

FALLS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Board of Emergency Services Commissioners



# Fiscal Year 2027 Budget

## Amendment No. 1

Budget period October 1, 2026 – September 30, 2027

Amendment No. 1 adopted: OCTOBER 15 2026

Original budget adopted June 18, 2026



Prepared by Rural Emergency Services Administration, LLC  
Falls County ESD No. 1 · P.O. Box 1235, Marlin, TX 76661



# Falls County Emergency Services District No. 1

## Fiscal Year 2027 Budget · Amendment No. 1

Budget period October 1, 2026 – September 30, 2027

### PROJECTED REVENUE

**\$1,752,966**

Property tax, sales tax & interest

### TOTAL EXPENDITURES

**\$1,254,420**

71.6% of revenue

### RESERVE CONTRIBUTION

**\$498,547**

Revenue in excess of expenditures  
(28.4%)

### ADOPTED TAX RATE

**\$0.1000**

per \$100 valuation

## Revenue Calculation

|                                                                |                  |
|----------------------------------------------------------------|------------------|
| Certified taxable value                                        | \$1,658,966,323  |
| × Adopted tax rate (per \$100 valuation)                       | \$0.1000         |
| Property tax levy (gross)                                      | \$1,658,966.32   |
| Sales and use tax revenue (estimated)                          | \$50,000.00      |
| Interest income (estimated)                                    | \$44,000.00      |
| Total projected FY2027 revenue                                 | \$1,752,966.32   |
| Less: total budgeted expenditures                              | (\$1,254,419.69) |
| Projected contribution to reserves                             | \$498,546.63     |
| Contribution to reserves excluding estimated sales and use tax | \$448,546.63     |

## Reserve Summary

|                                                               |                |
|---------------------------------------------------------------|----------------|
| Most recent reported fund balance (Sept. 30, 2026, unaudited) | \$1,280,243.32 |
| Beginning reserve balance (October 1, 2026, unaudited)        | \$1,178,014.41 |
| Add: projected FY2027 contribution to reserves                | \$498,546.63   |
| Projected ending reserve balance (September 30, 2027)         | \$1,676,561.04 |

Figure 1. Revenue, expenditures, and projected contribution to reserves

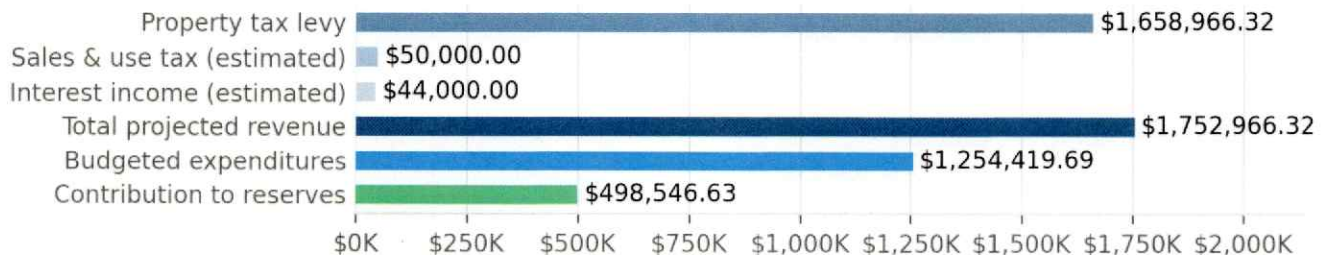


Figure 2. Expenditures by functional area



## Administrator's Budget Message

To the Board of Emergency Services Commissioners, Falls County Emergency Services District No. 1

Presented here is Amendment No. 1 to the District's Fiscal Year 2027 Budget, which was originally adopted on June 18, 2026. The amendment updates the budget to reflect the District's current service commitments, administrative needs, and an additional revenue source, while keeping the District on a sound financial footing.

**Revenue.** Total projected revenue is \$1,752,966.32. Nearly all of it comes from the property tax levy of \$1,658,966.32, based on a certified taxable value of \$1,658,966,323 and the adopted rate of \$0.1000 per \$100 valuation. The budget also recognizes an estimated \$50,000.00 in sales and use tax revenue, set conservatively because the District does not yet have a full year of collection history, and an estimated \$44,000.00 in interest income based on the District's current investment earnings.

