

SPECIAL MEETING – February 23, 2021

On this the 23<sup>rd</sup> day of February 2021 at 9:00 A. M. the Honorable Commissioners Court of Blanco County convened in a SPECIAL MEETING at a regular meeting place thereof in the Courthouse in Johnson City with the following members to-wit:

BRETT BRAY	COUNTY JUDGE
TOMMY WEIR	COMMISSIONER PCT. 1
EMIL UECKER	COMMISSIONER PCT. 2
CHRIS LIESMANN	COMMISSIONER PCT. 3
PAUL GRANBERG	COMMISSIONER PCT. 4
LAURA WALLA	COUNTY CLERK

---

ITEM 1 – Call to Order and Roll Call.

Judge Bray and all 4 County Commissioners announced present.

ITEM 2 – Pledge of Allegiance.

ITEM 3 – PUBLIC COMMENTS – Opportunity for the general public to address the Court on any matter. Comments are limited to 3 minutes.

JUDGE BRAY made the motion to sanction this individual for 1 (one) additional meeting as he has violated the local rules in disparaging the integrity of a member of the court or a member of the public, seconded by Commissioner Uecker.

Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 4 – Consider approval of minutes of prior Commissioners Court meeting(s). Vote on any action taken. (Judge Bray)

COMMISSIONER UECKER made the motion to dispense with the reading of the minutes and to accept the minutes as presented, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 5 – Consider ratifying or approving line item transfers as presented. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion approving line item transfers as presented, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 6 – Consider approval of the outstanding bills. Vote on any action taken. (Judge Bray)  
COMMISSIONER LIESMANN made the motion to approve the outstanding bills in the amount of \$144,896.98, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 7 – Consider acknowledgement of the 2020 Racial Profiling Report by the Blanco County Sheriff's Office. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion to acknowledge the 2020 Racial Profiling Report by the Blanco County Sheriff's Office, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 8 – Consider acknowledgement of the 2020 Racial Profiling Report by the Precinct 4 Constable's Office. Vote on any action taken. (Judge Bray)

COMMISSIONER GRANBERG moves that we acknowledge the 2020 Racial Profiling Report by the Precinct 4 Constable's Office, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 9 – Consider authorization for the County Judge to enter into an agreement with Central Square for software program and support for Precinct 1 Constable's Office. Funds to be paid from grant. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion authorizing the County Judge to enter into an agreement with Central Square for software program and support for Precinct 1 Constable's Office, funds to be paid from grant, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 10 – Consider authorization for the County Judge to enter into an agreement with AXON Enterprises, Inc. for body and vehicle cameras for Precinct 1 Constable's Office. Funds to be paid from grant. (Judge Bray)

COMMISSIONER LIESMANN made the motion authorizing the County Judge to enter into an agreement with AXON Enterprises, Inc., for body and vehicle cameras for Precinct 1 Constable's Office, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 11 – Post pipeline construction report presented by Allen Fore with Kinder Morgan. Informational item only. (Judge Bray)

ITEM 12 – Consider resolution in opposition to SB234/HB749, "Efforts to Silence County Officials". Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion to consider the resolution in opposition to SB234/HB749, "Efforts to Silence County Officials", seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 13 – Consider authorization to advertise in the Blanco County Newspaper for an employee in Road & Bridge, Precinct 1. Vote on any action taken. (Commissioner Weir)

COMMISSIONER WEIR made the motion authorizing to advertise in the Blanco County Newspaper for an employee in Road & Bridge, Precinct 1, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 14 – Consider approval to replat lots 9 and 18 in the Middle Creek Crossing subdivision. New lots to be known as lot 9-R and lot 18-R. Vote on any action taken. (Commissioner Granberg)

COMMISSIONER GRANBERG moves that we approve the replat of lots 9 and 18 in the Middle Creek Crossing subdivision. New lots to be known as lot 9-R and lot 18-R, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 15 – Consider approval to replat lots 1866 and 1867-R in the Rockin J subdivision. New lot to be known as lot 1866-R. Vote on any action taken. (Commissioner Granberg)

COMMISSIONER GRANBERG moves that we approve the replat of lots 1866 and 1867-R in the Rockin J subdivision. New lot to be known as lot 1866-R, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 16 – Discussion and possible action to adopt the draft of the Blanco County Transportation and Economic Development Plan. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion to adopt the draft of the Blanco County Transportation and Economic Development Plan, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN -YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 17 - Consider burn ban. Vote on any action taken. (Judge Bray)

THIS ITEM PASSED, ENTIRE COURT IN FAVOR.

ITEM 18 – Adjourn.

COMMISSIONER UECKER made the motion to adjourn, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED.

Meeting adjourned at 10:15 a.m.

The above and foregoing minutes were examined and approved in Open Court this \_\_\_\_\_ day of March 2021.

I, Laura Walla, County Clerk, Blanco County, Texas attest that the foregoing is a true and correct accounting of the Commissioner's Court authorized proceedings for February 23, 2021.

\_\_\_\_\_  
County Clerk and Ex-Officio Member of Commissioner's Court, Blanco County, Texas

# BLANCO COUNTY MONTHLY ESTIMATED PAYROLL APPROVAL FORM

## MARCH 2021

	#10 General Fund	#15 Road & Bridge Fund	#18 Courthouse Security	Total
Salaries	\$234,632.53	\$20,275.18	\$254,907.71	\$254,907.71
Soc/Med	\$ 17,949.39	\$ 1,551.05	\$ 19,500.44	\$ 19,500.44
Retirement	\$ 17,925.93	\$ 1,549.02	\$ 19,474.95	\$ 19,474.95
Insurance	\$ 50,199.34	\$ 6,022.38	\$ 56,221.72	\$ 56,221.72
Group Term Life	<u>\$ 398.86</u>	<u>\$ 9.38</u>	<u>\$ 408.24</u>	<u>\$ 408.24</u>
Total	\$321,106.05	\$29,407.01	\$350,513.06	\$350,513.06

TOTAL PAYROLL TO BE APPROVED

County Treasurer *Carolee Muehl* Date 3-4-2021

County Judge \_\_\_\_\_ Date \_\_\_\_\_

Commissioner Pct 1 \_\_\_\_\_ Date \_\_\_\_\_

Commissioner Pct 2 \_\_\_\_\_ Date \_\_\_\_\_

Commissioner Pct 3 \_\_\_\_\_ Date \_\_\_\_\_

Commissioner Pct 4 \_\_\_\_\_ Date \_\_\_\_\_

COPY

All  
Official Reports  
are IN



**No**

**Line item  
transfers**

# Blanco County Commissioners' Court

March 9, 2021

## Invoice File Listing By Fund

Fund	Description	Disbursement
010	General Fund	\$ 99,872.11
015	Road & Bridge Fund	\$ 5,393.90
017	Co Clerk Records Mgmt	\$ 176.00
022	Hazardous Waste Fund	\$ 36,990.40
041	District Court Preservation Fund	\$ 2,366.00
055	Sheriff's Office Special Fund	\$ 75.00
<b>Total</b>		<b>\$ 144,873.41</b>

The attached list of Claims Payable have been examined & approved for payment by the Assistant County Auditor as provided by the Texas LGC 113.064 & 113.065

Attest Asst. County Auditor:



Date

3-4-21

The attached list of Claims Payable have been examined & approved for payment by the Commissioners' Court as provided by the Texas LGC 115.021 & 115.022

County Judge

Date

Commissioner Pct 1

**COPY**

Commissioner Pct 3

Commissioner Pct 2

Commissioner Pct 4



DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
<b>0540-R&amp;B PCT #1</b>				
FUELMAN	75761	A	FUEL PCT 1	
LONGHORN INTERNATIONAL TRUCKS LTD.	75771	A	INV#X301098952-01 PCT 1	319.50
OUTLAW LUMBER & HARDWARE, LLC	75736	A	INV#86108 PCT 1	10.00
SEYMOURS INC.	75747	A	INV#46975 PCT 1	32.56
SEYMOURS INC.	75748	A	INV#46993 PCT 1	539.92
DEPARTMENT TOTAL				47.15
<b>0550-R&amp;B PCT #2</b>				
BRETT DENNEY	75718	A	INV#020521 PCT 2	
FRONTIER COMMUNICATIONS	75811	A	830-868-4471 PCT 2	61.00
FUELMAN	75762	A	FUEL - PCT 2	109.56
LONGHORN INTERNATIONAL TRUCKS LTD.	75772	A	INV#X301098952-01 PCT 2	375.15
THIRD COAST DISTRIBUTING, LLC	75785	A	INV#832311 PCT 2	10.00
THIRD COAST DISTRIBUTING, LLC	75786	A	INV#832561 PCT 2	894.52
THIRD COAST DISTRIBUTING, LLC	75787	A	INV#832589 PCT 2	10.56
THIRD COAST DISTRIBUTING, LLC	75788	A	INV#833288 PCT 2	11.98
THIRD COAST DISTRIBUTING, LLC	75789	A	INV#833861 & CR INV#834101 PCT	66.90
DEPARTMENT TOTAL				55.96
<b>0560-R&amp;B PCT #3</b>				
BLANCO COUNTY TAX ASSESSOR-COLLECT	75765	A	LICENSE TAG #1077824 PCT 3	
CARD SERVICE CENTER	75807	A	4707 1205 3610 0385 LIESMANN	7.50
CARD SERVICE CENTER	75808	A	4707 1205 3610 0385 LIESMANN	6.52
ECONO SIGNS LLC	75769	A	INV#10-965246 PCT 3	132.78
FORD & CREW HOME AND HARDWARE	75768	A	TRANS#A186872 PCT 3	61.40
FRONTIER COMMUNICATIONS	75715	A	830-825-3270 PCT 3	56.98
HYE PIPE & FEED	75770	A	INV#3319691 PCT 3	90.70
LONGHORN INTERNATIONAL TRUCKS LTD.	75773	A	INV#X301098952-01 PCT 3	1,013.68
RUSH TRUCK CENTER	75778	A	INV#322364387 PCT 3	10.01
THIRD COAST DISTRIBUTING, LLC	75780	A	INV#051909 PCT 3	80.00
THIRD COAST DISTRIBUTING, LLC	75781	A	INV#835991 PCT 3	61.99
THIRD COAST DISTRIBUTING, LLC	75782	A	INV#836011 PCT 3	2.69
VANGUARD TRUCK CENTER OF AUSTIN	75784	A	INV#187655AU PCT 3	12.29
YOUNGBLOOD AUTOMOTIVE & TIRE, INC	75757	A	INV#187655AU PCT 3	127.66
YOUNGBLOOD AUTOMOTIVE & TIRE, INC	75790	A	VIN#4ZETD222XM1222679 INSPECTION P3	40.00
YOUNGBLOOD AUTOMOTIVE & TIRE, INC	75791	A	INV#60000057 PCT 3	129.58
DEPARTMENT TOTAL				647.28
<b>0570-R&amp;B PCT #4</b>				
BLANCO COUNTY TAX ASSESSOR-COLLECT	75716	A	LICENSE TAG #9054511 PCT 4	
FUELMAN	75763	A	FUEL - PCT 4	7.50
LONGHORN INTERNATIONAL TRUCKS LTD.	75774	A	INV#X301098952-01 PCT 4	225.03
OUTLAW LUMBER & HARDWARE, LLC	75737	A	INV#85771 PCT 4	10.00
OUTLAW LUMBER & HARDWARE, LLC	75738	A	INV#85801 PCT 4	11.95
SEYMOURS INC.	75746	A	INV#47027 PCT 4	1.60
DEPARTMENT TOTAL				112.00
<b>FUND TOTAL</b>				
				368.08
				5,393.90

