



BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2

P.O. Box 249

Buchanan Dam, Texas 78609-0249

**Minutes (Official) – October 16, 2025**

**1. (AI)<sup>1</sup> Call meeting to order.**

*(AD)<sup>2</sup>At 6:12 p.m., October 16, 2025, 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](http://BurnetCountyburnetcountytexas.org)) in compliance with the provisions of Chapter 551, Texas Government Code.*

**2. (AI) Establish a quorum.**

*(AD) Board members in attendance were:*

*Sharon Barclay*

*Robbie Cheatham*

*Jodeen Lee*

*William Proffer -Arrived at 1822*

*Felecia Sanchez -Absent*



**3. (AI) Pledge of Allegiance**

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

---

<sup>1</sup> AI – Agenda Item

<sup>2</sup> 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*

*Thomas Herwig*

*Nancy Nehring*

*Dan Lee*

*Mrs. Laura Schneider*

*Mrs. Kim Nave-CVFD Treasurer*

*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. No items were brought forward for discussion.*

**7. (AI) Accept minutes from the September 16, 2025 Special Meeting.  
Accept minutes from the September 18, 2025 Meeting.**

*(AD) Commissioner Barclay called for any changes that need to be made to the September 16, 2025 Special Meeting Minutes. With no corrections needed, the minutes were accepted as presented.*

*Commissioner Barclay called for any changes that need to be made to the September 18, 2025 Meeting Minutes. With no corrections needed, the minutes were accepted as presented.*

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

*(AD) Commissioner Lee presented the Treasurer's Report for September 2025.*

<i>Balances- Checking:</i>	<i>\$438,921.07</i>
<i>Savings:</i>	<i>\$18,595.91</i>
<i>Texas Class Reserve Investment:</i>	<i>\$201,153.78</i>
<i>Texas Class Sales Tax Investment:</i>	<i>\$248,366.02</i>
<i>Total Income:</i>	<i>\$11,480.99</i>
<i>Expenses:</i>	<i>\$8,396.45</i>
 <i>Net Income:</i>	 <i>\$3,084.54</i>
 <i>YTD Income:</i>	 <i>\$614,582.02</i>
<i>Budget:</i>	<i>\$586,827.40</i>
<i>YTD Expenses:</i>	<i>\$287,890.02</i>
<i>Budget:</i>	<i>\$586,827.40</i>
 <i>Net Income:</i>	 <i>\$326,692.00</i>

*Commissioner Lee requested feedback and preference for moving funds from Checking to Texas Class Reserve Investment. Commissioner Barclay noted that the movement of funds is in line with previous Board decisions.*

*Commissioner Barclay also noted we did go over in ad valorem income by \$8k and in Sales Tax income by \$28k. These gains are not expected again this fiscal year. Investment accounts were at lower return than expected due to the capital purchase of the Rescue Truck.*

*Commissioner Barclay called for discussion and/or questions regarding the September 2025 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. (Lee)

*(AD) Commissioner Lee reported that payments went out to Mrs. Megan Paz; VFIS insurance in the amount of \$1533.00, attorney fees in the amount of \$2125.00, and the Burnet Bulletin ad for \$52.00.*

*Commissioner Barclay called for discussion and/or questions regarding the disbursement of funds. There was no discussion.*

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

**A. Report of VFD (Chief Curtis / 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**
- 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.**

*(AD) Captain George Sanchez gave the report on CVFD activity for the month of September 2025.*

*A.1. CVFD responded to a total of 12 calls*

*Fire - 4*

*Rescue & EMS – 4*

*Good Intent- 0*

*False Alarm – 0*

*Severe Weather & Natural - 0*

*Mutual Aid given – 3      Received -0*

*There were 0 overlapping calls.*

*Commissioner Proffer arrived for meeting @ 1822 p.m.*

*Average response                      EMS    5:17  
   FIRE 15:08*

*Total Average In-District calls – 5*

*M-F (8-5) - 4*

*Out of District 3*

*(Enclosure 3)*

*2. Captain Sanchez noted that they are looking into attracting new recruits. Megan Foster noted that she was willing to help.*

*3. Training – None*

*4. Community Involvement – Commissioner Barclay has been approached about providing a Community CPR class. Commissioner Barclay is available to plan that date.*

*Picnic also is scheduled for this weekend in Buena Vista if someone is available to come by. Halloween is scheduled for Trunk or Treat on 10/23/25 at the Cassie Community Center.*

*5. Equipment – Captain Sanchez noted that Cassie VFD received a Texas Forest Service grant for a new brush truck. They have already reached out to other CVFD members on ideas for the truck build. Build will be approximately 12 months.*

*Captain Sanchez also noted that Thomas Herwig will be leading the building committee.*

*Commissioner Cheatham asked about plans for the current brush truck. Captain Sanchez noted that it would be perfect for a utility vehicle with CVFD. Currently, it is the only vehicle to tow another piece of equipment. It would also be another good vehicle to loan out if commander vehicle is not available.*

*6. Other- None*

*B. Mrs. Kim Nave provided the CVFD Treasurers Report for September 2025.*

*Checking account balance of \$ 35,039.46*

*Expenses: \$ 12,758.38*

*Net Income: \$ -12,758.38*

*YTD Expenses \$ 191,654.98*

*Net Income YTD \$ 23,507.72*

*Mrs. Kim Nave provided the CVFD Account Report for September 2025.*

*There was a balance of \$130,101.28 in checking.*

*Income \$100 Expenses were \$ 0*

*Net Income \$ 100.00*

*(Enclosure 4)*

*C. Capital Expenses - none*

**11. (AI) 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)**

*(AD) Commissioner Proffer noted that there is a YoY -63.7% decrease which was due to a payment last October related to the Eclipse Festival.*

*Commissioner Barclay noted that a large business locally noted to have their sales tax payment.*

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

*(AD) Commissioner Barclay noted that there still has not been a meeting. She noted that there will need to be one person from the Fire Department for collaboration.*

**13. (AI) Discussion and/or action regarding the Service Provider Contract for RY2025-26 for Cassie VFD and action steps by Cassie VFD to resolve contract concerns. (Barclay/Sanchez)**

*(AD) Captain Sanchez noted that they have been busy working to write the following policies for Cassie VFD. They have also gone through the bylaws that will need to be reviewed.*

*Vehicle*

*Outside employment*

*Purchasing*

*Handbook*

*Soon to come: Job Description(s), PTO, Insurance for non-personnel in vehicles and Standard of Practice (SOP)*

*Captain Sanchez asked if the ESD wanted to review the policies and Commissioner Barclay stated that if they want the ESD for review, they are happy to do so and offer suggestions.*

*Future Plans: Facility Organizing and implementing Inventory process/update. Also, looking into a security system.*

**14. (AI) Review of the Policies for Burnet County ESD 2**

***A. Operational Reserves (Lee)***

***B. Investment (Lee)***

***C. Records Management (Sanchez)***

***D. Exception to a Quorum (Cheatham)***

***E. Goods in Transit (Barclay)***

*(AD) Commissioner Barclay reported that as an ongoing best practice, BCESD2's policies are reviewed for accuracy each year and reaffirmed. The following policies were brought forth:*

***A. Operational Reserves: Commissioner Lee reported that she had reviewed the policy and found no changes necessary. Commissioner Cheatham made the motion to adopt the Operational Reserve Policy 10-16-2025-01, Commissioner Proffer seconded the motion; the Policy was approved unanimously. (Enclosure 5)***

- B. Investment Policy: Commissioner Lee reported that she had reviewed the policy and found no changes necessary. Commissioner Proffer made the motion to adopt the Investment Policy 10-16-2025-02, Commissioner Cheatham seconded the motion; the Policy was approved unanimously. (Enclosure 6 )*
- C. Records Management: Commissioner Barclay noted that Commissioner Sanchez had reviewed the policy and made some minor grammatical changes, no further changes necessary. Commissioner Proffer made the motion to adopt the Records Management Policy 10-16-2025-03, Commissioner Cheatham seconded the motion; the Policy was approved unanimously. (Enclosure 7 )*
- D. Exception to a Quorum: Commissioner Cheatham reported that she had reviewed the policy and found no changes necessary. Commissioner Lee made the motion to adopt the Exception to a Quorum Policy 10-16-2025-04, Commissioner Proffer seconded the motion; the Policy was approved unanimously. (Enclosure 8)*
- E. Goods In Transit: Commissioner Barclay reported that she had reviewed the policy and found no changes necessary. Commissioner Lee made the motion to adopt the Goods in Transit Policy 10-17-2024-05, Commissioner Cheatham seconded the motion; the Policy was approved unanimously. (Enclosure 9)*

**15. (AI) Review Insurance coverage provided by VFIS – Liability and Texas Mutual Workers Compensation. (Lee)**

*(AD) Commissioner Lee noted that nothing has changed with insurance coverage. Commissioner Barclay asked for further conversations. None needed.*

**16. (AI) Schedule Audit for ESD and CVFD (Lee/Nave)**

*(AD) Commissioner Barclay asked for an update on CVFD audit. Mrs Laura Schneider noted that the ORW has been in contact and is working towards being completed. Commissioner Barclay noted that it has to be completed prior to October 27, 2025 or after November 28, 2025.*

**17. (AI) Calendar of event for November 20, 2025, Meeting**

- A. Standing Agenda Items.*
- B. Strategic Plan updates*
- C. Recommendations to Commissioner Luther for reappointment/appointment of ESD Commissioners Barclay, Proffer and Sanchez*
- D. Discussion regarding SAFE-D Conference in January 29-31, 2025.*

*(AD) Commissioner Barclay noted that she will not be at the November meeting. If there is anything further that needs to be discussed, please contact her. She has also requested Commissioner Lee to make hotel reservations for those attending; also noted that this was a good opportunity for the new Fire Board.*

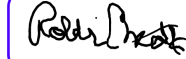
**18. (AI) Next meeting – Thursday, November 20, 2025, 6p.m. at the Cassie Volunteer Fire Department.**

*(AD) Commissioner Barclay announced that the next regular meeting for the Burnet County ESD No. 2 Commissioners would be held on Thursday, November 20, 2025 at the Cassie Volunteer Fire Department.*

**19. (AI) Adjourn**

(AD) With no additional business, the Burnet County Emergency Services District No 2, October 16, 2025, Meeting was adjourned at 7:09 p.m.