**Expenditures.** Total budgeted expenditures are \$1,254,419.69. Emergency medical services remain the District's primary commitment at \$934,052.59 (74.5% of the budget). The amendment adds Falls County Consolidated Dispatch (budgeted at a maximum estimated amount of \$50,000.00), professional district administration, district communications, and a one-time upgrade of MVFD radio communications to the 800MHz system, and it reduces the District's website cost. It also updates the appraisal district fee to the Falls County Appraisal District's FY2027 payment schedule, and the PHI Cares, SAFE-D and Tax Assessor-Collector amounts to their current invoices.

**Financial position.** Revenue is projected to exceed expenditures by \$498,546.63, which will be contributed to the District's reserves. The budget does not depend on the new sales tax estimate to balance: without any sales and use tax revenue, the contribution to reserves would still be \$448,546.63. Reserves are maintained to protect the District against unforeseen expenses and to prepare for the continued development of emergency services and emergency communications within the District.

**Recommendation.** Administration recommends that the Board approve Amendment No. 1 to the Fiscal Year 2027 Budget as presented.

Respectfully submitted,



**Wesley Rolan**  
District Administrator

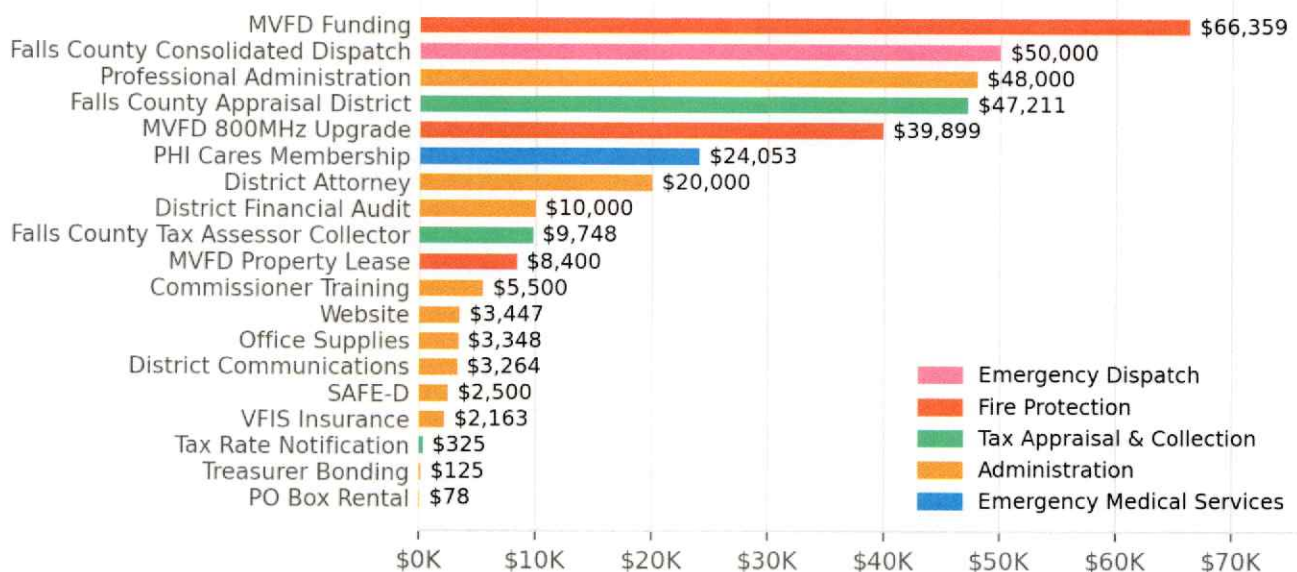
## Budget at a Glance

|                                                                   |                |
|-------------------------------------------------------------------|----------------|
| Recurring operating expenditures                                  | \$1,214,520.35 |
| One-time project expenditure (MVFD 800MHz Upgrade)                | \$39,899.34    |
| Total budgeted expenditures                                       | \$1,254,419.69 |
| Projected contribution to reserves                                | \$498,546.63   |
| Contribution to reserves excluding estimated sales and use tax    | \$448,546.63   |
| Highest projected monthly cash requirement (February 2027)        | \$158,931.00   |
| Most recent reported fund balance (September 30, 2026, unaudited) | \$1,280,243.32 |
| Beginning reserve balance (October 1, 2026, unaudited)            | \$1,178,014.41 |

