

Operating Expenses Analysis

Other ESD(Not Ector)

Personnel Costs

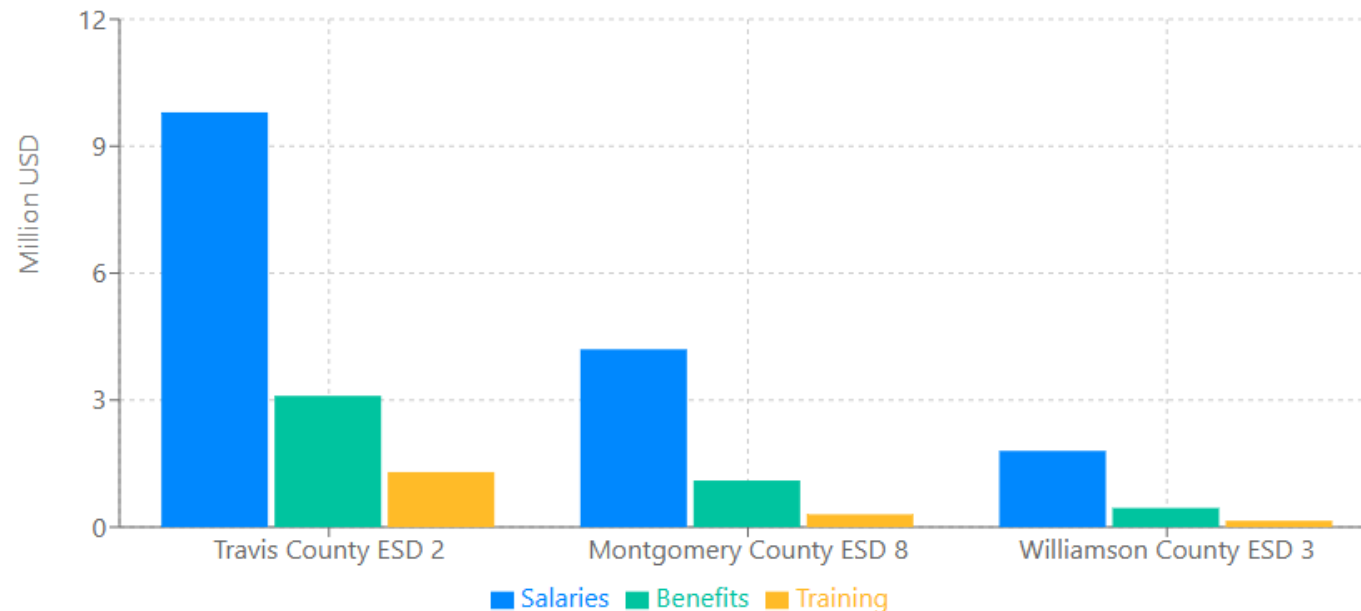
- Travis County ESD No. 2: \$14.2M (71% of district budget)
- Montgomery County ESD No. 8: \$5.6M (70% of district budget)

Personnel costs breakdown:

Salaries: 72%, Benefits: 21%, Training: 7%

<u>Travis County ESD No. 2</u>	<u>Montgomery County ESD No. 8</u>
<ul style="list-style-type: none">•13,029 calls in 2023•68 years operation•ISO Class Rating 1	<ul style="list-style-type: none">•7,672 calls in 2023•46 years operation•ISO Class Rating 1

Personnel Costs by Category (Millions USD)

