | 2  |
| Inactive employees entitled but not yet receiving benefits       | 63 |
| Active employees                                                 | 91 |

Contributions

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.10% for the months of the 2024 accounting year. The deposit rate payable by the employee members for calendar year 2024 is 7.0% as adopted by the governing body of the District. The employee deposit rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

The District's contributions to TCDRS for the year ended December 31, 2024, were \$675,849, and were equal to the required contributions. The employee's contributions to TCDRS for the year ended December 31, 2024, were \$519,094.

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumption:

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9. DEFINED BENEFIT PENSION PLAN (Continued)**

Actuarial Assumptions (Continued)

|                                         |                                     |
|-----------------------------------------|-------------------------------------|
| Actuarial valuation date                | 12/31/23                            |
| Actuarial cost method                   | Entry Age                           |
| Amortization method                     | Level percentage of payroll, closed |
| Remaining Amortization period           | 17.6 years                          |
| Asset Valuation Method                  | 5-year smoothed market              |
| Actuarial Assumptions:                  |                                     |
| Investment return <sup>1</sup>          | 7.50%                               |
| Projected salary increases <sup>1</sup> | 4.70%                               |
| Inflation                               | 2.50%                               |
| Cost-of-living adjustments              | 0.00%                               |

<sup>1</sup> Includes inflation at the stated rate

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2023. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Mortality rates were based on the following:

Depositing members – 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Service retirees, beneficiaries and non-depositing members – 135% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Disabled retirees - 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9.      DEFINED BENEFIT PENSION PLAN (Continued)**

Discount Rate

The discount rate used to measure the total pension liability was 7.6%, the same from the previous year.

To determine the discount rate to be used, the actuary used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act:

- 1) TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
- 2) Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
- 3) The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
- 4) Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the District is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses. Therefore, the actuary has used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9.      DEFINED BENEFIT PENSION PLAN (Continued)**

Long-Term Expected Rate of Return (Continued)

Note that the valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

| Asset Class                              | Target Allocation | Geometric Real<br>Rate of Return |
|------------------------------------------|-------------------|----------------------------------|
| US Equities                              | 11.50 %           | 4.75 %                           |
| Global Equities                          | 2.50              | 4.75                             |
| International Equities-Developed Markets | 5.00              | 4.75                             |
| International Equities-Emerging Markets  | 6.00              | 4.75                             |
| Investment-Grade Bonds                   | 3.00              | 2.35                             |
| Strategic Credit                         | 9.00              | 3.65                             |
| Direct Lending                           | 16.00             | 7.25                             |
| Distressed Debt                          | 4.00              | 6.90                             |
| REIT Equities                            | 2.00              | 4.10                             |
| Master Limited Partnerships (MLPs)       | 2.00              | 5.20                             |
| Private Real Estate Partnerships         | 6.00              | 5.70                             |
| Private Equity                           | 25.00             | 7.75                             |
| Hedge Funds                              | 6.00              | 3.25                             |
| Cash Equivalents                         | 2.00              | 0.60                             |
|                                          | 100.00 %          |                                  |

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9. DEFINED BENEFIT PENSION PLAN (Continued)**

Changes in Net Pension Liability/(Asset)

Changes in Net Pension Liability/(Asset) for the measurement year ended December 31, 2023 are as follows:

|                                                | Increase (Decrease)     |                             |                               |
|------------------------------------------------|-------------------------|-----------------------------|-------------------------------|
|                                                | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
|                                                | (a)                     | (b)                         | (a)-(b)                       |
| Balances of December 31, 2022                  | \$ 11,302,095           | \$ 11,599,726               | \$ (297,631)                  |
| Changes for the year:                          |                         |                             |                               |
| Service cost                                   | 1,058,360               |                             | 1,058,360                     |
| Interest on the total pension liability        | 938,300                 |                             | 938,300                       |
| Effect of economic/demographic gains or losses | 155,060                 |                             | 155,060                       |
| Refund of contributions                        | (27,448)                | (27,448)                    |                               |
| Benefit payments                               | (1,894)                 | (1,894)                     |                               |
| Administrative expenses                        |                         | (7,343)                     | 7,343                         |
| Member contributions                           |                         | 501,498                     | (501,498)                     |
| Net investment income                          |                         | 1,285,945                   | (1,285,945)                   |
| Employer contributions                         |                         | 651,948                     | (651,948)                     |
| Other                                          |                         | 60,927                      | (60,927)                      |
| Balances of December 31, 2023                  | \$ 13,424,473           | \$ 14,063,359               | \$ (638,886)                  |

Sensitivity Analysis

The following presents the net pension liability/(asset) of the District, calculated using the discount rate of 7.60%, as well as what the District net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

|                               | 1% Decrease<br>6.60% | Current Discount Rate<br>7.60% | 1% Increase<br>8.60% |
|-------------------------------|----------------------|--------------------------------|----------------------|
| Total Pension Liability       | \$ 16,395,632        | \$ 13,424,473                  | \$ 11,023,802        |
| Fiduciary Net Position        | 14,063,359           | 14,063,359                     | 14,063,359           |
| Net Pension Liability/(asset) | \$ 2,332,273         | \$ (638,886)                   | \$ (3,039,557)       |

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9. DEFINED BENEFIT PENSION PLAN (Continued)**

Deferred Inflows/Outflows of Resources

As of December 31, 2023, the deferred inflows and deferred outflows of resources are as follows:

|                                                      | Deferred Inflows<br>of Resources | Deferred Outflows<br>of Resources |
|------------------------------------------------------|----------------------------------|-----------------------------------|
| Differences between expected and actual experience   | \$ 30,437                        | \$ 540,595                        |
| Changes in assumptions                               | 7,014                            | 466,987                           |
| Net difference between projected and actual earnings |                                  | 188,746                           |
| Contributions subsequent to measurement date         |                                  | 675,849                           |
| Total                                                | <u>\$ 37,451</u>                 | <u>\$ 1,872,177</u>               |

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:

|            |            |
|------------|------------|
| 2024       | \$ 226,124 |
| 2025       | 244,633    |
| 2026       | 470,005    |
| 2027       | 139,715    |
| 2028       | 29,512     |
| Thereafter | 48,888     |

