RAINS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

ADOPTED BUDGET SUMMARY FOR FY 2024 / 2025

9/16

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ADVALOREM TAX REVENUE @	0.076255	$ 1,174,814
Collection Rate @ 96%		1,127,822
Delinquent Tax		15,000
Total Tax Revenue FY 2024/2025		**1,142,822**
Grant Proceeds		
Contracted EMS Refund		25,000
Loan Proceeds		500,000
Interest Income		50,000
Other Revenue (Donations, Refunds, Grants, Dividends etc.)		7,000
Projected Fund Balance		
Capital & Contingency Fund		908,891
General Operating Fund		438,699
TOTAL FUNDING		**$ 3,072,412**

Total Funding	Departments	Budgeted
3,072,412	ESD Office	$ 28,503
	Emergency Services	135,000
	Appraisal District	95,736
	Audit & Legal	13,000
	ESD Support of VFD	92,921
	Contingency Fund	798,727
	Point VFD	93,515
	Emory VFD	145,500
	East Tawakoni VFD	67,700
	Capital Improvements	1,552,810
	Interest Expense	10,000
	Debt Service	39,000
3,072,412	**Funding**	**$ 3,072,412**

We, the Rains County Emergency Services District No. 1 Board of Commissioners, on this 16 th day of September, 2024, do hereby adopt this as the Annual Budget for the fiscal year 2024 / 2025 in the amount of $ 3,072,412 with a tax rate of 0.076255 cents per $100.

Ken Player - President

Scott Hooten, Vice President

Cody Beaver, Sec./Treasurer

Kevin Douglas, Board Member

Wesley Rawle, Assis. Sec./Treasurer

	Oct '23 - May 24	Oct '23 - May 24 Annualized	2023-24 Budget	2024-25 Proposed Budget
Ordinary Income/Expense				
Income				
4010 · Tax Revenue Collected				
4015 · Delinquent Tax Revenues	0.00	-	15,000.00	15,000
4010 · Tax Revenue Collected - Other	1,022,083.81	1,533,126	1,046,890.00	1,127,822
Total 4010 · Tax Revenue Collected	1,022,083.81	1,533,126	1,061,890.00	1,142,822
4050 · EMS Contract Refunds	0.00	41,669		25,000
Total Income	1,022,083.81	1,533,126	1,061,890.00	1,167,822
Cost of Goods Sold				
5010 · Emergency Services				
5020 · Contracted Svcs-HopkinsCnty EMS	80,000.00	120,000	120,000.00	120,000
5060 · EMS Building Utilities	3,543.23	5,315	8,500.00	8,500
5090 · EMS Building Insurance	1,073.00	1,073	1,314.00	1,500
5095 · EMS Building Repair/Maintenance	1,455.40	2,183	5,000.00	5,000
Total 5010 · Emergency Services	86,071.63	129,107	134,814.00	135,000
5050 · Contracted Services - RCAD	40,513.98	77,346	77,346.00	95,736
5055 · Tower Rent	5,661.55	8,523	8,523.00	8,779
5200 · East Tawakoni Direct Costs				
5210 · Contracted Svcs - E. Tawakoni	39,333.36	56,000	56,000.00	60,700
Volunteer Incentive Pay--ETVFD	0.00	-	0.00	2,500
5220 · General Liability - E Tawakoni	4,789.00	4,604	6,300.00	4,834
5230 · Worker's Comp - E. Tawakoni	571.00	571	1,575.00	628
5240 · Auto Insurance- E Tawakoni	4,728.18	5,764	6,143.00	6,052
5250 · Acc & Sick Ins - E Tawakoni	858.00	858	1,890.00	944
5260 · Capital Improvements - E Tawako	0.00	3,000	3,000.00	7,000
Total 5200 · East Tawakoni Direct Costs	50,280	75,419	74,908.00	82,658
5300 · Emory Direct Costs				
5310 · Contracted Svcs - Emory	89,333.36	127,000	127,000.00	135,500
5312 · Volunteer Incentive Pay--EVFD	9,898.00	11,878	0.00	14,253
5320 · General Liability Ins - Emory	8,715.00	11,620	17,588.00	12,201
5330 · Worker's Comp - Emory	7,024.00	7,024	4,200.00	7,726
5340 · Auto Insurance - Emory	11,560.36	13,440	15,750.00	14,112
5350 · Acc & Sick Ins - Emory	1,164.00	1,164	2,625.00	1,280
5360 · Capital Improvements - Emory	0.00	7,000	332,740.00	10,000
Total 5300 · Emory Direct Costs	127,695	191,542	499,903.00	195,073
5400 · Point Direct Costs				
5410 · Contracted Svcs - Point	56,676.64	79,515	79,515.00	88,015
5412 · Volunteer Incentive Pay--PVFD	3,705.00	4,446	0.00	5,335
5420 · General Liability Ins - Point	3,504.00	4,676	7,875.00	4,910
5430 · Workers Comp - Point	588.00	588	1,628.00	647
5440 · Auto Insurance - Point	5,607.18	6,104	9,450.00	6,409
5450 · Acc & Sick Ins - Point	930.00	930	2,100.00	2,310
5460 · Capital Improvements - Point	0.00	5,500	188,611.00	5,500
Total 5400 · Point Direct Costs	71,011	106,516	289,179.00	113,126
Total COGS	381,232	571,848	1,084,673.00	630,372
Gross Profit	640,852	961,277	-22,783.00	537,450

