

**Limestone County
Emergency Services District #2
Public Hearing Session and Regular Meeting
September 21, 2021**

Public Hearing: The Public Hearing Session was opened at 6:45 P.M. to hear citizens' comments regarding the establishment of the 2021-2022 fiscal year's tax rate of \$0.04 per \$100.00 of appraised property values. There were no citizens present. The session was closed at 7:00 p.m.

Opening of Regular meeting at 7:00 P.M.: A quorum was present and John Beall called the meeting to order at 7:00 P.M. Attending members were: Paul Loeffler (via teleconference), Randy Behringer and Charles Eastburn. Barbara Hicks was absent. Attendees from WLLVFD included David Nobles and Lesa Nobles. David Hubbard was a guest from our insurance provider, VFIS of Texas.

Citizens' comments: There were no citizen comments.

Report from insurance provider: David Hubbard, Senior Sales Executive with VFIS of Texas, provided a comprehensive review of the ESD's insurance policies and the policies of WLLVFD. The discussions brought attention to a few items which the Board will discuss and act upon during its October meeting, including: an umbrella policy, increase uninsured and underinsured policy rider amount, change the "loss Payee" on WLLVFD vehicles policies to ESD #2. David suggested that WLLVFD take an inventory of all gear and equipment (include photographs) and retain in a safe place for verification in case of a claim.

Reading and approval of the minutes: Paul made a motion to approve the minutes of the August meeting as written. The motion was seconded and passed unanimously.

Treasurer's report: The checking account balance at the end of August was \$18,924.74. The Apparatus Fund's balance was \$55,585.91. The Facilities Fund balance and the Equipment Replacement Funds' balances were \$3500.48 and \$3500.48 respectively. The ESD received \$976.33 in tax levies. Expenses for the month totaled \$6,330.70. As of August 31, the ESD has received \$102,315.34. Charles made a motion to accept the Treasurer's report. The motion was seconded and passed unanimously.

Report by Service Provider: There were 24 incident calls during August. Eighteen of the calls were for medical incidents and there were six fire calls. The average response time was 9 minutes and 56 seconds and the average jump time was 42 seconds.

WLLVFD training: Emergency Medical Response training included 153 hours of personnel time and 27 classroom hours per person.

WLLVFD Treasure's report: The end of August's checking account balance was \$9028.85.

Mobile Equipment Report: All vehicles are operational. The delivery of the tender from Ohio has been delayed until November. The current owner is waiting for their new truck to be painted.

Grant activity: A grant request will be submitted to Firehouse Subs.

Duty truck: Charles made a motion for the Board to authorize David Nobles (WLLVFD Fire Chief) to negotiate with the owner of a Sprinter/Duty vehicle in Georgia for the purchase of the 2011 Tahoe (not to exceed \$16,000.00) with the provision that a car dealership perform a multi-point inspection at the ESD's expense before completing the transaction. The motion was seconded and passed unanimously.

WLLVFD Funding request: The following funding requests were submitted: Dick Scott Ford-\$110.38, Lake Limestone Auto Service - \$132.50, Graphic Designs - \$275.00, VFIS - \$263.00, Lake Limestone Store - \$719.00, and Lowe's - \$107.15.

Property Tax Rate: Paul made a motion "that the property tax rate be increased by the adoption of a tax rate of 0.0400, which is effectively a 7.53 percent increase in the tax rate." The motion was seconded and passed unanimously, thus establishing the adopted tax rate of \$0.0400 per \$100.00 of appraised property value for next year. (Note the tax rate for the ESD has remained at \$0.0400 per \$100.00 of appraised property value for several years.)

QuickBooks administrator: Paul made a motion that the Primary Administrator of our QuickBooks software be changed to John Beall, Treasurer of Limestone County Emergency District #2. The motion was seconded and passed unanimously.

Attachments:

Motion to Adopt the proposed Tax Rate

Motion to Designate the Primary Administrator for QuickBooks

Approved: _____

Date: _____

Limestone County Emergency Services District No. 2
Regular Meeting
September 21, 2021
Motion to Adopt the Proposed Tax Rate

Motion:

"I move that the property tax rate be increased by the adoption of a tax rate of 0.0400, which is effectively a 7.53 percent increase in the tax rate."

Rationale:

- Emergency Services District Boards of Commissioners are statutorily required to set a tax rate each year. (Texas Health and Safety Code Chapter 775)
- In the establishment of ESD#2, the citizens of the district approved ad valorem tax rates of up to \$0.0400/\$100 valuation.
- The Limestone County Tax Assessor-Collector has provided the 2021 Governing Body Summary of this year's and last year's tax levies, and authorized a tax rate not to exceed \$0.0400/\$100 valuation.
- The proposed tax rate of \$0.0400/\$100 valuation was established at ESD#2's regular meeting on August 17, 2021.
- Public hearings were held on August 17th and September 21st. to consider citizen comments.
- The current year's adopted tax rate has been \$0.0400/\$100 valuation; next year's adopted tax rate will be \$0.0400/\$100 valuation.
- This new adopted tax rate will result in a tax levy increase of 7.53%.
- This motion, in language prescribed by the Limestone County Tax Assessor Collector, is required to adopt the proposed tax rate in the district for the new tax year.
- This motion will establish an official, adopted tax rate for ESD#2 of \$0.0400/\$100 valuation.

Limestone County Emergency Services District No. 2
Regular Meeting
September 21, 2021
Motion to Designate the Primary Administrator for QuickBooks

Motion:

"I, move that the Primary Administrator of our QuickBooks software be changed to Mr. John Beall, Treasurer of ESD#2."

Submitted by:
Dr. Paul Loeffler
President
Limestone County Emergency Services District No. 2.

Rationale:

- Emergency Services District Boards of Commissioners are statutorily required to maintain accurate financial records.
- The ESD#2 is similarly required to submit its financial documents for an annual audit by an independent auditing firm.
- Several years ago, the Board had elected to use QuickBooks to organize and manage these records, and to facilitate the annual audit.
- Intuit Inc., the company that provides this financial platform, requires "[A] currently dated board of trustee/commissioners meeting minutes showing the President by name, along with who the newly designated Primary Administrator should be."
- The Primary Administrator should be the ESD#2 Treasurer, Mr. John Beall.