**NOTE 10. EAST HARRIS COUNTY EMERGENCY SERVICES JOINT POWERS BOARD**

On May 1, 2015, the District entered into an agreement with Harris County Emergency Services District Nos. 2, 6, 12, and 60 (the "Participants"), to provide for the construction and operation of a joint integrated, emergency communications system to serve the Participants and potentially other emergency service providers. This agreement was amended October 3, 2018. The Participants reaffirm the creation of the East Harris County Emergency Services Joint Powers Board (the "Joint Powers Board") which will have the functions, powers, authority, rights and duties authorized by law of the State of Texas and this agreement. The provisions of this Agreement with respect to the Joint Powers Board supersede any prior contract. The purpose of the Joint Powers Board is to (1) supervise the performance of this agreement, (2) provide fire suppression, emergency response, and emergency medical services dispatch services to the Participants, and (3) provide, acquire, construct, improve, enlarge, extend, modify, maintain, repair, and operate the Dispatch Center. The Participants are tenants in common of the Center and retain legal title, including the land, buildings, equipment, related appurtenances, rights-of-way, and easements.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10. EAST HARRIS COUNTY EMERGENCY SERVICES JOINT POWERS BOARD (Continued)**

Each Participant agrees to provide its share of costs related to construction and operation of the Center. Each Participant agrees to deposit into the Joint Powers Board's capital account, funds in the amounts of \$150,000 on May 15, 2015, and \$400,000 on January 15, 2016 and January 15, 2017 to pay costs related to the design and construction of the Center. These amounts are estimates and dependent upon the actual costs of design and construction of the Center. The participants are required to make operating advances on a semi-annual basis in January and July. At the end of ECOM's fiscal year a "true-up" reconciliation of the operating account will be prepared to reflect actual expenses paid. Differences will be transferred into each Participant's reserve account for future use. The Districts share of actual expenses for the current year are \$415,641 and operating reserve at year-end is \$211,281.

The Center is located on property previously owned by the District. The Joint Powers Board obtained an independent appraisal of the value of the site, and based on that appraisal, the cost of the site was divided between the participants in proportion to their ownership interest. The total appraised value of the site was credited to the District as part of its share of the cost to construct the Center. The appraisal value of the site was determined to be \$295,000 and the District deeded the site to the Joint Powers Board in March 2016. In a prior year, the District received \$44,537 as a refund after the Joint Powers Board performed a true up of actual construction costs.

The Joint Powers Board will operate and maintain the Center in accordance with the regulations, guidelines and standards of the National Emergency Number Association and the Association of Public-Safety Communications Officials. The Joint Powers Board will bill each Participant monthly. The operating expenses will be divided between two components, fixed and variable costs. For the first partial year and first full year of operation of the center, all costs will be allocated according to ownership interest. Thereafter, all fixed costs will be according to ownership interest and variable costs will be according to call volume.

The term of the agreement is 30 years from the date of the Agreement and from year to year thereafter unless terminated by at least six months written notice to all parties. A party may withdraw from this contract through a vote of its governing body, provided that it has notified the Joint Powers Board of such action in writing at least 180 days before the Participants intended withdrawal date.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 11. COMPENSATED ABSENCES**

In addition to other benefits provided, the District provides Paid Time Off ("PTO") to cover sickness, death in the family, vacation and any unscheduled absence. Members will accrue 144 hours of PTO each year. PTO is paid at straight time. Members may accrue up to a maximum of 500 hours. If a members PTO balance exceeds 48 hours, the member can sell back those excess hours once per calendar year. Compensatory time ("CT") is accrued in lieu of being compensated with overtime pay. Each hour of overtime equals an hour and a half of compensatory time and may be used in the same manner as PTO. Members may accrue a maximum of 216 CT hours. There is no sell back provision for CT hours. Upon termination of employment, member will be paid CT at their pay rate at the date of termination. The following is a summary of transactions regarding the compensated absences for the year ended December 31, 2024:

|                      | January 1,<br>2024 | Net<br>Change    | December 31,<br>2024 | Due within<br>One Year |
|----------------------|--------------------|------------------|----------------------|------------------------|
| Compensated Absences | <u>\$ 554,509</u>  | <u>\$ 54,319</u> | <u>\$ 608,828</u>    | <u>\$ -0-</u>          |

**NOTE 12. PURCHASED EQUIPMENT INSTALLMENT PAYMENT AGREEMENT**

On March 14, 2024, the District entered into an agreement with Zoll Medical Corporation for the purchase of cardiac monitors and AEDs totaling \$263,626. The agreement calls for the District to pay \$12,209 as a down payment, which was paid during the current fiscal year. The District will pay the remaining installments in the amount of \$62,854 annually beginning on January 15, 2025 and ending on January 15, 2028. The annual payments do not include any interest.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**

