

VILLAGE FIRE DEPARTMENT
REGULAR MONTHLY BOARD MEETING AGENDA
Wednesday, April 23, 2025, 6:00 P.M

Notice is hereby given of a regular monthly meeting of the Fire Commission of the Village Fire Department, to be held on **Wednesday, April 23, 2025, at 6:00 P.M.**, 901 Corbindale Road, Hedwig Village, Texas 77024.

1. **CALL TO ORDER**
2. **COMMENTS FROM THE PUBLIC** – Comments are limited to 3 minutes each.
3. **CONSENT AGENDA** – All Consent Agenda items listed are considered to be routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
 - A. Approval of Minutes – Regular Monthly Board Meeting Minutes March 26, 2025
 - B. Approval of Bills Paid – March 2025
4. **REPORTS**
 - A. Treasurer's Financial Reports and possible action – March 2025
 - B. Administrator's Report and possible action – March 2025
 - C. Investment Report – March 2025
 - D. Fire Chief's Report and possible action – March 2025
5. **DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS** – The Board will discuss and consider possible action on the following:
 - A. Temporary Aerial Apparatus
6. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:
 - A. TMRS Retirement
7. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.
8. **DISCUSSION OF AND POSSIBLE ACTION REGARDING TIMING AND PAYMENT OF 2024 AUDIT** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

I certify that the agenda for the 23rd of April 2025 Regular Monthly Board Meeting was posted at the fire department this the 17th day of April 2025, at 7:00 P.M. – Amy Buckert, Administrator/Finance Director

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

9. **DISCUSSION OF AND POSSIBLE ACTION REGARDING COMBINING GENERAL FUND SAVINGS AND CHECKING INTO ONE ACCOUNT** - The Board of Commissioners will discuss and take any action necessary related to closing the savings account and combining the General Fund checking and savings accounts.
10. **DISCUSSION OF AND POSSIBLE ACTION REGARDING AUDIT FIRM REQUEST FOR QUALIFICATIONS** - The Board of Commissioners will discuss and take any action necessary related to seeking qualifications from audit firms for annual audit work.
11. **DISCUSSION OF AND POSSIBLE ACTION REGARDING AMENDMENT TO THE VFD BYLAWS** - The Board of Commissioners will discuss and take any action necessary related to amending the VFD bylaws.
12. **DISCUSSION OF AND POSSIBLE ACTION REGARDING APPOINTMENT OF ALL COMMITTEES** - The Board of Commissioners will discuss and take any action necessary related to appointing Committee members.
13. **DISCUSSION OF AND POSSIBLE ACTION REGARDING FY 2026 BUDGET DISCUSSION #3** – The Board of Commissioners will conduct Budget Discussion #3 to include discussion and possible action.
14. **EXECUTIVE SESSION** - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:
 - A. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Fire Chief
 - B. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Administrator/Finance Director
 - C. Executive session pursuant to Section 551.071 consultation with attorney regarding pending or contemplated litigation
15. **ACTION – CLOSED SESSION** – The Board of Directors will consider and take any actions necessary on items discussed in Executive Session
16. **FUTURE TOPICS**

I certify that the agenda for the 23rd of April 2025 Regular Monthly Board Meeting was posted at the fire department this the 17th day of April 2025, at 7:00 P.M. – Amy Buckert, Administrator/Finance Director

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

17. ROTATION OF OFFICERS

2025/2026 Rotation

- Commissioner PPV Henry Kollenberg – **Chair**
- Alternate Dan Ramey
- Commissioner SVV John Lisenby – **Vice Chair**
- Alternate Council Member Steve Bass
- Commissioner HCV Rob Adams – **Treasurer**
- Alternate John DeWitt
- Commissioner Hil V Mike Garofalo - **Secretary**
- Alternate Mayor Robert “Bob” Buesinger
- Commissioner HV Matt Woodruff
- Alternate Council Member Patrick Breckon
- Commissioner BHV Keith Brown
- Alternate Council Member Clara Towsley

18. NEXT MEETING DATE

May 28, 2025

19. ADJOURNMENT

I certify that the agenda for the 23rd of April 2025 Regular Monthly Board Meeting was posted at the fire department this the 17th day of April 2025, at 7:00 P.M. – Amy Buckert, Administrator/Finance Director

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

Minutes
**VILLAGE FIRE DEPARTMENT
REGULAR MONTHLY BOARD
MEETING**
Wednesday, March 26, 2025, 6:00 P.M.

1. CALL TO ORDER

A regular fire commission meeting of the Village Fire Department was held on Wednesday, March 26, 2025, at 901 Corbindale, Houston, Texas 77024. It began at 6:00 p.m. and was presided over by Keith Brown. The secretary was present.

Present & Voting Were:

City of Bunker Hill Village
City of Hedwig Village
City of Hilshire Village
City of Hunters Creek
City of Piney Point Village
City of Spring Valley Village

Commissioner Keith Brown, Chair
Commissioner Matt Woodruff
Mayor Robert (Bob) Buesinger
Commissioner Rob Adams, Secretary
Commissioner Henry Kollenberg, Vice Chair
Commissioner John Lisenby, Treasurer

Present Were:

City of Hedwig Village
City of Hunters Creek
City of Piney Point Village
City of Spring Valley Village

Alternate Patrick Breckon
Alternate John DeWitt
Alternate Dan Ramey
Alternate Steve Bass

Village Fire Department
Administrative Staff

Fire Chief, Howard Miller
Amy Buckert, Administrator/Finance Director
Katherine Stuart, Administrative Specialist

Randle Law Firm

Attorney Brandon Morris

Not Present Were:

City of Bunker Hill Village
City of Hilshire Village

Alternate Clara Towsley
Commissioner Mike Garofalo

2. COMMENTS FROM THE PUBLIC – Comments are limited to 3 minutes each.

None

3. CONSENT AGENDA – All Consent Agenda items listed are routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- A. Approval of Minutes – Regular Monthly Board Meeting Minutes February 26, 2025
- B. Approval of Bills Paid – January 2025, February 2025

Motion: Woodruff

Second: Buesinger

Unanimously approved

4. REPORTS

- A.** Treasurer's Financial Reports and possible action – restated December 2024, January 2025, and February 2025
- B.** Administrator's Report and possible action – February 2025 (attached)
- C.** Investment Report – February 2025 (attached)
- D.** Budget Committee Meeting Report (deferred to agenda item #10)
- E.** Audit Committee Meeting Report (deferred to agenda item # 9)
- F.** Fire Chief's Report and possible action – February 2025

The department is fully staffed. Captain Ekblaw is undergoing physical therapy for his knee. Engine 1 had a pump leak repaired and annual preventative maintenance. Rescue tool bi-annual maintenance was performed on March 6. There were no major incidents. There were 58 Fire Incidents, 63 EMS type Incidents, 8 Service Calls Non-Emergency and 129 total incidents. The Average Response Time was 4 Minutes, 20 Seconds, and the National Standard is 6:30. Fire hydrant inspections are underway. A Safety Committee was created to reduce accidents and injuries. The committee will review tactical guidelines; policies; and procedures, investigate accidents, investigate injuries, department training, and make reports and recommendations to the Fire Chief. Deputy Chief Tim Miller, the department's training officer, is working with Alternate Commissioner Dewitt to come up with a health and fitness program. Katherine is working on the on-the-job time loss from injuries.

Motion: No Action Taken

Second:

5. DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS – The Board will discuss and consider possible action on the following:

- A.** Temporary Aerial Apparatus

Chief Miller informed the Board that Deputy Chiefs DePaul and Witt were reviewing options for a leased fire truck, and the cost is approximately \$395 per month. There was discussion regarding how to best secure the funding for the truck, and the length of the lease. It would require the consent of the cities, and the preparation of a budget amendment to approve the use of the interest and other funds.

There was a motion to lease a vehicle, an interim quint, pending the new one being delivered.

Motion: Woodruff

Second: Lisenby

Unanimously approved

The second motion was preparation and submission of a budget amendment for the Cities approval, authorizing the expenditure of up to \$400 per day.

Motion: Woodruff

Second: Lisenby

Unanimously approved

6. RESOLUTIONS – The Board will discuss and consider possible action on the following:

- A.** Resolution 2025-01 amending the authorized key executives on Village Fire Department's Wells Fargo account

The Administrator informed the Board that there is one Wells Fargo account still active, and that is one of the Ambulance Billing Accounts. It has been left open because a few of the insurance companies have that routing number, and they can deposit funds there. There have been no deposits since the Administrator's arrival in October. The fees for that account, since they're not our main depository anymore, are approximately \$80 a month. Staff is recommending closure of that account. Unfortunately, nobody is still employed here that was on that account.

Wells Fargo requires minutes to appoint key executives, and the Department Attorney Brandon Morris prepared a resolution so that the action could be taken tonight and get that account closed. The resolution authorizes Amy and Katherine to be the key executives on the account, which is what the bank.

With the resolution in place, staff can close the account. Mr. Kollenberg made a motion to appoint Amy Buckert and Katherine Stuart as key executives on the Wells Fargo account, and further authorized Amy Buckert, as Secretary, to execute such certificates as the bank may require on its forms to effectuate the purposes of the foregoing. Mr. Woodruff seconded the motion. The Board unanimously approved the resolution.

Motion: Kollenberg

Second: Woodruff

Unanimously approved

7. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:

A. QuickBooks Conversion Update

B. Tipalti Project Update

Staff gave an update on the two financial projects. The Administrator/Finance Director previously circulated a report on the items. Staff sought guidance on the approval chain of workflow within the Tipalti system. Currently checks require two Commissioner signatures, so in trying to stay consistent with that, the workflow will be set up to have two Board-level approvals. Staff explained that the workflow would route approvals through the chain and then up to Amy (and/or Katherine) for payment. Once a month, the Board would receive a check register/payment report for approval rather than a 40-page General Ledger.

After some discussion, it was decided that the Treasurer and the Secretary would be the two Commissioners on the workflow and would approve after the Chief and before the payment of the bills (Amy, Katherine).

Mr. Woodruff moved that the Tipalti bill pay workflow be set up so that after it's approved by the staff that it be approved by the treasurer, and in the absence of the treasurer, the Commissioner next designated to be the treasurer. Mr. Lisenby seconded the motion. The Board voted unanimously in favor.

Motion: Woodruff

Second: Lisenby

Unanimously approved

8. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

There was no discussion for this item.

Motion: No Action Taken
Second:

9. **DISCUSSION OF AND POSSIBLE ACTION REGARDING TIMING AND PAYMENT OF 2024 AUDIT**

The Administrator advised the Board that Mr. Belt is working to pull the scope down a bit. He's going to draft a letter for our review of the actions taken as a remedy to the documents that Brandon and Schwartz sent over. He wants a letter from the Department saying the improvements that we've made and what processes we've implemented to prevent this from happening again. The Administrator provided Mr. Belt with a list of items completed to date. The PBC list was to be received by the end of February; however, staff has not yet received it.