Signed by:



1E202000FEA5155...

Robbie Cheatham  
Secretary  
Emergency Services District No. 2  
Burnet County  
October 16, 2025

DocuSigned by:



31B455192468488...

Sharon K. Barclay  
President  
Emergency Services District No. 2  
Burnet County  
October 16, 2025





**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, October 16, 2025, 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 and on the [Burnet County \(burnetcountytexas.org\)](http://Burnet County (burnetcountytexas.org)) website.

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 September 16, 2025 Special Meeting.  
Accept minutes from the September 18 2025 Meeting. (Barclay)
8. Burnet County ESD No. 2 Treasurer Report. (Lee)
9. Discussion and/or action regarding the disbursement of funds. (Lee)

**POSTED**

**Vicinta Stafford**  
**Burnet County Clerk**

By April McFarlen at 12:24 pm, Oct 09, 2025



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

10. Report from the Cassie Volunteer Fire Department.
  - A. Report from CVFD Leadership (Chief Curtis/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
    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. (Curtis)
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)
13. 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)
14. Review of the Policies for Burnet County ESD 2
  - A. Operational Reserves 10-16-2025-01 (Lee)
  - B. Investment 10-16-2025-02 (Lee)
  - C. Records Management 10-16-2025-03 (Sanchez)
  - D. Exception to a Quorum 10-16-2025-04 (Cheatham)
  - E. Goods in Transit 10-16-2025-05 (Barclay)
15. Review Insurance coverage provided by VFIS-Liability and Texas Mutual Workers Compensation. (Lee)
16. Schedule Audit for ESD and CVFD (Lee/Nave)
17. Calendar of Events for November 20, 2025 Meeting
  - A. Standing Agenda Items.
  - B. Strategic Plan updates
  - C. Recommendations to Commissioner Luther for reappointment/appointment of ESD Commissioners Barclay, Proffer, and Sanchez.
  - D. Discussion regarding SAFE-D Conference, January 29-31, 2025.



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

18. Next meeting – Thursday, November 20 2025, 6p.m. at the Cassie Volunteer Fire Department.

19. Adjourn

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

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).

9:10 AM  
10/01/25  
Cash Basis

**Burnet County Emergency Services District #2**  
**Balance Sheet**  
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
First State Bank of Burnet	438,921.07
FSB of Burnet-Sales Tax	18,595.91
Texas Class Invest - Reserve	201,153.78
Texas Class Invest - Sales Tax	248,366.02
Total Checking/Savings	907,036.78
Total Current Assets	907,036.78
TOTAL ASSETS	907,036.78
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	580,344.78
Net Income	326,692.00
Total Equity	907,036.78
TOTAL LIABILITIES & EQUITY	907,036.78

9:09 AM

10/01/25

Cash Basis

**Burnet County Emergency Services District #2**  
**Profit & Loss Detail**  
**September 2025**

Type	Date	Num	Name	Memo	Paid Amount
<b>Income</b>					
<b>Government Contracts</b>					
<b>Local Government Contracts</b>					
Deposit	09/08/2025		Burnet County Appraisal Dist.	8/16 - 8/31/25	249.18
Deposit	09/19/2025		Burnet County Appraisal Dist.	9/1 - 9/15/25	802.13
Total Local Government Contracts					1,051.31
<b>Sales Tax Revenue</b>					
Deposit	09/12/2025		Texas Comptroller	Ending 9/9/25	8,592.07
Total Sales Tax Revenue					8,592.07
Total Government Contracts					9,643.38
<b>Interest Earned</b>					
Deposit	09/30/2025			Interest	91.48
Deposit	09/30/2025			Interest	3.84
Total Interest Earned					95.32
<b>Investments</b>					
<b>Interest-Investments</b>					
Deposit	09/30/2025			Interest	717.76
Deposit	09/30/2025			Interest	874.53
Total Interest-Investments					1,592.29
Total Investments					1,592.29
<b>Permit Income</b>					
Deposit	09/11/2025	2985	reimbursement expense	Wild West Systems	150.00
Total Permit Income					150.00
Total Income					11,480.99
<b>Expense</b>					
<b>Contract Services</b>					
<b>Contract Labor</b>					
Check	09/18/2025	1586	Megan L. Paz	Aug 2025	500.00
Total Contract Labor					500.00
<b>CVFD-Rentention Bonuses</b>					
Check	09/18/2025	1590	Laura Schneider		599.00
Check	09/18/2025	1591	Chuck Schoenfeld		550.00
Check	09/18/2025	1592	George Sanchez		500.00
Check	09/18/2025	1593	Thomas Herwig		400.00
Check	09/18/2025	1594	Dan Lee		400.00
Check	09/18/2025	1595	Mike Rivera		300.00
Check	09/18/2025	1596	Dre Dupont		250.00
Check	09/18/2025	1597	Nick Ganci		200.00
Total CVFD-Rentention Bonuses					3,199.00
<b>Legal Fees</b>					
Check	09/18/2025	1588	Burns Anderson Jury Brenner, LLP		800.00
Total Legal Fees					800.00
<b>Outside Contract Services</b>					
<b>Burnet Co. Appraisal Dist.</b>					
<b>Tax Collection Legal Fees</b>					
Deposit	09/08/2025		Burnet County Appraisal Dist.	8/16 - 8/31/25	19.56
Deposit	09/19/2025		Burnet County Appraisal Dist.	9/1 - 9/15/25	131.07
Total Tax Collection Legal Fees					150.63

Page 1

Minutes  
 BCESD #2  
 October 16, 2025  
 Page 13 of 44

9:09 AM

10/01/25

Cash Basis

**Burnet County Emergency Services District #2**  
**Profit & Loss Detail**  
**September 2025**

Type	Date	Num	Name	Memo	Paid Amount
<b>Burnet Co. Appraisal Dist. - Other</b>					
Check	09/18/2025	1587	Burnet County Appraisal Dist.	4th qtr fees	1,830.70
Total Burnet Co. Appraisal Dist. - Other					1,830.70
Total Burnet Co. Appraisal Dist.					1,981.33
Total Outside Contract Services					1,981.33
Total Contract Services					6,480.33
<b>Other Types of Expenses</b>					
<b>Computer expense</b>					
Check	09/05/2025	ACH	Google	Domain fees	166.12
Total Computer expense					166.12
<b>Memberships and Dues</b>					
Check	09/18/2025	1589	Safe-D	yearly membership d...	1,750.00
Total Memberships and Dues					1,750.00
Total Other Types of Expenses					1,916.12
Total Expense					8,396.45
<b>Net Income</b>					<b>3,084.54</b>

9:13 AM

10/01/25

Cash Basis

**Burnet County Emergency Services District #2**  
**Profit & Loss Budget vs. Actual**  
**October 2024 through September 2025**

	Oct '24 - Sep 25	Budget	\$ Over Budget
<b>Income</b>			
Government Contracts			
Local Government Contracts	467,289.01	458,627.40	8,661.61
Sales Tax Revenue	128,698.90	100,000.00	28,698.90
<b>Total Government Contracts</b>	<b>595,987.91</b>	<b>558,627.40</b>	<b>37,360.51</b>
Interest Earned	1,049.53	200.00	849.53
Investments			
Interest-Investments	17,294.58	28,000.00	-10,705.42
<b>Total Investments</b>	<b>17,294.58</b>	<b>28,000.00</b>	<b>-10,705.42</b>
Permit Income	250.00		
<b>Total Income</b>	<b>614,582.02</b>	<b>586,827.40</b>	<b>27,754.62</b>
<b>Expense</b>			
Capital Reserve	-17,588.15	207,269.90	-224,858.05
Contract Services			
Accounting Fees	12,400.00	13,000.00	-600.00
Cassie Volunteer Fire Dept	260,415.00	260,415.00	0.00
Contract Labor	5,818.75	6,000.00	-181.25
CVFD-Capital Expenditures	4,239.51	10,000.00	-5,760.49
CVFD-Retention Bonuses	3,390.88	6,600.00	-3,209.12
HdL Companies	2,819.00	3,000.00	-181.00
Insurance-Liability & D.O.	1,422.00	2,724.75	-1,302.75
Insurance-Workers Compensation	194.90	454.25	-259.35
Legal Fees	2,383.02	5,000.00	-2,616.98
Outside Contract Services			
Burnet Co. Appraisal Dist.			
Tax Collection Legal Fees	562.58		
Taxes Refunded-Property Owners	372.74		
Burnet Co. Appraisal Dist. - Other	7,322.86	7,055.76	267.10
<b>Total Burnet Co. Appraisal Dist.</b>	<b>8,258.18</b>	<b>7,055.76</b>	<b>1,202.42</b>
<b>Total Outside Contract Services</b>	<b>8,258.18</b>	<b>7,055.76</b>	<b>1,202.42</b>
<b>Total Contract Services</b>	<b>301,341.24</b>	<b>314,249.76</b>	<b>-12,908.52</b>
Operational Reserve	0.00	58,682.74	-58,682.74
Operations			
Newspaper Advertisement	52.00	100.00	-48.00
Postage, Mail Service	154.00	175.00	-21.00
<b>Total Operations</b>	<b>206.00</b>	<b>275.00</b>	<b>-69.00</b>
Other Types of Expenses			
Community Involvement Expense	201.42	500.00	-298.58
Computer expense	166.12	1,000.00	-833.88
Memberships and Dues	3,348.39	1,750.00	1,598.39
<b>Total Other Types of Expenses</b>	<b>3,715.93</b>	<b>3,250.00</b>	<b>465.93</b>
Travel and Meetings			
Conference, Convention, Meeting	0.00	2,500.00	-2,500.00
Travel	215.00	600.00	-385.00
<b>Total Travel and Meetings</b>	<b>215.00</b>	<b>3,100.00</b>	<b>-2,885.00</b>
<b>Total Expense</b>	<b>287,890.02</b>	<b>586,827.40</b>	<b>-298,937.38</b>
<b>Net Income</b>	<b>326,692.00</b>	<b>0.00</b>	<b>326,692.00</b>



Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



INCIDENT COUNT

INCIDENT TYPE	# INCIDENTS	%
1- Fire	4	33.33%
3- Rescue & EMS	8	66.67%
TOTAL	12	100%
INCIDENT TYPE YTD	# INCIDENTS	%
1- Fire	28	16.28%
3- Rescue & EMS	103	59.88%
5- Service Call	3	1.75%
6- Good Intent Call	34	19.77%
7- False Alarm & False Call	3	1.74%
8- Severe Weather & Natural	1	0.58%
TOTAL	172	100%

MUTUAL AID

AID TYPE	TOTAL	YTD
AID GIVEN	3	63
AID RECEIVED	0	8

OVERLAPPING CALLS

# OVERLAPPING	% OVERLAPPING
0	0%
# OVERLAPPING- YTD	% OVERLAPPING YTD
24	13.95%

FISCAL YEAR

2023/2024	171 CALLS	
2024/2025	227 CALLS	32.75% INCREASE



Cassie VFD TX  
Address: Burnet, TX, 78611



## AVERAGE RESPONSE TIME

(DISPATCH TO ARRIVAL)

EMS	FIRE	TOTAL
5:17	15:18	8:37
EMS-YTD	FIRE-YTD	TOTAL-YTD
8:35	18:50	11:17

## AVERAGE RESPONSE TIME BY SHIFT

( IN-DISTRICT, M-F 9-5, OUT-OF-DISTRICT)

IN-DISTRICT	M-F 8-5	OUT OF DISTRICT
5- 4:38	4- 6:41	3- 17:52
IN-DISTRICT-YTD	M-F 8-5-YTD	OUT OF DISTRICT-YTD
71-7:15	37- 6:01	46- 22:28
		18- DISPATCHED AND CANCELED

## TIME ON SCENE

TOTAL TIME ON SCENE- 16:17:02 AVERAGE TIME ON SCENE- 1:21:25

EMS TOTAL TIME ON SCENE- 8:51:10 AVERAGE TIME ON SCENE- 1:06:25

FIRE TOTAL TIME ON SCENE- 7:25:52 AVERAGE TIME ON SCENE- 1:51:28

### YTD

TOTAL TIME ON SCENE- 104:32:52 EMS AVERAGE TIME ON SCENE- 0:52:43

TOTAL TIME ON SCENE- 105:00:54 FIRE AVERAGE TIME ON SCENE- 1:58:53

TOTAL TIME ON SCENE- 209:33:46 AVERAGE TIME ON SCENE- 1:13:06

Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



## PATIENT CONTACTS

APPARATUS	TOTAL # OF PATIENT CONTACTS		# OF PATIENTS TRANSPORTED BY EMS	
	CURRENT	YTD	CURRENT	YTD
POV	4	23	5	61
CHIEF 60	5	63		
BRUSH 51	0	6		
RESCUE 24	1	20		
ENGINE 21	1	1		
TOTAL # OF PATIENTS	11	126		

## PERSONNEL COUNT

PERSONNEL ON APPARATUS 4.08	PERSONNEL NOT ON SCENE 0.25	TOTAL 4.33
	YTD	
PERSONNEL ON APPARATUS 3.16	PERSONNEL NOT ON SCENE 0.97	TOTAL 4.13



Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



FDR-NFIRS: Aid Given Detail Report - Last Calendar Month

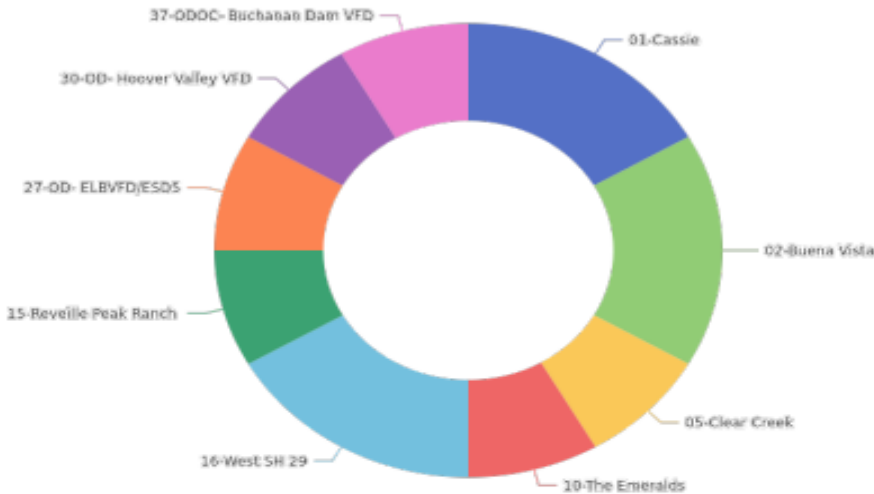
INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT NUMBER	INCIDENT TYPE (NFIRS)	FIRE STATION	ADDRESS	AID DEPARTMENT NAME	AID TYPE
27176185	2025-09-06 12:30:09	2025-0000161	111 - Building fire	Station 1- 4400	800 Iroquois Dr	Hoover Valley Volunteer Fire Department	Mutual aid given
27856826	2025-09-20 13:50:48	2025-0000169	142 - Brush or brush-and-grass mixture fire	Station 1- 4400	2290 Co Rd 113	East Lake Buchanan VFD	Mutual aid given
28074631	2025-09-30 02:09:27	2025-0000172	118 - Trash or rubbish fire, contained	Station 1- 4400	RR 261	Buchanan Vounteer Fire Department	Mutual aid given



Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



FDR-NFIRS: Incident Count by Response Zone - Last Calendar Month



RESPONSE ZONE	INCIDENT COUNT	PERCENT OF TOTAL
01-Cassie	2	16.67%
02-Buena Vista	2	16.67%
05-Clear Creek	1	8.33%
10-The Emeralds	1	8.33%
16-West SH 29	2	16.67%
15-Reveille Peak Ranch	1	8.33%
27-OD- ELBVFD/ESD5	1	8.33%
30-OD- Hoover Valley VFD	1	8.33%
37-ODOC- Buchanan Dam VFD	1	8.33%
Total	12	100.00%

2:48 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Balance Sheet**  
 As of September 30, 2025

	<u>Sep 30, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 · CASSIE VFD-ESD2	35,039.46
Total Checking/Savings	35,039.46
Total Current Assets	35,039.46
Fixed Assets	
1410 · Land	13,820.69
1420 · Furniture & Fixtures	17,066.09
1430 · Vehicles & Equipment	1,538,216.79
1440 · EMS Equipment	11,412.56
1450 · Communication Equipment	103,956.55
1460 · Buildings	120,053.61
1510 · Accumulated Depreciation	-1,075,689.72
Total Fixed Assets	728,836.57
Other Assets	
1090 · Transfers (In/Out)	70,000.00
1100 · Grant Receivable	665.00
Total Other Assets	70,665.00
<b>TOTAL ASSETS</b>	<b>834,541.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · Employer & Emp. Payroll Tax	-0.16
Total Other Current Liabilities	-0.16
Total Current Liabilities	-0.16
Total Liabilities	-0.16
Equity	
3010 · Unrestricted Net Assets-Ret.Ern	810,856.25
Net Income	23,684.94
Total Equity	834,541.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>834,541.03</b>

3:02 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
**September 2025**

Date	Name	Memo	Class	Paid Amount
Income				
Expense				
<b>5000 - ADMINISTRATIVE</b>				
<b>5005 - Accounting</b>				
09/05/2025	Paychex-EIB	Payroll Fee 9-5-25 - 2025090201	FDE	74.35
09/05/2025	Paychex-EIB	Client Discount	FDE	-74.35
09/19/2025	Paychex-EIB	Payroll Fee for 9-19-25	FDE	74.35
09/19/2025	Paychex-EIB	Client Discount	FDE	-48.99
Total 5005 - Accounting				25.36
<b>5025 - Office Supplies</b>				
09/16/2025	Chase Card Servi...	Cloud Storage - Apple	ESD	0.99
09/30/2025	Chase Card Servi...	Apple Cloud Storage	ESD	0.99
Total 5025 - Office Supplies				1.98
<b>5040 - SubscripDues/Membrshp/RecMgmt</b>				
09/16/2025	Chase Card Servi...	YMCA - D Curtis - Family	ESD	69.00
09/16/2025	Chase Card Servi...	YMCA - T Herwig - Couple SR	ESD	42.00
09/16/2025	Chase Card Servi...	YMCA - D Lee - Couple SR	ESD	42.00
09/16/2025	Chase Card Servi...	YMCA - G Sanchez - Couple	ESD	60.00
09/16/2025	Chase Card Servi...	YMCA - D Dupont - Couple	ESD	60.00
09/16/2025	Chase Card Servi...	YMCA - N Ganci - Family	ESD	69.00
Total 5040 - SubscripDues/Membrshp/RecMgmt				342.00
Total 5000 - ADMINISTRATIVE				369.34
<b>5200 - PAID POSITION</b>				
<b>5205 - Base Salary</b>				
09/05/2025	Derrick R Curtis	Salary - 8-23-25 to 9-5-25	FDE	2,616.92
09/19/2025	Derrick R Curtis	Salary	FDE	2,616.92
Total 5205 - Base Salary				5,233.84
<b>5215 - CVFD SS &amp; Medicare Tax Match</b>				
09/05/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
09/19/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
Total 5215 - CVFD SS & Medicare Tax Match				400.40
Total 5200 - PAID POSITION				5,634.24
<b>5300 - BUILDING AND GROUNDS</b>				
<b>5310 - Janitorial Supplies</b>				
09/16/2025	Chase Card Servi...	Trash Bags - HEB	ESD	38.96
Total 5310 - Janitorial Supplies				38.96
<b>5320 - Repairs and Maintenance</b>				
09/16/2025	Chase Card Servi...	Piping and Fitting to Repair Air Leak in Ceiling - Amazon	ESD	266.05
Total 5320 - Repairs and Maintenance				266.05
<b>5330 - Electrical Service</b>				
09/15/2025	PEC	Electric from 7/21 to 8/21/25	ESD	268.17
Total 5330 - Electrical Service				268.17
<b>5335 - Telephone Service</b>				
09/16/2025	Chase Card Servi...	Internet - 281 Internet 9-10 to 10-9-25	ESD	167.00
09/16/2025	Chase Card Servi...	Cell Phones/CAD Ipads - Verizon 7-11 to 8-10-25	ESD	250.69
09/30/2025	Chase Card Servi...	Cell Phone and Cad 8-1 to 9-10-25 - Verizon	ESD	250.69
09/30/2025	Chase Card Servi...	Internet 9-10 to 10-9-25 - 281 Comm	ESD	167.00
Total 5335 - Telephone Service				835.38
Total 5300 - BUILDING AND GROUNDS				1,408.56

