

***ORANGE COUNTY EMERGENCY  
SERVICES DISTRICT #1***



***FIRE CHIEF'S BUDGET PROPOSAL  
FISCAL YEAR 2025-2026***

***August 21, 2025***

# **ORANGE COUNTY EMERGENCY SERVICES DISTRICT #1**



## **FIRE CHIEFS' BUDGET PROPOSAL FISCAL YEAR 2024-2025**

**August 21, 2025**



# Our Mission

**Orange County Emergency Services District #1 will  
evolve, change, and flex  
to the demands of providing  
efficient and effective life safety services  
to the best of our ability,  
to an ever changing and  
growing community.**





---

---

## ORANGE COUNTY EMERGENCY SERVICES DISTRICT #1

2351 Hwy 12

Vidor, Texas 77662

Phone: (409) 769-8294

Fax: (409) 769-2359

Email: [chief1@ocesd1.com](mailto:chief1@ocesd1.com)

[www.ocesd1.com](http://www.ocesd1.com)

**"THE PRIDE OF THE WESTSIDE"**

---

---

### BUDGET MESSAGE

It is with great pride and dedication that we present the proposed FY25-26 annual budget for Orange County Emergency Services District #1. As we continue our mission ***Orange County Emergency Services District #1 will evolve, change, and flex to the demands of providing efficient and effective life safety services to the best of our ability, to an ever changing and growing community.***

Our primary focus remains to ensure the safety, well-being, and protection of the citizens of Orange County ESD#1. Through careful planning and allocation of resources, we aim to meet the increasing demands of our growing community while remaining fiscally conservative and upholding the highest standards of service excellence.

When adopted, this budget will serve as a roadmap to direct the expenditures for the District during this next fiscal year. While this tool will be amended as the year progresses, this budget proposal reflects a 2.2% increase in revenues and expenditure over FY24-25. This relationship of revenues to expenditures is based on the proposed tax rate of \$0.10000 per \$100 valuation of the *Total Taxable Value* of the District. This is an equivalent tax rate to that adopted by the Board of Commissioners for FY24-25.

#### **Key Budget Priorities for the Year:**

1. **Enhancing Emergency Response Capabilities:** We will continue to invest in advanced equipment, training, and technology to provide the most effective and efficient emergency services.
2. **Firefighter and Staff Development:** Our commitment to professionalism requires ongoing training and development. This budget continues to support continuing education, certification programs, and leadership training to ensure our team is well-prepared to face any challenge, while preparing them to be the future leaders of our department.

---

---

**"WORKING SMOKE DETECTORS SAVE LIVES!"**

#### BOARD OF COMMISSIONERS

Wyatt Boyett  
President

Gene Domec  
Vice President

Rose Luce  
Treasurer

Jerry Aldridge  
Vice Treasurer

Jimmy Reeves  
Commissioner

#### ADMINISTRATION

Robert L. Smith  
Fire Chief

Nelda Nash

Administrative Secretary

3. **Health and Safety of Our Personnel:** The well-being of our firefighters and staff is a high priority. This budget continues to fund much needed wellness programs, member assistance program, chaplaincy program for any needed counseling and protective gear to ensure the safety and resilience of our personnel.
4. **Maintain and Improve Current Buildings:** Facility maintenance is critical to ensure the longevity and functionality of our fire stations and facilities. This budget allocates funds for necessary repairs, improvements, and upkeep to maintain a safe and efficient work environment for our team.

### **Conclusion & Acknowledgments**

I want to thank all the frontline members for providing service to our community. I have the utmost respect for the excellent care that you provide during our community's worst days. Words cannot express my gratitude and pride in you and your efforts.

I also want to thank Orange County ESD#1 Commissioners for your support and dedication to this department.

Our Mission is to *evolve, change, and flex to the demands of providing efficient and effective life safety services to the best of our ability, to an ever changing and growing community.* I chose to begin and end the Budget Message of the Annual Budget for FY 25-26 with our mission statement to maintain focus of our duties. This budget allows us to keep true to our service delivery mission. We provide needed support and development to our internal and external customers. This budget increases transparency, is presented in alignment with best practices for public governance, is proactive and future-focused, and is a renewed promise to continue to be excellent stewards of the taxpayer's dollar.

It is the honor of our careers to lead the community and Department into this exciting chapter of our history.

Respectfully Submitted,



Robert L. Smith  
Fire Chief

# CORE VALUES OF ORANGE COUNTY ESD#1

- *FAMILY*
- *DUTY*
- *LOYALTY*
- *RESPECT*
- *RESPONSIBILITY*
  - *PRIDE*
- *DISCIPLINE*
- *INTEGRITY*
- *LOVE*
- *TRADITION*
- *HONOR*
- *COMPASSION*
- *COURAGE*
- *HONESTY*

## **BELIEFS OF ORANGE COUNTY ESD#1**

### People are our most important asset:

- Individual self-respect must be valued and protected.
- We must respect and support each other as individual human beings with differing values and needs.
- We must be loyal to Orange County ESD#1, and the community.
- We are responsible for the operations and success of Orange County ESD#1.
- We are accountable for our individual actions and performance.
- Individual performance and team performance must be recognized.
- We must encourage and support others in their growth and development.
- Each of us should strive to grow and develop to our potential.

### Teamwork:

- Involvement, participation, and teamwork result in the best solutions, methods, and goal achievement.
- Decision making should be shared in Orange County ESD#1, recognizing that not everyone will share in every decision.
- Communication must be open throughout all levels of Orange County ESD#1.
- Innovation leads to improvement and development; therefore, it is encouraged and supported.
- All of us must work toward the improvements and betterment of Orange County ESD#1.

### Standard of Excellence:

- We, as Orange County ESD#1, must maintain high standards and strive to perform to the best of our abilities.
- We must provide our services efficiently and effectively.

### Progressiveness:

- Constant change is not only inevitable, but also necessary. Productive change should be supported and directed toward achieving individual and Orange County ESD#1 goals.
- We, as individuals and as Orange County ESD#1, must have the flexibility to change to progress and meet future challenges.

