

MEDINA COUNTY EMERGENCY SERVICES

DISTRICT NO. 5

Regular Meeting Minutes for August 20, 2020

1. **CALL TO ORDER AND ESTABLISH QUORUM:**

President M. Rodriguez called the meeting to order at 6:01 p.m. A quorum was established with Commissioner's Linda Rodriguez, Elizabeth Cargile, and Cathy Gonzalez present.

2. **PUBLIC COMMENTS:**

None

3. **READING AND APPROVAL OF MINUTES:**

The Commissioners reviewed the minutes of the April regular meeting.

MOTION: Commissioner C. Gonzalez moved to adopt the minutes of the public hearings presented to the Board second by Commissioner L. Rodriguez; no discussion, passed unanimously.

4. **SERVICE PROVIDER REPORT:**

A. **LVFD**-Member Lucas Martinez was present for questions. Presentations were received and emailed to ESD Board members. Hard copy of presentations is on file.

a. Budget was presented in the amount of \$50,000.00 for the 2021 fiscal year, see Exhibit "A".

B. **NVFD**-Cory Bradley was present for questions. Presentations were received and emailed to ESD Board members. Hard copy of presentations is on file.

a. Budget was presented in the amount of \$186,540.00 for the 2021 fiscal year, see Exhibit "B".

5. **REPORT FROM PRESIDENT:**

A. **Amended budget**- 2019 fiscal year, 2018 tax year is submitted for approval, Commissioner Cargile noted that there was a double payment to the debt of Station #2 of \$18,404.00 and has confirmed this overpayment with the Bank. Auditor will reflect this amount in the report.

MOTION: Commissioner Cargile moved to accept the amended budget as presented to the Board and to remit to the auditor immediately, second by Commissioner Gonzalez; no discussion, passed unanimously.

B. **Proposed budget**- 2020 tax year /2021 fiscal year was presented for acceptance.

MOTION: Commissioner Cargile moved to accept the 2021fy proposed budget. Second by Commissioner Gonzalez; discussion - reduce the proposed amount in the "building fund" by \$5,000.00 leaving \$6,500.00 as the proposed amount. Move the \$5,000.00 to Lytle VFD to increase the amount to \$40,000.00. Motion was amended to show the

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changes; seconded by Commissioner Gonzalez. Being no further discussion, motion passed unanimously.

C. Proposed 2021 fiscal year tax rate.

MOTION: Commissioner Cargile proposed a 2020ty rate of .10/\$100. Second by Commissioner L. Rodriguez, discussion-because of the pandemic, there is no certainty that many of the taxpayers will be paying off their taxes in full, since we have a debt rate it is proposed to keep the proposed rate at the 2019 tax year amount. Being no further discussion, motion passed unanimously.

D. Bank Signature Cards.

MOTION: Commissioner Cargile moved to add Commissioner Linda Rodriguez to the signature list for accounts at Security State Bank and for permission to create 2 new Certificates of Deposit in the amount of \$5,000.00 each for the Reserve Funds as allowed in the 2020 fy budget. Second by Commissioner Gonzalez, discussion. Commissioner Gonzalez seconded, being no further discussion. Motion passed unanimously.

6. REPORT FROM TREASURER:

A. QuickBooks-presentation of M&O and I&S accounts are attached.

B. Administrative expenses-Commissioner Cargile presented the Texas Health and Safety code §775.038 Compensation; Conflict of Interest, which shows the changes in the law allow County Emergency Services Districts to be entitled to receive compensation in the same manner and amount as are provided by Section 49.060 (Reimbursement and Fees of Office) of the Water Code see Exhibit "C". Attorney Ken Campbell confirmed this increase during the February training conference.

MOTION: Commissioner Gonzalez moved allow for the changes as shown in the BOESC request for reimbursement/compensation to increase the Compensation to reflect the mandated law changed in 2019. Second by Commissioner Rodriguez; no discussion, motion passed unanimously.

C. Administrative requests

MOTION: Commissioner Cargile moved to purchase 2-3 iPads for the Board, this would enable Commissioner's to pull up any report needed during meetings and minimize papers printed for actual meeting. Second by Commissioner Gonzalez, discussion-President M. Rodriguez explained he would not need an iPad so only 2 are needed, asked how much they cost, Commissioner Cargile estimated between \$700-\$1000.00 will confirm and report back at next meeting. Being no further discussion motion passed unanimously.

