

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%	
Interest & Dividend Income -	2.50%	Balance \$1,300,000

\$21,945

\$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 Maintenance Building	\$200,000

EVFD Capital Budget

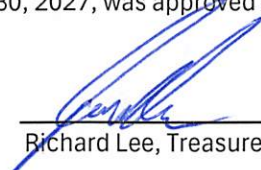
\$886,560

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 Cornator	\$175.00	Monthly
IT/Maintanice Cordnator	\$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

$$\boxed{\$1,476,710,738.00} \div \boxed{\$100} \times \boxed{0.10}$$

FY Property Tax Estimation

\$1,476,710.74

Anticipated Collection Rate

99.07% (Line 46)

Total Anticipated Collected Tax:

\$1,462,977.33

Re: GGESD#1 Budget 2026/2027



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)

0.09718
Per
\$100.00
\$0.10277
Per
\$100.00



Handwritten notes and scribbles on the left margin, including the word "Bible" and other illegible markings.



Vertical column of text, likely a list or index, containing several entries that are mostly illegible due to fading and scan quality.

Rightmost column of text, containing several paragraphs of handwritten or typed notes, also largely illegible.

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

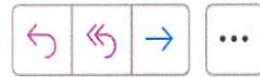
	FISCAL YEAR				
	2022	2023	2024	2025	2026
Oct				\$ 69,412	\$ 95,353
Nov				\$ 86,239	\$ 127,850
Dec				\$ 56,755	\$ 113,796
Jan				\$ 70,112	\$ 75,016
Feb				\$ 83,990	\$ 135,062
Mar				\$ 102,405	\$ 87,350
Apr				\$ 92,260	\$ 109,524
May				\$ 198,140	\$ 100,160
Jun			\$ 45,699	\$ 87,912	
Jul			\$ 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

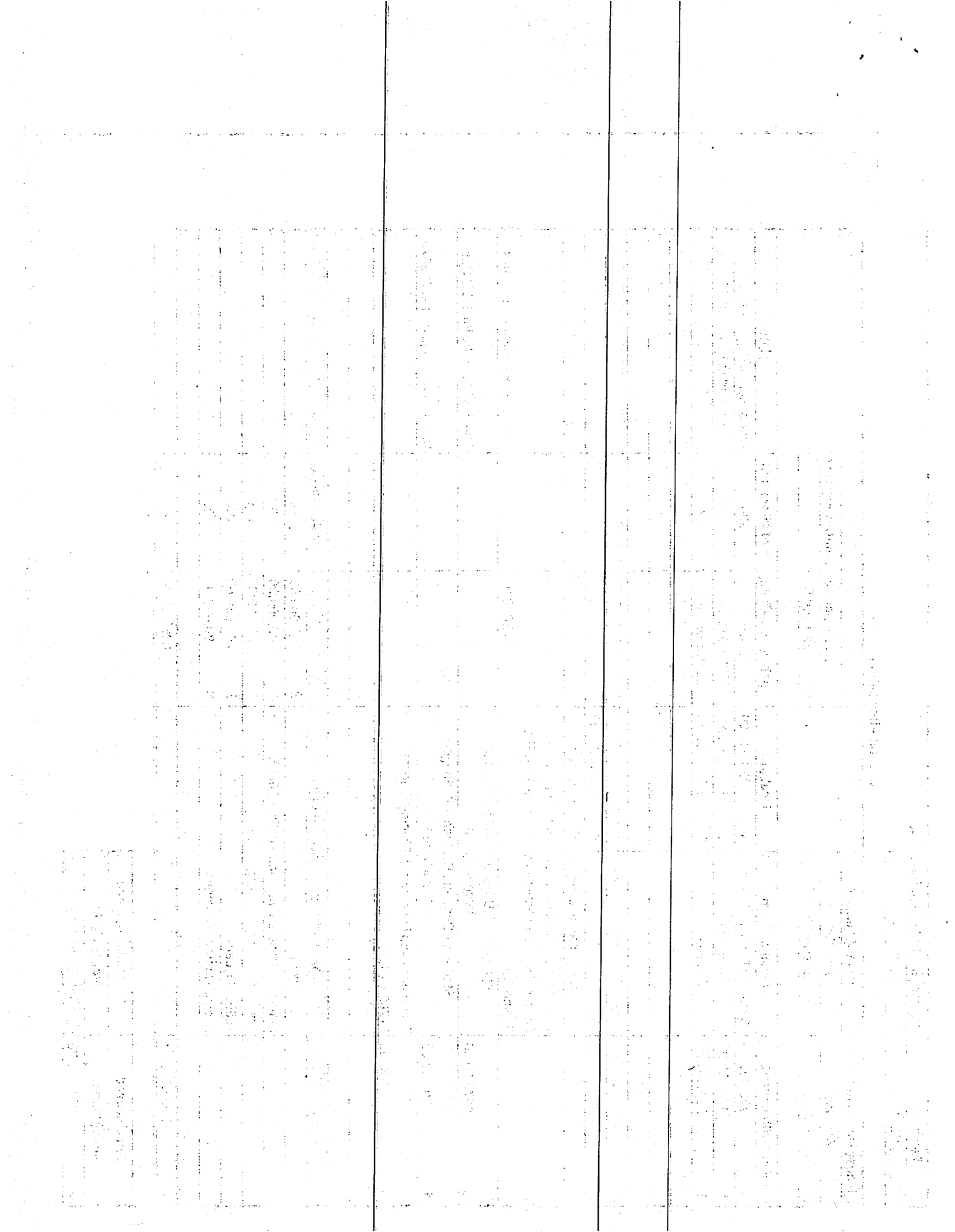
1940-1941

1942-1943

1944-1945

1946-1947

Revised Date		Investment Statement Date			
7/22/2026		6/30/2026			
Current Allowcations					
Money Market Account	Acct# 995102157				
Balance	As of Date		2026/2027 Operating Monthly Expense		
\$1,709,801.10	6/24/2026		\$ 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	Allocation Name	Total Cost	Balance Remaining	% of Allocation	
Funds 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	Allocation Name	Total Cost	Balance Remaining	% of Allocation	
Funds 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

