Hays County ESD 4
FY 2024-2025 and FY 2025-2026
Budget Variance

FY 2024-2025	FY 2025-2026		FY 2024-2025	FY 2025-2026	% Variance
	MAINTENANCE AND OPERATIONS				
	WAGES, BENEFITS, AND EMPLOYER EXPENSES				
1000	**1000**	**Wages**			
1001	1001	Salaried Employees	$ 227,732.00	$ 306,775.18	34.71%
1002	1002	Full Time Employees	$ 1,049,844.00	$ 1,015,464.30	-3.27%
1003	1003	Part Time Employees	$ 134,500.00	$ 165,000.00	22.68%
1004	1004	Certification Pay	$ 46,900.00	$ 55,000.00	17.27%
1005	1005	Overtime	$ 150,000.00	$ 150,000.00	0.00%
1006	1006	PTO Buyback	$ 50,000.00	$ 55,000.00	10.00%
~~1007~~		~~Acting Fire Officer Pay~~	$ 4,000.00	$ -	-100.00%
1000 Series Total			**$ 1,662,976.00**	**$ 1,747,239.48**	**5.07%**
1100	**1100**	**Benefits**			
1101	1101	Health Insurance	$ 197,216.79	$ 203,081.04	2.97%
1102	1102	Reimbursement Health Insurance	$ 7,020.00	$ 7,020.00	0.00%
1103	1103	TCDRS	$ 207,915.00	$ 212,496.85	2.20%
1104	1104	Health Insurance - Match	$ 100,218.00	$ 100,200.60	-0.02%
	1105	District Paid Life Insurance	$ -	$ 8,000.00	n/a
1100 Series Total			**$ 512,369.79**	**$ 530,798.49**	**3.60%**
1200	**1200**	**Employer Expense**			
1201	1201	Medicare	$ 24,216.00	$ 25,979.80	7.28%
1202	1202	Social Security	$ 103,541.00	$ 111,087.00	7.29%
1203	1203	Texas Workforce Commission	$ 1,800.00	$ 4,000.00	122.22%
1204	1204	Employee Health Screening	$ 20,000.00	$ 20,000.00	0.00%
1200 Series Total			**$ 149,557.00**	**$ 161,066.80**	**7.70%**
WAGES, BENEFITS, AND EMPLOYER EXPENSES TOTAL			**$ 2,324,902.79**	**$ 2,439,104.77**	**4.91%**
	INSURANCE				
2000	**2000**	**General Department Insurances**			
2001	2001	General Liability, Building, Crime, Bond	$ 28,000.00	$ 37,440.00	33.71%
2002	2002	Vehicle	$ 39,000.00	$ 39,000.00	0.00%
2003	2003	Portable Equipment	$ 6,000.00	$ 6,000.00	0.00%
2004	2004	Workers Compensation	$ 104,250.00	$ 175,000.00	67.87%
2005	2005	LODD	$ 11,000.00	$ 11,000.00	0.00%
2006	2006	Security Bond	$ 550.00	$ 550.00	0.00%
2000 Series Total			**$ 198,240.00**	**$ 268,990.00**	**35.69%**
INSURANCE TOTAL			**$ 198,240.00**	**$ 268,990.00**	**35.69%**
	OFFICE AND ADMINISTRATION				
4000	**4000**	**Office and Administrative Expenses and Subscriptions**			
4001	4001	Advertising / Marketing / Public Notices	$ 4,000.00	$ 1,000.00	-75.00%
4002	4002	Appraisal and Tax Collection Fees	$ 19,050.00	$ 28,706.00	50.69%
4003	4003	Background Checks	$ 300.00	$ 300.00	0.00%
4004	4004	Bank Fees	$ 300.00	$ 300.00	0.00%
4005	4005	Business Travel	$ 2,550.00	$ 2,550.00	0.00%
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	$ 8,000.00	$ 8,000.00	0.00%
4010	4010	Legal Expenses	$ 40,000.00	$ 40,000.00	0.00%
4011	4011	Agenda / Court House Posting / County Clerk	$ 75.00	$ 500.00	566.67%
4012	4012	Office and Administrative Supplies	$ 3,000.00	$ 8,500.00	183.33%
4013	4013	Postage / PO Box Rent	$ 850.00	$ 850.00	0.00%
4014	4014	Professional Fees (Misc.)	$ 500.00	$ 1,500.00	200.00%
4015	4015	Professional Org. / Membership Dues / POA	$ 3,250.00	$ 3,000.00	-7.69%
4016	4016	Software Subscriptions	$ 13,640.00	$ 14,000.00	2.64%
4000 Series Total			**$ 105,515.00**	**$ 119,206.00**	**12.98%**
OFFICE AND ADMINISTRATION TOTAL			**$ 105,515.00**	**$ 119,206.00**	**12.98%**
	DISTRICT PROPERTIES				
5000	**5000**	**Maintenance and Repairs**			
5001	5001	Property Maintenance - All Facilities	$ 30,000.00	$ 30,000.00	0.00%
5000 Series Total			**$ 30,000.00**	**$ 30,000.00**	**0.00%**
DISTRICT PROPERTIES TOTAL			**$ 30,000.00**	**$ 30,000.00**	**0.00%**
	DISTRICT PROFESSIONAL SUPPORT				
5500	**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	$ 4,200.00	1.57%
5503	5503	IT Support	$ 6,500.00	$ 8,000.00	23.08%
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 Services	$ 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	$ 720.00	-4.00%
5509	5509	Lexipol	$ 12,000.00	$ 13,000.00	8.33%
5510	5510	A/C Service Contract	$ 2,000.00	$ 2,000.00	0.00%
5500 Series Total			**$ 68,285.00**	**$ 70,820.00**	**3.71%**

