

Comal County Emergency Services District No. 1
Regular Meeting Agenda
August 10, 2017

NOTICE is hereby given that a Regular Meeting of the Board of Commissioners of Comal County Emergency Services District No. 1 will be held Thursday, the 10th day of August 2017 beginning at 4:00 p.m., at the Emergency Services Building, 353 Rodeo Drive, Spring Branch, Texas, 78070 for the following purposes:

DISCUSSION / ACTION ITEMS

- 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. Citizens' Comments are limited to 3 minutes per citizen.

DISCUSSION / ACTION ITEMS (continued)

- 2) Approve July 20, 2017 regular meeting minutes;
- 3) Review, consider and accept monthly financial reports – Commissioner Zunker;
- 4) Consider and approve bills/invoices to be paid – Commissioner Zunker;
- 5) Committee and Council reports – All;
- 6) Discuss and approve 2018 budget – Commissioners Zunker and Gonser;
- 7) Review 2017 Effective Tax Worksheet and propose a 2018 Tax Rate – Commissioners Zunker and Gonser;
- 8) Establish a schedule for 2018 Tax Rate Public Hearings
- 9) Discuss updated the financial plan – Commissioner Gonser;
- 10) Discuss agenda time and dates for next meeting(s) and adjourn.

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. 1 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.

Bill Gonser, President

Comal County Emergency Services District No. 1

**COMAL COUNTY
EMERGENCY SERVICES DISTRICT #1
BOARD OF COMMISSIONERS
Board Meeting Minutes, July 20, 2017**

A Regular meeting of the ESD #1 Board was held at the Emergency Services Building at 353 Rodeo Drive, Spring Branch, Texas 78070 on Thursday, the 20th day of July, 2017.

Discussion/Action Items:

1. Call meeting to order:

Having been duly posted, the meeting was called to order at 4:01 p.m. by President Bill Gonser. Commissioners Rhonda Zunker, John Scheffler and Harrell Hicks were present and a quorum was declared. Commissioner Mark Schmalz was absent.

Guests in attendance:

Ms. Jo Zuercher – Bulverde-Spring Branch EMS

Workshop Agenda

Public Comment: In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners. Citizens' Comments are limited to 3 minutes per citizen. No public comment was offered or provided.

Discussion/Action items (continued)

2. Approve June 21, 2017 regular meeting minutes: Commissioner Hicks moved and Commissioner Zunker seconded a motion to approve the minutes as presented. Motion carried,

3. Review, consider and accept monthly financial reports from Commissioner Zunker:

Commissioner Zunker presented the Financial Report as of July 16, 2017. This report shows an Operating Balance and available funds of \$2,143,501.43. There were no outstanding invoices or non-cleared checks on the account. (Attachment 1)

Also presented were records of receipt from Comal County Tax Office for payment of \$17,231 for the month of July 2017 bringing the tax total to \$2,617,665 for the year. Additionally, interest payments for the month were \$682.75 for a year-to-date total of \$4,337.31. Total tax receipts and interest is \$2,622,002 as of this date compared with a 2017 budget of tax and interest revenues of \$2,911,012. Monies from past-due taxes which are still being collected were included in the monthly payment from the Tax Office. (Attachment 2)

A motion was made and seconded to accept the financial reports as presented. Motion carried

4. Consider and approve bills/invoices to be paid: Commissioner Zunker reported that no bills needed to be paid at this time. However, because of the requirement to post public notice of the meetings necessary to set ESD1's tax rate for 2018, a request was made to approve an amount NTE \$1,250.00, payable to the New Braunfels Herald, for placement of notices of the three required meetings. Payment must be made at the time of printing the announcement and there will not be a regular meeting before all of the postings must be printed.

5. Committee and Council Reports: (a) Commissioner Gonser reported on a change the Council proposed for staffing at Station 4 and a request for each ESD to approve concept and budget change. The proposal is for the change of the personnel staffing the Station from "part-time" to "full-time". This will allow better control of staffing and knowledge of having staff "on site". The station currently has 12 hour staffing with two people and, when Station 4 construction is completed (2019?) will change to 24 hour staffing with three cross-trained people. The approximate cost for this change is \$22,000 annually with costs pro-rated for any current year costs. ESD 1's share will be 45% for 2018 and 47% for 2017. Commissioner Gonser made a motion to approve the change as described above. The motion was seconded and approved. (Attachment 3)

(b) Commissioner Gonser reported on Station 2's drainage problems and confirmed the drone flight (to develop a 3-D model of the station for engineering use) and the new survey have been completed at no cost to the ESD's or BSBES. Construction modifications to reduce storm run-off and flooding will be based upon completion of the engineering plans. ESD1 will have some cost associated with the engineering plans and Commissioner Gonser asked for an approval from Capital Expenditure funds for an amount NTE \$10,000 to cover cost. Commissioner

Zunker indicated that funds were available for that amount in the Capital Expenditure funds. Commissioner Scheffler moved approval. The motion was seconded and approved.

(c) Commissioner Hicks reported on the BSBES Board's decision to begin the process of moving the Centre for Emergency Health Sciences into a separate 501-C-3 non-profit corporation. This possibility has been discussed by the BSBES Board for several meetings and approval was made by a unanimous vote of the full Board. The motion included that a complete, detailed plan for this change, with all appropriate measures, must be complete by 12-31-17 for the Board's final review with steps to complete the moving into a complete non-profit corporation.

6. Review Service Provider's 2018 Budget; Commissioner Hicks reported that the BSBES Budget of \$4,761,702 remained the same as when adopted by its Board. He pointed out that ESD1 overlooked approving/disapproving the Budget after the June joint meeting of ESDs and the Service Provider. A motion was made and seconded to approve the BSBES Budget (Service Provider) for 2018. The motion passed. (Attachment 4 & 5)

7. Discuss 2018 Budget and Cost Sharing; Commissioner Gonser discussed the process of developing ESD1's budget in August after the tax rate and anticipated revenue from ad valorem taxes becomes available. He also discussed the process of attempting to bring an equitable "cost sharing" arrangement between the ESDs. This agreement continues to be "in discussion" between the ESDs. At this point, ESD1 proposes to pay \$180,000 monthly/\$2,160,000 annually to the Service Provider (BSBES) as its share of the 2018 total Emergency Services Budget of \$4,761,702. (Attachment 6) Commissioner Scheffler moved that such payment be approved for the 2018 Budget. The motion was seconded by Commissioner Zunker and approved.