## TABLE OF CONTENTS

MISSION STATEMENT .....	1
BUDGET MESSAGE .....	2
CORE VALUES .....	4
BELIEFS .....	5
TABLE OF CONTENTS .....	6
FY25-26 BUDGET PROPOSAL .....	7
FY25-26 Fire Chiefs' Budget Proposal @ \$0.10000 @ 96% Collection	7
FY54-26 Budget Charts	17
PROPOSED REVENUES .....	
Revenue Accounts and Line-Item Breakdown .....	24
PROPOSED EXPENDITURES .....	
Expenditures Accounts and Line-Item Breakdown .....	26
EXHIBITS .....	
Exhibit 1 - Total Taxable Value and Calculations.....	27
Exhibit 2 - Paid Staff Expenditure Comparison .....	28
Exhibit 3 - Overtime Calculations .....	29
SERVICE GUARANTEE .....	Back Cover

	FY24-25	FY25-26
	Adopted (96%)	Proposed (96%)
<b>4000-REVENUES</b>	[@ \$0.10000]	[@ \$0.10000]
4010-Tax Revenue		
4011- Current Property Tax	\$2,425,091.00	\$2,478,833.00
4012-Delinquent Property Tax	\$0.00	\$0.00
<b>Total 4010-Tax Revenue</b>	<b>\$2,425,091.00</b>	<b>\$2,478,833.00</b>
4020-Cost Recovery	\$100.00	\$100.00
<b>Total 4020-Cost Recovery</b>	<b>\$100.00</b>	<b>\$100.00</b>
4030-Interest Income	\$100.00	\$100.00
<b>Total 4030-Interest Income</b>	<b>\$100.00</b>	<b>\$100.00</b>
4035-Inspections		
4035.1-Inspections	\$500.00	\$500.00
4035.2-Plans Examinations	\$100.00	\$100.00
4035.3-False Alarm Fees	\$0.00	\$0.00
<b>Total 4035-Inspections</b>	<b>\$600.00</b>	<b>\$600.00</b>
4036-Dispatch Services		
4036.2-OCESD#4	\$9,000.00	\$9,000.00
<b>Total 4036-Dispatch Services</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>
<b>TOTAL 4000-REVENUES</b>	<b>\$2,434,891.00</b>	<b>\$2,488,633.00</b>
<b>TOTAL INCOME</b>	<b>\$2,434,891.00</b>	<b>\$2,488,633.00</b>

<b>Revenue Increase</b>	<b>\$53,742.00</b>
-------------------------	--------------------

	FY24-25	FY25-26
	Adopted (96%)	Proposed (96%)
<b>5000-HUMAN RESOURCES</b>		
5010-Payroll Expense		
<b>5011-Administration (FLSA EXEMPT)</b>		
5011.1-Fire Chief	\$89,367.00	\$89,367.00
5011.2-District Secretary	\$45,000.00	\$55,000.00
<b>Total 5011-Administration</b>	<b>\$134,367.00</b>	<b>\$144,367.00</b>
<b>5012-Emergency Services (FLSA NON-EXEMPT)</b>		
5012.1-Firefighters(2)	\$106,341.00	\$105,826.00
5012.2-Driver/Operators(8)	\$386,227.00	\$460,975.00
5012.3-Fire Lieutenants(1)	\$122,478.00	\$62,432.00
5012.4-Fire Captains(1)	\$63,627.00	\$65,436.00
<b>Total 5012-Emergency Services</b>	<b>\$678,673.00</b>	<b>\$694,669.00</b>
<b>5013-Overtime</b>		
5013-Overtime Operations	\$39,500.00	\$40,000.00
5013.1-Overtime Dispatch	\$15,000.00	\$15,000.00
<b>Total 5013-Overtime</b>	<b>\$54,500.00</b>	<b>\$55,000.00</b>
<b>5014-Dispatch</b>		
5014-Dispatch	\$148,920.00	\$148,920.00
<b>Total 5014-Dispatch</b>	<b>\$148,920.00</b>	<b>\$148,920.00</b>
<b>5016-Part-Time (Training / CRR)</b>		
5016-Part-Time	\$22,464.00	\$22,464.00
<b>Total 5016-Part-Time</b>	<b>\$22,464.00</b>	<b>\$22,464.00</b>
<b>Total 5010-Payroll Expense</b>	<b>\$1,038,924.00</b>	<b>\$1,065,420.00</b>
<b>5020-Payroll Taxes</b>		
5021-FICA [@ 6.2%]	\$63,953.00	\$66,266.00
5023-Medicare [@ 1.45%]	\$15,067.00	\$15,499.00
<b>Total 5020-Payroll Taxes</b>	<b>\$79,020.00</b>	<b>\$81,765.00</b>
<b>5000-HUMAN RESOURCES</b>		
<b>5030-Benefits</b>		
5031-Medical	\$321,905.00	\$362,142.00
5032-Dental	\$19,396.00	\$21,302.00
5032.1-Vision	\$3,273.00	\$3,672.00
5033-Workers' Compensation	\$30,000.00	\$32,000.00
5034-AD&D	\$3,800.00	\$3,800.00
5035-Officials Bond	\$210.00	\$281.00

	FY24-25	FY25-26
	Adopteded (96%)	Proposed (96%)
<b>5030-Benefits</b>		
5036.1-Pension Volunteer	\$0.00	\$0.00
5036.2-Pension (Paid 2:1 Match @ 7% Interest) (7.49%)	\$59,578.00	\$66,146.00
5037-MAP	\$2,500.00	\$2,500.00
5038-Volunteer Incentive	\$1,000.00	\$1,000.00
<b>Total 5030-Benefits</b>	<b>\$441,662.00</b>	<b>\$492,843.00</b>
<b>5040-Professional Development</b>		
5041-Training		
5041-Training		
5041.1-Fire Training	\$9,000.00	\$9,000.00
5041.2-EMS Training	\$2,000.00	\$2,000.00
5041.3-Rescue Training	\$5,000.00	\$5,000.00
5041.4-Hazardous Materials Training	\$1,500.00	\$1,000.00
5041.5-Conference Attendance	\$4,000.00	\$3,500.00
5041.6-Certifications	\$2,500.00	\$1,500.00
5041.7-Dispatcher Training	\$0.00	\$2,000.00
<b>Total 5040-Professional Development</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
<b>5050-Health &amp; Wellness</b>		
5052-Fit Testing	\$1,000.00	\$1,000.00
5053-Physical Fitness Equipment	\$3,000.00	\$3,000.00
<b>Total 5050-Health &amp; Wellness</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
<b>5060-Employee's A/R</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total 5060-Employee's A/R</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5070-Benefit Package</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>Total 5070-Benefit Package</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>TOTAL 5000-HUMAN RESOURCES</b>	<b>\$1,597,606.00</b>	<b>\$1,678,028.00</b>

