

Gregg County Emergency Services District #1
Budget For Fiscal Year October 1, 2025 - September 30, 2026

Budget
October 1, 2025-
September 30, 2026

Revenues

Property Taxes:

Gregg and Rusk County

\$1,366,184

Penalty & Interest on Property Taxes- 1.50%

\$20,493

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

\$32,500

Sales Tax Estimated: \$64,000 Monthly

\$768,000

Total Revenue

\$2,187,176

Operating Expenses:

Accounting Fees

\$6,000

Audit Fees

\$12,000

Appraisal District Fees (County - 1.5%)

\$20,000

Legal Fees

\$32,000

Tax Collection Services (County - 2.0%)

\$30,000

Miscellaneous Expenses

\$40,000

Total Operating Expenses

\$140,000

Net Operating Income Before EVFD Operations

\$2,047,176

Emergency Services Expenses:

(Operations \$107,833 /Monthly)

\$1,294,000

Net Income Before Capital Budget Expenditures

\$753,176

EVFD Capital Budget

Equipment Upgrades: (2026)

Repair E.L.V.F.D. Training Building	\$125,000
1 Lucas Devices	\$17,000
Station #1 Concrete Replacment	\$100,000
New Fire Truck#1 Savings (Multiple Years Saving)	\$432,000
Back Up Generators Replacment & Parts	\$40,000
Commissioners Education & Training	\$5,000

EVFD Capital Budget

\$719,000

Net Income GCESD #1

\$34,176

The Budget for Fiscal Year October 1, 2025 - September 30, 2026, was approved by the Board of Directors at the regular board meeting held on August 27, 2025

Clint Funderburk, President

Richard Lee, Treasurer

GCESD2026

ELVFD Proposed Budget 2025/2026

Volunteer		
	Wages	\$785,000
	Payroll Taxes	\$120,000.00
	Drug Screens	\$600.00
	Fire Call Expense	\$15,000.00
	Length of Service	\$6,500.00
	Insurance- Accident/Sickness	\$9,000.00
	Insurance- Worker's Comp	\$45,000.00
	Uniforms	\$6,500.00
	Volunteer Promotion Expense	\$8,000.00
Fire Dept Services		
	Radio Equipment Purchases/TXWARN	\$7,000.00
	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	\$25,000.00
	Repairs- Equipment	\$40,000.00
	Small Equipment	\$5,000.00
	Truck Phone Services	\$2,000.00
	Pump & Hose Testing	\$9,000.00
General Operations		
	Office equipment/comp/tech	\$25,000.00
	Dues & Subscriptions	\$8,000.00
	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	\$30,000.00
	Repairs - Buildings	\$20,000.00
	Supplies	\$4,500.00
	Utilities	\$30,000.00
Total Budget 25/26		\$1,294,000
Total		\$1,294,000.00

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

$$\boxed{\$1,379,008,287.00} \div \boxed{\$100} \times \boxed{0.10}$$

FY Property Tax Estimation

\$1,379,008.29

Anticipated Collection Rate

99.07% (Line 46)

Total Anticipated Collected Tax:

\$1,366,183.51

Anticipated Ad Valorem Tax Revenue for Budget Purposes

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Mon 8/11/2025 10:37 AM



Matthew Harris <matt@harrisandharristx.com>
To Clint Funderburk; Richard Lee



ESD1 2025 Tax Rate Worksheets.pdf
929 KB

Clint and Richard,

I have received the final tax worksheets from the Tax Office and have calculated the anticipated tax revenue from ad valorem property taxes for this coming fiscal year. I'm attaching the tax worksheet from the Tax Office for your reference.

\$1,379,008,287 (line 22)

/ \$100

X .10 (the maximum rate for any ESD)

= \$1,379,008.29

Anticipated collection rate: 99.07% (line 46)

= \$1,366,183.51

This is a bit less than my estimate, but the certified values changed from the estimated values I received a few months ago.