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-RECORDS MANAGEMENT CLERK EXPENSES					
	PPT	75695	A	INV #66090 CO CLERK	89.50
	PPT	75696	A	INV #65057 CO CLERK	86.50
	DEPARTMENT TOTAL				176.00
	FUND TOTAL				176.00

TIME: 03:09 PM

PREPARER: 0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-HAZARADOUS WASTE EXPENSES				
CLEAN EARTH ENVIRONMENTAL SOLUTIONS	75767	A	INV#76403064327 HHW EVENT	36,990.40
DEPARTMENT TOTAL				36,990.40
FUND TOTAL				36,990.40

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-EXPENSES				
DELL MARKETING L.P.	75723	A	INV#10456792602 DIST CLERK	1,651.00
HILL COUNTRY IT	75710	A	INV #HILLCO0062	715.00
DEPARTMENT TOTAL				2,366.00
FUND TOTAL				2,366.00

DEPARTMENT	NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-EXPENSES	SIGNS ACROSS TEXAS	75750	A	INV#3267 LEC	75.00
	DEPARTMENT TOTAL				75.00
	FUND TOTAL				75.00

DEPARTMENT

NAME-OF-VENDOR

INVOICE-NO

S

DESCRIPTION-OF-INVOICE

AMOUNT

GRAND TOTAL

144,873.41

**INVOICE #** 76403064327  
**INVOICE DATE** 02/10/2021  
**CUSTOMER ID #** 60683 **AX#**49435 **TERMS** Net30

**PLEASE REMIT TO**  
 29338 Network Pl. Chicago, IL 60673-1293  
 p. (866) 303-7344  
 e. CleanEarth-ESOLAR@harsco.com

**ATTN.:** Paul Granberg  
 BLANCO COUNTY RECYCLING  
 PO BOX 942  
 BLANCO, TX 78606-0942

**SITE ADDRESS:**  
 PHILIP RECLAMATION SERVICES, HOUSTON, LLC  
 (BLANCO)  
 377 TRANSFER RD.  
 JOHNSON CITY, TX 78636

**ORDER** 4116052 PHILIP RECLAMATION SERVICES,

EVENT DATE: 09/26/20; #, TONS; VEHICLES.

09/26/2020

Equipment & Accessories :

FORKLIFT, 5000 LB (REQUIRES LOWBOY/TRACTOR) 1.00 @ 1070.000 / E \$0.00

Labor Charges :

MOBILIZATION 1.00 @ 5172.380 / D \$5,172.38  
 PROJECT MANAGER 8.00 @ 67.600 / H \$540.80  
 CHEMIST 16.00 @ 57.590 / H \$921.44  
 TECHNICIAN (7 STAFF - PER PERSON/HOUR) 56.00 @ 40.060 / H \$2,243.36  
 SITE SET UP CHARGE 1.00 @ 417.300 / E \$417.30

Supplies & Materials :

VISQUEEN, (20'X100') 6 MIL. 2.00 @ 133.750 / E \$267.50  
 PPE, LEVEL D, 10.00 @ 16.050 / E \$160.50  
 DRUM, METAL, 55 GALLON,RECON, OPEN TOP 2.00 @ 48.150 / E \$96.30  
 DRUM, POLY, 55 GALLON,RECON, OPEN TOP 18.00 @ 63.130 / E \$1,136.34  
 DRUM, POLY, 5 GALLON, NEW, OPEN TOP 10.00 @ 14.980 / E \$149.80  
 LINER,DRUM, 2 MIL 18.00 @ 5.890 / E \$106.02  
 ABSORBENT BAGS, (VERMICULLITE) 4.00 @ 21.400 / E \$85.60  
 BOX, (4 FOOT) FLUORESCENT LAMP BOX 18.00 @ 17.390 / E \$313.02  
 BOX, (8 FOOT) FLUORESCENT LAMP BOX, 1.00 @ 17.390 / E \$17.39  
 BOX, CUBIC YARD BOX 25.00 @ 76.770 / E \$1,919.25  
 PALLET 34.00 @ 27.000 / E \$918.00  
 DRUM, POLY, 30 GALLON,RECON, OPEN TOP 1.00 @ 57.250 / E \$57.25  
 DRUM, POLY, 15 GALLON,RECON, OPEN TOP 2.00 @ 39.000 / E \$78.00

Transportation Charges :

WASTE TRANSPORTATION 1.00 @ 1464.720 / R \$1,464.72

09/26/2020 Doc No. 524899-20 Manifest 012992900FLE Waste Receipt HOU-1302J

1	977416-01 - AEROSOLS	2.00 @ 615.250 / BX	\$1,230.50
4	977403-01 - FLAMMABLE LIQUIDS (BULK)	2.00 @ 85.600 / DM55	\$171.20
5	977411-01 - PAINT RELATED MATERIAL (LOOSEPACK)	5.00 @ 510.930 / MNBX	\$2,554.65
6	977424-01 - REACTIVES (ISOCYANATES)	1.00 @ 132.150 / MN05	\$132.15

**DIRECT INQUIRES TO: ESOL Customer Experience CleanEarth-ESOLInquiries@harsco.com**

**INVOICE #** 76403064327  
**INVOICE DATE** 02/10/2021  
**CUSTOMER ID #** 60683 **AX#**49435 **TERMS** Net30

**PLEASE REMIT TO**  
 29338 Network Pl. Chicago, IL 60673-1293  
 p. (866) 303-7344  
 e. CleanEarth-ESOLAR@harsco.com

**ATTN.:** Paul Granberg  
 BLANCO COUNTY RECYCLING  
 PO BOX 942  
 BLANCO, TX 78606-0942

**SITE ADDRESS:**  
 PHILIP RECLAMATION SERVICES, HOUSTON, LLC  
 (BLANCO)  
 377 TRANSFER RD.  
 JOHNSON CITY, TX 78636

**ORDER** 4116052 PHILIP RECLAMATION SERVICES,

EVENT DATE: 09/26/20; #, TONS; VEHICLES.

7	977414-01 - FLAMMABLES SOLID	4.00 @ 642.000 / MNBX	\$2,568.00
9	977420-01 - OXIDIZERS (ORGANIC CHLORINATING SOLIDS)	2.00 @ 316.720 / MN05	\$633.44
10	977422-01 - OXIDIZERS (SOLID HYPOCHLORITES)	1.00 @ 316.720 / MN05	\$316.72
12	977407-01 - PESTICIDE LIQUID LOOSEPACK	15.00 @ 285.060 / DM55	\$4,275.90
13	977410-01 - PESTICIDE SOLIDS LOOSEPACK	1.00 @ 806.250 / BX	\$806.25
14	977417-01 - CORROSIVES (ACIDS)	1.00 @ 214.000 / DM55	\$214.00
15	977418-01 - CORROSIVES (BASE)	1.00 @ 160.500 / DM30	\$160.50
15	977418-01 - CORROSIVES (BASE)	1.00 @ 214.000 / DM55	\$214.00
16	977510-01 - OXIDIZERS (LIQUID HYPOCHLORITES/BLEACH) (LOOSEPACKED)	1.00 @ 917.530 / MN55	\$917.53
17	980104-01 - OXIDIZERS (HYDROGEN PEROXIDE SOLUTIONS)	1.00 @ 316.720 / MN05	\$316.72
18	977423-01 - MERCURY LABPACK	1.00 @ 417.300 / MN05	\$417.30
19	977512-01 - LITHIUM METAL BATTERIES	1.00 @ 53.500 / MN05	\$53.50
20	977427-01 - ALKALINE BATTERIES	89.00 @ 1.040 / P	\$92.56
21	977428-01 - FLUORESCENT BULBS	1.00 @ 16.050 / MNBX	\$16.05
22	977428-01 - FLUORESCENT BULBS	338.00 @ 1.440 / P	\$486.72
23	977428-01 - FLUORESCENT BULBS	20.00 @ 1.440 / P	\$28.80
24	977515-01 - LATEX PAINT (PACKED)	13.00 @ 561.750 / BX	\$7,302.75
25	977426-01 - REACTIVES (SELF HEATING SOLIDS)	1.00 @ 132.150 / MN05	\$132.15
26	977426-01 - REACTIVES (NITRIC ACID)	1.00 @ 132.150 / MN05	\$132.15
27	977426-01 - REACTIVES (AMINES)	1.00 @ 132.150 / MN05	\$132.15

Hazardous Waste Fees :

EPA E-MANIFEST FEE - PHILIP RECLAMATION SERVICES, HOUSTON, LLC (BLANCO)	1.00 @ 25.000 / E	\$25.00
---	-------------------	---------

**DIRECT INQUIRES TO: ESOL Customer Experience** [CleanEarth-ESOLInquiries@harsco.com](mailto:CleanEarth-ESOLInquiries@harsco.com)



Sub Total

\$39,395.66

INVOICE TOTAL

\$39,395.66

10-455-670 \$2405.26

22-400-100 - \$36,990.40

**DIRECT INQUIRES TO: ESOL Customer Experience [CleanEarth-ESOLInquiries@harsco.com](mailto:CleanEarth-ESOLInquiries@harsco.com)**

## PROCLAMATION - American Red Cross Red Cross Month, March 2021

March is American Red Cross Month, a special time to recognize and thank volunteers - our Everyday Heroes – those who reach out to help their neighbors when they are in need.

American Red Cross heroes are on the front lines everyday even during a pandemic. They volunteer their time, enhance skills, give blood or provide financial donations to help those in need.

Over this past year, Red Cross has adapted our service delivery to protect the health and safety of our clients and volunteers. Our Disaster Assistance Volunteers have attended training to increase their technological skills to support this effort.

The Hill Country Chapter was Chartered in 1917, we would like to remember our heroes here who give to help people in need. They work tirelessly to help in time of disaster, when someone needs life-saving blood, or the comfort of a helping hand. They install free smoke alarms. They provide round-the-clock support to members of the military, veterans, and their families, and teach lifesaving classes in CPR, aquatics safety and first aid.

Across the country and around the world, the American Red Cross responded to hurricanes, tornadoes, floods, wildfires and homefires.

