



FY 2023 – 2024 Approved Budget

August 15, 2023

EL PASO COUNTY EMERGENCY SERVICES DISTRICT # 2
16001 Socorro Road., Fabens, TX 79838

El Paso County ESD2 2023-2024 Budget Narrative

ESD2, like all taxing entities in the State of Texas, is responsible for preparing a budget to forecast the expenses for the following year. This will aid in setting the tax rate and assist with having a plan on how to spend tax dollars in the most prudent and efficient way.

ESD2's 2023-2024 budget is broken down as revenues and expenditures.

Revenues:

The El Paso County Emergency Services District #2 has adopted a tax rate of \$.086457/\$100 valuation. This will generate roughly \$4,991,738.00 in Property Tax.

ESD2 also collects a ½ percent state sales tax. This yields roughly \$4,934,518 in Sale Tax.

Code Enforcement fees are anticipated to be \$250,559.80.

The total anticipated Revenue for ESD2 for Fiscal Year 2023-2024 is \$10,176,815.80.

Expenditures:

Long-Term Liability & Interest

\$2,062,994.74

This long-term debt is mostly used for acquisitions of real property (fire stations) and response vehicles. ESD2 does not issue Bond Debt, rather we use lease purchases. Usually, the terms are no more than fifteen years for real property and ten years for apparatus purchases.

[*Please see "Lease Purchase Debt Schedule" under this article in Transparent Government - Financial and Tax Information for a complete list of all current lease purchase loans.](#)

Expenses

ESD2 supports six volunteer fire departments, the Fire Marshal Division, twelve fire stations, one hundred forty-nine response/admin vehicles, and one hundred fifty-three volunteer firefighters.

ESD 2 currently has twenty-nine employees. Our District Administrator, seven Administrative Assistants, Fire Chief, Assistant Fire Chief, three Fire Marshals, Purchasing Supervisor, one Mechanic, one Facilities person, one Janitorial service, one Lube Tech, and eleven paid Firefighters.

The following represents the yearly amount of funds designated per line item. The line items are descriptive; however, explanations will be made in blue text for the benefit of the reader.

Bank Charges	\$1,200
Building Repairs and Maintenance	\$103,600
Cable / Satellite	\$13,750
Computer Maintenance and Repair	\$45,000
Contingencies:	
Equipment	\$25,000
Personnel	\$25,000
Professional fees	\$25,000
Maintenance and operating	\$25,000
Copier Lease	\$32,200

Paper copy machines at the District Office, Clint Fire Dept., Fabens Fire Dept., Montana Vista Fire & Rescue, San Elizario Fire Dept., Socorro Fire Dept., and West Valley Fire Dept.

Communications:

Cell Phones	\$48,000
Internet	\$32,450
Telephone / Fax	\$20,200

Dues and Subscriptions	\$73,900
Dispatch Operating Expenses	\$6,000
Employee Clearance	\$16,000
Employee Appreciation	\$5,000
Equipment Rental	\$10,000
Equipment Repair and Maintenance	\$62,900
Fire Prevention	\$22,000

These are the programs the individual fire departments invest in to teach school children about fire safety and career day events.

Fuel	\$202,000
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This is the total amount allocated for fuel for the entire district.

Furniture and Equipment (under \$5,000 per item)	\$77,500
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For the purchase of new equipment and furniture.

Insurance:

Accidental & Sickness	\$39,000
Auto	\$94,000
Cancer Insurance (Volunteers)	\$18,800
Crime	\$1,500
Excess Liability	\$6,400
General Liability	\$25,500
Management Liability	\$6,100
Medical	\$435,948.48
Portable Equipment	\$23,400
Property	\$112,00
Vision	\$3,207.60

Workers Compensation	\$180,000
Dental	\$10,881.24

Meals \$27,000

Food is budgeted to feed the firefighters during/after major responses, and at the monthly district meetings at the main office. Invoices turned into the ESD must have the names of each firefighter who attended and a reference to the incident they responded to.

Payroll Tax Expense	\$156,358.78
Pension Contribution	\$397,721.27
Personal Protective Equipment	\$245,025
Professional Fees:	
Accounting fees	\$45,000

This amount has been allocated to pay the yearly audit of the ESD.

Appraisal District \$68,671.34

EI Paso CAD charges us a fee to handle property tax

Consulting Fees	\$36,600
Dispatch Services	\$451,018.52
Legal Counsel	\$45,000

This is our contracted attorney's yearly fees.

