PANOLA COUNTY EMERGENCY SERVICES DISTRICT #1
Regular Meeting Minutes
July 21, 2026 – 12:00 P.M.
Woods VFD, 208 CR 425, Tenaha, TX

PCESD #1 Commissioners Present: Dallas Boothe, Taylor Harris & Stuart Lipsey

1. Chairman Lipsey called the meeting to order at 12:00 PM and established a quorum.

2. The board reviewed minutes from June 16, 2026, regular meeting. On a motion by Harris, seconded by Boothe, the minutes were unanimously approved.

3. There were no public comments.

4. Charity Taber with ORW Certified Public Accountants presented the completed 2025 audit. She noted a clean report with no deficiencies or internal control problems. After review & discussion by the board, on a motion by Harris, a second by Boothe, and a unanimous vote following, the board accepted the 2025 PCESD #1 audit and will submit it to the Panola County Commissioner's Court.

5. Mark Dawson, representing the Chief's Association, reported the roll out of skid units will be around October 2026. Dawson encouraged everyone to reach out to TX legislatures to promote funding for TEEX training as their funding was drastically cut.

6. The board asked the VFD Chief's to report on any new memberships. None to report.

7. The board discussed implementing a tire replacement schedule recommended by Fire Marshal Chadd Gray at the June 2026 meeting. After discussion by the board, on a motion by Harris, a second by Boothe, and a unanimous vote following, a tire replacement schedule requiring all in-service VFD vehicles to have tires replaced every seven years or in accordance with the tire manufacturer's guidelines was adopted.

8. The board discussed Woods VFD donating their surplus truck to another Panola County VFD or to the TXFS Helping Hands program. The Chiefs will discuss and report back to the board at the August meeting.

9. CPA Drew Nixon discussed initial budget requests for the 2027 calendar year and tax items. He explained that each department will need to make their own detailed budget and submit for approval for the August 2026 meeting. The 2027 budget and preliminary tax rate will be finalized at this meeting and the tax rate will be finalized.

10. CPA Drew Nixon discussed with the board that he is waiting on the rollback from the Tax Assessor to get preliminary numbers.

11. The board discussed annual insurance policy renewals. TML has given us their renewal for review and we are waiting for VFIS. Policies will be reviewed and a provider will be chosen at the August 2026 meeting.

12. Wiley presented the July 2026 bills for payment After review, on a motion by Boothe, a second by Harris, and a unanimous vote following, the bills that were presented were approved for payment. Noting purchases over the capital threshold of $5,000 as:
    - Westex Welding LLC - $16,59256 (Inter-Community VFD truck pump repair, Grant: CL-932-3253)
    - Casco Industries - $10,510.81 (SCBA test for all departments)
    - Casco Industries - $26,722.00 (Woods PPE, Grant: AE-1120-267)

13. The financial statements were presented by CPA Nixon, and he updated departments on their budget items. After the discussion, on a motion by Harris, a second by Boothe, and a unanimous vote following, the financial statements were approved. Furthering the discussion on finances, Nixon suggests speaking to the ESD attorney on the process of transferring funds to an account offering a higher rate of interest. Nixon also recommends rolling the matured CD into the High Five account. After the discussion, on a motion by Boothe, a second by Harris, and a unanimous vote following, the board approved Nixon/Wiley to contact the ESD attorney about transferring funds to a higher yield account and for the matured CD (ending in 2922) to roll over to the High Five account.

14. On a motion by Harris, with no objections, the meeting was adjourned at 12:42 P.M. The next regular meeting is tentatively scheduled for August 18, 2026, at 12:00 P.M., to be held at Gary VFD, 4712 FM 10, Gary, TX 75643.

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Board Member
Dated 8/18/26