

**MINUTES OF MEETING
SMITH COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BOARD OF COMMISSIONERS
REGULAR MEETING
LINDALE VOLUNTEER FIRE DEPARTMENT, LINDALE, TEXAS
JULY 20, 2023**

Carolyn Todd, President, called the meeting to order.

Owen Scott gave the invocation.

Pledge by all in attendance to the American Flag lead by Louie Brown.

Carolyn Todd certified that the Agenda was posted as dictated by law on the Board Website on July 13, 2023, and at the Lindale Volunteer Fire Department on July 13, 2023. Board Members present in addition to Carolyn Todd were Louie Brown, Kenneth Smith and Owen Scott. Board Member Charles Froebe was absent. Annie Baldwin, Volunteer Clerk, was present.

A motion was made by Louie Brown to approve the Agenda with the understanding that the items may be acted upon in any order. Motion seconded by Owen Scott. All in favor and motion carried.

The minutes of the Regular Meeting of June 15, 2023, Board of Commissioners, were presented for approval. A motion was made by Kenneth Smith to approve the minutes. Motion seconded by Louie Brown. All in favor and motion carried.

There were no citizens to talk during Citizen Talk Time.

A discussion was held concerning homestead exemptions and over 65 exemptions. Annie Baldwin told the Board that the matter was ruled on in June 13, 1996. She stated that Glen Patrick, Board Attorney had explained to her that if the Board was not going to change this ruling, then no action needed to be taken by the Board at this time. After a short discussion, no action was taken.

Joe Yeakley, Fire Chief, Lindale Volunteer Fire Department, presented the monthly activities report for June 2023. The Department made 137 calls which were down. They are meeting quarterly with EMS. The Department has put on two new firefighters. No firm date to receive new brush truck, probably be in the late fall. Some preliminary drawings for central fire station remodeling have been received, hopefully to have more in the next thirty days.

Owen Scott, Assistant Treasurer, presented the bills for the Lindale Volunteer Fire Department. The total requested for District funds was \$ 89,992.38. Louie Brown made a motion to approve the bills and pay the fire department the requested amount. Motion seconded by Kenneth Smith. All in favor and motion carried.

Annie Baldwin discussed publication of unencumbered fund balances and current year debt service. She explained she has estimated the unencumbered fund balance to be \$ 1,345,246 and the debt service to be \$ 0.0. (No action to be taken)

Annie Baldwin briefly discussed the Smith County Appraisal District Adopted Budget for 2023. No action to be taken.

Annie Baldwin presented to the Board a letter from the auditing firm of Wilf & Henderson, P. C., in which they expressed an interest in auditing the District's accounts for the current Fiscal Year ending on September 30, 2023, and the Fiscal Year ending September 30, 2024. A motion was made by Kenneth Smith for a Resolution to employ the firm of Wilf & Henderson, P. C., 1810 Galleria Oaks, Texarkana, Texas, 75503, to audit the District's accounts for the current Fiscal Year ending September 30, 2023, for a fee not to exceed, \$ 6,375 and the Fiscal Year ending September 30, 2024, for a fee not to exceed \$ 6,450. Motion seconded by Louie Brown. All in favor and motion carried.

A discussion was held concerning hiring a firm to locate businesses in the District that should be collecting Sales And Use Tax. Joe Yeakley explained that this should happen after the District begins collecting the taxes after November 2023. No action was taken.

A discussion concerning the budget expenses of the Smith County Emergency Services District No. 1 for FY 2023-2024 was held. Annie Baldwin explained the budget items the District would have to consider. No action to be taken at this time.

A discussion concerning the budget expenses of the Lindale Volunteer Fire Department for FY 2023-2024 was held. Joe Yeakley, Fire Chief, discussed the fire department's budget. No action to be taken at this time.

Annie Baldwin explained to the Board that they needed to set a date, time and place for a called meeting to discuss proposed tax rate, no-new revenue tax rate, voter-approval tax rate, de minimis rate, and unused increment rate. A motion was made by Louie Brown to set a called meeting on Thursday, August 03, 2023, at 4:00 p.m., at the Lindale Volunteer Fire Department, 208 E. Hubbard, Lindale, Texas to discuss these items. Motion seconded by Owen Scott. All in favor and motion carried.

Joe Yeakley reported that the lists were sent to the Comptroller's office concerning businesses located in the District and list of utility, cable and waste disposal services within the District.

Owen Scott presented the following bills: Burns, Anderson, Jury & Brenner, L. L. P., \$ 800 for Sales And Use Tax; Patrick Law Office, \$ 875 for Legal Fees. Kenneth Smith made a motion to approve payment of the bills as presented. Motion seconded by Louie Brown. All in favor and motion carried.

Owen Scott presented the Treasurer's Report for June. A motion was made by Kenneth Smith to approve the report. Motion seconded by Louie Brown. All in favor and motion carried.

A motion was made by Own Scott to adjourn. Motion seconded by Louie Brown. All in favor and motion carried.

CAROLYN TODD, PRESIDENT

KENNETH SMITH, SECRETARY