

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
MAINTENANCE AND OPERATIONS BUDGET			
Income			
500.1 Ad Valorem Tax Revenues - M&O	1,498,923.00	122,146.00	1,621,069.00
501 Interest Income	4,250.00	0.00	4,250.00
502 Other Income	30,000.00	4,000.00	34,000.00
503 Grant Income			
503.01 TFS Workers' Comp	20,000.00	0.00	20,000.00
503.13 TFS Accident/Sickness	3,700.00	0.00	3,700.00
503.41 TFS SAFE-D	1,500.00	0.00	1,500.00
503.64 TFS Type 3 Grant	0.00	0.00	0.00
503.98 FEMA-COVID-19 Grant	0.00	0.00	0.00
503.99 TFS Training Grants	11,000.00	0.00	11,000.00
Total 503 Grant Income	36,200.00	0.00	36,200.00
506 Reimbursed Expenses			
506.4.2 Fire Recovery	0.00	0.00	0.00
506.5 Insurance	0.00	0.00	0.00
Total 506 Reimbursed Expenses	0.00	0.00	0.00
507 Sale of Equipment	2,000.00	30,000.00	32,000.00
Total Income	1,571,373.00	156,146.00	1,727,519.00
Expense			
700 Apparatus			
700.1 Fuel	70,000.00	0.00	70,000.00
700.2 Maintenance / Supplies	72,000.00	3,000.00	75,000.00
700.3 Contracted Services	40,000.00	(15,000.00)	25,000.00
700.4.1 Support Equip / Repair	20,000.00	0.00	20,000.00
Total 700 Apparatus	202,000.00	(12,000.00)	190,000.00
725 Communications			
725.2 Dispatch	24,000.00	6,000.00	30,000.00
725.4 Telephone / Internet	20,000.00	2,500.00	22,500.00
725.6 Computer Software	15,000.00	2,000.00	17,000.00
725.7 Computer Hardware	2,500.00	2,500.00	5,000.00
Total 725 Communications	61,500.00	13,000.00	74,500.00

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
750 General / Administrative			
750.0.1 Advertising	1,000.00	0.00	1,000.00
750.1.0 Bad Debt	0.00	0.00	0.00
750.1.1 Bank Charges	100.00	0.00	100.00
750.2.1 CAD Fees	11,000.00	1,000.00	12,000.00
750.2.5 Community Risk Reduction	5,000.00	0.00	5,000.00
750.2.9 Depreciation Expense	625,000.00	0.00	625,000.00
750.3.1 Dues and Subscriptions	3,500.00	2,500.00	6,000.00
750.3.5 ESD Education/Conferences	3,500.00	500.00	4,000.00
750.3.8 Gain/Loss Disposal Assets	0.00	0.00	0.00
750.3.9 Insurance			
750.3.9.1 Automobile	30,000.00	5,000.00	35,000.00
750.3.9.5 General Liability	15,000.00	5,000.00	20,000.00
750.3.9.9 Deductibles	5,000.00	5,000.00	10,000.00
Total 750.3.9 Insurance	50,000.00	15,000.00	65,000.00
750.4.1 Interest Expense	0.00	0.00	0.00
750.6.1 Medical Supplies	6,000.00	4,000.00	10,000.00
750.6.2 Miscellaneous	4,000.00	1,000.00	5,000.00
750.7.1 Office Supplies	4,500.00	500.00	5,000.00
750.8 Professional Fees			
750.8.1 Legal	4,000.00	0.00	4,000.00
750.8.2 Accounting	37,300.00	(30,000.00)	7,300.00
750.8.8 Other	0.00	4,000.00	4,000.00
Total 750.8 Professional Fees	41,300.00	(26,000.00)	15,300.00
750.9.1 Postage / Delivery	1,000.00	0.00	1,000.00
750.9.6 Reimbursable Expenses			
750.9.6.01 TFS Workers' Comp	20,000.00	0.00	20,000.00
750.9.6.13 TFS Accident & Sickness	3,700.00	0.00	3,700.00
750.9.6.26 Ins Claim B3731	0.00	0.00	0.00
750.9.6.41 TFS SAFE-D	1,500.00	0.00	1,500.00
750.9.6.59 Ins Claim E9847	0.00	0.00	0.00
750.9.6.66 Ins Claim E0213 2022	0.00	0.00	0.00
750.9.6.68 Ins Claim-B1939	0.00	0.00	0.00
750.9.6.99 TFS Training Grants	11,000.00	0.00	11,000.00
Total 750.9.6 Reimbursable Expenses	36,200.00	0.00	36,200.00
Total 750 General / Administrative	792,100.00	(1,500.00)	790,600.00