**REQUIRED SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2024**

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                              | Original<br>Budget   | Final<br>Amended<br>Budget | Actual               | Variance<br>Positive<br>(Negative) |
|--------------------------------------------------------------|----------------------|----------------------------|----------------------|------------------------------------|
| <b>REVENUES</b>                                              |                      |                            |                      |                                    |
| Property Taxes                                               | \$ 4,600,000         | \$ 4,600,000               | \$ 3,873,473         | \$ (726,527)                       |
| Sales Tax Receipts                                           | 6,500,000            | 6,500,000                  | 7,004,982            | 504,982                            |
| Fire and EMS Services                                        | 1,615,000            | 1,615,000                  | 2,986,682            | 1,371,682                          |
| Penalty and Interest                                         |                      |                            | 43,338               | 43,338                             |
| Investment Revenues                                          | 1,000,000            | 1,000,000                  | 1,314,013            | 314,013                            |
| Donations                                                    |                      |                            | 57,320               | 57,320                             |
| Miscellaneous Revenues                                       | 30,000               | 30,000                     | 76,292               | 46,292                             |
| <b>TOTAL REVENUES</b>                                        | <b>\$ 13,745,000</b> | <b>\$ 13,745,000</b>       | <b>\$ 15,356,100</b> | <b>\$ 1,611,100</b>                |
| <b>EXPENDITURES</b>                                          |                      |                            |                      |                                    |
| Service Operations:                                          |                      |                            |                      |                                    |
| Appraisal District Fees                                      | \$ 34,000            | \$ 34,000                  | \$ 30,286            | \$ 3,714                           |
| Auditing Fees                                                | 34,000               | 34,000                     | 32,000               | 2,000                              |
| Billings and Collections                                     | 232,000              | 232,000                    | 216,062              | 15,938                             |
| Bookkeeping Fees                                             | 20,000               | 20,000                     | 10,696               | 9,304                              |
| Building Maintenance and Supplies                            | 87,388               | 87,388                     | 103,081              | (15,693)                           |
| Commissioner Fees                                            | 33,000               | 33,000                     | 29,521               | 3,479                              |
| Communications                                               | 60,160               | 60,160                     | 50,760               | 9,400                              |
| Contract Services                                            | 110,587              | 110,587                    | 118,182              | (7,595)                            |
| Dues and Fees                                                | 40,180               | 40,180                     | 39,932               | 248                                |
| EMS Supplies                                                 | 217,851              | 217,851                    | 279,029              | (61,178)                           |
| East Harris County Emergency                                 |                      |                            |                      |                                    |
| Services Joint Powers Board                                  | 372,142              | 372,142                    | 415,641              | (43,499)                           |
| Equipment Maintenance                                        | 216,512              | 216,512                    | 182,227              | 34,285                             |
| Fleet Maintenance                                            | 150,000              | 150,000                    | 183,875              | (33,875)                           |
| Fuel                                                         | 112,000              | 112,000                    | 92,286               | 19,714                             |
| Human Resources                                              | 131,825              | 131,825                    | 87,656               | 44,169                             |
| Insurance                                                    | 218,835              | 218,835                    | 247,382              | (28,547)                           |
| Legal Fees - General                                         | 71,000               | 71,000                     | 75,984               | (4,984)                            |
| Legal Fees - Delinquent Tax Collections                      |                      |                            | 11,287               | (11,287)                           |
| Office and Computers                                         | 45,200               | 45,200                     | 39,711               | 5,489                              |
| Salaries and Benefits                                        | 9,566,664            | 9,566,664                  | 9,266,468            | 300,196                            |
| Tax Assessor/Collector Fees                                  |                      |                            | 15,696               | (15,696)                           |
| Training                                                     | 119,304              | 119,304                    | 72,215               | 47,089                             |
| Uniforms                                                     | 62,156               | 62,156                     | 67,658               | (5,502)                            |
| Utilities                                                    | 59,800               | 59,800                     | 67,541               | (7,741)                            |
| Other                                                        | 64,499               | 64,499                     | 82,220               | (17,721)                           |
| Capital Outlay                                               | 532,100              | 607,100                    | 713,179              | (106,079)                          |
| Debt Service:                                                |                      |                            |                      |                                    |
| Installment Agreement Principal                              |                      |                            | 12,209               | (12,209)                           |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$ 12,591,203</b> | <b>\$ 12,666,203</b>       | <b>\$ 12,542,784</b> | <b>\$ 123,419</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>\$ 1,153,797</b>  | <b>\$ 1,078,797</b>        | <b>\$ 2,813,316</b>  | <b>\$ 1,734,519</b>                |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                         | Original<br>Budget   | Final<br>Amended<br>Budget | Actual               | Variance<br>Positive<br>(Negative) |
|-----------------------------------------|----------------------|----------------------------|----------------------|------------------------------------|
| <b>OTHER FINANCING SOURCES(USES)</b>    |                      |                            |                      |                                    |
| Installment Agreement Proceeds          | \$ -0-               | \$ -0-                     | \$ 263,626           | \$ 263,626                         |
| <b>NET CHANGE IN FUND BALANCE</b>       | \$ 1,153,797         | \$ 1,078,797               | \$ 3,076,942         | \$ 1,998,145                       |
| <b>FUND BALANCE - JANUARY 1, 2024</b>   | <u>25,932,636</u>    | <u>25,932,636</u>          | <u>25,932,636</u>    |                                    |
| <b>FUND BALANCE - DECEMBER 31, 2024</b> | <u>\$ 27,086,433</u> | <u>\$ 27,011,433</u>       | <u>\$ 29,009,578</u> | <u>\$ 1,998,145</u>                |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                                              | Year Ended<br>December 31,<br>2023 | Year Ended<br>December 31,<br>2022 | Year Ended<br>December 31,<br>2021 | Year Ended<br>December 31,<br>2020 |
|------------------------------------------------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Total Pension Liability</b>                                               |                                    |                                    |                                    |                                    |
| Service cost                                                                 | \$ 1,058,360                       | \$ 1,012,162                       | \$ 995,903                         | \$ 725,210                         |
| Interest on total pension liability                                          | 938,300                            | 794,339                            | 658,273                            | 499,676                            |
| Effect of plan changes                                                       |                                    |                                    | 51,089                             |                                    |
| Effect of assumptions changes or inputs                                      |                                    |                                    | 194,249                            | 711,980                            |
| Effect of economic/demographic (gains) or losses                             | 155,060                            | 81,029                             | (53,264)                           | 346,941                            |
| Benefit payments/refunds of contributions                                    | <u>(29,342)</u>                    | <u>(49,298)</u>                    | <u>(94,218)</u>                    | <u>(30,605)</u>                    |
| Net change in total pension liability                                        | \$ 2,122,378                       | \$ 1,838,232                       | \$ 1,752,032                       | \$ 2,253,202                       |
| Total pension liability, beginning                                           | <u>11,302,095</u>                  | <u>9,463,863</u>                   | <u>7,711,831</u>                   | <u>5,458,629</u>                   |
| Total pension liability, ending (a)                                          | <u>\$ 13,424,473</u>               | <u>\$ 11,302,095</u>               | <u>\$ 9,463,863</u>                | <u>\$ 7,711,831</u>                |
| <b>Fiduciary Net Position</b>                                                |                                    |                                    |                                    |                                    |
| Employer contributions                                                       | \$ 651,948                         | \$ 624,538                         | \$ 1,352,249                       | \$ 583,203                         |
| Member contributions                                                         | 501,498                            | 480,413                            | 463,269                            | 448,619                            |
| Investment income net of investment expenses                                 | 1,285,945                          | (742,819)                          | 1,849,624                          | 609,921                            |
| Benefit payments/refunds of contributions                                    | (29,342)                           | (49,298)                           | (94,217)                           | (30,605)                           |
| Administrative expenses                                                      | (7,343)                            | (6,798)                            | (6,025)                            | (5,503)                            |
| Other                                                                        | <u>60,927</u>                      | <u>157,933</u>                     | <u>50,837</u>                      | <u>30,210</u>                      |
| Net change in plan fiduciary net position                                    | \$ 2,463,633                       | \$ 463,969                         | \$ 3,615,737                       | \$ 1,635,845                       |
| Fiduciary net position, beginning                                            | <u>11,599,726</u>                  | <u>11,135,757</u>                  | <u>7,520,020</u>                   | <u>5,884,175</u>                   |
| Fiduciary net position, ending (b)                                           | <u>\$ 14,063,359</u>               | <u>\$ 11,599,726</u>               | <u>\$ 11,135,757</u>               | <u>\$ 7,520,020</u>                |
| <b>Net Pension Liability/(Asset), Ending = (a) - (b)</b>                     | <u>\$ (638,886)</u>                | <u>\$ (297,631)</u>                | <u>\$ (1,671,894)</u>              | <u>\$ 191,811</u>                  |
| <b>Fiduciary net position as a percentage of the total pension liability</b> | 104.76%                            | 102.63%                            | 117.67%                            | 97.51%                             |
| <b>Pensionable covered payroll</b>                                           | \$ 7,164,256                       | \$ 6,863,045                       | \$ 6,618,122                       | \$ 6,408,838                       |
| <b>Net pension liability as a percentage of covered employee payroll</b>     | -8.92%                             | -4.34%                             | -25.26%                            | 2.99%                              |