Service Contracts \$150,000

The ESD contracts with each of the six fire departments for a sum of \$25,000 dollars each year. This money is paid to them on a contract basis. There are several requirements they must meet to receive this funding. They include but are limited to: Each department must be a 501 C 3 tax-exempt corporation. They must be a chartered Volunteer Fire Department with the state of Texas. The departments must provide, recruit and maintain volunteer personnel, assure their members are properly trained, care for District-owned property and equipment, and prepare and submit financial, administrative, and narrative reports and other information as required. They must follow all rules, regulations, and S.O.G.s adopted by

the El Paso County Emergency Services District #2.

Tax Collection Fees **\$145,000**

This company is contracted with the ESD to assure all businesses are paying sales tax, and they check for errors constantly.

Reserve Improvements	\$112,881
Reserve Payroll	\$173,490
Stipend Program	\$1,040.00
Salaries	\$2,036,846.83
Service Fees:	
Commissioner Fees	\$36,000
Supplies	
Fire Fighting	\$50,000
Medical	\$50,000
Office	\$45,000
Training and Certifications	\$92,000
Travel	\$70,000
Uniforms	\$98,800
Utilities	
Electric	\$152,700
Gas (natural and propane)	\$45,500
Trash	\$17,760
Water	\$23,100
Vehicle Repair and Maintenance	\$156,000
Volunteer Clearance	\$66,700

This item is to pay for background checks, immunizations, and yearly physicals of all firefighters.

Special Projects **\$251,161**

This is the final portion of the budget in which all the departments submitted their requested FY project list. The ESD board looked at each item, evaluated it to the best of their ability, and finally settled on the best they could do with the funds available. The following list is what was approved along with the dollar amounts.

Building Improvements

Interior Paint – WVFD	\$44,220
Ceramic Tile 5K feet - WVFD	\$30,000
Partition wall & conference room -WVFD	\$28,500
Electrical/Floor Outlets - WVFD	\$10,500
Electrical/Floor Outlets - MVFD	\$10,500
Kitchen Remodel - MVFD	\$51,500
Bathroom Remodel – MVFD	\$53,500

Furniture & Equipment

Range Gas Convention Oven & Griddle - SEFD	\$22,441
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Total Special Projects	\$251,161
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		Equipment	25,000.00	25,000.00						
		Maintenance & Operating	25,000.00	25,000.00						
		Personnel	25,000.00	25,000.00						
		Professional Fees	25,000.00	25,000.00						
		Copier Lease	32,200.00	5,200.00	5,200.00	4,300.00	5,000.00	3,400.00	3,900.00	5,200.00
		Dispatch Operating Expense	6,000.00	6,000.00						
		Dues & Subscriptions	73,900.00	59,000.00	1,600.00	1,800.00	1,600.00	1,500.00	3,400.00	5,000.00
		Employee Clearance	16,000.00	16,000.00						
		Employee Appreciation	5,000.00	5,000.00						
		Equipment Rental	10,000.00	10,000.00						
		Equipment Repair & Maint.	62,900.00	50,000.00	2,000.00	1,000.00	2,000.00	2,000.00	3,400.00	2,500.00
		Fire Prevention	22,000.00	4,500.00	2,500.00	5,500.00	2,000.00	2,500.00	2,500.00	2,500.00
		Fuel	202,000.00	60,000.00	15,000.00	20,000.00	34,000.00	18,000.00	25,000.00	30,000.00
		Furniture & Eqipt. (Less \$5k)	77,500.00	50,000.00	2,500.00	2,000.00	5,000.00	5,000.00	5,000.00	8,000.00
		Insurance								
		Accidental & Sickness	39,000.00	39,000.00						
		Automobile	94,000.00	94,000.00						
		Cancer Insurance (Volunteers)	18,800.00		2,500.00	2,500.00	2,000.00	2,000.00	5,500.00	4,300.00
		Crime	1,500.00	1,500.00						
		Dental	10,881.24	10,881.24						
		Excess Liability	6,400.00	6,400.00						
		General Liability	25,500.00	25,500.00						
		Management Liability	6,100.00	6,100.00						
		Medical	435,948.48	435,948.48						
		Portable Equipment	23,400.00	23,400.00						
		Property	112,000.00	112,000.00						
		Vision	3,207.60	3,207.60						
		Workers' Compensation	180,000.00	180,000.00						
		Meals	27,000.00	15,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
		Payroll Tax Expense	156,358.78	156,358.78						
		Pension Contribution	397,721.27	397,721.27						
		Personal Protective Equipment	245,025.00	245,025.00						
		Professional Fees								
		Accounting Fees	45,000.00	45,000.00						
		Appraisal District Fees	68,671.34	68,671.34						
		Consulting Fees	36,600.00	36,600.00						
		Dispatch Services	451,018.52	451,018.52						
		Legal Fees	45,000.00	45,000.00						
		Service Contracts	150,000.00	150,000.00						