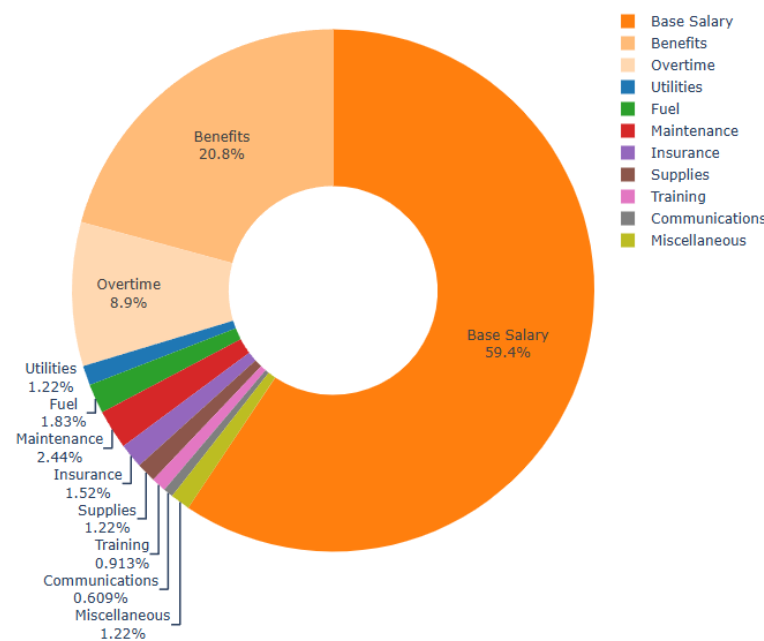


From Original Feasibility Study

Developed in February 2025

Total Costs Per Station:

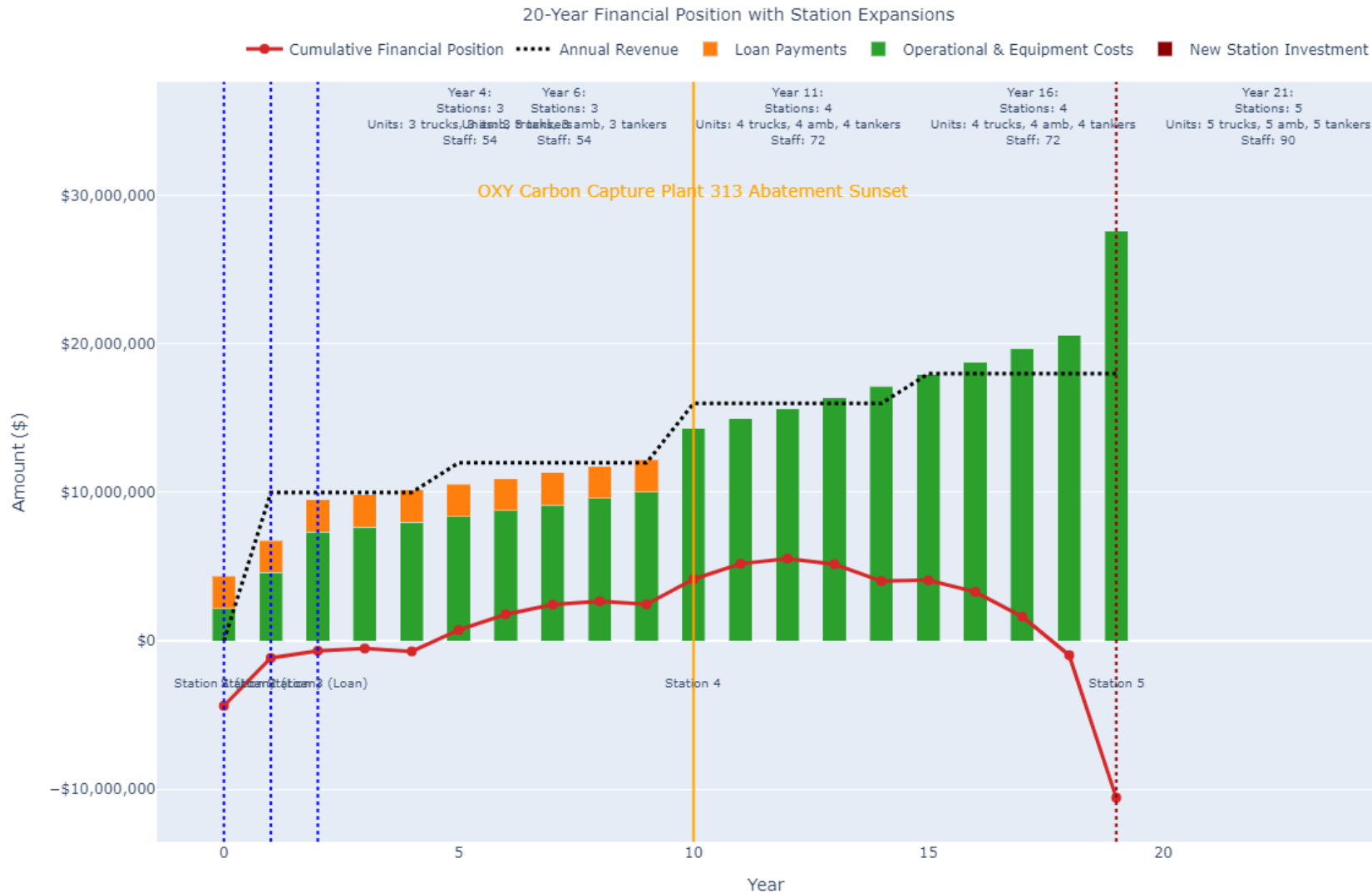
- Initial Capital Investment: \$9,207,000.00
- Annual Operating Cost: \$1,626,000.00
- Annual Staffing Cost: \$2,029,266.00
- Total Annual Cost Per Station: \$3,655,266.00



