

Ellis County ESD No. 2 Adopted Budget 8-15-2025

	Actual FY 23-24	Adopted FY 2024-2025 Budget	FY 2024-2025 Amended Budget	FY 2024-2025 Actual	FY 2025 - 2026 Adopted Budget	Change From FY 2024 - 2025 to FY25 to FY26	Percent Change From FY 2025to FY 2026
Certified Taxable Value	\$2,084,185,575	\$2,341,813,000	\$2,333,148,692.00	\$2,331,416,649.00	\$2,580,414,778.00	\$248,998,129	9.65%
Tax Rate:							
Maintenance & Operation (M&O)	0.08777	0.08777	0.08777	0.08777	0.0862786	(0.00149140)	-1.73%
Debt Rate	0.01023	0.01023	0.01023	0.01023	0.0117214	0.00149140	12.72%
Total Tax Rate	0.098	0.098	0.098	0.098	0.098	0.00000000	0.00%
Tax Revenue:							
Maintenance & Operation (M&O)	\$1,803,051.82	\$2,055,409.27	\$2,000,000.00	\$2,046,284.39	\$2,226,345.74	\$180,061	8.09%
Debt	\$213,212.18	\$239,567.47	\$238,681.11	\$238,503.92	\$302,460.74	\$63,957	21.15%
Total Budget Tax Revenue	\$2,016,264.00	\$2,294,976.74	\$2,238,681.11	\$2,284,788.32	\$2,528,806.48	\$244,018	9.65%
Budget vs. Actual Revenue				(\$28,507.67)			
Total Tax Revenue	\$2,016,264.00	\$2,294,976.74	\$2,238,681.11	\$2,256,280.65	\$2,528,806.48	\$272,526	10.78%
Other M&O Income:							
Annexation Debt Payment			\$781.00	\$781.00			
Tax Receipts From Linebarger	\$2,026.00						
Interest Income	\$42,624.00	\$40,000.00	\$55,000.00	\$52,248.04	\$100,000.00	\$47,752	47.75%
Sales Tax Revenue			\$950,000.00				
Sales Tax FY 24-25 (August & September)				\$380,071.00	\$320,000.00	(\$60,071)	-18.77%
Sales Tax for M&O		\$450,000.00		\$1,183,090.00	\$1,780,000.00	\$596,910	33.53%
Sales Tax for Debt							
Total Sales Tax				\$1,563,161.00	\$2,100,000.00	\$536,839	25.56%
Total Revenue	\$2,060,914	\$2,784,977		\$3,872,471	\$4,728,806.48	\$856,336	18.11%
Maintenance & Operation (M&O) FUND REVENUE							
M&O Taxes & Other Income	\$1,845,675.82	\$2,095,409.27	\$2,055,000.00	\$2,070,805.77	\$2,326,345.74	\$255,540	10.98%
Sales Tax to M&O		\$450,000.00	\$950,000.00	\$1,563,161.00	\$2,100,000.00	\$536,839	25.56%
2020 Midlothian Ambulance Loan							
2021 Loan for Midlothian & FD Capital Items							
2022 Loan for MFD/OFD							
2023 Loan MFD Capital Items	\$260,000.00	\$0.00					
2024 Loan - New Ambulance M701 & Equipment , Fire Annex LHI		\$725,000.00	\$701,000.00	\$725,000.00		(\$725,000)	
2025 Loan - New Ambulance M702, Extractor Project, Equipment , Fire Annex LHI, 2023 Loan				\$720,000.00		(\$720,000)	
TOTAL REVENUE	\$2,105,675.82	\$3,270,409.27	\$3,706,000.00	\$5,078,966.77	\$4,426,345.74	(\$652,621)	-14.74%
EXPENDITURES							
SERVICE CONTRACTS with FIRE DEPARTMENTS							
Midlothian Fire Department	\$1,000,000.00	\$1,125,000.00	\$1,156,136.00	\$1,156,136.00	\$1,430,854.00	\$274,718	19.20%
Ovilla Fire Department	\$350,000.00	\$432,895.00	\$432,895.00	\$432,895.00	\$489,171.00	\$56,276	11.50%
Ovilla Fire Department Payroll	\$7,620.00	\$672,080.00	\$672,080.00	\$686,305.20	\$1,070,998.00	\$384,693	35.92%
Ovilla Fire Department Certification & Fire Chief Supplement - FD Contingency Fund		\$34,100.00	\$32,000.00	\$36,800.00	\$20,000.00	(\$16,800)	-84.00%