	FY24-25	FY25-26
	Approved (96%)	Proposed (96%)
<b>6000-OPERATIONS</b>		
<b>6010-Maintenance-General</b>		
6011-Buildings	\$30,000.00	\$18,000.00
6011.1-Maintenance Grounds	\$1,000.00	\$1,000.00
6012-Communications & Electronics	\$6,000.00	\$5,000.00
6015-Computers	\$1,000.00	\$1,000.00
6016-Fire Hydrants	\$5,000.00	\$4,000.00
<b>Total 6010-Maintenance-General</b>	<b>\$43,000.00</b>	<b>\$29,000.00</b>
<b>6020-Maintenance/Repairs-Emergency Equipment</b>		
6021-Fire	\$2,000.00	\$2,000.00
6022-Rescue	\$1,000.00	\$1,000.00
6023-Medical	\$1,000.00	\$1,000.00
6024-SCBA Maintenance/Repairs	\$4,000.00	\$4,000.00
6025-PPE Maintenance/Repairs	\$4,000.00	\$4,000.00
<b>Total 6020-Maintenance-Emergency Equipment</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>
<b>6030-Maintenance-Vehicles</b>		
6032-Repairs & Service	\$80,000.00	\$80,000.00
6033-License & Inspections	\$100.00	\$100.00
6034-Preventive Maintenance	\$26,000.00	\$26,000.00
6035-Pump Testing	\$5,000.00	\$4,000.00
6036-Electronics & Lighting	\$0.00	\$4,000.00
<b>Total 6030-Maintenance-Vehicles</b>	<b>\$111,100.00</b>	<b>\$114,100.00</b>
<b>6040-Fuel &amp; Lubricants</b>		
6041-Fuel	\$35,000.00	\$33,000.00
<b>Total 6040-Fuel &amp; Lubricants</b>	<b>\$35,000.00</b>	<b>\$33,000.00</b>
<b>6050-Supplies-General</b>		
6051-Building & Grounds	\$9,000.00	\$7,000.00
6052-Communications & Electronics	\$2,000.00	\$2,000.00
6053-Office	\$9,000.00	\$7,000.00
6054-Shop Maintenance	\$500.00	\$500.00
6055-Computer	\$1,000.00	\$1,000.00
<b>Total 6050-Supplies - General</b>	<b>\$21,500.00</b>	<b>\$17,500.00</b>

	FY24-25	FY25-26
	Approved (96%)	Proposed (96%)
<b>6060-Supplies-Emergency Operations</b>		
6061-Fire		
6061.1-Structural	\$20,000.00	\$8,000.00
6061.2-Wildland	\$0.00	\$5,000.00
<b>Total 6061-Fire</b>	<b>\$20,000.00</b>	<b>\$13,000.00</b>
6062-Rescue	\$6,000.00	\$5,000.00
6064-Medical	\$15,000.00	\$5,000.00
6065-Rehab	\$2,500.00	\$2,500.00
6066-Investigation	\$1,400.00	\$250.00
6068-EOC	\$300.00	\$0.00
<b>Total 6060-Supplies-Emergency Operations</b>	<b>\$65,200.00</b>	<b>\$25,750.00</b>
<b>6070-Clothing</b>		
6071-Protective Clothing	\$32,000.00	\$32,000.00
6072-Uniforms		
6072.1-T Shirts/Hats	\$0.00	\$3,000.00
6072.2-Class B Shirts	\$0.00	\$2,000.00
6072.3-Pants	\$0.00	\$2,000.00
6072.4-Boots	\$0.00	\$2,000.00
<b>Total 6072-Uniforms</b>	<b>\$12,000.00</b>	<b>\$9,000.00</b>
<b>Total 6070-Clothing</b>	<b>\$44,000.00</b>	<b>\$41,000.00</b>
<b>6080-Personnel Awards</b>		
6081-Awards	\$3,500.00	\$3,000.00
6082-Banquet	\$3,500.00	\$3,000.00
<b>Total 6080-Personnel Awards</b>	<b>\$7,000.00</b>	<b>\$6,000.00</b>
<b>6090-Community Service</b>		
6091-Fire Prevention & Education	\$6,000.00	\$6,000.00
6092-Fire Investigation	\$1,000.00	\$500.00
6093-Recruitment	\$1,000.00	\$1,000.00
6094-Public Relations	\$3,000.00	\$3,000.00
<b>Total 6090-Community Service</b>	<b>\$11,000.00</b>	<b>\$10,500.00</b>
<b>6110-Contingency Fund</b>	<b>\$18,762.00</b>	<b>\$2,596.00</b>
<b>Total 6110-Contingency Fund</b>	<b>\$18,762.00</b>	<b>\$2,596.00</b>

<b>TOTAL 6000-OPERATIONS</b>	<b>\$368,562.00</b>	<b>\$291,446.00</b>
------------------------------	---------------------	---------------------

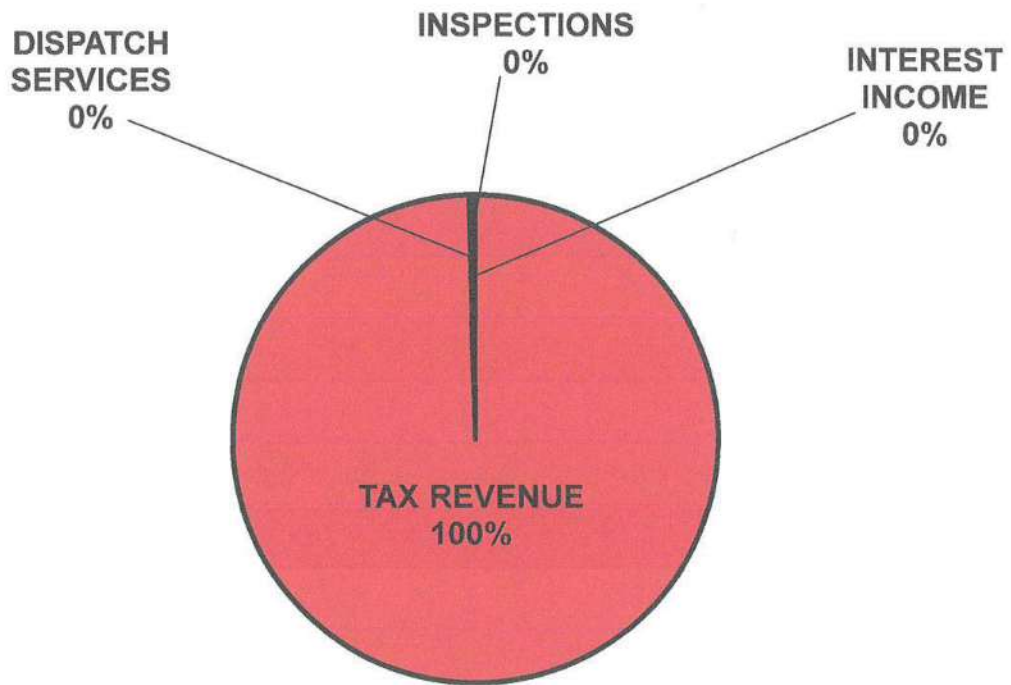
	FY24-25	FY25-26
	Adopted (96%)	Proposed (96%)
<b>7000-CONTRACT SERVICES</b>		
<b>7010-Maintenance Contracts</b>		
7010.1-Hose Testing-Annual	\$5,000.00	\$5,000.00
7010.2-Fire Protection System Maintenance	\$1,500.00	\$1,000.00
7011-Breathing Air Compressor Maintenance	\$1,500.00	\$1,000.00
7012-Rescue Tool-Annual	\$5,000.00	\$5,000.00
7013-Ladder Testing-Annual	\$1,000.00	\$1,000.00
7014-SCBA Testing-Annual	\$0.00	\$1,500.00
7015-Pest Control	\$1,800.00	\$1,800.00
7017-Computer & Data Processing	\$20,000.00	\$24,000.00
7018-Air Conditioning Service/Repair	\$3,000.00	\$3,000.00
7019-Generator Service/Repair	\$3,000.00	\$3,000.00
<b>Total 7010-Maintenance Contracts</b>	<b>\$41,800.00</b>	<b>\$46,300.00</b>
<b>7020-Postage &amp; Shipping</b>		
7021-Postage	\$700.00	\$900.00
7024-Shipping Service	\$700.00	\$500.00
<b>Total 7020-Postage &amp; Shipping</b>	<b>\$1,400.00</b>	<b>\$1,400.00</b>
<b>7030-Dues &amp; Subscriptions</b>		
7031-Dues	\$7,000.00	\$6,000.00
7032-Subscriptions	\$15,000.00	\$15,000.00
7033-Publications	\$500.00	\$500.00
7034-Legal Notices	\$700.00	\$2,000.00
<b>Total 7030-Dues &amp; Subscriptions</b>	<b>\$23,200.00</b>	<b>\$23,500.00</b>
<b>7040-Professional Services</b>		
7041-Legal	\$8,000.00	\$9,000.00
7042-Accounting	\$11,000.00	\$11,000.00
<b>Total 7040-Professional Services</b>	<b>\$19,000.00</b>	<b>\$20,000.00</b>
<b>7050-Tax Collections</b>		
7051-Appraisal District	\$26,000.00	\$29,000.00
7052-Tax Collector	\$5,500.00	\$5,000.00
7053-Election Expenses	\$7,000.00	\$9,000.00
<b>Total 7050-Tax Collections</b>	<b>\$38,500.00</b>	<b>\$43,000.00</b>
<b>7060-Insurance</b>		
7061-Liability (Automobile & General)	\$29,000.00	\$29,761.00
7062-Property	\$18,000.00	\$20,805.00

