

BRAZOS COUNTY ESD 1

APPROVED BUDGET FY 25

		FY 2024 Amended Budget	FY 2025 Adopted Budget
General Fund			
Ordinary Income/Expense			
RECEIPTS			
Revenues			
	Property taxes		
	Assessed value		2,733,057,078
	M&O tax rate/\$100		0.038428
	Assessment		1,050,259.17
40001	Current M&O Tax Collection @ 98%	514,818.00	1,029,253.99
40011	Prior years M&O taxes		10,000.00
40021	Penalties & interest		5,000.00
40031	Other property tax collections		
40041	Attorney fee income		
	Total Property taxes and penalties	514,818.00	1,044,253.99
	Sales Tax Revenue		
41001	Sales Tax	1,756,411.00	1,932,052.10
	Total Sales Tax Revenue	1,756,411.00	1,932,052.10
	Other Recurring Revenues		
42003	Donations		
	Fees and Services		
42151	Training		-
42152	False Alarm Responses		-
42153	Insurance Revenue from Responses		-
42154	Other Fees and Services		-
	2604 grant funds - training		2,500.00
	Courtesy inspections		
	Total Fees and Services	-	2,500.00
	Total Other Recurring Revenues	-	2,500.00
Total Revenues		2,271,229.00	2,978,806.09
	Uncategorized Income		
43101	Other income		
Total Income		2,271,229.00	2,978,806.09
Gross Profit		2,271,229.00	2,978,806.09
EXPENSES			
ADMINISTRATIVE EXPENSES			
	Professional Fees		

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60101	Audit	10,000.00	12,000.00
60102	Accounting		15,000.00
60103	Bookkeeping	84,000.00	50,000.00
60104	Financial services		20,000.00
60105	Computer/Server Housing	13,250.00	12,000.00
60107	Consulting/Special Projects	30,000.00	20,000.00
60109	HR/Payroll Services	30,582.52	31,500.00
60111	Payroll processing fees	2,800.00	4,250.00
60113	Incentive Program	35,000.00	15,000.00
60115	Legal	60,000.00	40,000.00
60116	Property Tax Collection Fees	4,620.00	6,000.00
	Legislative costs		
	Appraisal district fees		6,000.00
60117	Sales Tax Consulting	6,000.00	65,000.00
60118	State sales tax collection fee		38,641.04
60119	Website Hosting	1,200.00	1,800.00
	Total Professional Fees	277,452.52	337,191.04
	Other administrative expenses		
60201	Advertising	12,000.00	6,000.00
60203	Bank Service Charges	240.00	250.00
60205	Employee Appreciation	5,000.00	6,000.00
60807	Insurance - CPKG	20,000.00	24,000.00
60207	Flowers & Gifts	1,200.00	1,500.00
	Total other administrative exp	38,440.00	37,750.00
	Commissioners expenses		
	Commissioner Payments		
60301	Stipends		
60302	FICA		
60303	Medicare		
60304	TWC		
60311	SAFE-D Conference, & Meetings	3,600.00	3,000.00
60313	Commissioners' travel		5,000.00
60315	Commissioners bond and insurance	50.00	400.00
60321	SAFE-D training		2,500.00
60323	Commissioners unallocated		-
60325	SAFE-D dues		1,100.00

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Total commissioners expenses		3,650.00	12,000.00
Office Expenses			
60501	Postage	300.00	250.00
60503	Bank charges		-
60505	Office Equip. Rent	6,300.00	7,500.00
60525	Dues & Subscriptions	10,000.00	1,500.00
60535	Meals	1,200.00	1,500.00
60509	General Office Supplies	30,000.00	20,000.00
Total Office Expenses		47,800.00	30,750.00
Community outreach			
60701	Educational Materials	4,000.00	5,000.00
60711	Newsletter		1,200.00
	CPR classes		5,000.00
60731	Open house		12,000.00
Total community outreach		4,000.00	23,200.00
Administration Building			
60901	Repairs & maintenance		3,000.00
60903	HVAC repairs		1,000.00
60905	HVAC filters		250.00
60907	Bay door repairs		-
60909	Septic service		500.00
60911	Door access		-
60913	Electricity		3,000.00
60915	Water		500.00
60917	Gas		-
60919	Propane		500.00
60921	Telephones		1,500.00
60923	Internet		1,200.00
60925	Cable TV		1,800.00
60975	Buildings	12,500.00	
60977	Utilities	20,000.00	
60979	Telephone and Communications	16,300.00	
Total Administration building		48,800.00	13,250.00
Total administrative expenses		420,142.52	454,141.04

