

FALLS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Board of Emergency Services Commissioners



Compliance Calendar

Calendar Year 2027

January 1 – December 31, 2027 · Fiscal Years 2027–2028

Presented for Board review and acceptance

Statutory references verified October 2026



Prepared by Rural Emergency Services Administration, LLC
Falls County ESD No. 1 · P.O. Box 1235, Marlin, TX 76661



Falls County Emergency Services District No. 1

2027 Compliance Calendar · Calendar Year 2027

January 1 – December 31, 2027 · Fiscal year October 1 – September 30 · Statutory references verified October 2026

LEGAL DEADLINES IN 2027

25

Statutory dates and requirements on the 2027 calendar

FIRST DEADLINE

Jan 1

TDEM annual report (file in December)

AUDIT FILING

Jun 1

FY2026 audit to the Commissioners Court

TAX RATE ADOPTION

Sep 29

Ordinary baseline; after budget adoption

Purpose

This calendar lists the legal deadlines, conditional duties, outside-agency milestones, and internal targets the District tracks during calendar year 2027, along with the remaining 2026 items that lead into the year. It follows the District's October 1 – September 30 fiscal year, the payment schedule in the FY2027 Budget (Amendment No. 1), and the milestones in the FY2027–2031 Strategic Plan, so one schedule serves the budget, the plan, and the law.

The calendar is a working tool, not legal advice. Statutory dates were checked against current law in October 2026; the District Attorney should be consulted on any question of interpretation.

How to Use This Calendar

Check the box and record the completion date as each item is done, and keep filing receipts, file-stamped copies, and publisher's affidavits with District records. Each item shows its due date and, where useful, an earlier internal target. Items are labeled by type:

Type	Meaning
Legal deadline	A deadline or requirement set by statute. Missing it can carry a penalty or invalidate an action.
Conditional	A legal requirement that applies only when a condition occurs (a request, a change, a rate scenario).
External	A date controlled by another agency (County, CAD, tax assessor-collector) that the District tracks.
Internal target	An administrative target set so a legal deadline is met with room to spare.
Strategic Plan	A milestone from the District's FY2027–2031 Strategic Plan, with objective numbers in parentheses.

Lead codes: Board = Board of Emergency Services Commissioners · DA = District Administrator · Pres. = President · Treas. = Treasurer · Sec. = Secretary · CPA = independent auditor · Tax A/C = Falls County Tax Assessor-Collector · MVFD = Marlin Volunteer Fire Department

Administrator's Message

To the Board of Emergency Services Commissioners, Falls County Emergency Services District No. 1

Presented here is the District's 2027 Compliance Calendar. It replaces the earlier working checklist with a single schedule of what the District must file, publish, pay, and decide during the year, who is responsible, and when each item is due.

Verified against current law. Each statutory item was checked against Health and Safety Code Chapter 775, the Tax Code, the Open Meetings Act, and Comptroller reporting rules as they stood in October 2026. That review added the required January newspaper notice of the District's administrative office address, Board approval of any expenditure over \$50,000 before payment, and training for newly appointed commissioners. It also corrected where the adopted tax rate is certified (the Falls County Tax Assessor-Collector) and where the treasurer's bond is filed (the County Clerk), and it confirmed that the Comptroller's special purpose district report applies to the District every year.

Aligned with District plans. Dates follow the District's October 1 – September 30 fiscal year and the payment schedule in the FY2027 Budget, Amendment No. 1. The FY2028 budget is scheduled for June 2027, consistent with the Strategic Plan, and Strategic Plan milestones appear in the month they are due.

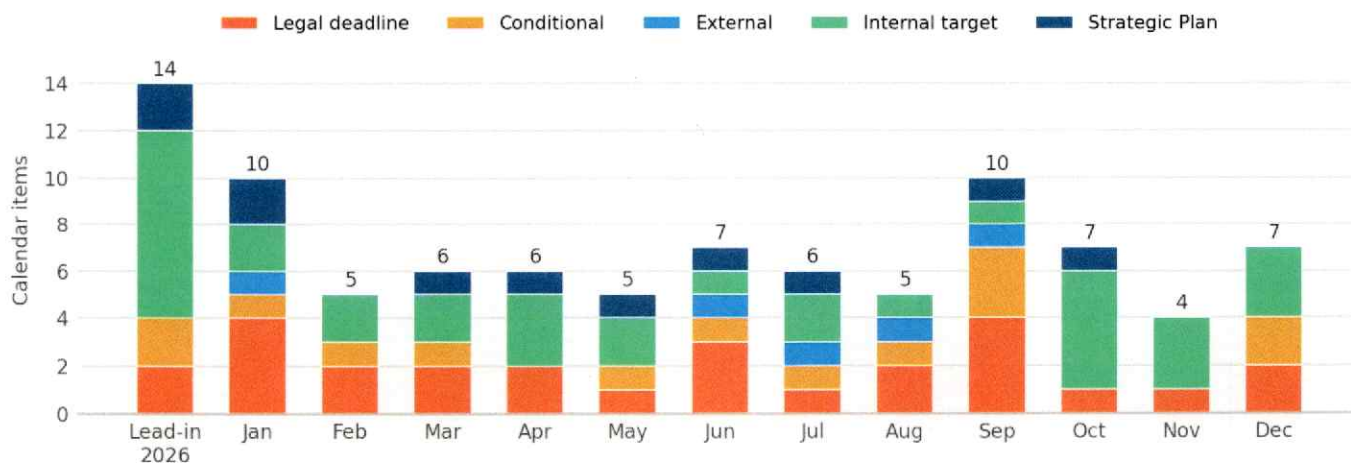
Recommendation. Administration recommends that the Board accept this calendar as the District's working compliance schedule and review it each December before the new calendar year.

