

Ector County Emergency Services District #2
Annual Operating Budget - Cash Model
Fiscal Year 2025

BUDGET SUMMARY		
Total Revenue		\$6,439,303.55
Total Operating Expenses		\$2,949,486.50
Total Capital Expenses (Debt Financed)		\$384,477.31
Total Capital Expenses (Cash)		\$0.00
Net Surplus		\$3,105,339.74
Total Budget Recommended 2026 ESD #2		\$3,333,963.81

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	8.86	Target: >1.25
Tax Rate (per \$100)	\$0.2000	Max: \$0.20

Market Rate Comparison

Current Rates vs Budget				
Item	Budget	Format	Market	Note
Bond Interest Rate		4.25%		3.55% Market AA Rate
Insurance Cost/Station		\$143,667		\$83,333 Texas Average
Apparatus Cost - Engine		\$1,200,000		\$825,000 Market Average
Construction Cost/Station		\$5,000,000		\$5,000,000 Regional Average

REVENUE PROJECTIONS

Total Revenue:

12878607.1

Revenue Source	Tax Rate	Taxable Value	Annual Revenue
ESD #1 Property Tax	0.10%	\$6,439,303,549	\$6,439,304
ESD #2 Property Tax	0.10%	\$6,439,303,549	\$6,439,304
TOTAL REVENUE			\$12,878,607

5-YEAR REVENUE PROJECTION

Year	Growth Rate	Taxable Value	Tax Rate	Total Revenue
Year 1	0.0%	\$12,878,607,098	0.0020	\$12,878,607
Year 2	3.0%	\$13,264,965,311	0.0010	\$13,264,965
Year 3	3.0%	\$13,662,914,270	0.0010	\$13,662,914
Year 4	3.0%	\$14,072,801,698	0.0010	\$14,072,802
Year 5	3.0%	\$14,494,985,749	0.0010	\$14,494,986

SENATE BILL 2 REVENUE CAP ANALYSIS

SB2 Parameters:

Maximum Growth Rate (without election) 3.5%

Unused Increment Banking (years) 3

Revenue Cap Projections

Fiscal Year	Base Revenue	Maximum Increase (3.5%)	Revenue Cap	Projected Revenue	Within Cap?	Unused Increment
FY 2025	\$10,000,000	\$350,000	\$10,350,000	\$10,350,000	YES	\$0
FY 2026	\$10,350,000	\$362,250	\$10,712,250	\$10,712,250	YES	\$0
FY 2027	\$10,712,250	\$374,929	\$11,087,179	\$11,087,179	YES	\$0
FY 2028	\$11,087,179	\$388,051	\$11,475,230	\$11,475,230	YES	\$0
FY 2029	\$11,475,230	\$401,633	\$11,876,863	\$11,876,863	YES	\$0
FY 2030	\$11,876,863	\$415,690	\$12,292,553	\$12,292,553	YES	\$0
FY 2031	\$12,292,553	\$430,239	\$12,722,793	\$12,722,793	YES	\$0
FY 2032	\$12,722,793	\$445,298	\$13,168,090	\$13,168,090	YES	\$0
FY 2033	\$13,168,090	\$460,883	\$13,628,974	\$13,628,974	YES	\$0
FY 2034	\$13,628,974	\$477,014	\$14,105,988	\$14,105,988	YES	\$0

OPERATING EXPENSES

Account	Description	Amount
SERVICE CONTRACT		
	Odessa Fire Rescue Contract #1(Fire)	\$1,500,000
	Odessa Fire Rescue Contract #2(EMS)	\$1,500,000
	Volunteer Service Contract	\$500,000
	Mutual Aid	\$100,000
	Service Contract Subtotal	\$3,600,000
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
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
TOTAL OPERATING EXPENSES		\$ 5,453,973.00
TOTAL OPERATING EXPENSES ESD #1		\$ 2,504,486.50
TOTAL OPERATING EXPENSES ESD #2		\$ 2,949,486.50

CAPITAL EXPENSES (DEBT FINANCED Year 1)

