

Comal County ESD No. 3 Proposed Budget

January - December 2024

	Actual	Budget	Projected YE	Proposed 25
			0.059335	0.056898
			9,199,932,288	10,003,758,784
Income			5,458,779.82	5,691,938.67
100 Income			(163,763.39)	(170,758.16)
101 Ad Valorem Tax Revenue				
101.2 Ad Valorem - M&O	5,113,514.69	4,514,016.81	5,113,514.69	5,521,180.51
Total 101 Ad Valorem Tax Revenue	\$ 5,113,514.69	\$ 4,514,016.81	\$ 5,113,514.69	\$ 5,521,180.51
103 Sales Tax Revenue	1,962,839.12	3,393,291.57	3,364,867.06	3,448,988.74
104 ILA Funding				
104.1 ESD 2 ILA	2,587,508.00	4,135,728.10	4,135,728.10	4,342,514.51
104.2 ESD 6 ILA	137,727.00	275,454.00	275,454.00	306,651.00
Total 104 ILA Funding	\$ 2,725,235.00	\$ 4,411,182.10	\$ 4,411,182.10	\$ 4,649,165.51
105 Medical Standby Funding				
105.1 WORD	5,214.00	45,000.00	45,000.00	47,000.00
105.2 WWA	17,220.00	17,500.00	17,500.00	17,500.00
105.3 CISD - CLHS	7,344.00	5,404.00	7,344.00	5,500.00
Total 105 Medical Standby Funding	\$ 29,778.00	\$ 67,904.00	\$ 69,844.00	70,000.00
107 Annual Contributions Drive	0.00	0.00	0.00	0.00
108 Donations		445.00	445.00	500.00
109 Interest Income	353,414.48	481,873.77	498,938.09	513,906.23
111 Other Income	68,573.06	20,000.00	68,573.06	1,900,000.00
112 Grant / Deployment Funds		75,000.00	75,000.00	125,000.00
113 Training Facility Income	95,807.24	65,800.00	95,807.24	25,000.00
114 Fire Billing	16,798.00	15,000.00	16,798.00	25,000.00
Total 100 Income	\$ 10,365,959.59	\$ 13,044,513.25	\$ 13,551,205.85	\$ 16,278,740.99

Expenses

1000 Administrative

1001 Dues and Subscriptions	1,210.00	5,436.34	2,420.00	2,492.60
1002 Annual Property Tax Notices	904.23	662.24	904.23	931.36
1003 Pro Rata Appraisal Work Fees	50,726.61	51,128.56	67,635.48	74,399.03
1004 Administrative Expenses		1,000.00	1,000.00	1,030.00
1005 Bank Charges		0.00	0.00	0.00
1008 Postage	652.79	1,500.00	1,305.58	1,344.75
1009 Office Expenses	74.29	500.00	500.00	515.00

1010 Office Supplies	2,685.29	9,500.00	9,500.00	9,785.00
1011 Travel Reimbursement		1,000.00	1,000.00	1,030.00
1012 Meals/Incidentals	548.55	1,000.00	1,000.00	1,030.00
1013 Commissioner Meeting Expenses		500.00	500.00	515.00
Total 1000 Administrative	\$ 56,801.76	\$ 72,227.14	\$ 85,765.29	\$ 93,072.73

10000 Personnel

10001 Workers Compensation	88,130.00	225,000.00	211,512.00	240,750.00
10003 Retirement Contribution	450,752.48	1,025,972.44	1,058,245.83	1,150,606.00
10004 Health Insurance	355,910.33	682,500.00	660,976.33	752,301.14
10005 Dental Insurance	14,616.59	28,612.41	27,145.10	31,538.68
10006 Disability Insurance	11,273.22	23,288.34	20,935.98	25,670.10
10007 Life Insurance	1,919.63	5,495.90	3,565.03	6,057.98
10008 Duty Uniforms	35,437.70	65,707.00	60,750.34	65,707.00
10010 TCFP Certification Fees	579.44	9,024.74	9,024.74	9,947.72
10011 DSHS Certification Fees	645.05	5,725.00	5,725.00	4,400.00
10012 Vision Insurance	3,982.59	7,693.80	7,396.24	8,480.67
10014 Employee Assitance Program	6,000.00	8,400.00	8,400.00	8,400.00
10015 Employee Reward & Recognition	442.98	8,000.00	8,000.00	8,000.00
Total 10000 Personnel	\$ 934,252.31	\$ 2,029,712.63	\$ 2,020,926.23	\$ 2,311,859.29