Respectfully submitted,



Wesley Rolan
District Administrator

Figure 1. Calendar items by month and type



Strategic Plan bars count one combined milestone line per month. Recurring duties are listed separately and not counted.

Key Deadlines at a Glance

Date	Requirement	Authority	Lead
Jan 1	TDEM annual ESD report	HSC §775.083	DA
January	Newspaper notice of administrative office street address	HSC §775.036(f)	Sec. / DA
Feb 1	County report on budget, tax rate, and debt (if requested by Dec 31)	HSC §775.036(a)(4)	DA
Apr 1	Comptroller SPD Financial and Tax Report	LGC §203.062	DA
Jun 1	Annual audit filed with the Commissioners Court	HSC §775.082(b)	DA / Treas.
Quarterly	CAD installments (Dec 31, Mar 31, Jun 30, Sep 30)	Tax Code §6.06(e)	Treas.
Quarterly	TDEM updates when reported information changes	HSC §775.083(d)	DA
Aug 23	Last day to adopt a rate requiring a November election	Tax Code §26.05	Board
Sep 1	Audit nonfiling: president and treasurer removed	HSC §775.082(e-1)	Pres. / Treas.
Sep 29	Adopt tax rate (ordinary baseline), after budget adoption	Tax Code §26.05(a)	Board
Monthly	Regular board meeting; notice three business days ahead	HSC §775.036; GC §551.043	Board

Before January 1, 2027

Lead-in items for the remainder of calendar year 2026 (first quarter of FY2027).

Requirement and action	Due	Type	Lead	Completed
☐ Accept the Strategic Plan FY2027–FY2031 Accept the updated Strategic Plan by Board action and write the acceptance date on the plan's cover and Record of Acceptance. The plan's Implementation Schedule calls for Board acceptance in the first quarter of FY2027 (October–December 2026).	Oct 2026 meeting	Strategic Plan	Board	_____
☐ Accept the 2027 Compliance Calendar Accept this calendar as the District's working compliance schedule and complete the Board Review page, writing in the acceptance date. Presented at the same meeting as the Strategic Plan.	Oct 2026 meeting	Internal target	Board	_____
☐ PHI Cares and SAFE-D annual payments Pay the PHI Cares annual membership (\$24,052.63) and SAFE-D membership dues (\$2,500.00) per invoice, and update SAFE-D membership contacts. Both are budgeted as single October 2026 payments in the FY2027 budget. Association and membership items, not statutory requirements.	Oct 2026 Target: Per invoice	Internal target	Treas.	_____
☐ Board approval – Allegiance Ambulance payments, Oct–Dec 2026 At each regular meeting, present that month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Each monthly installment exceeds \$50,000, so it may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record each approval in the minutes before the payment is released.	Before each payment Target: Each regular meeting	Legal deadline	Board / Treas.	_____
☐ Engage CPA for FY2026 audit Confirm engagement and a fieldwork schedule that supports the June 1, 2027 filing. Ask the Falls County Auditor for any audit format rules. The fiscal year ended September 30, 2026. The county auditor, with Commissioners Court approval, sets the audit and report format (HSC §775.082(b)).	Oct 31, 2026	Internal target	Treas. / DA	_____
☐ Close FY2026 books Reconcile bank, TexPool, and TexasCLASS accounts to September 30, 2026 statements and post closing entries. Supports the audit and the beginning reserve balance reported in the FY2027 Budget.	Nov 15, 2026	Internal target	Treas.	_____

