Gregg County Emergency Services District #1
Budget For Fiscal Year October 1, 2026 - September 30, 2027

				Budget October 1, 2025- September 30, 2026
Revenues				
Property Taxes:				
Gregg and Rusk County				$1,462,977
Penalty & Interest on Property Taxes-	1.50%			$21,945
Interest & Dividend Income -	2.50%	*Balance*	$1,300,000	$32,500
Sales Tax Estimated:	$90,000	Monthly		$1,080,000
Total Revenue				**$2,597,422**
Operating Expenses:				
Accounting Fees				$7,000
Audit Fees				$12,000
Appraisal District Fees (County - 1.5%)				$25,000
Legal Fees				$32,000
Tax Collection Services (County - 2.0%)				$53,000
TESRS Contribution (Retirement Program)				$25,200
Miscellaneous Expenses				$80,000
Total Operating Expenses				**$234,200**
Net Operating Income Before EVFD Operations				**$2,363,222**
Emergency Services Expenses:				
(Operations **$117,484** /Monthly)				$1,409,808
Net Income Before Capital Budget Expenditures				**$953,414**

EVFD Capital Budget

FY2026/2027

Fire Truck #2	$300,000
TESRS Buyback (Retirement Credit)	$206,560
Access Controls & Cameras	$80,000
Station #1 Concrete Replacment FY2026/2027	$100,000
New Maintanence Building	$200,000

EVFD Capital Budget	$886,560
Net Income GCESD #1	$66,854

The Budget for Fiscal Year October 1, 2026 - September 30, 2027, was approved by the Board of Directors at the regular board meeting held in August 2026

Clint Funderburk, President

Richard Lee, Treasurer

GCESD2026

ELVFD Proposed Budget 2026/2027

Volunteer			**Previous Year**		
	Wages	$816,308	$ 785,000	See Below Chart	
	Payroll Taxes	$90,000.00	$ 120,000		Up
	Drug Screens	$600.00			Down
	Fire Call Expense	$15,000.00			
	Length of Service	$6,500.00			
	Insurance- Accident/Sickness	$9,000.00			
	Insurance- Worker's Comp	$60,000.00	$ 45,000		
	Uniforms	$6,500.00			
	Volunteer Promotion Expense	$8,000.00			
Fire Dept Services					
	Radio Equipment Purchases/TXWARN	$7,000.00			
	Kilgore Dispatching	$70,000.00	New		
	Repair- Radios	$1,000.00			
	Bunker Gear	$15,000.00			
	SCBA	$6,500.00			
	Fire Tools	$10,000.00			
	Gas & Oil - Vehicles	$30,000.00			
	Insurance - Vehicles	$28,000.00	$ 25,000		
	Repairs- Equipment	$40,000.00			
	Small Equipment	$5,000.00			
	Truck Phone Services	$2,000.00			
	Pump & Hose Testing	$10,000.00	$ 9,000		
General Operations					
	Office equipment/comp/tech	$15,000.00	$ 25,000		
	Dues & Subscriptions	$24,000.00	$ 8,000		
	Legal & Professional	$17,000.00			
	Office Expenses	$4,000.00			
	Telephones	$5,000.00			
	F/F Development Equipment	$1,000.00			
	Travel & Training	$3,400.00			
Occupancy					
	Insurance- Buildings	$35,000.00	$ 30,000		
	Repairs - Buildings	$25,000.00	$ 20,000		
	Supplies	$6,500.00	$ 4,500		
	Utilities	$35,000.00	$ 30,000		
Total Budget 26/27		$1,409,808	$ 1,294,000		
Total		$1,409,808.00			

Proposed Payroll Changes for 2026/2027 Included in shown amount in wages		
Position	**Pay Change**	
Fire Chief	$75,000.00	Yearly
Sec/Tre	$25,000.00	Yearly
Chief of Admin	$500.00	Monthly
Chief of Operations	$400.00	Monthly
Training Cornatior	$175.00	Monthly
IT/Maintanice Cordnatior	$200.00	Monthly
Volunteer LT	$150.00	Monthly

Property Tax Rate Calculation

Voter approval rate is $0.10 per $100 of value. So if you take the total taxable value on the **current year's total taxable value**. of the worksheet, divide it by 100, then multiply it by .1

$1,476,710,738.00	/	$100	X	0.10

FY Property Tax Estimation		$1,476,710.74
Anticipated Collection Rate	99.07%	(Line 46)
Total Anticipated Collected Tax:		**$1,462,977.33**

0.09718 per $100.00

$0.10277 per $100.00

Re: GGESD#1 Budget 2026/2027

MH Matthew Harris <matt@harrisandharristx.com>
To Richard Lee
12:18 PM

Richard,

I wanted to give you an update property tax revenue figure now that I have the tax worksheet from the tax office. Our voter approval tax rate (which is what we have adopted for as long as I've been representing the district) is $0.10277 per $100 of valuation. All ESD's are statutorily capped at $0.10000 per $100 of valuation which means $0.10000 per $100 is as high as we can go.

Our certified taxable value for next year is $1,476,710,738. To determine our property tax revenue, you would divide that number by $100, then multiply it by the tax rate of $0.10000.

Using that tax rate we would be looking at a property tax revenue next year of $1,476,710.74.

Could you plug this number into your budget and send it back to me today?