Equipment/Facility	Quantity	Unit Cost	Total Cost	Notes
EMERGENCY VEHICLES				
Fire Engines	2	\$1,200,000	\$2,400,000	For Service Provider Use(year 1)
Ladder Truck	1	\$1,800,000	\$1,800,000	For Service Provider Use(year 1)
Type 1 Ambulances	4	\$450,000	\$1,800,000	Advanced Life Support units
Rescue Vehicles	4	\$800,000	\$3,200,000	Heavy rescue units
Vehicle Subtotal			\$9,200,000	
TOTAL CAPITAL EXPENSES ESD #1			\$7,400,000	
TOTAL CAPITAL EXPENSES ESD #2			\$1,800,000	
EQUIPMENT				
Medical Equipment (per ambulance)	4	\$102,000	\$408,000	Monitors, stretchers, supplies
Communications Equipment	1	\$152,000	\$152,000	Radios, MDTs, alerting
Personal Protective Equipment	1	\$340,000	\$340,000	Turnout gear, SCBA
Extrication Tools (per rescue)	4	\$35,000	\$140,000	Hydraulic rescue tools
Station Alerting Systems	3	\$40,000	\$120,000	For future stations
Equipment Subtotal			\$1,160,000	
TOTAL EQUIPMENT ESD #1			\$616,000	
TOTAL EQUIPMENT ESD #2			\$544,000	
STATION DEVELOPMENT - 5 YEAR PLAN				
Station 1 -	1	\$5,000,000	\$5,000,000	Year 1-2
Station 2 -	1	\$5,000,000	\$5,000,000	Year 1-2
Land Acquisition (3 sites)	2	\$200,000	\$400,000	Year 1
Site Preparation & Utilities	2	\$150,000	\$300,000	Phased
Station Development Subtotal			\$10,700,000	
Station Development Subtotal ESD #1			\$5,350,000	
Station Development Subtotal ESD #2			\$5,350,000	
TOTAL CAPITAL EXPENSES			\$21,060,000	
TOTAL CAPITAL EXPENSES ESD #1			\$13,366,000	
TOTAL CAPITAL EXPENSES ESD #2			\$7,694,000	

DEBT SERVICE CALCULATIONS

Total Debt Requirements Year 1		
Station 1 Construction	\$5,000,000	2 stations @ \$5,000,000 each over 5 years Reserve for equipment replacement
Station 2 Construction	\$5,000,000	
Additional Equipment Station 1	\$3,402,000	
Additional Equipment Station 2	\$4,902,000	
Land Acquisition	\$400,000	
Infrastructure & Site Work	\$300,000	Land, utilities, site preparation
TOTAL DEBT REQUIREMENT	\$19,004,000.00	
TOTAL EQUIPMENT ESD #1	\$9,502,000.00	\$0
TOTAL EQUIPMENT ESD #2	\$9,502,000.00	\$0

Loan Parameters	
Principal Amount per ESD	\$9,502,000
Interest Rate	4.25%
Annual Payment (Year 1)	\$384,477

DYNAMIC AMORTIZATION SCHEDULES BY STATION

STATION 1 AMORTIZATION			
Principal:	\$4,201,000	Rate:	4.25% Term: 15
Deployment:	3/1/2026	First Payment:	5/1/2026

Payment #	Date	Beginning Balance	Payment	Interest	Principal	Ending Balance
1	05/01/2026		\$4,201,000	\$384,477	\$178,543	\$205,935
2	05/01/2027		\$3,995,065	\$384,477	\$169,790	\$214,687
3	05/01/2028		\$3,780,378	\$384,477	\$160,666	\$223,811
4	05/01/2029		\$3,556,567	\$384,477	\$151,154	\$233,323
5	05/01/2030		\$3,323,244	\$384,477	\$141,238	\$243,239
6	05/01/2031		\$3,080,004	\$384,477	\$130,900	\$253,577
7	05/01/2032		\$2,826,427	\$384,477	\$120,123	\$264,254
8	05/01/2033		\$2,562,073	\$384,477	\$108,888	\$275,589
9	05/01/2034		\$2,286,484	\$384,477	\$97,176	\$287,302
10	05/01/2035		\$1,999,182	\$384,477	\$84,965	\$299,512
11	05/01/2036		\$1,699,670	\$384,477	\$72,236	\$312,241
12	05/01/2037		\$1,387,429	\$384,477	\$58,966	\$325,512
13	05/01/2038		\$1,061,917	\$384,477	\$45,131	\$339,346
14	05/01/2039		\$722,571	\$384,477	\$30,709	\$353,768
15	05/01/2040		\$368,803	\$384,477	\$15,674	\$368,803
15-Year Total:				\$3,844,773	\$1,343,443	\$2,501,330

STATION 2 AMORTIZATION			
Principal:	\$4,951,000	Rate:	4.25% Term: 15
Deployment:	10/1/2026	First Payment:	12/1/2026

