



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

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

### **Bookkeeper's Report**

February 29, 2020

## Cash Flow Report - Checking Account

As of February 29, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 02/01/2020				\$6,483.42
<b>Receipts</b>				
	Wire Transfer to Operating		255,000.00	
	Interest Earned on Checking		0.69	
	Williamson County Mutual Aid Payment		14,015.40	
<b>Total Receipts</b>				269,016.09
<b>Disbursements</b>				
3534	Jordan Baltazor	Fees of Office 02/27/2020	(92.35)	
3535	Russell Strahan	Fees of Office 02/27/2020	(92.35)	
3536	First Citizens Bank	Credit Card Payment XXXX7523	(510.00)	
3537	Municipal Accounts & Consulting, LP	Bookkeeping Expense	(2,050.14)	
3538	Sam Bass Fire Department	Monthly Contract Payment Fire & EMS	(250,000.00)	
3539	Williamson County-Office of the Co Auditor	2nd Quarter 2020 Radio Communications System	(3,043.44)	
3540	Jordan Baltazor	Fees of Office SAFE-D Conference	(780.75)	
3541	Darryl Pool	Expense Reimbursesment SAFE-D Conference	(588.80)	
<b>Total Disbursements</b>				(257,157.83)
BALANCE AS OF 02/29/2020				<b>\$18,341.68</b>

**Williamson County ESD2**  
**Check Register**  
As of March 31, 2020

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>11000 · Cash in Bank</b>			
3542	Jordan Baltazor	Fees of Office 03/19/2020	(92.35)
3543	Russell Strahan	Fees of Office 03/19/2020	(92.35)
3544	McCall Gibson Swedlund Barfoot PLLC	Auditing Fees	(10,000.00)
3545	Municipal Accounts & Consulting, LP	Bookkeeping Expense	(3,305.65)
3546	Sam Bass Fire Department	Monthly Contract Payment Fire & EMS	(250,000.00)
3547	Williamson Central Appraisal District	2nd Qtr CAD Fees 2020	(4,903.50)
Total 11000 · Cash in Bank			(268,393.85)
<b>TOTAL</b>			<b>(268,393.85)</b>

**Account Balances**

As of February 29, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Fund: Operating</b>					
<b>Certificates of Deposit</b>					
PIONEER BANK (XXXX5598)	03/06/2019	03/05/2020	2.71 %	240,000.00	
REGIONS BANK (XXXX6759)	04/05/2019	04/04/2020	2.70 %	240,000.00	
COMMUNITY BANK OF TX (XXXX3227)	05/07/2019	05/06/2020	2.60 %	240,000.00	
BANCORPSOUTH (XXXX8915)	06/05/2019	06/05/2020	2.75 %	240,000.00	
THIRD COAST BANK, SSB (XXXX5392)	07/22/2019	07/21/2020	2.60 %	240,000.00	
VERITEX COMMUNITY BANK (XXXX0443)	02/27/2020	02/26/2021	1.80 %	240,000.00	
<b>Money Market Funds</b>					
TEXPOOL (XXXX0001)	05/18/2017		1.59 %	4,091,730.63	
TEXPOOL (XXXX0002)	09/07/2017		1.59 %	203,785.80	Station 3-SR 17
<b>Checking Account(s)</b>					
FIRST CITIZENS BANK-CKING (XXXX4879)			0.25 %	18,341.68	Checking Account
<b>Totals for Operating Fund:</b>				<b>\$5,753,858.11</b>	
<b>Grand total for Williamson County Emergency Services District No. 2:</b>				<b>\$5,753,858.11</b>	