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
775 Personnel			
775.1.1 Payroll			
775.1.1.1 Wages Taxable	420,750.00	30,000.00	450,750.00
775.1.1.2 Wages Non-taxable	74,250.00	27,750.00	102,000.00
Total 775.1.1 Wages	495,000.00	57,750.00	552,750.00
775.1.2 Benefits			
775.1.2.1 Vacation	0.00	0.00	0.00
775.1.2.2 Retirement	29,700.00	3,465.00	33,165.00
775.1.2.3 Flex Spending Account	0.00	0.00	0.00
775.1.2.4 Med/Life/Vision/Dental	2,500.00	0.00	2,500.00
Total 775.1.2 Benefits	32,200.00	3,465.00	35,665.00
775.1.3 Taxes	32,400.00	2,310.00	34,710.00
775.1.4 Payroll Services	3,500.00	0.00	3,500.00
775.1.5 Worker's Comp	0.00	0.00	0.00
Total 775.1 Payroll	563,100.00	63,525.00	626,625.00
775.2 Personal Equipment			
775.2.2 Consumable	10,000.00	2,000.00	12,000.00
775.2.6 Uniform Allowance	0.00	0.00	0.00
Total 775.2 Personal Equipment	10,000.00	2,000.00	12,000.00
775.3 Morale and Welfare			
775.3.1 Rehab	5,000.00	1,500.00	6,500.00
775.3.2 Banquet	5,000.00	0.00	5,000.00
775.3.3 Other	2,000.00	0.00	2,000.00
775.3.4 Emergency Preparedness	0.00	0.00	0.00
775.3.5 Member Recruit/Retain	5,000.00	500.00	5,500.00
775.3.6 Mental Health	0.00	10,000.00	10,000.00
775.3.7 NFPA Physicals	0.00	50,000.00	50,000.00
775.3.8 Dietician	0.00	10,000.00	10,000.00
775.3.9 VIP Program	175,000.00	0.00	175,000.00
Total 775.3 Morale and Welfare	192,000.00	72,000.00	264,000.00
Total 775 Personnel	765,100.00	137,525.00	902,625.00