Payment #	Date	Beginning Balance	Payment	Interest	Principal	Ending Balance
1	12/01/2026		\$4,951,000	\$453,118	\$210,418	\$242,700
2	12/01/2027		\$4,708,300	\$453,118	\$200,103	\$253,015
3	12/01/2028		\$4,455,285	\$453,118	\$189,350	\$263,768
4	12/01/2029		\$4,191,517	\$453,118	\$178,139	\$274,978
5	12/01/2030		\$3,916,539	\$453,118	\$166,453	\$286,665
6	12/01/2031		\$3,629,874	\$453,118	\$154,270	\$298,848
7	12/01/2032		\$3,331,026	\$453,118	\$141,569	\$311,549
8	12/01/2033		\$3,019,477	\$453,118	\$128,328	\$324,790
9	12/01/2034		\$2,694,687	\$453,118	\$114,524	\$338,593
10	12/01/2035		\$2,356,094	\$453,118	\$100,134	\$352,984
11	12/01/2036		\$2,003,110	\$453,118	\$85,132	\$367,985
12	12/01/2037		\$1,635,125	\$453,118	\$69,493	\$383,625
13	12/01/2038		\$1,251,500	\$453,118	\$53,189	\$399,929
14	12/01/2039		\$851,571	\$453,118	\$36,192	\$416,926
15	12/01/2040		\$434,645	\$453,118	\$18,472	\$434,645
15-Year Total:				\$4,531,176	\$1,583,286	\$2,947,890

STATION 3 AMORTIZATION			
Principal:	\$4,201,000	Rate:	4.25% Term: 15
Deployment:	10/1/2027	First Payment:	12/1/2027

Payment #	Date	Beginning Balance	Payment	Interest	Principal	Ending Balance
1	12/01/2027		\$4,201,000	\$384,477	\$178,543	\$205,935
2	12/01/2028		\$3,995,065	\$384,477	\$169,790	\$214,687
3	12/01/2029		\$3,780,378	\$384,477	\$160,666	\$223,811
4	12/01/2030		\$3,556,567	\$384,477	\$151,154	\$233,323
5	12/01/2031		\$3,323,244	\$384,477	\$141,238	\$243,239
6	12/01/2032		\$3,080,004	\$384,477	\$130,900	\$253,577
7	12/01/2033		\$2,826,427	\$384,477	\$120,123	\$264,254
8	12/01/2034		\$2,562,073	\$384,477	\$108,888	\$275,589
9	12/01/2035		\$2,286,484	\$384,477	\$97,176	\$287,302
10	12/01/2036		\$1,999,182	\$384,477	\$84,965	\$299,512
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14	12/01/2040		\$722,571	\$384,477	\$30,709	\$353,768
15	12/01/2041		\$368,803	\$384,477	\$15,674	\$368,803
15-Year Total:				\$3,844,773	\$1,343,443	\$2,501,330

COMBINED ANNUAL DEBT SERVICE

Fiscal Year	Station 1	Station 2	Station 3	Total Annual Payment	
FY 2025	\$0	\$0	\$0	\$0	\$0
FY 2026	\$384,477	\$0	\$0	\$0	\$384,477
FY 2027	\$384,477	\$453,118	\$0	\$837,595	
FY 2028	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2029	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2030	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2031	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2032	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2033	\$384,477	\$453,118	\$384,477	\$1,222,072	
FY 2034	\$384,477	\$453,118	\$384,477	\$1,222,072	

FIRE STATION CONSTRUCTION SCHEDULE

Insurance Rates:		Property (per \$100)	0.03										
		Vehicle (per unit)	17000										
Station	Workers Comp (per FF)		\$750	Construction Cost	Equipment Cost	Total Cost ESD #1 & #2	Status	Debt Amount Per ESD	Debt Year	Debt Term	Interest Rate	Annual Payment per ESD	Deployment Date
Station 1		Year 1		\$5,000,000	\$3,402,000	\$8,402,000	Design Phase	\$4,201,000	1	15	4.25%	\$384,477	3/1/2026
Station 2		Year 1		\$5,000,000	\$4,902,000	\$9,902,000	Planned	\$4,951,000	1	15	4.25%	\$453,118	10/1/2026
Station 3		Year 2		\$5,000,000	\$3,402,000	\$8,402,000	Planned	\$4,201,000	2	15	4.25%	\$384,477	10/1/2027
		TOTALS		\$15,000,000	\$11,706,000	\$26,706,000	TOTALS	\$13,353,000					\$837,595

Station Equipment Package Breakdown

Equipment Type	Quantity per Station	Unit Cost	Cost per Station	5-Station Total
Fire Engine	1	1200000	1200000	\$6,000,000
Ambulance	2	450000	900000	\$4,500,000
Rescue Vehicle	1	800000	800000	\$4,000,000
Medical Equipment	2	102000	204000	\$1,020,000
Communications Package	1	50000	50000	\$250,000
Station Alerting System	1	40000	40000	\$200,000
PPE & Tools	1	108000	108000	\$540,000
Miscellaneous Equipment	1	100000	100000	\$500,000
		TOTAL PER STATION	\$3,402,000	\$17,010,000
		TOTAL PER STATION ES	\$2,149,000.00	\$10,745,000.00
		TOTAL PER STATION ES	\$1,253,000.00	\$6,265,000.00

