
PARKER COUNTY

Emergency Services District No. 1



ANNUAL BUDGET

FISCAL YEAR 2026-2027

October 1, 2026 – September 30, 2027

Proposed & Adopted — presented to the Board of Commissioners

PARKER COUNTY ESD No. 1

Board of Commissioners & Leadership

Parker County Emergency Services District No. 1 is governed by a five-member Board of Commissioners appointed by the Parker County Commissioners Court under Chapter 775 of the Texas Health and Safety Code. Commissioners serve two-year terms.

Board of Commissioners	Office
Mark Jack	President
Brandon Tatarevich	Vice President
Shawn Scott	Treasurer
Ben Overholt	Secretary
Saxon Bailey	Commissioner

District Leadership	Position
Stephen Watson	Fire Chief / Chief Executive Officer
David Pruitt	Assistant Chief
Jason Ingram	Deputy Chief — Operations
Frank Watson	Fire Marshal
Elizabeth Giles	Administrative Manager
April Baldwin	Fire Alarm Director

MISSION

Parker County Emergency Services District No. 1 passionately protects the lives and property of our citizens through training, dedication, preparedness, professionalism, and integrity.

MOTTO

Brotherhood | Excellence | Service | Teamwork

PARKER COUNTY ESD No. 1

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ABOUT THIS DOCUMENT

This budget document presents the Parker County Emergency Services District No. 1 operating, debt service, reserve, and capital appropriations for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

Figures are drawn from the District’s FY 2026/27 budget worksheets, the 2026 Tax Rate Calculation Worksheet certified August 7, 2026, and the audited Annual Financial Report for the year ended September 30, 2025.

This budget was prepared by the Office of the Fire Chief and is scheduled for consideration by the Board of Commissioners September 10th 2026. A public meeting to vote on the proposed 2026 tax rate is scheduled for September 10th, 2026 at 10:00 a.m. at District Administration, 315 Morrow Road, Springtown, Texas.

PARKER COUNTY ESD No. 1

Fire Chief's Budget Message



Stephen Watson
Fire Chief

To the Board of Commissioners and the citizens of Parker County Emergency Services District No. 1:

I am pleased to present the Annual Budget for Fiscal Year 2026–2027. This budget appropriates \$22,971,000 against projected revenue of \$22,978,999, a balanced plan that expands in step with community growth and service demand, funds every position, every apparatus commitment, every step plan raise, and every debt obligation the District has made, while adding \$376,401 to the operating reserve.

Parker County continues to be one of the fastest-growing counties in Texas. The District's certified taxable value has grown from \$5.82 billion in 2020 to \$14.64 billion for the 2026 tax year — an increase of 151 percent in six years. This has occurred through expansion of district territory and substantial growth across the communities in the district. That growth brings rooftops, traffic, and commercial development, and with them a call volume that now exceeds 7,000 requests for service annually across 330 square miles served by ten fire stations.

This budget answers that growth in three ways:

First, it completes the transition to a fully career staffing model, supplemented by reserves and volunteers.

FY 2026/27 eliminates the part-time and compensated-volunteer appropriation (\$919,800 in FY 2025/26) and converts that capacity into full-time positions to reliably staff water supply apparatus. Part time and compensated-volunteer personnel retain opportunity to work relief shifts which are available daily, and funded through the PTO backfill allocation. The District will field 126 full-time equivalent positions — 108 in Operations, 7 in Administration, 6 in Support Services, and 5 in Prevention — supported by a ten-step plan that gives every member a predictable path from Firefighter/EMT through Deputy Chief. Personnel appropriations increase +14.1% to \$16,503,910, and represent 71.8 percent of the total budget.

Second, it holds operating expenses increases modest while absorbing real cost pressure.

Maintenance and operations rises only +3.3%, to \$1,894,350. Increases in fuel, turnout gear, training equipment, and consumable supplies were offset by reductions in other programs. Administration increases +15.5%, to \$963,130, driven almost entirely by property and casualty insurance, which rose \$66,130 on a larger insured asset base, and by software consolidation. Election costs of \$20,000 fall out of the budget this year.

Third, it keeps the District's debt and capital position conservative.

Debt service falls -31.0% to \$1,009,359 following the early payoff of the Engine 51 note. The capital improvement appropriation of \$2,223,850 continues the \$1,000,000 annual contribution to the facilities fund and increases the fleet contribution to \$850,000, funding the apparatus replacement schedule through 2028 largely from cash rather than new debt issuance.

The proposed tax rate of \$0.100000 per \$100 of valuation is unchanged from 2025 and is the maximum rate permitted for an emergency services district under Texas law. It equals the voter-approval rate and exceeds the no-new-revenue rate of \$0.098943. For the average residence homestead, taxable value of \$387,701, the annual District tax is \$387.70 — an increase of \$5.17, or 1.35 percent, over last year.

Ad valorem taxes fund 61 percent of the budget. The District’s voter-approved sales tax provides \$6,929,628 — 30 percent of revenue — and is budgeted conservatively at 86 percent of the current year’s projected collection. That discipline is deliberate. Sales tax is the most volatile revenue the District receives, and a budget built on peak collections is a budget that fails in a downturn. Sales tax realized beyond budgeted revenues remain a substantial cornerstone of our capital replacement and improvement funding.

The result is a budget with a \$7,999 operating margin that consumes 94.0 percent of recurring core revenue, leaving \$1,307,250 of recurring revenue available for capital and reserves. I want to thank the Board of Commissioners for their continued stewardship, and the members of this District for the work they do every day.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Stephen Watson', with a horizontal line extending to the right.

Stephen Watson

Fire Chief

Parker County Emergency Services District No. 1

PARKER COUNTY ESD No. 1

District Profile

Parker County Emergency Services District No. 1 is a political subdivision of the State of Texas, governed by a five-member Board of Commissioners appointed by the Parker County Commissioners Court under Chapter 775 of the Texas Health and Safety Code. The District was created by public election on May 2, 1998 as Parker County Rural Fire Prevention District No. 1 and converted to an emergency services district effective September 13, 2001. Over the following twenty years and through eleven elections, the District has grown to protecting over a third of Parker County and almost half of its population.

The District provides structural and wildland fire suppression, technical rescue, fire prevention and investigation, and emergency medical first response across 330 square miles of Parker County. Emergency medical transport within the county is provided by the Parker County Hospital District, a separate taxing entity; the petition that created ESD No. 1 did not include transport service.