See accompanying independent auditor's report.

| Year Ended<br>December 31,<br>2019 | Year Ended<br>December 31,<br>2018 | Year Ended<br>December 31,<br>2017 | Year Ended<br>December 31,<br>2016 | Year Ended<br>December 31,<br>2015 | Year Ended<br>December 31,<br>2014 |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| \$ 580,113<br>389,164              | \$ 551,060<br>316,672              | \$ 485,832<br>242,546              | \$ 489,797<br>167,849              | \$ 434,336<br>130,879<br>(109,661) | \$ 380,980<br>86,913               |
|                                    |                                    | (31,563)                           |                                    | 6,713                              |                                    |
| 268,094                            | 31,102                             | 185,225                            | 38,683                             | (51,390)                           | 128,489                            |
| <u>(6,125)</u>                     | <u>(58,692)</u>                    | <u>(6,600)</u>                     | <u>(32,590)</u>                    | <u>(31,662)</u>                    | <u>(26,972)</u>                    |
| \$ 1,231,246                       | \$ 840,142                         | \$ 875,440                         | \$ 663,739                         | \$ 379,215                         | \$ 569,410                         |
| <u>4,227,383</u>                   | <u>3,387,241</u>                   | <u>2,511,801</u>                   | <u>1,848,062</u>                   | <u>1,468,847</u>                   | <u>899,437</u>                     |
| <u>\$ 5,458,629</u>                | <u>\$ 4,227,383</u>                | <u>\$ 3,387,241</u>                | <u>\$ 2,511,801</u>                | <u>\$ 1,848,062</u>                | <u>\$ 1,468,847</u>                |
| \$ 754,281<br>364,832              | \$ 380,642<br>293,132              | \$ 361,471<br>278,055              | \$ 313,731<br>241,332              | \$ 295,378<br>227,214              | \$ 254,523<br>195,787              |
| 667,174                            | (58,286)                           | 372,955                            | 134,780                            | (29,875)                           | 58,246                             |
| (6,123)                            | (58,692)                           | (6,600)                            | (32,591)                           | (31,662)                           | (26,972)                           |
| (4,484)                            | (3,269)                            | (2,325)                            | (1,464)                            | (1,141)                            | (846)                              |
| <u>38,926</u>                      | <u>18,676</u>                      | <u>8,460</u>                       | <u>48,876</u>                      | <u>(156)</u>                       | <u>(400)</u>                       |
| \$ 1,814,606                       | \$ 572,203                         | \$ 1,012,016                       | \$ 704,664                         | \$ 459,758                         | \$ 480,338                         |
| <u>4,069,569</u>                   | <u>3,497,366</u>                   | <u>2,485,350</u>                   | <u>1,780,686</u>                   | <u>1,320,928</u>                   | <u>840,590</u>                     |
| <u>\$ 5,884,175</u>                | <u>\$ 4,069,569</u>                | <u>\$ 3,497,366</u>                | <u>\$ 2,485,350</u>                | <u>\$ 1,780,686</u>                | <u>\$ 1,320,928</u>                |
| <u>\$ (425,546)</u>                | <u>\$ 157,814</u>                  | <u>\$ (110,125)</u>                | <u>\$ 26,451</u>                   | <u>\$ 67,376</u>                   | <u>\$ 147,919</u>                  |
| 107.80%                            | 96.27%                             | 103.25%                            | 98.95%                             | 96.35%                             | 89.93%                             |
| \$ 5,211,885                       | \$ 4,187,601                       | \$ 3,972,215                       | \$ 3,447,595                       | \$ 3,245,919                       | \$ 2,796,962                       |
| -8.16%                             | 3.77%                              | -2.77%                             | 0.77%                              | 2.08%                              | 5.29%                              |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

