

CERTIFICATE FOR ORDER

THE STATE OF TEXAS
COUNTY OF REEVES
REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1

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The undersigned officer of the Board of Commissioners of Reeves County Emergency Services District No. 1 hereby certifies as follows:

1. The Board of Commissioners of Reeves County Emergency Services District No. 1 convened in a regular meeting at 5:30 p.m. on the 10th day of September, 2024, at the District's Administrative Office, 2269 Ocotillo Drive, Pecos, Texas 79772, and the roll was called of the duly constituted officers and members of the Board, to wit:

Freddy Contreras	President
Yvette Riker	Vice President
Roy Lynn Foster	Treasurer
Saul "Chip" Flores	Secretary
Everette Jackson	Asst. Secretary/Asst. Treasurer

and all of said persons were present, except Commissioner _____, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER ADOPTING AMENDED BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2024

was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Order be adopted; and after full discussion, such motion, carrying with it the adoption of such Order prevailed, carried, and became effective by the following vote:

AYES: 5 NOES: 0

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the District's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code.

SIGNED AND SEALED the 10th day of September, 2024



President, Board of Commissioners



Secretary, Board of Commissioners



**ORDER ADOPTING AMENDED BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2024**

STATE OF TEXAS	§
COUNTY OF REEVES	§
REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1	§

WHEREAS, REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1 (the "District") is a political subdivision of the State of Texas, organized as provided by Article III, Section 48-e, of the Texas Constitution and by Chapter 775, Texas Health and Safety Code (the "Code"), and operating pursuant to Chapter 775 of the Code; and

WHEREAS, pursuant to Chapter 775 of the Code, the District is required to adopt an annual budget for each fiscal year; and

WHEREAS, the Board of Commissioners of the District has previously determined that the District's fiscal year will be January 1 through December 31 of each year;

WHEREAS, the Board of Commissioners of the District previously adopted its budget for Fiscal Year Ending ("FYE") December 31, 2024 on September 12, 2023 and amended same on May 14, 2024; and

WHEREAS, the Board of Commissioners of the District hereby desires to again amend its budget for FYE December 31, 2024.

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COMMISSIONERS OF REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1:

1. That the recitals contained herein above are found to be true and correct.
2. That the District hereby adopts the amended budget set forth on the attached Exhibit "A" as its budget for the FYE December 31, 2024.
3. That this Order shall be effective immediately upon its adoption.

EXHIBIT A

2024 Budget Amendments Worksheet

9/10/2024

Account Summary

For Fiscal: 2024 Period Ending: 08/31/2024



REEVES COUNTY ESD 1
Fund: 01 - ESD 1 GENERAL FUND

Revenue		2024 YTD Activity	2024 Total Budget	2024 Amendments	2404 Amended Budget	Notes
01-00-00-3001	Property Tax Levy (Current)	\$ 24,812,525.83	\$ 25,668,082.31	\$ 358,182.69	\$ 26,026,265.00	Increase to actual
01-00-00-3002	Property Tax Levy (Delinquent)	\$ 1,284,193.59	\$ 80,000.00	\$ 1,220,000.00	\$ 1,300,000.00	Increase to actual
01-00-00-3003	Property Tax Penalty & Interest	\$ 92,644.58	\$ 60,000.00	\$ 32,645.00	\$ 92,645.00	Increase to actual
01-00-00-3004	Property Tax Interest and Sinking (I&S)	\$ 2,144,251.99	\$ 2,180,722.00	\$ -	\$ 2,180,722.00	
01-00-00-3005	Property Tax Collection Late Fees	\$ 3,091.91	\$ 500.00	\$ 2,600.00	\$ 3,100.00	Increase to actual
01-00-00-3006	Property Tax Delinquent/Attorneys Fees Collected	\$ -	\$ 40,000.00	\$ (40,000.00)	\$ -	Decrease to actual
01-00-00-3007	Property Tax VIT Overage Payment	\$ 4,209.67	\$ -	\$ 4,209.00	\$ 4,209.00	Increase to actual
01-00-00-3008	Property Tax Levy Ag	\$ 9.19	\$ -	\$ -	\$ -	
01-00-00-3009	PILOT - Payment in Lieu of Taxes	\$ 1,420.96	\$ -	\$ 1,420.00	\$ 1,420.00	Increase to actual
01-00-00-3010	Interest Earned	\$ 1,889,157.94	\$ 2,000,000.00	\$ 800,000.00	\$ 2,800,000.00	Projected increase
01-00-00-3011	Emergifire Revenue	\$ 17,399.67	\$ 12,000.00	\$ 8,000.00	\$ 20,000.00	projected increase
01-00-00-3012	Miscellaneous Income	\$ 45,225.33	\$ 5,000.00	\$ 40,225.00	\$ 45,225.00	Increase to actual
01-00-00-3014	Donations Received		\$ -	\$ -	\$ -	
01-00-00-3016	Texas Mutual Dividend Revenue	\$ 46,421.75	\$ 24,000.00	\$ 22,421.00	\$ 46,421.00	Increase to actual
01-00-00-6010	Transfers-In	\$ 2,371,160.09		\$ -	\$ -	
01-00-41-3040	Fire Prev: Fees and Permits		\$ -	\$ -	\$ -	
01-11-00-3020	Rental Income		\$ -	\$ 4,200.00	\$ 4,200.00	Projected increase
Revenue Total:		\$ 32,711,712.50	\$ 30,070,304.31	\$ 2,453,902.69	\$ 32,524,207.00	

