

Travis County Emergency Services District No. 2

Fiscal Year '15 Budget

(Ending September 30, 2015)

Adopted September 25, 2014

BUDGET

COSTS BUSINESS

GOVERNMENT

OUR MISSION

“Travis County Emergency Services District No. 2 is dedicated to serving community public safety needs.”

We will meet those needs by providing Fire Prevention and Public Education services and responding to incidents involving Emergency Medical Services, Fire, Hazardous Materials, Water Rescues, Trench Rescues, Confined Space Rescues, High and Low Angle Rescues, Building Collapses, Transportation Accidents, Unsafe Conditions, and Public Assistance to prevent injury or property damage.

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I. GENERAL

Travis County Emergency Services District No. 2 operates with a fiscal year beginning October 1 and ending on September 30. The year is designated by the calendar year in which the fiscal period ends i.e. "FY '15" will end on September 30, 2015.

This is sometimes confused with the tax collection year. Taxes for calendar year 2014 are actually due and collected beginning on December 31, 2014, meaning that most of the taxes for the year will be collected after the end of the calendar year, but are used to fund the Fiscal Year '15 budget.

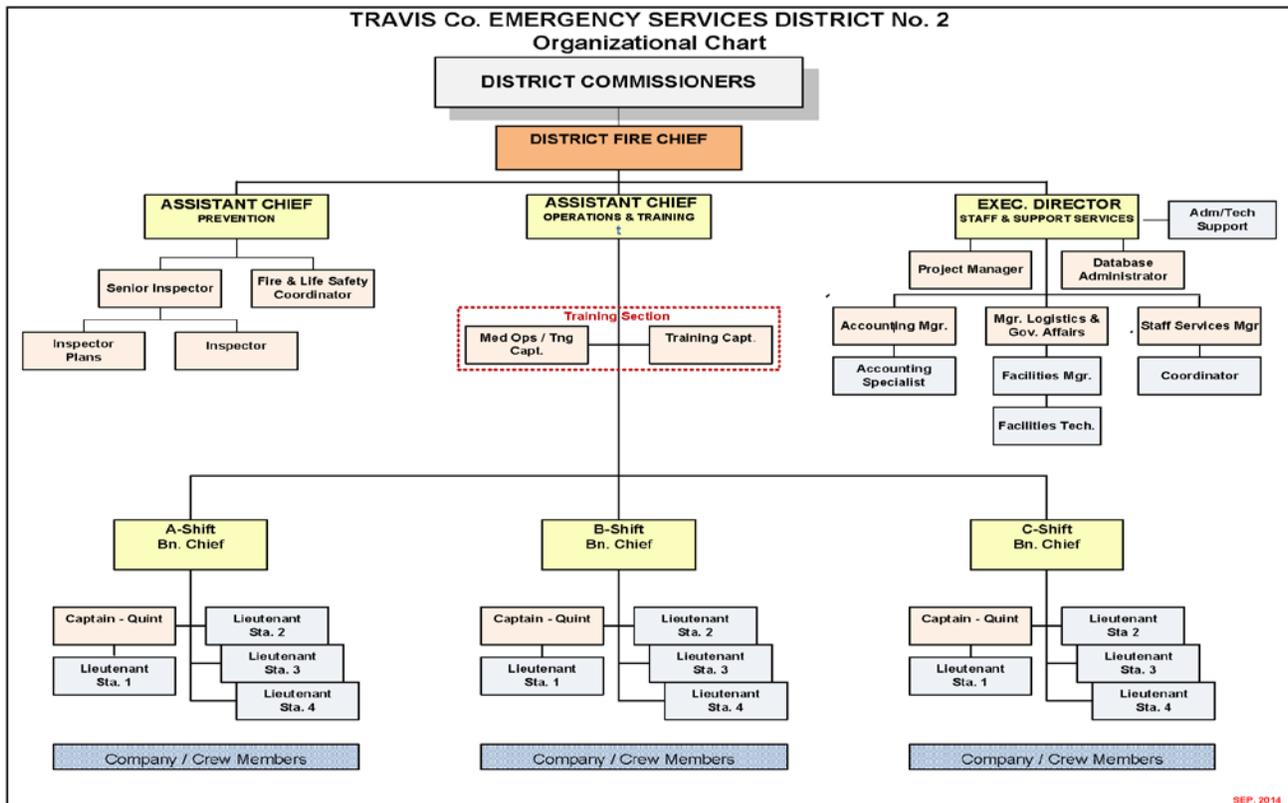
The majority of income used to operate the District is derived from tax proceeds. Texas law allows for Emergency Services Districts to tax property at a rate to not exceed 10-cents per \$100.00 appraised value. This "10-cents" is divided to cover both long-term debt and daily operations.

In August 2000, voters in Emergency Services District No. 2 approved a ½-cent sales tax levy across the entire District. In May 2014 voters again approved a ½-cent sales tax levy for the area of the District outside the City of Pflugerville and the Wells Branch Library District. These two areas were already at the 8 ¼-cent state cap.

These tax levies account for more than 97% of the projected revenue in the current budget. The remainder of income is derived from fees for services, management income from leased facilities; and grants and gifts.

There are three functional divisions in the District for budget purposes. They are Operations, Prevention, and Administration/Staff Services. Managers of these divisions are responsible for managing their respective budgets.

The organizational chart for the District is shown below.



The Training Section as shown is directed by the Chief of Operations and is funded as a component of the Operations Division. As depicted, the Training Section's service focus is toward the Operations Division. The Prevention and Administration Division both have training budgets that fund specific training within the respective division.

Funds can be transferred within each of the three major budget categories, (within the division), with approval of the District's Fire Chief. This allows division managers certain freedom to operate within their allocated budget.

Transfer of funds from one division to another must also be approved or directed by the Board of Commissioners. This more complex revision prevents funds from being "moved" without proper coordination and approval. Simply put, movement of funds within the Operations budget is relatively simple but moving funds from Prevention to Operations or Administration requires coordination and approval of the Board of Commissioners.

II. DIVISION OVERVIEW

Our District/Fire Department is as complex as all the functions and services it provides. It is comprised of three major components or Divisions: Administration – Staff Services; Emergency Operations; and, Prevention – Code Enforcement. While each Division works independently of each other, all Divisions must work together in order to meet the District’s mission, “.... *to serving the community’s public safety needs.*”

Each of the Divisions operates independently under the direction of their respective directors, but they are synced to support one another. To assure this strategic planning is necessary wherein each Division examines accomplishments and commitments to future needs. Historically these sessions are held in the spring of the year with the Board of Commissioners before the next year’s budget begins formulation.

This last session (June 2014) was preceded by many weeks of work before meeting the Board of Commissioners. The work was focused on not only needs at the division level, but on how those needs related to the District overall.

Financial constraints do not allow for all things in all divisions to be met in a single year so priorities have to be identified. District needs are planned across a time spectrum that goes beyond a single budget. Gaps in infrastructure such as number of personnel, facilities and equipment, and internal functions created by growth and development and increased services demand have to be filled before there can be expansion services.

The current strategic plan augments the previous plan in “filling in the gaps”. At the same time allowances were made to move the District to improved or additional service delivery if other financial support is secured.

Voters approved an additional ½-cent sales tax for the area in District not in the City of Pflugerville or the Wells Branch Library District. In doing so, those new revenues will be allocated to delivery of advanced emergency medical care in the District. This moves the District closer to realization of one of its major strategic objectives.

This budget continues to reflect the Strategic Plan and is the benchmark for the District in a rapidly changing community.

STAFF SERVICES DIVISION (ADMINISTRATION)

As a Division, Staff Services continues to work together to support employee and organizational success through a commitment to excellence, technical and professional knowledge, collaboration and communication, problem solving, and professionalism. Our slogan for FY 2015 is “This is our journey together”.

Major accomplishments during FY 2014 include:

- Hiring the Public Education Specialist;
- Providing new office space for the Prevention Division;
- Developing and supporting revenue for the organization;
- Developing resource plans to quickly finance the new SCBA compressor and the Training Field business plan;
- Implementing maintenance and replacement schedules in Facilities;
- Gathering data and providing detailed analysis; and
- Updating and revising departmental policies.

Staff Services as a Division encompasses all services needed to support a self-standing organization. The Division is thinly staffed and must capitalize on systems. Therefore, we continue implementation of systems to maximize efficiencies and production of data. We seek to optimize the use of technology and we continue to develop a staffing model to support growing organizational needs in Human Resources, Accounting, Purchasing, Contracts and Grants,

Administration and Technical Support, Communication, Information Technology, Governmental Affairs, Facilities and Support.

As a Division, we believe that self-evaluation leads to stronger performance. We look at how the Division is performing in meeting infrastructure and compliance goals, as well as the Division's overall impact on the organization. We assess maintaining consistency and excellence in core processes; managing the financing of initiatives for the organization; facilitating construction, maintenance, and repair of the District's facilities; working as a partner in Human Resources; providing useful data and analysis for managerial decisions; and, focusing on organizational communication.

Staff Services strengths include: great results, consistency and excellence in core processes, efficiencies that build capacity, as well as expertise and interest to go beyond. We have a team with 500 years of experience and dedication; with high energy; with employees who are interested in their jobs, and who are interested in the District. As a thinly staffed Division that exceeds expectations, we value: expertise, experience, flexibility and commitment to serve the organization.

During FY 2014, the Accounting Team for sensational work and for being invaluable to the District. Everyone on the team works well together and the manager provides a great structure and work environment. The District is a large organization with significant transaction volume and regulatory complexity. The Accounting Team contributes to procedures being followed by the organization and to processes running very effectively and efficiently. The Accounting Team is a great part of the infrastructure of the organization that allows it to move forward at such a rapid pace.

Over the last several fiscal years, Facilities had worked to make the change from a reactive unit ("if it is broke, we will fix it") to a preventive and purposeful unit. During FY 2014, 80% of the work performed was preventive with less than 4% of the work orders due to damage. The unit completed close to eight hundred (800) work orders in a twelve (12) month period or three (3) work orders completed a day on average. Average days open for each work order was eleven (11) days. During FY 2015, work will continue to maintain the preventive and planned nature of the work. Changes in responsibilities and technology should allow the open work order time to be reduced.

During FY 2015, efforts will be focused on the roll-out of online solutions for key processes such as timesheets, purchasing, and compliance training. There will be continuance to develop grant capabilities and grow fundraising initiatives like the FirstIn Pfoundation. The Division will continue building on statistical and mapping capabilities. The project documenting position duties, allocation of time, and procedures will be continued into the new fiscal year. Communication efforts and partnering with other Divisions on projects such as hiring, wellness, and the Living Safe and Well Expo will continue.

Staff Services' commitment to provide Top Quality Support to the organization is firm. The Division is a great team of dedicated and committed employees ready to stretch and learn to meet the needs of a growing and changing organization in a heavily regulated environment.

OPERATIONS DIVISION

The Operations Division is dedicated to providing exceptional service through a commitment to public service "Because we care." Every fire department is responsible for managing its operations in such a way that firefighters can do the most effective job of providing emergency medical care, fire control and fire prevention in the safest way possible.

Effective performance requires careful planning, which can take place only if accurate information about fires and other incidents is available. Patterns that emerge from the analysis of incident data can help departments focus on current problems, predict future problems in their communities, and measure their programs' successes.

The Travis County Emergency Services District (ESD) #2 interfaces with more than 10,000 citizens a year involved in emergent situations. These emergencies cover a wide array of situations – building fires, transportation fires, dumpster

fires, brush fires, medical problems, traumatic injuries, automobile accidents, building collapses, hazardous materials spills, industrial accidents, water rescues, trench collapses, confined space incidents, high angle rescues and other situations. Each of these incidents impact more than just the people directly involved, family members, employees, customers, parishioners and more, are all affected by the consequences of the event. We respond from four fire stations utilizing four fire engines, one ladder truck and one command vehicle. Our daily staffing level is 18 people to serve our 100,000 citizens located in an area of 100 square miles.

The population in ESD #2 has seen steady growth for years. With this population increase comes an increase in calls for service. In 2006 the district had 65,000 residents and responded to 4896 calls for service. In 2013 the district had grown to more than 97,000 residents and responded to 7,336 calls for service. These numbers are consistent with national averages as identified by The International City/County Management Association (ICMA). In their 2010 Comparative Data Performance Measurement Report they identified that fire departments similar to ESD #2 in size responded to 68.56 incidents per 1000 population, had 1.61 fire fighters per 1000 population, and cost \$145.08 per capita. ESD #2 data parallels the ICMA data with identified work load measures, property losses, injuries, number and type of calls etc., the major deviation is in staffing 1.29 per 1000 population and cost \$113.97 per capita.

With the need to address an increasing call burden in the most effective and safest way possible, without additional large revenue streams, a strategic plan was proposed and adopted by the Board of Commissioners. The goals outlined in the adopted strategic plan center around two guiding principles, first analyze our current deployment strategies and resource allocations and develop a plan to address gaps in equipment, vehicles and personnel and then if additional revenue streams are found, develop an enhanced level of EMS care (paramedics and possibly transport service) and address growing gaps in response times goals (additional stations and response vehicles).

Some of the basic planning assumptions that have direct and deep impact on the District's budget are:

- Staffing – A minimum of four person staffing for engines, aerials and brush trucks. A minimum of two person staffing for tenders, squads, ambulances and Battalion Chief Command vehicles.

Rationale for this staffing level is based in many nationally recognized studies that indicate this level to be the most cost efficient yet effective. As an example, One early analysis by the Seattle Fire Department for that city's Executive Board reviewed the average severity of injuries suffered by three-, four-, and five-person engine companies, with the finding that "the rate of firefighter injuries expressed as total hours of disability per hours of fireground exposure were 54 % greater for engine companies staffed with 3 personnel when compared to those staffed with 4 firefighters."

- Fleet Replacement – Mission Critical Vehicles: Engines and Aerials will serve 10 years front line and then 5 years in reserve. Brush Trucks, Squads and Battalion Chiefs cars will serve 5 years front line and 5 years in reserve. Tenders will serve 15 years front line and then be replaced. Reserve vehicles will be maintained to ensure availability for front line mission critical vehicles and serve as surge equipment on high activity days (Tenders will not have a reserve). There shall be one reserve for each single front line Engine, Aerial, Brush Truck and Battalion Chiefs car. Thereafter 1 reserve for and 2 front line; 2 for 3 and, 4; 3 and 6 etc. (NFPA 1901-176)
- Equipment – All equipment will be maintained following the manufacturer recommendations. Mission critical equipment (saws, fans, extrication equipment, hose etc.) will have reserves available.
- Communications - All riding positions on apparatus will have an 800-trunked handheld radio ready for that position. Additionally, two caches of 800-trunked handheld radios will be established for deployment. Periods of disaster have proven that a cache of radios are needed to maintain critical communications among District resources and serve as reserves. VHF handheld radios will be dispersed and maintained on a District

owned and maintained narrow band VHF system. This will serve as a back-up system to the regional radio system in case of a large area failure. In addition, this allows for expanded communication in the District for our resources and maintains communication capability with State and Federal resources. We will have 2 radios per apparatus as well as a cache of radios for deployment. There will be a VHF mobile radio mounted in each apparatus. Mobile Data Computer or MDC will be maintained in front line and reserve response apparatus. Cross Band repeaters will be added to allow in the field “patching” of radio networks.

- Self-Contained Breathing Apparatus, (SCBA) – The SCBA Program is be placed into 4 categories: Breathing Apparatus, Cylinders, Face Piece, and Breathing Air Compressor(s). All 4 of these categories are regulated by standards set forth by NFPA, TCFP, OSHA, and DOT. NFPA mandates what type of breathing apparatus the ESD must use, provide to employees, and how it should be tested and verified every year for proper functionality. DOT regulates verification and integrity of breathing air cylinders. OSHA mandates the yearly testing of proper face piece fit. Breathing Air Compressor sampling and Testing Equipment calibration is mandated by NFPA as well. Texas Commission on Fire Protection defaults to NFPA, OSHA, and DOT with regards to how, when, and why this testing is needed.

The above assumptions while not accounting for all concerns associated with budgeting for the Operations Division, represent those of major importance to the daily performance of the District.

During FY '15 the District will add three 24 hour Safety Officers; re-title the Command Aide position as an Accountability Officer, (Lieutenant in rank); and, add as many firefighters for four person staffing as economically possible.

PREVENTION DIVISION

The Division is committed to being highly responsive to its duties of inspection, investigation, and public education. The division is staffed daily, Monday through Friday, with personnel on-call during overnight periods and weekends.

The Prevention Division of Travis County Emergency Services District #2 was created in 1999, authorized under chapter 775 of the Health and Safety Code through the adoption of a fire code. Civil process is the primary enforcement vehicle for fire code. However, violations of the fire code can be enforced under the penal code if gross negligence is found.

Currently the Division has assigned staffing of assistant chief, a captain, two lieutenants, and a community outreach specialist. Occasionally off-duty firefighters, who are certified as Inspectors with the Texas Fire Commission, work in the Division to conduct follow-up inspections and to assist with plan reviews.

During FY '15 the Division is committed to maintain annual inspection of facilities that have potential for large loss of life such as apartments, assemblies, hazardous material storage, etc. Other facilities are inspected bi-annually. New construction remains a priority for inspections and in some cases causes delayed inspection of other lower hazard facilities.

The Division's commitment to the District's mission through community outreach and public education will continue and is enhanced by the addition of a community outreach position. Existing community programs will be evaluated and continued depending on mission impact. Other programs will be explored to ensure mission focus that best serves our constituents including the safety and well-being of firefighters.

The Plan Review Program is designed to ensure all new and remodeled buildings are built to accepted standards. Building construction is increasing with improved economy in the District. While new development has the impact property and

sales tax for the District there is the offset consideration for workload demand first on the Prevention Division and ultimately on the Operations Division.