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D. **Payments**-Commissioner Gonzalez reported payments made or due as follows:

MOTION: President Manuel Rodriguez moved to approve payments, second by Commissioner Linda Rodriguez; no discussion, motion passed unanimously.

7. **SECRETARY'S REPORT:**

A. **Tax Notice**-must be submitted to the newspaper to run for 2 weeks before the Public Hearing.

MOTION: Commissioner Cargile moved to post the required notice in the Devine News for 2 weeks, this will be billed after the notice runs. Second by Commissioner L. Rodriguez, being no discussion, motion passed unanimously.

B. **Public Hearing**- September 17, 2020 change time to 7:00 p.m.

C. **Website**-the application for "domain name", maintenance rates and agreement for a website with the Texas Association of Counties is presented.

MOTION: Commissioner Cargile moved to send the TAC website agreement to Legal Counsel Ken Campbell for review and approval.

8. **ITEMS FOR REVIEW, DISCUSSION & ACTION IN MARCH:**

A. PUBLIC HEARING

B. Adopt Budget.

C. Adopt 2020 Tax Rate

D. Resolution for tax rate.

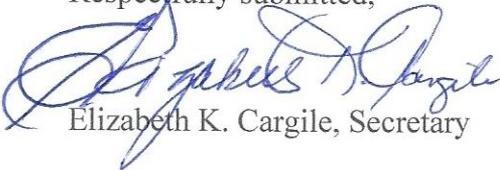
E. Receipts for new equipment purchases.

F. Audit status for NVFD and MCESD #5

9. **ADJOURNMENT:**

Commissioner Cargile moved to adjourn the meeting; second by Commissioner Rodriguez. The meeting was adjourned at 6:46 p.m.

Respectfully submitted,



Elizabeth K. Cargile, Secretary

Approved by _____

EXHIBIT "A"

TAX REVENUE RECEIVED		FY2020			
2018 tax revenue		\$ 350,541.00			
less 10% not received (estimated)		-\$35,054.00			
Subtotal		\$ 315,487.00			
Other revenue		\$ 245.00			
delinquent taxes & P & I		\$ -			
PROPOSED NET REVENUE		\$ 315,732.00			
EXPENSES		Budget			
Administrative expenses		\$ 9,200.00			
Appraisal District Fee		\$ 6,550.00			
Additional ISO fee		\$ -			
Auditor		\$ 9,000.00			
Building fund		\$ 5,000.00			
Conference & Training		\$ 3,700.00			
Debt Service Fund		\$ 76,550.00			
Dues		\$ 600.00			
Grant Fund-past due rev		\$ -			
Insurance & Bonding		\$ 1,850.00			
Legal fees		\$ 3,000.00			
Member Health Benefits		\$ 3,000.00			
Miscellaneous Expenses		\$ 2,000.00			
New Equipment		\$ 5,000.00			
Reserve Fund-M & O		\$ 5,000.00			
Reserve Fund-Capital		\$ 5,000.00			
Service Provider-Lytle		\$ 30,000.00			
Service Provider-Natalia		\$ 145,000.00			
Tax Collector's fee		\$ 5,282.00			
TOTAL EXPENSES		\$ 315,732.00			
signed on original					
President M. Rodriguez	Vice-President	Secretary E. Cargile	Treasurer C. Gonzalez	Asst. Treasurer L. Rodriguez	

