

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 6
NOTICE OF PUBLIC MEETING

In compliance with the provisions of Chapter 551, Texas Government Code, notice is hereby given of a Regular Meeting of the Board of Emergency Services Commissioners of Burnet County Emergency Services District No. 6 to be held at **606 Avenue U, Marble Falls, Texas at 6:00 p.m., August 18, 2020.**

Note: due to COVID-19, social distancing precautions will be followed per CDC guidelines. Meeting participants will be required to wear face masks, per Governor Abbott's Executive Order GA29, effective 7/3/2020.

The following agenda items will be considered and action taken as appropriate:

- 1) Call to order and establish a quorum.
- 2) Recognition of citizens.
- 3) Citizen Comment (Any individual may make a presentation relevant to the business of the District of not more than three (3) minutes to the Board of Emergency Services Commissioners, after executing the proper form, which may be obtained from the Secretary.)
- 4) Reading and approval, corrections, or additions to the minutes of regular meeting on July 21, 2020.
- 5) Discussion of correspondence.
- 6) Treasurer's Report
 - a. Review and approve financial report.
 - b. Review and approve payment of bills as presented by the Treasurer and President.
 - c. Review and approve checks of over \$2000.00.
- 7) Review report from Marble Falls Area VFD
 - a. Monthly activity report and financials.
 - b. Update to VFD response to COVID-19 and any related department needs.
- 8) Discuss setting tax rate for FY 2020-2021.
- 9) Discuss and take action regarding any issues with sales tax collections.
- 10) Discuss and take action regarding website updates.
- 11) Set date of next meeting and adjourn.

By: _____ (Robyn Richter)
Secretary _____ (office)

POSTED
Janet Parker
Burnet County Clerk
By Jackie Haynes at 2:21 pm, Aug 13, 2020

* The District reserves the right to consider and take action on the above agenda items in any order. It also reserves the right to enter into a closed meeting on any agenda item as allowed by law. A Citizens Comment Form must be filed with the Secretary at least 10 minutes prior to the beginning of the meeting for an individual to be allowed to speak during Citizen Comment. By completing the Citizen Comment Form, the individual understands and acknowledges that the public is not entitled to choose the items to be discussed or to speak about items on the agenda, but that this opportunity is provided as a privilege. The individual executing the Citizen Comment Form understands that he/she is provided a limited amount of time, and that he/he may not be allowed to continue to address the Board of Emergency Services Commissioners if the comments are rude, disparaging or defamatory to any individual

or entity, or the comments become disruptive to the good order of the meeting. If at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by the Texas Open Meetings Act, the notice provisions of the Texas Open Meetings Act do not apply to a statement of specific factual information given in response to the inquiry; a recitation of existing policy in response to the inquiry; or, any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

2020 Notice of Tax Rates in Burnet ESD 6

Property Tax Rates in Burnet ESD 6. This notice concerns the 2020 property tax rates for Burnet ESD 6. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate:

| | |
|---------------------------------------------------------------------------------|----------------|
| Last year's adjusted taxes (after subtracting taxes on lost property) | \$309,938 |
| This year's adjusted taxable value (after subtracting value of new property) | \$439,959,771 |
| =This year's no-new-revenue tax rate | 0.070400/\$100 |
| +This year's adjustments to the no-new-revenue tax rate | \$0 /\$100 |
| =This year's adjusted no-new-revenue tax rate | 0.070400/\$100 |

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

| | |
|---------------------------------------------------------------------------------|----------------|
| Last year's adjusted operating taxes (after adjusting as required by law) | \$312,380 |
| This year's adjusted taxable value (after subtracting value of new property) | \$439,959,771 |
| =This year's voter-approval operating tax rate | 0.071000/\$100 |
| × (1.035 or 1.08, as applicable) = this year's maximum operating rate | 0.073400/\$100 |
| +This year's debt rate | 0.000000/\$100 |
| +The unused increment rate, if applicable | 0.000000/\$100 |
| =This year's total voter-approval tax rate | 0.0734/\$100 |

This is the maximum rate the taxing unit can adopt without an election for voter approval.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Stan Hemphill

Position: Chief Appraiser

Date prepared: July 30, 2020

You can inspect a copy of the full calculations on the taxing unit's website at:
www.burnetcountyesd6.org.