The Division investigates the occurrence of fires in the District with attention to cause. The primary purpose of cause determination is to prevent future similar occurrences. That purpose is a two-pronged goal: first, prevention of intentionally set (arson); and, secondly prevention of un-intentional fires by a change in behavior, action, design or mechanics.

Prevention Division Personnel will continue to evaluate service delivery and utilization of resources in order to maximize productivity and provide safe environment for the public and fire service personnel.

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III. LONG TERM DEBT

The District's Debt Service Fund/Account is used to retire bonds that were originally issued in 1996 – 97 and were re-financed in 2005. These bonds were utilized by the District in its early days of operation to finance major equipment and building of fire stations. In fact, the four current fire stations were all financed by the original bond issue of \$4.6 million. That same issue also funded two Class A engines, two brush trucks, CAFS retrofit on existing engines, and a large amount of portable equipment.

Funds for payment of this bond issue are allocated directly from collected property tax. A tax rate is determined that will satisfy the payment in the year and the allocation is segregated at time of collection. For FY '14 the "Debt Service Rate" determined by the Travis Central Appraisal District is \$0.0052. This rate should return \$373,100.00 needed to satisfy this year's long-term payment. The final payment for this debt instrument will be March 1, 2017.

The District does have other debt instruments, but they are "paid" from funds generated by the M&O, (Maintenance and Operations), tax levy. Debt instruments are shown in the table below:

Travis County ESD #2
As of July 31, 2014
Five year Minimum Debt Commitment

Five year Minimum Debt Commitment - Principal Portion of Debt		Principal	2014	2015	2016	2017	2018	2019	Thereafter	Total
Bonds - Debt Service Fund	Payment date									
Series 2005	3/1/2014			(345,000.00)	(360,000.00)	(170,000.00)				(875,000.00)
Total Series Bonds			-	(345,000.00)	(360,000.00)	(170,000.00)	-	-	-	(875,000.00)
Capital Leases - General Fund										
Oshkosh Capital #83610000	12/20/2013									-
Oshkosh Capital #172086000	2/26/2014		\$ (30,814.73)	\$ (31,856.27)	\$ (32,933.01)	\$ (34,046.13)				(129,650.14)
Oshkosh Capital #172606000	3/20/2014		\$ (52,244.36)	\$ (53,957.98)	\$ (55,727.80)	\$ (57,555.67)	\$ (59,443.50)	(257,921.52)		(536,850.83)
Oshkosh Capital #179683000	1/15/2015		\$ (31,394.18)	\$ (32,445.89)	\$ (33,532.83)	\$ (34,656.17)	\$ (35,817.16)			(167,846.23)
Total Capital Leases			-	(114,453.27)	(118,260.14)	(122,193.64)	(126,257.97)	(95,260.66)	(257,921.52)	(834,347.20)
Loans - General Fund										
Wells Fargo #0263974551-18	monthly	(15,817.99)	(96,817.91)	(83,743.01)						(196,378.91)
Wells Fargo #0263974551-26	monthly	(52,164.90)	(319,804.79)	(329,178.47)	(339,145.95)	(349,253.25)	(359,661.78)	(681,746.51)		(2,430,955.65)
Wells Fargo #0263974551	2/20/2015		(108,125.00)	(110,557.81)	(118,045.36)	(128,051.38)	(138,147.54)	(148,243.70)	(385,072.91)	(1,150,000.00)
Wells Fargo #343171-400	1/26/2014		(38,402.92)	(39,700.19)						(78,103.11)
Wells Fargo #343171-400	7/26/2014		(39,046.17)	(40,332.03)						(79,378.20)
Wells Fargo #343171-401	1/28/2014									-
Wells Fargo #343171-401	7/28/2014									-
Total Loans			\$ (67,982.89)	\$ (602,196.79)	\$ (603,511.51)	\$ (617,191.31)	\$ (631,304.63)	\$ (645,409.32)	\$ (1,066,819.42)	\$ (3,934,815.87)

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IV. BUDGET FORECAST

A. Revenues

Property Tax Receipts

Each year, Travis Central Appraisal District (TCAD) provides property value information and tax calculations. These data are used to formulate a budget proposal. The tax rate necessary to satisfy the District's bond obligations are shown as the "Debt Rate". The "M&O Rate" is set to satisfy maintenance and operations.

Truth in Taxation Law in Texas requires that an M&O Rate that would render the same tax in the previous year be calculated. This is termed the "Effective Tax Rate" and forms the basis then for a "Rollback Tax Rate". A Rollback Rate is one that exceeds an 8% increase over the Effective Rate. A tax rate that exceeds the Rollback Rate is subject to recall election by the voters in the District.

The taxable value for the current year is \$7,130,378,482.00 which is \$798,576,820.00 or 11.2% higher than it was in the previous year.

The calculated tax rate for Debt Service is **\$0.0052** which leaves a balance of **\$0.0948** as the maximum allowable rate for M&O without exceeding the 10-cent cap. The effective M&O rate is 0.0862 while the rollback rate is 0.0930. The rollback rate is necessary to provide a minimally balanced budget when compared to expected expenditures.

\$7,130,378,482.00	TCAD Adjusted Tax Base
	Including estimated value of Property in Protest
\$ 0.0052	Debt Rate (Determined by TCAD)
\$ 0.0930	Proposed M & O Rate
\$ 0.0982	Total Proposed Tax Rate
\$7,002,032.00	Total Tax Receipts @ \$0.0982
\$373,100.00	Tax Receipt for Debt Service
\$6,631,252.00	Tax Receipt for M & O
\$6,564,938.00	Revenue with calculated 99% collection factor

A margin of safety is built into the budget calculation by reducing the expected tax revenue by 1%. This allows for the possibility of less than a 100% collection.

SALES TAX RECEIPTS

In May 2014 an additional taxing requirement was approved by voters for a partial area in the District, (outside the City of Pflugerville and outside the Wells Branch Library District). This additional tax levy is \$0.005, making the sales tax total 1-cent in an area that will be noted and reported as ESD 2A.

For the previously existing sales tax district, estimates are a 10% increase over actual net collections for the previous 12 months, **\$5,065,812.00**. This is based on reported area economic development, and actual improvements seen in sales tax over the previous 18 – 24 months.

Estimated net collection for ESD 2A is **\$750,000.00**.

Grants & Gifts

While the District may apply for grants during the fiscal year, no anticipated revenue is included in budget calculations.

Prevention

An estimate of income from plans reviews and inspections is **\$210,000.00**.

Fee for Service

For FY '15 the budgeted amount is **\$50,000.00**.

Miscellaneous Income

No allocation made.

Management Income/Fund Transfer

This budget includes **\$100,000.00** to be transferred from the Facilities Fund. These are anticipated as revenues for rental of District facilities.

Loan Proceeds

No revenue allocations are included in budget formulation for FY '15. However, the District will likely secure loan(s) for planned expenditures according the Strategic Plan for facilities and apparatus/equipment. Once the extent of those obligations are realized, a budget revision that accounts for expenditures and offset revenues will be required.

Interest Income

Low interest rates are forecasted to carry well into the future. The budget forecast for last fiscal year had to be revised downward because of this phenomenon. This year the proposed budget continues with a conservative estimate of **\$4,500.00**.

Transfer

During previous years the District found it necessary to utilize contingencies and/or reserved funds to balance the budget. That is not necessary in this budget presentation.

The total estimated revenue for the District in FY '15 is **\$12,715,750.00**.

B. Expenditures

The table below shows allocation of funds by account and division.

ACCOUNT	OPERATIONS	PREVENTION	ADMIN.
5000 Payroll	---	---	\$7,430,500.00
5100 Employee Benefits	---	---	\$1,816,850.00
5200 Supply & Materials Management	\$126,000.00	\$0.00	\$31,700.00
5310 Systems & Equip. Maintenance	\$123,500.00	\$0.00	\$58,896.00
5340 Communication Systems	\$115,000.00	---	\$63,000.00
5350 Dispatch and Access Fees	---	---	\$215,000.00
5400 Fleet Operations	\$114,000.00	\$10,500.00	\$9,500.00
5500 Fleet Maintenance	\$196,500.00	\$3,500.00	\$5,000.00
5600 PPE / Uniforms	\$227,000.00	\$0.00	\$2,000.00
5700 Recruiting & Retention	---	---	\$26,500.00
5800 Training Program	\$100,000.00	\$10,500.00	\$26,000.00
5900 Public Education / Outreach	---	\$19,400.00	---
6100 Dues and Subscriptions	\$4,200.00	\$800.00	\$5,000.00
6200 Administrative Services	---	---	\$157,000.00
6310 Commissioners	---	---	\$10,000.00
6320 Commissioners – Travel	---	---	\$2,500.00
6360 Staff – General Business Travel	---	---	\$2,900.00
6610 Legal Counsel	---	---	\$80,000.00
6620 Financial Services	---	---	\$300,000.00
6630 Public Relations	---	---	\$15,000.00
6640 Other Professional Services	---	---	\$250,000.00
6710 Utilities	---	---	\$150,850.00
6750 Facilities Maintenance	---	---	\$91,550.00
6770 Facilities Services	---	---	\$19,500.00
6780 Operating Expenses – Training Field	---	---	\$0.00
7310 Lease/Loan Principal	---	---	\$716,653.00
7320 Lease/Loan Interest	---	---	\$128,118.00
7500 Capital Outlay	---	---	\$25,000.00
TOTAL	\$1,006,200.00	\$44,700.00	\$11,639,017.00
Difference From Revised Previous Yr Budget	20.4%	22.3%	1.1%

Administrative expenditures do not account for capital outlay expenses to be funded by loan(s). The total budgeted expenditures for FY '15 are **6.1%** greater than those in the revised budget for FY '13.

C. FACILITIES FUND

This fund is associated with operating the District’s Conference and Education Center (CEC) and Pfluger Hall. Both of these facilities are utilized for District activities, but also can be used by the public for a fee. The District’s need and use take precedent over public utilization in all cases. There is a long-term lease agreement with City of Pflugerville for the first floor of the CEC

Pfluger Hall was acquired from the Pflugerville Volunteer Fire Department a number of years ago. It is a large meeting hall that is used for large classes and conferences. It is also used by the public when the District does not have activities planned.

It is estimated that the operation of these facilities and enrollment fees charged for classes conducted by the District will provide **\$100,000.00** that can be transferred to the General Fund.

D. CONTINGENCY - RESERVED FUNDS

Reserve funds have been built over many years using fund surpluses at the end of fiscal years. This has been a purposeful action by the Board of Commissioners to provide “rainy day” funds. The Board’s intent was for financial stability during trying economic periods. That plan has been in play during previous fiscal years and continues with present budget formulation.

The original budget formulated for FY '14 directed \$600,000.00 from Reserved Funds to balance revenues and expenditures. In addition, a sum of \$700,000.00 was directed from end of FY '13 cash contingency and \$7,000.00 were called for from interest earnings. This was a total \$1,307,000.00 needed for a balanced budget in FY '14.

Revision to the FY '14 budget directed the above referenced \$1,307,000.00 to be taken from FY '13 end of year cash which was verified as \$1,787,263.00. The annual audit revealed this possibility once verification of the General Fund Balance on 9/30/2013 was made.

Summary FY '14

General Fund Balance (Audited)	\$4,070,831.00
Tex Pool (Reserved Funds)	-\$2,162,411.00
Facilities Funds	-\$ 121,057.00
End of Year (FY '13) Actual	\$1,787,263.00
To Balance FY '14	-\$1,307,000.00
Contingency Net	\$ 480,263.00

Note: Reserved Funds remain \$2,162,411.00.

The estimated contingency beginning FY '15:

FY '14 Carry-over	\$ 480,263.00
Revised FY '14 Budget Net (Est.)	<u>\$1,407,715.00</u>
	\$1,887,978.00

V. DETAILS – BY CATEGORY

Expenditures and income are accounted for in detail as a management tool. Detailed categories are used for types of revenues and expenditures within each of the major divisions. Division Heads are able to use these account categories to monitor the various aspects of operations under their control. The following pages contain spread sheets showing the FY '15 budget in detail. Revenues and expenditures are displayed by category. Comparisons for the FY '14 budget and actual "to-date" are also shown.

DEBT SERVICE FUND and INTEREST INCOME

The Debt Service Fund is dedicated to long-term indebtedness of the District, specifically the 2005 Bonds. Those bonds will be retired in 2017.

Other debt instruments include lease-purchases of fire apparatus and short-termed loans for other capital assets. Payments on these are included in the Administrative Division Budget.

Interest income is shown here and tracked separately. Presently interest rates are so low that this is not considered as a major revenue source for the District.

DEBT SERVICE FUND						
DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
REVENUES						
DSF-	00-4110-000	Property Tax Revenue	\$367,198.00	\$365,537.48	\$367,198.00	\$373,100.00
DSF-	00-4810-000	Miscellaneous		\$0.00	\$0.00	
DSF-	xx-xxxx-xxx	Interest Income		\$35.52	\$36.00	
TOTAL			\$367,198.00	\$365,573.00	\$367,234.00	\$373,100.00
EXPENDITURES						
DSF-	7113 & 7123	2005 Bond Payment P & I	\$371,600.00	\$330,000.00	\$330,000.00	\$373,100.00
DSF-	00-6240-000	Bank Fees	\$200.00	\$158.06	\$200.00	
DSF-	00-6623-000	TCAD Fees	\$2,500.00	\$2,441.87	\$2,500.00	
TOTAL			\$374,300.00	\$332,599.93	\$332,700.00	\$373,100.00
INTEREST INCOME						
DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
	00-8011-000	Interest - Checking Accounts	\$5,000.00	\$4,435.19	\$5,000.00	\$4,500.00
	00-8012-000	Interest - Sales Tax Account		\$0.00	\$0.00	
	00-8013-000	Interest - Property Tax Accounts		\$0.00	\$0.00	
	00-8014-000	Interest - Escrow Account		\$0.00	\$0.00	
	00-8015-000	Interest - Investment Accounts	\$2,000.00	\$546.20	\$2,000.00	\$650.00
	00-8016-000	Interest - P&I Collected on Property Tax		\$0.00	\$0.00	
TOTAL			\$6,500.00	\$4,981.39	\$7,000.00	\$5,150.00

REVENUE – GENERAL OPERATING FUND

Property and Sales Tax account for 97% of the District’s projected income for FY ’15.

It is anticipated that additional income from loan(s) will be included in budget revision(s) during the year and will result in a budget revision before mid-year. The District’s Strategic Plan calls for remodeling and upgrade to facilities that will be funded by loan(s). Additionally, the District’s fleet replacement and upgrade schedule requires additional acquisitions during the fiscal year. Those costs will be determined as specifications are developed.

GENERAL OPERATING FUND						
DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
REVENUES						
4100 Tax Receipts			\$10,191,915.00	\$9,502,338.81	\$10,762,825.00	\$12,380,750.00
GEN- 00-4110-000		Property Tax Revenue	\$5,904,170.00	\$5,936,832.81	\$5,951,833.00	\$6,564,938.00
GEN- 00-4120-000		Sales Tax Revenue Dist 2	\$4,287,745.00	\$3,565,506.00	\$4,810,992.00	\$5,065,812.00
GEN- 00-4130-000		Sales Tax Revenue Dist. 2-A				\$750,000.00
4200 Grants & Gifts			\$50,000.00	\$465.96	\$57,346.00	\$0.00
GEN- 00-4210-000		Grant Income	\$50,000.00	\$0.00	\$56,880.00	
GEN- 00-4220-000		Contributions & Gifts		\$465.96	\$466.00	
4300 Prevention			\$153,000.00	\$182,608.45	\$190,709.00	\$210,000.00
GEN- 00-4310-000		Plan Review Revenue	\$67,000.00	\$83,840.70	\$88,841.00	\$96,415.00
GEN- 00-4320-000		Inspection Revenue	\$15,000.00	\$12,105.00	\$15,105.00	\$13,920.00
GEN- 00-4330-000		Control Burn Permit Revenue	\$1,000.00	\$900.00	\$1,000.00	\$1,035.00
GEN- 00-4340-000		Service Contract - Fire Marshal	\$70,000.00	\$85,762.75	\$85,763.00	\$98,630.00
4400 Fee For Service			\$50,000.00	\$17,176.33	\$19,176.00	\$25,000.00
GEN- 00-4410-000		Services Rendered Revenue	\$50,000.00	\$17,148.33	\$19,148.00	\$25,000.00
GEN- 00-4420-000		Report Fees Revenue		\$28.00	\$28.00	\$0.00
4700 Facilities Income			\$0.00	\$0.00	\$0.00	\$0.00
GEN- 00-4710-T05		Facilities Use - Training Field		\$0.00	\$0.00	
4800 Miscellaneous Income			\$0.00	\$5,777.48	\$41,554.00	\$0.00
GEN- 00-4810-000		Miscellaneous Revenue		\$5,777.48	\$41,554.00	
4900 Management Income			\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
GEN- 00-4999-000		Management Income - Facilities	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
9910 Proceeds from Sale of Assets			\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	
9920 Proceeds from Loans			\$800,000.00	\$1,317,846.23	\$1,317,846.00	\$0.00
			\$800,000.00	\$1,317,846.23	\$1,317,846.00	\$0.00
8910 Transfer In			\$1,307,000.00	\$0.00	\$1,307,000.00	\$0.00
		FY '13 Cash Carried Forward	\$700,000.00	\$0.00	\$1,307,000.00	
		Reserved Fund	\$600,000.00	\$0.00	\$0.00	
		Interest Income	\$7,000.00	\$0.00	\$0.00	
TOTAL			\$12,651,915.00	\$11,102,768.06	\$13,796,456.00	\$12,715,750.00

EXPENDITURES – GENERAL OPERATING FUND (Administration, Operations, & Prevention)

The following pages show projected expenditures by fund and category in each of the three divisions. As previously noted, there will be additional capital expenditures that are not accounted for in this document. Once costs have been estimated and approved for facilities improvements and fleet additions, a budget revision will be warranted.