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OPERATIONAL EXPENSES			
Payroll Expenses			
Salaries & Wages			
70001	Fire Chief		46,020.00
70003	Assistant Fire Chief - FT		79,300.00
70005	Assistant Fire Chief - PT		46,020.00
70006	HR Generalist		30,000.00
70007	Chief Comp	80,000.00	
70009	Staffing Operations	40,000.00	
70020	Lieutenants - FT		202,635.00
	LT - move-up		-
70023	Driver/operators FT (Firefighter II/III)		180,120.00
	D/O - move-up		-
70025	Firefighters - fulltime		171,114.00
70027	Overtime - call-in		48,818.70
70029	Day Crew Comp - Part-time	753,992.00	341,640.00
70039	Full-time, proposed crew - 6-1/9-30-25		
	Total Salaries & Wages	873,992.00	1,145,667.70
Benefits			
70051	FICA	70,899.00	51,566.71
70053	Medicare		12,059.96
70055	TWC		3,780.00
70061	TCDRS pension		57,970.96
	401k program		
70063	TCDRS life insurance		914.89
70079	Benefits	-	
70071	Health insurance		110,250.00
70073	STD		3,780.00
70075	LTD		2,142.00
70077	AD&D	12,000.00	157.50
70079	Dental/vision		5,092.50
70081	Insurance - Life	18,000.00	1,500.00
70083	Wellness Program		
70085	Workers comp insurance	16,000.00	22,050.00
70086	Workers comp audit	5,000.00	
	Total benefits	121,899.00	271,264.53
	Total Payroll Expenses	995,891.00	1,416,932.23

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Other personnel costs			
70091	Background Checks	1,200.00	2,500.00
70093	Physicals/Drug Tests	1,200.00	6,000.00
70095	Recruitment & Onboarding Expense	18,004.00	5,000.00
Total other personnel costs		20,404.00	13,500.00
PPE and Uniforms			
PPE			
70103	Gloves, boots, hoods		10,000.00
70105	Helmets		7,500.00
70107	Gear bags		3,000.00
70109	SCBA mask		4,800.00
70111	Wildland gear		10,000.00
70113	Wildland helmets		4,000.00
70115	Other PPE		4,000.00
Total PPE		-	43,300.00
PPE Inspection, Cleaning, Repair			
70121	Inspections		8,000.00
70123	Cleaning		1,000.00
70125	Repair		4,000.00
Total PPE Inspect, Cleaning, Repairs		-	13,000.00
Uniforms			
70131	Class A		1,500.00
70135	Polo shirts, T-shirts		10,000.00
70141	Uniform allowance	28,700.00	8,000.00
70143	Other uniform costs	6,000.00	5,000.00
Total Uniforms		34,700.00	24,500.00
Total PPE and Uniforms		34,700.00	80,800.00
Fleet operations			
70201	Diesel fuel		20,000.00
70203	Gasoline		10,000.00
70205	DEF		400.00
70207	Preventative maintenance		50,000.00
70209	Maintenance supplies		4,000.00
70211	Repairs		30,000.00
70213	Vehicle	45,000.00	-

