Comal County ESD No. 3
Debt Service Fund

	FY26YTD	Budget	Projected YE	Proposed FY27
			0.00717	**0.007736**
			10,787,841,462	**10,907,633,794**
			773,488.23	843,814.55
100 · Income				
101.1 · Ad Valorem - I&S	779,558.86	773,488.23	779,558.86	843,814.55
Remainder from Prev Year	79,098.56	79,098.56	79,098.56	30,296.40
Total 100 · Income	858,657.42	852,586.79	858,657.42	874,110.95
200 · Debt Service				
217 · Station 54 / 56 Mortgage	355,837.69	355,837.69	355,837.69	355,837.69
218 · Station 52 / Admin Mortgage	472,523.33	472,523.33	472,523.33	472,523.33
Total 200 · Debt Service	828,361.02	828,361.02	828,361.02	828,361.02
Net Income	30,296.40	24,225.77	30,296.40	45,749.93
	30,296.40	24,225.77	30,296.40	45,749.93

Comal County ESD No. 3
Budget vs. Actual
Maintenance & Operations Budget

		YTD Actual	Full Yr Budget	Projected YE	Proposed 2027
					0.067235
				0.05662	0.059499
				10,787,841,462	10,907,633,794
				6,108,076	6,489,933
Income				(183,242)	(194,698)
100 Income					
101 Ad Valorem Tax Revenue					
101.2 Ad Valorem - M&O		5,723,830.74	5,924,833.56	5,924,833.56	6,295,235.04
Total 101 Ad Valorem Tax Revenue		**$ 5,723,830.74**	**$ 5,924,833.56**	**$ 5,924,833.56**	**$ 6,295,235.04**
103 Sales Tax Revenue		2,494,623.52	3,621,438.18	3,741,935.28	3,802,510
104 ILA Funding					
104.1 ESD 2 ILA		3,495,002.06	6,034,046.00	6,034,046.00	6,692,526
104.2 ESD 6 ILA		164,935.50	329,871.00	329,871.00	358,098
Total 104 ILA Funding		**$ 3,659,937.56**	**$ 6,363,917.00**	**$ 6,363,917.00**	**$ 7,050,624.34**
105 Medical Standby Funding					
105.1 WORD			47,000.00	47,000.00	47,000.00
105.2 WWA		10,024.50	17,500.00	17,500.00	17,500
105.3 CISD - CLHS		5,602.50	5,500.00	5,500.00	5,500
Total 105 Medical Standby Funding		**$ 15,627.00**	**$ 70,000.00**	**$ 70,000.00**	**$ 70,000.00**
108 Donations		1,850.00	500.00	1,850.00	500
109 Interest Income		409,182.22	350,000.00	613,773.33	350,000
111 Other Income		12,047.17	35,000.00	35,000.00	35,000
112 Grant / Deployment Funds		526,723.49	125,000.00	526,723.49	125,000
113 Training Facility Income			15,000.00	0.00	2,500
114 Fire Billing		1,828.05	25,000.00	3,133.80	5,000
Total 100 Income		**$ 12,845,649.75**	**$ 16,530,688.74**	**$ 17,281,166.46**	**$ 17,736,369.47**
Expenses					
1000 Administrative					
1001 Dues and Subscriptions		259.67	2,500.00	2,500.00	2,500
1002 Annual Property Tax Notices		1,081.34	1,100.00	1,081.34	1,100
1003 Pro Rata Appraisal Work Fees		37,061.90	77,500.00	74,123.80	81,375
1004 Administrative Expenses		355.31	1,030.00	609.10	1,030
1005 Bank Charges			0.00	0.00	0
1008 Postage		363.09	1,250.00	622.44	750
1009 Office Expenses		82.73	515.00	141.82	515
1010 Office Supplies		4,199.81	9,500.00	7,199.67	9,500
1011 Travel Reimbursement		239.80	750.00	411.09	750
1012 Meals/Incidentals		188.21	1,100.00	322.65	1,100
1013 Commissioner Meeting Exp		49.88	500.00	85.51	500

