



BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
P.O. Box 249
Buchanan Dam, Texas 78609-0249

Minutes (Official) –February 19, 2026

1. (AI)¹ Call meeting to order.

(AD)²At 6:00 p.m., February 19, 2026, a Regular Meeting for the Board of Emergency Service Commissioners of Burnet County Emergency Services District No. 2 was called to order by President Sharon Barclay at the Cassie Volunteer Fire Department, 3900 RR 690, Burnet, Texas 78611. Notice of this meeting (Enclosure 1) had been previously posted at the Burnet County Courthouse and the Burnet County website, (Burnet County burnetcountytexas.org) in compliance with the provisions of Chapter 551, Texas Government Code.

2. (AI) Establish a quorum.

(AD) Board members in attendance were:

Commissioner Sharon Barclay
Commissioner William Proffer -Arrived at 6:19p.m.
Commissioner Felecia Sanchez
Commissioner Robbie Cheatham
Commissioner Jodeen Lee

3. (AI) Pledge of Allegiance

(AD) The quorum having been established, the Pledge of Allegiance to the United States was rendered with appropriate honors.

¹ AI – Agenda Item

² AD – Action and/or Discussion by BCESD-2Commissioners

4. (AI) Invocation

(AD) Commissioner Barclay offered the Invocation.

5. (AI) Welcome guests

(AD) Commissioner Barclay welcomed all visitors to the meeting:

*Captain, George Sanchez – CVFD Fire Board President
Dan Lee
Thomas Herwig
Laura Schneider
Mrs. Megan Paz ESD2 Administrative Assistant*

6. (AI) Comments from the Board and Public not scheduled on the agenda may be made. However, no action can be taken on these matters, and the Board will not debate the comments at this meeting. Comments regarding specific agenda items should occur when the item is called. There is a 2-minute speaking limit.

(AD) Commissioner Barclay called for any comments regarding non-agenda items.

Commissioner Barclay invited commissioners to the March 11 workshop at Burnet Fire Department.

7. (AI) Accept minutes from the January 15, 2026 Meeting.

(AD) Commissioner Barclay called for any changes that need to be made to the January Meeting Minutes; with no changes, the minutes were accepted as presented.

8. (AI) Burnet County ESD No 2 Treasurer Report.

(AD) Commissioner Lee presented the Treasurer's Report for January 2026.

*Balance: Checking: \$ 360,969.10
FSB of Burnet – Sales Tax: \$ 20,508.77
Texas Class Reserve Investment: \$ 456,093.48
Texas Class Sales Tax Investment: \$ 353,221.70*

*Total Income: \$ 126,993.42
Expenses: \$ 48,056.86
Net Income: \$ 78,936.56*

*YTD Income \$ 411,092.56
YTD Expenses \$ 127,336.29*

*Budget \$ 566,132.00
Net Income \$ 283,756.27*

Commissioner Barclay called for discussion and/or questions regarding the Treasurers Report; with no discussion, the Treasurers Report was accepted as presented. (Enclosure 2)

9. (AI) Discussion and/or action regarding the disbursement of funds.

(AD) Commissioner Lee stated that she has paid Mrs. Megan Paz and reimbursement for those that attended the SAFE-D Conference. Also, will be paying Cassie VFD on March 1 2026.

10. (AI) Report from the Cassie Volunteer Fire Department

A. Report from CVFD Leadership

- 1. Number of calls**
- 2. Staffing, Structure, Retention, Recruitment – Strategic Plan #3**
- 3. Training - Strategic Plan #4**
- 4. Community Involvement - Strategic Plan # 7**
- 5. Equipment and Apparatus - Strategic Plan #2**
- 6. Other Department activity or concerns.**

B. Cassie VFD Financial Report

C. Discussion and/or action regarding Capital Expense Request.

(AD) Captain George Sanchez gave the report on CVFD activity for the month of January 2026.

Total Calls for January: 13

In-District calls: 11

Out of District calls: 2

Monday – Friday 8am-5pm: 4

YTD: 221

In-District calls: 8

Out of District calls: 2

YTD Monday – Friday 8am-5pm: 3

(Enclosure 3)

2. Staffing - Captain George Sanchez updated regarding the Fire Chief resume(s). He stated they will have the interviews narrowed down to 3 applicants this week and start 2nd interviews soon after. Request for Commissioners to be included on interview board. Commissioner Proffer and Commissioner Cheatham volunteered to be on that interview board to give recommendations; Commissioner Jodeen agreed to be alternate, if needed.

Commissioner Proffer arrived - 6:19PM

3. Training – CVFF Megan Foster & CVFF Drew Dupont will be attending TEEKS. A grant was given to CVFF Dre Dupont to attend TEEKS. CVFD will continue Bimonthly training.

4. Community – Shooting Event and Tough Mudder in at Reveille Peak Ranch. East Lake VFD 50th Anniversary Celebration is March 7, 2026. National Interscholastic Cycling Association is March 14 & 15, 2026 and a Spartan Race will be held in May 2026.

5. Equipment & Apparatus –Captain George Sanchez stated the grant for the Skeeter F750 Step Side Brush Truck is still active. New 25k grant for Rescue Equipment. 25k Grant for Personal Protection Equipment and a 10k grant for Training.

