

Lake Travis Fire Rescue
Travis County ESD No. 6
Fiscal Year 2025 - Budget Detail
September 19, 2024 - FINAL

					FY 2024 Budget	FY 2025 Budget	\$ Budget Year Diff	% Budget Difference	FY 2025 COMMENTS
Revenues									
01 - General Revenues									
0101 - Ad Valorem Taxes									
					20,656,000	22,483,000	1,827,000	109%	Chief Appraiser's Certified figures
					20,000	20,000	-	100%	Prior year tax revenues (partially economy driven)
					226,000	1,020,000	794,000	451%	Chief Appraiser's Certified figures
					20,902,000	23,523,000	2,621,000	113%	
					85,000	87,000	2,000	102%	Penalties & Interest on Taxes
					800,000	1,314,000	514,000	164%	Increase in interest rates and change in investment strategy
					3,000	-	(3,000)	0%	Misc income, Grants
					7,818,000	8,037,000	219,000	103%	Lake levels and anticipated growth
					29,608,000	32,961,000	3,353,000	111%	
02 - Program Revenues									
0201 - Charges for Services									
					200,000	216,000	16,000	108%	Inspections
					120,000	400,000	280,000	333%	Continued Core Service Enhancement (expd partially offset by revenues)
					40,000	40,000	-	100%	Shared position with City of Lakeway
					6,000	-	(6,000)	0%	EMT courses provided to other departments
					200,000	200,000	-	100%	Fleet services provided to other departments
					-	65,000	65,000	100%	CRC shared position with other TCESD's
					-	20,000	20,000	100%	Pub Ed services provided to other departments
					566,000	941,000	375,000	166%	
					566,000	941,000	375,000	166%	
Total Revenues					30,174,000	33,902,000	3,728,000	112%	FY 2025 - 10 Year Financial Plan & CIP = Rev \$33.9M

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Expenditures					
10100 - Human Resources (Payroll expenses)					
10101 - Payroll	15,148,000	17,432,000	2,284,000	115.1%	Payroll Check: (\$15.1M+\$1.9M+\$291K+\$121K = \$17.4M)
10102 - Benefits					
1010201 - Health/Dental/Life	1,427,000	1,420,000	(7,000)	99.5%	Rate pass in health/dental/life insurance
1010202 - FICA/Medicare	365,000	429,000	64,000	117.5%	TLFFRA: IRS/PLR 1.45% Medicare; Non-TLFFRA 7.65%
1010204 - Workers Compensation	440,000	370,000	(70,000)	84.1%	Claims history decreases
1010205 - State Unemployment	14,000	18,000	4,000	128.6%	Rate payable on 1st \$9000 per employee
1010206 - Wellness	183,000	183,000	-	100.0%	Physicals \$125K; Counseling \$18K; Other \$40K
1010208 - AD&D	32,000	26,000	(6,000)	81.3%	
Total 1010209 - Retirement Fund	2,197,000	2,468,000	271,000	112.3%	
Total 10102 - Benefits	4,658,000	4,914,000	256,000	105.5%	
10103 - Employee Relations	23,000	30,000	7,000	130%	
10104 - Recruiting Expense (Hiring/Promotions)	110,000	96,000	(14,000)	87%	Hiring, promotional process
10199 - Contract Labor	378,000	491,000	113,000	130%	IT \$220K; Plan Review \$55K; EMS QA \$38K; HIPPA audit \$20K; Invest Mgr \$20K; Health & Safety Audit \$30K; ISO \$45K; Medical Direction \$50K
Total 10100 - Human Resources (Payroll expenses)	20,317,000	22,963,000	2,646,000	113%	
10200 - ESD Management Expense					
10202 - Professional Fees					
1020201 - Legal Fees	134,000	70,000	(64,000)	52%	
1020202 - Accounting Fees	22,000	24,000	2,000	109%	Financial audit
1020203 - Consulting Fees	60,000	15,000	(45,000)	25%	Legislative educational consultant
Total 10202 - Professional Fees	216,000	109,000	(107,000)	50%	
10203 - Commissioner Expense	19,000	28,000	9,000	147%	
10204 - Tax Appraisal (1/4rly)	94,000	115,000	21,000	122%	TCAD charged Qtrly adjusted annually
10205 - Tax Collection Fees (net)	82,000	85,000	3,000	104%	TC charges adjusted EOY (~35K properties X \$2.39)
10206 - Public Notices	1,000	1,000	-	100%	Required notices
10208 - Management Meeting Exp	10,000	6,000	(4,000)	60%	
10209 - Travel Expense	238,000	238,000	-	100%	Additional mandatory & essential travel: Fire (\$54K), Rescue (\$26K), EMS (\$20K), Prev (\$33K), Pub Ed (\$16K), WF/Fuels (\$22K)
10210 - Training Expense	300,000	300,000	-	100%	Additional mandatory & essential training: Fire (\$106K), Rescue (\$40K), EMS (\$60K), Prev (\$24K), Pub Ed (\$6K), WF/Fuels (\$9K)
10211 - Employee Certifications	32,000	31,000	(1,000)	97%	Annual certifications
10212 - Association Fees	12,000	13,000	1,000	108%	SAFE-D, CAFCA, etc.
10213 - Other Expense	2,000	2,000	-	100%	
10214 - Ins General Liability	113,000	81,000	(32,000)	72%	Liability insurance
10215 - Community Relations	23,000	18,000	(5,000)	78%	Community event participation
10216 - Sales Tax Compliance Consultant	14,000	8,000	(6,000)	57%	Compliance consultant; offset by additional sales tax
10217 - Sales Tax State Service Fee (2%)	156,000	161,000	5,000	103%	Comptroller 2% fee
10218 - Bank Fees	8,000	11,000	3,000	138%	Bank fees, PayPal, etc.
10219 - Community Wildfire Plan	10,000	-	(10,000)	0%	
10299 - Contingency Expense	100,000	100,000	-	100%	
Total 10200 - ESD Management Expense	1,430,000	1,307,000	(123,000)	91%	
10300 - Technology Expense					
10302 - Equipment Exp (<\$5000)	123,000	78,000	(45,000)	63%	IT equipment
10303 - Repairs/Maintenance Exp	273,000	313,000	40,000	115%	Software costs
10304 - Supplies Expense	3,000	7,000	4,000	233%	
Total 10300 - Technology Expense	399,000	398,000	(1,000)	100%	
10400 - Office Expense					
10402 - Equipment Exp (<\$5000)	10,000	10,000	-	100%	Office copier lease, etc.
10404 - Supplies Expense	20,000	20,000	-	100%	
10405 - Postage/Shipping Expense	3,000	4,000	1,000	133%	Postage
Total 10400 - Office Expense	33,000	34,000	1,000	103%	

