

Comal County Emergency Services District No. 5

Regular Meeting Minutes

August 20, 2018

- 1) Call meeting to order; President Turk called the meeting to order at 1730
- 2) Attendance – Tom Turk, Bob Guilbault, Dave Geisbush, Robert Evans
- 3) Not attending – Don Hatcher
- 4) Guests Chief Southwell, Ms. Kay Derrich

WORKSHOP AGENDA

- 1) Citizens Comments (limited to 3 minutes per citizen). There were no public comments

INFORMATIONAL / DISCUSSION / ACTION ITEMS

1. **INFORMATION ITEM:** Opening comments (Turk) none
2. **ACTION AGENDA ITEM:** Discuss, consider and approve the following:
 - a. July 25, 2018 Regular Meeting (Evans); - Commissioner Guilbault moved the minutes be accepted as written. Commissioner Geisbush seconded the motion. The motion was approved unanimously.
 - b. Monthly bills and invoices (Geisbush/Derrich);
 - i A R Tech for computer work – \$225
 - ii Carlton Law firm for consultation – 3 invoices totaling \$340
 - iii 4th quarter Appraisal District Tax Collection fee \$254.89
 - iv M&S Engineering – Honey Creek due diligence review \$6,052.50
 - v Audit report -\$7,500
 - vi Reimburse non-profit for PO box at Spring Branch Post Office - \$102
 - 1 Commissioner Geisbush questioned if this is a required expense – Ms. Derrich will check.

vii Dooley Tackaberry 7 sets Bunker gear \$19,678.21

viii Commissioner Geisbush made a motion to approve the invoices for payment. Commissioner Guilbault seconded the motion. The motion was approved unanimously.

3. **ACTION AGENDA ITEM:** Discuss, consider and approve monthly Treasurer's report and accompanying financial reports. (Geisbush/Derrich) Ms. Derrich reviewed the reports (accompany). Commissioner Guilbault moved that the financial statements be accepted. Commissioner Geisbush seconded the motion. The motion was accepted unanimously.
4. **INFORMATIONAL ITEM:** Monthly briefing on BSBES operations. (Southwell) chief Southwell reviewed the operations report (accompanies)
5. **INFORMATIONAL ITEM:** Briefing on ongoing BSBES and ESD#1, ESD#4 and ESD #5 activities including committee reports and other items of interest. (All) Commissioner Geisbush request that we move forward with meeting with ESD #4 to plan for a merger. There was a discussion about what needs to happen before a merger can take place. All agreed that the merger would be advantageous to reduce duplication of effort but that there is no rush to accomplish that.
6. **ACTION AGENDA ITEM.** Discuss, consider and approve the disbursement of funds to purchase a fire engine. (Guilbault)
7. Commissioner Guilbault made a motion that former commissioners Ingerick, Rarick and Hamilton be removed from Broadway Bank accounts with account numbers ending in 0829 and 2612 and that they also be removed from Frost bank accounts with account numbers ending in 6293 and 5115 because of their resignations. Further that they be replace with Bob Guilbault, Dave Geisbush and Don Hatcher. Commissioner Geisbush seconded the motion. The motion was approved unanimously.
8. Commissioner Guilbault reported that his discussions with Frost and Broadway banks about financing terms for the new pumper resulted in the following:

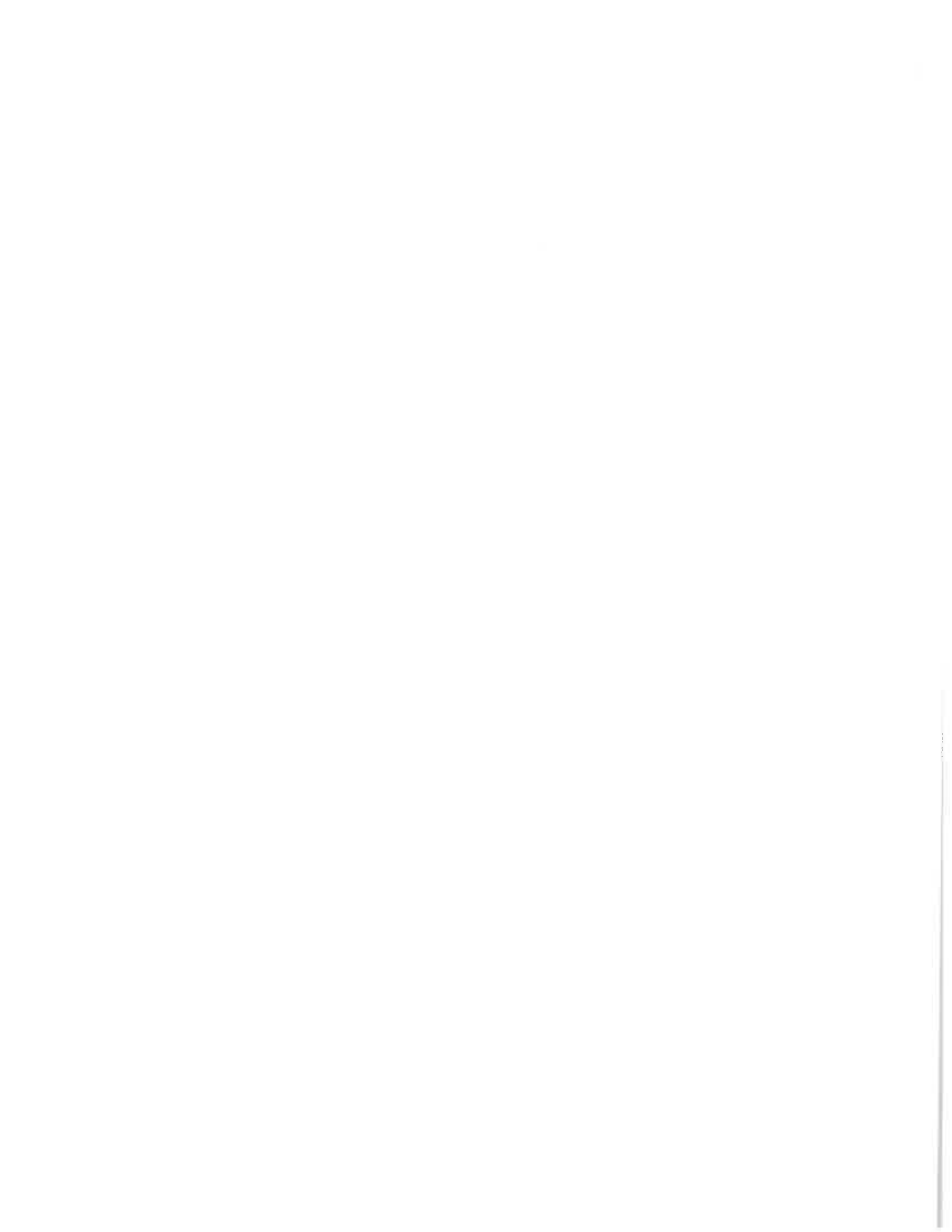
Broadway interest rate for 84-month loan will be 2.9% and 3.15% for a 120-month loan.