## Expenditure Summary by Line Item

| Line Item                             | Description                                  | Annual Budget         | % of Total    |
|---------------------------------------|----------------------------------------------|-----------------------|---------------|
| <b>Emergency Medical Services</b>     |                                              | <b>\$934,052.59</b>   | <b>74.5%</b>  |
| Ambulance Service                     | Contracted ambulance (EMS) service           | \$909,999.96          | 72.5%         |
| PHI Cares Membership                  | Air medical membership, annual payment       | \$24,052.63           | 1.9%          |
| <b>Emergency Dispatch</b>             |                                              | <b>\$50,000.00</b>    | <b>4.0%</b>   |
| Falls County Consolidated Dispatch    | Dispatch services (maximum estimate)         | \$50,000.00           | 4.0%          |
| <b>Fire Protection</b>                |                                              | <b>\$114,658.34</b>   | <b>9.1%</b>   |
| MVFD Funding                          | Annual allocation, 4% of tax revenue         | \$66,359.00           | 5.3%          |
| MVFD 800MHz Upgrade                   | One-time 800MHz radio upgrade                | \$39,899.34           | 3.2%          |
| MVFD Property Lease                   | Monthly property lease payment               | \$8,400.00            | 0.7%          |
| <b>Tax Appraisal &amp; Collection</b> |                                              | <b>\$57,283.76</b>    | <b>4.6%</b>   |
| Falls County Appraisal District       | Quarterly appraisal fee                      | \$47,211.13           | 3.8%          |
| Falls County Tax Assessor Collector   | Quarterly collection fee                     | \$9,747.63            | 0.8%          |
| Tax Rate Notification                 | Annual tax rate publication                  | \$325.00              | 0.0%          |
| <b>Administration</b>                 |                                              | <b>\$98,425.00</b>    | <b>7.8%</b>   |
| Commissioner Training                 | Training; commissioner travel and mileage    | \$5,500.00            | 0.4%          |
| District Attorney                     | District legal counsel                       | \$20,000.00           | 1.6%          |
| District Financial Audit              | Independent financial audit                  | \$10,000.00           | 0.8%          |
| Website                               | Website hosting & maintenance                | \$3,447.00            | 0.3%          |
| District Communications               | Monthly communications service               | \$3,264.00            | 0.3%          |
| Professional Administration           | Monthly professional administration services | \$48,000.00           | 3.8%          |
| Office Supplies                       | Office supplies                              | \$3,348.00            | 0.3%          |
| SAFE-D                                | Annual membership dues                       | \$2,500.00            | 0.2%          |
| VFIS Insurance                        | Annual premium                               | \$2,163.00            | 0.2%          |
| Treasurer Bonding                     | Annual treasurer bond premium                | \$125.00              | 0.0%          |
| PO Box Rental                         | Annual P.O. box rental                       | \$78.00               | 0.0%          |
| <b>Total Expenditures</b>             |                                              | <b>\$1,254,419.69</b> | <b>100.0%</b> |

Figure 3. Line items excluding ambulance service (ambulance service: \$910,000, shown in Figure 2)

