

Bastrop County ESD #2

Ordinary Income / Expense	FY24-25	FY25-26 Draft Budget	Percentage Increase/Decrease
4000 · INCOME			
4001 · Property Taxes			
4001-1 · Current Year Levy	\$ 3,036,623.56	\$ 3,124,502.76	3%
4001-2 · Current Past Due			
4001-3 · Delinquent Prior Years	\$ 30,000.00	\$ 31,500.00	5%
4001-4 · Penalties			
4001-5 · Attorney Fees *	\$ 9,000.00	\$ 9,000.00	0%
4001-6 · Varience/Roll Back			
4001-7 · Refunds			
Total 4001 · Property Taxes	\$ 3,075,623.56	\$ 3,165,002.76	3%
4010 · Sales Taxes	\$ 1,500,000.00	\$ 1,700,000.00	13%
4015 · Contract Income			
4020 · Crash Income			
4025 · Reimbursements			
4030 · Donations			
4035 · Misc. Income			
4050 · Grant			
4100 · Loan Proceeds			
4150 · Bank Interest			
4200 · Interest Earned on Temp Investments			
4300 · Proceeds from Sale of Assets			
4400 · Assigned Operating Surplus		\$ 232,200.00	100%
Total Other Income	\$ 1,500,000.00	\$ 1,932,200.00	29%
Total 4000 · Income	\$ 4,575,653.56	\$ 5,097,202.76	11%

Approved Budget	\$ 3,124,502.76
Delinquent Taxes	\$ 31,500.00
Attorney Fees	\$ 9,000.00
Plus: Surplus Funds	232,200.00
Plus: Sales Tax	\$ 1,700,000.00
Plus: Amendment 1	
Plus: Amendment 2	
Less: Contingency Funds	0
	\$ 5,097,202.76
Ck Figure	\$ 0.24

Expense Accounts	FY24-25	FY25-26 Draft Budget	Percentage Increase/Decrease
5100 · PAYROLL EXPENSES			
5101 · Salaries	\$ 1,850,746.53	\$ 1,941,520.51	5%
5102 · Overtime	\$ 100,000.00	\$ 195,000.00	95%
5103 · Holiday Pay	\$ 22,400.00	\$ 22,400.00	0%
5104 · Social Security	\$ 131,109.32	\$ 142,925.84	9%
5105 · Retirement Contribution	\$ 216,059.55	\$ 244,389.80	13%
5107 · FUTA	\$ 1,500.00	\$ 1,500.00	0%
5108 · Medicare	\$ 30,662.66	\$ 33,426.20	9%
5109 · TWC	\$ 5,000.00	\$ 6,000.00	20%
5110 · Health Insurance			
5110-A · Admin Fees	\$ 1,100.00	\$ 1,100.00	0%
5110-B · Basic Life and AD&D	\$ 2,808.00	\$ 3,229.20	15%
5110-C · COBRA	\$ 2,500.00	\$ 2,500.00	0%
5110-D · Dental	\$ 11,232.00	\$ 14,854.56	32%
5110-H · Health	\$ 165,360.00	\$ 220,969.68	34%
5110-HRA · Health Reimbursement Arrangement	\$ 31,200.00	\$ 62,400.00	100%
5110-V · Vision	\$ 4,680.00	\$ 4,332.96	-7%
Total 5110 · Health Insurance	\$ 218,880.00	\$ 309,386.40	41%
5115 · Temp Employees	\$ 141,520.00	\$ 146,335.00	3%
5120 · Payroll Processing Fees	\$ 6,500.00	\$ 7,540.00	16%
Total 5100 · Payroll Expenses	\$ 2,724,378.06	\$ 3,050,423.76	12%
5200 · SUPPLIES & MATERIALS			
5201 · Supplies	\$ 30,000.00	\$ 30,000.00	0%
5203 · Furniture	\$ 20,000.00	\$ 12,000.00	-40%
5205 · Computer Expenses	\$ 16,000.00	\$ 10,000.00	-38%
5206 · Computer Software	\$ 2,500.00	\$ 2,500.00	0%
5207 · Postage & PO Box	\$ 500.00	\$ 500.00	0%
5221 · Rehab	\$ 5,000.00	\$ 5,000.00	0%
5222 · First Responder	\$ 15,000.00	\$ 10,000.00	-33%
5223 · Infection Control	\$ 2,000.00	\$ 500.00	-75%
5230 · Equipment & Small Tools	\$ 40,000.00	\$ 40,000.00	0%
5235 · SCBA Equipment	\$ 10,000.00	\$ 10,000.00	0%
5236 · Radio Equipment	\$ 80,000.00	\$ 60,000.00	-25%
5240 · Uniforms	\$ 30,000.00	\$ 30,000.00	0%
5245 · Protective Gear	\$ 100,000.00	\$ 50,000.00	-50%
5250 · Fuel	\$ 60,000.00	\$ 60,000.00	0%
Total 5200 · Supplies & Materials	\$ 413,000.00	\$ 320,500.00	-22%
5300 · MAINTENANCE & REPAIRS			
5301 · Equipment Repair	\$ 10,000.00	\$ 8,000.00	-20%
5305 · SCBA Repair	\$ 10,000.00	\$ 10,000.00	0%