The Administrator did inform the Board that Mr. Belt said he would ask us to call a meeting of the audit committee once he had everything pinned down. The Board reiterated that the amounts in question in the forensic audit were immaterial.

There was some discussion among the Board about issuing an RFQ for audit services for next year. There was discussion about the fact that the Department has had the same auditor for a number of years is good and demonstrates stability; however, there are also best practices that recommend firms be reviewed every 5-7 years.

After the discussion, no action was taken.

Motion: No Action Taken
Second:

10. **FY 2026 BUDGET DISCUSSION #2** – The Board of Commissioners will conduct Budget Discuss #2 to include discussion and possible action.

The Chair asked the Administrator to review the changes since the last Budget Discussion.

The Administrator first spoke of the proposed TMRS scenarios that were included in the packet and showed how those effected the Budget. She explained that the Department currently has a 2% 457 plan to enhance benefits in lieu of the previous TMRS cuts, but that only one other department does that. All of the TMRS scenarios presented take away the \$110,000 line item for the 457 plan. The salary survey showed that VFD is behind on TMRS benefits compared to many other departments competing for the same talent pool.

There was some discussion about whether the TMRS benefits should be increased, and the associated unfunded liabilities that come with that, or whether there should be a wholesale increase in compensation to allow employees to use that money at their discretion, whether that be as a salary increase or placing into their own retirement accounts.

The Chief was asked how many years of experience the people we just hired have. One is right out of fire school. And the other two came with four or five years of experience. The Department has two people that are in the age band of 20 to 29, and 36 between 30 and 39. There are 16 between 40 to 49, which includes the recently hired and quit employees. There are nine between 50 to 59, and one between 60 to 69..

The Administrator reminded the Commission that if they make a change, it would not be effective until January. She also reminded everyone what Kenneth Oliver said when he came from TMRS to the virtual meeting a couple months ago: these are the percentages for this year. The Commission would need to

build in a bit of a cushion, maybe half a percent or so when taking this budget forward. These are the current percentages, but they'll change in June and they will not be known before the passage of the budget.

And picking a new plan, he's given us an estimate based on it. And so there's a little more flexibility in it, because I think that's why he said half a percent. But I think that's actually quite conservative.

The Commission asked the Administrator to update the summary sheet slide and send it out to the cities. She then asked if it would be helpful to break out each City's portion of costs for each of the scenarios so that the City Administrators could understand their own situations and the costs associated. They asked her to put together a packet outlining the logic of the request and get that out prior to the cities' first April meetings, which begin April 10.

Moving on to the budget discussion, the Administrator outlined the latest changes in the budget document since the last meeting. The Commission asked her to revisit the Office Software line item, the EMS Revenue, and the Interest Earnings.

The Chair expressed his desire to get through this budget process without having an extra budget workshop, but that he believes there may need to be one more between the April and May meetings.

The Administrator informed the Commission that she would be returning to Little Rock at the end of May and would not be in attendance at the May Commission meeting. She did offer the option of attending virtually or wrapping up the budget in advance and passing it off to the Administrative Specialist to present to the Commission.

Motion: No Action Taken

Second:

11. **EXECUTIVE SESSION** - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:

- A. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Fire Chief
- B. Executive session pursuant to Section 551.071 consultation with attorney regarding pending or contemplated litigation

The Board convened in Executive Session at 8:10 pm.

Motion: No Action Taken

Second:

The Board reconvened in Regular Session at 8:30 pm. No action was taken.

12. **ACTION – CLOSED SESSION** – The Board of Directors will consider and take any actions necessary on items discussed in Executive Session

Motion: No Action Taken

Second:

13. **FUTURE TOPICS**

- A. Auditor RFQ
- B. Amendment to Bylaws removing authorization of Chair to appoint Committees (ILA 5.03)
- C. Reappointment of all Committees

14. **NEXT MEETING DATE**

April 23, 2025

15. **ADJOURNMENT**

The meeting was adjourned at 8:32 pm.

DRAFT

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of March 2025 and YTD

Accounts	25-Mar	25-Mar	Over (Under)	Over (Under)	March 25 YTD	March YTD	Over (Under)	Fiscal Year	Fiscal year Over	Over (Under)
	Actual	Budget	Budget	Budget %			Budget		(Under) Budget	Budget %
			\$	%	Actual	Budget	Budget	Budget	\$	%
Receipts										
14000 City Assessments General Fund										
14010 Bunker Hill Village	\$ 156,369	\$ 156,369	\$ -	100%	\$ 547,291	\$ 547,291	\$ -	\$ 1,876,425	\$ (1,329,134)	29%
14020 Hedwig Village	152,254	152,254	-	100%	733,493	532,888	200,605	1,827,045	(1,093,552)	40%
14030 Hilshire Village	24,690	24,690	-	100%	86,414	86,414	-	296,278	(209,864)	29%
14040 Hunter's Creek Village	183,116	183,116	-	100%	640,906	640,906	-	2,197,392	(1,556,486)	29%
14050 Piney Point Village	172,829	172,829	-	100%	604,900	604,900	-	2,073,943	(1,469,043)	29%
14060 Spring Valley Village	267,473	133,736	133,737	200%	209,913	468,077	(258,164)	1,604,837	(1,394,924)	13%
Total 14000 City Assessments General Fund	\$ 956,730	\$ 822,993	\$ 133,737	116%	\$ 2,822,917	2,880,476	\$ (57,559)	\$ 9,875,920	\$ (7,053,003)	29%
24000 Capital Replacement	\$ -	\$ 16,667	(16,667)	0%	\$ -	\$ 58,333	\$ (58,333)	\$ 200,000	(200,000)	0%
14100 Ambulance Fund Income	44,407	20,833	23,574	213%	248,852	62,500	186,352	250,000	(1,148)	100%
14200 Fuel Cost Reimbursement	3,766	-	3,766	0%	3,766	-	3,766	-	3,766	0%
14211 Hedwig - Fuel Cost Reimbursement	-	-	-	0%	2,825	-	2,825	-	2,825	0%
14271 Piney Point - Fuel Cost Reimbursement	87	-	87	0%	87	-	87	-	87	0%
14275 Fuel Admin Fee	37	-	37	0%	106	-	106	-	106	0%
14290 Workers Comp Reimbursement	12,190	-	12,190	0%	12,190	-	12,190	-	12,190	0%
14400 Medical Standby Event Income	6,950	-	6,950	0%	7,475	-	7,475	-	7,475	0%
14500 CPR Income	1,409	-	1,409	0%	1,726	-	1,726	-	1,726	0%
14600 COBRA Income	1,784	-	1,784	0%	3,567	-	3,567	-	3,567	0%
14910 Interest Income	3,254	-	3,254	0%	12,019	-	12,019	-	12,019	0%
14930 Miscellaneous Income	-	-	-	0%	578	-	578	-	578	0%
24910 Interest Income (CRF)	-	-	-	0%	4,584	-	4,584	-	4,584	0%
54910 Interest/Dividend Income (FF)	808	-	808	0%	1,629	-	1,629	-	1,629	0%
Total Receipts	\$ 1,031,422	\$ 860,494	\$ 170,928	120%	\$ 3,122,321	\$ 3,001,309	\$ 121,012	\$ 10,325,920	\$ (7,203,599)	30%
Operational Expenditures										
15000 Capital Expenditures	\$ 1,250	\$ 12,217	\$ (10,967)	10%	\$ 3,924	\$ 36,650	\$ (32,726)	\$ 146,600	\$ (142,676)	3%
Personnel Expenditures										
16010 Salaries	\$ 450,437	\$ 482,417	\$ (31,980)	93%	\$ 1,276,389	\$ 1,447,250	\$ (170,861)	\$ 5,789,000	\$ (4,512,611)	22%
16011 Salaries - Overtime Regular	21,613	25,000	(3,387)	86%	42,945	75,000	(32,055)	300,000	(257,055)	14%
16012 Overtime - Medical Standby Event	2,716	841	1,875	323%	2,716	2,522	194	10,090	(7,374)	27%
16013 Overtime - Training	-	4,080	(4,080)	0%	-	12,240	(12,240)	48,960	(48,960)	0%
16014 Overtime - CPR	1,374	841	533	163%	2,750	2,522	228	10,090	(7,340)	27%
16015 Longevity Pay	1,916	2,217	(301)	86%	5,786	6,650	(864)	26,600	(20,814)	22%
16016 Higher Class Pay	7,462	1,811	5,651	412%	10,347	5,434	4,913	21,735	(11,388)	48%
16018 Professional Certification Pay	4,998	5,803	(805)	86%	15,008	17,410	(2,402)	69,640	(54,632)	22%
16020 457 Plan Contribution	-	9,648	(9,648)	0%	-	28,945	(28,945)	115,780	(115,780)	0%
16030 FICA Tax	33,782	40,748	(6,966)	83%	93,141	122,245	(29,104)	488,980	(395,839)	19%

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of March 2025 and YTD

Accounts	25-Mar	25-Mar	Over (Under)	Over (Under)	March 25 YTD	March YTD	Over (Under)	Fiscal Year	Fiscal year Over (Under) Budget	Over (Under) Budget %
	Actual	Budget	\$	%						
16040 Basic Life, ADD, LTD Insurance	1,659	2,100	(441)	79%	5,049	6,300	(1,251)	25,200	(20,151)	20%
16050 Employee Retirement - TMRS	-	35,688	(35,688)	0%	-	107,065	(107,065)	428,260	(428,260)	0%
16060 Health Insurance	77,508	87,883	(10,375)	88%	239,034	263,650	(24,616)	1,054,600	(815,566)	23%
16070 Worker's Compensation Insurance	-	7,800	(7,800)	0%	9,912	23,400	(13,488)	93,600	(83,688)	11%
16100 Meal Allowance	1,278	3,833	(2,555)	33%	8,944	11,500	(2,556)	46,000	(37,056)	19%
Total 16000 Personnel Expenditures	\$ 604,743	\$ 710,711	\$ (105,968)	85%	\$ 1,712,021	\$ 2,132,133	\$ (420,112)	\$ 8,528,535	\$ (6,816,514)	20%