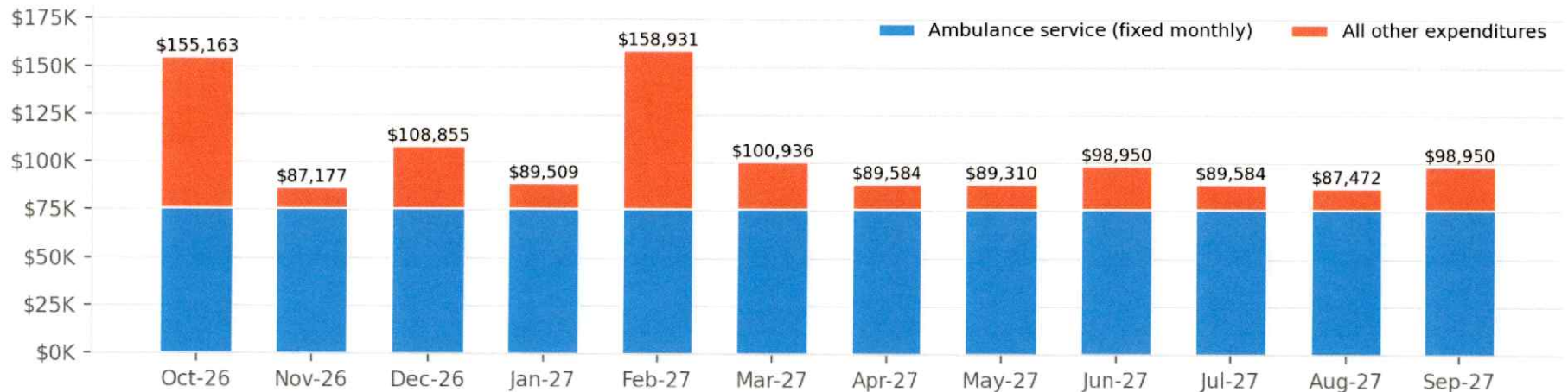


## Monthly Expenditure Schedule

| Line Item                           | Oct-26            | Nov-26           | Dec-26            | Jan-27           | Feb-27            | Mar-27            | Apr-27           | May-27           | Jun-27           | Jul-27           | Aug-27           | Sep-27           | Annual              |
|-------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| Ambulance Service                   | 75,833.33         | 75,833.33        | 75,833.33         | 75,833.33        | 75,833.33         | 75,833.33         | 75,833.33        | 75,833.33        | 75,833.33        | 75,833.33        | 75,833.33        | 75,833.33        | 909,999.96          |
| Falls County Consolidated Dispatch  | 4,166.67          | 4,166.67         | 4,166.67          | 4,166.67         | 4,166.67          | 4,166.67          | 4,166.67         | 4,166.67         | 4,166.67         | 4,166.67         | 4,166.67         | 4,166.67         | 50,000.00           |
| PHI Cares Membership                | 24,052.63         | —                | —                 | —                | —                 | —                 | —                | —                | —                | —                | —                | —                | 24,052.63           |
| MVFD Funding                        | —                 | —                | —                 | —                | 66,359            | —                 | —                | —                | —                | —                | —                | —                | 66,359.00           |
| MVFD 800MHz Upgrade                 | 39,899.34         | —                | —                 | —                | —                 | —                 | —                | —                | —                | —                | —                | —                | 39,899.34           |
| MVFD Property Lease                 | 700               | 700              | 700               | 700              | 700               | 700               | 700              | 700              | 700              | 700              | 700              | 700              | 8,400.00            |
| Commissioner Training               | —                 | —                | —                 | —                | 5,500             | —                 | —                | —                | —                | —                | —                | —                | 5,500.00            |
| Falls County Appraisal District     | —                 | —                | 11,802.78         | —                | —                 | 11,802.78         | —                | —                | 11,802.78        | —                | —                | 11,802.79        | 47,211.13           |
| Falls County Tax Assessor Collector | 2,436.91          | —                | —                 | 2,436.91         | —                 | —                 | 2,436.91         | —                | —                | 2,436.90         | —                | —                | 9,747.63            |
| Tax Rate Notification               | —                 | —                | —                 | —                | —                 | —                 | —                | —                | —                | —                | 325              | —                | 325.00              |
| District Attorney                   | 815               | 1,680            | 1,680             | 1,700            | 1,700             | 1,775             | 1,775            | 1,775            | 1,775            | 1,775            | 1,775            | 1,775            | 20,000.00           |
| District Financial Audit            | —                 | —                | 10,000            | —                | —                 | —                 | —                | —                | —                | —                | —                | —                | 10,000.00           |
| Website                             | 367               | 280              | 280               | 280              | 280               | 280               | 280              | 280              | 280              | 280              | 280              | 280              | 3,447.00            |
| District Communications             | 272               | 272              | 272               | 272              | 272               | 272               | 272              | 272              | 272              | 272              | 272              | 272              | 3,264.00            |
| Professional Administration         | 4,000             | 4,000            | 4,000             | 4,000            | 4,000             | 4,000             | 4,000            | 4,000            | 4,000            | 4,000            | 4,000            | 4,000            | 48,000.00           |
| Office Supplies                     | 120               | 120              | 120               | 120              | 120               | 2,028             | 120              | 120              | 120              | 120              | 120              | 120              | 3,348.00            |
| SAFE-D                              | 2,500             | —                | —                 | —                | —                 | —                 | —                | —                | —                | —                | —                | —                | 2,500.00            |
| VFIS Insurance                      | —                 | —                | —                 | —                | —                 | —                 | —                | 2,163            | —                | —                | —                | —                | 2,163.00            |
| Treasurer Bonding                   | —                 | 125              | —                 | —                | —                 | —                 | —                | —                | —                | —                | —                | —                | 125.00              |
| PO Box Rental                       | —                 | —                | —                 | —                | —                 | 78                | —                | —                | —                | —                | —                | —                | 78.00               |
| <b>Monthly Total</b>                | <b>155,162.88</b> | <b>87,177.00</b> | <b>108,854.78</b> | <b>89,508.91</b> | <b>158,931.00</b> | <b>100,935.78</b> | <b>89,583.91</b> | <b>89,310.00</b> | <b>98,949.78</b> | <b>89,583.90</b> | <b>87,472.00</b> | <b>98,949.75</b> | <b>1,254,419.69</b> |