5306 · Radio Repair	\$	-		
5310 · Protective Gear Repair	\$	9,000.00	\$ 13,000.00	44%
5315 · Hose & Ladder Testing	\$	8,000.00	\$ 7,000.00	-13%
5316 · Pump Testing	\$	3,136.00	\$ 3,381.00	8%
5340 · Vehicle	\$	95,000.00	\$ 108,000.00	14%
5340A2 · ATV 237				
5340A5 · ATV 257				
5340B1 · Brush 206				
5340B2 · Brush 226				
5340B3 · Brush 236				
5340B4 · Brush 246				
5340B5 · Brush 256				
5340B6 · Brush 257				
5340B7 · Brush 254 (Heavy)				
5340C0 · Command 200				
5340C1 · Command 201				
5340C2 · Command 202				
5340C3 · Command 203				
5340CH · Chipper				
5340E2 · Engine 221				
5340E3 · Engine 223				
5340E4 · Engine 241				
5340E5 · Engine 251				
5340M2 · Sta. 2 Mower				
5340M3 · Sta. 3 Mower				
5340M4 · Sta. 4 Mower				
5340M5 · Sta. 5 Mower				
5340OTH · Vehicle Other				
5340R5 · Rescue 251				
5340S4 · Squad 241				
5340T2 · Tender 223				
5340T3 · Tender 233				
5340T4 · Tender 243				
5340T5 · Tender 253				
5340W2 · Boat 202 (Inmar)				
5340W3 · Boat 203 (War Eagle)				
5340W4 · Boat 204 (Zodiac)				
5340WF1 · Wildfire 201				
Total 5340 · Vehicle	\$	95,000.00	\$ 108,000.00	3%
5346 · Building				
5346-2 · Sta. 2	\$	10,000.00	\$ 12,000.00	20%
5346-3 · Sta. 3	\$	10,000.00	\$ 15,000.00	50%
5346-4 · Sta. 4	\$	10,000.00	\$ 15,000.00	50%
5346-5 · Sta. 5	\$	6,000.00	\$ 8,000.00	33%
5346-6 · Training Building/Tower				
Total 5346 · Repairs of Building	\$	36,000.00	\$ 50,000.00	39%
Total 5300 · Maintenance & Repair	\$	171,136.00	\$ 199,381.00	17%
5400 · OCCUPANCY				
5401 · Communications				
5401-2 · Sta. 2	\$	3,600.00	\$ 3,600.00	0%
5401-3 · Sta. 3	\$	2,000.00	\$ 1,200.00	-40%
5401-4 · Sta. 4	\$	7,500.00	\$ 7,500.00	0%
5401-5 · Sta. 5			\$ 600.00	100%
5401-6 · Wireless	\$	17,500.00	\$ 18,700.00	7%
Total 5401 · Communications	\$	30,600.00	\$ 31,600.00	3%
5403 · Utilities				
5403-2 · Sta. 2	\$	8,000.00	\$ 10,000.00	25%
5403-3 · Sta. 3	\$	8,000.00	\$ 8,000.00	0%
5403-4 · Sta. 4	\$	14,000.00	\$ 16,000.00	14%
5403-5 · Sta. 5	\$	5,000.00	\$ 8,000.00	60%
Total 5403 · Utilities	\$	35,000.00	\$ 42,000.00	20%
Total 5400 · Occupancy	\$	65,600.00	\$ 73,600.00	12%
5500 · CONTRACTUAL SERVICES				
5501 · Legal Services (Carlton Law Firm)	\$	15,000.00	\$ 15,000.00	0%
5502 · Legal Fees (MVBA - County Collection)	\$	15,000.00	\$ 20,000.00	33%
5503 · Tax Collection Fees (BCAO)	\$	57,000.00	\$ 57,000.00	0%
5504 · Tax Assessment (BCAD)	\$	34,650.00	\$ 50,400.00	45%
5506 · Sales Tax Collection Fees (HdL)			\$ 15,000.00	100%
5508 · Posting of Notices	\$	1,200.00	\$ 1,381.00	15%
5510 · Insurance - Accident & Sickness	\$	9,000.00	\$ 8,693.00	-3%
5511 · Insurance - Auto/Building/Cyber	\$	40,000.00	\$ 58,699.00	47%

