

**MINUTES OF THE PUBLIC HEARING AND REGULAR MEETING OF
THE BOARD OF COMMISSIONERS OF THE
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**

A Public Hearing of the Board of Commissioners of the Jefferson County Emergency Services District No. 1 ("District") was called at 6:00 p.m. on the 29th day of September 2025, at the 13550 River Oaks Blvd., Beaumont, Texas 77713, pursuant to notice duly posted according to law.

The roll was called of the Commissioner on the Board, to-wit:

Commissioners	Position
John Johnson	President
Hoyt Simmons	Vice-President
Mark Zambardino	Treasurer
Brett Weldy	Secretary
Mr. Robert "Lee" Barnett	Director

All said Commissioners were present. In addition to the above-named Commissioners, the following persons were also present:

Attendee	Position
Chief, Chris Gonzales	Administrator
Mr. Robert Ring	Administrative Assistant
Hubert Oxford, IV	General Counsel

At 6:03 p.m., Commissioner Johnson announced that a quorum was established and then opened the public hearing.

PUBLIC HEARING

Upon establishing that a quorum was present, President Johnson called the Public Hearing to order and advised that the Public Hearing had been posted in the Examiner pursuant to Section 26.05 of the Texas Tax Code. (*See Exhibit "A"*).

Agenda Item No. 3 – Public Hearing regarding the District's proposed 2025-2026 ad valorem tax rate.

The President opened the public hearing on the proposed 2025–2026 ad valorem tax rate of \$0.064226 per \$100 of valuation. The Commissioners noted that

the proposed rate represents a slight reduction from the prior year's 2024–2025 rate of \$0.064743 because of increased certified property values, rising from approximately \$382,900,000 to \$392,287,000, which are budgeted to generate an increase in tax revenues from \$235,905.82 to \$252,011.39. While the rate itself decreased slightly, the overall effect is an effective tax increase of approximately three and one-half percent (3.5%), or roughly two dollars and seventy-four cents (\$2.74) of additional taxes on a property valued at one hundred thousand dollars (\$100,000). The President then invited public comment, and no comments were received. *See Exhibit "B"*.

Therefore, at 6:05, President Johnson called for a motion to adjourn the Public Hearing. Commissioner Hoyt Simmons made a motion to adjourn the Public Hearing. This motion was seconded by Commissioner Mark Zambardino and unanimously approved by all the Commissioners present.

REGULAR MEETING

Immediately following, President Johnson then asked the Commissioners to open the Regular Meeting. He then announced that all Commissioners were present, and then called on Chief Gonzales to lead the group in prayer. Since there was no Public Comment, President Johnson asked the Commissioners to move to the Agenda Items.

Agenda Item No. 5 - Discuss and take-action, if necessary, on appointment of officers.

The Commissioners then held a discussion regarding the appointment of officers for the upcoming fiscal year. After reviewing the current officer positions and discussing possible nominations, the Commissioners agreed that no changes would be made at this time. The current officers will continue to serve in their existing capacities until the expiration of their respective terms or until successors are duly appointed and qualified.

There being no changes, a motion was made by Commissioner Mark Zambardino, which was seconded by Commissioner Robert Barnett and the unanimous vote of all the Commissioners, that no changes are going to be made to the list of current officers.

Agenda Item No. 6 - Discuss and take-action, if necessary, on approving the minutes from the August 25, 2025 Regular Meeting.

Turning to Agenda Item No. 6, the Commissioners were asked to review and approve of the minutes of the August 25, 2025 Regular Meeting. The Commissioners reviewed the minutes of the meeting and there were no changes to be made.

There being no changes, a motion was made by Commissioner Mark Zambardino, which was seconded by Commissioner Robert Barnett and the unanimous vote of all the Commissioners present, to approve the minutes as presented of the August 25, 2025 Regular Meeting.

Agenda Item No. 7 – Review, approve, and take-action, if necessary, on approving financial statement; authorize payment of invoices; and amending the budget.

