

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

A Regular Meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 1 ("District") was called at 6:00 p.m. on the 24th day of August 2026, at 13550 River Oaks Blvd., Beaumont, Texas 77713, pursuant to notice duly posted according to law.

Members of the public were permitted to attend and participate in the meeting by conference call, and a recording of the meeting was to be made available following the meeting.

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

Commissioners	Position
Mr. Mark Zambardino	President
Mr. Robert "Lee" Barnett	Vice President
Mr. Wade Witt	Treasurer
Mr. Ryan Rosson	Secretary
Mr. John Johnson	Commissioner

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

Attendee	Position
Chief Chris Gonzales	Fire Chief/Administrator
Mr. Robert Ring	Asst. Administrator
Mr. Joshua C. Heinz	General Counsel
Commissioner Brandon Willis	Commissioner, Precinct 1

President Zambardino announced that a quorum was established. Chief Chris Gonzales then said the prayer, and the Pledge of Allegiance followed.

Agenda Item No. 4 - Public comment.

President Zambardino called for public comment. None was received.

Agenda Item No. 5 - Review, discuss, and approve minutes of the July 27, 2026 Regular Meeting.

President Zambardino asked the Commissioners and staff to review the minutes from the July 27, 2026 Regular Meeting. The Commissioners and staff responded that the minutes, as presented, were correct and ready to be signed.

There being no changes, a motion was made by Commissioner Robert Barnett to approve the minutes of the July 27, 2026 Regular Meeting. This motion was seconded by Commissioner John Johnson and unanimously approved by all Commissioners present.

Agenda Item No. 6 – Discuss and take-action, if necessary, on approving financial statement; authorize payment of invoices; and amending the budget.

President Zambardino called on Robert Ring to present the District's financials for July 2026. Mr. Ring first reviewed the District's July 2026 financial activity. The District's beginning balance in its checking account at Stellar Bank was \$26,486.53. During July, the account received property tax deposits of \$4,258.10, a sales tax deposit of \$9,309.47, and miscellaneous deposits totaling \$25,612.34, including a \$20,000.00 transfer from the District's TexSTAR account. The account was reduced by \$16,926.17 for checks and payments, resulting in an ending balance of \$48,740.27 (See **Exhibit "A-1"**).

Mr. Ring then reviewed the District's savings account at Stellar Bank. The beginning balance was \$185.61. The account earned \$0.19 resulting in an ending balance of \$185.80. (See **Exhibit "A-1"**).

Next, Mr. Ring next reported that the District's TexSTAR account had a beginning balance of \$363,131.56. During July 2026, the account earned \$1,096.71 in interest and \$20,000.00 was withdrawn, resulting in an ending balance of \$344,228.27. (See **Exhibit "A-1"**).

Mr. Ring advised that, combined, the District's available funds totaled \$393,154.34. After considering the \$123,000.00 reserved for land and equipment

acquisition, the District's unrestricted funds totaled \$270,154.34. (See **Exhibit "A-1"**).

Mr. Ring also presented the Department's account balance at Stellar Bank for July 2026. No deposits or withdrawals were made during the month, and the account balance remained \$15,417.84. (See **Exhibit "A-2"**).

Thereafter, Mr. Ring reviewed the District's July 2026 financial statements and account reconciliations. The Stellar Bank checking account reconciled to \$48,740.27, the savings account reconciled to \$185.80, the TexSTAR account reconciled to \$344,228.27, and the Department checking account reconciled to \$15,417.84. (See **Exhibit "A-3"**).

The Commissioners were then asked to review the invoices and expenses presented for payment in connection with the meeting. The total amount presented for payment was \$19,327.32. (See **Exhibit "A-4"**).

Finally, Mr. Ring reviewed the District's Profit and Loss Budget vs. Actual report through July 2026, which reflected total income of \$289,848.10, total expenses of \$233,430.88, net ordinary income of \$56,417.22, and net income of \$55,710.79. No budget amendment was presented, and no additional transfer of funds was requested or authorized at this meeting.