5512 · Insurance - Workers Comp	\$ 77,000.00	\$ 41,886.00	-46%
5520 · Bookkeeping Services	\$ 40,000.00	\$ 41,000.00	3%
5522 · Audit Services	\$ 15,000.00	\$ 11,000.00	-27%
Total 5500 · Contractual Services	\$ 303,850.00	\$ 320,059.00	5%
5600 · OTHER CHARGES			
5601 · Dues, Subscriptions, & Pub.	\$ 43,000.00	\$ 45,000.00	5%
5610 · Equipment Rental	\$ 5,000.00	\$ 6,000.00	20%
5620 · FF Wellness Program	\$ 10,000.00	\$ 10,000.00	0%
5630 · Special Events	\$ 15,000.00	\$ 15,000.00	0%
5690 · Misc. Expenses	\$ 195,256.00	\$ -	-100%
Total 5600 · Other Charges	\$ 268,256.00	\$ 76,000.00	-72%
5700 · TRAVEL & TRAINING			
5701 · Travel & Training	\$ 80,000.00	\$ 50,000.00	-38%
5702 · Training Building & Tower			
5703 · Certificates	\$ 7,000.00	\$ 7,000.00	0%
5704 · Academy			
Total 5700 · Travel & Training	\$ 87,000.00	\$ 57,000.00	-34%
5800 · DEBT			
5801 · Debt Payment Principal	\$ 273,550.79	\$ 344,204.80	26%
5802 · Debt Payment Interest	\$ 138,975.22	\$ 162,038.96	17%
Total 5800 · Debt	\$ 412,526.01	\$ 506,243.76	23%
5900 · PERSONNEL / ADMIN			
5901 · Drug Screen & Physical	\$ 1,500.00	\$ 1,500.00	0%
Total 5900 · Personnel / Admin	\$ 1,500.00	\$ 1,500.00	0%
6000 · CAPITAL OUTLAY			
6100 · Equipment		\$ -	
6200 · Vehicles	\$ 90,000.00	\$ 376,495.00	318%
6200-1 · V Soft Cost	\$ 8,000.00	\$ 80,000.00	900%
6300 · Building / Stations			
6300-1 · B Soft Cost			
6400 · Land			
6400-1 · Improvents			
Total 6000 · Capital Outlay	\$ 98,000.00	\$ 456,495.00	366%
8000 · COMMUNITY RISK REDUCTION			
8201 · CRR Supplies	\$ 3,500.00	\$ 7,500.00	114%
8205 · Fire Prevention Materials	\$ 10,407.49	\$ 11,000.00	6%
8230 · CRR Equipment & Small Tools	\$ 4,500.00	\$ 5,000.00	11%
8240 · CRR Uniforms	\$ 2,000.00	\$ 2,500.00	25%
8245 · CRR PPE	\$ 8,000.00	\$ 8,000.00	0%
8630 · Events	\$ 2,000.00	\$ 2,000.00	0%
Total 8000 · Community Risk Reduction	\$ 30,407.49	\$ 36,000.00	18%
9000 · ADDITIONAL			
9001 · Late Fees & Penalties			
9000 · Additional			
Total Expense	\$ 4,575,653.56	\$ 5,097,202.52	11%