At a glance

Governance	Five-member Board of Commissioners, appointed, two-year terms
Created	1998 (rural fire prevention district); converted to ESD September 13, 2001
Service area	Approximately 330 square miles of Parker County, Texas
Population served	More than 90,000 residents
Communities	Aledo, Springtown, Willow Park, Peaster, Poolville, LaJunta, Silver Creek, the Annettas, Reno, the Morning Star and Cresson Crossroads/Kelly Ranch MUDs
Fire stations	10
Annual call volume	More than 7,000 requests for service
Budgeted FTE positions	126 (excluding Fire Alarm communications staff)
Fiscal year	October 1 through September 30
Administration	315 Morrow Road, Springtown, Texas 76082 · 817-523-7598 · pcesd1.com

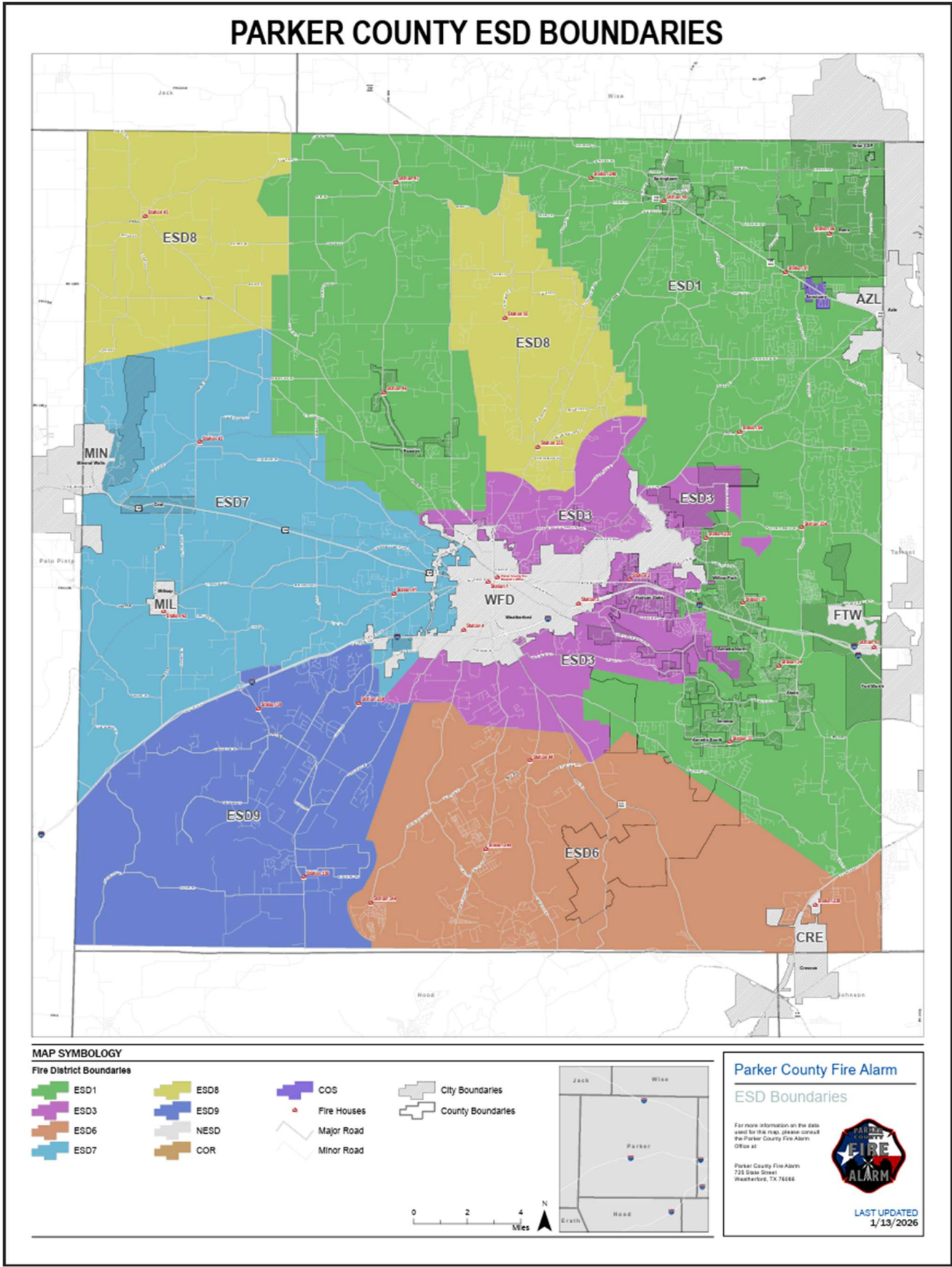
Services provided

- Structural fire suppression from ten staffed fire stations.
- Wildland fire suppression, including participation in the Texas Intrastate Fire Mutual Aid System (TIFMAS).
- Emergency medical first response at the basic and advanced life support level through Medical Direction with BEST EMS; transport is provided by the Parker County Hospital District.
- Technical rescue — rope, swift and flood water, trench, confined space, vehicle extrication, and active-threat response.
- Fire prevention, fire code administration and enforcement, plan review, life safety inspection, and fire cause and origin investigation through the Fire Marshal’s Office.
- Public safety and life safety education for area schools, businesses, and community groups.
- Emergency communications for member districts through the Parker County Fire Alarm center (PCFAC).

Board of Commissioners

Commissioner	Office
Mark Jack	President
Brandon Tatarevich	Vice President
Shawn Scott	Treasurer
Ben Overholt	Secretary
Saxon Bailey	Commissioner

Response area



PARKER COUNTY ESD No. 1

Fire Stations

The District operates ten fire stations across its 330-square-mile response area.



Station 34



Station 35



Station 37



Station 234



Station 46



Station 47



Station 48



Station 51



Station 54



Station 56



Training Center

PARKER COUNTY ESD No. 1

Budget Process, Basis of Accounting & Fiscal Policy

Basis of budgeting and accounting

The District maintains four governmental funds. General, Capital, Interest & Sinking, and Reserve. The annual operating budget is adopted on a basis consistent with generally accepted accounting principles for the general fund, and all annual appropriations lapse at fiscal year end. Governmental fund financial statements are prepared on the modified accrual basis of accounting: revenues are recognized when measurable and available, and expenditures are recognized when the related fund liability is incurred.

Budgetary control is maintained at the line-item level within approved appropriations categories. Budget appropriations categories may be amended during the year only with the approval of the Board of Commissioners.

Budget calendar

Date	Action
April – June 2026	Division budget requests developed; staffing, apparatus, and facility needs identified
July 2026	Proposed budget filed with the District and posted for public inspection at pcesd1.com
July 25, 2026	Certified appraisal roll received from the Parker County Appraisal District
August 7, 2026	No-new-revenue and voter-approval tax rates calculated and certified
August 2026	Notice of Public Hearing and Notice of Meeting to Vote on Tax Rate published
September 10, 2026	Public meeting to vote on the proposed tax rate — 10:00 a.m., 315 Morrow Road, Springtown
September 2026	Board of Commissioners adopts the FY 2026/27 budget and the 2026 tax rate
October 1, 2026	Fiscal year 2026/27 begins
September 30, 2027	Fiscal year ends; appropriations lapse

Fiscal policies reflected in this budget

- Ad valorem revenue is budgeted at 95 percent of the maintenance and operations levy and 100 percent of the debt service levy, consistent with the collection rate certified by the tax assessor-collector.
- Sales tax revenue is budgeted conservatively below the current year's projected collection based on a 36 month average because it is the District's most volatile revenue source. Unrestricted sales tax funds collected are allocated to the capital improvement fund.
- The District maintains an operating reserve targeted at 20 percent of Administration, Maintenance & Operations, and Personnel appropriations — approximately two and one-half months of operating cost. The annual reserve allocation is the amount required to reach that target.
- Recurring operating and debt costs are measured against recurring "core" revenue. Non-recurring revenue — applied fund balance, asset sales, and reimbursements — is not used to fund recurring operating cost.
- Apparatus and facility replacement is funded from dedicated capital accounts held in Texas CLASS, funded by annual contributions, rather than from new debt wherever practicable.