GENERAL OPERATING FUND						
DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
EXPENDITURES -- (Administration)						
5000 Payroll Expenses			\$6,598,180.00	\$4,953,734.16	\$6,882,851.00	\$7,430,500.00
GEN- AD-5010-000		Salaries	\$6,120,000.00	\$4,595,884.95	\$6,370,000.00	\$6,888,500.00
GEN- AD-5011-000		Salary expense - reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
GEN- AD-5015-000		Payroll - miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
GEN- AD-5021-000		FICA Tax	\$379,440.00	\$274,407.03	\$384,408.00	\$405,000.00
GEN- AD-5022-000		Medicare tax	\$88,740.00	\$64,720.73	\$89,721.00	\$95,000.00
GEN- AD-5023-000		SUTA tax	\$10,000.00	\$18,721.45	\$38,722.00	\$42,000.00
5100 Employee Benefits			\$1,628,000.00	\$1,088,499.72	\$1,550,369.00	\$1,816,850.00
GEN- AD-5110-000		Workers Comp.	\$155,000.00	\$100,828.36	\$155,000.00	\$125,000.00
GEN- AD-5120-000		Retirement Plan	\$600,000.00	\$379,674.10	\$529,674.00	\$688,850.00
GEN- AD-5130-000		Health and Dental Plan	\$660,000.00	\$531,281.60	\$731,282.00	\$800,000.00
GEN- AD-5135-000		Employee Assistance Program	\$3,000.00	\$1,876.98	\$2,376.00	\$3,000.00
GEN- AD-5140-000		Disability Insurance	\$20,000.00	\$12,649.87	\$17,149.00	\$20,000.00
GEN- AD-5150-000		AD & D and Life Insurance	\$20,000.00	\$6,294.06	\$8,494.00	\$10,000.00
GEN- AD-5160-000		Certification Fees	\$20,000.00	\$8,353.44	\$13,353.00	\$20,000.00
GEN- AD-5161-000		Benefit Expense Reimbursement	\$0.00	\$1,538.92	\$2,039.00	\$0.00
GEN- AD-5170-000		Wellness Program	\$150,000.00	\$46,002.39	\$91,002.00	\$150,000.00
5200 Supply & Material Mgmt			\$26,500.00	\$22,403.01	\$29,502.00	\$31,700.00
GEN- AD-5210-000		Office Supply & Material	\$10,000.00	\$9,538.52	\$11,539.00	\$12,500.00
GEN- AD-5220-000		Janitorial Supply - All Facilities	\$15,500.00	\$12,829.52	\$16,963.00	\$18,200.00
GEN- AD-5220-B06		Janitorial Supply - Admin Bldg	\$1,000.00	\$1,180.29	\$1,613.00	\$1,700.00
GEN- AD-5220-B08		Janitorial Supply - CEC	\$500.00	\$0.00	\$0.00	\$0.00
GEN- AD-5220-S01		Janitorial Supply - Station #1	\$5,000.00	\$4,013.33	\$5,014.00	\$5,250.00
GEN- AD-5220-S02		Janitorial Supply - Station #2	\$3,000.00	\$3,090.36	\$4,091.00	\$4,250.00
GEN- AD-5220-S03		Janitorial Supply - Station #3	\$2,500.00	\$2,313.77	\$3,014.00	\$3,250.00
GEN- AD-5220-S04		Janitorial Supply - Station #4	\$3,500.00	\$2,231.77	\$3,231.00	\$3,750.00
GEN- AD-5230-000		Small Equipment	\$1,000.00	\$34.97	\$1,000.00	\$1,000.00
5310 Systems & Equipment Maintenance			\$50,250.00	\$37,319.12	\$58,250.00	\$58,896.00
GEN- AD-5311-000		General System & Equip. Maint.	\$500.00	\$24.97	\$500.00	\$500.00
GEN- AD-5316-000		Ice Makers	\$9,000.00	\$5,020.17	\$6,520.00	\$6,846.00
GEN- AD-5317-000		Printer / Copier Equipment	\$14,750.00	\$9,718.30	\$14,750.00	\$15,550.00
GEN- AD-5317-B06		Printer / Copier Equipment - Admin	\$10,000.00	\$6,739.66	\$10,000.00	\$10,500.00
GEN- AD-5317-S01		Printer / Copier Equipment - Sta 1	\$2,500.00	\$1,379.16	\$2,500.00	\$2,650.00
GEN- AD-5317-S02		Printer / Copier Equipment - Sta 2	\$750.00	\$533.16	\$750.00	\$800.00
GEN- AD-5317-S03		Printer / Copier Equipment - Sta 3	\$750.00	\$533.16	\$750.00	\$800.00
GEN- AD-5317-S04		Printer / Copier Equipment - Sta 4	\$750.00	\$533.16	\$750.00	\$800.00
GEN- AD-5318-000		Computers / IT Equipment	\$25,000.00	\$22,555.68	\$35,480.00	\$35,000.00
GEN- AD-5319-000		Equip. for Grounds Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
5340 Communication Systems			\$75,000.00	\$36,892.23	\$61,866.00	\$63,000.00
GEN-AD-5345-000		Wireless Data Service	\$22,500.00	\$8,575.03	\$14,200.00	\$15,000.00
GEN-AD-5346-000		Pagers	\$0.00	\$2,362.04	\$3,062.00	\$3,000.00
GEN-AD-5347-000		Cell Phones	\$12,500.00	\$3,603.62	\$4,604.00	\$5,000.00
GEN-AD-5348-000		T1/Internet Serv. (Old AT& T Line)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
GEN-AD-5349-000		TAMCO - A/V Confer. Equipment	\$30,000.00	\$22,351.54	\$30,000.00	\$30,000.00
5350 Dispatch and Access Fees			\$212,250.00	\$151,347.34	\$207,472.00	\$215,000.00
GEN-AD-5353-000		Trunked Radio User Fee	\$22,500.00	\$15,040.08	\$20,665.00	\$22,500.00
GEN-AD-5354-000		MDC Access Fee	\$7,500.00	\$9,515.26	\$12,765.00	\$12,500.00
GEN-AD-5355-000		Dispatch Service	\$180,000.00	\$126,792.00	\$171,792.00	\$180,000.00
GEN-AD-5356-000		Dispatch Locution Service	\$2,250.00	\$0.00	\$2,250.00	\$0.00
5400 Fleet Operations			\$8,500.00	\$2,902.31	\$5,652.00	\$9,500.00
GEN-AD-5410-000		Batteries	\$500.00	\$0.00	\$500.00	\$500.00
GEN-AD-5420-000		Fuel & Lubricants	\$7,000.00	\$2,902.31	\$4,152.00	\$7,000.00
GEN-AD-5420-T05		Fuel & Lubricants - Training Field	\$500.00	\$0.00	\$500.00	\$500.00
GEN-AD-5430-000		Tires	\$0.00	\$0.00	\$0.00	\$1,000.00
GEN-AD-5431-5XB		1955 Chev. Parade Truck #5XB		\$0.00	\$0.00	\$0.00
GEN-AD-5431-807		1999 Trailer - 16' Low Boy #807		\$0.00	\$0.00	\$0.00
GEN-AD-5436-918		2001 Ford F150 PU #918		\$0.00	\$0.00	\$1,000.00
GEN-AD-5436-925		1996 Ford Super Duty #925		\$0.00	\$0.00	\$0.00
GEN-AD-5436-966		2004 Crown Vic #966		\$0.00	\$0.00	\$0.00
GEN-AD-5440-000		Misc. Parts & Equipment	\$500.00	\$0.00	\$500.00	\$500.00
5500 Fleet Maintenance			\$5,000.00	\$2,940.32	\$4,441.00	\$5,000.00
GEN-AD-5510-000		FLEET: NON-CLASSIFIED	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-5510-5XB		1955 Chev. Parade Truck #5XB		\$0.00	\$0.00	\$0.00
GEN-AD-5510-807		1999 Trailer - 16' Low Boy #807		\$0.00	\$0.00	\$0.00
GEN-AD-5560-000		FLEET: STAFF/COMMAND	\$5,000.00	\$2,940.32	\$4,441.00	\$5,000.00
GEN-AD-5560-918		2001 Ford F150 PU #918	\$2,000.00	\$664.56	\$1,165.00	\$2,000.00
GEN-AD-5560-925		1996 Ford Super Duty #925	\$2,000.00	\$979.61	\$1,480.00	\$2,000.00
GEN-AD-5560-966		2004 Crown Vic #966	\$1,000.00	\$1,296.15	\$1,796.00	\$1,000.00
5600 PPE / Uniform			\$2,000.00	\$87.96	\$2,000.00	\$2,000.00
GEN-AD-5640-000		Uniforms	\$2,000.00	\$87.96	\$2,000.00	\$2,000.00
5700 Recruiting & Retention			\$20,000.00	\$11,339.44	\$17,339.00	\$26,500.00
GEN-AD-5710-000		Promotional Materials	\$3,500.00	\$35.48	\$535.00	\$3,500.00
GEN-AD-5720-000		Recruiting Ads	\$3,500.00	\$3,976.00	\$4,476.00	\$7,500.00
GEN-AD-5730-000		Applicant Testing/Screening	\$5,000.00	\$5,597.57	\$6,098.00	\$7,500.00
GEN-AD-5740-000		Awards Program	\$5,000.00	\$851.97	\$2,852.00	\$5,000.00
GEN-AD-5750-000		Events Program	\$2,500.00	\$293.42	\$2,293.00	\$2,500.00
GEN-AD-5790-000		Miscellaneous	\$500.00	\$585.00	\$1,085.00	\$500.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
5800 Training Program			\$20,100.00	\$11,222.03	\$20,100.00	\$26,000.00
GEN-AD-5810-000		Training Conference & CEU	\$10,000.00	\$5,163.00	\$7,663.00	\$10,000.00
GEN-AD-5820-000		Training Manuals & Books	\$500.00	\$0.00	\$280.00	\$800.00
GEN-AD-5830-000		Training Equipment	\$100.00	\$0.00	\$100.00	\$0.00
GEN-AD-5840-000		Training Supplies	\$100.00	\$0.00	\$100.00	\$0.00
GEN-AD-5851-000		Per Diem - Travel Training	\$1,000.00	\$1,830.00	\$3,330.00	\$3,500.00
GEN-AD-5852-000		Lodging - Travel Training	\$4,500.00	\$3,463.28	\$6,927.00	\$7,500.00
GEN-AD-5853-000		Meals - Travel Training	\$200.00	\$250.75	\$500.00	\$500.00
GEN-AD-5854-000		Air Fare - Travel Training	\$700.00	\$460.00	\$700.00	\$700.00
GEN-AD-5855-000		Mileage/Rental Car - Travel Training	\$500.00	\$55.00	\$500.00	\$500.00
GEN-AD-5860-000		Specialty Schools	\$2,500.00	\$0.00	\$0.00	\$2,500.00
6100 Dues & Subscriptions			\$5,000.00	\$2,680.97	\$5,000.00	\$5,000.00
GEN-AD-6110-000		Trade Journals	\$200.00	\$0.00	\$200.00	\$200.00
GEN-AD-6120-000		County Associations	\$1,550.00	\$1,116.68	\$1,550.00	\$1,550.00
GEN-AD-6130-000		State Associations	\$2,000.00	\$1,242.51	\$2,000.00	\$2,000.00
GEN-AD-6140-000		National/International Assn.	\$1,250.00	\$321.78	\$1,250.00	\$1,250.00
6200 Administrative Services			\$127,000.00	\$114,309.08	\$151,981.00	\$157,000.00
GEN-AD-6210-000		Regular Postage	\$2,000.00	\$6,610.73	\$8,111.00	\$10,000.00
GEN-AD-6215-000		Newsletter Postage	\$5,000.00	\$16,915.58	\$16,916.00	\$25,000.00
GEN-AD-6220-000		Shipping Charges	\$1,500.00	\$1,945.25	\$2,445.00	\$3,000.00
GEN-AD-6225-000		Printing - Forms & Materials	\$3,500.00	\$1,137.58	\$1,638.00	\$2,500.00
GEN-AD-6230-000		Newsletter Printing	\$5,000.00	\$11,948.63	\$11,949.00	\$20,000.00
GEN-AD-6240-000		Bank / Processing Fees	\$14,500.00	\$12,210.24	\$15,835.00	\$16,000.00
GEN-AD-6245-000		Vending Machines	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-6250-000		Advertisements	\$5,000.00	\$4,246.00	\$5,000.00	\$5,000.00
GEN-AD-6255-000		Miscellaneous	\$500.00	\$87.10	\$87.00	\$500.00
GEN-AD-6295-000		Insurance	\$90,000.00	\$59,207.97	\$90,000.00	\$75,000.00
6310 Commissioners			\$9,000.00	\$6,499.44	\$8,830.00	\$10,000.00
GEN-AD-6311-000		Stipend	\$5,000.00	\$3,300.00	\$4,550.00	\$5,000.00
GEN-AD-6312-000		Conference & Tng - Commissioners	\$1,500.00	\$1,405.00	\$1,780.00	\$2,500.00
GEN-AD-6313-000		Meals - Commissioners	\$2,500.00	\$1,794.44	\$2,500.00	\$2,500.00
6320 Commissioners - Travel			\$2,400.00	\$935.60	\$2,400.00	\$2,500.00
GEN-AD-6321-000		Per Diem - Commissioner Travel	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-6322-000		Lodging - Commissioner Travel	\$1,250.00	\$796.95	\$1,250.00	\$1,250.00
GEN-AD-6323-000		Meals - Commissioner Travel	\$500.00	\$0.00	\$500.00	\$500.00
GEN-AD-6324-000		Air Fare - Commissioner Travel	\$500.00	\$0.00	\$500.00	\$500.00
GEN-AD-6325-000		Mileage/Car Rental - Comm. Travel	\$150.00	\$138.65	\$150.00	\$250.00
6360 Staff - General Business Travel			\$2,000.00	\$1,338.04	\$2,716.00	\$2,900.00
GEN-AD-6361-000		Per Diem - Staff Business Travel	\$250.00	\$0.00	\$250.00	\$250.00
GEN-AD-6362-000		Lodging - Staff Business Travel	\$500.00	\$427.80	\$856.00	\$1,000.00
GEN-AD-6363-000		Meals - Staff Business Travel	\$350.00	\$170.10	\$340.00	\$350.00
GEN-AD-6364-000		Air Fare - Staff Business Travel	\$650.00	\$320.60	\$650.00	\$650.00
GEN-AD-6365-000		Mileage / Car Rental - Staff Bus. Travel	\$250.00	\$419.54	\$620.00	\$650.00
6610 Legal Counsel			\$160,000.00	\$51,742.98	\$66,743.00	\$80,000.00
GEN-AD-6611-000		Regular Legal Counsel	\$35,000.00	\$13,487.63	\$18,488.00	\$25,000.00
GEN-AD-6612-000		Special Legal Counsel	\$125,000.00	\$35,255.35	\$45,255.00	\$50,000.00
GEN-AD-6613-000		Legislative Counsel	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-6614-000		Bond Counsel	\$0.00	\$3,000.00	\$3,000.00	\$5,000.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
6620 Financial Services			\$290,000.00	\$144,325.12	\$209,326.00	\$300,000.00
GEN- AD-6621-000		Financial Advisor	\$0.00	\$0.00	\$0.00	\$0.00
