Hays County ESD 4
FY 2025-2026 and FY 2026-2027
Budget Variance

FY 2025-2026	FY 2026-2027		FY 2025-2026	FY 2026-2027	% Variance
		MAINTENANCE AND OPERATIONS			
		Wages	**$ 1,747,239.48**	**$ 1,885,957.18**	**7.94%**
1001	1001	Full-Time Exempt Employees	$ 306,775.18	$ 284,784.00	-7.17%
1002	1002	Full-Time Employees	$ 1,015,464.30	$ 1,167,273.18	14.95%
1003	1003	Part-Time Employees	$ 165,000.00	$ 165,000.00	0.00%
1004	1004	Certification and Incentive Pay	$ 55,000.00	$ 63,900.00	16.18%
1005	1005	Overtime	$ 150,000.00	$ 150,000.00	0.00%
1006	1006	PTO Buyback	$ 55,000.00	$ 55,000.00	0.00%
		Benefits	**$ 530,798.49**	**$ 568,050.01**	**7.02%**
1101	1101	Health Insurance - Employer Contribution	$ 203,081.04	$ 341,491.49	68.16%
1102	~~1102~~	~~Reimbursement Health Insurance~~	$ 7,020.00	$ -	-100.00%
1103	1103	TCDRS - Employer Contribution	$ 212,496.85	$ 216,558.52	1.91%
1104	~~1104~~	~~Health Insurance - Match~~	$ 100,200.60	$ -	-100.00%
1105	1105	Life Insurance - Employer Paid	$ 8,000.00	$ 10,000.00	25.00%
		Employer Expenses	**$ 161,066.80**	**$ 166,275.73**	**3.23%**
1201	1201	Medicare	$ 25,979.80	$ 26,476.38	1.91%
1202	1202	Social Security	$ 111,087.00	$ 109,799.35	-1.16%
1203	1203	Texas Workforce Commission	$ 4,000.00	$ 5,000.00	25.00%
1204	1204	Employee Medical & Fitness Evaluations	$ 20,000.00	$ 25,000.00	25.00%
		Insurance	**$ 268,990.00**	**$ 257,100.00**	**-4.42%**
2001	2001	General Liability - Building, Crime, Bond	$ 37,440.00	$ 41,000.00	9.51%
2002	2002	Vehicle Insurance	$ 39,000.00	$ 44,000.00	12.82%
2003	2003	Portable Equipment	$ 6,000.00	$ 7,000.00	16.67%
2004	2004	Workers Compensation	$ 175,000.00	$ 150,000.00	-14.29%
2005	2005	Line of Duty Death	$ 11,000.00	$ 13,000.00	18.18%
2006	2006	Security Bond	$ 550.00	$ 600.00	9.09%
	2007	COBRA	$ -	$ 1,500.00	n/a
		Office & Administration	**$ 119,206.00**	**$ 139,300.00**	**16.86%**
4001	4001	Advertising & Marketing	$ 1,000.00	$ 1,000.00	0.00%
4002	4002	Property Appraisal & Tax Collection Fees	$ 28,706.00	$ 40,000.00	39.34%
4003	4003	Personnel Background Screening	$ 300.00	$ 1,000.00	233.33%
4004	4004	Banking & Financial Services	$ 300.00	$ 300.00	0.00%
4005	4005	Business Travel	$ 2,550.00	$ 3,000.00	17.65%
4006	4006	Technology Equipment	$ 10,000.00	$ 10,000.00	0.00%
4008	4008	Community Risk Reduction Materials	$ 8,000.00	$ 8,000.00	0.00%
4010	4010	Legal Services	$ 40,000.00	$ 40,000.00	0.00%
4011	4011	Public & Legal Notices	$ 500.00	$ 500.00	0.00%
4012	4012	Office and Administrative Supplies	$ 8,500.00	$ 10,000.00	17.65%
4013	4013	Postage & Mailing Services	$ 850.00	$ 1,000.00	17.65%
4014	~~4014~~	~~Professional Fees (Misc.)~~	$ 1,500.00	$ -	-100.00%
4015	4015	Professional Memberships	$ 3,000.00	$ 4,500.00	50.00%
4016	4016	Software Licensing & Subscriptions	$ 14,000.00	$ 20,000.00	42.86%
		District Properties	**$ 30,000.00**	**$ 50,000.00**	**66.67%**
5001	5001	Property Maintenance	$ 30,000.00	$ 50,000.00	66.67%