8/20/20 See Minutes

TY 2018/ FY 2019	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD TOTALS	BUDGETED	Difference
TY 2019															
2018 Tax Revenue	\$237,206.24	\$49,616.58	\$11,460.04	\$5,629.21	\$7,672.66	\$5,155.71	\$6,411.80	\$2,667.02	\$2,598.02	\$795.37	\$32,129.40	\$146,915.97	\$179,045.37	5/1/2020	\$0.00
Interest/Invest Income	\$34.97	\$13.84	\$15.32	\$14.83	\$15.34	\$14.85	\$15.35	\$12.29	\$20.00	\$9.22	\$8.92	\$1,673.72	\$330,818.24	\$ 330,818.24	\$0.00
Delinquent tax 2007-2017	\$626.87	\$1,342.47	\$1,212.71	\$403.77	\$1,336.96	\$913.82	\$1,387.78	\$1,623.09	\$1,032.96	\$745.88	\$290.15	\$1,268.71	\$1,848.65	\$1,848.65	\$0.00
P & I Collected	\$183.72	\$1,350.05	\$1,218.33	\$748.36	\$1,316.79	\$1,058.48	\$1,467.17	\$1,186.84	\$891.18	\$508.54	\$271.52	\$726.86	\$10,927.84	\$12,185.17	\$12,185.17
Misc Reimbursement	\$0.00	\$0.00	\$0.00	\$1,739.40			\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,927.84	\$10,927.84	\$0.00
TOTAL REVENUE	\$238,051.80	\$52,322.94	\$13,906.40	\$8,535.57	\$10,341.75	\$7,142.86	\$29,282.10	\$5,489.24	\$4,542.16	\$2,059.01	\$33,403.35	\$151,487.49	\$377,519.30	\$377,519.30	
EXPENSES															
Admin expenses	\$50.00	\$150.00	\$675.00	\$203.00	\$150.00	\$2,138.37	\$81.44	\$75.00		\$2,050.00			\$5,572.81	\$ 5,572.81	\$0.00
Appraisal District Fee	\$6,504.30												\$6,504.30	\$ 6,504.30	\$0.00
Addl' ISO fee's			\$22,000.00										\$22,000.00	\$ 22,000.00	\$0.00
Auditor										\$4,400.00		\$4,300.00	\$8,700.00	\$ 8,700.00	\$0.00
Building Fund			\$18,247.33										\$18,247.33	\$ 18,247.33	\$0.00
Conference/training				\$175.00		\$140.00	\$165.00	\$140.00			\$1,020.00		\$1,640.00	\$ 1,640.00	\$0.00
Debt Service Fund	\$76,501.43			\$18,404.00									\$94,905.43	\$ 94,905.43	\$0.00
Dues					\$550.00								\$550.00	\$ 550.00	\$0.00
Grant Fund			\$27,000.00				-\$20,000.00						\$7,000.00	\$ 7,000.00	\$0.00
Insurance/bonding							\$2,431.00						\$2,431.00	\$ 2,431.00	\$0.00
Legal fees		\$147.30			\$100.00								\$268.30	\$ 515.60	\$0.00
Member Health Benefits													\$0.00	\$ -	\$0.00
Misc. expenses	\$2,606.69						\$49.74	\$75.78	\$740.00	\$95.53		\$40.00	\$3,607.74	\$3,607.74	\$0.00
New Equipment		\$3,000.00		\$1,747.11	\$5,200.00			\$22,600.00					\$32,547.11	\$32,547.11	\$0.00
Reserve M&O cd							\$5,000.00						\$5,000.00	\$5,000.00	\$0.00
Reserve Capital cd							\$5,000.00						\$5,000.00	\$5,000.00	\$0.00
Service Provider LVFD	\$5,000.00			\$5,000.00			\$5,000.00			\$5,000.00			\$20,000.00	\$20,000.00	\$0.00
Service Provider NVFD	\$35,250.00			\$31,725.00			\$51,817.50			\$22,208.00			\$141,000.50	\$ 141,000.50	\$0.00
Tax Collector fee's	\$2,965.10	\$653.86	\$173.64	\$84.76	\$129.08	\$89.10	\$115.83	\$68.46	\$56.52	\$25.62	\$417.53	\$1,872.67	\$6,652.17	\$ 6,652.17	\$0.00
TOTAL EXPENSES	\$128,877.52	\$3,951.16	\$68,095.97	\$57,338.87	\$6,129.08	\$2,367.47	\$49,660.51	\$22,959.24	\$796.52	\$33,779.15	\$1,437.53	\$6,480.97	\$381,873.99	\$381,873.99	\$0.00
Previous Bank Balance	\$325,300.71	\$297,364.04	\$413,878.54	\$417,788.89	\$327,481.39	\$326,281.79	\$334,756.60	\$292,106.63	\$300,185.86	\$292,916.04	\$256,211.92	\$253,135.22			
Current Bank Balance	\$297,364.04	\$413,878.54	\$417,788.89	\$327,481.39	\$326,281.79	\$334,756.60	\$292,106.63	\$300,185.86	\$282,916.04	\$256,211.92	\$253,135.22	\$321,697.89			
past P&I to new equip.	\$10,927.84														
Original Tax/2019	\$366,792.11														
YTD Collected	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,129.40			
Percent Collected	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.76%			
Collected this Month															
Est. Bal to be Collected	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$366,792.11	\$334,662.71	\$187,746.74			
Original Tax/2018	\$348,761.82														
YTD Collected	\$74,725.11	\$237,718.34	\$287,334.73	\$298,514.21	\$304,680.00	\$312,352.67	\$316,845.89	\$323,254.22	\$325,921.39	\$328,562.66	\$329,358.07	\$330,045.60			
Percent Collected	21%	68.16%	82.39%	85.59%	87.36%	89.56%	90.85%	92.69%	93.45%	94.21%	94.44%	94.63%			
Collected this Month	\$162,762.90	\$49,616.58	\$11,460.04	\$5,629.21	\$7,672.66	\$5,155.71	\$6,411.80	\$2,667.02	\$2,598.02	\$795.37	\$703.36	\$902.23	\$256,374.90		
Est. Bal to be Collected	\$111,273.81	\$61,426.90	\$49,967.05	\$44,618.40	\$36,409.16	\$31,253.44	\$25,504.13	\$22,840.58	\$20,242.41	\$19,403.79	\$18,700.39	\$17,813.99			