Additional Future Revenue

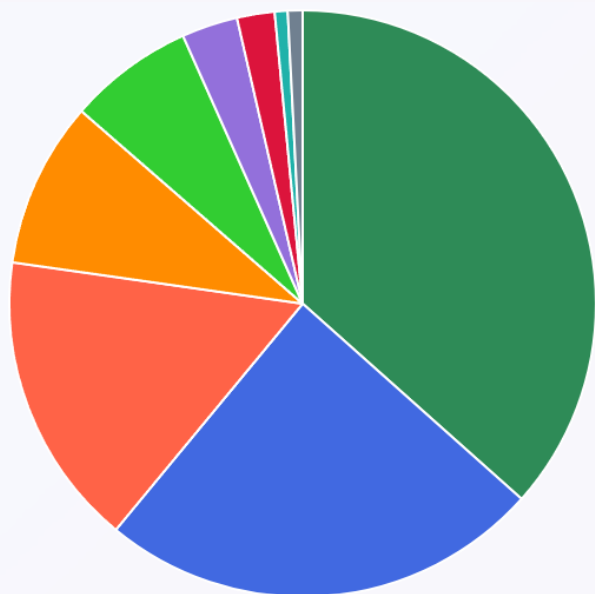
The Oxy 1pointFive plant currently is operating under a 313 abatement but that facility will have a property value of roughly 2 billion dollars in 2045 when the abatement period expires that will allow the ESD to generate extra revenue without any other new properties being applied to Ector County. This will be an additional \$2 million a year in revenue that the ESD can leverage from a non-residential paying revenue generator.

Schedule B - Estimated Market And Taxable Value (of Qualified Property Only)									
Date: 4/19/2022									
Applicant Name: 1PointFive P1, LLC									
ISD Name: Ector County ISD		Form 50-296A Revised October 2020							
	Year	School Year (YYYY-YYYY)	Tax Year (FY in actual use) (YYYY)	Qualified Property		Estimated Taxable Value			
				Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of all taxable personal property or other taxable improvements	Market value less any exemptions (such as pollution control) and before limitation	First taxable value for ISD after all reductions	First taxable value for M&T after all reductions	
Each year prior to start of Value Limitation Period (Insert as many zeros as necessary)	0	2022-2023	2022	\$0	\$0	\$0	\$0	\$0	\$0
	0	2023-2024	2023	\$0	\$0	\$0	\$0	\$0	\$0
	0	2024-2025	2024	\$0	\$0	\$0	\$0	\$0	\$0
	0	2025-2026	2025	\$0	\$0	\$0	\$0	\$0	\$0
	0	2026-2027	2026	\$0	\$0	\$0	\$0	\$0	\$0
	0	2027-2028	2027	\$0	\$0	\$0	\$0	\$0	\$0
	QTP 1	2028-2029	2028	\$0	\$0	\$0	\$0	\$0	\$0
	QTP 2	2029-2030	2029	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Year 1	2030-2031	2030	\$0	\$6,076,600	\$26,924,000	\$2,100,000	\$32,900,000	\$35,000,000
	Deferral Year 2	2031-2032	2031	\$0	\$20,961,931	\$99,786,519	\$7,244,907	\$113,503,543	\$120,748,450
	Deferral Year 3	2032-2033	2032	\$0	\$192,323,226	\$9,529,471	\$66,471,162	\$1,041,381,538	\$1,107,852,700
	Deferral Year 4	2033-2034	2033	\$0	\$342,221,091	\$1,829,098,559	\$118,279,179	\$1,853,040,471	\$1,971,319,650