All amounts in U.S. dollars. "—" indicates no scheduled payment in that month.

Figure 4. Monthly cash outflow · Highest projected monthly cash requirement: Feb-27 — \$158,931.00



## Changes from the Original Budget

Amendment No. 1 makes the following changes to the original FY2027 budget adopted June 18, 2026. Together they increase total budgeted expenditures by \$137,683.46 and add an estimated \$50,000.00 in sales and use tax revenue and \$44,000.00 in interest income.

**New revenue source – Interest Income.** Estimated interest income of \$44,000.00 is added to projected revenue, based on the District's current investment earnings (approximately \$3,671 in August 2026). The amount is an estimate and will vary with interest rates.

**New revenue source – Sales and Use Tax.** Estimated sales and use tax revenue of approximately \$50,000.00 per year is added to projected revenue. The amount is an estimate and is subject to change.

**New line item – District Communications.** Added at \$272.00 per month (\$3,264.00 annually).

**New line item – Professional Administration.** Added at \$4,000.00 per month (\$48,000.00 annually).

**New line item – MVFD 800MHz Upgrade.** Added as a one-time expenditure of \$39,899.34 in October 2026.

**New line item – Falls County Consolidated Dispatch.** Added at a maximum estimated amount of \$50,000.00 annually, paid in monthly installments of \$4,166.67 beginning October 2026 (final September 2027 installment of \$4,166.63).

**Website rate change.** The monthly website cost is reduced to \$280.00 beginning November 2026 (previously \$367.00 in November and \$381.00 per month December–September). The October 2026 payment of \$367.00 is unchanged. Annual website cost decreases from \$4,544.00 to \$3,447.00.

**Appraisal district schedule.** The Falls County Appraisal District's FY2027 payment schedule sets the District's share at \$47,211.13, due in installments before December 31, March 31 and June 30 (\$11,802.78 each) and September 30 (\$11,802.79). This replaces the original budget of \$46,643.80 (\$11,660.95 per quarter), an increase of \$567.33.

**Invoice updates.** PHI Cares membership is now a single annual payment of \$24,052.63 in October 2026 (previously \$27,215.00 in monthly installments). SAFE-D membership dues are \$2,500.00, paid in October 2026 (previously \$1,750.00 in August 2027). Tax Assessor-Collector fees are \$2,436.91 in October, January and April and \$2,436.90 in July, \$9,747.63 in total (previously \$2,743.25 per quarter).