Thanks,

Matt

Harris & Harris, Attorneys at Law
P.O. Box 4373
Longview, TX 75606
(903) 757-7500
(903) 215-8467 (Fax)

ELDERVILLE FIRE DEPT SINCE 1975 LAKEPORT

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Gregg Co ESD 1 Sales Tax Payment Trend

	2025	2026
September	$ 85,640.00	
October		$ 95,353.00
November		$ 127,850.00
December		$ 113,796.00
January		$ 75,016.00
February		$ 135,062.00
March		$ 87,350.00
April		$ 109,524.00
May		$ 100,160.00
June		$ 116,876.00
July		$ 94,315.00
August		$ 121,932.45
	$ 85,640.00	$ 1,177,234.45

Total Fisical CSD Year	**$ 1,262,874.45**
Average Montly Payment	$ 105,239.54
Lowest Monthly	$ 85,640.00
Highest Monthly	$ 135,062.00
Total	$ 220,702.00

Average Monthly Minus Low & High

$ 104,217.25

	FISCAL YEAR				
	2022	2023	2024	2025	2026
Oct				$ 69,412	$ 95,353
Nov				$ 86,239	$ 127,850
Dec				$ 56,755	$ 113,796
Jan				$ 70,112	$ 75,016
Feb				$ 83,990	$ 135,062
Mar				$ 102,405	$ 87,350
Apr				$ 92,260	$ 109,524
May				$ 198,140	$ 100,160
Jun			$ 45,699	$ 87,912	
Jul			$ 47,033	$ 102,196	
Aug			$ 58,985	$ 119,230	
Sep			$ 61,095	$ 85,640	
YEAR	**$**	**$**	**$ 212,811**	**$ 1,154,292**	**$ 844,110**
YoY Change		**NaN%**	**Infinity%**	**442.4%**	**na**

Re: Draft of proposed ELVFD budget 2026/2027

Chris Harding <charding@elvfd.com>
To Richard Lee

1:58 PM

RCESD #1 cost share on brush truck $114,000.00 (should have this in a couple of weeks)
RCESD #1 cost share on burn build $ 82,275.00 (already received Clint has deposited into ESD account).

Texas forest service brush truck $165,000.00

Revised Date	Investment Statement Date
7/22/2026	6/30/2026

Current Allowcations

Money Market Account	Acct# 995102157
Balance	As of Date
$1,709,801.10	6/24/2026

2026/2027 Operating Monthly Expense
$ 120,000.00

Funds Allocation $	Allocation Name	Total Cost	Balance Remaining	% of Allocation	Notes
$ 720,000.00	6 Months Running Expense	$ 720,000.00	$0.00	100%	This is Monthly Expenses X 6
$ 450,600.38	Fire Engine #1	$ 1,247,631.69	$797,031.31	36%	Money Market $450,600.38
$ 214,000.00	Fire Engine #2	$ 1,247,631.69	$1,033,631.69	17%	
		$ 3,215,263.38			
	Budget Allowcation Previous Budgets				
	Temp Balance Until Reimbursement from Forest Service. (Will be redisbuted once Received to Fire Engine #2)		$ 165,000.00		Reimbursement For Brush Truck
$ 164,550.00	Repair E.L.V.F.D Training Building (Budget FY2024/2025)				Check $82,275.00 Rusk 1/2 Cost
$ 100,000.00	Station #1 Concrete Replacment (Budget FY2024/2025)				Not Full Amount just what FY2025
$ 5,000.00	Commissioners Education & Training (Budget FY2024/2025)				
	2026/2027 Budgeted Items (For Future)			**% of Allocation**	
	Fire Truck #2		$ 300,000.00	0%	
	Station #1 Concrete Replacment FY2026/2027		$ 100,000.00	0%	
	New Maintanence Building		$ 200,000.00	0%	
	TESRS Buyback		$ 206,560.00	0%	
	Access Controls & Cameras		$ 80,000.00	0%	
$ 1,654,150.38			$ 886,560.00		

Total Pledged	Remaining Balance
Money Market	Money Market
$ 1,654,150.38	**$55,650.72**

CD Summary

Revised Date	Investment Statement Date
6/24/2026	6/24/2026

CD Allowcations

Allocation Name	Total Cost	Funds Allocated	Balance Remaining	% of Allocation	Notes
Fire Engine #1	$1,247,631.69	$797,031.31	$450,600	64%	CD Allocation for Fire Engine #1
	Total CD Amount	$797,031.31			

Account #	Location	Balance	Rate	Account Type	Original Date	Maturity Date	Name
503020	TNB	$ 115,836.84	3.69%	CD	2/17/2023	5/17/2027	Fire Engine #1
503021	TNB	$ 115,836.84	3.69%	CD	2/17/2023	5/17/2027	Fire Engine #1
503022	TNB	$ 115,836.84	3.69%	CD	2/17/2023	5/17/2027	Fire Engine #1
503062	TNB	$ 111,506.10	3.93%	CD	1/25/2024	6/25/2026	Fire Engine #1
503063	TNB	$ 111,506.10	3.93%	CD	1/25/2024	6/25/2026	Fire Engine #1
503074	TNB	$ 116,940.23	4.17%	CD	4/2/2024	7/2/2026	Fire Engine #1
503075	TNB	$ 109,568.36	3.93%	CD	4/2/2024	2/2/2026	Fire Engine #1
		$ 797,031.31					

Allocation TimeFrame					
Funds Allocation $	Allocation Name	Total Cost	Balance Remaining	% of Allocation	
$ 1,247,631.69	Fire Engine #1	$ 1,247,631.69	$0.00	100%	M Mkt $450,600.38+CD's $797,031.31

Allocation TimeFrame					
Funds Allocation $	Allocation Name	Total Cost	Balance Remaining	% of Allocation	
$ 214,000.00	Fire Engine #2	$ 1,247,631.69	$ (733,631.69)	41%	
$ -					Reallocation from Reimbursement
$ 300,000.00	2026/2027 Budget Amount				Budgeted in FY2026/2027

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