

**MINUTES OF MEETING
SMITH COUNTY EMERGENCY SERVICES DISTRICT NUMBER 1
BOARD OF COMMISSIONERS
CALLED MEETING
LINDALE VOLUNTEER FIRE DEPARTMENT, LINDALE, TEXAS
AUGUST 13, 2026**

Carolyn Todd, President, called the meeting to order.

Troy Pritchard gave the invocation.

Pledge by all in attendance to the American Flag lead by Chuck Froebe.

Carolyn Todd certified that the Agenda was posted as dictated by law on the Board Website on August 05, 2026, and the Lindale Volunteer Fire Department on August 6, 2026. Board Members present in addition to Carolyn Todd were Owen Scott, Charles Froebe and Cory Crowell. Annie Baldwin, Volunteer Clerk, was present.

Cory Crowell made a motion to approve the Agenda with the understanding that the items may be acted upon in any order. Motion seconded by Charles Froebe. All in favor and motion carried.

The Minutes of the Regular Meeting of July 16, 2026, Board of Commissioners, were presented for approval. Charles Froebe made a motion to approve the Minutes. Motion seconded by Owen Scott. All in favor and motion carried.

Annie Baldwin explained Current Year Debt Services as none. No action was taken by the Board.

Annie Baldwin explained certification of 2026 Appraisal Roll and actual taxable amount from information received from the Smith County Appraisal District. She stated that the certified property values for the District were \$ 3,511,081,064, minus tax increment finance \$ 67,107,815, plus properties under protest or property not included on certified appraisal roll \$ 34,997,525 equals \$ 3,478,971,574 taxable amount. No action was taken by the Board.

Annie Baldwin explained that the 2025 No-New-Revenue Tax Rate is \$.065360, Voter-Approved Tax Rate is \$.070252 and De Minimis tax rate is \$.080027. No action was taken by the Board.

Troy Pritchard, Assistant Fire Chief, Lindale Volunteer Fire Department, presented the proposed fire department budget for Fiscal Year 2026-2027. The budget requested \$ 4,745,750. No action was taken by the Board.

Annie Baldwin explained the amount of funds District needed for the Board Budget for Fiscal Year 2026-2027 were a total of \$ 4,514,217, plus \$ 4,745,750 for Lindale Volunteer Fire Department for a total of \$ 9,259,967. No action was taken by the Board.

Annie Baldwin presented the proposed Smith County Emergency Services District No. 1 budget for Tax Year 2026, Fiscal Year 2026-2027 which will have beginning balance of \$ 7,500,000, revenues of \$ 4,571,845 and expenditures of \$ 9,259,967 leaving an ending balance of \$ 2,811,878. Cory Crowell made a motion for a Resolution to approve the proposed budget. Motion seconded by Charles Froebe. After a discussion, a recorded vote was taken. Voting for the proposed

budget were Carolyn Todd, Owen Scott, Charles Froebe and Cory Crowell. Motion carried

Annie Baldwin explained the Taxpayer Impact Statement: FY 2025-2026 (TY) 2025, a Median-Value Homestead was \$ 261,064, Tax Rate Per \$ 100 of Value Adopted 2025 Tax Rate 0.068865, Estimated Property Tax Bill was \$ 179.82. FY 2026-2027 (TY) 2026 Median- Value Homestead was \$ 285,682, 2026 No New Revenue Tax Rates was 0.065360; Estimated Property Tax Bill was \$ 186.72. FY 2026-2027 (TY 2026), a Median-Value Homestead is \$ 285,682, Proposed 2026 Tax Rate Based on the Proposed Budget 2026-2027 is 0.070252, Estimated Property Tax Bill is \$ 200.70. No action was taken by the Board.

Annie Baldwin explained to the Board that if the Board sets a tax rate of \$.065360 (NNR) at 100% collection rate, the yield would be \$ 2,273,856. At 95% collection rate the yield would be \$ 2,160,163 for budget. If the Board sets a tax rate of .070252 (VAR) at 100% collection rate, the yield would be \$ 2,444,047. At 95 % collection rate the collection rate the yield would be \$ 2,231,845 for budget. Cory Crowell made a motion for a Resolution to approve a proposed a tax rate of \$.070252 for tax year 2026, FY 2026-2027. Motion seconded by Owen Scott. After a discussion, a recorded vote was taken. Voting in favor of proposed tax rate of \$.070252 for tax year 2026, FY 2026-2027 were Carolyn Todd, Owen Scott, Charles Froebe and Cory Crowell. Motion carried.

Carolyn Todd announced that the Board would have a called meeting on August 27, 2026, at 4:00 p.m. at the Lindale Volunteer Fire Department, 208 E. Ferguson, Lindale, Texas, for public hearing to adopt budget and set tax rate.

Annie Baldwin explained the notice to be published in the newspaper was "Notice of Public Hearing to Vote on Tax Increase" and posted on the Board Website. Carolyn Todd authorized Annie Baldwin to put the notice in the newspaper and post it on the Board Website.

Since the audit for the Lindale Fire Department for Fiscal Year ending September 30, 2025 has not yet been completed, Mrs. Todd Tabled this item.

Carolyn Todd stated she had met with Harris Craig Architects and Watson Construction to discuss design plans for the new fire station. The Board will have vote on final approval.

Mrs. Todd told the Board that she, Mrs. Baldwin and Commissioner Crowell had met with Ratliff Bookkeeping to probably hire an accountant to work as Board Clerk for Smith County ESD No. 1.

Mrs. Todd stated we would discuss and possibly sign contract with Harris Craig Architects and Watson Construction at our next meeting.

Mrs. Todd reminded board members to keep the family of Louie Brown in their prayers.

Owen Scott made a motion to adjourn. Motion seconded by Charles Froebe. All in favor and motion carried

CAROLYN TODD, PRESIDENT

CHARLES FROEBE, SECRETARY