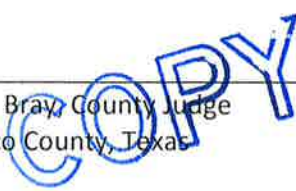
When an injured service member ended up in a hospital far from home, the American Red Cross offered comfort. When a hospital patient needed blood, American Red Cross blood donors helped them. When a lifeguard jumped in to save a drowning child or someone stepped up to help a heart attack victim, the American Red Cross was there.

We dedicate the month of March to all those who support the American Red Cross mission to prevent and alleviate human suffering in the face of emergencies. Our community depends on the American Red Cross, which relies on donations of time, money, and blood to fulfill its humanitarian mission.

Now, therefore, I, Brett Bray, Blanco County Judge, do hereby proclaim March 2021 as American Red Cross Month. I encourage all citizens to support this organization and its noble humanitarian mission.

Signed this 9th day of March 2021.

ATTEST:

  
\_\_\_\_\_  
Brett Bray, County Judge  
Blanco County, Texas

\_\_\_\_\_  
Laura Walla, County Clerk  
Blanco County, Texas

**Blanco County Emergency  
Services District No. 2  
Financial Statements  
For the Year Ended  
September 30, 2020**

***Taber & Burnett, P.C.***  
A Professional Corporation  
Certified Public Accountants

**Blanco County Emergency Services District No. 2**

*Table of Contents*

*September 30, 2020*

	Page
Management’s Discussion and Analysis.....	2
Independent Auditors’ Report.....	7
Statement of Net Position.....	9
Statement of Activities.....	10
Balance Sheet - Governmental Funds.....	11
Reconciliation of the Government Funds Balance Sheet to the Statement of Net Position.....	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.....	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds to the Statement of Activities.....	14
Notes to the Financial Statements.....	15
Required Supplementary Information	
Budgetary Comparison Schedule.....	34
Schedule of Changes in Net Pension Liability and Related Ratios.....	35
Schedule of Employer Contributions.....	36

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION**

## **Blanco County Emergency Services District No. 2**

*Management's Discussion and Analysis*

*September 30, 2020*

As management of the Blanco County Emergency Services District No. 2 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the fiscal year ended September 30, 2020. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

### **Financial Statements**

- The net position of the District increased by \$426,193 as a result of the current year's operations. Net position at year end consisted of invested in capital assets, net of related debt of \$1,345,834 and an unrestricted net position of \$1,682,700 for total net position of \$3,028,534.
- Total revenues from all sources were \$1,785,376. This represents a decrease of \$702,767 due to the merger with the Volunteer Fire Department and Ambulance Corps in fiscal year 2019.
- Total costs of all programs were \$1,359,183. This represents an increase of \$149,244 due to increased human resource expenses and depreciation.
- As of September 30, 2020, the District's governmental fund reported an ending fund balance of \$1,674,262, an increase of \$450,130.

### **Using this Annual Report**

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. This information includes a management's discussion and analysis as well as a budgetary comparison schedule.

### **Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is reported as net position. Over time,

**Blanco County Emergency Services District No. 2***Management's Discussion and Analysis (Continued)**September 30, 2020*

increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

- Governmental activities--This includes all of the District's emergency response services which are primarily supported by property and sales taxes.

The government-wide financial statements begin on page 9. The following is a summary of net position as of September 30, 2020:

**Table 1  
Net Position**

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Current assets and other assets	\$ 1,924,981	\$ 1,377,482
Net pension assets	-	243
Capital assets, net	<u>3,755,092</u>	<u>3,752,186</u>
Total assets	<u>5,680,073</u>	<u>5,129,911</u>
Deferred outflow of resources	<u>8,534</u>	<u>5,277</u>
Current liabilities	250,719	153,350
Other liabilities	<u>2,409,354</u>	<u>2,379,071</u>
Total liabilities	<u>2,660,073</u>	<u>2,532,421</u>
Deferred inflow of revenues	<u>-</u>	<u>426</u>
Net position:		
Invested in capital assets, net of related debt	1,345,834	1,373,115
Unrestricted	<u>1,682,700</u>	<u>1,229,226</u>
Total net position	\$ <u>3,028,534</u>	\$ <u>2,602,341</u>

**Blanco County Emergency Services District No. 2***Management's Discussion and Analysis (Continued)**September 30, 2020*

The following table is a summary of changes in net position:

**Table 2  
Changes in Net Position**

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 314,157	\$ 308,668
Operating grants and contributions	96,159	78,132
Capital grants and contributions	248,485	779,976
General revenues:		
Property taxes	907,674	812,687
Sales taxes	211,525	143,490
Interest income	8,013	8,679
Miscellaneous revenue	52	3,309
Gain (loss) on disposition of assets	<u>(689)</u>	<u>353,202</u>
Total revenues	<u>1,785,376</u>	<u>2,488,143</u>
Expenses:		
General government	306,941	223,674
Public safety	<u>1,052,242</u>	<u>986,265</u>
Total expenses	<u>1,359,183</u>	<u>1,209,939</u>
Changes in net position	426,193	1,278,204
Net position - October 1	<u>2,602,341</u>	<u>1,324,137</u>
Net position - September 30	<u>\$ 3,028,534</u>	<u>\$ 2,602,341</u>

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds - not the District as a whole. The District's funds fall into one category - governmental funds.

The focus of the District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



**Blanco County Emergency Services District No. 2**

*Management's Discussion and Analysis (Continued)*

*September 30, 2020*

The *governmental funds statements* provide a detailed short-term view of the government operations and the basic services it provides, and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balance* provide a reconciliation to the government-wide financial statements. The governmental fund financial statements begin on page 11.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 32 of this report.

**General Fund Budgetary Highlights**

The District adopts an annual budget for the general fund. A budgetary comparison schedule has been provided to demonstrate compliance. The budgetary comparison schedule is on page 34. The District Commissioners did amend the budget during the year ended September 30, 2020.

Actual expenditure results on a budgetary basis were less than one percent over budgeted expenditures. The District's overall actual revenue was 31 percent more than budgeted due mainly to increased property tax collections, sales tax collections, and contributions.

**Capital Assets**

The District's investment in capital assets for its governmental activities as of September 30, 2020, amounts to \$3,755,092 (net of accumulated depreciation). This investment in capital assets includes building, land, computers, machinery, equipment, and vehicles.

**Capital Assets  
Governmental Activities  
(net of depreciation)**

	<u>2020</u>	<u>2019</u>
Buildings and Improvements	\$ 2,828,791	\$ 2,830,508
Furniture and Fixtures	1,908	2,529
Machinery and Equipment	254,776	241,814
Vehicles and Equipment	560,250	567,518
Land	<u>109,367</u>	<u>109,817</u>
	\$ <u>3,755,092</u>	\$ <u>3,752,186</u>

## **Blanco County Emergency Services District No. 2**

*Management's Discussion and Analysis (Continued)*

*September 30, 2020*

This year's major additions included:

Generator	\$	71,887
2020 Ford Ambulance		<u>160,452</u>
	\$	<u>232,339</u>

Additional information on the District's capital assets can be found in Note 4 on page 23 of this report.

### **Debt Administration**

As of September 30, 2020, the District was obligated on the following debt:

#### **Outstanding Debt at Year End**

	Governmental <u>Activities</u>	9/30/20 <u>Total</u>	9/30/19 <u>Total</u>
Building loan	\$ 2,386,356	\$ 2,386,356	\$ 2,333,266
Cardiac monitors	<u>22,902</u>	<u>22,902</u>	<u>45,805</u>
Total	\$ <u>2,409,258</u>	\$ <u>2,409,258</u>	\$ <u>2,379,071</u>

The District drew \$123,641 on the construction loan and refinanced this loan during the year. The total interest paid on the District's debt was \$105,957. Additional information on the District's non-current liabilities can be found in Note 5 beginning on page 24 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

The District's tax revenues are expected to grow with property value increases and continued sales tax collections. These additional funds will be used to fund emergency fire services and emergency medical services.

### **Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of the Blanco County Emergency Services District No. 2. If you have any questions about this report or need further information, contact the Blanco County Emergency Services District No. 2, P.O. Box 972, Blanco, TX 78606.

**Taber & Burnett, P.C.**

*A Professional Corporation  
Certified Public Accountants*

*P.O. Box 1519, 412 Buchanan Drive, Burnet, Texas 78611  
512/756-4904; Fax: 512/756-4227*

**INDEPENDENT AUDITORS' REPORT**

To The Commissioners  
Blanco County Emergency Services District No. 2

We have audited the accompanying financial statements of the governmental activities and each major fund of the Blanco County Emergency Services District No. 2 (the District), as of and for the year ended September 30, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Blanco County Emergency Services District No. 2 as of September 30, 2020, and the results of its operations for the periods then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 2 through 6 and 34 through 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Taber & Burnett, P.C.

Burnet, Texas  
February 20, 2021

**Blanco County Emergency Services District No. 2**

Statement of Net Position

As of September 30, 2020

	Primary Government	
	Governmental Activities	Total
<b>Assets</b>		
Deposits and investments	\$ 1,838,918	\$ 1,838,918
Taxes receivable	16,982	16,982
Billing receivables	32,575	32,575
Inventory	36,506	36,506
Capital assets, net	<u>3,755,092</u>	<u>3,755,092</u>
Total assets	<u>5,680,073</u>	<u>5,680,073</u>
<b>Deferred Outflow of Resources</b>		
Difference between projected and actual earnings - pensions	551	551
Difference between expected and actual experience - pensions	2,271	2,271
Contributions subsequent to the measurement date	<u>5,712</u>	<u>5,712</u>
Total deferred outflow of resources	<u>8,534</u>	<u>8,534</u>
<b>Liabilities</b>		
Accounts payable	238,921	238,921
Accrued expenses	11,798	11,798
Non-current liabilities:		
Debt due within one year	130,588	130,588
Due in more than one year:		
Net pension liability	96	96
Long term debt	<u>2,278,670</u>	<u>2,278,670</u>
Total liabilities	<u>2,660,073</u>	<u>2,660,073</u>
<b>Net Position</b>		
Invested in capital assets, net of related debt	1,345,834	1,345,834
Unrestricted	<u>1,682,700</u>	<u>1,682,700</u>
Total Net Position	\$ <u>3,028,534</u>	\$ <u>3,028,534</u>

The accompanying notes are an integral part of the financial statements

**Blanco County Emergency Services District No. 2**

Statement of Activities

For the Year Ended September 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>	
		<u>Services</u>	<u>Operating Contributions</u>	<u>Capital Contributions</u>	<u>Primary Governmental Activities</u>	<u>Total</u>
Primary government:						
Governmental activities:						
General government	\$ 306,941	\$ -	\$ -	\$ 184,005	\$ (122,936)	\$ (122,936)
Public safety - Fire	434,679	11,440	-	11,709	(411,530)	(411,530)
Public safety - EMS	<u>617,563</u>	<u>302,717</u>	<u>96,159</u>	<u>52,771</u>	<u>(165,916)</u>	<u>(165,916)</u>
Total net (expense) revenue for governmental activities and the primary government	\$ <u>1,359,183</u>	\$ <u>314,157</u>	\$ <u>96,159</u>	\$ <u>248,485</u>	<u>(700,382)</u>	<u>(700,382)</u>
General revenues:						
Taxes:						
Property taxes					907,674	907,674
Sales taxes					211,525	211,525
Interest income					8,013	8,013
Miscellaneous revenue					52	52
Gain (loss) on disposition of assets					<u>(689)</u>	<u>(689)</u>
Total general revenues					<u>1,126,575</u>	<u>1,126,575</u>
Change in net position					426,193	426,193
Net Position, Beginning of Year					<u>2,602,341</u>	<u>2,602,341</u>
Net Position, End of Year					\$ <u>3,028,534</u>	\$ <u>3,028,534</u>

The accompanying notes are an integral part of the financial statements.