This would be a consideration of the board based on growth needs. Typically the growth trend is inline with the service needs and total property values should track towards a positive funding but the outlier referenced above should be considered as a potential hurdle that would require a possible voter approved increase above the \$0.05 per \$100 value for ESD 1 and 2.

Single Station Capital Expenditures



■ Ladder Truck: \$1.8M ■ Fire Engine: \$1.2M ■ Rescue Vehicle: \$800K ■ Type 1 Ambulance: \$450K ■ PPE: \$340K
■ Communications: \$152K ■ Medical Equipment: \$102K ■ Extrication Tools: \$35K ■ Station Alerting: \$40K

Fire Engine
\$1,200,000

Rescue Vehicle
\$800,000

Personal Protective
Equipment
\$340,000

Ladder Truck
\$1,800,000

Medical Equipment (per
ambulance)
\$102,000

Extrication Tools (per rescue)
\$35,000

Type 1 Ambulance
\$450,000

Communications Equipment
\$152,000

Station Alerting Systems
\$40,000

Total Equipment Cost

\$4,919,000

Year One Expense Projections

CAPITAL EXPENSES(DEBT FINANCED Year 1)			
Equipment/Facility	Quantity	Unit Cost	Total Cost
EMERGENCY VEHICLES			
Fire Engines	2	\$1,200,000	\$2,400,000
Ladder Truck	1	\$1,800,000	\$1,800,000
Type 1 Ambulances	4	\$450,000	\$1,800,000
Rescue Vehicles	4	\$800,000	\$3,200,000
Vehicle Subtotal			\$9,200,000
EQUIPMENT			
Medical Equipment (per ambulance)	4	\$102,000	\$408,000
Communications Equipment	1	\$152,000	\$152,000
Personal Protective Equipment	1	\$340,000	\$340,000
Extrication Tools (per rescue)	4	\$35,000	\$140,000
Station Alerting Systems	3	\$40,000	\$120,000
Equipment Subtotal			\$1,160,000

Account	Description	Amount
SERVICE CONTRACT		
	Odessa Fire Rescue Contract #1(Fire)	TBD
	Odessa Fire Rescue Contract #2(EMS)	TBD
	Volunteer Service Contract	TBD
	Mutual Aid	TBD
	Service Contract Subtotal	TBD
PERSONNEL COSTS		
	ESD Administrator	\$85,000
	Administrative Assistant	\$55,000
	Finance Officer	\$65,000
	Benefits (25% of salaries)	\$71,750
	Personnel Subtotal	\$276,750
TECHNOLOGY & COMMUNICATIONS		
	Software Purchases/License	\$1,700
	Data Backup Services	\$2,000
	Fleet Software	\$4,000
	KPI/System Status Software (Darkhorse)	\$10,000
	Remote Support	\$1,200
	System Management Software	\$2,000
	Web Services (SSL, DNS, Domain)	\$850
	Endpoint Protection Software	\$3,000
	Technology Projects	\$10,000
	ERP and Payroll	\$3,000
	Policy/Document Management Software	\$4,000
	Technology Subtotal	\$41,750
PROFESSIONAL SERVICES		
	Audit	\$30,000
	Legal	\$150,000
	Background Checks	\$500
	Bank Charges	\$1,500
	Consulting Services	\$200,000
	Cell Service	\$4,000
	Appraisal District Fees	\$77,973
	State Sales Tax Collection Fees	\$0
	Bookkeeping Fees	\$25,000
	Professional Services Subtotal	\$488,973