SALES TAX SNAPSHOT

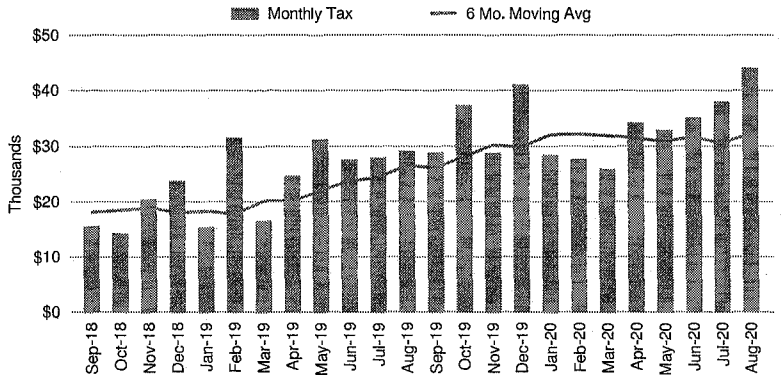
Burnet Co Esd 6

Aug-20

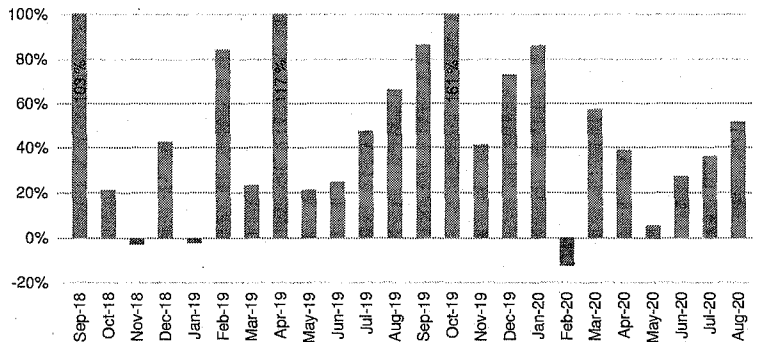
Sales Tax Net Payments

| FY Mo. | FY2019 | FY2020 | YoY % Change |
|----------|------------|------------|--------------|
| Oct | \$ 14,216 | \$ 37,128 | 161.2% |
| Nov | \$ 20,341 | \$ 28,695 | 41.1% |
| Dec | \$ 23,694 | \$ 40,923 | 72.7% |
| Jan | \$ 15,257 | \$ 28,374 | 86.0% |
| Feb | \$ 31,432 | \$ 27,559 | -12.3% |
| Mar | \$ 16,430 | \$ 25,846 | 57.3% |
| Apr | \$ 24,610 | \$ 34,097 | 38.5% |
| May | \$ 31,107 | \$ 32,844 | 5.6% |
| Jun | \$ 27,519 | \$ 34,984 | 27.1% |
| Jul | \$ 27,854 | \$ 37,846 | 35.9% |
| Aug | \$ 28,998 | \$ 43,926 | 51.5% |
| Sep | \$ 28,735 | | |
| FYTD | \$ 261,458 | \$ 372,221 | 42.4% |
| FY Total | \$ 290,193 | | |