President Johnson called on Mr. Robert Ring to present the financials for August 2025. Mr. Ring then informed the Commissioners that the District's beginning balance in its checking account at Stellar Bank was \$16,524.73. During the month, the District received credits totaling \$1,506.27 in tax and miscellaneous revenues of \$15,024.12, resulting from last month's TexSTAR transfer and a reimbursement of \$24.12 by the Chief. After considering expenses and normal monthly disbursements, the ending balance in the District's checking account for August 2025 was \$20,004.52. *See Exhibit "C-1"*.

Mr. Ring next reviewed the District's savings account at Stellar Bank. At the beginning of the month, the balance stood at \$11,169.25. After the receipt of \$1.61 in interest and accounting for the routine transfer to TexSTAR, the ending balance in the savings account was \$11,170.86. *See Exhibit "C-1"*.

Mr. Ring then addressed the District's TexSTAR account. At the beginning of August 2025, the balance was \$351,069.17. During the month, the District earned \$1,253.30 in interest but transferred out \$15,000.00 for operations, bringing the ending balance to \$337,322.47. Combining the District's checking, savings, and TexSTAR accounts, Mr. Ring reported that total funds available at month-end were approximately \$368,497.85; after considering Reserved Funds, the District's unrestricted funds totaled \$245,497.85.

Mr. Ring also reported on the Department's savings account at Stellar Bank, noting that the balance remained unchanged from the prior month at \$16,114.02. *See Exhibit "C-2"*.

Finally, Mr. Ring presented a list of outstanding invoices for payment and approval. The total expenses presented for payment were \$30,143.79, which included the final VFIS Insurance payment of \$12,398.00. *See Exhibit “C-3”.*

