



THE STATE OF TEXAS §
 §
COUNTY OF CHAMBERS §

**CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AGENDA**

October 9, 2024

Notice is hereby given that a Regular Meeting of the Board of Commissioners of the Chambers County Emergency Services District No. 1 will be held on **October 9, 2024, at 6:00 p.m.;** at the **Winnie-Stowell Volunteer Fire Department (“WSVFD”) - 825 State Highway 124, Winnie, Texas 77665.**

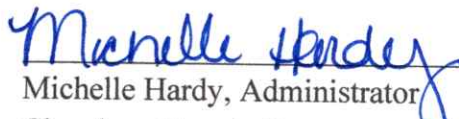
The following matters will be considered and may be acted upon at the meeting for the following purposes:

DISCUSSION/ACTION ITEMS

1. Call meeting to order.
2. Pledge of Allegiance.
3. Public Comment.
4. Discuss and approve the minutes for the September 11, 2024 Regular Meeting.
5. Discuss and take-action, on the District’s Treasurers Report; District’s expenses; and amend the District’s budget, if necessary.
6. Receive Reports from:
 - a. Administrator, and
 - b. Chief’s, including the Department’s Financial Report.
7. Discuss and take-action, if necessary, on adopting an Amended Budget for 2023-24 fiscal year.

8. Discuss and take-action, if necessary, on engaging law firm to advise the District on health care service matters.
9. Discuss and take-action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance and/or testing.
10. Adjourn

A packet containing all supportive documentation for this agenda is available for inspection on Tuesday nights at the Winnie-Stowell Volunteer Fire Station, located at 825 State Highway 124, Winnie, Texas, 77665, between the hours of 7:00 p.m. and 9:00 pm.


Michelle Hardy, Administrator
Chambers County Emergency Services District #1

The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; to discuss Health Care Services as provided by Chapter 551.085 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

Chambers County Emergency Services District No. 1 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Mrs. Michelle Hardy at (409) 296-4133 for information. Hearing impaired or speech disabled persons equipped with telecommunication devices for the deaf may utilize the statewide Relay Texas Program, 1-800-735-2988.

Pledge of Allegiance

Public Comment

Approval of Minutes

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF THE
CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT #1**

A regular meeting of the Board of Commissioners (“Board” or “Commissioners”) of the Chambers County Emergency Services District No. 1 (“District”) was called to order at 6:00 p.m. on the 11th day of September 2024, at the Winnie-Stowell Volunteer Fire Department (“WSVFD” or “Department”) located at 825 State Highway 124, Winnie, Texas 77665 pursuant to notice duly posted according to law.

Members of the public were asked to attend in person or allowed to participate by conference call. In addition, a recording of the meeting is available upon request.

The roll was called of the Commissioner, to-wit:

Commissioners Member	Position
Mr. David Murrell	President
Mr. Brad Crone	Vice-President
Mr. Chris Barrow	Treasurer
Mr. Troy Dow	Secretary
Mr. Kenneth Thibodeaux	Assistant Treasurer

All said Commissioners were present less Commissioner Barrow. In addition to the above-named Commissioners, the following persons were also present:

Attendee	Position
Mrs. Michelle Hardy	Administrator
Chief Greg Hollaway	Chief, WSVFD
Mr. Hubert Oxford, IV	Benckenstein & Oxford, LLP

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President Murrell called the meeting to order at 6:10 p.m. and lead the meeting. First, he asked those present to recite the Pledge of Allegiance and Pledge to the State Flag of Texas. Next, he asked for public comment and since there were none, President Murrell called on the Commissioners to consider the action items on the agenda.

Agenda Item No. 4 - To discuss approval of minutes for August 14, 2024 Regular Meeting.

The President then asked that the Commissioners to return to Agenda Item No. 4, to review the minutes of the August 14, 2024 Regular Meeting.

Consequently, Commissioner Thibodeaux made a motion to approve the minutes of the August 14, 2024 Regular Minutes. This motion was seconded by Commissioner Crone and unanimously approved by all the Commissioners.

Agenda Item No. 5 - Discuss and take-action, on the District's Treasurer's Report; District's expenses; and amend the District's budget, if necessary.

Mrs. Hardy was then called on to present the District's financial reports and Treasurer's report. (*See Exhibit "A-1"*). According to Mrs. Hardy, as of September 11, 2024, the District's checking account balance was \$65,991.45, which includes receipt of the Comptroller's payment in the amount \$65,126.26 that was expected to be deposited on September 13, 2024. Thereafter, following payment of the September invoices in the amount of \$29,246.24, including \$888.18 for payroll taxes, and a recommended bank transfer in the amount of \$15,000.00 from the checking account to TexStar, the ending balance in the checking account will be \$20,857.03.

Turning to the invoices due, Mrs. Hardy, reported that the invoices to be paid at the meeting totaled \$29,246.24 (*See Exhibit "A-1"*). She then highlighted a payment to Siddons-Martin for tanker and brush truck repair in the amount of \$3,446.97. Otherwise, according to Mrs. Hardy, the other invoices due were for payment for firefighters, utilities, and other minor routine payments.

Regarding the District's savings accounts, Mrs. Hardy informed the Commissioners that as of the meeting, the balance in the accounts were as follows:

- East Chambers Money Market: The balance in the Money Market account increased to \$200,641.98 after an interest payment in the amount of \$60.00;
- Texas First Bank Money Market: The Texas First Money Market account increased to \$5,661.74, after receipt of an interest payment of \$0.48;
- Common Cents Credit Union: The account balance for the Common Cents remained the same at \$239,131.12.
- Prosperity Bank: The Prosperity Bank account remained the same at \$240,873.18.
- TexStar: The balance in the TexStar account increased to \$1,014,348.98 after an interest payment in the amount of \$4,540.29.
- Combined Bank Balances: Combined, Mrs. Hardy informed the Commissioners that the District's total cash assets were \$1,736,514.51 after the invoices were paid.

(See **Exhibit "A-1"**).

Additionally, the Commissioners were asked to review reports for: 1) Aged Payables; 2) Account reconciliation for each account; 3) Account Registers for each account; and 4) the Financials for August 2024. (See **Exhibit "A-2"-"A-3"**).

Lastly, regarding the budget amendment for the 2023-2024 fiscal year, Mrs. Hardy and attorney Oxford announced that the final budget amendment for the year will be on the agenda for the October 9, 2024 Regular Meeting. Per the two, by adopting a final budget amendment during the October 2024 Regular Meeting, the District will be able to adopt a final budget for the year that matches the District's actual income and expenses for the year.

After all the District's financials were discussed, Commissioner Crone made a motion to approve the following: 1) Treasurer's Report; 2) the District's August 2024 Financial Reports and Bank Reconciliations; 3) pay the outstanding invoices; and 4) transfer \$15,000.00 from the District's Money Market Account to TexStar. This motion was seconded by Commissioner Dow and unanimously approved with the consent of all the Commissioners.

Agenda Item No. 6 – Receive reports from the Administrator and Fire Chief, including the Department’s Financial Report.

President Murrell then called on Administrator Hardy to give her Administrator report. (See Exhibit “B”). Accordingly, Mrs. Hardy reported on the following:

- The Compressor has been listed on the Purple Wave auction site and the last bid was \$575.00.
- Tanker 21 and Brush 21 need to go to the shop for air conditioning repair.
- Also, the air conditioning in the Station had to be repaired because the coil went out.
- The Department purchased one (1) new mattress and three (3) new lazy boy chairs for the station. The mattress has been delivered and we are awaiting delivery of the three (3) chairs. The new chairs can be cleaned and are much sturdier.
- The District is also working with the library to do a coloring contest for Fire Prevention Week.

After the Commissioners reviewed and discussed the Administrator’s Report, the Chief’s presented his monthly report. This month, the Chief reported that in August 2024, the District and the Department responded to one-hundred-ten (110) calls. A summary of the calls is set forth below:

Incident Type	2024												2024 Total	
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24		
Structure Fires	2	2	0	3	1	1	4	1						14
Vehicle Fires	2	0	1	3	0	1	0	4						11
Grass/Marsh Fires	2	3	3	0	2	2	3	3						18
Trash/Unauthorized Burn	1	3	1	1	0	1	2	0						9
MVA/Jaws Rescue	7	9	10	13	11	11	7	8						76
Water Rescue/Recovery	0	0	0	0	0	0	0	0						0
Spills/Wash Down	0	1	0	3	4	2	3	6						19
Medical/First Responder	37	55	47	53	47	50	62	74						425
Investigation/Gas Leak/Power Line	4	1	0	0	0	0	0	0						5
Alarms (False, Fire, Smoke, Co)	4	1	0	3	3	2	3	6						22
Aircraft Accident	0	0	0	0	0	0	0	0						0
Other *	3	6	4	10	6	9	11	8						57
Mutual Aid	0	0	0	0	0	0	0	0						0
Cancelled/No Response	0	0	0	0	0	0	0	0						0
Total	62	81	66	89	74	79	95	110	0	0	0	0	0	656

In addition, the Chief discussed the following:

- The Department has continued working with EMS to prepare for providing coverage during the Rice Festival. In preparation for the Rice Festival: 1) the new skid unit for Brush 22 is in and operational; 2) plans have been made to have Brush 22 staged at the barn during the festival; 3) the Department has up the staffing level for the festival; and 4) the Chief is building out his cargo trailer to serve as a mobile command unit at the festival.
- Football season is here, and the Department is providing stand by at each home game.