PARKER COUNTY ESD No. 1

Budget Summary — All Appropriations

The FY 2026/27 budget is balanced, with projected revenue of \$22,978,999 against appropriations of \$22,971,000, leaving a margin of \$7,999.

Summary of revenue and appropriations

	FY 2025/26 Budget	FY 2026/27 Budget	Change	% of Total
Total revenue	\$21,889,160	\$22,978,999	+5.0%	
Core (recurring) revenue	\$19,858,160	\$21,677,999	+9.2%	
Non-recurring revenue	\$2,031,000	\$1,301,000	-35.9%	
Appropriations				
Administration	\$834,000	\$963,130	+15.5%	4.2%
Maintenance & Operations	\$1,833,012	\$1,894,350	+3.3%	8.2%
Personnel	\$14,464,307	\$16,503,910	+14.1%	71.8%
Capital Improvement	\$2,433,282	\$2,223,850	-8.6%	9.7%
Debt Service (I&S)	\$1,463,899	\$1,009,359	-31.0%	4.4%
Reserve Allocation	\$644,072	\$376,401	-41.6%	1.6%
Total appropriations	\$21,672,572	\$22,971,000	+6.0%	100.0%
Net revenue over appropriations	\$216,588	\$7,999		

Core revenue utilization

The District measures recurring operating and debt service cost against recurring “core” revenue — ad valorem taxes, sales tax, delinquent taxes, fire marshal fees, contract revenue, and fire alarm partner reimbursements. Applied fund balance, interest, asset sales, and reimbursements are excluded, because they cannot be relied on to fund recurring cost.

	FY 2025/26	FY 2026/27
Core (recurring) revenue	\$19,858,160	\$21,677,999
Less: Administration, M&O, Personnel, and Debt Service	\$18,595,218	\$20,370,749
Core revenue available for capital and reserves	\$1,262,942	\$1,307,250
Core revenue utilization rate	93.64%	93.97%

WHAT THIS MEANS: Recurring operating and debt costs consume 94.0 percent of recurring revenue in FY 2026/27, up slightly from 93.6 percent in FY 2025/26. That leaves \$1,307,250 of recurring revenue to support the capital program and reserve funding without relying on fund balance.

PARKER COUNTY ESD No. 1

Revenue Detail

Total budgeted revenue for FY 2026/27 is \$22,978,999, an increase of +5.0% over the FY 2025/26 adopted budget. Property taxes provide 61.0 percent of revenue and sales tax provides 30.2 percent; together they account for more than nine of every ten dollars the District receives.

Account	Revenue source	FY 2025/26	FY 2026/27	Change
Ad valorem and related				
10-01-4010	M&O ad valorem tax budgeted at 95% collection	\$11,431,572	\$12,948,538	+13.3%
20-01-4010	I&S ad valorem tax, budgeted at 100% collection	\$1,463,899	\$1,009,364	-31.0%
10-01-4020	Delinquent tax revenue	\$50,000	\$50,000	+0.0%
10-01-4169	Sales tax revenue	\$5,836,272	\$6,929,628	+18.7%
Program and contract revenue				
10-01-4130	Fire Marshal's Office revenue	\$370,000	\$385,000	+4.1%
10-01-4131	Sanctuary contract †	\$368,000	\$25,000	-93.2%
10-01-4168	Fire Alarm partner reimbursement	\$338,417	\$330,469	-2.3%
10-01-4161	Training revenue	\$35,000	\$35,000	+0.0%
10-01-4165	License revenue	\$96,000	\$96,000	+0.0%
Other financing sources				
—	Fund balance applied	\$1,500,000	\$825,000	-45.0%
10-01-4170	Interest income	\$200,000	\$175,000	-12.5%
10-01-4150	Sale of assets	\$50,000	\$50,000	+0.0%
10-01-4166	Insurance revenue ‡	\$100,000	\$20,000	-80.0%
10-01-4167	TIFMAS revenue §	\$50,000	\$100,000	+100.0%
Total revenue		\$21,889,160	\$22,978,999	+5.0%

Revenue by major source

Source	FY 2026/27	% of Revenue
Property tax — M&O and I&S	\$14,007,902	61.0%
Sales tax	\$6,929,628	30.2%
Program, contract, and fee revenue	\$871,469	3.8%
Fund balance applied	\$825,000	3.6%
Interest, asset sales, and reimbursements	\$345,000	1.5%
Total revenue	\$22,978,999	100.0%

PARKER COUNTY ESD No. 1

Property Tax & Tax Rate Information

Emergency services districts in Texas are limited by law to a maximum ad valorem tax rate of \$0.10 per \$100 of assessed valuation. The District has levied at that statutory maximum since the 2024 tax year, and the proposed 2026 rate of \$0.100000 continues it.

2026 tax rates

Rate	Per \$100 valuation	Reference
No-new-revenue tax rate	\$0.098943	Worksheet line 27
Voter-approval tax rate	\$0.100000	Worksheet line 69
De minimis rate	\$0.099356	Worksheet line 74
Proposed / adopted tax rate	\$0.100000	Statutory maximum
Maintenance & operations component	\$0.093106	
Interest & sinking (debt) component	\$0.006894	Worksheet line 49

The proposed rate is greater than the no-new-revenue rate, which means the District is proposing to increase property tax revenue for the 2026 tax year. The proposed rate is not greater than the voter-approval rate, so no election is required.

Effect on the average residence homestead

	2025	2026	Change
Total tax rate per \$100	\$0.100000	\$0.100000	No change
Average homestead taxable value	\$382,525	\$387,701	+1.35%
District tax on average homestead	\$382.53	\$387.70	+\$5.17
Total levy on all properties	\$13,480,914	\$14,639,272	+8.59%

Certified taxable value history

Tax year	Total taxable value	New construction	Homesites	Homesteads
2020	\$5,823,082,128	\$257,493,288	19,896	13,792
2021	\$6,677,017,431	\$323,254,616	20,783	14,655
2022	\$7,577,871,385	\$429,110,334	21,849	15,498
2023	\$11,042,544,817	\$724,694,806	25,914	18,923
2024	\$12,152,581,572	\$514,601,715	28,572	20,893
2025	\$13,497,499,444	\$504,008,881	29,882	21,816
2026	\$14,641,198,981	\$511,173,978	32,645	23,765

Total taxable value has grown 151 percent since the 2020 tax year. The 2026 certified roll also includes \$629,955,131 of value in territory annexed into the District after January 1, 2025. Values for 2020 through 2025 are as reported on the District’s tax rate worksheets; the 2026 value is the certified appraisal roll total, of which \$14,639,272,051 is the adjusted total taxable value used to calculate the levy.

Ad valorem revenue budgeted

	FY 2025/26	FY 2026/27
M&O levy (rate component × taxable value)	\$12,033,234	\$13,630,041
M&O revenue budgeted at 95% collection	\$11,431,572	\$12,948,538
I&S levy budgeted at 100% collection	\$1,463,899	\$1,009,364
Delinquent tax revenue	\$50,000	\$50,000
Total ad valorem revenue	\$12,945,471	\$14,007,902

PARKER COUNTY ESD No. 1

Sales Tax Revenue

The District has levied a local sales and use tax since October 1, 2017. Sales tax is now the District’s second largest revenue source and its fastest growing — collections have risen from \$419,678 in FY 2017/18 to \$7,351,452 in FY 2024/25.