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER			
Original Tax/2017	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39	\$324,536.39			
YTD Collected	\$308,309.05	\$308,725.31	\$309,509.52	\$310,049.50	\$310,381.34	\$310,969.36	\$310,902.44	\$311,480.59	\$312,129.66	\$312,716.72	\$313,134.48	\$313,331.61			
Percent Collected	95%	95%	95%	96%	96%	96%	96%	96%	96%	96%	96%	97%			
Collected this Month	\$377.64	\$784.21	\$769.62	\$154.01	\$588.02	\$449.89	\$646.10	\$649.07	\$568.11	\$417.76	\$185.13	\$430.66	\$6,020.22		
Est. Bal to be Collected	\$15,849.70	\$15,026.87	\$14,257.25	\$14,332.88	\$13,567.03	\$13,117.14	\$12,987.85	\$12,406.73	\$11,838.62	\$11,401.91	\$11,216.78	\$10,774.12			
Original Tax/2016	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40	\$304,427.40			
YTD Collected	\$295,335.89	\$295,489.51	\$295,780.48	\$296,057.55	\$296,122.38	\$296,437.28	\$296,458.10	\$296,721.33	\$296,910.39	\$297,072.61	\$297,168.18	\$297,217.16			
Percent Collected	97%	97%	97%	97%	97%	97%	97%	97%	98%	98%	98%	98%			
Collected this Month	\$153.62	\$290.93	\$275.76	\$64.83	\$314.90	\$245.02	\$225.71	\$189.06	\$143.17	\$95.57	\$48.98	\$62.52	\$2,110.07		
Est. Bal to be Collected	\$8,937.89	\$8,646.96	\$8,371.16	\$8,305.02	\$7,990.12	\$7,745.10	\$7,743.59	\$7,517.01	\$7,373.84	\$7,259.22	\$7,210.24	\$7,147.72			
Original Tax/2015	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59	\$279,289.59			
YTD Collected	\$274,039.53	\$274,077.17	\$274,197.01	\$274,254.66	\$274,276.28	\$274,534.30	\$274,436.04	\$274,571.02	\$274,700.14	\$274,856.13	\$274,966.53	\$274,979.20			
Percent Collected	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%			
Collected this Month	\$37.64	\$119.84	\$70.79	\$21.62	\$258.02	\$116.09	\$134.97	\$129.12	\$136.33	\$110.40	\$12.67	\$116.46	\$1,263.95		
Est. Bal to be Collected	\$5,212.42	\$5,092.58	\$5,021.79	\$5,013.31	\$4,755.29	\$4,639.20	\$4,718.58	\$4,589.45	\$4,453.12	\$4,323.06	\$4,310.39	\$4,193.93			
Original Tax/2014	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35	\$267,232.35			
YTD Collected	\$263,674.35	\$263,703.51	\$263,765.00	\$263,792.63	\$263,818.62	\$263,905.23	\$263,738.16	\$263,831.13	\$263,949.06	\$264,074.73	\$264,105.06	\$264,115.57			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%			
Collected this Month	\$29.16	\$61.49	\$32.97	\$25.99	\$86.61	\$50.58	\$92.97	\$117.93	\$125.67	\$30.33	\$10.51	\$127.68	\$791.89		
Est. Bal to be Collected	\$3,528.84	\$3,467.35	\$3,434.38	\$3,413.73	\$3,327.12	\$3,276.54	\$3,401.22	\$3,283.29	\$3,157.62	\$3,127.29	\$3,116.78	\$2,989.10			
Original Tax/2013	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21	\$269,429.21			
YTD Collected	\$267,085.25	\$267,090.78	\$267,125.61	\$267,131.66	\$267,165.35	\$267,192.56	\$267,221.19	\$267,308.45	\$267,386.63	\$267,400.22	\$267,415.02	\$267,428.32			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%			
Collected this Month	\$5.53	\$34.83	\$21.05	\$33.69	\$27.21	\$28.63	\$87.26	\$78.18	\$13.59	\$14.80	\$13.30	\$107.98	\$466.05		
Est. Bal to be Collected	\$2,338.43	\$2,303.60	\$2,282.55	\$2,263.86	\$2,236.65	\$2,208.02	\$2,120.76	\$2,042.58	\$2,028.99	\$2,014.19	\$2,000.89	\$1,892.91			
Original Tax/2012	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80	\$258,278.80			
YTD Collected	\$256,553.12	\$256,555.37	\$256,581.64	\$256,581.74	\$256,596.13	\$256,610.42	\$256,619.63	\$256,684.67	\$256,789.02	\$256,810.02	\$256,844.68	\$256,862.73			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%			
Collected this Month	\$2.25	\$26.27	\$3.51	\$14.39	\$14.29	\$9.21	\$65.04	\$104.35	\$21.00	\$34.66	\$18.05	\$110.39	\$423.41		
Est. Bal to be Collected	\$1,723.43	\$1,697.16	\$1,693.65	\$1,682.67	\$1,668.38	\$1,659.17	\$1,594.13	\$1,489.78	\$1,468.78	\$1,434.12	\$1,416.07	\$1,305.68			
Original Tax/2011	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49	\$248,350.49			
YTD Collected	\$246,868.10	\$246,884.06	\$246,904.47	\$246,947.58	\$246,978.55	\$246,985.11	\$246,986.09	\$247,033.53	\$247,105.12	\$247,107.34	\$247,117.98	\$247,118.75			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	100%	100%			
Collected this Month	\$15.96	\$20.41	\$28.53	\$30.97	\$6.56	\$0.98	\$47.44	\$71.59	\$2.22	\$10.64	\$0.77	\$125.80	\$361.87		
Est. Bal to be Collected	\$1,466.43	\$1,446.02	\$1,417.49	\$1,371.94	\$1,365.38	\$1,364.40	\$1,316.96	\$1,245.37	\$1,243.15	\$1,232.51	\$1,231.74	\$1,105.94			
Original Tax/2010	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98	\$241,892.98			
YTD Collected	\$240,425.17	\$240,425.17	\$240,428.32	\$240,433.17	\$240,448.67	\$240,451.58	\$240,453.40	\$240,480.76	\$240,552.65	\$240,553.26	\$240,582.83	\$240,582.83			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%			
Collected this Month	\$0.00	\$3.15	\$4.85	\$15.50	\$2.91	\$1.82	\$27.36	\$71.89	\$0.61	\$29.57	\$0.00	\$90.89	\$248.55		
Est. Bal to be Collected	\$1,467.81	\$1,464.66	\$1,459.81	\$1,444.31	\$1,441.40	\$1,439.58	\$1,412.22	\$1,340.33	\$1,339.72	\$1,310.15	\$1,310.15	\$1,219.26			