Following the discussion on the Chief's report, the Chief directed the Commissioners to their packets for a copy of the complete Chief's report that includes additional statistical reports, and bank account summaries. (See **Exhibit "C"**).

Agenda Item No. 7 – Discuss and take-action, if necessary, on adopting a budget for the 2024-2025 fiscal year.

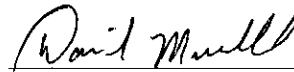
Turning to the budget for the 2024-2025 fiscal year, Mrs. Hardy was called on to discuss. Mrs. Hardy then passed out a proposed budget for the upcoming fiscal year. (See **Exhibit "D"**). According to Mrs. Hardy, the expected budget revenue for the year was \$898,505.00 and the expenses proposed totaled \$878,629.20, leaving a balance of \$19,825.00 for the net revenue. During the discussion of the expenses, the Commissioners and staff spent most of the discussion addressing ESD Contracted Services because staff recommended including in the budget two (2) paid fire firefighters full time (i.e., 24/7) and increasing the pay rate to \$25.00 per hour. Per staff, it was becoming more difficult to attract paid firefighters because there was more competition with securing the paid firefighters due to the increased number of Emergency Services Districts in the area hiring them. As such, the District needed to increase the hourly rate to provide an incentive for the paid firefighters to work for the District. Additionally, staff recommended increasing the hourly rate during holidays to \$50.00 but after discussion, it was agreed to pay \$40.00 per hour during eight (8) days designated as holidays (i.e., New Years-2 days; Memorial Day-1 day; July 4th-1 day; Labor Day-1 day; Thanksgiving-1 day; and Christmas-2 days). If approved, the total budget for this line item would be increased to \$430,000.00.

Upon the conclusion of the discussion on the budget, Commissioner Crone made a motion to approve the proposed 2024-2025 budget as set forth in **Exhibit "D"**. This motion was seconded by Commissioner Thibodeaux and unanimously approved by all the Commissioners.

Agenda Item No. 8 – Discuss and take-action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance, and/or testing.

No action taken on this Agenda item.

There being no further business, President Murrell informed the Commissioners that the next meeting would take place on October 9, 2024 at 6:00 p.m. He then called for a motion to adjourn the meeting at 7:08 p.m. Commissioner Crone then made a motion to adjourn. This motion was seconded by Commissioner Thibodeaux with the unanimous consent of all the Commissioners present.



David Murrell, President

Date: 10-9-2024

Upon the conclusion of the discussion on the budget, Commissioner Crone made a motion to approve the proposed 2024-2025 budget as set forth in **Exhibit “D”**. This motion was seconded by Commissioner Thibodeaux and unanimously approved by all the Commissioners.

Agenda Item No. 8 – Discuss and take-action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance, and/or testing.

No action taken on this Agenda item.

There being no further business, President Murrell informed the Commissioners that the next meeting would take place on October 9, 2024 at 6:00 p.m. He then called for a motion to adjourn the meeting at 7:08 p.m. Commissioner Crone then made a motion to adjourn. This motion was seconded by Commissioner Thibodeaux with the unanimous consent of all the Commissioners present.

David Murrell, President

Date: _____

Treasurer's Report

Bank Balance from September Statement			\$ 1,352.40
Outstanding Debits/Credits			
9/13/2024	Comptroller Payment		\$ 65,126.26
9/19/2024	Transfer to TexStar		\$ (15,000.00)
8/14/2024	Oxford, Hubert		\$ (350.00)
8/14/2024	Safe-D		\$ (550.00)
8/14/2024	Visa		\$ (216.12)
			\$49,010.14
Bank Balance as of			\$50,362.54
4926	Jo-Anna Hardy	Administrator	3,264.40
4937	Barner, Kaleb	ESD Contracted Services	1,341.00
4930	Callesto, Daniel	ESD Contracted Services	2,710.00
4927	Davis, Ehren	ESD Contracted Services	216.12
4944	DeLacerda, Travis	ESD Contracted Services	2,160.00
4933	Hollaway, Greg	ESD Contracted Services	3,060.00
4938	Hopkins, Matt	ESD Contracted Services	1,740.00
4940	Howard, Ryan	ESD Contracted Services	571.67
4931	Land, Buddy	ESD Contracted Services	3,120.00
4941	Peterson, Sean	ESD Contracted Services	2,025.00
4945	Silcox, Tyler	ESD Contracted Services	1,439.00
4951	Warrick, Gary	ESD Contracted Services	1,275.00
4946	Vaughn's AC	Station AC Service	263.40
4928	CenterPoint Energy	Utilities: Gas	58.85
4929	Charter Communications - Spectrum	Utilities: Internet/TV	340.59
4950	Entergy	Utilities:Electric	464.18
4936	Heinz, Joshua	Professional Fees: Retainer	350.00
4934	Oxford IV, Hubert	Professional Fees: Retainer	350.00
4942	Siddons-Martin	Tanker & Brush Truck Repair	3,446.97
4943	TBCD	Utilities: Water	160.30
4947	Verizon Connect	Bill for GPS Equipment	263.40
4948	Visa	Credit Card: Hardy	341.21
4949	Waste Management	Waste Management	189.67
4939	Hardy, Michelle	Cell Phone	100.00
Total Bills			\$29,250.76
Total Bills Owed			\$29,250.76
Remaining funds in Checking Account			\$21,111.78
9/13/2024	EFTPS		\$ (888.18)
	Maintenance Fee		\$ (51.00)
Funds remaining in ECCB Checking			\$20,172.60
Ending Bank			\$20,172.60
Checks Pending			
9/11/2024	4940	Howard, Ryan	\$ 571.67
8/14/2024	4918	Howard, Ryan	\$ 366.00
7/17/2024	4886	Howard, Ryan	\$ 193.33
12/13/2023	4664	CenterPoint Energy	\$ 51.70
Total Pending			\$ 1,182.70
Total Check Register			\$21,355.30
Bank Balance as of Current Meeting			
Outstanding Debits/Credits			\$ 21,355.30
10/11/2024	Comptroller Payment		\$ 82,422.25
			\$82,422.25
Bank Balance			\$103,777.55

Bills Owed				
4952	Jo-Anna Hardy	Administrator	3,264.40	\$3,264.40
4963	Barner, Kaleb	ESD Contracted Services	2,291.00	
4978	Callesto, Daniel	ESD Contracted Services	2,960.00	
4979	Davis, Ehren	ESD Contracted Services	195.00	
4957	DeLacerda, Travis	ESD Contracted Services	1,920.00	
4966	Hollaway, Greg	ESD Contracted Services	3,210.00	
4962	Hopkins, Matt	ESD Contracted Services	1,760.00	
4960	Howard, Ryan	ESD Contracted Services	561.67	
4975	Land, Buddy	ESD Contracted Services	2,200.00	
4968	Luke, Gabe	ESD Contracted Services	716.67	
4959	Peterson, Sean	ESD Contracted Services	1,805.00	
4956	Silcox, Tyler	ESD Contracted Services	1,199.67	
4967	Warrick, Gary	ESD Contracted Services	1,200.00	
4976	CenterPoint Energy	Utilities: Gas	55.83	
4977	Charter Communications - Spectrum	Utilities: Internet/TV	341.29	
4969	Entergy	Utilities:Electric	390.38	
4964	Heinz, Joshua	Professional Fees: Retainer	350.00	
4965	Oxford IV, Hubert	Professional Fees: Retainer	350.00	
4958	TBCD	Utilities: Water	166.93	
4955	Verizon Connect	Bill for GPS Equipment	263.40	
4954	Visa	Credit Card: Hardy	160.36	
4953	Waste Management	Waste Management	189.67	
4961	Hardy, Michelle	Cell Phone	100.00	

Total Bills	Total Bills Owed	\$25,651.27
	Remaining funds in Checking Account	\$78,126.28
10/11/2024	EFTPS	\$ (888.18)
	Recommended Bank Transfers - TexStar	\$ (20,000.00)
	Funds remaining in ECCB Checking	\$57,238.10