Page 1

Minutes  
BCESD #2  
October 16, 2025  
Page 22 of 44

3:02 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
**September 2025**

Date	Name	Memo	Class	Paid Amount
<b>7000 - OPERATIONS</b>				
<b>7012 - Wex-Vehicles &amp; Equip</b>				
09/30/2025	WEX Bank	Rescue 24 Fill Up	ESD	53.39
09/30/2025	WEX Bank	Brush 50 Fill Up	ESD	40.41
09/30/2025	WEX Bank	Cmd 60	ESD	169.78
09/30/2025	WEX Bank	Engine 21 Fill Up	ESD	30.99
09/30/2025	WEX Bank	Tender 40 Fill Up	ESD	28.50
09/30/2025	WEX Bank	Monthly Card Charge	ESD	44.00
09/30/2025	WEX Bank	Rebates	ESD	-23.53
Total 7012 - Wex-Vehicles & Equip				343.54
<b>7030 - First Responder Supplies</b>				
09/30/2025	Chase Card Servi...	Bound Tree Curalex Adult BVM Bacterial Filter	ESD	128.16
Total 7030 - First Responder Supplies				128.16
<b>7050 - Personal Protect Equip-PPE</b>				
09/19/2025	Municipal EmERGE...	Structure Pants & Coat J Foster - IN2335556	ESD	3,200.79
09/30/2025	Chase Card Servi...	SFFMA - Boots for M Foster	ESD	405.00
Total 7050 - Personal Protect Equip-PPE				3,605.79
<b>7060 - Rehabilitation Supplies</b>				
09/30/2025	Chase Card Servi...	Walmart - Gatorade/Snacks	ESD	132.01
Total 7060 - Rehabilitation Supplies				132.01
<b>7072 - SCBA MAINTENANCE &amp; REPAIR</b>				
09/30/2025	Municipal EmERGE...	SCBA Service Call & Flow Test - Inv# IN2342416	ESD	650.00
Total 7072 - SCBA MAINTENANCE & REPAIR				650.00
<b>7075 - State Veh Safety Inspec&amp;Regist</b>				
09/23/2025	Burnet County Ta...	Inspection Replacement Fee For Rescue 24	ESD	7.50
Total 7075 - State Veh Safety Inspec&Regist				7.50
<b>7080 - Vehicle Maintenance/Repair</b>				
09/30/2025	DACO Fire Equip...	Mounting Plate for Tender 40 Tank to Pump Valve Handle - #10616-1	ESD	47.96
Total 7080 - Vehicle Maintenance/Repair				47.96
<b>7085 - Vehicle Maint/Repr(Vendor)</b>				
09/30/2025	Chase Card Servi...	Quick Brakes - Cmd 60 Oil Change	ESD	146.76
09/30/2025	Chase Card Servi...	Quick Brakes - Rescue 24 Oil Change	ESD	171.54
Total 7085 - Vehicle Maint/Repr(Vendor)				318.30
Total 7000 - OPERATIONS				5,233.26
<b>8000 - TRAINING</b>				
<b>8022 - Training-Certification&amp;Testing</b>				
09/16/2025	Chase Card Servi...	Technician Exam - D Curtis - TCFP - Inv#31253	ESD	56.49
09/16/2025	Chase Card Servi...	Ropes Rescue Awareness/Operations Exam - D Curtis - TCFP - Inv#...	ESD	56.49
Total 8022 - Training-Certification&Testing				112.98
Total 8000 - TRAINING				112.98
Total Expense				12,758.38
<b>Net Income</b>				<b>-12,758.38</b>

Minutes  
BCESD #2  
October 16, 2025  
Page 23 of 44

3:02 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
**September 2025**

Date	Name	Memo	Class	Paid Amount
Income				
Expense				
<b>5000 · ADMINISTRATIVE</b>				
<b>5005 · Accounting</b>				
09/05/2025	Paychex-EIB	Payroll Fee 9-5-25 - 2025090201	FDE	74.35
09/05/2025	Paychex-EIB	Client Discount	FDE	-74.35
09/19/2025	Paychex-EIB	Payroll Fee for 9-19-25	FDE	74.35
09/19/2025	Paychex-EIB	Client Discount	FDE	-48.99
Total 5005 · Accounting				25.36
<b>5025 · Office Supplies</b>				
09/16/2025	Chase Card Servi...	Cloud Storage - Apple	ESD	0.99
09/30/2025	Chase Card Servi...	Apple Cloud Storage	ESD	0.99
Total 5025 · Office Supplies				1.98
<b>5040 · Subscrip/Dues/Membrshp/RecMgmt</b>				
09/16/2025	Chase Card Servi...	YMCA - D Curtis - Family	ESD	69.00
09/16/2025	Chase Card Servi...	YMCA - T Herwig - Couple SR	ESD	42.00
09/16/2025	Chase Card Servi...	YMCA - D Lee - Couple SR	ESD	42.00
09/16/2025	Chase Card Servi...	YMCA - G Sanchez - Couple	ESD	60.00
09/16/2025	Chase Card Servi...	YMCA - D Dupont - Couple	ESD	60.00
09/16/2025	Chase Card Servi...	YMCA - N Ganci - Family	ESD	69.00
Total 5040 · Subscrip/Dues/Membrshp/RecMgmt				342.00
Total 5000 · ADMINISTRATIVE				369.34
<b>5200 · PAID POSITION</b>				
<b>5205 · Base Salary</b>				
09/05/2025	Derrick R Curtis	Salary - 8-23-25 to 9-5-25	FDE	2,616.92
09/19/2025	Derrick R Curtis	Salary	FDE	2,616.92
Total 5205 · Base Salary				5,233.84
<b>5215 · CVFD SS &amp; Medicare Tax Match</b>				
09/05/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
09/19/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
Total 5215 · CVFD SS & Medicare Tax Match				400.40
Total 5200 · PAID POSITION				5,634.24
<b>5300 · BUILDING AND GROUNDS</b>				
<b>5310 · Janitorial Supplies</b>				
09/16/2025	Chase Card Servi...	Trash Bags - HEB	ESD	38.96
Total 5310 · Janitorial Supplies				38.96
<b>5320 · Repairs and Maintenance</b>				
09/16/2025	Chase Card Servi...	Piping and Fitting to Repair Air Leak in Ceiling - Amazon	ESD	266.05
Total 5320 · Repairs and Maintenance				266.05
<b>5330 · Electrical Service</b>				
09/15/2025	PEC	Electric from 7/21 to 8/21/25	ESD	268.17
Total 5330 · Electrical Service				268.17
<b>5335 · Telephone Service</b>				
09/16/2025	Chase Card Servi...	Internet - 281 Internet 9-10 to 10-9-25	ESD	167.00
09/16/2025	Chase Card Servi...	Cell Phones/CAD Ipads - Verizon 7-11 to 8-10-25	ESD	250.69
09/30/2025	Chase Card Servi...	Cell Phone and Cad 8-1 to 9-10-25 - Verizon	ESD	250.69
09/30/2025	Chase Card Servi...	Internet 9-10 to 10-9-25 - 281 Comm	ESD	167.00
Total 5335 · Telephone Service				835.38
Total 5300 · BUILDING AND GROUNDS				1,408.56



3:02 PM  
10/06/25  
Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
**September 2025**

Date	Name	Memo	Class	Paid Amount
<b>7000 - OPERATIONS</b>				
<b>7012 - Wex-Vehicles &amp; Equip</b>				
09/30/2025	WEX Bank	Rescue 24 Fill Up	ESD	53.39
09/30/2025	WEX Bank	Brush 50 Fill Up	ESD	40.41
09/30/2025	WEX Bank	Cmd 60	ESD	169.78
09/30/2025	WEX Bank	Engine 21 Fill Up	ESD	30.99
09/30/2025	WEX Bank	Tender 40 Fill Up	ESD	28.50
09/30/2025	WEX Bank	Monthly Card Charge	ESD	44.00
09/30/2025	WEX Bank	Rebates	ESD	-23.53
Total 7012 - Wex-Vehicles & Equip				343.54
<b>7030 - First Responder Supplies</b>				
09/30/2025	Chase Card Servi...	Bound Tree Curalex Adult BVM Bacterial Filter	ESD	128.16
Total 7030 - First Responder Supplies				128.16
<b>7050 - Personal Protect Equip-PPE</b>				
09/19/2025	Municipal Emerge...	Structure Pants & Coat J Foster - IN2335556	ESD	3,200.79
09/30/2025	Chase Card Servi...	SFFMA - Boots for M Foster	ESD	405.00
Total 7050 - Personal Protect Equip-PPE				3,605.79
<b>7060 - Rehabilitation Supplies</b>				
09/30/2025	Chase Card Servi...	Walmart - Gatorade/Snacks	ESD	132.01
Total 7060 - Rehabilitation Supplies				132.01
<b>7072 - SCBA MAINTENANCE &amp; REPAIR</b>				
09/30/2025	Municipal Emerge...	SCBA Service Call & Flow Test - Inv# IN2342416	ESD	650.00
Total 7072 - SCBA MAINTENANCE & REPAIR				650.00
<b>7075 - State Veh Safety Inspec&amp;Regist</b>				
09/23/2025	Burnet County Ta...	Inspection Replacement Fee For Rescue 24	ESD	7.50
Total 7075 - State Veh Safety Inspec&Regist				7.50
<b>7080 - Vehicle Maintenance/Repair</b>				
09/30/2025	DACO Fire Equip...	Mounting Plate for Tender 40 Tank to Pump Valve Handle - #10616-1	ESD	47.96
Total 7080 - Vehicle Maintenance/Repair				47.96
<b>7085 - Vehicle Maint/Repr(Vendor)</b>				
09/30/2025	Chase Card Servi...	Quick Brakes - Cmd 60 Oil Change	ESD	146.76
09/30/2025	Chase Card Servi...	Quick Brakes - Rescue 24 Oil Change	ESD	171.54
Total 7085 - Vehicle Maint/Repr(Vendor)				318.30
Total 7000 - OPERATIONS				5,233.26
<b>8000 - TRAINING</b>				
<b>8022 - Training-Certification&amp;Testing</b>				
09/16/2025	Chase Card Servi...	Technician Exam - D Curtis - TCFP - Inv#31253	ESD	56.49
09/16/2025	Chase Card Servi...	Ropes Rescue Awareness/Operations Exam - D Curtis - TCFP - Inv#...	ESD	56.49
Total 8022 - Training-Certification&Testing				112.98
Total 8000 - TRAINING				112.98
Total Expense				12,758.38
<b>Net Income</b>				<b>-12,758.38</b>