## Actual vs. Budget Comparison

February 2020

		February 2020			January 2020 - February 2020			Annual
		Actual	Budget	Over/(Under)	Actual	Budget	Over/(Under)	Budget
<b>Revenues</b>								
14321	Property Tax - Operating	154,708	144,806	9,902	1,031,227	983,054	48,173	3,220,086
14325	Property Tax Penalty	1,252	1,128	124	1,269	1,136	133	4,000
14340	Mutual Aid Revenue	14,015	2,083	11,932	14,015	4,167	9,849	25,000
14370	Int Earned On Temp Investment	11,892	4,167	7,725	23,799	8,333	15,466	50,000
14390	Interest Earned on Checking	1	0	0	1	1	0	5
<b>Total Revenues</b>		181,868	152,184	29,684	1,070,311	996,691	73,620	3,299,091
<b>Expenditures</b>								
16210	Emergency Services-Sam Bass FD	250,000	250,000	0	500,000	500,000	0	3,000,000
16220	Radio Service Fees - Wilco	0	0	0	3,043	3,000	43	12,000
16320	Tax Collection Fees-CAD	0	0	0	4,904	4,000	904	20,000
16325	Tax Collection Fees - Assessor	0	200	(200)	2,387	400	1,987	2,400
16330	Legal Fees	0	417	(417)	0	833	(833)	5,000
16340	Auditing Fees	0	0	0	0	0	0	14,000
16370	Election Expenses	0	0	0	0	0	0	3,500
16430	Bookkeeping Fees	3,150	2,383	767	5,100	5,267	(167)	28,600
16440	Training Expense	568	250	318	1,078	500	578	3,000
16455	SB 622 Publications	0	0	0	0	0	0	2,500
16460	Printing and Reproduction	19	50	(31)	67	100	(33)	600
16480	Delivery Expense	0	13	(13)	0	25	(25)	150
16520	Postage	4	6	(2)	7	13	(6)	75
16530	Insurance	0	1,250	(1,250)	0	2,500	(2,500)	15,000
16540	Travel	564	83	480	603	167	436	1,000
16550	Dues and Subscriptions	0	125	(125)	0	250	(250)	1,500
16560	Miscellaneous	94	42	52	104	83	20	500
16570	Software Expense	0	0	0	0	350	(350)	350
16590	Future Website Service	0	417	(417)	0	833	(833)	5,000
16591	Technology	0	167	(167)	0	333	(333)	2,000
16620	Bank Service Charges	0	3	(3)	0	5	(5)	30
16690	Payroll Expenses	538	583	(45)	969	1,167	(198)	7,000
17100	Loan Payment-Principal	0	0	0	0	0	0	231,943
17110	Loan Interest Expense	0	0	0	0	0	0	180,971
17121	Capital Outlay - Station 1&2	0	0	0	0	0	0	60,000
17122	Capital Outlay - Vehicle	0	0	0	0	0	0	100,000
<b>Total Expenditures</b>		254,936	255,988	(1,051)	518,261	519,826	(1,565)	3,697,119
<b>Other Revenues</b>								
15950	Assigned Operating Surplus	0	0	0	0	0	0	398,028
<b>Total Other Revenues</b>		0	0	0	0	0	0	398,028
<b>Excess Revenues (Expenditures)</b>		<u>(\$73,068)</u>	<u>(\$103,803)</u>	<u>\$30,735</u>	<u>\$552,050</u>	<u>\$476,865</u>	<u>\$75,185</u>	<u>\$0</u>

**Balance Sheet**

As of February 29, 2020

	Feb 29, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
11000 · Cash in Bank	18,342
Total Checking/Savings	18,342
Other Current Assets	
11300 · Time Deposits	5,735,516
11510 · Accrued Int Receivable	32,338
11520 · Tax Receivable	
11521 · Maintenance Tax Receivable	95,678
11522 · Debt Tax Receivable	909
Total 11520 · Tax Receivable	96,586
Total Other Current Assets	5,864,441
Total Current Assets	5,882,783
<b>TOTAL ASSETS</b>	5,882,783
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	3,306
Total Accounts Payable	3,306
Other Current Liabilities	
12100 · Payroll Liabilities	138
12790 · Deferred Tax	
12791 · Maintenance Deferred Tax	2,293,082
12792 · Debt Deferred Tax	909
Total 12790 · Deferred Tax	2,293,991
Total Other Current Liabilities	2,294,129
Total Current Liabilities	2,297,434
Total Liabilities	2,297,434
Equity	
13010 · Unassigned Fund Balance	3,033,299
Net Income	552,050
Total Equity	3,585,349
<b>TOTAL LIABILITIES &amp; EQUITY</b>	5,882,783

**District Debt Service Payments**

02/01/2020 - 01/31/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
<b>Debt Service Payment Due 09/25/2020</b>						
Government Capital Corporation	STATION 3	09/25/2020		163,587.30	167,237.44	330,824.74
		<b>Total Due 09/25/2020</b>		<b>163,587.30</b>	<b>167,237.44</b>	<b>330,824.74</b>
<b>Debt Service Payment Due 10/25/2020</b>						
Frost Bank	FIRE TRUCK	10/25/2020		68,355.55	13,733.73	82,089.28
		<b>Total Due 10/25/2020</b>		<b>68,355.55</b>	<b>13,733.73</b>	<b>82,089.28</b>
		<b>District Total</b>		<b>\$231,942.85</b>	<b>\$180,971.17</b>	<b>\$412,914.02</b>