East Chambers Money Market		
9/1/2024	Beginning Balance	\$ 200,641.98
	Transfer from Checking	
	Transfer to Checking	
9/30/2024	Interest Earned (.35%)	\$ 59.64
10/9/2024	Currently in East Chambers Money Market	\$ 200,701.62

Texas First Bank Money Market		
9/1/2024	Beginning Balance	\$ 5,662.22
9/30/2024	Interest Earned (.47%)	\$ 0.47
10/9/2024	Currently in Texas First Bank Money Market	\$ 5,662.69

Common Cents Credit Union		
9/1/2024	Beginning Balance	\$ 236,225.81
	Regular Share Account	\$ 64.90
	Interest Earned (4.97%)	\$ 2,905.31
10/9/2024	Common Cents Credit Union	\$ 239,131.12

Prosperity Bank		
9/1/2024	Beginning Balance	\$ 240,873.18
	Interest Rate (2.20%)	
10/9/2011	Currently in Prosperity Bank	\$ 240,873.18

TexStar		
9/1/2024	Beginning Balance	\$ 1,014,348.98
	Transfer from East Chambers	\$ 15,000.00
	Interest Rate	\$ 4,301.90
10/9/2024	Currently in TexStar	\$ 1,033,650.88


Current Cash Assets

10/11/2024	Checking	\$	103,777.55
10/11/2024	East Chambers Money Market	\$	200,701.62
10/11/2024	Texas First Bank Money Market	\$	5,662.69
10/11/2024	Common Cents Credit Union	\$	239,131.12
10/11/2024	TexStar	\$	1,033,650.88
10/11/2024	Prosperity Bank	\$	240,873.18
10/11/2024	Bills Owed	\$	(25,651.27)
10/11/2024	EFTPS	\$	(888.18)
10/11/2024	Total Cash Assets	\$	1,797,257.59

Loans


Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment
2/1/2025	Southside Bank	Super Pumper/Tanker Loan	2028	\$68,794.20
				\$68,794.20

TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.



 David Murrell, President

10-9-2024
 Date



 Chris Barrow, Treasurer

10/9/24
 Date

Current Cash Assets

10/11/2024	Checking	\$	103,777.55
10/11/2024	East Chambers Money Market	\$	200,701.62
10/11/2024	Texas First Bank Money Market	\$	5,662.69
10/11/2024	Common Cents Credit Union	\$	239,131.12
10/11/2024	TexStar	\$	1,033,650.88
10/11/2024	Prosperity Bank	\$	240,873.18
10/11/2024	Bills Owed	\$	(25,651.27)
10/11/2024	EFTPS	\$	(888.18)
10/11/2024	Total Cash Assets	\$	1,797,257.59

Loans

Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment
2/1/2025	Southside Bank	Super Pumper/Tanker Loan	2028	\$68,794.20
				\$68,794.20

TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.

David Murrell, President

Date

Chris Barrow, Treasurer

Date

Chambers county ESD 1
A/R Aging Summary
As of October 9, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Audit Adjustment	0.00	0.00	0.00	0.00	128,640.11	128,640.11
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>128,640.11</u>	<u>128,640.11</u>

Results

Chambers Co ESD 1
Authority Code: 5036543

Select a month ▾

Allocation Period: Oct 2024

Total Period Collections:: 84,467.24

Prior Period Collections: 918.77

Current Period Collections: 82,154.84

Future Period Collections: 483.79

Audit Collections: 52.63

Unidentified: 21.34

Single Local Rate Collections: 835.87

Service Fee: 1,689.34

Current Retained: 1,655.56

Prior Retained: 1,299.91

Net Payment 82,422.25

Oct. 2023: \$61,343.19

84467.24
82422.25

2044.99

4000- Sales Tax Income
\$82,422.25

6204- fees
< 2044.997

Chambers county ESD 1

Balance Sheet

As of September 30, 2025

	<u>Sep 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · CHECKING	98,759.94
1011 · CHECKING TEXAS FIRST BANK	5,662.69
1020 · MONEY MARKET SAVINGS	225,596.01
1030 · COMMON CENTS CU	239,131.12
1040 · PROSPERITY BANK	240,873.18
1050 · TexStar	1,033,650.88
Total Checking/Savings	<u>1,843,673.82</u>
Accounts Receivable	
1200 · SALES TAX RECEIVABLE	128,640.11
Total Accounts Receivable	<u>128,640.11</u>
Total Current Assets	<u>1,972,313.93</u>
Fixed Assets	
1500 · EQUIPMENT	560,227.72
1501 · VEHICLES	1,753,396.15
1502 · LEASEHOLD IMPROVEMENTS	40,749.96
1503 · BUILDINGS & IMPROVEMENTS	190,315.18
1504 · LAND	66,000.00
1699 · ACCUMULATED DEPRECIATION	-1,887,286.97
Total Fixed Assets	<u>723,402.04</u>
TOTAL ASSETS	<u><u>2,695,715.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	22,377.87
Total Accounts Payable	<u>22,377.87</u>
Other Current Liabilities	
2100 · DUE TO / FROM WSVFD	-1,611.43
24000 · Payroll Liabilities	13,578.81
2460 · ACCRUED INTEREST	5,491.52
2503 · Note Payable Southside Bank	254,600.75
Total Other Current Liabilities	<u>272,059.65</u>
Total Current Liabilities	<u>294,437.52</u>
Total Liabilities	294,437.52
Equity	
3000 · RETAINED EARNINGS	1,480,794.81
3001 · NET ASSETS - INVESTED	220,795.40
32000 · *Retained Earnings	643,805.44
Net Income	55,882.80
Total Equity	<u>2,401,278.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,695,715.97</u></u>

Chambers county ESD 1 Profit & Loss Budget Performance October 2024

	Oct 24	Budget	Oct 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · SALES TAX INCOME	84,467.24	70,101.00	84,467.24	70,101.00	841,212.02
4010 · PROPERTY TAX INCOME	0.00	0.00	0.00	0.00	6.74
4060 · BILLING INCOME	0.00	666.66	0.00	666.66	8,000.00
Total Income	<u>84,467.24</u>	<u>70,767.66</u>	<u>84,467.24</u>	<u>70,767.66</u>	<u>849,218.76</u>
Gross Profit	84,467.24	70,767.66	84,467.24	70,767.66	849,218.76
Expense					
5020 · REPAIR & SERVICE - BRUSH 21	0.00	458.37	0.00	458.37	5,500.00
5021 · REPAIR & SERVICE - COMMAND 2	0.00	125.00	0.00	125.00	1,500.00
5023 · REPAIRS & SERVICE - ENGINE 22	0.00		0.00		11,151.44
5025 · REPAIR & SERVICE - ENGINE 21	0.00	2,083.37	0.00	2,083.37	25,000.00
5026 · REPAIR & SERVICE - TANKER 21	0.00	833.37	0.00	833.37	10,000.00
5027 · REAPRIS & SERVICE - ADMIN 21	0.00	125.00	0.00	125.00	1,500.00
5028 · REPAIRS & SERVICE - E22 S/P	0.00	2,083.37	0.00	2,083.37	25,000.00
5040 · FIRE STATION IMPROVEMENTS	0.00		0.00		13,330.88
5041 · FIRE STATION MAINTENANCE	0.00		0.00		2,489.35
5044 · WASTE MANAGEMENT	189.67	191.74	189.67	191.74	2,300.00
5046 · BUILDING IMPROVEMENTS	0.00	1,250.00	0.00	1,250.00	15,000.00
5047 · BUILDING MAINTENANCE	117.22	666.66	117.22	666.66	8,000.00
5060 · EQUIPMENT PURCHASES	0.00	7,500.00	0.00	7,500.00	90,000.00
5062 · EQUIP - REPAIRS / SERVICE	0.00	125.00	0.00	125.00	1,500.00
5070 · FLEET - DIESEL TREATMENT	0.00	0.00	0.00	0.00	0.00
5071 · FLEET - DIESEL	0.00	0.00	0.00	0.00	0.00
5072 · FLEET - GASOLINE	0.00	0.00	0.00	0.00	0.00
5073 · FLEET - INSURANCE	0.00	0.00	0.00	0.00	3,385.00
5074 · FLEET - MISC	263.40	416.74	263.40	416.74	5,000.00
5083 · FOAM CLASS A	0.00		0.00		225.00
5168 · Reporting Software	0.00	83.37	0.00	83.37	1,000.00
5200 · UTILITIES - ELECTRIC	390.38	404.24	390.38	404.24	4,850.00
5201 · UTILITIES - NATURAL GAS	55.83	70.87	55.83	70.87	850.00
5202 · UTILITIES - WATER	166.93	154.24	166.93	154.24	1,850.00
5204 · UTILITIES - TIME WARNER	341.29	350.00	341.29	350.00	4,200.00
5210 · UTILITIES - CELL	100.00	100.00	100.00	100.00	1,200.00
5250 · PAYROLL TAX EXPENSE	0.00	1,300.00	0.00	1,300.00	15,600.00
6200 · PROF FEES ACCOUNTING	0.00	66.74	0.00	66.74	800.00
6204 · FEES - COMPTRROLLER	2,044.99	0.00	2,044.99	0.00	14,400.67
6205 · BANK FEES	0.00	16.74	0.00	16.74	200.00
6210 · PROF FEES LEGAL	0.00	291.74	0.00	291.74	3,500.00
6215 · PROF FEES LEGAL RETAINER	700.00	700.00	700.00	700.00	8,400.00
6220 · FILING FEES	0.00	1.74	0.00	1.74	20.00
6221 · PUBLIC NOTICE	0.00	5.49	0.00	5.49	65.00
6225 · POSTAGE	0.00	8.37	0.00	8.37	100.00
6230 · PROF FEES AUDIT	0.00	0.00	0.00	0.00	7,500.00
6235 · PROF FEES OTHER	0.00	208.37	0.00	208.37	2,500.00
6300 · DUES - SAFE - D	0.00	0.00	0.00	0.00	550.00
6350 · EQUIPMENT - COMPUTER	0.00		0.00		2,580.00
66000 · Payroll Expenses	4,152.58	0.00	4,152.58	0.00	20,421.87
66900 · Reconciliation Discrepancies	0.00		0.00		54.91
Total Expense	<u>8,522.29</u>	<u>19,620.53</u>	<u>8,522.29</u>	<u>19,620.53</u>	<u>311,524.12</u>
Net Ordinary Income	75,944.95	51,147.13	75,944.95	51,147.13	537,694.64
Other Income/Expense					
Other Income					
4061 · OTHER INCOME	0.00	0.00	0.00	0.00	0.00
4070 · INTEREST INCOME	0.00	3,750.00	0.00	3,750.00	45,000.00
4071 · DIVIDEND INCOME	0.00	416.66	0.00	416.66	5,000.00
4072 · SURPLUS EQUIPMENT SALES	0.00	0.00	0.00	0.00	6,800.00
Total Other Income	<u>0.00</u>	<u>4,166.66</u>	<u>0.00</u>	<u>4,166.66</u>	<u>56,800.00</u>