Grand Prairie Fire Department					\$329,000.00	\$329,000	100.00%
Fire Department Contingency Fund			\$2,100.00				
LCM Annex Electrical Upgrades				\$60,826.22		(\$60,826)	
City of Midlothian - April 2025 EMS Run Cost				\$26,516.00		(\$26,516)	
Midlothian Fire Dept. Training Center							
Midlothian Ambulance Purchase - 2020 Loan							
Mechanical CPR Devices - Lease							
CPR Devices Service Contract	\$0.00	\$1,633.00	\$1,633.00	\$0.00	\$1,633.00	\$1,633	100.00%
Lifepak 15 - MFD							
2021 Loan: MFD Training Center Upgrades							
2021 Loan: MFD EMS Equipment							
2021 Loan: Ovilla FD Station Alerting System							
2021 Loan: OFD Equipment							
2022 Loan - MFD/OFD							
2022 MFD/OFD Loan Extra Expense	\$6,700.00	\$0.00					
2023 Loan MFD Capital Items	\$260,000.00	\$0.00					
2023 Loan MFD Capital Items - Extra Expense	\$14,867.00	\$0.00					
2024 Loan for New OFD Ambulance & Equipment		\$517,697.00	\$531,638.00	\$534,011.78			
2024 Loan for OFD/VFD PPE & Equipment		\$73,483.00	\$74,000.00	\$85,162.95			
2024 Loan New OFD Tahoe		\$80,000.00	\$70,000.00	\$69,375.66			
2024 Loan - Fire Annex LHI		\$30,000.00	\$35,090.00	\$35,090.00			
2025 Loan - LCM Annex Upgrades				\$71,765.00			
2025 Loan - OFD Extractor Project				\$128,289.88			
2025 Loan - OFD Medic 702				\$412,717.00			

	Actual FY 23-24	Adopted FY 2024-2025 Budget	FY 2024-2025 Amended Budget	FY 2024-2025 Actual	FY 2025 - 2026 Draft Budget	Change From FY 2024 - 2025 to FY25 to FY26	Change From FY 2025to FY 2026
Midlothian Station #2 Storage Building	\$0.00						
Venus Fire Department	\$59,744.54	\$60,000.00	\$77,574.00	\$77,574.27	\$90,000.00	\$12,426	13.81%
Outdoor Warning System	\$0.00						
Ovilla FD Equipment	\$30,652.00	\$0.00					
Total to Fire Departments	\$1,729,583.54	\$3,026,888.00	\$3,085,146.00	\$3,813,464.96	\$3,431,656.00	(\$381,809)	-11.13%
Administrative Costs							
District Manager	\$12,724.00	\$15,000.00	\$17,500.00	\$21,251.80	\$25,000.00	\$3,748	14.99%
Ellis County Appraisal District	\$18,174.16	\$18,174.16	\$21,734.00	\$21,734.00	\$24,122.00	\$2,388	9.90%
Insurance	\$1,529.00	\$2,081.00	\$1,989.00	\$1,477.00	\$2,000.00	\$523	26.15%
Ellis County Tax Office Fee	\$0.00				\$11,169.00	\$11,169	100.00%
Tax Rate Publications		\$500.00	\$500.00	\$267.75	\$500.00	\$232	46.45%
Annual Audit	\$15,446.00	\$10,000.00	\$12,000.00	\$16,990.00	\$14,000.00	(\$2,990)	-21.36%
Meeting Expense	\$10,048.74	\$10,048.00	\$15,000.00	\$13,665.03	\$15,000.00	\$1,335	8.90%
Website	\$3,410.00	\$3,000.00	\$3,000.00	\$3,281.02	\$3,000.00	(\$281)	-9.37%
SAFE-D/Continuing Education	\$2,575.00	\$1,475.00	\$6,050.00	\$6,041.93	\$6,200.00	\$158	2.55%
Travel Expense	\$1,786.24	\$1,786.00	\$3,500.00	\$3,073.50	\$3,500.00	\$427	12.19%
Printing/Office	\$1,063.75	\$1,000.00	\$1,000.00	\$2,062.62	\$1,000.00	(\$1,063)	-106.26%
CERT	\$0.00	\$500.00	\$305.00	\$610.00	\$500.00	(\$110)	-22.00%
