

THE STATE OF TEXAS           §  
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COUNTY OF JEFFERSON       §

**NOTICE OF PUBLIC HEARING REGULAR MEETING  
OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**

**September 29, 2025**

Notice is hereby given that a Regular Meeting of the Board of Commissioners of Jefferson County Emergency Services District No. 1 ("District") will be held on September 29, 2025, beginning at 6:00 p.m., at the District's Administrative Office, located at 13550 River Oaks Blvd., Beaumont, Texas 77713, for the following purposes:

**Public Hearing**

1. Call to order.
2. Determination of quorum.
3. Public Hearing regarding the District's proposed 2025-2026 ad valorem tax rate.
4. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Jefferson County Emergency Services District No. 1 will move into the Regular Meeting.

**Regular Meeting**

1. Call to order.
2. Determination of quorum.
3. Invocation and Pledge of Allegiance.
4. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
5. Discuss and take-action, if necessary, on appointment of officers.
6. Review, discuss, and approve minutes of the August 25, 2025 Regular Meeting.
7. Review and approve and take-action, if necessary, on approving financial statement; authorize payment of invoices; and amending the budget.
8. Review, discuss and take action to approve the District's 2025 Certified Tax Roll.

9. Review, discuss and take action to adopt the District's fiscal year 2025-26 budget (*see attached copy of the District's Proposed FY 2025-26 Budget and Taxpayer Impact Statement*).
10. Discuss and take action to set the District's 2025 ad valorem tax rate and discuss submittal of information/materials to the Jefferson County Tax Assessor-Collector regarding same and posting of the required notices concerning the adopted tax rate on the District's website.
11. Review, discuss and take action to approve the Amended Order Calling Election and updated Notice of Election, and authorize posting/publication of Notice of Election (November 4, 2025 Sales Tax Election).
12. Discuss and take-action, if necessary, on matters involving: 1) staffing; 2) purchase and/or 3) repair requests submitted by the Volunteer Fire Department.
13. Discuss and take-action, if necessary, on needed action regarding applying for and/or accepting grants.
14. Chief's Report
15. Such other matters that may come before the board.
16. Adjourn.

The notice for this meeting was filed and posted in compliance with the Texas Open Meeting Act on the 23rd day of September 2025.




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Mr. Robert Ring  
Assistant Administrator  
Jefferson County Emergency Services District  
No. 1

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A packet containing all supportive documentation for this agenda is available for inspection on the fourth Monday of each month at the District's Administrative Office, located at 13550 River Oaks Blvd., Bevil Oaks, Texas 77713, between 6:00 p.m. and 6:30 p.m.

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Jefferson County Emergency Services District No. 1 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

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The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

## Jefferson Co. ESD No. 1 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

### Average Taxable Homestead Value

Prior Year (FY 2024-25)	\$277,698
Current Year (FY 2025-26)	\$289,748

### Tax Rates

Prior Year Tax Rate (FY 2024-25)	\$0.064743 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.061953 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.064226 per \$100 valuation

### Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2024-25)	0.064743	\$179.79	-\$1.49
No-New-Revenue (FY 2025-26)	0.061953	\$179.51	-
Proposed Budget (FY 2025-26)	0.064226	\$186.09	\$6.58

### Calculations

Prior Year Tax Bill:  $(\$277,698 \div \$100) \times \$0.064743 = \$179.79$

No-New-Revenue Tax Bill:  $(\$289,748 \div \$100) \times \$0.061953 = \$179.51$

Proposed Tax Bill:  $(\$289,748 \div \$100) \times \$0.064226 = \$186.09$

### Summary

If Jefferson Co. ESD No. 1 adopts the proposed tax rate of \$0.064226 per \$100 valuation, the average homestead owner would pay approximately \$6.58 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.