8. Discuss updated long-term financial plan; Commissioner Gonser talked about the newly revised long-term (7 year) financial plan. He pointed out some issues with actual dollar amounts as well as some of the assumptions upon which the Plan is based. He will continue to work with the Council and appropriate committees to correct the figures/assumptions used in the Plan so it can become a part of the ESD annual budgeting process. A copy of this document is in the Commissioner's July Meeting Information Book.

9. Discuss Comal County Integrated Response Committee's Memo of Understanding (MOU); Commissioner Gonser discussed the MOU using the copy provided as an attachment to the June ESD1 Board Minutes. He also indicated that he had signed for ESD1 and would get a

sheet showing his signature so it would be part of the records. That signature page, along with the body of the MOU is attached. (Attachment 7: A – F)

10. Discuss Station #2 drainage revisions and extension of concrete pad; This item was discussed as part of Item 5 above. It will continue to be an Agenda Item as necessary based upon the 3-D building/grounds model and the necessary renovations to Station 2 building, grounds, and driveway.

11. Discuss agenda time and dates for next meeting(s); The next month meeting(s) involve setting the tax rate for ESD1 with certain meetings being contingent upon information from Comal County Tax Office. Based upon current information, the next monthly meeting will be on **Thursday, August 10, 2017 at 4:00 PM at Station 1**. At this time we will discuss the tax rate and take any necessary action for setting the ESD1 tax rate. Additional public meetings for comment will be scheduled for later in August with probable dates being August 24th and 31st – however these dates are subject to change. The 2018 tax rate will be set in September 2017.

12. Adjournment; Motion was made and seconded to adjourn the meeting. The motion was approved and the July meeting of ESD1 adjourned at 5:12 PM.

Harrell Hicks

Acting Secretary

Board Acceptance _____ 2017 _____, Harrell Hicks
(Date) (Signature)

Attachments:

1. Financial Report dated 6/17/17
2. Comal County Tax Office/Interest Income Information
3. Proposed Staffing Change – Station 4

4. BSBES 2018 Approved Budget – Total Budget
5. BSBES 2018 Emergency Services Budget
6. Proposed ESD Cost Sharing of BSBES 2018 Budget
- 7 A –F.. Comal County Integrated Response Committee MOU with ESD1 Signature

Checking Account Balances (as of 07/16/2017):

Operating Account BNB	\$2,143,501.43
Checks issued not cleared	0.00
Total Bills outstanding	<u>0.00</u>
Available Funds	\$ 2,143,501.43

2017 Tax & Interest Receipts are \$2,622,002 compared to June 2016 YTD of \$2,482,250.

Request approval for check payment to New Braunfels Herald Zeitung for approximately \$1,218 which will cover the cost of posting the required notices in the paper for the 3 required notices.

We need to schedule the required meetings to set the Tax Rate so that we are completed prior to September 15, 2017. See documents on Board Effect

Attachment 1 - 7/20/17

CCESD#1 PROPERTY TAX REMITTANCES FROM COMAL COUNTY

<u>MONTH</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
JAN	\$ 1,071,739	\$ 1,166,234	1,319,077	1,125,502
FEB	679,366	728,628	752,756	1,118,564
MAR	192,580	220,714	270,391	214,697
APR	59,106	68,543	63,349	77,481
MAY	30,457	22,384	25,188	25,632
JUN	29,669	28,716	30,222	38,558
JUL	24,477	20,148	21,267	17,231
AUG	23,595	26,434	22,396	
SEPT	7,790	8,472	14,978	
OCT	4,735	5,867	4,141	
NOV	67,054	7,759	23,971	
DEC	165,127	194,537	258,978	
TOTAL	<u>\$ 2,355,695</u>	<u>\$ 2,498,437</u>	<u>\$ 2,806,714</u>	<u>\$ 2,617,665</u>

Note: The 2017 budget for revenues from taxes & interest is \$2,911,012

<u>MONTH</u>	<u>Interest payments received</u>	<u>2016</u>	<u>2017</u>
JAN		418.30	315.50
FEB		569.61	579.50
MAR		670.47	683.93
APR		741.25	738.31
MAY		576.20	655.02
JUN		547.11	682.30
JUL		492.83	682.75
AUG		415.66	
SEPT		406.41	
OCT		316.03	
NOV		280.01	
DEC		270.32	
TOTAL		<u>5,704.20</u>	<u>4,337.31</u>
Total Tax Receipts & Interest		<u>2,812,418</u>	<u>\$ 2,622,002</u>

Attachment 2 - 7/20/17

Budget Year 2018 - Other Considerations

No. Type Owner Project Title
 1 Options for IT - Internal, external, combination
 2 PED analysis

Station 4 staffing model	Deferred	2018 Consideration		2019	2018 plus
		PTE - 12 HR	FTE - 12 HR		
FF/EMTP	15	2288	34,320	2496	138,711
FF/EMT	12	2288	27,456	2496	122,616
Subtotal		61,776	11,737	16,351	261,327
Benefits	19%				49,652
Total	FTE	73,513	102,408	256	310,979
FF/EMT	12	182.5	26,280	157	73,584
FF/EMTP	15	182.5	32,850	157	39,060
Total	PTE	59,130	50,868	112,644	24 hrs PTE
Grand Tot		132,643	153,276	423,623	
2017 PTE Budget labor for Station 4		131,040	131,040	131,040	
		(1,603)	(22,236)	(292,583)	
Stipends for year 2	EDU			(4,184)	stipends
	Long			(296,767)	
	844				
	940				
	1,784				

