

Montgomery County Emergency Services District 10
Amended Budget FYE 9-30-2025
 Adopted March 19, 2025

	Oct '24 - Sep 25
Ordinary Income/Expense	
Income	
14290.3 · Interest Earned on 4 tankers	0.00
40000 · Income	
41000 · Ad Valorem Tax	
41100 · M&O Prpoerty Taxes	
41111 · Current	11,916,326.00
41112 · Prior years	60,000.00
41117 · Penalties	15,000.00
	11,991,326.00
Total 41100 · M&O Prpoerty Taxes	11,991,326.00
41000 · Ad Valorem Tax - Other	0.00
	0.00
Total 41000 · Ad Valorem Tax	11,991,326.00
42000 · Sales tax	
42100 · Sales Tax	11,400,000.00
	11,400,000.00
Total 42000 · Sales tax	11,400,000.00
43000 · Other revenues	
43100 · Rent/Lease Payments	
43104 · Building rental income	120,000.00
43101 · Tower Lease	8,343.00
43102 · Montgomery Co Hospital Dist	11,400.00
	139,743.00
Total 43100 · Rent/Lease Payments	139,743.00
43200 · Other Income	0.00
	0.00
Total 43000 · Other revenues	139,743.00
40000 · Income - Other	0.00
	0.00
Total 40000 · Income	23,531,069.00
Total Income	23,531,069.00
Gross Profit	23,531,069.00
Expense	
DISTRICT PAYROLL	
52800 · P/R Taxes	0.00
52802 · TCDRS (21 Ratio EM) - 11.13%	0.00
	0.00
Total DISTRICT PAYROLL	0.00
Undistributed	0.00
11751 · Ladder Truck 2023 (New)	0.00
16405 · 2019 2 Tankers (note)	0.00
16410 · Annual Loan Payment 2022	0.00
17001 · Capital Outlay	0.00
17002 · Capital Use of Surplus Funds	0.00
229005 · IRS Penalties	0.00
60000 · ADMINISTRATION	
60100 · ESD Commissions	
60110 · Commissioners Stipend	26,520.00
60300 · S.A.F.E.D	5,215.00
60100 · ESD Commissions - Other	0.00
	31,735.00
Total 60100 · ESD Commissions	31,735.00
61000 · Administrative salaries & benef	
61100 · Wages	
Salaries & Wages	0.00
116005 · Administrative Staffs	0.00
116008 · Operation Administrator	0.00
116011 · Fair Labor Standards Act	0.00
116013 · Holiday Wages (2XRate)	0.00

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61110 · Office manager	67,392.00
61120 · Finance director	148,532.00
61130 · Receptionist	0.00
61140 · Administrative assistant	58,302.00
61141 · Admin OT	30,000.00
61142 · Sick time	15,000.00
61143 · Vacation	50,000.00
61144 · Holiday	50,000.00
61155 · Community Risk Reduction	110,802.00
61156 · CRR Capt - OT	10,000.00
61161 · Battalion Chief	123,406.00
61162 · Battalion chief - OT	10,000.00
61171 · Mechanics	217,797.00
61173 · New Mechanic	0.00
61172 · Mechanics OT	5,000.00
61181 · Quartermaster	55,390.00
61100 · Wages - Other	0.00
Total 61100 · Wages	951,621.00
61200 · Benefits	
61210 · Payroll taxes	
61211 · Payroll Taxes - Social Security	59,001.00
61212 · Payroll Tax - Medicare 1.45 per	13,798.00
61213 · Payroll Taxes - TX Workforce	0.00
Total 61210 · Payroll taxes	72,799.00
61230 · Medical benefits	
116030 · Employer Health Ins (Rec) Den	0.00
61231 · Employer Paid Medical Insurance	100,000.00
61232 · Dependnet health insurance	50,000.00
61233 · Employee dental	16,000.00
61234 · Dependent dental	5,000.00
61235 · Employee vision	750.00
61236 · Dependent vision	1,250.00
Total 61230 · Medical benefits	173,000.00
61240 · Other insurance benefits	
61241 · Basic group term insurance - em	1,200.00
61242 · Supplemental life - employee	1,800.00
61243 · Supplemental life - dependents	200.00
61245 · AD&D - basic	250.00
61246 · AD&D - supplemental	150.00
61247 · AD&D - Supplemental dependent	100.00
61248 · Short-term disability	1,500.00
61249 · Long-term disability	2,500.00
Total 61240 · Other insurance benefits	7,700.00
61250 · Other employee benefits	
116022 · Disability (LongT/ShortT) + LI	0.00
116029 · Employer Life Insurance (Recover	0.00
61251 · Employ Physical Therapy Program	45,000.00
61252 · Employ Mental Health Assistance	65,000.00
Total 61250 · Other employee benefits	110,000.00
61260 · Workers compensation insurance	
61261 · Workers Compensation Annual)Pre	0.00
Total 61260 · Workers compensation insurance	0.00
61270 · Pension costs	
Employee PR Contribution TCDRS	0.00
116010 · 457 Plan Loan Payments (PR Dedu	0.00
116019 · 457 Plan	0.00