GEN- AD-6622-000		Audit Services	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
GEN- AD-6623-000		TCAD/Tax Collector	\$100,000.00	\$63,475.58	\$68,476.00	\$100,000.00
GEN- AD-6624-000		Sales Tax Analysis / Collection	\$160,000.00	\$80,849.54	\$110,850.00	\$170,000.00
GEN- AD-6625-000		Bookkeeping	\$0.00	\$0.00	\$0.00	\$0.00
6630 Public Relations			\$10,000.00	\$9,682.41	\$10,000.00	\$15,000.00
GEN- AD-6630-000		Public Relations	\$10,000.00	\$9,682.41	\$10,000.00	\$15,000.00
6640 Other Professional Services			\$250,000.00	\$120,558.50	\$162,059.00	\$250,000.00
GEN- AD-6641-000		Computer Service / Support	\$150,000.00	\$82,570.23	\$102,570.00	\$150,000.00
GEN- AD-6642-000		Miscellaneous Prof. Services	\$85,000.00	\$34,558.60	\$54,559.00	\$85,000.00
GEN- AD-6643-000		Collections fees Services rendered	\$15,000.00	\$3,429.67	\$4,930.00	\$15,000.00
6710 Utilities			\$140,000.00	\$110,462.39	\$141,828.00	\$150,850.00
GEN- AD-6711-B06		Electricity - Admin Bldg	\$8,500.00	\$6,086.60	\$8,500.00	\$9,000.00
GEN- AD-6711-E03		Electricity - EMS Quarters Sta. 3	\$1,500.00	\$761.76	\$1,500.00	\$1,500.00
GEN- AD-6711-S01		Electricity - Station #1	\$12,000.00	\$10,103.97	\$13,604.00	\$14,250.00
GEN- AD-6711-S02		Electricity - Station #2	\$6,500.00	\$4,427.38	\$5,927.00	\$6,500.00
GEN- AD-6711-S03		Electricity - Station #3	\$4,500.00	\$3,118.90	\$4,219.00	\$4,500.00
GEN- AD-6711-S04		Electricity - Station #4	\$6,800.00	\$4,208.61	\$5,709.00	\$6,800.00
GEN- AD-6711-T05		Electricity - Training Field Bldg	\$500.00	\$259.61	\$410.00	\$500.00
GEN- AD-6712-B06		Gas - Admin Bldg	\$500.00	\$658.04	\$858.00	\$1,000.00
GEN- AD-6712-S01		Gas - Station #1	\$1,350.00	\$1,705.50	\$2,106.00	\$2,250.00
GEN- AD-6712-S02		Gas - Station #2	\$1,000.00	\$1,118.09	\$1,368.00	\$1,500.00
GEN- AD-6712-S03		Gas - Station #3	\$1,150.00	\$1,435.49	\$1,685.00	\$1,750.00
GEN- AD-6712-S04		Gas - Station #4	\$1,150.00	\$1,741.27	\$1,991.00	\$2,000.00
GEN- AD-6712-T05		Gas - Training Field Bldg	\$50.00	\$24.00	\$50.00	\$50.00
GEN- AD-6713-B06		Water/Wastewater - Admin Bldg	\$2,000.00	\$1,054.02	\$1,454.00	\$2,000.00
GEN- AD-6711-E03		Water/Wastewater - EMS Qtrs Sta. 3	\$0.00	\$0.00	\$0.00	\$0.00
GEN- AD-6713-S01		Water/Wastewater - Station #1	\$3,000.00	\$2,877.49	\$3,877.00	\$4,500.00
GEN- AD-6713-S02		Water/Wastewater - Station #2	\$1,800.00	\$1,564.77	\$2,165.00	\$2,250.00
GEN- AD-6713-S03		Water/Wastewater - Station #3	\$1,200.00	\$944.66	\$1,245.00	\$1,500.00
GEN- AD-6713-S04		Water/Wastewater - Station #4	\$3,150.00	\$1,826.27	\$2,426.00	\$2,500.00
GEN- AD-6713-T05		Water/Wastewater - Tng Field Bldg	\$1,000.00	\$569.84	\$820.00	\$1,000.00
GEN- AD-6714-B06		Garbage Disposal - Admin Bldg	\$1,050.00	\$0.00	\$0.00	\$1,050.00
GEN- AD-6711-E03		Garbage Disp. - EMS Qtrs Sta. 3	\$300.00	\$188.94	\$309.00	\$300.00
GEN- AD-6714-S01		Garbage Disposal - Station #1	\$1,200.00	\$1,023.90	\$1,324.00	\$1,250.00
GEN- AD-6714-S02		Garbage Disposal - Station #2	\$1,250.00	\$667.00	\$867.00	\$1,250.00
GEN- AD-6714-S03		Garbage Disposal - Station #3	\$1,250.00	\$383.95	\$504.00	\$1,250.00
GEN- AD-6714-S04		Garbage Disposal - Station #4	\$1,400.00	\$707.00	\$907.00	\$1,250.00
GEN- AD-6714-T05		Garbage Disposal - Tng Field Bldg	\$1,500.00	\$678.50	\$878.00	\$1,250.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
GEN-AD-6715-B06		Telephone - Admin Bldg	\$12,000.00	\$11,499.23	\$13,999.00	\$14,000.00
GEN-AD-6715-S01		Telephone - Station #1	\$1,500.00	\$852.37	\$1,102.00	\$1,200.00
GEN-AD-6715-S02		Telephone - Station #2	\$1,500.00	\$852.37	\$1,102.00	\$1,200.00
GEN-AD-6715-S03		Telephone - Station #3	\$1,500.00	\$852.37	\$1,102.00	\$1,200.00
GEN-AD-6715-S04		Telephone - Station #4	\$1,500.00	\$852.37	\$1,102.00	\$1,200.00
GEN-AD-6715-T05		Telephone - Training Field Bldg	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-6716-S01		Repeater Electricity - Station #1	\$600.00	\$203.48	\$303.00	\$600.00
GEN-AD-6717-S02		Cable - Station #2	\$800.00	\$664.64	\$865.00	\$1,000.00
GEN-AD-6718-B06		T1 Internet Service - Admin Bldg	\$20,000.00	\$11,305.00	\$13,805.00	\$15,000.00
GEN-AD-6718-S01		T1 Internet - Station #1	\$12,500.00	\$10,405.00	\$12,905.00	\$12,500.00
GEN-AD-6718-S02		T1 Internet - Station #2	\$7,500.00	\$6,050.00	\$7,550.00	\$7,500.00
GEN-AD-6718-S03		T1 Internet - Station #3	\$7,500.00	\$6,050.00	\$7,550.00	\$7,500.00
GEN-AD-6718-S04		T1 Internet - Station #4	\$7,500.00	\$12,740.00	\$15,740.00	\$15,000.00
6750 Maintenance			\$93,200.00	\$59,579.45	\$123,278.00	\$91,550.00
GEN-AD-6751-B06		Bldg & Prop. Maint. - Admin Bldg	\$5,000.00	\$5,669.27	\$27,169.00	\$7,500.00
GEN-AD-6751-E03		Bldg&Prop. Maint. - EMS Qtrs Sta. 3	\$2,500.00	\$4,125.84	\$5,626.00	\$2,500.00
GEN-AD-6751-S01		Bldg & Property Maint. - Station #1	\$18,500.00	\$7,728.77	\$9,729.00	\$10,000.00
GEN-AD-6751-S02		Bldg & Property Maint. - Station #2	\$11,400.00	\$2,239.44	\$2,739.00	\$10,000.00
GEN-AD-6751-S03		Bldg & Property Maint. - Station #3	\$11,350.00	\$5,248.02	\$7,748.00	\$10,000.00
GEN-AD-6751-S04		Bldg & Property Maint. - Station #4	\$11,400.00	\$1,319.20	\$3,319.00	\$10,000.00
GEN-AD-6751-T05		Bldg&Prop. Maint. - Tng Field Bldg	\$5,000.00	\$3,000.22	\$5,000.00	\$10,000.00
GEN-AD-6752-S01		Overhead Doors - Station #1	\$4,000.00	\$1,525.02	\$3,525.00	\$4,000.00
GEN-AD-6752-S02		Overhead Doors - Station #2	\$4,000.00	\$800.00	\$2,800.00	\$4,000.00
GEN-AD-6752-S03		Overhead Doors - Station #3	\$500.00	\$2,023.55	\$4,024.00	\$4,000.00
GEN-AD-6752-S04		Overhead Doors - Station #4	\$4,000.00	\$594.00	\$2,594.00	\$4,000.00
GEN-AD-6753-B06		Fire Alarms - Admin Bldg	\$750.00	\$925.49	\$925.00	\$750.00
GEN-AD-6753-S01		Fire Alarms - Station #1	\$750.00	\$218.00	\$218.00	\$750.00
GEN-AD-6753-S02		Fire Alarms - Station #2	\$750.00	\$668.39	\$668.00	\$750.00
GEN-AD-6753-S03		Fire Alarms - Station #3	\$750.00	\$249.90	\$250.00	\$750.00
GEN-AD-6753-S04		Fire Alarms - Station #4	\$750.00	\$249.90	\$250.00	\$750.00
GEN-AD-6754-B06		HVAC - Admin Bldg	\$1,500.00	\$875.00	\$1,375.00	\$1,500.00
GEN-AD-6754-E03		HVAC - EMS Qtrs. Sta. 3	\$250.00	\$0.00	\$0.00	\$250.00
GEN-AD-6754-S01		HVAC - Station #1	\$1,500.00	\$0.00	\$20,000.00	\$1,500.00
GEN-AD-6754-S02		HVAC - Station #2	\$1,500.00	\$270.00	\$770.00	\$1,500.00
GEN-AD-6754-S03		HVAC - Station #3	\$1,500.00	\$8,851.00	\$9,351.00	\$1,500.00
GEN-AD-6754-S04		HVAC - Station #4	\$1,500.00	\$8,098.00	\$8,598.00	\$1,500.00
GEN-AD-6755-B06		Plumbing - Admin Bldg	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6755-E03		Plumbing - EMS Qtrs. Sta. 3	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6755-S01		Plumbing - Station 1	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6755-S02		Plumbing - Station 2	\$100.00	\$105.00	\$205.00	\$100.00
GEN-AD-6755-S03		Plumbing - Station 3	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6755-S04		Plumbing - Station 4	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6755-T05		Plumbing - Training Field	\$100.00	\$0.00	\$100.00	\$100.00
GEN-AD-6756-B06		Elevators - Admin Bldg	\$1,350.00	\$1,650.42	\$2,150.00	\$1,350.00
GEN-AD-6757-B06		Generators - Admin Bldg	\$1,000.00	\$0.00	\$0.00	\$1,000.00
GEN-AD-6757-S01		Generators - Station #1	\$1,000.00	\$3,145.02	\$3,645.00	\$1,000.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
6770 Services			\$10,800.00	\$12,415.23	\$17,966.00	\$19,500.00
GEN-AD-6771-B06		Groundkeeping - Admin Bldg	\$2,000.00	\$1,777.50	\$2,378.00	\$2,500.00
GEN-AD-6771-S01		Groundkeeping - Station #1	\$200.00	\$157.51	\$208.00	\$250.00
GEN-AD-6771-S02		Groundkeeping - Station #2	\$200.00	\$2,220.03	\$2,720.00	\$250.00
GEN-AD-6771-S03		Groundkeeping - Station #3	\$200.00	\$93.08	\$143.00	\$250.00
GEN-AD-6771-S04		Groundkeeping - Station #4	\$200.00	\$92.13	\$142.00	\$250.00
GEN-AD-6771-T05		Groundkeeping - Tng Field Bldg	\$2,000.00	\$2,480.23	\$4,980.00	\$8,000.00
GEN-AD-6772-B06		Janitorial Services - Admin Bldg	\$4,950.00	\$4,434.75	\$5,935.00	\$6,500.00
GEN-AD-6772-T05		Janitorial Services - Training Field	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-6774-B06		Pest Control - Admin Bldg	\$250.00	\$200.00	\$250.00	\$250.00
GEN-AD-6774-E03		Pest Control - EMS Qtrs. Sta. 3	\$100.00	\$135.00	\$185.00	\$250.00
GEN-AD-6774-S01		Pest Control - Station #1	\$250.00	\$200.00	\$250.00	\$250.00
GEN-AD-6774-S02		Pest Control - Station #2	\$150.00	\$445.00	\$495.00	\$250.00
GEN-AD-6774-S03		Pest Control - Station #3	\$150.00	\$60.00	\$110.00	\$250.00
GEN-AD-6774-S04		Pest Control - Station #4	\$150.00	\$120.00	\$170.00	\$250.00
7310 Lease/Loan Principal Payments			\$825,207.50	\$685,382.26	\$825,206.00	\$716,653.00
GEN-AD-7314-000		07 Pierce Quan #812 (OshK #836100)	\$218,715.34	\$218,715.34	\$218,715.00	
GEN-AD-7315-000		06 Pierce Quantum #456 (OshK.#1720)	\$29,807.25	\$29,807.25	\$29,807.00	\$30,815.00
GEN-AD-7316-000		12 Pierce Arrow XT #563 (OshK. #1720)	\$50,585.17	\$50,585.17	\$50,585.00	\$52,245.00
GEN-AD-7317-000		07 Pierce Quantum #812 Refinance (Osh #179683000) - Principal				\$31,395.00
GEN-AD-7318-000						
GEN-AD-7319-000						
GEN-AD-7333-000		11 Equipment Lease (#343171-401) - P	\$46,853.30	\$46,853.30	\$46,853.00	
GEN-AD-7334-000		11 Brush Trucks (#343171) - Prin.	\$74,918.31	\$37,148.04	\$74,918.00	\$77,450.00
GEN-AD-7335-000		02 Pierce Quint (Sales Tax Refi #26397	\$93,779.07	\$70,052.37	\$93,779.00	\$96,818.00
GEN-AD-7336-000		12 Admin & CEC Bldg (Sales Tax Refi #	\$310,549.06	\$232,220.79	\$310,549.00	\$319,805.00
GEN-AD-7337-000		2014 Sales Tax Note #263974551 - Principal				\$108,125.00
GEN-AD-7338-000						
GEN-AD-7339-000						
7320 Lease/Loan Interest Payments			\$126,608.23	\$106,321.05	\$129,192.00	\$128,118.00
GEN-AD-7324-000		07 Pierce Quan #812 (OshK #836100)	\$11,795.70	\$11,378.31	\$11,379.00	
GEN-AD-7325-000		06 Pierce Quantum #456 (OshK.#1720)	\$5,389.65	\$5,389.65	\$5,390.00	\$4,383.00
GEN-AD-7326-000		12 Pierce Arrow XT #563 (OshK. #1720)	\$19,267.90	\$19,267.90	\$19,268.00	\$17,609.00
GEN-AD-7327-000		07 Pierce Quantum #812 Refinance (Osh #179683000) - Interest				\$5,623.00
GEN-AD-7328-000						
GEN-AD-7329-000						
GEN-AD-7343-000		11 Equipment Lease (#343171-401) - In	\$702.80	\$702.79	\$703.00	
GEN-AD-7344-000		11 Brush Trucks (#343171) - Int.	\$7,163.15	\$3,892.69	\$7,163.00	\$4,633.00
GEN-AD-7345-000		02 Pierce Quint (Sales Tax Refi #26397	\$7,391.37	\$5,825.46	\$7,391.00	\$4,353.00
GEN-AD-7346-000		12 Admin & CEC Bldg (Sales Tax Refi #	\$74,897.66	\$56,864.25	\$74,898.00	\$65,642.00
GEN-AD-7347-000		2014 Sales Tax Note #263974551 - Interest				\$25,875.00
GEN-AD-7348-000						
GEN-AD-7349-000						