Frost interest rate for an 84-month loan will be 3.15% and 3.33% for a 120-month loan.
9. Commissioner Guilbault made a motion that we accept Broadway Bank's proposal to finance up to \$900,000 for the new pumper. Commissioner Geisbush seconded the motion. The motion was accepted unanimously.
10. Commissioner Turk made a motion to authorize disbursement of \$693,233.70 to Siddons Martin for the new pumper and authorize Commissioner Guilbault to sign any necessary documents related to the purchase as described in the Siddons Martin invoice dated 15AUG18 (accompanies). Commissioner Geisbush seconded the motion. The motion was accepted unanimously.
11. **ACTION AGENDA ITEM:** Discuss, consider and take action regarding the establishment of the 2019 tax rate and the scheduling of two public hearings. (Turk/Derrich) Commissioner Turk made a motion to accept the proposed 2019 property tax rate being 0.10/\$100 for the flat tax rate, 0.97847/\$100 for the

effective rate and 0.107937/\$100 as the roll back rate. Commissioner Geisbush seconded the motion. The motion was accepted unanimously.

12. **Dates for public hearings** – Commissioner Turk moved we hold public hearings regarding the adopted tax rate at 1730 on each of the following dates: 30 August 2018, 6 September 2018 and 14 September 2018. Commissioner Guilbault seconded the motion. The motion was accepted unanimously.
13. **EXECUTIVE SESSION:** No action taken
14. **ACTION AGENDA ITEM:** Discuss, consider and approve any decisions to be made from executive session discussions. (All) No action taken
15. **ACTION AGENDA ITEM:** Elect a Treasurer and assign Commissioners to standing committees. (All) The item was tabled until a later meeting when all the commissioners are present.
16. **DISCUSSION ITEM:** Discuss agenda, time and dates for next meeting(s) and adjourn. (Turk) Public hearings at 1730 on 30 August and 6 September 2018 in the Johnson Ranch substation. Special meeting on 14 September 2018 to adopt the tax rate at 1730 in Johnson Ranch substation. Regular meeting on 26 September 2018 at 1730 in the Johnson Ranch substation.
17. There being no further business the meeting was adjourned at 1904.

Recorded by Robert Evans, ESD#5 Secretary



Comal County Emergency Services District No. 5

Regular Meeting Agenda

August 20, 2018

NOTICE is hereby given that a Regular Meeting of the Board of Commissioners of Comal County Emergency Services District No. 5 will be held Monday, the 20th day of August 2018, beginning at 5:30 p.m. at the Johnson Ranch Community Room, 30475 Johnson Way, Bulverde, TX 78163 for the following purposes:

- 1) Call meeting to order;

WORKSHOP AGENDA

Public Comments: In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published agenda will only be heard by the Board of Commissioners. No formal action, discussion, nor comment will be made by the Board of Commissioners;

- 1) Citizens Comments (limited to 3 minutes per citizen).

INFORMATIONAL / DISCUSSION / ACTION ITEMS

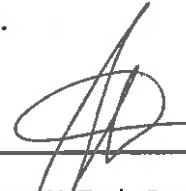
1. **INFORMATION ITEM:** Opening comments (Turk)
2. **ACTION AGENDA ITEM:** Discuss, consider and approve the following:
 - a. July 25, 2018 Regular Meeting (Evans);
 - b. Monthly bills and invoices (Geisbush/Derrich);
3. **ACTION AGENDA ITEM:** Discuss, consider and approve monthly Treasurer's report and accompanying financial reports. (Geisbush/Derrich)
4. **INFORMATIONAL ITEM:** Monthly briefing on BSBES operations. (Southwell)
5. **INFORMATIONAL ITEM:** Briefing on ongoing BSBES and ESD#1, ESD#4 and ESD #5 activities including committee reports and other items of interest. (All)
6. **ACTION AGENDA ITEM.** Discuss, consider and approve the disbursement of funds to purchase a fire engine. (Guilbault)

7. **ACTION AGENDA ITEM:** Discuss, consider and take action regarding the establishment of the 2019 tax rate and the scheduling of two public hearings. (Turk/Derrich)
8. **EXECUTIVE SESSION:**
 - a. Discuss real estate matters - Honey Creek area station site selection (Turk)
 - b. Discuss legal communications, if any (Turk)
 - c. Discuss Personnel Matters, if any (Turk)
9. **ACTION AGENDA ITEM:** Discuss, consider and approve any decisions to be made from executive session discussions. (All)
10. **ACTION AGENDA ITEM:** Elect a Treasurer and assign Commissioners to standing committees. (All)
11. **DISCUSSION ITEM:** Discuss agenda, time and dates for next meeting(s) and adjourn. (Turk)

The Board of Commissioners is authorized by the Texas Open Meetings Act to convene in closed or executive session for certain purposes. These purposes include receiving legal advice from its attorney pursuant to Chapter 551.071 of the Texas Government Code; discussing real property matters pursuant to Chapter 551.072 of the Texas Government Code; discussing gifts and donations pursuant to Chapter 551.073 of the Texas Government Code; discussing personnel matters pursuant to Chapter 551.074 of the Texas Government Code; discussing security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code.

If the Board decides to enter executive session regarding any item on this agenda, the Presiding Officer will announce that an executive session will be held and will identify the item to be discussed and the provision from the Open Meeting Act that authorizes the closed or executive session.

