RAINS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
Updated Proposed BUDGET SUMMARY FOR FY 2026 / 2027 --9/14/26

ADVALOREM TAX REVENUE @	0.75861	$	1,484,253		
Collection Rate @ 96%					1,424,883
Delinquent Tax					15,000
Total Tax Revenue FY 2026/2027					**1,439,883**
Grant Proceeds					543,928
Contracted EMS Refund					50,000
Loan Proceeds					-
Interest Income					20,000
Other Revenue (Donations, Refunds, Grants, Dividends etc.)					-
Projected Fund Balance					
Capital & Contingency Fund					200,926
General Operating Fund					1,626,378
TOTAL FUNDING				**$**	**3,881,115**

Total Funding	Departments		Budgeted
3,881,115	ESD Office	$	7,177
	Emergency Services		137,704
	Appraisal District		126,263
	Tower Rent		9,314
	Audit, Bookkeeping, & Legal		38,000
	ESD Support of VFD		161,273
	Contingency Fund		1,043,195
	Point VFD		93,515
	Emory VFD		145,500
	East Tawakoni VFD		88,500
	Capital Expenditures		1,776,309
	Interest Expense		50,000
	Debt Service		204,366
3,881,115	**Funding**	**$**	**3,881,115**

RCESD 2026-27 Updated Proposed Budget (09142026)

	Oct '25 - May '26	Oct '25 - May '26 Annualized	2025-26 Budget	2026-27 Proposed Budget
Income				
4010 Tax Revenue Collected	1,204,396	1,271,169	1,202,808	1,424,883
4015 Delinquent Tax Revenues	397	-	15,000	15,000
Total for 4010 Tax Revenue Collected	1,204,793	1,271,169	1,217,808	1,439,883
4050 EMS Contract Refunds	120,000	120,000	25,000	50,000
Total for Income	1,324,793	1,391,169	1,242,808	1,489,883
Cost of Goods Sold				
5000 Direct Costs				
5010 Emergency Services				
5020 Contracted Svcs-HopkinsCnty EMS	80,000	120,000	120,000	120,000
5060 EMS Building Utilities	5,018	7,527	8,500	8,500
5090 EMS Building Insurance	3,234	3,234	1,832	4,204
5095 EMS Building Repair/Maintenance	2,148	5,000	5,000	5,000
Total for 5010 Emergency Services	90,399	135,761	135,332	137,704
5050 Contracted Services - RCAD	62,875	125,751	125,751	126,263
5055 Tower Rent	6,006	9,021	9,021	9,314
5200 East Tawakoni Direct Costs				
5210 Contracted Svcs - E. Tawakoni	15,478	58,200	58,200	84,500
5212 Volunteer Incentive Pay--ETVFD	2,580	2,580	1,361	5,000
5220 General Liability - E Tawakoni	4,698	6,264	7,790	8,143
5230 · Worker's Comp - E. Tawakoni		1,498	817	1,947
5240 Auto Insurance- E Tawakoni	4,363	5,809	7,140	7,552
5250 · Acc & Sick Ins - E Tawakoni		858	1,227	1,115
5260 · Capital Improvements - E Tawako		3,000	3,000	4,000
Total for 5200 East Tawakoni Direct Costs	27,119	78,209	79,533	112,258
5300 Emory Direct Costs				
5310 Contracted Svcs - Emory	99,205	135,500	135,500	135,500
5312 Volunteer Incentive Pay--EVFD	29,820	29,820	21,529	38,766
5320 General Liability Ins - Emory	9,930	13,240	15,441	17,212
5330 · Worker's Comp - Emory		4,219	10,044	5,485
5340 Auto Insurance - Emory	20,224	26,947	2,695	35,031