Page 2

Minutes  
BCESD #2  
October 16, 2025  
Page 25 of 44

3:16 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
 October 2024 through September 2025

	ESD	FDE	TOTAL
<b>Income</b>			
4000 - Income			
4005 - ESD payments	186,119.87	74,295.13	260,415.00
4025 - Grants	24,429.00	0.00	24,429.00
4040 - FD Reimbursement	4,288.88	0.00	4,288.88
4070 - ESD Reimbursement	326.95	0.00	326.95
<b>Total 4000 - Income</b>	<b>215,162.70</b>	<b>74,295.13</b>	<b>289,457.83</b>
<b>Total Income</b>	<b>215,162.70</b>	<b>74,295.13</b>	<b>289,457.83</b>
<b>Expense</b>			
5000 - ADMINISTRATIVE			
5005 - Accounting	761.08	872.71	1,633.79
5015 - Meetings	194.48	0.00	194.48
5020 - Office Equipment/Maint.	1,563.08	0.00	1,563.08
5025 - Office Supplies	2,670.09	0.00	2,670.09
5035 - Shipping/Postage/PO Box Rental	297.96	0.00	297.96
5040 - Subscriptn/Dues/Membrshp/RecMgmt	8,692.69	0.00	8,692.69
5042 - Record Mgmt Systems-ER,PC,CAD	7,835.00	0.00	7,835.00
5045 - Travel Allowance	1,468.72	0.00	1,468.72
5050 - Uniforms (Caps and Shirts)	1,968.69	0.00	1,968.69
5060 - Banking/SftyDepBox/Chks/BkgdCks	106.76	0.00	106.76
5065 - Finance Chgs/Late Fees/Sales Tx	0.00	0.00	0.00
5076 - RECRUITMENT & RETENTION	8,561.75	0.00	8,561.75
5078 - Items to be reimbursed by ESD	191.88	0.00	191.88
5080 - REIMBURSEMENT TO BCESD2	100.00	0.00	100.00
<b>Total 5000 - ADMINISTRATIVE</b>	<b>34,412.18</b>	<b>872.71</b>	<b>35,284.89</b>
5200 - PAID POSITION			
5205 - Base Salary	0.00	68,040.00	68,040.00
5215 - CVFD SS & Medicare Tax Match	0.00	5,205.20	5,205.20
<b>Total 5200 - PAID POSITION</b>	<b>0.00</b>	<b>73,245.20</b>	<b>73,245.20</b>
5300 - BUILDING AND GROUNDS			
5305 - Botanical Supplies	8.35	0.00	8.35
5310 - Janitorial Supplies	195.49	0.00	195.49
5320 - Repairs and Maintenance	4,428.39	0.00	4,428.39
5325 - Furn&YardEquip Repl/Repl/New	1,201.60	0.00	1,201.60
5330 - Electrical Service	3,155.34	0.00	3,155.34
5335 - Telephone Service	5,009.05	0.00	5,009.05
<b>Total 5300 - BUILDING AND GROUNDS</b>	<b>13,998.22</b>	<b>0.00</b>	<b>13,998.22</b>
5600 - COMMUNICATIONS			
5605 - Batteries, Clips, Acc.	612.99	0.00	612.99
<b>Total 5600 - COMMUNICATIONS</b>	<b>612.99</b>	<b>0.00</b>	<b>612.99</b>
6600 - INSURANCE			
6605 - Building and Property	4,174.00	0.00	4,174.00
6610 - Vehicle	11,166.31	0.00	11,166.31
6615 - Personnel Coverage	14,296.00	0.00	14,296.00
<b>Total 6600 - INSURANCE</b>	<b>29,636.31</b>	<b>0.00</b>	<b>29,636.31</b>

3:16 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
**October 2024 through September 2025**

	ESD	FDE	TOTAL
<b>7000 · OPERATIONS</b>			
7007 · CAD-Computer Aided Dispatch	8,207.93	0.00	8,207.93
7010 · Fuel-Vehicle and Equipment	521.04	0.00	521.04
7012 · Wex-Vehicles & Equip	6,120.92	0.00	6,120.92
7020 · Fire Extinguisher Test/Repr	105.00	0.00	105.00
7025 · Fire Suppressant Supplies	8,070.00	0.00	8,070.00
7030 · First Responder Supplies	28,596.50	0.00	28,596.50
7035 · Ladder, Pump & Hose Testing	2,975.55	0.00	2,975.55
7040 · Minor Tools	347.73	0.00	347.73
7045 · Veh/Epmt Lights-Decals-Safety	2,609.18	0.00	2,609.18
7050 · Personal Protect Equip-PPE	11,952.33	0.00	11,952.33
7055 · PPE Testing/Cleaning/Repair	187.46	0.00	187.46
7057 · Operations - Radio Service Fee	5,583.48	0.00	5,583.48
7060 · Rehabilitation Supplies	857.34	0.00	857.34
7070 · SCBA Testing/Hydro/FaceMsk/Pack	600.00	0.00	600.00
7072 · SCBA MAINTENANCE & REPAIR	2,489.00	0.00	2,489.00
7075 · State Veh Safety Inspec&Regist	88.00	0.00	88.00
7080 · Vehicle Maintenance/Repair	2,878.14	0.00	2,878.14
7085 · Vehicle Maint/Repr(Vendor)	16,709.06	0.00	16,709.06
7095 · Fire Fighting Equipmt - NEW	5,629.96	0.00	5,629.96
7096 · FIRE FIGHTING EQUIPMENT-MAINTEN	1,885.31	0.00	1,885.31
<b>Total 7000 · OPERATIONS</b>	<b>106,413.93</b>	<b>0.00</b>	<b>106,413.93</b>
<b>8000 · TRAINING</b>			
8020 · Training -VENDOR	2,171.83	0.00	2,171.83
8022 · Training-Certification&Testing	765.25	0.00	765.25
8025 · Per Diem Travel/Lodging	864.31	0.00	864.31
8035 · Educational Supplies	248.14	0.00	248.14
<b>Total 8000 · TRAINING</b>	<b>4,049.53</b>	<b>0.00</b>	<b>4,049.53</b>
<b>9000 · PUBLIC RELATIONS</b>			
9010 · Public Educatn/Relatn/Apprtm	2,531.82	0.00	2,531.82
<b>Total 9000 · PUBLIC RELATIONS</b>	<b>2,531.82</b>	<b>0.00</b>	<b>2,531.82</b>
<b>Total Expense</b>	<b>191,654.98</b>	<b>74,117.91</b>	<b>265,772.89</b>
<b>Net Income</b>	<b>23,507.72</b>	<b>177.22</b>	<b>23,684.94</b>

3:32 PM  
10/06/25  
Cash Basis

Cassie Volunteer Fire Dept. & EMS  
Balance Sheet  
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1010 · FSB of Burnet - 68007	130,101.28
Total Checking/Savings	130,101.28
Total Current Assets	130,101.28
Other Assets	
1090 · Transfers (In/Out)	-70,000.00
Total Other Assets	-70,000.00
TOTAL ASSETS	60,101.28
LIABILITIES & EQUITY	
Equity	
3010 · Unrestricted Net Assets	52,692.94
Net Income	7,408.34
Total Equity	60,101.28
TOTAL LIABILITIES & EQUITY	60,101.28

3:28 PM

10/06/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Budget vs. Actual**  
 October 2024 through September 2025

