

Ellis County ESD #9 FY 2025-2026 Ameded Budget 11/25/2025

	Actual FY 2023-2024 Budget	Change From FY 2022-2023 Actual Amounts	% Change From FY 2022-2023	Approved FY 2024 - 2025 Budget	Change From FY 2023 - 2024 Actual Budget	% Change From FY 2023-2024	Actual as of September 30, 2025	Amended Budget FY 2025 to 2026 11/25/2025	Change From FY 2024 - 2025 to FY25 to FY26	Change From FY 2025to FY 2026
Certified Taxable Value	\$656,405,283	\$101,265,658	18.24%	\$750,174,000	\$93,768,717.00	14.29%	\$747,955,378	\$831,354,000	\$83,398,622	10.03%
Tax Rate:										
Maintenance & Operation (M&O)	0.0498	(0.00652)	-11.57%	0.0911	0.041330	82.99%	0.0911	0.0920210	\$0	0.97%
Debt Rate	0.0102	0.01020		0.0089	-0.001330	-13.04%	0.0089	0.0079790	(\$0)	-11.17%
Total Tax Rate	0.0600	0.00369	6.54%	0.1000	0.040000	66.67%	0.1000	0.1000000	\$0	0.00%
Tax Revenue:										
Maintenance & Operation (M&O)	\$326,890	\$19,087	6.20%	\$683,634	\$356,743.74	109.13%	\$681,612	\$765,020	\$83,409	10.90%
Debt	\$66,953	\$66,953		\$66,540	(\$412.91)	-0.62%	\$66,344	\$66,334	(\$10)	-0.01%
Total Budget Tax Revenue	\$393,843	\$86,040	27.95%	\$750,174	\$356,330.83	90.48%	\$747,955	\$831,354	\$83,399	10.03%
Budget vs. Actual Revenue	\$2,128	\$2,128			(\$2,128.35)	-100.00%	(\$10,562)			
Total Tax Revenue	\$395,972	\$88,168	28.64%	\$750,174	\$354,202.48	89.45%	\$737,393	\$831,354	\$93,961	11.30%
Other M&O Income:										
Interest Income	\$23,711	\$18,936	396.52%	\$20,000	(\$3,711.00)	-15.65%	\$21,530	\$25,000	\$3,470	13.88%
AMR Lease Income	\$13,012	\$5,840	81.43%	\$14,000	\$988.04	7.59%	\$14,142	\$14,000	(\$142)	-1.01%
CC Rewards	\$355	(\$45)	-11.26%	\$355	\$0.00	0.00%	\$514		(\$514)	#DIV/0!
Grant Income	\$5,000	\$5,000			(\$5,000.00)	-100.00%			\$0	#DIV/0!
Total Other Income	\$42,078	\$29,731	240.78%	\$34,000	(\$8,077.94)	-19.20%	\$35,672	\$39,000	\$3,328	8.53%
Total Revenue	\$438,049	\$107,104	33.45%	\$784,174	\$346,124.54	79.01%	\$773,065	\$870,354	\$97,289	11.18%
Maintenance & Operation (M&O) FUND										
REVENUE										
M&O Taxes	\$326,890	\$19,087	6.20%	\$683,634	\$356,743.74	109.13%	\$681,612	\$765,020	\$83,409	10.90%
Other Income (Includes Interest)	\$42,078	\$29,731	240.78%	\$34,000	(\$8,077.94)	-19.20%	\$35,672	\$39,000	\$3,328	8.53%
TOTAL REVENUE	\$368,968	\$48,817	15.25%	\$717,634	\$348,665.80	94.50%	\$717,284	\$804,020	\$86,737	10.79%
EXPENDITURES										
FIRE DEPARTMENTS OPERATIONS										
Apparatus Maintenance	\$27,005	\$22,055	445.56%	\$29,706	\$2,700.51	10.00%	\$35,067	\$30,000	(\$5,067)	-16.89%
Equipment Maintenance	\$46	(\$840)	-94.76%	\$51	\$4.65	10.00%	\$3,404	\$1,000	(\$2,404)	-240.40%
SCBA Maintenance & Repairs	\$6,733	\$6,733		\$7,406	\$673.30	10.00%	\$7,195	\$7,500	\$305	4.07%
Fuel	\$3,649	\$1,119	44.22%	\$4,014	\$364.88	10.00%	\$5,764	\$5,000	(\$764)	-15.28%
Radio System Fees	\$9,084	(\$146)	-1.58%	\$9,992	\$908.40	10.00%	\$11,900	\$12,500	\$600	4.80%
Computer Expense	\$0	(\$302)		\$1,000	\$1,000.00			\$1,000	\$1,000	100.00%