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
7500 Capital Outlay			\$550,000.00	\$400,565.49	\$820,140.00	\$25,000.00
GEN-AD-7510-000		Land	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-7520-000		Buildings	\$0.00	\$256,383.39	\$256,383.00	\$0.00
GEN-AD-7530-000		Improvements	\$250,000.00	\$15,900.00	\$85,900.00	\$0.00
GEN-AD-7540-000		Communications Equipment	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-7551-000		Fire Hose Lines	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-7552-000		Fire and Medical Appliances	\$0.00	\$0.00	\$63,200.00	\$0.00
GEN-AD-7553-000		Nozzles and Valves	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-7554-000		Misc. Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00
GEN-AD-7560-000		Office Equipment (F&F)	\$25,000.00	\$5,375.00	\$10,750.00	\$25,000.00
GEN-AD-7570-000		Vehicles	\$275,000.00	\$122,907.10	\$403,907.00	\$0.00
TOTAL			\$11,246,995.73	\$8,145,485.65	\$11,516,507.00	\$11,639,017.00
EXPENDITURES -- (Operations)						
5200 Supply & Material Mgmt			\$106,000.00	\$35,345.45	\$104,845.00	\$126,000.00
GEN-OP-5230-000		Fire Service Equip. & Supplies	\$60,000.00	\$26,473.41	\$59,473.00	\$60,000.00
GEN-OP-5240-000		Medical Equip. & Supplies	\$30,000.00	\$8,521.96	\$29,522.00	\$50,000.00
GEN-OP-5245-000		ReHab Supply	\$1,000.00	\$350.08	\$850.00	\$1,000.00
GEN-OP-5251-000		CAFCA Haz Mat Team		\$0.00	\$0.00	
GEN-OP-5252-000		Foam Supply	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
GEN-OP-5253-000		Misc. Haz Mat		\$0.00	\$0.00	
5310 Systems & Equipment Maintenance			\$125,600.00	\$42,277.47	\$91,878.00	\$123,500.00
GEN-OP-5311-000		General System & Equip. Maint.	\$9,000.00	\$5,273.10	\$6,773.00	\$7,000.00
GEN-OP-5312-001		Breathing Apparatus	\$75,000.00	\$4,020.10	\$45,020.00	\$75,000.00
GEN-OP-5313-002		Fire Extinguishers	\$1,600.00	\$1,263.00	\$1,363.00	\$1,500.00
GEN-OP-5314-003		Gas Monitoring Equipment	\$20,000.00	\$14,510.52	\$19,511.00	\$20,000.00
GEN-OP-5315-004		Hose Testing/Replacement	\$20,000.00	\$17,210.75	\$19,211.00	\$20,000.00
5340 Communication Systems			\$115,000.00	\$57,084.99	\$107,085.00	\$115,000.00
GEN-OP-5341-000		Radio Base Station		\$0.00	\$0.00	
GEN-OP-5342-000		Mobile / Handheld Radios	\$115,000.00	\$57,084.99	\$107,085.00	\$115,000.00
5400 Fleet Operations			\$107,000.00	\$71,842.34	\$99,843.00	\$114,000.00
GEN-OP-5410-000		Batteries	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
GEN-OP-5420-000		Fuel & Lubricants	\$88,000.00	\$65,416.67	\$87,417.00	\$95,000.00
GEN-OP-5430-000		Tires	\$15,000.00	\$6,167.79	\$9,168.00	\$15,000.00
GEN-OP-5431-027		2006 Trailer #027 (Tech. Rescue)	\$300.00	\$0.00	\$0.00	\$300.00
GEN-OP-5431-074		2011 Trailer #074 (Air & Light)	\$300.00	\$0.00	\$0.00	\$300.00
GEN-OP-5431-128		First Resp./ReHab Vehicle #128	\$250.00	\$0.00	\$0.00	\$250.00
GEN-OP-5432-078		2002 Pierce Quantum #078 (E-221)	\$500.00	\$3,137.83	\$3,138.00	\$500.00
GEN-OP-5432-456		2006 Pierce Quantum #456 (E-231)	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00
GEN-OP-5432-511		1996 Pierce Quant. #511(E-290 Res)	\$2,000.00	\$177.30	\$177.00	\$1,000.00
GEN-OP-5432-561		2005 Pierce Arrow #561(E-280 Res)	\$2,000.00	\$1,773.51	\$1,774.00	\$2,000.00
GEN-OP-5432-812		2007 Pierce Quantum #812 (E-241)	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00
GEN-OP-5432-563		2012 Pierce Arrow #563 (E-211)	\$250.00	\$921.95	\$922.00	\$2,000.00
GEN-OP-5433-224		2002 Pierce Dash Quint #224	\$2,000.00	\$0.00	\$1,000.00	\$2,000.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
GEN-	OP-5434-112	2012 Ford F550 #112 (BT 211)	\$500.00	\$0.00	\$0.00	\$250.00
GEN-	OP-5434-456	2011 Ford F550 #456 (BT 231)	\$500.00	\$0.00	\$0.00	\$0.00
GEN-	OP-5434-924	1996 Ford Super Duty #924 (BT-290)	\$400.00	\$0.00	\$0.00	\$0.00
GEN-	OP-5434-948	2000 Ford F550 #948 (BT-241)	\$400.00	\$0.00	\$0.00	\$0.00
GEN-	OP-5434-949	2000 Ford F550 #949 (BT-280)	\$400.00	\$0.00	\$0.00	\$0.00
GEN-	OP-5435-313	1998 Freightliner #313 (T-231)	\$500.00	\$136.31	\$136.00	\$0.00
GEN-	OP-5436-264	2008 Ford Expediton EL #264 (C-201)	\$500.00	\$0.00	\$0.00	\$0.00
GEN-	OP-5436-265	2008 Ford Expediton EL #265 (B-201)	\$500.00	\$0.00	\$0.00	\$400.00
GEN-	OP-5436-364	2007 Ford Expedition EL #364 (C-202)	\$500.00	\$0.00	\$0.00	\$400.00
GEN-	OP-5436-664	2004 Ford Expedition #664 (Tng 204)	\$500.00	\$20.89	\$21.00	\$400.00
GEN-	OP-5436-736	1996 Ford Club Wagon Van #736	\$350.00	\$0.00	\$0.00	\$400.00
GEN-	OP-5436-861	2004 Ford Econo Van #861	\$350.00	\$0.00	\$0.00	\$400.00
GEN-	OP-5436-416	2008 Ford F250 #416 (FTO-201)	\$500.00	\$0.00	\$0.00	\$400.00
GEN-	OP-5440-000	Misc. Parts & Equipment	\$3,000.00	\$257.88	\$2,258.00	\$3,000.00
5500 Fleet Maintenance			\$180,000.00	\$123,678.66	\$155,678.00	\$196,500.00
GEN-	OP-5510-000	FLEET: NON-CLASSIFIED	\$6,000.00	\$4,003.14	\$4,003.00	\$3,500.00
GEN-	OP-5510-027	2006 Trailer #027 (Tech. Rescue)	\$500.00	\$0.00	\$0.00	\$500.00
GEN-	OP-5510-074	2011 Trailer #074 (Air & Light)	\$500.00	\$0.00	\$0.00	\$500.00
GEN-	OP-5510-128	First Resp./ReHab Vehicle #128	\$5,000.00	\$4,003.14	\$4,003.00	\$2,500.00
GEN-	OP-5520-000	FLEET: ENGINES (TYPE 1-2)	\$84,000.00	\$81,892.86	\$99,893.00	\$100,000.00
GEN-	OP-5520-078	2002 Pierce Quantum #078 (E-221)	\$14,000.00	\$38,302.63	\$41,303.00	\$20,000.00
GEN-	OP-5520-456	2006 Pierce Quantum #456 (E-231)	\$14,000.00	\$8,154.86	\$11,155.00	\$20,000.00
GEN-	OP-5520-511	1996 Pierce Quant. #511 (E-290 Res)	\$14,000.00	\$10,969.30	\$13,969.00	\$15,000.00
GEN-	OP-5520-561	2005 Pierce Arrow #561 (E-280 Res)	\$14,000.00	\$11,810.79	\$14,811.00	\$15,000.00
GEN-	OP-5520-812	2007 Pierce Quantum #812 (E-241)	\$14,000.00	\$7,963.31	\$10,963.00	\$15,000.00
GEN-	OP-5520-563	2012 Pierce Arrow #563 (E-211)	\$14,000.00	\$4,691.97	\$7,692.00	\$15,000.00
GEN-	OP-5530-000	FLEET: RESCUES / AERIALS	\$50,000.00	\$17,868.22	\$27,868.00	\$50,000.00
GEN-	OP-5530-224	2002 Pierce Dash Quint #224	\$50,000.00	\$17,868.22	\$27,868.00	\$50,000.00
GEN-	OP-5540-000	FLEET: ENGINES (TYPE 5-6)	\$18,000.00	\$15,758.09	\$19,758.00	\$18,000.00
GEN-	OP-5540-112	2012 Ford F550 #112 (BT 211)	\$3,000.00	\$132.95	\$1,133.00	\$4,000.00
GEN-	OP-5540-456	2011 Ford F550 #456 (BT 231)	\$3,000.00	\$6,923.18	\$6,923.00	\$4,000.00
GEN-	OP-5540-924	1996 Ford Super Duty #924 (BT-290)	\$4,000.00	\$2,321.49	\$3,321.00	\$0.00
GEN-	OP-5540-948	2000 Ford F550 #948 (BT-241)	\$4,000.00	\$3,959.54	\$4,960.00	\$5,000.00
GEN-	OP-5540-949	2000 Ford F550 #949 (BT-280)	\$4,000.00	\$2,420.93	\$3,421.00	\$5,000.00
GEN-	OP-5550-000	FLEET: TENDERS	\$8,000.00	\$0.00	\$0.00	\$8,000.00
GEN-	OP-5550-313	1998 Freightliner #313 (T-231)	\$8,000.00	\$0.00	\$0.00	\$8,000.00
GEN-	OP-5560-000	FLEET: STAFF/COMMAND	\$14,000.00	\$4,156.35	\$4,156.00	\$17,000.00
GEN-	OP-5560-264	2008 Ford Expediton EL #264 (C-201)	\$2,000.00	\$244.58	\$245.00	\$2,000.00
GEN-	OP-5560-265	2008 Ford Expediton EL #265 (B-201)	\$2,000.00	\$1,297.49	\$1,297.00	\$2,000.00
GEN-	OP-5560-364	2007 Ford Expedition EL #364 (C-202)	\$2,000.00	\$65.79	\$66.00	\$2,000.00
GEN-	OP-5560-664	2004 Ford Expedition #664 (Tng 204)	\$2,000.00	\$2,296.42	\$2,296.00	\$2,000.00
GEN-	OP-5560-736	1996 Ford Club Wagon Van #736	\$3,000.00	\$0.00	\$0.00	\$3,000.00
GEN-	OP-5560-861	2004 Ford Econo Van #861	\$3,000.00	\$252.07	\$252.00	\$3,000.00
GEN-	OP-5560-416	2008 Ford F250 #416 (FTO-201)	\$500.00	\$1,856.43	\$1,856.00	\$3,000.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
5600 PPE / Uniform			\$226,800.00	\$159,978.83	\$198,978.00	\$227,000.00
GEN-	OP-5610-000	Personal Protection Equipment	\$72,000.00	\$59,703.60	\$68,704.00	\$75,000.00
GEN-	OP-5611-000	New Structural PPE	\$21,000.00	\$22,309.62	\$22,310.00	\$25,000.00
GEN-	OP-5612-000	Replacement Structural PPE	\$46,000.00	\$37,317.98	\$45,318.00	\$46,000.00
GEN-	OP-5613-000	Repairs - Structural PPE	\$5,000.00	\$76.00	\$1,076.00	\$4,000.00
GEN-	OP-5620-000	Testing and Gen. Maint. PPE	\$30,000.00	\$27,659.23	\$28,659.00	\$30,000.00
GEN-	OP-5630-000	Wildland PPE	\$56,300.00	\$41,418.87	\$53,418.00	\$52,000.00
GEN-	OP-5631-000	New Wildland PPE	\$13,000.00	\$7,692.45	\$12,692.00	\$13,000.00
GEN-	OP-5632-000	Replacement Wildland PPE	\$18,000.00	\$15,183.14	\$17,183.00	\$18,000.00
GEN-	OP-5633-000	Repairs - Wildland PPE	\$1,000.00	\$215.00	\$215.00	\$1,000.00
GEN-	OP-5634-000	Water Gear	\$24,300.00	\$18,328.28	\$23,328.00	\$20,000.00
GEN-	OP-5640-000	Uniforms	\$68,500.00	\$31,197.13	\$48,197.00	\$70,000.00
5800 Training Program			\$78,500.00	\$66,081.48	\$75,622.00	\$100,000.00
GEN-	OP-5810-000	Training Conference & CEU	\$10,500.00	\$12,002.25	\$12,542.00	\$20,500.00
GEN-	OP-5811-000	Fire/Rescue Tng. Conference & CEU	\$5,000.00	\$9,815.00	\$9,815.00	\$15,000.00
GEN-	OP-5812-000	EMS Tng. Conference & CEU	\$3,000.00	\$1,227.25	\$1,227.00	\$3,000.00
GEN-	OP-5813-000	Other Training Conference & CEU	\$2,500.00	\$960.00	\$1,500.00	\$2,500.00
GEN-	OP-5820-000	Training Manuals & Books	\$4,500.00	\$2,927.33	\$2,928.00	\$5,000.00
GEN-	OP-5821-000	Fire/Rescue Tng. Manuals & Books	\$1,500.00	\$1,389.07	\$1,389.00	\$2,000.00
GEN-	OP-5822-000	EMS Tng. Manual & Books	\$1,500.00	\$856.54	\$857.00	\$1,500.00
GEN-	OP-5823-000	Other Training Manuals & Books	\$1,500.00	\$681.72	\$682.00	\$1,500.00
GEN-	OP-5830-000	Training Equipment	\$8,000.00	\$1,721.21	\$7,221.00	\$11,500.00
GEN-	OP-5831-000	Fire/Rescue Training Equipment	\$1,500.00	\$71.21	\$1,071.00	\$5,000.00
GEN-	OP-5832-000	EMS Training Equipment	\$5,000.00	\$1,650.00	\$4,650.00	\$5,000.00
GEN-	OP-5833-000	Other Training Equipment	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
GEN-	OP-5840-000	Training Supplies	\$11,000.00	\$2,153.68	\$5,654.00	\$9,000.00
GEN-	OP-5841-000	Fire/Rescue Training Supplies	\$7,000.00	\$1,301.58	\$2,302.00	\$4,000.00
GEN-	OP-5842-000	EMS Training Supplies	\$3,000.00	\$417.10	\$2,917.00	\$4,000.00
GEN-	OP-5843-000	Other Training Supplies	\$1,000.00	\$435.00	\$435.00	\$1,000.00
GEN-	OP-5850-000	Training Travel	\$9,500.00	\$12,716.01	\$12,716.00	\$19,000.00
GEN-	OP-5851-000	Per Diem - Travel Training	\$2,000.00	\$2,925.00	\$2,925.00	\$4,000.00
GEN-	OP-5852-000	Lodging - Travel Training	\$4,000.00	\$7,630.56	\$7,631.00	\$10,000.00
GEN-	OP-5853-000	Meals - Travel Training	\$500.00	\$48.26	\$48.00	\$500.00
GEN-	OP-5854-000	Air Fare - Travel Training	\$2,500.00	\$2,035.50	\$2,035.00	\$4,000.00
GEN-	OP-5855-000	Mileage/Rental Car - Travel Training	\$500.00	\$76.69	\$77.00	\$500.00
GEN-	OP-5860-000	Specialty Schools	\$35,000.00	\$34,561.00	\$34,561.00	\$35,000.00
6100 Dues & Subscriptions			\$2,450.00	\$1,770.60	\$1,770.00	\$4,200.00
GEN-	OP-6110-000	Trade Journals	\$400.00	\$0.00	\$0.00	\$400.00
GEN-	OP-6120-000	County Associations	\$400.00	\$133.32	\$133.00	\$400.00
GEN-	OP-6130-000	State Associations	\$400.00	\$220.00	\$220.00	\$400.00
GEN-	OP-6140-000	National/International Assn.	\$1,250.00	\$1,417.28	\$1,417.00	\$3,000.00
TOTAL			\$941,350.00	\$558,059.82	\$835,699.00	\$1,006,200.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
EXPENDITURES -- (Prevention)						
5200 Supply & Material Mgmt			\$0.00	\$0.00	\$0.00	\$0.00
GEN- PR-5230-000		Small Equipment	\$0.00	\$0.00	\$0.00	
5310 Systems & Equipment Maintenance			\$0.00	\$0.00	\$0.00	\$0.00
GEN- PR-5311-000		General System & Equip. Maint.		\$0.00	\$0.00	
5400 Fleet Operations			\$10,500.00	\$6,091.54	\$8,891.00	\$10,500.00
GEN- PR-5410-000		Batteries	\$500.00	\$0.00	\$100.00	\$300.00
GEN- PR-5420-000		Fuel & Lubricants	\$8,500.00	\$5,985.22	\$8,485.00	\$8,500.00
GEN- PR-5430-000		Tires	\$1,500.00	\$106.32	\$306.00	\$1,700.00
GEN- PR-5431-190		2007 Trailer #190 Fire Safety House	\$500.00	\$0.00	\$100.00	\$500.00
GEN- PR-5431-356		2002 Trailer #356 Clown Program	\$500.00	\$0.00	\$100.00	\$300.00
GEN- PR-5436-023		2008 Ford F150 #023	\$0.00	\$106.32	\$106.00	\$300.00
GEN- PR-5436-024		2008 Ford F150 #024	\$0.00	\$0.00	\$0.00	\$300.00
GEN- PR-5436-025		2008 Ford F150 #025	\$0.00	\$0.00	\$0.00	\$300.00
GEN- PR-5436-416		2008 Ford F250 #416 (C-203)	\$600.00	\$0.00	\$0.00	
GEN- PR-5436-751		2014 Ford Expedition #751	\$0.00	\$0.00	\$0.00	
GEN- PR-5440-000		Misc. Parts & Equipment		\$0.00	\$0.00	\$0.00
5500 Fleet Maintenance			\$2,000.00	\$3,425.49	\$4,924.00	\$3,500.00
GEN- PR-5510-000		FLEET: NON-CLASSIFIED	\$0.00	\$0.00	\$0.00	\$500.00
GEN- PR-5510-190		2007 Trailer #190 Fire Safety House		\$0.00	\$0.00	\$500.00
GEN- PR-5510-356		2002 Trailer #356 Clown Program		\$0.00	\$0.00	\$0.00
GEN- PR-5560-000		FLEET: STAFF/COMMAND	\$2,000.00	\$3,425.49	\$4,924.00	\$3,000.00
GEN- PR-5560-023		2008 Ford F150 #023	\$500.00	\$459.21	\$959.00	\$1,000.00
GEN- PR-5560-024		2008 Ford F150 #024	\$500.00	\$567.40	\$1,067.00	\$1,000.00
GEN- PR-5560-025		2008 Ford F150 #025	\$500.00	\$542.45	\$1,042.00	\$1,000.00
GEN- PR-5560-416		2008 Ford F250 #416 (C-203)	\$600.00	\$1,856.43	\$1,856.00	
GEN- PR-5560-751		2014 Ford Expedition #751	\$0.00			
5600 PPE / Uniform			\$700.00	\$0.00	\$0.00	\$0.00
GEN- PR-5610-000		Repair and Replacement PPE		\$0.00	\$0.00	
GEN- PR-5620-000		Testing and Maint.		\$0.00	\$0.00	
GEN- PR-5630-000		Wildland PPE		\$0.00	\$0.00	
GEN- PR-5640-000		Uniforms	\$700.00	\$0.00	\$0.00	
5800 Training Program			\$9,700.00	\$6,937.59	\$8,717.00	\$10,500.00
GEN- PR-5810-000		Training Conference & CEU	\$4,000.00	\$3,530.00	\$3,530.00	\$4,000.00
GEN- PR-5820-000		Training Manuals & Books	\$500.00	\$132.50	\$382.00	\$300.00
GEN- PR-5830-000		Training Equipment	\$0.00	\$0.00	\$0.00	\$0.00
GEN- PR-5840-000		Training Supplies	\$200.00	\$0.00	\$0.00	\$200.00
GEN- PR-5851-000		Per Diem - Training Travel	\$1,500.00	\$980.00	\$1,280.00	\$1,500.00
GEN- PR-5852-000		Lodging - Training Travel	\$2,000.00	\$2,145.09	\$3,345.00	\$3,000.00
GEN- PR-5853-000		Meals - Training Travel	\$0.00	\$40.00	\$70.00	\$100.00
GEN- PR-5854-000		Air Fare - Training Travel	\$1,000.00	\$0.00	\$0.00	\$1,000.00
GEN- PR-5855-000		Mileage/Rental Car - Training Travel	\$300.00	\$10.00	\$10.00	\$300.00
GEN- PR-5860-000		Specialty Schools	\$200.00	\$100.00	\$100.00	\$100.00
5900 Public Education / Outreach			\$13,500.00	\$5,224.06	\$13,324.00	\$19,400.00
GEN- PR-5910-000		Fire Protection / Supply & Materials	\$7,500.00	\$4,482.59	\$7,983.00	\$18,000.00
GEN- PR-5950-000		Pflugger Fire Factory	\$600.00	\$533.47	\$533.00	\$0.00
GEN- PR-5960-000		Fire Safety House	\$200.00	\$0.00	\$200.00	\$200.00
GEN- PR-5970-000		Juvenile Fire Setters Program	\$200.00	\$0.00	\$200.00	\$200.00
GEN- PR-5980-000		Pflugerville VFD	\$4,000.00	\$0.00	\$4,000.00	\$0.00
GEN- PR-5990-000		Explorer Post	\$1,000.00	\$208.00	\$408.00	\$1,000.00
6100 Dues & Subscriptions			\$800.00	\$602.94	\$678.00	\$800.00
GEN- PR-6110-000		Trade Journals	\$0.00	\$0.00	\$0.00	\$0.00
GEN- PR-6120-000		County Associations	\$0.00	\$0.00	\$0.00	\$0.00
GEN- PR-6130-000		State Associations	\$300.00	\$168.72	\$244.00	\$300.00
GEN- PR-6140-000		National/International Assn.	\$500.00	\$434.22	\$434.00	\$500.00
PREVENTION TOTALS			\$37,200.00	\$22,281.62	\$36,534.00	\$44,700.00