Expense		2024 YTD Activity	2024 Total Budget	2024 Amendments	2024 Amended Budget	Notes
01-00-00-6050	Transfers-Out	\$ 7,000,000.00	\$ -		\$ -	
01-00-00-6055	Transfer Out - Debt Service Payments	\$ 2,299,013.88	\$ -	\$ 2,299,013.23	\$ 2,299,013.23	Increase to Actual (2020 loan and 2023 Loan)
01-00-00-6100	Depreciation Expense		\$ -		\$ -	
01-00-00-6101	Amortization Expense		\$ -		\$ -	
01-00-00-7000	FFE under \$50,000 below capitalization threshold	\$ 14,073.68	\$ -	\$ 65,000.00	\$ 65,000.00	Increase for Capex below 50K Threshold
01-00-00-9998	Reconciliation Discrepancies		\$ -		\$ -	
01-00-31-6905	Uniforms - Admin/Commissioners		\$ -		\$ -	
01-00-32-6805	Staff/Personnel Training and Travel - ADMIN		\$ -		\$ -	
01-01-11-5200	BCBS of TX Group Health Insurance	\$ 453,002.02	\$ 1,254,330.00	\$ (462,000.00)	\$ 792,330.00	Decrease to projected - due to staffing delays
01-01-11-5201	Employee Assistance Program	\$ 1,337.50	\$ 3,000.00		\$ 3,000.00	
01-01-11-5202	Employee Benefits:AFLAC		\$ -		\$ -	
01-01-11-5203	Employee Recognition/Retention Supplies Awards	\$ 3,231.22	\$ 5,000.00		\$ 5,000.00	
01-01-11-5204	Employee Relations and Outreach	\$ 49.49	\$ 2,000.00		\$ 2,000.00	
01-01-11-5205	Guardian Insurance	\$ 20,828.91	\$ 95,930.00	\$ (48,000.00)	\$ 47,930.00	Decrease to projected - due to staffing delays
01-01-11-5206	TCDRS 7% Employee Match		\$ -		\$ -	
01-01-11-5207	TCDRS Employer Match	\$ 350,524.52	\$ 829,255.00	\$ (257,000.00)	\$ 572,255.00	Decrease to projected - due to staffing delays
01-01-11-5208	TCDRS Group Life Premium	\$ 2,714.23	\$ 9,745.00	\$ (5,000.00)	\$ 4,745.00	Decrease to projected - due to staffing delays
01-01-11-5220	HSA Employee Contributions	\$ -	\$ -		\$ -	
01-01-11-5300	HR/Payroll Fees	\$ 27,763.06	\$ 75,000.00		\$ 75,000.00	
01-01-11-5302	Employee Incentive Pay	\$ -	\$ 456,000.00		\$ 456,000.00	
01-01-11-5500	Employee Deductions - Child Support / Garnishments		\$ -		\$ -	
01-01-11-5501	FIT		\$ -		\$ -	
01-01-11-5502	FUTA		\$ -		\$ -	
01-01-11-5503	Health Insurance Stipend	\$ 4,000.00	\$ 5,000.00		\$ 5,000.00	
01-01-11-5504	Social Security	\$ 233,521.95	\$ 549,293.00	\$ (163,000.00)	\$ 386,293.00	Decrease to projected - due to staffing delays
01-01-11-5505	Medicare	\$ 54,612.44	\$ 128,464.00	\$ (39,000.00)	\$ 89,464.00	Decrease to projected - due to staffing delays
01-01-11-5510	Relocation Expenses Employer Paid		\$ -		\$ -	
01-01-11-5511	Salaries and wages	\$ 2,451,262.34	\$ 5,533,740.38	\$ (1,600,000.00)	\$ 3,933,740.38	Decrease to projected - due to staffing delays
01-01-11-5512	Overtime	\$ 1,426,749.43	\$ 3,325,822.81	\$ (845,000.00)	\$ 2,480,822.81	Decrease to projected - due to staffing delays
01-01-11-5513	SUI	\$ 630.74	\$ 19,000.00	\$ (15,000.00)	\$ 4,000.00	Decrease to projected - due to staffing delays
01-01-11-5514	Volunteer Stipends	\$ 4,800.00	\$ 165,000.00	\$ (65,000.00)	\$ 100,000.00	Decrease to projected - due to staffing delays
01-01-11-5515	Medical treatment - Drug Testing	\$ 1,350.00	\$ 5,000.00		\$ 5,000.00	
01-01-11-5800	TESRS (Volunteer Retirement Program)	\$ 30,386.00	\$ 4,000.00	\$ 17,000.00	\$ 21,000.00	Projected Increase
01-01-12-5100	Advertising	\$ 3,168.08	\$ 5,000.00		\$ 5,000.00	

