

**Lake Travis Fire Rescue  
Travis County ESD No. 6  
Fiscal Year 2024 - Budget Detail  
September 26, 2023 - FINAL**

						FY 2023 Budget	FY 2024 Budget	\$ Budget Year Diff	% Budget Difference	FY 2024 COMMENTS
<b>Revenues</b>										
<b>01 · General Revenues</b>										
<b>0101 · Ad Valorem Taxes</b>										
				<b>010101 · Tax Revenue M&amp;O</b>	19,453,000	20,656,000	1,203,000	106%	Chief Appraiser's Certified figures	
				<b>010102 · Tax Revenue Prior</b>	50,000	20,000	(30,000)	40%	Prior year tax revenues (partially economy driven)	
				<b>010103 · Debt Service Rev</b>	483,000	226,000	(257,000)	47%	Chief Appraiser's Certified figures	
				<b>Total 0101 · Ad Valorem Taxes</b>	19,986,000	20,902,000	916,000	105%		
				<b>Total 0102 · Penalties &amp; Int on Taxes</b>	90,000	85,000	(5,000)	94%	Penalties & Interest on Taxes	
				<b>Total 0103 · Interest</b>	200,000	800,000	600,000	400%	Increase in interest rates and change in investment strategy	
				<b>Total 0104 · Miscellaneous Income</b>	3,000	3,000	-	100%	Misc income, Grants	
				<b>Total 0106 · Sales Taxes</b>	7,300,000	7,818,000	518,000	107%	Lake levels and anticipated growth	
				<b>Total 01 · General Revenues</b>	<b>27,579,000</b>	<b>29,608,000</b>	<b>2,029,000</b>	<b>107%</b>		
<b>02 · Program Revenues</b>										
<b>0201 · Charges for Services</b>										
				<b>020101 · Inspections</b>	180,000	200,000	20,000	111%	Inspections	
				<b>020201 · Fuels Mitigation</b>	250,000	120,000	(130,000)	48%	Continued Core Service Enhancement (expd partially offset by revenues)	
				<b>020207 · Wildfire Mitigation</b>	40,000	40,000	-	100%	Shared position with City of Lakeway	
				<b>020204 · EMS Training Revenue</b>	16,000	6,000	(10,000)	38%	EMT courses provided to other departments	
				<b>020300 · Fleet Maintenance Revenue</b>	300,000	200,000	(100,000)	67%	Fleet services provided to other departments	
				<b>Total 0201 · Charges for Services</b>	786,000	566,000	(220,000)	72%		
				<b>Total 02 · Program Revenues</b>	<b>786,000</b>	<b>566,000</b>	<b>(220,000)</b>	<b>72%</b>		
				<b>Total Revenues</b>	<b>28,365,000</b>	<b>30,174,000</b>	<b>1,809,000</b>	<b>106%</b>	<b>FY 2024 - 10 Year Financial Plan &amp; CIP = Rev \$30.2M</b>	

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<b>Expenditures</b>					
10100 · Human Resources (Payroll expenses)					Payroll Budget=\$15.1M (Includes CBA increases)
10101 · Payroll	14,100,000	15,148,000	1,048,000	107.4%	Double Check: (\$14.1M+375K+142K+64K+165K+81K+80K+88K = \$15.1M)
10102 · Benefits					
1010201 · Health/Dental/Life	1,332,000	1,427,000	95,000	107.1%	Increase in health/dental/life insurance
1010202 · FICA/Medicare	323,000	365,000	42,000	113.0%	TLFFRA: IRS/PLR 1.45% Medicare; Non-TLFFRA 7.65%
1010204 · Workers Compensation	390,000	440,000	50,000	112.8%	Claims history increases
1010205 · State Unemployment	34,000	14,000	(20,000)	41.2%	Rate payable on 1st \$9000 per employee
1010206 · Wellness	159,000	183,000	24,000	115.1%	Physicals \$115K; Counseling \$28K; Other \$40K
1010208 · AD&D (24HR) VFIS	36,000	32,000	(4,000)	88.9%	
Total 1010209 · Retirement Fund Adm	2,121,000	2,197,000	76,000	103.6%	
Total 10102 · Benefits	4,395,000	4,658,000	263,000	106.0%	
10103 · Employee Relations	27,000	23,000	(4,000)	85%	
10104 · Recruiting Expense (Hiring/Promotions)	170,000	110,000	(60,000)	65%	Hiring, promotional process