		Professional Services	**$ 83,620.00**	**$ 173,040.00**	**106.94%**
5501	5501	Accounting & Audit Services	$ 24,000.00	$ 27,000.00	12.50%
5502	5502	Gas Detection Service Contract	$ 4,200.00	$ 4,200.00	0.00%
5503	5503	IT Support	$ 8,000.00	$ 12,000.00	50.00%
5504	5504	Cascade Maintenance & Testing Services	$ 2,000.00	$ 4,000.00	100.00%
5505	5505	Office Equipment Maintenance Services	$ 2,000.00	$ 2,000.00	0.00%
5506	5506	Payroll Services	$ 9,600.00	$ 9,600.00	0.00%
5507	5507	Pest Control Services	$ 5,300.00	$ 7,000.00	32.08%
5508	5508	Ice Machine Service Contract	$ 720.00	$ 1,440.00	100.00%
5509	5509	Policy Management & Compliance	$ 13,000.00	$ 14,000.00	7.69%
5510	5510	A/C Maintenance Services	$ 2,000.00	$ 4,000.00	100.00%
5521	5521	Emergency Alerting & Notification	$ 1,000.00	$ 1,000.00	0.00%
5522	5522	Radio Communications Infrastructure	$ 10,200.00	$ 10,200.00	0.00%
5523	5523	Radio System Repeater Maintenance	$ 1,600.00	$ 1,600.00	0.00%
	5524	Emergency Communications Dispatch Services	$ -	$ 75,000.00	n/a
		Supplies & Equipment	**$ 208,037.30**	**$ 290,640.00**	**39.71%**
6001	6001	Hazardous Materials Response Supplies	$ 1,500.00	$ 2,000.00	33.33%
6002	6002	Equipment Batteries & Power Supplies	$ 500.00	$ 500.00	0.00%
6003	6003	Operational Reference Materials	$ 240.00	$ 240.00	0.00%
6004	6004	Personnel Hydration Supplies	$ 2,000.00	$ 2,000.00	0.00%
6005	6005	Equipment Testing & Certifications	$ 22,000.00	$ 44,000.00	100.00%
6006	6006	Fire Suppression Response Supplies	$ 5,000.00	$ 27,500.00	450.00%
6007	6007	Emergency Medical Response Supplies	$ 10,000.00	$ 15,000.00	50.00%
6008	~~6008~~	~~Hoses, Nozzles, and Appliances~~	$ 15,000.00	$ -	-100.00%
6009	6009	Identification & Credentialing	$ 397.30	$ 400.00	0.68%
6010	6010	Janitorial Supplies	$ 3,500.00	$ 5,000.00	42.86%
6011	6011	PPE Cleaning	$ 3,000.00	$ 5,000.00	66.67%
6012	6012	Personnel Support & Assistance	$ 10,000.00	$ 10,000.00	0.00%
6013	6013	Public Safety Communications	$ 60,000.00	$ 80,000.00	33.33%
6014	6014	Incident Support & Rehabilitation	$ 5,500.00	$ 10,000.00	81.82%
6015	~~6015~~	~~Rescue Equipment, small tools~~	$ 2,400.00	$ -	-100.00%

Hays County ESD 4
FY 2025-2026 and FY 2026-2027
Budget Variance

FY 2025-2026	FY 2026-2027		FY 2025-2026	FY 2026-2027	% Variance
6016	6016	Fleet & Equipment Shop Supplies	$ 2,000.00	$ 4,000.00	100.00%
6017	6017	~~Uniforms &~~ PPE	$ 65,000.00	$ 70,000.00	7.69%
	6018	Uniforms	$ -	$ 15,000.00	n/a
		Utilities	**$ 42,000.00**	**$ 75,700.00**	**80.24%**
7001	7001	Cable and Internet	$ 2,850.00	$ 6,000.00	110.53%
7002	7002	Cell Phones, iPads	$ 5,000.00	$ 5,000.00	0.00%
7003	7003	Phones - Landlines	$ 750.00	$ 1,500.00	100.00%
7004	7004	Electric Service	$ 17,000.00	$ 34,000.00	100.00%
7005	7005	Propane Gas	$ 7,200.00	$ 14,400.00	100.00%
7006	7006	Water & Sewer Service	$ 3,600.00	$ 10,800.00	200.00%
7007	~~7007~~	~~Sewer Service~~	$ 3,600.00	$ -	-100.00%
7008	7008	Disposal Services	$ 2,000.00	$ 4,000.00	100.00%