Station 3 Int Rate: 3.99% (09/25/37)  
 Fire Truck Int Rate: 2.65% (10/25/26)  
 Totl O/S Debt:\$6,942,384.45

WILLIAMSON COUNTY ESD 2  
ANALYSIS OF TAXES COLLECTED FYE 12/31/20

TAX YEARS	TAX YEAR 2019		TAX YEAR 2018	
	MT 100.00%	TOTAL 2019	MT 100.00%	TOTAL 2018
PRIOR YEAR		1,109,813.59		4,086.35
TAX LEVY	0.00	0.00	0.00	0.00
COLLECTIONS				
JANUARY 20				
TAXES	876,437.79	876,437.79	76.55	76.55
PENALTY	0.00	0.00	16.28	16.28
FEBRUARY 20				
TAXES	154,541.68	154,541.68	158.41	158.41
PENALTY	1,229.19	1,229.19	19.95	19.95
MARCH 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
APRIL 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
MAY 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
JUNE 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
JULY 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
AUGUST 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
SEPTEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
OCTOBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
NOVEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
DECEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
TOTALS	1,032,208.66	1,032,208.66	271.19	271.19
TAXES	1,030,979.47	1,030,979.47	234.96	234.96
PENALTY	1,229.19	1,229.19	36.23	36.23
TOTALS	1,032,208.66	1,032,208.66	271.19	271.19
ADJUSTMENTS	390.66	390.66	(0.12)	(0.12)
TAX REC @ 2/29/30	79,224.78	92.86% 79,224.78	3,851.27	3,851.27
TAX RATES	0.100000	0.100000	0.100000	0.100000

WILLIAMSON COUNTY ESD 2  
ANALYSIS OF TAXES COLLECTED FYE 12/31/20

TAX YEARS	TOTAL DEBT SERV	TOTAL MAINT	GRAND TOTAL
PRIOR YEAR	0	1,131,631.65	1,131,631.65
TAX LEVY	0	0.00	0.00
			1,131,631.65
COLLECTIONS:			
JANUARY 20			
TAXES	0.00	876,518.83	876,518.83
PENALTY	0.00	16.73	16.73
	0.00	876,535.56	876,535.56
FEBRUARY 20			
TAXES	0.00	154,708.02	154,708.02
PENALTY	0.00	1,252.07	1,252.07
	0.00	155,960.09	155,960.09
MARCH 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
APRIL 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
MAY 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
JUNE 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
JULY 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
AUGUST 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
SEPTEMBER 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
OCTOBER 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
NOVEMBER 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
DECEMBER 20			
TAXES	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00
	0.00	0.00	0.00
TOTALS			
TAXES	0.00	1,031,226.85	1,031,226.85
PENALTY	0.00	1,268.80	1,268.80
TOTALS	0.00	1,032,495.65	1,032,495.65
ADJUSTMENTS	(36.77)	304.73	267.96
TAX REC @ 2/29/30	908.64	95,677.77	96,586.41
Oct - Dec 2019 Deferral			2,197,404.48
Total Tax Year			3,228,631.33

