

ESD Budget Explanation (.01)

Sub-Account #	20/21 Budget	21/22 Budget	22/23 Budget	\$\$ Change from 21/22 to 22/23	% Change from 21/22 to 22/23	Description of Items budgeted in Sub-Account
8500.01 - Southside Bank-Principal	48,943.55	\$51,236.35	\$0.00	-\$51,236.35	-100.00%	Loan Paid off in FY 22'
8525.01 - Principal - Tiller	New	New	\$665,000.00			Principal Payment for new aerial apparatus
8550.01 - TIB - Principal	271,000.00	\$280,000.00	\$289,000.00	\$9,000.00	3.21%	Principal Payment for Fire Station
8575.01 - Principal Loan - ESD Admin Buidling	New	New	\$525,000.00			Principal Payment for new ESD Admin building
8600.01 - Branch Banking Principal	37,000.00	\$38,000.00	\$0.00	-\$38,000.00	-100.00%	Loan Paid off in FY 22'
8650.01 - TIB (Rescue) - Principal	52,269.10	\$53,603.80	\$111,108.21	\$57,504.41	107.28%	Principal Payment for Heavy Rescue; Rescue 405
8750.01 - TIB (New Land) Principal	39,029.46	\$40,567.77	\$42,040.03	\$1,472.26	3.63%	Principal Payment for Station #2 Land Purchase
8775.01 - Branch Banking - Principal (2nd Station Bldg.)	100,456.30	\$105,211.35	\$109,452.07	\$4,240.72	4.03%	Principal Payment for Station #2 Building Construction
8780.01 - TIB (2nd Station Bldg. Loan 2) Principal	53,399.08	\$55,006.85	\$56,553.09	\$1,546.24	2.81%	Principal Payment for Station #2 Building Construction Loan #2
8785.01 - TIB - Principal (B-402)	37,379.26	\$38,849.68	\$39,686.55	\$836.87	2.15%	Principal Payment for Brush - 402
8790.01 - TIB - Principal (SCBA)	140,375.66	\$144,236.90	\$146,818.75	\$2,581.85	1.79%	Principal Payment for SCBA Equipment
8791.01 - ESD Bldg. Land	0.00	\$106,000.00	\$170,000.00	\$64,000.00	60.38%	Principal Payment for ESD Headquarters Land

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8800.01 - FD Retirement Fund	13,851.56	\$10,000.00	\$10,000.00	\$0.00	0.00%	Contribution to the Fire Fighter Pension fund
8850.01 - ESD Retirement Fund	18,195.40	\$24,665.27	\$213,454.23	\$188,788.96	765.40%	TCDRS Retirement for ESD employees only.
9000.01 – Equipment-Technology	15,400.00	\$24,200.00	\$10,200.00	-\$14,000.00	-57.85%	Technology items for ESD or FD; i.e. Computers, printers, projectors; classroom technology; computer network system; software; security improvement, etc.
9001.01 -Equipment -Station	12,395.00	\$11,430.00	\$13,455.00	\$2,025.00	17.72%	All indoor/outdoor furniture, appliances, flags, signage for Building or parking lot, kitchen supplies, etc.
7700.01 – Repair & Maintenance - Building	60,560.79	\$89,364.00	\$83,600.00	-\$5,764.00	-6.45%	All repair and maintenance to building, Garage doors, Proximity readers, Security cameras, Electronic gates; Appliances; Fire alarm monitoring HVAC maintenance; and Yearly systems inspections.
7800.01 – Repair & Maintenance – Office	3,000.00	\$13,650.00	\$5,000.00	-\$8,650.00	-63.37%	Repair and Maintenance of Computers, Station phones, Copiers, Server; etc.
7250.01 - Life Insurance	19,834.60	\$28,000.00	\$28,000.00	\$0.00	0.00%	Life Insurance policy provided to our ESD and FD personnel.
7300.01 - Insurance – Health	28,430.80	\$18,487.28	\$73,552.12	\$55,064.84	297.85%	Employee Health Insurance premiums for ESD Personnel, cost sharing with Fire Marshal budget.

