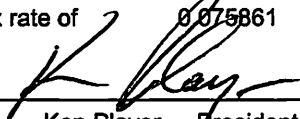


RAINS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
Adopted BUDGET SUMMARY FOR FY 2025 / 2026

ADVALOREM TAX REVENUE @	0.075861 \$	1,252,925	
Collection Rate @ 96%			1,202,808
Delinquent Tax			15,000
Total Tax Revenue FY 2025/2026			1,217,808
Grant Proceeds			691,746
Contracted EMS Refund			25,000
Loan Proceeds			300,000
Interest Income			20,676
Other Revenue (Donations, Refunds, Grants, Dividends etc.)			-
Projected Fund Balance			
Capital & Contingency Fund			250,293
General Operating Fund			278,662
TOTAL FUNDING			\$ 2,784,184

<u>Total Funding</u>	<u>Departments</u>	<u>Budgeted</u>
2,784,184	ESD Office \$	836,630
	Emergency Services	135,332
	Appraisal District	125,751
	Audit, Bookkeeping, & Legal	32,915
	ESD Support of VFD	104,334
	Contingency Fund	159,258
	Point VFD	102,865
	Emory VFD	145,500
	East Tawakoni VFD	61,200
	Capital Expenditures	828,400
	Interest Expense	12,000
	Debt Service	240,000
2,784,184	Funding \$	2,784,185

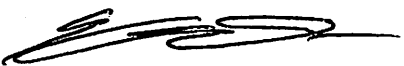
We, the Rains County Emergency Services District No. 1 Board of Commissioners, on this 15 th
day of September, 2025, do hereby adopt this as the Annual Budget for the
fiscal year 2025 / 2026 in the amount of \$ 2,784,184
with a tax rate of 0.075861 cents per \$100.



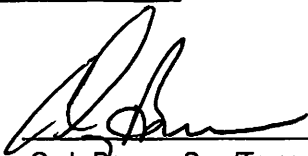
Ken Player - President



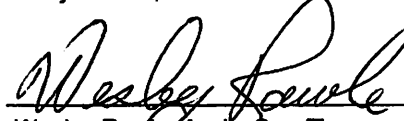
Scott Hooten, Vice President



Kevin Douglas, Board Member



Cody Beaver, Sec./Treasurer



Wesley Rawle, Assis. Sec./Treasurer

RCESD 2025-26 Adopted Budget

	2024-25 Budget	2025-26 Adopted Budget	Change	% Change
Income				
4010 · Tax Revenue Collected	1,127,822	1,202,808	74,986	6.6%
4015 · Delinquent Tax Revenues	15,000	15,000	-	0.0%
Total 4010 · Tax Revenue Collected	1,142,822	1,217,808	74,986	6.6%
4050 · EMS Contract Refunds	25,000	25,000	-	0.0%
Total Income	1,167,822	1,242,808	74,986	6.4%
Cost of Goods Sold				
5010 · Emergency Services				
5020 · Contracted Svcs-HopkinsCnty EMS	120,000	120,000	-	0.0%
5060 · EMS Building Utilities	8,500	8,500	-	0.0%
5090 · EMS Building Insurance	1,500	1,832	332	22.1%
5095 · EMS Building Repair/Maintenance	5,000	5,000	-	0.0%
Total 5010 · Emergency Services	135,000	135,332	332	0.2%
5050 · Contracted Services - RCAD	95,736	125,751	30,015	31.4%
5055 · Tower Rent	8,779	9,021	241	2.8%
5200 · East Tawakoni Direct Costs				
5210 · Contracted Svcs - E. Tawakoni	60,700	58,200	(2,500)	-4.1%
Volunteer Incentive Pay--ETVFD	2,500	1,361	(1,139)	-45.6%
5220 · General Liability - E Tawakoni	4,834	7,790	2,955	61.1%
5230 · Worker's Comp - E. Tawakoni	628	817	188	30.0%
5240 · Auto Insurance- E Tawakoni	6,052	7,140	1,087	18.0%
5250 · Acc & Sick Ins - E Tawakoni	944	1,227	283	30.0%
5260 · Capital Improvements - E Tawako	7,000	3,000	(4,000)	-57.1%
Total 5200 · East Tawakoni Direct Costs	82,658	79,533	(3,125)	-3.8%
5300 · Emory Direct Costs				
5310 · Contracted Svcs - Emory	135,500	135,500	-	0.0%
5312 · Volunteer Incentive Pay--EVFD	14,253	21,529	7,276	51.1%
5320 · General Liability Ins - Emory	12,201	15,441	3,240	26.6%
5330 · Worker's Comp - Emory	7,726	10,044	2,318	30.0%
5340 · Auto Insurance - Emory	14,112	2,695	(11,417)	-80.9%
5350 · Acc & Sick Ins - Emory	1,280	1,665	384	30.0%
5360 · Capital Improvements - Emory	10,000	10,000	-	0.0%
Total 5300 · Emory Direct Costs	195,073	196,875	1,802	0.9%
5400 · Point Direct Costs				
5410 · Contracted Svcs - Point	88,015	88,015	-	0.0%
5412 · Volunteer Incentive Pay--PVFD	5,335	11,406	6,071	113.8%
5420 · General Liability Ins - Point	4,910	8,949	4,039	82.3%
5430 · Workers Comp - Point	647	841	194	30.0%
5440 · Auto Insurance - Point	6,409	1,407	(5,003)	-78.1%
5450 · Acc & Sick Ins - Point	2,310	3,003	693	30.0%
5460 · Capital Improvements - Point	5,500	14,850	9,350	170.0%
Total 5400 · Point Direct Costs	113,126	128,471	15,345	13.6%
Total COGS	630,372	674,982	44,610	7.1%
Gross Profit	537,450	567,826	30,376	5.7%