\*\*ROLLBACK Maintenance



**Williamson County ESD2**  
**Station 3 Expenditures**  
January 2018 through December 2019

Type	Date	Num	Name	Memo	Amount
<b>13010 - Unassigned Fund Balance</b>					
Closing Entry	12/31/2018				4,364,973.01
Total 13010 - Unassigned Fund Balance					4,364,973.01
<b>17120 - Capital Outlay - Station 3</b>					
<b>16662 - Engineering Services</b>					
Bill	01/31/2019	00020143	Halff Associates, Inc	Construction Related Servi...	259.62
Bill	01/31/2019	00020143	Halff Associates, Inc	Direct Costs - Hourly Servic...	9.81
Bill	02/28/2019	00021411	Halff Associates, Inc	Construction Related Servi...	450.00
Bill	02/28/2019	00021411	Halff Associates, Inc	Direct Costs - Hourly Servic...	0.00
Total 16662 - Engineering Services					719.43
<b>16663 - Architect Fees</b>					
Bill	01/31/2019	21516.00	Brinkley Sargent Wi...	Basic Services - Constructi...	3,636.73
Bill	01/31/2019	21516.00	Brinkley Sargent Wi...	Travel	68.90
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Basic Services - Constructi...	1,570.87
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Travel	0.00
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Mail/Deliveries	0.00
Bill	04/30/2019	21516.37	Brinkley Sargent Wi...	Basic Services - Constructi...	785.43
Bill	04/30/2019	21516.37	Brinkley Sargent Wi...	Travel	33.11
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Basic Services - Constructi...	-688.57
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Travel	0.00
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Mail/Deliveries	0.00
Total 16663 - Architect Fees					5,406.47
<b>16666 - Legal Fees</b>					
Bill	03/31/2019	40040	Dietz & Jarrard, P.C.	Legal Fees - Station 3	465.00
Total 16666 - Legal Fees					465.00
<b>16668 - Construction</b>					
Bill	02/28/2019	Pay App 13	Chasco Constructor...	Station 3 - Pay Application 13	136,138.88
Bill	03/31/2019	Pay App 14	Chasco Constructor...	Station 3 - Pay Application 14	-48,523.00
Bill	06/20/2019	Pay App 1...	Chasco Constructor...	Station 3 - Pay Application ...	32,149.00
Total 16668 - Construction					119,764.88
<b>16669 - Inspection Expense</b>					
Bill	02/28/2019	7041	Brushy Creek MUD	Inspection Fee - Station 3	1,105.00
Total 16669 - Inspection Expense					1,105.00
Total 17120 - Capital Outlay - Station 3					127,460.78
<b>TOTAL</b>					<b>4,492,433.79</b>

**Williamson County ESD No 2**  
**Cash Flow Forecast**

	<u>Dec-20</u>	<u>Dec-21</u>	<u>Dec-22</u>	<u>Dec-23</u>	<u>Dec-24</u>
Assessed Value	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494
Maintenance Tax Rate	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Maintenance Tax	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086
% Change in Revenue	3.00%	3.00%	3.00%	3.00%	3.00%
% Change in Expenses	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Beginning Cash Balance</b>	\$5,196,109	\$4,798,081	\$4,217,568	\$3,445,397	\$2,471,937
<b><u>Revenues</u></b>					
Maintenance Tax	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086
Mutual Aid	25,000	25,750	26,523	27,318	28,138
Additional Revenue	54,005	55,625	57,294	59,013	60,783
	<u>\$3,299,091</u>	<u>\$3,301,462</u>	<u>\$3,303,903</u>	<u>\$3,306,417</u>	<u>\$3,309,007</u>
<b><u>Expenses</u></b>					
Sam Bass FD	\$3,000,000	\$3,150,000	\$3,307,500	\$3,472,875	\$3,646,519
Administrative	284,205	298,415	313,336	329,003	345,453
Loan Payments	412,914	433,560	455,238	478,000	501,900
	<u>\$3,697,119</u>	<u>\$3,881,975</u>	<u>\$4,076,074</u>	<u>\$4,279,877</u>	<u>\$4,493,871</u>
<b>Net Surplus</b>	(\$398,028)	(\$580,513)	(\$772,171)	(\$973,460)	(\$1,184,864)
<b><u>Capital Outlay</u></b>					
Station 3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
<b>Ending Cash Balance</b>	<u>\$4,798,081</u>	<u>\$4,217,568</u>	<u>\$3,445,397</u>	<u>\$2,471,937</u>	<u>\$1,287,073</u>
Operating Reserve % of Exp	129.78%	108.64%	84.53%	57.76%	28.64%

