

Hays County ESD 4
FY 2023-2024 and FY 2024-2025
Budget Variance

FY 2023-2024	FY 2024-2025		FY 2023-2024	FY 2024-2025	% Variance
MAINTENANCE AND OPERATIONS					
1000 Wages, Benefits, Employer Expenses					
1000	1000 Wages				
1001	1001 Salaried Employees	\$	220,600.00	\$ 227,732.00	3.23%
1002	1002 Full Time Employees	\$	858,300.00	\$ 1,049,844.00	22.32%
1003	1003 Part Time Employees	\$	134,500.00	\$ 134,500.00	0.00%
1004	1004 Certification Pay	\$	48,900.00	\$ 46,900.00	-4.09%
1005	1005 Overtime	\$	150,000.00	\$ 150,000.00	0.00%
1006	1006 PTO Buyback	\$	-	\$ 50,000.00	n/a
1007	1007 Acting Fire Officer Pay	\$	-	\$ 4,000.00	n/a
1100	1100 Benefits				
1101	1101 Health Insurance	\$	175,300.00	\$ 197,216.79	12.50%
1102	1102 Reimbursement Health Insurance	\$	7,020.00	\$ 7,020.00	0.00%
1103	1103 TCDRS	\$	164,000.00	\$ 207,915.00	26.78%
	1104 Health Insurance - Match	\$	-	\$ 100,218.00	n/a
1200	1200 Employer Expenses				
1201	1201 Medicare	\$	18,500.00	\$ 24,216.00	30.90%
1202	1202 Social Security	\$	78,000.00	\$ 103,541.00	32.74%
1203	1203 Texas Workforce Commission	\$	1,800.00	\$ 1,800.00	0.00%
1204	1204 Employee Health Screening	\$	18,000.00	\$ 20,000.00	11.11%
2000 Insurance					
2001	2001 General Liability, Building, Crime, Bond	\$	28,000.00	\$ 28,000.00	0.00%
2002	2002 Vehicle	\$	30,000.00	\$ 39,000.00	30.00%
2003	2003 Portable Equipment	\$	6,000.00	\$ 6,000.00	0.00%
2004	2004 Workers Compensation	\$	104,250.00	\$ 104,250.00	0.00%
2005	2005 LODD	\$	11,000.00	\$ 11,000.00	0.00%
2006	2006 Security Bond	\$	450.00	\$ 550.00	22.22%
4000 Office and Administration					
4001	4001 Advertising / Marketing / Public Notices	\$	4,000.00	\$ 4,000.00	0.00%
4002	4002 Appraisal and Tax Collection Fees	\$	19,050.00	\$ 19,050.00	0.00%
4003	4003 Background Checks	\$	300.00	\$ 300.00	0.00%
4004	4004 Bank Fees	\$	300.00	\$ 300.00	0.00%
4005	4005 Business Travel	\$	2,500.00	\$ 2,550.00	2.00%
4006	4006 Computer Hardware	\$	10,000.00	\$ 10,000.00	0.00%
4007	4007 Depreciation Expenses	\$	-	\$ -	0.00%
4008	4008 Fire Prevention Materials / Community Outreach	\$	6,000.00	\$ 8,000.00	33.33%
4009	Interest - Bank Note and Lease	\$	23,490.00	\$ -	-100.00%
4010	4010 Legal Expenses	\$	40,000.00	\$ 40,000.00	0.00%
4011	4011 Agenda / Court House Posting / County Clerk	\$	75.00	\$ 75.00	0.00%
4012	4012 Office and Administrative Supplies	\$	3,000.00	\$ 3,000.00	0.00%
4013	4013 Postage / PO Box Rent	\$	850.00	\$ 850.00	0.00%
4014	4014 Professional Fees (Misc.)	\$	500.00	\$ 500.00	0.00%
4015	4015 Professional Org. / Membership Dues / POA	\$	3,250.00	\$ 3,250.00	0.00%
4016	4016 Software Subscriptions	\$	13,640.00	\$ 13,640.00	0.00%
5000 Property Repairs & Maintenance					
5001	5001 Property Maintenance - All Facilities	\$	15,000.00	\$ 30,000.00	100.00%
5002	Training Field	\$	4,000.00	\$ -	-100.00%
