ROBERTS COUNTY ESD NO. 1
Special Meeting
Tuesday, August 11, 2026

Members Present: Tresa Seuhs, Terri Cox, Ryan McCoy, Carolyn Windley, William Clark
Members Absent:
Administration present: Jenna Anderson
Guests present: Mitchell Locke, Daphne Wheeler, Hether Williams, Amanda Hale

Agenda Item A: Call To Order: The regular meeting of the Roberts County Emergency Services District No. 1 was called to order by Tresa Seuhs at 9:00a.m. It was noted that a quorum was present.

Agenda Item B: Discuss Certification of 2026 Tax Roll: Jenna presented the board with the 2026 Certified Tax Roll from the Chief Appraiser. The new 2026 Taxable Value is $336,730,283. This value is less than the previous year by $78,183,714. A motion was made by Ryan McCoy and seconded by Terri Cox to approve the Certified Tax Roll. Motion carried all ayes.

Agenda Item C: 2026-2027 Budget Workshop

C-1: Discussion began with Hether Williams explaining the VAR Rate. She stated the VAR increments are pennies from the previous budget year that were above the No New Revenue rate. She was asked if the board went above the VAR would it have to go to election. Hether stated the board does not have to go to an election unless the board is going to use the De Minimus Rate. The board reviewed the spreadsheet with tax rates and noted the De Minimus is $0.11 higher than the cap the ESD is allowed to use, which is $0.10/$100. A motion was made at 9:27a.m. by William Clark and seconded by Ryan Mccoy for the ESD to possibly use a proposed rate of $.082949/$100. Motion carried all ayes. A final Proposed Tax Rate will be voted on at the Regular Meeting.

Discussion was also had about possibly using Sales & Use Tax as a source of Revenue. Mitchell Locke stated that he is discussing the county accessing 1.5% of the 2% allotted for unincorporated areas of Roberts County. The City already receives the 2% for the incorporated town of Miami. Should the County Commissioners vote on receiving the 1.5%, that would leave .5% for the remaining taxing entities to possibly use. The board decided to table this discussion. No action was taken at this time.

C-2: After Discussion of the Tax Rate, and calculating what revenue could be with that tax rate, at 10:30a.m. William rescinded his motion for the rate of $.082949 due to the revenue not fitting the budget workshop balance. The board discussed using the cap amount of $.10/100 that would bring in a revenue of approximately $ 336,730.00. The board finished the budget workshop using the cap rate, and with the reserves the total budget for 2026-2027 would possibly be $462,730.00. A motion was made by Terri Cox and seconded by Carolyn Windley to approved the

Workshop Budget and to reassess the budget at the August Regular Meeting for the Proposed Budget. Motion carried all ayes.
Note: At 10:33 Tresa Seuhs had to leave and she turned the meeting over to Terri Cox.

Agenda Item E: Citizens to be heard: No citizens to be heard.

Agenda Item E: Executive Session: No executive session was taken.

Agenda Item F: Adjournment: A motion was made by William Clark and seconded by Terri Cox to adjourn. Motion carried all ayes. The next regular meeting will be on August 17, 2026 @ 9am instead of Tuesday so that a quorum will be present. ESD meeting was adjourned at 10:59a.m.

Approved: August 17, 2026

Tresa A. Seuhs

William H. Clark