01-01-12-5101	Public Outreach, Printing & Publishing	\$ 12,574.04	\$ 30,000.00		\$ 30,000.00	
01-01-12-5103	Administrative Fees and Licenses	\$ 2,005.07	\$ 15,000.00		\$ 15,000.00	
01-01-12-5104	Catering	\$ 6,946.33	\$ 15,000.00		\$ 15,000.00	
01-01-12-5105	Interest expense		\$ -		\$ -	
01-01-12-5106	Late Fees		\$ -		\$ -	
01-01-12-5107	Magazine and Newspaper Subscriptions	\$ 77.75	\$ 1,000.00		\$ 1,000.00	
01-01-12-5108	Memberships & dues	\$ 2,531.50	\$ 3,000.00		\$ 3,000.00	
01-01-12-5109	Miscellaneous Expense		\$ -		\$ -	
01-01-12-5110	Office Supplies	\$ 8,374.72	\$ 20,000.00		\$ 20,000.00	
01-01-12-5112	Postage & freight	\$ 3,107.46	\$ 2,000.00	\$ 10,000.00	\$ 12,000.00	FedEx and shipping Costs going up. Not as much free shipping
01-01-12-5113	Rents & Leases	\$ 125,889.00	\$ 170,000.00	\$ 60,000.00	\$ 230,000.00	Additional Monthly Rents due to Station Delays
01-01-12-5209	Workers Compensation	\$ 78,524.87	\$ 350,000.00		\$ 350,000.00	
01-01-12-5706	Communications (Internet and Mobile Phones)	\$ 23,332.62	\$ 32,000.00		\$ 32,000.00	
01-01-12-5701	Electric (Station 1 only in 2025)	\$ 11,796.64	\$ 85,000.00		\$ 85,000.00	
01-01-12-5702	Propane	\$ 3,009.08	\$ 28,000.00		\$ 28,000.00	
01-01-12-5703	POA Fees First Keystone	\$ 2,985.50	\$ 3,100.00		\$ 3,100.00	
01-01-12-5704	Water, Sewer, and Garbage	\$ 13,177.24	\$ 50,000.00		\$ 50,000.00	
01-01-13-5601	Audit Fees	\$ 31,000.00	\$ 23,000.00	\$ 8,000.00	\$ 31,000.00	Increase for CAPEX, volume of activity, and travel fees
01-01-13-5602	Bookkeeping		\$ -		\$ -	
01-01-13-5603	Contracted Services	\$ 3,321.78	\$ 45,000.00		\$ 45,000.00	
01-01-13-5604	Interlocal Agreement Fire Protection/Emergency Srv		\$ -		\$ -	
01-01-13-5605	Legal services	\$ 69,611.81	\$ 125,000.00		\$ 125,000.00	
01-01-13-5606	Liability Insurance	\$ 72,466.38	\$ 90,000.00		\$ 90,000.00	
01-01-13-5608	Property Tax Delinquent Attorney's Fees	\$ -	\$ 40,000.00	\$ (40,000.00)	\$ -	no fees passed on through RCAD
01-01-13-5609	Reeves County Appraisal District	\$ 46,244.89	\$ 89,000.00		\$ 89,000.00	
01-01-13-5610	Tax Assessor - Collector	\$ 21,243.08	\$ 41,000.00		\$ 41,000.00	
01-01-13-5612	Property Tax Late/Rendition Fees	\$ 154.72	\$ 300.00		\$ 300.00	
01-01-13-5613	Commissioner Fees of Office	\$ 28,416.00	\$ 37,500.00		\$ 37,500.00	
01-01-21-6903	Operating Equipment/Tools under \$50,000 - Fire	\$ 30,848.54	\$ 75,000.00		\$ 75,000.00	
01-01-31-6501	Equipment rental	\$ 20,631.68	\$ 25,000.00	\$ 8,200.00	\$ 33,200.00	Increase for Conex Box Rentals/Furniture storage
01-01-31-6502	Equipment Maintenance and Testing	\$ 7,776.32	\$ 25,000.00	\$ 15,000.00	\$ 40,000.00	Increased Maintenance and Testing (Higher than anticipated)
01-01-31-6503	Facilities Equip/Tools under \$50,000	\$ 2,572.45	\$ 5,000.00		\$ 5,000.00	