<b>Total 7060-Insurance</b>	<b>\$47,000.00</b>	<b>\$50,566.00</b>
	<b>FY24-25</b>	<b>FY25-26</b>
	Adopted (96%)	Proposed (96%)
<b>7070-Utilities</b>		
7071-Gas	\$3,500.00	\$3,500.00
7072-Electricity	\$20,000.00	\$18,000.00
7073-Water/Sewer	\$1,800.00	\$1,500.00
<b>Total 7070-Utilities</b>	<b>\$25,300.00</b>	<b>\$23,000.00</b>
<b>7080-Telecommunications</b>		
7083-Cellular Service	\$6,000.00	\$5,500.00
7084-Phone/Internet	\$10,000.00	\$10,000.00
<b>Total 7080-Telecommunications</b>	<b>\$16,000.00</b>	<b>\$15,500.00</b>

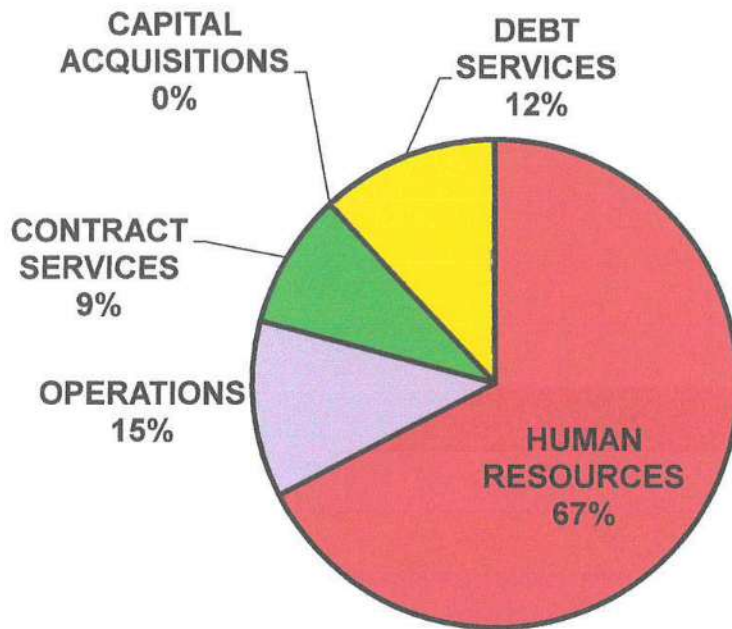
	FY24-25	FY25-26
	Adopted (96%)	Proposed (96%)
<b>8000-CAPITAL ACQUISITIONS</b>		
8010-Asset Acquisitions		
8013-Building	\$0.00	\$0.00
8014-Apparatus	\$0.00	\$0.00
8015-Emergency Equipment	\$0.00	\$0.00
8017-Office Equipment	\$0.00	\$0.00
8018-Furniture and Fixtures	\$0.00	\$0.00
8019-Fire Prev. & Training Equipment	\$0.00	\$0.00
Total 8010-Asset Acquisitions	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL 8000-CAPITAL ACQUISITIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>

	FY24-25	FY25-26
	Adopted (96%)	Proposed (96%)
<b>9000-DEBT SERVICE</b>		
9010-Lease/Purchase		
<b>9011-Buildings</b>	\$86,023.00	\$86,023.00
<b>9018-Apparatus</b>		
9018.1-Rescue 1 (9 of 10)	\$56,200.00	\$56,200.00
9018.2-Tanker 1	\$34,300.00	\$34,300.00
9018.3-Engine 1	\$100,000.00	\$119,370.00
<b>9018-Apparatus Totals</b>	<b>\$190,500.00</b>	<b>\$209,870.00</b>
Total 9010-Lease/Purchase	<b>\$276,523.00</b>	<b>\$295,893.00</b>
<b>TOTAL 9000-DEBT SERVICE</b>	<b>\$276,523.00</b>	<b>\$295,893.00</b>