Requirement and action	Due	Type	Lead	Completed
☐ Notify County of expiring commissioner terms Send the Commissioners Court a list of terms expiring December 31, 2026 and request appointment of successors. The Commissioners Court appoints successors on January 1 for each expired two-year term (HSC §775.034(b), (d)).	Nov 15, 2026	Internal target	DA	_____
☐ Treasurer bond renewal Confirm the renewed bond is on file with the County Clerk and the amount remains approved by the County Judge. Bond premium of \$125.00 is scheduled in November 2026 (HSC §775.037(b)).	Nov 30, 2026	Internal target	Treas.	_____
☐ Prepare TDEM annual report Assemble district name, county, business address, commissioners (mailing address and term), general manager or administrator and fire chief, counsel and consultants, and FY2026 budget and tax rate. Confirm the current-year online form before filing; the form available in October 2026 is labeled January 1, 2026.	Dec 15, 2026	Internal target	DA	_____
☐ Arrange January address notice Place the January 2027 legal notice of the District's administrative office street address with a newspaper of general circulation in the District. Required each January (HSC §775.036(f)). The District's administrative office is the Marlin Volunteer Fire Department, 3172 State Hwy. 6 N., Marlin, TX 76661. A street address is required; P.O. Box 1235 alone does not meet the statute.	Dec 15, 2026	Internal target	Sec. / DA	_____
☐ CAD payment – first installment of 2027 CAD budget Pay the Falls CAD allocation installment (\$11,802.78 budgeted). First payment of a CAD budget year is due before January 1 (Tax Code §6.06(e)).	Dec 31, 2026 Target: Dec 15	Legal deadline	Treas.	_____
☐ TDEM change update – Q4 2026 If any reported information changed October–December (officers, administrator, counsel, address), update it in the TDEM system. Due before the end of the calendar quarter in which the change occurs (HSC §775.083(d)).	Dec 31, 2026 Target: Dec 15	Conditional	DA	_____
☐ County report request log Record whether the Commissioners Court sent a written request for a report on budget, tax rate, and debt service. A request received by December 31 triggers the February 1 report (HSC §775.036(a)(4)).	Dec 31, 2026	Conditional	DA	_____

Strategic Plan: Board accepts the Strategic Plan. Quarterly MVFD activity reports begin, October 2026 (1.4). MVFD 800MHz upgrade complete and interoperability with Falls County Consolidated Dispatch confirmed, December 2026 (1.3).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 each month (Board approval before each payment). Oct – Tax Assessor-Collector \$2,436.91; MVFD 800MHz Upgrade \$39,899.34; PHI Cares annual membership \$24,052.63; SAFE-D dues \$2,500.00. Nov – Treasurer Bonding \$125.00. Dec – Falls County Appraisal District \$11,802.78; District Financial Audit \$10,000.00.

January 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	☐
☐ TDEM annual ESD report File the annual report in the TDEM online system and save the confirmation. Contents set by HSC §775.083(a). Budget and tax rate are for the preceding fiscal year (FY2026). January 1 is a Friday and a state holiday; file in December.	Jan 1, 2027 Target: Dec 15, 2026	Legal deadline	DA	☐
☐ Commissioner appointments Obtain Commissioners Court orders for any expired terms and update the board roster. The court appoints successors on January 1 (HSC §775.034(d)).	Jan 1, 2027	External	DA	☐
☐ Publish administrative office address Publish the street address of the District's administrative office (Marlin Volunteer Fire Department, 3172 State Hwy. 6 N., Marlin, TX 76661) in eight-point type in the legal notices section of a newspaper of general circulation in the District. Required each January (HSC §775.036(f)). Keep the publisher's affidavit with District records.	Jan 31, 2027 Target: Jan 15	Legal deadline	Sec. / DA	☐
☐ Board officers At the first meeting after appointments, elect or confirm the president, vice president, secretary, treasurer, and assistant treasurer. HSC §775.037(a). Secretary and treasurer may be combined. The statute sets no annual election date; January is a scheduling practice.	Event Target: First Jan meeting	Internal target	Board	☐
☐ New commissioner training Each newly appointed commissioner completes Open Meetings Act and Public Information Act training. Due within 90 days after taking office (Gov't Code §§551.005, 552.012). Keep certificates.	90 days after oath	Legal deadline	Each new comm.	☐
☐ Treasurer change, bond, and signers If the treasurer changes: County Judge sets the bond amount and sufficiency, the bond is filed with the County Clerk, and bank signers are updated. HSC §775.037(b). Disbursements require a board majority, or the treasurer (or assistant treasurer) with the president (or vice president) countersigning (HSC §775.073(a)).	Event	Conditional	Treas. / Pres.	☐
☐ Audit package to CPA Deliver the ledger, reconciliations, contracts, minutes, asset and debt records, tax receipts, and procurement records for FY2026. Allows fieldwork to finish in time for a May review.	Jan 31, 2027	Internal target	Treas. / DA	☐
☐ MVFD annual use-of-funds report Receive MVFD's report on how District funds were used, including training hours and certifications. Condition of the February disbursement (Strategic Plan 2.4).	Jan 31, 2027	Strategic Plan	MVFD / DA	☐

Strategic Plan: First quarterly written plan update to the Board. Annual Allegiance Ambulance contract performance review in an open meeting (3.3).
 Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Tax Assessor-Collector \$2,436.91.