6. Other department activity or concern – Bay door is installed and minor repairs are completed.

B. Mrs. Laura Schneider provided the Cassie VFD Treasurers Report for January 2026.

*Balance of \$ 45,823.35
Expenses \$ 24,521.23
Net Income \$ 33,626.75*

*YTD expenses \$ 92,423.36
Net Income \$ 10,783.89*

Mrs. Laura Schneider provided the CVFD Account Report for January 2025.

*Balance of \$ 139,554.56
Expenses \$ 3.48
Net Income \$2953.48 (Enclosure 4)*

C. Commissioner Barclay requested any further discussion of Capital Expenditures and there were none.

11. (AI) Administrative update of the Sales Tax Program for Burent County ESD No. 2 including update on reports from HdL – Strategic Plan #5 Goal 6

(AD) Commissioner Proffer noted that there was an increase for February. He also noted that there is still one pending that is reported incorrectly. YoY increase of 59.0 % There has been contact with the Comptroller’s office & County Judge for collaboration between all entities. (Enclosure 5)

12. (AI) Joint Task Force Report – Strategic Plan #5 Goal 1

(AD) Commissioner Barclay noted that they did meet in January 2026. There are a few items for discussion including the Fire Fighters Retirement.

13. (AI) Strategic Plan Updates (Barclay)

- A. Five-year projected budget (Strategic Plan #5 Goal 5)**
- B. Other updates**

(AD) A. Commissioner Barclay noted that the Commissioners will be looking at the 5-year budget 2026-2031. Commissioner Barclay requested that CVFD also review the budget and make notes of what needs to be considered.

B. Commissioner Barclay requested that each Commissioner review and bring ideas for updates and changes for the Strategic Plan. (Enclosure 6)

14. Discussion and/or action regarding the Service Provider Contract for FY2025-26 for Cassie VFD and action steps by Cassie VFD to resolve contract concerns.

(AD) Commissioner Barclay noted that Captain George Sanchez and others have finalized the bylaws and those will be sent over to the commissioners to review.

15. (AI) Discussion regarding SAFE-D Conference, January 29-31, 2026

(AD) Commissioner Barclay asked for ideas and items learned that we might implement. Commissioner Lee stated she will be adding Quarterly Investment reports.

Commissioner Proffer said that new legislature was passed stating that AI training is required if you “use” your computer more than 25 % of your work duties plus cyber security training.

Commissioner Barclay noted that having Standard Operating Guidelines instead of Standard Operating Procedures as well as a Code of Conduct. ISO rating is affected if you don’t have automatic aid. Building a new fire station has rules for ESD. The Owner-Rep (person speaking on behalf of the Fire Department) should never be on the Fire Department. Excellent interactions with other ESDs.

16. (AI) Compliance

- A. Compliance with Texas Comptroller; Special Purpose District Filing.**
- B. Compliance with Annual Cybersecurity Training to begin. Cybersecurity Awareness Training FY 25-26 (English)**

(AD) A. Commissioner Barclay stated that the Special Purpose filing is due in April. She also wrote the Comptrollers office and hasn’t heard back; will complete filing that for April date.

B. Commissioner Barclay stated that all got the Cybersecurity Training email – please take the time to watch the video and send back an email of compliance.

17. (AI) Discussion and/or action to move the March meeting to Monday, March 16, 2026

(AD) Commissioner Barclay has a conflict with March 19th date and requests change of date to March 16th.

Commissioner Proffer made a motion to move the meeting to Monday, March 16, 2026.

Commissioner Lee 2nd the motion – motion passed unanimously.

18. (AI) Calendar of Events for March 16, 2026 Meeting

A. Standing Agenda Items.

B. Strategic Plan updates.

19. (AI) Next meeting – Monday, March 16, 2026, 6p.m. at the Cassie Volunteer Fire Department.

20. (AI) Adjourn

(AD) With no additional business, the Burnet County Emergency Services District No 2, February 19, 2026, Meeting was adjourned at 7:08 p.m.

Signed by:

42232390F245455

*Robbie Cheatham
Secretary
Emergency Services District No. 2
Burnet County
February 19, 2026*

DocuSigned by:

51B493192480430...

*Sharon K. Barclay
President
Emergency Services District No. 2
Burnet County
February 19, 2026*



BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2
P. O. BOX 249
BUCHANAN DAM, TEXAS 78609-0249

NOTICE OF REGULAR MEETING

In compliance with the provisions of Chapter 551, Texas Government Code, notice is hereby given of a Regular Meeting of the Board of Emergency Services Commissioners of Burnet County Emergency Services District No. 2, to be held on Thursday, February 19, 2026, at 6:00 p.m. at the Cassie VFD Station located at 3900 RR 690, Burnet, Texas, 78611. This Agenda is posted at the Burnet County Courthouse, on the Burnet County ESD No. 2, [Burnet County \(burnetcountytxas.org\)](http://burnetcountytxas.org) website, and at the Cassie VFD, 3900 FM 690, Burnet, TX.