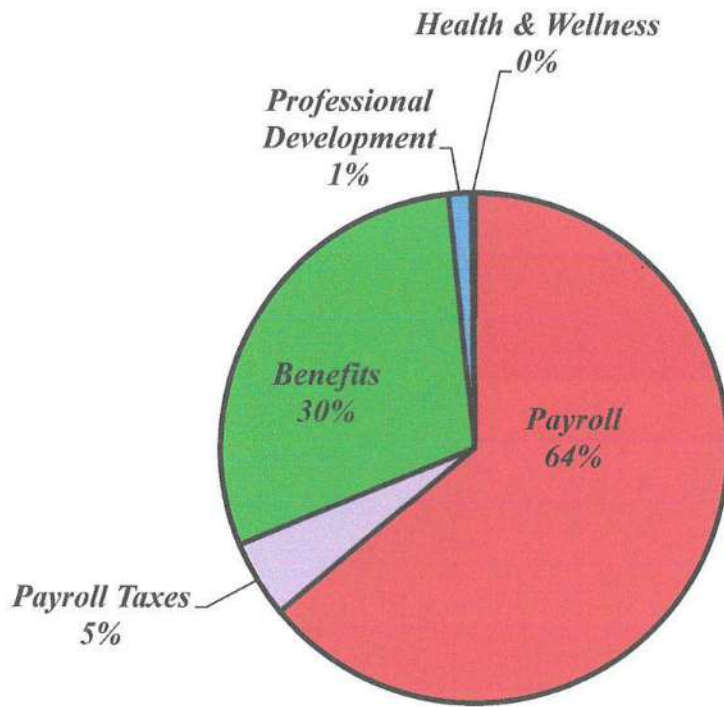
# **TOTAL REVENUE**



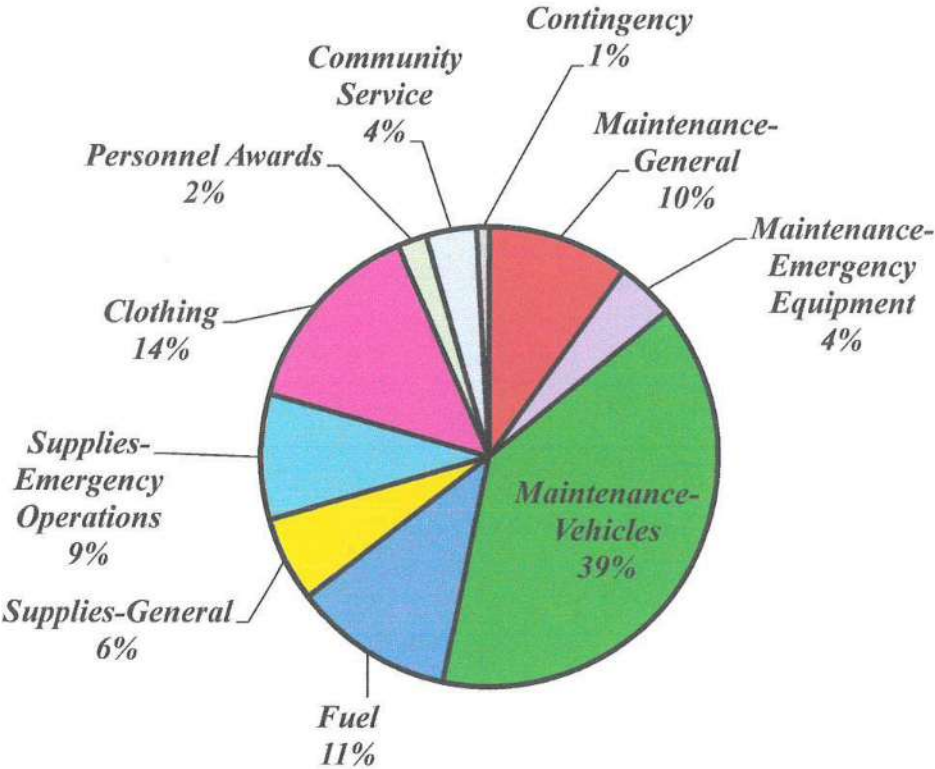
# **TOTAL** **EXPENDITURES**



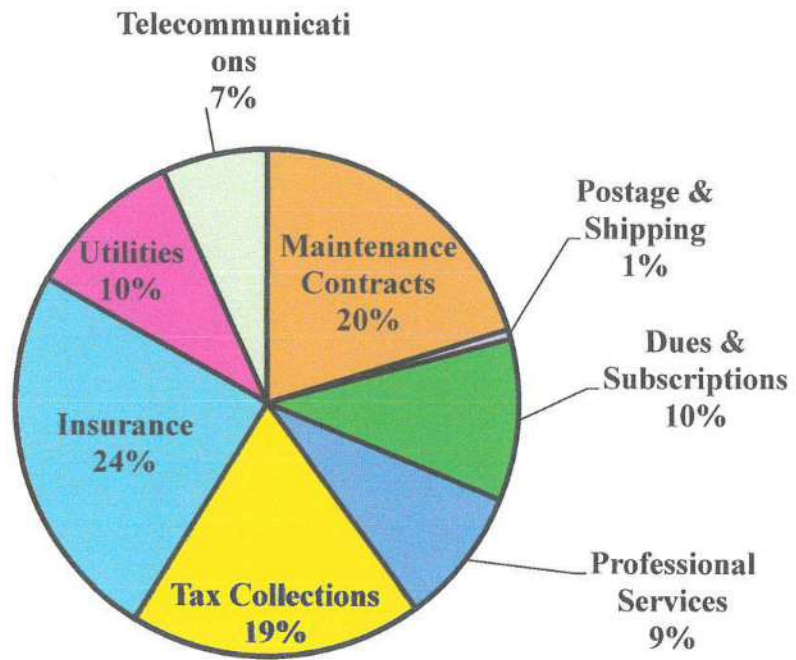
# *HUMAN RESOURCES*



# OPERATIONS



# ***CONTRACT SERVICES***

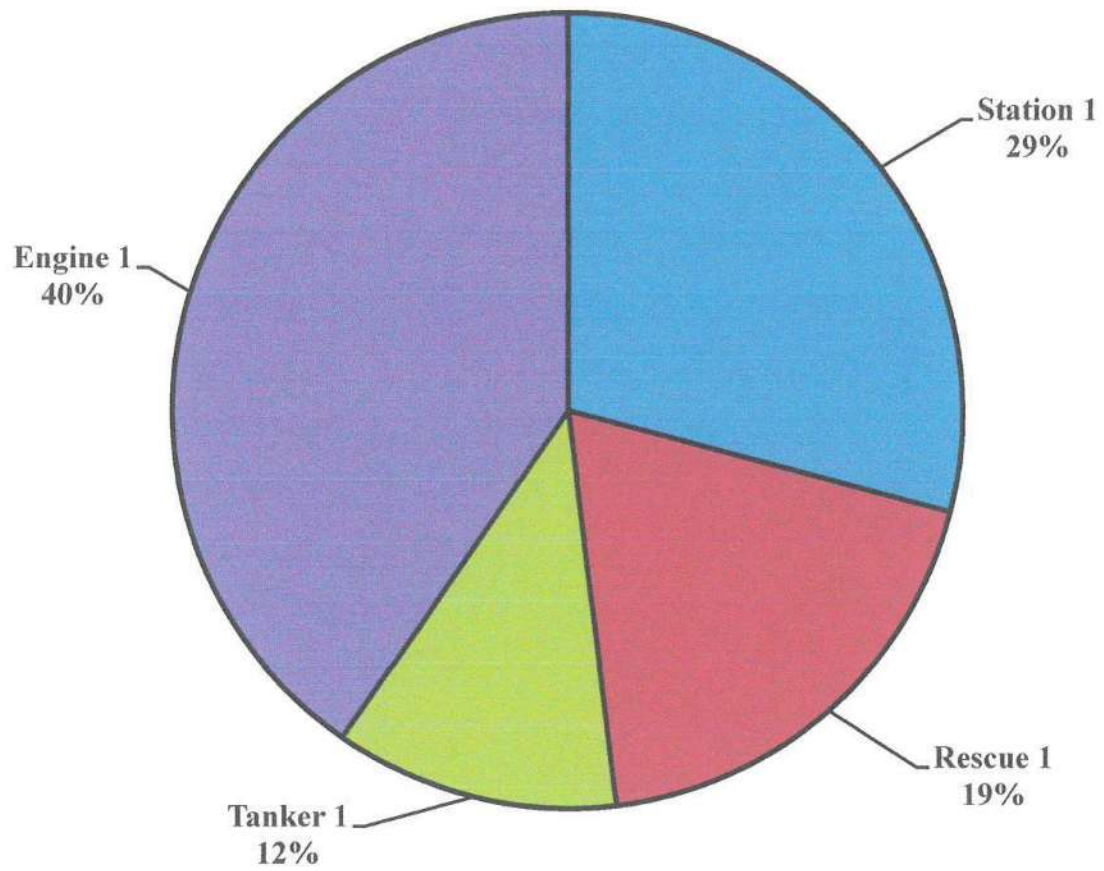


# ***CAPITAL ACQUISITIONS***

*Asset Acquisition,  
0%*



# ***DEBT SERVICE***



# REVENUE

**BUDGET** ..... **\$2,488,633**

The FY25-26 **Revenue** category shows an increase of **2.2%** over FY24-25. A breakdown by line-item is shown below.

<b>Tax Revenue</b> .....	<b>\$2,478,833</b>
Current Property Tax .....	\$2,478,833
Delinquent Property Tax .....	\$0.00

The figures represented in *Tax Revenue* show an increase of **2.2%** over FY24-25 income. The line-item *Current Property Tax* is proposed to increase by **2.2%** over FY24-25. *Current Property Tax* is determined from the proposed tax rate of \$0.10000 per \$100 valuation of the Total Taxable Value of the District. This proposed tax rate, which is equal to the *Rollback Tax Rate*, is equal to FY24-25. Exhibit 1 shows the figures for the Orange County Emergency Services District #1 Total Taxable Value as determined by the Orange County Appraisal District. Any growth in the District's budget in the amount of revenue received is due to an increase in property valuation, not an increase in taxes. For budget purposes, only **96%** of the revenue is calculated as collectable for the upcoming fiscal year.

<b>Cost Recovery Services</b> .....	<b>\$100</b>
There is no proposed change for FY25-26 for this line.	

<b>Interest Income</b> .....	<b>\$100</b>
There is no proposed change for FY25-26 for this line.	

<b>Inspections</b> .....	<b>\$600</b>
There is no proposed change for FY25-26 for this line.	

<b>Dispatch Services</b> .....	<b>\$8,000</b>
There is no proposed change for FY25-26 for this line.	

## EXPENDITURES

**BUDGET** ..... **\$2,488,633**

The FY25-26 expenditure categories of *Human Resources, Operations and Maintenance, Contract Services, Capital Acquisitions* and *Debt Service* show an increase of **2.2%** over FY24-25. A breakdown by account and line-item follows.

## HUMAN RESOURCES

**BUDGET** ..... **\$1,678,028**

*Human Resources* total **67%** of the proposed FY25-26 budget expenditures. The expenditure category of *Human Resources* shows an increase of **4.7%** over FY24-25. A breakdown by line-item is shown below.

**Payroll** ..... **\$1,065,420**

Administration .....	\$146,367
Emergency Services .....	\$694,669
Overtime .....	\$55,000
Dispatch .....	\$148,920
Part-Time .....	\$22,464