**Restated totals.** Category totals are now calculated directly from the monthly schedule. The original Tax Assessor-Collector total (\$10,653.30) is restated to \$10,973.00 (four quarterly payments of \$2,743.25), and the original Website total (\$4,177.00) is restated to \$4,544.00 before the rate change above. Together with a \$0.83 rounding difference in the original grand total, these restatements account for \$687.53.

### Reconciliation of Total Expenditures

|                                                        |                       |
|--------------------------------------------------------|-----------------------|
| Original adopted total expenditures                    | \$1,116,736.23        |
| Restatement of totals to match monthly schedule        | \$687.53              |
| Add: District Communications                           | 3,264.00              |
| Add: Professional Administration                       | 48,000.00             |
| Add: MVFD 800MHz Upgrade                               | 39,899.34             |
| Add: Falls County Consolidated Dispatch                | 50,000.00             |
| Less: Website rate reduction                           | (1,097.00)            |
| Add: Falls County Appraisal District schedule increase | 567.33                |
| Less: PHI Cares annual payment                         | (3,162.37)            |
| Add: SAFE-D membership dues                            | 750.00                |
| Less: Tax Assessor-Collector invoices                  | (1,225.37)            |
| <b>Amended total expenditures</b>                      | <b>\$1,254,419.69</b> |
| Original projected contribution to reserves (surplus)  | \$542,230.09          |
| Less: net increase in total expenditures               | (\$137,683.46)        |
| Add: estimated sales and use tax revenue               | \$50,000.00           |
| Add: estimated interest income                         | \$44,000.00           |
| <b>Amended projected contribution to reserves</b>      | <b>\$498,546.63</b>   |

### Line Item Name Changes

| Original  | Amended                             | Original      | Amended                  |
|-----------|-------------------------------------|---------------|--------------------------|
| Ambulance | Ambulance Service                   | Legal         | District Attorney        |
| PHI       | PHI Cares Membership                | SafeD         | SAFE-D                   |
| Tax A/C   | Falls County Tax Assessor Collector | Audit         | District Financial Audit |
| Tax Appr  | Falls County Appraisal District     | Tax Rate      | Tax Rate Notification    |
| Bond      | Treasurer Bonding                   | USPS Box Rent | PO Box Rental            |
| Office    | Office Supplies                     | Training      | Commissioner Training    |
| VFD Lea   | MVFD Property Lease                 | VFIS          | VFIS Insurance           |
| Vol FD    | MVFD Funding                        |               |                          |

Name changes do not affect budgeted amounts. Commissioner Training and VFIS Insurance are presented under Administration.

## Budget Notes

**Property tax revenue.** The District's FY2027 property tax levy is calculated using the certified taxable value of \$1,658,966,323 and the adopted tax rate of \$0.1000 per \$100 valuation, resulting in a gross levy of \$1,658,966.32. Budgeted revenue assumes collection of the full current-year levy.

**Sales and use tax revenue.** Sales and use tax revenue is an estimate of approximately \$50,000.00 per year. Because the District does not yet have a full 12 months of collection history, the amount has been intentionally budgeted conservatively. Even with no sales and use tax revenue, the budget would still produce a contribution to reserves of \$448,546.63. The actual amount is not yet known and will be monitored as receipts are reported; the projected contribution to reserves will change accordingly.

**Interest income.** Interest income is estimated at \$44,000.00, based on the District's current earnings on its TexPool, TexasCLASS, and bank accounts (approximately \$3,671 in August and \$3,658 in September 2026). Interest rates vary, and the actual amount may be higher or lower. Interest income is not included in the base used to calculate MVFD funding.

**MVFD funding.** Pursuant to the District's agreement with the Marlin Volunteer Fire Department (MVFD), the MVFD funding allocation is set at 4% of property tax revenue (\$66,358.65, budgeted as \$66,359), disbursed in February 2027 after Board approval.

**Ambulance service.** Contracted ambulance service is the District's largest expenditure and is paid in twelve equal monthly installments of \$75,833.33.