| <u>Fiscal<br/>Year Ending<br/>December 31</u> | <u>Actuarially<br/>Determined<br/>Contribution</u> | <u>Actual<br/>Employer<br/>Contribution (1)</u> | <u>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Pensionable<br/>Covered<br/>Payroll (2)</u> | <u>Actual Contribution<br/>as a Percentage of<br/>Covered Payroll</u> |
|-----------------------------------------------|----------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| 2015                                          | \$ 258,375                                         | \$ 295,378                                      | \$ (37,003)                                     | \$ 3,245,919                                   | 9.1%                                                                  |
| 2016                                          | \$ 276,842                                         | \$ 313,731                                      | \$ (36,889)                                     | \$ 3,447,595                                   | 9.1%                                                                  |
| 2017                                          | \$ 295,930                                         | \$ 361,471                                      | \$ (65,541)                                     | \$ 3,972,215                                   | 9.1%                                                                  |
| 2018                                          | \$ 314,489                                         | \$ 380,642                                      | \$ (66,153)                                     | \$ 4,187,601                                   | 9.1%                                                                  |
| 2019                                          | \$ 387,243                                         | \$ 754,281                                      | \$ (367,038)                                    | \$ 5,211,885                                   | 14.5%                                                                 |
| 2020                                          | \$ 442,851                                         | \$ 583,203                                      | \$ (140,352)                                    | \$ 6,408,838                                   | 9.1%                                                                  |
| 2021                                          | \$ 459,959                                         | \$ 1,352,249                                    | \$ (892,290)                                    | \$ 6,618,122                                   | 20.4%                                                                 |
| 2022                                          | \$ 601,203                                         | \$ 624,538                                      | \$ (23,335)                                     | \$ 6,863,045                                   | 9.1%                                                                  |
| 2023                                          | \$ 621,141                                         | \$ 651,949                                      | \$ (30,808)                                     | \$ 7,164,256                                   | 9.1%                                                                  |
| 2024                                          | \$ 675,849                                         | \$ 675,849                                      | \$ -0-                                          | \$ 7,426,912                                   | 9.1%                                                                  |

(1) TCDRS calculates actuarially determined contributions on a calendar year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS.

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**NOTES TO SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**Valuation Date:** Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

|                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method                                                                  | Entry Age (level percentage of pay)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Amortization Method                                                                    | Level percentage of payroll, closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Remaining Amortization Period                                                          | 17.6 years (based on contribution rate calculated in 12/31/2023 valuation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Asset Valuation Method                                                                 | 5-year smoothed market                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Inflation                                                                              | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Salary Increases                                                                       | Varies by age and service. 4.7% average over career including inflation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Investment Rate of Return                                                              | 7.50%, net of administrative and investment expenses, including inflation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Retirement Age                                                                         | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Mortality                                                                              | 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale of 2010.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions* | 2015: New Inflation, mortality and other assumptions were reflected.<br>2017: New mortality assumptions were reflected.<br>2019: New inflation, mortality assumptions were reflected.<br>2022: New investment return and inflation assumptions were reflected.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*        | 2015: No changes in plan provisions were reflected in the Schedule.<br>2016: No changes in plan provisions were reflected in the Schedule.<br>2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.<br>2018: No changes in plan provisions were reflected in the Schedule.<br>2019: No changes in plan provisions were reflected in the Schedule.<br>2020: No changes in plan provisions were reflected in the Schedule.<br>2021: No changes in plan provisions were reflected in the Schedule.<br>2022: Employer contributions reflect that the prior service matching rate was increased to 150%<br>2023: No changes in plan provisions were reflected in the Schedule. |

\* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**

**SUPPLEMENTARY INFORMATION**

**REQUIRED BY HARRIS COUNTY**

**DECEMBER 31, 2024**

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**LISTING OF THE NUMBER OF EMERGENCY**  
**RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(UNAUDITED)**

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Number of Emergency Responses Made Within the District     | 6,097               |
| Number of Emergency Responses Made Outside of the District | <u>453</u>          |
| Total Emergency Responses                                  | <u><u>6,550</u></u> |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**SCHEDULE OF INSURANCE AND BONDING COVERAGE**  
**DECEMBER 31, 2024**

| Type of Coverage                                                                                       | From<br>To           | Amount<br>of Coverage                   | Insurer/Name                                 |
|--------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------|----------------------------------------------|
| POSITION SCHEDULE BOND<br>Treasurer                                                                    | 12/15/24<br>12/15/25 | \$ 100,000                              | National Union Fire<br>Insurance Corporation |
| PUBLIC EMPLOYEE DISHONESTY BOND<br>Crime Limit                                                         | 12/15/24<br>12/15/25 | \$ 100,000                              | National Union Fire<br>Insurance Corporation |
| GENERAL LIABILITY<br>General Aggregate<br>Per Occurrence                                               | 12/15/24<br>12/15/25 | \$ 10,000,000<br>1,000,000              | National Union Fire<br>Insurance Corporation |
| MANAGEMENT LIABILITY<br>Aggregate<br>Each Claim                                                        | 12/15/24<br>12/15/25 | \$ 10,000,000<br>1,000,000              | National Union Fire<br>Insurance Corporation |
| EXCESS LIABILITY<br>Aggregate<br>Each Occurrence                                                       | 12/15/24<br>12/15/25 | \$ 4,000,000<br>2,000,000               | National Union Fire<br>Insurance Corporation |
| COMMERCIAL AUTO<br>Combined Single Limit Liability<br>(Includes agreed-value physical damage)          | 12/15/23<br>12/15/24 | \$ 1,000,000                            | National Union Fire<br>Insurance Corporation |
| WORKER'S COMPENSATION<br>Bodily Injury by Accident<br>Bodily Injury by Disease<br>Disease Policy Limit | 12/15/24<br>12/15/25 | \$ 1,000,000<br>1,000,000<br>1,000,000  | Texas Mutual<br>Insurance Company            |
| PROPERTY LIABILITY<br>Buildings<br>Contents<br>Deductible                                              | 12/15/24<br>12/15/25 | \$ 10,423,434<br>786,586<br>5,000       | National Union Fire<br>Insurance Corporation |
| PORTABLE EQUIPMENT<br><br>Deductible                                                                   | 12/15/24<br>12/15/25 | Blanket<br>Replacement Cost<br>\$ 1,000 | National Union Fire<br>Insurance Corporation |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**