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70215	Automobile	40,000.00	-
70217	Tires	2,000.00	20,000.00
70219	Pump testing		2,500.00
70221	Ladder testing		2,500.00
70223	Hose testing		2,500.00
60801	Insurance - Auto	20,000.00	20,000.00
70225	Inspections		250.00
	Mileage reimbursements		-
70227	Registrations		1,000.00
	Total fleet operations	107,000.00	163,150.00
	Equipment and hand tools		
70233	Small equipment repairs	21,400.00	-
	Hand tool purchase		5,000.00
70235	Hand tool maintenance	5,000.00	-
70237	Hand tool repairs		-
70239	Small equipment purchase		5,000.00
70241	Small equipment maintenance		4,200.00
70243	Small equipment repairs		12,000.00
70247	Rescue equipment annual maint		6,000.00
70249	Rescue equipment repairs		6,000.00
70251	SCBA annual inspections		4,000.00
70253	SCBA repairs & supplies		4,000.00
70255	SCBA compressor air testing		1,200.00
70257	SCBA compressor maintenance		1,200.00
70259	Equipment testing	4,000.00	-
70261	Equipment	18,000.00	-
	Total equipment and hand tools	48,400.00	48,600.00
	Firefighting supplies		
70271	Foam		10,000.00
70273	Forestry hose		-
70275	1.75 hose		-
	2.50 hose		-
70277	3.0 hose		-
70279	LDH		-
70281	Nozzles		-
70283	Appliances & adapters		-
70285	Medical supplies - First Aid	5,000.00	5,000.00
	Other firefighting supplies		1,000.00
	Total Firefighting Supplies	5,000.00	16,000.00

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Training and Education			
Training materials			
70301	Training Library		800.00
70303	Training Props		-
70305	Other Training equipment		-
70307	Training Rehab and Refreshments		750.00
Total Training Materials		-	1,550.00
Internal Classes			
70311			
70313	Continuing Education		500.00
70315	Professional Development		500.00
Total Internal Training Costs		-	1,000.00
Outside Classes			
70329	Conferences and Seminars		7,500.00
70330	2604 grant funded classes		2,500.00
70331	Outside Classes	13,000.00	1,000.00
70333	Continuing Education		2,500.00
70335	Professional Development		2,500.00
70337	Database	6,500.00	7,500.00
70339	Travel, Meals and Lodging		7,500.00
Total Outside Classes		19,500.00	31,000.00
Certification Fees			
70341	Certifications	1,200.00	-
70343	Certification fees	12,400.00	-
70345	SFFMA		2,500.00
70347	TCFP		2,800.00
70349	DSHS		1,000.00
70350	Other certifications		-
Total Certification Fees		13,600.00	6,300.00
Total Training and Education		33,100.00	39,850.00
Licenses and Registrations			
Renewals and Registrations			
		1,200.00	-
70351	DSHS		1,500.00
70353	DEA		500.00
Renewals and Registrations		1,200.00	2,000.00
Total Licenses and Fees		1,200.00	2,000.00
Communications			
Radios			
70361	Radio repairs	10,000.00	6,000.00

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		FY 2024 Amended Budget	FY 2025 Adopted Budget
70363	Radio programming		-
70365	Radio batteries	15,000.00	-
70367	Radio air-time		-
	Total Radios	25,000.00	6,000.00
	Dispatch Services		
70371	Dispatch contract		4,000.00
70373	Communications systems maintenance		-
	Cell phones		6,000.00
70375	Other dispatch costs		-
	Total Dispatch costs	-	10,000.00
	Total Communications	25,000.00	16,000.00
	Technology		
	Office systems and equipment		
70381	Printers		-
70383	Copiers		-
	Total office systems and copiers	-	-
	Software		
70391	Microsoft		-
70393	RMS		15,000.00
70395	Training		2,800.00
	Risk reduction		1,600.00
	Health & wellness		2,000.00
	Total Software	-	21,400.00
	IT Systems and Equipment		
70401	Computer repairs & replace		6,000.00
70403	Other equipment replacement		500.00
70405	Printers		250.00
70407	Network		10,000.00
70409	Station alerting		-
70411	AV Equipment		500.00
	Total IT systems and equipment	-	17,250.00
	Total Technology costs	-	38,650.00
	Facilities		
	Station 1		
72101	Repairs & maintenance		2,500.00
72103	HVAC repairs		2,500.00
72104	HVAC filters		100.00
72105	Bay door repairs		2,500.00