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7400.01 -Insurances – B.E.L.B (PKG)	82,999.00	\$71,925.00	\$77,191.00	\$5,266.00	7.32%	Insurance premiums for Building, Equipment, Liability, and Bonds also referred to as "PKG".
7500.01 – Insurances – Autos	29,356.40	\$39,075.00	\$48,533.00	\$9,458.00	24.20%	All Vehicle insurance policy premiums.
7600.01 – Insurances-Workers Comp.	56,110.00	\$100,000.00	\$110,744.00	\$10,744.00	10.74%	Workers Compensation premiums for ESD and FD Personnel.
5000.01 – Accounting	40,500.00	\$43,000.00	\$48,000.00	\$5,000.00	11.63%	Accounting firm fees for monthly reconciliation and preparation of annual audit.
5050.01 -Advertising	35,812.50	\$2,115.00	\$2,115.00	\$0.00	0.00%	Advertisements in various medias of Dept. Information or Employment position posting; Public hearing notifications; Flyers or brochures for special events.
5300.01 – Bank Service Charge	2,550.00	\$2,700.00	\$2,900.00	\$200.00	7.41%	Monthly Bank charges or fees for all bank accounts.
5400.01 - Meals	7,500.00	\$5,000.00	\$7,000.00	\$2,000.00	40.00%	Meals for ESD business meetings and special events.
5500.01 – CAD Fees	37,800.00	\$44,082.75	\$54,813.56	\$10,730.81	24.34%	Central Appraisal Quarterly Fees.
5600.01 – Collection Expense	74,392.00	\$80,000.00	\$80,000.00	\$0.00	0.00%	Tax Assessor Collector Fees

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5700.01 – Contract Labor	37,844.17	\$50,200.00	\$53,980.00	\$3,780.00	7.53%	Individual's who are self-employed and are not billing under a corporation in which we pay fees to for services such as; HR Consultant; Commissioner Stipend, FD Training Instructors, and Exterminator.
5702.01 – Fire Dept. Dispatcher	113,894.38	\$116,892.47	\$222,165.86	\$105,273.39	90.06%	County Fire Dispatch fees paid to the Town of Horizon City (Horizon Police Department) who are contracted to handle all of the Fire Dept. Emergency Dispatching Services.
5705.01 – Dues & Subscriptions	8,704.70	\$20,223.00	\$20,662.00	\$439.00	2.17%	Professional publication subscriptions; Safe-D membership dues; QuickBooks yearly updates and subscriptions, Website domains, parade fees, Office and antivirus License, Punch clock system.
5800.01 – Employee Retention	1,000.00	\$2,000.00	\$3,000.00	\$1,000.00	50.00%	Any items purchased as incentives for employees and anniversary awards.
5900.01 – Contingency	2,258.21	\$27,900.00	\$50,000.00	\$22,100.00	79.21%	Unforeseen or unbudgeted items.
5920.01 - General Administration	1,500.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	Miscellaneous purchases that were not anticipated and may be coded to another Sub-account.
6000.01 – Landscaping	12,648.00	\$14,648.00	\$15,080.00	\$432.00	2.95%	Landscaping services, equipment or supplies necessary for property upkeep.
6005.01 – Interest Expense	284,200.11	\$292,470.26	\$639,681.07	\$347,210.81	118.72%	All loan Interest payments.

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6100.01 - Legal Services	73,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	Attorney fees.
6105.01 - Telecommunications	\$49,787.00	\$64,836.00	\$67,085.00	\$2,249.00	3.47%	Station Phone and internet services, Cell phone service and phone replacements, Wireless internet cards for MCT's and employee productivity, Email service, and Electronic data storage.
6200.01 – Office Supplies	11,550.00	\$20,600.00	\$16,800.00	-\$3,800.00	-18.45%	ESD consumable office supplies to include Printed checks, Purchase Orders, Letter head, Envelopes, Toner, copy paper and Business Cards.
6300.01 – Payroll Expense	72,298.94	\$97,974.05	\$151,332.23	\$53,358.18	54.46%	Employer Payroll expenses to include Medicare, Social Security, FUTA and SUTA.
6350.01 – FF Stipend	674,232.00	\$836,475.00	\$726,475.00	-\$110,000.00	-13.15%	Fire Fighter Stipend Program.
6400.01 – Postage	1,000.00	\$2,100.00	\$2,500.00	\$400.00	19.05%	All Fees associated with mailing of notices, bills and packages.
6500.01 – Professional Fees	152,504.27	\$280,737.10	\$1,405,500.00	\$1,124,762.90	400.65%	Corporation or Company who bill for services; Web Design; Medical Director, Maintenance of office technology, Sales Tax Consultant, Architect Fees