	Oct '24 - Sep 25	Budget	\$ Over Budget
<b>Income</b>			
4000 - Income			
4005 - ESD payments	260,415.00	260,415.00	0.00
4025 - Grants	24,429.00		
4040 - FD Reimbursement	4,286.88		
4070 - ESD Reimbursement	326.95		
<b>Total 4000 - Income</b>	<b>289,457.83</b>	<b>260,415.00</b>	<b>29,042.83</b>
<b>Total Income</b>	<b>289,457.83</b>	<b>260,415.00</b>	<b>29,042.83</b>
<b>Expense</b>			
5000 - ADMINISTRATIVE			
5005 - Accounting	1,633.79	2,000.00	-366.21
5010 - Legal Services	0.00	100.00	-100.00
5015 - Meetings	194.48	300.00	-105.52
5020 - Office Equipment/Maint.	1,563.08	258.00	1,305.08
5025 - Office Supplies	2,670.09	1,000.00	1,670.09
5030 - Printer Supplies	0.00	300.00	-300.00
5035 - Shipping/Postage/PO Box Rental	297.96	150.00	147.96
5040 - Subscrip'tn/Dues/Membrshp/RecMgmt	8,692.69	6,500.00	2,192.69
5042 - Record Mgmt Systems-ER,PC,CAD	7,835.00	6,000.00	1,835.00
5045 - Travel Allowance	1,468.72	100.00	1,368.72
5050 - Uniforms (Caps and Shirts)	1,968.69	2,500.00	-531.31
5055 - Printing Services	0.00	100.00	-100.00
5060 - Banking/SftyDepBox/Chks/BkgdCks	106.76	100.00	6.76
5070 - Replen Petty Cash/Toll Charges	0.00	350.00	-350.00
5076 - RECRUITMENT & RETENTION	8,561.75	10,200.00	-1,638.25
5078 - Items to be reimbursed by ESD	191.88	0.00	191.88
5080 - REIMBURSEMENT TO BCESD2	100.00	0.00	100.00
<b>Total 5000 - ADMINISTRATIVE</b>	<b>35,284.89</b>	<b>29,958.00</b>	<b>5,326.89</b>
5200 - PAID POSITION			
5205 - Base Salary	68,040.00	68,040.00	0.00
5215 - CVFD SS & Medicare Tax Match	5,205.20	5,206.00	-0.80
<b>Total 5200 - PAID POSITION</b>	<b>73,245.20</b>	<b>73,246.00</b>	<b>-0.80</b>
5300 - BUILDING AND GROUNDS			
5305 - Botanical Supplies	8.35	50.00	-41.65
5310 - Janitorial Supplies	195.49	200.00	-4.51
5320 - Repairs and Maintenance	4,428.39	2,500.00	1,928.39
5325 - Furn&YardEquip Repl/ReplNew	1,201.60	2,000.00	-798.40
5330 - Electrical Service	3,155.34	4,600.00	-1,444.66
5335 - Telephone Service	5,009.05	6,600.00	-1,590.95
<b>Total 5300 - BUILDING AND GROUNDS</b>	<b>13,998.22</b>	<b>15,950.00</b>	<b>-1,951.78</b>
5600 - COMMUNICATIONS			
5605 - Batteries, Clips, Acc.	612.99	1,000.00	-387.01
5615 - Non-Warranty Repair	0.00	500.00	-500.00
5620 - Digital Radio and Pagers	0.00	1,000.00	-1,000.00
<b>Total 5600 - COMMUNICATIONS</b>	<b>612.99</b>	<b>2,500.00</b>	<b>-1,887.01</b>
6600 - INSURANCE			
6605 - Building and Property	4,174.00	6,600.00	-2,426.00
6610 - Vehicle	11,166.31	14,200.00	-3,033.69
6615 - Personnel Coverage	14,296.00	18,550.00	-4,254.00
<b>Total 6600 - INSURANCE</b>	<b>29,636.31</b>	<b>39,350.00</b>	<b>-9,713.69</b>

3:28 PM  
10/06/25  
Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Budget vs. Actual**  
October 2024 through September 2025

	Oct '24 - Sep 25	Budget	\$ Over Budget
<b>7000 - OPERATIONS</b>			
7007 - CAD-Computer Aided Dispatch	8,207.93	7,200.00	1,007.93
7010 - Fuel-Vehicle and Equipment	521.04	250.00	271.04
7012 - Wex-Vehicles & Equip	6,120.92	7,000.00	-879.08
7015 - Equipment Maint/Repr-Vendor	0.00	6,500.00	-6,500.00
7020 - Fire Extinguisher Test/Repr	105.00	300.00	-195.00
7025 - Fire Suppressant Supplies	8,070.00	5,000.00	3,070.00
7030 - First Responder Supplies	28,596.50	6,000.00	22,596.50
7035 - Ladder, Pump & Hose Testing	2,975.55	4,000.00	-1,024.45
7040 - Minor Tools	347.73	150.00	197.73
7045 - Veh/Epmt Lights-Decals-Safety	2,609.18	100.00	2,509.18
7050 - Personal Protect Equip-PPE	11,952.33	5,000.00	6,952.33
7055 - PPE Testing/Cleaning/Repair	187.46	1,500.00	-1,312.54
7057 - Operations - Radio Service Fee	5,583.48	6,200.00	-616.52
7060 - Rehabilitation Supplies	857.34	500.00	357.34
7065 - Rescue Equipment Maint/Repr	0.00	250.00	-250.00
7070 - SCBA Testing/Hydro/FaceMsk/Pack	600.00	2,500.00	-1,900.00
7072 - SCBA MAINTENANCE & REPAIR	2,489.00	1,500.00	989.00
7075 - State Veh Safety Inspec&Regist	88.00	150.00	-62.00
7080 - Vehicle Maintenance/Repair	2,878.14	2,000.00	878.14
7085 - Vehicle Maint/Repr(Vendor)	16,709.06	18,000.00	-1,290.94
7090 - Equipmt Replmt(Fire Fightg)	0.00	1,750.00	-1,750.00
7095 - Fire Fighting Equipmt - NEW	5,629.96	2,500.00	3,129.96
7096 - FIRE FIGHTING EQUIPMENT-MAINTEN	1,885.31	1,007.00	878.31
7100 - Rescue Equipment - NEW	0.00	1,000.00	-1,000.00
7105 - Rescue Equipment - REPLMNT	0.00	200.00	-200.00
<b>Total 7000 - OPERATIONS</b>	<b>106,413.93</b>	<b>80,557.00</b>	<b>25,856.93</b>
<b>8000 - TRAINING</b>			
8005 - AED, CPR, First Aid	0.00	454.00	-454.00
8020 - Training -VENDOR	2,171.83	10,500.00	-8,328.17
8022 - Training-Certification&Testing	765.25	1,000.00	-234.75
8025 - Per Diem Travel/Lodging	864.31	5,000.00	-4,135.69
8035 - Educational Supplies	248.14	600.00	-351.86
<b>Total 8000 - TRAINING</b>	<b>4,049.53</b>	<b>17,554.00</b>	<b>-13,504.47</b>
<b>9000 - PUBLIC RELATIONS</b>			
9005 - Educational Supplies	0.00	100.00	-100.00
9010 - Public Educatn/Relatn/Apprtn	2,531.82	500.00	2,031.82
9015 - Shipping and Postage	0.00	100.00	-100.00
9020 - Printing	0.00	100.00	-100.00
9025 - Recognition/Thank You	0.00	500.00	-500.00
<b>Total 9000 - PUBLIC RELATIONS</b>	<b>2,531.82</b>	<b>1,300.00</b>	<b>1,231.82</b>
<b>Total Expense</b>	<b>265,772.89</b>	<b>260,415.00</b>	<b>5,357.89</b>
<b>Net Income</b>	<b>23,684.94</b>	<b>0.00</b>	<b>23,684.94</b>

3:35 PM

10/06/25

Cash Basis

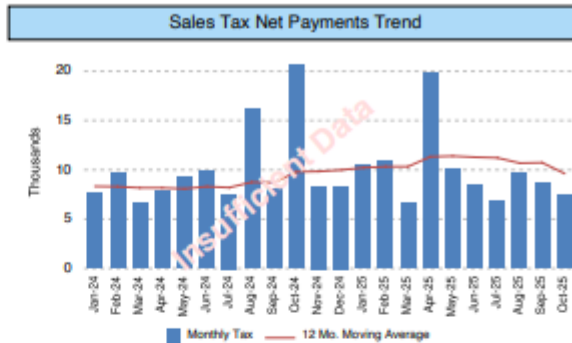
Cassie Volunteer Fire Dept. & EMS  
Profit & Loss Detail  
September 2025

Date	Name	Memo	Class	Cir	Original Amount	Paid Amount
Income						
4000 - INCOME						
4010 - Individual Donations						
09/03/2025	Yvonne Fisco	Thank you donation - Fisco	FD		100.00	100.00
Total 4010 - Individual Donations						100.00
Total 4000 - INCOME						100.00
Total Income						100.00
Expense						
Net Income						100.00

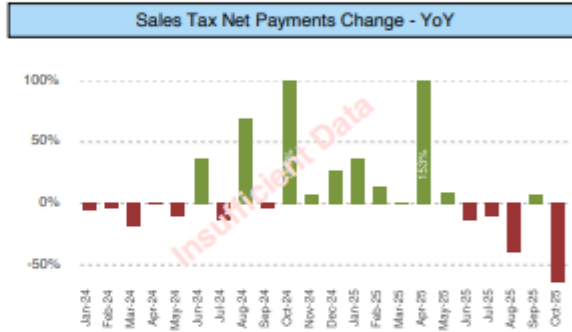
Hdl Companies

### SALES TAX SNAPSHOT Burnet Co ESD 2 Oct-25

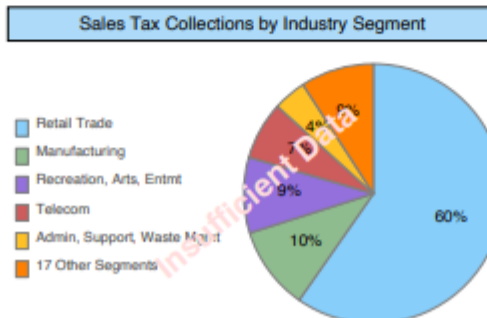
Sales Tax Net Payments			
FY Mo.	FY2025	FY2025	YoY % Change
Oct	\$ 20,616	\$ 7,489	-63.7%
Nov	\$ 8,346		
Dec	\$ 8,329		
Jan	\$ 10,456		
Feb	\$ 10,949		
Mar	\$ 6,561		
Apr	\$ 19,880		
May	\$ 10,122		
Jun	\$ 8,413		
Jul	\$ 6,742		
Aug	\$ 9,694		
Sep	\$ 8,592		
FYTD	\$ 20,616	\$ 7,489	-63.7%
FY Total	\$ 128,699		