Sales Tax Net Payments Trend



Sales Tax Net Payments Change - YoY



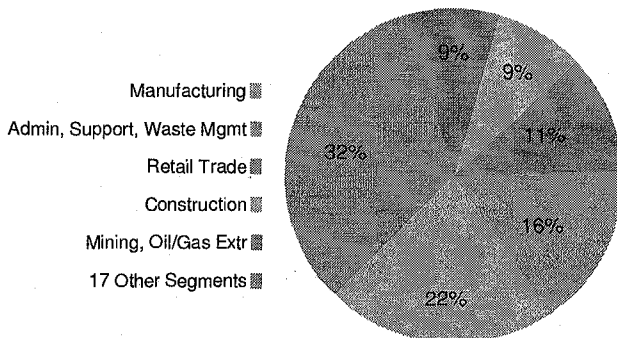
Top 10 Taxpayers

| Rank | Company | FYTD Collections | % Total |
|-----------------------------|-----------------------------------------------|------------------|---------|
| 1 | BACKBONE VALLEY NURSERY, INC. | | |
| 2 | OLDCASTLE APG WEST, INC. | | |
| 3 | OLDCASTLE MATERIALS TEXAS PRODUCTION ASSETS C | | |
| 4 | CAPITOL AGGREGATES, INC. | | |
| 5 | AMAZON FULFILLMENT SERVICES INC | | |
| 6 | SWEET BERRY FARM, L.L.C. | | |
| 7 | NEW CINGULAR WIRELESS PCS, LLC | | |
| 8 | CAMP BALCONES SPRINGS LP | | |
| 9 | BENEFICIAL CONSOLIDATED MANAGEMENT, INC. | | |
| 10 | RICHARD L DAVIS | | |
| Top 10 Companies | | \$ 196,774 | 51.8% |
| 1847 Other Large Companies | | \$ 169,557 | 44.6% |
| Small Companies/Other | | \$ 13,452 | 3.5% |
| Single Local Tax Rate (SLT) | | \$ 348 | 0.1% |
| Total | | \$ 380,130 | 100.0% |

Industry Segment Collections Trend - YoY % Chg

| SEGMENT | Mar | Apr | May | Jun | Jul | Aug |
|----------------------------|--------|---------|--------|--------|--------|--------|
| Manufacturing | 45.5% | 37.3% | 7.4% | -37.1% | -65.1% | 0.8% |
| Admin, Support, Waste Mgmt | 26.5% | 26.8% | 16.7% | 68.9% | 95.3% | 38.3% |
| Retail Trade | 205.8% | 79.3% | 109.9% | 122.4% | 157.4% | 271.5% |
| Mining, Oil/Gas Extr | 25.0% | -76.2% | -61.8% | 334.2% | 88.5% | 593.2% |
| Construction | 128.7% | 1847.5% | 37.9% | -20.3% | 611.8% | 490.1% |
| All Others | 59.1% | 28.6% | 21.7% | 24.2% | 8.3% | 29.4% |
| Total Collections | 59.7% | 36.7% | 3.3% | 26.0% | 31.3% | 55.8% |

Sales Tax Collections by Industry Segment



Burnet Co Esd 6
TOP 30 COMPANIES RANK and CHANGE SUMMARY
Aug-20

Fiscal Year: Oct-Sep

| Rank* | Company | NAICS Key | Prior Fiscal YTD Sales Tax Collections | Current Fiscal YTD Sales Tax Collections | Change \$ | Change % | Current Fiscal YTD % Total Collections |
|------------------------------------------------|-------------------------------------------------|--------------|-------------------------------------------------|---------------------------------------------------|----------------|--------------|-------------------------------------------------|
| 1 | BACKBONE VALLEY NURSERY, INC. | 18 | | | | | |
| 2 | OLDCASTLE APG WEST, INC. | 5 | | | | | |
| 3 | OLDCASTLE MATERIALS TEXAS PRODUCTION ASSETS C 2 | | | | | | |
| 4 | CAPITOL AGGREGATES, INC. | 5 | | | | | |
| 5 | AMAZON FULFILLMENT SERVICES INC | 8 | | | | | |
| 6 | SWEET BERRY FARM, L.L.C. | 9 | | | | | |
| 7 | NEW CINGULAR WIRELESS PCS, LLC | 12 | | | | | |
| 8 | CAMP BALCONES SPRINGS LP | 22 | | | | | |
| 9 | BENEFICIAL CONSOLIDATED MANAGEMENT, INC. | 21 | | | | | |
| 10 | RICHARD L DAVIS | 4 | | | | | |
| TOP 10 LARGE** COMPANIES | | | 157,905 | 196,774 | 38,869 | 24.6% | 51.8% |
| 11 | TEXAS MATERIALS GROUP INC. | 4 | | | | | |
| 12 | CELLCO PARTNERSHIP DBA VERIZON WIRELESS | 12 | | | | | |
| 13 | AMAZON.COM SERVICES INC (MARKETPLACE) | 9 | | | | | |
| 14 | CRISP INDUSTRIES INC. | 5 | | | | | |
| 15 | PLANT FABRICATORS, INC. | 5 | | | | | |
| 16 | ALLAN EDWARDS INC. | 4 | | | | | |
| 17 | NORTH SHORE POWER SPORTS INC. | 9 | | | | | |
| 18 | WASTE MANAGEMENT OF TEXAS INC. | 18 | | | | | |
| 19 | SHOP BRANCH EQUIPMENT CO., INC. | 15 | | | | | |
| 20 | COLLIER MATERIALS, INC. | 8 | | | | | |
| 21 | APPLE INC. | 5 | | | | | |
| 22 | AMAZON SERVICES LLC (MARKETPLACE) | 17 | | | | | |
| 23 | SAVAGE WATER WELL SERVICES, INC. | 3 | | | | | |
| 24 | MATERIAL PRODUCERS CONSTRUCTION SERVICES LLC | 4 | | | | | |
| 25 | CACTUS CANYON QUARRIES, INC. | 2 | | | | | |
| 26 | ROBERT L CHILDRESS | 15 | | | | | |
| 27 | DEPEW DESIGN INTERIORS, INC. | 16 | | | | | |
| 28 | JERRY L LONG | 18 | | | | | |
| 29 | BERGMAN, INC. | 18 | | | | | |
| 30 | EBAY INC. | 25 | | | | | |
| TOP 30 LARGE COMPANIES | | | 217,491 | 313,505 | 96,014 | 44.1% | 82.5% |
| TOP 100 LARGE COMPANIES | | | 246,494 | 352,380 | 105,885 | 43.0% | 92.7% |
| 1,756 OTHER LARGE COMPANIES | | | 10,016 | 13,951 | 3,935 | 39.3% | 3.7% |
| SMALL COMPANIES & OTHER | | | 10,562 | 13,452 | 2,890 | 27.4% | 3.5% |
| SINGLE LOCAL TAX RATE COLLECTIONS (SLT) | | | | 348 | 348 | 0.0% | 0.1% |
| TOTAL COLLECTIONS | | | 267,071 | 380,130 | 113,059 | 42.3% | 100.0% |
| STATE COMPROLLER FEES | | | 5,614 | 7,909 | 2,295 | 40.9% | 2.1% |
| NET PAYMENTS | | | 261,458 | 372,221 | 110,763 | 42.4% | 97.9% |