	Oct '25 - May '26	Oct '25 - May '26 Annualized	2025-26 Budget	2026-27 Proposed Budget
5350 · Acc & Sick Ins - Emory		1,164	1,665	1,513
5360 · Capital Improvements - Emory		10,000	10,000	10,000
Total for 5300 Emory Direct Costs	159,179	220,890	196,875	243,507
5400 Point Direct Costs				
5410 Contracted Svcs - Point	70,135	88,015	88,015	88,015
5412 Volunteer Incentive Pay--PVFD	9,970	9,970	11,406	11,406
5420 General Liability Ins - Point	5,475	7,300	8,949	9,490
5430 · Workers Comp - Point		2,615	841	3,400
5440 Auto Insurance - Point	8,046	10,772	1,407	14,004
5450 · Acc & Sick Ins - Point		930	3,003	1,209
5460 · Capital Improvements - Point		5,500	14,850	5,500
Total for 5400 Point Direct Costs	93,626	125,102	128,471	133,023
Total for 5000 Direct Costs	439,205	694,734	674,982	762,069
Total for Cost of Goods Sold	439,205	694,734	674,982	762,069
Gross Profit	885,588	696,435	567,826	727,814
Expenses				
6000 ESD Office & Administration				
6010 Bank Charges	36	54	-	75
6020 Dues and Subscriptions	28	42	500	500
6030 ESD Office GL Insurance		-	2,230	-
6035 Bonds ESD Office	498	498	500	500
6050 Office Expense	241	362	500	602
6052 Software	502	753	1,000	1,000
6055 Postage	264	300	300	300
6062 Telephone Expenses	44	66	100	100
6070 Capital Improvements - ESD	12,200	12,200	828,400	1,776,309
Total for 6000 ESD Office & Administration	13,813	14,275	833,530	1,779,386
6100 Professional Fees				
6110 · Audit		6,000	8,000	8,000
6120 Legal	225	225	5,000	5,000
6130 Bookkeeping	13,277	19,915	19,915	25,000

	Oct '25 - May '26	Oct '25 - May '26 Annualized	2025-26 Budget	2026-27 Proposed Budget
Total for 6100 Professional Fees	13,502	26,140	32,915	38,000
6310 · SAFE D Registration		2,500	1,500	2,500
6320 · SAFE D Mileage			100	100
6330 · Mileage Other			500	500
6340 · Seminars			1,000	1,000
Total 6300 · Travel & Training			3,100	4,100
Total for Expenses	27,315	40,415	869,545	1,821,486
Net Operating Income	858,273	656,020	-301,719	-1,093,672
Other Income/Expense				
Other Income				
4020 Interest Income	22,647	33,970	20,676	20,000
4030 Insurance Proceeds	3,945	3,945	-	-
4800 Loan Proceeds		-	300,000	-
4900 Grant Proceeds	9,811	9,811	691,746	543,928
Total for Other Income	36,403	47,726	1,012,422	563,928
Other Expense				
8200 · Contingency		-	159,258	1,043,195
8300 · Interest Expense	8,386	11,182	12,000	50,000
8400 · Debt Service		-	240,000	204,366
Total Other Expense	8,386	11,182	411,258	1,297,561
Net Other Income	28,016	36,544	601,164	-733,633
Net Income	**886,289**	**692,564**	**299,445**	**-1,827,305**

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	$ 0.75861	per $100
NO-NEW-REVENUE TAX RATE	$ 0.73427	per $100
VOTER-APPROVAL TAX RATE	$ 0.76575	per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for RAINS COUNTY EMERGENCY SERVICES DISTRICT from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval tax rate is the highest tax rate that RAINS COUNTY EMERGENCY SERVICES DISTRICT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that RAINS COUNTY EMERGENCY SERVICES DISTRICT is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD at 6:30 p.m. on September 14th at the Emory Volunteer Fire Station, 1205 W. Lennon Dr., Emory, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, RAINS COUNTY EMERGENCY SERVICES DISTRICT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the board of RAINS COUNTY EMERGENCY SERVICES DISTRICT at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by RAINS COUNTY EMERGENCY SERVICES DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by RAINS COUNTY EMERGENCY SERVICES DISTRICT this year:

	2025 Actual Rate	2026 Proposed Rate	2026 No New Revenue Rate
Total Tax Rate (per $100 of value)	0.75861	0.75861	0.73427
Median Homestead Taxable Value	$187,294	$192,990	$192,990
Total on Average/Median Homestead	$1,421	$1,464	$1,417

For assistance with tax calculations, please contact the tax assessor for RAINS COUNTY EMERGENCY SERVICES DISTRICT at (903) 473-2391 or *rcadmail@rainscad.org*, or visit *www.rainscad.org*.