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61271 · Employer Match -TCDRS	105,535.00
Total 61270 · Pension costs	105,535.00
61280 · Other personnel costs	
61281 · Annual Physical (Volunteer)	0.00
61282 · Pre-Employment (Medical)	8,800.00
61283 · Pre-Employment (Psychological)	3,600.00
61284 · Annual NFPA Health Screenings	74,500.00
Total 61280 · Other personnel costs	86,900.00
Total 61200 · Benefits	555,934.00
Total 61000 · Administrative salaries & benef	1,507,555.00
62000 · Professional fees	
62021 · Accounting services	48,000.00
62001 · District HR Services (Outsource)	0.00
62002 · Auditing Fees - Annual	27,000.00
62003 · Quarterly Auditing Inc WC/PR	0.00
62004 · Sales Tax Consultant	38,400.00
62005 · Security Service	5,200.00
62006 · Station Remodeling (Soft Cost)	0.00
62008 · Legal	184,396.00
62009 · Legal Notices	860.00
62010 · Appraisal District	122,848.00
62011 · Tax Accessor Fees (misc)	7,592.00
62012 · Supplemental Workers Comp (Ann)	0.00
62013 · Accounting Firm (QTRLY Audit)	49,297.00
62014 · District HR Services	68,750.00
62015 · District Payroll Processor *	63,000.00
62017 · State sales tax collection fee	228,000.00
62018 · Payroll Processing Fees	50,000.00
62019 · Miscellaneous (Other)	19,570.00
62020 · Property tax collection fees	25,000.00
62000 · Professional fees - Other	0.00
Total 62000 · Professional fees	937,913.00
Total 60000 · ADMINISTRATION	2,477,203.00
66900 · Reconciliation Discrepancies	0.00
70000 · OPERATIONS	
71000 · Salaries & benefits	
71100 · Salaries & wages	
71101 · Fire chief	270,776.00
71102 · Assistant chief	156,000.00
71103 · Assistant chief - OT	30,000.00
71107 · Division chiefs - OT	347,065.00
71108 · Captains	25,000.00
71121 · FT Suppression	6,800,000.00
71122 · Full time suppression OT	1,800,000.00
71123 · FT Higher class regular	350,000.00
71124 · FT Higher class - OT	120,000.00
71125 · FT Higher class - holiday	18,000.00
71126 · FT tenure	10,000.00
71127 · Sick time	300,000.00
71128 · Vacation time	450,000.00
71129 · Holiday	440,000.00
71130 · Holiday pay OT	6,000.00
71131 · FT workers comp pay	6,000.00
71132 · FT bereavement	30,000.00
71151 · Part time Duty Crew	1,000,000.00
71152 · Part-time duty crew - OT	18,000.00
71153 · PT Higher class - regular	465,000.00
71154 · PT Higher class - OT	26,500.00
71155 · PT Higher class - holiday	12,000.00