RCESD 2025-26 Adopted Budget

	2024-25 Budget	2025-26 Adopted Budget	Change	% Change
Expense				
6020 · Dues and Subscriptions	500	500	-	0.0%
6030 · ESD Office GL Insurance	1,801	2,230	429	23.8%
6035 · Bonds ESD Office	500	500	-	0.0%
6040 · ESD Office Worker's Comp	788	-	(788)	-100.0%
6050 · Office Expense	500	500	-	0.0%
6052 Software	0	1,000	1,000	
6055 · Postage	300	300	-	0.0%
6062 · Telephone Expenses	100	100	-	0.0%
6070 · Capital Expenditures - ESD	1,552,810	828,400	(724,410)	-46.7%
Total 6000 · ESD Office & Administration	1,557,298	833,530	(723,769)	-46.5%
6100 · Professional Fees				
6110 · Audit	8,000	8,000	-	0.0%
6120 · Legal	5,000	5,000	-	0.0%
6130 Bookkeeping	0	19,915	19,915	
Total 6100 · Professional Fees	13,000	32,915	19,915	153.2%
6310 · SAFE D Registration	1,500	1,500	-	0.0%
6320 · SAFE D Mileage	100	100	-	0.0%
6330 · Mileage Other	500	500	-	0.0%
6340 · Seminars	1,000	1,000	-	0.0%
Total 6300 · Travel & Training	3,100	3,100	-	0.0%
6500 · Salary Expenses				
6510 · Wages	18,500	-	(18,500)	-1.2%
6520 · Payroll Taxes	1,415	-	(1,415)	0.1%
Total 6500 · Salary Expenses	19,915	-	(19,915)	
7800 · Miscellaneous Expense	500	-	(500)	
Total Expense	1,594,313	869,545	(724,768)	-45.5%
Net Ordinary Income	-1,056,863	-301,719	755,144	-71.5%
Other Income/Expense				
Other Income				
4020 · Interest Income	50,000	20,676	(29,324)	-58.6%
4030 Insurance Proceeds				
4040 · Donations Received	5,000		(5,000)	-100.0%
4090 Other Income	500,000	300,000		
4200 Capital Dispositions			-	
4900 · Grant Proceeds	0	691,746	691,746	
4950 · Insurance Dividends	2,000		(2,000)	-100.0%
Total Other Income	557,000	1,012,422	455,422	81.8%
Other Expense				
8200 · Contingency	798,727	159,258	(639,469)	-80.1%
8300 · Interest Expense	10,000	12,000	2,000	20.0%
8400 · Debt Service	39,000	240,000	201,000	515.4%
Total Other Expense	847,727	411,258	(436,469)	-51.5%

RCESD 2025-26 Adopted Budget

	2024-25 Budget	2025-26 Adopted Budget	Change	% Change
Net Other Income	-1,347,590	601,164	1,948,754	-144.6%
Net Net Income	-2,404,453	299,445	2,703,899	-112.5%