Chambers county ESD 1 Profit & Loss Budget Performance October 2024

	Oct 24	Budget	Oct 24	YTD Budget	Annual Budget
Other Expense					
5090 EQUIP-FIRE RESCUE SUPPLIES	0.00	83.37	0.00	83.37	1,000.00
ASK MY ACCOUNTANT	0.00	0.00	0.00	0.00	4,960.45
5091 · FLEET - CLEANING SUPPLIES	0.00	16.66	0.00	16.66	200.00
5093 · LOAN - E22 - PRINCIPLE	0.00	5,046.96	0.00	5,046.96	60,563.41
5094 · 5094 - E22 S/P INTEREST	0.00	685.99	0.00	685.99	8,230.78
5150 · INSURANCE - VFD ACCD & SICKNESS	0.00	750.00	0.00	750.00	9,000.00
5151 · INSURANCE - VFD COMMERCIAL	0.00	708.37	0.00	708.37	8,500.00
5162 · DINING	0.00	33.33	0.00	33.33	400.00
5164 · FREIGHT	0.00	416.66	0.00	416.66	5,000.00
5166 · OFFICE SUPPLIES	43.14	100.00	43.14	100.00	1,200.00
5167 · REHAB/REFRESHMENTS	0.00	100.00	0.00	100.00	1,200.00
5169 · SANTA ON THE FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
5170 · TRAINING	0.00	125.00	0.00	125.00	1,500.00
5171 · TRAVEL/LODGING	0.00	100.00	0.00	100.00	1,200.00
5173 · UNIFORMS	0.00	100.00	0.00	100.00	1,200.00
5174 · FLEET - ENVIRONMENTAL FEE	0.00	0.00	0.00	0.00	0.00
5175 · SPECIAL EVENTS	0.00	58.33	0.00	58.33	700.00
5177 · ESD - CONTRACTED SERVICES	20,019.01	35,833.37	20,019.01	35,833.37	430,000.00
5190 · STAFF ADMINISTRATOR	0.00	5,000.00	0.00	5,000.00	60,000.00
6352 · TECHNOLOGY	0.00	333.37	0.00	333.37	4,000.00
6400 · INSURANCE - ESD BOND	0.00	0.00	0.00	0.00	400.00
6401 · INSURANCE - ESD COMMERCIAL	0.00	833.37	0.00	833.37	10,000.00
6402 · INSURANCE - ESD WORKER COM	0.00	1,333.37	0.00	1,333.37	16,000.00
6510 · SCHOLARSHIP	0.00	333.33	0.00	333.33	4,000.00
Total Other Expense	20,062.15	51,991.48	20,062.15	51,991.48	629,254.64
Net Other Income	-20,062.15	-47,824.82	-20,062.15	-47,824.82	-572,454.64
Net Income	55,882.80	3,322.31	55,882.80	3,322.31	-34,760.00

Administrator/ Operations/ Chief Report

ADMINISTRATOR REPORT

October 09, 2024

APPARATUS & EQUIPMENT The compressor was sold on Purple Wave, however, the highest bidder was in Canada, and they were having issue obtaining payment. When I spoke to Brandon, the representative he said he would be reaching out to the back up bidder and if that didn't work, they would be re-running the compressor. I attempted to contact Brandon today and haven't received an update.

We assisted with coverage for the Rice Festival. Everything went well, we have found some areas that we can improve on for next year or other events that we will be participating in.

We have several PR events this month. Coloring Contest for Fire Prevention Week this Friday, 10/11, at the library. The primary school is doing a first responder day on 10/28. Tractor Supply is doing a touch a truck on 10/26 and then of course we have Trunk-or-Treat on 10/31.

Working on getting the direct deposit fully operational.

I have also completed the Administrator of Record Course through SAO Solutions for EMS administration. I have also registered for the Texas State EMS Conference.

Safe-D will be February 6th – 8th, 2025. It will again be held in Round Rock. I do plan on attending along with the Chief.

Winnie-Stowell Volunteer Fire Department

Incident Type by Month

Incident Type	2024											2024 Total				
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24		Dec-24			
Structure Fires	2	2	0	3	1	1	4	1	0							14
Vehicle Fires	2	0	1	3	0	1	0	4	1							12
Grass/Marsh Fires	2	3	3	0	2	2	3	3	6							24
Trash/Unauthorized Burn	1	3	1	1	0	1	2	0	2							11
MVA/Jaws Rescue	7	9	10	13	11	11	7	8	12							88
Water Rescue/Recovery	0	0	0	0	0	0	0	0	0							0
Spills/Wash Down	0	1	0	3	4	2	3	6	0							19
Medical/First Responder	37	55	47	53	47	50	62	74	53							478
Investigation/Gas Leak/Power Line	4	1	0	0	0	0	0	0	0							5
Alarms (False, Fire, Smoke, Co)	4	1	0	3	3	2	3	6	2							24
Aircraft Accident	0	0	0	0	0	0	0	0	0							0
Other *	3	6	4	10	6	9	11	8	10							67
Mutual Aid	0	0	0	0	0	0	0	0	0							0
Cancelled/No Response	0	0	0	0	0	0	0	0	0							0
Total	62	81	66	89	74	79	95	110	86	0	0	0				742

2023 Total = 1052 Incidents

September 2023 Total = 111 Incidents

* Other = Lift Assist/Public Assist

Winnie-Stowell Volunteer Fire Department Financial Report Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)				
Beginning Bank Balance				\$3,322.73
Credits/Transfers				
9/6/2024	Transfer from County Funding		\$	690.52
Total Credits				\$690.52
Debits				
9/5/2024	1726 Ruff, Logan	Payroll Expense	\$	(539.48)
9/5/2024	1725 Alicia Bourgeois	Accounting Payroll	\$	(50.00)
9/6/2024	EFTPS		\$	(101.04)
Total Debits				-\$690.52
Ending Bank Statement Balance				\$3,322.73
Outstanding Debits/Credits				
11/5/2023	1681 Renner, Aaron	Payroll Expense	\$	96.96
Total Pending				\$96.96
Total Check Register				\$3,419.69

East Chambers Bank Commercial Checking (Payroll Account) 15002268				
Bank Balance				\$3,419.69
Outstanding Debits/Credits				
10/10/2024	Transfer from County Funding		\$	502.13
Total Outstanding Debits/Credits				\$502.13
Bills Owed				
10/5/2024	1727 Ruff, Logan	Payroll Expense	\$	(50.00)
10/5/2024	1728 Alicia Bourgeois	Accounting Payroll	\$	(387.87)
Total Bills				-\$437.87
Remaining funds in Checking Account				\$3,483.95
10/10/2024	EFT EFTPS	Payroll Tax Expense		(\$64.26)
Total Check Register				\$3,419.69