Maintenance, Office Expenditures

17010 Ambulance Medical Supplies	\$ 5,102	\$ 5,000	\$ 102	102%	\$ 14,800	\$ 15,000	\$ (200)	\$ 60,000	\$ (45,200)	25%
17030 Building Maintenance	291	2,500	(2,209)	12%	1,457	7,500	(6,043)	30,000	(28,543)	5%
17035 Station Supplies	576	1,500	(924)	38%	4,373	4,500	(127)	18,000	(13,627)	24%
17040 IP Address VPN (PS Lightwave)	1,015	735	280	138%	3,046	2,205	841	8,820	(5,774)	35%
17041 Internet & TV (Comcast & Starlink)	1,626	1,650	(24)	99%	4,723	4,950	(227)	19,800	(15,077)	24%
17042 Mobile Device Services	598	508	90	118%	1,211	1,525	(314)	6,100	(4,889)	20%
17070 Public Education, Relations, Promotions (Prevention)	-	417	(417)	0%	38	1,250	(1,212)	5,000	(4,962)	1%
17080 Gas & Oil Inventory	11,652	-	11,652	0%	26,001	-	26,001	-	26,001	0%
17085 Gas & Oil Purchase	-	-	-	0%	445	-	445	-	445	0%
17090 Property & Casualty Insurance	31,809	8,333	23,476	382%	48,236	25,000	23,236	100,000	(51,764)	48%
17100 Vehicle Maintenance	-	15,417	(15,417)	0%	784	46,250	(45,466)	185,000	(184,216)	0%
17101 Maint.-Chief's Truck	-	-	-	0%	7,902	-	7,902	-	7,902	0%
17105 Maint.-Pumper (E1)	16,930	-	16,930	0%	49,210	-	49,210	-	49,210	0%
17107 Maint. - Ladder (L1)	49	-	49	0%	49	-	49	-	49	0%
17109 Maint.-Ambulance (Medic 2)	481	-	481	0%	1,375	-	1,375	-	1,375	0%
17110 Maint.-Other	-	-	-	0%	105	-	105	-	105	0%
17111 Maint.-Contracts	-	-	-	0%	4,291	-	4,291	-	4,291	0%
17112 Maint. -Pumper (E2) 2000	34	-	34	0%	34	-	34	-	34	0%
17123 Equipment & Supplies Maintenance	1,160	3,033	(1,873)	38%	2,839	9,100	(6,261)	36,400	(33,561)	8%
17133 Maintenance SCBA	-	1,250	(1,250)	0%	1,815	3,750	(1,935)	15,000	(13,185)	12%
17135 Maintenance Fuel System	-	417	(417)	0%	665	1,250	(585)	5,000	(4,335)	13%
17136 Vehicle Licenses & Permits	-	417	(417)	0%	19	1,250	(1,231)	5,000	(4,981)	0%
17120 Shipping & Postage	-	-	-	0%	31	-	31	-	31	0%
17140 Utilities	3,860	5,583	(1,723)	69%	8,011	16,750	(8,739)	67,000	(58,989)	12%
17160 Fire Certification Fees	436	608	(172)	72%	610	1,825	(1,215)	7,300	(6,690)	8%
17170 Fire Training Programs	7,218	2,667	4,551	271%	14,267	8,000	6,267	32,000	(17,733)	45%
17177 Fire Marshall Training	(333)	-	(333)	0%	(333)	2,000	(2,333)	8,000	(8,333)	-4%
17178 Out of Town Expenses	69	-	69	0%	69	-	69	-	69	0%
17181 Travel Meals & Mileage	-	-	-	0%	14	-	14	-	14	0%
17183 Dispatch Training & Certification Fees	(849)	750	(1,599)	-113%	(849)	2,250	(3,099)	9,000	(9,849)	-9%
17185 Admin. Training & Certification Fees	-	417	(417)	0%	20	1,250	(1,230)	5,000	(4,980)	0%
17190 Uniforms	-	-	-	0%	9,204	-	9,204	-	9,204	0%
17205 Office Supplies	38	958	(920)	4%	297	2,875	(2,578)	11,500	(11,203)	3%

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of March 2025 and YTD

Accounts	25-Mar	25-Mar	Over (Under)	Over (Under)	March 25 YTD	March YTD	Over (Under)	Fiscal Year	Fiscal year Over (Under) Budget	Over (Under) Budget %
	Actual	Budget	\$	%						
17207 Bank Service Charges	-	167	(167)	0%	39	500	(461)	2,000	(1,961)	2%
17211 Adobe	47	67	(20)	70%	140	200	(60)	800	(660)	18%
17213 Postage Meter Rental	231	150	81	154%	231	450	(219)	1,800	(1,569)	13%
17217 VFD Branded Stationary	-	42	(42)	0%	545	125	420	500	45	109%
17219 Office Phones (8x8)	901	500	401	180%	1,352	1,500	(148)	6,000	(4,648)	23%
17221 HRIS (UKG Workforce Ready/Americhex)	841	1,605	(764)	52%	2,965	4,815	(1,850)	19,260	(16,295)	15%
17223 Accounting (QuickBooks)	251	258	(7)	97%	752	773	(21)	3,090	(2,338)	24%
17225 Office Software	10,447	1,000	9,447	1045%	10,556	3,000	7,556	12,000	(1,444)	88%
17240 Electronic Protocol Card - Pro QA	53	-	53	0%	53	-	53	-	53	0%
17250 Translation Service - Language Line	2	-	2	0%	2	50	(48)	200	(198)	1%
17300 Professional Services	-	-	-	0%	3,775	-	3,775	-	3,775	0%
17302 Legal Services	2,003	3,000	(997)	67%	5,198	9,000	(3,802)	36,000	(30,802)	14%
17304 Accounting Services	1,650	1,333	317	124%	14,531	4,000	10,531	16,000	(1,469)	91%
17306 IT Services	2,647	2,658	(11)	100%	5,701	7,973	(2,272)	31,890	(26,189)	18%
17308 Health Insurance Consulting Services	-	1,102	(1,102)	0%	10,400	3,306	7,094	13,225	(2,825)	79%
17309 Medical Director Services	346	2,083	(1,737)	17%	2,288	6,250	(3,962)	25,000	(22,712)	9%
17313 Other Professional and/or Miscellaneous Services	461	2,250	(1,789)	20%	677	6,750	(6,073)	27,000	(26,323)	3%
17401 VFD Fire Commission & Meeting Expenses	330	632	(302)	52%	741	1,895	(1,154)	7,580	(6,839)	10%
17403 VFD Events	69	833	(764)	8%	177	2,500	(2,323)	10,000	(9,823)	2%
17405 CPR Supplies, Cards, & Equipment	12	250	(238)	5%	2,386	750	1,636	3,000	(614)	80%
Other Maintenance, Office Expenditures	-	20,381	(20,381)	0%	-	60,330	(60,330)	241,320	(297,656)	0%
Total Maintenance, Office Expenses	102,053	90,470	11,583	113%	267,268	272,647	(5,379)	1,090,585	(879,653)	25%
Total Operational Expenditures	\$ 708,046	\$ 813,397	\$ (105,351)	87%	\$ 1,983,211	\$ 2,441,430	\$ (458,217)	\$ 9,765,720	\$ (7,838,843)	20%
Other Income										
15100 Insurance Payout from Ladder Truck	-	-	-	-	2,000,000	-	2,000,000	-	2,000,000	200%
Excess of Receipts (Expenditures)	\$ 323,376	\$ 46,683	\$ 276,693	693%	\$ 3,139,110	\$ 559,879	\$ 2,579,229	\$ 560,200	\$ 2,635,244	560%

Statement of Assets, Liabilities and Fund Balance
Accrual Basis
March 31, 2025

	GENERAL FUND	CAPITAL REPLACEMENT FUND	FACILITY FUND	AMBULANCE BILLING FUND	COMBINED TOTAL
ASSETS					
Cash					
General Fund (2634)	\$ 491,800	\$ -	\$ -	\$ -	\$ 491,800
Savings (8337)	853,167	-	-	-	853,167
Texas Class - General Fund	382,807	-	-	-	382,807
Capital Replacement (2709)	-	240,220	-	-	240,220
Texas Class - Capital Replacement	-	2,540,620	-	-	2,540,620
Ambulance (Stellar - 2840)	-	-	-	115,631	115,631
Ambulance (WF - 4347)	-	-	-	4,220	4,220
Texas Class - Ambulance	-	-	-	372	372
Facility (9988)	-	-	3,172	-	3,172
Texas Class - Facility Fund	-	-	98,097	-	98,097
Total Cash & Certificates	1,727,774	2,780,840	101,269	120,223	4,730,106
Accounts Receivable	8,482	-	-	-	8,482
Payroll Clearing	3,745	-	-	-	3,745
Gasoline & Oil Inventory	8,966	-	-	-	8,966
Prepaid Insurance	37,182	-	-	-	37,182
Receipt from Marlo Longoria	(27,719)	-	-	-	(27,719)
Interfund Receivables/Payables	(32,372)	61,946	(87,907)	-	(58,333)
Total Assets	\$ 1,726,058	\$ 2,842,786	\$ 13,362	\$ 120,223	\$ 4,702,429
LIABILITIES AND FUND BALANCE					
Liabilities					
Current Liabilities					
Accounts Payable including Credit Cards	\$ 9,082	\$ -	\$ -	\$ -	\$ 9,082
Due to Spring Valley	57,560	-	-	-	57,560
FICA Payable	35,325	-	-	-	35,325
Federal Income Tax Withholding Payable	25,022	-	-	-	25,022
Supplemental Life Insurance Withheld	303	-	-	-	303
Retirement Contribution Payable	(60,917)	-	-	-	(60,917)
Ambulance Funds Payable	-	-	-	(222,379)	(222,379)
Due to Texas State Unclaimed Property	-	-	-	1,821	1,821
Total Current Liabilities	66,375	-	-	(220,558)	(154,184)
Fund Balance	1,659,683	2,842,786	13,362	340,781	4,856,613
Total Liabilities & Fund Balance	\$ 1,726,058	\$ 2,842,786	\$ 13,362	\$ 120,223	\$ 4,702,429

Village Fire Department

Statement of Cash Flows

March 2025

	<u>Total</u>
OPERATING ACTIVITIES	
Excess Receipts over (Expenditures)	\$ 323,376
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Payroll Clearing	(8,482)
Cash Transfers	(3,745)
Prepaid Expenses	9,055
Prepaid Insurance	8,560
Due to/from Capital Replacement Fund	19,375
Inventory Asset	(1,090)
Accounts Payable & Credit Cards	2,810
FICA Payable	3,955
Fed Income Tax W/H Payable	4,682
Employee Medical Plan 125	(938)
Deferred Compensation	(9,049)
Firefighters Dues	(975)
Supp. Life Ins. W/H	19
Retirement Contrib. Payable	(28,390)
Ambulance Funds Payable	(128,745)
Retainable Payable (FF)	(45)
Adjustments to General Fund (Cash to Accrual)	18,705
	<hr/>
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ (114,298)
	<hr/>
Net Cash Increase for Period	209,078
	<hr/>
Cash at beginning of period	4,521,028
	<hr/>
Cash at end of period	\$ 4,730,106
	<hr/> <hr/>

Village Fire Department
Statement of Changes in Fund Balance
Accrual Basis
March 31, 2025