	Oct '23 - May 24	Oct '23 - May 24 Annualized	2023-24 Budget	2024-25 Proposed Budget
Expense				
6020 · Dues and Subscriptions	28.00	42	1,500.00	500
6030 · ESD Office GL Insurance	1,715.00	1,715	3,150.00	1,801
6035 · Bonds ESD Office	498.00	747	1,000.00	500
6040 · ESD Office Worker's Comp	525.00	525	630.00	788
6045 · Maintenance & Repair	0.00	-	500.00	500
6050 · Office Expense	173.79	261	500.00	500
6055 · Postage	216.00	324	200.00	300
6062 · Telephone Expenses	49.77	75	100.00	100
6070 · Capital Improvements - ESD	553,305.64	829,958	0.00	1,552,810
Total 6000 · ESD Office & Administration	556,511.20	834,767	7,580.00	1,557,798
6100 · Professional Fees				
6110 · Audit	6,000.00	9,000	11,000.00	8,000
6120 · Legal		-	5,000.00	5,000
Total 6100 · Professional Fees	6,000	9,000	16,000.00	13,000
6300 · Travel & Training		-		
6310 · SAFE D Registration	0.00	-	1,500.00	1,500
6320 · SAFE D Mileage	0.00	-	100.00	100
6330 · Mileage Other	0.00	-	500.00	500
6340 · Seminars	0.00	-	1,000.00	1,000
Total 6300 · Travel & Training	-	-	3,100.00	3,100
6500 · Salary Expenses				
6510 · Wages	10,766.64	16,150	16,150.00	18,500
6520 · Payroll Taxes	911.12	1,235	1,235.00	1,415
Total 6500 · Salary Expenses	11,678	17,517	17,385.00	19,915
7800 · Miscellaneous Expense	36.00	54	500.00	500
Total Expense	574,225	861,337	44,565.00	1,594,313
Net Ordinary Income	66,627	99,940	-67,348.00	(1,056,863)
Other Income/Expense				
Other Income				
4020 · Interest Income	31,610.01	47,415	4,350.00	50,000
4040 · Donations Received	0.00	-	5,000.00	5,000
4050 · Loan Proceeds				500,000
4200 · Capital Dispositions	-2,000.00	(3,000)		
4900 · Grant Proceeds	12,165.00	18,248		-
4950 · Insurance Dividends	0.00	-	2,000.00	2,000
Total Other Income	41,775	62,663	11,350.00	557,000
Other Expense		-		
8200 · Contingency	-	-	1,250,938.00	798,727
8300 · Interest Expense		-		10,000
8400 · Debt Service		-		39,000
Total Other Expense	-	-	1,250,938.00	847,727
Net Other Income	41,775	62,663	-1,239,588.00	(290,727)
let Net Income	**108,402**	**162,602**	**-1,306,936.00**	**(1,347,590)**