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER			
Original Tax/2009	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14	\$234,294.14			
YTD Collected	\$232,969.58	\$232,970.36	\$232,971.70	\$232,972.47	\$232,987.24	\$233,005.74	\$233,006.50	\$233,032.50	\$233,103.62	\$233,125.88	\$233,126.63	\$233,127.37			
Percent Collected	99%	99%	99%	99%	99%	99%	99%	99%	99%	100%	100%	100%			
Collected this Month	\$0.78	\$1.34	\$0.77	\$14.77	\$18.50	\$0.76	\$26.00	\$71.12	\$22.26	\$0.75	\$0.74	\$55.23	\$213.02		
Est. Bal to be Collected	\$1,323.78	\$1,322.44	\$1,321.67	\$1,306.90	\$1,288.40	\$1,287.64	\$1,261.64	\$1,190.52	\$1,168.26	\$1,167.51	\$1,166.77	\$1,111.54			
Original Tax/2008	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02	\$217,840.02			
YTD Collected	\$216,938.94	\$216,942.41	\$216,942.41	\$216,947.27	\$216,961.27	\$216,981.21	\$216,992.05	\$217,032.33	\$217,104.35	\$217,104.35	\$217,105.75	\$217,105.75			
Percent Collected	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%			
Collected this Month	\$3.47	\$0.00	\$4.86	\$14.00	\$19.94	\$10.84	\$25.24	\$72.02	\$0.00	\$1.40	\$0.00	\$40.24	\$192.01		
Est. Bal to be Collected	\$897.61	\$897.61	\$892.75	\$878.75	\$858.81	\$847.97	\$822.73	\$735.67	\$735.67	\$734.27	\$734.27	\$694.03			
Original Tax/2007	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62	\$209,675.62			
YTD Collected	\$209,075.52	\$209,076.34	\$209,076.34	\$209,076.34	\$209,090.34	\$209,090.34	\$209,090.34	\$209,157.70	\$209,226.46	\$209,226.46	\$209,226.46	\$209,226.46			
Percent Collected	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%			
Collected this Month	\$0.82	\$0.00	\$0.00	\$14.00	\$0.00	\$0.00	\$9.69	\$68.76	\$0.00	\$0.00	\$0.00	\$0.86	\$94.13		
Est. Bal to be Collected	\$599.28	\$599.28	\$599.28	\$585.28	\$585.28	\$585.28	\$575.59	\$449.16	\$449.16	\$449.16	\$449.16	\$448.30			
													\$12,185.17		
	\$ 626.87	\$ 1,342.47	\$ 1,212.71	\$ 403.77	\$ 1,336.96	\$ 913.82	\$ 1,387.78	\$ 1,623.09	\$ 1,032.96	\$ 745.88	\$ 290.15	\$ 1,268.71	\$ 12,185.17		

