

**Lake Travis Fire Rescue
Travis County ESD #6
Fiscal Year 2023 - Budget Detail
September 22, 2022 - FINAL**

						FY 2022 Budget	FY 2023 Budget	\$ Budget Year Diff	% Budget Difference	FY 2023 COMMENTS
Revenues										
01 - General Revenues										
0101 - Ad Valorem Taxes										
				010101 - Tax Revenue M&O		18,229,000	19,453,000	1,224,000	107%	Chief Appraiser's Certified figures
				010102 - Tax Revenue Prior		70,000	50,000	(20,000)	71%	Prior year tax revenues (partially economy driven)
				010103 - Debt Service Rev		487,000	483,000	(4,000)	99%	Chief Appraiser's Certified figures
				Total 0101 - Ad Valorem Taxes		18,786,000	19,986,000	1,200,000	106%	
				Total 0102 - Penalties & Int on Taxes		80,000	90,000	10,000	113%	Penalties & Interest on Taxes
				Total 0103 - Interest		10,000	200,000	190,000	2000%	Increase in interest rates
				Total 0104 - Miscellaneous Income		3,000	3,000	-	100%	Misc income, Grants
				Total 0106 - Sales Taxes		6,038,000	7,300,000	1,262,000	121%	Lake levels and anticipated growth
				Total 01 - General Revenues		24,917,000	27,579,000	2,662,000	111%	
02 - Program Revenues										
0201 - Charges for Services										
				020101 - Inspections		180,000	180,000	-	100%	Inspections
				020201 - Fuels Mitigation		250,000	250,000	-	100%	Continued Core Service Enhancement (expd offset by revenues)
				020207 - Wildfire Mitigation		40,000	40,000	-	100%	Shared position with City of Lakeway
				020204 - EMS Training Revenue		90,000	16,000	(74,000)	18%	EMT courses provided to other departments
				020300 - Fleet Maintenance Revenue		-	300,000	300,000	100%	New program
				Total 0201 - Charges for Services		560,000	786,000	226,000	140%	
				Total 02 - Program Revenues		560,000	786,000	226,000	140%	
				Total Revenues		25,477,000	28,365,000	2,888,000	111%	FY 2023 - 10 Year Financial Plan & CIP = Rev \$28.4M