**OTHER SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2024**

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | <u>Maintenance Taxes</u> |                     |
|--------------------------------------|--------------------------|---------------------|
| TAXES RECEIVABLE - JANUARY 1, 2024   | \$ 4,003,665             |                     |
| Adjustments to Beginning Balance     | <u>(783,884)</u>         | \$ 3,219,781        |
| Original 2024 Tax Levy               | \$ 4,009,745             |                     |
| Adjustment to 2024 Tax Levy          | <u>40,367</u>            | <u>4,050,112</u>    |
| TOTAL TO BE ACCOUNTED FOR            |                          | \$ 7,269,893        |
| TAX COLLECTIONS:                     |                          |                     |
| Prior Years                          | \$ 3,096,657             |                     |
| Current Year                         | <u>805,935</u>           | <u>3,902,592</u>    |
| TAXES RECEIVABLE - DECEMBER 31, 2024 |                          | <u>\$ 3,367,301</u> |
| TAXES RECEIVABLE BY YEAR:            |                          |                     |
| 2024                                 |                          | \$ 3,244,177        |
| 2023                                 |                          | 48,266              |
| 2022                                 |                          | 25,470              |
| 2021                                 |                          | 11,767              |
| 2020                                 |                          | 9,731               |
| 2019                                 |                          | 4,651               |
| 2018                                 |                          | 4,257               |
| 2017                                 |                          | 3,432               |
| 2016                                 |                          | 2,949               |
| 2015                                 |                          | 3,261               |
| 2014                                 |                          | 2,306               |
| 2013                                 |                          | 1,311               |
| 2012                                 |                          | 1,097               |
| 2011                                 |                          | 1,022               |
| 2010                                 |                          | 887                 |
| 2009                                 |                          | 1,351               |
| 2008                                 |                          | 339                 |
| 2007                                 |                          | 287                 |
| 2006                                 |                          | 287                 |
| 2005                                 |                          | 249                 |
| 2004                                 |                          | 187                 |
| 2003                                 |                          | <u>17</u>           |
| TOTAL                                |                          | <u>\$ 3,367,301</u> |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                     | <u>2024</u>             | <u>2023</u>             | <u>2022</u>             | <u>2021</u>             |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| PROPERTY            |                         |                         |                         |                         |
| VALUATIONS          | \$ <u>8,119,579,311</u> | \$ <u>9,908,337,868</u> | \$ <u>8,287,392,763</u> | \$ <u>6,794,770,963</u> |
| TAX RATES PER \$100 |                         |                         |                         |                         |
| VALUATION           | \$ <u>0.05</u>          | \$ <u>0.47</u>          | \$ <u>0.05</u>          | \$ <u>0.05</u>          |
| ADJUSTED TAX LEVY*  | \$ <u>4,050,112</u>     | \$ <u>4,647,527</u>     | \$ <u>4,143,747</u>     | \$ <u>3,397,502</u>     |
| PERCENTAGE OF TAXES |                         |                         |                         |                         |
| COLLECTED TO        |                         |                         |                         |                         |
| TAXES LEVIED        | <u>19.90 %</u>          | <u>98.96 %</u>          | <u>99.39 %</u>          | <u>99.65 %</u>          |

\* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**GENERAL FUND – FIVE YEARS**

|                                                          | Amounts              |                      |                      |
|----------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                          | 2024                 | 2023                 | 2022                 |
| <b>REVENUES</b>                                          |                      |                      |                      |
| Property Taxes                                           | \$ 3,873,473         | \$ 4,023,878         | \$ 3,348,924         |
| Sales Tax Receipts                                       | 7,004,982            | 6,071,587            | 7,128,622            |
| Fire and EMS Services                                    | 2,986,682            | 1,821,099            | 1,574,966            |
| Penalty and Interest                                     | 43,338               | 40,494               | 32,878               |
| Investment Revenues                                      | 1,314,013            | 1,170,195            | 330,102              |
| Donations                                                | 57,320               | 26,700               | 41,391               |
| Miscellaneous Revenues                                   | 76,292               | 443,004              | 1,752                |
| <b>TOTAL REVENUES</b>                                    | <u>\$ 15,356,100</u> | <u>\$ 13,596,957</u> | <u>\$ 12,458,635</u> |
| <b>EXPENDITURES</b>                                      |                      |                      |                      |
| Service Operations:                                      |                      |                      |                      |
| Appraisal District Fees                                  | \$ 30,286            | \$ 32,287            | \$ 25,818            |
| Auditing Fees                                            | 32,000               | 31,000               | 30,000               |
| Billings and Collections                                 | 216,062              | 265,272              | 264,691              |
| Bookkeeping Fees                                         | 10,696               | 11,493               | 11,188               |
| Building Maintenance and Supplies                        | 103,081              | 119,576              | 76,048               |
| Commissioner Fees                                        | 29,521               | 22,047               | 16,500               |
| Communications                                           | 50,760               | 54,303               | 57,424               |
| Contract Services                                        | 118,182              | 104,003              | 108,201              |
| Dues and Fees                                            | 39,932               | 37,912               | 32,129               |
| EMS Supplies                                             | 279,029              | 214,390              | 238,526              |
| East Harris County Emergency                             |                      |                      |                      |
| Services Joint Powers Board                              | 415,641              | 287,789              | 234,952              |
| Equipment Maintenance                                    | 182,227              | 187,351              | 180,957              |
| Fleet Maintenance                                        | 183,875              | 183,845              | 199,335              |
| Fuel                                                     | 92,286               | 101,481              | 114,933              |
| Human Resources                                          | 87,656               | 100,471              | 104,881              |
| Insurance                                                | 247,382              | 249,451              | 225,461              |
| Legal Fees - General                                     | 75,984               | 77,928               | 64,638               |
| Legal Fees - Delinquent Tax Collections                  | 11,287               | 10,940               | 10,348               |
| Office and Computers                                     | 39,711               | 50,307               | 32,311               |
| Salaries and Benefits                                    | 9,266,468            | 9,004,814            | 8,323,379            |
| Tax Assessor/Collector Fees                              | 15,696               | 15,971               | 23,955               |
| Training                                                 | 72,215               | 51,117               | 72,163               |
| Uniforms                                                 | 67,658               | 45,929               | 38,782               |
| Utilities                                                | \$ 67,541            | \$ 61,193            | \$ 57,752            |
| Other                                                    | 82,220               | 132,145              | 113,352              |
| Capital Outlay                                           | 713,179              | 106,054              | 22,459               |
| Debt Service:                                            |                      |                      |                      |
| Installment Agreement Principal                          | 12,209               |                      |                      |
| <b>TOTAL EXPENDITURES</b>                                | <u>\$ 12,542,784</u> | <u>\$ 11,559,069</u> | <u>\$ 10,680,183</u> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <u>\$ 2,813,316</u>  | <u>\$ 2,037,888</u>  | <u>\$ 1,778,452</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                      |                      |                      |
| Installment Agreement Proceeds                           | \$ 263,626           | \$ - 0 -             | \$ - 0 -             |
| <b>NET CHANGE IN FUND BALANCE</b>                        | \$ 3,076,942         | \$ 2,037,888         | \$ 1,778,452         |
| <b>BEGINNING FUND BALANCE</b>                            | 25,932,636           | 23,894,748           | 22,116,296           |
| <b>ENDING FUND BALANCE</b>                               | <u>\$ 29,009,578</u> | <u>\$ 25,932,636</u> | <u>\$ 23,894,748</u> |