Because sales tax is tied directly to retail activity, it is also the District’s most volatile revenue. FY 2026/27 budgets \$6,929,628, approximately 86 percent of the current year’s projected collection of \$8,059,660. Budgeting below trend protects the operating budget from a retail slowdown and avoids committing recurring payroll cost to a revenue that can fall without warning.

Sales tax collection history

Fiscal year	Collections	Change	Monthly average
FY 17/18	\$419,678	—	\$34,973
FY 18/19	\$729,282	+73.8%	\$60,773
FY 19/20	\$1,075,614	+47.5%	\$89,635
FY 20/21	\$1,266,805	+17.8%	\$105,567
FY 21/22	\$3,873,122	+205.7%	\$322,760
FY 22/23	\$5,242,819	+35.4%	\$436,902
FY 23/24	\$6,055,894	+15.5%	\$504,658
FY 24/25	\$7,351,452	+21.4%	\$612,621
FY 2025/26 (projected)	\$8,059,660	+9.6%	\$671,638
FY 2026/27 (budgeted)	\$6,929,628	-14.0%	\$577,469

FY 2025/26 collections through August total \$7,709,240, already 132 percent of the \$5,836,272 budgeted for that year.

PARKER COUNTY ESD No. 1

Administration Appropriations

Administration funds the governance, professional services, insurance, and general operating cost of the District office. The FY 2026/27 appropriation is \$963,130, an increase of +15.5% over FY 2025/26. The increase is concentrated in property and casualty insurance and in software consolidation; the \$20,000 election appropriation is not required this year.

Account	Description	FY 2025/26	FY 2026/27	Change
Professional Services				
10-02-6021	Accounting — CFO	\$48,000	\$48,000	+0.0%
10-02-6022	Attorney Fees	\$20,000	\$25,000	+25.0%
10-02-6023	Appraisal District	\$200,000	\$200,000	+0.0%
10-02-6024	Audit	\$15,000	\$18,000	+20.0%
10-02-6027	Consulting & Other Services	\$7,500	\$20,000	+166.7%
10-02-6025	Professional Development/Training	\$4,000	\$4,000	+0.0%
Dues & Subscriptions				
10-02-6041	Safe-D	\$10,000	\$15,000	+50.0%
10-02-6042	AP Software	\$24,500	\$24,500	+0.0%
10-00-6043	Other Software (First Due, Adobe, Zac Tax,etc)	\$10,000	\$65,000	+550.0%
Governance				
10-02-6050	Elections	\$20,000	\$0	(100.0%)
10-02-6060	Legislative	\$90,000	\$90,000	+0.0%
10-02-6070	Contingency	\$20,000	\$20,000	+0.0%
General Administration				
10-02-6092	Postage/Shipping	\$2,000	\$2,000	+0.0%
10-02-6096	Travel	\$10,000	\$12,500	+25.0%
10-02-6081	Bank Charges	\$500	\$500	+0.0%
10-02-6120	Copier Lease	\$2,500	\$2,500	+0.0%
10-02-6085	Grant Match	—	—	—
10-02-6140	Insurance/Property & Casualty	\$250,000	\$316,130	+26.5%
10-02-6141	Self Insurance/Deductibles	\$100,000	\$100,000	+0.0%
Total Administration		\$834,000	\$963,130	+15.5%

PARKER COUNTY ESD No. 1

Maintenance & Operations Appropriations

Maintenance and operations funds everything required to keep apparatus, stations, equipment, and personnel in service: suppression and rescue equipment, fleet maintenance and fuel, facilities and utilities, protective clothing, communications, information technology, and training. The FY 2026/27 appropriation is \$1,894,350, an increase of +3.3%.



Summary by activity

Activity	FY 2025/26	FY 2026/27	Change
5030 · Suppression	\$144,500	\$147,000	+1.7%
5040 · Wildland	\$8,000	\$9,500	+18.8%
5050 · Rescue	\$26,000	\$26,000	+0.0%
5060 · Fire Alarm	\$104,672	\$63,250	-39.6%
5070 · Radio Comms	\$20,500	\$20,500	+0.0%
5080 · EMS	\$18,000	\$19,500	+8.3%
5090 · Prevention	\$35,500	\$39,500	+11.3%
5100 · Fleet	\$514,000	\$537,500	+4.6%
5110 · Facilities	\$147,100	\$165,600	+12.6%
5120 · Facilities-Minor/Misc	\$120,000	\$123,000	+2.5%
5130 · Utilities/Services	\$197,500	\$197,500	+0.0%
5140 · PPE	\$196,000	\$224,000	+14.3%
5150 · Recruiting/Retention/Special Programs	\$17,000	\$27,000	+58.8%
5160 · Uniform Clothing	\$78,000	\$85,500	+9.6%
5170 · IT	\$65,740	\$67,000	+1.9%
5180 · Training	\$140,500	\$142,000	+1.1%
Total Maintenance & Operations	\$1,833,012	\$1,894,350	+3.3%

Detail by line item

Account	Description	FY 2025/26	FY 2026/27	Change
5030 • Suppression				
10-03-5031	Fire Hose/Nozzles/Appliances	\$50,000	\$50,000	+0.0%
10-03-5032	Consumables/Foam/Absorbent	\$15,000	\$15,000	+0.0%
10-03-5033	SCBA Repair/Testing	\$25,000	\$25,000	+0.0%
10-03-5034	Fire Equipment (Hand tools, fans, fire equip batteries etc)	\$15,000	\$15,000	+0.0%
10-03-5035	Auto Extrication Equipment	\$10,000	\$12,500	+25.0%
10-03-5036	Ground Ladders	\$7,500	\$7,500	+0.0%
10-03-5037	Saws	\$7,500	\$7,500	+0.0%
10-03-5038	Air Monitoring	\$2,500	\$2,500	+0.0%
10-03-5039	Compliance Testing	\$12,000	\$12,000	+0.0%
5040 • Wildland				
10-03-5041	TIFMAS Program/Equipment	\$8,000	\$8,000	+0.0%
10-03-5042	Deployment Expense	—	\$1,500	New
5050 • Rescue				
10-03-5051	Ropes	\$4,000	\$4,000	+0.0%
10-03-5052	Swift/Flood Water	\$4,000	\$4,000	+0.0%
10-03-5053	Confined Space	\$4,000	\$4,000	+0.0%
10-03-5054	Rescue Other	\$4,000	\$4,000	+0.0%
10-03-5055	PCPSA	\$5,000	\$5,000	+0.0%
10-03-5056	Active Threat	\$5,000	\$5,000	+0.0%
5060 • Fire Alarm				
10-03-5061	Professional Development/Training/Cert	\$15,000	\$15,000	+0.0%
10-03-5062	Office Supplies	\$5,500	\$5,500	+0.0%
10-03-5063	Uniforms	\$2,500	\$4,500	+80.0%
10-03-5064	General Equipment & Maintenance	\$9,000	\$3,500	-61.1%
10-03-5065	Professional Services	\$8,250	\$11,750	+42.4%
10-03-5066	Dues & Subscriptions	\$1,900	\$3,250	+71.1%
10-03-5067	PCFA Software & Licensing	\$27,000	\$19,000	-29.6%
10-03-5068	User Software & Licensing	\$35,522	\$750	-97.9%
5070 • Radio Comms				
10-03-5071	Repairs	\$6,500	\$6,500	+0.0%
10-03-5072	Batteries	\$6,500	\$6,500	+0.0%