**Blanco County Emergency Services District No. 2**

Balance Sheet - Governmental Funds

As of September 30, 2020

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<b>Assets</b>		
Deposits and investments	\$ 1,838,918	\$ 1,838,918
Taxes receivable	35,103	35,103
Billing receivables	32,575	32,575
Inventory	<u>36,506</u>	<u>36,506</u>
Total Assets	<u>1,943,102</u>	<u>1,943,102</u>
<b>Liabilities</b>		
Accounts payable	238,921	238,921
Accrued expenses	<u>11,798</u>	<u>11,798</u>
Total Liabilities	<u>250,719</u>	<u>250,719</u>
<b>Deferred Inflows of Resources</b>		
Unavailable property taxes	<u>18,121</u>	<u>18,121</u>
Total Deferred Inflows of Resources	<u>18,121</u>	<u>18,121</u>
<b>Fund Balance</b>		
Assigned for capital projects	131,155	131,155
Committed for debt service	221,653	221,653
Unassigned	<u>1,321,454</u>	<u>1,321,454</u>
Total Fund Balance	<u>1,674,262</u>	<u>1,674,262</u>
Total Liabilities and Fund Balance	<u>\$ 1,943,102</u>	<u>\$ 1,943,102</u>

The accompanying notes are an integral part of the financial statements.

**Blanco County Emergency Services District No. 2**

*Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position*

*As of September 30, 2020*

Total Fund Balance - Governmental Funds:	\$ 1,674,262
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. (See Note 4)	3,755,092
Deferred outflows are not financial resources and, therefore, are not reported in the funds.	8,534
Long-term liabilities are not due and payable in the current year and therefore are not reported as liabilities in the governmental funds balance sheet. (See Note 5)	(2,409,258)
Net pension liabilities not due and payable in current period and, therefore are not reported in the governmental funds balance sheet.	<u>(96)</u>
Net Position of Governmental Activities	\$ <u>3,028,534</u>

The accompanying notes are an integral part of the financial statements.



**Blanco County Emergency Services District No. 2***Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Governmental Funds**For the Year Ended September 30, 2020*

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>		
Billing revenue	\$ 314,157	\$ 314,157
Contributions	280,164	280,164
Grants	64,480	64,480
Interest income	8,013	8,013
Miscellaneous revenue	52	52
Property taxes	907,674	907,674
Sales taxes	<u>211,525</u>	<u>211,525</u>
Total Revenues	<u>1,786,065</u>	<u>1,786,065</u>
<b>Expenditures</b>		
Audit and accounting	9,364	9,364
Capital outlay	319,991	319,991
Debt service	199,410	199,410
Equipment and supplies	61,870	61,870
Fundraising and miscellaneous	331	331
Human resources and development	611,871	611,871
Insurance	107,203	107,203
Office and administration	55,768	55,768
Station expenses	35,814	35,814
Vehicle expense	<u>57,954</u>	<u>57,954</u>
Total Expenditures	<u>1,459,576</u>	<u>1,459,576</u>
Excess (Deficiencies) of Revenues Over (Under) Expenditures	<u>326,489</u>	<u>326,489</u>
<b>Other Financing Sources (Uses):</b>		
Loan proceeds	<u>123,641</u>	<u>123,641</u>
Total Other Financing Sources (Uses)	<u>123,641</u>	<u>123,641</u>
Excess (Deficiencies) of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	450,130	450,130
Fund Balance, Beginning of Year	<u>1,224,132</u>	<u>1,224,132</u>
Fund Balance, End of Year	\$ <u>1,674,262</u>	\$ <u>1,674,262</u>

The accompanying notes are an integral part of the financial statements.

**Blanco County Emergency Services District No. 2**

*Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Governmental Funds to the Statement  
of Activities*

*For the Year Ended September 30, 2020*

Net Change in Fund Balance-Governmental Funds \$ 450,130

Amounts reported for governmental activities  
in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities the cost of those assets is  
allocated over their estimated useful lives as depreciation expense.  
This is the net effect of these differences in the treatment of capital  
outlays and related items. (See Note 4) 2,906

Pension expenditures reported in the funds use current financial  
resources, however, pension expenses in the statement of activities will be  
expensed as incurred. 3,344

The issuance of long-term debt provides current financial resources to  
governmental funds, while the repayment of the principal of long-term debt  
consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net assets. This amount is the net effect  
of these differences in the treatment of long-term debt and related items.  
(See Note 5) (30,187)

Change in Net Position of Governmental Activities \$ 426,193

The accompanying notes are an integral part of the financial statements.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Reporting Entity***

Blanco County Emergency Services District No. 2 (the District) was created by election held in May 1989. The District operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Blanco County Commissioners Court. The District's major activities include providing emergency services to the residents of and visitors to the district.

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in U.S. generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

As required by the accounting principles generally accepted in the United States, these financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each included blended component unit listed below has a September 30 fiscal year-end.

Blanco County Emergency Services Auxiliary - is included as a component unit because of its operational and financial relationship with the District. The District appoints the members of the governing board, and the auxiliary was created by the District to provide support to the District and education to the community.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Government-Wide Financial Statements***

The reporting model includes financial statements prepared using full accrual accounting for all of the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

*Statement of Net Position*

The Statement of Net Position is designed to display the financial position of the primary government (governmental activities) and its discretely presented component units, if any. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - invested in capital assets, net of related debt; restricted; and unrestricted.

*Statement of Activities*

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

***Fund Financial Statements***

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for the government funds.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

General Fund

The General Fund is the principal fund of the District which accounts for all financial transactions not accounted for in other funds. The District had no other funds for the year ended September 30, 2020.

***Fund Balance Classification***

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board, the District's highest level of decision making authority. Commitments may be modified or rescinded only through ordinances approved by the District's Board.
- Assigned - includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In fiscal year 2013, the District adopted a minimum fund balance policy. The policy requires the unassigned fund balance for future fiscal year ends to be at least equal to 25 percent of the total budget.

***Budgetary Comparison Schedules***

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments are required to provide the District's original budget with the comparison of final budget and actual results.

The budget is adopted by the Commissioners prior to the beginning of the fiscal year. Amendments, if any, are only made during the year with approval from the Commissioners.

***Basis of Presentation***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

***Government-Wide and Fund Accounting***

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. As of September 30, 2020, the District had no business-type activities.

In the government-wide Statement of Net Position, the governmental column is to be presented on a consolidated basis, and is reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety), which are otherwise being supported by general government revenues (property and sales taxes, certain intergovernmental revenues, fines, permits and charges, etc.).

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety). The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The District does not allocate indirect expenses.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The governmental fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustment necessary to reconcile funds based on fund financial statements with the governmental column of the government-wide presentation.

The focus of the reporting model is on the District as a whole and the fund financial statements, including the major individual funds of the governmental category. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

***Basis of Accounting***

Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The government-wide statement of net position and statement of activities, are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position.

All revenue and expenditure recognition for governmental funds are accounted for using the modified accrual basis of accounting. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The District's revenues are recognized when they become measurable and available as current assets. Available means collectible within the current period or as soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Penalties and interest, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

***Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

***Deposits and Investments***

The District's investment guidelines are defined by a written investment policy that is approved by the District Board. In accordance with this policy, the investment funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

***Inventories***

Inventories consist of medical supplies on hand at year-end. Inventories are valued at cost based on the first-in, first out method.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Capital Assets***

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight line method.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Estimated useful lives for depreciable assets are as follows:

Building and Improvements	40 years
Furniture and Fixtures	5 to 7 years
Machinery and Equipment	3 to 15 years
Vehicles and Equipment	5 to 15 years

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County & District Retirement System (TCDRS) and additions to/deductions from TCERS Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in these categories.

- Deferred charges of refunding - A deferred charge of refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date - These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets - This difference is deferred and amortized over a closed five-year period.
- Difference in projected and actual experience and changes in assumptions for pension assets - These differences are deferred and amortized over the average service life for all active, inactive, and retired members.

**NOTE 2 - PROPERTY TAXES**

The District's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The tax levy for October, 2019 was \$890,874.

The tax assessment of October 1, 2019 sets the tax levy at \$0.10 per \$100 of assessed valuation at 100 percent of market value.

Delinquent property taxes estimated to be collectible within the next fiscal year are recognized as revenues. Other delinquent property taxes receivable at year end that are deemed to be ultimately collectible are recorded as deferred inflows of resources.

**Blanco County Emergency Services District No. 2**

Notes to the Financial Statements

September 30, 2020

**NOTE 3 - DEPOSITS AND INVESTMENTS**

The District's deposits and investments at September 30, 2020 are comprised of demand deposits of \$1,707,763 and certificates of deposits in the amount of \$131,155.

*Custodial Credit Risk:* The custodial credit risk for deposits is the risk that, in the event of the failure of the depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's policy requires all deposits to be fully secured in accordance with Texas Government Code, Chapter 2257, by either surety bonds, letters of credit of the United States or its agencies and instrumentalities, or by eligible securities held by an independent third-party custodian. At September 30, 2020, all District cash balances were secured.