10199 · Contract Labor	266,000	378,000	112,000	142%	IT \$218K; Plan Review \$43K; EMS training \$20K; EMS QA \$45K; HIPPA audit \$20K; Investment Mgr \$25K
Total 10100 · Human Resources (Payroll expenses)	18,958,000	20,317,000	1,359,000	107%	
10200 · ESD Management Expense					
10202 · Professional Fees					
1020201 · Legal Fees	70,000	134,000	64,000	191%	CBA negotiations
1020202 · Accounting Fees	22,000	22,000	-	100%	
1020203 · Consulting Fees	60,000	60,000	-	100%	Legislative educational consultant
Total 10202 · Professional Fees	152,000	216,000	64,000	142%	
10203 · Commissioner Expense	19,000	19,000	-	100%	
10204 · Tax Appraisal (1/4rly)	92,000	94,000	2,000	102%	TCAD charged Qtrly adjusted annually
10205 · Tax Collection Fees (net)	73,000	82,000	9,000	112%	TCAD charges adjusted EOY (~35K properties X \$2.27)
10206 · Public Notices	1,000	1,000	-	100%	Required notices
10208 · Management Meeting Exp	8,000	10,000	2,000	125%	
10209 · Travel Expense	202,000	238,000	36,000	118%	Additional mandatory & essential training requiring travel
10210 · Training Expense	342,000	300,000	(42,000)	88%	Additional mandatory & essential training; BR: Fire (\$106K), Rescue (\$32K), EMS (\$80K), Prev (\$30K)
10211 · Employee Certifications	26,000	32,000	6,000	123%	Annual certifications
10212 · Association Fees	15,000	12,000	(3,000)	80%	
10213 · Other Expense	2,000	2,000	-	100%	
10214 · Ins General Liability	106,000	113,000	7,000	107%	Liability insurance
10215 · Community Relations	16,000	23,000	7,000	144%	Community event participation
10216 · Sales Tax Compliance Consultant	20,000	14,000	(6,000)	70%	Compliance consultant; offset by additional sales tax
10217 · Sales Tax State Service Fee (2%)	146,000	156,000	10,000	107%	Comptroller 2% fee
10218 · Bank Fees	7,000	8,000	1,000	114%	Bank fees, PayPal, etc.
10219 · Community Wildfire Plan	10,000	10,000	-	100%	
10299 · Contingency Expense	100,000	100,000	-	100%	
Total 10200 · ESD Management Expense	1,337,000	1,430,000	93,000	107%	
10300 · Technology Expense					
10302 · Equipment Exp (<\$5000)	114,000	123,000	9,000	108%	IT equipment
10303 · Repairs/Maintenance Exp	305,000	273,000	(32,000)	90%	Software costs
10304 · Supplies Expense	1,000	3,000	2,000	300%	
Total 10300 · Technology Expense	420,000	399,000	(21,000)	95%	
10400 · Office Expense					
10402 · Equipment Exp (<\$5000)	8,000	10,000	2,000	125%	Office copier lease, etc.
10404 · Supplies Expense	22,000	20,000	(2,000)	91%	
10405 · Postage/Shipping Expense	3,000	3,000	-	100%	Postage
Total 10400 · Office Expense	33,000	33,000	-	100%	

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<b>10500 · Communication Expense</b>					
10502 · Equipment Exp (<\$5000)	15,000	42,000	27,000	280%	Radios, cell phones, MDC refurbishments
10503 · Repairs/Maintenance Exp	30,000	32,000	2,000	107%	
10504 · Supplies Expense	2,000	4,000	2,000	200%	
10505 · Dispatch Services (1/2)	198,000	232,000	34,000	117%	Austin dispatching fees
10506 · 800 MHZ Radio Expense	55,000	48,000	(7,000)	87%	Regional radio system
10507 · Cell/2Way Radios/AirCards	37,000	40,000	3,000	108%	
10508 · Telephone Expense	28,000	28,000	-	100%	VoIP +
<b>Total 10500 · Communication Expense</b>	<b>365,000</b>	<b>426,000</b>	<b>61,000</b>	<b>117%</b>	
<b>10600 · Fleet Expense</b>					
10602 · Equipment Exp (<\$5000)	197,000	129,000	(68,000)	65%	Lights, sets of tires, etc.