	<u>GENERAL FUND</u>	<u>CAPITAL REPLACEMENT FUND</u>	<u>FACILITY FUND</u>	<u>AMBULANCE BILLING FUND</u>	<u>COMBINED TOTAL</u>
Fund Balance - March 1, 2025	\$ 1,441,163	\$ 2,679,138	\$ 101,261	\$ 202,736	\$ 4,424,298
Excess of Receipts (Expenditures) for the 1 month Ended March 31, 2025	218,520	163,648	(87,899)	138,045	432,314
Fund Balance - March 31, 2025	<u>\$ 1,659,683</u>	<u>\$ 2,842,786</u>	<u>\$ 13,362</u>	<u>\$ 340,781</u>	<u>\$ 4,856,613</u>

Village Fire Department

Checks, Debits & Transfers

March 31, 2025

DATE	DESCRIPTION	AMOUNT	ADDED OR MATCHED
3/31/2025	Aflac	(\$938.07)	Added to: Expense: 12130 Employee Medical Plan 125 03/31/2025 \$938.07
3/31/2025	Payments Nationwide	(\$7,329.00)	Added to: Expense: 12140 Deferred Compensation 03/31/2025 \$7,329.00
3/31/2025	Payments Nationwide	(\$1,570.00)	Added to: Expense: 12140 Deferred Compensation 03/31/2025 \$1,570.00
3/31/2025	Ent Ach Dr	(\$946.00)	Matched to: Expense: 17140 Utilities 03/31/2025 \$946.00
3/31/2025	Zwm Kv X	(\$450.50)	Added to: Expense: 17219 Office Expenses:Office Phones (8x8) 03/31/2025 \$450.50
3/31/2025	Payroll Tracking Id	(\$3,744.49)	Added to: Expense: 11080 Payroll Clearing 03/31/2025 \$3,744.49
3/28/2025	Texas Pride Disp	(\$198.58)	Matched to: Expense: Split expense 03/07/2025 \$198.58
3/28/2025	Payments Tracking Id	(\$1,200.00)	Added to: Expense: Split expense 03/28/2025 \$1,200.00
3/28/2025	Payments Tracking Id	(\$1,250.00)	Added to: Expense: 15015 Capital Expenditures:Contingency-Physical Plant 03/28/2025 \$1,250.00
3/27/2025	Payroll Tracking Id	(\$3,833.31)	Added to: Expense: 17170 Fire Training Programs 03/27/2025 \$3,833.31
3/27/2025	Wire Kotapay Ref:884	(\$174,284.42)	Added to: Expense: 11080 Payroll Clearing 03/27/2025 \$174,284.42
3/27/2025	Payroll Tracking Id	(\$418.66)	Matched to: Expense: Split expense ACH ID: 2615981 03/27/2025 \$418.66
3/26/2025	Henry Schein, Inc.	(\$1,424.27)	Added to: Expense: 17010 Ambulance Medical Supplies 03/26/2025 \$1,424.27
3/26/2025	Onus	(\$190.00)	Matched to: Check: Split expense 13721 02/27/2025 \$190.00
3/24/2025	Childsupp Texas Sdu	(\$2,710.00)	Added to: Expense: 12190 Special Employee W/H Payable 03/24/2025 \$2,710.00
3/24/2025	Comcast	(\$597.95)	Added to: Expense: 17041 Internet & TV (Comcast & Starlink) 03/24/2025 \$597.95
3/20/2025	Pitney Bowes	(\$230.82)	Added to: Expense: 17213 Office Expenses:Postage Meter Rental 03/20/2025 \$230.82
3/20/2025	Payroll Tracking Id	(\$910.17)	Added to: Expense: 17170 Fire Training Programs 03/20/2025 \$910.17
3/19/2025	Reg Inclear	(\$4,291.00)	Matched to: Check: 17111 Maintenance of Equipment:Maint.-Contracts 13615 02/27/2025 \$4,291.00
3/19/2025	Internal Revenue Service	(\$54,320.01)	Added to: Expense: Split expense 03/19/2025 \$54,320.01
3/18/2025	Reg Inclear	(\$665.00)	Matched to: Check: 17135 Maintenance of Equipment:Maintenance Fuel System 13717 02/27/2025 \$665.00
3/18/2025	Reg Inclear	(\$1,275.00)	Matched to: Check: 17105 Maintenance of Equipment:Maint. -Pumper (E1) 13589 02/27/2025 \$1,275.00
3/17/2025	Aflac	(\$938.07)	Added to: Expense: 12130 Employee Medical Plan 125 03/17/2025 \$938.07
3/14/2025	Payments Nationwide	(\$1,570.00)	Added to: Expense: 12140 Deferred Compensation 03/14/2025 \$1,570.00
3/14/2025	Reg Inclear	(\$216.00)	Matched to: Check: 17313 Professional Services:Other Professional and/or Miscellaneous Services 13714 02/27/2025 \$216.00
3/14/2025	Payments Nationwide	(\$7,304.00)	Added to: Expense: 12140 Deferred Compensation 03/14/2025 \$7,304.00
3/14/2025	Legal Shield	(\$146.50)	Added to: Expense: 12170 Prepaid Legal Services 03/14/2025 \$146.50
3/13/2025	Payroll Tracking Id	(\$923.68)	Added to: Expense: 17170 Fire Training Programs 03/13/2025 \$923.68
3/12/2025	Payments Tracking Id	(\$1,150.00)	Added to: Expense: Split expense 03/12/2025 \$1,150.00
3/12/2025	Reg Inclear	(\$1,458.59)	Matched to: Check: Split expense 13720 02/27/2025 \$1,458.59
3/12/2025	Reg Inclear	(\$956.93)	Matched to: Check: 17133 Maintenance of Equipment:Maintenance SCBA 13715 02/27/2025 \$956.93
3/12/2025	Engie Reg Immedi	(\$2,360.61)	Matched to: Expense: 17140 Utilities 03/11/2025 \$2,360.61
3/12/2025	Payroll Tracking Id	(\$175.00)	Added to: Expense: 17170 Fire Training Programs 03/12/2025 \$175.00
3/12/2025	Billing Natpay Ccd	(\$841.25)	Added to: Expense: 17221 Office Expenses:HRIS (UKG Workforce Ready/AmericheX) 03/12/2025 \$841.25
3/12/2025	Payroll Tracking Id	(\$57.00)	Added to: Expense: 17042 Mobile Device Services 03/12/2025 \$57.00
3/11/2025	Utility Dd Memorial	(\$155.90)	Matched to: Expense: 17140 Utilities 03/10/2025 \$155.90
3/11/2025	Wire Kotapay Ref:446	(\$158,732.06)	Added to: Expense: 11080 Payroll Clearing 03/11/2025 \$158,732.06
3/10/2025	Transfer Vmig March	(\$93,927.23)	Added to: Expense: Split expense 03/10/2025 \$93,927.23
3/10/2025	AT&T	(\$540.52)	Matched to: Expense: 17042 Mobile Device Services 03/08/2025 \$540.52
3/10/2025	Childsupp Texas Sdu	(\$2,710.00)	Added to: Expense: 12190 Special Employee W/H Payable 03/10/2025 \$2,710.00
3/10/2025	Starlink I	(\$140.00)	Added to: Expense: 17041 Internet & TV (Comcast & Starlink) 03/10/2025 \$140.00
3/6/2025	Reg Inclear	(\$545.00)	Matched to: Check: 17217 Office Expenses:VFD Branded Stationary 13692 02/06/2025 \$545.00
		<u>(\$537,625.59)</u>	

**Village Fire Department
Investment Report
March 31, 2025**

Account Type	Purchase Date	Maturity Date	Interest (Yield)	EOM Balance
General Fund	N/A	On Demand	2.58%	\$575,443.77
Capital Fund	N/A	On Demand	2.58%	\$240,219.59
Facility Fund	N/A	On Demand	2.58%	\$3,171.53
Ambulance Fund (WF)	N/A	On Demand	0.68%	\$6,040.33
Ambulance Fund (St)	N/A	On Demand	2.58%	\$115,631.04
VMIG	N/A	On Demand	0%	\$146,683.28
Savings	N/A	On Demand	2.58%	\$853,166.97
TexasClass	N/A	On Demand	4.44%	\$3,032,813.31
Totals:				\$4,973,169.82

This report complies with the requirements of the Public Funds Investment Act and covers all the funds of the Village Fire Department that are subject to that law.

Amy Buckert, Administrator/Finance Director

Interest Earned
\$1,130.11
\$797.98
\$6.85
\$3.51
\$325.49
\$0.00
\$2,123.61
\$10,916.66
\$15,304.21

Village Fire Department



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:

**BUNKER HILL VILLAGE
HEDWIG VILLAGE
HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE
SPRING VALLEY VILLAGE**

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: April 23, 2025
Re: **March Administrator's Report**

Please find below an overview of the financial statements and reports for March 2025.

Summary of VFD Financial Performance as of end of March (25% of the budget year):

-

February Revenue:

- Total General Fund revenue year-to-date is tracking at 30%.

February Expenses:

- Personnel Expenses: 20% of budget
- Operational Expenses: 20% of budget
- Higher Class Pay is over budget due to a manual payroll process error that will be corrected in April and eliminated once we fully migrate to the new UKG software
- Fire Training will level out as the year progresses, pre-paid for large May training
- VFD Branded Stationery is over budget due to promotions/new hire business cards
- Accounting Services continue to be over budget due to the fraud investigation, price increases, and the software conversion
- Office Software overbudget due to Tipalti purchase and direction to come forth with a budget amendment later

Key Highlights:

- New financial reports are in transition. This packet is likely not how these will look for our new permanent format, but I do welcome feedback on them. They are an improvement over our previous reports. We need to explore new reporting programs which will take some time.
 - New financials are reported in accrual method, compliant with our interlocal agreement
- Tipalti rollout began March 6, AP module is mostly complete and bills are being paid through there. Work begins this week on the PO process and then credit cards

Policies Update

The following policies have been drafted and are being presented this evening for consideration by the Commission:

- No policies, Chief's guidelines have been reissued

Next Steps:

- MeetGeek Notetaker is being used as an AI tool to help with minutes and recordings, if you receive an email as a result of being included in the monthly meetings, you may disregard. We are trying a variety of tools until we find what works best for us.
- Tipalti training
- Review of various reporting packages for use for financials, continued improvements in reporting format

2025 Rates • Village Fire Department

January 16, 2025

Plan Provisions	Current	Option 1	Option 2	Option 3
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	None	100% (Repeating)	100% (Repeating)	75% (Repeating)
Transfer USC *	No	No	No	No
COLA	None	50% (Repeating)	30% (Repeating)	50% (Repeating)
Retroactive COLA	No	No	No	No
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	5.24%	10.01%	9.33%	9.12%
Prior Service Rate	<u>0.78%</u>	<u>11.19%</u>	<u>9.42%</u>	<u>9.16%</u>
Retirement Rate	6.02%	21.20%	18.75%	18.28%
Supplemental Death Rate	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>
Total Contribution Rate	6.22%	21.40%	18.95%	18.48%
Unfunded Actuarial Liability	\$242,415	\$7,978,065	\$6,661,088	\$6,467,509
Funded Ratio	99.0%	74.8%	78.0%	78.5%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 10 employees with service in other TMRS cities eligible for transfer USC.