East Chambers Bank - Commercial Checking 15000214				
Beginning Bank Balance				\$6,762.79
Credits/Transfers/Debits				
9/6/2024	Funds Transfer	Transfer from County Funding		\$5,453.25
Total Credits				\$5,453.25
Checks Cleared				
9/10/2024	4652	VFIS of Texas	\$	(1,975.00)
8/14/2024	4650	Alicia Bourgeois	\$	(75.00)
9/5/2024	4653	Working Fire Furniture & Nattress Co. Inc.	\$	(3,478.24)
Total Cleared				-\$5,528.24

Outstanding Debits/Credits	
Total Pending	\$0.00
10/11/2024 Currently in East Chambers Bank - Commercial Checking	
	\$6,687.80

East Chambers Bank - County Funding Account 15003361			
Beginning Bank Balance	\$82,024.67		
Credits/Transfers/Debits			
TRANSFER	TRANSFER	Transfer for Payroll	\$ (690.52)
Transfer	Transfer	Transfer for insurance & equipment	\$ (5,453.25)
EFT	EFT	Amazon - TRF	\$ (67.12)
EFT	EFT	Amazon - TRF	\$ (50.57)
EFT	EFT	Tractor Supply - TRF	\$ (49.76)
EFT	EFT	Amazon - TRF	\$ (237.96)
EFT	EFT	Amazon - TRF	\$ (124.91)
EFT	EFT	Amazon - TRF	\$ (345.96)
EFT	EFT	Amazon - TRF	\$ (166.72)
EFT	EFT	Texas Mutual Insurance	\$ (2,688.00)
Total Credits			-\$9,874.77
Checks Pending			
Total Pending			\$0.00
10/11/2024 Currently in East Chambers Bank County Funding Account			\$72,149.90

East Chambers Bank - Benefit Account 15000923		
Beginning Bank Balance	\$8,841.74	
	9/1/2024	
Credits/Transfers/Debits		
Total Credits		\$0.00
Checks Pending		
Total Pending		\$0.00
10/11/2024 Currently in East Chambers Bank - Benefit Account		\$8,841.74

Texas First Bank Savings 20080370		
Beginning Bank Balance	\$2,047.08	
	9/1/2024	
Credits/Transfers		
9/30/2024 DEP	Interest Income	\$ 1.26
Total Credits		\$1.26
Checks Pending		
Total Pending		\$0.00
10/11/2024 Currently in Texas First Bank - Savings Account		\$2,048.34

Current Cash Assets	
10/11/2024 East Chambers Bank Commercial Checking (Payroll Account)	\$3,419.69
10/11/2024 East Chambers Bank - Commercial Checking 15000214	\$6,687.80
10/11/2024 East Chambers Bank - County Funding Account 15003361	\$72,149.90
10/11/2024 East Chambers Bank - Benefit Account 15000923	\$8,841.74
10/11/2024 Texas First Bank Savings 20080370	\$2,048.34
Total Cash Assets	\$93,147.47

**Winnie Stowell Volunteer Fire Department
Station Attendent Report per Week/Shift**

STATION ATTENDANT	Jan 2024 Total Shifts	Jan 2024 Gross Pay	Feb 2024 Total Shifts	Feb 2024 Gross Pay	Mar 2024 Total Shifts	Mar 2024 Gross Pay	Apr 2024 Total Shifts	Apr 2024 Gross Pay	May 2024 Total Shifts	May 2024 Gross Pay	Jun 2024 Total Shifts	Jun 2024 Gross Pay				
Jose Flores	0	\$0	3	\$105	6	\$210	3	\$105	3	\$105	6	\$210	\$11,006 Amount Allowed 20% % Allowed \$55,031 BFD Starting Salary			
Austin Isaacks	6	\$210	9	\$315	18	\$630	0	\$0	18	\$630	0	\$0				
Aaron Renner	9	\$315	0	\$0	6	\$210	0	\$0	0	\$0	6	\$210				
Logan Ruff	12	\$420	15	\$525	9	\$315	15	\$525	21	\$735	15	\$525				
Total	27	\$945	27	\$945	39	\$1,365	18	\$630	42	\$1,470	27	\$945				
													Calendar Year Totals			
STATION ATTENDANT	Jul 2024 Total Shifts	Jul 2024 Gross Pay	Aug 2024 Total Shifts	Aug 2024 Gross Pay	Sep 2024 Total Shifts	Sep 2024 Gross Pay	Oct-2024 Total Shifts	Oct 2024 Gross Pay	Nov 2024 Total Shifts	Nov 2024 Gross Pay	Dec 2024 Total Shifts	Dec 2024 Gross Pay	Total Shifts	Total Gross Pay	20% of BFD Starting Salary	Total Allowed Remaining
Jose Flores	0	\$0	0	\$0	0	\$0		\$0		\$0		\$0	21	\$ 735	\$11,006	\$10,271
Austin Isaacks	0	\$0	0	\$0	0	\$0		\$0		\$0		\$0	51	\$ 1,785	\$11,006	\$9,221
Aaron Renner	0	\$0	0	\$0	0	\$0		\$0		\$0		\$0	21	\$ 735	\$11,006	\$10,271
Logan Ruff	18	\$630	17	\$595	12	\$420		\$0		\$0		\$0	134	\$ 4,690	\$11,006	\$6,316
Total	18	\$630	17	\$595	12	\$420	0	\$0	0	\$0	0	\$0	227	\$ 7,945		

Budget
Amendment and
2024-2025 Budget

Line Item	Chart of Accounts	Year to Date September 30, 2024	Adopted Budget 2023-2024	Difference BW YTD and Budget	Proposed Final Budget Amendments (2023-2024)	2023-2024 Original to Final Amendment Difference (Subtract G-F)	2023-2024 Original to Final Amendment Budget Difference Percentage	Notes
Income								
Sales Tax	4010	\$841,212.02	\$760,000.00	\$81,212.02	\$841,212.02	\$81,212.02	10.69%	
Property Tax	4020	\$6.74	\$5.00	\$1.74	\$6.74	\$1.74	34.80%	
Other Income	4061	\$0.00	\$750.00	(\$750.00)	\$0.00	(\$750.00)	-100.00%	
Cost Recovery	Need #	\$0.00	\$8,000.00	(\$8,000.00)	\$0.00	(\$8,000.00)	-100.00%	Add Account No.
Interest Income	4070	\$35,164.41	\$9,000.00	\$26,164.41	\$35,164.41	\$26,164.41	290.72%	
Surplus Equipment Sales	Need #	\$6,800.00	\$3,000.00	\$3,800.00	\$6,800.00	\$3,800.00	126.67%	Add Account No.
Dividend Income	4071	\$4,714.06	\$3,500.00	\$1,214.06	\$4,714.06	\$1,214.06	34.69%	
Total Income		\$887,897.23	\$784,255.00	\$103,642.23	\$887,897.23	\$103,642.23	42.51%	
Expenses								
Operations/VFD								
Administrative/Utilities								
Cleaning Supplies	5091	\$0.00	\$330.00	(\$330.00)	\$0.00	(\$330.00)	-100.00%	**VFD paid for all supplies**
Dining	5162	\$0.00	\$350.00	(\$350.00)	\$0.00	(\$350.00)	-100.00%	
Freight	5164	\$45.00	\$250.00	(\$205.00)	\$45.00	(\$205.00)	-82.00%	
Office Supplies	5166	\$587.45	\$1,550.00	(\$962.55)	\$587.45	(\$962.55)	-62.10%	
Rehab/Refreshments	5167	\$289.55	\$700.00	(\$410.45)	\$289.55	(\$410.45)	-58.64%	
Reporter Software	5168	\$630.70	\$0.00	\$630.70	\$630.70	\$630.70	100.00%	
Safety Deposit Box	6500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	Remove from budget.
Special Events	5175	\$0.00	\$700.00	(\$700.00)	\$0.00	(\$700.00)	-100.00%	
Scholarship	6510	\$0.00	\$4,000.00	(\$4,000.00)	\$0.00	(\$4,000.00)	-100.00%	**Would like to actively do this next year**
Training (Safe D and Other Training)	5170	\$150.00	\$3,500.00	(\$3,350.00)	\$150.00	(\$3,350.00)	-95.71%	
Travel/Lodging	5171	\$0.00	\$3,000.00	(\$3,000.00)	\$0.00	(\$3,000.00)	-100.00%	**No Safe-D attendance**
Uniforms	5173	\$1,094.16	\$500.00	\$594.16	\$1,094.16	\$594.16	118.83%	
Total Administrative		\$2,796.86	\$14,880.00	(\$12,083.14)	\$2,796.86	(\$12,083.14)	-81.20%	
Building								
Improvements	5046	\$13,330.88	\$10,000.00	\$3,330.88	\$13,330.88	\$3,330.88	33.31%	
Maintenance and Upkeep	5047	\$3,242.78	\$10,000.00	(\$6,757.22)	\$3,242.78	(\$6,757.22)	-67.57%	
Total Building		\$16,573.66	\$20,000.00	(\$3,426.34)	\$16,573.66	(\$3,426.34)	-17.13%	
Equipment								
Parts, Service, Repairs & Inspections	5062	\$1,113.66	\$7,500.00	(\$6,386.34)	\$1,113.66	(\$6,386.34)	-85.15%	
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	\$68,794.20	\$85,000.00	(\$16,205.80)	\$68,794.20	(\$16,205.80)	-19.07%	
Fire Rescue Supplies	5090	\$883.34	\$1,750.00	(\$866.66)	\$883.34	(\$866.66)	-49.52%	
Total Equipment		\$70,791.20	\$94,250.00	(\$23,458.80)	\$70,791.20	(\$23,458.80)	-24.89%	
Fleet								
Fuel								
Diesel	5071	\$0.00	\$7,500.00	(\$7,500.00)	\$0.00	(\$7,500.00)	-100.00%	

