

Wilson County ESD1
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
 October 2024 - September 2025

	Budget
Income	
14100 Income Accounts	
14110 Tax Revenue	
14111 O&M Tax Revenue	2,721,121.00
14113 Business Personal Pen Tax Revenue	400.00
14115 O & M - Delinquent Tax Revenue	21,000.00
14117 Uncollectible Taxes	81,634.00
14118 Penalty Income	12,000.00
14119 Tax Refunds	-15,500.00
14120 Sales Tax Revenue	1,172,000.00
Total 14110 Tax Revenue	\$ 3,992,655.00
Total 14100 Income Accounts	\$ 3,992,655.00
14138 Fund Balance Transfer In	100,000.00
14140 Other Income	0.00
14150 Interest Earned On Temp Invest	75,000.00
14190 Rental Income District 3	26,000.00
14250 Billboard Lease	
14270 TIFMS Income	35,000.00
14280 Fire Academy Income	5,000.00
14285 Fire Inspections	
14286 City of La Vernia	12,000.00
14287 City of Floresville	12,000.00
14288 Wilson County	11,000.00
Total 14285 Fire Inspections	\$ 35,000.00
Total Income	\$ 4,268,655.00
Gross Profit	\$ 4,268,655.00
Expenses	
16050 Taxing Expenses-ESD	
16051 Wilson Co Appraisal Dist	25,000.00
16052 Wilson Co Collection	6,500.00
16053 Delinq Attorney Fees	6,500.00
Total 16050 Taxing Expenses-ESD	\$ 38,000.00
16090 Memberships/Asso/Subscript Dues	
16091 Membership/Asso Dues-ESD	1,200.00
16092 Membership/Asso/Subscript FD	1,600.00
Total 16090 Memberships/Asso/Subscript Dues	\$ 2,800.00
16100 Professional Services	
16110 Accounting Services-ESD	10,000.00
16120 Audit Fees-ESD	11,000.00
16130 Legal Fees-ESD	5,000.00
16140 Other Professional Services	10,000.00

16141 Fire Inspections Fees to WC		
16150 County Revenue Share		
Total 16100 Professional Services	\$	36,000.00
16210 Bank Fees		
16211 Bank Fees-ESD		0.00
Total 16210 Bank Fees	\$	0.00
16600 Employee Benefits		
16620 Emp Benefits-Pension Plans-ESD		274,360.00
16640 Emp Benefits-Health Ins.-FD		200,000.00
16660 Emp Benefits-Life Ins.-FD		
16670 Worker's Comp.		95,000.00
Total 16600 Employee Benefits	\$	569,360.00
16800 Insurance		
16810 Insurance - Property		65,000.00
16840 Insurance - Auto		
Total 16800 Insurance	\$	65,000.00
16900 Interest Expense		
17059 Bldgs/Maint/Repair		
17051 Bldg Maint/Repair-FD-Sta. 1		5,500.00
17052 Bldg.Maint/Repair-FD-Sta. 2		5,500.00
17053 Bldg. Maint/Repair-FD-Sta. 3		5,500.00
17054 Bldg Maint/Repair-FD Sta 4		250.00
17055 Station 11 - Supplies		6,500.00
17056 Station 12 - Supplies		6,500.00
17057 Station 13 - Supplies		6,500.00
Total 17059 Bldgs/Maint/Repair	\$	36,250.00
17061 Vehicle Maint & Repair		
Total 17061 Vehicle Maint & Repair	\$	70,000.00
17099 Other Maint Costs		
17075 Maint/Repair - Gas Power Equip		2,200.00
17076 Maint/Repair-SCBA Air Paks&Comp		8,000.00
17085 Maint/Repair-Comm Equip		5,000.00
17086 County Radio Maintenance Fees		40,000.00
17090 Maint/Repair-PPE		3,000.00
17095 Pump Testing		2,500.00
17096 Hose&Ladder Testing		1,500.00
17098 Othr Equip.Repairs/Maintenance		500.00
Total 17099 Other Maint Costs	\$	62,700.00
17100 Office Expense		
17120 Office Supplies-FD		4,500.00
17140 Printing & Publishing-FD		3,000.00
17170 Postage & Shipping-FD		600.00
17190 Office Equip.-FD		6,000.00
17191 Post Office Box-ESD		60.00
Total 17100 Office Expense	\$	14,160.00
17300 Total Medical Supplies		
17320 Medical Supplies-FD		25,000.00