STATION DEBT DEPLOYMENT SCHEDULE

Station	Equipment Type	Quantity	Unit Cost	Total Cost	Deployment Year	Debt Financed
Station 1	Fire Engine	1	\$1,200,000	\$1,200,000	1	Yes
Station 1	Ambulance	2	\$450,000	\$900,000	1	Yes
Station 1	Rescue Vehicle	1	\$800,000	\$800,000	1	Yes
Station 1	Medical Equipment	1	\$204,000	\$204,000	1	Yes
Station 1	Communications Package	1	\$50,000	\$50,000	1	Yes
Station 1	Station Alerting System	1	\$40,000	\$40,000	1	Yes
Station 1	PPE & Tools	1	\$108,000	\$108,000	1	Yes
Station 1	Miscellaneous Equipment	1	\$100,000	\$100,000	1	Yes
Station 1	Station Construction	1	\$5,000,000	\$5,000,000	1	Yes
		Station 1 Total:			\$8,402,000	
		Station 1 Total ESD #1:			\$4,649,000.00	
		Station 1 Total ESD #2:			\$3,753,000.00	
Station 2	Fire Engine	1	\$1,200,000	\$1,200,000	2	Yes
Station 2	Ambulance	2	\$450,000	\$900,000	2	Yes
Station 2	Ladder Truck	1	\$1,500,000	\$1,500,000	2	Yes
Station 2	Rescue Vehicle	1	\$800,000	\$800,000	2	Yes
Station 2	Medical Equipment	1	\$204,000	\$204,000	2	Yes
Station 2	Communications Package	1	\$50,000	\$50,000	2	Yes
Station 2	Station Alerting System	1	\$40,000	\$40,000	2	Yes
Station 2	PPE & Tools	1	\$108,000	\$108,000	2	Yes
Station 2	Miscellaneous Equipment	1	\$100,000	\$100,000	2	Yes
Station 2	Station Construction	1	\$5,000,000	\$5,000,000	2	Yes
		Station 2 Total:			\$9,902,000	
		Station 1 Total ESD #1:			\$6,149,000.00	
		Station 1 Total ESD #2:			\$3,753,000.00	
Station 3	Fire Engine	1	\$1,200,000	\$1,200,000	3	Yes
Station 3	Ambulance	2	\$450,000	\$900,000	3	Yes
Station 3	Rescue Vehicle	1	\$800,000	\$800,000	3	Yes
Station 3	Medical Equipment	1	\$204,000	\$204,000	3	Yes
Station 3	Communications Package	1	\$50,000	\$50,000	3	Yes
Station 3	Station Alerting System	1	\$40,000	\$40,000	3	Yes
Station 3	PPE & Tools	1	\$108,000	\$108,000	3	Yes
Station 3	Miscellaneous Equipment	1	\$100,000	\$100,000	3	Yes
Station 3	Station Construction	1	\$5,000,000	\$5,000,000	3	Yes
		Station 3 Total:			\$8,402,000	
		Station 1 Total ESD #1:			\$4,649,000.00	
		Station 1 Total ESD #2:			\$3,753,000.00	

INSURANCE COST ALLOCATION BY DEPLOYMENT

Station	Deployment Date	Property Value	Apparatus Count	Personnel	Annual Insurance Cost	Per ESD
Station 1	3/1/2026	\$5,000,000	4	15	\$304,250	\$152,125.00
Station 2		\$5,000,000	5	15	\$321,250	\$160,625.00
Station 3	10/1/2027	\$5,000,000	4	15	\$304,250	\$152,125.00

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Fiscal Year 2025

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Total Revenue ESD #2	\$6,439,303.55
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Total Operating Expenses ESD #2	\$2,949,486.50
Total Capital Expenses (Debt Financed) ESD #1	\$384,477.31
Total Capital Expenses (Debt Financed) ESD #2	\$384,477.31
Total Capital Expenses (Cash) ESD #1	\$0.00
Total Capital Expenses (Cash) ESD #2	\$0.00
Net Surplus ESD #1	\$3,550,339.74
Net Surplus ESD #2	3333963.807
Total Budget Recommended 2026 Combined	\$6,222,927.61

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	8.86 Target: >1.25
Tax Rate (per \$100)	\$0.2000 Max: \$0.20

Market Rate Comparison

Current Rates vs Budget

Item	Budget	Format	Market	Note
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