Supplies - Fire	\$228	(\$1,520)	-86.97%	\$251	\$22.78	10.00%	\$2,957	\$2,000	(\$957)	-47.85%
Supplies - EMS	\$887	\$887		\$976	\$88.70	10.00%		\$1,500	\$1,500	100.00%
Supplies - Fire Prevention	\$975	(\$567)	-36.76%	\$1,072	\$97.49	10.00%	\$231	\$250	\$19	7.60%
Uniforms	\$2,847	\$2,847		\$3,132	\$284.72	10.00%	\$11,136	\$10,000	(\$1,136)	-11.36%
Training	\$12,000	\$12,000		\$13,200	\$1,200.00	10.00%	\$11,046	\$15,000	\$3,954	26.36%
Insurance - VFD & Vehicles	\$14,214	(\$16,358)		\$15,635	\$1,421.40	10.00%	\$19,359	\$18,000	(\$1,359)	-7.55%
Insurance - Workers Comp	\$3,541	\$3,541		\$3,895	\$354.07	10.00%	\$6,427	\$5,000	(\$1,427)	-28.54%
Insurance - Accident & Sickness	\$2,383	\$2,383		\$2,621	\$238.30	10.00%		\$3,000	\$3,000	100.00%
FD Operations Other	\$5,513	\$5,513		\$6,064	\$551.30	10.00%		\$6,500	\$6,500	100.00%
Total Fire Dept. Operations	\$89,105	\$37,345	72.15%	\$99,015	\$9,910.50	11.12%	\$114,486	\$118,250	\$3,764	3.18%
Fire Department Payroll										
Fire Chief								\$76,500	\$76,500	100.00%
Part Time Staffing								\$100,000	\$100,000	100.00%
Total Fire Department Payroll							\$0	\$176,500	\$176,500	100.00%
FIRE DEPARTMENT EQUIPMENT										
Personal Protective Equipment	\$650	(\$34,917)	-98.17%	\$25,000	\$24,350.04	3746.39%	\$62,290	\$25,000	(\$37,290)	-149.16%
Radios P25	\$47,340	\$5,921	14.30%	\$50,000	\$2,660.29	5.62%	\$73,079	\$10,000	(\$63,079)	-630.79%
Radio Headsets	\$29,981	\$29,981		\$0	(\$29,981.33)	-100.00%	\$6,940			
SCBA	\$22,541	\$22,541		\$50,000	\$27,459.28	121.82%		\$10,000	\$10,000	100.00%
Safety Equipment	\$675	\$675		\$1,000	\$325.00	48.15%	\$999	\$1,000	\$1	0.10%
Fire Truck Equipment (Hose, Nozzles, Tools)	\$3,293	\$3,293		\$25,000	\$21,707.46	659.29%	\$1,314	\$15,000	\$13,686	91.24%
Pagers	\$0	(\$10,076)	-100.00%	\$0	\$0.00					
AED	\$6,323	\$6,073	2429.20%	\$0	(\$6,323.00)	-100.00%				
Brush Truck New	\$146,576	\$146,576		\$203,424	\$56,848.00	38.78%		\$236,000	\$236,000	100.00%
Rescue Tools	\$62,029	\$62,029		\$0	(\$62,028.59)	-100.00%	\$2,778			
PPE Extractor	\$5,035	\$5,035		\$0	(\$5,034.81)	-100.00%				
Total Fire Department Equipment	\$324,442	\$237,130	271.59%	\$354,424	\$29,982	9.24%	\$147,400	\$297,000	\$149,600	50.37%
FIRE STATION EXPENSE										
Electricity	\$0	(\$3,488)	-100.00%	\$10,000	\$10,000.00		\$4,296	\$6,000	\$1,704	28.40%
Natural Gas	\$2,190	\$390	21.67%	\$2,409	\$219.00	10.00%	\$2,233	\$2,500	\$267	10.68%
Repairs	\$4,489	\$1,213	37.01%	\$4,937	\$448.86	10.00%	\$9,472	\$10,000	\$528	5.28%
Trash Service	\$1,543	\$343	28.58%	\$1,697	\$154.30	10.00%	\$2,377	\$2,500	\$123	4.92%
Supplies	\$384	\$384		\$422	\$38.36	10.00%	\$946	\$1,000	\$54	5.40%
Fire Station Improvements	\$2,240	\$2,240		\$2,464	\$224.00	10.00%	\$48,866	\$50,000	\$1,134	2.27%
Total Fire Station Expense	\$10,845	(\$1,159)	-11.87%	\$19,466	\$8,620.52	79.49%	\$68,190	\$72,000	\$3,810	5.29%
Total Fire Department Expense	\$424,392	\$275,556	185.14%	\$472,905	\$48,513	11.43%	\$330,076	\$663,750	\$333,674	50.27%

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Administrative Costs										