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	10500 - Communication Expense					
	10502 - Equipment Exp (<\$5000)	42,000	15,000	(27,000)	36%	Radios, cell phones, MDC refurbishments
	10503 - Repairs/Maintenance Exp	32,000	25,000	(7,000)	78%	
	10504 - Supplies Expense	4,000	5,000	1,000	125%	
	10505 - Dispatch Services (1/2)	232,000	250,000	18,000	108%	Austin dispatching fees
	10506 - 800 MHZ Radio Expense	48,000	67,000	19,000	140%	Regional radio system, MDC aircards
	10507 - Cell/2Way Radios/AirCards	40,000	45,000	5,000	113%	Cell phones, laptop/ipad aircards
	10508 - Telephone Expense	28,000	23,000	(5,000)	82%	VoIP +
	Total 10500 - Communication Expense	426,000	430,000	4,000	101%	
	10600 - Fleet Expense					
	10602 - Equipment Exp (<\$5000)	129,000	28,000	(101,000)	22%	Lights, signage
	10603 - Repairs/Maintenance Exp	320,000	452,000	132,000	141%	Repairs to fleet
	10604 - Supplies Expense	200,000	200,000	-	100%	Headlamps, fan belts, tires etc.
	10605 - Insurance Vehicle	103,000	112,000	9,000	109%	Additional vehicles
	10606 - Fuel Expense	160,000	160,000	-	100%	Oil/Speculators
	10607 - Traffic Preemption	85,000	92,000	7,000	108%	Maintenance agreement
	Total 10600 - Fleet Expense	997,000	1,044,000	47,000	105%	
	10700 - Facility/Station/Ground					
	10702 - Equipment Exp (<\$5000)	80,000	100,000	20,000	125%	
	10703 - Repairs/Maintenance Exp	200,000	280,000	80,000	140%	Maintenance at stations and HQ
	10704 - Supplies Expense	90,000	100,000	10,000	111%	Station supplies
	10705 - Utilities	209,000	220,000	11,000	105%	Electric, water, gas, propane, internet
	Total 10700 - Facility/Station/Ground	579,000	700,000	121,000	121%	
	10800 - Safety App./Uniforms/PPE					
	10802 - Equipment Exp (<\$5000)	266,000	340,000	74,000	128%	Enhanced regulations; bunker gear 41 sets (\$161K)
	10803 - Repairs/Maintenance Exp	50,000	60,000	10,000	120%	Enhanced regulations
	Total 10800 - Safety App./Uniforms/PPE	316,000	400,000	84,000	127%	
	10900 - Respiratory Protection					
	10902 - Equipment Exp (<\$5000)	69,000	93,000	24,000	135%	SCBA equipment
	10903 - Repairs/Maintenance Exp	20,000	20,000	-	100%	Enhanced regulations
	Total 10900 - Respiratory Protection	89,000	113,000	24,000	127%	
	11000 - EMS Expense					
	11002 - Equipment Exp (<\$5000)	128,000	39,000	(89,000)	30%	Medical
	11003 - Repairs/Maintenance Exp	36,000	24,000	(12,000)	67%	Medical
	11004 - Supplies Expense	188,000	143,000	(45,000)	76%	Medical
	Total 11000 - EMS Expense	352,000	206,000	(146,000)	59%	
	11100 - Fire/Rescue Expense					
	11102 - Equipment Exp (<\$5000)	80,000	210,000	130,000	263%	Heavy rescue (\$66K), Ready reserve (\$78K)
	11103 - Repairs/Maintenance Exp	30,000	42,000	12,000	140%	
	11104 - Supplies Expense	21,000	19,000	(2,000)	90%	
	Total 11100 - Fire/Rescue Expense	131,000	271,000	140,000	207%	
	11300 - Other(Prev/Ed/Sup)					
	11302 - Equipment Exp (<\$5000)	36,000	29,000	(7,000)	81%	Prevention; Educational materials for schools/public
	11303 - Repairs/Maintenance Exp	1,000	2,000	1,000	200%	Prevention; Educational materials for schools/public
	11304 - Supplies Expense	26,000	51,000	25,000	196%	Prevention; Educational materials for schools/public
	Total 11300 - Other(Prev/Ed/Sup)	63,000	82,000	19,000	130%	
	11400 - Fuels Management					
	11402 - Equipment Exp (<\$5000)	16,000	5,000	(11,000)	31%	Fuels Mitigation Program
	11403 - Repairs/Maintenance Exp	30,000	10,000	(20,000)	33%	Fuels Mitigation Program
	11404 - Supplies Expense	10,000	7,000	(3,000)	70%	Fuels Mitigation Program
	Total 11400 - Fuels Management	56,000	22,000	(34,000)	39%	
	Total Expenditures	25,188,000	27,970,000	2,782,000	111%	FY 2025 - 10 Year Financial Plan & CIP

