FALLS COUNTY
EMERGENCY SERVICES DISTRICT NO. 1

TAXPAYER IMPACT STATEMENT

Board of Emergency Services Commissioners

NOTICE IS HEREBY GIVEN, in accordance with Tex. Gov't Code § 551.043(c), as amended, that this Taxpayer Impact Statement is attached to and posted with the notice of the **Regular Meeting** of the Board of Emergency Services Commissioners of Falls County Emergency Services District No. 1, to be held on **Thursday, October 15, 2026, at 5:00 p.m.** at the Marlin Volunteer Fire Department, 3172 State Hwy. 6 N., Marlin, Texas 76661. At that meeting the Board will discuss and may take action on a proposed amendment of the FY 2027 annual budget (Agenda Item 10).

The proposed amendment does not change the District's adopted tax rate of $0.1000 per $100 valuation and has no effect on the property tax bill for the median-valued homestead in the District.

PROPOSED AMENDMENT OF THE FY 2027 ANNUAL BUDGET

The FY 2027 annual budget (October 1, 2026 – September 30, 2027) was adopted June 18, 2026. The proposed amendment makes the following changes:

Item	Adopted Budget	Proposed Amendment
Adopted tax rate (per $100 valuation)	$0.1000	$0.1000 (no change)
Property tax levy	$1,658,966.32	$1,658,966.32 (no change)
Sales and use tax revenue (estimated)	—	$50,000.00
Interest income (estimated)	—	$44,000.00
Total budgeted expenditures	$1,116,736.23	$1,257,490.10
Projected contribution to reserves	$542,230.09	$495,476.22

The proposed amendment increases budgeted expenditures by $140,753.87 to add Falls County Consolidated Dispatch, professional district administration, district communications, and a one-time MVFD 800MHz radio upgrade, and reduces the website cost.

TAXPAYER IMPACT — MEDIAN-VALUED HOMESTEAD

Fiscal Year	Tax Year	Median Taxable Homestead Value	Tax Rate per $100	Property Tax Bill
FY 2026 (prior fiscal year)	2025	$100,273	$0.1000 (adopted)	$100.27
FY 2027 (current fiscal year), budget as amended by the proposed amendment	2026	$111,657	$0.1000 (adopted)	$111.66
FY 2027 (current fiscal year), budget funded at the no-new-revenue rate	2026	$111,657	$0.1094	$122.15

Tax bill = median taxable homestead value ÷ 100 × tax rate. Median homestead values are the median taxable values of residence homestead properties in the District (property categories A and E), as reported by the Falls Central Appraisal District.

EFFECT OF PROPOSED AMENDMENT

The proposed amendment does not change the adopted tax rate, the certified taxable value, or the property tax levy. The added expenditures are funded within the adopted levy and from estimated sales and use tax and interest revenue. The property tax bill for the median-valued homestead is the same whether or not the Board adopts the amendment.

COPY OF PROPOSED AMENDED BUDGET

The proposed amended budget is available on the home page of the District's website at www.fcesd1.org.

Tex. Gov't Code § 551.043(c) requires the notice of a meeting at which a governmental body will discuss or adopt a budget to include a statement comparing, for the median-valued homestead, the property tax bill for the current fiscal year with an estimate of the bill if the proposed budget is adopted and if a budget is funded at the no-new-revenue tax rate. These figures apply only to the amendment as proposed; the Board may revise the amendment before adoption. Individual tax bills vary with each property's appraised value and exemptions.

Falls County Emergency Services District No. 1 · P.O. Box 1235, Marlin, TX 76661
Posted: October 9, 2026, at 9:00 a.m.