**Payments over \$50,000.** Any single expenditure over \$50,000 may not be paid unless presented to and approved by the Board (Health and Safety Code §775.073(b)). In FY2027 this applies to each monthly Allegiance Ambulance installment (\$75,833.33) and to the February MVFD funding disbursement (\$66,359.00). These approvals are scheduled in the District's Compliance Calendar.

**Falls County Consolidated Dispatch.** The \$50,000.00 budgeted for consolidated dispatch services is a maximum estimated amount, paid in monthly installments of \$4,166.67 beginning October 2026 (final September 2027 installment of \$4,166.63). The amount has been budgeted at the maximum so that the District's obligation is fully covered. If the actual cost is lower, the difference will remain with the District and increase the contribution to reserves.

**Tax appraisal and collection.** Appraisal district fees follow the Falls County Appraisal District's FY2027 schedule: \$47,211.13, paid in installments due before December 31, March 31, June 30 (\$11,802.78 each) and September 30 (\$11,802.79); tax assessor-collector fees are paid quarterly: \$2,436.91 in October, January and April and \$2,436.90 in July.

**PHI Cares and SAFE-D.** The PHI Cares air medical membership is paid in a single annual payment of \$24,052.63 in October 2026, and SAFE-D membership dues of \$2,500.00 are paid in October 2026.

**Commissioner travel.** Commissioner mileage and travel reimbursements under the District's Travel and Expense Reimbursement Policy are paid from the Commissioner Training line.

**MVFD 800MHz upgrade.** A one-time expenditure of \$39,899.34 is scheduled for October 2026 to upgrade MVFD radio communications to the 800MHz system.

**Reserves.** Revenue in excess of budgeted expenditures is contributed to the District's reserve fund. The Board maintains reserves for two purposes: (1) to protect the District against unforeseen expenses, such as emergency repairs, unplanned contract or cost increases, or revenue shortfalls, without interruption of service; and (2) to prepare for the continued development of emergency services and emergency communications within the District, including future service enhancements, equipment, and communications infrastructure. The FY2027 contribution to reserves is approximate because sales and use tax revenue is an estimate. The beginning reserve balance of \$1,178,014.41 is the combined September 30, 2026 closing balance of the District's reserve accounts (TexPool, \$1,167,970.61; TexasCLASS, \$10,043.80); it is unaudited until confirmed by the District's annual financial audit. With the projected contribution, the reserve balance is projected to reach \$1,676,561.04 by September 30, 2027. Any use of reserve funds requires approval by the Board.

**Adoption and amendment.** The original FY2027 budget was adopted June 18, 2026. Amendment No. 1, presented in this document, is adopted on the date recorded on the Board Approval page.

## Board Approval

The Board of Emergency Services Commissioners of Falls County Emergency Services District No. 1, meeting in regular session on 10/15/2026, has reviewed and approved Amendment No. 1 to the Fiscal Year 2027 Budget as presented in this document.

## Record of Adoption

Original FY2027 Budget adopted

June 18, 2026

Amendment No. 1 adopted

OCTOBER 15 2026

Motion by

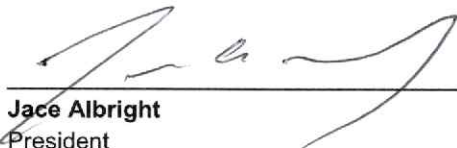
SANDRA WEATHERS

Seconded by

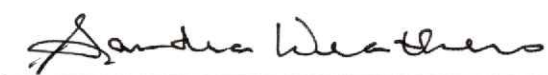
DEAN TATE

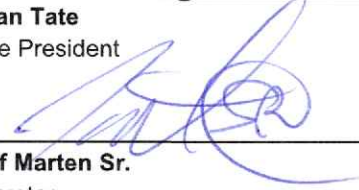
Vote (For / Against / Abstain)

5 / 0 / 0

  
Jace Albright  
President

  
Dean Tate  
Vice President

  
Sandra Weathers  
Treasurer

  
Jeff Marten Sr.  
Secretary

  
William Range  
Commissioner

Date signed: 10/15/2026



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