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Expenditures					
10100 · Human Resources (Payroll expenses)					Payroll Budget=\$14.1M (Includes CBA)
10101 · Payroll	13,410,000	14,100,000	690,000	105.1%	Double Check: (\$13.4M+41K+567K = \$14.0M)
10102 · Benefits					
1010201 · Health/Dental/Life	1,126,000	1,332,000	206,000	118.3%	Increase in health/dental/life insurance
1010202 · FICA/Medicare	291,000	323,000	32,000	111.0%	Pay Budget (TLFFRA: IRS/PLR 1.45% Medicare; Non-TLFFRA 7.65%)
1010204 · Workers Compensation	397,000	390,000	(7,000)	98.2%	Claims history increases
1010205 · State Unemployment	32,000	34,000	2,000	106.3%	Rate payable on 1st \$9000 per employee
1010206 · Wellness	117,000	159,000	42,000	135.9%	Physicals \$114K; Counseling \$16K; Other \$29K
1010208 · AD&D (24HR) VFIS	34,000	36,000	2,000	105.9%	
1010209 · Retirement Fund Adm					
1010291 · 457B Ret Plan	246,000	223,000	(23,000)	90.7%	457/401 Plans
1010292 · Pension Plan	1,856,000	1,898,000	42,000	102.3%	TLFFRA Plan
1010293 · Pension Plan - Vol	2,000	-	(2,000)	0.0%	TESRS Volunteer Plan
Total 1010209 · Retirement Fund Adm	2,104,000	2,121,000	17,000	100.8%	
Total 10102 · Benefits	4,101,000	4,395,000	294,000	107.2%	
10103 · Employee Relations	10,000	27,000	17,000	270%	
10104 · Recruiting Expense (Hiring/Promotions)	170,000	170,000	-	100%	Hiring, promotional process
10199 · Contract Labor	365,000	266,000	(99,000)	73%	IT \$178K; Plan Review \$46K; Other \$42K
Total 10100 · Human Resources (Payroll expenses)	18,056,000	18,958,000	902,000	105%	
10200 · ESD Management Expense					
10202 · Professional Fees					
1020201 · Legal Fees	70,000	70,000	-	100%	
1020202 · Accounting Fees	20,000	22,000	2,000	110%	
1020203 · Consulting Fees	60,000	60,000	-	100%	Legislative educational consultant
Total 10202 · Professional Fees	150,000	152,000	2,000	101%	
10203 · Commissioner Expense	20,000	19,000	(1,000)	95%	
10204 · Tax Appraisal (1/4rly)	78,000	92,000	14,000	118%	TCAD charged Qtrly adjusted annually
10205 · Tax Collection Fees (net)	65,000	73,000	8,000	112%	TCAD charges adjusted EOY (~35K properties X \$2.08)
10206 · Public Notices	1,000	1,000	-	100%	Required notices
10208 · Management Meeting Exp	4,000	8,000	4,000	200%	
10209 · Travel Expense	126,000	202,000	76,000	160%	Additional mandatory & essential training requiring travel
10210 · Training Expense	228,000	342,000	114,000	150%	Additional mandatory & essential training; BR: Fire (\$87K), Rescue (\$30K), EMS (\$142K), Prev (\$28K)
10211 · Employee Certifications	22,000	26,000	4,000	118%	Annual certifications
10212 · Association Fees	9,000	15,000	6,000	167%	
10213 · Other Expense	2,000	2,000	-	100%	
10214 · Ins General Liability	86,000	106,000	20,000	123%	Liability insurance
10215 · Community Relations	16,000	16,000	-	100%	Community event participation
10216 · Sales Tax Compliance Consultant	30,000	20,000	(10,000)	67%	Compliance consultant; offset by additional sales tax
10217 · Sales Tax State Service Fee (2%)	121,000	146,000	25,000	121%	Comptroller 2% fee
10218 · Bank Fees	4,000	7,000	3,000	175%	Bank fees, PayPal, etc.
10219 · Community Wildfire Plan	10,000	10,000	-	100%	Community Wildfire Plan
10299 · Contingency Expense	100,000	100,000	-	100%	
Total 10200 · ESD Management Expense	1,072,000	1,337,000	265,000	125%	
10300 · Technology Expense					
10302 · Equipment Exp (<\$5000)	63,000	114,000	51,000	181%	IT equipment
10303 · Repairs/Maintenance Exp	180,000	305,000	125,000	169%	Software costs
10304 · Supplies Expense	1,000	1,000	-	100%	
Total 10300 · Technology Expense	244,000	420,000	176,000	172%	
10400 · Office Expense					
10402 · Equipment Exp (<\$5000)	5,000	8,000	3,000	160%	Office copier lease, etc.
10404 · Supplies Expense	21,000	22,000	1,000	105%	
10405 · Postage/Shipping Expense	3,000	3,000	-	100%	Postage
Total 10400 · Office Expense	29,000	33,000	4,000	114%	