Total 1000 Administrative	$ 43,881.74	$ 95,745.00	$ 87,097.42	$ 99,120.00
				1.035
10000 Personnel				
10001 Workers Compensation	189,491.79	270,000.00	252,655.72	278,100
10003 Retirement Contribution	612,863.92	1,234,400.00	1,300,623.86	1,573,060
10004 Health Insurance	354,127.84	720,000.00	708,255.68	761,545
10005 Dental Insurance	15,711.31	39,500.00	31,422.62	27,876
10006 Disability Insurance	10,564.75	29,000.00	21,129.50	21,686
10007 Life Insurance	2,663.88	8,000.00	5,327.76	3,393
10008 Duty Uniforms	35,958.34	65,707.00	65,707.00	71,200
10010 TCFP Certification Fees	2,156.88	10,500.00	10,413.76	10,815
10011 DSHS Certification Fees	542.00	4,400.00	3,584.00	4,400
10012 Vision Insurance	2,935.83	8,500.00	5,871.66	8,084
10014 Employee Assistance Program	7,800.00	8,400.00	13,400.00	17,500
10015 Emp Reward & Recognition	1,534.95	8,000.00	5,000.00	6,500
10016 Health & Wellness Program	5,280.00	9,800.00	9,800.00	21,500
Total 10000 Personnel	$ 1,241,631.49	$ 2,416,207.00	$ 2,433,191.56	$ 2,805,659.19
				1.16
11000 Training				
11001 Commissioner Training	2,360.00	3,250.00	3,250.00	3,500
11002 Officer Training	285.20	17,000.00	17,000.00	17,000
11003 Fire Training				
11003.1 Live Fire / Operations	2,666.98	23,000.00	23,000.00	25,000
11003.2 Rescue Training	300.50	11,000.00	11,000.00	13,350
11003.3 Water Rescue Training		31,500.00	31,500.00	23,580
Total 11003 Fire Training	$ 2,967.48	$ 65,500.00	$ 65,500.00	$ 61,930.00
11004 Meals & Incidentals	1,061.16	6,000.00	6,000.00	6,000
11005 Travel Exp/Mileage/Lodging	9,929.52	7,000.00	7,000.00	12,500
11006 Fire Prevention Week		8,240.00	8,240.00	8,240
11007 EMS Training				
11007.1 EMS Meals & Incidentals	719.98	8,480.00	8,480.00	8,480
11007.2 EMS Travel & Lodging	2,013.84	11,000.00	11,000.00	11,000
11007.3 EMS Training Equipment	108.24	6,000.00	6,000.00	6,000
11007.4 EMS Education	51,542.06	53,810.00	53,810.00	56,310
Total 11007 EMS Training	$ 54,384.12	$ 79,290.00	$ 79,290.00	81,790
11009 Training Equipment	1,815.40	15,000.00	15,000.00	15,000
11011 EMS Community Education	1,396.20	5,000.00	5,000.00	5,000
11012 Administration Training	2,683.09	10,000.00	10,000.00	10,000
Total 11000 Training	$ 76,882.17	$ 216,280.00	$ 216,280.00	$ 220,960.00
				1.02
2000 Professional Services				
2001 Legal / HR	450.00	15,000.00	15,000.00	15,450
2002 Public Relations		15,000.00	15,000.00	15,450
2003 CPA Services	10,500.00	21,000.00	21,000.00	21,630

2004 Annual Audit	19,192.56	19,000.00	19,192.56	19,768
2005 Physicals / Drug Testing	77,430.00	87,500.00	80,000.00	82,400
2006 Medical Claims	271.57	2,500.00	2,500.00	2,575
2007 Comal County - Dispatch		60,000.00	0.00	85,000
2009 Software Subscriptions				
2009.1 Software Subscriptions	20,887.13	60,000.00	60,000.00	60,000
2009.2 Software Drone	0.00	0.00	0.00	49,000
2010 Sales Tax Consultants	6,000.00	12,000.00	12,000.00	12,000
2011 Information Technologies	5,518.35	10,000.00	11,036.70	11,368
2012 Website Development & Hosting		10,000.00	10,000.00	10,300
Total 2000 Professional Services	**$ 119,362.48**	**$ 252,000.00**	**$ 185,729.26**	**$ 384,941.14**
				1.53
3000 Fire Equipment / PPE				
3001 Equipment Preventative Maint	1,385.12	5,619.73	5,619.73	9,790
3002 Equipment Repair	1,092.85	11,202.73	11,202.73	8,200
3003 Replacement Fire Equipment				
3003.1 Fire Equipment	31,878.93	52,500.00	52,500.00	167,000
3003.2 Hose	24,976.00	26,750.00	26,750.00	36,000
3003.3 Marine 53		2,500.00	2,500.00	2,260
Total 3003 Replacement Fire Equip	**$ 56,854.93**	**$ 81,750.00**	**$ 81,750.00**	**$ 205,260.00**
3004 Special Ops Equipment				
3004.1 Technical Rescue	10,280.36	15,850.00	15,850.00	13,300
3004.2 Dive Team / Rescue Swim	64.65	24,500.00	24,500.00	20,000
3004.3 Swiftwater	26.98	13,240.00	13,240.00	21,256
Total 3004 Special Ops Equipment	**$ 10,371.99**	**$ 53,590.00**	**$ 53,590.00**	**$ 54,556.00**
3005 NFPA 1851 Rep. & Maint. Service		15,000.00	15,000.00	16,500
3006 Other PPE Related	19,330.50	20,250.00	20,250.00	34,985.92
3007 Air Testing	6,104.83	9,500.00	9,500.00	9,425
3008 SCBA Prev Maint / Repair	2,808.90	4,430.00	4,430.00	4,830
3009 Hydrant/Preplanning/Hose Test	3,388.00	7,150.00	7,150.00	
3009.1 Hydrant / Preplanning				3,575
3009.2 Hose Testing				3,575
Total 3000 Fire Equipment / PPE	**$ 101,337.12**	**$ 214,112.19**	**$ 208,492.46**	**$ 350,696.92**
				1.64
400 Capital Expenditures				
401 Bunker Gear	105,521.08	129,750.00	129,750.00	27,145
404 Communications Equipment	4,474.55	57,000.00	57,000.00	42,858
405 Apparatus	33,740.76	36,000.00	33,740.76	1,215,000
406 Station FF&E	433.48	56,000.00	56,000.00	75,000
407 Strategic Plan Allocation	10,000.00	300,000.00	300,000.00	300,000
Total 400 Capital Expenditures	**$ 154,169.87**	**$ 578,750.00**	**$ 576,490.76**	**$ 1,660,003.00**
				2.87
4000 Fire Apparatus				
4001 Apparatus Preventative Maint	41,651.23	50,000.00	71,402.11	51,000