11000 Training

11001 Commissioner Training	3,540.00	3,275.00	3,275.00	3,373.25
11002 Officer Training	0.00	15,000.00	15,000.00	15,000.00
11003 Fire Training				
11003.1 Live Fire / Operations	6,514.40	22,500.00	22,500.00	23,000.00
11003.2 Rescue Training	5,400.00	6,500.00	6,500.00	9,400.00
11003.3 Water Rescue Training	2,400.00	13,250.00	13,250.00	29,830.00
Total 11003 Fire Training	\$ 14,314.40	\$ 42,250.00	\$ 42,250.00	\$ 62,230.00
11004 Meals & Incidentals	2,757.58	5,000.00	5,000.00	6,000.00
11005 Travel Expense/Mileage/Lodging	7,680.85	5,000.00	7,680.85	5,000.00
11006 Fire Prevention Week	1,532.12	8,000.00	8,000.00	8,000.00
11007 EMS Training				
11007.1 EMS Meals & Incidentals	706.00	7,310.00	7,310.00	8,000.00
11007.2 EMS Travel & Lodging	747.73	9,405.00	9,405.00	10,000.00
11007.3 EMS Training Equipment		6,000.00	6,000.00	6,000.00
11007.4 EMS Education	6,221.75	25,500.00	25,500.00	51,300.00
Total 11007 EMS Training	\$ 7,675.48	\$ 48,215.00	\$ 48,215.00	\$ 75,300.00
11009 Training Equipment	817.68	15,000.00	14,182.32	15,000.00

11011 EMS Community Education		0.00	0.00	5,000.00
11012 Administration Training	1,105.00	16,208.23	16,208.23	15,000.00
11013 Paramedic Program				
11013.1 Tuition	21,648.69	22,000.00	21,648.69	0.00
11013.2 Equipment	4,607.55	8,000.00	8,000.00	0.00
11013.3 Disposable Supplies	1,215.61	3,000.00	2,431.22	0.00
Total 11013 Paramedic Program	\$ 27,471.85	\$ 33,000.00	\$ 32,079.91	0.00
Total 11000 Training	\$ 66,894.96	\$ 190,948.23	\$ 191,891.31	\$ 209,903.25

2000 Professional Services				
2001 Legal / HR	275.64	22,408.68	22,408.68	15,000.00
2002 Public Relations		18,605.00	18,605.00	18,605.00
2003 CPA Services	11,100.00	19,200.00	19,200.00	21,000.00
2004 Annual Audit	12,259.96	16,850.00	12,259.96	16,850.00
2005 Physicals / Drug Testing	50,900.00	52,800.00	52,800.00	60,000.00
2006 Medical Claims		3,605.00	3,605.00	5,000.00
2007 Comal County - Dispatch	610.62	50,000.00	50,000.00	60,000.00
2009 Software Dues/Subscriptions	5,978.71	45,000.00	45,000.00	56,500.00
2010 Sales Tax Consultants	6,000.00	12,000.00	12,000.00	12,000.00
2011 Information Technologies	8,512.96	16,417.69	16,417.69	15,000.00
2012 Website Development & Hosting	120.00	1,092.73	1,092.73	12,500.00
Total 2000 Professional Services	\$ 95,757.89	\$ 257,979.10	\$ 253,389.06	\$ 292,455.00

3000 Fire Equipment / PPE				
3001 Preventative Maintenance	347.65	2,550.00	2,550.00	5,000.00
3002 Repair	65.03	5,970.00	5,970.00	5,000.00
3003 Replacement Fire Equipment				
3003.1 Fire Equipment	5,229.02	42,000.00	42,000.00	178,040.00
3003.2 Hose	9,556.00	25,500.00	25,500.00	22,500.00
Total 3003 Replacement Fire Equipment	\$ 14,785.02	\$ 67,500.00	\$ 67,500.00	\$ 200,540.00
3004 Special Ops Equipment	7,741.86	19,543.00	15,483.72	53,386.00
3005 NFPA 1851 Rep. & Maint. Service	959.88	25,150.00	25,150.00	25,150.00
3006 Other PPE Related	20,440.62	25,200.00	25,200.00	43,100.00
3007 Air Testing		2,200.00	2,200.00	4,000.00
3008 SCBA Prev Maint / Repair	906.00	14,000.00	14,000.00	21,250.00
3009 Hydrant/Preplanning/Hose Test		5,285.00	5,285.00	7,150.00
Total 3000 Fire Equipment / PPE	\$ 45,246.06	\$ 167,398.00	\$ 163,338.72	\$ 364,576.00