Account	Description	FY 2025/26	FY 2026/27	Change
10-03-5073	Station Alerting	\$2,500	\$2,500	+0.0%
10-03-5074	Subscription Services (Wave App)	\$5,000	\$5,000	+0.0%
5080 • EMS				
10-03-5081	EMS Supplies	\$15,000	\$16,500	+10.0%
10-03-5082	DSHS/Certification	\$3,000	\$3,000	+0.0%
5090 • Prevention				
10-03-5091	PR/Education	\$8,500	\$8,500	+0.0%
10-03-5092	Knox Program	\$3,000	\$3,000	+0.0%
10-03-5093	FMO Operations	\$24,000	\$28,000	+16.7%
5100 • Fleet				
10-03-5101	Vehicle Fuel	\$200,000	\$220,000	+10.0%
10-03-5102	Tires	\$55,000	\$55,000	+0.0%
10-03-5103	Preventive Maintenance	\$35,000	\$35,000	+0.0%
10-03-5104	Repairs/Parts	\$200,000	\$200,000	+0.0%
10-03-5105	Shop Supplies	\$5,000	\$6,500	+30.0%
10-03-5106	Shop Equipment	\$8,000	\$10,000	+25.0%
10-03-5107	Auto Reg	\$1,000	\$1,000	+0.0%
10-03-5108	Professional Development/Training	\$6,000	\$6,000	+0.0%
10-03-5109	Software Subscriptions	\$4,000	\$4,000	+0.0%
5110 • Facilities				
10-03-5111	Building Maintenance	\$65,000	\$65,000	+0.0%
10-03-5112	Groundskeeping	\$5,000	\$5,000	+0.0%
10-03-5113	Appliances	\$6,500	\$6,500	+0.0%
10-03-5114	Overhead Doors	\$18,000	\$16,500	-8.3%
10-03-5115	MEP	\$10,000	\$10,000	+0.0%
10-03-5116	Tools/Equipment	\$3,000	\$3,000	+0.0%
10-03-5117	Professional Development/Training	\$1,000	\$1,000	+0.0%
10-03-5118	Custodial	\$3,600	\$3,600	+0.0%
10-03-5119	Supplies-Janitorial/Misc	\$35,000	\$55,000	+57.1%
5120 • Facilities-Minor/Misc				
10-03-5120	Admin	\$3,000	\$3,000	+0.0%
10-03-5121	Station 34 & 234	\$3,000	\$6,000	+100.0%
10-03-5122	Station 35 (Lease)	\$93,000	\$93,000	+0.0%
10-03-5123	Station 37	\$3,000	\$3,000	+0.0%

Account	Description	FY 2025/26	FY 2026/27	Change
10-03-5124	Station 46	\$3,000	\$3,000	+0.0%
10-03-5125	Station 47	\$3,000	\$3,000	+0.0%
10-03-5126	Station 48	\$3,000	\$3,000	+0.0%
10-03-5127	Station 51	\$3,000	\$3,000	+0.0%
10-03-5128	Station 54	\$3,000	\$3,000	+0.0%
10-03-5129	Station 56	\$3,000	\$3,000	+0.0%
5130 · Utilities/Services				
10-03-5131	Electricity	\$90,000	\$90,000	+0.0%
10-03-5132	Water	\$20,000	\$20,000	+0.0%
10-03-5133	Gas/Propane	\$30,000	\$30,000	+0.0%
10-03-5134	Trash	\$17,500	\$17,500	+0.0%
10-03-5135	Telephone/Internet/Mobile Data	\$40,000	\$40,000	+0.0%
5140 · PPE				
10-03-5141	Turn Out Gear	\$135,000	\$165,000	+22.2%
10-03-5142	Cleaning/Repairing/Inspection	\$20,000	\$20,000	+0.0%
10-03-5143	Gloves/Hoods	\$9,000	\$8,000	-11.1%
10-03-5144	Boots	\$15,000	\$14,000	-6.7%
10-03-5145	Helmets	\$10,000	\$10,000	+0.0%
10-03-5146	Wildland PPE	\$7,000	\$7,000	+0.0%
5150 · Recruiting/Retention/Special Programs				
10-03-5151	Awards	\$10,000	\$10,000	+0.0%
10-03-5152	Honor Guard	\$3,500	\$3,500	+0.0%
10-03-5153	Peer Support	\$3,500	\$3,500	+0.0%
10-03-5154	Health & Wellness	\$0	\$10,000	New
5160 · Uniform Clothing				
10-03-5161	Class A&B	\$60,000	\$65,000	+8.3%
10-03-5162	Tee Shirts/Caps/Shorts	\$15,000	\$17,500	+16.7%
10-03-5163	Patches,Badges, etc.	\$3,000	\$3,000	+0.0%
5170 · IT				
10-03-5171	IT Services	\$40,000	\$40,000	+0.0%
10-03-5172	Computers/IT Equipment	\$12,870	\$13,500	+4.9%
10-03-5173	Security/Access Control	\$12,870	\$13,500	+4.9%
5180 · Training				
10-03-5181	TCFP/SFFMA	\$10,000	\$10,000	+0.0%

Account	Description	FY 2025/26	FY 2026/27	Change
10-03-5182	Continuing Education	\$16,000	\$5,000	-68.8%
10-03-5183	Training Facility & Prop M&O	\$10,000	\$10,000	+0.0%
10-03-5184	Outside Instructors	\$10,000	\$10,000	+0.0%
10-03-5185	-Outside Classes	\$10,000	\$5,000	-50.0%
10-03-5186	Training Materials	\$8,000	\$15,000	+87.5%
10-03-5187	Training Equipment	\$5,000	\$15,000	+200.0%
10-03-5188	Training Refreshment	\$1,500	\$2,000	+33.3%
10-03-5189	Professional Development	\$70,000	\$70,000	+0.0%
10-03-5200	Interagency Fleet Maintenance	—	—	—
Total Maintenance & Operations		\$1,833,012	\$1,894,350	+3.3%

PARKER COUNTY ESD No. 1

Personnel Appropriations

Personnel is the largest appropriation in the budget at \$16,503,910, or 71.8% of total appropriations. The FY 2026/27 increase of +14.1% reflects the conversion of part-time and compensated-volunteer capacity to full-time positions, the addition of a step up driver program/rank, the addition of an engine company for the full year, a west side tanker driver/operator (12 FTE), retention of the 10 year step plan, an additional FTE each in the prevention, support services, and admin divisions, two additional FTEs in alarm, and continued increases in health insurance.