Comal County Emergency Services District No. 5 and the Bulverde-Spring Branch Emergency Services are committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request by calling (830) 228-4501 for assistance and information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas Program, 1-800-735-2988.



Thomas N. Turk, President
Comal County Emergency Services District No. 5

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**Comal County Emergency Service District 5
Profit & Loss Budget Performance
June 2018**

07/25/18

Accrual Basis

| | Jun 18 | Budget | Jan - Jun 18 |
|--|-------------------|-------------------|---------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 41000 · Ad Valorem Tax Revenue | 22,118.88 | 17,564.00 | 1,407,989.62 |
| 42000 · State Sales Tax Revenue | 37,735.44 | 31,158.00 | 211,967.29 |
| Total Income | 59,854.32 | 48,722.00 | 1,619,936.91 |
| Gross Profit | 59,854.32 | 48,722.00 | 1,619,936.91 |
| Expense | | | |
| 60100 · Common Provider Fees and Costs | 101,191.00 | 108,334.00 | 642,861.00 |
| 60200 · Appraisal District Fees | 0.00 | 0.00 | 7,575.18 |
| 60400 · Bank Service Charges | 14.13 | | 24.13 |
| 62000 · Commissioner Expenses | | | |
| 62100 · Conventions | 0.00 | 0.00 | 3,718.55 |
| 62000 · Commissioner Expenses - Other | 0.00 | 100.00 | 0.00 |
| Total 62000 · Commissioner Expenses | 0.00 | 100.00 | 3,718.55 |
| 64700 · Insurance Expense | 0.00 | 0.00 | 1,561.00 |
| 64800 · QuickBook Expenses | 0.00 | | 107.24 |
| 64900 · Office Supplies | 0.00 | | 54.11 |
| 66700 · Professional Fees | 225.00 | 1,200.00 | 9,451.00 |
| 67100 · Rent Expense | 0.00 | | 1.00 |
| 68000 · Support Organization Expenses | 0.00 | 0.00 | 1,100.00 |
| 70000 · Debt Service Expenses | 0.00 | 0.00 | 0.00 |
| 73500 · Interest Expense | 769.81 | 770.00 | 4,751.66 |
| Total Expense | 102,199.94 | 110,404.00 | 671,204.87 |
| Net Ordinary Income | -42,345.62 | -61,682.00 | 948,732.04 |
| Other Income/Expense | | | |
| Other Income | | | |
| 80010 · Interest Income | 1,509.59 | 364.00 | 7,138.23 |
| Total Other Income | 1,509.59 | 364.00 | 7,138.23 |
| Other Expense | | | |
| 85000 · Other Expenses | 0.00 | 1,000.00 | 0.00 |
| 85100 · Depreciation Expense | 12,000.00 | 12,000.00 | 72,000.00 |
| Total Other Expense | 12,000.00 | 13,000.00 | 72,000.00 |
| Net Other Income | -10,490.41 | -12,636.00 | -64,861.77 |
| Net Income | -52,836.03 | -74,318.00 | 883,870.27 |

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07/25/18

Accrual Basis

Comal County Emergency Service District 5
Profit & Loss Budget Performance
June 2018

| | YTD Budget | Annual Budget |
|--|--------------------------|--------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 41000 · Ad Valorem Tax Revenue | 1,310,634.00 | 1,467,152.00 |
| 42000 · State Sales Tax Revenue | 186,948.00 | 373,896.00 |
| Total Income | <u>1,497,582.00</u> | <u>1,841,048.00</u> |
| Gross Profit | 1,497,582.00 | 1,841,048.00 |
| Expense | | |
| 60100 · Common Provider Fees and Costs | 650,004.00 | 1,300,008.00 |
| 60200 · Appraisal District Fees | 0.00 | 13,000.00 |
| 60400 · Bank Service Charges | | |
| 62000 · Commissioner Expenses | | |
| 62100 · Conventions | 6,000.00 | 6,000.00 |
| 62000 · Commissioner Expenses - Other | 600.00 | 1,200.00 |
| Total 62000 · Commissioner Expenses | <u>6,600.00</u> | <u>7,200.00</u> |
| 64700 · Insurance Expense | 1,539.00 | 1,639.00 |
| 64800 · QuickBook Expenses | | |
| 64900 · Office Supplies | | |
| 66700 · Professional Fees | 7,200.00 | 14,400.00 |
| 67100 · Rent Expense | | |
| 68000 · Support Organization Expenses | 1,100.00 | 1,100.00 |
| 70000 · Debt Service Expenses | 0.00 | 21,957.00 |
| 73500 · Interest Expense | 4,752.00 | 9,183.00 |
| Total Expense | <u>671,195.00</u> | <u>1,368,487.00</u> |
| Net Ordinary Income | 826,387.00 | 472,561.00 |
| Other Income/Expense | | |
| Other Income | | |
| 80010 · Interest Income | 2,226.00 | 3,280.00 |
| Total Other Income | <u>2,226.00</u> | <u>3,280.00</u> |
| Other Expense | | |
| 85000 · Other Expenses | 8,000.00 | 12,000.00 |
| 85100 · Depreciation Expense | 72,000.00 | 144,000.00 |
| Total Other Expense | <u>78,000.00</u> | <u>156,000.00</u> |
| Net Other Income | <u>-75,774.00</u> | <u>-152,720.00</u> |
| Net Income | <u><u>750,613.00</u></u> | <u><u>319,841.00</u></u> |