5500 Professional Services					
5501	5501 Accounting / Bookkeeping / CPA / Audit	\$	24,000.00	\$ 24,000.00	0.00%
5502	5502 FarrWest Gas Detector Service Contract	\$	4,135.00	\$ 4,135.00	0.00%
5503	5503 IT Support	\$	5,000.00	\$ 6,500.00	30.00%
5504	5504 Mako Service Contract	\$	2,000.00	\$ 2,000.00	0.00%
5505	5505 Printer Service Contract	\$	2,000.00	\$ 2,000.00	0.00%
5506	5506 Paycom Payroll Service	\$	9,600.00	\$ 9,600.00	0.00%
5507	5507 Pest Control - All Facilities	\$	5,300.00	\$ 5,300.00	0.00%
5508	5508 Ice Machine Service Contract	\$	750.00	\$ 750.00	0.00%
	5509 Lexipol	\$	-	\$ 12,000.00	n/a
	5510 A/C Service Contract	\$	-	\$ 2,000.00	n/a
5520 Communications Professional Services					
5521	5521 Active 911 Contract	\$	700.00	\$ 1,000.00	42.86%
5522	5522 LCRA Contract	\$	10,200.00	\$ 10,200.00	0.00%
5523	5523 Repeater Contract	\$	1,600.00	\$ 1,600.00	0.00%

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6000 Supplies and Equipment					
6001	6001 Absorbents - Hazmat		\$ 600.00	\$ 1,500.00	150.00%
6002	6002 Batteries		\$ 500.00	\$ 500.00	0.00%
6003	6003 Books, Maps and Charts		\$ 300.00	\$ 300.00	0.00%
6004	6004 Bottled Water		\$ 500.00	\$ 500.00	0.00%
6005	6005 Equipment Certifications		\$ 13,500.00	\$ 22,000.00	62.96%
6006	6006 Fire Suppression Agents		\$ 3,000.00	\$ 5,000.00	66.67%
6007	6007 First Aid and Medical Supplies		\$ 7,500.00	\$ 10,000.00	33.33%
6008	6008 Hoses, Nozzles, and Appliances		\$ 10,000.00	\$ 15,000.00	50.00%
6009	6009 ID Supplies		\$ 400.00	\$ 400.00	0.00%
6010	6010 Janitorial Supplies		\$ 3,500.00	\$ 3,500.00	0.00%
6011	6011 Laundry / PPE		\$ 2,875.00	\$ 3,000.00	4.35%
	6012 Firefighter Support Fund		\$ -	\$ 10,000.00	n/a
6013	6013 Radio Repair, Harnesses, and Appliances		\$ 1,500.00	\$ 40,000.00	2566.67%
6014	6014 Rehab/Kitchen Supplies		\$ 6,000.00	\$ 6,000.00	0.00%
6015	6015 Rescue Equipment, small tools,		\$ 2,000.00	\$ 2,000.00	0.00%
6016	6016 Shop Supplies and tools		\$ 2,500.00	\$ 2,500.00	0.00%
6017	6017 Uniforms/PPE		\$ 52,500.00	\$ 65,000.00	23.81%
7000 Utilities					
7001	7001 Cable and Internet		\$ 2,850.00	\$ 2,850.00	0.00%
7002	7002 Cell Phones, iPads, Hotspots		\$ 5,000.00	\$ 5,000.00	0.00%
7003	7003 Phones - Landlines		\$ 750.00	\$ 750.00	0.00%
7004	7004 Electric- District Facilities		\$ 17,000.00	\$ 17,000.00	0.00%
7005	7005 Propane Gas- District Facilities		\$ 7,200.00	\$ 7,200.00	0.00%
7006	7006 Water-District Facilities		\$ 2,600.00	\$ 2,600.00	0.00%
7007	7007 Sewer-District Facilities		\$ 2,600.00	\$ 2,600.00	0.00%
7008	7008 Trash Disposal		\$ 2,000.00	\$ 2,000.00	0.00%
8000 General Truck Maintenance					
(unallocated)	8010 Fleet Maintenance		\$ 23,000.00	\$ 25,000.00	8.70%
8026	8026 Tire Replacement		\$ 10,000.00	\$ 12,500.00	25.00%
8027	8027 Fuel & Oil		\$ 23,000.00	\$ 26,000.00	13.04%
8028	8028 Annual Service Inspection Fire Apparatus		\$ -	\$ 10,000.00	n/a