Thanks,

Matt

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



GCESD Labor Breakdown

Breakdown Labor Costs 2025/2026 Budget

4	Fire Stations	X	5	Days a Week	
2	Shifts Per Day	X	12	Hours Per Shift	480 Total Week Hours
480	Total Hours	X	\$22.00	Per Hour Pay	\$10,560.00 \$ Week Shifts
480	Hours a Week	X	4	Weeks	1920 Man Hours per Month
1920	Man Hours per Month	X	\$22.00	Per Hour	\$42,240.00 \$ Per Month
1920	Man Hours per Month	X	12	Months	23040 Man Hours per Year
23040	Man Hours per Year	X	\$22.00	Per Hour	<u>\$506,880.00</u> Total Weekly \$

4	Fire Stations	X	2	Weekend	
2	Shifts Per Weekend	X	12	Hours Per Shift	192 Total Week Hours
192	Total Hours	X	\$23.00	Per Hour Pay	\$4,416.00 \$ Week Shifts
192	Hours a Week	X	4	Weeks	\$768.00 Man Hours per Month
768	Man Hours per Month	X	\$23.00	Per Hour	\$17,664.00 \$ Per Month
768	Man Hours per Month	X	12	Months	9216 Man Hours per Year
9216	Man Hours per Year	X	\$23.00	Per Hour	<u>\$211,968.00</u> Total Weekend \$

\$718,848.00 Total Pay for Firefighters per Year

Fire Chief

80	Hours Per Pay Period	X	\$31.64	Per Hour	\$60,748.80 Per Year
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Secretary/ Treasurer

220	Average Hours per Year	X	\$24.50	Per Hour	\$5,390.00 Per Year
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\$784,986.80 Total Payroll Cost Not Including The
Company Portion of Payroll Taxes

Gregg Co ESD 1 Sales Tax Payment Trend

	2024	2025
September	\$ 61,095.00	
October	\$ 69,412.00	
November	\$ 86,239.00	
December	\$ 56,755.00	
January		\$ 70,112.00
February		\$ 83,990.00
March		\$ 102,405.00
April		\$ 92,260.00
May		\$ 198,140.00
June		\$ 87,912.00
July	\$ 47,033.00	
August	\$ 58,985.00	

\$ 379,519.00 \$ 634,819.00

Total Fisical CSD Year **\$ 1,014,338.00**

Average Montly Payment \$ 84,528.17

Lowest Monthly \$ 47,033.00

Highest Monthly \$ 198,140.00

Total \$ 245,173.00

Average Monthly Minus Low & High

\$ 64,097.08

	FISCAL YEAR				
	2021	2022	2023	2024	2025
Jan					\$ 70,112
Feb					\$ 83,990
Mar					\$ 102,405
Apr					\$ 92,260
May					\$ 198,140
Jun				\$ 45,699	\$ 87,912
Jul				\$ 47,033	
Aug				\$ 58,985	
Sep				\$ 61,095	
Oct				\$ 69,412	
Nov				\$ 86,239	
Dec				\$ 56,755	
YEAR	\$	\$	\$	\$ 425,217	\$ 634,820
YoY Change		NaN%	NaN%	Infinity%	na



Proposed projects/Purchases

Repair E.L.V.F.D. Training building \$125,000.00

Purchase Lucas device for C1 \$17,000.00

Replace Station 2 Backup generator \$40,000.00

Engine 2 Replacement \$1,300,000.00 (52 month lead time)

Station 1 concrete replacement \$ 250,000.00

Station 2 brush truck \$340,000.00

Siddons Martin Emergency Group, LLC
3500 Shelby Lane
Denton, TX 76207
GDN P115891
TXDOT MVD No. A115890

May 29, 2025

Chris Harding, Chief
ELDERVILLE-LAKEPORT VOLUNTEER FIRE
DEPARTMENT
8875 FM 2011
LONGVIEW, TX 75603



Proposal For: 2025 Elderville-Lakeport PUC Pumper

Siddons-Martin Emergency Group, LLC is pleased to provide the following proposal to ELDERVILLE-LAKEPORT VOLUNTEER FIRE DEPARTMENT. Unit will comply with all specifications attached and made a part of this proposal. Total price includes delivery FOB ELDERVILLE-LAKEPORT VOLUNTEER FIRE DEPARTMENT and training on operation and use of the apparatus.