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	10500 · Communication Expense					
	10502 · Equipment Exp (<\$5000)	42,000	15,000	(27,000)	36%	
	10503 · Repairs/Maintenance Exp	40,000	30,000	(10,000)	75%	
	10504 · Supplies Expense	2,000	2,000	-	100%	
	10505 · Dispatch Services (1/2)	168,000	198,000	30,000	118%	Austin dispatching fees
	10506 · 800 MHZ Radio Expense	53,000	55,000	2,000	104%	Regional radio system
	10507 · Cell/2Way Radios/AirCard	28,000	37,000	9,000	132%	
	10508 · Telephone Expense	32,000	28,000	(4,000)	88%	VoIP +
	Total 10500 · Communication Expense	365,000	365,000	-	100%	
	10600 · Fleet Expense					
	10602 · Equipment Exp (<\$5000)	34,000	197,000	163,000	579%	Lights, sets of tires, etc.
	10603 · Repairs/Maintenance Exp	292,000	318,000	26,000	109%	Repairs to fleet
	10604 · Supplies Expense	11,000	11,000	-	100%	Headlamps, fan belts, etc.
	10605 · Insurance Vehicle	90,000	90,000	-	100%	Based on actual policy amount
	10606 · Fuel Expense	80,000	180,000	100,000	225%	Oil/Speculators
	10607 · Traffic Preemption	90,000	90,000	-	100%	Maintenance Agreement
	Total 10600 · Fleet Expense	597,000	886,000	289,000	148%	
	10700 · Facility/Station/Ground					
	10702 · Equipment Exp (<\$5000)	60,000	80,000	20,000	133%	
	10703 · Repairs/Maintenance Exp	263,000	200,000	(63,000)	76%	Maintenance at stations and HQ
	10704 · Supplies Expense	84,000	94,000	10,000	112%	Station supplies
	10705 · Utilities	184,000	220,000	36,000	120%	Electric, water, gas, propane, internet (fiber optic)
	Total 10700 · Facility/Station/Ground	591,000	594,000	3,000	101%	
	10800 · Safety App./Uniforms/PPE					
	10802 · Equipment Exp (<\$5000)	260,000	256,000	(4,000)	98%	Enhanced regulations
	10803 · Repairs/Maintenance Exp	50,000	50,000	-	100%	Enhanced regulations
	Total 10800 · Safety App./Uniforms/PPE	310,000	306,000	(4,000)	99%	
	10900 · Respiratory Protection					
	10902 · Equipment Exp (<\$5000)	54,000	57,000	3,000	106%	SCBA equipment
	10903 · Repairs/Maintenance Exp	30,000	32,000	2,000	107%	Enhanced regulations
	Total 10900 · Respiratory Protection	84,000	89,000	5,000	106%	
	11000 · EMS Expense					
	11002 · Equipment Exp (<\$5000)	47,000	50,000	3,000	106%	Medical
	11003 · Repairs/Maintenance Exp	38,000	68,000	30,000	179%	Medical
	11004 · Supplies Expense	132,000	178,000	46,000	135%	Medical
	Total 11000 · EMS Expense	217,000	296,000	79,000	136%	
	11100 · Fire/Rescue Expense					
	11102 · Equipment Exp (<\$5000)	106,000	177,000	71,000	167%	
	11103 · Repairs/Maintenance Exp	20,000	30,000	10,000	150%	
	11104 · Supplies Expense	15,000	15,000	-	100%	
	Total 11100 · Fire/Rescue Expense	141,000	222,000	81,000	157%	
	11300 · Other(Prev/Ed/Sup)					
	11302 · Equipment Exp (<\$5000)	17,000	14,000	(3,000)	82%	Prevention; Educational materials for schools/public
	11303 · Repairs/Maintenance Exp	-	1,000	1,000	100%	Prevention
	11304 · Supplies Expense	11,000	10,000	(1,000)	91%	Prevention; Educational materials for schools/public
	Total 11300 · Other(Prev/Ed/Sup)	28,000	25,000	(3,000)	89%	
	11400 · Fuels Management					
	11402 · Equipment Exp (<\$5000)	4,000	14,000	10,000	350%	Fuels Mitigation Program
	11403 · Repairs/Maintenance Exp	7,000	10,000	3,000	143%	Fuels Mitigation Program
	11404 · Supplies Expense	5,000	5,000	-	100%	Fuels Mitigation Program
	Total 10400 · Fuels Management	16,000	29,000	13,000	181%	
	Total Expenditures	21,750,000	23,560,000	1,810,000	108%	FY 2023 - 10 Year Financial Plan & CIP

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Reserve Transfers & CIP									
90000 · Reserve Transfers									
					600,000	200,000	(400,000)	33%	Excess
					-	-	-	0%	
					600,000	200,000	(400,000)	33%	
90100 · Capital Debt (CIP)									
					460,000	465,000	5,000	101%	Series 2013 Refunded Series 2003 & 2008 Bonds
					44,000	33,000	(11,000)	75%	Series 2013 Refunded Series 2003 & 2008 Bonds
					504,000	498,000	(6,000)	99%	
90200 · Capital Financing									
					-	1,120,000	1,120,000	100%	
					-	-	-	0%	
					-	-	-	0%	
					-	-	-	0%	
					-	1,120,000	1,120,000	100%	
90300 · Capital Pay As You Go									
					70,000	36,000	(34,000)	51%	Unspecified \$36K
					30,000	30,000	-	100%	Unspecified \$30K
					48,000	270,000	222,000	563%	800MHZ: \$120K (\$8KX15); Mobile Radios: \$150K (\$10KX15)
					1,407,000	973,000	(434,000)	69%	BT (\$160k), Batt (\$100k), Squad (\$100k), Log PU (\$60k), Prev PU (\$102k, \$56k), Fuels (\$75k, \$90k), UTV (\$30k), Fleet (\$200k)
					100,000	50,000	(50,000)	50%	Exhaust system upgrades
					88,000	-	(88,000)	0%	
					-	28,000	28,000	100%	Cardiac monitor
					60,000	50,000	(10,000)	83%	Fire equipment over \$5k
					70,000	18,000	(52,000)	26%	Brushcutter attachment for excavator
					750,000	1,516,000	766,000	202%	Land for warehouse
					-	16,000	16,000	100%	TIC \$9k, drone \$7k
					-	-	-	0%	
					-	-	-	0%	
					-	-	-	0%	
					2,623,000	2,987,000	364,000	114%	
Total Reserve Transfers & CIP					3,727,000	4,805,000	1,078,000	129%	FY 2023 - 10 Year Financial Plan & CIP
Total Expenditures & Reserve Transfers & CIP					25,477,000	28,365,000	2,888,000	111%	FY 2023 - 10 Year Financial Plan & CIP = Exp \$28.4M
Excess/Deficit					-	-	-	0%	FY 2023 - 10 Year Financial Plan & CIP