400 Capital Expenditures				
401 Bunker Gear		24,000.00	24,000.00	50,650.00
402 Self Contained Breathing Appara	1,102,772.51	1,088,782.00	1,102,772.51	0.00
404 Communications Equipment		0.00	0.00	20,250.00
405 Apparatus		350,000.00	0.00	2,015,000.00
406 Station FF&E	45,739.48	124,705.00	124,705.00	225,000.00
407 Strategic Plan Allocation	132.00	300,000.00	300,000.00	300,000.00
408 Other Equipment		0.00	0.00	0.00
Total 400 Capital Expenditures	\$ 1,148,643.99	\$ 1,887,487.00	\$ 1,551,477.51	\$ 2,610,900.00

4000 Fire Apparatus				
4001 Preventative Maintenance	12,244.62	36,886.90	36,886.90	40,000.00
4002 Repair	31,387.32	152,084.39	152,084.39	160,000.00
4004 Fuel	58,332.14	160,000.00	139,997.14	160,000.00
Total 4000 Fire Apparatus	\$ 101,964.08	\$ 348,971.29	\$ 328,968.43	\$ 360,000.00

5000 Fire Station Expenses				
5001 Preventative Maintenance	15,325.11	29,400.00	30,650.22	41,600.00
5002 Repair	53,781.69	90,542.00	90,542.00	100,600.00
5004 Electricity	26,940.24	52,895.35	53,880.48	54,500.00
5005 Water	9,228.27	21,842.44	18,456.54	20,000.00
5006 Propane	5,124.28	15,980.69	10,248.56	12,500.00
5007 Cable / Internet / Telephone	15,446.15	26,406.03	30,892.30	31,850.00
5008 Waste Disposal Service	3,078.90	4,492.03	5,492.03	5,500.00
5009 Operating Supplies	6,366.97	18,000.00	18,000.00	18,000.00
5013 Peat Moss/Foam	7,248.00	14,700.00	14,496.00	15,000.00
Total 5000 Fire Station Expenses	\$ 142,539.61	\$ 274,258.54	\$ 272,658.13	\$ 299,550.00

6000 EMS Operations				
6002 General Medical Supplies	76,412.83	166,000.00	152,825.66	166,000.00
6003 Oxygen	2,723.75	7,950.00	8,171.25	8,200.00
6004 Medical Waste Disposal	1,868.88	4,050.00	3,737.76	4,050.00
Total 6000 EMS Operations	\$ 81,005.46	\$ 178,000.00	\$ 164,734.67	\$ 178,250.00

7000 Communications				
7001 Radio Tower Rental	694.70	2,500.84	2,500.84	2,250.00
7002 Cellular	10,892.90	21,468.27	21,785.80	22,875.09

7003 Communications Repair / PM	10,539.21	16,720.00	16,720.00	27,000.00
Total 7000 Communications	\$ 22,126.81	\$ 40,689.11	\$ 41,006.64	\$ 52,125.09
8000 Liability Insurance				
8001 Vehicle & Property Insurance	138,427.95	171,500.00	184,570.60	206,120.00
Total 8000 Liability Insurance	\$ 138,427.95	\$ 171,500.00	\$ 184,570.60	\$ 206,120.00
9000 Personnel Payroll				
9001.1 Operational Wages	3,112,249.68	5,700,000.00	5,779,892.26	6,800,000.00
9001.2 Training Division Wages	95,434.17	100,000.00	125,000.00	150,000.00
9001.3 Administration Wages	338,311.84	660,000.00	628,293.42	700,000.00
9001.4 WORD/CISD/Whitewater Wages	31,189.86	67,904.00	57,924.03	70,000.00
9001.5 Seasonal	18,703.90	50,000.00	34,735.81	0.00
9001.6 Deployment Wages	52,616.96	100,000.00	97,717.21	125,000.00
9002 Payroll Taxes	264,990.97	510,859.66	514,352.55	600,142.50
Total 9000 Personnel Payroll	\$ 3,913,497.38	\$ 7,188,763.66	\$ 7,237,915.28	\$ 8,445,142.50
Total Expenses	\$ 6,747,158.26	\$ 12,807,934.70	\$ 12,496,641.87	\$ 15,423,953.86
Net Operating Income	\$ 3,618,801.33	\$ 236,578.55	\$ 1,054,563.98	\$ 854,787.13
			Reserves	Reserves