

**MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027**

	Proposed FY 9-30- 2027 Budget
GENERAL FUND	
Recurring revenues	
Total 41100 · M&O Prpoerty Taxes	14,580,186
Total 42000 · Sales tax	15,000,000
Total 43100 · Rent/Lease Payments	186,695
Total recurring revenues	29,766,881
Recurring expenses	
Administration	
Total 60100 · ESD Commissions	27,800
Total 61100 · Administrative Wages	1,609,141
Total 61200 · Benefits	592,024
Total 61000 · Administrative salaries & benefits	2,201,165
Total 62000 · Professional fees	1,015,210
Total 60000 · ADMINISTRATION	3,244,175
Operations	
Total 71100 · Salaries & wages	15,778,146
Total 71200 · Benefits	5,369,411
Total 71000 · Salaries & benefits	21,147,557
Total 72100 · Emergency Service (EMS)	10,790
Total 72200 · Administrative (Office)	45,030
Total 72300 · IT Information Services	310,061
Total 72400 · Communications	243,100
Total 72500 · Apparatus Maintenance	844,350
Total 72600 · Facilities costs	794,605
Total 72700 · Fire & Rescue Operations	101,355
Total 72800 · Self Contained Breathing App	38,750
Total 72900 · Hazardous Materials	30,150
Total 73000 · Training & Certification	316,575
Total 73100 · Supplies	71,000
Total 73300 · Gear & Uniforms	326,355
Total 73400 · Fuel Cost	213,500
Total 73500 · Public Relations.	105,740
Total 73600 - Insurance	357,240
Total 700000 · OPERATIONS	24,956,158

**MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027**

	Proposed FY 9-30- 2027 Budget
Total expenses	28,200,333
Cash Flow from Operations	1,566,548
Other Sources/Uses of Cash	
Total 81000 · Interest Income	585,039
Total 83000 · Loan Proceeds	2,600,000
Total 84100 · Asset sale proceeds	-
Total 84200 · Insurance proceeds	-
Total 84400 · Reimbursements	-
Total 84500 · Other sources	-
Use of Prior year loan proceeds	7,550,000
Total 80000 · Other sources of cash	10,735,039
Total 91000 · Capital Outlay	11,875,734
Total M&O funded debt service	-
Total 90000 · Other uses of cash	11,875,734
Net other Sources (Uses of Cash)	(1,140,695)
GENERAL FUND CASH FLOW	425,853
DEBT SERVICE FUND	
Total 95110 · I&S property taxes	3,201,876
Total interest on invested funds	55,000
Total 95100 · Revenues	3,256,876
Total 96100 · Debt service	3,257,016
Total expenditures	3,257,016
DEBT SERVICE FUND CASH FLOW (DEFICIT)	(140)
DISTRICT CASH FLOW (DEFICIT)	425,713