**Williamson County ESD2  
Budget Overview  
Cash Flow Projections**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
14320 - Property Tax										
14321 - Property Tax - Operating	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00
14322 - Property Tax - Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 14320 - Property Tax</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>	<b>3,220,086.00</b>
14325 - Property Tax Penalty	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
14330 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14340 - Mutual Aid	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
14370 - Int Earned On Temp Investment	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
14390 - Int Earned On Checking	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
14450 - Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>
<b>Gross Profit</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>	<b>3,299,091.00</b>
<b>Expense</b>										
16210 - Emergency Services-Sam Bass FD	3,000,000.00	3,090,000.00	3,182,700.00	3,278,181.00	3,376,526.43	3,477,822.22	3,582,156.89	3,689,621.60	3,800,310.24	3,914,319.55
16220 - Radio Service Fees - Wilco	12,000.00	12,360.00	12,730.80	13,112.72	13,506.11	13,911.29	14,328.63	14,758.49	15,201.24	15,657.28
16320 - Tax Collection Fees - CAD	20,000.00	20,600.00	21,218.00	21,854.54	22,510.18	23,185.48	23,881.05	24,597.48	25,335.40	26,095.46
16325 - Tax Collection Fees - Assessor	2,400.00	2,472.00	2,546.16	2,622.54	2,701.22	2,782.26	2,865.73	2,951.70	3,040.25	3,131.46
16330 - Legal Fees	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37	6,333.85	6,523.87
16370 - Election Expense	3,500.00	3,605.00	3,713.15	3,824.54	3,939.28	4,057.46	4,179.18	4,304.56	4,433.70	4,566.71
16341 - Auditing Fees	14,000.00	14,420.00	14,852.60	15,298.18	15,757.12	16,229.84	16,716.73	17,218.23	17,734.78	18,266.82
16430 - Bookkeeping Fees	28,600.00	29,458.00	30,341.74	31,251.99	32,189.55	33,155.24	34,149.90	35,174.39	36,229.62	37,316.51
16435 - Administrative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16440 - Training Expense	3,000.00	3,090.00	3,182.70	3,278.18	3,376.53	3,477.82	3,582.16	3,689.62	3,800.31	3,914.32
16455 - SR 622 Publications	2,500.00	2,575.00	2,652.25	2,731.82	2,813.77	2,898.19	2,985.13	3,074.68	3,166.93	3,261.93
16480 - Delivery	150.00	154.50	159.14	163.91	168.83	173.89	179.11	184.48	190.02	195.72
16460 - Printing & Reproduction	600.00	618.00	636.54	655.64	675.31	695.56	716.43	737.92	760.06	782.86
16520 - Postage	75.00	77.25	79.57	81.95	84.41	86.95	89.55	92.24	95.01	97.86
16530 - Insurance	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63	17,389.11	17,910.78	18,448.11	19,001.55	19,571.60
16540 - Travel	1,000.00	1,030.00	1,060.90	1,092.73	1,125.51	1,159.27	1,194.05	1,229.87	1,266.77	1,304.77
16550 - Dues and Subscriptions	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26	1,738.91	1,791.08	1,844.81	1,900.16	1,957.16
16560 - Miscellaneous	500.00	515.00	530.45	546.36	562.75	579.64	597.03	614.94	633.39	652.39
16570 - Software Expense	350.00	360.50	371.32	382.45	393.93	405.75	417.92	430.46	443.37	456.67
16590 - Technology	2,000.00	2,060.00	2,121.80	2,185.45	2,251.02	2,318.55	2,388.10	2,459.75	2,533.54	2,609.55
16590 - Future Website Service	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37	6,333.85	6,523.87
16620 - Bank Service Charges	30.00	30.90	31.83	32.78	33.77	34.78	35.82	36.90	38.00	39.14
16630 - Cost of Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16660 - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16690 - Payroll Expense	7,000.00	7,210.00	7,426.30	7,649.09	7,878.56	8,114.92	8,358.37	8,609.12	8,867.39	9,133.41
16710 - Capital Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16711 - Equipment - Engine 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100 - Loan Payment-Principal	231,943.00	240,281.40	248,928.39	257,895.48	267,194.78	276,838.87	286,840.80	215,124.87	223,708.35	223,708.35
17110 - Loan Interest Expense	180,971.00	172,632.44	163,985.64	155,018.55	145,719.25	136,075.15	126,073.22	115,699.87	107,116.69	107,116.69
17120 - Station 1&2 - Capital	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17119 - Vehicle - Capital	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17120 - Station 3 - Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16661 - Site Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16662 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16663 - Architect Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16664 - Equipment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16665 - Furniture/Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16666 - Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16667 - Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16668 - Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16669 - Inspection Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17200 - Capital Lease Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17210 - Capital Lease Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>3,697,119.00</b>	<b>3,630,844.99</b>	<b>3,727,383.11</b>	<b>3,826,817.19</b>	<b>3,929,234.28</b>	<b>4,034,723.88</b>	<b>4,143,378.18</b>	<b>4,173,202.82</b>	<b>4,288,474.46</b>	<b>4,407,203.94</b>
<b>Net Ordinary Income</b>	<b>(398,028.00)</b>	<b>(331,753.99)</b>	<b>(428,292.11)</b>	<b>(527,726.19)</b>	<b>(630,143.28)</b>	<b>(735,632.88)</b>	<b>(844,287.18)</b>	<b>(874,111.82)</b>	<b>(989,383.46)</b>	<b>(1,108,112.94)</b>
<b>Beginning Cash Balance</b>	<b>\$5,196,109.00</b>	<b>4,798,081.00</b>	<b>4,466,327.01</b>	<b>4,038,034.90</b>	<b>3,510,308.71</b>	<b>2,880,165.43</b>	<b>2,144,532.55</b>	<b>1,300,245.37</b>	<b>(563,249.91)</b>	<b>(1,671,362.85)</b>