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Reserve Transfers & CIP										
90000 - Reserve Transfers										
					90001 - Operations Reserve	300,000	300,000	-	100%	Excess
					90002 - Capital Acquisition	-	2,314,000	2,314,000	100%	Excess to be used in future years
					Total 90000 - Reserve Transfers	300,000	2,614,000	2,314,000	871%	
90100 - Capital Debt (CIP)										
					9010301 - Series 2013 Refunding Principal	220,000	225,000	5,000	102%	Series 2013 Refunded Series 2003 & 2008 Bonds
					9010302 - Series 2013 Refunding Interest	25,000	20,000	(5,000)	80%	Series 2013 Refunded Series 2003 & 2008 Bonds
					Total 90100 - Capital Debt (CIP)	245,000	245,000	-	100%	
90200 - Capital Financing										
					90201 - Financing Facility	1,384,000	780,000	(604,000)	56%	Financing for Warehouses, Training, Station 603
					90202 - Financing Apparatus	-	-	-	0%	
					90203 - Financing Other	-	-	-	0%	
					Total 90200 - Capital Lease/Purchase	1,384,000	780,000	(604,000)	56%	
90300 - Capital Pay As You Go										
					90301 - Capital Technology	29,000	60,000	31,000	207%	Unspecified
					90302 - Capital Office Expense	30,000	30,000	-	100%	Unspecified
					90304 - Capital Fleet	1,012,000	1,333,000	321,000	132%	E604(\$850k), 3 Staff vehicles
					90305 - Capital Facility/Station	1,802,000	870,000	(932,000)	48%	Station/HQ renovations, generator
					90306 - Capital Respiratory Prot	78,000	-	(78,000)	0%	
					90307 - Capital EMS	35,000	-	(35,000)	0%	
					90308 - Capital Fire/Rescue	55,000	-	(55,000)	0%	
					90309 - Capital Fuels Management	16,000	-	(16,000)	0%	
					Total 90300 - Capital Pay As You Go	3,057,000	2,293,000	(764,000)	75%	
95000 - Capital Financing										
					90002 - Capital Acquisition Reserves	-	(9,900,000)	(9,900,000)	100%	Use of funds received in FY2024 from financing
					95102 - Capital Logistics Warehouse	-	1,500,000	1,500,000	100%	Estimated cost of project
					95300 - Capital Station 603 (Bee Cave)	-	5,200,000	5,200,000	100%	Estimated cost of project
					95900 - Capital Fleet & Training	-	3,200,000	3,200,000	100%	Estimated cost of project
					Total 90500 - Capital Financing	-	-	-	0%	
					Total Reserve Transfers & CIP	4,986,000	5,932,000	946,000	119%	FY 2025 - 10 Year Financial Plan & CIP
					Total Expenditures & Reserve Transfers & CIP	30,174,000	33,902,000	3,728,000	112%	FY 2025 - 10 Year Financial Plan & CIP = Exp \$33.9M
					Excess/Deficit	-	-	-	0%	FY 2025 - 10 Year Financial Plan & CIP