Accounting - Annual Audit	\$17,132	(\$3,761)	-18.00%	\$17,500	\$367.75	2.15%	\$18,648	\$19,000	\$352	1.85%
Accounting - Financial Services	\$6,726	\$4,551	209.24%	\$7,399	\$672.60	10.00%	\$5,606	\$7,500	\$1,894	25.25%
Appraisal District - ECAD	\$3,625	\$1,034	39.90%	\$7,106	\$3,481.12	96.03%	\$7,106	\$7,890	\$784	9.94%
Insurance - Board Liability	\$2,546	\$1,090	74.88%	\$2,801	\$254.63	10.00%	\$3,000	\$3,000	\$3,000	100.00%
Bank Charge	\$1,063	\$0	0.00%	\$500	(\$563.44)	-52.98%	\$351	\$150	(\$201)	-134.00%
Office Supplies	\$701	\$510	267.72%	\$771	\$70.10	10.00%	\$168	\$500	\$332	66.40%
Office Computers	\$704	(\$1,833)	-72.25%	\$775	\$70.41	10.00%	\$3,166	\$1,000	(\$2,166)	-216.60%
Professional Fees - Legal	\$9,319	\$7,639	454.83%	\$10,251	\$931.90	10.00%	\$7,021	\$25,000	\$17,979	71.92%
Tax Rate Expense		\$0	0.00%	\$0	\$0.00		\$361	\$500	\$139	27.80%
Training - Continuing Education	\$1,180	\$1,180		\$1,298	\$118.00	10.00%	\$4,617	\$7,500	\$2,883	38.44%
SAFE-D Membership	\$550	\$550		\$605	\$55.00	10.00%	\$412	\$2,500	\$2,088	83.52%
Website	\$1,959	\$1,959		\$2,155	\$195.90	10.00%	\$3,802	\$4,500	\$698	15.51%
Debt Payment Late Fee					\$0.00					
Communications							\$8,282	\$20,000	\$11,718	58.59%
Sales Tax Election							\$2,500	\$30,000	\$27,500	91.67%
Administrative Cost Other							\$945			
Total Administrative Cost	\$45,506	\$10,407	29.65%	\$51,160	\$5,653.96	12.42%	\$62,985	\$129,040	\$66,055	51.19%
Total Expense	\$469,898	\$285,963	155.47%	\$524,065	\$54,167.31	11.53%	\$393,061	\$792,790	\$399,729	50.42%
M&O FUND REVENUES OVER (UNDER)	(\$100,930)	(\$237,146)	-174.10%	\$193,569	\$294,498.48	-291.79%	\$324,223	\$11,230	(\$312,992)	-2787.04%
DEBT FUND										
REVENUE										
Taxes from Debt Rate	\$66,953	\$66,953		\$66,540	(\$412.91)	-0.62%	\$66,344	\$66,334	(\$10)	-0.01%
Total Debt Revenue	\$66,953	\$66,953		\$66,540	(\$412.91)	-0.62%	\$66,344	\$66,334	(\$10)	-0.01%
DEBT PAYMENTS										
2018 Spartan - Engine 171	\$66,520	\$0	0.00%	\$66,520	\$0.00	0.00%	\$66,520	\$66,520	\$0	0.00%
New Engines (2) & New Tender								\$211,956	\$211,956	100.00%
TOTAL DEBT PAYMENTS	\$66,520	\$0	0.00%	\$66,520	\$0.00	0.00%	\$66,520	\$278,476	\$211,956	76.11%
DEBT FUND REVENUES OVER (UNDER)	\$433	\$66,953	-100.65%	\$20	(\$413)	-95.34%		(\$212,142)	(\$212,142)	100.00%
M&O & Debt REVENUES OVER (UNDER)	(\$100,497)	(\$170,193)	-244.19%	\$193,589	\$294,086	-292.63%	\$324,223	(\$200,912)	(\$525,135)	261.38%
Transfer From Fund Balance	\$325,000	\$45,000	16.07%	\$0						
Approved Purchases Not Delivered or Paid - Transfer to Next Budget Year	(\$203,424)	\$13,508	-6.23%							
Transfer From Previous Budget Year				\$203,424				\$236,000	\$236,000	100.00%
Transfer From Reserve Fund										
Total Transfers	\$121,576	\$58,508	92.77%	\$203,424	\$0		\$0	\$236,000	\$236,000	100.00%
Transfer to Reserve Fund		\$0		\$200,000	\$200,000.00		\$200,000			
Change to Fund Balance	\$21,079	(\$111,685)	-84.12%	\$197,013	\$94,086	446.34%	\$124,223	\$35,088	(\$89,135)	-254.03%