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

**Proposed FY 9-30-
2027 Budget**

GENERAL FUND

Ordinary Income/Expense

Income

40000 · Income

41000 · Ad Valorem Tax

41100 · M&O Property Taxes

41111 · Current

14,474,686.00

41112 · Prior years

60,000.00

41117 · Penalties

15,000.00

41118 · Interest

500.00

41119 · Attorney fee income

30,000.00

Total 41100 · M&O Property Taxes

- 14,580,186.00

Total 41000 · Ad Valorem Tax

- 14,580,186.00

42000 · Sales tax

42100 · Montgomery County ESD 10

12,500,000.00

42200 · Montgomery County ESD 10A

2,500,000.00

Total 42000 · Sales tax

15,000,000.00

43000 · Other revenues

43100 · Rent/Lease Payments

43101 · Tower Lease

12,000.00

43102 · Montgomery Co Hospital Dist

11,400.00

43105 · Logistics building rent

163,295.00

Total 43100 · Rent/Lease Payments

186,695.00

Total 43000 · Other revenues

186,695.00

Total 40000 · Income

29,766,881.00

Total Income

29,766,881.00

Gross Profit

29,766,881.00

Expense

60000 · ADMINISTRATION

60100 · ESD Commissions

60110 · Commissioners Stipend

22,100.00

60300 · S.A.F.E.D

5,700.00

Total 60100 · ESD Commissions

27,800.00

61000 · Administrative salaries & benef

61100 · Wages

71101 · Fire chief

186,200.00

71102 · Assistant chief

327,310.00

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

	Proposed FY 9-30- 2027 Budget
71103 · Assistant chief - Disaster	10,400.00
71106 · Division chiefs	293,855.00
71107 · Division chiefs - Disaster	9,350.00
61120 · Finance director	-
61140 · Exexutive & administrative supp	182,775.00
61141 · Executive & Admin support OT	2,500.00
61142 · Sick time	51,215.00
61143 · Vacation	77,410.00
61144 · Holiday	27,000.00
61145 · Bereavement	3,500.00
61146 · Tenure	2,500.00
61147 · Workers comp	5,000.00
61155 · Captain - Em preparedness	116,106.00
61156 · Captain - Em preparedness OT	3,700.00
61161 · Battalion Chief	108,070.00
61162 · Battalion chief - Disaster	3,375.00
61171 · Maintenance & facilities	79,525.00
61172 · Maintenance & facilities - OT	2,500.00
61181 · Support services	113,250.00
61182 · Support services OT	3,600.00
Total 61100 · Wages	1,609,141.00
61200 · Benefits	
61210 · Payroll taxes	
61211 · Social Security	104,365.00
61212 · Medicare 1.45 per	24,408.00
61213 · TX Workforce	1,881.00
61214 · FUTA	462.00
Total 61210 · Payroll taxes	131,116.00
61230 · Medical benefits	
61231 · Employer Paid Medical Insurance	96,500.00
61232 · Dependent health insurance	58,525.00
61233 · Employee dental	5,715.00
61234 · Dependent dental	9,355.00
61235 · Employee vision	950.00
61236 · Dependent vision	3,675.00
Total 61230 · Medical benefits	174,720.00
61240 · Other insurance benefits	
61241 · Basic group term insurance - em	3,560.00

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

	Proposed FY 9-30- 2027 Budget
61242 · Supplemental life - employee	3,130.00
61243 · Supplemental life - dependents	400.00
61245 · AD&D - basic	350.00
61246 · AD&D - supplemental	195.00
61247 · AD&D - Supplemental dependent	65.00
61248 · Short-term disability	4,770.00
61249 · Long-term disability	7,390.00
Total 61240 · Other insurance benefits	19,860.00
61250 · Other employee benefits	
61251 · Employ Physical Therapy Program	27,500.00
61252 · Employ Mental Health Assistance	28,000.00
Total 61250 · Other employee benefits	55,500.00
61270 · Pension costs	
61271 · Employer Match -TCDRS	109,078.00
Total 61270 · Pension costs	109,078.00
61280 · Other personnel costs	
61282 · Pre-Employment (Medical)	20,500.00
61284 · Annual NFPA Health Screenings	81,250.00
Total 61280 · Other personnel costs	101,750.00
Total 61200 · Benefits	592,024.00
Total 61000 · Administrative salaries & benef	2,201,165.00
62000 · Professional fees	
62002 · Auditing Fees - Annual	27,500.00
62004 · Sales Tax Consultant	38,400.00
62005 · Security Service	750.00
62008 · Legal	110,000.00
62009 · Legal Notices	1,500.00
62010 · Appraisal District	151,050.00
62014 · District HR Services	75,500.00
62015 · District Payroll Processor *	9,500.00
62017 · State sales tax collection fee	300,000.00
62018 · Payroll Processing Fees	45,000.00
62019 · Other consultants	105,000.00
62020 · Property tax collection fees	25,685.00
62021 · Accounting services	78,000.00
62022 · Delinq atty property tax fee	30,000.00
62023 · Lexipol policy program	17,325.00
Total 62000 · Professional fees	1,015,210.00