Line Item	Chart of Accounts	Year to Date September 30, 2024	Adopted Budget 2023-2024	Difference BW YTD and Budget	Proposed Final Budget Amendments (2023-2024)	2023-2024 Original to Final Amendment Difference (Subtract G-F)	2023-2024 Original to Final Amendment Budget Difference Percentage	Notes
Diesel Treatment	5070	\$0.00	\$100.00	(\$100.00)	\$0.00	(\$100.00)	-100.00%	**VFD paid for all Fuel**
Gasoline	5072	\$0.00	\$3,000.00	(\$3,000.00)	\$0.00	(\$3,000.00)	-100.00%	
Environmental Compliance Fee	5174	\$0.00	\$100.00	(\$100.00)	\$0.00	(\$100.00)	-100.00%	
Total Fuel		\$0.00	\$10,700.00	(\$10,700.00)	\$0.00	(\$10,700.00)	-100.00%	
Parts, Service & Repairs								
Admin 21	5027	\$0.00	\$1,200.00	(\$1,200.00)	\$0.00	(\$1,200.00)	-100.00%	
Brush 21	5020	\$5,537.20	\$5,500.00	\$37.20	\$5,537.20	\$37.20	0.68%	
Command 21	5021	\$328.28	\$1,000.00	(\$671.72)	\$328.28	(\$671.72)	-67.17%	
Engine 21	5025	\$18,371.59	\$25,000.00	(\$6,628.41)	\$18,371.59	(\$6,628.41)	-26.51%	
Engine 22 S/P	5028	\$11,151.44	\$10,000.00	\$1,151.44	\$11,151.44	\$1,151.44	11.51%	
Utility 21	5022	\$0.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	-100.00%	**Needs to be removed**
Tanker 21	5026	\$5,764.04	\$7,500.00	(\$1,735.96)	\$5,764.04	(\$1,735.96)	-23.15%	
Rescue 21		\$0.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	-100.00%	**Vehicle Under Warranty**
Misc.	5074	\$3,207.80	\$2,750.00	\$457.80	\$3,207.80	\$457.80	16.65%	Misc. fleet equipment, this includes the verizon connect bill,
Total Parts		\$44,360.35	\$53,950.00	(\$9,589.65)	\$44,360.35	(\$9,589.65)	-17.78%	
Total Fleet		\$44,360.35	\$64,650.00	(\$20,289.65)	\$44,360.35	(\$20,289.65)	-31.38%	
Insurance								
Auto Insurance	5073	\$3,385.00	\$6,000.00	(\$2,615.00)	\$3,385.00	(\$2,615.00)	-43.58%	
Accident & Sickness	5150	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Commercial Package	5151	\$0.00	\$8,500.00	(\$8,500.00)	\$0.00	(\$8,500.00)	-100.00%	
Total Insurance		\$3,385.00	\$14,500.00	(\$11,115.00)	\$3,385.00	(\$11,115.00)	-76.66%	
Firefighter/Attendant Services								
ESD Contracted Services	5177	\$225,345.19	\$175,000.00	\$50,345.19	\$225,345.19	\$50,345.19	28.77%	**Included Sept. in final admendment**
Total Station Attendant		\$225,345.19	\$175,000.00	\$50,345.19	\$225,345.19	\$50,345.19	28.77%	
Total Operations Costs		\$363,252.26	\$383,280.00	(\$20,027.74)	\$363,252.26	(\$20,027.74)	-5.23%	
Administrative Expenses								
Bank Fees	6205	\$202.78	\$200.00	\$2.78	\$202.78	\$2.78	1.39%	Remove from budget.
Meeting Filing Fees	6220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Postage	6225	\$94.43	\$130.00	(\$35.57)	\$94.43	(\$35.57)	-27.36%	
Public Notice	6221	\$45.00	\$80.00	(\$35.00)	\$45.00	(\$35.00)	-43.75%	
Utilities								
Electric	5200	\$4,405.19	\$5,500.00	(\$1,094.81)	\$4,405.19	(\$1,094.81)	-19.91%	
Center Point (Natural Gas)	5201	\$714.86	\$650.00	\$64.86	\$714.86	\$64.86	9.98%	
TBCD Water/Sewer	5202	\$1,485.57	\$1,350.00	\$135.57	\$1,485.57	\$135.57	10.04%	
Garbage Pickup	5044	\$1,841.32	\$1,800.00	\$41.32	\$1,841.32	\$41.32	2.30%	
Cell Phone	5210	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	0.00%	
Technology	6352	\$1,264.84	\$3,000.00	(\$1,735.16)	\$1,264.84	(\$1,735.16)	-57.84%	

Line Item	Chart of Accounts	Year to Date September 30, 2024	Adopted Budget 2023-2024	Difference BW YTD and Budget	Proposed Final Budget Amendments (2023-2024)	2023-2024 Original to Final Amendment Difference (Subtract G-F)	2023-2024 Original to Final Amendment Budget Difference Percentage	Notes	
Dues	Spectrum TW/First Net	5204	\$3,982.21	\$4,250.00	(\$267.79)	\$3,982.21	(\$267.79)	-6.30%	Buildings and contents for office. Paid firefighters.
	Total Utilities		\$14,893.99	\$17,750.00	-\$2,856.01	\$14,893.99	(\$2,856.01)	-16.09%	
	Total Administrative		\$15,236.20	\$18,160.00	-\$2,923.80	\$15,236.20	(\$2,923.80)	-16.10%	
Insurance-ESD	Safe-D	6300	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	0.00%	
	Total Dues		\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	0.00%	
Loans	Bond	6400	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00	0.00%	
	Commercial Package	6401	\$9,549.00	\$9,000.00	\$549.00	\$9,459.00	\$459.00	5.10%	
	Workers Compensation	6402	\$15,770.00	\$15,000.00	\$770.00	\$15,770.00	\$770.00	5.13%	
	Total Insurance		\$25,719.00	\$24,400.00	\$1,319.00	\$25,629.00	\$1,229.00	5.04%	
	E22 S/P Interest	5094	\$8,230.79	\$10,129.76	(\$1,898.97)	\$8,230.79	(\$1,898.97)	-18.75%	
Professional Services	E22 S/P Principle	5093	\$60,563.41	\$58,664.44	\$1,898.97	\$60,563.41	\$1,898.97	3.24%	
	Total Loans		\$68,794.20	\$68,794.20	\$0.00	\$68,794.20	\$0.00	0.00%	
Employees	Accounting Fees	6200	\$0.00	\$2,500.00	(\$2,500.00)	\$0.00	(\$2,500.00)	-100.00%	
	Audit	6230	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0.00%	
	HdL Companies-Tax Forecasting	6235	\$2,500.00	\$6,500.00	(\$4,000.00)	\$2,500.00	(\$4,000.00)	-61.54%	
	Other Professional Fees		\$10,000.00	\$16,500.00	-\$6,500.00	\$10,000.00	(\$6,500.00)	-39.39%	
	Legal Retainer	6215	\$3,850.00	\$4,200.00	(\$350.00)	\$3,850.00	(\$350.00)	-8.33%	
Total Legal	Hubert Oxford IV		\$3,850.00	\$4,200.00	(\$350.00)	\$3,850.00	(\$350.00)	-8.33%	
	Joshua Heinz		\$3,850.00	\$4,200.00	(\$350.00)	\$3,850.00	(\$350.00)	-8.33%	
	Other Attorney Fees	6210	\$0.00	\$3,500.00	(\$3,500.00)	\$0.00	(\$3,500.00)	-100.00%	
Total Professional Services		\$17,700.00	\$14,900.00	-\$4,200.00	\$14,500.00	(\$10,700.00)	-2.68%		
Staff	Administrator	5190	\$43,857.49	\$60,000.00	(\$16,142.51)	\$43,857.49	(\$16,142.51)	-26.90%	
	Administrative Assistant	5195	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	Staff Payroll		\$43,857.49	\$60,000.00	-\$16,142.51	\$43,857.49	(\$16,142.51)	-26.90%	
	Payroll Taxes	5250	\$14,093.15	\$14,660.00	(\$566.85)	\$14,093.15	(\$566.85)	-3.87%	
Total Employee		\$57,950.64	\$74,660.00	-\$16,709.36	\$57,950.64	(\$16,709.36)	-22.38%		
Sales Tax Fees	Sales Tax Fees	6204	\$14,400.67	\$20,000.00	(\$5,599.33)	\$14,400.67	(\$5,599.33)	-28.00%	
	Total Sales Tax Fees		\$14,400.67	\$20,000.00	-\$5,599.33	\$14,400.67	(\$5,599.33)	-28.00%	
	Total Administrative Costs		\$210,350.71	\$237,964.20	-\$30,813.49	\$207,060.71	(\$41,203.49)	-12.99%	
	Total Expenses		\$573,602.97	\$621,244.20	-\$50,841.23	\$570,312.97	(\$61,231.23)	-8.20%	
Net Revenue		\$314,294.26	\$163,010.80	\$154,483.46	\$317,584.26	\$164,873.46	94.82%		