EXHIBIT "B"

TAX REVENUE RECEIVED	2018 tax / 2019 fiscal	2018 tax / 2019 fiscal-actual	2019 tax / 2020 fiscal	2019 tax / 2020 fiscal-actual	2020 tax / 2021 fiscal	NOTES
tax revenue	\$ 349,221.11	\$ 348,761.82	\$ 350,541.00	\$ 366,792.00	\$ 400,627.00	
less uncollected	\$ (34,922.11)	\$ (17,943.58)	\$ (35,054.00)	\$ (36,645.00)	\$ (40,062.00)	✓
Subtotal	\$ 314,299.00	\$ 330,818.24	\$ 315,487.00	\$ 330,147.00	\$ 360,565.00	
Interest-Investment revenue	\$ 200.00	\$ 1,848.65	\$ 245.00	\$ 42.23	\$ 250.00	✓
Miscellaneous revenue		\$ 21,739.40	\$ -	\$ -	\$ -	
delinquent tax		\$ 12,185.17	\$ -	\$ 11,811.00	\$ -	
delinquent tax P & I	\$ -	\$ 10,927.84	\$ -	\$ 9,211.00	\$ -	
PROPOSED NET REVENUE	\$ 314,499.00	\$ 377,519.30	\$ 315,732.00	\$ 351,211.23	\$ 360,815.00	
EXPENSES	ADOPTED 9/2018	ACTUAL 5/20/2020	ADOPTED 09/2019	ACTUAL 08/20/2020	PROPOSED	
Administrative expenses	\$ 4,500.00	\$ 5,572.81	\$ 9,200.00	\$ 144.00	\$ 9,000.00	
Appraisal District Fee	\$ 6,149.00	\$ 6,504.30	\$ 6,550.00	\$ 6,404.48	\$ 6,800.00	
Assets-substation escrow	\$ 28,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	Remove
Auditor	\$ 8,000.00	\$ 8,700.00	\$ 9,000.00	\$ -	\$ 9,555.00	
Building Fund		\$ 18,247.33	\$ 5,000.00	\$ -	\$ 11,500.00	→ 6,500.00
Conference & Training	\$ 2,000.00	\$ 1,640.00	\$ 3,700.00	\$ 1,824.26	\$ 4,000.00	✓
Debt Service Fund	\$ 77,000.00	\$ 94,905.43	\$ 76,550.00	\$ 76,099.12	\$ 76,660.00	
Dues	\$ 600.00	\$ 550.00	\$ 600.00	\$ -	\$ 1,000.00	✓
Grant Fund	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	
Insurance & Bonding	\$ 1,750.00	\$ 2,431.00	\$ 1,850.00	\$ 2,593.00	\$ 3,000.00	✓
Legal fees	\$ 3,000.00	\$ 515.60	\$ 3,000.00	\$ 60.00	\$ 3,500.00	✓
Member Health Benefits	\$ 2,500.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	✓
Miscellaneous Expenses	\$ 500.00	\$ 3,607.74	\$ 2,000.00	\$ -	\$ 2,000.00	✓
New Equipment	\$ 5,000.00	\$ 32,547.11	\$ 5,000.00	\$ 7,500.00	\$ 20,000.00	✓
Reserve Fund-M & O	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 7,500.00	✓
Reserve Fund-Capital	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 7,500.00	✓
Service Provider-Lytle	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 22,500.00	\$ 35,000.00	+5K 40,000
Service Provider-Natalia	\$ 141,000.00	\$ 141,000.50	\$ 145,000.00	\$ 130,500.00	\$ 155,000.00	✓
Tax Collector's fee	\$ 4,500.00	\$ 6,652.17	\$ 5,282.00	\$ 2,285.37	\$ 5,800.00	
TOTAL EXPENSES	\$ 314,499.00	\$ 381,873.99	\$ 315,732.00	\$ 249,910.23	\$ 360,815.00	