February 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ County financial report – if requested Deliver a written report on the District's FY2026 budget, tax rate, and debt service to the Commissioners Court. Applies only if a written request was received on or before December 31, 2026 (HSC §775.036(a)(4)). Get a file-stamped copy.	Feb 1, 2027 Target: Jan 15	Conditional	DA	_____
☐ Board approval of MVFD funding payment Present the \$66,359.00 MVFD allocation to the Board for approval before it is paid. An expenditure over \$50,000 may not be paid unless presented to and approved by the Board (HSC §775.073(b), as amended 2025).	Before payment Target: Feb meeting	Legal deadline	Board / Treas.	_____
☐ Commissioner continuing education Register commissioners for certified training and update each commissioner's hours on the tracker in this calendar. Six hours per two-year period, certified by an institution of higher education (HSC §775.0365).	Feb 28, 2027	Internal target	DA	_____
☐ Audit fieldwork Answer CPA requests, confirmations, and follow-up on any prior findings.	Ongoing	Internal target	CPA / Treas.	_____

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); MVFD Funding \$66,359.00; Commissioner Training \$5,500.00.

March 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ CAD payment – Q2 installment Pay the Falls CAD installment (\$11,802.78 budgeted). Quarterly payments are due at the end of each calendar quarter (Tax Code §6.06(e)). Verify against the CAD invoice.	Mar 31, 2027 Target: Mar 15	Legal deadline	Treas.	_____
☐ TDEM change update – Q1 Update any changed information (including January appointments and officer changes) in the TDEM system. HSC §775.083(d).	Mar 31, 2027 Target: Mar 15	Conditional	DA	_____
☐ SPD report preparation Gather FY2026 financial, tax, and debt data; confirm eSystems access, the 11-digit taxpayer ID, and the existing SPDPID number. Update the existing entity record; do not create a duplicate.	Mar 15, 2027	Internal target	DA	_____
☐ Audit fieldwork complete Resolve open audit requests and review draft material and management responses.	Mar 31, 2027	Internal target	CPA / Treas.	_____

Strategic Plan: MVFD coverage map and apparatus inventory (1.1). Allegiance monthly reporting begins and contract dates are calendared (3.1, 3.4). First joint meeting with FCESD No. 2 and No. 3 (6.1).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Appraisal District \$11,802.78; PO Box Rental \$78.00; Office Supplies \$2,028.00.

April 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Comptroller SPD Financial and Tax Report File the annual report through Comptroller eSystems and save the confirmation. Required: the District has taxing authority and FY2026 gross receipts and cash and investments well over \$250,000. Reporting window January 1–April 1. If late, the Comptroller sends notice and a \$1,000 penalty applies if the report is not filed within 30 days (Local Gov't Code §§203.062–.063; Gov't Code §403.0241).	Apr 1, 2027 Target: Mar 15	Legal deadline	DA	_____
☐ FY2028 budget preparation begins Issue the budget calendar and request estimates for EMS, fire, dispatch, administration, insurance, capital, and appraisal and collection. Supports June 2027 adoption of the FY2028 budget (Strategic Plan 2.3 and 5.4).	Apr 15, 2027	Internal target	DA	_____
☐ Annual insurance review Review property, liability, public officials, vehicle and equipment, and cyber coverage before the May VFIS renewal. Use actual policy renewal dates for binding coverage.	Apr 30, 2027	Internal target	DA / Board	_____
☐ Draft audit received Receive the draft audit and prepare any management responses.	Apr 30, 2027	Internal target	CPA / Treas.	_____

Strategic Plan: Quarterly written plan update. MVFD written needs statement (2.1). Dispatch data used to verify response times (3.2).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Tax Assessor-Collector \$2,436.91.

May 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Final audit; Board acceptance Obtain the final signed CPA audit, place it on the May agenda, and authorize filing with the Commissioners Court. Board acceptance does not replace filing with the Commissioners Court.	May 15, 2027 Target: May meeting	Internal target	Board / Treas.	_____
☐ Audit extension – contingency If the audit will not be ready, apply to the Commissioners Court before June 1 for an extension. The court may extend the deadline up to 30 additional days; it is not automatic (HSC §775.082(d)). Retain the signed order.	Before Jun 1	Conditional	Board / Counsel	_____
☐ FY2028 budget workshop Review actuals, revenue assumptions, reserve policy, MVFD funding, and capital requests. Any meeting notice for a meeting where the budget will be discussed must include the proposed budget (or a clearly accessible website link) and a taxpayer impact statement (Gov't Code §551.043(c)).	May meeting	Internal target	Board / DA	_____

Strategic Plan: Evaluation of the 4% MVFD allocation (2.2). Annual PHI Cares membership review (3.6).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); VFIS Insurance \$2,163.00.