Line Item	Chart of Accounts	Year to Date September 30, 2024 (Automatically Populates)	Final 2023-2024 Budget (Automatically Populates)	Difference BW YTD and 2023- 2024 Budget	Adopted Budget 2024-2025	2023-2024 and 2024-2025 Budget Amend. Difference (Subtract G-F)	2023-2024 and 2024- 2025 Budget Percentage Difference	2024-2025 Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment Percentage Difference	Noted
Income											
Sales Tax	4010	\$841,212.02	\$841,212.02	\$0.00	\$838,000.00	\$0.00	0.00%	\$841,212.02	\$3,212.02	0.38%	Updated Cell G3. Need account no. Need account no.
Property Tax	4020	\$6.74	\$6.74	\$0.00	\$5.00	\$0.00	0.00%	\$6.74	\$1.74	34.80%	
Other Income	4061	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%	
Cost Recovery	Need #	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00%	\$8,000.00	\$0.00	0.00%	
Interest Income	4070	\$35,164.41	\$35,164.41	\$0.00	\$45,000.00	\$9,835.59	27.97%	\$45,000.00	\$0.00	0.00%	
Surplus Equipment Sales	Need #	\$6,800.00	\$6,800.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$6,800.00	\$4,300.00	172.00%	
Dividend Income	4071	\$4,714.06	\$4,714.06	\$0.00	\$5,000.00	\$285.94	6.07%	\$5,000.00	\$0.00	0.00%	
Total Income		\$887,897.23	\$887,897.23	\$0.00	\$898,505.00	\$18,121.53	2.04%	\$906,018.76	\$7,513.76	0.84%	
Expenses											
Operations/VFD											
Administrative/Utilities											
Cleaning Supplies	5091	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	0.00%	\$200.00	\$0.00	0.00%	**Would like to actively do this next year**
Dining	5162	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00	0.00%	\$400.00	\$0.00	0.00%	
Freight	5164	\$45.00	\$45.00	\$0.00	\$500.00	\$455.00	0.00%	\$500.00	\$0.00	0.00%	
Office Supplies	5166	\$587.45	\$587.45	\$0.00	\$1,200.00	\$612.55	104.27%	\$1,200.00	\$0.00	0.00%	
Rehab/Refreshments	5167	\$289.55	\$289.55	\$0.00	\$1,200.00	\$910.45	314.44%	\$1,200.00	\$0.00	0.00%	
Reporter Software	5168	\$630.70	\$630.70	\$0.00	\$1,000.00	\$369.30	58.55%	\$1,000.00	\$0.00	0.00%	
Special Events	5175	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	0.00%	\$700.00	\$0.00	0.00%	
Scholarship	6510	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.00%	\$4,000.00	\$0.00	0.00%	
Training (Safe D and Other Training)	5170	\$150.00	\$150.00	\$0.00	\$1,500.00	\$1,350.00	900.00%	\$1,500.00	\$0.00	0.00%	
Travel/Lodging	5171	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0.00%	\$1,200.00	\$0.00	0.00%	
Uniforms	5173	\$1,094.16	\$1,094.16	\$0.00	\$1,200.00	\$105.84	9.67%	\$1,200.00	\$0.00	0.00%	
Total Administrative		\$2,796.86	\$2,796.86	\$0.00	\$13,100.00	\$10,303.14	368.38%	\$13,100.00	\$0.00	0.00%	
Building											
Improvements	5046	\$13,330.88	\$13,330.88	\$0.00	\$15,000.00	\$1,669.12	0.00%	\$15,000.00	\$0.00	0.00%	Varies depending on Safe-D attendance
Maintenance and Upkeep	5047	\$3,242.78	\$3,242.78	\$0.00	\$8,000.00	\$4,757.22	0.00%	\$8,000.00	\$0.00	0.00%	
Total Building		\$16,573.66	\$16,573.66	\$0.00	\$23,000.00	\$6,426.34	38.77%	\$23,000.00	\$0.00	0.00%	
Equipment											
Parts, Service, Repairs & Inspections	5062	\$1,113.66	\$1,113.66	\$0.00	\$1,500.00	\$386.34	34.69%	\$1,500.00	\$0.00	0.00%	Command vehicle, bunker gear, or air packs.
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	\$68,794.20	\$68,794.20	\$0.00	\$90,000.00	\$21,205.80	30.82%	\$90,000.00	\$0.00	0.00%	
Fire Rescue Supplies	5090	\$883.34	\$883.34	\$0.00	\$1,000.00	\$116.66	13.21%	\$1,000.00	\$0.00	0.00%	
Total Equipment		\$70,791.20	\$70,791.20	\$0.00	\$92,500.00	\$21,322.46	30.67%	\$92,500.00	\$0.00	0.00%	
Fleet											
Fuel											
Diesel	5071	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	0.00%	\$0.00	(\$7,500.00)	-100.00%	**VFD will continue to pay until not able to**
Diesel Treatment	5070	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	0.00%	\$0.00	(\$100.00)	-100.00%	
Gasoline	5072	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$0.00	(\$3,000.00)	-100.00%	
Environmental Compliance Fee	5174	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	0.00%	\$0.00	(\$100.00)	-100.00%	
Total Fuel		\$0.00	\$0.00	\$0.00	\$10,700.00	\$0.00	0.00%	\$0.00	(\$10,700.00)	-100.00%	
Parts, Service & Repairs											
Admin 21	5027	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00%	\$1,500.00	\$0.00	0.00%	
Brush 21	5020	\$5,537.20	\$5,537.20	\$0.00	\$5,500.00	(\$37.20)	-0.67%	\$5,500.00	\$0.00	0.00%	
Command 21	5021	\$328.28	\$328.28	\$0.00	\$1,500.00	\$1,171.72	356.93%	\$1,500.00	\$0.00	0.00%	
Engine 21	5025	\$18,371.59	\$18,371.59	\$0.00	\$25,000.00	\$6,628.41	36.08%	\$25,000.00	\$0.00	0.00%	