GENERAL OPERATING FUND SUMMARY

GENERAL OPERATING FUND SUMMARY			
	Budgeted FY '15		
Fund Transfers		\$0.00	
Revenues (Less Transfer In)		\$12,715,750.00	
Administrative Expenditures		\$11,639,017.00	
Operations Expenditures		\$1,006,200.00	
Prevention Expenditures		\$44,700.00	
Net (Rev - Exp)		\$25,833.00	
Net w/ Budgeted Transfer		\$25,833.00	

This table shows summary data for expenditures in the three divisions against the revenues projected for the General Fund. There is a net of \$25,833.00.

FACILITIES FUND

The Facilities Fund is actually a sub-budget within the District's Accounting System. It allows tracking of transactions when District properties like Pfluger Hall and the Conference and Education Center are used by outside parties.

The Facilities Fund is then used to supplement the General Operating Fund. This is accomplished by transferring revenues to the General Fund when expenditures have been covered within the Facilities Fund.

FACILITIES FUND						
DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
REVENUES						
4200 Grants & Gifts			\$0.00	\$0.00	\$0.00	\$0.00
FAC-	00-4220-000	Contributions & Gifts		\$0.00	\$0.00	
4700 Facilities Income			\$167,500.00	\$122,261.10	\$167,261.10	\$172,000.00
FAC-	00-4710-B08	Facilities Use - Education Bldg	\$116,000.00	\$87,121.10	\$117,121.10	\$117,000.00
FAC-	00-4710-B09	Facilities Use - Pfluger Hall	\$51,500.00	\$35,140.00	\$50,140.00	\$55,000.00
FAC-	00-4710-T05	Facilities Use - Training Field	\$0.00	\$0.00	\$0.00	
FAC-	00-4720-000	Class Enrollment	\$0.00	\$0.00	\$0.00	
4800 Miscellaneous Income			\$2,500.00	\$1,182.90	\$1,507.90	\$15,002.00
FAC-	00-4810-000	Miscellaneous Other income		\$30.00	\$30.00	
FAC-	00-4820-000	Vending Machine Revenue	\$2,500.00	\$1,152.90	\$1,477.90	\$15,002.00
TOTAL			\$170,000.00	\$123,444.00	\$168,769.00	\$187,002.00

DIV	ACCT	Description	FY '14 Budget	Year to Date (6/30/2014)	"Revised" Budget	PROPOSED FY '15
EXPENDITURES						
5200 Supply & Material Mgmt			\$2,500.00	\$1,207.40	\$1,607.00	\$2,000.00
FAC-	AD-5210-000	Office Supply & Material	\$500.00	\$0.00	\$0.00	
FAC-	AD-5220-B08	Janitorial Supply - Education Bldg	\$0.00	\$261.93	\$362.00	\$500.00
FAC-	AD-5220-B09	Janitorial Supply - Pfluger Hall	\$2,000.00	\$945.47	\$1,245.00	\$1,500.00
6100 Dues & Subscriptions			\$1,250.00	\$1,368.03	\$1,968.00	\$2,250.00
FAC-	AD-6130-000	State Associations		\$0.00	\$0.00	
FAC-	AD-6230-000	Newsletter Printing		\$0.00	\$0.00	
FAC-	AD-6240-000	Bank / Processing Fees		\$442.39	\$642.00	\$750.00
FAC-	AD-6245-000	Vending Machines	\$950.00	\$718.55	\$1,019.00	\$1,250.00
FAC-	AD-6250-000	Advertisements		\$0.00	\$0.00	
FAC-	AD-6255-000	Miscellaneous	\$300.00	\$207.09	\$307.00	\$250.00
6630 Public Relations			\$2,500.00	\$0.00	\$0.00	\$0.00
FAC-	AD-6630-000	Public Relations	\$2,500.00	\$0.00	\$0.00	
6710 Utilities			\$22,900.00	\$16,732.10	\$22,883.00	\$24,500.00
FAC-	AD-6711-B08	Electricity - Education Bldg	\$8,500.00	\$6,534.71	\$8,785.00	\$9,000.00
FAC-	AD-6711-B09	Electricity - Pfluger Hall	\$9,000.00	\$5,571.73	\$8,072.00	\$9,000.00
FAC-	AD-6712-B08	Gas - Education Bldg	\$800.00	\$1,415.09	\$1,615.00	\$1,750.00
FAC-	AD-6712-B09	Gas - Pfluger Hall	\$500.00	\$739.64	\$890.00	\$1,000.00
FAC-	AD-6713-B08	Water/Wastewater - Edu. Bldg	\$1,050.00	\$661.84	\$912.00	\$1,000.00
FAC-	AD-6713-B09	Water/Wastewater - Pfluger Hall	\$1,550.00	\$1,100.85	\$1,501.00	\$1,250.00
FAC-	AD-6714-B08	Garbage Disposal - Education Bldg	\$0.00	(\$394.96)	(\$295.00)	
FAC-	AD-6714-B09	Garbage Disposal - Pfluger Hall	\$1,500.00	\$1,103.20	\$1,403.00	\$1,500.00
FAC-	AD-6715-B08	Telephone - Education Bldg	\$0.00	\$0.00	\$0.00	
FAC-	AD-6715-B09	Telephone - Pfluger Hall	\$0.00	\$0.00	\$0.00	
6750 Maintenance			\$11,350.00	\$32,687.42	\$35,012.00	\$22,800.00
FAC-	AD-6751-B08	Bldg & Property Maint. - Edu. Bldg	\$3,500.00	\$8,585.81	\$9,086.00	\$10,000.00
FAC-	AD-6751-B09	Bldg & Prop. Maint. - Pfluger Hall	\$3,500.00	\$11,732.99	\$13,233.00	\$9,000.00
FAC-	AD-6753-B08	Fire Alarm Systems - Edu. Bldg	\$400.00	\$905.40	\$905.00	\$500.00
FAC-	AD-6753-B09	Fire Alarm Systems - Pfluger Hall	\$300.00	\$296.80	\$297.00	\$350.00
FAC-	AD-6754-B08	HVAC - Education Bldg	\$1,000.00	\$970.00	\$970.00	\$950.00
FAC-	AD-6754-B09	HVAC - Pfluger Hall	\$1,000.00	\$9,240.00	\$9,240.00	\$1,000.00
FAC-	AD-6755-B08	Plumbing - Education Bldg	\$0.00	\$0.00	\$0.00	
FAC-	AD-6755-B09	Plumbing - Pfluger Hall	\$400.00	\$0.00	\$0.00	
FAC-	AD-6756-B08	Elevator - Education Bldg	\$1,250.00	\$956.42	\$1,281.00	\$1,000.00
6770 Services			\$29,500.00	\$18,007.33	\$25,082.00	\$30,600.00
FAC-	AD-6771-B08	Groundkeeping - Education Bldg	\$1,500.00	\$1,618.33	\$1,918.00	\$2,500.00
FAC-	AD-6771-B09	Groundkeeping - Pfluger Hall	\$500.00	\$0.00	\$0.00	\$500.00
FAC-	AD-6772-B08	Janitorial/Clean. Services - Edu. Bldg	\$6,500.00	\$4,394.00	\$5,394.00	\$7,000.00
FAC-	AD-6772-B09	Janitorial/Clean. Serv. - Pfluger Hall	\$10,000.00	\$5,000.00	\$7,500.00	\$10,000.00
FAC-	AD-6773-B09	Security Service - Pfluger Hall	\$10,000.00	\$6,720.00	\$9,720.00	\$10,000.00
FAC-	AD-6774-B08	Pest Control - Education Bldg	\$500.00	\$100.00	\$200.00	\$300.00
FAC-	AD-6774-B09	Pest Control - Pfluger Hall	\$500.00	\$175.00	\$350.00	\$300.00
6999 Management Expense			\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
FAC-	AD-6999-000	Management Expense (Elim)	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
FACILITIES TOTAL EXPENDITURES			\$170,000.00	\$170,002.28	\$186,552.00	\$182,150.00

VI. CHART OF ACCOUNTS AND DEFINITIONS

The District uses a computer software program, “Accufunds” as its financial accounting system. The program is set up to use various modules including integration of ordering and purchasing with accounting. Fiscal Year ’10 was the first year of implementation.

A. Fund is the term used to differentiate how monies are used or dedicated for use by the District. There are two main fund groups.

- **Debt Service Fund.** This fund is the vehicle that serves as repository and disbursement tool for long-term debt incurred by the District.
- **General Fund.** The General Fund is the primary financial vehicle for district operations on a daily basis. Revenue and expenditures for most of the business of the District is transacted using this fund.
- **Facilities Fund** is identified to track revenues and expenditures associated with operation of district facilities such as Pfluger Hall, the Conference and Education Center, (CEC), and the Training Field. It is general practice to transfer Facilities Fund money into the General Fund if facility operation generates revenues that exceed expense.
- **Reserve Fund.** Previously the District maintained several “Reserve Funds” with each being designated for a particular purpose. These funds were “grown” using end of year balances during strong economic years. With the economic turndown in recent years, these year-end balances and some reserves have been utilized to balance the budget against declines in property values and comparative diminished tax returns.

This fiscal year, a Reserve Fund is shown simply as a single fund that is the sum balance of the previous sub accounts.

B. Budget Accounts are divisions within the budget allow tracking the flow of money in accordance with the budget. There are five major subdivisions of accounts, (shown below). The Administration Account is further divided into Capital Outlay, Payroll, and Employee Benefits accounts. These accounts serve to break the budget into smaller components for the function of effective management.

- **Revenues** – This category is used to account for inflow of money to the District’s General Operating Budget.
- **Operations Expenditures** – Costs for preparation, training, maintenance, and actual response to emergencies are accounted for in this category.
- **Prevention Expenditures** – This category is used to account for expenditures associated with prevention of fire and injuries. Included in this effort is public education and fire code enforcement.
- **Administrative Expenditures** – This category is used for all costs that support the District’s Operations and Prevention Divisions, and other related administration issues. Shown below are additional accounts that represent major components of the Administrative Budget. These accounts are often reviewed by management as integral but separate components.
 - **Capital Outlay** – Items that are purchased and owned assets of the District are funded in this category. These items may qualify as capital assets, but the account also covers items that while they may not qualify as capital assets, they are considered trackable for other reasons.

- **Payroll** – As indicated this category is for salaries of personnel and payroll taxes.
- **Employee Benefits** – Included in this category are “indirect” costs of personnel. Included are worker’s compensation insurance, pensions, health and disability insurance, life insurance, and firefighters certification fees;
- **Facilities Sub-Budget** – This budget category is used to account for income and expenditures associated with the District’s various facilities that may be used by outside interests. Included is Pfluger Hall a multi-purpose building which is available for use by others when it is not being used by the District. Also included are the Conference and Education Center and the District’s Training Facility. These facilities are in place to primarily serve the District’s needs but do provide an avenue for additional funding by allowing others to use them or portions of them for a fair rate.

C. Chart of Accounts provides alpha-numeric codes that are assigned to all financial transactions. These are designed to track transactions against the budget and to ensure proper bookkeeping for record purposes and audit.

Below is the chart of accounts utilized to track income and expenditures of the District. Many are self-explanatory by title alone. In some cases a definition may be given as reference or to aid in understanding. The numeric portion of the account may be repeated because there are similar expenses in one or more of the Divisions. In each case however, a prefix of AD represents an Administrative Expense; a prefix of OP represents an Operations Expense; and, PR is for Prevention expenses.

INCOME:

4100-000 TAX RECEIPTS: *that income to the District that is related directly to taxes paid within the District. Included are:*

4110-000 Property Tax: *Emergency Services Districts are allowed by State statute to assess and collect no more than 10-cents per \$100.00 appraised value of real property.*

4120-000 Sales Tax: *Travis County Emergency Services District was granted authority in an election to collect a ½-cent sales tax.*

4130-000 Sales Tax: *Additional Sales Tax granted in 2014 election.*

4200-000 GRANTS AND GIFTS: *that income resulting from public service grants the District may acquire or, contributions and gifts to the District from outside sources.*

4210-000 Public Service Grants

4220-000 Contributions & Gifts

4300-000 PREVENTION: *fees collected for the review of plans and associated inspections for construction of new buildings in the District outside the City of Pflugerville. The District also regulates outdoor burning by issuing permits.*

4310-000 Plan Reviews & Permits

4320-000 Inspections

4330-000 Controlled Burn Permits

4340-000 City of Pflugerville Fire Marshal: *the District provides the City of Pflugerville with the services of fire code plan reviews and inspections for compliance with the City’s Fire Code.*

4400-000 FEES FOR SERVICE:

4410-000 Services Rendered: *are fees generated from collections from insurance companies for expendable supplies and services associated with Emergency Medical Responses; and, fees collected from insurance companies for equipment and services in hazardous materials responses and other such actions.*

4420-000 Report Fees: *are fees collected for copies of reports requested by the public or other agencies.*

4800-000 MISCELLANEOUS INCOME: *results during the fiscal year when unanticipated revenues are realized.*

4810-000 Miscellaneous Other Income: *income from sources other than those identified in this category or others.*

4900-000 MANAGEMENT INCOME:

4999-000 MGMT. INCOME:- FACILITIES: *this category is used to account for funds taken from facilities profits and transferred into the general fund.*

ADMINISTRATION EXPENDITURES:

AD 5000-000 PAYROLL EXPENSE: *is the budget category that includes salaries and payroll taxes.*

AD 5010-000 Salaries

AD 5011-000 Salary Expense - Reimbursement

AD 5015-000 Payroll Miscellaneous

AD 5120-000 Employer Payroll Taxes

AD 5121-000 FICA Tax

AD 5122-000 Medicare Tax

AD 5123-000 SUTA Tax

AD 5100-000 EMPLOYEE BENEFITS: *is the category that details indirect costs of the District's employees. Included are costs for Worker's Compensation Insurance, the District's Pension Plan, Health Insurance, Disability Insurance, and employee Certification Fees.*

AD 5110-000 Worker's Compensation Insurance

AD 5120-000 Retirement Plan

AD 5130-000 Health & Dental Insurance

AD 5135-000 Employee Assistance Program

AD 5140-000 Disability Insurance

AD 5150-000 AD & D Life Insurance

AD 5160-000 Certification Fees

AD 5161-000 Benefit Expense Reimbursements

AD 5170-000 Employee Wellness Program

AD 5200-000 SUPPLY AND MATERIALS MGMT: *is the budget category for supplies and materials needed in day-to-day operations of the District's facilities. Included are janitorial supplies, office supply, and other needs.*

AD 5210-000 Office Supply and Materials

AD 5220-000 Janitorial Supplies

AD 5220-XXX Jan. Supp./Facility/Location

FACILITY/LOCATION CODES

5220-xxx

5220-B06 – Admin. Bldg.

5220-B08 – Conf. & Ed. Ctr.

5220-B09 – Pfluger Hall

5220-E03 – EMS Qtrs/Sta. 3

5220-S01 – Sta.1/Central

5220-S02 – Sta.2

5220-S03 – Sta. 3

5220-S04 – Sta. 4

5220-T05 – Training Field

AD 5230-000 Small Equipment

AD 5300-000 EQUIP. MAINTENANCE & SERVICES: *is the budget category used to account for expenses necessary for*

the maintenance of various equipment and systems and most common equipment. Included are associated maintenance agreements and service fees.

AD 5310-000 Systems and Equip. Maintenance

AD 5311-000 Gen. Sys. & Equip. Maint.

AD 5316-000 Ice Makers

AD 5317-000 Printers and Copier Equipment:

service and maintenance costs are allocated to this category, as are the costs of leased equipment.

This category is further tracked using the facility/location codes shown previously.