10603 · Repairs/Maintenance Exp	318,000	320,000	2,000	101%	Repairs to fleet
10604 · Supplies Expense	11,000	200,000	189,000	1818%	Headlamps, fan belts, etc.
10605 · Insurance Vehicle	90,000	103,000	13,000	114%	Additional vehicles
10606 · Fuel Expense	180,000	160,000	(20,000)	89%	Oil/Speculators
10607 · Traffic Preemption	90,000	85,000	(5,000)	94%	Maintenance Agreement
<b>Total 10600 · Fleet Expense</b>	<b>886,000</b>	<b>997,000</b>	<b>111,000</b>	<b>113%</b>	
<b>10700 · Facility/Station/Ground</b>					
10702 · Equipment Exp (<\$5000)	80,000	80,000	-	100%	
10703 · Repairs/Maintenance Exp	200,000	200,000	-	100%	Maintenance at stations and HQ
10704 · Supplies Expense	94,000	90,000	(4,000)	96%	Station supplies
10705 · Utilities	220,000	209,000	(11,000)	95%	Electric, water, gas, propane, internet
<b>Total 10700 · Facility/Station/Ground</b>	<b>594,000</b>	<b>579,000</b>	<b>(15,000)</b>	<b>97%</b>	
<b>10800 · Safety App./Uniforms/PPE</b>					
10802 · Equipment Exp (<\$5000)	256,000	266,000	10,000	104%	Enhanced regulations
10803 · Repairs/Maintenance Exp	50,000	50,000	-	100%	Enhanced regulations
<b>Total 10800 · Safety App./Uniforms/PPE</b>	<b>306,000</b>	<b>316,000</b>	<b>10,000</b>	<b>103%</b>	
<b>10900 · Respiratory Protection</b>					
10902 · Equipment Exp (<\$5000)	57,000	69,000	12,000	121%	SCBA equipment
10903 · Repairs/Maintenance Exp	32,000	20,000	(12,000)	63%	Enhanced regulations
<b>Total 10900 · Respiratory Protection</b>	<b>89,000</b>	<b>89,000</b>	<b>-</b>	<b>100%</b>	
<b>11000 · EMS Expense</b>					
11002 · Equipment Exp (<\$5000)	50,000	128,000	78,000	256%	Medical
11003 · Repairs/Maintenance Exp	68,000	36,000	(32,000)	53%	Medical
11004 · Supplies Expense	178,000	188,000	10,000	106%	Medical
<b>Total 11000 · EMS Expense</b>	<b>296,000</b>	<b>352,000</b>	<b>56,000</b>	<b>119%</b>	
<b>11100 · Fire/Rescue Expense</b>					
11102 · Equipment Exp (<\$5000)	177,000	80,000	(97,000)	45%	
11103 · Repairs/Maintenance Exp	30,000	30,000	-	100%	
11104 · Supplies Expense	15,000	21,000	6,000	140%	
<b>Total 11100 · Fire/Rescue Expense</b>	<b>222,000</b>	<b>131,000</b>	<b>(91,000)</b>	<b>59%</b>	
<b>11300 · Other(Prev/Ed/Sup)</b>					
11302 · Equipment Exp (<\$5000)	14,000	36,000	22,000	257%	Prevention; Educational materials for schools/public
11303 · Repairs/Maintenance Exp	1,000	1,000	-	100%	
11304 · Supplies Expense	10,000	26,000	16,000	260%	Prevention; Educational materials for schools/public
<b>Total 11300 · Other(Prev/Ed/Sup)</b>	<b>25,000</b>	<b>63,000</b>	<b>38,000</b>	<b>252%</b>	
<b>11400 · Fuels Management</b>					
11402 · Equipment Exp (<\$5000)	14,000	16,000	2,000	114%	Fuels Mitigation Program
11403 · Repairs/Maintenance Exp	10,000	30,000	20,000	300%	Fuels Mitigation Program
11404 · Supplies Expense	5,000	10,000	5,000	200%	Fuels Mitigation Program
