

RAINS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Preliminary Proposed BUDGET SUMMARY FOR FY 2026 / 2027

ADVALOREM TAX REVENUE @	0.075861	\$	1,302,841	
Collection Rate @ 96%				1,250,727
Delinquent Tax				15,000
Total Tax Revenue FY 2026/2027				1,265,727
Grant Proceeds				1,356,614
Contracted EMS Refund				25,000
Loan Proceeds				
Interest Income				20,000
Other Revenue (Donations, Refunds, Grants, Dividends etc.)				-
Projected Fund Balance				
Capital & Contingency Fund				209,328
General Operating Fund				1,048,439
TOTAL FUNDING				\$ 3,925,108

<u>Total Funding</u>	<u>Departments</u>	<u>Budgeted</u>
3,925,108	ESD Office \$	7,177
	Emergency Services	137,704
	Appraisal District	126,263
	Tower Rent	9,314
	Audit, Bookkeeping, & Legal	32,915
	ESD Support of VFD	159,627
	Contingency Fund	1,411,786
	Point VFD	93,515
	Emory VFD	145,500
	East Tawakoni VFD	75,000
	Capital Expenditures	1,527,648
	Interest Expense	4,659
	Debt Service	194,000
3,925,108	Funding \$	3,925,108

RCESD 2026-27 Preliminary Budget (06152026)

	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	1,250,727
4015 Delinquent Tax Revenues	397	-	15,000	15,000
Total for 4010 Tax Revenue Collected	1,204,793	1,271,169	1,217,808	1,265,727
4050 EMS Contract Refunds	120,000	120,000	25,000	25,000
Total for Income	1,324,793	1,391,169	1,242,808	1,290,727
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	72,000
5212 Volunteer Incentive Pay--ETVFD	2,580	2,580	1,361	3,354
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	3,000
Total for 5200 East Tawakoni Direct Costs	27,119	78,209	79,533	97,112
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
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

RCESD 2026-27 Preliminary Budget (06152026)

	Oct '25 - May '26	Oct '25 - May '26 Annualized	2025-26 Budget	2026-27 Proposed Budget
Total for 5000 Direct Costs	439,205	694,734	674,982	746,923
Total for Cost of Goods Sold	439,205	694,734	674,982	746,923
Gross Profit	885,588	696,435	567,826	543,805
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	1,527,648
Total for 6000 ESD Office & Administration	13,813	14,275	833,530	1,530,725
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	19,915
Total for 6100 Professional Fees	13,502	26,140	32,915	32,915
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	1,567,740
Net Operating Income	858,273	656,020	-301,719	-1,023,935
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	1,356,614
Total for Other Income	36,403	47,726	1,012,422	1,376,614
Other Expense				
8200 · Contingency		-	159,258	1,411,786
8300 · Interest Expense	8,386	11,182	12,000	4,659
8400 · Debt Service		-	240,000	194,000
Total Other Expense	8,386	11,182	411,258	1,610,445
Net Other Income	28,016	36,544	601,164	-233,831
Net Income	886,289	692,564	299,445	-1,257,767

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