The figures shown in the *Payroll* account reflect a **2.4%** increase over FY24-25 payroll. This increase is due to proposed Health, Dental and Vision insurance rates expected to increase by 12.5%. Exhibit 3 shows the calculations made for the non-exempt employee's (firefighters) payroll as defined by the *Fair Labor Standards Act (FLSA)*. The figure for the *Overtime* line-item has been used for budgeting purposes only. The actual overtime expenditures may be higher depending upon the incident call-back and other community functions that may arise.

**Payroll Taxes** ..... **\$81,765**

FICA (6.2%) .....	\$66,266
Medicare (1.45%) .....	\$15,499

*FICA* and *Medicare* figures are derived from the above payroll figures and represent no changes in federal requirements or District policy. These figures represented in *Payroll Taxes* reflect a **3.3%** increase over FY24-25 payroll taxes. This account will vary as the amount of overtime increases or decreases.

**Benefits ..... \$492,843**

Medical .....	\$362,142
Dental .....	\$21,302
Vision .....	\$3,672
Workers' Compensation .....	\$32,000
AD&D .....	\$3,800
Officials Bond .....	\$281
Pension Paid .....	\$66,146
MAP .....	\$2,500
Volunteer Incentive .....	\$1,000

The figures represented in *Benefits* show an increase of **10.3%** over FY24-25. This is due to an increase in several individual line items, mainly in the way of medical insurance. The Workers' Compensation insurance cost is projected to have a slight increase for FY25-26. Health insurance figures are established by Blue Cross Blue Shield of Texas based on the Orange County Emergency Services District #1's insurance history. Line-item *Volunteer Incentive*, which continues to fund the volunteer firefighter recruitment and retention program, is proposed to show no change. This program is an incentive for participation, not a wage, which is permissible under the Fair Labor Standards Act. The line-item *Pension by way of Texas County and District Retirement System* shows an increase of **9.9%** for our full-time employees.

**Professional Development ..... \$24,000**

Fire Training .....	\$9,000
EMS Training .....	\$2,000
Rescue Training.....	\$5,000
Hazardous Materials Training.....	\$1,000
Conference Attendance.....	\$3,500
Certifications.....	\$1,500
Dispatch Training .....	\$2,000

There is no proposed change for FY25-26 for this line.

**Health & Wellness ..... \$4,000**

Physical Fitness Equipment .....	\$3,000
Fit Testing .....	\$1,000

There is no proposed change for FY25-26 for this line.

<b>Benefit Package .....</b>	<b>\$10,000</b>
------------------------------	-----------------

There is no proposed change for FY25-26 for this line.