2025 Rates • Village Fire Department

January 16, 2025

Plan Provisions	Current	Option 4	Option 5	Option 6
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	None	75% (Repeating)	50% (Repeating)	50% (Repeating)
Transfer USC *	No	No	No	No
COLA	None	30% (Repeating)	50% (Repeating)	30% (Repeating)
Retroactive COLA	No	No	No	No
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	5.24%	8.48%	8.23%	7.63%
Prior Service Rate	<u>0.78%</u>	<u>7.47%</u>	<u>7.13%</u>	<u>5.53%</u>
Retirement Rate	6.02%	15.95%	15.36%	13.16%
Supplemental Death Rate	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>
Total Contribution Rate	6.22%	16.15%	15.56%	13.36%
Unfunded Actuarial Liability	\$242,415	\$5,215,559	\$4,961,322	\$3,774,128
Funded Ratio	99.0%	81.9%	82.7%	86.2%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 10 employees with service in other TMRS cities eligible for transfer USC.

		Base Budget (no COLA)			
		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$1,982,485.33	\$247,810.67	\$165,207.11	\$82,603.56
Hedwig Village	18.50%	\$1,930,314.66	\$241,289.33	\$160,859.56	\$80,429.78
Hilshire Village	3%	\$313,024.00	\$39,128.00	\$26,085.33	\$13,042.67
Hunters Creek Village	22.25%	\$2,321,594.66	\$290,199.33	\$193,466.22	\$96,733.11
Piney Point Village	21%	\$2,191,167.99	\$273,896.00	\$182,597.33	\$91,298.67
Spring Valley Village	16.25%	\$1,695,546.66	\$211,943.33	\$141,295.56	\$70,647.78
	100%	\$10,434,133	\$1,304,267	\$8,695,111	\$434,756

		3% COLA			
		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$2,022,928.15	\$252,866.02	\$168,577.35	\$84,288.67
Hedwig Village	18.50%	\$1,969,693.20	\$246,211.65	\$173,706.04	\$82,070.55
Hilshire Village	3%	\$319,409.71	\$39,926.21	\$28,168.55	\$13,308.74
Hunters Creek Village	22.25%	\$2,368,955.33	\$296,119.42	\$208,916.73	\$98,706.47
Piney Point Village	21%	\$2,235,867.95	\$279,483.49	\$197,179.83	\$93,161.16
Spring Valley Village	16.25%	\$1,730,135.92	\$216,266.99	\$152,579.63	\$72,089.00
	100%	\$10,646,990	\$1,330,874	\$9,291,281	\$443,625

		Option 1			
		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$2,140,809.62	\$267,601.20	\$178,400.80	\$89,200.40
Hedwig Village	18.50%	\$2,084,472.52	\$260,559.07	\$173,706.04	\$86,853.02
Hilshire Village	3%	\$338,022.57	\$42,252.82	\$28,168.55	\$14,084.27
Hunters Creek Village	22.25%	\$2,507,000.74	\$313,375.09	\$208,916.73	\$104,458.36
Piney Point Village	21%	\$2,366,158.00	\$295,769.75	\$197,179.83	\$98,589.92
Spring Valley Village	16.25%	\$1,830,955.59	\$228,869.45	\$152,579.63	\$76,289.82
	100%	\$11,267,419	\$1,408,427	\$9,389,516	\$469,476

Option 4

		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$2,077,208.49	\$259,651.06	\$173,100.71	\$86,550.35
Hedwig Village	18.50%	\$2,022,545.11	\$252,818.14	\$168,545.43	\$84,272.71
Hilshire Village	3%	\$327,980.29	\$40,997.54	\$27,331.69	\$13,665.85
Hunters Creek Village	22.25%	\$2,432,520.47	\$304,065.06	\$202,710.04	\$101,355.02
Piney Point Village	21%	\$2,295,862.01	\$286,982.75	\$191,321.83	\$95,660.92
Spring Valley Village	16.25%	\$1,776,559.89	\$222,069.99	\$148,046.66	\$74,023.33
	100%	\$10,932,676	\$1,366,585	\$9,110,564	\$455,528

Option 6

		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$2,043,409.03	\$255,426.13	\$170,284.09	\$85,142.04
Hedwig Village	18.50%	\$1,989,635.11	\$248,704.39	\$165,802.93	\$82,901.46
Hilshire Village	3%	\$322,643.53	\$40,330.44	\$26,886.96	\$13,443.48
Hunters Creek Village	22.25%	\$2,392,939.52	\$299,117.44	\$199,411.63	\$99,705.81
Piney Point Village	21%	\$2,258,504.72	\$282,313.09	\$188,208.73	\$94,104.36
Spring Valley Village	16.25%	\$1,747,652.46	\$218,456.56	\$145,637.71	\$72,818.85
	100%	\$10,754,784	\$1,344,348	\$8,962,320	\$448,116

Δ Base/COLA

\$40,442.82

\$39,378.54

\$6,385.71

\$47,360.67

\$44,699.96

\$34,589.25

\$212,857

2.0%

Δ Base/Option 1

\$158,324.29

\$154,157.86

\$24,998.57

\$185,406.08

\$174,990.00

\$135,408.93

\$833,286

8.0%

Δ Base/Option 4

\$94,723.16
\$92,230.45
\$14,956.29
\$110,925.81
\$104,694.02
\$81,013.23

\$498,543**Δ Option 1/Option 4**

(\$63,601.13)
(\$61,927.42)
(\$10,042.28)
(\$74,480.27)
(\$70,295.99)
(\$54,395.70)

4.8% (\$334,743)**Δ Base/Option 6**

\$60,923.70
\$59,320.45
\$9,619.53
\$71,344.86
\$67,336.72
\$52,105.80

\$320,651**Δ Option 1/Option 6**

(\$97,400.59)
(\$94,837.41)
(\$15,379.04)
(\$114,061.22)
(\$107,653.28)
(\$83,303.13)

3.1% (\$512,635)**Δ Option 4/Option 6**

(\$33,799.46)
(\$32,910.00)
(\$5,336.76)
(\$39,580.94)
(\$37,357.30)
(\$28,907.43)

(\$177,892)

	Base Budget (no COLA)	
	Unfunded Liability	
Bunker Hill	19%	\$46,058.85
Hedwig Village	18.50%	\$44,846.78
Hilshire Village	3%	\$7,272.45
Hunters Creek Village	22.25%	\$53,937.34
Piney Point Village	21%	\$50,907.15
Spring Valley Village	16.25%	\$39,392.44
	100%	\$242,415

	Option 1		
	Unfunded Liability		Δ Base/Option 1
Bunker Hill	19%	\$1,515,832.35	\$1,469,773.50
Hedwig Village	18.50%	\$1,475,942.03	\$1,431,095.25
Hilshire Village	3%	\$239,341.95	\$232,069.50
Hunters Creek Village	22.25%	\$1,775,119.46	\$1,721,182.13
Piney Point Village	21%	\$1,675,393.65	\$1,624,486.50
Spring Valley Village	16.25%	\$1,296,435.56	\$1,257,043.13
	100%	\$7,978,065	\$7,735,650

	Option 4			
	Unfunded Liability		Δ Base/Option 4	Δ Option 1/Option 4
Bunker Hill	19%	\$990,956.21	\$944,897.36	(\$524,876.14)
Hedwig Village	18.50%	\$964,878.42	\$920,031.64	(\$511,063.61)
Hilshire Village	3%	\$156,466.77	\$149,194.32	(\$82,875.18)
Hunters Creek Village	22.25%	\$1,160,461.88	\$1,106,524.54	(\$614,657.59)
Piney Point Village	21%	\$1,095,267.39	\$1,044,360.24	(\$580,126.26)
Spring Valley Village	16.25%	\$847,528.34	\$808,135.90	(\$448,907.23)
	100%	\$5,215,559	\$4,973,144	(\$2,762,506)

	Option 6				
	Unfunded Liability		Δ Base/Option 6	Δ Option 1/Option 6	Δ Option 4/Option 6
Bunker Hill	19%	\$717,084.32	\$671,025.47	(\$798,748.03)	(\$273,871.89)
Hedwig Village	18.50%	\$698,213.68	\$653,366.91	(\$777,728.35)	(\$266,664.74)
Hilshire Village	3%	\$113,223.84	\$105,951.39	(\$126,118.11)	(\$43,242.93)
Hunters Creek Village	22.25%	\$839,743.48	\$785,806.14	(\$935,375.98)	(\$320,718.40)
Piney Point Village	21%	\$792,566.88	\$741,659.73	(\$882,826.77)	(\$302,700.51)
Spring Valley Village	16.25%	\$613,295.80	\$573,903.36	(\$683,139.76)	(\$234,232.54)
	100%	\$3,774,128	\$3,531,713	(\$4,203,937)	(\$1,441,431)