MONTGOMERY COUNTY ESD 10
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	Proposed FY 9-30- 2027 Budget
Total 60000 · ADMINISTRATION	3,244,175.00
70000 · OPERATIONS	
71000 · Salaries & benefits	
71100 · Salaries & wages	
71121 · Full time straight time	8,060,974.00
71122 · Full tiime overtime	2,560,437.00
71123 · FT Higher class straight time	832,000.00
71124 · FT Higher class overtime	281,750.00
71125 · FT Higher class - holiday x2	48,750.00
71126 · FT tenure	22,000.00
71127 · Sick time	518,900.00
71128 · Vacation time	658,639.00
71129 · Fulltime holiday x2	696,817.00
71131 · FT workers comp pay HB471	34,000.00
71132 · FT bereavement	25,000.00
71151 · Part time straight time	1,223,034.00
71152 · Part-time overtime	46,500.00
71153 · Part time higher class straight	592,600.00
71154 · Part time higher class overtime	42,500.00
71155 · PT Higher class - holiday x2	38,200.00
71157 · Part time holiday x2	96,045.00
Total 71100 · Salaries & wages	15,778,146.00
71200 · Benefits	
71210 · Payroll taxes	
71211 · FICA	978,245.00
71212 · Medicare	228,783.00
71213 · TWC	29,100.00
71214 · FUTA	7,150.00
Total 71210 · Payroll taxes	1,243,278.00
71230 · Medical insurance	
71231 · Health insurance - employees	1,078,750.00
71232 · Health insurance - dependents	662,265.00
71233 · Dental insurance - employees	64,300.00
71234 · Dental - dependents	101,875.00
71235 · Vision insurance - employees	10,520.00
71236 · Vision insurance - dependents	13,020.00
71237 · Accident & sickness policy	30,000.00
Total 71230 · Medical insurance	1,960,730.00

MONTGOMERY COUNTY ESD 10
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	Proposed FY 9-30- 2027 Budget
71240 · Other insurance benefyts	
71241 · Basic term life - employee	28,150.00
71242 · Supplemental term - employees	24,025.00
71243 · Supplemental life - dependents	3,690.00
71245 · AD&D - basic	2,700.00
71246 · AD&D - supplemental	2,170.00
71247 · AD&D - Supplemental - dependnet	575.00
71248 · Short-term disability	41,700.00
71249 · Long-term disability	66,625.00
Total 71240 · Other insurance benefyts	169,635.00
71260 · Workers comp insurance	
71261 · Workers comp policy costs	500,000.00
Total 71260 · Workers comp insurance	500,000.00
71270 · Pension costs	
71271 · Employer Match -TCDRS	1,495,768.00
Total 71270 · Pension costs	1,495,768.00
Total 71200 · Benefits	5,369,411.00
Total 71000 · Salaries & benefits	21,147,557.00
72100 · Emergency Medical Service (EMS)	
72101 · Supplies (EMS)	6,800.00
72102 · Training (EMS)	500.00
72103 · CPR (EMS Personnel)	500.00
72104 · EMS Equipment (EMS)	2,990.00
Total 72100 · Emergency Medical Service (EMS)	10,790.00
72200 · Administrative (Office)	
72201 · Printing & Office Supplies	13,380.00
72202 · Copier - lease & maint	4,050.00
72204 · Postage & lease	2,600.00
72205 · Subscriptions	2,650.00
72206 · Membership Dues	6,200.00
72207 · Records Retention Service	5,200.00
72208 · Bank Charges	500.00
72209 · Administrative support cost	1,000.00
72210 · Administrative cleaning	9,450.00
Total 72200 · Administrative (Office)	45,030.00
72300 · IT Information Services	
72301 · Computer hardware maint & rep	4,000.00
72302 · IT services	50,335.00