<b>Total 11400 · Fuels Management</b>	<b>29,000</b>	<b>56,000</b>	<b>27,000</b>	<b>193%</b>	
<b>Total Expenditures</b>	<b>23,560,000</b>	<b>25,188,000</b>	<b>1,628,000</b>	<b>107%</b>	<b>FY 2024 - 10 Year Financial Plan &amp; CIP</b>

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<b>Reserve Transfers &amp; CIP</b>					
<b>90000 · Reserve Transfers</b>					
90001 · Operations Reserve	200,000	300,000	100,000	150%	Excess
90002 · Capital Acquisition	-	-	-	0%	Excess for capital purchases
<b>Total 90000 · Reserve Transfers</b>	<b>200,000</b>	<b>300,000</b>	<b>100,000</b>	<b>150%</b>	
<b>90100 · Capital Debt (CIP)</b>					
9010301 · Series 2013 Refunding Principal	465,000	220,000	(245,000)	47%	Series 2013 Refunded Series 2003 & 2008 Bonds
9010302 · Series 2013 Refunding Interest	33,000	25,000	(8,000)	76%	Series 2013 Refunded Series 2003 & 2008 Bonds
<b>Total 90100 · Capital Debt (CIP)</b>	<b>498,000</b>	<b>245,000</b>	<b>(253,000)</b>	<b>49%</b>	
<b>90200 · Capital Financing</b>					
90201 · Financing Facility	1,120,000	1,384,000	264,000	124%	Financing for Warehouses, Training, Station 603
90202 · Financing Apparatus	-	-	-	0%	
90203 · Financing Other	-	-	-	0%	
<b>Total 90200 · Capital Lease/Purchase</b>	<b>1,120,000</b>	<b>1,384,000</b>	<b>264,000</b>	<b>124%</b>	
<b>90300 · Capital Pay As You Go</b>					
90301 · Capital Technology	36,000	29,000	(7,000)	81%	Unspecified
90302 · Capital Office Expense	30,000	30,000	-	100%	Unspecified
90303 · Capital Communications	270,000	-	(270,000)	0%	
90304 · Capital Fleet	973,000	1,012,000	39,000	104%	E604(\$850k), forklift, trailer, PIO, CRC
90305 · Capital Facility/Station	50,000	1,802,000	1,752,000	3604%	Security upgrade, Station/HQ renovations
90306 · Capital Respiratory Prot	-	78,000	78,000	100%	Airpacks (7)
90307 · Capital EMS	28,000	35,000	7,000	125%	Cardiac monitor
90308 · Capital Fire/Rescue	50,000	55,000	5,000	110%	TICs, fire vent
90309 · Capital Fuels Management	18,000	16,000	(2,000)	89%	Trailer, air compressor
90310 · Capital Facilities Land	1,516,000	-	(1,516,000)	0%	
90311 · Capital Prevention	16,000	-	(16,000)	0%	
90312 · Capital Traffic Preemption	-	-	-	0%	
90313 · Capital ST 606 (Hamilton Pool)	-	-	-	0%	
90314 · Capital Wellness	-	-	-	0%	
<b>Total 90300 · Capital Pay As You Go</b>	<b>2,987,000</b>	<b>3,057,000</b>	<b>70,000</b>	<b>102%</b>	
<b>Total Reserve Transfers &amp; CIP</b>	<b>4,805,000</b>	<b>4,986,000</b>	<b>181,000</b>	<b>104%</b>	<b>FY 2024 - 10 Year Financial Plan &amp; CIP</b>
<b>Total Expenditures &amp; Reserve Transfers &amp; CIP</b>	<b>28,365,000</b>	<b>30,174,000</b>	<b>1,809,000</b>	<b>106%</b>	<b>FY 2024 - 10 Year Financial Plan &amp; CIP = Exp \$30.2M</b>
<b>Excess/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>FY 2024 - 10 Year Financial Plan &amp; CIP</b>