GENERAL FUND																						
Budget Category	Account Number	Detail Category	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2026 Proposed	\$ Increase Base/ 2025-2026	% Increase	Base 3% Increase to Base Pay	\$ Increase Opt 1/ 2025-2026	% Increase	Base TMRS Option 1 (100/50)	\$ Increase Opt 1/ 2025-2026	% Increase	Base TMRS Option 4 (75/30)	\$ Increase Opt 4/ 2025-2026	% Increase	Base TMRS Option 6 (50/30)	\$ Increase Opt 6/ 2025-2026	% Increase
CAPITAL																						
Capital																						
	15015	Physical Plant/Facility	190,315	10,000	10,000	8,380	10,000	156,000	146,000	1460%	156,000			156,000			156,000			156,000		
	15020	Misc. Tools & Equipment - FIRE	66,898	32,375	38,375	30,339	86,000	10,000	(76,000)	-88%	10,000			10,000			10,000			10,000		
	15025	Misc. Tools & Equipment - EMS		26,356	26,356	27,308	12,800	60,210	47,410	370%	60,210			60,210			60,210			60,210		
	15030	Protective Gear	126,727	41,680	41,680	33,492	22,400	45,000	22,600	101%	45,000			45,000			45,000			45,000		
		Boat				0	0	0	0		0			0			0			0		
	15065	Gym Equipment		0	0	0	0	0	0		0			0			0			0		
	15050	Office Computers	6,882	3,924	3,924	12,791	10,000	4,000	(6,000)	-60%	4,000			4,000			4,000			4,000		
	15035	Apparatus Computers	22,117	13,734	13,734	0	0	12,000	12,000		12,000			12,000			12,000			12,000		
	15055	Radios	70,649	64,964	64,964	61,646	5,400	45,000	39,600	733%	45,000			45,000			45,000			45,000		
		TOTAL CAPITAL	483,588	193,033	199,033	173,955	146,600	332,210	185,610	127%	332,210	185,610	127%	332,210	185,610	127%	332,210	185,610	127%	332,210	185,610	127%
PERSONNEL																						
Payroll																						
	16010	Base Pay	5,054,985	5,542,285	5,478,605	5,372,531	5,789,000	5,892,100	103,100	2%	6,062,300	273,300	5%	5,892,100	103,100	2%	5,892,100	103,100	2%	5,892,100	103,100	2%
	16020	457 Plan Compensation	98,401	110,846	110,846	94,251	115,780	117,842	2,062	2%	121,246	5,466	5%	0	(115,780)	-100%	0	(115,780)	-100%	0	(115,780)	-100%
	16015	Longevity		22,000	22,000	23,734	26,600	25,100	(1,500)	-6%	25,100	(1,500)	-6%	25,100	(1,500)	-6%	25,100	(1,500)	-6%	25,100	(1,500)	-6%
	16016	Higher Class		18,540	37,360	29,917	21,735	28,111	6,376	29%	28,111	6,376	29%	28,111	6,376	29%	28,111	6,376	29%	28,111	6,376	29%
	16011	Overtime	483,164	261,406	309,086	330,292	330,292	409,341	79,049	24%	421,621	91,329	28%	409,341	79,049	24%	409,341	79,049	24%	409,341	79,049	24%
	16018	Professional Certification	57,269	57,000	66,000	63,758	69,640	21,402	(48,238)	-69%	21,402	(48,238)	-69%	21,402	(48,238)	-69%	21,402	(48,238)	-69%	21,402	(48,238)	-69%
	16030	FICA	425,470	454,513	455,213	407,359	488,980	519,512	30,532	6%	534,382	45,402	9%	510,084	21,104	4%	510,084	21,104	4%	510,084	21,104	4%
		TOTAL PAYROLL	6,119,290	6,466,589	6,479,110	6,321,842	6,842,027	7,013,407	171,380	3%	7,214,162	372,135	5%	6,886,137	44,111	1%	6,886,137	44,111	1%	6,886,137	44,111	1%
Benefits																						
	16050	Retirement - TMRS	371,849	402,809	403,509	332,356	428,260	403,920	(24,340)	-6%	415,482	(12,778)	-3%	1,364,475	936,215	219%	1,029,733	601,473	140%	851,841	423,581	99%
	16060	Health Insurance	1,034,529	1,246,876	1,126,233	891,593	1,054,600	1,163,050	108,450	10%	1,163,050	108,450	10%	1,163,050	108,450	10%	1,163,050	108,450	10%	1,163,050	108,450	10%
	16040	Basic Life, ADD, & LTD Insurance	29,649	34,449	34,449	28,792	25,200	25,000	(200)	-1%	25,540	340	1%	25,000	(200)	-1%	25,000	(200)	-1%	25,000	(200)	-1%
	16070	Worker's Comp. Insurance	65,372	71,651	71,651	74,963	93,600	107,562	13,962	15%	107,562	13,962	15%	107,562	13,962	15%	107,562	13,962	15%	107,562	13,962	15%
	16100	Meal Allowance	40,000	46,000	46,000	46,500	46,000	46,000	0	0%	46,000	0	0%	46,000	0	0%	46,000	0	0%	46,000	0	0%
		TOTAL BENEFITS	1,541,399	1,801,786	1,681,842	1,374,204	1,647,660	1,745,532	97,872	6%	1,757,634	109,974	7%	2,706,087	1,058,427	64%	2,371,345	723,685	44%	2,193,453	545,793	33%
		TOTAL PERSONNEL	7,660,690	8,268,375	8,160,952	7,696,046	8,489,687	8,758,939	269,252	3%	8,971,796	482,109	6%	9,592,225	1,102,538	13%	9,257,482	767,795	9%	9,079,590	589,903	7%

Budget Category	Account Number	Detail Category	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2026 Proposed	\$ Increase Base/ 2025-2026	% Increase	Base 3% Increase to Base Pay	\$ Increase Opt 1/ 2025-2026	% Increase	Base TMRS Option 1 (100/50)	\$ Increase Opt 1/ 2025-2026	% Increase	Base TMRS Option 4 (75/30)	\$ Increase Opt 4/ 2025-2026	% Increase	Base TMRS Option 6 (50/30)	\$ Increase Opt 6/ 2025-2026	% Increase
OPERATING																						
Red Trucks & Saving Lives																						
	17010	Ambulance Medical Supplies	47,303	70,000	70,000	69,358	60,000	70,000	10,000	17%	70,000			70,000			70,000			70,000		
	17040	IP Address VPN - PS Lightwave		8,820	8,820	6,611	8,820	13,000	4,180	47%	13,000			13,000			13,000			13,000		
	17041	Internet, Phones, & TV - Comcast		19,800	23,300	22,155	19,800	10,000	(9,800)	-49%	10,000			10,000			10,000			10,000		
	17042	Mobile Device Services		4,067	8,567	9,092	6,100	6,600	500	8%	6,600			6,600			6,600			6,600		
	17043	City of Houston Radio System		19,680	19,680	15,165	19,680	19,680	0	0%	19,680			19,680			19,680			19,680		
	17044	Communications - Motorola 47 & NICE		43,000	41,900	40,819	45,580	45,000	(580)	-1%	45,000			45,000			45,000			45,000		
	17045	Incident Records & CAD - Propheonix		24,000	15,300	25,297	28,810	28,810	0	0%	28,810			28,810			28,810			28,810		
	17047	EMS Protocol App - Handtevy		2,300	6,300	5,234	4,620	6,300	1,680	36%	6,300			6,300			6,300			6,300		
	17046	Training Software & Vehicle Checks - Vector Solutions		7,000	8,100	8,078	8,600	8,600	0	0%	8,600			8,600			8,600			8,600		
		Drone Program						0	0													
	17048	EMS Equipment Maintenance - ProCare/Stryker		21,000	21,000	21,286	22,470	23,594	1,124	5%	23,594			23,594			23,594			23,594		
	17190	Uniforms	6,638	20,000	20,000	11,208	55,200	40,000	(15,200)	-28%	40,000			40,000			40,000			40,000		
	17085	Fuel	47,491	48,000	48,000	40,682	55,000	55,000	0	0%	55,000			55,000			55,000			55,000		
	17136	Vehicle Licenses & Permits		5,000		94	5,000	5,000	0	0%	5,000			5,000			5,000			5,000		
	17020	Dues & Subscriptions	4,895	2,439	2,439	3,868	4,950	4,850	(100)	-2%	4,850			4,850			4,850			4,850		
		TOTAL RED TRUCKS & SAVING LIVES	106,329	295,106	293,406	278,947	344,630	336,434	(8,197)	-2%	336,434	(8,197)	-2%	336,434	(8,197)	-2%	336,434	(8,197)	-2%	336,434	(8,197)	-2%
Dispatch																						
	17230	Dispatch Alerting System - US Designs (Saman	17,637	7,921	11,000	12,528	11,000	12,500	1,500	14%	12,500			12,500			12,500			12,500		
	17240	Electronic Protocol Cards - Pro QA		2,500	2,500	309	0	350	350	0%	350			350			350			350		
	17250	Translation Service - Language Line		200	200	20	200	100	(100)	-50%	100			100			100			100		
		TOTAL DISPATCH	17,637	10,621	13,700	12,857	11,200	12,950	1,750	16%	12,950	1,750	16%	12,950	1,750	16%	12,950	1,750	16%	12,950	1,750	16%
Fire Prevention - Fire Marshal's Office																						
		Public Education & Relations & Promotional	5,210	5,000	0	0	5,000	5,000	0	0%	5,000			5,000			5,000			5,000		
	17071	Inspections		200	0	0	0	0	0	0%	0			0			0			0		
	17072	Fire Investigations		950	576	577	500	0	(500)	-100%	0			0			0			0		
	15060	Law Enforcement Equipment		2,850	3,150	3,070	100	0	(100)	-100%	0			0			0			0		
		TOTAL FIRE PREVENTION - FIRE MARSHAL'S O	5,210	9,000	3,726	3,647	5,600	5,000	(600)	-11%	5,000	(600)	-11%	5,000	(600)	-11%	5,000	(600)	-11%	5,000	(600)	-11%
Fire Station																						
	17030	Building Maintenance	41,279	26,892	26,892	20,044	30,000	52,300	22,300	74%	52,300			52,300			52,300			52,300		
	17035	Station Supplies		18,600	18,600	18,828	18,000	18,000	0	0%	18,000			18,000			18,000			18,000		
	17140	Public Utilities	62,179	54,240	52,420	52,044	67,000	55,000	(12,000)	-18%	55,000			55,000			55,000			55,000		
	17086	Rent	10	10	10	10	10	10	0	0%	10			10			10			10		
	17090	Property & Casualty Insurance	85,418	72,306	90,798	84,955	100,000	115,000	15,000	15%	115,000			115,000			115,000			115,000		
		TOTAL FIRE STATION	188,885	172,048	188,719	175,882	215,010	240,310	25,300	12%	240,310	25,300	12%	240,310	25,300	12%	240,310	25,300	12%	240,310	25,300	12%
Office																						
	17205	Office Supplies		10,933	42,164	33,068	14,400	32,900	18,500	128%	32,900			32,900			32,900			32,900		
	17225	Office Software	0	34,732	7,000	6,961	41,150	63,300	22,150	54%	63,300			63,300			63,300			63,300		
	17207	Bank Service Charges		7,000	0	0	2,000	2,000	0	0%	2,000			2,000			2,000			2,000		
		TOTAL OFFICE	51,158	52,664	49,164	40,029	57,550	98,200	40,650	71%	98,200	40,650	71%	98,200	40,650	71%	98,200	40,650	71%	98,200	40,650	71%

[illegible]