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Budget Variance

FY 2024-2025	FY 2025-2026		FY 2024-2025	FY 2025-2026	% Variance
5520	**5520**	**Professional Services, Communications**			
5521	5521	Active 911 Contract	$ 1,000.00	$ 1,000.00	0.00%
5522	5522	LCRA Contract	$ 10,200.00	$ 10,200.00	0.00%
5523	5523	Repeater Contract	$ 1,600.00	$ 1,600.00	0.00%
5520 Series Total			**$ 12,800.00**	**$ 12,800.00**	**0.00%**
DISTRICT PROFESSIONAL SUPPORT TOTAL			**$ 81,085.00**	**$ 83,620.00**	**3.13%**
DISTRICT SUPPLIES AND EQUIPMENT					
6000	**6000**	**Supplies and Equipment**			
6001	6001	Absorbents - Hazmat	$ 1,500.00	$ 1,500.00	0.00%
6002	6002	Batteries	$ 500.00	$ 500.00	0.00%
6003	6003	Books, Maps and Charts	$ 300.00	$ 240.00	-20.00%
6004	6004	Bottled Water	$ 500.00	$ 2,000.00	300.00%
6005	6005	Equipment Certifications	$ 22,000.00	$ 22,000.00	0.00%
6006	6006	Fire Suppression Agents	$ 5,000.00	$ 5,000.00	0.00%
6007	6007	First Aid and Medical Supplies	$ 10,000.00	$ 10,000.00	0.00%
6008	6008	Hoses, Nozzles, and Appliances	$ 15,000.00	$ 15,000.00	0.00%
6009	6009	ID Supplies	$ 400.00	$ 397.30	-0.67%
6010	6010	Janitorial Supplies	$ 3,500.00	$ 3,500.00	0.00%
6011	6011	Laundry / PPE	$ 3,000.00	$ 3,000.00	0.00%
6012	6012	Firefighter Support Fund	$ 10,000.00	$ 10,000.00	0.00%
6013	6013	Radio Repair, Harnesses, and Appliances	$ 40,000.00	$ 60,000.00	50.00%
6014	6014	Rehab/Kitchen Supplies	$ 6,000.00	$ 5,500.00	-8.33%
6015	6015	Rescue Equipment, small tools	$ 2,000.00	$ 2,400.00	20.00%
6016	6016	Shop Supplies and tools	$ 2,500.00	$ 2,000.00	-20.00%
6017	6017	Uniforms/PPE	$ 65,000.00	$ 65,000.00	0.00%
6000 Series Total			**$ 187,200.00**	**$ 208,037.30**	**11.13%**
DISTRICT SUPPLIES AND EQUIPMENT TOTAL			**$ 187,200.00**	**$ 208,037.30**	**11.13%**
DISTRICT UTILITIES					
7000	**7000**	**Utilities**			
7001	7001	Cable and Internet	$ 2,850.00	$ 2,850.00	0.00%
7002	7002	Cell Phones, iPads	$ 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	$ 3,600.00	38.46%
7007	7007	Sewer-District Facilities	$ 2,600.00	$ 3,600.00	38.46%
7008	7008	Trash Disposal	$ 2,000.00	$ 2,000.00	0.00%
7000 Series Total			**$ 42,000.00**	**$ 42,000.00**	**0.00%**
DISTRICT UTILITIES TOTAL			**$ 42,000.00**	**$ 42,000.00**	**0.00%**
DISTRICT GENERAL TRUCK MAINTENANCE					
8000	**8000**	**General Truck Maintenance**			
8010	8010	Fleet Maintenance	$ 25,000.00	$ 25,000.00	0.00%
8026	8026	Tire Replacement	$ 12,500.00	$ 12,500.00	0.00%
8027	8027	Fuel & Oil	$ 26,000.00	$ 26,000.00	0.00%
8028	8028	Annual Service Inspection Fire Apparatus	$ 10,000.00	$ 10,000.00	0.00%
8000 Series Total			**$ 73,500.00**	**$ 73,500.00**	**0.00%**
DISTRICT GENERAL TRUCK MAINTENANCE			**$ 73,500.00**	**$ 73,500.00**	**0.00%**
DISTRICT TRAINING					
9000	**9000**	**Training**			
9001	9001	Fire Operation Division Training Schools	$ 40,000.00	$ 38,000.00	-5.00%
9002	9002	Operational Training Materials	$ 20,000.00	$ 19,000.00	-5.00%
9003	9003	ESD Commissioner Training	$ 5,000.00	$ 5,000.00	0.00%
9004	9004	All Training Travel Expenses	$ 10,000.00	$ 10,000.00	0.00%
9005	9005	EMS Operation Division Training - Paramedic School	$ 40,000.00	$ 40,000.00	0.00%
9006	9006	Administrative Division Training Schools	$ 15,000.00	$ 14,000.00	-6.67%
9000 Series Total			**$ 130,000.00**	**$ 126,000.00**	**-3.08%**
DISTRICT TRAINING TOTAL			**$ 130,000.00**	**$ 126,000.00**	**-3.08%**
TOTAL MAINTENANCE AND OPERATIONS BUDGET			**$ 3,172,442.79**	**$ 3,390,458.07**	**6.87%**
DISTRICT CAPITAL EXPENSES					
10000	**10000**	**District Land and Building Expenses**			
10001	10001	District Facilities Capital Improvements	$ 150,116.67	$ 150,000.00	-0.08%
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	Project Development / Consultants / Etc.	$ 100,000.00	$ 250,000.00	150.00%
10007	10007	Construction Projects Available Funds	$ 100,000.00	$ 250,000.00	150.00%
10014	10014	Physical Fitness Equipment	$ 5,000.00	$ 5,000.00	0.00%
10000 Series Total			**$ 355,116.67**	**$ 655,000.00**	**84.45%**
11000	**11000**	**Capital Apparatus Funds**			
11001	11001	Apparatus	$ 125,000.00	$ 120,000.00	-4.00%
11004	11004	Fire and Rescue Equipment	$ 20,000.00	$ 236,987.88	1084.94%
11005	11005	Heavy Rescue Tools	$ 20,000.00	$ 20,000.00	0.00%
11000 Series Total			**$ 165,000.00**	**$ 376,987.88**	**128.48%**