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71156 · PT tenure	300.00
71157 · PT holiday	60,000.00
71158 · PT Holiday OT	10,000.00
71161 · Unscheduled OT	0.00
71191 · Vol Stipend	75,000.00
Total 71100 · Salaries & wages	12,825,641.00
71200 · Benefits	
71210 · Payroll taxes	
71211 · FICA	795,190.00
71212 · Medicare	185,972.00
71213 · TWC	2,500.00
71214 · FUTA	10,000.00
Total 71210 · Payroll taxes	993,662.00
71230 · Medical insurance	
71237 · Accident & sickness policy	22,212.00
71231 · Health insurance - employees	1,030,000.00
71232 · Health insurance - dependents	525,000.00
71233 · Dental insurance - employees	75,000.00
71234 · Dental - dependents	55,000.00
71235 · Vision insurance - employees	5,000.00
71236 · Vision insurance - dependents	8,000.00
Total 71230 · Medical insurance	1,720,212.00
71240 · Other insurance benefyts	
71241 · Basic term life - employee	8,500.00
71242 · Supplemental term - employees	9,000.00
71243 · Supplemental life - dependents	1,500.00
71245 · AD&D - basic	1,750.00
71246 · AD&D - supplemental	1,500.00
71247 · AD&D - Supplemental - dependnet	500.00
71248 · Short-term disability	18,000.00
71249 · Long-term disability	75,000.00
Total 71240 · Other insurance benefyts	115,750.00
71260 · Workers comp insurance	
71261 · Workers comp policy costs	650,000.00
Total 71260 · Workers comp insurance	650,000.00
71270 · Pension costs	
71271 · Employer Match -TCDRS	1,422,364.00
Total 71270 · Pension costs	1,422,364.00
Total 71200 · Benefits	4,901,988.00
Total 71000 · Salaries & benefits	17,727,629.00
72100 · Emergency Service (EMS)	
72101 · Supplies (EMS)	6,850.00
72102 · Training (EMS)	0.00
72103 · CPR (EMS Personnel)	715.00
72104 · EMS Equipment (EMS)	1,200.00
72100 · Emergency Service (EMS) - Other	0.00
Total 72100 · Emergency Service (EMS)	8,765.00
72200 · Administrative (Office)	
72201 · Printing & Office Supplies	6,600.00
72202 · Copier - Lease	4,176.00
72203 · Copier - Maintenance	6,000.00
72204 · Postage	1,500.00
72205 · Subscriptions	400.00
72206 · Membership Dues	400.00

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72207 · Records Retention Service	5,100.00
72208 · Bank Charges	0.00
72209 · Miscellaneous Expense	0.00
72200 · Administrative (Office) - Other	0.00
Total 72200 · Administrative (Office)	24,176.00
72300 · IT Information Services	
72301 · Computer Hardware	7,500.00
72302 · Computer Service (Outsourced) +	52,000.00
72303 · Fire Program Software	9,050.00
72304 · Accounting Software QuickBooks	8,000.00
72305 · Mechanical Diagnostic Software	1,536.00
72306 · Microsoft 365 Software License	32,925.00
72307 · District Website & Service	4,400.00
72308 · Other Software	34,385.00
72309 · Software to Replace E-Schedule	16,926.00
72300 · IT Information Services - Other	0.00
Total 72300 · IT Information Services	166,722.00
72400 · Communications	
72401 · Technology Repair (Apparatus)	0.00
72402 · Dispatch Fees - Annual	148,510.00
72403 · Radio Systems Access	35,823.00
72404 · Mobile Data - Radio Access	24,150.00
72405 · Modems (Apparatus/Tablets)	33,745.00
72406 · Active 911 (195ct)	2,700.00
72407 · Mobile Data (R360)	17,000.00
72400 · Communications - Other	0.00
Total 72400 · Communications	261,928.00
72500 · Apparatus Maintenance	
72501 · Repair & Maintenance	467,428.00
72502 · Registration	3,000.00
72503 · Misc. Repair & Towing	11,800.00
72504 · Replacement Hose	13,000.00
72505 · Equipment for Logistics	19,455.00
72506 · Tires	10,000.00
72500 · Apparatus Maintenance - Other	0.00
Total 72500 · Apparatus Maintenance	524,683.00
72600 · Facilities costs	
72601 · Station Maintenance	
72602 · 181 - Administration (Office)	32,100.00
72603 · 181 - Station	34,670.00
72604 · 182 - Station	87,600.00
72605 · 183 Station	10,000.00
72606 · 184 - Station	10,000.00
72607 · 185 - Station	10,000.00
72608 · 186 - Station	10,000.00
72609 · 187 - Station	63,000.00
72610 · 188 - Station	10,000.00
72611 · 189 - Station	10,000.00
72612 · Maintenance Facility	5,184.00
72613 · Training Facility	5,000.00
72614 · Station Pest Control	9,240.00
72615 · Station Lawn Care (all)	46,243.00
72616 · Sprinkler/Fire Alarm Testing	3,500.00
72617 · Generator Maintenance	0.00
72618 · Annual Mattress Replacement	8,353.00
72619 · Appliance Replacement	6,196.00
72620 · Recliner Replacement	1,900.00
72621 · Generator Maint	20,074.00
72622 · 26301 FM 2978 Temporary Station	40,000.00