Sales Tax Election	\$68,446.00	\$0.00	\$0.00	\$0.00			
Sales Tax Administration		\$5,000.00	\$8,700.00	\$13,700.00	\$9,000.00	(\$4,700)	-52.22%
Strategic Plan	\$6,250.00	\$0.00	\$2,000.00	\$0.00	\$2,500.00	\$2,500	100.00%
ISO Consultant	\$32,500.00	\$0.00	\$0.00	\$0.00			
GIS Mapping	\$11,200.00	\$0.00	\$20,000.00	\$8,019.13	\$2,500.00	(\$5,519)	-220.77%
Legal	\$10,859.92	\$5,000.00	\$9,000.00	\$11,555.74	\$9,000.00	(\$2,556)	-28.40%
Total Administrative Cost	\$196,012.81	\$73,564.16	\$122,278.00	\$123,729.52	\$175,000.00	\$51,270	29.30%
Total Expense	\$1,925,596	\$3,100,452	\$3,207,424	\$3,937,194	\$3,606,656	(\$330,538)	-9.16%
M&O FUND REVENUES OVER (UNDER)	\$180,079.47	\$169,957.11	\$498,576.00	\$1,141,772.29	\$819,689.74	(\$322,083)	-39.29%
DEBT FUND							
REVENUE							
Taxes from Debt Rate	\$213,212.18	\$239,567.47	\$238,681.11	\$238,503.92	\$302,460.74	\$63,957	21.15%
City of Midlothian Debt Payment							
Total Revenue	\$213,212.18	\$239,567.47	\$238,681.11	\$238,503.92	\$302,460.74	\$63,957	21.15%
DEBT PAYMENTS							
Ovilla FD Building Payment	\$0.00	\$0.00			\$0.00		
2016 Pumper	\$70,535.61	\$56,000.00	\$54,516.00	\$54,516.00	\$0.00	(\$54,516)	
Midlothian Fire Dept. New Ambulance	\$46,886.04	\$46,886.04	\$46,886.00	\$46,886.00	\$7,814.32	(\$39,072)	-500.00%
2021 Loan for MFD Training, OFD Station & Equip	\$37,093.72	\$0.00	\$0.00	\$0.00	\$0.00		
2022 Loan for MFD Capital Equipment	\$61,257.60	\$61,257.60	\$61,257.00	\$61,257.00	\$45,719.33	(\$15,538)	-33.98%
2023 Loan for MFD Capital Items	\$90,665.00	\$98,908.00	\$98,908.00	\$82,423.60	\$0.00		
2024 Loan for New OFD Ambulance & Equipment, LHI		\$118,273.00	\$105,450.00	\$105,450.00	\$126,551.88	\$21,102	16.67%
2025 Loan for New OFD Ambulance & Equipment, LHI				\$20,396.40	\$122,378.40	\$101,982	83.33%
TOTAL DEBT PAYMENTS	\$306,437.97	\$381,324.64	\$367,017.00	\$370,929.00	\$302,463.93	(\$68,465)	-22.64%
DEBT FUND REVENUES OVER (UNDER)	(\$93,226)	(\$141,757)		(\$132,425)	(\$3)	\$132,422	
TOTAL M&O & Debt EXPENSE	\$2,232,034	\$3,481,777	\$3,574,441	\$4,308,123	\$3,909,120	(\$399,004)	(\$0)
M&O & Debt REVENUES OVER (UNDER)	\$86,854	\$28,200	\$370,240	\$1,009,347	\$819,687	(\$189,661)	-23.14%
Transfer From Reserve Fund					\$50,000.00	\$50,000	100.00%
2021 Loan: Funds Not Spent/Revenue							
2021 Loan Not Spent to Fund Balance							
2022 Loan: PO Expense A/P		\$0.00					
FY 22-23 Expense Not Spent	\$51,652.00	\$0.00					
FY24-25 2025 Loan Expense A/P				(\$190,052.50)		\$190,053	
Total Transfers	\$51,652	\$0		(\$190,052.50)	\$50,000.00	\$240,053	480.11%
Transfer to Reserve Fund	\$135,000.00	\$0.00	350000	\$520,000.00	\$0.00	(\$520,000)	
Transfer to Fire Station Fund					\$890,000.00	\$890,000	100.00%
Change to Fund Balance	\$3,506	\$28,200	\$20,240	\$299,295	(\$20,313)	(\$319,608)	1573.38%
Beginning Fund Balance	\$27,772	\$31,277	\$10,133.00	\$27,771.53	\$327,066.24	\$299,295	91.51%
Ending Fund Balance	\$31,277	\$59,477	\$30,373	\$327,066	\$306,753	(\$20,313)	-6.62%