8029	Electrical/Mechanical Support Technician		\$ -	\$ -	0.00%
9000 Training					
9001	9001 Fire Operation Division Training Schools		\$ 34,500.00	\$ 40,000.00	15.94%
9002	9002 Operational Training Materials		\$ 12,500.00	\$ 20,000.00	60.00%
9003	9003 ESD Commissioner Training		\$ 2,500.00	\$ 5,000.00	100.00%
9004	9004 All Training Travel Expenses		\$ 3,000.00	\$ 10,000.00	233.33%
	9005 EMS Operation Division Training - Paramedic School		\$ -	\$ 40,000.00	n/a
	9006 Administrative Division Training Schools		\$ -	\$ 15,000.00	n/a
TOTAL MAINTENANCE AND OPERATIONS			\$ 2,651,785.00	\$ 3,172,442.79	19.63%
CAPITAL EXPENSES					
10000 Land and Building Expenses					
10001	Principal Bank Note, Cap. Gov.		\$ 54,950.00	\$ -	-100.00%
	10001 District Facilities Capital Improvements		\$ -	\$ 150,116.67	n/a
10002	10002 Land Acquisition		\$ -	\$ -	n/a
10003	10003 Architectural Engineering		\$ 3,000.00	\$ -	-100.00%
10004	10004 Surveys		\$ -	\$ -	n/a
10005	10005 Permits and Fees		\$ -	\$ -	n/a
10006	10006 Project Development / Consultants / Etc.		\$ 250,000.00	\$ 100,000.00	-60.00%
10007	10007 Construction Projects Available Funds		\$ 116,650.00	\$ 100,000.00	-14.27%
10008	Central Station Capital Improvements		\$ 84,000.00	\$ -	-100.00%
10009	Training Field Capital Improvements		\$ -	\$ -	n/a
10010	Jacobs Well Capital Improvements		\$ -	\$ -	n/a
10011	Pump Station Capital Improvements		\$ -	\$ -	n/a
10012	Rolling Oaks Capital Improvements		\$ -	\$ -	n/a
10013	Road and Parking Improvements		\$ -	\$ -	n/a
10014	10014 Physical Fitness Equipment		\$ 6,200.00	\$ 5,000.00	-19.35%
11000 Capital Apparatus Funds					
11001	11001 Apparatus		\$ 125,000.00	\$ 125,000.00	0.00%
11001.01	Engine 41 - 2023 Spartan Lease Payments		\$ 35,395.00	\$ -	-100.00%

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11001.2	Engine (TBD E-41 / 42) 2024 Spartan Purchase		\$ 350,000.00	\$ -	-100.00%
11004	11004 Fire and Rescue Equipment		\$ 35,000.00	\$ 20,000.00	-42.86%
11005	11005 Heavy Rescue Tools		\$ 11,000.00	\$ 20,000.00	81.82%
12000	12000 Grant Matching Funds		\$ -	\$ -	n/a
TOTAL CAPITAL EXPENSES			\$ 1,064,995.00	\$ 520,116.67	-51.16%
TOTAL MAINTENANCE & OPERATING / CAPITAL EXPENSE BUDGET			\$ 3,716,780.00	\$ 3,692,559.46	-0.65%
DEBT SERVICE					
13000 Debt Service Funds					
	Station 41 Building Addition - Principal		\$ -	\$ 57,697.12	n/a
	Station 41 Building Addition - Interest		\$ -	\$ 10,769.61	n/a
	2024 Spartan - Engine 42 - Principal		\$ -	\$ 78,237.88	n/a
	2024 Spartan - Engine 42 - Interest		\$ -	\$ 27,268.51	n/a
	Scotts SCBA - Principal		\$ -	\$ 52,147.54	n/a
	Scotts SCBA - Interest		\$ -	\$ 6,405.12	n/a
TOTAL DEBT SERVICE			\$ -	\$ 232,525.78	n/a
TOTAL MAINTENANCE & OPERATING / CAPITAL EXPENSE / DEBT SERVICE BUDGET			\$ 3,716,780.00	\$ 3,925,085.24	5.60%