Account	Description	FY 2025/26	FY 2026/27	Change
8020 • Salaries and Wages				
10-04-8024	Paid Personnel-Operations	\$7,634,244	\$8,764,589	+14.8%
10-04-8023	Part Time & Compensated Volunteer	\$919,800	\$0	(100.0%)
10-04-8025	Salaries and Wages-Admin	\$602,805	\$701,765	+16.4%
10-04-8038	Support Services	\$416,313	\$420,391	+1.0%
10-04-8040	Prevention	—	\$463,631	New
10-04-8039	Fire Alarm PTO, Training, Overtime	\$33,340	\$38,760	+16.3%
10-04-8051	Fire Alarm Full time (10 FTE)	\$466,935	\$594,056	+27.2%
10-04-8054	Overtime, Holiday Pay, Incident Contingency/Upstaffing/TIFMAS	\$200,000	\$200,000	+0.0%
10-04-8056	PTO Overtime Offset @ 60% Utilization	\$500,000	\$725,000	+45.0%
10-04-8033	Longevity Pay	\$55,000	\$257,008	+367.3%

Account	Description	FY 2025/26	FY 2026/27	Change
Total 8020 · Salaries and Wages		\$10,828,437	\$12,165,200	+12.3%
8040 · Personnel Overhead				
10-04-8041	Payroll Taxes/Medicare	\$156,241	\$176,395	+12.9%
10-04-8042	Drug Screen & Physical	\$75,000	\$85,000	+13.3%
10-04-8043	Accident-Workmans Comp	\$370,000	\$395,000	+6.8%
10-04-8044	Health/Dental/Vision Insurance	\$2,100,000	\$2,500,000	+19.0%
10-04-8047	Retirement	\$862,659	\$1,099,314	+27.4%
10-04-8048	457 and 3121 Plan Administration	\$6,970	\$8,000	+14.8%
10-04-8049	Short Term, Long Term Disability, Life, A&S Insurance	\$65,000	\$75,000	+15.4%
Total 8040 · Personnel Overhead		\$3,635,870	\$4,338,710	+19.3%
Total Personnel Cost		\$14,464,307	\$16,503,910	+14.1%

ASSUMPTIONS USED IN THE PERSONNEL BUDGET

Medicare is budgeted at 1.45 percent of gross salary. District employees participate in the Texas County & District Retirement System and are not covered by Social Security.

Retirement is budgeted at a 9.36 percent employer contribution rate against covered payroll (9.12 percent in the 2025 plan year).

PTO overtime offset is budgeted at 60 percent of projected paid-time-off backfill.

The FY 2025/26 part-time and compensated volunteer appropriation of \$919,800 is eliminated and its capacity converted to full-time positions and backfill shifts.

PARKER COUNTY ESD No. 1

Staffing & Compensation Plan

The District budgets 126 full-time equivalent positions for FY 2026/27, exclusive of the ten communications positions funded through the Parker County Fire Alarm cost-share. Base wages for those 126 positions total \$10,350,376; the balance of the salaries and wages appropriation funds overtime, PTO backfill, holiday pay, longevity, commissioner pay, and the Fire Alarm staffing the District funds directly.

Authorized positions by division

Division	FTE	Budgeted base wages	% of base wages
Operations	108	\$8,764,589	84.7%
Administration	7	\$701,765	6.8%
Support Services	6	\$420,391	4.1%
Prevention	5	\$463,631	4.5%
Total authorized positions	126	\$10,350,376	100.0%

Operations positions by rank

Rank	FTE	Budgeted base wages
Deputy Chief	1	\$128,644
Battalion Chief	7	\$766,736
Captain	6	\$633,945
Lieutenant	25	\$2,252,139
Driver/Operator	30	\$2,377,353
Firefighter II/EMT	14	\$1,035,464
Firefighter/EMT	25	\$1,570,308
Total Operations	108	\$8,764,589

Administration, Support Services, and Prevention

Position	Step	FTE	Budgeted wages
Administration — 7 FTE, \$701,765			
Fire Chief	Salary	1	
Assistant Chief	Salary	1	
Administrative Manager	Salary	1	
Executive Assistant	7	1	
Executive Assistant	6	1	

Position	Step	FTE	Budgeted wages
Administrative Assistant	7	1	
Administrative Assistant	6	1	
Support Services — 6 FTE, \$420,391			
Fleet Services Manager	10	1	
Emergency Vehicle Technician	7	2	
Facilities Manager	8	1	
General Maintenance Tech	6	2	
Prevention — 5 FTE, \$463,631			
Battalion Chief	2	1	
Captain	5	3	
Lieutenant	2	1	
Total — Administration, Support Services, and Prevention		18	\$1,585,787

Compensation schedule — suppression ranks (FLSA 2027 structure)

The step plan below is the FLSA-compliant schedule adopted for FY 2026/27. Each rank advances through ten annual steps at three percent per step.

Rank	Step 1	Step 3	Step 5	Step 8	Step 10
Firefighter/EMT	\$61,028	\$64,745	\$68,688	\$75,057	\$79,628
Firefighter II/EMT	\$63,632	\$67,507	\$71,618	\$78,259	\$83,025
Engineer	\$70,011	\$74,274	\$78,798	\$86,104	\$91,348
Lieutenant	\$78,056	\$82,809	\$87,852	\$95,999	\$101,845
Captain	\$84,200	\$89,328	\$94,768	\$103,556	\$109,862
Battalion Chief	\$96,048	\$101,897	\$108,103	\$118,127	\$125,320

Compensation schedule — civilian and command positions

Position	Step 1	Step 3	Step 5	Step 8	Step 10
Deputy Chief	\$104,599	\$110,969	\$117,727	\$128,644	\$136,478
Fire EVT	\$62,450	\$66,253	\$70,288	\$76,806	\$81,483
Fleet Services Manager	\$74,940	\$79,504	\$84,346	\$92,167	\$97,780
General Technician	\$47,250	\$50,128	\$53,180	\$58,112	\$61,651
Facilities/Quartermaster	\$51,975	\$55,140	\$58,498	\$63,923	\$67,816
Administrative Assistant	\$44,100	\$46,786	\$49,635	\$54,237	\$57,540
Executive Assistant	\$55,440	\$58,816	\$62,398	\$68,184	\$72,337

PARKER COUNTY ESD No. 1

Debt Service (Interest & Sinking)

Debt service is funded by a dedicated interest and sinking tax levy and is budgeted at \$1,009,359 for FY 2026/27, a decrease of -31.0%. The reduction reflects the early payoff of the Engine 51 note during FY 2025/26 and a smaller advance-payment allocation.

Account	Obligation	FY 2025/26	FY 2026/27
20-06-9010	GovCap Fleet — E34, E37, E48, E54, T34, T48, R34, R48	\$387,979	\$387,979
20-06-9012	GovCap Facilities — Training Center 54/46/47	\$494,555	\$494,555
20-06-9013	GovCap Fleet — E 51 - Payoff FY 25/26	\$42,628	\$0
20-06-9014	New Issuance —	\$538,737	\$126,825
Total debt service		\$1,463,899	\$1,009,359

Outstanding obligations

Obligation	Annual payment	Payments remaining	Balance
Government Capital — fleet (2019 note, 8 apparatus)	\$387,979	4	\$1,551,915
Government Capital — facilities (2022 note, 2 stations & training field)	\$494,555	16	\$6,357,056
Advance payment / new issuance allocation	\$126,825	—	\$1.6M – \$6.5M
Total	\$1,009,359		\$7,908,971

As reported in the audited financial statements for the year ended September 30, 2025, notes payable totaled \$8,747,223 with \$1,898,508 of remaining interest, for total debt service requirements to maturity of \$10,645,731. The fleet note carries interest at 2.47 percent and matures October 31, 2029; the facilities note carries interest at 2.70 percent and matures February 15, 2042.