Proposed Village Fire Department FY 2026 Budget Worksheet

	2026 Budget Proposed	FY 2026 Notes
Capital Expenditures		
Physical Plant/Facility	156,000.00	(80,000) Tower repairs - removed from budget (3,000) Base for unexpected facility expenses - removed from budget (100,000) Generator (replacement of 20 yr old gen) (56,000) Fuel System Upgrade (both physical components and software upgrades)
Misc. Tools & Equipment - FIRE	10,000.00	fire blankets for ev vehicles(\$8,000) <i>(up previous yr for extrication equip)</i>
Misc. Tools & Equipment - EMS	60,210.00	Pro Cot 36,222 (should be replaced every 7-10 yrs, ours is 18 yrs old), Lucas Device 24,588
Protective Gear	45,000.00	11 pair of boots expire in 2026 (5,500.00) 4 full sets of bunker gear will need to be purchased (4,739.00 pants and coat) 18,956.00 @ 2025 prices need to add min. 7% for price increase (20,282.92) 10 helmets (5,000.00) Plus 10 additional sets of boots in various sizes for replacement 5,000.00) 35,782.92 Must have for gear 9217.08 gives us gear replacement for failed gear
Boat	0.00	
Gym Equipment	0.00	
Office Computers (Station Information Tech Infrastructure)	4,000.00	2@\$2000 - UPS Replacements
Apparatus Computers (Apparatus Internet Connections)	12,000.00	Upgrade modems to 5G 3 x 4000 (M1, M2, E1) \$12,000
Radios	45,000.00	Mobile units for E1, M1, M2 (End of life for current units) 3@\$15,000
Capital Expenditures TOTAL	332,210.00	

	2026 Budget Proposed	FY 2026 Notes
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Personnel Expenditures

Payroll

Base Pay	5,892,100.00	53 full-time employees, 2 part-time employees, and keep Chief Miller on for 5 months. Base is 0% increase in pay, possible promotions from FM1 to FM2. Note: includes "FM3" stipend pay for 3 employees.
457 Plan Compensation	117,842.00	2% of base pay
Longevity	25,100.00	2024 total was \$23,542 (from QB report) . 2 long-time employees left/leaving. See 2026 personnel calc spreadsheet - ks.
Higher Class	28,110.60	2024 total was \$24,096 for 6,013.5 hours (from QB report) . 2024 \$4,117.35 for 1,266 hours for Q1, divided by # pay periods x rest of year...(4117.35/3*15)=\$20,586.75 for 6,330 hours .

Overtime

Overtime - REGULAR	409,340.56	72hr disaster (4 dispatchers + 1 extra shift), 1 FM2 out 6-12 months, dispatch OT assuming PTs cover 50-75% of available hours needed (~1000), also considered historical shift off time sick & "excused"
Overtime - CPR		(\$68*6hours*12classes*2employees) 6 total ET hours per class, 1 class per month, x \$68 per hour OT hourly pay rate, 2 employees (10,090 Included in one OT line)
Overtime - MEDICAL STANDBY EVENT		for special events: Lacrosse, Kinkaid, St. Cecilia. Financial consultant says we should show income (received for providing service at events) and expenses (located on budget), so need to show expense here. Estimate same as CPR (10,090 Included in one OT line)
Overtime - TRAINING		(45 employees x OT (\$68) rate(s) x 2 EMS trainings 5hrs ea) + (45 employees x OT (\$68) rate(s) x 1 live burn Fire training 5hrs ea (could be up to 6hrs) (48,960 Included in one OT line)
Professional Certification	21,402.00	9 people from Advanced FF to Master FF (difference per person of \$669 x 9 people = \$6,021) 5 people from Intermediate FF to Advanced FF (difference per person of \$450 x 5 = \$2,250) 3 people from Basic FF to Intermediate FF (difference per person of \$810 x 3 = \$2,430) A total of \$10,701 of a budget increase IF all 17 people get all the needed training in the next 24 months. See 2026 personnel calc spreadsheet - ks., ADD DEGREE PAY COST/INFO?
FICA	519,511.61	rounded to 8% [7.65% tax on sum of Base Pay, 457, Longevity, Higher Class, all OT, & Professional Certification]

Total Payroll 7,013,406.78

Benefits

Retirement - TMRS	403,920.28	Base is calculated on 2025 rate letter 6.22%, 2026 rate will be determined June 2025.
Health Insurance	1,163,050.00	*15% increase from 2025 actual rate and enrollments (& projected elections) for FT employees. From 2025 budget notes: Base does not include health/life scan 34,450 (34,450=650.00 *53)
Basic Life, ADD, & LTD Insurance	25,000.00	*15% rate increase from 2025 actual rates & using 2026 projected annual salary (for LTD) w/o overall increase to base salary. See 2026 personnel calc spreadsheet - ks.
Worker's Comp. Insurance	107,562.00	increase per 2/2025 email/renewal
Meal Allowance * moved to operations	46,000.00	

	2026 Budget Proposed	FY 2026 Notes
Total Benefits	1,745,532.28	
Personnel Expenditures TOTAL	8,758,939.06	

	2026 Budget Proposed	FY 2026 Notes
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Operating Expenditures

Red Trucks & Saving Lives

Ambulance Medical Supplies	70,000.00	Based off 2024 actuals (\$69K)
IP Address VPN - PS Lightwave	13,000.00	PS Lightwave bills approx \$1,000/mo
Internet, Phones, & TV - Comcast (Starlink)	10,000.00	Starlink \$140/mo, Comcast \$600/mo
Mobile Device Services	6,600.00	Added hotspot
City of Houston Radio System	19,680.00	<i>(492*40radios) annual cost due October</i>
Communications - Motorola 47 & NICE	45,000.00	<i>(43,000*1.06) = 6% increase from 2024 budgeted (6% based on actual increase from 2023 to 2024)</i>
Incident Records & CAD - Propheonix	28,810.00	<i>2025: estimate 7% increase from 2024 estimated actual...25K</i>
EMS Protocol App - Handtevy	6,300.00	ask Jason Ellis for info (increased # of licenses, will affect annual cost)- 4398.98 with a 5% increase (Mike G. 954-579-2963) <i>Increase # of personnel</i>
Training Software & Vehicle Checks - Vector Solutions	8,600.00	<i>for annual agreement for training management software & vehicle checks</i>
Drone Program	0.00	
EMS Equipment Maintence - ProCare/Stryker	23,593.50	<i>(21,000*1.07) increase 3% per quote, (Kendall recommends budgeting 5-7% increase per conversations with contact/rep)</i>
Uniforms	40,000.00	
Fuel	55,000.00	Base is fuel cost only. 55,000 for fuel for VFD
Vehicle Licenses & Permits	5,000.00	stay same as 2024
Dues & Subscriptions	4,950.00	<i>(1,800) NFPA Standards annual subscription for Fire Marshal (138*3) IAAI association annual dues for Fire Marshal, Cody Seymour, Tommy Depaul (Fire Investigators) (50) TFMA association annual dues for Fire Marshal (175) NFPA Journal annual subscription for station (500) TX Fire Chief Association (150*2) EMAT for Lutz & Miller (160*2) Gov Finance Association (550) TX EMS Alliance \$400base + (150*3units) (250 Fire Chief & 150*3 Deputy Chief) Harris County Fire Chief Association (35) Employee Retirment Systems</i>

Total Red Trucks & Saving Lives336,533.50

		2026 Budget Proposed	FY 2026 Notes
Dispatch			
Dispatch Alerting System - US Designs (Samantha)		12,500.00	
Electronic Protocol Cards - Pro QA		350.00	
Translation Service - Language Line		100.00	
Total Dispatch		12,950.00	
Fire Prevention - Fire Marshal's Office			
Public Education & Relations & Promotional		5,000.00	(5,000) hats, coloring books, crayons, pencils, badges, stickers, etc. for kids - Positive Promotions, department promotional items
Fire Investigations		0.00	(500) renew investigation equipment & supplies
Law Enforcement Equipment		0.00	(100) amunition required for annual qualification
Total Fire Prevention		5,000.00	
Fire Station			
Building Maintenance		52,300.00	Kilgore: Hvac contract \$6,000.00 2024 expenses for HVAC services \$13,000.00 = year total \$19,000.00 Loftin equipment: service contract \$8,300 2024 expenses for generators \$5000 = year total \$13,300 Ice Machine: cleaning & filter replacement \$1500 a year. Pest control: \$1500.00 a year Plumbing: \$3000.00 Electrical: \$3000.00 Replacement of station appliances fund: \$5500.00 Carpet Cleaning: \$2300 (removed) Misc repairs: \$5500.00
Station Supplies		18,000.00	
Public Utilities		55,000.00	actuals for 2024 = \$52K
Rent		10.00	annual rent for building/property - Spring Branch School
Property & Casualty Insurance		115,000.00	increase 18% from 2024 actual (84665). add premium for last quarter and include this in the 2024 budget as well as the increase to prem.For the increased agreed values & added cost for tank 4k to annual (Frank) 15%
Total Fire Station		240,310.00	

	2026 Budget Proposed	FY 2026 Notes
Office		
Office Supplies		
Office Supplies	32,900.00	paper, staples, toner, ink, pens, pencils, folders, binders, printers, Konica M. Copier 2023 \$950 and shred it \$2500. We have not completed a shred day since prior to construction. <i>Tracks past years' actuals</i>
VFD Branded Stationary		<i>no change (500 included in cell above)</i>
Postage Meter Rental - Pitney Bowes		<i>no change (1800 included in cell above)</i>
Shipping		(600 included in cell above)
Office Software		
Phones - 8x8		15,000 included in Office Software Line Item
HRIS - UKG Workforce Ready		<i>increase 2025 budgeted amount by 7% 19,260 included in Office Software Line Item</i>
Accounting - QuickBooks		<i>increase 2025 budgeted amount by 3% 3,090 included in Office Software Line Item</i>
Office Software & Email - Microsoft 365	63,300.00	(\$17*55 users*12months) upgrade basic (web only) users to standard (full suite) license for email to work properly ... 55 employees (53 if no vacancies + hire 2 part-time dispatchers) & Power BI (12*2*12)2 licenses; plus items above (8x8, UKG, QB, Adobe, Tipalti (\$10K))
Adobe		800 included in Office Software Line Item
Bank Service Charges	2,000.00	
Total Office	98,200.00	
Professional Services		
Accounting Services	20,000.00	(1360*12) 8 hrs per month (\$170/hr) for ORW accounting supervision + 3300 for additional (YE items), switch to Falco at \$120/hr
Legal Services	36,000.00	no change
IT Services	44,000.00	<i>Changing services from current to new support company (increase of approx. \$56,000 yearly)</i> <i>New IT support- \$100,000 (removed \$56K from budget to stay w Accutek)</i>
Health Insurance Consulting Services	13,621.75	<i>2024 with a 15% increase estimate</i>
Medical Director Services	25,000.00	includes \$5,000 insurance fee
Salary/Benefit Survey Services*	0.00	2025 Salary Survey
Legal Notices & Advertising	10,000.00	(4*2500) newspaper posting for bids - prop/casual insurance, workers comp, possibly fuel (same as 2024)
Other Professional Services (Audit)	24,000.00	FY25 Audit is \$23,875
Total Professional Services	172,621.75	