HAYS COUNTY ESD #3
 TREASURER AND STAFF
 PROPOSED BUDGETS
 WITH VARIANCES
 DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
825 Stations			
825.1 Janitorial/Station Supplies	40,000.00	10,000.00	50,000.00
825.2 Equipment Repairs	20,000.00	2,500.00	22,500.00
825.3 Building Repairs	20,000.00	0.00	20,000.00
825.5 Utilities			
825.5.1 Gas / Electrical	26,000.00	4,000.00	30,000.00
825.5.2 Solid Waste	6,000.00	1,000.00	7,000.00
825.5.3 Water	11,000.00	1,000.00	12,000.00
Total 825.5 Utilities	<u>43,000.00</u>	<u>6,000.00</u>	<u>49,000.00</u>
Total 825 Stations	<u>123,000.00</u>	<u>18,500.00</u>	<u>141,500.00</u>
Total Expense	<u>1,943,700.00</u>	<u>155,525.00</u>	<u>2,099,225.00</u>
Net Income	<u>(372,327.00)</u>	<u>621.00</u>	<u>(371,706.00)</u>
Add back non-cash items:			
Gain/Loss Disposal Assets	0.00	0.00	0.00
Depreciation	<u>600,000.00</u>	<u>25,000.00</u>	<u>625,000.00</u>
Adjusted Net Income	<u>227,673.00</u>	<u>25,621.00</u>	<u>253,294.00</u>
202 RR 12 Station 12 Improvements			
207 Equipment	0.00	0.00	0.00
208 Furniture and Fixtures	0.00	0.00	0.00
210 Software	0.00	0.00	0.00
211 Apparatus and Vehicles	0.00	0.00	0.00
212 Computers and Electronics	0.00	0.00	0.00
248 M&O Reserve	<u>227,673.00</u>	<u>25,621.00</u>	<u>253,294.00</u>
	<u>227,673.00</u>	<u>25,621.00</u>	<u>253,294.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
TRAINING DIVISION BUDGET			
Income			
500 Sales Taxes for Member Training	182,000.00	28,850.00	210,850.00
501 Interest Income	350.00	0.00	350.00
508 Training Division Income	600,000.00	30,000.00	630,000.00
509 SHFD Member/Other Discount	(8,000.00)	0.00	(8,000.00)
510 Grant Income	0.00	0.00	0.00
Total Income	774,350.00	58,850.00	833,200.00
Expense			
900 Training Division Admin			
901 Advertising	3,000.00	2,000.00	5,000.00
903 Bad debts	0.00	0.00	0.00
906 Computers and supplies	15,000.00	1,500.00	16,500.00
907 Depreciation	25,000.00	0.00	25,000.00
908 Insurance expense	8,200.00	1,800.00	10,000.00
909 Graduation supplies	500.00	0.00	500.00
910 Janitorial and supplies	0.00	0.00	0.00
911 Legal / Professional	33,000.00	(30,000.00)	3,000.00
912 Office supplies	3,000.00	1,000.00	4,000.00
913 Other	2,000.00	0.00	2,000.00
914 Payroll			
914.1 Payroll wages			
914.1.1 Wages taxable	116,000.00	30,000.00	146,000.00
914.1.2 Wages non-taxable	4,500.00	10,000.00	14,500.00
Total 914.1 Payroll Wages	120,500.00	40,000.00	160,500.00
914.2 Payroll benefits			
914.2.1 Vacation	0.00	0.00	1,000.00
914.2.2 Retirement	2,400.00	600.00	3,000.00
Total 914.2 Payroll benefits	2,400.00	600.00	4,000.00
914.3 Payroll taxes	8,950.00	2,300.00	11,250.00
914.4 Payroll services	6,000.00	1,000.00	7,000.00
914.5 Workers' Compensation	3,800.00	0.00	3,800.00
914.6 Accident and Sickness	0.00	0.00	0.00
Total 914 Payroll	119,600.00	43,900.00	186,550.00

HAYS COUNTY ESD #3
 TREASURER AND STAFF
 PROPOSED BUDGETS
 WITH VARIANCES
 DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
916 Emergency Incidents	0.00	0.00	0.00
921 Telephone/Internet	500.00	0.00	500.00
923 Training expense	5,000.00	0.00	5,000.00
924 Uniforms - Instructors	2,200.00	0.00	2,200.00
Total 900 Training Division Admin	239,050.00	20,200.00	260,250.00
926 Academy Training Division			
928 Bank charges	16,000.00	850.00	16,850.00
929 Building rental fee	12,000.00	3,000.00	15,000.00
930 Burn field / Extrication	8,000.00	3,500.00	11,500.00
931 Equipment expense	12,000.00	0.00	12,000.00
933 Gear rental	0.00	2,500.00	2,500.00
937 Instructor planning and ed	2,500.00	0.00	2,500.00
940 Medical Director Fees	8,000.00	0.00	8,000.00
942 Other expense	500.00	500.00	1,000.00
943 Payroll wages			
943.1 Payroll wages	140,000.00	0.00	140,000.00
943.2 Retirement	100.00	0.00	100.00
943.3 Payroll taxes	10,800.00	0.00	10,800.00
943.4 Payroll service	0.00	0.00	0.00
943.5 Workers' Compensation	1,500.00	500.00	2,000.00
Total 943 Payroll	152,400.00	500.00	152,900.00
946 Postage and shipping	1,400.00	600.00	2,000.00
948 Rehab supplies	1,400.00	500.00	1,900.00
950 Repairs and maintenance	2,000.00	500.00	2,500.00
956 State testing and certs	4,200.00	0.00	4,200.00
958 Supplies EMT	17,700.00	1,300.00	19,000.00
959 Supplies fire academy	25,000.00	2,500.00	27,500.00
960 Supplies other	1,000.00	250.00	1,250.00
961 Textbooks	76,000.00	0.00	76,000.00
962 Travel expense	2,500.00	0.00	2,500.00
963 Uniforms	15,000.00	0.00	15,000.00
964 Vehicle expense	7,000.00	0.00	7,000.00
Total 926 Academy Training Division	364,600.00	16,500.00	381,100.00