PARKER COUNTY ESD No. 1

Capital Improvement Program

The capital improvement appropriation of \$2,223,850 funds annual contributions to the District’s dedicated facilities and fleet replacement accounts, together with discrete equipment purchases. Funding apparatus and facilities from dedicated cash accounts rather than new debt is a deliberate policy choice that keeps the interest and sinking rate low and preserves the District’s borrowing capacity.



Account	Project	FY 2025/26	FY 2026/27	Notes
30-07-9500	Capital Fund Facilities	\$1,000,000	\$1,000,000	Fund Contribution For HQ & Station Projects
30-07-9501	Capital Fund Fleet	\$800,000	\$850,000	Type 6, Quarter Master, Supply, Fund Contribution
30-07-9502	Existing Facility Upgrades (FY 2025/26 only)	\$150,000	—	
30-07-9503	Radio Communications	\$60,000	\$75,000	Station alerting, additional portables
30-07-9504	SCBA/Helmet Cleaner	\$70,000	\$37,500	
30-07-9505	Training, Maintenance, B&G Equipment	\$75,000	\$40,000	
30-07-9506	Fire and Rescue Equipment	\$40,000	\$85,000	
30-07-9507	USDD Voice Alert License (PCFA)	\$19,000	\$21,000	
30-07-9508	Console Replacement (CapEX 2of2) (PCFA)	\$174,282	\$55,350	
30-07-9509	Cad2Cad Unify or 911 Equipment	\$20,000	\$40,000	
30-07-9510	Radios for PCFA	\$25,000	\$20,000	
Total capital improvement		\$2,433,282	\$2,223,850	

Dedicated capital accounts — facilities

Facilities capital fund (Texas CLASS)	Amount
Facilities Texas Class	\$10,734,905
FY 25/26 Final Contribution + Sale of Judd St	\$974,981
FY26/27 Contribution	\$1,000,000
FY 26/27 GF Reimburse	\$-946,845
New HQ	\$-10,000,000
Station 38	\$-3,500,000
Station 48 Renovation	\$-800,000
Turn Lanes	\$-800,000
Final Campus Finish Out	\$-1,000,000
Total Remaining Allocation Through 2028	\$-4,336,959

Dedicated capital accounts — fleet

Fleet capital fund (Texas CLASS)	Amount
Fleet Texas Class	\$5,117,298
FY 25/26 Final Contribution	\$1,800,000
FY 26/27 Contribution	\$850,000
FY 25/26 GF Reimburse	\$-139,191
Sale of Tanker 54	\$119,000
Sale of Tanker 37	\$119,000
Sale of E46, E47	\$850,000
Sale of Misc Retired Fleet	\$125,000
Pierce 105' Remaining	\$-200,000
2024 Skeeter Tankers (2)	\$-495,756
2026 Pierce Saber Pumpers (3)	\$-2,846,048
2027 Pierce Saber Pumpers (4)	\$-4,400,000
2028 Pierce Mid Mount Tower	\$-2,485,725
2027 Type 6	\$-175,000
Staff Vehicles (qmaster, supply, BC, etc)	\$-200,000
Total Remaining Allocation Through 2028	\$-1,961,422

Negative amounts represent committed or planned expenditures against the fund; the closing line shows the remaining allocation or debt issuance required through 2028.

PARKER COUNTY ESD No. 1

Apparatus & Fleet Replacement Plan

The District maintains a rolling apparatus replacement plan that retires front-line engines on a defined schedule and moves older units to reserve status. The plan below shows the current fleet alongside the fleet as it will stand at the end of FY 2026/27 and FY 2027/28. Model year and pump/tank configuration are shown for each unit.



Current fleet	Year / config	FY 2026/27	Year / config	FY 2027/28	Year / config
Engine 34	2020-750	Engine 34	2026-750	Engine 34	2026-750
Engine 37	2020-750	Engine 37	2020-750	Engine 37	2020-750
Engine 46	2018-1500	Engine 234	2010-1000	Engine 38	2027-750
Engine 47	2018-1500	Engine 46	2020-750	Engine 46	2027-750
Engine 48	2020-750	Engine 47	2020-750	Engine 47	2027-750
Engine 51	2024-750	Engine 48	2026-750	Engine 48	2026-750
Engine 54	2020-750	Engine 51	2024-750	Engine 51	2024-750
Engine 56	2013-1000	Engine 54	2020-750	Engine 54	2027-750
Truck 35	2019-Stick	Engine 56	2026-750	Engine 56	2026-750
Engine 101	2007-1000	Truck 35	2019-Stick	Truck 35	2028-Tower
Engine 102	2013-1000	Engine 101	2013-1000	Engine 101	2020-750
Engine 103	2001-1000	Engine 102	2013-1000	Engine 102	2020-750
Truck 101 (Engine)	2010-1000	Engine 103	2007-1000	Engine 103	2020-750
		Truck 101	2008-Stick	Truck 101	2008-Stick

PARKER COUNTY ESD No. 1

Parker County Fire Alarm (PCFAC)



The District operates the Parker County Fire Alarm center, which provides emergency fire and rescue dispatching for ESD 1 and for partner emergency services districts across Parker County. The center is funded through a cost-share allocation: each participating district pays a \$5,000 base rate plus a share of the remaining budget proportional to its call volume.

The FY 2026/27 PCFAC budget is \$1,065,562. ESD 1's share is \$735,093; the remaining \$330,469 is recovered from partner districts and appears in the District's revenue as Fire Alarm partner reimbursement.

This budget funds the addition of two FTEs to bring the total FTEs to ten, achieving minimum staffing of two dispatchers 24/7/365, a training/FTO and relief position, and the director.

Cost-share allocation

District	2025 calls	Share	FY 2025/26	FY 2026/27	Change
ESD 1	6,936	70.5%	\$646,567	\$735,093	+13.7%
ESD 3	0	0.0%	\$18,500	\$5,000	-73.0%
ESD 6	919	9.3%	\$96,991	\$101,735	+4.9%
ESD 7	941	9.6%	\$93,119	\$104,051	+11.7%
ESD 8	602	6.1%	\$75,851	\$68,367	-9.9%
ESD 9	440	4.5%	\$48,955	\$51,315	+4.8%
Total	9,838	100.0%	\$1,009,984	\$1,065,562	+5.5%

PCFAC budget detail

Line item	FY 2025/26	FY 2026/27	Change
Full time TCO's	\$329,496	\$452,496	+37.3%
Training & Ops Coordinator/Relief	\$60,407	\$62,219	+3.0%
Director Salary	\$77,032	\$79,341	+3.0%
PTO/Holiday	\$12,500	\$15,000	+20.0%
Shift Differential	\$5,840	\$8,760	+50.0%
Training, up-staffing	\$15,000	\$15,000	+0.0%
Texas County & District Retirement	\$43,117	\$50,600	+17.4%
Health Insurance	\$129,384	\$161,370	+24.7%
Medicare/SS Payroll Tax	\$7,254	\$9,176	+26.5%
03-5061 Training & Cert Fees	\$15,000	\$15,000	+0.0%
03-5062 Office Supplies Etc	\$5,500	\$5,500	+0.0%

Line item	FY 2025/26	FY 2026/27	Change
03-5063 Uniforms	\$2,500	\$4,500	+80.0%
03-5064 General Equipment & Maintenance	\$9,000	\$3,500	-61.1%
03-5065 Professional Services (GIS etc)	\$8,250	\$11,750	+42.4%
03-5066 Dues, Subscriptions, Certifications	\$1,900	\$3,250	+71.1%
03-5067 Software & Licensing	\$27,000	\$19,000	-29.6%
03-5068 Software & Licensing County TF	\$35,522	\$750	-97.9%
Management and coordination	\$4,000	\$4,000	+0.0%
Administrative, payroll, accounting, HR	\$8,000	\$8,000	+0.0%
Capital Outlay	\$213,282	\$136,350	-36.1%
Total PCFAC budget	\$1,009,984	\$1,065,562	+5.5%

PARKER COUNTY ESD No. 1

Fund Balance & Reserves

The District maintains an operating reserve targeted at 20 percent of Administration, Maintenance & Operations, and Personnel appropriations — approximately two and one-half months of operating cost. The annual reserve allocation in the budget is the amount required to bring the reserve to that target.