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07/25/18

Accrual Basis

Comal County Emergency Service District 5
Balance Sheet
As of June 30, 2018

| | Jun 30, 18 | May 31, 18 | \$ Change |
|--|---------------------|---------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 10010 · Money Market Accounts | | | 0.00 |
| 10050 · Reserve for Disasters | 635,000.00 | 635,000.00 | 0.00 |
| 10070 · Reserve for Expansion | 300,000.00 | 300,000.00 | 0.00 |
| 10090 · Reserve for Debt Service | 82,000.00 | 82,000.00 | 0.00 |
| 10100 · Money Market - Broadway Bank | 1,108,803.65 | 1,059,174.33 | 49,629.32 |
| 10010 · Money Market Accounts - Other | -93,084.15 | 6,674.70 | -99,758.85 |
| Total 10010 · Money Market Accounts | 2,032,719.50 | 2,082,849.03 | -50,129.53 |
| 10200 · Operating Account - Broadway Bk | 11,605.98 | 1,605.98 | 10,000.00 |
| 10300 · Frost Bank | | | -4,576.05 |
| 10310 · Frost Business Checking | 237,827.88 | 242,403.93 | -14.13 |
| 10320 · Frost Public Fund Checking | 49,985.87 | 50,000.00 | |
| Total 10300 · Frost Bank | 287,813.75 | 292,403.93 | -4,590.18 |
| Total Checking/Savings | 2,332,139.23 | 2,376,858.94 | -44,719.71 |
| Other Current Assets | | | |
| 11300 · Ad Valorem Tax Receivables | 687,688.30 | 687,688.30 | 0.00 |
| 11400 · Other Ad Valorem Tax Receivable | 775,863.42 | 775,863.42 | 0.00 |
| 12100 · Deposit on Fixed Asset | 360,020.04 | 360,020.04 | 0.00 |
| 13005 · Prepaid Provider Fee | 50,000.00 | 50,000.00 | 0.00 |
| Total Other Current Assets | 1,873,571.76 | 1,873,571.76 | 0.00 |
| Total Current Assets | 4,205,710.99 | 4,250,430.70 | -44,719.71 |
| Fixed Assets | | | |
| 14100 · Fire Apparatus | 1,754,368.64 | 1,754,368.64 | 0.00 |
| 14200 · Equipment | 182,036.97 | 171,436.97 | 10,600.00 |
| 14400 · Building and structures | 21,228.31 | 21,228.31 | 0.00 |
| 14900 · Accumulated Depreciation | -1,486,985.40 | -1,474,985.40 | -12,000.00 |
| Total Fixed Assets | 470,648.52 | 472,048.52 | -1,400.00 |
| TOTAL ASSETS | 4,676,359.51 | 4,722,479.22 | -46,119.71 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 20000 · Accounts Payable | 18,100.00 | 7,500.00 | 10,600.00 |
| Total Accounts Payable | 18,100.00 | 7,500.00 | 10,600.00 |
| Other Current Liabilities | | | |
| 20300 · Deferred Revenue-Current Portio | 899,460.00 | 899,460.00 | 0.00 |
| 21300 · Deferred Revenue | 657,503.43 | 657,503.43 | 0.00 |
| 22100 · Accrued Interest Payable | 1,892.01 | 1,892.01 | 0.00 |
| Total Other Current Liabilities | 1,558,855.44 | 1,558,855.44 | 0.00 |
| Total Current Liabilities | 1,576,955.44 | 1,566,355.44 | 10,600.00 |
| Long Term Liabilities | | | |
| 28100 · NP - Ferrara Fire Truck | 150,807.54 | 150,807.54 | 0.00 |
| 28300 · NP - Tender | 332,033.72 | 335,917.40 | -3,883.68 |
| Total Long Term Liabilities | 482,841.26 | 486,724.94 | -3,883.68 |
| Total Liabilities | 2,059,796.70 | 2,053,080.38 | 6,716.32 |
| Equity | | | |
| 31000 · Fund Balance | 95,616.16 | 95,616.16 | 0.00 |
| 32000 · Retained Earnings | 1,637,076.38 | 1,637,076.38 | 0.00 |
| Net Income | 883,870.27 | 936,706.30 | -52,836.03 |

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07/25/18

Accrual Basis

Comal County Emergency Service District 5

Balance Sheet

As of June 30, 2018

| | <u>Jun 30, 18</u> | <u>May 31, 18</u> | <u>\$ Change</u> |
|---------------------------------------|----------------------------|----------------------------|--------------------------|
| Total Equity | <u>2,816,562.81</u> | <u>2,669,398.84</u> | <u>-52,836.03</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>4,678,359.51</u></u> | <u><u>4,722,479.22</u></u> | <u><u>-46,119.71</u></u> |

Comal County Emergency Service District 5
Statement of Cash Flows
 January through June 2018

| | Jan - Jun 18 |
|---|--------------|
| OPERATING ACTIVITIES | |
| Net Income | 883,870.27 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 12100 · Deposit on Fixed Asset | -44,817.04 |
| 12200 · Prepaid Expenses | 1,275.00 |
| 13005 · Prepaid Provider Fee | -50,000.00 |
| 20000 · Accounts Payable | 18,100.00 |
| | 808,428.23 |
| Net cash provided by Operating Activities | 808,428.23 |
| INVESTING ACTIVITIES | |
| 14200 · Equipment | -10,600.00 |
| 14900 · Accumulated Depreciation | 72,000.00 |
| | 61,400.00 |
| Net cash provided by Investing Activities | 61,400.00 |
| FINANCING ACTIVITIES | |
| 28300 · NP - Tender | -23,169.28 |
| | -23,169.28 |
| Net cash provided by Financing Activities | -23,169.28 |
| Net cash increase for period | 846,658.95 |
| Cash at beginning of period | 1,485,480.28 |
| Cash at end of period | 2,332,139.23 |