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

AGENDA

1. Call meeting to order. (Barclay)
2. Establish a quorum. (Barclay)
3. Pledge of Allegiance. (Barclay)
4. Invocation. (Barclay)
5. Welcome guests. (Barclay)
6. Comments from the Board and Public not scheduled on the agenda may be made. However, no action can be taken on these matters, and the Board will not debate the comments at this meeting. Comments regarding specific agenda items should occur when the item is called. There is a 2-minute speaking limit.
7. Accept minutes from the January 15, 2026 Meeting. (Barclay)
8. Burnet County ESD No. 2 Treasurer Report. (Lee)
9. Discussion and/or action regarding the disbursement of funds. (Lee)
10. Report from the Cassie Volunteer Fire Department.
 - A. Report from CVFD Leadership (Captain G. Sanchez)
 1. Number of calls.
 2. Staffing, Structure, Retention, Recruitment-Strategic Plan #3
 3. Training-Strategic Plan #4
 4. Community Involvement – Strategic Plan #7



BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2
P.O. BOX 249
BUCHANAN DAM, TEXAS 78609-0249

5. Equipment and Apparatus - Strategic Plan #2
 6. Other department activity or concerns.
 - B. Cassie VFD Financial Report (K. Nave)
 - C. Discussion and/or action regarding Capital Expense request. (Sanchez)
11. Administrative update of the Sales Tax Program for Burnet County ESD No. 2 including update on reports from HdL- Strategic Plan #5 Goal 6 (Proffer)
 12. Joint Task Force Report – Strategic Plan #5 Goal 1. (Barclay/Proffer/Sanchez/J. Foster)
 13. Strategic Plan Updates (Barclay)
 - A. Five year projected budget (Strategic Plan #5 Goal 5)
 - B. Other updates
 14. Discussion and/or action regarding the Service Provider Contract for FY2025-26 for Cassie VFD and action steps by Cassie VFD to resolve contract concerns. (Barclay/Sanchez)
 15. Discussion regarding SAFE-D Conference, January 29-31, 2026, (Barclay)
 16. Compliance
 - A. Compliance with Texas Comptroller; Special Purpose District Filing.
 - B. Compliance with Annual Cybersecurity Training to begin. [Cybersecurity Awareness Training FY 25-26 \(English\)](#)
 17. Discussion and/or action to move the March meeting to Monday, March 16, 2026. (Barclay)
 18. Calendar of Events for March 19, 2026 Meeting
 - A. Standing Agenda Items.
 - B. Strategic Plan updates.
 19. Next meeting – Thursday, March 19, 2026, 6p.m. at the Cassie Volunteer Fire Department.
 20. Adjourn

Sharon K. Barclay
President
Burnet County Emergency Services District No. 2
Burnet County, Texas



BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2
P.O. BOX 249
BUCHANAN DAM, TEXAS 78609-0249

The Board of Commissioners of Burnet County Emergency Services District No. 2 reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Security Devices/Security Audits), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues).

Enclosure 2

12:37 PM
02/11/26
Cash Basis

Burnet County Emergency Services District #2
Balance Sheet
As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
First State Bank of Burnet	360,969.10
FSB of Burnet-Sales Tax	20,508.77
Texas Class Invest - Reserve	456,093.48
Texas Class Invest - Sales Tax	353,221.70
Total Checking/Savings	1,190,793.05
Total Current Assets	1,190,793.05
TOTAL ASSETS	1,190,793.05
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	907,036.78
Net Income	283,756.27
Total Equity	1,190,793.05
TOTAL LIABILITIES & EQUITY	1,190,793.05

12:36 PM
02/11/26
Cash Basis

Burnet County Emergency Services District #2
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Paid Amount
Income					
Government Contracts					
Local Government Contracts					
Deposit	01/07/2026		Burnet County Appraisal Dist.	12/29 - 12/31/25	38,115.13
Deposit	01/22/2026		Burnet County Appraisal Dist.	1/1 - 1/15/26	75,664.58
Total Local Government Contracts					113,779.71
Sales Tax Revenue					
Deposit	01/09/2026		Texas Comptroller	ending 1/6/26	10,504.33
Total Sales Tax Revenue					10,504.33
Total Government Contracts					124,284.04
Interest Earned					
Deposit	01/31/2026			Interest	4.44
Deposit	01/31/2026			Interest	70.43
Total Interest Earned					74.87
Investments					
Interest-Investments					
Deposit	01/31/2026			Interest	1,490.51
Deposit	01/31/2026			Interest	1,144.00
Total Interest-Investments					2,634.51
Total Investments					2,634.51
Total Income					126,993.42
Expense					
Contract Services					
Accounting Fees					
Check	01/08/2026	1612	Oliver, Rainey & Wojtek, LLP	2024-2025 audit	13,600.00
Total Accounting Fees					13,600.00
Cassie Volunteer Fire Dept					
Check	01/08/2026	1611	Cassie VFD	Jan 26	23,193.50
Total Cassie Volunteer Fire Dept					23,193.50
Contract Labor					
Check	01/15/2026	1613	Megan L. Paz	Dec 25	500.00
Total Contract Labor					500.00
CVFD-Capital Expenditures					
Check	01/20/2026	1616	Cassie VFD	garage door repair	10,433.25
Total CVFD-Capital Expenditures					10,433.25
Outside Contract Services					
Burnet Co. Appraisal Dist.					
Tax Collection Legal Fees					
Deposit	01/22/2026		Burnet County Appraisal Dist.	1/1 - 1/15/26	0.86
Total Tax Collection Legal Fees					0.86
Total Burnet Co. Appraisal Dist.					0.86
Total Outside Contract Services					0.86
Total Contract Services					47,727.61