Operating reserve

	FY 2025/26	FY 2026/27
Reserve balance, beginning of year	\$2,770,556	\$3,495,877
Budgeted reserve allocation	\$644,072	\$376,401
Target reserve — 20% of operating appropriations	\$3,414,628	\$3,872,278

Fund balance — audited results

The District’s audited financial statements for the year ended September 30, 2025 report the following. The District maintains a single governmental fund.

	FY 2024 (audited)	FY 2025 (audited)
Governmental fund balance — unassigned	\$14,903,492	\$20,095,413
Fund balance as a percent of fund expenditures	—	120%
Total assets	\$36,664,848	\$42,490,040
Total liabilities	\$11,020,528	\$10,012,330
Capital assets, net of depreciation	\$21,370,998	\$22,077,788
Long-term debt outstanding	\$9,902,175	\$8,769,408
Total net position	\$26,738,970	\$33,818,747

Source: Parker County Emergency Services District No. 1 Annual Financial Report for the year ended September 30, 2025, issued March 27, 2026. Audited financial statements for fiscal years 2017 through 2025 are available at pcesd1.com under Financial Transparency.

Applied fund balance

The FY 2026/27 budget applies \$825,000 of fund balance, down from \$1,500,000 in FY 2025/26. Applied fund balance is treated as a non-recurring resource and is not used to fund recurring operating cost; recurring operating and debt service cost is measured against recurring core revenue, as shown in the Budget Summary.

PARKER COUNTY ESD No. 1

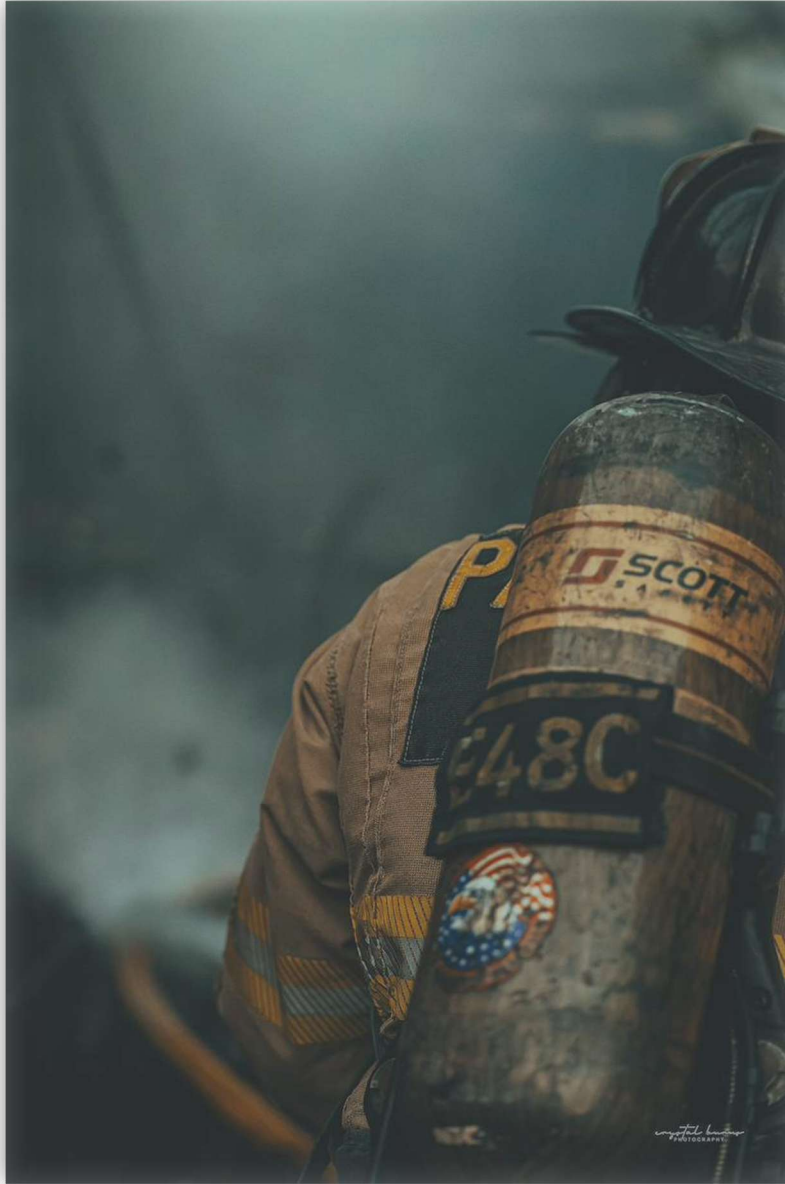
Glossary & Account Structure

Account structure

Prefix	Fund / department
10-01	General fund — revenue
10-02	General fund — Administration
10-03	General fund — Maintenance & Operations
10-04	General fund — Personnel
20-01 / 20-06	Interest & sinking — debt service revenue and payments
30-07	Capital improvement

Terms used in this document

Term	Definition
Ad valorem tax	A tax levied on the assessed value of real and personal property, expressed in dollars per \$100 of valuation.
Core revenue	Recurring revenue — ad valorem and sales taxes, fees, and contract reimbursements — excluding applied fund balance, interest, and asset sales.
De minimis rate	The sum of the no-new-revenue M&O rate, the rate that would raise \$500,000, and the current debt rate.
FLSA	The Fair Labor Standards Act, which sets the overtime work period and pay rules applicable to fire protection personnel.
FTE	Full-time equivalent — one authorized full-time position.
I&S	Interest and sinking — the portion of the tax rate and budget dedicated to debt service.
M&O	Maintenance and operations — the portion of the tax rate and budget supporting day-to-day operations.
No-new-revenue rate	The rate that would raise the same amount of property tax revenue from properties taxed in both the prior and current year.
PCFAC	Parker County Fire Alarm center — the multi-district emergency communications center operated by the District.
TCDRS	Texas County & District Retirement System, the District's defined benefit retirement plan.
TIFMAS	Texas Intrastate Fire Mutual Aid System — the statewide deployment program for wildland and all-hazard response.
Voter-approval rate	The highest rate a taxing unit may adopt without holding an election to seek voter approval.



PARKER COUNTY
Emergency Services District No. 1

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Budget, tax rate, and audit documents are published at pcesd1.com under Financial Transparency.