

**MINUTES OF MEETING
SMITH COUNTY EMERGENCY SERVICES DISTRICT No. 1
BOARD OF COMMISSIONERS
CALLED MEETING
LINDALE VOLUNTEER FIRE DEPARTMENT, LINDALE, TEXAS
AUGUST 27, 2026**

Carolyn Todd, President, called the meeting to order.

Owen Scott gave the invocation.

Pledge by all in attendance to the American Flag lead by Jeremy Larue.

Carolyn Todd certified that the Agenda was posted as dictated by law on the Board Website August 20, 2026, and the Lindale Volunteer Fire Department on August 21, 2026. Board Members present in addition to Carolyn Todd were Charles Froebe, Cory Crowell and Owen Scott. Annie Baldwin, Volunteer Clerk was present.

A motion was made by Cory Crowell 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.

A motion was made by Cory Crowell to approve the minutes of the Regular Meeting, August 20, 2026, Board of Commissioners. Motion seconded by Owen Scott. All in favor and motion carried.

Carolyn Todd explained to the Board that Chapter 775 of the Texas Health & Safety Code states "Not later than the 90th day after a board vacancy occurs, the remaining board members shall appoint a person to fill the unexpired term." Molly Brown has agreed to fill Louie Brown's unexpired term. Cory Crowell made a motion to for a Resolution to appoint Molly Brown to fill the vacancy of Louie Brown's unexpired term which ends December 31, 2026. Motion seconded by Charles Froebe. All in favor and motion carried.

Jeremy Larue presented the proposed budget for the Lindale Volunteer Fire Department for Fiscal Year 2026-2027. The budget requested \$ 4,745,750 for Fiscal Year 2026-2027 plus \$ 200,000 for fire department Fiscal Year 2025-2026 final pay.

A motion was made by Owen Scott to approve the \$ 4,745,750 amount requested by the Department under the terms of the contract with the District for Fiscal Year 2026-2027 plus \$ 200,000 for fire department Fiscal Year 2025-2026 final pay. Motion seconded by Charles Froebe. All in favor and motion carried.

Annie Baldwin explained to the Board the amount of the District funds needed for the Board for Fiscal Year 2026-2027 was \$ 4,314,217. A motion was made by Owen Scott to approve the \$ 4,314,217 needed by the Board from District funds Fiscal Year 2026-2027. Motion seconded by Cory Crowell. All in favor and motion carried.

At 4:09 p.m. Carolyn Todd began a public hearing on the budget for the District for Fiscal Year 2026-2027. There were no visitors to comment on the proposed budget.

A motion was made by Cory Crowell to close the public hearing. Motion seconded by Charles Froebe. All in favor and motion carried. Carolyn Todd closed the public hearing at 4:12 p.m.

Annie Baldwin discussed the budget for the District. She stated the projected Beginning Balance is \$ 7,500,000 projected Total Revenues is \$ 4,571,845, projected Total Expenditures is \$ 9,259,967 and Projected Ending Balance is \$ 2,811,878. A motion was made by Cory Crowell for a Resolution to approve the budget for Fiscal Year 2026-2027 which includes funds to be paid to the Lindale Volunteer Fire Department under the terms of the contract. Motion seconded by Owen Scott. Voting in favor of the budget was: Carolyn Todd, Charles Froebe, Cory Crowell, and Owen Scott.

At 4:20 p.m. Carolyn Todd began a public hearing on the proposed tax rate for the District for the tax year 2026, Fiscal Year 2026-2027. There were no visitors to comment on the proposed tax rate.

A motion was made by Charles Froebe to close the public hearing. Motion seconded by Cory Crowell. All in favor and motion carried. Carolyn Todd closed the public hearing at 4:23 p.m.

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 the proposed tax rate is \$.070252. All necessary and legal steps have been taken by the District to adopt a tax rate. Cory Crowell made a motion for a Resolution "THAT THE PROPERTY TAX RATE FOR THE SMITH COUNTY EMERGENCY SERVICES DISTRICT NO. 1 BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$.070252 PER \$ 100 VALUATION FOR TAX YEAR 2026. THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 7.48% BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE OF \$.065360 AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$ 100,000 HOME BY APPROXIMATELY \$ 4.89. A TAX RATE OF \$.00 BE ADOPTED FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON BONDED DEBT OF THE DISTRICT." Motion seconded by Owen Scott. Voting in favor of the adoption of the tax rate was: Carolyn Todd, Charles Froebe, Cory Crowell and Owen Scott.

Jerry Larue presented the Lindale Volunteer Fire Department audit for Fiscal Year ending September 30, 2025. No action was taken by the Board.

There were no comments by the Board Members.

A motion was made by Cory Crowell to adjourn. Motion seconded by Owen Scott. All in favor and motion carried.

CAROLYN TODD, PRESIDENT

CHARLES FROEBE, SECRETARY