Comal County Emergency Service District 5 Transaction List by Date June 2018

| Type | Date | Num | Adj | Name | Memo | Account | Cir | Split | Debit | Credit |
|-----------------|------------|-----------|-----|-------------------------|------------------|------------------------|-----|-------------------|-----------|------------|
| Transfer | 06/07/2018 | | | | | 10100 · Money Mar... | X | 10200 · Opera... | | 10,000.00 |
| Bill | 06/07/2018 | 41252... | | Motorola Solutions, ... | Funds Transfer | 20000 · Accounts P... | | 14200 · Equip... | | 10,600.00 |
| Deposit | 06/08/2018 | | | | Deposit | 10100 · Money Mar... | X | 42000 · State ... | 32,261.79 | |
| Bill | 06/12/2018 | 90 | | AR Technology | | 20000 · Accounts P... | | 66700 · Profes... | | 225.00 |
| Bill Pmt -Check | 06/12/2018 | Jun Pr... | | BULVERDE SPRIN... | | 20000 · Accounts P... | X | 60100 · Com... | | 101,191.00 |
| Deposit | 06/12/2018 | Draft | | BULVERDE SPRIN... | Deposit | 10010 · Money Mar... | X | 20000 · Accou... | 1,057.45 | |
| Deposit | 06/13/2018 | | | | Deposit | 10100 · Money Mar... | X | 42000 · State ... | 22,118.88 | |
| Bill | 06/14/2018 | 06.18 ... | | Frost Bank | | 10100 · Money Mar... | X | 41000 · Ad Val... | | 4,653.49 |
| Bill Pmt -Check | 06/14/2018 | | | Frost Bank | | 20000 · Accounts P... | | -SPLIT- | | 4,653.49 |
| Check | 06/18/2018 | | | | Service Charge | 10310 · Frost Bush... | X | 20000 · Accou... | | 14.13 |
| Bill Pmt -Check | 06/19/2018 | 5266 | | AR Technology | | 10320 · Frost Publ... | X | 60400 · Bank ... | | 225.00 |
| Deposit | 06/21/2018 | | | | Deposit | 10100 · Money Mar... | X | 20000 · Accou... | 4,416.20 | |
| Deposit | 06/29/2018 | | | | Interest | 10010 · Money Mar... | X | 42000 · State ... | 1,432.15 | |
| Deposit | 06/30/2018 | | | | Interest | 10310 · Frost Busin... | X | 80010 · Intere... | 77.44 | |
| General Journal | 06/30/2018 | 18 | | | Depreciation ... | 65100 · Depreciatio... | X | 80010 · Intere... | 12,000.00 | |

June 2018 Operations Report

Initial call volume 224 down 8% from 2017. YTD up 8%. Transports up 6.81% YTD

Department fractile response 86.70%; Fire apparatus response 87.04%; EMS responses 88%. As is typical with summer month there are more calls in the distant areas of our area.

0 – In-district structure fires.

0 – Mutual aid structure fires

2 - Fire related Public service;

21 - MIH contacts this month;

0 - Standby events;

8 - Priority 1 transports

2 - Stroke alerts; dispatch to hospital 32 min ; 11 minute scene time

2 - Heart alerts; 37 min dispatch to hospital

3 - Ambulance activations; 2 -transport

5 – EMS mutual aid / 2 transports;

26/30 – Station 4 days staffed for the month; Staffed 87%.

0 - Vehicle incident

0 – Injury

| 2018 Monthly BSB | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | Total |
|---|------------------|----------------|-----------------|-----------------|-----------------|-----------------|------|-----|------|-----|-----|-----|--------|
| Total Initial calls : | 262 | 230 | 271 | 245 | 250 | 224 | | | | | | | 1482 |
| Total Transports | 113 | 104 | 113 | 100 | 115 | 100 | | | | | | | 643 |
| Of Total Transports # By Air: | 1 | 1 | 4 | 3 | 2 | 2 | | | | | | | 13 |
| Total Medical: | 136 | 116 | 137 | 126 | 129 | 110 | | | | | | | 755 |
| Total Trauma: | 30 | 26 | 34 | 36 | 30 | 32 | | | | | | | 188 |
| Total MVA: | 21 | 26 | 22 | 25 | 17 | 16 | | | | | | | 137 |
| Total Wildland fire: | 6 | 6 | 11 | 6 | 9 | 9 | | | | | | | 47 |
| Total Structure fire: | 4 | 0 | 1 | 0 | 0 | 0 | | | | | | | 5 |
| Total Fire other: | 38 | 21 | 35 | 31 | 35 | 33 | | | | | | | 193 |
| Total Fire Mutual aid: | 3 | 10 | 4 | 0 | 5 | 4 | | | | | | | 36 |
| Total canceled / false calls | 24 | 25 | 27 | 22 | 25 | 20 | | | | | | | 143 |
| | 22 fire / 2 fire | 19 FIRE/ 6 EMS | 24 fire / 5 EMS | 16 fire / 8 EMS | 22 fire / 3 EMS | 20 fire / 4 EMS | | | | | | | |
| LOST CALLS MUTUAL AID | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 |
| Associated lost transports | 0 | 0 | 0 | 0 | 0 | | | | | | | | 0 |
| Average Scene Time EMS MIN:SEC | 16.2 | 16.15 | 16.32 | 17.48 | 17.01 | 16.38 | | | | | | | |
| Average Destination Time EMS MIN:SEC | 22.1 | 22.3 | 22.03 | 22.4 | 21.85 | 22.44 | | | | | | | |
| Average Transport Time EMS MIN:SEC | 26.4 | 26.2 | 25.88 | 26.2 | 26.1 | 26.4 | | | | | | | |
| Average Time On Task EMS MIN:SEC | 75.15 | 75.12 | 74.65 | 73.64 | 73.55 | 74.52 | | | | | | | |
| Fractile Percentage ALA | 88.28% | 88.27% | 94.02% | 92.27% | 92.88% | 86.70% | | | | | | | 88.80% |
| AMBULANCE ACTIVATIONS | 5 | 8 | 19 | 6 | 9 | 3 | | | | | | | 50 |
| AMBULANCE TRANSPORTS | 1 | 3 | 7 | 1 | 3 | 2 | | | | | | | 17 |
| Mutual Aid to other EMS | 5 | 6 | 5 | 3 | 2 | 5 | | | | | | | 26 |
| Mutual Aid Transports | 1 | 1 | 3 | 3 | 0 | 2 | | | | | | | 10 |
| Priority 1 transports | 9 | 4 | 15 | 5 | 6 | 8 | | | | | | | 47 |
| Heart Alert Dispatch to ER AVG | 0 | 0 | 38 | 0 | 35 | 37 | | | | | | | |
| Stroke Alert Dispatch to ER AVG | 48.25 | 0 | 51 | 28 | 29 | 52 | | | | | | | |
| Stroke Alert Scene time AVG | 15.5 | 0 | 28 | 5 | 8 | 21 | | | | | | | |
| Standby Events | 3 | 4 | 3 | 7 | 4 | 0 | | | | | | | 21 |
| EMR (includes Integrated Permit) Monthly CR | 15 | 27 | 28 | 15 | 20 | 17 | | | | | | | 112 |
| LINK VISITS | | | | | | | | | | | | | 25 |
| Fire community work | 4 | 2 | 6 | 5 | 8 | | | | | | | | |