Attachment 3 - 7/20/17

2018 Budget – As Approved

2018 Approved Budget 5.30.2017		Approved		Forecast		Unaudited	
		2018	'18 vs '17	2017	'17 vs '16	2016-Actual	
Joint Agreement revenue	\$			\$ 4,320,000		\$ 4,320,000	
Fire & EMS billing		567,000	-3%	584,400	-19%	720,820	
Membership/Standby etc...		26,400	3%	25,731	-52%	53,134	
Income	\$	593,400		\$ 4,930,131		\$ 5,093,954	
Personnel		3,898,711	3%	3,789,722	10%	3,458,499	
Medical Supplies		100,800	3%	98,210	-14%	114,428	
Fleet Exp-M&R, Fuel, Insurance		239,000	5%	228,536	4%	219,345	
Station Expenses: Utilities/M&R/Supplies		188,560	13%	167,559	-8%	181,365	
Professional & Service Fees (Med Dir/Legal)		41,100	4%	39,676	-7%	42,650	
Quality Assurance/Quality Improvement (QA/QI)		85,000	0%	85,000	0%	85,250	
Service Contracts & IT Expenses		116,723	26%	92,729	59%	58,315	
Insurance (Surety Bonds)		2,100	-1%	2,111	17%	1,811	
Uniforms/Gear		43,200	12%	38,447	-17%	46,280	
Training & Licensing Expenses		93,945	6%	88,723	214%	28,212	
Misc (Office Equip/Public Relations/Christmas Party)		17,600	39%	12,620	-283%	(6,888)	
Operating Expenses		928,028		853,611		770,768	
Direct Operating Expenses		4,826,739	4%	4,643,333	10%	4,229,267	
Rodeo Drive		114,311		122,814		95,785	
Administration		414,053		395,435		357,758	
Allocated Expenses		528,363	2%	518,249	14%	453,543	
Total Operating Expenses	\$	5,355,102	4%	\$ 5,161,582	10%	\$ 4,682,810	
Net Gain/(Loss) From Operating Activities	\$	(4,761,702)		\$ (231,451)		\$ 411,144	

Attachment 4 7/20/17

2018 Budget – Emergency Services Only

2018 Approved Budget 5.30.2017		Approved		Forecast		Unaudited	
		2018	'18 vs '17	2017	'17 vs '16	2016-Actual	
Joint Agreement revenue		\$		\$ 4,320,000		\$ 4,320,000	
Fire & EMS billing		567,000	-3%	584,400	-19%	720,820	
Membership/Standby etc...		26,400	3%	25,731	-52%	53,134	
Income		\$ 593,400		\$ 4,930,131		\$ 5,093,954	
Personnel		3,898,711	3%	3,789,722	10%	3,458,499	
Operating Expenses		928,028		853,611		770,768	
Direct Operating Expenses		4,826,739	4%	4,643,333	10%	4,229,267	
Rodeo Drive		114,311		122,814		95,785	
Administration		414,053		395,435		357,758	
Allocated Expenses		528,363	2%	518,249	14%	453,543	
Total Operating Expenses		\$ 5,355,102	4%	\$ 5,161,582	10%	\$ 4,682,810	
Net Gain/(Loss) From Operating Activities		\$ (4,761,702)		\$ (231,451)		\$ 411,144	

	16 and '17	Alloc %	2018/Mth	2016 & 2017	Increase
ESD 1	\$ (2,248,581)	47%	\$ 187,382	\$ 170,000	\$ 17,382
ESD 4	(1,256,560)	26%	104,713	95,000	9,713
ESD 5	(1,256,560)	26%	104,713	95,000	9,713
	\$ (4,761,702)	100%	\$ 396,808	\$ 360,000	\$ 36,808

Attach with 5 - 7/20/17

	Current Monthly		Current Annual		Current % of Total		Proposed Monthly		Proposed Annual		Proposed % of Total Payment
	Payment		Payment		Payment		Payment		Payment		
ESD #1	\$170,000		\$2,040,000		47%		\$180,000		\$2,160,000		45%
ESD #4	\$95,000		\$1,140,000		26%		\$109,800		\$1,317,600		28%
ESD #5	\$95,000		\$1,140,000		26%		\$107,000		\$1,284,000		27%
							\$396,800		\$4,761,600		
SP's Budget									\$4,761,702		

Attachment 6 - 7/20/17

Comal County Integrated Response Committee
MEMORANDUM OF UNDERSTANDING (MOU)

DATE: 6/7/2017

1. PARTIES

To the extent permitted by law this Memorandum of Understanding (MOU) is entered into by and between all undersigned agencies/departments, hereinafter collectively referred to as the "Parties."

2. AUTHORITIES

Authority for the Parties to enter into this agreement is pursuant to the Interlocal Cooperation Act, Texas Government Code Chapter 791. Pursuant to Section 791.011(d), Texas Government Code, and other applicable law, any party paying for the performance of governmental functions or services hereunder shall make those payments from current revenues available to the paying party and this MOU shall be authorized by the governing body of each party hereto before execution by the Department Head of that party.

3. PURPOSE

The purpose of this MOU is to give first responders of all agencies within Comal County the proper direction and maximize inter-agency cooperation when addressing the five common challenges occurring in a multi agency response to an active threat. These five common challenges consist of stopping the threat, integrating the response, staging of resources, medical care, and transportation of the injured. This MOU will also formalize relationships between the participating agencies for policy guidance, planning, training, public and media relations, and funding. This MOU is not intended, and should not be construed, to create any right or benefit, substantive or procedural, enforceable at law or otherwise by any third party against the Parties, the State of Texas, the County of Comal, the Cities of New Braunfels, Garden Ridge, and Bulverde, or the officers, employees, agents or other associated personnel thereof. By entering into this MOU, no party waives, nor shall be deemed to have waived any right, immunity or defense that party may have under applicable statute, law, rule, or regulation.

4. MISSION

The mission of this MOU is to establish baseline department protocols and best practices across Comal County for the response and mitigation of active threat situations.

5. SUPERVISION AND CONTROL

a. Supervision

Overall supervision of the personnel at an active threat event shall be the shared responsibility of the participants, and to the extent possible, all parties shall utilize the incident command system.