Following discussion, a motion was made by Commissioner Robert Barnett to approve: (i) the July 2026 District and Department Account Summaries; (ii) the July 2026 financial statements and account reconciliations; and (iii) payment of invoices and expenses in the amount of \$19,327.32, as presented. This motion was seconded by Commissioner Wade Witt and unanimously approved by all Commissioners present.

Agenda Item No. 7 - Discuss and take-action, if necessary, on matters involving: 1) staffing; 2) purchase and/or 3) repair requests submitted by the Volunteer Fire Department; 4) grant request; and 5) regulatory matters with the Texas Commission on Fire Protection.

President Zambardino called on Chief Chris Gonzales for an update. Chief Gonzales reported that there were no staffing issues and no repair or purchase requests at this time. He advised that the Motiva grant would be coming available soon and that he intended to seek grant funding for bunker gear.

No action was taken on this agenda item.

Agenda Item No. 8 - Discuss and take-action, if necessary, to appoint a Head of the Department for the Emergency Services District.

The Commissioners discussed the Head of the Department matter. Chief Gonzales reported that he had spoken with the head of the Texas Commission on Fire Protection (“TCFP”) regarding the requirements for serving as Head of the Department, and based on those discussions, Commission personnel believed Chief Gonzales could become qualified to serve in that position.

Thereafter, Commissioner Robert Barnett made a motion to table further consideration of this matter to a future meeting. This motion was seconded by Commissioner John Johnson and unanimously approved by all Commissioners present.

Agenda Item No. 9 - Review, discuss, and take action, if necessary, on the following 2026 property tax matters:

The Commissioners first considered Agenda Item No. 9(a), the District’s 2026 Certified Appraisal Roll and 2026 Tax Rate Calculation Worksheet. The certified appraisal roll reflected a 2026 market value of \$494,305,750.00 and a 2026 taxable value of \$397,419,533.00. (See **Exhibit “B-1”**).

Commissioner Robert Barnett made a motion to accept and approve the District’s 2026 Certified Appraisal Roll and 2026 Tax Rate Calculation Worksheet. This motion was seconded by Commissioner John Johnson and unanimously approved by all Commissioners present.

Following, the Commissioners considered Agenda Item No. 9(b), the District’s proposed FY 2026-27 budget. The proposed budget reflected total income of \$392,297.66 and total expenses of \$320,404.34, resulting in projected net income of \$71,893.32. The principal sources of projected income were property tax revenue of \$259,097.66, sales tax revenue of \$100,000.00, interest income of \$12,000.00, and grant funding of \$20,000.00. Meanwhile, the significant expense items included paid firefighter salaries of \$112,112.00, apparatus payments of \$36,067.34, staff expenses of \$19,440.00, vehicle and contents insurance of \$15,000.00, legal expenses of \$13,000.00, fuel reimbursements of \$12,000.00, vehicle maintenance and repairs of \$12,000.00, and equipment maintenance, repair, and purchases of \$10,000.00. (See **Exhibit “B-2”**).

Upon the conclusion of the discussion of the 2026-2027 budget, Commissioner Robert Barnett made a motion to approve the proposed FY 2026-27 budget, as presented. This motion was seconded by Commissioner Wade Witt and unanimously approved by all the Commissioners present.

The Commissioners then considered Agenda Item No. 9(c). In discussing the proposed 2026 property tax rate, the Commissioners noted that the District's voters had approved a 1.50% sales and use tax at the November 4, 2025 election, which became effective April 1, 2026. The Commissioners further noted that the proposed FY 2026-27 budget anticipated \$100,000.00 in sales tax revenue. In light of this new revenue source, the Commissioners wanted to recognize the additional sales tax revenue in funding the District's operations and avoid increasing the District's property tax burden on residents through a higher property tax rate for the upcoming year. Accordingly, the 2026 Tax Rate Calculation Worksheet reflected a No-New-Revenue Tax Rate of \$0.065195/\$100, estimated to generate \$259,097.66 in property tax revenue, in lieu of the Voter-Approval Tax Rate of \$0.068107/\$100, which would have generated an estimated \$270,670.52 in property tax revenue. (See Exhibit "B-3").