| | Initial Call Volume | | | Fractile | | | Transports | | |
|-----------|---------------------|-------|------|----------|--------|--------|------------|------|------|
| | 2016 | 2017 | 2018 | 2016 | 2017 | 2018 | 2016 | 2017 | 2018 |
| January | 193 | 220 | 262 | 88.29% | 91.46% | 88.26% | 87 | 100 | 113 |
| February | 185 | 208 | 230 | 93.87% | 91.80% | 88.27% | 90 | 82 | 104 |
| March | 202 | 219 | 271 | 90.27% | 89.47% | 94.02% | 109 | 93 | 113 |
| April | 191 | 237 | 245 | 89.66% | 89.18% | 92.27% | 88 | 113 | 100 |
| May | 223 | 253 | 250 | 88.26% | 91.20% | 92.69% | 111 | 109 | 113 |
| June | 210 | 244 | 224 | 91.05% | 89.60% | 86.70% | 102 | 105 | 100 |
| July | 248 | 287 | | 89.87% | 92.74% | | 109 | 104 | |
| August | 185 | 222 | | 93.41% | 94.30% | | 88 | 104 | |
| September | 165 | 204 | | 89.47% | 93.82% | | 91 | 91 | |
| October | 176 | 204 | | 90.80% | 92.53% | | 87 | 90 | |
| November | 183 | 235 | | 86.90% | 87.39% | | 74 | 107 | |
| December | 183 | 275 | | 90.63% | 88.87% | | 85 | 100 | |
| | 2344 | 2808 | 1482 | | | | 1121 | 1198 | 643 |
| YTD 2017 | 1981 | | | | | | 602 | | |
| Variance | | 7.31% | | | | | 6.81% | | |

Siddons Martin Emergency Group, LLC
 3500 Shelby Lane
 Denton, Texas 76207
 GDN PI 15891
 TXDOT MVD No. A115890
 EIN 27-4333590



August 15, 2018

Comal County ESD #5
 P.O BOX 1277
 SPRING BRANCH, TX 78070

Proposal for 2019 BSB Velocity Pumper

Siddons-Martin Emergency Group, LLC is pleased to provide the following proposal to **Comal County ESD #5**. Unit will comply with all specifications attached and made a part of this proposal. Total price includes delivery to **Comal County ESD #5** and training on operation and use of the apparatus.

| Description | Amount |
|---|----------------------------|
| 1) Pierce-Custom Pumper, 2nd Gen Unit price - \$721,813.88 | |
| Price guaranteed for 60 days. Delivery within 8-9 months of order date. A warranty term of 12 months is included. | |
| Vehicle Price | \$716,734.05 |
| Chassis Prepay | \$0.00 |
| Discount | |
| Aerial Prepay Discount | \$0.00 |
| Full Prepay Discount | (\$25,500.35) |
| Trade-In | \$0.00 |
| Other Loose Equipment | \$0.00 |
| Other Trip Amount | \$0.00 |
| Other Misc. Amount | \$0.00 |
| Sub Total | \$691,233.70 |
| Contract Amount | <u>\$2,000.00</u> |
| Final Sales Price | <u>\$693,233.70</u> |

Taxes. Tax is not included in this proposal. In the event that the purchasing organization is not exempt from sales tax or any other applicable taxes and/or the proposed apparatus does not qualify for exempt status, it is the duty of the purchasing organization to pay any and all taxes due. Balance of sale price is due upon acceptance of the apparatus at the factory.

Late Fee. A late fee of .033% of the sale price will be charged per day for overdue payments beginning ten (10) days after the payment is due for the first 30 days. The late fee increases to .044% per day until the payment is received. In the event a prepayment is received after the due date, the discount will be reduced by the same percentages above increasing the cost of the apparatus.

Cancellation. In the event this proposal is accepted, and a purchase order is issued then cancelled or terminated by Customer before completion, Siddons-Martin Emergency Group may charge a cancellation fee. The following charge schedule based on costs incurred may be applied:

- (A) 10% of the Purchase Price after order is accepted and entered by Manufacturer;
- (B) 20% of the Purchase Price after completion of the approval drawings;
- (C) 30% of the Purchase Price upon any material requisition by Manufacturer.

The cancellation fee will increase accordingly as costs are incurred as the order progresses through engineering and into manufacturing. Siddons-Martin Emergency Group endeavors to mitigate any such costs through the sale of such product to another purchaser; however, the customer shall remain liable for the difference between the purchase price and, if applicable, the sale price obtained by Siddons-Martin Emergency Group upon sale of the product to another purchaser, plus any costs incurred by Siddons-Martin Emergency Group to conduct such sale.

Acceptance. In an effort to ensure the above stated terms and conditions are understood and adhered to, Siddons-Martin Emergency Group, LLC requires an authorized individual from the purchasing organization sign and date this proposal and include it with any purchase order. Upon signing of this proposal, the terms and conditions stated herein will be considered binding and accepted by the Customer. The terms and acceptance of this proposal will be governed by the laws of the state of TX. No additional terms or conditions will be binding upon Siddons-Martin Emergency Group, LLC unless agreed to in writing and signed by a duly authorized officer of Siddons-Martin Emergency Group, LLC

Sincerely,



Greg Tatsch
Siddons-Martin Emergency Group, LLC

I, _____, the authorized representative of **Comal County ESD #5**, agree to all of the terms of this proposal and the specifications attached hereto and this proposal will be binding upon **Comal County ESD #5**.