Account	Description	Amount
PUBLIC OUTREACH		
	Advertising	\$1,000
	Public Relations	\$3,000
	Community Outreach: CPR & First Aid	\$5,000
	Public Outreach Subtotal	\$9,000
ADMINISTRATIVE TRAINING		
	Admin Training	\$20,000
OTHER OPERATING COSTS		
	Miscellaneous Expense	\$500
	Projects	\$25,000
	Office Rent & Utilities	\$60,000
	Office Supplies & Equipment	\$15,000
	Other Operating Costs Subtotal	\$100,500
Training & Certifications		
	Recruit Academy	\$225,000
	EMT Cert	\$45,000
	Annual Recert	\$40,000
	Conferences	20000
	Training & Certifications Subtotal	\$330,000
Fleet Maintenance		
	Outside Repairs	50000
	Training & Certifications Subtotal	\$50,000
INSURANCE AND RISK MANAGEMENT		
	General Liability	150000
	Workers Comp	36000
	Property Insurance	50000
	Vehicle Insurance	120000
	Professional Liabilities	50000
	Risk Management	25000
	Insurance & Risk Management Subtotal	431000
GRANTS AND ALTERNATIVE REVENUE		
	Grant Writer Salary	75000
FACILITY MAINT		
	Janitorial Services	16000
	General Maint	15000
	Facility Main Subtotal	31000

Senate Bill 2 Revenue Cap

Legislative Session: 86(R)

Senate Bill 2
Effective: See below

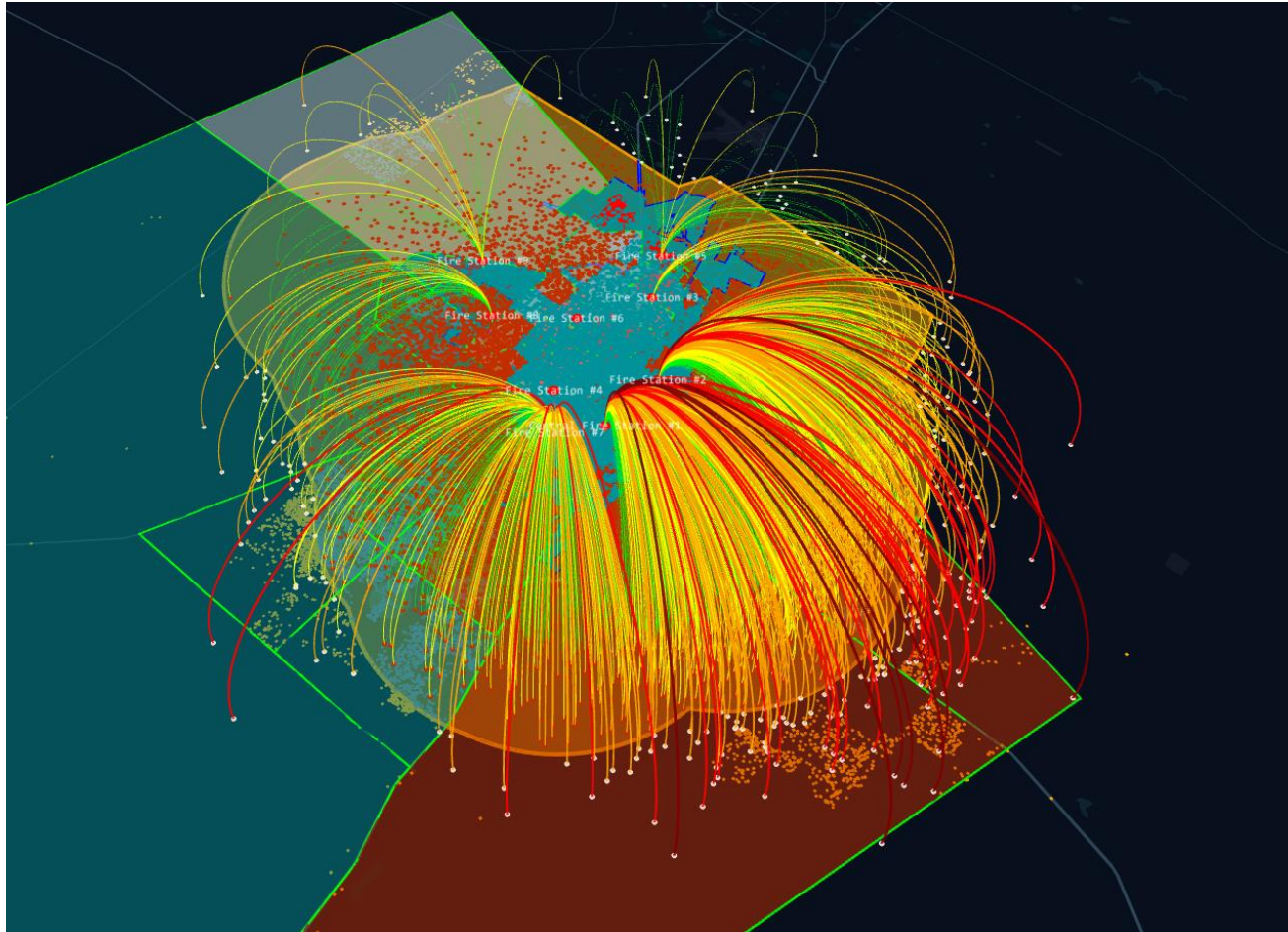
Senate Author: Bettencourt et al.
House Sponsor: Burrows et al.