Line Item	Chart of Accounts	Year to Date September 30, 2024 (Automatically Populates)	Final 2023-2024 Budget (Automatically Populates)	Difference BW YTD and 2023- 2024 Budget	Adopted Budget 2024-2025	2023-2024 and 2024-2025 Budget Amend. Difference (Subtract G-F)	2023-2024 and 2024- 2025 Budget Percentage Difference	2024-2025 Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment Percentage Difference	Noted
Engine 22 S/P	5028	\$11,151.44	\$11,151.44	\$0.00	\$25,000.00	\$13,848.56	124.19%	\$25,000.00	\$0.00	0.00%	**Vehicle under warranty still**
Tanker 21	5026	\$5,764.04	\$5,764.04	\$0.00	\$10,000.00	\$4,235.96	73.49%	\$10,000.00	\$0.00	0.00%	
Rescue 21		\$0.00	\$0.00	\$0.00	\$1,000.00	\$500.00	0.00%	\$500.00	(\$500.00)	-50.00%	
Misc.	5074	\$3,207.80	\$3,207.80	\$0.00	\$5,000.00	\$1,792.20	55.87%	\$5,000.00	\$0.00	0.00%	
Total Parts		\$44,360.35	\$44,360.35	\$0.00	\$74,500.00	\$2,292.20	66.82%	\$74,000.00	(\$500.00)	-0.67%	
Total Fleet		\$44,360.35	\$44,360.35	\$0.00	\$85,200.00	\$2,292.20	66.82%	\$74,000.00	(\$11,200.00)	-13.15%	
Insurance											
Auto Insurance	5073	\$3,385.00	\$3,385.00	\$0.00	\$6,000.00	(\$3,385.00)	-100.00%	\$0.00	(\$6,000.00)	-100.00%	Paid for by VFW.
Accident & Sickness	5150	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0.00%	\$9,000.00	\$0.00	0.00%	Policy in addition to WC. Pays for things that WC does not cover. Is for the VFD and ESD fire fighters.
Commercial Package	5151	\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0.00%	\$8,500.00	\$0.00	0.00%	Contents for Station
Total Insurance		\$3,385.00	\$3,385.00	\$0.00	\$23,500.00	\$14,115.00	416.99%	\$17,500.00	(\$6,000.00)	-25.53%	
Firefighter/Attendant Services											
ESD Contracted Services	5177	\$225,345.19	\$225,345.19	\$0.00	\$430,000.00	\$204,654.81	90.82%	\$430,000.00	\$0.00	0.00%	2 firefighters 24/7 at \$25.00 per hour less 2 firefighters for New Years-2 days; Memorial Day, 4th of July, Labor Day, Thanksgiving, and 2 days at Xmas at \$40.00 per hour.
Total Station Attendant Total Operations Costs		\$225,345.19	\$225,345.19	\$0.00	\$430,000.00	\$204,654.81	90.82%	\$430,000.00	\$0.00	0.00%	
Administrative Expenses		\$363,252.26	\$363,252.26	\$0.00	\$667,300.00	\$259,113.95	78.97%	\$650,100.00	(\$17,200.00)	-2.58%	
Bank Fees	6205	\$202.78	\$202.78	\$0.00	\$200.00	(\$2.78)	-1.37%	\$200.00	\$0.00	0.00%	
Meeting Filing Fees	6220	\$0.00	\$0.00	\$0.00	\$20.00	\$20.00	0.00%	\$20.00	\$0.00	0.00%	
Postage	6225	\$94.43	\$94.43	\$0.00	\$100.00	\$5.57	5.90%	\$100.00	\$0.00	0.00%	
Public Notice	6221	\$45.00	\$45.00	\$0.00	\$65.00	\$20.00	44.44%	\$65.00	\$0.00	0.00%	
Utilities											
Electric	5200	\$4,405.19	\$4,405.19	\$0.00	\$4,850.00	\$444.81	10.10%	\$4,850.00	\$0.00	0.00%	
Center Point (Natural Gas)	5201	\$714.86	\$714.86	\$0.00	\$850.00	\$135.14	18.90%	\$850.00	\$0.00	0.00%	
TBCD Water/Sewer	5202	\$1,649.19	\$1,485.57	\$163.62	\$1,850.00	\$364.43	24.53%	\$1,850.00	\$0.00	0.00%	
Garbage Pickup	5044	\$1,841.32	\$1,841.32	\$0.00	\$2,300.00	\$458.68	24.91%	\$2,300.00	\$0.00	0.00%	
Cell Phone	5210	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	0.00%	\$1,200.00	\$0.00	0.00%	
Technology	6352	\$1,264.84	\$1,264.84	\$0.00	\$4,000.00	\$2,735.16	216.25%	\$4,000.00	\$0.00	0.00%	
Spectrum TW/First Net	5204	\$3,982.21	\$3,982.21	\$0.00	\$4,200.00	\$217.79	5.47%	\$4,200.00	\$0.00	0.00%	
Total Utilities		\$15,057.61	\$14,893.99	\$163.62	\$19,250.00	\$4,356.01	29.25%	\$19,250.00	\$0.00	0.00%	
Total Administrative		\$15,399.82	\$15,236.20	\$163.62	\$19,635.00	\$4,398.80	28.87%	\$19,635.00	\$0.00	0.00%	
Dues											
Safe-D	6300	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	0.00%	\$550.00	\$0.00	0.00%	
Total Dues		\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	0.00%	\$550.00	\$0.00	0.00%	
Insurance-ESD											
Bond	6400	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00	0.00%	\$400.00	\$0.00	0.00%	
Commercial Package	6401	\$9,549.00	\$9,549.00	\$0.00	\$10,000.00	\$451.00	4.72%	\$10,000.00	\$0.00	0.00%	Buildings and contents for office.

Line Item	Chart of Accounts	Year to Date September 30, 2024 (Automatically Populates)	Final 2023-2024 Budget (Automatically Populates)	Difference BW YTD and 2023- 2024 Budget	Adopted Budget 2024-2025	2023-2024 and 2024-2025 Budget Amend. Difference (Subtract G-F)	2023-2024 and 2024- 2025 Budget Percentage Difference	2024-2025 Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment 1	2024-2025 Adopted Budget v. Budget Amendment Percentage Difference	Noted
Workers Compensation	6402	\$15,770.00	\$15,770.00	\$0.00	\$16,000.00	\$230.00	1.46%	\$16,000.00	\$0.00	0.00%	District paid firefighter workers's comp.
Total Insurance		\$25,719.00	\$25,719.00	\$0.00	\$26,400.00	\$681.00	2.65%	\$26,400.00	\$0.00	0.00%	
Loans											
E22 S/P Interest	5094	\$8,230.79	\$8,230.79	\$0.00	\$6,270.35	\$0.00	0.00%	\$8,230.79	\$1,960.44	31.27%	
E22 S/P Principle	5093	\$60,563.41	\$60,563.41	\$0.00	\$62,523.85	\$0.00	0.00%	\$60,563.41	(\$1,960.44)	-3.14%	
Total Loans		\$68,794.20	\$68,794.20	\$0.00	\$68,794.20	\$0.00	0.00%	\$68,794.20	\$0.00	0.00%	
Professional Services											
Accounting Fees	6200	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	100.00%	\$800.00	\$0.00	0.00%	
Audit	6230	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	0.00%	\$7,500.00	\$0.00	0.00%	
HdL Companies-Tax Forecasting	6235	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$0.00	0.00%	
Other Professional Fees		\$10,000.00	\$10,000.00	\$0.00	\$10,800.00	\$800.00	8.00%	\$10,800.00	\$0.00	0.00%	
Legal Retainer	6215										
Hubert Oxford IV		\$3,850.00	\$3,850.00	\$0.00	\$4,200.00	\$650.00	16.88%	\$4,500.00	\$300.00	7.14%	
Joshua Heinz		\$3,850.00	\$3,850.00	\$0.00	\$4,200.00	\$650.00	16.88%	\$4,500.00	\$300.00	7.14%	
Other Attorney Fees	6210	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	100.00%	\$3,500.00	\$0.00	0.00%	
Total Legal		\$7,700.00	\$7,700.00	\$0.00	\$11,900.00	\$4,800.00	62.34%	\$12,500.00	\$600.00	5.04%	
Total Professional Services		\$17,700.00	\$17,700.00	\$0.00	\$22,700.00	\$5,600.00	\$0.32	\$23,300.00	\$4,900.00	2.64%	
Employees											
Staff											
Administrator	5190	\$43,857.49	\$43,857.49	\$0.00	\$60,000.00	\$16,142.51	36.81%	\$60,000.00	\$0.00	0.00%	
Staff Payroll		\$43,857.49	\$43,857.49	\$0.00	\$60,000.00	\$16,142.51	36.81%	\$60,000.00	\$0.00	0.00%	
Payroll Taxes	5250	\$14,093.15	\$14,093.15	\$0.00	\$15,600.00	\$1,506.85	10.69%	\$15,600.00	\$0.00	0.00%	
Total Employee		\$57,950.64	\$57,950.64	\$0.00	\$75,600.00	\$17,649.36	30.46%	\$75,600.00	\$0.00	0.00%	
Sales Tax Fees											
Sales Tax Fees	6204	\$14,400.67	\$14,400.67	\$0.00	\$15,000.00	\$0.00	0.00%	\$14,400.67	(\$599.33)	-4.00%	
Total Sales Tax Fees		\$14,400.67	\$14,400.67	\$0.00	\$15,000.00	\$0.00	0.00%	\$14,400.67	(\$599.33)	-4.00%	
Total Administrative Costs		\$210,514.33	\$210,350.71	\$163.62	\$239,479.20	\$29,129.16	13.85%	\$239,479.87	\$4,300.67	0.00%	
Total Expenses		\$573,766.59	\$573,602.97	\$163.62	\$906,779.20	\$288,243.11	55.09%	\$889,579.87	(\$12,899.33)	-1.90%	
Net Revenue		\$314,130.64	\$314,294.26	-\$163.62	-\$8,274.20	(\$297,855.37)	-94.77%	\$16,438.89	\$20,413.09	-298.68%	

Adjourn