**NOTE 4 - CHANGES IN CAPITAL ASSETS**

Changes in governmental capital assets during the year ended September 30, 2020, were as follows:

	Balance October 1, 2019	Increases	Decreases	Balance September 30, 2020
Capital Assets Not Being Depreciated				
Land	\$ <u>109,817</u>	\$ <u>-</u>	\$ <u>450</u>	\$ <u>109,367</u>
Other Capital Assets				
Furniture and fixtures	22,024	-	12,031	9,993
Machinery and equipment	690,960	87,465	22,094	756,331
Buildings and improvements	2,848,310	71,887	-	2,920,197
Vehicles and equipment	<u>1,526,427</u>	<u>160,452</u>	<u>77,500</u>	<u>1,609,379</u>
Total Other Capital Assets	5,087,721	319,804	111,625	5,295,900
Less accumulated depreciation	<u>(1,445,352)</u>	<u>(316,208)</u>	<u>(111,385)</u>	<u>(1,650,175)</u>
Other Capital Assets, Net	<u>3,642,369</u>	<u>3,596</u>	<u>240</u>	<u>3,645,725</u>
Total Capital Assets, Net of Depreciation	\$ <u>3,752,186</u>	\$ <u>3,596</u>	\$ <u>690</u>	\$ <u>3,755,092</u>

**Blanco County Emergency Services District No. 2**

Notes to the Financial Statements

September 30, 2020

**NOTE 4 - CHANGES IN CAPITAL ASSETS**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 74,225
Public safety - Fire	154,010
Public safety - EMS	<u>87,973</u>
Total depreciation expense - Governmental Activities	\$ <u>316,208</u>

**NOTE 5 - CHANGES IN NONCURRENT LIABILITIES**

The following is a summary of noncurrent liability transactions during the year ended September 30, 2020:

	Balance October 1, <u>2019</u>	<u>Additions</u>	<u>Payments</u>	Balance September 30, <u>2020</u>
Building loan	\$ 2,333,266	\$ 123,641	\$ 70,551	\$ 2,386,356
Cardiac monitors	<u>45,805</u>	<u>-</u>	<u>22,903</u>	<u>22,902</u>
Total	\$ <u>2,379,071</u>	\$ <u>123,641</u>	\$ <u>93,454</u>	\$ <u>2,409,258</u>
				Principal <u>Balance</u>

Payee and Terms

Government Capital Corporation, loan to provide for the refinance of the original construction loan for the new building. The loan was originated on August 28, 2020. Payable in monthly installments of \$14,328 (including interest at 2.749%) beginning October 2020 through April 2038. Secured by future property tax collections.

\$ 2,386,356

**Blanco County Emergency Services District No. 2***Notes to the Financial Statements**September 30, 2020***NOTE 5 - CHANGES IN NONCURRENT LIABILITIES (Continued)**

Stryker assumed loans from Blanco County Volunteer Ambulance Corps, for cardiac monitors, payable in annual installments of \$22,902 including interest at zero percent, the balance due August, 2021, secured by the monitors. 22,902

Total non-current liabilities 2,409,258  
 Less current portion (130,588)

Total Long-Term Debt \$ 2,278,670

Annual payments required to amortize all long-term debt outstanding as of September 30, 2020 including interest payments, are as follows:

Year Ending <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 130,588	\$ 64,251	\$ 194,839
2022	110,684	61,253	171,937
2023	113,765	58,172	171,937
2024	116,932	55,005	171,937
2025	120,187	51,749	171,936
2026 to 2030	653,027	206,656	859,683
2031 to 2035	749,130	110,554	859,684
2036 to 2038	<u>414,945</u>	<u>14,896</u>	<u>429,841</u>
	\$ <u>2,409,258</u>	\$ <u>622,536</u>	\$ <u>3,031,794</u>

**NOTE 6 - PENSION PLAN****Plan Description**

The District provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the state-wide agent multiple-employer, public employee retirement system consisting of over 800 active participating counties and districts throughout Texas. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or at [www.tcdrs.org](http://www.tcdrs.org).

**NOTE 6 - PENSION PLAN (Continued)**

**Benefits Provided**

The plan provisions are adopted by the governing body of the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 10 or more years of service or with 30 years of service regardless of age or when the sum of their age and years of service equals 80 or more. Members are vested after 10 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, or death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the District's Board within certain guidelines.

Employees covered by benefit terms: At December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees Accounts:	
Receiving benefits	0
Entitled to but not yet receiving benefits	<u>3</u>
	3
Active employees	24

**Contributions**

The District has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the District based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The employee contribution rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

**Blanco County Emergency Services District No. 2***Notes to the Financial Statements**September 30, 2020***NOTE 6 - PENSION PLAN (Continued)**

	<u>Contribution Rates</u>	
	<u>2020</u>	<u>2019</u>
Member	4%	4%
Employers	1.63%	1.55%
Fiscal year Employer Contributions	\$ 7,634	\$ 7,286
Fiscal year Member Contributions	\$ 18,976	\$ 14,741

**Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions and changes or inputs	Straight-line amortization over expected working life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	Varies by age and service 3.25% average over career including inflation.
Investment Rate of Return	8.10% (Gross of administrative expenses)
Cost-Of-Living Adjustments	Cost-of-Living Adjustments for Blanco County Emergency Services District #2 are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

**NOTE 6 - PENSION PLAN (Continued)**

Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	Based on RP-2014 mortality tables.

The actuarial assumptions were developed from an actuarial experience investigation of TCDRS over the year 2013 - 2016. Assumptions were recommended by Milliman, Inc., adopted by the TCDRS Board of Trustees in 2019 and first used in the December 31, 2019 actuarial valuation.

**Net Pension Liability**

The District's Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**Discount Rate**

The discount rate used to measure the total pension liability was 8.1%. This rate reflects the long-term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB 68. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore the discount rate for calculation the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

There was no change in the discount rate since the previous year.

In order to determine the discount rate to be used, we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirement under our funding policy and the legal requirements under the TCDRS Act.



**NOTE 6 - PENSION PLAN (Continued)**

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UALL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determine to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.0%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2018 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is based on a 30-year time horizon; the most recent analysis was performed in 2018 based on the period January 1, 2013 - December 31, 2016.

**Blanco County Emergency Services District No. 2***Notes to the Financial Statements**September 30, 2020***NOTE 6 - PENSION PLAN (Continued)**

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected minus inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities- Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities- Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associated Distressed Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
Hedge Funds	Hedge Funds Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension**

At September 30, 2020, the District reported a net pension liability of \$96 measured at December 31, 2019. For the year ended September 30, 2020, the District recognized pension expense of \$5,682.

There were no changes of assumptions or other inputs and affected measurement of the total pension liability during the measurement period.

**Blanco Emergency Services District No. 2**

Notes to the Financial Statements

September 30, 2020

**NOTE 6 - PENSION PLAN (Continued)**

Changes in the net pension liability for the measurement year ended December 31, 2019 are as follows:

<u>Changes in Net Pension Liability/(Asset)</u>	Total Pension Liability <u>(a)</u>	Fiduciary Net Position <u>(b)</u>	Net Pension Liability/(Asset) <u>(a) - (b)</u>
Balances as of December 31, 2018	\$ 5,803	\$ 6,046	\$ (243)
Changes for the year:			
Service cost	22,260	-	22,260
Interest on total pension liability	2,273	-	2,273
Effect of plan changes	-	-	-
Effect on economic/demographic gains or losses	2,900	-	2,900
Effect on assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefit payments	-	-	-
Administrative expenses	-	(25)	25
Member contributions	-	18,221	(18,221)
Net investment income	-	967	(967)
Employer contributions	-	7,061	(7,061)
Other	-	<u>870</u>	<u>(870)</u>
Balances as of December 31, 2019	\$ 33,236	\$ 33,140	\$ 96

**Sensitivity Analysis**

The following presents the net pension liability of the District, calculated using the discount rate of 8.10%, as well as what the Blanco Emergency Services District No. 2 net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease <u>7.10%</u>	Current Discount Rate <u>8.10%</u>	1% Increase <u>9.10%</u>
Total pension liability	\$ 41,143	\$ 33,236	\$ 27,084
Fiduciary net position	<u>33,140</u>	<u>33,140</u>	<u>33,140</u>
Net pension liability / (Asset)	\$ 8,003	\$ 96	\$ (6,056)

**Blanco Emergency Services District No. 2***Notes to the Financial Statements**September 30, 2020***NOTE 6 - PENSION PLAN (Continued)**

As of December 31, 2019, the deferred inflows and outflows of resources are as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 387	\$ 2,658
Changes in assumptions	-	-
Net difference between projected and actual earnings	-	551
Contributions made subsequent to measurement date	N/A	5,712

The \$5,712 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended September 30, 2021.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2020	\$ 350
2021	350
2022	348
2023	315
2024	203
Thereafter	1,256

**NOTE 8 - SUBSEQUENT EVENTS**

The District did not have any subsequent events through February 20, 2021, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2020.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Blanco County Emergency Services District No. 2**

*Budgetary Comparison Schedule*

*For the Year Ended September 30, 2020*

	General Fund			Variance with Final Budget Positive (Negative)
	Budget		Actual Amounts Budgetary Basis	
	Original	Final		
Revenues				
Billing revenues	\$ 269,995	\$ 269,995	\$ 314,157	\$ 44,162
Contributions	79,000	79,000	280,164	201,164
Grants	-	-	64,480	64,480
Interest income	-	-	8,013	8,013
Miscellaneous revenue	19,294	19,294	52	(19,242)
Property taxes	890,985	890,985	907,674	16,689
Sales taxes	<u>109,200</u>	<u>109,200</u>	<u>211,525</u>	<u>102,325</u>
Total Revenues	<u>1,368,474</u>	<u>1,368,474</u>	<u>1,786,065</u>	<u>417,591</u>
Expenditures				
Audit and accounting	9,300	9,300	9,364	(64)
Capital outlay	226,140	226,140	319,991	(93,851)
Debt service	221,700	221,700	199,410	22,290
Equipment and supplies	79,153	75,153	61,870	13,283
Fundraising and miscellaneous	510	510	331	179
Human resources and development	626,916	624,916	611,871	13,045
Insurance	126,820	126,820	107,203	19,617
Office and administration	64,036	62,036	55,768	6,268
Station expenses	50,495	44,495	35,814	8,681
Vehicle expenses	<u>44,898</u>	<u>58,898</u>	<u>57,954</u>	<u>944</u>
Total Expenditures	<u>1,449,968</u>	<u>1,449,968</u>	<u>1,459,576</u>	<u>(9,608)</u>
Excess (Deficiencies) of Revenues Over (Under) Expenditures	<u>(81,494)</u>	<u>(81,494)</u>	<u>326,489</u>	<u>407,983</u>
Other Financing Sources (Uses):				
Loan proceeds	<u>-</u>	<u>-</u>	<u>123,641</u>	<u>123,641</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>123,641</u>	<u>123,641</u>
Excess (Deficiencies) of Revenues and Other Sources Over Expenditures and Other (Uses)	<u>\$ (81,494)</u>	<u>\$ (81,494)</u>	450,130	<u>\$ 531,624</u>
Fund Balance, Beginning of Year			<u>1,224,132</u>	
Fund Balance, End of Year			\$ <u>1,674,262</u>	

**Blanco County Emergency Services District No. 2**

*Schedule of Changes in Net Pension Liability and Related Ratios*

	Year Ended December 31									
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Total Pension Liability</b>										
Service cost	\$ 22,260	\$ 5,798	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Interest on total pension liability	2,273	470	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Effect of plan changes	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Effect of assumption changes or inputs	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Effect of economic/demographic (gains) or losses	2,900	(465)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Benefit payments/refunds of contributions	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net change in total pension liability	<u>27,433</u>	<u>5,803</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Total pension liability, beginning	<u>5,803</u>	-	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Total pension liability, ending (a)	<u>\$ 33,236</u>	<u>\$ 5,803</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
<b>Fiduciary Net Position</b>										
Employer contributions	\$ 7,061	\$ 1,623	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Member contributions	18,221	4,189	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Investment income net of investment expenses	967	65	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Benefit payments/refund of contributions	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Administrative expenses	(25)	(4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	<u>870</u>	<u>173</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Net change in fiduciary net position	27,094	6,046	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fiduciary net position, beginning	<u>6,046</u>	-	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Fiduciary net position, ending (b)	<u>\$ 33,140</u>	<u>\$ 6,046</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 96</u>	<u>\$ (243)</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Fiduciary net position as a % of total pension liability	99.71%	104.18%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Pensionable covered payroll	\$ 455,535	\$ 104,735	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net pension liability as a % of covered payroll	0.02%	-0.23%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

## Blanco County Emergency Services District No. 2

### Schedule of Employer Contributions

Year Ending <u>December 31</u>	Actuarially Determined <u>Contribution</u>	Actual Employer <u>Contribution</u>	Contribution Deficiency (Excess)	Pensionable Covered <u>Payroll(1)</u>	Actual Contribution as a % of Covered <u>Payroll</u>
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	1,623	1,623	-	104,735	1.6%
2019	7,061	7,061	-	455,535	1.6%

(1) Payroll is calculated based on contributions as reported to TCDRS.

#### Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

#### Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19.7 years (based on contribution rate calculated in 12/31/19 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of Return	8.00%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age of service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for Females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.



## **Blanco County Emergency Services District No. 2**

---

### *Schedule of Employer Contributions (Continued)*

Changes in Assumption and Methods Reflected in the Schedule of Employer Contributions      2015: New inflation, mortality, and other assumptions were reflected.  
2017: New mortality assumptions were reflected.


Changes in Plan Provision Reflected in the Schedule of Employer Contributions      2015: No changes to plan provisions were reflected in the schedule.  
2016: No changes to plan provisions were reflected in the schedule.  
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.  
2018: Employer contributions reflect that the member contribution rate was increased to 7% and the current service matching rate was increased to 200% for future benefits.  
2019: No changes to plan provisions were reflected in the schedule.

**Countywide Polling Place Program  
(Vote Centers)**

Blanco County Elections  
Kristen Spies, Tax Assessor Collector

The slide features a red background with a white border and a blue star pattern on the right side. Three white stars are visible in the bottom left corner.

1

 **Traditional Election Day Polling Sites vs Vote Centers**

Traditional Election Day Polling Sites  
Currently, polling sites accommodate one precinct only. Voters must go to the location where their precinct is required to vote.

**VS.**

Vote Centers  
Each polling site accommodates all precincts – just like early voting. Blanco County voters can vote at any polling location within the county. Simply stated, there would be no wrong place to vote.

The slide has a blue header with a white star icon and a white background with a blue border and a red and white curved border on the right side.

2

## Vote Center Requirements

### Minimum Requirements:

- Exclusive use of a voting system that consists of (1) a ballot marking device, and (2) a precinct ballot counter, both pieces of equipment are used together in one polling place, and both pieces of equipment have been certified by the EAC.
- Electronic Poll Book with instantaneous voter verification
- Public hearing to inform and solicit opinions from voters, minority organizations and other interested parties

3

## Next Steps...

- File Notice of Intent to Participate with SOS
- Obtain Commissioners Court approval
- Schedule the Public Hearing
- Conduct the Public Hearing
- Prepare our application for participation

4

## ★ Next Steps (continued)...

What else needs to be included in our application:

- Letters of Support
- Provide information from the Public Hearing
- Include Communication plan to inform voters
- Methodology for placement of polling locations
- Methodology for selection of Election Judges
- Develop plan with local political subdivisions regarding joint elections

5

## ★ Already Using Vote Centers

Counties under 100,000			Counties over 100,000		
Aransas	Callahan	Coryell	Brazoria	Brazos	Collin
Deaf Smith	DeWitt	Eastland	Ector	Fort Bend	Galveston
Erath	Floyd	Gaines	Grayson	Gregg	Guadalupe
Grimes	Hood	Hopkins	Hidalgo	Jefferson	Kaufman
Jack	Lampasas	Lee	Lubbock	McLennan	Midland
Madison	Medina	Milam	Nueces	Parker	Potter
Montague	Navarro	Palo Pinto	Randall	Smith	Taylor
Rusk	San Jacinto	San Patricio	Tom Green	Travis	Wichita
Swisher	Throckmorton	Upshur	Williamson		
Victoria	Wharton	Young			

6


## ★ Already Using Vote Centers

Counties under 20,000		Counties Nearby	
Callahan	Deaf Smith	Bexar	Burnet
Eastland	Gaines	Comal	Coryell
Lee	Madison	Guadalupe	Hays
Marion	Montague	Kendall	Lampasas
Scurry	Somerville	Lee	Medina
Throckmorton	Young	Travis	Williamson

7

- ## ★ Advantages of Vote Centers
- Voter Convenience – citizens can vote near home, work or school
  - Elimination of Voter Confusion – no “wrong location” to vote on Election Day
  - Voter Turnout – Convenience of voting WILL increase voter turnout
  - Eliminates the need for a provisional ballot if a voter is at the wrong precinct. (Currently, if a voter votes at their wrong precinct, their ballot is not accepted for counting.)

8




## Vote Center Sites

By Precinct:

- 102 – First Baptist Church  
Blanco
- 201 – Good Shepherd Catholic Church  
Johnson City
- 302 – Blanco County Courthouse Annex Hoppe Room  
Johnson City
- 303 – Round Mountain Fire Department  
Round Mountain (pending approval)
- 401 – Blanco County South Annex  
Blanco

9




## Vote Center Sites

For the first election, we will have 1 voting location in each precinct. Once voting patterns are determined, we would reduce our locations by cutting out those locations that are underutilized.

Under the Countywide Polling Place Program, counties can decrease the number of election day locations by 50% once they have been designated as "successful". More than likely, we will end up with 3 sites as time progresses.

Future Cost Savings – If the number of locations are reduced in the future, there would be fewer locations to staff and more available equipment to use in the more populated sites.

10




### Vote Center – Frequently Asked Questions

**What keeps me from voting twice?**

The Blanco County poll book links every Vote Center together via a **virtual private network**. When you check in at one Vote Center, your record is instantly updated to reflect that you checked in and voted. If you tried to vote at another location, the system would not allow you to vote twice.

11



### Vote Center – Frequently Asked Questions

**How does the voting machine give me the correct ballot for all the various jurisdictions?**

It is just like early voting. There are many different ballot styles for each election and the election worker is given the information after the voter checks in and will bring up the voter's correct ballot.

12



## Timeline

- March 9, 2021: Court Votes
- April 13, 2021: Conduct Public Hearing
- Apply to Secretary of State  
(Deadline: July 26, 2021)
- August 24, 2021: Deadline for Secretary of State to approve proposed local plans for the countywide program
- December 2, 2021: Deadline for county Tax Assessor Collector to submit election report to Secretary of State





February 24, 2021

Commissioner Emil Uecker  
Blanco County  
304 South US Highway 281  
Johnson City, Texas 78636

COPY

Phone: (830) 868-4471  
E-Mail: blcomm2@co.blanco.tx.us

Re: Proposal for Construction Bid Documents & Observation Services  
Odiorne Road TxDOT Grant Project  
Johnson City, Blanco County, Texas

Proposal: RB-804-001

Dear Commissioner Uecker,

Doucet & Associates, Inc. (D&A) is pleased to submit this proposal for bid package preparation and construction observation services for the Odiorne Road improvements that are associated with the County Transportation Infrastructure Fund Grant. This proposal includes recommendations for sections of the existing roadway subgrade to be widen, limestone base material installations with density testing along with adding extensions to the existing culverts and pave the finished base surface with a two-course chip seal installation. The bid package will include the proposed project improvements that were recommended by Blanco County and are to be listed in a bid tab format and recommendations for improvements are to be to the Blanco County requirements and TxDOT specifications if not covered under the Blanco County requirements whichever is more stringent. An environmental assessment of the proposed project was requested by the County not to be included along with a SWPPP, any drainage analyses or engineering recommendations. Please review this proposal and its attachments and, if acceptable to you, sign it and return to the undersigned.

## PROJECT

The Odiorne Road improvements are to be being constructed off Highway 290 South of Johnson City in Blanco County, Texas. The existing roadway to be improved is approximately 5,515 feet in length starting at the existing cattle guard which is to remain and stops about 85' short of the existing east end of County maintained roadway. The finished pavement section is to be 22-foot-wide with exception to a 250-foot-long section that will only be improved to a 20-foot-wide pavement section after re-grading the ditch lines. Extensions are added to the existing culverts and the reworking of the subgrade sections with additional base material added. The Blanco County Commissioner, Emil Uecker, has requested that the installation of the base materials for the roadway be tested by a third-party laboratory under the direction of Ron Bischoff, Sr. Construction Services Manager, with Doucet & Associates (D&A). Commissioner Uecker will also be available during the roadway construction activities for primary verification that the installations are to the Blanco County Development Rules & Regulations and recommendations. D&A has included in this proposal the preparation of a bid package to be forwarded to Blanco County for distributed to the bidding Contractor's and to be used as the Bid Document. This proposal also includes site visits for verification of existing conditions for the bid preparation and for the base materials testing after installation. Any additional visits or retests will be billed accordingly on a time and material basis:

- Bid Package preparation including site visits for observations of existing conditions and listing of items of work to be bid by contractors.



- Density Testing shall be by a licensed testing lab for the finished flexible base material. The base material shall be finished to final grade, compacted and tested to not less than 100% density as determined by TxDOT Test Method Tex-113-E. Frequency of testing shall be no less than one (1) density test per every 500 feet of roadway installation.
- If Contractor or quarry does not provide Proctor results for the subgrade and base material installed or to be installed, such tests will need to be run to determine minimum weight as to verify the compaction requirement.
- On completion of the project, a final inspection report including observations and density reports will be submitted to the County as evidence of inspections as required by the Grant. This is required to be submitted to the State within 30 days after inspections are completed.
- All required proctors, density testing services as referenced above, if not provided by the County or contractor as required, can be provided by D&A using a licensed independent testing lab and shall be reimbursed for those costs at the independent's lab's testing Cost+15%.

Attached to this letter proposal are the Scope of Services and Compensation, a fee schedule (A) and general terms and conditions (B). If you agree to the terms set forth in the proposal and the attachments, please sign the proposal below and return one (1) copy to D&A for our files. If you have any questions regarding this proposal and the attachments, please feel free to contact me.

We appreciate the opportunity to provide this proposal and look forward to working with you and the rest of your team.