June 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Annual audit filed – critical File the FY2026 audit report with the Falls County Commissioners Court and keep proof of receipt. HSC §775.082(b). Performed by an independent Texas-licensed CPA unless the court orders the county auditor to perform it (§775.082(c)).	Jun 1, 2027 Target: May 15	Legal deadline	DA / Treas.	_____
☐ CAD proposed budget review Request and review the proposed Falls CAD budget and the District's allocation. Chief appraiser prepares the proposed budget before June 15 (Tax Code §6.06(a)).	Jun 14, 2027	External	DA	_____
☐ Adopt FY2028 budget Adopt the FY2028 budget with MVFD funding and the reserve policy, after notice with the proposed budget and taxpayer impact statement. The tax rate may not be set before the budget is adopted (HSC §775.074(d-1)). June follows the District's FY2027 practice and Strategic Plan targets.	Jun meeting	Internal target	Board	_____
☐ CAD payment – Q3 installment Pay the Falls CAD installment (\$11,802.78 budgeted). Tax Code §6.06(e).	Jun 30, 2027 Target: Jun 15	Legal deadline	Treas.	_____
☐ TDEM change update – Q2 Update any changed information in the TDEM system. HSC §775.083(d).	Jun 30, 2027 Target: Jun 15	Conditional	DA	_____

Strategic Plan: MVFD agreement review (1.2). EMS study scope adopted (4.1). FY2028 MVFD funding and written reserve policy adopted with the budget (2.3, 5.4).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Appraisal District \$11,802.78.

July 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Extended audit deadline – if granted If the Commissioners Court granted the full 30-day extension, file the audit no later than the extended date. HSC §775.082(d).	Jul 1, 2027	Conditional	DA / Treas.	_____
☐ Certified appraisal roll received Record the date the certified roll (or estimate) is received. Chief appraiser certifies by July 25 (Tax Code §26.01). The receipt date sets the tax-rate adoption deadline. July 25 is a Sunday.	Jul 25, 2027	External	DA	_____
☐ Budget amendment check Compare certified values with the estimates used in the June budget and recommend an amendment if needed. Amendment No. 1 to the FY2027 budget added Falls County Consolidated Dispatch, professional district administration, district communications, and the one-time MVFD 800MHz radio upgrade; reduced the website cost; adopted the Falls County Appraisal District's FY2027 payment schedule; updated the PHI Cares (single annual payment), SAFE-D and Tax Assessor-Collector amounts to current invoices; recognized new revenue from estimated sales and use tax and interest income; and restated category totals to match the monthly schedule.	Jul 31, 2027	Internal target	DA / Treas.	_____
☐ Website compliance review Confirm the website shows the current budget, prior budgets, tax rates, tax revenue, board and contact information. Tax Code §26.18; Gov't Code §2051.202. Maintaining this information is ongoing.	Jul 31, 2027	Internal target	DA	_____

Strategic Plan: Quarterly written plan update.

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Tax Assessor-Collector \$2,436.90.

August 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	☐
☐ Tax rate calculations Obtain the no-new-revenue and voter-approval rate calculations and confirm they are published. Due August 7 or as soon thereafter as practicable (Tax Code §26.04(e)). August 7 is a Saturday. Use the 2027 edition of Form 50-856.	Aug 7, 2027 Target: Aug 1	External	Tax A/C / DA	☐
☐ Election-rate deadline If the proposed rate exceeds the voter-approval rate, adopt the rate and order the election by this date. 71st day before the November 2, 2027 uniform election date (Tax Code §26.05). The District's rate cannot exceed \$0.10 per \$100 (Tex. Const. art. III, §48-e).	Aug 23, 2027	Conditional	Board / Counsel	☐
☐ Board selects proposed tax rate Vote on the proposed rate and choose the required notice and hearing route. The notice form depends on how the proposed rate compares with the no-new-revenue and voter-approval rates.	Aug meeting	Internal target	Board	☐
☐ Tax rate notice and data Publish or post the required notice (Form 50-876, 50-883, or other applicable form) and provide required data to Falls CAD. Observe statutory publication lead times before the hearing or adoption meeting.	Event	Legal deadline	Tax A/C / DA	☐

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Tax Rate Notification \$325.00.

September 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's \$75,833.33 Allegiance Ambulance payment to the Board for approval before it is paid. Exceeds \$50,000; may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Record the approval in the minutes.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Audit nonfiling consequence If the audit is still unfiled, escalate to counsel and the County immediately. If a single-county district has not filed by September 1 and no county auditor was ordered to prepare it, the president and treasurer are removed from the Board (HSC §775.082(e-1)). This is a penalty, not a filing deadline.	Sep 1, 2027	Conditional	Pres. / Treas.	_____
☐ Tax rate hearing – if required Hold the required hearing after proper notice. Dates depend on the 2027 rate scenario.	Event	Conditional	Board	_____
☐ CAD adopted budget Obtain the adopted Falls CAD budget and verify the District's allocation. CAD board adopts before September 15 (Tax Code §6.06(b)).	Sep 14, 2027	External	DA	_____
☐ Adopt 2027 property tax rate Adopt the rate by order with any required motion language, after the FY2028 budget is adopted. Before the later of September 30 or the 60th day after the certified roll is received (Tax Code §26.05(a)). Ordinary baseline: September 29.	Sep 29, 2027 Target: Sep 15	Legal deadline	Board	_____
☐ Certify adopted rate Certify the adopted rate to the Falls County Tax Assessor-Collector. The county tax assessor-collector is the District's assessor-collector (HSC §775.074(e)). Then post the rate, budget, and notices on the website.	After adoption	Legal deadline	Board / DA	_____
☐ CAD payment – Q4 installment Pay the Falls CAD installment (\$11,802.79 budgeted). Tax Code §6.06(e).	Sep 30, 2027 Target: Sep 15	Legal deadline	Treas.	_____
☐ TDEM change update – Q3 Update any changed information in the TDEM system. HSC §775.083(d).	Sep 30, 2027 Target: Sep 15	Conditional	DA	_____
☐ FY2027 year end Close the fiscal year September 30 and begin reconciliations for the FY2027 audit.	Sep 30, 2027	Internal target	Treas.	_____