Commissioner Robert Barnett made a motion to approve the District's proposed 2026 property tax rate at the No-New-Revenue Rate of \$0.065195/\$100. This motion was seconded by Commissioner John Johnson.

Finally, under Agenda Item No. 9(d), the Commissioners considered the District's optional tax exemptions. The Commissioners reviewed the District's 2026 exemption information and noted that the District did not provide a local optional residence homestead exemption, an additional local exemption for persons age 65 or older, or an additional local disability exemption. The Commissioners discussed whether to adopt or otherwise change any of these optional exemptions for the 2026 tax year and determined that no changes should be made.

Thereafter, Commissioner Robert Barnett made a motion to make no changes to the District's optional tax exemptions for the 2026 tax year. This motion was seconded by Commissioner John Johnson and unanimously approved by all Commissioners present.

Agenda Item No. 10 - Chiefs Report.

Chief Gonzales then presented the monthly run report for July 2026 run report. The run report reflected twenty (20) responses, as summarized below:

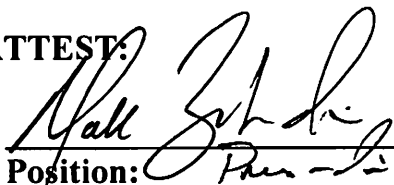
Date / Time	Response Address	Nature of Call	Disposition
7/3/26 - 01:19	Moss Hill Dr.	Abdominal pain	AEMS transported to Baptist
*7/3/26 - 20:06	Tram Rd. #18A	Allergic reaction	AEMS obtained refusal
*7/4/26 - 15:59	Carroll Ln.	Breathing difficulties	AEMS transported 1 to St. Elizabeth
7/4/26 - 21:36	Dishman Rd.	MVA	AEMS responded - unknown transport
7/4/26 - 21:47	Hwy #105	Possible drowning	AEMS transported 1 to St. Elizabeth
7/7/26 - 04:09	Hwy #105	MVA - Major accident	AEMS transported 1 to St. Elizabeth
*7/7/26 - 12:03	Hwy #105	Power line down	Unable to locate
*7/8/26 - 17:21	Thousand Oaks Dr.	Breathing difficulties	AEMS transported to Baptist
*7/10/26 - 19:55	Tolivar Canal Rd.	Fall w/ no injuries	Lift assist only
7/11/26 - 02:13	Broussard Rd.	Medical alert activation	Accidental activation
*7/11/26 - 13:34	Carpenter Rd.	Dog bite	AEMS obtained refusal
7/11/26 - 22:03	Rosewood Dr.	Fall w/ injuries	AEMS transported to Baptist
*7/12/26 - 05:04	Tolivar Canal Rd.	Fall w/ injuries	AEMS transported to Baptist
7/18/26 - 17:23	Old Sour Lake Rd.	Fall w/ no injuries	Lift assist only
7/20/26 - 20:50	Riverbend Dr.	Breathing difficulties	AEMS transported 1 to St. Elizabeth
7/22/26 - 20:52	Hwy #105	Odor investigation	Unable to locate
*7/23/26 - 14:06	Thousand Oaks Dr.	Breathing difficulties	AEMS transported 1 to St. Elizabeth
*7/23/26 - 17:32	Moore Rd.	Breathing difficulties	Cancelled AEMS
7/23/26 - 18:50	Old Sour Lake Rd.	Fall w/ no injuries	Lift assist only
7/29/26 - 00:32	Linzay St.	Mutual aid - structure fire	Assisted JCESD#3

* indicates paid FF

Agenda Item No. 11 - Adjourn.

There being no other matters to discuss, President Zambardino thanked the Commissioners for attending and announced that the next Regular Meeting of the District would be held on September 28, 2026, at 6:00 p.m. Thereafter, Commissioner Robert Barnett made a motion to adjourn the meeting at 6:47 p.m. This motion was seconded by Commissioner Wade Witt and unanimously approved by all Commissioners present.

ATTEST:


 Position: Paul J. Smith
 Date: 9/28/24


 Position: secretary
 Date: 9/28/24