Hays County ESD 4
FY 2024-2025 and FY 2025-2026
Budget Variance

FY 2024-2025 FY 2025-2026	FY 2024-2025	FY 2025-2026	% Variance
12000 12000 Grant Matching Funds	$ -	$ -	n/a
12000 Series Total	**$ -**	**$ -**	**n/a**
DISTRICT CAPITAL EXPENSES TOTAL	**$ 520,116.67**	**$ 1,031,987.88**	**98.41%**
TOTAL MAINTENANCE AND OPERATIONS + CAPITAL EXPENSES	**$ 3,692,559.46**	**$ 4,422,445.95**	**19.77%**
DISTRICT DEBT SERVICE			
13000 13000 Debt Service Funds			
13001 13001 Principal Payments			
~~Station 41 Building Addition - Principal~~	$ 57,697.12	$ -	-100.00%
2024 Spartan - Engine 42 - Principal	$ 78,237.88	$ 64,089.78	-18.08%
~~Scotts SCBA - Principal~~	$ 52,147.54	$ -	-100.00%
Station 42 - Principal	$ -	$ 435,877.74	n/a
2025 Fouts - Tender 41 & Tender 42 - Principal	$ -	$ 122,420.67	n/a
13002 13002 Interest Payments			
~~Station 41 Building Addition - Interest~~	$ 10,769.61	$ -	-100.00%
2024 Spartan - Engine 42 - Interest	$ 27,268.51	$ 41,416.61	51.88%
~~Scotts SCBA - Interest~~	$ 6,405.12	$ -	-100.00%
Station 42 - Interest	$ -	$ 148,158.33	n/a
2025 Fouts - Tender 41 & Tender 42 - Interest	$ -	$ 8,855.00	n/a
13000 Series Total	**$ 232,525.78**	**$ 820,818.13**	**253.00%**
DISTRICT DEBT SERVICE TOTAL	**$ 232,525.78**	**$ 820,818.13**	**253.00%**
TOTAL MAINTENANCE AND OPERATIONS + CAPITAL EXPENSES + DEBT SERVICE BUDGET	**$ 3,925,085.24**	**$ 5,243,264.08**	**33.58%**