Strategic Plan: EMS baseline data report (4.2).

Scheduled FY2027 payments: Allegiance Ambulance \$75,833.33 (Board approval before payment); Falls County Appraisal District \$11,802.79.

October 2027

Requirement and action	Due	Type	Lead	Completed
☐ SAFE-D and PHI Cares renewals Pay the FY2028 SAFE-D dues and PHI Cares membership per invoice, as scheduled in the FY2028 budget. In FY2027 both were paid in October. Association and membership items, not statutory requirements.	Per invoice	Internal target	Treas.	_____
☐ Board approval – Allegiance Ambulance payment Present this month's Allegiance Ambulance payment (amount per the FY2028 budget) to the Board for approval before it is paid. Any payment over \$50,000 may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Check every FY2028 payment against the threshold.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ FY2028 begins Activate the adopted budget and open the new accounting period.	Oct 1, 2027	Internal target	Treas. / DA	_____
☐ Engage CPA for FY2027 audit Confirm the engagement and schedule for the June 1, 2028 filing. HSC §775.082.	Oct 31, 2027	Internal target	Treas. / DA	_____
☐ Website update Replace proposed figures with the adopted budget and rate; keep prior budgets posted. Tax Code §26.18.	Oct 15, 2027	Internal target	DA	_____
☐ Contract renewal review Review EMS, fire, dispatch, insurance, legal, audit, banking, and vendor agreements for notice dates. Track actual notice dates separately. MVFD agreement term ends May 2030; Allegiance contract term ends December 31, 2030.	Oct 31, 2027	Internal target	DA / Counsel	_____

Strategic Plan: Quarterly written plan update; quarterly MVFD activity report.

FY2028 begins October 1, 2027. Scheduled payments follow the FY2028 budget; Allegiance Ambulance payments continue monthly with Board approval before payment.

November 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's Allegiance Ambulance payment (amount per the FY2028 budget) to the Board for approval before it is paid. Any payment over \$50,000 may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Check every FY2028 payment against the threshold.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	_____
☐ Notify County of expiring terms Send the Commissioners Court the list of terms expiring December 31, 2027. HSC §775.034(d).	Nov 15, 2027	Internal target	DA	_____
☐ Treasurer bond renewal Confirm renewal and that the bond remains on file with the County Clerk. HSC §775.037(b).	Nov 30, 2027	Internal target	Treas.	_____
☐ District property inventory Verify District vehicles, radios, equipment, and other assets, including items used by MVFD. Property bought wholly or partly with District funds remains District property even when used by a contractor (HSC §775.073(d)). Confirm with counsel how the District's interest in the 2025–2026 apparatus assistance and the 800MHz radios is documented.	Nov 30, 2027	Internal target	DA / Treas.	_____

Scheduled payments follow the FY2028 budget.

December 2027

Requirement and action	Due	Type	Lead	Completed
☐ Board approval – Allegiance Ambulance payment Present this month's Allegiance Ambulance payment (amount per the FY2028 budget) to the Board for approval before it is paid. Any payment over \$50,000 may not be paid unless presented to and approved by the Board (HSC §775.073(b)). Check every FY2028 payment against the threshold.	Before payment Target: Regular meeting	Legal deadline	Board / Treas.	☐
☐ Prepare TDEM report for January 1, 2028 Assemble the annual report with FY2027 budget and tax rate. HSC §775.083.	Dec 15, 2027	Internal target	DA	☐
☐ Arrange January 2028 address notice Place the newspaper legal notice of the administrative office street address. HSC §775.036(f).	Dec 15, 2027	Internal target	Sec. / DA	☐
☐ Prepare 2028 SPD report Gather FY2027 financial and tax data for the January 1–April 1, 2028 window.	Dec 15, 2027	Internal target	DA	☐
☐ CAD payment – first installment of 2028 CAD budget Pay the first Falls CAD installment for 2028. Due before January 1 (Tax Code §6.06(e)).	Dec 31, 2027 Target: Dec 15	Legal deadline	Treas.	☐
☐ TDEM change update – Q4 Update any changed information in the TDEM system. HSC §775.083(d).	Dec 31, 2027 Target: Dec 15	Conditional	DA	☐
☐ County report request log Record any written Commissioners Court request received by December 31. Triggers a February 1, 2028 report (HSC §775.036(a)(4)).	Dec 31, 2027	Conditional	DA	☐

Scheduled payments follow the FY2028 budget.