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72601 · Station Maintenance - Other	10,000.00
Total 72601 · Station Maintenance	433,060.00
72630 · Station Utilities'	
72631 · Electricity	117,700.00
72632 · Water	39,000.00
72633 · Waste Water/Sewer/Septic	23,000.00
72634 · Garbage Collection/Container	12,480.00
72635 · Gas * Natural & *LP	40,300.00
72636 · Satellite / Telephone Cable	190,789.00
72630 · Station Utilities' - Other	0.00
Total 72630 · Station Utilities'	423,269.00
Total 72600 · Facilities costs	856,329.00
72700 · Fire & Rescue Operations	
72701 · Fire Hose Testing	21,000.00
72702 · Pump Testing	11,480.00
72703 · Aerial Ladder Testing	4,000.00
72704 · Extinguisher Testing	6,000.00
72705 · Ground Ladder Testing	3,500.00
72706 · Hydraulic Tool Repair	7,800.00
72707 · Saw Repair (Electric)	7,500.00
72708 · Hand Tools (Equipment)	12,428.00
72709 · Rescue Rope	0.00
72710 · Utility Rope	0.00
72711 · Wildland (Equipment TIFMAS)	0.00
72712 · Small Engine Repair	7,500.00
72713 · Small tools & equipment	150,000.00
72700 · Fire & Rescue Operations - Other	0.00
Total 72700 · Fire & Rescue Operations	231,208.00
72800 · Self Contained Breathing App	
72801 · Repair SCBA	13,320.00
72802 · Cylinder Hydrostatic Testing	665.00
72803 · Cylinder Repair	500.00
72804 · SCBA Compressor	6,860.00
72805 · Function Testing	5,000.00
72800 · Self Contained Breathing App - Other	0.00
Total 72800 · Self Contained Breathing App	26,345.00
72900 · Hazardous Materials	
72901 · Fire Suppression Foam A/B	12,200.00
72902 · Oil Dry	691.00
72903 · Absorbent Pads/Booms	1,700.00
72904 · Hazmat Hand Tools	1,000.00
72905 · Ty-Vec Splash Suits	0.00
72906 · Gas Meter Maintenance Calibrat	11,700.00
72900 · Hazardous Materials - Other	0.00
Total 72900 · Hazardous Materials	27,291.00
73000 · Training & Certification	
73001 · Classes & School	81,925.00
73002 · Instructors Outsource	31,500.00
73003 · Training *Supplies	53,525.00
73004 · Conferences	21,530.00
73005 · Certifications & Reimbursements	20,200.00
73006 · Mileage *Training & Travel	55,125.00
73007 · Department Gym Memberships + Eq	16,990.00
73008 · Mont Cnty Fire Chiefs Assoc.	1,000.00
73000 · Training & Certification - Other	0.00
Total 73000 · Training & Certification	281,795.00

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73100 · Supplies		
73101 · Station Supplies *General		41,378.00
73102 · Office Supplies		0.00
73100 · Supplies - Other		0.00
Total 73100 · Supplies		41,378.00
73200 · Travel & Conference		
73201 · Conference Registrations		0.00
73202 · Per Diem		26,000.00
73203 · Air Fare		0.00
73200 · Travel & Conference - Other		0.00
Total 73200 · Travel & Conference		26,000.00
73300 · Gear & Uniforms		
73301 · Gear Purchase (Bunker)		175,580.00
73302 · Gear Cleaning & Repair		102,280.00
73303 · Uniforms (Everyday)		118,136.00
73304 · Uniforms & Gear (Misc.)		4,000.00
73300 · Gear & Uniforms - Other		0.00
Total 73300 · Gear & Uniforms		399,996.00
73400 · Fuel Cost		
73401 · Fuel Cost		105,930.00
73402 · Petroleum		12,880.00
73403 · On-Site Fuel Stations		53,650.00
73400 · Fuel Cost - Other		0.00
Total 73400 · Fuel Cost		172,460.00
73500 · Public Relations.		
73501 · Public Relation - Outsource		7,550.00
73502 · Public Relations - Awards & Ba		18,000.00
73503 · Public Relations - Other		13,985.00
73504 · Public Relations - CRR Material		6,400.00
73500 · Public Relations. - Other		0.00
Total 73500 · Public Relations.		45,935.00
73600 · Insurance		
73601 · General liability		217,000.00
73602 · Property		20,000.00
73603 · Vehicles		15,000.00
73605 · Cyber security		20,000.00
73606 · Theft		500.00
Total 73600 · Insurance		272,500.00
Total 70000 · OPERATIONS		21,095,140.00
99990 · Ask My Accountant		0.00
Total Expense		23,572,343.00
Net Ordinary Income		-41,274.00
Other Income/Expense		
Other Income		
Unencumbered Revenue		0.00
115000 · Other District Expense		0.00
80000 · Other sources of cash		
81000 · Interest Income		
TX Class #0003		0.00
14200.1 · TX Pool # 1617		0.00
14200.3 · Frontier Bank		0.00
14200.4 · TX Class #0001		0.00
14200.5 · TX Pool #8966		0.00
14200.6 · TX Pool #9021		0.00