12:36 PM
 02/11/26
 Cash Basis

Burnet County Emergency Services District #2
Profit & Loss Detail
 January 2026

Type	Date	Num	Name	Memo	Paid Amount
Operations					
Newspaper Advertisement					
Check	01/16/2026	1617	Highland Lakes Newspaper	ad	7.40
Total Newspaper Advertisement					<u>7.40</u>
Total Operations					7.40
Other Types of Expenses					
Computer expense					
Check	01/05/2026		Google	mo fee	168.85
Total Computer expense					168.85
Uniforms and Printing					
Check	01/20/2026	1614	XLR8	6 polo shirts	153.00
Total Uniforms and Printing					<u>153.00</u>
Total Other Types of Expenses					<u>321.85</u>
Total Expense					<u>48,056.86</u>
Net Income					<u>78,936.56</u>

12:40 PM
02/11/26
Cash Basis

Burnet County Emergency Services District #2
Profit & Loss Budget vs. Actual
October 2025 through January 2026

	Oct '25 - Jan 26	Budget	\$ Over Budget
Income			
Government Contracts			
Local Government Contracts	298,489.04	483,832.00	-185,342.96
Sales Tax Revenue	102,726.72	90,000.00	12,726.72
Total Government Contracts	401,215.76	553,832.00	-152,616.24
Interest Earned	277.39	300.00	-22.61
Investments			
Interest-Investments	8,949.41	12,000.00	-3,050.59
Total Investments	8,949.41	12,000.00	-3,050.59
Permit Income	650.00	0.00	650.00
Total Income	411,092.56	566,132.00	-155,039.44
Expense			
Capital Reserve	0.00	86,006.80	-86,006.80
Contract Services			
Accounting Fees	13,600.00	13,000.00	600.00
Cassie Volunteer Fire Dept	92,774.00	278,322.00	-185,548.00
Contract Labor	2,006.25	6,000.00	-3,993.75
CVFD-Capital Expenditures	10,433.25	100,000.00	-89,566.75
CVFD-Rentention Bonuses	140.61	6,600.00	-6,459.39
HdL Companies	0.00	3,000.00	-3,000.00
Insurance-Liability & D.O.	1,533.00	2,200.00	-667.00
Insurance-Workers Compensation	346.00	400.00	-54.00
Legal Fees	2,250.00	5,000.00	-2,750.00
Outside Contract Services			
Burnet Co. Appraisal Dist.			
Tax Collection Legal Fees	43.75	0.00	43.75
Burnet Co. Appraisal Dist. - Other	1,846.63	7,500.00	-5,653.37
Total Burnet Co. Appraisal Dist.	1,890.38	7,500.00	-5,609.62
Total Outside Contract Services	1,890.38	7,500.00	-5,609.62
Total Contract Services	124,973.49	422,022.00	-297,048.51
Operational Reserve	0.00	46,383.20	-46,383.20
Operations			
Newspaper Advertisement	59.40	120.00	-60.60
Postage, Mail Service	0.00	200.00	-200.00
Total Operations	59.40	320.00	-260.60
Other Types of Expenses			
Community Involvement Expense	0.00	250.00	-250.00
Computer expense	675.40	3,000.00	-2,324.60
Memberships and Dues	0.00	1,750.00	-1,750.00
Uniforms and Printing	153.00	200.00	-47.00
Total Other Types of Expenses	828.40	5,200.00	-4,371.60
Travel and Meetings			
Conference, Convention, Meeting	1,475.00	5,000.00	-3,525.00
Travel	0.00	1,200.00	-1,200.00
Total Travel and Meetings	1,475.00	6,200.00	-4,725.00
Total Expense	127,336.29	566,132.00	-438,795.71
Net Income	283,756.27	0.00	283,756.27

January Calls



◦In District:	11
◦Out of District:	2
◦Total:	<u>13</u>

Monday – Friday 8:00 – 17:00

◦Total	4
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In District Average Response Time Enroute to Scene:	5:41
In District Average Response Teme Dispatch to Enroute:	5:11



January Type of Calls

Dispatch Call Created	Primary Incident Type
1/4/2026 13:41	Medical - Illness - Sick Case
1/7/2026 7:00	Medical - Illness - Chest Pain (Non-Trauma)
1/8/2026 19:53	Medical - Injury / Trauma - Motor Vehicle Collision
1/9/2026 19:54	Medical - Injury / Trauma - Fall
1/11/2026 14:38	Medical - Injury / Trauma - Motor Vehicle Collision
1/14/2026 15:16	Hazardous Situation - Hazard Non-Chemical - Motor Vehicle Collision
1/16/2026 22:49	Fire - Outside Fire - Other Outside Fire
1/18/2026 7:10	Medical - Illness - Sick Case
1/20/2026 7:36	Medical - Injury / Trauma - Gunshot Wound
1/23/2026 4:18	No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error
1/24/2026 11:22	No Emergency - Cancelled
1/27/2026 21:44	No Emergency - Good Intent - Controlled Burning (Authorized)
1/30/2026 20:42	Public Service - Citizen Assist - Lift Assist