## OPERATIONS and MAINTENANCE

**BUDGET** ..... **\$291,446**

Operations account for **12%** of the proposed FY25-26 budget expenditures. The expenditure category of *Supplies* reflects a **16.3%** decrease from FY24-25. A breakdown by line-item is shown below.

**Maintenance-General** ..... **\$29,000**

Buildings .....	\$18,000
Grounds .....	\$1,000
Communications & Electronics .....	\$5,000
Computers .....	\$1,000
Fire Hydrants .....	\$4,000

These figures represented in *Maintenance-General* reflect a **32.6%** decrease from FY24-25 Maintenance-General.

**Maintenance-Emergency Equipment**..... **\$12,000**

Fire .....	\$2,000
Rescue .....	\$1,000
Medical .....	\$1,000
SCBA .....	\$4,000
Protective Clothing Maintenance....	\$4,000

There is no proposed change for FY25-26 for this line.

**Maintenance-Vehicles** ..... **\$114,000**

Repair & Service .....	\$80,000
License & Inspections .....	\$100
Preventive Maintenance .....	\$26,000
Pump Testing .....	\$4,000
Electronics & Lighting .....	\$4,000

These figures represented in *Maintenance-Vehicles* reflect a **2.6%** increase over FY24-25 Maintenance-Vehicles due to the addition of a line item for Electronics & Lighting. These line items account only for routine and regular service, preventive maintenance and minor repair. This *Maintenance-Vehicles* figure has been used for budgeting purposes only.

**Fuel & Lubricants** ..... **\$33,000**

Fuel ..... \$33,000

These figures represented in *Fuel & Lubricants* reflect a **5.7%** decrease from FY24-25.

**Supplies-General** ..... **\$17,500**

Buildings & Grounds ..... \$7,000

Communications & Electronics ..... \$2,000

Office ..... \$7,000

Shop Maintenance ..... \$500

Computer ..... \$1,000

These figures represented in *Supplies-General* reflect an **18.6%** decrease from FY24-25 Supplies-General.

**Supplies-Emergency Operations** ..... **\$25,750**

Fire ..... \$13,000

Rescue ..... \$5,000

Medical ..... \$5,000

Rehab ..... \$2,500

Investigation ..... \$250

EOC ..... \$0

These figures represented in *Supplies-Emergency Operations* reflect a **43%** decrease over FY24-25 Supplies-Emergency Operations.

**Clothing** ..... **\$41,000**

Protective Clothing ..... \$32,000

Uniforms ..... \$9,000

There is a decrease of **6.8%** FY25-26 for this line.

**Personnel Awards** ..... **\$6,000**

Awards .....	\$3,000
Banquet .....	\$3,000

There is a decrease in this account of **14.3%**.

**Community Services** ..... **\$10,500**

Fire Prevention & Education .....	\$6,000
Fire Investigation .....	\$500
Recruitment .....	\$1,000
Public Relations .....	\$3,000

There is a decrease in this account of **4.5%**.

**Contingency Fund** ..... **\$2,596**

Contingency Fund .....	\$2,596
------------------------	---------

There is a decrease in this account of **86%**.

## CONTRACT SERVICES

**BUDGET** ..... **\$223,266**

*Contract Services* total **9%** of the proposed FY25-26 budget expenditures. The expenditure category of *Contract Services* shows a **4.9%** increase compared to FY24-25. A breakdown by line-item is shown below.

**Maintenance Contracts** ..... **\$46,300**

Hose Testing.....	\$5,000
Protection Systems Maintenance ....	\$1,000
Breathing Air Compressor .....	\$1,000
Rescue Tool .....	\$5,000
Ladder Testing .....	\$1,000
SCBA Testing .....	\$1,500
Pest Control .....	\$1,800
Computer & Data Processing.....	\$24,000
Air Conditioning Service .....	\$3,000
Generator Service.....	\$3,000

This account is proposed to increase by **9.7%** over FY24-25.

**Postage & Shipping** ..... **\$1,400**

Postage .....	\$900
Shipping Service .....	\$500

There is no proposed change for FY25-26 for this item.

**Dues & Subscriptions** ..... **\$23,200**

Dues .....	\$6,000
Subscriptions .....	\$15,000
Publications .....	\$500
Legal Notices .....	\$2,000

This account is proposed to increase by **1.2%** over FY24-25.

**Professional Services** ..... **\$20,000**

Legal .....	\$9,000
Accounting .....	\$11,000

This account is proposed to increase by **5%** over FY24-25.

**Tax Collections** ..... **\$43,000**

Appraisal District .....	\$29,000
Tax Collector .....	\$5,000
Election Expenses .....	\$9,000

This account is proposed to decrease by **10.4%** over FY24-25. This decrease is due to knowing the actual costs of holding the Commissioner Elections.

**Insurance** ..... **\$47,000**

Liability (Auto & General) .....	\$29,761
Property .....	\$20,805

The figures for FY25-26 shown in the *Insurance* account and the respective line items show a **7%** increase proposed in this account.

**Utilities** ..... **\$23,000**

Gas .....	\$3,500
Electricity .....	\$18,000
Water/Sewer .....	\$1,500

A decrease of **9%** is proposed for the *Utilities* account due to the better-known actual costs.

**Telephone** ..... **\$15,500**

Local Service/Internet .....	\$5,500
Cellular Service .....	\$10,000

A decrease of **3%** is proposed for this account over FY24-25.

## CAPITAL ACQUISITIONS

**BUDGET** ..... **\$0.00**

*Capital Acquisitions* total **0%** of the proposed FY25-26 budget expenditures. No change is proposed for this account.

<b>Asset Acquisitions</b> .....	<b>\$0.00</b>
---------------------------------	---------------

Emergency Equip .....	\$0
Fire Prevention & Training .....	\$0

## DEBT SERVICE

**BUDGET** ..... **\$295,893**

*Debt Service* totals **12%** of the proposed FY25-26 budget expenditures. There is no proposed change in *Debt Service* for FY25-26.

**Lease/Purchase** ..... **\$295,893**

Buildings .....	<b>\$86,023</b>
Apparatus .....	<b>\$209,870</b>
Rescue 1 .....	\$56,200 <i>(Final Payment)</i>
Tanker 1 .....	\$34,300
Engine 1 .....	\$119,370
Apparatus Total .....	<b>\$209,870</b>

Emergency Service District laws do not allow for a separate debt service tax outside of the maximum tax rate of \$0.10 per \$100 valuation. Therefore, all major purchases such as fire apparatus and fire stations must be made within the Orange County Emergency Services District #1 proposed tax rate of \$0.10000 per \$100 valuation.