* Ranked by Total of Last Fiscal Year + Current Fiscal YTD

** Businesses whose detailed sales tax data is available

Burnet County Emergency Services District #6

Profit & Loss Budget Overview

October 2020 through September 2021

Oct '20 - Sep 21

Income

| | |
|-------------------------------------|-------------------|
| 42000 · Interest Income | 2,000.00 |
| 43000 · Sales Tax Revenue | 350,000.00 |
| 45000 · Property Tax - Current Year | <u>310,000.00</u> |
| Total Revenue | 662,000.00 |

Expense

| | |
|-----------------------------------------|------------|
| 60300 · Sales Tax Rebate Reserve | 75,000.00 |
| 61700 · Computer and Internet Expenses | 5,000.00 |
| 62000 · Continuing Education - BCESD#6 | 5,000.00 |
| 62400 · Depreciation Expense | 80,000.00 |
| 63310 · General Liability Insurance | 6,000.00 |
| 66700 · Legal | 3,000.00 |
| 66702 · Sales Tax Collection Cost | 14,000.00 |
| 66705 · Accounting - Audit | 3,500.00 |
| 66725 · Dues- Subscrip and Web Page | 3,000.00 |
| 66780 · MF VFD Exp.- Approved | 319,000.00 |
| 68000 · Burnet County Appaisal Fees | 5,000.00 |
| 69001 · Capital Expenditures - Apparatu | 0.00 |
| 69100 · Ferrara Engine - Prin and Int | 86,395.00 |
| 69110 · Interest - Station and Trucks | 0.00 |