Top 10 Taxpayers			
Rank	Company	FYTD Collections	% Total
1	AMAZON.COM SERVICES LLC (MARKETPLACE)		
2	NEXT LEVEL SPORTS		
3	VISTA WINDOWS & DOORS INC.		
4	SMS BUCHANAN BUSINESS INC		
5	AMAZON.COM SERVICES LLC		
6	BUCHANAN SEPTIC TANKS INC.		
7	REVELLE PEAK RANCH SOLUTIONS LLC		
8	JIM EACHUS		
9	APPLE INC.		
10	EAK RETAILS LLC		
Top 10 Companies		\$	na
928 Other Large Companies		\$	na
Small Companies/Other		\$ 7,540	99.0%
Single Local Tax Rate (SLT)		\$ 80	1.0%
Total		\$ 7,620	100.0%



Industry Segment Collections Trend - YoY % Chg						
SEGMENT	May	Jun	Jul	Aug	Sep	Oct
Retail Trade	-1.5%	-1.7%	10.1%	-43.8%	26.9%	-100.0%
Recreation, Arts, Entmt	92.7%	13.9%	37.8%	-65.3%	-8.9%	-100.0%
Manufacturing	6.2%	-36.2%	-78.7%	-73.6%	-62.0%	-100.0%
Telecom	1.5%	2.2%	-0.5%	-19.0%	14.7%	-100.0%
Admin, Support, Waste Mgmt	-71.3%	-54.6%	-65.1%	131.9%	39.5%	-100.0%
All Others	29.9%	-28.3%	-31.8%	43.0%	-29.9%	-100.0%
Total Collections	4.0%	-16.3%	-11.9%	-35.9%	8.4%	-100.0%



©2025 All Rights Reserved

Data Source: Texas Comptroller of Public Accounts

Hdl Companies



Enclosure 6



**BURNET COUNTY EMERGENCY SERVICES DISTRICT #2**  
**P.O. BOX 249**  
**BUCHANAN DAM, TEXAS 78609-0249**

**BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2**  
**OPERATIONAL RESERVES**  
**RESOLUTION 10-16-2025-01**

STATE OF TEXAS           §  
                                     §  
COUNTY OF BURNET    §

In conformity with best practices according to both the SAFE-D Handbook and the Texas Department of Emergency Management, Burnet County Emergency Services District No. 2 will adopt a guideline of 10% (ten percent) of our anticipated funds as our Operational Reserves.

ORDERED AND ISSUED on this the 16th day of October 2025.

BURNET COUNTY EMERGENCY  
SERVICES DISTRICT NO. 2

By:   
President, Burnet County ESD No. 2

Attested:   
Secretary, Burnet County ESD No. 2

## **BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

### **INVESTMENT POLICY RESOLUTION NO. 10-16-2025-02**

#### **1) SCOPE**

The investment policy of the Burnet County Emergency Services District No 2 ("District") applies to all cash and other investments of the District unless funds are accounted for in the District's Comprehensive Annual Financial Report.

#### **STATUTORY GUIDELINES**

- A) The Texas Public Funds Investment Act of 1987, as amended, codified as Chapter 2256 of the Texas Government Code, defines the legal investment options of certain local governments, including the District, and requires each such entity to have a written investment policy.

The Texas Public Funds Collateral Act, as amended, codified at Chapter 2257 of the Texas Government Code, authorizes the creation of public funds investment pools and established criteria for allowable investments and collateral.

- B) Section 2256.005 of the Texas Governmental Code requires the District to adopt a separate written investment strategy for each of the funds under the District's control. Each investment strategy will be provided to the Investment Committee and must describe the investment objectives for particular fund using the following priorities in order of importance:

- (1) The suitability of the investment to the financial requirements of the District;
- (2) Preservation and safety of principal;
- (3) Liquidity;
- (4) Marketability of the investment if there is a need to liquidate before maturity;
- (5) Diversification of the investment portfolio; and
- (6) Yield.

#### **2) PRUDENCE**

Investment transactions of the District shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering preservation of capital and liquidity as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "reasonable prudent person" standard whereby officials exercising due diligence and acting in full compliance with the investment policy and written procedures shall be personally indemnified for an individual

security's credit risk or market price changes. In determining whether the investment officials have exercised prudence with respect to an investment decision. The determination shall be made taking into consideration (1) the investment of all funds, or funds under the District's control, over which the Investment Committee had responsibility rather than the consideration of a single investment; and (2) whether the investment decision was consistent with the written investment policy for the District.

**A) SAFETY**

Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

**B) LIQUIDITY**

The District's investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements which might be reasonably anticipated.

**C) YIELD**

The District's investment portfolio shall be designed with the objective of attaining the maximum possible rate of return throughout budgetary and economic cycles, taking into account the necessary investment risk associated with the protection of capital required by law, and while providing a desired maturity schedule and level of liquidity to meet the cash flow needs of the District.

**4) DELEGATION OF AUTHORITY**

**A) RESPONSIBILITY AND DESIGNATION**

An Investment Coordinator, appointed by the District, is responsible for carrying out the decisions of the governing body of the District ("Investment Committee") and performing various ministerial duties assigned by the Investment Committee from time to time. Written procedures consistent with the investment policy including explicit delegation of authority to persons responsible for investment transactions are established and monitored by the District. The Investment Coordinator shall be the Treasurer of the District, and he or she may appoint at least one other member of the Board of Emergency Services Commissioners of the District to assist him or her in his or her duties hereunder.

**B) INVESTMENT COMMITTEE**

The Investment Committee shall be the Investment Officer for the District responsible for the investment of the District's funds and shall consist of Board of Emergency Services

Commissioners of the District, the Treasurer of which shall be Chair of the Budget, Finance and Administration Committee who shall act as chair of the Investment Committee. Members of the Investment Committee can be removed at any time by majority vote of the District with or without cause. The Investment Committee may deposit, withdraw, invest, transfer and manage the District's funds consistent with the provisions of this Investment Policy.

The Investment Committee shall maintain written records of Committee meetings. The Committee will develop, review and revise the investment strategy of the District. The Committee will establish parameters for the investment process to be used as guidelines to carry out investment transactions for the District. The Committee is responsible for reviewing and approving broker/dealer relationships.

#### **C) TRAINING**

The members of the Investment Committee may attend at least one training session relating to the person's responsibilities as a member of the Investment Committee in accordance with the provisions of Section 2256.008 of the Texas Government Code; however, pursuant to Section 775.043, Texas Health & Safety Code, the District and its officers and employees are exempt from the investment training required by 2256.008 and may invest funds in investments set forth under 2256.009, 2256.010, or 2256.016 without the investment officer or coordinator for the District attending and completing the training requirements of Section 2256.007, Government Code.

#### **5) STANDARD OF ETHICS AND CONFLICTS OF INTEREST**

Investment Committee members and employees of the District involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees of the District and Investment Committee members shall disclose to the District any material financial interest in financial institutions that conduct business with the District, and they shall further disclose any large personal financial or investment positions greater than fifteen thousand dollars (\$15,000.00) that could be related to the performance of the District's investment portfolio. Investment Committee members shall subordinate their personal investment transactions to those of the District, particularly with regard to the timing of purchases and sales. Investment Committee members who have a personal business relationship with an entity seeking to sell an investment to the District shall file a statement with the District disclosing that personal business interest. Investment Committee members related within the second degree by affinity or consanguinity as determined by Chapter 573 of the Texas Government Code, to an individual seeking to sell an investment to the District shall file a statement with the District and the Texas Ethics Commission disclosing the relationship.

#### **6) AUTHORIZED SECURITIES DEALERS AND FINANCIAL INSTITUTIONS**

The Investment Committee will maintain a list of financial institutions authorized to provide investment service to and on behalf of the District. No deposit of District monies shall be made except in a qualified public depository as established by State Law.

A list of at least seven (7) security broker/dealers approved by the Investment Committee, which are authorized to conduct transactions with the District, may be maintained and reviewed by the Investment Committee who will make revisions to the list as necessary. Securities dealers may include primary dealers, designated dealers of the Federal Reserve Bank of New York, or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1.

**A) BROKER/DEALER QUESTIONNAIRE**

To provide for a process that will screen out institutions that lack economic viability or whose past practices suggest that the safety of public capital would be impaired if transactions were directed to or through such firms, all financial institutions and broker/dealers who desire to become qualified bidders for investment transactions not otherwise allowed under applicable law must complete the District's broker/dealer questionnaire (Appendix C) and provide annual audited financial statements and certifications.

**B) BIDDING REQUIREMENTS**

The Investment Committee may solicit bids from at least three (3) qualified broker/dealers prior to the purchase or sale of any investment instrument. The most competitive investment opportunity will be chosen provided the opportunity adequately meets the objectives, strategy, and parameters established by the Investment Committee. Bid documentation will remain on file with the District as required by law.

**C) WRITTEN STATEMENT FILED WITH THE DISTRICT**

A written copy of this Investment Policy shall be presented to any person seeking to sell to the District an authorized investment. The registered principal of the business organization seeking to sell an authorized investment shall sign a written statement which states as follows:

- (1) He/she has received and thoroughly reviewed the Investment Policy of the District;
- (2) He/she acknowledges that his/her organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between his/her organization on behalf of the District #10.

The Investment Committee shall not buy any securities from a person who has not delivered to the District the foregoing statement, unless otherwise allowed by law.

**7) AUTHORIZED AND SUITABLE INVESTMENTS**

According to the Public Fund Investment Act, as amended, the Public Funds Collateral Act, as amended, and the Chapter 775, Texas Health and Safety Code, the legal investment options of the District include:

- A) Obligations of the United States or its agencies and instrumentalities;
- B) Direct obligations of the State of Texas or its agencies and instrumentalities;
- C) Collateral mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
- D) Other obligations, the principal and interest of which are unconditionally guaranteed or insured by or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities;
- E) Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent;
- F) Certificates of Deposit issued by state and national banks and credit unions domiciled in this state which are either insured by the Federal Deposit Insurance Corporation or secured by legal collateral as defined in the Public Funds Collateral Act;
- G) Repurchase agreements which are fully collateralized, and which meet the requirements of Section 2256.011 of the Texas Government Code;
- H) Prime Domestic Bankers' Acceptances, subject to limitations of Section 2256.012 of the Texas Government Code;
- I) Commercial paper, subject to limitations of Section 2256.013 of the Texas Government Code;
- J) Money-market mutual funds, subject to limitations of Section 2256.014 of the Texas Government Code;
- K) Public funds investment pools, subject to the limitations of 2256.016 and Section 2256.019 of the Texas Government Code;
- L) Guaranteed Investment Contracts, subject to the limitations of Section 2256.015 of the Texas Government Code.