01-01-31-6504	Facilities Repairs and Maintenance	\$ 7,081.96	\$ 10,000.00		\$ 10,000.00	
01-01-31-6505	Facilities Supplies	\$ 22,394.10	\$ 40,000.00		\$ 40,000.00	
01-01-31-6506	Laundry	\$ 10.13	\$ 1,500.00		\$ 1,500.00	
01-01-31-6600	Fleet Tools under \$50,000	\$ 15,121.22	\$ 20,000.00		\$ 20,000.00	
01-01-31-6601	Fleet Repairs, Maintenance & Preventive	\$ 82,484.93	\$ 300,000.00		\$ 300,000.00	
01-01-31-6603	Fleet Accessories - Under \$50,000	\$ 12,392.32	\$ 30,000.00		\$ 30,000.00	
01-01-31-6604	Fuel	\$ 69,951.34	\$ 200,000.00		\$ 200,000.00	
01-01-31-6901	Hazmat Materials and Equipment	\$ 46,220.60	\$ 120,000.00		\$ 120,000.00	
01-01-31-6902	Medical supplies	\$ 259.12	\$ 5,000.00		\$ 5,000.00	
01-01-31-6904	PPE - Personal Protective Equipment/Gear	\$ 143,734.35	\$ 250,000.00		\$ 250,000.00	
01-01-31-6905	Uniforms	\$ 32,422.77	\$ 100,000.00		\$ 100,000.00	
01-01-32-6800	Commissioners Training/Travel	\$ 4,552.98	\$ 25,000.00		\$ 25,000.00	
01-01-32-6803	Training Supplies/Publications	\$ 12,794.39	\$ 80,000.00		\$ 80,000.00	
01-01-32-6805	Staff/Personnel Training and Travel (Fire Personnel)	\$ 125,029.80	\$ 300,000.00		\$ 300,000.00	
01-01-33-6701	Software IT	\$ 95,151.72	\$ 155,000.00		\$ 155,000.00	
01-01-33-6702	Hardware IT	\$ 11,742.24	\$ 20,000.00		\$ 20,000.00	
01-11-12-5701	Electric- Plum St Properties (Rentals)	\$ 757.60	\$ -	\$ 2,000.00	\$ 2,000.00	Electric Plum Street Properties
01-11-12-5704	Water, Sewer, and Garbage Plum St Properties	\$ 73.76	\$ -	\$ 1,000.00	\$ 1,000.00	Water, Sewer, and Garbage Plum St Properties
01-11-13-5603	Contracted Services Plum St Properties (Rentals)		\$ -	\$ 8,000.00	\$ 8,000.00	Contracted Services Plum St Properties (Rentals)
01-11-13-5606	Liability Insurance Plum St Properties (Rentals)	\$ 553.00	\$ -	\$ 553.00	\$ 553.00	Liability Insurance Plum St Properties (Rentals)
01-11-31-6504	Facilities Repairs and Maintenance Plum St Prop	\$ 247.50	\$ -	\$ 1,000.00	\$ 1,000.00	Facilities Repairs and Maintenance Plum St Prop

01-11-31-6505	Facilities Supplies Plum St Properties (Rentals)	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	Facilities Supplies Plum St Properties (Rentals)
Expense Total:		\$ 15,694,614.79	\$ 15,551,980.19	\$ (1,042,233.77)	\$ 14,509,746.42	\$ -

		2024 YTD Activity	2024 Total Budget	2024 Amendments	2024 Amended Budget	Notes
	Revenue	\$ 32,711,712.50	\$ 30,070,304.31	\$ 2,453,902.69	\$ 32,524,207.00	
	Expense	\$ 15,694,614.79	\$ 15,551,980.19	\$ (1,042,233.77)	\$ 14,509,746.42	
Fund: 01 - ESD 1 GENERAL FUND Surplus (Deficit):		\$ 17,017,097.71	\$ 14,518,324.12	\$ 3,496,136.46	\$ 18,014,460.58	SURPLUS

\$ 13,252,966.96	M&O	\$ 12,210,733.19	M&O
\$ 2,299,013.23	I&S	\$ 2,299,013.23	I&S - Debt Payments
\$ 15,551,980.19	Total	\$ 14,509,746.42	Total