Signature & Date

2018 Effective Tax Rate Worksheet

ESD #5 (FIRE)

See pages 13 to 16 for an explanation of the effective tax rate.

| | | |
|----|---|------------------|
| 1. | 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹ | \$1,556,873,738 |
| 2. | 2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ² | \$0 |
| 3. | Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1. | \$1,556,873,738 |
| 4. | 2017 total adopted tax rate. | \$0.100000/\$100 |
| 5. | 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³ | \$0 |
| 6. | 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C. | \$1,556,873,738 |
| 7. | 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴ | \$0 |
| 8. | 2017 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$134,670 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$4,553,622 C. Value loss. Add A and B. ⁵ | \$4,688,292 |

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)
ESD #5 (FIRE)

| | | |
|-----|--|-----------------|
| 9. | 2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$1,596,525 B. 2018 productivity or special appraised value: - \$15,620 C. Value loss. Subtract B from A. ⁶ | \$1,580,905 |
| 10. | Total adjustments for lost value. Add lines 7, 8C and 9C. | \$6,269,197 |
| 11. | 2017 adjusted taxable value. Subtract line 10 from line 6. | \$1,550,604,541 |
| 12. | Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100. | \$1,550,604 |
| 13. | Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.⁷ | \$631 |
| 14. | Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0".⁸ | \$0 |
| 15. | Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹ | \$1,551,235 |
| 16. | Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰ A. Certified values only: \$1,639,234,828 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0 | |

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)
ESD #5 (FIRE)

| | | |
|----------------|--|--|
| 16. (cont.) | <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$1,639,234,828</p> | |
| 17. | <p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ \$10,580,411</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p> | |

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Effective Tax Rate Worksheet (continued)
ESD #5 (FIRE)

| | | |
|----------------|---|------------------|
| 17. (cont.) | C. Total value under protest or not certified. Add A and B. | \$10,580,411 |
| 18. | 2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵ | \$0 |
| 19. | 2018 total taxable value. Add lines 18E and 17C. Subtract line 18. | \$1,649,815,239 |
| 20. | Total 2018 taxable value of properties in territory annexed after January 1, 2008. include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶ | \$0 |
| 21. | Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷ | \$64,450,434 |
| 22. | Total adjustments to the 2018 taxable value. Add lines 20 and 21. | \$64,450,434 |
| 23. | 2018 adjusted taxable value. Subtract line 22 from line 19. | \$1,585,364,805 |
| 24. | 2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸ | \$0.097847/\$100 |
| 25. | COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹ | \$/ \$100 |

15 Tex. Tax Code § 26 012(6)

16 Tex. Tax Code § 26 012(17)

17 Tex. Tax Code § 26 012(17)

18 Tex. Tax Code § 26 04(c)

19 Tex. Tax Code § 26 04(d)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2018 Rollback Tax Rate Worksheet

ESD #5 (FIRE)

See pages 17 to 21 for an explanation of the rollback tax rate.

| | | |
|-----|--|------------------|
| 26. | 2017 maintenance and operations (M&O) tax rate. | \$0.091978/\$100 |
| 27. | 2017 adjusted taxable value. Enter the amount from line 11. | \$1,550,604,541 |
| 28. | <p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$1,426,215</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p> | |

2018 Rollback Tax Rate Worksheet (continued)
ESD #5 (FIRE)

| | | |
|----------------|---|------------------|
| 28. (cont.) | <p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$583</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,426,798</p> | |
| 29. | <p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p> | \$1,585,364,805 |
| 30. | <p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p> | \$0.089998/\$100 |
| 31. | <p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p> | \$0.097197/\$100 |

2018 Rollback Tax Rate Worksheet (continued)
ESD #5 (FIRE)

| | | |
|-----|--|---|
| 32. | <p>Total 2018 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. B: Subtract unencumbered fund amount used to reduce total debt. C: Subtract amount paid from other resources. D: Adjusted debt. Subtract B and C from A.</p> | <p align="right">\$177,202 -\$0 -\$0 \$177,202</p> |
| 33. | <p>Certified 2017 excess debt collections. Enter the amount certified by the collector.</p> | <p align="right">\$0</p> |
| 34. | <p>Adjusted 2018 debt. Subtract line 33 from line 32.</p> | <p align="right">\$177,202</p> |
| 35. | <p>Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p> | <p align="right">100.000000%</p> |
| 36. | <p>2018 debt adjusted for collections. Divide line 34 by line 35.</p> | <p align="right">\$177,202</p> |
| 37. | <p>2018 total taxable value. Enter the amount on line 19.</p> | <p align="right">\$1,649,815,239</p> |
| 38. | <p>2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p> | <p align="right">\$0.010740/\$100</p> |
| 39. | <p>2018 rollback tax rate. Add lines 31 and 38.</p> | <p align="right">\$0.107937/\$100</p> |
| 40. | <p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.</p> | <p align="right">\$/ \$100</p> |

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**Additional Sales Tax Rate Worksheet
ESD #5 (FIRE)**

| | | |
|-----|---|------------------|
| 41. | Units that adopted the sales tax in August or November 2017, or in January or May 2018. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2017, skip this line. | \$0 |
| 42. | <p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p> | \$0 |
| 43. | 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> . | \$1,649,815,239 |
| 44. | Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100. | \$0.000000/\$100 |
| 45. | 2018 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> . | \$0.097847/\$100 |
| 46. | <p>2018 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter line 46, do not subtract.</p> | \$0.097847/\$100 |
| 47. | 2018 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet. | \$0.107937/\$100 |
| 48. | 2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47. | \$0.107937/\$100 |

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
ESD #5 (FIRE)**

| | | |
|-----|--|------------------|
| 49. | Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details. | \$0 |
| 50. | 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> . | \$1,649,815,239 |
| 51. | Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100. | \$0.000000/\$100 |
| 52. | 2018 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax). | \$0.107937/\$100 |

**2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ESD #5 (FIRE)

Date: 08/07/2018

| | |
|---|-----------------|
| 1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | \$1,556,873,738 |
| 2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 0.100000 |
| 3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet. | \$631 |
| 4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | \$1,557,505 |
| 5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet. | \$1,649,815,239 |
| 6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet. | 0.097847 |
| 7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100. | \$1,614,295 |
| 8. Last year's total levy. Sum of line 4 for all funds. | \$1,557,505 |
| 9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | \$1,614,295 |
| 10. Tax Increase (Decrease). Subtract Line 8 from Line 9. | \$56,790 |

**ESD #5 (FIRE)
Tax Rate Recap for 2018 Tax Rates**

| Description of Rate | Tax Rate Per \$100 | Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet | Additional Tax Levy Compared to <u>last year's</u> tax levy of 1,556,874 | Additional Tax Levy Compared to <u>effective</u> tax rate levy of 1,614,295 |
|-------------------------|--------------------|---|--|--|
| Last Year's Tax Rate | 0.100000 | \$1,649,815 | \$92,942 | \$35,521 |
| Effective Tax Rate | 0.097847 | \$1,614,295 | \$57,421 | \$0 |
| Notice & Hearing Limit* | 0.097847 | \$1,614,295 | \$57,421 | \$0 |
| Rollback Tax Rate | 0.107937 | \$1,780,761 | \$223,887 | \$166,466 |
| Proposed Tax Rate | 0.000000 | \$0 | \$-1,556,874 | \$-1,614,295 |