Responsibility for conduct of each party, both personally and professionally, shall remain with the respective agency head, and each agency shall be responsible for the actions of its respective employees. Each party member will be subject to the personnel rules, regulations, laws, and policies applicable to those of his or her respective agency. By entering into this agreement, or otherwise participating in any incident, no party shall be deemed a partner, joint venture, or otherwise responsible for the acts or omissions on any other parties' personnel.

b. Resource Control

Specific control of resources, including personnel, and the continual dedication of resources shall be retained by the participating agency heads, who will be kept fully apprised of all developments, requirements, and needs by their respective subordinates.

6. OPERATIONS

DATE: 6/7/2017

a. Stopping The Threat:

Comal County is composed of multiple law enforcement agencies with different degrees of training and tactics. During an active threat event, these agencies will respond and work together. A commonality of training is essential.

To accomplish this, Comal County first responders will utilize the current concepts and best practices recommended by Advanced Law Enforcement Rapid Response Training (ALERTT).

b. Integrating the Response:

The cooperation of multiple agencies with different types and makeups is necessary to resolve an active threat event. All responding agencies need to have and utilize a practical incident command system that addresses the common elements of integration:

These common elements consist of Command, Staging, Span of Control and Radio ID.

To accomplish this, Comal County first responders will utilize the ALERTT/C3 Pathways Active Shooter Incident Management Checklist for an active threat event.

c. Staging:

A common problem with active threat events is over-convergence, or a lack of organization with multiple first responders flooding into the operational area. To prevent this, all responding agencies after the initial contact team (including follow on law enforcement units) must practice good staging concepts. Everyone on scene should have a task or purpose.

Staging has three primary functions: Resource Utilization, Accountability, and Ingress/Egress

After the initial contact team, the next arriving law enforcement officer will act as staging manager and utilize the ALERTT/C3 Pathways Active Shooter Incident Management Checklist.

d. Medical Care:

All responding agencies might be tasked with providing emergency medical care at any stage or area of an active threat event. A common system of mass casualty care must be practiced and applied with the following goals: Prevention of further casualties, Treatment of casualties, and Completion of mission

To accomplish this Comal County first responders will utilize concepts and best practices recommended by the Tactical Emergency Casualty Care Committee (TECC). These procedures allow for three phases of care: Direct Threat Care, Indirect Threat Care, and Evac Care.

In addition, first responders must establish safe zones or corridors and utilize rescue task force models to provide medical care during active threat events as quickly as possible. To accomplish this, Comal County first responders will utilize concepts and guidelines recommended through ALERTT's Active Threat Integrated Response Course (ATIRC).

e. Transport of Injured:

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The successful transportation of injured persons in an active threat event depends on the first responders properly addressing the first four challenges mentioned above, (stopping the threat, integration, staging, and medical).

In addition to the above guidelines, all responding agencies in Comal County must have a clear understanding and the ability to establish casualty collection points, ambulance exchange points, and conduct simple triage.

To accomplish this, Comal County first responders will utilize concepts and guidelines recommended through ALERTT's Active Threat Integrated Response Course (ATIRC).

7. INVESTIGATIONS

All investigative procedures are to comply with the policies of the agency with jurisdiction over an event. In investigations, the Parties agree to utilize the standards practiced by the participating agency pertaining to evidence handling and electronic surveillance activities. The use of other investigative methods (search warrants, interceptions of oral communications, etc.) and reporting procedures in connection therewith will be consistent with the policies and procedures for the participating agencies

8. DEADLY FORCE AND SHOOTING INCIDENT POLICIES

All parties will follow their own agency's policy concerning firearms discharge and use of deadly force.

9. VEHICLES

Each agency will be responsible for vehicles, maintenance, gas and supplies of their respective employees responding to or participating in an active threat event.

The responsibility for all other liability attributed to the participating agencies resulting from the use of agency vehicles by their employees rests with the individual participating agency.

To the extent permitted by law the participating agencies agree to be responsible for any damage incurred to agency vehicles caused by an act or omission on the part of their respective employees, and participating agencies agree to assume financial responsibility for property damage to said vehicles, but the participating agencies, by entering into this agreement do not waive, and shall not be deemed to waive, any right, immunity, or defense that participating agency may have in entering into this agreement under any applicable statute, law, rule, or regulation.

10. SALARY/OVERTIME COMPENSATION

Salary and overtime compensation for responding parties shall be determined by the participating agency.

11. PROPERTY AND EQUIPMENT

Property utilized by responding agencies in connection with authorized investigations and operations, which is in the custody and control and used at the direction of responding agencies, will be maintained in accordance with the policies and procedures of the agency supplying the equipment.

12. FUNDING

This MOU is not an obligation or commitment of funds, nor a basis for transfer of funds, but rather is a basic statement of the understanding between the parties hereto of the tasks and methods for performing the task described herein. Unless otherwise agreed in writing, each party shall bear its own costs in relation to this MOU. Expenditures by each party will be subject to its budgetary processes and to the availability of funds and resources pursuant to applicable law, regulations, and policies. The parties expressly acknowledge that the

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above language in no way implies or requires that the governing bodies will appropriate funds for such expenditures.

13. DISPUTE RESOLUTION

In cases overlapping jurisdiction, the participating agencies agree to work in concert to achieve this MOU's objectives.

The Parties agree to attempt to resolve any disputes regarding jurisdiction, tasking, workload, etc., at the field level first before referring the matter to supervisory personnel for resolution.

14. MEDIA RELEASES

All media releases and statements will be mutually agreed upon by the Parties and jointly handled according participating agencies guidelines.

Both parties shall safeguard and adhere to all confidentiality, privacy and security requirements according to applicable federal, state and local rules and regulations for the privacy and security of all information, including but not limited to, student information, medical records, and law enforcement records, accessed in connection with this Agreement.

Each party acknowledges that the parties have a legal obligation to maintain the confidentiality and privacy of student records in accordance with applicable law and regulations, specifically the Family Educational Rights and Privacy Act (FERPA). Except as allowed by law, a party may not re-disclose the information to a third party without prior written consent from a parent or eligible student. Subject to any applicable records retention laws, each party must destroy or return any student information received from the other party when no longer needed for the purposes listed in the Agreement.