Texas Health and Safety Code

§ 775.038

EXHIBIT "C"

Compensation; Conflict of Interest

- (a) Repealed by Acts 2017, 85th Leg., R.S., Ch. 219 (H.B. 2504), Sec. 2, eff. September 1, 2017.
- (a-1) A commissioner of a district is entitled to receive compensation in the same manner and amount as are provided by Section 49.060 (Fees of Office; Reimbursement), Water Code.
- (b) Repealed by Acts 2017, 85th Leg., R.S., Ch. 219 (H.B. 2504), Sec. 2, eff. September 1, 2017.
- (c) Repealed by Acts 2017, 85th Leg., R.S., Ch. 219 (H.B. 2504), Sec. 2, eff. September 1, 2017.
- (d) Commissioners are subject to Chapter 171 (Regulation of Conflicts of Interest of Officers of Municipalities, Counties, and Certain Other Local Governments), Local Government Code.

Acts 1989, 71st Leg., ch. 678, Sec. 1, eff. Sept. 1, 1989. Amended by Acts 1997, 75th Leg., ch. 392, Sec. 3, eff. Sept. 1, 1997.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 219 (H.B. 2504), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 219 (H.B. 2504), Sec. 2, eff. September 1, 2017.

Location:https://texas.public.law/statutes/tex._health_and_safety_code_section_775.038.

Original Source: Texas Legislature Online, § 775.038 — *Compensation; Conflict of Interest*, <http://www.statutes.legis.state.tx.us/Docs/HS/htm/HS.775.htm#775.038> (last accessed Aug. 20, 2020).

Texas Water Code

§ 49.060

Fees of Office; Reimbursement

- (a) A director is entitled to receive fees of office of not more than \$150 a day for each day the director actually spends performing the duties of a director. In this subsection, “performing the duties of a director” means substantive performance of the management or business of the district, including participation in board and committee meetings and other activities involving the substantive deliberation of district business and in pertinent educational programs. The phrase does not include routine or ministerial activities such as the execution of documents, self-preparation for meetings, or other activities requiring a minimal amount of time.
- (a-1) A district, by resolution of the board, shall set a limit on the fees of office that a director may receive in a year. Except for a district that is a special water authority engaged in the distribution and sale of electric energy to the public, a district may not set the annual limit at an amount greater than \$7,200.
- (b) Each director is also entitled to receive reimbursement of actual expenses reasonably and necessarily incurred while engaging in activities on behalf of the district.
- (c) In order to receive fees of office and to receive reimbursement for expenses, each director shall file with the district a verified statement showing the number of days actually spent in the service of the district and a general description of the duties performed for each day of service.
- (d) Repealed by Acts 2003, 78th Leg., ch. 736, Sec. 2.
- (e) Section ~~49.002~~ (Applicability) notwithstanding, in all areas of conflict the provisions of this section shall take precedence over all prior statutory enactments. If the enactment of this section results in an increase in the fees of office for any district, that district’s fees of office shall not increase unless the board adopts a resolution authorizing payment of the higher fees.