AD 5317-B06 Administration

AD 5317-S01 Fire Station 1

AD 5317-S02 Fire Station 2

AD 5317-S03 Fire Station 3

AD 5317-S04 Fire Station 4

AD 5318-000 Computers and IT Equipment: *is the category for service and maintenance costs allocated to the Districts computer and technology system(s).*

AD 5319-000 Grounds Maintenance Equipment: *service of the District's grounds-keeping equipment is allocated to this category.*

AD 5340-000 Communications Systems

AD 5345-000 Wireless Data Service: *for wireless data services used by mobile devices while not in/or District facilities.*

AD 5346-000 Pagers: *for alpha-numeric pagers supplied to personnel for communication purposes.*

AD 5447-000 Cell Phones: *the category for cost of cell phone service used by the District.*

AD 5348-000 T1/Internet Connections: *the District uses a dedicated telephone trunk to provide its land line telephone service in a voice over IP system. This category is for the cost of connectivity of the District's wireless network to outside the system, T-1 or similar connectivity.*

AD 5449-000 TAMCO – AV Conference Equip.: *the District has secured equipment on a lease-purchase agreement that links District facilities for live audio-visual conferencing.*

AD 5350-000 Dispatch and Access Fees:

AD 5353-000 Trunked Radio User Fees: *the District pays a user fee for radios that are operated on the regional radio trunk.*

OP 5354-000 MDC Access Fee: *mobile data computers linked to the dispatch network at Austin Fire Department are assessed an operating fee to cover infrastructure maintenance.*

OP 5355-000 Dispatch Services: *the District contracts with Austin Fire Department for dispatch service.*

OP 5356-000 Dispatch Location: *the District will receive electronic alerting in each station, that consists of light controllers, speakers, and other such mechanical alerting devices.*

AD 5400-000 FLEET OPERATIONS: *accounts for routine costs such as fuel and lubricants, tires, and miscellaneous parts needed for operating the District's fleet of vehicles.*

AD 5410-000 Batteries

AD 5420-000 Fuel and Lubricants

AD 5420-T05 Fuel/Lubricants – Tng. Field

AD 5430-### Tires

AD 5431-5XB 1955 Chev. Parade Truck #5XB

AD 5431-807 1999 Trailer – 16-Foot Low Boy

AD 5436-918 '01 Ford F150 PU #918

AD 5436-925 '96 Ford Super Duty Flat Bed #925

AD 5436-966 '04 Ford Crown Vic #966

AD 5440-000 Miscellaneous Parts & Equipment

AD 5500-000 FLEET MAINTENANCE: *is the budget category that accounts for costs associated with the maintenance and repair of the District's individual emergency and support vehicles.*

AD 5510-### Non-Classified Vehicles

AD 5510-5XB 1955 Chev. Parade Truck #5XB

AD 5510-807 Trailer – 16-Foot Low Boy #807

AD 5560-### Command & Staff Vehicles

AD 5560-925 '96 Ford Super Duty Flat Bed #925

AD 5560-918 '01 Ford F150 PU #918

AD 5560-966 '04 Ford Crown Vic #966

AD 5600-000 PPE / UNIFORMS: *is the category that accounts for expenditures for personnel protective equipment, clothing, and uniforms.*

AD 5640-000 Uniforms

AD 5700-000 RECRUITING AND RETENTION: *is a budget category that is used for expenses generally associated with the recruiting and retention of personnel.*

AD 5710-000 Promotional Materials: *this category is for expenses associated with awards and other means of demonstrating appreciation for employees.*

AD 5720-000 Recruiting Ads: *includes cost of advertising open positions in order to solicit applicants.*

AD 5730-000 Applicant Testing/Screening: *for costs associated with pre-employment testing and screening.*

AD 5740-000 Awards Program: *is the budget category used to account for expenses of programs designed to recognize employee accomplishments.*

AD 5750-000 Events Program: *for costs associated with conducting programs for employee motivation.*

AD 5790-000 Miscellaneous:

AD 5800-000 TRAINING PROGRAM: *is the category used to account for expenses associated with training and continued education requirements for the District's personnel. Included are expenses for training both at the District's facilities and training that is obtained elsewhere.*

AD 5810-000 Conferences and (CEU)

AD 5820-000 Training Manuals and Books

AD 5830-000 Training Equipment

AD 5840-000 Training Supplies

AD 5850-000 Travel – Training

AD 5851-000 Per Diem

AD 5852-000 Lodging

AD 5853-000 Meals

AD 5854-000 Air Fare

AD 5855-000 Mileage/Rental Car

AD 5860-000 Specialty Schools

AD 6100-000 DUES AND SUBSCRIPTIONS: *is the budget category used for expenses associated with the District's affiliation with various trade organizations and subscriptions to trade journals.*

AD 6110-000 Trade Journals

AD 6120-000 County Associations Dues

AD 6130-000 State Associations Dues

AD 6140-000 National/International Assn. Dues

AD 6200-000 ADMINISTRATIVE SERVICES: *is the budget account that covers administrative support functions.*

- AD 6210-000 Postage**
- AD 6215-000 Newsletter Postage**
- AD 6220-000 Shipping Charges**
- AD 6225-000 Printing – Forms & Materials**
- AD 6230-000 Newsletter Printing**
- AD 6240-000 Bank Processing Fees**
- AD 6245-000 Vending Machines**
- AD 6250-000 Advertisements**
- AD 6255-000 Miscellaneous**
- AD 6295-000 INSURANCE:**

Insurance premiums for policies the District maintains for liability, property and equipment. Does not include worker's compensation, life, disability, or health insurance.

AD 6300-000 GENERAL ADMINISTRATION: *is the budget category that classifies costs associated with general administration and management of the District. Detailed expenditures include costs associated with Commissioner travel, training, and per diem; and, general staff travel.*

- AD 6310-000 Commissioners**
 - AD 6311-000 Stipend**
 - AD 6312-000 Conference and Training**
 - AD 6313-000 Meals – Commissioners/Mtgs**

- AD 6320-000 Commissioners Travel Expense**
 - AD 6321-000 Per Diem**
 - AD 6322-000 Lodging**
 - AD 6323-000 Meals**
 - AD 6324-000 Air Fare**
 - AD 6325-000 Mileage / Car Rental**

- AD 6360-000 Staff – General Business Travel**
 - AD 6361-000 Per Diem**
 - AD 6362-000 Lodging**
 - AD 6363-000 Meals**
 - AD 6364-000 Air Fare**
 - AD 6365-000 Mileage / Car Rental**

AD 6600-000 PROFESSIONAL SERVICES: *is the budget category utilized for expenditures by the District for various necessary professional services from outside sources.*

- AD 6610-000 Legal Counsel**
 - AD 6611-000 Regular Legal Counsel**
 - AD 6612-000 Special Legal Counsel**
 - AD 6613-000 Legislative Council**
 - AD 6614-000 Bond Counsel**

- AD 6620-000 Financial Services**
 - AD 6621-000 Financial Advisor**
 - AD 6622-000 Audit Services**
 - AD 6623-000 TCAD/Tax Collector**
 - AD 6624-000 Sales Tax Analysis/Collections**
 - AD 6625-000 Bookkeeping**

AD 6630-000 Pubic Relations

- AD 6640-000 Other Professional Services**
 - AD 6641-000 Computer Services/Support**
 - AD 6642-000 Misc. Professional Services**
 - AD 6643-000 Collections Fees/Serv. Rendered**

AD 6700-### FACILITIES MANAGEMENT: *Each of the District's stations, training facilities, and other properties can be reviewed as individual cost centers with regard to utilities; office supply; grounds keeping, janitorial supply; and building and property maintenance. However, the budget is set to reflect expenditures according to the grouping: 6710 – Utlilities; 6750 – Maintenance; and, 6770 – Services.*

AD 6710-### Utilities

- AD 6711-B06 Electricity – Admin. Bldg**
- AD 6711-E03 Electricity EMS Qtrs Sta. 3**
- AD 6711-S01 Electricity – Sta. 1**
- AD 6711-S02 Electricity – Sta. 2**
- AD 6711-S03 Electricity – Sta. 3**
- AD 6711-S04 Electricity – Sta. 4**
- AD 6711-T05 Electricity – Training Field**

- AD 6712-B06 Gas – Admin. Bldg**
- AD 6712-S01 Gas – Sta. 1**
- AD 6712-S02 Gas – Sta. 2**
- AD 6712-S03 Gas – Sta. 3**
- AD 6712-S04 Gas – Sta. 4**
- AD 6712-T05 Gas – Training Field Bldg.**

- AD 6713-B06 Water/W.W. – Admin. Bldg**
- AD 6713-E03 Water/W.W. EMS Qtrs Sta. 3**
- AD 6713-S01 Water/W.W. – Sta. 1**
- AD 6713-S02 Water/W.W. – Sta. 2**
- AD 6713-S03 Water/W.W. – Sta. 3**
- AD 6713-S04 Water/W.W. – Sta. 4**
- AD 6713-T05 Water/W.W. – Training Field**

- AD 6714-B06 Garbage Disp. – Admin. Bldg**
- AD 6714-E03 Garb. Disp. EMS Qtrs Sta. 3**
- AD 6714-S01 Garbage Disp. – Sta. 1**
- AD 6714-S02 Garbage Disp. – Sta. 2**
- AD 6714-S03 Garbage Disp. – Sta. 3**
- AD 6714-S04 Garbage Disp. – Sta. 4**
- AD 6714-T05 Garbage Disp. – Tng. Field**
- AD 6715-B06 Telephone – Admin. Bldg**
- AD 6715-S01 Telephone – Sta. 1**
- AD 6715-S02 Telephone – Sta. 2**
- AD 6715-S03 Telephone – Sta. 3**
- AD 6715-S04 Telephone. – Sta. 4**
- AD 6715-T05 Telephone – Tng. Field**

- AD 6716-S01 Repeater Elec. – Sta. 1**

AD 6717-S02 Cable Television – Sta. 2

AD 6718-B06 T1 Internet Serv. – Admin.
AD 6718-S01 T1 Internet Serv. – Sta. 1
AD 6718-S02 T1 Internet Serv. – Sta. 1
AD 6718-S03 T1 Internet Serv. – Sta. 1
AD 6718-S04 T1 Internet Serv. – Sta. 1

AD 6750-### Maintenance

AD 6751-B06 Bldg. & Prop. Mainten. Admin
AD 6751-E03 Bldg. & Prop. Mainten. EMS Qtrs.
AD 6751-S01 Bldg. & Prop. Mainten. Sta. 1
AD 6751-S02 Bldg. & Prop. Mainten. Sta. 2
AD 6751-S03 Bldg. & Prop. Mainten. Sta. 3
AD 6751-S04 Bldg. & Prop. Mainten. Sta. 4
AD 6751-T05 Bldg. & Prop. Mainten. Tng. Field

AD 6752-S01 Overhead Doors – Sta. 1
AD 6752-S02 Overhead Doors – Sta. 2
AD 6752-S03 Overhead Doors – Sta. 3
AD 6752-S04 Overhead Doors – Sta. 4

AD 6753-B06 Fire Alarms – Admin Bldg
AD 6753-S01 Fire Alarms – Sta. 1
AD 6753-S02 Fire Alarms – Sta. 2
AD 6753-S03 Fire Alarms – Sta. 3
AD 6753-S04 Fire Alarms – Sta. 4

AD 6754-B06 HVAC – Admin Bldg
AD 6754-E03 HVAC – EMS Qtrs/Sta 3
AD 6754-S01 HVAC – Sta. 1
AD 6754-S02 HVAC – Sta. 2
AD 6754-S03 HVAC – Sta. 3
AD 6754-S04 HVAC – Sta. 4

AD 6755-B06 Plumbing – Admin Bldg
AD 6755-E03 Plumbing – EMS Qtrs./Sta. 3
AD 6755-S01 Plumbing – Sta.1
AD 6755-S02 Plumbing – Sta.2
AD 6755-S03 Plumbing – Sta.3
AD 6755-S04 Plumbing – Sta.4
AD 6755-T05 Plumbing – Tng. Field

AD 6756-B06 Elevators – Admin Bldg

AD 6757-B06 Generator – Admin Bldg
AD 6757-S01 Generator – Sta. 1

AD 6770-### Services

AD 6771-B06 Groundskeeping Admin Bldg
AD 6771-S01 Groundskeeping – Sta. 1
AD 6771-S02 Groundskeeping – Sta. 2
AD 6771-S03 Groundskeeping – Sta. 3
AD 6771-S04 Groundskeeping – Sta. 4
AD 6771-T05 Groundskeeping – Tng Field

AD 6772-B06 Janitorial Serv. – Admin Bldg
AD 6772-T05 Janitorial Serv. – Tng Field

AD-6774-B06 Pest Control – Admin Bldg
AD 6774-E03 Pest Control – EMS Qtrs/Sta 3
AD 6774-S01 Pest Control – Sta. 1
AD 6774-S02 Pest Control – Sta. 2
AD 6774-S03 Pest Control – Sta. 3
AD 6774-S04 Pest Control – Sta. 4

AD 6780-000 Operating Exp. (Rentals Only)

AD 6781-T05 Fuels –Tng Field
AD 6782-T05 Equip & Materials – Tng Field
AD 6783-T05 Personnel – Tng Field
AD 6784-T05 Miscellaneous – Tng Field

AD 7310/7330-000 Lease/Loan Principal Payments

~~AD 7314-000 '07 Pierce Quantum #812 OshKosh~~
AD 7315-000 '06 Pierce Quantum #456 OshKosh
AD 7316-000 '12 Pierce Arrow XT #563 OshKosh
AD 7317-000 '07 Pierce Quantum #812 Refinance

~~AD 7333-000 '11 Fire Equip. WF #3343171-401~~
AD 7334-000 '11 Brush Trucks WF #3343171-400
AD 7335-000 '02 Pierce Quint WF Sales Tax Re-Fi
AD 7336-000 '12 Construction Re-Fi Sales Tax WF
AD 7337-000 '14 Sales Tax Note #263974551 Prin

AD 7320/7340-000 Lease/Loan Interest Payments

~~AD 7324-000 '07 Pierce Quantum #812 OshKosh~~
AD 7325-000 '06 Pierce Quantum #456 OshKosh
AD 7326-000 '12 Pierce Arrow XT #563 OshKosh
AD 7327-000 '07 Pierce Quantum #812 Refinance

~~AD 7343-000 '11 Fire Equip. WF #3343171-401~~
AD 7344-000 '11 Brush Trucks WF #3343171-400
AD 7345-000 '02 Pierce Quint WF Sales Tax Re-Fi
AD 7346-000 '12 Construction Re-Fi Sales Tax WF
AD 7347-000 '14 Sales Tax Note #263974551 Int

AD 7500-000 CAPITAL OUTLAY EXPENDITURES are generally real property, equipment, or vehicles which in turn become tracked assets for the District. Some equipment accounted for herein may not be capitalized as an audited asset, but are tracked for other reasons.

AD 7510-000 Land
AD 7520-000 Buildings
AD 7530-000 Improvements
AD 7540-000 Communications
AD 7550-000 Fire & Medical Equipment
AD 7551-000 Fire Hose Lines
AD 7552-000 Fire and Medical Appliances
AD 7553-000 Nozzles and Valves
AD 7554-000 Misc. Tools & Equipment
AD 7560-000 Office Equipment (F&F)
AD 7570-000 Vehicles

OPERATIONS EXPENDITURES:

OP 5200-000 SUPPLY AND MATERIALS MGMT: *is the budget category for supplies and materials needed in day-to-day operations of the District's facilities. Included are janitorial supplies, office supply, and other needs.*

- OP 5230-000 Fire Service Equip. & Supplies**
- OP 5240-000 Medical Equip & Supplies**
- OP 5245-000 Re-Hab Supply**
- OP 5251-000 CAFCA Haz Mat Team**
- OP 5252-000 Foam Supply**
- OP 5253-000 Misc. Haz Mat**

OP 5300-000 EQUIPMENT MAINTEN. & SERVICES: *is the budget category used to account for expenses necessary for the maintenance of various equipment and systems and most common equipment. Included are associated maintenance agreements and service fees.*

OP 5310-000 Systems and Equip. Maintenance

- OP 5311-000 Gen. Systems and Equip. & Maint.**
- OP 5312-000 Breathing Apparatus**
- OP 5313-000 Fire Extinguishers**
- OP 5314-000 Gas Monitoring Equipment**
- OP 5315-000 Hose Testing Equipment**

OP 5340-000 Communications Systems

- OP 5341-000 Radio Base Station:** *for repairs, maintenance, and upkeep of base station.*
- OP 5342-000 Mobile/Handheld Radios:** *for repairs and replacement of handheld and mobile radios.*

OP 5400-000 FLEET OPERATIONS: *accounts for routine costs such as fuel and lubricants, tires, and miscellaneous parts needed for operating the District's fleet of vehicles.*

OP 5410-000 Batteries

OP 5420-000 Fuel and Lubricants

OP 5430-### Tires

- OP 5431-027 '06 Technical Rescue Cargo Trailer**
- OP 5431-074 '11 Air & Light Trailer**
- OP 5431-128 '01 First Resp./ReHab Veh. #128**
- OP 5532-078 '02 Pierce Quantum #078 (E-221)**
- OP 5532-456 '06 Pierce Quantum #456 (E-231)**
- OP 5532-511 '96 Pierce Quan. #511 (E-290 Res)**
- OP 5532-561 '05 Pierce Arrow #561 (E-280 Res)**
- OP 5532-812 '07 Pierce Quantum #812 (E-241)**
- OP 5432-563 '12 Pierce Arrow #563 (E-211)**
- OP 5433-224 '02 Pierce Dash Quint #224 (O-211)**
- OP 5434-112 2012 F-550 #112 (BT-211)**
- OP 5434-456 2011 F-550 #456 (BT-231)**
- OP 5434-924 '96 Ford Super Duty #924 (BT-290R)**

- OP 5434-948 '00 Ford F550 #948 (BT-241)**
- OP 5434-949 '00 Ford F550 #949 (BT-280R)**
- OP 5435-313 '97 Freightliner #313 (T-231)**
- OP 5436-264 '08 Ford Expedition EL #264 (C-201)**
- OP 5436-265 '08 Ford Expedition EL #265 (B-201)**
- OP 5436-364 '07 Ford Expedition EL #364 (C-202)**
- OP 5436-664 '04 Ford Expedition #664 (Tng 204)**
- OP 5436-736 '96 Ford Club Wagon #736**
- OP 5436-861 '04 Ford Econo Van #861**
- OP 5436-416 '08 Ford F250 #416 (FT0-201)**

OP 5440-000 Miscellaneous Parts & Equipment

OP 5500 FLEET MAINTENANCE: *is the budget category that accounts for costs associated with the maintenance and repair of the District's individual emergency and support vehicles.*

OP 5510-### Non-Classified Vehicles

- OP 5510-027 '06 Technical Rescue Cargo Trailer**
- OP 5510-074 '11 Air & Light Trailer**
- OP 5510-128 '01 First Resp./ReHab Veh. #128**