Type of Calls	# of Calls
EMS	7
Fire	1
Cancelled	1
Motor Vehicle Collision	1
Public Service	3

2026 Calls In District

In District Outside 8:00 – 17:00



Time	Response Zone
1/23/2026 4:28	RESPONSE ZONE: 24-BIG CHIEF RV PARK
1/7/2026 7:01	RESPONSE ZONE: 02-BUENA VISTA
1/18/2026 7:12	RESPONSE ZONE: 01-CASSIE
1/20/2026 7:42	RESPONSE ZONE: 03-LAGUNA VISTA
1/9/2026 19:55	RESPONSE ZONE: 01-CASSIE
1/8/2026 19:56	RESPONSE ZONE: 16-WEST SH 29
1/30/2026 20:43	RESPONSE ZONE: 01-CASSIE
1/16/2026 22:55	RESPONSE ZONE: 11-KELLY EMERALDS
Total	8

Monday – Friday In District 8:00 – 17:00

Time	Response Zone
1/24/2026 11:46	RESPONSE ZONE: 01-CASSIE
1/4/2026 13:42	RESPONSE ZONE: 02-BUENA VISTA
1/11/2026 14:44	RESPONSE ZONE: 15-REVEILLE PEAK RANCH
Total	3



2026 YTD Calls Out of District

Area	Response Zone	Incident Count
Out of District	30-OD- Hoover Valley VFD	1 (cancelled)
Out of District	37-ODOC- Buchanan Dam VFD	1
Total Out of District		2



2026 YTD Calls

- In District: 11
- Out of District: 2

- Total: 13

Monday – Friday 8:00 – 17:00

- Total 3



Enclosure 4

5:31 PM
02/09/26
Cash Basis

**Cassie Volunteer Fire Department
Balance Sheet
As of January 31, 2026**

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · CASSIE VFD-ESD2	45,823.35
Total Checking/Savings	45,823.35
Total Current Assets	45,823.35
Fixed Assets	
1410 · Land	13,820.69
1420 · Furniture & Fixtures	17,066.09
1430 · Vehicles & Equipment	1,549,699.79
1440 · EMS Equipment	35,952.56
1450 · Communication Equipment	103,956.55
1460 · Buildings	115,593.61
1510 · Accumulated Depreciation	-1,195,689.72
Total Fixed Assets	640,399.57
Other Assets	
1100 · Grant Receivable	665.00
Total Other Assets	665.00
TOTAL ASSETS	686,887.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · Employer & Emp. Payroll Tax	-0.16
2020 · Accounts Payable	3,086.00
Total Other Current Liabilities	3,085.84
Total Current Liabilities	3,085.84
Total Liabilities	3,085.84
Equity	
3010 · Unrestricted Net Assets-Ret.Ern	673,018.19
Net Income	10,783.89
Total Equity	683,802.08
TOTAL LIABILITIES & EQUITY	686,887.92

5:34 PM
02/09/26
Cash Basis

**Cassie Volunteer Fire Department
Profit & Loss Detail
January 2026**

Date	Name	Memo	Class	Paid Amount
Income				
4000 · Income				
4005 · ESD payments				
01/16/2026	Burnet County ESD2	January 2026	ESD	23,193.50
Total 4005 · ESD payments				23,193.50
4095 · ESD Pymts-Capital Expenditures				
01/16/2026	Burnet County ESD2	Garage Door Repair Bay 3	ESD	10,433.25
Total 4095 · ESD Pymts-Capital Expenditures				10,433.25
Total 4000 · Income				33,626.75
Total Income				33,626.75
Expense				
5000 · ADMINISTRATIVE				
5005 · Accounting				
01/12/2026	Paychex-EIB	YE Fee Adjustment - Inv# 202512250	ESD	117.26
Total 5005 · Accounting				117.26
5025 · Office Supplies				
01/23/2026	Chase Card Services	Apple Cloud Storage	ESD	0.99
01/23/2026	Chase Card Services	Black Ink for Adm Printer - Amazon	ESD	35.63
Total 5025 · Office Supplies				36.62
5040 · Subscrptn/Dues/Membrshp/RecMgmt				
01/23/2026	Chase Card Services	YMCA - Herwig, Sanchez, Lee, Dupont, Ganci	ESD	255.00
Total 5040 · Subscrptn/Dues/Membrshp/RecMgmt				255.00
5042 · Record Mgmt Systems-ER,PC,CAD				
01/13/2026	Locality Media Inc. d...	Inv# 6861 Record Mgt for 2026	ESD	5,250.00
01/23/2026	Chase Card Services	Changes to web site - Common Haus Media	ESD	37.50
Total 5042 · Record Mgmt Systems-ER,PC,CAD				5,287.50
Total 5000 · ADMINISTRATIVE				5,696.38
5300 · BUILDING AND GROUNDS				
5310 · Janitorial Supplies				
01/23/2026	Chase Card Services	Paper Towels - Amazon	ESD	93.50
Total 5310 · Janitorial Supplies				93.50
5320 · Repairs and Maintenance				
01/13/2026	Cedar Park Ovehea...	Labor and Scissor Lift Rental Inv# 010145	ESD	1,325.00
01/23/2026	Chase Card Services	Supplies to build shelves for battery chargers - Lowes	ESD	227.76
01/23/2026	Chase Card Services	Electrical wiring to boat shed - Lowes	ESD	338.51
01/23/2026	Chase Card Services	Outside lights for boat shed and kitchen - Lowes	ESD	219.96
01/23/2026	Chase Card Services	Door Knob/Lock for walk through door for Bay 3 - Lowes	ESD	164.48
01/27/2026	Dan Lee	Reimb for items to rebuild step between Bay 2 and Bay 3 - Lowes	ESD	69.63
Total 5320 · Repairs and Maintenance				2,345.34
5330 · Electrical Service				
01/15/2026	PEC	Electric from 11-19 to 12-20-25	ESD	215.83
Total 5330 · Electrical Service				215.83
5335 · Telephone Service				
01/23/2026	Chase Card Services	Cell Phones and CAD	ESD	250.79
01/23/2026	Chase Card Services	Internet - 281	ESD	167.00
Total 5335 · Telephone Service				417.79
Total 5300 · BUILDING AND GROUNDS				3,072.46