Sincerely,

Ron Bischoff  
Senior Construction Services Manager

Keith E. Young, P.E.  
Vice President/Director of Engineering Services

TBPE Firm# 3937  
TBPLS Firm# 10105800



**APPROVAL**

Terms and Conditions of Letter Proposal and Attachments  
Agreed to this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**Blanco County**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**COPY**



## SCOPE OF SERVICES

Based on our understanding of your needs at this time and the current status of this project, we propose to provide the following specific services:

### I. Bid Documents Preparation

Doucet and Associates will provide an itemized bid tab specifying the work to be performed on Odiorne Road by the bidding contractors. We have budgeted approximately 30 hours for bid preparation, three (3) hours for a survey specialist for plan sheet layout and topo map. A bid review is not included in this proposal, but D&A can participate on time and material basis if directed to do so by the County.

### II. Construction Observation

1. D&A will provide construction observation services, as requested by the County, contractor and as needed per Grant requirements. We have also budgeted approximately 10 hours for (1) site visit totaling five (5) to seven (7) hours per visit and three (3) hours to complete a report and schedule testing lab for the density testing.
2. The total for bid preparation and construction observation, travel and reporting time is anticipated to be about 43 hours. D&A has currently budgeted \$6,650 for our bid preparation, construction observations, reporting and mileage.

Upon notice to proceed, D&A will complete the bid documents. During the construction phase D&A will make one (1) construction observation visit after the base installation has been completed with the testing lab on site. The observation visit will only be to determine that the base materials are installed, completed in accordance with the plans and County specifications (as referenced in the cover letter) and prepare an observation report. Reports will include the density testing results and any comments observed. The report documents will be forwarded to the County as record of evidence of these installations and acceptance.

### III. Reimbursables/Reproduction

1. Direct non-salary expenses incurred and not applicable to general overhead are billed at cost plus 15% for administrative and handling charges. Please note that physical backup for reimbursable expenses will not be included with invoices unless a written request to do so is submitted to D&A's accounting department.

Reimbursable Expenses include, but are not limited to, the following:

Travel and lodging, including out of town transportation by D&A's vehicles at standard rates; mail, delivery, courier and express charges; legal and accounting fees (including attorney's fees charged by D&A's attorney for review or negotiation of any certificates or similar documents requested by Client or a lender doing business with Client); in-house reproduction costs (to be charged at prevailing



commercial rates); subconsultants; photographs; environmental fees; late fees caused by Client; charges incurred in stopping or resuming work in accordance with this Agreement; use or rental of special equipment or instruments and other direct non-salary expenses necessary to complete the contract.



**COMPENSATION**

Client will pay D&A for the Services in accordance with the Fee Schedule and General Terms and Conditions attached hereto. **If this agreement is not executed by Client within 30 days of the date of this proposal, D&A reserves the right to renegotiate the estimated fees.** The estimated cost of the Services and basis of payment is as follows:

Item	Fee Basis	Fee	Task
<b>I. Bid Preparation and Construction Observations</b>			
	Hourly*	\$ 6,650	600
<b>II. Density Testing</b>			
If not provided and paid for by the Owner or Contractor	Est. Cost+15%	\$ 1,460	801
<b>Total</b>		<b>\$ 8,110</b>	
<b>III. Reimbursables/Reproduction</b>			
1	Cost+15%	Cost+15%	900

\* Preliminary budget amount, in accordance with our Standard Labor Schedule.

Please note that the above fees are based on a smooth project implementation and have assumed no major changes to the project after we begin final design and preparation of the design drawings, details and bid documents for this project. Fees shown for the hourly basis elements are provided as an estimate based on currently available information and understanding of the scope of service. Invoices will reflect the actual time and material costs incurred up to the maximum amount authorized. The maximum budgeted cost will not be exceeded without the Client’s prior approval and executed Change Order. Work provided outside the above scope of services will be billed as an additional service once approved in writing by your office.

**ASSUMPTIONS**

In preparing this proposal, we have made the following assumptions:

- No surveying services are included.
- No Critical environmental issues discovered or encountered during construction.
- Geotechnical or density testing estimated cost unless testing is provided by Owner or Contractor. Amount shown does not including any re-testing fees.



- This proposal only includes those items specifically identified in the scope of services above. Additional services required by the Client that are not outlined above, will be billed to Client based on written amendments to this contract.
- This proposal does not include any fees related to County or other agency reviews, as such all governmental and review fees will be paid by the Client.
- This proposal does not include geo-technical site investigations, environmental assessment, SWPPP, traffic or drainage analysis or engineering, structural engineering, landscape architecture, Flood Studies or mapping or coordination with respective consultants.
- If work is suspended for any reason for more than two (2) months, the fee for remaining work may be re-negotiated.



**Schedule A**

**Doucet & Associates 2020 Fee Schedule (effective 3/30/2020)**

<b>Personnel</b>	<b>Hourly Fee</b>	<b>Personnel</b>	<b>Hourly Fee</b>
Principal Engineer (PE)	\$250.00	Principal Surveyor (RPLS)	\$250.00
Senior Project Manager	\$230.00	Project Manager (RPLS)	\$210.00
Project Manager	\$200.00	Project Coordinator	\$140.00
Senior Project Engineer (PE)	\$185.00	Survey Specialist	\$130.00
Project Engineer III	\$170.00	Survey Technician	\$105.00
Project Engineer II	\$160.00	GIS Specialist	\$130.00
Project Engineer I	\$145.00	GIS Technician	\$100.00
Engineer Associate II	\$130.00	LiDAR Specialist	\$130.00
Engineer Associate I	\$115.00	LiDAR Technician	\$100.00
Sr. Construction Manager	\$150.00	Aerial Mapping Specialist	\$130.00
Construction Manager	\$110.00	Aerial Mapping Technician	\$100.00
Program Manager	\$110.00	Utility Specialist	\$130.00
Sr. Civil Technician	\$140.00	Utility Technician	\$100.00
Civil Technician	\$125.00	Field Coordinator	\$140.00
Assistant Civil Technician	\$115.00	Field Specialist	\$110.00
		Crew of 1	\$115.00
Senior Planner (AICP)	\$170.00	Crew of 2	\$160.00
Project Planner	\$155.00	Crew of 3	\$210.00
Staff Planner	\$115.00	Division Administrator	\$100.00
Planning Technician	\$105.00	LiDAR Scanner	\$100.00/hr
		Drone	\$600.00/hr
Sr. Operations Assistant	\$100.00	Ground Targets	\$25/ea
Operations Assistant	\$ 75.00	Concrete Monuments	\$250/ea
		ATV/Boat/Sonar	\$100/day
Expert Witness	\$525.00	Mileage	Current IRS rate

*D&A reserves the right to periodically adjust our fee schedule.*





## General Terms and Conditions

These General Terms and Conditions are a part of the letter proposal RB-804-001 dated February 24, 2021, from Doucet & Associates, Inc. ("D&A") to Blanco County ("Client") and shall govern all services described in the letter proposal ("Basic Services") or any other services rendered by Engineer to Client ("Additional Services") (the Basic Services and Additional Services are referred to collectively as the "Services").

### **Article 1. Compensation**

1.1 **Agreement to Hire.** Client hires D&A to perform the Services on the Property described in the Letter Proposal (the "Property") pursuant to the terms of this Agreement. This Agreement is comprised of the Letter Proposal, Fee Schedule and these General Terms and Conditions. The term of the Agreement shall commence on the date Client signs the Letter Proposal and terminate on the date the Services are completed or the date this Agreement is otherwise terminated in accordance with its terms.

1.2 **Agreement to Pay.** Client agrees to pay D&A for the Basic Services, Additional Services and Reimbursable Expenses in accordance with this Agreement. The charge for Additional Services shall be based on actual hours expended and quantities used. The amounts set forth in the Letter Proposal are estimates only and actual charges may vary. D&A reserves the right to periodically adjust our fee schedule. In addition to all fees for services, Client agrees to pay all collection charges if D&A is compelled to seek collection of the fees charged for Basic and Additional Services and Reimbursable Expenses through a collection agency or through an attorney. Collection charges includes all fees paid to any professional for collection of delinquent Fees, all court costs, travel expenses, and other costs incurred by D&A in collection of delinquent fees and expenses due to D&A under this Agreement.

1.3 **Change Orders.** Client, without invalidating this Agreement, may request changes to the scope of Services by altering or adding to the Services to be performed and any such changes shall be performed subject to this Agreement. Unless D&A specifies otherwise, the charges for such changed Services shall be based on actual hours expended and quantities used in accordance with the Fee Schedule. Client, by requesting a change order, agrees to pay such additional or changed charges.

1.4 **Invoices.** D&A will submit invoices to Client on a monthly basis or upon completion of the Services. Client agrees to pay D&A upon receipt of invoice. Client agrees to pay a charge of 1.5% per month on all invoiced amounts after thirty days, retroactive to the date of invoice. Interest on unpaid invoices shall not exceed the maximum amount of interest allowed by law and any interest in excess of this amount shall be credited to unpaid invoices or, if they have been paid, refunded.

1.5 **Suspension of Work.** If Client does not pay any invoiced amount within thirty days from the date of invoice, or otherwise fails to perform any obligation under this Agreement, D&A shall have the right, upon three days written notice to Client, to stop performance of the Services.

### **Article 2. Duties**



2.1 **Access.** Client will provide D&A with access to the Property or to any other site as required by Client for performance of the Services.

2.2 **Client-furnished Data.** Client will provide to D&A all plans and other information in Client's possession that relates to D&A's performance of the Services. This information will include known site hazards, location of utilities, prior surveys, plats, any hazardous materials in or around the site, location of underground structures or storage tanks. Client acknowledges that D&A will rely on the accuracy, timeliness and completeness of the information provided by the Client or any of Client's contractors or consultants. Client agrees, to the fullest extent permitted by law, to waive all claims and causes of action against D&A and to indemnify, and hold harmless D&A, its directors, partners, employees and subcontractors from any damages, liabilities or costs, including attorneys' fees, experts' fees and defense costs, for any property damage, injury or economic loss arising or allegedly arising from inaccuracy of information provided to D&A by the Client.

2.3 **Other Information.** D&A will rely upon commonly used sources of data, including database searches and agency contacts. D&A does not warranty the accuracy of the information obtained from those sources and has not been requested to independently verify such information.

2.4 **Permits.** Except as expressly provided in the Letter Proposal, Client is responsible for obtaining and complying with all required permits or other approvals of, and for giving any required notices to, all governmental and quasi-governmental authorities having jurisdiction over the Services or the Property. Upon request, Client will provide D&A evidence satisfactory to D&A that all required permits or other approvals have been obtained and that all required notices have been given, including copies of such permits or notices.

