



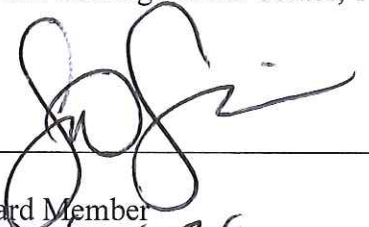
**PANOLA COUNTY EMERGENCY SERVICES DISTRICT #1
Special Meeting Minutes
March 24, 2026 – 12:00 P.M.
Carthage Civic Center, 1702 South Adams St., Carthage, TX 75633**

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

1. Chairman Lipsey called the meeting to order at 12:01 PM and established a quorum.
2. The board reviewed minutes from February 17, 2025, regular meeting. On a motion by Yates, seconded by Boothe, the minutes were unanimously approved.
3. During public comments, James Dukes from Rusk County ESD discussed their experience with the Sales and Use Tax (SUT) election and their average monthly collection amounts. Dukes suggests a run during the Primary election and to begin community outreach now. Having Panola County VFD's on board and helping with educating the public on the role of an ESD is crucial to a SUT vote success. Dukes volunteered to hold a workshop with the VFD Chief's on the "how to" for a SUT election.
4. Billy Alexander, representing the Chief's Association, reported air tests and compressor tests for all VFD's are complete. Community Four VFD Chief Bo Johnson discussed donating their 2000 International truck to a TXFS program, Helping Hands. This program donates used trucks, bunker gear, skid units, etc. to departments that do not have ESD funding. TXFS assumes full liability for donations upon receipt and title is transferred to the TXFS. Chief Johnson discussed the new Deep South fire truck that will be ready in upcoming days with delivery on Monday, March 30, 2026.
5. The board discussed necessary repairs and associated costs for Inter-Community VFD's Pumper Tender. Captain Basco with Inter-Community VFD discussed the level of repair is still pending West Tex's inspection of pump damage. After discussion, on a motion by Yates, a second by Boothe, and a unanimous vote following, the board agreed to pay up to \$31,000 from contingency direct to vendor for repairs with the agreement that Inter-Community applies for \$15,000 TXFS grant, gives grant check to PCESD #1 and the remaining cost of repairs will come from Inter-Community's overflow account.
6. The board discussed the acceptance and method of payment for upcoming purchases. After discussion, on a motion by Harris, a second by Yates and a unanimous vote following, the board agreed that PCESD #1 wire transfers for the purchases are allowed pending approval from PCESD #1 auditor.
7. The board discussed the development of PCESD #1 Policies and Procedures. After reviewing, on a motion by Harris, a second by Yates and a unanimous vote following, the

board approved Policies and Procedures for PCESD #1 and may update as needed.

8. The board discussed necessary adjustments to the 2026 budget based on finalized 2025-year end numbers. CPA Nixon explained the presented adjustments and that more adjustments may be made at the end of 2026 for planned purchases that did not come through. On a motion by Yates, seconded by Harris, the board unanimously approved the presented 2026 budget adjustments.
9. Chairman Lipsey presented the bills for approval. On a motion by Boothe, seconded by Yates, the board unanimously approved payment of the bills as presented.
10. CPA Drew Nixon presented the monthly financial statements. On a motion by Harris, seconded by Yates, the board unanimously approved the financial statements.
11. On a motion by Yates, with no objections, the meeting was adjourned at 12:57 P.M. The next regular meeting is tentatively scheduled for April 21, 2026, at 12:00 P.M., to be held at the Carthage Civic Center, 1702 S. Adams Street, Carthage, Texas.



Board Member

Dated 4/21/26