15. LIABILITY

To the extent permitted by law, unless specifically addressed by the terms of this MOU, the Parties agree to be responsible for the intentional, negligent and wrongful acts or omissions of their respective employees, but the participating agencies, by entering into this agreement do not waive, and shall not be deemed to waive, any right, immunity, or defense, to third parties or otherwise, that participating agency may have in entering into this agreement under any applicable statute, law, rule, or regulation. As set forth above, to the extent permitted by law, liability for negligent or willful acts of employees or personnel, undertaken outside the terms of this MOU will be the sole responsibility of the respective employee and agency involved and is the intent of this MOU that each party shall be solely responsible for its acts or omissions as governmental unit, but only to the extent permitted by law.

In the event that any person performing law enforcement or medical services pursuant to this MOU is cited as a party to any civil suit, State or Federal, becomes a party to any such lawsuit, or becomes responsible to answer for damages in any judgment arising out of the performance of those services, the same benefits that he or she would be entitled to the extent authorized by the Constitution and laws of the State of Texas as if such civil action or actions had arisen out of the performance of his or her regular duties for his or her regular employer.

Third party claims against participating parties or agencies shall be governed by the Texas Tort Claims Act or other appropriate statutes, ordinances, or law of the State of Texas.

It is expressly understood and agreed that in the execution of this MOU, no party hereto waives nor shall be deemed hereby to waive any immunity or defense that would otherwise be available to it or him or her against claims arising in the exercise of governmental powers and functions.

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DATE: 6/7/2017

16. DURATION

The term of this MOU is for the duration of operations, but may be terminated at any time upon written mutual consent of the agencies involved.

Any participating agency may withdraw from this MOU at any time by written notification to the head of the other participating agencies at least 30 days prior to withdrawal.

17. ENTIRE AGREEMENT

This is the complete and entire Agreement between the Parties with respect to the matters herein and supersedes all prior negotiations, agreements, representations, and understandings, if any.

18. MODIFICATIONS

This MOU may be modified at any time by written consent of all participating agencies. Modifications to this MOU shall have no force and effect unless such modifications are reduced to writing and signed by an authorized representative of each participating agency.

19. VENUE

This MOU and any of its terms and provisions, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of Texas. Exclusive venue shall lie in a court of competent jurisdiction in Comal County, Texas. Any suits relating to this MOU will be filed in a district court in Comal County, Texas.

20. SEVERABILITY

In case any one or more provisions contained in this agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such validity, illegality, or unenforceability shall not affect any other provision contained herein, and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

This MOU shall be in effect on the date of the last signed participating agency below.

Comal County Integrated Response Committee
MEMORANDUM OF UNDERSTANDING (MOU)

DATE: 6/7/2017

Comal Co. Sheriff's Office Mark W. Reynolds Mark W. Reynolds 06/07/2017

Bracken Fire Dept. Donald Zipp

Will J. 6/7/17

Comal County ESD #5 Mike Patrick, President

Mike Patrick 7/3/17

Comal County ESD #4 Bret Barnett, Commissioner

Bret Barnett 7/5/17

Comal County ESD No. 3 Sharon Wherry, Chief

Sharon Wherry, Chief

New Braunfels Fire Dept. Kenneth Jacks

Kenneth Jacks 7/5/17

→ COMAL COUNTY ESD #1 Alfonso PRESIDENT

Alfonso 7/13/17 ←

DEPARTMENT	DEPARTMENT HEAD	SIGNATURE AND DATE
DEPARTMENT	DEPARTMENT HEAD	SIGNATURE AND DATE
DEPARTMENT	DEPARTMENT HEAD	SIGNATURE AND DATE
DEPARTMENT	DEPARTMENT HEAD	SIGNATURE AND DATE
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DEPARTMENT	DEPARTMENT HEAD	SIGNATURE AND DATE

Checking Account Balances (as of 08/06/2017):

Operating Account BNB	\$1,953,765.43
-----------------------	----------------

Checks issued not cleared	0.00
---------------------------	------

Bills received or payments due	
--------------------------------	--

AR Technology for Setting up Computers	\$ 600
--	--------

New Braunfels Herald – Legal Postings (2)	\$1,000
---	---------

Total Bills outstanding	<u>- 1,600.00</u>
-------------------------	-------------------

Available Funds	\$ 1,952,165.43
-----------------	-----------------

At the time this report was prepared, the August Tax Collection has not been received nor has the Interest been posted to the Deposit Account.

The Tax office has completed our Truth in Taxation calculations and determined that this year's Effective Tax Rate is \$0.080897 with the Rollback Tax Rate of \$0.96191.

The Publication of the Effective and Rollback Tax rates took place on Saturday, August 5, 2017.

If we set the tax Rate at the August 10th meeting, I can get tax rate to County Tax office for publication notices for the paper and scheduled to be in the paper before August 17th. Notice will contain the dates for both Public meetings – August 24 and 31st. We then need to post Notice of Tax Revenue Increase notice in paper before holding the final meeting to adopt the rate.

See notes on proposed 2018 budget for assumptions made.