4002 Apparatus Repair	155,560.58	225,000.00	266,675.28	267,000
4004 Fuel	77,514.31	150,000.00	143,103.34	160,000
Total 4000 Fire Apparatus	**$ 274,726.12**	**$ 425,000.00**	**$ 481,180.73**	**$ 478,000.00**
				1.12
5000 Fire Station Expenses				
5001 Station Preventative Maint	26,894.49	45,000.00	46,104.84	60,586
5002 Station Repair	77,631.29	115,000.00	133,082.21	130,000
5004 Electricity	24,856.97	54,500.00	49,713.94	59,740
5005 Water	11,213.47	20,000.00	22,426.94	26,950
5006 Propane	2,377.19	12,500.00	12,500.00	12,875
5007 Cable / Internet / Telephone	15,814.79	31,850.00	31,629.58	38,008
5008 Waste Disposal Service	2,768.15	5,500.00	5,536.30	6,653
5009 Operating Supplies	3,481.40	18,000.00	18,000.00	19,260
5013 Peat Moss/Foam		7,500.00	0.00	9,400
Total 5000 Fire Station Expenses	**$ 165,037.75**	**$ 309,850.00**	**$ 318,993.81**	**$ 363,471.29**
				1.17
6000 EMS Operations				
6002 General Medical Supplies	122,848.04	204,000.00	210,596.64	210,000
6003 Oxygen	3,784.00	8,000.00	7,568.00	8,000
6004 Medical Waste Disposal	2,060.52	4,000.00	4,121.04	4,250
Total 6000 EMS Operations	**$ 128,692.56**	**$ 216,000.00**	**$ 222,285.68**	**$ 222,250.00**
				1.03
7000 Communications				
7001 Radio Tower Rental	884.40	2,250.00	2,250.00	2,318
7002 Cellular	13,454.65	25,000.00	26,909.30	27,717
7003 Communications Repair / PM	5,035.19	10,000.00	10,000.00	9,700
Total 7000 Communications	**$ 19,374.24**	**$ 37,250.00**	**$ 39,159.30**	**$ 39,734.08**
				1.07
8000 Liability Insurance				
8001 Vehicle & Property Insurance	118,960.00	256,648.00	256,648.00	285,000
Total 8000 Liability Insurance	**$ 118,960.00**	**$ 256,648.00**	**$ 256,648.00**	**285,000**
				1.11
9000 Personnel Payroll				
9001.1 Operational Wages	4,439,646.33	7,485,000.00	7,695,386.97	8,318,976
9001.2 Training Division Wages		0.00	0.00	0
9001.3 Administration Wages	536,512.96	940,000.00	929,955.80	976,454
9001.4 WORD/CISD/Whitewater Wages	19,378.84	70,000.00	70,000.00	70,000
9001.5 Sick Leave Buy Back	27,253.44	65,000.00	65,000.00	85,000
9001.6 Deployment Expenses	11,732.17	0.00	20,000.00	0
9002 Payroll Taxes	370,914.64	654,840.00	670,166.22	722,957.89
Total 9000 Personnel Payroll	**$ 5,405,438.38**	**$ 9,214,840.00**	**$ 9,450,508.99**	**$ 10,173,387.80**
Total Expenses	**$ 7,849,493.92**	**$ 14,232,682.19**	**$ 14,476,057.98**	**$ 17,083,223.41**
Net Operating Income	**$ 4,996,155.83**	**$ 2,298,006.55**	**$ 2,805,108.49**	**$ 653,146.06**