

**ESD#1 SPECIAL MEETING MINUTES
AUGUST 25, 2025**

Lisa Olson called the meeting to order at 5:30 p.m. at Riverside City Hall.

Commissioners present were: Steven Lucher, Lisa Olson, Coy Clayton and Cheryl Jeffcoat.

Public in attendance were: Luci Smith.

Public Hearing on the proposed tax rate for ESD #1 opened at 5:32 PM

Public Hearing on the proposed tax rate for ESD #1 closed at 5:38 PM

Steven Lucher Made the motion to adopt the proposed budget as presented and the Resolution 2026-01. Cheryl Jeffcoat seconded the motion, the vote is as follows.

Lisa Olson – yes

Steven Lucher – yes

Coy Clayton- yes

Weber Holloway – absent

Cheryl Jeffcoat – yes

Coy Clayton made the motion of I move that the property tax rate be increased by the adoption of a tax rate of 0.060000, which is effectively a 4.65 percent increase in the tax rate.

Adopted Rate: 0.060000

NNR: 0.057332

Difference: 0.002668

Divide by NNR: 0.057332

Percent Increase: 4.65%

Steven Lucher seconded the motion. The vote is as follows

Lisa Olson – yes

Steven Lucher – yes

Coy Clayton – yes

Weber Holloway – absent

Cheryl Jeffcoat - yes

Lisa Olson adjourned the meeting at 5:42 PM


_____-Secretary

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1

2025 TAX RATE SCENARIOS

2024 Adopted Rate: \$0.060000
2024 Tax Base: \$879,539,029
2024 Tax Collection: \$527,723

2025 Tax Base: \$944,466,625

SCENARIO 1	RATE	TAX LEVY	INCREASE OVER PRIOR YEAR
No-New-Revenue Tax Rate:	\$0.057332	\$541,482	\$13,758
SCENARIO 2			
Voter Approval Tax Rate:	\$0.059516	\$562,109	\$34,385
SCENARIO 3			
De Minimis Rate applied:	\$0.110443	\$1,043,097	\$515,374
SCENARIO 4			
2024 Tax Rate:	\$0.060000	\$566,680	\$38,957
SCENARIO 5			
Statutory Maximum Rate:	\$0.060000	\$566,680	\$38,957
SCENARIO 6			
No Petition Rate	\$0.062104	\$586,555	\$58,831
Tax Code \$26.075(0)(2)(B)(i)			
DEBT RATE - MUST BE ADOPTED TO FUND PLEDGE DEBT PAYMENT			
If applicable, debt rate is a			
component of any rate adopted.			
	\$0.000000	\$0	N/A

Tax Revenue Lost Using Diminimis Rate \$0
Tax Revenue Lost Using VAR \$4,571
Tax Revenue Lost Using Non-Petition Rate \$0