Aug 2017
Attach 1-a

CCESD #1 - Operating Account History

Date	Payee or Description of Transaction	Check #	Cleared	Debit	Credit	Balance	Balanced
1/1/2017	Balance Forwarded					1,084,958.28	
1/4/2017	Payment to Service Provider - BSBES			170,000.00		914,958.28	
1/4/2017	Broadway Bank - Payment on Station 3			19,225.00		895,733.28	
1/8/2017	Comal County - Wire for collections				1,125,502.49	2,021,235.77	
1/15/2017	Interest earned on account				315.50	2,021,551.27	xx
1/19/2017	Southside Bank - Annual Payment on #2	1080	x	98,077.99		1,923,473.28	
2/1/2017	Payment to Service Provider - BSBES			170,000.00		1,753,473.28	
2/1/2017	Broadway Bank - Payment on Station 3			19,225.00		1,734,248.28	
2/8/2017	Comal County - Wire for collections				1,118,563.61	2,852,811.89	
2/13/2017	Voided check	1081				2,852,811.89	
2/13/2017	Rhonda Zunker - Safe-D Registration, Treasurer's Bond & Legal Posting	1082	x	2,001.66		2,850,810.23	
2/16/2017	Denton, Navarro, Rocha Bernal Hyde & Zech	1083	x	156.00		2,850,654.23	
2/16/2017	Harrell Hicks	1084	x	68.02		2,850,586.21	
2/16/2017	Interest earned on account				579.50	2,851,165.71	xx
2/16/2017	SAFE-D - membership renewal	1085		1,100.00		2,850,065.71	
2/16/2017	US Postal Service	1086		64.00		2,850,001.71	
2/16/2017	Voided check	1087		-		2,850,001.71	
2/16/2017	Comal County Appraisal District - balance	1088	x	19,795.85		2,830,205.86	
3/1/2017	Broadway Bank - Payment on Station 3		x	19,225.00		2,810,980.86	
3/6/2017	Comal County - Wire for collections		x		214,696.91	3,025,677.77	
3/9/2017	Payment to Service Provider - BSBES		x	170,000.00		2,855,677.77	
3/16/2017	VFIS - D & O renewal	1089	x	1,582.00		2,854,095.77	
3/16/2017	Denton, Navarro, Rocha Bernal Hyde & Zech	1090	x	97.50		2,853,998.27	
3/16/2017	Interest earned on account		x		683.93	2,854,682.20	
3/16/2017	Mark Schmalz - Travel Reimbursement	1091	x	102.72		2,854,579.48	
3/16/2017	John Scheffler - Travel Reimbursement	1092	x	117.18		2,854,462.30	
3/16/2017	H Harrell Hicks - Travel Reimbursement	1093	x	81.32		2,854,380.98	
4/3/2017	Broadway Bank - Payment on Station 3		x	19,225.00		2,835,155.98	

AUG 2017
Attach 1-6

CCESD #1 - Operating Account History

Date	Payee or Description of Transaction	Check #	Cleared	Debit	Credit	Balance	Balanced
4/3/2017	Payment to Service Provider - BSBES		x	170,000.00		2,665,155.98	
4/6/2017	Comal County - Wire for collections		x		77,480.93	2,742,636.91	
4/14/2017	Interest earned on account		x		738.31	2,743,375.22	
4/14/2017	Excessive withdrawal fee		x	5.00		2,743,370.22	xxx
4/16/2017	Voided check - US Postal Service	1086			64.00	2,743,434.22	
4/21/2017	H Harrell Hicks - Reimbursement for Computer Purchases	1094	x	1,795.00		2,741,639.22	
4/21/2017	Physio-Control, Inc.	1095		108,071.62		2,633,567.60	
4/21/2017	ABIP - first installment on Audit	1096		5,350.00		2,628,217.60	
4/21/2017	Comal Appraisal District - Refund of unused collection for 2016				3,107.24	2,631,324.84	
5/1/2017	Broadway Bank - Payment on Station 3			19,225.00		2,612,099.84	
5/1/2017	Payment to Service Provider - BSBES			170,000.00		2,442,099.84	
5/5/2017	Comal County - Wire for collections				25,631.89	2,467,731.73	
5/16/2017	Interest earned on account				655.02	2,468,386.75	
5/18/2017	City of Builverde - FPN share	1097		934.00		2,467,452.75	
5/18/2017	Comal County Tax Assessor Collector	1098		520.02		2,466,932.73	
5/18/2017	Denton Navarro Rocha Bernal Hyde & Zech	1099		59.11		2,466,873.62	
5/18/2017	BSB Fire & EMS - Reimburse for P O Box			64.00		2,466,809.62	
6/1/2017	Payment to Service Provider - BSBES			170,000.00		2,296,809.62	
6/1/2017	Broadway Bank - Payment on Station 3			19,225.00		2,277,584.62	
6/12/2017	Comal County Wire for Collections				38,557.94	2,316,142.56	
6/16/2017	Interest earned on account				682.30	2,316,824.86	
6/21/2017	ABIP - final payment on Audit	1101		2,000.00		2,314,824.86	
7/3/2017	Payment to Service Provider - BSBES			170,000.00		2,144,824.86	
7/3/2017	Broadway Bank - Payment on Station 3			19,225.00		2,125,599.86	
7/11/2017	Comal County - Wire for collections				17,230.82	2,142,830.68	
7/11/2017	Incoming Wire Transfer Fee			12.00		2,142,818.68	
7/14/2017	Interest earned on account				682.75	2,143,501.43	

AUG 2017
Attach. 1-b

[illegible]

Page 3 of 4



Broadway Bank Operating Acct 3948

Last Updated: 8/6/2017 2:57 PM

\$1,953,765.43

Available Balance

Date	Description	Amount
AUG 4 2017	CHECK - 1102	-\$511.00 \$1,953,765.43
AUG 1 2017	LOAN PAYMENT 001993897701	-\$19,225.00 \$1,954,276.43
AUG 1 2017	BULVERD SPRING B MO SVCS ESD #1	-\$170,000.00 \$1,973,501.43
JUL 14 2017	INT PMT SYS-GEN	+\$682.75 \$2,143,501.43
JUL 11 2017	INCOMING WIRE	-\$12.00 \$2,142,818.68
JUL 11 2017	WIRE IN 0854 COMAL COUNTY TAX ASSESSOR COLL FROST SA - 23	+\$17,230.82 \$2,142,830.68
JUL 5 2017	CHECK - 1101	-\$2,000.00 \$2,125,599.86
JUL 3 2017	LOAN PAYMENT 001993897701	-\$19,225.00 \$2,127,599.86
JUL 3 2017	BULVERD SPRING B MO SVCS ESD #1	-\$170,000.00 \$2,146,824.86
JUN 19 2017	CHECK - 1097	-\$934.00 \$2,316,824.86
JUN 16 2017	INT PMT SYS-GEN	+\$682.30 \$2,317,758.86
JUN 16 2017	CHECK - 1098	-\$520.02 \$2,317,076.56
JUN 12 2017	WIRE IN 0916 COMAL COUNTY TAX ASSESSOR COLL FROST SA - 27	+\$38,557.94 \$2,317,596.58
JUN 9 2017	PRIORITY CHECK - 1099	-\$59.11 \$2,279,038.64