Paid @ September 2025 Meeting					
Payee	Category	Check #	Date Incurred	Date Paid	Amount
Dish	OE-18 Internet & TV	AUTO	8/31/2025	9/4/2025	\$149.37
CenterPoint Energy	OE-17 Utilities (Electric & Gas)	AUTO	8/31/2025	9/9/2025	\$68.88
AT&T	OE-10 Telephone Service	ONLINE	8/31/2025	9/10/2025	\$61.21
Sparklight	OE-18 Internet & TV	AUTO	8/31/2025	9/21/2025	\$99.99
Entergy	OE-17 Utilities (Electric & Gas)	AUTO	8/31/2025	9/26/2025	\$263.06
Touchstone District Services	AE-21 Touchstone Services	1827	9/1/2025	9/29/2025	\$2,500.00
JCAD	AE-7 JCAD Fees	1828	9/2/2025	9/29/2025	\$444.10
Texas Mutual	OE-3 Workman's Comp. Insurance	ONLINE	9/15/2025	9/21/2025	\$2,349.00
The Examiner	AE-8 Office, Postage, Operations, etc.	1829	9/18/2025	9/29/2025	\$63.00
VFIS of Texas	OE-2 Vehicle, A&S & Contents Pkg Insurance	1830	9/24/2025	9/29/2025	\$12,398.00
MES Service Company, LLC	OE-21 SCBA Air Pak Testing/Machine	1831	9/24/2025	9/29/2025	\$250.00
Card Service Center	AE-12 Dues	POP	8/31/2025	9/22/2025	\$50.00
Card Service Center	AE-17 Bank Fees	POP	8/31/2025	9/22/2025	\$4.34
Card Service Center	OE-4 Vehicle Main/Repair/Pump Recertification	POP	8/31/2025	9/22/2025	\$189.63
Card Service Center	OE-5 Equipment	POP	8/31/2025	9/22/2025	\$134.27
Card Service Center	OE-6 Fuel	POP	8/31/2025	9/22/2025	\$272.10
Card Service Center	OE-23 Station Maintenance	POP	8/31/2025	9/22/2025	\$406.72
Card Service Center	OE-29 Meals	POP	8/31/2025	9/22/2025	\$156.90
Kaleb Barner - Unit #176	OE-12 Fuel Reimbursement	1832	9/24/2025	9/29/2025	\$133.28
Kaleb Barner - Unit #176	OE-25 Paid Salaries	1832	9/24/2025	9/29/2025	\$1,518.00
Ehren Davis - Unit #177	OE-12 Fuel Reimbursement	1833	9/24/2025	9/29/2025	\$16.94
Ehren Davis - Unit #177	OE-25 Paid Salaries	1833	9/24/2025	9/29/2025	\$209.00
Matthew Behnken - Unit #178	OE-12 Fuel Reimbursement	1834	9/24/2025	9/29/2025	\$411.60
Matthew Behnken - Unit #178	OE-25 Paid Salaries	1834	9/24/2025	9/29/2025	\$2,321.00
Gabe Luke - Unit #183	OE-12 Fuel Reimbursement	1835	9/24/2025	9/29/2025	\$394.80
Gabe Luke - Unit #183	OE-25 Paid Salaries	1835	9/24/2025	9/29/2025	\$533.50
Jacob Bilbo - Unit #185	OE-12 Fuel Reimbursement	1836	9/24/2025	9/29/2025	\$122.22
Jacob Bilbo - Unit #185	OE-25 Paid Salaries	1836	9/24/2025	9/29/2025	\$660.00
Terry Veitch - Unit #186	OE-12 Fuel Reimbursement	1837	9/24/2025	9/29/2025	\$152.88
Terry Veitch - Unit #186	OE-25 Paid Salaries	1837	9/24/2025	9/29/2025	\$660.00
Joshua C. Heinz	AE-4 Legal Expenses	1838	8/31/2025	9/29/2025	\$350.00
Hubert Oxford, IV	AE-4 Legal Expenses	1839	8/31/2025	9/29/2025	\$350.00
Chris Gonzales	AE-13 Staff	1840	8/31/2025	9/29/2025	\$350.00
Chris Gonzales	OE-25 Paid Salaries	1840	8/31/2025	9/29/2025	\$1,600.00
Robert Ring	AE-13 Staff	1841	8/31/2025	9/29/2025	\$500.00
					\$30,143.79

The Commissioners were then asked to review the District's balance sheet and Income Statement through August 2025. *See Exhibit “C-4”.* Mr. Ring reported that, following the budget amendment approved at the last meeting, all financial statements, budget categories, and account balances were in order and accurately reflected the District's operations through August 31, 2025. In addition, Mr. Ring recommended that the District transfer \$35,000.00 from the TexSTAR account to the District's checking account for operations. The Commissioners then acknowledged the report and confirmed that the financial records and reconciliations were current and consistent with the adopted budget.

Upon the conclusion of the finances and necessary budget amendments, Commissioner Robert Barnett made a motion to approve: i) the August 2025 District and Department Account Summaries; ii) pay outstanding invoices; iii) approve the

financial statements; and iv) transfer \$35,000.00 from the TexStar account to the checking account. This motion was seconded by Commissioner Robert Barnett and unanimously approved by all the Commissioners present.

Agenda Item No. 8 – Review, discuss and take-action to approve the District’s 2025 Certified Tax Roll.

Turning to Agenda Item No. 8, the Commissioners reviewed and discussed the District’s 2025 Certified Tax Roll as submitted by the Jefferson County Appraisal District and certified by the Jefferson County Tax Assessor-Collector. The appraisal roll, dated July 21, 2025, reflected a total taxable value of \$392,382,195, representing the aggregate value of two thousand four hundred twenty-six (2,426) taxable properties within the District. *See Exhibit “D”*. Copies of the 2025 Certified Appraisal Roll and 2025 Tax Rate Calculation Worksheet, along with the Notice About 2025 Tax Rates, will be posted on the District’s website.