Senate Bill 2, the Texas Property Tax Reform and Transparency Act of 2019, amends session law and the Tax Code, Government Code, Health and Safety Code, Local Government Code, Special District Local Laws Code, and Water Code to revise the manner by which the property tax rates of a taxing unit, other than a special taxing unit as defined by the bill, are set by:

- reducing the amount that the property tax revenue collected may increase year over year from eight percent to 3.5 percent;
- requiring voter approval of an adopted tax rate that exceeds that 3.5 percent cap;
- providing for the imposition of an amount of taxes before that cap applies; and
- providing for the rollover of unused revenue growth to three years.

Revenue Cap Projections				
Fiscal Year	Base Revenue	Maximum Increase (3.5%)	Revenue Cap	Projected Revenue
FY 2025	\$10,000,000	\$350,000	\$10,350,000	\$10,350,000
FY 2026	\$10,350,000	\$362,250	\$10,712,250	\$10,712,250
FY 2027	\$10,712,250	\$374,929	\$11,087,179	\$11,087,179
FY 2028	\$11,087,179	\$388,051	\$11,475,230	\$11,475,230
FY 2029	\$11,475,230	\$401,633	\$11,876,863	\$11,876,863
FY 2030	\$11,876,863	\$415,690	\$12,292,553	\$12,292,553
FY 2031	\$12,292,553	\$430,239	\$12,722,793	\$12,722,793
FY 2032	\$12,722,793	\$445,298	\$13,168,090	\$13,168,090
FY 2033	\$13,168,090	\$460,883	\$13,628,974	\$13,628,974
FY 2034	\$13,628,974	\$477,014	\$14,105,988	\$14,105,988