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6600.01 – Salaries	206,717.55	\$226,820.25	\$928,846.48	\$702,026.23	309.51%	Salaries for paid Employees of the ESD to include Fire Chief, Fiscal Administrator, Administrative Assistant and Infection Control Nurse, Officers and Fire Fighters, Public Relations Specialist, Cost sharing with Fire Marshal budget.
6700.01 – Satellite	4,000.00	\$4,400.00	\$3,964.32	-\$435.68	-9.90%	Satellite TV services for 2 stations.
6900.01 – Training & Seminars	2,835.00	\$4,015.00	\$4,515.00	\$500.00	12.45%	Tuition, Conference and Registration fees for ESD.
7000.01 – Travel	6,900.00	\$9,450.00	\$11,310.00	\$1,860.00	19.68%	Per Diem, Air Fair, Hotel, Rental Car for ESD travel.
7005.01 – Uniforms	1,400.00	\$1,650.00	\$1,700.00	\$50.00	3.03%	Uniforms for Commissioners and ESD Staff.
7100.01 – Utilities	47,488.89	\$58,850.53	\$65,960.00	\$7,109.47	12.08%	Trash Pick-up and utility services for Natural Gas, Water, and Electric for 2 stations.
ESD Total:	\$3,084,303.68	\$3,704,648.66	\$7,465,773.57	\$3,761,124.91	101.52%	

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Fire Department Budget Explanation (.02)						
Sub-Account #	20/21 Budget	21/22 Budget	22/23 Budget	\$\$ Change from 21/22 to 22/23	% Change from 21/22 to 22/23	Description of Items budgeted in Sub-Account
9000.02 - Equipment - Communications	\$15,025.00	\$29,500.00	\$24,623.50	-\$4,876.50	-16.53%	Mobile and handheld Radios, Pagers, Dispatch Equipment.

Sub-Account #	20/21 Budget	21/22 Budget	22/23 Budget	\$\$ Change from 21/22 to 22/23	% Change from 21/22 to 22/23	Description of Items budgeted in Sub-Account
9100.02 - Equipment - Firefighter	\$31,425.00	\$39,000.00	\$57,210.00	\$18,210.00	46.69%	Fire Fighter equipment to include accessories additional Fire Fighting gear; Gear, boots, structural and extrication gloves, Nomex, helmets and parts, flash lights, cases, ID Tags.
9200.02 - Equipment-Medical	\$17,030.00	\$23,392.00	\$20,450.00	-\$2,942.00	-12.58%	Re-usable Medical Equipment such as Pulse OX, BP cuffs, Stethoscopes, O2 Regulators, Glucometers, AED Cables, Medical Bags, CPR Dummies, etc.
9300.02 - Equipment - Vehicles	\$31,534.90	\$22,600.00	\$24,460.00	\$1,860.00	8.23%	Purchase and replacements of Emergency lighting, Sirens, Vehicle graphics, Hose bed covers, Skull savers, Tool mounting brackets, etc.
9450.02 - Equipment - Special Operations	\$15,988.00	\$24,700.00	\$30,788.80	\$6,088.80	24.65%	Special Operations rescue equipment to include rope, hardware, rescue helmets, gps, and Water rescue PFD.
7850.02 - Repair & Maintenance - Equipment	\$23,000.00	\$28,050.00	\$34,590.00	\$6,540.00	23.32%	Repair and Maintenance of tactical equipment, extractor; cascade system, SCBA's and bottles, and ladder testing as required by NFPA standards.
7900.02 - Repair & Maintenance - Radios	\$12,700.00	\$12,500.00	\$8,025.00	-\$4,475.00	-35.80%	Repair and Maintenance of communications equipment on ESD vehicles, handheld and portable radios and Dispatch radio system.