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72106	Generator maintenance		1,500.00
72107	Septic service		1,500.00
72109	Door access		-
72111	Electricity		1,200.00
72113	Water		500.00
72115	Gas		-
72117	Propane		200.00
72119	Telephones		-
72121	Internet		1,800.00
72123	Cable TV		-
Total Station 1		-	14,300.00
 Station 2			
72201	Repairs & maintenance		2,500.00
72203	HVAC repairs		2,500.00
72204	HVAC filters		100.00
72205	Bay door repairs		2,500.00
72206	Generator maintenance		1,500.00
72207	Septic service		1,500.00
72209	Door access		-
72211	Electricity		1,500.00
72213	Water		500.00
72215	Gas		-
72217	Propane		950.00
72219	Telephones		1,000.00
72221	Internet		2,000.00
72223	Cable TV		-
Total Station 2		-	16,550.00
 Station 3			
72301	Repairs & maintenance		2,500.00
72303	HVAC repairs		2,500.00
72304	HVAC filters		100.00
72305	Bay door repairs		2,500.00
72306	Generator maintenance		-
72307	Septic service		-
72309	Door access		-
72311	Electricity		1,000.00
72313	Water		1,750.00
72315	Gas		-

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		FY 2024 Amended Budget	FY 2025 Adopted Budget
72317	Propane		-
72319	Telephones		-
72321	Internet		4,500.00
72323	Cable TV		-
	Total Station 3	-	14,850.00
	 Station 4		
72401	Repairs & maintenance		2,500.00
72403	HVAC repairs		2,500.00
72404	HVAC filters		100.00
72405	Bay door repairs		2,500.00
72406	Generator maintenance		1,500.00
72407	Septic service		-
72409	Door access		-
72411	Electricity		1,200.00
72413	Water		500.00
72415	Gas		-
72417	Propane		500.00
72419	Telephones		-
72421	Internet		2,000.00
72423	Cable TV		-
	Total Station 4	-	13,300.00
	Total facilities costs	-	59,000.00
	 Reimbursements to SBCVFD		
73101	Other expenses		
	Total reimbursements to SBCVFD	-	-
	Total Operational Expense	1,270,695.00	1,894,482.23
	Total Expense	1,690,837.52	2,348,623.27
	Net Cash Flow from Operations	580,391.48	630,182.82
	 Other Income		
	Other Reciepts		
81001	Cash Rewards		-
81003	Interest income - chaeking accounts		-
81005	Interest Income - invested funds	108,000.00	166,133.75
	Total other receipts	108,000.00	166,133.75

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		FY 2024 Amended Budget	FY 2025 Adopted Budget
Loan/lease proceeds			
83001	Vehicles	1,538,000.00	595,000.00
84001	Stations	-	1,500,000.00
Total loan/lease proceeds		1,538,000.00	2,095,000.00
Total Other Income		1,646,000.00	2,261,133.75
Other Expense			
Capital Expense			
Vehicles			
93001	Replace booster		300,000.00
93002	Pumper	1,200,000.00	
93003			
Total vehicles		1,200,000.00	300,000.00
Equipment			
94001	Generators (2)	50.00	
94005	Tire Replacement		
94009	Hose Replacement	5,000.00	5,000.00
94011	Tools and equipment	16,000.00	
94013	Turbo Draft Units (4)	20,000.00	
94015	Portable Radios (24)	168,000.00	175,000.00
94017	Spare Batteries-Portable Radios		
94021	Bunker Gear & safety equipment	120,000.00	120,000.00
	Other equipment - new pumper	170,000.00	
	Rescue tools & equipment		
Total equipment		499,050.00	300,000.00
Facilities			
95001	New facilities	-	1,500,000.00
95003	Refit upstairs of Station 2	-	
Total facilities		-	1,500,000.00
Total Capital Expense		1,699,050.00	2,100,000.00
Debt service			
Total debt service		-	-
Total Other Expenditures		1,699,050.00	2,100,000.00
Net Other Sources of Cash		(53,050.00)	161,133.75

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	<u>FY 2024</u> <u>Amended Budget</u>	<u>FY 2025 Adopted</u> <u>Budget</u>
NET GENERAL FUND CASH FLOW	<u>527,341.48</u>	<u>791,316.57</u>

Supplemental expenditures depending on funding availability

1 Add second fulltime crew to deployment model	806,678.88
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Debt Service Fund		
		0.012919
40003	Debt Service tax rate	
		353,083.64
40013	Current year I&S taxes	
		353,083.64
40013	Prior year I&S	
Total revenues		353,083.64
97001	Pumper loan - prin	281,134.00
97002	Pumper loan - int	69,210.00
Total expenditures		350,344.00
Net cash flow		2,739.64