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Cash Basis

**Cassie Volunteer Fire Department
Profit & Loss Detail
January 2026**

Date	Name	Memo	Class	Paid Amount
6600 - INSURANCE				
6605 - Building and Property				
01/13/2026	VFIS of Texas	2nd of 4 Qtrly Installments - Inv# 219124	ESD	1,158.00
Total 6605 - Building and Property				1,158.00
6610 - Vehicle				
01/13/2026	VFIS of Texas	2nd of 4 Qtrly Installments - Inv# 21924	ESD	2,591.00
Total 6610 - Vehicle				2,591.00
Total 6600 - INSURANCE				3,749.00
7000 - OPERATIONS				
7012 - Wex-Vehicles & Equip				
01/07/2026	WEX Bank	Fuel Nov 24th to Dec 23rd, 2025	ESD	239.87
Total 7012 - Wex-Vehicles & Equip				239.87
7020 - Fire Extinguisher Test/Repr				
01/13/2026	San Saba Fire Safet...	Fire Ext Testing - Inv# 050456	ESD	165.00
Total 7020 - Fire Extinguisher Test/Repr				165.00
7080 - Vehicle Maintenance/Repair				
01/13/2026	Dan Lee	Reimburse for a Boat Light	ESD	119.06
01/23/2026	Chase Card Services	Air chucks for trucks - O'Reilly	ESD	16.96
Total 7080 - Vehicle Maintenance/Repair				136.02
Total 7000 - OPERATIONS				540.89
8000 - TRAINING				
8020 - Training -VENDOR				
01/23/2026	Chase Card Services	DDupont Firefighter I (Online) NFPA 1001 - Teex	ESD	700.00
01/23/2026	Chase Card Services	MFoster Firefighter I (Online) NFPA 1001 - Teex	ESD	700.00
Total 8020 - Training -VENDOR				1,400.00
Total 8000 - TRAINING				1,400.00
9600 - Capital Exp- Garage Doors Bay 3				
01/16/2026	Cedar Park Ovehea...	Downpayment for Bay 3 Repairs - #Q003951	ESD	6,000.00
01/19/2026	TMB Construction	Downpayment for garage door repairs Bay 3 - Proposal #6860-5	ESD	4,062.50
Total 9600 - Capital Exp- Garage Doors Bay 3				10,062.50
Total Expense				24,521.23
Net Income				9,105.52

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Cash Basis

Cassie Volunteer Fire Department
Profit & Loss by Class
October 2025 through January 2026

