ROBERTS COUNTY ESD NO. 1
Regular Meeting
Tuesday, September 15, 2026

Members Present: Terri Cox, Ryan McCoy, Carolyn Windley, William Clark
Members Absent: Tresa Seuhs
Administration present: Jenna Anderson
Guests present: Phillip Clark

Agenda Item A: Call To Order: The regular meeting of the Roberts County Emergency Services District No. 1 was called to order by Terri Cox at 9:02a.m. It was noted that a quorum was present.

Agenda Item B: Minutes: A motion was made by Carolyn Windley and seconded by Ryan McCoy to approve the minutes of the previous regular board meeting held on August 21, 2026. Motion carried all ayes.

Agenda Item C: Payment of Bills and Reports: A motion was made by Ryan McCoy and seconded by Carolyn Windley to pay bills submitted for the month of September 2026 and to accept August 2026 reports to the ESD board that include Budget, Tax Assessor/Collector and Executive Assistant. Motion carried all ayes.

Agenda Item D: VFD Report: Phillip Clark stated he had some wheels that came on Brush 515, which the ESD purchased. The wheels and tires have since been changed for a new set and have sat in storage for approximately 2 years. Mobeetie VFD is interested in them. The ESD Board asked Jenna to look into the process of selling the wheels and creating a Bill of Sale. Ryan McCoy stated if we could sell them at salvage price to Mobeetie, it would be approximately $100 per wheel. A motion was made by Terri Cox and seconded by Carolyn Windley to sell the wheels to Mobeetie, and if they end up not wanting them, to find another way of selling them. Motion carried all ayes. Phillip also proposed combining an AT&T account under the ESD for the EMS and VFD to use tablets on the trucks. The VFD has 1 tablet and the EMS would have 2 tablets. The board asked Jenna to look into it. No action was taken.

Agenda Item E: EMS Report: Jenna presented the Activity Report for July and August. The EMS Board had their meeting and have proposed an agreement regarding the payroll reimbursement. Instead of paying a monthly payroll reimbursement, they would like to do a Bi-Monthly payment of the access revenue over the $50,000 amount they agreed to keep in the EMS Operating bank account. The EMS would keep all donations in their expense account. This excess revenue could be put on the ESD's new CD to be used as the ESD sees fit for budget purposes. A motion was made by Ryan McCoy and seconded by William Clark to accept this agreement with the EMS Board of Directors with the condition that some of the funds would go toward a years' worth of AT&T service for the

VFD and EMS. Jenna will also ask the EMS board about purchasing the 2 tablets with RAC Funds. Motion carried all ayes.

Agenda Item F: Adopt 2026-2027 ESD Tax Rate: A motion was made by Carolyn Windley and seconded by Ryan McCoy to adopt a tax rate of $.10/$100 of valuation for the fiscal year. Carolyn Windley read the verbiage required by the Tax Code (verbiage attached). This will generate an approximate revenue of $336,730.00. This budget will raise more revenue than last year's budget by an amount of $105,249.00. Which is a 45.47% increase from last year's budget. Individual votes were taken for each ESD board member. Motion carried all ayes.

Agenda Item G: Adopt 2026-2027 ESD Budget: A motion was made by Carolyn Windley and seconded by Terri Cox to adopt the proposed ESD Budget discussed at the August meeting with no changes made at the September meeting. A total budget of $462,730.00 that includes revenue and reserves was approved. Carolyn Windley read the Adoption verbiage required by the Tax Code (verbiage attached). Jenna will also give a copy of the Adopted Budget to the County Clerk and have it posted to the ESD Website. Individual votes were taken for each ESD board member. Motion carried all ayes.

Agenda Item G: Citizens to be heard: None

Agenda Item H: Executive Session: No executive session was taken.

Agenda Item I: Adjournment: A motion was made by Ryan McCoy and seconded by William Clark to adjourn. Motion carried all ayes. The next regular meeting will be on October 20, 2026 @ 9am. ESD meeting was adjourned at 10:31a.m.

Approved: October 20, 2026

William H. Clark

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget

Entity Name: ESD #1 **Date: 09/04/2026 08:26 AM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.100000, which is effectively a 47.17 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) you MUST enter the minimum debt rate on the Debt Screen in order to determine the correct language for the motion, resolution, or order.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 44.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $44.51.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

ESD #1 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 44.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $44.51.

Read by Carolyn Windley

m. Carolyn Windley
s. Ryan McCoy

All ayes.

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: ESD #1

Date: 09/04/2026 08:27 AM

Read by Carolyn Windley
m. Carolyn Windley always
2. Terri Cox

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $105,249 OR 45.47%, AND OF THAT AMOUNT, $2,093 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.
-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:
This budget will raise more revenue from property taxes than last year's budget by an amount of $105,249, which is a 45.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,093.
-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$95,062	Adopted 2025 Tax Rate: $0.055491	$52.75
FY 2026-2027 (TY 2026)	$102,342	2026 No New Revenue Tax Rate: $0.067949	$69.54

FY 2026-2027 (TY 2026)	$102,342	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.100000	$102.34