Recurring Duties

These duties repeat throughout the year. Record actual meeting dates, contract dates, and grant dates in the operating calendar.

Duty	When	Requirement	Type	Lead
Regular board meeting	Monthly	Hold a regular meeting every month (HSC §775.036(a)(1)).	Legal deadline	Board
Meeting notice	Each meeting	Post at least three business days before the meeting (Gov't Code §551.043(a)). Aim for a four-business-day buffer.	Legal deadline	Sec. / DA
Budget meeting notice content	Each budget meeting	Include the proposed budget or a clearly accessible website copy and a taxpayer impact statement for the median-valued homestead (Gov't Code §551.043(c)).	Legal deadline	DA
Minutes and records	Each meeting	Keep minutes and records of all acts and proceedings (HSC §775.036(a)(2)).	Legal deadline	Sec.
Expenditures over \$50,000	Before payment	Present to the Board and obtain approval before payment (HSC §775.073(b)). FY2027: Allegiance Ambulance, \$75,833.33 every month; MVFD Funding, \$66,359.00 in February. Check every other single payment, including one-time purchases, against the threshold.	Legal deadline	Treas. / Board
Treasurer's report and reconciliations	Monthly	Budget-to-actual, bank, TexPool, and TexasCLASS reconciliations; escalate variances.	Internal target	Treas.
Deposit collateral	Monthly	Bank deposits above FDIC coverage must be secured as required for county funds (HSC §775.072(c)).	Legal deadline	Treas.
Allegiance performance report	Monthly, from Mar 2027	Response times by area, unit availability, call volume, transports (Strategic Plan 3.1).	Strategic Plan	DA
MVFD activity report	Quarterly	Call volume, response times, apparatus status, training (Strategic Plan 1.4).	Strategic Plan	MVFD / DA
Strategic Plan update	Jan, Apr, Jul, Oct	Written progress update at the first regular meeting after each fiscal quarter.	Strategic Plan	DA
TDEM change update	Each calendar quarter	Update changed information before the quarter ends (HSC §775.083(d)).	Conditional	DA
Commissioner continuing education	Each two-year period	Six certified hours; up to three excess hours carry forward (HSC §775.0365).	Legal deadline	Each comm.
Public information requests	On receipt	Log the date received; produce promptly or request an Attorney General ruling within 10 business days (Gov't Code §§552.221, 552.301).	Legal deadline	DA / Counsel
Contract and grant dates	As set by agreement	Enter each agreement's renewal, notice, and reporting dates in the operating calendar.	Internal target	DA
Calendar revalidation	Each December	Check new legislation, current-year forms, and links before the next cycle.	Internal target	DA / Counsel

Commissioner Training Tracker

Each commissioner must complete six hours of continuing education certified by an institution of higher education in each two-year period; up to three excess hours may carry forward (HSC §775.0365). Failure to comply counts as incompetency for removal purposes. Newly appointed commissioners also complete Open Meetings Act and Public Information Act training within 90 days of taking office.

Commissioner	Term expires	CE period	Hours / carry-in	OMA / PIA	Certificates on file
Jace Albright President	_____	_____ to _____	____ / ____	____ / ____	_____
Dean Tate Vice President	_____	_____ to _____	____ / ____	____ / ____	_____
Sandra Weathers Treasurer	_____	_____ to _____	____ / ____	____ / ____	_____
Jeff Marten Sr. Secretary	_____	_____ to _____	____ / ____	____ / ____	_____
William Range Commissioner	_____	_____ to _____	____ / ____	____ / ____	_____

Filing Sites and References

Links were current in October 2026. Forms must match the filing year and the applicable tax-rate scenario.

Resource	Use
ESD statute (HSC Chapter 775)	Appointments, meetings, officers, bond, expenditures, tax rate, audit, TDEM report
TDEM ESD annual report	Annual report and quarterly updates; confirm current-year form
TDEM online report (2026 form)	Verify the 2027 replacement before filing
SAFE-D filed-report lookup	View filed TDEM reports (does not submit)
Comptroller SPD reporting	Applicability, contents, assistance
Comptroller eSystems	Authenticated SPD filing portal
SPD filing instructions	Online filing guide (PDF)
Falls County Clerk	Audit, bond, and county report filing coordination
Falls CAD	Invoices, certified roll, tax calendar, data submission
Property tax deadlines	Comptroller calendar and weekend/holiday rule
Truth-in-taxation	Rate adoption guidance
Tax rate calculations	Calculation guidance
Tax notices	Selecting the correct notice
Website and data requirements	Tax Code §26.18 guidance
Property tax forms directory	Forms 50-856, 50-212, 50-876, 50-883, 50-757 and others
HB 1522 (2025)	Three-business-day notice; budget access; taxpayer impact statement
Comptroller SPD assistance	transparency@cpa.texas.gov · 844-519-5676

Calendar Notes

Fiscal year. The District's fiscal year runs October 1 – September 30, as shown in the FY2027 Budget. The FY2026 audit is due June 1, 2027; the FY2027 audit is due June 1, 2028.