See accompanying independent auditor's report.

|                      |                      | Percentage of Total Revenues |          |              |          |              |          |              |          |              |          |
|----------------------|----------------------|------------------------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|
|                      |                      | 2024                         |          | 2023         |          | 2022         |          | 2021         |          | 2020         |          |
| 2021                 | 2020                 |                              |          |              |          |              |          |              |          |              |          |
| \$ 3,180,892         | \$ 3,088,619         | 25.3                         | %        | 29.6         | %        | 26.9         | %        | 23.2         | %        | 26.9         | %        |
| 6,230,781            | 7,328,173            | 45.5                         |          | 44.6         |          | 57.2         |          | 45.5         |          | 63.7         |          |
| 4,179,982            | 845,030              | 19.4                         |          | 13.4         |          | 12.6         |          | 30.5         |          | 7.3          |          |
| 27,032               | 40,434               | 0.3                          |          | 0.3          |          | 0.3          |          | 0.2          |          | 0.4          |          |
| 5,903                | 96,350               | 8.6                          |          | 8.6          |          | 2.7          |          |              |          | 0.8          |          |
| 54,594               |                      | 0.4                          |          | 0.2          |          | 0.3          |          | 0.4          |          |              |          |
| 28,987               | 99,030               | 0.5                          |          | 3.3          |          |              |          | 0.2          |          | 0.9          |          |
| <u>\$ 13,708,171</u> | <u>\$ 11,497,636</u> | <u>100.0</u>                 | <u>%</u> | <u>100.0</u> | <u>%</u> | <u>100.0</u> | <u>%</u> | <u>100.0</u> | <u>%</u> | <u>100.0</u> | <u>%</u> |
|                      |                      |                              |          |              |          |              |          |              |          |              |          |
| \$ 25,032            | \$ 22,227            | 0.2                          | %        | 0.2          | %        | 0.2          | %        | 0.2          | %        | 0.2          | %        |
| 28,500               | 27,500               | 0.2                          |          | 0.2          |          | 0.2          |          | 0.2          |          | 0.2          |          |
| 401,693              | 208,388              | 1.4                          |          | 2.0          |          | 2.1          |          | 2.9          |          | 1.8          |          |
| 11,757               | 12,022               | 0.1                          |          | 0.1          |          | 0.1          |          | 0.1          |          | 0.1          |          |
| 116,486              | 76,111               | 0.7                          |          | 0.9          |          | 0.6          |          | 0.8          |          | 0.7          |          |
| 15,900               | 23,100               | 0.2                          |          | 0.2          |          | 0.1          |          | 0.1          |          | 0.2          |          |
| 59,730               | 62,212               | 0.3                          |          | 0.4          |          | 0.5          |          | 0.4          |          | 0.5          |          |
| 106,459              | 61,696               | 0.8                          |          | 0.8          |          | 0.9          |          | 0.8          |          | 0.5          |          |
| 43,084               | 22,190               | 0.3                          |          | 0.3          |          | 0.3          |          | 0.3          |          | 0.2          |          |
| 221,106              | 180,512              | 1.8                          |          | 1.6          |          | 1.9          |          | 1.6          |          | 1.6          |          |
| 278,557              | 295,434              | 2.7                          |          | 2.1          |          | 1.9          |          | 2.0          |          | 2.6          |          |
| 243,171              | 165,409              | 1.2                          |          | 1.4          |          | 1.4          |          | 1.8          |          | 1.4          |          |
| 137,223              | 115,539              | 1.2                          |          | 1.3          |          | 1.6          |          | 1.0          |          | 1.0          |          |
| 81,135               | 53,160               | 0.6                          |          | 0.7          |          | 0.9          |          | 0.6          |          | 0.4          |          |
| 82,295               | 53,957               | 0.6                          |          | 0.7          |          | 0.8          |          | 0.6          |          | 0.5          |          |
| 210,510              | 111,332              | 1.6                          |          | 1.8          |          | 1.8          |          | 1.5          |          | 1.0          |          |
| 68,965               | 61,050               | 0.5                          |          | 0.6          |          | 0.5          |          | 0.5          |          | 0.5          |          |
| 11,002               | 8,359                | 0.1                          |          | 0.1          |          | 0.1          |          | 0.1          |          | 0.1          |          |
| 25,257               | 23,173               | 0.3                          |          | 0.4          |          | 0.3          |          | 0.2          |          | 0.2          |          |
| 8,726,186            | 7,711,626            | 60.3                         |          | 66.2         |          | 66.8         |          | 63.7         |          | 67.1         |          |
| 21,763               | 20,376               | 0.1                          |          | 0.1          |          | 0.2          |          | 0.2          |          | 0.2          |          |
| 79,683               | 68,707               | 0.5                          |          | 0.4          |          | 0.6          |          | 0.6          |          | 0.6          |          |
| 37,018               | 36,088               | 0.4                          |          | 0.3          |          | 0.3          |          | 0.3          |          | 0.3          |          |
| \$ 53,609            | \$ 55,943            | 0.4                          | %        | 0.4          | %        | 0.5          | %        | 0.4          | %        | 0.5          | %        |
| 111,669              | 148,916              | 0.5                          |          | 1.0          |          | 0.9          |          | 0.8          |          | 1.3          |          |
| 892,938              | 1,785,059            | 4.6                          |          | 0.8          |          | 0.2          |          | 6.5          |          | 15.5         |          |
|                      |                      | 0.1                          |          |              |          |              |          |              |          |              |          |
| <u>\$ 12,090,728</u> | <u>\$ 11,410,086</u> | <u>81.7</u>                  | <u>%</u> | <u>85.0</u>  | <u>%</u> | <u>85.7</u>  | <u>%</u> | <u>88.2</u>  | <u>%</u> | <u>99.2</u>  | <u>%</u> |
|                      |                      |                              |          |              |          |              |          |              |          |              |          |
| <u>\$ 1,617,443</u>  | <u>\$ 87,550</u>     | <u>18.3</u>                  | <u>%</u> | <u>15.0</u>  | <u>%</u> | <u>14.3</u>  | <u>%</u> | <u>11.8</u>  | <u>%</u> | <u>0.8</u>   | <u>%</u> |
|                      |                      |                              |          |              |          |              |          |              |          |              |          |
| <u>\$ - 0 -</u>      | <u>\$ - 0 -</u>      |                              |          |              |          |              |          |              |          |              |          |
| \$ 1,617,443         | \$ 87,550            |                              |          |              |          |              |          |              |          |              |          |
| 20,498,853           | 20,411,303           |                              |          |              |          |              |          |              |          |              |          |
| <u>\$ 22,116,296</u> | <u>\$ 20,498,853</u> |                              |          |              |          |              |          |              |          |              |          |