AUG 2017
Attach 1-C

Andrew Roca

CUSTOMER ID

Make all checks payable to AR Technology
Please remit checks to 31190 Deerfield Terrace Bulverde, TX. 78163

TO AP

Mileage one way to Johnson Way 3.0
Mileage one way to Rodeo Drive 7.5
Mileage one way to Indian Hills 13.5

[illegible]

AUG 2017
Attach. 2

ESD #1

Receipts and capital contributions:

Property taxes	2,129,647	2,173,559	2,334,094	2,498,076	2,806,714	2,900,000
Other revenues (Donations, grant, interest, etc.)	3,349	529	3,983	8,013	7,469	4,500
Total cash receipts	2,132,996	2,174,088	2,338,077	2,506,089	2,814,183	2,904,500

Expenditures (cash only)

Service Provider	1,671,137	1,751,804	1,891,904	1,920,000	2,040,000	2,040,000
O&A Expenses (2014 includes \$30,000 workers comp refund)	31,183	39,603	12,726	36,206	36,407	48,350
Debt Service	200,684	217,385	183,576	267,340	328,778	329,000
Capital Expenditures	235,188	399,276	149,353	207,384	465,235	125,000
Budgeted Reserves						
Total expenditures (cash only)	2,138,192	2,408,068	2,237,559	2,430,929	2,870,420	2,542,350
Receipts less expenditures	(5,196)	(233,980)	100,518	75,160	(56,237)	362,150

Cash projection:

Bank account balances beginning of year	1,319,176	1,313,980	1,080,000	1,090,167	1,156,388	1,084,958
Excess/shortage of revenue	(5,196)	(233,980)			(56,237)	362,150
Actual/projected cash bank account balances at end of year	1,313,980	1,080,000	1,090,167	1,156,388	1,100,151	1,447,108

6 months of Reserves \$2,537,350 / 12 * 6 = \$ 1,268,750
(Service Provider, Debt Service & O & A)

2,160,000
48,500
329,000
\$ 2,537,500

* This is calculated with \$180,000 a month payments to Service Provider
Tax Receipts - calculated on 4% increase in revenues

** Does not include possible increase due to staffing changes at Sta

Capital Expenditures for 2018

AUG 2017 Attach 3

Access Security Stations 2 & 3	19,836.00
Security Cameras Stations 2 & 3	9,416.00
Upgrade Propane Tanks at Stations 2 & 3	3,906.00
Upgrade retention pond at Station 3	10,000.00
Upgrade asphalt apron & improve drainage Station 2	27,000.00
Generator for Station 1 - ESD 1 share	45,000.00
Contingency for capital expenditures	30,000.00
Total Capital Expenditures for 2018	<u>\$ 145,158.00</u>

Need to build reserves to cover purchase of Ambulance in 2019 and remounts in 2020 & 2021.

AUG 2017
Attachment 3

2018 Budget

3,016,000
<u>6,200</u>
<u>3,022,200</u>

2,160,000	* **
48,500	
329,000	
145,158	#
<u>150,000</u>	
<u>2,832,658</u>	
189,542	

AUG 2017
Attach 3

2017 Effective Tax Rate Worksheet

ESD #1 (EMS)

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

1.	2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 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	\$3,410,054,189
2.	2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$3,410,054,189
4.	2016 total adopted tax rate.	\$0.085100/\$100
5.	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6.	2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,410,054,189
7.	2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8.	2016 taxable value lost because property first qualified for an exemption in 2016. 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 2016 market value: \$1,472,280 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$6,018,753 C. Value loss. Add A and B. ⁵	\$7,491,033

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)

2017 Effective Tax Rate Worksheet (continued)

ESD #1 (EMS)

9.	2016 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 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$0 B. 2017 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$7,491,033
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$3,402,563,156
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,895,581
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$639
14.	Taxes in tax increment financing (TIF) for tax year 2016. 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 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,896,220
16.	Total 2017 taxable value on the 2017 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: \$3,692,258,539 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)

2017 Effective Tax Rate Worksheet (continued)

ESD #1 (EMS)

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 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 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 2017 value. Add A and B, then subtract C and D. \$3,692,258,539</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$34,043,445</p> <p>B. 2017 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

2017 Effective Tax Rate Worksheet (continued)

ESD #1 (EMS)

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$34,043,445
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,726,301,984
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. 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, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$146,201,452
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$146,201,452
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$3,580,100,532
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.080897/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 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 2016 or in May 2017 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.

2017 Rollback Tax Rate Worksheet

ESD #1 (EMS)

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.085100/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$3,402,563,156
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$2,895,581</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 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 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>	

2017 Rollback Tax Rate Worksheet (continued)

ESD #1 (EMS)

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. + \$639</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 2017 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. \$2,896,220</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$3,580,100,532
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.080897/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.087368/\$100

2017 Rollback Tax Rate Worksheet (continued)

ESD #1 (EMS)

32.	Total 2017 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. \$328,778 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$328,778	
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$328,778
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$328,778
37.	2017 total taxable value. Enter the amount on line 19.	\$3,726,301,984
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.008823/\$100
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.096191/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	\$/\$100

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 #1 (EMS)

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, 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 2016, OR IN JANUARY OR MAY 2017. 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 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,726,301,984
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2017 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> .	\$0.080897/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.080897/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.096191/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.096191/\$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 #1 (EMS)**

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.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,726,301,984
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2017 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).	\$0.096191/\$100

**2017 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ESD #1 (EMS)

Date: 07/27/2017

1.2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,410,054,189
2.2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.085100
3.Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$639
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,902,595
5.2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$3,726,301,984
6.2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.080897
7.2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,014,467
8.Last year's total levy. Sum of line 4 for all funds.	\$2,902,595
9.2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,014,467
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$111,872

ESD #1 (EMS)