Total Expense

604,895.00

Net Revenue

57,105.00

Burnet County Emergency Services District #6

Profit & Loss Budget vs. Actual

October 2019 through September 2020

| | Oct '19 - Sep 20 | Budget | \$ Over Budget |
|-----------------------------------------|--------------------------|--------------------------|-------------------------|
| Income | | | |
| 42000 · Interest Income | 2,722.45 | 3,000.00 | -277.55 |
| 43000 · Sales Tax Revenue | 372,221.21 | 350,000.00 | 22,221.21 |
| 45000 · Property Tax - Current Year | <u>312,138.91</u> | 310,000.00 | 2,138.91 |
| Total Income | 687,082.57 | 663,000.00 | 24,082.57 |
| Expense | | | |
| 60250 · BCESD#6 Expenses | 0.00 | 0.00 | 0.00 |
| 61700 · Computer and Internet Expenses | 0.00 | 0.00 | 0.00 |
| 62000 · Continuing Education - BCESD#6 | 4,038.75 | 5,000.00 | -961.25 |
| 62400 · Depreciation Expense | 80,000.00 | 80,000.00 | 0.00 |
| 62500 · Dues and Subscriptions | 96.96 | 500.00 | -403.04 |
| 63310 · General Liability Insurance | 5,929.00 | 6,000.00 | -71.00 |
| 64900 · Office Supplies | 453.87 | 1,000.00 | -546.13 |
| 66700 · Legal | 300.00 | 3,000.00 | -2,700.00 |
| 66702 · Sales Tax Collection Cost | 12,401.00 | 14,000.00 | -1,599.00 |
| 66705 · Accounting - Audit | 3,500.00 | 3,500.00 | 0.00 |
| 66725 · Dues- Subscrip and Web Page | 2,600.00 | 3,000.00 | -400.00 |
| 66780 · MF VFD Exp.- Approved | 150,934.51 | 191,000.00 | -40,065.49 |
| 68000 · Burnet County Appaisal Fees | 4,681.25 | 5,000.00 | -318.75 |
| 69000 · Fire Station Note - Principal | 0.00 | 0.00 | 0.00 |
| 69001 · Capital Expenditures - Apparatu | 0.00 | 0.00 | 0.00 |
| 69100 · Ferrara Engine - Prin and Int | 86,395.40 | 86,395.00 | 0.40 |
| 69110 · Interest - Station and Trucks | 0.00 | 0.00 | 0.00 |
| Total Expense | 351,330.74 | 398,395.00 | -47,064.26 |
| Net Revenue | <u>335,751.83</u> | <u>264,605.00</u> | <u>71,146.83</u> |

Burnet County Emergency Services District #6

Balance Sheet Prev Year Comparison

As of August 16, 2020

| | Aug 16, 20 | Aug 16, 19 | \$ Change |
|---------------------------------------|---------------------|---------------------|--------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 12000 · First United - MM | 917,416.88 | 513,936.41 | 403,480.47 |
| 12300 · First United - Operating | 18,246.24 | 25,144.72 | -6,898.48 |
| 12350 · First United - CD | 500,000.00 | 500,000.00 | 0.00 |
| Total Checking/Savings | 1,435,663.12 | 1,039,081.13 | 396,581.99 |
| Other Current Assets | | | |
| 13000 · State Comptroller Retainer | 745.89 | 283.83 | 462.06 |
| Total Other Current Assets | 745.89 | 283.83 | 462.06 |
| Total Current Assets | 1,436,409.01 | 1,039,364.96 | 397,044.05 |
| Fixed Assets | | | |
| 14100 · 2012 Ford F-550 Brush Truck | 85,000.00 | 85,000.00 | 0.00 |
| 14200 · 2013 Ford F-550 Brush Truck | 87,978.00 | 87,978.00 | 0.00 |
| 14300 · 2017 Ferrara Engine | 575,647.00 | 575,647.00 | 0.00 |
| 15000 · Furniture and Equipment | 1,418.96 | 1,418.96 | 0.00 |
| 15200 · MFESD#6 Fire Station Building | 445,901.74 | 398,552.74 | 47,349.00 |
| 15250 · Land | 61,948.00 | 61,948.00 | 0.00 |
| 17000 · Accumulated Depreciation | -401,008.58 | -243,744.58 | -157,264.00 |
| Total Fixed Assets | 856,885.12 | 966,800.12 | -109,915.00 |
| TOTAL ASSETS | 2,293,294.13 | 2,006,165.08 | 287,129.05 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Long Term Liabilities | | | |
| 26300 · Frost Bank - Ferrara Engine | 242,452.42 | 318,975.60 | -76,523.18 |
| Total Long Term Liabilities | 242,452.42 | 318,975.60 | -76,523.18 |
| Total Liabilities | 242,452.42 | 318,975.60 | -76,523.18 |
| Equity | | | |
| 30100 · Offset - Principal Reductions | 651,796.57 | 575,273.39 | 76,523.18 |
| 32000 · Retained Earnings | 1,063,293.31 | 791,679.91 | 271,613.40 |
| Net Revenue | 335,751.83 | 320,236.18 | 15,515.65 |
| Total Equity | 2,050,841.71 | 1,687,189.48 | 363,652.23 |
| TOTAL LIABILITIES & EQUITY | 2,293,294.13 | 2,006,165.08 | 287,129.05 |