Description	Amount
Qty. 1 - 1174 - Pierce-Custom Enforcer PUC (Unit Price - \$1,253,454.00) Delivery within 51-52 months of order date QUOTE # - SMEG-0009698-0	
Vehicle Price	\$1,253,454.00
Discount if purchased prior to July31, 2025	(\$7,822.31)
1174 - UNIT TOTAL	\$1,245,631.69
SUB TOTAL	\$1,245,631.69
HGAC FS12-23 (FIRE)	\$2,000.00
TOTAL	\$1,247,631.69

Current Allowcations

Money Market Account					
Balance	As of Date		2026/2027 Operating Monthly Expense		
\$1,156,245.52	6/25/2025		\$ 110,000.00		
Funds Allocation \$	Allocation Name	Total Cost	Balance Remaining	% of Allocation	Notes
\$ 660,000.00	6 Months Running Expense	\$ 660,000.00	\$0.00	100%	This is Monthly Expenses X 6
\$ 450,000.00	Fire Engine #1	\$ 1,247,631.69	\$797,631.69	36%	CD \$105,704.26 & Money Market \$400,000.00
	Fire Engine #2	\$ 1,247,631.69	\$1,247,631.69	0%	
\$ 1,110,000.00		\$ 3,155,263.38	\$ 2,045,263.38		
Total Pledged	Remaining Balance				
Money Market	Money Market				
\$ 1,110,000.00	\$46,245.52				

CD Allowcations

Allocation Name	Total Cost	Funds Allocated	Balance Remaining	% of Allocation	Notes
Brush Truck #1	\$331,100.00	\$331,100.00	\$0	100%	Total in CD's Allocated \$662,391.75
Brush Truck #2	\$331,100.00	\$331,100.00	\$0	100%	Total in CD's Allocated \$662,391.75
Fire Engine #1	\$1,247,631.69	\$105,704.26	\$1,141,927.43	8%	CD \$105,704.26 & Money Market \$400,000.00
	Total CD Amount	\$767,904			

Allowcations Future Budgeting

Fiscal Year	Amount to Budget	Notes
FY 2025/2026	\$432,000.00	Needed to meet the Fire Engine #1 & #2 Totals within Obligated TimeFrame
FY 2026/2027	\$550,000.00	Needed to meet the Fire Engine #1 & #2 Totals within Obligated TimeFrame
FY 2027/2028	\$550,000.00	Needed to meet the Fire Engine #1 & #2 Totals within Obligated TimeFrame
FY 2028/2029	\$408,000.00	Needed to meet the Fire Engine #1 & #2 Totals within Obligated TimeFrame
FY 2029/2030		

Allocation TimeFrame					
Funds Allocation \$	Allocation Name	Total Cost	Balance Remaining	% of Allocation	Commitment TimeFrame
\$ 555,704.26	Fire Engine #1	\$ 1,247,631.69	\$691,927.43	45%	45 Months (3.5 Years)
Total Budget Allowcations	Fiscal Year	Budget Amount	Balance Remaining	% of Allocation	
\$ 987,704.26	FY 2025/2026	\$ 432,000.00	\$ 259,927.43	79%	
\$ 1,247,631.69	FY 2026/2027	\$ 259,927.43	\$ -	100%	Vested by the end of the 2027 budget
	FY 2027/2028				
	FY 2028/2029				

Allocation TimeFrame					
Funds Allocation \$	Allocation Name	Total Cost	Balance Remaining	% of Allocation	Commitment TimeFrame
\$ -	Fire Engine #2	\$ 1,247,631.69	\$ 1,247,631.69	0%	52 Months (4.25 Years)
Total Budget Allowcations	Fiscal Year	Budget Amount	Balance Remaining	% of Allocation	
\$ -	FY 2025/2026	\$ -	\$ 1,247,631.69	0%	
\$ 290,072.57	FY 2026/2027	\$ 290,072.57	\$ 957,559.12	23%	
\$ 840,072.57	FY 2027/2028	\$ 550,000.00	\$ 407,559.12	67%	
\$ 1,247,631.69	FY 2028/2029	\$ 407,559.12	\$ -	100%	Vested by the end of the 2029 budget
	FY 2029/2030				