Although allowed under State Law, Prime Domestic Banker's Acceptances, Commercial Paper, Collateralized Mortgage Obligations, money-market mutual funds and Guaranteed Investment contract are not considered suitable investments of the District it will refrain from making such investments or allowing such investments to be pledged to the District's deposits or to serve as underlying collateral. No security with a stated final maturity exceeding two years will be purchased.

#### **8) COLLATERALIZATION**

Collateralization is required on repurchase agreements, certificates of deposit, and demand deposit accounts in excess of FDIC coverage. Collateral must be that of securities authorized by State statutes for outright purchase by the District at a minimum market value equal to the

purchase price, except that collateral will always be held in a safekeeping or trust account on the District's behalf by an independent third party with whom the District has a current custodial agreement. A safekeeping receipt showing evidence of collateral ownership must be supplied to and retained by the District. Collateral may be requested, substituted, or released with oral authorization followed by written confirmation of the Investment Committee.

#### **9) SAFEKEEPING AND CUSTODY**

All securities, including collateral for repurchase agreements, shall be purchased on a deliver-versus-payment (DIP) basis through a third-party safekeeping/custody account. The District will authorize the simultaneous release of its funds by the custodial agent to the broker/dealer after securities matching those described for purchase by the District have been delivered by the broker/dealer to the District's safekeeping account through the custodial agent. The custodial agent shall forward the original safekeeping receipt/confirmation to the District.

#### **10) DIVERSIFICATION**

Diversification of investments as to investment type, issuer, institution and maturity serve to reduce overall portfolio risk while attaining market average rates of return. The District recognizes that in a diversified portfolio, occasional unrealized market losses are inevitable and must be considered within context of the overall portfolio's return and current market conditions.

#### **11) INTERNAL CONTROL**

The Investment Committee shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. The external auditor shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

#### **12) PERFORMANCE STANDARDS**

The District's primary investment strategy is passive. To protect the portfolio from imprudent trading, normally a security should not be sold until such time as the current market value of the security is at least equal to the purchase price of the security plus accrued interest. However, should holding the security to maturity adversely affect the financial position of the District, the Investment Committee may authorize sale of the security.

In general, the performance of the investment portfolio is based on the goal to purchase securities with rates of return equal to or greater than US Treasury obligations with like maturities.

#### **13) REPORTING**

The Investment Coordinator shall provide to the District a performance report/analysis on at least a quarterly basis summarizing the performance of investments held by the District's funds. In addition, a detailed listing of all investments held by the District stating the type of instrument, principal amount, interest rate, broker/dealer purchased from, purchase date and maturity date of

each shall be provided at least 72 hours before the publicly posted meeting date. The report must provide the following:

- (A) Describe in detail the investment position of the District on the date of the report;
- (B) Be prepared jointly by Investment Coordinator;
- (C) Be signed by the Investment Coordinator;
- (D) Contain a summary statement of each pooled fund group that states the:
  - (1) Beginning market value for the reporting period;
  - (2) Additions and changes to the market value during the period; and
  - (3) Ending market value for the period.
- (E) State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
- (F) State the maturity date of each separately invested asset that has a maturity date;
- (G) State the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
- (H) State the compliance of the investment portfolio of the District as it related to:
  - (1) The investment strategy expressed in the District's investment policy; and,
  - (2) Relevant provisions of Chapter 2256 of the Texas Government Code.

#### 14) INVESTMENT POLICY ADOPTION AND REVIEW

The District's investment policy shall be adopted by resolution of the District. This policy shall be revised annually during the month of October and may be amended by the District as recommended by the Investment Committee or as state law may require. The Investment Committee will review the investment policy annually, or as needed due to changes in state law, and shall make recommendations to the District for revisions as necessary.

ISSUED THIS the 16th day of October 2025.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2

By:   
Sharon Barclay  
President

By:   
Jodeen Lee  
Treasurer

ATTEST:  
  
Robbie Cheatham  
Secretary





BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

**ORDER 10-16-2025-03**  
**BURNET COUNTY EMERGENCY SERVICE DISTRICT NO. 2**  
**RECORDS MANAGEMENT POLICY**

STATE OF TEXAS       §  
                                  §  
COUNTY OF BURNET   §

**WHEREAS**, the Texas Local Government Records Act (Title 6, Subtitle C, Local Government Code), provides that each local government must establish an active and continuing records management program; and the Burnet County Emergency Services District No. 2 desires to adopt a plan for that purpose and to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; **NOW THEREFORE:**

**SECTION 1. DEFINITION OF RECORDS OF THE BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2.** All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the Burnet County Emergency Services District No. 2 or any of its officers or employees pursuant to law or in the transaction of public business, are hereby declared to be the records of Burnet County Emergency Services District No. 2 and shall be created, maintained and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

**SECTION 2. RECORDS DECLARED PUBLIC PROPERTY.** All records as defined in Sec. 1 of this plan are hereby declared to be the property of the Burnet County Emergency Services District No. 2. No official or employee of the Burnet County Emergency Services District No. 2, has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

**SECTION 3. POLICY.** It is hereby declared to be the policy of the Burnet County Emergency Services District #2 to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice. This policy shall apply to all employees, agents, independent contractors, and volunteers of the Burnet County Emergency District #2.



**BURNET COUNTY EMERGENCY SERVICES DISTRICT #2**  
**P.O. BOX 249**  
**BUCHANAN DAM, TEXAS 78609-0249**

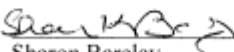
**SECTION 4. RECORDS MANAGEMENT OFFICER.** The Secretary will serve as Records Management Officer for the Burnet County Emergency District No. 2 as provided by law and will develop policies and procedures to ensure that the maintenance, preservation, security, destruction, electronic storage, and other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

**SECTION 5. RECORDS CONTROL SCHEDULES.** Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the Records Management Officer for use in Burnet County Emergency District No. 2 as provided by law. The Records Management Officer shall prepare amendments to the schedules as needed to reflect new records created or received by this office, or revisions to retention periods established in a records retention schedule issued by the Commission. Any destruction of records of the Burnet County Emergency District No. 2 will be in accordance with these schedules and the Local Government Records Act.

ORDERED THIS 16th DAY OF OCTOBER 2025.

BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2

By:

  
Sharon Barclay  
President

  
Robbie Cheatham  
Secretary



BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

**BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2  
EXCEPTION TO A QUORUM  
RESOLUTION 10-16-2025-04**

STATE OF TEXAS       §  
                                  §  
COUNTY OF BURNET   §

Burnet County Emergency Services District No. 2 following policy, regarding an Exception to a Quorum, as Burnet County Emergency Services District No.2 falls under the guidelines of Texas Local Government Sec. 418.1102

Sec. 418.1102. EXCEPTION TO QUORUM REQUIREMENTS.

(a) This section applies to a local governmental entity created and operating under the laws of this State, including a political subdivision, school district, or special district or authority.

(b) Notwithstanding any other law, a quorum is not required for the governing body of a local governmental entity to act if:

(1) the entity's jurisdiction is wholly or partly located in the area of a disaster declared by the president of the United States or the governor; and

(2) a majority of the members of the governing body are unable to be present at a meeting of the governing body as a result of the disaster.

Added by Acts 2007, 80<sup>th</sup> Leg., R.S., Ch. 338 (S.B. 61), Sec. 1, eff. June 15, 2007.

Renumbered from Government Code, Section 418.112 by Acts 2009, 81<sup>st</sup> Leg., R.S., Ch. 87 (S.B. 1969), Sec. 27.001(27) Eff. September 1, 2009.

ORDERED AND ISSUED on this the 16th day of October 2025

BURNET COUNTY EMERGENCY  
SERVICES DISTRICT NO. 2

By:   
Sharon Barclay  
President, Burnet County ESD No. 2

Attested:   
Robbie Cheatham  
Secretary, Burnet County ESD No. 2



BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

**RESOLUTION NO. 10-16-2025-05**  
**GOODS-IN-TRANSIT**

WHEREAS, pursuant to the Texas Constitution and TEX. PROP. TAX CODE, § 11.253, local taxing units are granted the option to "tax goods-in-transit" which would otherwise be exempt pursuant to § 11.253; and

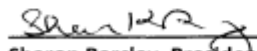
WHEREAS, this governing body has held a public hearing pursuant to TEX. CONST. Art. VIII. § 1-n (d) on the issue of whether "goods-in-transit," as defined by the referenced § 11.253, should be taxed or exempted; and

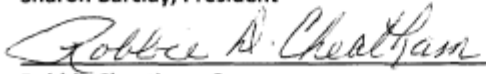
WHEREAS, the Burnet County Emergency Services District Number 2 determines that it is in the public interest to provide for the ad valorem taxation of "goods-in-transit," as defined by the referenced § 11.253;

NOW, THEREFORE, BE IT RESOLVED BY THE BURNET COUNTY EMERGENCY SERVICES DISTRICT NUMBER 2 THAT:

All "goods-in-transit" as defined by TEX. PROP. TAX CODE § 11.253, shall be subject to ad valorem taxation by Burnet County Emergency Services District No. 2 annual ad valorem tax assessment, if not otherwise exempt or subject to abatement by law other than § 11.253 and TEX CONST. Art. VIII. § 1-n.

The foregoing resolution adopted by a majority vote at a meeting of the Burnet County Emergency Services District No. 2 on the 16<sup>th</sup> day of October 2025.

  
Sharon Barclay, President

  
Robbie Cheatham, Secretary