Effective Tax Rate Increase in Cents per \$100

| | | | | |
|-------|----------|-----------|-----------|-----------|
| 0.00 | 0.097847 | 1,614,295 | 57,421 | 0 |
| 0.50 | 0.102847 | 1,696,785 | 139,912 | 82,491 |
| 1.00 | 0.107847 | 1,779,276 | 222,403 | 164,982 |
| 1.50 | 0.112847 | 1,861,767 | 304,893 | 247,472 |
| 2.00 | 0.117847 | 1,944,258 | 387,384 | 329,963 |
| 2.50 | 0.122847 | 2,026,749 | 469,875 | 412,454 |
| 3.00 | 0.127847 | 2,109,239 | 552,366 | 494,945 |
| 3.50 | 0.132847 | 2,191,730 | 634,856 | 577,435 |
| 4.00 | 0.137847 | 2,274,221 | 717,347 | 659,926 |
| 4.50 | 0.142847 | 2,356,712 | 799,838 | 742,417 |
| 5.00 | 0.147847 | 2,439,202 | 882,329 | 824,908 |
| 5.50 | 0.152847 | 2,521,693 | 964,819 | 907,398 |
| 6.00 | 0.157847 | 2,604,184 | 1,047,310 | 989,889 |
| 6.50 | 0.162847 | 2,686,675 | 1,129,801 | 1,072,380 |
| 7.00 | 0.167847 | 2,769,165 | 1,212,292 | 1,154,871 |
| 7.50 | 0.172847 | 2,851,656 | 1,294,782 | 1,237,361 |
| 8.00 | 0.177847 | 2,934,147 | 1,377,273 | 1,319,852 |
| 8.50 | 0.182847 | 3,016,638 | 1,459,764 | 1,402,343 |
| 9.00 | 0.187847 | 3,099,128 | 1,542,255 | 1,484,834 |
| 9.50 | 0.192847 | 3,181,619 | 1,624,745 | 1,567,324 |
| 10.00 | 0.197847 | 3,264,110 | 1,707,236 | 1,649,815 |
| 10.50 | 0.202847 | 3,346,601 | 1,789,727 | 1,732,306 |
| 11.00 | 0.207847 | 3,429,091 | 1,872,218 | 1,814,797 |
| 11.50 | 0.212847 | 3,511,582 | 1,954,709 | 1,897,288 |
| 12.00 | 0.217847 | 3,594,073 | 2,037,199 | 1,979,778 |
| 12.50 | 0.222847 | 3,676,564 | 2,119,690 | 2,062,269 |
| 13.00 | 0.227847 | 3,759,055 | 2,202,181 | 2,144,760 |
| 13.50 | 0.232847 | 3,841,545 | 2,284,672 | 2,227,251 |
| 14.00 | 0.237847 | 3,924,036 | 2,367,162 | 2,309,741 |
| 14.50 | 0.242847 | 4,006,527 | 2,449,653 | 2,392,232 |

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2018 Property Tax Rates in ESD #5 (FIRE)

This notice concerns 2018 property tax rates for ESD #5 (FIRE). It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

| | |
|-----------------------------|-----------------|
| Last year's operating taxes | \$1,426,215 |
| Last year's debt taxes | \$124,389 |
| Last year's total taxes | \$1,550,604 |
| Last year's tax base | \$1,550,604,541 |
| Last year's total tax rate | 0.100000/\$100 |

This year's effective tax rate:

| | |
|---|-----------------|
| Last year's adjusted taxes (after subtracting taxes on lost property) | \$1,551,235 |
| +This year's adjusted tax base (after subtracting value of new property) | \$1,585,364,805 |
| =This year's effective tax rate | 0.097847/\$100 |

This year's rollback tax rate:

| | |
|---|-----------------|
| Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures) | \$1,426,798 |
| +This year's adjusted tax base | \$1,585,364,805 |
| =This year's effective operating rate | 0.089998/\$100 |
| ×1.08 = this year's maximum operating rate | 0.097197/\$100 |
| +This year's debt rate | 0.010740/\$100 |
| =This year's rollback rate | 0.107937/\$100 |

Statement of Increase/Decrease

If ESD #5 (FIRE) adopts a 2018 tax rate equal to the effective tax rate of 0.097847 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 56,790.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 205 N Seguin Ave , New Braunfels , Tx 78130.

Name of person preparing this notice: Cathy C. Talcott

Title: Tax Assessor-Collector CTOP, PCC, PCAC

Date prepared: July 25, 2018

Tom Turk

From:
Sent:



Tom Turk
Thursday, August 16, 2018 7:28 AM
'esd5 vicepresident'; Dave Geisbush (AssistantTreasurer@ccesd5.com); Robert Evans (SECRETARY@CCESD5.COM)
Kay Derrich; Mark Southwell (Mark.Southwell@BSB911.com)
ESD #5 Meeting Dates for August and September

Based on the requirement to adopt our tax rates by September 15th, I have set the following meeting schedule for the months of August and September:

Monday August 20, 2019 – 5:30pm @ Johnson Ranch Station (Regular Meeting + Approve Proposed Tax Rates)

Thursday August 30, 2019 – 7pm @ Johnson Ranch Station (Public Hearing) - Should be short.

Thursday September 6, 2019 – 7pm @ Johnson Ranch Station (Public Hearing) – Should be short.

Friday September 14, 2019 – 5:30pm @ Johnson Ranch Station (Special Meeting – Adopt Tax Rates) – Should be short.

Wednesday September 26, 2019 – 5:30pm @ Johnson Ranch Station (Regular Meeting)

There is **NO FLEXIBILITY** in these meeting dates. It is imperative that we have a quorum at each of this meetings.

I will be issuing the agenda for our 8/20 meeting shortly.

Tom

Thomas N. Turk, P.E.

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