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14200.7 · TX Pool 10400	0.00
14200.8 · TX Pool # 0003	0.00
14201.1 · TX Class #0002	0.00
81001 · Interest Earned on Checking Acc	5,000.00
81002 · Interest Earned on Temp. Invest	150,000.00
81009 · IRS	0.00
81000 · Interest Income - Other	0.00
Total 81000 · Interest Income	155,000.00
83000 · Loan Proceeds	
83300 · Apparatus	4,469,062.00
83000 · Loan Proceeds - Other	0.00
Total 83000 · Loan Proceeds	4,469,062.00
84000 · Other	
84100 · Asset sale proceeds	
84101 · Sale of Assets	1,910,000.00
Total 84100 · Asset sale proceeds	1,910,000.00
Total 84000 · Other	1,910,000.00
Total 80000 · Other sources of cash	6,534,062.00
89000 · Use of reserves	
89250 · Prior Year Surplus	0.00
Total 89000 · Use of reserves	0.00
Total Other Income	6,534,062.00
Other Expense	
11701 · Architectual Cost	0.00
16559 · Credit Card Expenses	0.00
90000 · Other uses of cash	
91000 · Capital Outlay	
Capital Outlay - Dobbin Huffsmi	
Capital Outlay - Architectual E	0.00
17004 · Dobbin Huffsmith Property	0.00
Capital Outlay - Dobbin Huffsmi - Other	0.00
Total Capital Outlay - Dobbin Huffsmi	0.00
Coe Loop - Patricia Lane	
Equipment rental	1,187.00
Survey	4,425.00
Total Coe Loop - Patricia Lane	5,612.00
Logistics Center	
Achitect	94,105.00
Construction contract	517,880.00
Furnishings	484.00
Total Logistics Center	612,469.00
Pre-Construction Cost Budget	0.00
Vehicles	
Apparatus	4,098,199.00
Total Vehicles	4,098,199.00
91200 · Buildings	
91211 · Station 186 expansion & update	72,020.00
91202 · Station 182 preconstruction	300,000.00
91206 · Temporary Station 182 costs	40,729.00
Total 91200 · Buildings	412,749.00

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91500 · Equipment	
91503 · Radio equipment	376,000.00
Total 91500 · Equipment	376,000.00
BW17002 · Capital Outlay- Land Purchase	0.00
BW17003 · Capital Outlay - Vehicle Purcha	0.00
Total 91000 · Capital Outlay	5,505,029.00
Total 90000 · Other uses of cash	5,505,029.00
95000 · DEBT SERVICE FUND	
95100 · Revenues	
95110 · I&S property taxes	
14321 · Ad Valorem Tax (Debt Pledge)	0.00
95111 · Current	-1,450,000.00
95112 · Prior	-5,000.00
95117 · Penalties	-5,000.00
Total 95110 · I&S property taxes	-1,460,000.00
Total 95100 · Revenues	-1,460,000.00
96000 · Expenditures	
96100 · Debt service	
96108 · Flagstar Public Funding	236,000.00
16407 · Interest on Notes	
Capital One PF - Training - Pri	135,000.00
16407.1 · First Community	11,000.00
16407.2 · First Financial # 10291	0.00
16407.3 · TEX Pool 10040	0.00
16407.4 · First Financial # 56923	5,000.00
16407.5 · First Security Finance	150,000.00
16407.6 · Gov Capital Corp - 10473	161,746.00
16407 · Interest on Notes - Other	0.00
Total 16407 · Interest on Notes	462,746.00
550000 · Debt Service - Principal	
96208 · Flagstar Pub Fund - princ	447,000.00
Capital One PF - Training Int	57,500.00
First Security Fin - Land	181,000.00
Gov Capital Corp - 10473	153,414.00
550001 · # New Stations #1 Jun 15, 202	0.00
550002 · # New Stations #1 Dec15, 2023	435,000.00
550004 · 2019/2 Engine #1	0.00
551002 · New Maint Debt Service #2 Feb	198,300.00
551003 · New Maint Debt Service #2 Aug	0.00
550000 · Debt Service - Principal - Other	0.00
Total 550000 · Debt Service - Principal	1,472,214.00
Total 96100 · Debt service	2,170,960.00
Total 96000 · Expenditures	2,170,960.00
Total 95000 · DEBT SERVICE FUND	710,960.00
Total Other Expense	6,215,989.00
Net Other Income	318,073.00
Net Income	276,799.00