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
966 Member Training			
970 Burn field / Extrication	2,000.00	500.00	2,500.00
971 Equipment expense	700.00	0.00	700.00
976 Insurance - W/C and A/S	9,000.00	2,000.00	11,000.00
980.1 Payroll wages			
980.1.1 Wages taxable	91,000.00	9,000.00	100,000.00
980.1.2 Wages non-taxable	4,550.00	450.00	5,000.00
Total 980.1 Payroll Wages	95,550.00	9,450.00	105,000.00
980.2 Payroll benefits			
980.2.2 Retirement	2,350.00	0.00	2,350.00
980.2.3 Flex Spending Account	0.00	0.00	0.00
Total 980.2 Payroll Benefits	2,350.00	0.00	2,350.00
980.3 Payroll taxes	7,000.00	700.00	7,700.00
980.4 Payroll services	400.00	200.00	600.00
980.5 Workers' Compensation	4,000.00	1,500.00	5,500.00
980.6 Accident and Sickness	0.00	0.00	0.00
Total 980 Payroll	11,400.00	2,400.00	13,800.00
985 Rehab supplies	6,000.00	2,000.00	8,000.00
986 Repairs and maintenance	1,000.00	500.00	1,500.00
987 State testing and certs	3,000.00	0.00	3,000.00
988 Subscriptions / Memberships	4,000.00	1,000.00	5,000.00
989 Supplies	2,000.00	1,000.00	3,000.00
990 Textbooks	3,000.00	1,000.00	4,000.00
992 Travel expense	20,000.00	0.00	20,000.00
994 Tuition/Training schools	20,000.00	5,000.00	25,000.00
995 Uniforms	0.00	1,000.00	1,000.00
996 Vehicle expense	2,000.00	3,000.00	5,000.00
Total 966 Member Training	182,000.00	28,850.00	210,850.00
Total Expense	785,650.00	65,550.00	852,200.00
Net Income	(11,300.00)	(6,700.00)	(19,000.00)
Add back non-cash items:			
Depreciation	25,000.00	0.00	25,000.00
Adjusted Net Income	13,700.00	(6,700.00)	6,000.00

HAYS COUNTY ESD #3
TREASURER AND STAFF
PROPOSED BUDGETS
WITH VARIANCES
DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
207 Equipment	0.00	0.00	0.00
208 Furniture and Fixtures	0.00	0.00	0.00
210 Software	0.00	0.00	0.00
211 Apparatus and Vehicles	0.00	0.00	0.00
212 Computers and Electronics	0.00	0.00	0.00
214 Equipment-Medical and Training	0.00	0.00	0.00
247 Training Division Reserve	13,700.00	(6,700.00)	6,000.00
123 TFA Savings Fund	0.00	0.00	0.00
460 Indebtedness	0.00	0.00	0.00
460 Debt Service	0.00	0.00	0.00
	13,700.00	(6,700.00)	6,000.00
	0.00	0.00	0.00