Subsequently, a motion was made by Commissioner Mark Zambardino and duly seconded by Commissioner Robert Barnett to approve the 2025 Certified Tax Roll as presented and to authorize its certification by the Board President in accordance with Texas Property Tax Code Section 26.09. The motion carried unanimously.

Agenda Item No. 9 - Review, discuss and take-action to adopt the District’s fiscal year 2025-2026 budget (*see attached copy of the District’s Proposed FY 2025-2026 Budget and Taxpayer Impact Statement*)

The Commissioners reviewed and adopted the District’s 2025–2026 fiscal year budget as presented by Mr. Ring. *See Exhibit “E-1”*. The adopted budget projects total revenues of approximately \$314,486.39 derived primarily from ad valorem tax collections based on the certified taxable value of \$392,287,000 and the adopted tax rate of \$0.064226 per one hundred dollars (\$100) of valuation.

The budget allocates expenditures among the District’s principal categories of operations, administrative expenses, and capital reserves as follows:

- Operations and Maintenance: to fund personnel reimbursements, insurance, utilities, and routine station and equipment expenses.
- Administrative Costs: to include legal, accounting, audit, and tax collection services.

- **Capital and Reserves:** to maintain funding for equipment replacement, emergency vehicle repairs, and contingency reserves.

Compared to the prior fiscal year, the 2025–2026 budget reflects a modest revenue increase of approximately \$55,246.30, attributable to increased property valuations rather than a higher tax rate and the inclusion of a Sales Tax, if approved by the voters. In addition, Mr. Ring noted the increase in paid firefighters from \$63,835.00 to \$112,112.00. A complete compairson of the 2024-2025 budget and the proposed 2025-2026 Budget is set forth in **Exhibit “E-2”**. A summary of the proposed budget is as follows:

Category	Final 2024–2025 Budget	Proposed 2025–2026 Budget	Change (\$)	Change (%)
Total Income	\$259,240.09	\$314,486.39	+ \$55,246.30	+ 21.3 %
Total Expenses	\$245,780.55	\$314,371.94	+ \$68,591.39	+ 27.9 %
Net Income	\$13,459.54	\$114.45	– \$13,345.09	– 99.1 %

After the discussion of the budget was complete Commissioner Mark Zambardino made a motion to approve and adopt the proposed 2025-2026 budget and authorized the adoption of the Budget Resolution. This motion was seconded by Commissioner Robert Barnett, and unanimously approved by all the Commissioners.

Agenda Item No. 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 the required notices concerning the adopted tax rate on the District’s website.

Next, the Commissioners were asked to address Agenda Item No. 10, to adopt a tax rate for 2025. The Commissioners were presented with the District’s proposed 2025 ad valorem tax rate of \$0.064226 per one hundred dollars (\$100.00) of valuation, together with the Order Levying Taxes, the Taxpayer Impact Statement, and the Notice of Adoption of 2025 Tax Rate. *See Exhibit “G”*. As discussed during the Public Hearing, if approved, this rate was expected to generate approximately \$252,011.39 in revenues. Based on the 2025 certified tax roll total of \$392,382,195, adoption of this rate would effectively increase maintenance and operations taxes by approximately three and one-half percent (3.5%), resulting in an average annual increase of six dollars and fifty-eight cents (\$6.58), or roughly two

dollars and seventy-four cents (\$2.74) per one hundred thousand dollars (\$100,000.00) of home valuation, compared to the no-new-revenue tax rate.

Commissioner Robert Barnett then made a motion to adopt a 2025 ad valorem tax rate of \$0.064226 per one hundred dollars (\$100.00) of valuation, and noted that if approved, the rate would increase maintenance and operations taxes by approximately three and one-half percent (3.5%), or about two dollars and seventy-four cents (\$2.74) per one hundred thousand dollars (\$100,000.00) of home valuation. This motion was seconded by Commissioner Hoyt Simmons and unanimously approved by all the Commissioners present.