	ESD	FDE	TOTAL
Income			
4000 · Income			
4005 · ESD payments	92,774.00	0.00	92,774.00
4095 · ESD Pymts-Capital Expenditures	10,433.25	0.00	10,433.25
Total 4000 · Income	103,207.25	0.00	103,207.25
Total Income	103,207.25	0.00	103,207.25
Expense			
5000 · ADMINISTRATIVE			
5005 · Accounting	163.94	25.36	189.30
5015 · Meetings	0.00	0.00	0.00
5025 · Office Supplies	2,669.81	0.00	2,669.81
5040 · Subscrptn/Dues/Membrshp/RecMgmt	1,008.00	0.00	1,008.00
5042 · Record Mgmt Systems-ER,PC,CAD	5,287.50	0.00	5,287.50
5050 · Uniforms (Caps and Shirts)	64.94	0.00	64.94
5076 · RECRUITMENT & RETENTION	7,628.20	0.00	7,628.20
Total 5000 · ADMINISTRATIVE	16,822.39	25.36	16,847.75
5200 · PAID POSITION			
5205 · Base Salary	0.00	12,708.43	12,708.43
5215 · CVFD SS & Medicare Tax Match	0.00	972.19	972.19
Total 5200 · PAID POSITION	0.00	13,680.62	13,680.62
5300 · BUILDING AND GROUNDS			
5310 · Janitorial Supplies	110.16	0.00	110.16
5315 · Refuse Collection	498.40	0.00	498.40
5320 · Repairs and Maintenance	2,629.28	0.00	2,629.28
5330 · Electrical Service	884.49	0.00	884.49
5335 · Telephone Service	1,253.37	0.00	1,253.37
Total 5300 · BUILDING AND GROUNDS	5,375.70	0.00	5,375.70
6600 · INSURANCE			
6605 · Building and Property	2,332.59	0.00	2,332.59
6610 · Vehicle	5,205.41	0.00	5,205.41
6615 · Personnel Coverage	11,698.00	0.00	11,698.00
Total 6600 · INSURANCE	19,236.00	0.00	19,236.00
7000 · OPERATIONS			
7007 · CAD-Computer Aided Dispatch	5,386.12	0.00	5,386.12
7010 · Fuel-Vehicle and Equipment	113.81	0.00	113.81
7012 · Wex-Vehicles & Equip	958.36	0.00	958.36
7015 · Equipment Maint/Repr-Vendor	45.57	0.00	45.57
7020 · Fire Extinguisher Test/Repr	165.00	0.00	165.00
7030 · First Responder Supplies	3,663.48	0.00	3,663.48
7035 · Ladder, Pump & Hose Testing	1,890.00	0.00	1,890.00
7050 · Personal Protect Equip-PPE	614.95	0.00	614.95
7057 · Operations - Radio Service Fee	5,691.12	0.00	5,691.12
7072 · SCBA MAINTENANCE & REPAIR	1,017.26	0.00	1,017.26
7080 · Vehicle Maintenance/Repair	389.32	0.00	389.32
7095 · Fire Fighting Equipmt - NEW	4,474.68	0.00	4,474.68
7100 · Rescue Equipment - NEW	821.12	0.00	821.12
Total 7000 · OPERATIONS	25,230.79	0.00	25,230.79
8000 · TRAINING			
8020 · Training -VENDOR	1,990.00	0.00	1,990.00
Total 8000 · TRAINING	1,990.00	0.00	1,990.00

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Cash Basis

Cassie Volunteer Fire Department
Profit & Loss by Class
October 2025 through January 2026

	<u>ESD</u>	<u>FDE</u>	<u>TOTAL</u>
9600 - Capital Exp- Garage Doors Bay 3	<u>10,062.50</u>	<u>0.00</u>	<u>10,062.50</u>
Total Expense	<u>78,717.38</u>	<u>13,705.98</u>	<u>92,423.36</u>
Net Income	<u>24,489.87</u>	<u>-13,705.98</u>	<u>10,783.89</u>

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Cash Basis

Cassie Volunteer Fire Dept. & EMS
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · FSB of Burnet - 68007	139,554.56
Total Checking/Savings	<u>139,554.56</u>
Total Current Assets	<u>139,554.56</u>
TOTAL ASSETS	<u>139,554.56</u>
LIABILITIES & EQUITY	
Equity	
3010 · Unrestricted Net Assets	130,101.28
Net Income	<u>9,453.28</u>
Total Equity	<u>139,554.56</u>
TOTAL LIABILITIES & EQUITY	<u>139,554.56</u>

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Accrual Basis

**Cassie Volunteer Fire Dept. & EMS
Profit & Loss Detail
January 2026**

Date	Name	Memo	Class	Amount
Income				
4000 · INCOME				
4010 · Individual Donations				
01/07/2026	Randy and Tammy Chambers	General Donation	FD	1,500.00
01/07/2026	Glenn and Janet Patterson	General Donation	FD	1,000.00
01/14/2026	Richard & Leslie Jarbeau	Memorial Donation - Ben Schneider	FD	100.00
01/28/2026	PayPal Donations	Robert Black IMO Ben Schneider	FD	103.48
Total 4010 · Individual Donations				2,703.48
4015 · Memorial Donations				
01/19/2026	Sharon Barclay	For Ben Schneider From ESD Commissioners	FD	250.00
Total 4015 · Memorial Donations				250.00
Total 4000 · INCOME				2,953.48
Total Income				2,953.48
Expense				
5000 · ADMINISTRATIVE				
5060 · Checks/Dep Slips/Stamp/Banking				
01/28/2026	PayPal Donations	Processing Fee	FD	3.48
Total 5060 · Checks/Dep Slips/Stamp/Banking				3.48
Total 5000 · ADMINISTRATIVE				3.48
Total Expense				3.48
Net Income				2,950.00

HdL Companies

SALES TAX SNAPSHOT
Burnet Co ESD 2
Feb-26

Sales Tax Net Payments

FY Mo.	FY2025	FY2026	YoY % Change
Oct	\$ 20,616	\$ 7,489	-63.7%
Nov	\$ 8,346	\$ 72,713	771.2%
Dec	\$ 8,329	\$ 12,021	44.3%
Jan	\$ 10,456	\$ 10,504	0.5%
Feb	\$ 10,949	\$ 17,413	59.0%
Mar	\$ 6,561		
Apr	\$ 19,880		
May	\$ 10,122		
Jun	\$ 8,413		
Jul	\$ 6,742		
Aug	\$ 9,694		
Sep	\$ 8,592		
FYTD	\$ 58,695	\$ 120,140	104.7%
FY Total	\$ 128,699		