Tax Rate Recap for 2017 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 last year's tax levy of 2,901,956	Additional Tax Levy Compared to effective tax rate levy of 3,014,467
Last Year's Tax Rate	0.085100	\$3,171,083	\$269,127	\$156,616
Effective Tax Rate	0.080897	\$3,014,467	\$112,510	\$0
Notice & Hearing Limit*	0.080897	\$3,014,467	\$112,510	\$0
Rollback Tax Rate	0.096191	\$3,584,367	\$682,411	\$569,901
Proposed Tax Rate	0.000000	\$0	\$-2,901,956	\$-3,014,467

Effective Tax Rate Increase in Cents per \$100

0.00	0.080897	3,014,467	112,510	0
0.50	0.085897	3,200,782	298,826	186,315
1.00	0.090897	3,387,097	485,141	372,630
1.50	0.095897	3,573,412	671,456	558,945
2.00	0.100897	3,759,727	857,771	745,260
2.50	0.105897	3,946,042	1,044,086	931,575
3.00	0.110897	4,132,357	1,230,401	1,117,891
3.50	0.115897	4,318,672	1,416,716	1,304,206
4.00	0.120897	4,504,987	1,603,031	1,490,521
4.50	0.125897	4,691,302	1,789,346	1,676,836
5.00	0.130897	4,877,618	1,975,661	1,863,151
5.50	0.135897	5,063,933	2,161,976	2,049,466
6.00	0.140897	5,250,248	2,348,292	2,235,781
6.50	0.145897	5,436,563	2,534,607	2,422,096
7.00	0.150897	5,622,878	2,720,922	2,608,411
7.50	0.155897	5,809,193	2,907,237	2,794,726
8.00	0.160897	5,995,508	3,093,552	2,981,042
8.50	0.165897	6,181,823	3,279,867	3,167,357
9.00	0.170897	6,368,138	3,466,182	3,353,672
9.50	0.175897	6,554,453	3,652,497	3,539,987
10.00	0.180897	6,740,768	3,838,812	3,726,302
10.50	0.185897	6,927,084	4,025,127	3,912,617
11.00	0.190897	7,113,399	4,211,443	4,098,932
11.50	0.195897	7,299,714	4,397,758	4,285,247
12.00	0.200897	7,486,029	4,584,073	4,471,562
12.50	0.205897	7,672,344	4,770,388	4,657,877
13.00	0.210897	7,858,659	4,956,703	4,844,193
13.50	0.215897	8,044,974	5,143,018	5,030,508
14.00	0.220897	8,231,289	5,329,333	5,216,823
14.50	0.225897	8,417,604	5,515,648	5,403,138

- *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.

2017 Property Tax Rates in ESD #1 (EMS)

This notice concerns 2017 property tax rates for ESD #1 (EMS). 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	\$2,895,581
Last year's debt taxes	\$0
Last year's total taxes	\$2,895,581
Last year's tax base	\$3,402,563,156
Last year's total tax rate	0.085100/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,896,220
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,580,100,532
= This year's effective tax rate	0.080897/\$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)	\$2,896,220
÷ This year's adjusted tax base	\$3,580,100,532
= This year's effective operating rate	0.080897/\$100
× 1.08 = this year's maximum operating rate	0.087368/\$100
+ This year's debt rate	0.008823/\$100
= This year's rollback rate	0.096191/\$100

Statement of Increase/Decrease

If ESD #1 (EMS) adopts a 2017 tax rate equal to the effective tax rate of 0.080897 per \$100 of value, taxes would increase compared to 2016 taxes by \$ 111,872.

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

Date prepared: July 25, 2017

2017 Effective Tax Rate Debt Service Sheet

Jurisdiction

Comal County Emergency Services District #1

M & O Funds

I & S Funds

Total Funds

\$1,509,750.00

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other amounts to be Paid	Total Payment
Mortgage - Station 2	79,537.00	18,541.00		98,078.00
Mortgage - Station 3	179,501.40	51,198.60		\$ 230,700.00

Fees Due:

Total Required 2017 Debt Service:

\$ 328,778.00

Amount (if any) to be paid from funds listed in Unencumbered Fund Balances

Amount (if any) to be paid from other sources

Grand Total required 2017 Debt Service

\$ 328,778.00

Form compiled by:

Rhonda Zunker, Treasurer CCESD #1

Please contact Sharon Carlson, Chief Deputy Comal County Tax Office 830-221-1356 or email at carlss@co.comal.tx.us with any questions.

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Name of person preparing this notice: Cathy C Talcott, PCC, CTOP

Title: Tax Assessor-Collector

Date prepared: July 25, 2017

2017 TNT Planning Calendar

Jurisdiction

Comal County Emergency Services District #1

To Paper

7/25

Deadline for chief appraiser to certify to taxing units.

Begin calculation of Effective and Rollback Tax rates for all entities.

08/05

Publication of Effective & Rollback Tax rates; schedules & fund balances; submission to the governing body.

72-hours notice for meeting (Open Meetings Notice).

08/10/2017

Meeting of governing body to discuss tax rate; if proposed rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.

To Paper

Must be in

Paper by 8/17

"Notice of Public Hearing on tax Increase" (1st quarter-page notice) published at least seven (7) days before public hearing. Notice must be on TV & Web site, if available to tax entity.

72-hours notice for meeting (Open Meetings Notice).

08/24/2017

Public Hearing #1 (second hearing must be at least 3 days from this hearing.)

72-hours notice for meeting (Open Meetings Notice).

08/31/2017

Public Hearing #2; schedule & announce meeting to adopt tax rate 3-14 days from this date.

To Paper

Must be in

Paper by 09/07

"Notice of Tax Revenue Increase" (2nd quarter-page notice) published before meeting to adopt tax rate. Put on TV & Web site and publish at least 7 days before mtg.

72-hours notice for meeting (Open Meetings Notice).

09/14/2017

Meeting to adopt tax rate. Meeting is 3 to 14 days after public hearing. Taxing unit must adopt tax rate by September 15, as required by contract.

Required documentation from each taxing jurisdiction:

Information sheet completed

Debt schedule completed

Record vote of meeting to discuss rate

(If proposed rate exceeds the effective or rollback rate, whichever is lower)

Time, Date and Place of public hearings and who was present and how they voted.

Aug 2017
Attach 4