		General Truck Maintenance	**$ 73,500.00**	**$ 98,500.00**	**34.01%**
8025	8025	Fleet & Fire Apparatus Maintenance	$ 25,000.00	$ 60,000.00	140.00%
8026	8026	Fleet & Fire Apparatus Tire Replacement	$ 12,500.00	$ 12,500.00	0.00%
8027	8027	Fleet & Fire Apparatus Fuel / Oil	$ 26,000.00	$ 26,000.00	0.00%
8028	~~8028~~	~~Annual Service Inspection Fire Apparatus~~	$ 10,000.00	$ -	-100.00%
		Training	**$ 126,000.00**	**$ 126,000.00**	**0.00%**
9001	9001	Fire & Rescue Operations - Training Schools	$ 38,000.00	$ 38,000.00	0.00%
9002	9002	Fire & Rescue Operations - Training Materials	$ 19,000.00	$ 19,000.00	0.00%
9003	9003	ESD Commissioner - Trainings & Materials	$ 5,000.00	$ 5,000.00	0.00%
9004	9004	Travel Expenses - All Training	$ 10,000.00	$ 10,000.00	0.00%
9005	9005	EMS Operations - Training Schools & Materials	$ 40,000.00	$ 40,000.00	0.00%
9006	9006	Administrative - Training Schools & Materials	$ 14,000.00	$ 14,000.00	0.00%
		TOTAL MAINTENANCE AND OPERATIONS BUDGET	**$ 3,390,458.07**	**$ 3,830,562.92**	**12.98%**
		CAPITAL EXPENSES			
		District Land and Building Expenses	**$ 655,000.00**	**$ 675,000.00**	**3.05%**
10001	10001	Land & Facility Improvements	$ 150,000.00	$ 175,000.00	16.67%
10002	~~10002~~	~~Land Acquisition~~	$ -	$ -	n/a
10003	~~10003~~	~~Architectural Engineering~~	$ -	$ -	n/a
10004	~~10004~~	~~Surveys~~	$ -	$ -	n/a
10005	~~10005~~	~~Permits and Fees~~	$ -	$ -	n/a
10006	10006	Land & Facility Project Development Services	$ 250,000.00	$ 250,000.00	0.00%
10007	10007	Land & Facility Development Projects	$ 250,000.00	$ 250,000.00	0.00%
10014	~~10014~~	~~Physical Fitness Equipment~~	$ 5,000.00	$ -	-100.00%
		Capital Apparatus & Equipment Expenses	**$ 376,987.88**	**$ 245,000.00**	**-35.01%**
11001	11001	Fire Apparatus & Fleet Acquisition	$ 120,000.00	$ 200,000.00	66.67%
11004	11004	Technical Rescue Equipment & Tools	$ 236,987.88	$ 40,000.00	-83.12%
11005	~~11005~~	~~Heavy Rescue Tools~~	$ 20,000.00	$ -	-100.00%
	11006	Physical Fitness Equipment	$ -	$ 5,000.00	n/a
		TOTAL CAPITAL EXPENSES BUDGET	**$ 1,031,987.88**	**$ 920,000.00**	**-10.85%**
		DEBT SERVICE			
		Principal Payments	**$ 622,388.19**	**$ 622,388.19**	**0.00%**
13001	13001	Station 42 - Principal *(Secured by I&S Rate)*	$ 435,877.74	$ 435,877.74	0.00%
13001	13001	2024 Spartan - Engine 42 - Principal	$ 64,089.78	$ 64,089.78	0.00%
13001	13001	2025 Fouts - Tender 41 & Tender 42 - Principal	$ 122,420.67	$ 122,420.67	0.00%
		Interest Payments	**$ 198,429.94**	**$ 198,429.94**	**0.00%**
13002	13002	Station 42 - Interest *(Secured by I&S Rate)*	$ 148,158.33	$ 148,158.33	0.00%
13002	13002	2024 Spartan - Engine 42 - Interest	$ 41,416.61	$ 41,416.61	0.00%
13002	13002	2025 Fouts - Tender 41 & Tender 42 - Interest	$ 8,855.00	$ 8,855.00	0.00%
		DISTRICT DEBT SERVICE TOTAL	**$ 820,818.13**	**$ 820,818.13**	**0.00%**
		TOTAL MAINTENANCE AND OPERATIONS + CAPITAL EXPENSES + DEBT SERVICE BUDGET	**$ 5,243,264.08**	**$ 5,571,381.05**	**6.26%**