Total 17300 Total Medical Supplies	\$	25,000.00
17500 Meals & Entertainment Expenses		
17510 Meals & Ent. Expense-ESD		800.00
Total 17500 Meals & Entertainment Expenses	\$	800.00
17600 Conference & Seminars		
17610 Conference&Seminars-ESD		1,500.00
17620 Conference&Seminars-FD		3,500.00
Total 17600 Conference & Seminars	\$	5,000.00
17630 Training Expense-FD		
17625 Training Expense-ESD		350.00
17631 FF Training		8,000.00
17634 Certifications		3,500.00
17635 Training Materials-FD		15,000.00
17636 Fire Academy Expenses		3,000.00
Total 17630 Training Expense-FD	\$	29,850.00
17651 Travel		
17640 Travel Expense - ESD		2,000.00
17650 Travel Expense-FD		3,000.00
17660 Travel Expenses - Admin		4,500.00
Total 17651 Travel	\$	9,500.00
17700 Salary Expenses		
17250 Payroll Tax Expense-FD		188,864.00
17251 Payroll Processing Fees		8,500.00
17722 Salary Expense-FD-Stipend		20,000.00
17723 Salary Expense		2,078,484.00
17724 FRO Medical Director		6,000.00
17727 Salary Expense - TIFMAS		
Total 17700 Salary Expenses	\$	2,301,848.00
17810 Utilities-FD		
17811 Electricity-FD		36,000.00
17812 Propane Gas - FD		3,500.00
17813 Water/Garbage-FD		6,500.00
17814 Telephone-FD		10,000.00
17815 Internet-FD		1,500.00
Total 17810 Utilities-FD	\$	57,500.00
17900 Vehicles-Operating Expenses		
17901 Fuel		80,000.00
17902 Supplies		1,000.00
17903 Tires		10,000.00
17904 Veh. License & Inspections		150.00
17905 FF Foam		6,000.00
19712 Loose Equipment/Hose		30,000.00
Total 17900 Vehicles-Operating Expenses	\$	127,150.00
18230 Technology		
18231 Website Development & Maint-ESD		1,250.00
18234 Software-FD		31,000.00
18235 Cloud		150.00

18238 Website - Hosting		
Total 18230 Technology	\$	32,400.00
18300 Uniforms & Badges		
18301 Uniforms/Badges - ESD		400.00
18302 Uniforms/Badges - FD		15,000.00
18303 Bunker Gear		45,000.00
18304 Wildland Gear		0.00
Total 18300 Uniforms & Badges	\$	60,400.00
18450 Public Relations - FD		
18451 Fire Prevention		1,500.00
18453 Public Relations		1,000.00
18454 Staff Recognition		6,000.00
18455 Emergency Meals		3,000.00
Total 18450 Public Relations - FD	\$	11,500.00
18910 Other Expenses-FD		
18920 NFPA FF Physicals		25,000.00
Total 18910 Other Expenses-FD	\$	25,000.00
19000 Gain/Loss on Sale of Assets		
Total Expenses	\$	3,580,218.00
Net Operating Income	\$	688,437.00
Other Expenses		
19300 Debt Service		
19302 Note 1 - Engine 11 / 2028		46,000.00
19305 Note 2 - Station 2 / 2034		56,000.00
19306 Interest Expense Station 2 Note		0.00
19307 Note 3 - Engine 12 / 2032		84,000.00
19308 Note 4 - 2023 Pierce Tender 3141 - 4/25		0.00
Total 19300 Debt Service	\$	186,000.00
19900 Capital Outlay - ESD		
19855 Station 1 - Paging System		45,000.00
19916 Station 2 - Generator		35,000.00
19917 Station 2 - Paging System		45,000.00
19956 Station 1 - Workout Building		35,000.00
19957 Station 1 - Shower		10,000.00
19991.10 2025 Ford 250		100,000.00
19999 Station 13 Construction		
Total 19900 Capital Outlay - ESD	\$	270,000.00
20000 Reserve Accounts		
20001 Emergency Contingency Reserve - 5%		65,000.00
20002 Equipment Replacement Reserve - 6%		65,000.00
Total 20000 Reserve Accounts	\$	130,000.00