Sales Tax Net Payments Trend



Sales Tax Net Payments Change - YoY



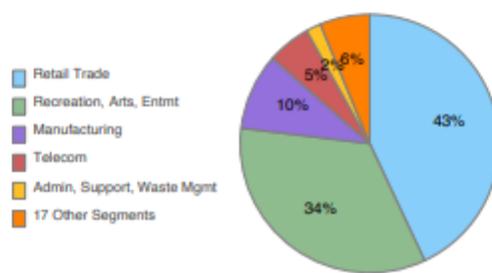
Top 10 Taxpayers

Rank	Company	FYTD Collections	% Total
1	DISCO PRESENTS INC.		
2	AMAZON.COM SERVICES LLC (MARKETPLACE)		
3	SMS BUCHANAN BUSINESS INC		
4	AMAZON.COM SERVICES LLC		
5	NEXT LEVEL SPORTS		
6	VISTA WINDOWS & DOORS INC.		
7	TORR NA LOCHS LLC		
8	BUCHANAN SEPTIC TANKS INC.		
9	REVEILLE PEAK RANCH SOLUTIONS LLC		
10	JIM EACHUS		
Top 10 Companies		\$ 99,760	81.3%
1181	Other Large Companies	\$ 19,582	15.9%
	Small Companies/Other	\$ 3,170	2.6%
	Single Local Tax Rate (SLT)	\$ 263	0.2%
Total		\$ 122,775	100.0%

Industry Segment Collections Trend - YoY % Chg

SEGMENT	Sep	Oct	Nov	Dec	Jan	Feb
Retail Trade	27.0%	13.8%	12.4%	20.7%	19.2%	18.8%
Recreation, Arts, Entmt	-8.9%	-96.8%	15805.3%	0%	-33.5%	96.9%
Manufacturing	-61.5%	-68.1%	106.3%	20.7%	94.0%	582.0%
Telecom	14.7%	2.0%	-24.5%	109.2%	-64.5%	-49.9%
Admin, Support, Waste Mgmt	39.5%	-85.1%	-226.9%	-50.5%	-44.9%	158.8%
All Others	-31.3%	10.4%	30.4%	77.2%	-49.2%	56.2%
Total Collections	8.4%	-64.8%	810.6%	27.8%	2.7%	61.8%

Sales Tax Collections by Industry Segment



Burnet County Emergency Services District No. 2					
Burnet County ESD No. 2					
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Income					
Government Contracts	\$ 463,832.00	\$ 463,832.00	\$ 463,832.00	\$ 463,832.00	\$ 463,832.00
Sales Tax revenue	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
Bank - Interest Earned	300.00	300.00	300.00	300.00	300.00
Investments - Interest Earned	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Total Income	\$ 566,132.00	\$ 566,132.00	\$ 566,132.00	\$ 566,132.00	\$ 566,132.00
Expenses					
Contract Services					
Accounting Fees	13,000.00	13,650.00	14,332.50	15,049.13	15,801.58
Cassie Volunteer Fire Dept	278,322.00	278,322.00	278,322.00	278,322.00	278,322.00
Contract Labor	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
CVFD-Capital Expenditures	-	-	-	-	-
CVFD-Retention Bonuses	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
HdL Companies	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Insurance-Liability & D.O.	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
Insurance-Workers Compensation	400.00	400.00	400.00	400.00	400.00
Legal Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
BCAD Fees	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Total Contract Services	\$ 322,022.00	\$ 322,672.00	\$ 323,354.50	\$ 324,071.13	\$ 324,823.58
Operations					
Newspaper Advertisement	120.00	120.00	120.00	120.00	120.00
Postage, Mail Service	200.00	200.00	200.00	200.00	200.00
Total Operations	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00
Other Expenses					
Community Involvement	250.00	250.00	250.00	250.00	250.00
Computer Expense	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Memberships and Dues	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
Uniform & Printing Expense	200.00	200.00	200.00	200.00	200.00
Total Other Expenses	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
Travel and Meetings					
Conference, Convention, Meeting	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Travel	600.00	1,200.00	600.00	1,200.00	600.00
Total Travel and Meetings	\$ 5,600.00	\$ 6,200.00	\$ 5,600.00	\$ 6,200.00	\$ 5,600.00
Sales Tax Expenditures-Capital Expenses	\$ 60,000.00	\$ 230,000.00	\$ 206,183.00	\$ 120,000.00	\$ -
Total Expenses	\$ 393,142.00	\$ 564,392.00	\$ 540,657.50	\$ 455,791.13	\$ 335,943.58
Capital Reserve	\$ 172,990.00	\$ 1,740.00	\$ 25,474.50	\$ 110,340.88	\$ 230,188.42
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2/19/2026	9 sets bunker gear radios		Brush Truck	command vehicle	