Agenda Item No. 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).

Turning to Agenda Item No. 11, the Commissioners reviewed the Amended Order Calling Election and the updated Notice of Election for the District's November 4, 2025 Sales and Use Tax Election. Counsel explained that the revisions reflected updated statutory language required by the Texas Election Code and recent amendments to the Tax Code, clarifying that the proposed measure would authorize the adoption of a local sales and use tax for the benefit of the District. The Commissioners also reviewed the updated ballot wording and notice formatting to ensure compliance with the current legal requirements for voter information and publication. *See Exhibit "H"*.

After discussion, a motion was made by Commissioner Mark Zambardino, and seconded by Commissioner Robert Barnett to approve the Amended Order Calling Election and the updated Notice of Election and to authorize staff to coordinate with the Jefferson County Clerk's Office for posting and publication of the Notice of Election in accordance with state law. The motion carried unanimously.

Agenda Item No. 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.

This month, the Chief did not have any requests for equipment and reported that the staffing schedule for the month was nearly full. As such, no action was taken on this agenda item.

Agenda Item No. 13 - Discuss and take-action, if necessary, on needed action regarding applying for and/or accepting grants.

Moving to Agenda Item No. 13, Chief Gonzales reported that the District had been approved to receive the annual Workers' Compensation Grant as well as a grant from Motiva in the amount of \$9,952.50 to replace the District's SCBA bottles. Chief Gonzales further advised that the District submitted an application that is pending for a grant through Firehouse Subs in the amount of \$39,491.43 to fund the purchase of an SCBA refill station. Once the Chief completed his review of the grants, the Commissioners thanked the Chief and staff for their efforts to secure funding outside of the traditional tax revenue. No action was taken.

Agenda Item No. 14 – Chief's Report.

Lastly, the Commissioners then reviewed the August 2025 Chief's report which is summarized below. The Department and the District's firefighters responded to eleven (11) calls.

Date / Time	Response Address	Nature of Call	Disposition
8/6/25 - 17:43	Larch Ln.	Fall w/ injury	AEMS transported to Baptist
8/7/25 - 20:19	Davida Dr.	Possible CVA	AEMS transported to St. Elizabeth
8/14/25 - 11:07	Moss Hill Dr.	Heart issues	AEMS transported to Baptist
8/18/25 - 02:04	Chestnut Ln.	Fall w/ injury	AEMS transported to Baptist
*8/23/25 - 08:35	Hwy 105	Blood pressure issues	AEMS obtained a refusal
8/24/25 - 03:02	Keith Rd.	MVA/ no injuries	No pt. on scene
*8/25/25 - 13:25	Tolivar Canal Rd.	DOS	Scene turned over to JCSO
*8/25/25 - 14:40	Broussard Rd.	Breathing difficulties	AEMS transported to Baptist
8/25/25 - 17:22	Reins Rd @ Moore Rd.	MVA/ no injuries	AEMS obtained a refusal
8/27/25 - 01:31	Balsa Ln.	Breathing difficulties	AEMS transported to St. Elizabeth
8/31/25 - 02:56	Tram Rd.	Fire alarm activation	No fire or smoke found

* Day FF's -3

** Night FF's -0


Agenda Item No. 15 – Such other matters that may come before the Board.


No other matters were brought before the Board.

[SIGNATURE PAGES TO FOLLOW]

There being no other matters to discuss, President Johnson thanked the Commissioners for attending and then set the next meeting. He then advised that the next Regular Meeting of the District would be on October 27, 2025 at 6:00 p.m. Thereafter, Commissioner Robert Barnett made a motion to adjourn the meeting at 7:19 p.m. This motion was seconded by Commissioner Mark Zambardino and was unanimously approved by all the Commissioners.

ATTEST TO:


Position: PRESIDENT
Date: 10-27-2025


Position: VICE PRESIDENT
Date: 10/27/25