# Jefferson County ESD#1

## Profit & Loss Budget vs. Actual

Accrual Basis

October 2025 through September 2026

	Oct '25 - Sep 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
I-1 · Property Taxes	0.00	252,011.39	-252,011.39	0.0%
I-2 · Savings	0.00	17,000.00	-17,000.00	0.0%
I-3 · Interest on Money Market	0.00	12,000.00	-12,000.00	0.0%
I-5 · Insurance Reimbursement	0.00	1,100.00	-1,100.00	0.0%
I-6 · Grant Funding	0.00	20,000.00	-20,000.00	0.0%
I-8 · Misc. Revenue	0.00	375.00	-375.00	0.0%
I-9 · Sales Tax Revenue	0.00	12,000.00	-12,000.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>314,486.39</b>	<b>-314,486.39</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>314,486.39</b>	<b>-314,486.39</b>	<b>0.0%</b>
Expense				
AE-12 · Dues	0.00	500.00	-500.00	0.0%
AE-13 · Staff	0.00	17,130.00	-17,130.00	0.0%
AE-17 · Bank Fees	0.00	300.00	-300.00	0.0%
AE-2 · VFIS Property Insurance	0.00	6,500.00	-6,500.00	0.0%
AE-21 · Touchstone Services	0.00	7,500.00	-7,500.00	0.0%
AE-4 · Legal Expenses	0.00	15,000.00	-15,000.00	0.0%
AE-5 · Jefferson Co. Tax Collector Fee	0.00	1,000.00	-1,000.00	0.0%
AE-6 · Office, Postage, Operations, Mi	0.00	2,000.00	-2,000.00	0.0%
AE-7 · JCAD Fees	0.00	2,000.00	-2,000.00	0.0%
AE-8 · Accounting Expenses	0.00	500.00	-500.00	0.0%
AE-9 · Audit Expenses	0.00	8,250.00	-8,250.00	0.0%
OE-1 · Apparatus Payments	0.00	36,067.34	-36,067.34	0.0%
OE-10 · Telephone (Phone/Fax/Security)	0.00	1,000.00	-1,000.00	0.0%
OE-11 · Fire Alarm Service	0.00	1,200.00	-1,200.00	0.0%
OE-12 · Fuel Reimbursement	0.00	10,000.00	-10,000.00	0.0%
OE-13 · Fire Training	0.00	1,000.00	-1,000.00	0.0%
OE-14 · Medical Training (CPR & Other)	0.00	1,000.00	-1,000.00	0.0%
OE-15 · Medical Supplies / Oxygen	0.00	1,200.00	-1,200.00	0.0%
OE-17 · Utilities (Electric & Gas)	0.00	3,500.00	-3,500.00	0.0%
OE-18 · Internet & TV	0.00	3,000.00	-3,000.00	0.0%
OE-19 · Hydrants	0.00	6,000.00	-6,000.00	0.0%
OE-2 · Vehicle, A&S & Contents Insuran	0.00	14,500.00	-14,500.00	0.0%
OE-20 · Annual Fire Hose Testing	0.00	2,100.00	-2,100.00	0.0%
OE-21 · SCBA Air Pak Testing/Machine	0.00	2,000.00	-2,000.00	0.0%
OE-22 · Defibrillator Testing	0.00	1,850.00	-1,850.00	0.0%
OE-23 · Station Maintenance/Supplies	0.00	6,000.00	-6,000.00	0.0%
OE-24 · Annual Generator PM	0.00	1,000.00	-1,000.00	0.0%
OE-25 · Paid Salaries	0.00	112,112.00	-112,112.00	0.0%
OE-26 · Emergency Reporting Software	0.00	2,327.60	-2,327.60	0.0%
OE-27 · lamResponding	0.00	735.00	-735.00	0.0%
OE-28 · Dispatch (OCESD No.2)	0.00	6,600.00	-6,600.00	0.0%
OE-29 · Meals	0.00	2,500.00	-2,500.00	0.0%
OE-3 · Workmen's Comp. Insurance	0.00	3,000.00	-3,000.00	0.0%
OE-4 · Vehicle Main/Repair/Pump Recert	0.00	10,000.00	-10,000.00	0.0%
OE-5 · Equipment Maint/Repair/Purchase	0.00	10,000.00	-10,000.00	0.0%
OE-6 · Fuel	0.00	4,500.00	-4,500.00	0.0%
OE-7 · Bunker Gear Maint./Purchase	0.00	2,500.00	-2,500.00	0.0%
OE-8 · Radio & Pager Maint./Purchase	0.00	7,000.00	-7,000.00	0.0%
OE-9 · Uniform Maint. / Purchase	0.00	1,000.00	-1,000.00	0.0%
<b>Total Expense</b>	<b>0.00</b>	<b>314,371.94</b>	<b>-314,371.94</b>	<b>0.0%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>114.45</b>	<b>-114.45</b>	<b>0.0%</b>
<b>Net Income</b>	<b>0.00</b>	<b>114.45</b>	<b>-114.45</b>	<b>0.0%</b>