		2026 Budget Proposed	FY 2026 Notes
Training			
Training			
Fire Training	29,830.00	Swiftwater Rescue - \$850 x 6 = \$5,100 (approx. 144 ET hours) Rescue Boat Operator - \$450 x 6 = \$2,700 (approx. 72 ET hours) Accommodations for Rescue Boat Operator - \$1,110 (3 people x2 events) = \$2,220 Blue Card Course – 1 x \$385 = \$385 (online) (\$770 reduction) Fire Field (Annual Live Burns - \$950 x 3 = \$2,850 (approx. 270 ET hours) (\$150 total increase) Vehicle Extrication - \$200 x 3 = \$600 (vehicle deliver & pickup fees) TCFP Course - \$325 x 25 = \$8,125 (online) (\$1,625 reduction) TFCA Academy - \$1,250 x 2 = \$2,500 (approx. 96 ET hours) Accommodations for TFCA Academy - \$1,100 + mileage Training Supplies - \$2,500 x 1 = \$2,500 (\$2,500 increase) Rope Rescue Class - \$1,750 x 1 = \$1,750 (\$1750 reduction) Total: \$29,830	
Fire Certification Fees	6,539.00	\$88.00*30=2640.00 per new initial certification 56.49*30=1710 exam fee for certs Annual TCFP Cert Renewal (\$60 per person)*50=3000	
EMS Training	18,000.00	no change	
EMS Certification Fees	6,000.00	PALS-4950 (150*33) ACLS-4125 (125.00*33) (\$20*45employees) Handtevy Certification BLS - instructor -(3.00*45)=135.00 CPR/AED TDHS State Provider Certification	
Emergency Management Training - (TDEM)	6,000.00	2 conferences each \$1500*2conf*2emp	
Fire Marshal Training	8,600.00	Renew investigation equipment and supplies- \$500 Ammunition (required annual qualification)- \$100 Training- \$8000 Conferences (Fire marshal and other investigators)- \$6500 Arson Investigation and Fire Marshal TCOLE classes for CE- \$500 Investigation CE- \$1000 Total request for the Fire Marshal office- \$8600	
Fire Marshal Certification Fees	0.00		
Dispatch Training & Certification Fees	9,000.00	500*2 TCOLE certification, (need price) TCOLE CE for 2 dispatchers and (\$8,000) need for training (EMD, 911, CAD, TCOLE CE's, etc.) for 4 FT dispatchers.	

		2026 Budget Proposed	FY 2026 Notes
	Admin Training & Certification Fees	9,500.00	TMRS training/workshops, PFIA training & cert, Notary \$100 every 2 or 4years, HRIS conference/training & travel; cost of PD/travel for Amy CGFO Cert; \$500 SHRM Membership for Katherine (local and national)
	General Supplies for Training	0.00	
Total Training		93,469.00	

		2026 Budget Proposed	FY 2026 Notes
Maintenance			
Vehicle Maintenance	250,000.00	based on 2024 actuals and past spending history	
Equipment & Supplies Maintenance	40,000.00	replacement of axes, ladders, etc.	
Bunker Gear Maintenance	28,600.00	Hoods, gloves, safety vests, helmet fronts, EZ-Flip shield replacements and helmet parts	
SCBA Maintenance	15,000.00	(15,000) FIT testing, maintenance, & repairs	
Knox Contracts	800.00	721.00 annual subscription - Knox paid in Nov. (based on number of units, 1 on every truck - tier pricing)	
Fuel System	5,000.00	5,000 for maint. and Burns replacing (hardware)	
Total Maintenance		339,400.00	
Events & Other			
VFD Fire Commission & Meeting Expenses	7,500.00	no increase	
VFD Employee Appreciation & Events	10,000.00	(\$10,000) - Family Day - 2026	
CPR Supplies, Cards, & Equipment	7,100.00	biannually reoccurring annual cost, 108 Signup genius - CPR classes	
Contingency	20,000.00		
Total Events & Other		44,600.00	
Operating Expenditures TOTAL		1,343,084.25	

	2026 Budget Proposed	FY 2026 Notes
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SUMMARY

Capital Expenditures TOTAL	332,210.00
Personnel Expenditures TOTAL	8,758,939.06
Operating Expenditures TOTAL	1,343,084.25
SUBTOTAL (capital, personnel, & operating)	10,434,233.31

Capital Replacement Assessment	0.00
TOTAL BUDGET TO BE ASSESSED	10,434,233.31

Capital Replacement Fund Schedule

Vehicles		Life (years)	2025	2026	2027	2028	2029
2026 Aerial	15			2,121,000			
2020 Pumper 1	20						
2008 Pumper 2	20				1,600,000		
2014 Deputy Chief's Vehicle	10		150,000				
2019 Fire Chief's Vehicle	10						90,000
2020 Utility Vehicle	10						
2023 Medic 1	10						
2023 Medic 2	10						
2014 Medic 3	10					300,000	
2017 Fire Marshal's Vehicle	10				90,000		
Total to be spent for Vehicles			150,000	2,121,000	1,690,000	300,000	90,000

SCBA Equipment		2,025	2,026	2,027	2,028	2,029
SCBA Equipment	10	225,000				
Total to be spent for SCBA Equipment		225,000	0	0	0	0

Balance		2025	2026	2027	2028	2029
Beginning Cash -AP		1,237,493	3,130,493	1,528,493	417,493	646,493
Planned Budgeted Annual Contribution		0	0	0	0	0
Additional Contributions		0	0	0	0	0
EMS Revenue		250,000	375,000	350,000	350,000	350,000
Interest Income		18,000	144,000	144,000	144,000	144,000
Revenue from sale or trade-in		2,000,000	0	85,000	35,000	5,000
Disbursements		-375,000	-2,121,000	-1,690,000	-300,000	-90,000
Ending Cash		3,130,493	1,528,493	417,493	646,493	1,055,493

Capital Replacement Fund Schedule

Vehicles		2030	2031	2032	2033	2034	2035
2026 Aerial							
2020 Pumper 1							2,000,000
2008 Pumper 2							
2014 Deputy Chief's Vehicle							150,000
2019 Fire Chief's Vehicle							
2020 Utility Vehicle							
2023 Medic 1					350,000		
2023 Medic 2					350,000		
2014 Medic 3							
2017 Fire Marshal's Vehicle							
Total to be spent for Vehicles		0	0	0	700,000	0	2,150,000

SCBA Equipment		2,030	2,031	2,032	2,033	2,034	2,035
SCBA Equipment							226,000
Total to be spent for SCBA Equipment		0	0	0	0	0	226,000

Balance		2030	2031	2032	2033	2034	2035
Beginning Cash -AP		1,055,493	1,549,493	2,043,493	2,537,493	2,331,493	2,825,493
Planned Budgeted Annual Contribution		0	0	0	0	0	0
Additional Contributions		0	0	0	0	0	0
EMS Revenue		350,000	350,000	350,000	350,000	350,000	350,000
Interest Income		144,000	144,000	144,000	144,000	144,000	144,000
Revenue from sale or trade-in		0	0	0	0	0	0
Disbursements		0	0	0	-700,000	0	-2,150,000
Ending Cash		1,549,493	2,043,493	2,537,493	2,331,493	2,825,493	1,169,493

Capital Replacement Fund Schedule

Vehicles		2036	2037	2038	2039		
	2026 Aerial						
	2020 Pumper 1						
	2008 Pumper 2						
	2014 Deputy Chief's Vehicle						
	2019 Fire Chief's Vehicle						90,000
	2020 Utility Vehicle						
	2023 Medic 1						
	2023 Medic 2						
	2014 Medic 3						400,000
	2017 Fire Marshal's Vehicle					90,000	
	Total to be spent for Vehicles	0	90,000	400,000	90,000		

SCBA Equipment		2,036	2,037	2,038	2,039
	SCBA Equipment				
	Total to be spent for SCBA Equipment	0	0	0	0

Balance		2036	2037	2038	2039
	Beginning Cash -AP	1,169,493	1,663,494	2,067,494	2,161,494
	Planned Budgeted Annual Contribution	0	0	0	0
	Additional Contributions	0	0	0	0
	EMS Revenue	350,000	350,000	350,000	350,000
	Interest Income	144,000	144,000	144,000	144,000
	Revenue from sale or trade-in	1	0	0	0
	Disbursements	0	-90,000	-400,000	-90,000
	Ending Cash	1,663,494	2,067,494	2,161,494	2,565,494

Capital Replacement Fund Schedule

Vehicles		2040	2041	2042	2043	2044	2045
2026 Aerial			4,400,000				
2020 Pumper 1							
2008 Pumper 2				2,000,000			
2014 Deputy Chief's Vehicle							150,000
2019 Fire Chief's Vehicle							
2020 Utility Vehicle							
2023 Medic 1					450,000		
2023 Medic 2					450,000		
2014 Medic 3							
2017 Fire Marshal's Vehicle							
Total to be spent for Vehicles		0	4,400,000	2,000,000	900,000	0	150,000

SCBA Equipment		2,040	2,041	2,042	2,043	2,044	2,045
SCBA Equipment							226,000
Total to be spent for SCBA Equipment		0	0	0	0	0	226,000

Balance		2040	2041	2042	2043	2044	2045
Beginning Cash -AP		2,565,494	3,059,494	-846,506	-2,352,506	-2,758,506	-2,264,506
Planned Budgeted Annual Contribution		0	0	0	0	0	0
Additional Contributions		0	0	0	0	0	0
EMS Revenue		350,000	350,000	350,000	350,000	350,000	350,000
Interest Income		144,000	144,000	144,000	144,000	144,000	144,000
Revenue from sale or trade-in		0	0	0	0	0	0
Disbursements		0	-4,400,000	-2,000,000	-900,000	0	-150,000
Ending Cash		3,059,494	-846,506	-2,352,506	-2,758,506	-2,264,506	-1,920,506

Capital Replacement Fund Schedule

Vehicles		2046	2047	2048
	2026 Aerial			
	2020 Pumper 1			
	2008 Pumper 2			
	2014 Deputy Chief's Vehicle			
	2019 Fire Chief's Vehicle			
	2020 Utility Vehicle			
	2023 Medic 1			
	2023 Medic 2			
	2014 Medic 3			
	2017 Fire Marshal's Vehicle			
Total to be spent for Vehicles		0	90,000	0

SCBA Equipment		2,046	2,047	2,048
	SCBA Equipment			
	Total to be spent for SCBA Equipment	0	0	0

Balance		2046	2047	2048
	Beginning Cash -AP	-1,920,506	-1,426,506	-1,022,506
	Planned Budgeted Annual Contribution	0	0	0
	Additional Contributions	0	0	0
	EMS Revenue	350,000	350,000	350,000
	Interest Income	144,000	144,000	144,000
	Revenue from sale or trade-in	0	0	0
	Disbursements	0	-90,000	0
	Ending Cash	-1,426,506	-1,022,506	-528,506