Added by Acts 1995, 74th Leg., ch. 715, Sec. 2, eff. Sept. 1, 1995. Amended by Acts 1997, 75th Leg., ch. 695, Sec. 1, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 1423, Sec. 3, eff. June 17, 2001; Acts 2003, 78th Leg., ch. 736, Sec. 1, 2, eff. June 20, 2003.

MEDINA COUNTY EMERGENCY SERVICES DISTRICT NO. 5 POLICY AND GUIDELINES

Policy No.:	Rescinds Policy:
Issue Date:	New Policy
Effective: Immediately	
Subject: Commissioner Compensation	Authorized By: Board of Emergency Services Commissioners
Reference:	Approved by Board Action July 17, 2014
Texas Health & Safety Code, Section 775.038	Applies To: District Commissioners

1. Purpose

To provide District Commissioners with compensation pursuant to Section 775.038(a), Texas Health & Safety Code, of not more than \$50.00 per day for each day the commissioner actually spends performing the duties of a commissioner. Such compensation may not exceed \$3,000.00 per year. In addition to compensation, commissioners may be reimbursed for reasonable and necessary expenses incurred in performing official duties.

2. Background

Section 775.038, Texas Health & Safety Code, provides that emergency services commissioners of a district may receive compensation not to exceed \$50.00 per day for each day the commissioner actually spends performing such duties of a commissioner and also be reimbursed for reasonable and necessary expenses incurred in performing official duties. To receive such compensation, per diem compensation, or reimbursement of expenses, a commissioner must file a verified, sworn, statement showing the number of days actually spent performing the duties of a commissioner and a general description of the duties performed each day. Compensation may not exceed \$3,000.00 per year. The Board has previously budgeted necessary amounts for the payment of such compensation and reimbursement of reasonable and necessary expenses.

3. Policy

District commissioners shall submit a "Verification of Attendance and Request for Compensation" (Attachment A) for to the District's Administrative Office in order to receive compensation and subject to any applicable penalties for filing false documents with a government entity or otherwise. Any such request shall be approved by the Board of Emergency Services Commissioners prior to payment.

All requests for compensation must be submitted within 90 days of the date(s) for which the compensation or reimbursements are requested. Any request for compensation shall not be approved if the proper verification is not filed or if any payment will exceed \$3,000.00 in any given year. No advance requests will be paid by the District. Any such payments for compensation shall be subject to all applicable law, including, but not limited to income tax, payroll, FICA and other deductions and conditions and paid in the normal course of District payroll procedures. The commissioners shall consult with the District's auditor as to how such payments shall be made and what IRS or other forms shall be utilized for same.

4. Procedure

Each commissioner is responsible for completion of his or her Verification of Attendance and Request for Compensation and filing same as provided for herein.

Request forms are made available from the District Administrative Office.

Once the District receives a request, it will be processed for payment in the next regular meeting or as required by law. The District's Auditor shall determine if IRS Form W-2 or the appropriate Form 1099 shall apply to each payment and any deductions to be made therefrom as required by law.

MEDINA COUNTY EMERGENCY SERVICES DISTRICT NO. 5 VERIFICATION OF ATTENDANCE AND REQUEST FOR COMPENSATION

I, the undersigned member of the Board of Emergency Services Commissioners of Medina County Emergency Services District No. 5, under penalty of law, do hereby verify and swear upon my oath that I performed duties as described below and/or was in attendance at an official function of the District on the dates stated below:

Date:	Duties Performed/Meetings Attended

PRINTED NAME OF COMMISSIONER: _____

DATE: _____

Signature

For Administrative Office Use Only

Payment Approval:
Budget Code: _____

Date: _____
Initial: _____