OP 5520-### Engines

- OP 5520-078 '02 Pierce Quantum #078 (E-221)**
- OP 5520-456 '06 Pierce Quantum #456 (E-231)**
- OP 5520-511 '96 Pierce Quan. #511 (E-290 Res)**
- OP 5520-561 '05 Pierce Arrow #561 (E-280 Res)**
- OP 5520-812 '07 Pierce Quantum #812 (E-241)**
- OP 5520-563 '12 Pierce Arrow #563 (E-211)**

OP 5530-### Rescue / Aerial Apparatus

- OP 5430-224 '02 Pierce Dash Quint #224 (O-211)**

OP 5540-### Squad / Brush Trucks

- OP 5440-112 2012 F-550 #112 (BT-211)**
- OP 5440-456 2011 F-550 #456 (BT-231)**
- OP 5440-924 '96 Ford Super Duty #924 (BT-290R)**
- OP 5440-948 '00 Ford F550 #948 (BT-241)**
- OP 5440-949 '00 Ford F550 #949 (BT-280R)**

OP 5550-### Water Tender

- OP 5550-313 '97 Freightliner #313 (T-231)**

OP 5560-### Staff & Command Vehicles

- OP 5560-264 '08 Ford Expedition EL #264 (C-201)**
- OP 5560-265 '08 Ford Expedition EL #265 (B-201)**
- OP 5560-364 '07 Ford Expedition EL #364 (C-202)**
- OP 5560-664 '04 Ford Expedition #664 (Tng 204)**
- OP 5560-736 '96 Ford Club Wagon #736**
- OP 5560-861 '04 Ford Econo Van #861**
- OP 5560-416 '08 Ford F250 #416 (FT0-201)**

OP 5600-000 PPE / UNIFORMS: *is the category that accounts for expenditures for personnel protective equipment, clothing, and uniforms..*

OP 5610-000 Personal Protection Equipment: *is the category used for costs associated with inspections, repairing and replacing personnel's personal protective clothing.*

OP 5611-000 New Structural PPE *is used to account for structural PPE purchased for new for personnel.*

OP 5612-000 Replacement PPE *is used for gear that has to be replaced because of loss or damage.*

OP 5613-000 Repairs – Structural PPE *is the category used for equipment repairs.*

OP 5620-000 Testing and Gen. Maintenance PPE: *is the category for the cost or required testing of PPE. The Texas Commission on Fire Protection requires departments to follow NFPA standards to verify protection levels of equipment used by firefighters.*

OP 5630-000 Wildland PPE: *personal protective clothing/equipment used by personnel during operations in the wildland, (other than structural fire operations), is different. It requires nearly a completely separate set of PPE for personnel operating in the wildland.*

OP 5631-000 New Wildland PPE

OP 5632-000 Replacement Wildland PPE

OP 5633-000 Repairs – Wildland PPE

OP 5634-000 Water Gear

OP 5640-000 Uniforms: *is the category that accounts for expenditures for personnel uniform clothing.*

OP 5800-000 TRAINING PROGRAM: *is the category used to account for expenses associated with training and continued education requirements for the District's personnel. Included are expenses for training both at the District's facilities and training that is obtained elsewhere.*

OP 5810-000 Conferences and (CEU)

OP 5811-000 Fire/Res. Tng Confer. and CEU

OP 5812-000 EMS Tng. Conferences and CEU

OP 5813-000 Other Tng Conferences and CEU

OP 5820-000 Training Manuals and Books

OP 5821-000 Fire/Res Tng Manuals & Books

OP 5822-000 EMS Training Manuals & Books

OP 5823-000 Other Training Manuals & Books

OP 5830-000 Training Equipment

OP 5831-000 Fire/Rescue Training Equipment

OP 5832-000 EMS Training Equipment

OP 5833-000 Other Training Equipment

OP 5840-000 Training Supplies

OP 5841-000 Fire/Rescue Training Supplies

OP 5842-000 EMS Training Supplies

OP 5843-000 Other Training Supplies

OP 5850-000 Travel – Training

OP 5851-000 Per Diem

OP 5852-000 Lodging

OP 5853-000 Meals

OP 5854-000 Air Fare

OP 5855-000 Mileage/Rental Car

OP 5860-000 Specialty Schools

OP 6100-000 DUES AND SUBSCRIPTIONS: *is the budget category used for expenses associated with the District's affiliation with various trade organizations and subscriptions to trade journals. Costs are assigned to the specific Division*

OP 6110-000 Trade Journals

OP 6120-000 County Associations Dues

OP 6130-000 State Associations Dues

OP 6140-000 National/International Assn Dues

PREVENTION EXPENDITURES:

PR 5200-000 SUPPLY AND MATERIALS MGMT: *is the budget category for supplies and materials needed in day-to-day operations of the District's facilities. Included are janitorial supplies, office supply, and other needs.*

PR 5230-000 Small Equipment

PR 5300-000 EQUIP. MAINTENANCE & SERVICES: *is the budget category used to account for expenses necessary for the maintenance of various equipment and systems and most common equipment. Included are associated maintenance agreements and service fees.*

PR 5310-000 Systems and Equip. Maintenance

PR 5311-000 Gen. Systems and Equip. & Maint.

PR 5400-000 FLEET OPERATIONS: *accounts for routine costs such as fuel and lubricants, tires, and miscellaneous parts needed for operating the District's fleet of vehicles.*

PR 5410-000 Batteries

PR 5420-000 Fuel and Lubricants

PR 5430-### Tires

PR 5431-190 '07 Trailer #190 - Fire Safety House

PR 5431-356 '02 Trailer #356 - Pfluger Factory

PR 5436-023 '08 Ford F150 #023

PR 5436-024 '08 Ford F150 #024

PR 5436-025 '08 Ford F150 #025

PR 5436-751 '14 Ford Expedition #751 (C-203)

PR 5440-000 Miscellaneous Parts & Equipment

PR 5500-000 FLEET MAINTENANCE: *is the budget category that accounts for costs associated with the maintenance and repair of the District's individual emergency and support vehicles.*

PR 5510-### Non-Classified Vehicles

PR 5510-190 '07 Trailer #190 - Fire Safety House

PR 5510-356 '02 Trailer #356 - Pfluger Factory

PR 5560-### Command & Staff Vehicles

PR 5560-023 '08 Ford F150 #023

PR 5560-024 '08 Ford F150 #024

PR 5560-025 '08 Ford F150 #025

PR 5560-751 '14 Ford Expedition #751 (C-203)

PR 5600-000 PPE / UNIFORMS: *is the category that accounts for expenditures for personnel protective equipment, clothing, and uniforms..*

PR 5610-000 Personal Protection Equipment: *is the category used for costs associated with inspections, repairing and replacing personnel's personal protective clothing.*

PR 5620-000 Testing and Gen. Maintenance PPE: *is the category for the cost or required testing of PPE. The Texas Commission on Fire Protection requires departments to follow NFPA standards to verify protection levels of equipment used by firefighters.*

PR 5630-000 Wildland PPE: *personal protective clothing/equipment used by personnel during operations in the wildland, (other than structural fire operations), is different. It requires nearly a completely separate set of PPE for personnel operating in the wildland.*

PR 5640-000 Uniforms: *is the category that accounts for expenditures for personnel uniform clothing.*

PR 5800-000 TRAINING PROGRAM: *is the category used to account for expenses associated with training and continued education requirements for the District's personnel. Included are expenses for training both at the District's facilities and training that is obtained elsewhere.*

PR 5810-000 Conferences and (CEU)

PR 5820-000 Training Manuals and Books

PR 5830-000 Training Equipment

PR 5840-000 Training Supplies

PR 5850-000 Travel – Training

PR 5851-000 Per Diem

PR 5852-000 Lodging

PR 5853-000 Meals

PR 5854-000 Air Fare

PR 5855-000 Mileage/Rental Car

PR 5860-000 Specialty Schools

PR 5900-000 PUBLIC EDUCATION / OUTREACH: *is the category that covers public education and prevention activities conducted by District personnel.*

PR 5910-000 Miscellaneous Fire Prevention Material and Supply: *this category is used to cover miscellaneous supplies and materials needed for these programs.*

PR 5950-000 Pfluger Fire Factory: *is a program that delivers fire prevention and other safety messages using clowns and comedy routines. This category is used to categorize all costs such as costumes, props, and AV support.*

PR 5960-000 Fire Safety House: *the District owns a portable mock home in which fire and home safety are taught to children and adults. This category accounts for support materials utilized with this program.*

PR 5970-000 Juvenile Fire Setters Program: *the District provides evaluation, counseling, and guidance for juvenile fire setters. This is a cooperative program that spans all of Travis County. This expense category is for the materials needed to support the program.*

PR 5980-000 Pflugerville VFD: *is a category that is used to provide funding through the volunteer fire department for scholarships to graduating seniors in the public school system. This is an outreach program of the VFD and is overseen by the Prevention Division.*

PR 5990-000 Explorer Post: *the District sponsors an Adventure Post under the auspices of the Boy Scouts of America. The VFD provides much of the support and guidance in the Post along with personnel from the District. Oversight for the VFD and its personnel comes from the Prevention Division as a component of its public education and outreach mission.*

PR 6100-000 DUES AND SUBSCRIPTIONS: *is the budget category used for expenses associated with the District's affiliation with various trade organizations and subscriptions to trade journals. Costs are assigned to the specific Division*

PR 6110-000 Trade Journals

PR 6120-000 County Associations Dues

PR 6130-000 State Associations Dues

PR 6140-000 National/International Assn Dues

FACILITIES:

“FAC” FACILITIES SUB-BUDGET separates revenue and expense tracking for facilities that may be utilized by others. This includes Pfluger Hall, the Conference and Education Center, and other facilities that the District may lease to others for short or long term. Financial obligations for these facilities are handled using a separate account in order to maintain purity of tracking tax payer dollars. Facilities that the District allows the public to use are only those that are not being used at the time by a District function. In other words outside uses of any District owned facility is secondary to the District’s needs. Accounts are coded with the prefix “FAC”.

REVENUES:

FAC 4200-000 Grants & Gifts

FAC 4700-xxx Facilities Income

FAC 4710-B08 Rental Income Conference and Education Center (CEC)

FAC 4710-B09 Rental Income Pfluger Hall

FAC 4710-TO5 Rental Income Training Field

FAC 4720-000 Class Enrollment

FAC 4800 Miscellaneous Income

FAC 4810 Miscellaneous Other Income

FAC 4820 Vending Machine Revenue

FAC 8910 Transfer Funds In

FAC 8920 Transfer Funds Out

EXPENDITURES:

FAC 5200 Supply and Materials Management

FAC 5210 Office Supply and Material

FAC 5220-B08 Janitorial Supply – CEC

FAC 5220-B09 Janitorial Supply – Pfluger Hall

FAC 6xxx Administration

FAC 6130 State Associations

FAC 6230 Newsletter Printing

FAC 6345 Vending Machines

FAC 6250 Advertisements

FAC 6255 Miscellaneous

FAC 6630 Public Relations

FAC 6710 Utilities

FAC 6711-B08 Electricity - CEC

FAC 6711-B09 Elec. – Pfluger Hall

FAC 6712-B08 Gas – CEC

FAC 6712-B09 Gas – Pfluger Hall

FAC 6713-B08 Water/Wtewater – CEC

FAC 6713-B09 W./W. – Pfluger Hall

FAC 6714-B08 Garbage Disp. – CEC

FAC 6714-B09 Gage Disp. – Pfluger Hall

FAC 6715-B08 Phone Service – CEC

FAC 6715-B09 Phone Serv. – Pfluger Hall

FAC 6750 Maintenance

FAC 6751-B08 Bldg & Prop. Maint. – CEC

FAC 6751-B09 B & P. Maint. – Pfluger Hall

FAC 6753-B08 Fire Alarm System – CEC

FAC 6753-B09 F. Alarm Sys.– Pfluger Hall

FAC 6754-B08 HVAC – CEC

FAC 6754-B09 HAVC – Pfluger Hall

FAC 6755-B08 Plumbing – CEC

FAC 6755-B09 Plumbing – Pfluger Hall

FAC 6756-B08 Elevators

FAC 6770 Services

FAC 6771-B08 Groundskeeping – CEC

FAC 6771-B09 Grndkeeping – Pfluger Hall

FAC 6772-B08 Janitorial – CEC

FAC 6772-B09 Janitorial – Pfluger Hall

FAC 6773-B09 Security Serv. – Pfluger Hall

FAC 6774-B08 Pest Control – CEC

FAC 6774-B09 Pest Control – Pfluger Hall

FAC 6999 Management Expense

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RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 2 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2014 through September 30, 2015;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1. That the Operating Budget attached hereto as Exhibit "A" is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 25th day of September, 2014.

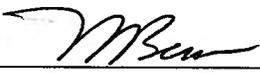
(SEAL)

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 2



Terry Struble, President

ATTEST:



Mike Bessner, Secretary

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

The undersigned officer of the Board of Commissioners of Travis County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Travis County Emergency Services District No. 2 convened in special session on the 25th day of September, 2014, at the regular designated meeting place, and the roll was called of the duly-constituted officers and members of the Commission, to wit:

- | | | |
|-----------------------|---|---------------------|
| Terry Struble | - | President |
| George H. Mentzer, II | - | Vice President |
| Mike Bessner | - | Secretary |
| Mike Howe | - | Treasurer |
| Efren Brito | - | Asst. Sec/Treasurer |

and all of said persons were present, except Commissioner(s) Efren Brito, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION ADOPTING BUDGET

was introduced for the consideration of the Commission. It was then duly moved and seconded that the Resolution Adopting Budget ("Resolution") be adopted, and, after due discussion, the motion prevailed and carried unanimously.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Commission's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Commission as indicated therein; each of the officers and members of the Commission was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED the 25 day of September, 2014.

(SEAL)

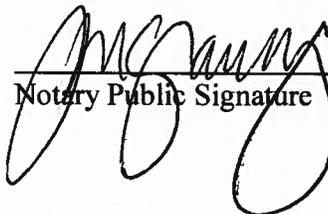
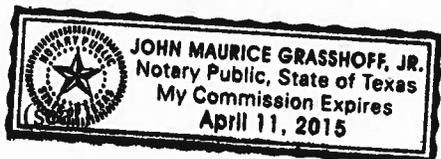


Mike Bessner
Secretary, Board of Commissioners

THE STATE OF TEXAS §

COUNTY OF TRAVIS §

This instrument was acknowledged before me on September ____, 2014, by Mike Bessner, Secretary of the Board of Commissioners of Travis County Emergency Services District No. 2, on behalf of said District.



Notary Public Signature

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ORDER LEVYING TAXES

THE STATE OF TEXAS §

COUNTY OF TRAVIS §

WHEREAS, the appraisal roll of Travis County Emergency Services District No. 2 (the "District") for 2014 has been prepared and certified by the appraiser for the District and submitted to the District's tax assessor/collector; and

WHEREAS, the District's tax assessor/collector has submitted the certified appraisal roll for the District, dated August 12, 2014, showing \$7,130,378,482 to be the total appraised, assessed and taxable values of all property and the total taxable value of new property, to the Board of Emergency Services Commissioners of the District; and

WHEREAS, based upon the certified appraisal roll, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2014 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this order levying taxes.

Section 2. There is levied an ad valorem tax of \$0.0930 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.83 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.75.

Section 3. There is levied an ad valorem tax of \$0.0052 on each \$100.00 of taxable property within the District in order to provide for payment and principal of and interest and associated obligations on the District's unlimited tax bonds now outstanding.

Section 4. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, including legal fees, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.

Section 5. The Travis County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 6. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2015.

Section 7. This Order Levying Taxes is effective from and after its adoption.

PASSED AND APPROVED the 25th day of September, 2014.

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 2

By: 
_____ Terry Struble, President

ATTEST:


_____ Mike Bessner, Secretary

CERTIFICATE FOR ORDER

THE STATE OF TEXAS

§

COUNTY OF TRAVIS

§

§

The undersigned officer of the Board of Commissioners of Travis County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Travis County Emergency Services District No. 2 convened in special session on the 25th day of September, 2014, at the regular designated meeting place, and the roll was called of the duly-constituted officers and members of the Commission, to wit:

Terry Struble	-	President
George H. Mentzer, II	-	Vice President
Mike Bessner	-	Secretary
Mike Howe	-	Treasurer
Efren Brito	-	Asst. Sec/Treasurer

and all of said persons were present, except Commissioner(s) *Efren Brito*, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

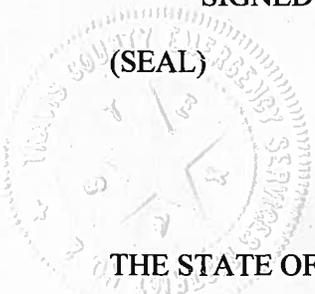
ORDER LEVYING TAXES

was introduced for the consideration of the Commission. It was then duly moved and seconded that the Order Levying Taxes ("Order") be adopted, and, after due discussion, the motion prevailed and carried unanimously.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Commission's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Commission as indicated therein; each of the officers and members of the Commission was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED the 25 day of September, 2014.

(SEAL)



Mike Bessner
Secretary, Board of Commissioners

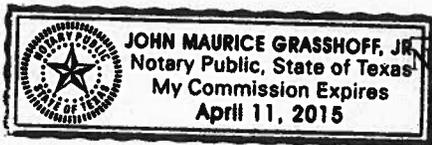
THE STATE OF TEXAS

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COUNTY OF TRAVIS

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This instrument was acknowledged before me on September ____, 2014, by Mike Bessner, Secretary of the Board of Commissioners of Travis County Emergency Services District No. 2, on behalf of said District.



(seal)

Notary Public Signature

- END -



Because We Care