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	Proposed FY 9-30- 2027 Budget
72304 · QuickBooks	7,000.00
72309 · Software to Replace E-Schedule	9,100.00
72310 · Access controls & cameras	14,100.00
72311 · Software - IT	47,565.00
72312 · Software - Em preparedness	30,375.00
72313 · Software - Logisti	22,000.00
72314 · Software - Operations	100,900.00
72315 · Software - administration	5,035.00
72316 · Software - training	19,651.00
Total 72300 · IT Information Services	310,061.00
72400 · Communications	
72401 · Department cell phones	13,700.00
72402 · Dispatch & communication fees	187,500.00
72403 · Radio Systems maint & repairs	12,000.00
72404 · Apparatus mobile data & license	26,400.00
72405 · Modems/MDT maint & rep	1,500.00
72408 · Station alerting maint & rep	2,000.00
Total 72400 · Communications	243,100.00
72500 · Fleet maintenance	
72501 · Repair & maint-heavy apparatus	750,000.00
72502 · State inspect & registration	1,350.00
72503 · Towing	7,500.00
72505 · Rep & n prevent maint-lght & med	27,500.00
72506 · Tires	40,000.00
72507 · Apparatus graphics & decals	3,500.00
72508 · Small engine repairs	5,500.00
72509 · Watercraft repair and pm	5,000.00
72512 · Apparatus detail & supplies	4,000.00
Total 72500 · Fleet maintenance	844,350.00
72600 · Facilities costs	
72601 · Station Maintenance	
72602 · 181 - Administration (Office)	5,000.00
72603 · 181 - Station	5,000.00
72604 · 182 - Station	2,500.00
72605 · 183 Station	5,000.00
72606 · 184 - Station	5,000.00
72607 · 185 - Station	5,000.00
72608 · 186 - Station	5,000.00

MONTGOMERY COUNTY ESD 10
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	Proposed FY 9-30- 2027 Budget
72609 · 187 - Station	5,000.00
72610 · 188 - Station	5,000.00
72611 · 189 - Station	5,000.00
72612 · Maintenance Facility	5,000.00
72613 · Training Facility	5,000.00
72614 · Station Pest Control	7,000.00
72615 · Station Lawn Care (all)	60,000.00
72616 · Sprinkler/Fire Alarm Testing	11,000.00
72617 · Equipment rental	5,000.00
72618 · Annual Mattress Replacement	7,000.00
72619 · Appliance & equipment	20,000.00
72620 · Furniture & fixtures	10,000.00
72621 · Generator Maint & repair	21,500.00
72622 · Owned & leased prop maint	70,000.00
72623 · HVAC	40,000.00
72624 · Plumbing	25,000.00
72625 · Electrical	15,000.00
72626 · Overhead doors	22,000.00
72627 · Irrigation repair & maint	2,000.00
72628 · Septic maintenance & rep	3,500.00
72629 · Ice machine maint & rep	5,000.00
Total 72601 · Station Maintenance	381,500.00
72630 · Station Utilities'	
72631 · Electricity	133,565.00
72632 · Water	31,385.00
72633 · Waste Water/Sewer/Septic	14,380.00
72634 · Garbage Collection/Container	15,000.00
72635 · Gas Natural & LP	32,400.00
72636 · Internet & dept phone system	172,625.00
72637 · Television/satellite	8,250.00
72638 · Fire alarm monitoring	5,500.00
Total 72630 · Station Utilities'	413,105.00
Total 72600 · Facilities costs	794,605.00
72700 · Fire & Rescue Operations	
72701 · Fire Hose Testing	22,000.00
72702 · Pump Testing	8,000.00
72703 · Aerial Ladder Testing	5,500.00
72704 · Extinguisher Testing	2,000.00

