Comal County ESD No. 3
FY27 Proposed Budget

	YTD Actual	Full Yr Budget	Projected YE	Proposed 2027
			0.05662	0.05950
			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	6,516,770
104.2 ESD 6 ILA	164,935.50	329,871.00	329,871.00	349,663
Total 104 ILA Funding	**$ 3,659,937.56**	**$ 6,363,917.00**	**$ 6,363,917.00**	**$ 6,866,432.94**
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**	**$ 17,552,178.07**
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	1,575,325
10004 Health Insurance		354,127.84		720,000.00		708,255.68	945,270
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 Employee 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**	**$**	**2,433,191.56**	**$ 2,991,649.39**
							1.24
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	72,400
Total 11003 Fire Training	**$**	**2,967.48**	**$**	**65,500.00**	**$**	**65,500.00**	**$ 110,750.00**
11004 Meals & Incidentals		1,061.16		6,000.00		6,000.00	6,000
11005 Travel Expense/Mileage/Lod		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**	**$ 269,780.00**
							1.25
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								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 Swimmer		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	51,205
5005 Water	11,213.47	20,000.00	22,426.94	23,100
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	32,578
5008 Waste Disposal Service	2,768.15	5,500.00	5,536.30	5,702
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**	**$ 344,706.96**
				1.11
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	8,270,156
9001.2 Training Division Wages		0.00	0.00	0
9001.3 Administration Wages	536,512.96	940,000.00	929,955.80	1,061,454
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	65,000
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	724,195.66
Total 9000 Personnel Payroll	**$ 5,405,438.38**	**$ 9,214,840.00**	**$ 9,450,508.99**	**$ 10,190,805.57**
Total Expenses	**$ 7,849,493.92**	**$ 14,232,682.19**	**$ 14,476,057.98**	**$ 17,316,687.05**
Net Operating Income	**$ 4,996,155.83**	**$ 2,298,006.55**	**$ 2,805,108.49**	**$235,491.02**