OFR Response With Drive Time Greater Than 12 Minutes

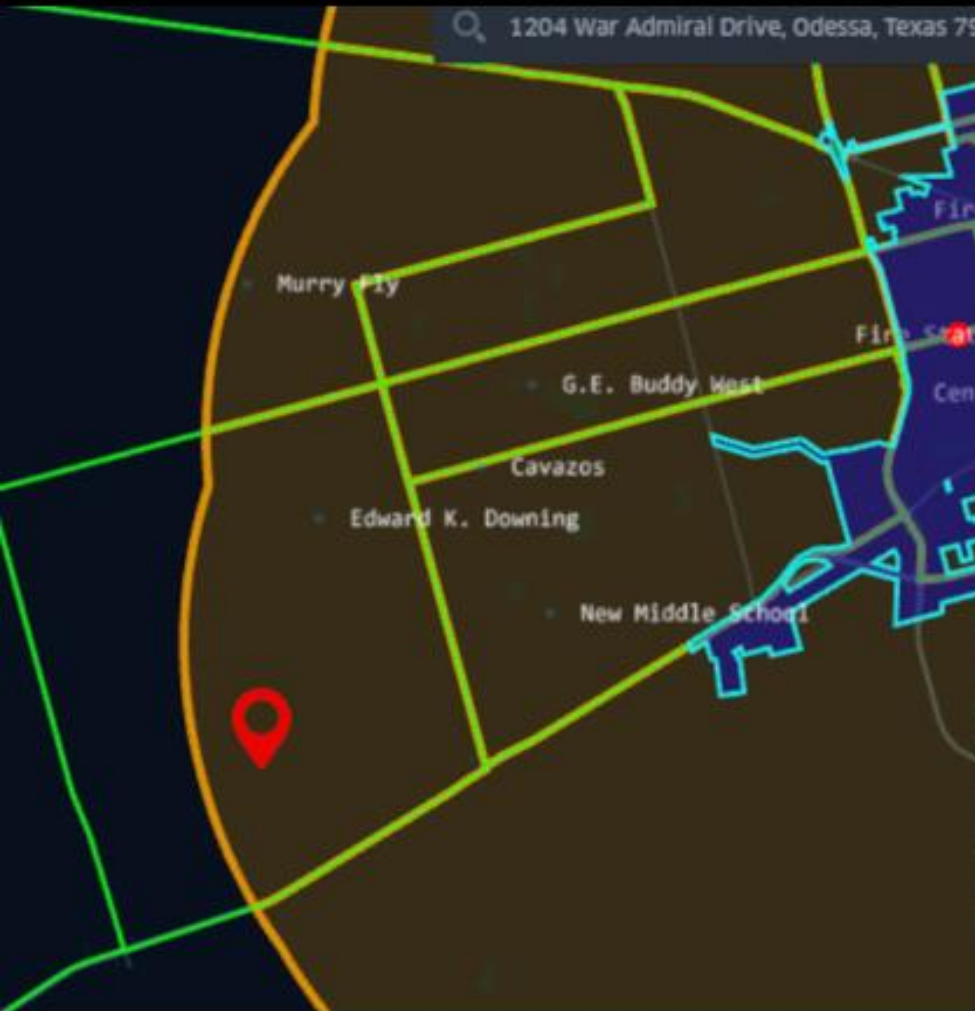


OFR 3 Year Calls in County



What Budget Shortfalls Return

1204 War Admiral Drive West Odessa



Budget Adoption Recommendation

Ector County Emergency Services District	
Annual Operating Budget - Cash Model	
Fiscal Year 2025	
BUDGET SUMMARY	
Total Revenue	TBD(Set by Tax Rate)
Total Operating Expenses	\$5,453,973
Total Capital Expenses (Debt Financed)	\$768,955
Total Capital Expenses (Cash)	\$0
Total Budget Recommendation 2026	\$6,222,928
Net Surplus(Year 1 only)	\$6,655,679

BUDGET VALIDATION RESULTS		
Key Performance Indicators		
Per Capita Cost	\$90.90	Target: \$80-120
Insurance as % of Operations	7.90%	Target: 11-15%
Debt Service Coverage Ratio	3.66	Target: >1.25
Tax Rate (per \$100)	TBD	Max: \$0.20