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

	Proposed FY 9-30- 2027 Budget
72705 · Ground Ladder Testing	3,000.00
72706 · Hydraulic Tool Repair	9,750.00
72707 · Saw repairs, blades & chains	5,000.00
72708 · Hand Tools & equipment	13,000.00
72709 · Special ops equip & maint	6,855.00
72710 · Fire hose & appliances	11,000.00
72711 · Wildland equip & maint	15,250.00
Total 72700 · Fire & Rescue Operations	101,355.00
72800 · Self Contained Breathing App	
72801 · SCBA repairs & maint	11,500.00
72802 · Cylinder Hydrostatic Testing	1,500.00
72803 · Cylinder Repair	2,500.00
72804 · Compressor maint & testing	12,000.00
72805 · SCBA annual testing	7,250.00
72806 · SCBA mask repair & maint	4,000.00
Total 72800 · Self Contained Breathing App	38,750.00
72900 · Hazardous Materials	
72901 · Fire Suppression Foam A/B	13,500.00
72902 · Oil Dry	750.00
72903 · Absorbent Pads/Booms	900.00
72904 · Hazmat Hand Tools	1,000.00
72905 · Decon	2,000.00
72906 · Gas Meter Maintenance Calibrat	12,000.00
Total 72900 · Hazardous Materials	30,150.00
73000 · Training & Certification	
73001 · Training & prof development	82,825.00
73002 · Instructors Outsource	40,000.00
73003 · Training supplies & expendables	62,000.00
73004 · Conference registrations	20,500.00
73005 · Certifications & Reimbursements	20,200.00
73006 · Training travel & lodging	55,050.00
73007 · Fitness & wellness	16,000.00
73009 · Per diem	20,000.00
Total 73000 · Training & Certification	316,575.00
73100 · Supplies	
73101 · Station Supplies *General	35,000.00
73102 · Office supplies - stations	6,200.00
73103 · Water	24,800.00

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

	Proposed FY 9-30- 2027 Budget
73104 · Rehab supplies	5,000.00
Total 73100 · Supplies	71,000.00
73300 · Gear & Uniforms	
73301 · PPE structure/USAR/wildland	92,905.00
73302 · Gear Cleaning & Repair	70,530.00
73303 · Uniforms (Everyday)	146,400.00
73304 · Uniform brass/helmet crests/pat	16,520.00
Total 73300 · Gear & Uniforms	326,355.00
73400 · Fuel Cost	
73401 · Fuel Cost	200,000.00
73402 · Fuel mix	3,500.00
73403 · Bulk fluids	10,000.00
Total 73400 · Fuel Cost	213,500.00
73500 · Public Relations.	
73501 · Public classes & events	7,890.00
73502 · Awards & appreciation	27,500.00
73503 · Prevention & inspections	1,000.00
73504 · Public relations mat & supplies	10,000.00
73505 · Blood drives	750.00
73506 · Pre-incident planning	57,600.00
73507 · Hydrant testing	1,000.00
Total 73500 · Public Relations.	105,740.00
73600 · Insurance	
73601 · General liability	10,000.00
73602 · Property	98,000.00
73603 · Auto	176,000.00
73604 · Portable equipment	3,990.00
73605 · Cyber security	34,750.00
73606 · Theft	500.00
73607 · Managwement liability	22,500.00
73608 · Excess liability	11,500.00
Total 73600 · Insurance	357,240.00
Total 70000 · OPERATIONS	24,956,158.00
Total Expense	28,200,333.00
Net Ordinary Income	1,566,548.00
Other Income/Expense	
Other Income	
80000 · Other sources of cash	

MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027

	Proposed FY 9-30- 2027 Budget
81000 · Interest Income	
81001 · Interest Earned on Checking Acc	2,000.00
81002 · Interest Earned on Temp. Invest	583,039.00
Total 81000 · Interest Income	585,039.00
83000 · Loan Proceeds	
83300 · Apparatus	2,600,000.00
Total 83000 · Loan Proceeds	2,600,000.00
Total 80000 · Other sources of cash	3,185,039.00
89000 · Use of reserves	
89260 · Station 182 loan proceeds	7,550,000.00
Total 89000 · Use of reserves	7,550,000.00
Total Other Income	10,735,039.00
Other Expense	
90000 · Other uses of cash	
91000 · Capital Outlay	
91200 · Buildings	
91210 · Station 181	
91212 · Station 181 renovation	63,000.00
Total 91210 · Station 181	63,000.00
91220 · Station 182	
91206 · Temporary Station 182 costs	50,000.00
91222 · Design fees & const admin	306,000.00
91223 · Construction contract	7,265,396.00
91224 · Furniture	34,450.00
91225 · Compressor & cascade system	75,000.00
91226 · Appliances	44,000.00
91227 · IT & entertainment	45,500.00
91228 · Gym equipment	61,000.00
91229 · Storage & outdoor	31,400.00
Total 91220 · Station 182	7,912,746.00
91260 · Station 186	
91214 · Station 186 design/predevelopme	250,000.00
Total 91260 · Station 186	250,000.00
Total 91200 · Buildings	8,225,746.00
91300 · Apparatus	
91303 · 2027 engines	2,299,548.00
91304 · Type VI	325,000.00
91399 · Apparatus buildout	372,000.00

MONTGOMERY COUNTY ESD 10
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Total 91300 · Apparatus	2,996,548.00
91400 · Support vehicles	
91401 · Command vehicles	210,000.00
Total 91400 · Support vehicles	210,000.00
91500 · Equipment	
91503 · Radio equipment	20,000.00
91505 · Hazmat equipment	25,000.00
91506 · Rescue equipment	35,000.00
91507 · SCBA	25,000.00
91508 · PPE	285,000.00
91509 · IT hardware & equipment	33,440.00
91510 · Facilities equipment	20,000.00
Total 91500 · Equipment	443,440.00
Total 91000 · Capital Outlay	11,875,734.00
Total 90000 · Other uses of cash	11,875,734.00
Net other sources (uses) of cash	(1,140,695.00)
GENERAL FUND CASH FLOW (DEFICIT)	425,853.00
 95000 · DEBT SERVICE FUND	
95100 · Revenues	
95110 · I&S property taxes	
95111 · Current	-3,191,876.00
95112 · Prior	-5,000.00
95117 · Penalties	-5,000.00
Total 95110 · I&S property taxes	-3,201,876.00
95200 · Interest on invested funds	
95201 · Interest on investments	-55,000.00
Total 95200 · Interest on invested funds	-55,000.00
Total 95100 · Revenues	-3,256,876.00
96000 · Expenditures	
96100 · Debt service	
96110 · Principle on Notes	
96113 · Gov Cap 1st Fin 10040 - 183/log	211,420.00
96114 · Gov Capital - 10473 Coe/Patrici	177,917.00
96116 · First Security - Dobbin/Honea	197,088.00
96117 · Capital One PF - Burn building	148,587.00
96118 · Trustmark - 4 pumpers	587,483.00
96119 · Trustmark - midmount ladder tru	200,837.00

**MONTGOMERY COUNTY ESD 10
PROPOSED BUDGET FY 9-30-2027**

	Proposed FY 9-30- 2027 Budget
96120 · First Financial Bank - Logs Bui	236,726.00
96121 · Texas Regional - St 182 princ	383,169.00
Total 96110 · Principle on Notes	2,143,227.00
96140 · Debt Service - Interest	
96143 · Gov Cap -10040 - 183/logs	90,739.00
96144 · Gov Capital - 10473 Coe/Patrici	137,242.00
96146 · 1st Security Fin - Dobbin/Honea	133,332.00
96147 · Capital One PF - Burn building	42,992.00
96148 · Trustmark - 4 pumpers	159,308.00
96149 · Trustmark - midmount ladder tru	80,500.00
96150 · First Financial Bank - Logs Bui	198,650.00
96151 · Texas Regional - St 182 int	271,026.00
Total 96140 · Debt Service - Interest	1,113,789.00
Total 96100 · Debt service	3,257,016.00
Total 96000 · Expenditures	3,257,016.00
Total 95000 · DEBT SERVICE FUND (SURPLUS) DEFICIT	140.00
DISTRICT WIDE CASH FLOW (DEFICIT)	425,713.00