**EXHIBIT 1**

**TOTAL TAXABLE VALUE CALCULATIONS FY25-26**

**Formula-Certified Taxable Value (CTV) +Taxable Value of New Improvements and Personal  
Property (NIPP) (X) .10 /100**

CTV: \$2,564,570,995

NIPP: \$17,547,074

$\$2,564,570,995 + \$17,547,074 = \$2,582,118,069$

$\$2,582,118,069 \times .10 = \$258,211,807$

$\$258,211,807 / 100 = \$2,582,118$

$\$2,582,118 \times 96\% = \$2,478,833$

**Proposed Current Property Tax Revenue = \$2,478,833**

EXHIBIT Z

PY 22-23 @ 95% NO COLA	SMITH, R. CHIEF	MASH, R. ADM. SEC.	CONWAY, D. (1) Driver/Operator	SELLERS, A. (2) Driver/Operator	BLAND, H. (3) Driver/Operator	DOE, A. (4) Firefighter	TRAMAN, D. (5) Lieutenant	NEUBREY, A. (6) Driver/Operator	HUGHES, R. (7) Driver/Operator	POWELL, A. (8) Firefighter	DAVIS, B. (9) Captain	RICHARDS, C. (10) Driver/Operator	HUNT, T. (11) Driver/Operator	GREENBERG, T. (12) Driver/Operator	PARTTIME 24 hr/wk	DISPATCH	OT/OTO	TOTAL
5011 Salary	8987	35000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14497
5012 Regular/USA	0	0	6242	5687	5797	5202	5987	5948	5948	5948	5948	5948	5948	5948	0	0	0	64669
5013 Overtime Operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4000
5014 Overtime Dispatch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15000
5015 Part-Time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14830
5011 Medical	21848	21848	10924	10924	10924	10924	10924	10924	10924	10924	10924	10924	10924	10924	2464	0	0	2464
5012 Dental	1075	1075	537	537	537	537	537	537	537	537	537	537	537	3392	0	0	0	3392
5013 Vision	216	216	114	114	114	114	114	114	114	114	114	114	114	2122	0	0	0	2122
5014 Prescription (0.74%)	694	4120	4767	4767	4767	4767	4767	4767	4767	4767	4767	4767	4767	336	0	0	0	336
TAMIS	11800	6259	7879	7879	7879	7879	7879	7879	7879	7879	7879	7879	7879	4267	0	0	0	4267
5021 FICA (0.82%)	5541	3410	3865	3865	3865	3865	3865	3865	3865	3865	3865	3865	3865	19517	0	0	0	19517
5022 Medicare (0.145%)	1396	788	886	886	886	886	886	886	886	886	886	886	886	457	0	0	0	457
Total	8377	4708	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	3979	0	0	8377
5023 Medicare (0.145%)	1396	788	886	886	886	886	886	886	886	886	886	886	886	457	0	0	0	457
Total	8377	4708	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	3979	0	0	8377
5024 Prescription (0.74%)	652	3850	4332	4332	4332	4332	4332	4332	4332	4332	4332	4332	4332	298	0	0	0	298
TAMIS	11800	6259	7879	7879	7879	7879	7879	7879	7879	7879	7879	7879	7879	4267	0	0	0	4267
5021 FICA (0.82%)	5541	3410	3865	3865	3865	3865	3865	3865	3865	3865	3865	3865	3865	19517	0	0	0	19517
5022 Medicare (0.145%)	1396	788	886	886	886	886	886	886	886	886	886	886	886	457	0	0	0	457
Total	8377	4708	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	4779	3979	0	0	8377

### EXHIBIT 3

#### PAID STAFF SHIFT FORMULA WITH FLSA OVERTIME

1. 365 days / year x 24 hours / day = 8760 hours / year
  2. 8760 hours / year ÷ 3 shifts = 2920 hours / year / shift
  3. 2920 hours / year / shift ÷ 13 cycles (28 day) /year = 224.6 hours / cycle
  4. 224.6 hours cycle – 212 FLSA hours = 12.6 hours @ 1 ½ times
  5. ½ time = 6.3 hours / cycle x 13 cycles / year = 82 hours / year
  6. 2920 + 82 hours = 3002 hours
- 
- |    |          |          |                       |                         |
|----|----------|----------|-----------------------|-------------------------|
| 7. | Paid 1:  | \$62,342 | \$20.76 / hour - Reg. | \$10.38 / hour - ½ time |
|    | Paid 2:  | \$56,967 | \$18.97 / hour - Reg. | \$9.49 / hour - ½ time  |
|    | Paid 3:  | \$57,297 | \$19.07 / hour - Reg. | \$9.54 / hour - ½ time  |
|    | Paid 4:  | \$52,012 | \$17.32 / hour - Reg. | \$8.66 / hour - ½ time  |
|    | Paid 5:  | \$62,432 | \$20.79 / hour - Reg. | \$10.40 / hour - ½ time |
|    | Paid 6:  | \$56,967 | \$18.97 / hour - Reg. | \$9.49 / hour - ½ time  |
|    | Paid 7:  | \$58,468 | \$19.47 / hour - Reg. | \$9.74 / hour - ½ time  |
|    | Paid 8:  | \$53,814 | \$17.92 / hour - Reg. | \$8.96 / hour - ½ time  |
|    | Paid 9:  | \$65,436 | \$21.79 / hour - Reg. | \$10.90 / hour - ½ time |
|    | Paid 10: | \$56,967 | \$18.79 / hour - Reg. | \$9.49 / hour - ½ time  |
|    | Paid 11: | \$56,967 | \$18.79 / hour - Reg. | \$9.49 / hour - ½ time  |
|    | Paid 12: | \$55,012 | \$18.32 / hour - Reg. | \$9.16 / hour - ½ time  |

#### HOLIDAY OVERTIME SCHEDULE

1. 12 holidays / year x 12 hours = 144 holiday hours / year
2. 1.5 hours x \$21.79 / hour x 144 holiday hours / year = \$4,707
3. **\$4,707 / year**  
\* DOES NOT INCLUDE CALL BACK TO INCIDENTS, INJURIES, OR SICK LEAVE.

#### DISPATCH STAFF OVERTIME

4. 12 holidays / year x 12 hours = 144 holiday hours / year
5. 1.5 hours x \$17.00 / hour x 144 holiday hours / year = \$3,672
6. **\$3,672 / year**



---

## *SERVICE GUARANTEE*

---

Orange County ESD #1 are so very proud of our customer service program that we make this pledge to you: **SATISFACTION GUARANTEED!**

It is our way of demonstrating our pride, our confidence, and our commitment to you, the people we serve.

We *guarantee* that our firefighters will respond to your request for assistance as quickly as possible, and that the service they provide will be caring, courteous, and satisfactory to you.

We *guarantee* that you will be treated with respect, dignity, and compassion in your time of need.

We *guarantee* that we will do whatever it takes to correct any situation that does not meet your high standards and expectations.