2.5 **Ownership of Documents.** All designs, drawings, engineering reports, specifications and other documents generated or produced during the term of this Agreement, whether in electronic form, print, or any other fixed media, are work product of D&A and are the sole and exclusive property of D&A. The work product of D&A described in the preceding sentence is licensed to Client for the sole purposes of the Project, and may not be used by any third party for any purpose, nor by Client for any purpose other than as set out in this Agreement. Client may not modify, amend, change or alter any of D&A's work product. If Client makes any modification, alteration, addition or change to D&A's work product without the specific agreement of D&A, any warranty issued by D&A for work completed with the altered documents is withdrawn by D&A. Client acknowledges and agrees that if it modifies, alters, or changes the D&A work product without the consultation and written consent of D&A that D&A is relieved of any liability caused by that modification, change or alteration, and that Client will indemnify and hold D&A harmless from any claims, lawsuits, damages, losses and causes of action asserted by any third party against D&A, including costs of defense and attorney's fees.

2.6 **Lender Certificates.** In the event a third party, such as a lender or subsequent purchaser of the Property, seeks assignment of any instruments of service prepared by D&A, or requests that D&A make independent certifications in favor of such third party, then D&A, as a condition to such assignment or certification may require: (a) payment in full of all outstanding charges then due from Client, (b) reimbursement for all costs and fees incurred by D&A (including attorney's fees) in reviewing associated documents, (c) a reasonable administrative fee in an amount determined by D&A, (d) reasonable time to review any associated documents, but no less than seven (7) days, (e) D&A may limit its certification to such third party to a statement confirming that all certifications made on



the instruments of service, if any, remain true and correct and (f) any other assurances reasonably determined by D&A.

2.7 **Reporting Obligations.** Client has responsibility for complying with all legal reporting obligations, including but not limited to spill reporting. Nothing in the Agreement precludes D&A from providing any notices or reports that it may be required by law to give to governmental entities.

2.8 **Environmental and Compliance with Laws.** Client represents to D&A that the Property is and will remain in compliance with all-environmental, health and safety laws, regulations and ordinances (“Laws”). Client is solely responsible for all matters relating to soils testing, other subsurface investigations, the presence and disposal of any hazardous materials in, under or around the Property, and any other environmental conditions of the Property and any structures located on the Property. Client is the owner of and has responsibility for any waste materials on the Property or generated in the performance of the Services, including samples collected for testing. Client agrees to indemnify and hold harmless D&A, its officers, partners, employees, and subcontractors from all claims, damages, losses, and costs, including, but not limited to, litigation expenses and attorney’s fees, arising out of or related to the presence of any hazardous materials, petroleum, asbestos or contaminants on the Property or the failure of the Property to comply with all Laws.

2.9 **Cooperation.** Client will fully cooperate with D&A in the performance of this Agreement. Client is responsible for assuring that other contractors of Client cooperate with and do not interfere with D&A’s performance of the Services.

2.10 **Surveying.** Client understands that surveying, vehicles and other equipment may unavoidably cause some damage to the Property, including destruction of vegetation, the correction of which is not part of the Agreement.

2.11 **Changed Conditions.** The Client shall rely on D&A’s judgment as to the continued adequacy of the Agreement in light of occurrences or discoveries that were not originally contemplated by or known to D&A. Should D&A call for contract renegotiation, D&A shall identify the changed conditions necessitating renegotiation and D&A and the Client shall promptly and in good faith enter into renegotiation of this Agreement. If terms cannot be agreed to, the parties agree that either party has the right to terminate the Agreement.

2.12 **Opinions of Cost.** Should D&A provide any cost opinions, it is understood that those opinions are based on the experience and judgment of D&A and are merely opinions. D&A does not warrant that actual costs will not vary from those opinions because, among other things, D&A has no control over market conditions.

### **Article 3. Termination of Services**

3.1 **Termination.** The Agreement may be terminated without cause at any time prior to completion of the Service by Client or D&A upon seven (7) days written notice to the other party.



3.2 **Compensation in Event of Termination.** If the Agreement is terminated in accordance with Paragraph 3.1, D&A shall be compensated for all Services performed prior to the termination date in accordance with the rates established in this Agreement, together with Reimbursable Expenses then due or incurred.

#### **Article 4. Relationship of Parties**

4.1 **Independent Contractor.** It is understood that the relationship of D&A to Client shall be that of an independent contractor. Neither D&A or employees of D&A shall be deemed to be employees of Client. There are no third party beneficiaries to this Agreement.

#### **Article 5. Limitation on Warranties and Liability**

5.1 D&A represents and warrants that the Services will be performed using that degree of care and skill customarily provided by an experienced professional organization providing similar services in the area during the same time period. **D&A makes no other warranties or representations, whether express or implied, whether in this Agreement or any subsequent reports provided by D&A.**

5.2 **Limitation of Liability.** TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL LIABILITY OF D&A AND ITS SUBCONSULTANTS AND SUBCONTRACTORS TO CLIENT FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES WHATSOEVER FROM ANY CAUSE OR CAUSES, INCLUDING, BUT NOT LIMITED TO, STRICT LIABILITY, BREACH OF CONTRACT, BREACH OF WARRANTY, NEGLIGENCE, OR ERRORS OR OMISSIONS (COLLECTIVELY "CLAIMS") SHALL NOT EXCEED \$50,000 OR D&A'S TOTAL FEE, WHICHEVER IS GREATER. IN NO EVENT WILL D&A, ITS SUBCONSULTANTS OR SUBCONTRACTORS BE LIABLE FOR PUNITIVE, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES. CLIENT, AS A MATERIAL INDUCEMENT TO D&A TO ENTER THIS AGREEMENT, WAIVES ALL CLAIMS AGAINST, FOREVER DISCHARGES AND PROMISES NOT TO SUE THE EMPLOYEES, OFFICERS AND DIRECTORS OF D&A FOR ALL CLAIMS, EXCEPT INTENTIONAL TORTS OCCURRING OUTSIDE THE COURSE AND SCOPE OF THEIR EMPLOYMENT. CLIENT AGREES TO LOOK SOLELY TO D&A FOR THE SATISFACTION OF ANY CLAIMS ARISING FROM OR RELATING TO THIS AGREEMENT THAT CLIENT WOULD OTHERWISE HAVE AGAINST THE EMPLOYEES, OFFICERS AND DIRECTORS OF D&A ABSENT THE WAIVER SET FORTH ABOVE.

#### **Article 6. Miscellaneous**

6.1 **Entire Agreement.** The Agreement (including any exhibits) contains the entire agreement between D&A and Client, and no oral statements or prior written matter shall be of any force or effect. The Agreement may be modified only by a written document executed by both parties.

6.2 **Governing Law.** The Agreement shall be governed by and construed in accordance with the laws of the State of Texas.

6.3 **Arbitration.** Any controversy or claim arising from or relating to this Agreement, the Services or any other agreement between the parties shall be settled by binding arbitration administered by the American Arbitration Association (AAA) under its commercial arbitration rules and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The arbitration, and all hearings in relation thereto, shall be held



in Travis County, Texas. The arbitration panel shall consist of a single arbitrator who is either a licensed engineer or has extensive experience in the field of engineering. All aspects of the arbitration shall be confidential. The arbitrator shall have no authority to award punitive damages. Notwithstanding the foregoing, in the event D&A has a claim against Client for the collection of invoiced amounts then D&A may bring such claim in the courts of Travis County, Texas and Client hereby irrevocably consents to venue and jurisdiction of the courts of Travis County for such claims. In the event Client asserts a counterclaim against D&A, then D&A shall have thirty (30) days from receipt of such counterclaim to commence arbitration, in which case the entire cause of action shall be stayed in the Courts and arbitrated in accordance with this paragraph, or if D&A fails to commence arbitration within such thirty day period, the entire cause of action shall be litigated in the Courts of Travis County. Client acknowledges that all payments for the Services are due and payable in Travis County, Texas.

6.4 **Acceptance of Agreement.** If this Agreement is not executed by Client within 30 days of the date tendered, it shall become invalid unless: (1) D&A extends the time in writing; or (2) Client orally authorizes D&A to proceed with the work, in which event the terms of the oral authorization shall be presumed to include all the terms of this Agreement. D&A's performance of work under the oral authorization shall be in reliance on the inclusion of all the terms of this Agreement in the oral authorization. A facsimile signature shall be effective to bind either party to this Agreement.

6.5 **Engineer Not Supervisor.** Unless specifically stated in the letter proposal defining the basic Services provided in this Agreement, Engineer or Construction Manager has no responsibility or authority for the supervision of any phase of the work at the site of the Project, and no responsibility for the means, methods, techniques, sequences, and procedures used by the contractors and no responsibility for site safety. D&A shall have no responsibility to assure or certify that construction on the Property or any activity not supervised by D&A shall comply with applicable laws. D&A shall have no responsibility for or liability in relation to any employees of Client or other contractors of Client on the Property.

6.6 **Indemnity.** Client shall indemnify, defend and hold harmless D&A from and against any and all lawsuits, claims, liabilities, actions, causes of action, demands, losses, damages, forfeitures, penalties, fines, costs and expenses, including but not limited to, reasonable attorney's fees and expenses, by whomever asserted, including but not limited to, any government entity, agency or branch, any third party, an employee, contractor employed or retained by D&A, any third party or employee employed or retained by D&A, to the extent that such claim, property damage, injury or death resulted from (i) the negligence or willful misconduct of Client or an agent or contractor of Client, (ii) violation of federal, state or local statute, rule, regulation or ordinance by Client or an agent or contractor of Client, (iii) Client's alleged involvement or status as an owner, operator, arranger, generator or transporter of hazardous substances or constituents at the Property, (iv) any matter outside of D&A's scope of Services or (v) inaccurate information provided by Client to D&A.

6.7 **Suspension of Work/Force Majeure.** Client may require D&A to temporarily suspend work by delivery of written notice to D&A. D&A may also be required to suspend work due to circumstances beyond the control of D&A, including but not limited to strike, fire, inclement weather (including excessive rain or heat), act of God, governmental action, third party actions, casualty or acts of Client. Client understands that the suspension of work by D&A will cause D&A to incur additional costs to suspend and resume work and Client agrees to reimburse D&A for such additional costs and to extend D&A's deadline for completion.



6.8 **No Assignment.** Client may not assign this Agreement without consent by D&A.

6.9 **Interpretation.** The parties acknowledge that each party, and if it so chooses, its counsel have reviewed and revised the Agreement and that the normal rule or construction that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of the Agreement.

6.10 **Survival.** Termination of the Services for any reason whatsoever shall not affect the right or obligation of any party that is accrued or vested prior to such termination, and any provision of the Agreement relating to such right or obligation shall be deemed to survive such termination of the Services or any continuing obligation, liability or responsibility of D&A or Client which would otherwise survive termination of the Services.

6.11 **Contractual Lien to Secure Payment:** Client hereby grants to D&A a contractual lien in addition to all constitutional, statutory and equitable liens that may exist on the Property and all improvements thereon, to secure payment for all debts owed, now or in the future, to D&A by Client including those arising as a result of D&A's services provided in accordance with this Agreement or any other agreement between Client and D&A. Client grants D&A the authority and right to file a copy of this Agreement in the Deed Records of the county or counties where the above project is located to give notice of D&A's lien rights.