Weekends and holidays. Dates are shown as set by law. When a Tax Code deadline falls on a weekend or legal holiday, it generally moves to the next business day (Tax Code §1.06). For other deadlines, confirm treatment with the receiving office and file early. January 1, 2027 is a Friday and a state holiday.

Tax rate adoption. A tax rate must be adopted before the later of September 30 or the 60th day after the certified roll is received (Tax Code §26.05(a)), so September 29 is the ordinary baseline. A rate above the voter-approval rate requires adoption and an election order by the 71st day before the November 2, 2027 election (August 23). The District's rate is capped at \$0.10 per \$100 by Article III, Section 48-e of the Texas Constitution. The Board may not set the rate before it adopts the budget (HSC §775.074(d-1)).

Audit. The audit must be performed by an independent Texas-licensed CPA unless the Commissioners Court orders the county auditor to perform it (HSC §775.082(c)). Compiled financial statements may replace an audit only for districts with no tax-secured debt and gross receipts and cash each at or below \$250,000 (HSC §775.0821); the District exceeds those thresholds.

District property. Property purchased or leased wholly or partly with District funds remains District property, even when a contractor uses it, until disposed of under HSC §775.0735 (HSC §775.073(d)). The annual inventory should confirm how the District's interest is recorded for apparatus and equipment it has helped fund.

Investments and deposits. The District may invest only in government obligations, certificates of deposit, and investment pools such as TexPool and TexasCLASS unless its treasurer, chief financial officer, and investment officer complete Public Funds Investment Act training (HSC §775.043). Bank deposits above FDIC coverage must be collateralized (HSC §775.072(c)).

Forms. In October 2026 the TDEM online form and the Comptroller tax calculation worksheet were labeled 2026. Verify the 2027 versions before filing.

Changes in version 6. PHI Cares is now a single annual payment of \$24,052.63 and SAFE-D dues of \$2,500.00 are paid in October 2026; Tax Assessor-Collector installments are \$2,436.91 (Oct, Jan, Apr) and \$2,436.90 (Jul); the Strategic Plan item now reads Board acceptance, matching the meeting agenda; the District's administrative office is the Marlin Volunteer Fire Department, 3172 State Hwy. 6 N., Marlin, TX 76661.

Changes in versions 4–5. Adoption and acceptance dates are left as write-in blanks on this calendar, the Budget, and the Strategic Plan rather than printed.

Changes in version 3. Added a monthly Board approval item for each Allegiance Ambulance payment, because each installment exceeds \$50,000 (§775.073(b)); listed every FY2027 payment over \$50,000 under Recurring Duties; added Board adoption of the Strategic Plan and acceptance of this calendar; reworded the July budget amendment note to give all of the reasons for Amendment No. 1.

Changes from the prior checklist. Added: January address notice (§775.036(f)); Board approval of expenditures over \$50,000 (§775.073(b)); new-commissioner OMA/PIA training; deposit collateral; District property rule; FY2027 budget payment schedule; Strategic Plan milestones. Corrected: adopted rate is certified to the county tax assessor-collector, not CAD (§775.074(e)); treasurer bond is filed with the County Clerk (§775.037(b)); SPD report is required, not conditional; fiscal year confirmed; FY2028 budget moved to June to match District practice; August 23 election-rate deadline added.

Board Review

The Board of Emergency Services Commissioners of Falls County Emergency Services District No. 1, meeting in session on 10/15/2026, has reviewed and accepted this 2027 Compliance Calendar as the District's working compliance schedule.

Record of Review

Calendar presented

OCTOBER 15 2026

Calendar accepted

OCTOBER 15 2026

Motion by

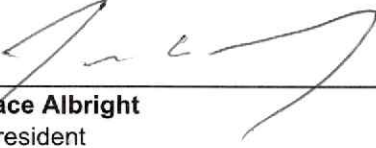
SANDRA WEATHERS

Seconded by

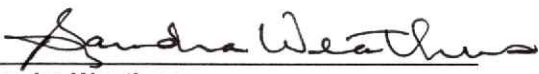
DEAN TATE

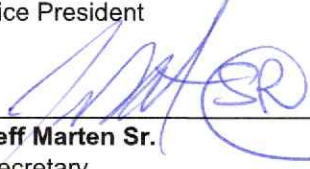
Vote (For / Against / Abstain)

5 / 0 / 0


Jace Albright
President


Dean Tate
Vice President


Sandra Weathers
Treasurer


Jeff Marten Sr.
Secretary


William Range
Commissioner

Date signed: 10/15/2026



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