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7950.02 - Repair & Maintenance - Vehicles	\$80,750.00	\$131,803.00	\$148,263.00	\$16,460.00	12.49%	Repair and Maintenance ESD Fleet and pump testing as required by NFPA standards.
8000.02 - Supplies - Fire Dept.	\$5,500.00	\$7,500.00	\$9,260.00	\$1,760.00	23.47%	Miscellaneous Equipment for Fire Station to include accountability boards, kussmaul system; storage cabinets; hand tools; floor jacks; battery chargers, and all disposable batteries for SCBA's, pagers and other battery operated devices.
8100.02 - Supplies - Tactical Equipment	\$32,750.00	\$55,708.00	\$54,789.80	-\$918.20	-1.65%	Fire Fighting Supplies such as Hose, Nozzles, Saws, Ax's, Forcible entry tools, Air Packs, Micro blaze, Foam, Fire Extinguishers; Flares; Brooms & Shovels used on incidents; traffic cones etc.
5200.02 - Certifications	\$7,370.00	\$7,930.00	\$11,235.00	\$3,305.00	41.68%	Fire Fighter EMT, TCFP, SFFMA, Swift Water and CPR certifications/recertification's; Department DSHS, etc.
5350.02 - Comm. Awareness	\$1,965.10	\$7,700.00	\$13,450.00	\$5,750.00	74.68%	Consumable items used for Fire Prevention displays and presentation.
5650.02 - F.F. Health & Safety	\$19,200.00	\$17,567.00	\$26,380.29	\$8,813.29	50.17%	Physicals, Drug tests, and background checks on new and current Firefighters, Weight room equipment, Food and drinks for fire fighter rehab on incidents.

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5705.02 - Dues & Subscriptions	\$36,463.50	\$33,009.89	\$48,568.40	\$15,558.51	47.13%	Dues and Subscriptions for professional organizations to include I Am Responding, Emergency Reporting, Target Solutions, SFFMA, IAFC and NASAR.
5725.02 - Communication Usage Fee	\$864.00	\$1,156.00	\$2,077.00	\$921.00	79.67%	Digital subscription and radio usage fee.
5750.02 - Fuel	\$38,000.00	\$63,820.00	\$81,640.00	\$17,820.00	27.92%	Fuel for Emergency vehicles.
5800.02 - Employee Retention	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%	Fire Dept. Contract with the ESD
5850.02 - Janitorial	\$16,280.00	\$13,750.00	\$20,250.00	\$6,500.00	47.27%	Janitorial services and supplies for the workplace, equipment and vehicles.
5900.02 - Contingency	\$8,000.00	\$8,000.00	\$16,000.00	\$8,000.00	100.00%	Unforeseen or unbudgeted items.
6050.02 - Medical Supplies	\$44,000.00	\$45,000.00	\$57,500.00	\$12,500.00	27.78%	Consumable Medical supplies.
6065.02 - Infection Control	\$4,975.00	\$7,550.00	\$7,460.00	-\$90.00	-1.19%	Provide preventive vaccinations and tests to our staff.
6075.02 - Medical Oxygen	\$6,210.12	\$5,387.60	\$6,000.00	\$612.40	11.37%	Rental and refill of medical grade oxygen tanks.
6200.02 - Office Supplies	\$6,800.00	\$6,800.00	\$3,800.00	-\$3,000.00	-44.12%	Fire Dept. consumable office supplies to include Letter head, Envelopes, and Business Cards.
6800.02 - Tuition Reimbursement	New	New	\$34,751.39			Tuition Reimbursement for college and certification programs

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6900.02 - Training & Seminars	\$21,585.70	\$20,628.00	\$52,600.00	\$31,972.00	154.99%	Tuition, Conference and Registration fees for FD Personnel. Training books, videos, and supplies needed for training evolutions.
7000.02 - Travel	\$10,587.00	\$20,186.00	\$39,706.00	\$19,520.00	96.70%	Per Diem, Air Fair, Hotel, Rental Car, for Fire Dept. travel.
7005.02 - Uniforms	\$19,338.00	\$24,640.00	\$37,660.00	\$13,020.00	52.84%	Fire fighter uniforms and all weather gear.
Fire Dept. Total:	\$532,341.32	\$682,877.49	\$896,538.18	\$213,660.69	31.29%	
Grand Total:	\$3,616,645.00	\$4,387,526.15	\$8,362,311.75	\$3,974,785.60	90.59%	

Fire Marshal Explanation (.03) *This Account is Funded from Fees Collected not Property Tax*