HAYS COUNTY ESD #3
 TREASURER AND STAFF
 PROPOSED BUDGETS
 WITH VARIANCES
 DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
SALES TAX BUDGET			
Income			
501 Interest Income	5,400.00	600.00	6,000.00
505.1 Sales Tax Revenues	1,650,000.00	(25,000.00)	1,625,000.00
505.2 Allocated to Member Training	(182,000.00)	(28,850.00)	(210,850.00)
Total Income	1,473,400.00	(53,250.00)	1,420,150.00
Expense			
700.4.2 Support Equip / Repair	8,000.00	800.00	8,800.00
750.4.2 Interest Expense	24,088.00	0.00	24,088.00
750.8.9 Other	12,000.00	0.00	12,000.00
775.2 Personal Equipment			
775.2.1 Bunker Gear	35,000.00	0.00	35,000.00
775.2.3 Consumable	35,000.00	0.00	35,000.00
775.2.4 Repairs and Shipping	5,000.00	2,500.00	7,500.00
775.2.5 All Hazards/Spec Ops	35,000.00	20,000.00	55,000.00
Total 775.2 Personal Equipment	110,000.00	22,500.00	132,500.00
Total Expense	154,088.00	23,300.00	177,388.00
Net Income	1,319,312.00	(76,550.00)	1,242,762.00
201 Hunter Road Central Station	0.00	0.00	0.00
202 Ranch Road 12 Station	0.00	0.00	0.00
203 Hilliard Station 13	0.00	0.00	0.00
204 San Antonio Training Site	0.00	0.00	0.00
207 Equipment	0.00	0.00	0.00
208 Furniture and Fixtures	0.00	0.00	0.00
210 Software	0.00	0.00	0.00
211 Apparatus and Vehicles	0.00	0.00	0.00
212 Computers and Electronics	0.00	0.00	0.00
214 Equipment-Medical and Training	0.00	0.00	0.00
245 Work in Process-Engines	0.00	0.00	0.00
249 Sales Tax Reserve	920,185.39	(76,550.00)	843,635.39
460 Debt Service	519,126.61	0.00	519,126.61
460 Long Term Indebtedness	0.00	0.00	0.00
118 Savings for Apparatus Fund	(120,000.00)	0.00	(120,000.00)
	1,319,312.00	(76,550.00)	1,242,762.00
	0.00	0.00	0.00

HAYS COUNTY ESD #3
 TREASURER AND STAFF
 PROPOSED BUDGETS
 WITH VARIANCES
 DECEMBER 31, 2023

	Approved 2023 Budget - 8/03/22	Additional 2023 Budget Changes - 8/24/22	Proposed 2023 Budget as of August 25, 2022
Total All Budgets with Depreciation Expense	935,685.00	(82,629.00)	852,056.00
Budget totals before depreciation	1,560,685.00	(57,629.00)	1,502,056.00
ALL CAPITAL EXPENDITURES			
201 Hunter Road Central Station	0.00	0.00	0.00
202 RR 12 Station 12 Improvements	0.00	0.00	0.00
203 Hilliard Station 13	0.00	0.00	0.00
204 San Antonio Training Site	0.00	0.00	0.00
207 Equipment	0.00	0.00	0.00
208 Furniture and Fixtures	0.00	0.00	0.00
210 Software	0.00	0.00	0.00
211 Apparatus and Vehicles	0.00	0.00	0.00
212 Computers and Electronics	0.00	0.00	0.00
214 Equipment-Medical and Training	0.00	0.00	0.00
245 Work in Process-Engines	0.00	0.00	0.00
249 Reserve Accounts	1,161,558.39	(57,629.00)	1,102,929.39
460 Debt Service	519,126.61	0.00	519,126.61
460 Long Term Indebtedness	0.00	0.00	0.00
123 TFA Savings Fund	0.00	0.00	0.00
118 Savings for Building Fund/Apparatus	(120,000.00)	0.00	(120,000.00)
	1,560,685.00	(57,629.00)	1,502,056.00
	0.00	0.00	0.00
NET INCOME BEFORE DEPRECIATION	1,560,685.00	(57,629.00)	1,502,056.00