**Williamson County ESD2  
Budget Overview  
Cash Flow Projections**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Capital Expenditures</b>										
Station #3 (North Great Oaks)										
Engine 4										
1996 Spartan Pumper (\$40k refurb)										
Brush 1										
2013 Ford										
Engine 3										
2018 Pierce Pumper										
Tender 1										
2001 Freightliner										
Brush 2										
2013 Ford										
Engine 2										
2004 Pierce (\$60k refurb)		120,000.00								
Engine 1										
2003 Pierce (\$60k refurb)	120,000.00									
Truck 2										
2004 Pierce (\$60k refurb)			180,000.00							
1996 GMC Top Kick										
1994 Ford										
2005 Chevy (FM)										
2019 SC Vehicle										
2019 Command Vehicle										
Station Maint/Upgrades	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total Capital Expense</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Capital Expense</b>	<b>4,678,081.00</b>	<b>4,346,327.01</b>	<b>3,858,034.90</b>	<b>3,510,308.71</b>	<b>2,880,165.43</b>	<b>2,144,532.55</b>	<b>1,300,245.37</b>	<b>426,133.55</b>	<b>(563,249.91)</b>	<b>(1,671,362.85)</b>
<b>6 Month Reserve Balance Based on Budget</b>	<b>1,848,559.50</b>	<b>1,815,422.50</b>	<b>1,863,691.56</b>	<b>1,913,408.59</b>	<b>1,964,617.14</b>	<b>2,017,361.94</b>	<b>2,071,689.09</b>	<b>2,086,601.41</b>	<b>2,144,237.23</b>	<b>2,203,601.97</b>

## **Williamson County Emergency Services District #2**

### **CREDIT CARD POLICY**

Williamson County ESD #2 is authorized to obtain a credit card for the sole and exclusive use of facilitating financial transactions of the District.

Credit card charges are permitted only for authorized District business. No personal or non-District entity expenses may be charged to the card even if such charges are later reimbursed.

Those authorized to use the credit card are the members of the Williamson County ESD #2 Board of Commissioners. Authorization to use the card automatically ceases immediately once a person listed on the credit card agreement no longer holds the office of Board Commissioner.

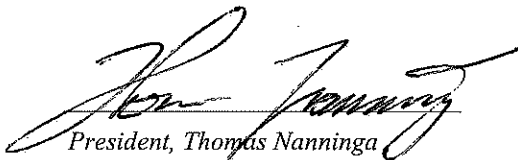
Charges to the credit card are permitted only for expenditures already approved in the District's adopted budget. An explanatory receipt must be obtained for each charge, be signed by the person who authorized the charge, and attached to the card's billing statement.

The credit card is to be stored in the ESD office. The card may be removed only when required for use outside the office and is to be returned promptly after that use.

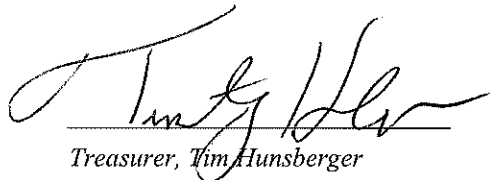
District officials are to make every effort to pay credit card balances in full by the due date.

Authorized use of the card is automatically cancelled for any person the District finds to have violated this policy.


A copy of the current Williamson County ESD #2 Credit Card Policy is to be included as part of the financial report each time such a report is presented as a District agenda item.



President, Thomas Nanninga



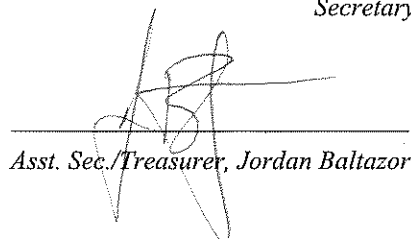
Treasurer, Tim Hunsberger



Vice-President, Russell Strahan



Secretary, Darryl Pool



Asst. Sec./Treasurer, Jordan Baltazor