Sub-Account #	20/21 Budget	21/22 Budget	22/23 Budget	\$\$ Change from 21/22 to 22/23	% Change from 21/22 to 22/23	Description of Items budgeted in Sub-Account
5200.03 - Certifications	\$1,071.00	\$1,153.95	\$1,153.95	\$0.00	0.00%	TCFP and TCOLE certifications/recertification's and certification renewal.
5350.03 - Community Awareness	\$5,000.00	\$8,000.00	\$10,000.00	\$2,000.00	25.00%	Consumable items to be used for Fire Prevention; Community Risk Reduction; and special events such as National Night Out and Fire Prevention Month.
5700.03 - Contract Labor	\$1,000.00	\$3,000.00	\$5,000.00	\$2,000.00	66.67%	Contract Fire Inspectors.
5705.03 - Dues & Subscriptions/ Publications	\$1,824.00	\$4,423.16	\$6,582.16	\$2,159.00	48.81%	Professional publication subscriptions, and Professional organization membership. Code books and subscriptions to professional organizations related to the FM office.
5750.03 - Fuel	\$3,200.00	\$6,250.00	\$10,800.00	\$4,550.00	72.80%	Fuel expense for Fire Marshal vehicles.
5900.03 - Meals	\$250.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	Meals for business meetings related to the FM office.
6000.03 - Salaries	\$159,174.06	\$316,069.44	\$410,942.31	\$94,872.87	30.02%	This amount is transferred to the ESD to cover salaries for the FM Administrative Assistant, Fire Marshal, and Deputy Fire Marshals salaries.
6105.03 - Telephone	\$3,397.85	\$6,046.48	\$6,504.40	\$457.92	7.57%	Monthly service charges for cell phones and wireless cards. Replacement of or additional cell phones for new employees.

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6200.03- Office Supplies	\$3,802.40	\$4,800.00	\$5,800.00	\$1,000.00	20.83%	FM consumable office supplies to include Printed checks, Letter head, Envelopes, and Business Cards.
6300.03 - Payroll Expense & Pension	\$0.00	\$113,763.20	\$118,886.35	\$5,123.15	4.50%	Employer Payroll expenses to include Medicare, Social Security and the ESD employee retirement system, TCDRS.
6400.03 - Postage	\$500.00	\$200.00	\$200.00	\$0.00	0.00%	All Fees associated with mailing of notices, invoices and other correspondence.
6900.03 - Training & Seminars	\$2,600.00	\$18,200.00	\$20,200.00	\$2,000.00	10.99%	Tuition, Conference and Registration fees for FM personnel.
7000.03 - Travel	\$8,200.00	\$16,300.00	\$15,800.00	-\$500.00	-3.07%	Per Diem, Air Fair, Hotel, Rental Car, and for FM travel.
7005.03- Uniforms	\$4,472.15	\$6,300.00	\$10,300.00	\$4,000.00	63.49%	Uniforms for Fire Marshal Office Personnel.
7950.03 - Repair & Maintenance - Vehicles	\$3,065.45	\$5,950.00	\$6,295.00	\$345.00	5.80%	Repair & Maintenance of all FM vehicles.
8100.03 - Supplies - Law Enforcement	\$2,850.27	\$13,200.00	\$33,536.00	\$20,336.00	154.06%	Law enforcement equipment and maintenance.
9000.03 - Equipment	\$8,450.00	\$18,600.00	\$23,800.00	\$5,200.00	27.96%	Investigation equipment, Inspection Equipment, tablets for digital inspection program.
9999.03- Contingency	\$5,000.00	\$2,750.00	\$5,000.00	\$2,250.00	81.82%	Unforeseen or unbudgeted expenses.
Fire Marshal Total:	\$213,857.18	\$546,006.23	\$691,800.17	\$145,793.94	26.70%	

Construction Explanation (.04) <i>This Account is Funded from a Construction Loan</i>		
Sub-Account #	22/23 Budget	Description of Items budgeted in Sub-Account
0000.04- Building Construction	\$191,190.42	Construction Fees, Professional Fees, Permitting Fees, Testing Fees
Construction Total:	\$191,190.42	

	Capital Improvements					
Sub-Account #	20/21 Budget	21/22 Budget	22/23 Budget	\$\$ Change from 21/22 to 22/23	% Change from 21/22 to 22/23	Description of Items budgeted in Sub- Account
9500.01 - Capital Improvements	\$307,160.00	\$341,264.40	\$1,181,219.74	\$839,955.34	246.13%	*Capital Purchases: Quick Response Vehicle, Knox Box system and key safes for narcotics, slide out trays for new vehicle, Emergency lighting for new vehicle, PPE, Fire Equipment, Pumper/Ladder Truck, AED's, MCT's, training props, replacement Fire tools.
9500.03 - Capital Improvements	\$55,000.00	\$114,218.48	\$75,000.00	-\$39,218.48	-34.34%	