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**BOARD OF COMMISSIONERS AND CONSULTANTS**  
**DECEMBER 31, 2024**

District Mailing Address - Harris County Emergency Services District No. 50  
c/o Smith, Murdaugh, Little & Bonham, L.L.P.  
2727 Allen Parkway, Suite 1100  
Houston, Texas 77019

District Telephone Number - (713) 652-6500

| Commissioners   | Term of Office<br>(Appointed or Elected) | Fees of Office<br>for the<br>year ended<br>December 31, 2024 | Expense Reimbursements<br>for the<br>year ended<br>December 31, 2024 | Title                                       |
|-----------------|------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------|
| Jim E. Owens    | 05/22<br>05/26<br>(Elected)              | \$ 8,398*                                                    | \$ -0-                                                               | President                                   |
| Michael Burr    | 05/24<br>05/28<br>(Elected)              | \$ 5,746                                                     | \$ -0-                                                               | Vice President                              |
| Brenda Biggers  | 05/22<br>05/26<br>(Elected)              | \$ 5,304                                                     | \$ -0-                                                               | Secretary                                   |
| Robert Ballew   | 05/24<br>05/28<br>(Elected)              | \$ 5,525                                                     | \$ -0-                                                               | Treasurer                                   |
| Alma C. Cedillo | 05/22<br>05/26<br>(Elected)              | \$ 5,746                                                     | \$ -0-                                                               | Assistant Secretary/<br>Assistant Treasurer |

The limit on fees of office that a Commissioner may receive during a year is set by the Health and Safety Code-Chapter 775. Effective September 1, 2017, a Commissioner is entitled to receive compensation in the same manner and amount as are provided by Section 49.060 of the Texas Water Code, currently \$7,200 per fiscal year. The above fees of office and expense reimbursements are the amounts paid to a Commissioner during the District's current fiscal year.

\*Payments in excess of the annual limit will be withheld during the next fiscal year.

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 50**  
**BOARD OF COMMISSIONERS AND CONSULTANTS**  
**DECEMBER 31, 2024**

| <b>Consultants:</b>                          | <u>Date<br/>Hired</u> | <u>Fees for the<br/>year ended<br/>December 31, 2024*</u> | <u>Title</u>               |
|----------------------------------------------|-----------------------|-----------------------------------------------------------|----------------------------|
| Smith, Murdaugh, Little & Bonham, L.L.P.     | 09/08/03              | \$ 75,984                                                 | Attorney                   |
| McCall Gibson Swedlund Barfoot<br>Ellis PLLC | 12/01/14              | \$ 32,000                                                 | Auditor                    |
| Municipal Business Services, Inc.            | 10/06/03              | \$ 10,696                                                 | Bookkeeper                 |
| Linebarger Goggan Blair & Sampson, LLP       | 02/08/11              | \$ 11,287                                                 | Delinquent<br>Tax Attorney |
| Bob Ideus                                    |                       | \$ -0-                                                    | Investment<br>Officer      |
| Harris County Tax Assessor/Collector         | Legislative<br>Action | \$ 15,696                                                 | Tax Assessor/<br>Collector |

\* Accrual basis

See accompanying independent auditor's report.

# Tax Notice

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.0500 per \$100 valuation has been proposed by the governing body of Harris County Emergency Service District No. 50.

|                         |                    |
|-------------------------|--------------------|
| PROPOSED TAX RATE       | \$0.0500 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.0690 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.0727 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Harris County Emergency Service District No. 50 from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Harris County Emergency Service District No. 50 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Harris County Emergency Service District No. 50 is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 2, 2025 AT 5:00 PM AT 1210 Dell Dale Avenue, Channelview, Harris County, Texas.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Harris County Emergency Service District No. 50 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Board of Commissioners of Harris County Emergency Service District No. 50 at their offices or by attending the public meeting mentioned above.

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

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

|                          |                                  |                               |
|--------------------------|----------------------------------|-------------------------------|
| <b>FOR the proposal:</b> | President - Jim E. Owens         | Vice President - Michael Burr |
|                          | Secretary - Brenda Biggers       | Treasurer - Robert Ballew     |
|                          | Asst Secretary - Alma C. Cedillo |                               |

**AGAINST the proposal:** N/A

**PRESENT** and not voting: N/A

**ABSENT:** N/A

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 Harris County Emergency Service District No. 50 last year to the taxes proposed to be imposed on the average residence

homestead by Harris County Emergency Service District No. 50 this year.

|                                     | 2024        | 2025        | Change                                 |
|-------------------------------------|-------------|-------------|----------------------------------------|
| Total tax rate (per \$100 of value) | \$0.0500    | \$0.0500    | increase of 0.0000 per \$100, or 0.00% |
| Average homestead taxable value     | \$181,986   | \$185,902   | increase of 2.15%                      |
| Tax on average homestead            | \$90.99     | \$92.95     | increase of 1.96, or 2.15%             |
| Total tax levy on all properties    | \$5,610,907 | \$4,127,982 | decrease of -1,482,925, or -26.43%     |

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For assistance with tax calculations, please contact the tax assessor for Harris County Emergency Service District No. 50 at 713-274-8000 or [Tax.office@tax.hctx.net](mailto:Tax.office@tax.hctx.net), or visit [www.hctx.net](http://www.hctx.net) for more information.