

DENTON COUNTY EMERGENCY SERVICES DISTRICTS #1 AND # 2

Draft Budget - Fiscal Year 2025

		APPROVED BUDGET FY 2024	ESTIMATED ACTUALS FY 2024	FY 2025 COMBINED BUDGET ESD #1 AND ESD # 2	PROPOSED BUDGET ESD #1	PROPOSED BUDGET ESD #2	\$ Change	% Change
					M & O 4.3144 I & S 1.6856	M & O 10.0 I & S 0.00		
REVENUES		E	F	G	H	I	J	K
1	Property Tax Revenue:							
2	<i>Maint & Operations</i>	<i>Not Available</i>		\$17,671,386	\$4,856,402	\$12,814,984		
3	<i>Interest & Sinking</i>	<i>Not Available</i>		\$1,897,356	\$1,897,356	\$0		
4	Property Tax Revenue- Delinquent	<i>Not Available</i>		\$0	\$0	\$0		
5	Total Property Tax Revenue	6,558,566	6,649,000	\$19,568,742	\$6,753,758	\$12,814,984		
6	Lantana Homeowners Association	1,907,485	1,912,000	477,917	477,917	0		
7	Denton County Funding-Lantana	130,000	250,000	0	0	0		
8	Sub-total Tax-related Revenues	8,596,051	8,811,000	20,046,659	7,231,675	12,814,984	\$11,235,659	128%
9	Ambulance Fees	600,000	622,000	600,000	600,000	0	(\$22,000)	0%
10	Service Fees-City of Denton	255,480	255,000	249,542	249,542	0	(\$5,458)	-2%
11	Other Service Fees	100,000	90,000	91,000	91,000	0	\$1,000	-10%
12	Grants (includes SAFER Grant)	743,196	497,000	1,003,349	1,003,349	0	\$506,349	52%
13	Interest	100,000	157,000	435,000	250,000	185,000	\$278,000	213%
14	Miscellaneous	25,000	55,000	0	0	0	(\$55,000)	-45%
15	Total Revenues	\$10,419,727	\$10,487,000	\$22,425,550	\$9,425,566	\$12,999,984	\$11,938,550	115%
EXPENDITURES								
16	Transfers to AVFD	1,530,000	1,505,000	0	0	0	n/a	n/a
17	Personnel							
18	<i>Compensation</i>	<i>Not Available</i>		\$7,200,309	\$7,200,309	\$0	n/a	n/a
19	<i>Benefits</i>	<i>Not Available</i>		2,282,050	2,282,050	0	n/a	n/a
20	<i>SAFER - Salaries & Benefits</i>	<i>Not Available</i>		1,003,349	1,003,349	0	n/a	n/a
21	Total Personnel	7,212,994	7,021,000	10,485,708	10,485,708	0	\$3,464,708	49%
22	Operations	412,349	450,000	992,650	992,650	0	\$542,650	121%
23	Facilities	314,050	303,000	380,700	380,700	0	\$77,700	26%
24	Apparatus & Equipment	322,000	314,000	667,365	667,365	0	\$353,365	113%
25	Training & Safety	50,100	52,000	80,350	80,350	0	\$28,350	55%
26	Legal services	70,000	74,000	85,000	60,000	25,000	\$11,000	15%
27	Auditing services	114,000	114,000	30,000	20,000	10,000	(\$84,000)	-74%
28	Accounting services	40,000	56,500	0	0	0	(\$56,500)	-100%
29	Tax Collection Fees	80,000	80,000	186,000	93,000	93,000	\$106,000	133%
30	Emergency Service Delivery	590,000	590,000	625,000	625,000	0	\$35,000	6%
31	Other Contract Services	294,473	263,000	367,973	360,273	7,700	\$104,973	40%
32	Capital Outlay							
33	<i>Real Property</i>	<i>Not Available</i>		3,652,066	3,652,066	0	n/a	n/a
34	<i>Apparatus</i>	<i>Not Available</i>		1,368,409	1,368,409	0	n/a	n/a
35	<i>Equipment</i>	<i>Not Available</i>		404,000	404,000	0	n/a	n/a
36	<i>Contingency</i>	<i>Not Available</i>		100,000	100,000	0	n/a	n/a
37	Total Capital Outlay	395,663	395,663	5,524,475	5,524,475	0	\$5,128,812	1296%
38	Debt Service							
39	Existing:							
40	<i>Stations</i>	726,827	742,296	873,004	873,004	0	\$130,708	20%
41	<i>Engines</i>	236,044	236,044	236,043	236,043	0	(\$1)	0%
42	<i>Ambulances</i>	136,577	136,577	136,577	136,577	0	\$0	0%
43	Sub-total	1,099,448	1,114,917	1,245,624	1,245,624	0	130,708	13%
44	New acquisitions:							
45	<i>Real Property</i>	0	n/a	667,896	667,896	0	n/a	n/a
46	<i>Apparatus</i>	0	n/a	350,897	350,897	0	n/a	n/a
47	Sub-total	0	n/a	1,018,793	1,018,793	0	n/a	n/a
48	Total Debt Service	1,099,448	1,114,917	2,264,417	2,264,417	0		
49	Administration and General	7,000	100	10,000	10,000	0	\$9,900	43%
50	Miscellaneous	13,750	0	5,000	5,000	0	\$5,000	-64%
51	Total Expenditures	12,545,827	12,333,180	\$21,704,638	\$21,568,938	\$135,700	\$9,371,458	76%
EXCESS REVENUES OVER EXPENDITURES		(\$2,126,100)	(\$1,846,180)	\$720,912	(\$12,143,372)	\$12,864,284	\$2,567,092	-139%
Other Financing Sources:								
52	Line of Credit Proceeds	50,000	0	0	0	0		
53	FY 2023 Operating Reserves	500,000	500,000	0	0	0		
54	VFIS Insurance Proceeds	0	413,000	0	0	0		
55	Station 513 Refinance Proceeds	1,600,000	1,604,215	0	0	0		
56	Payment from DCESD #2 for FY 2024 loan	0	0	3,000,000	3,000,000	0		
57	Transfers from DCESD # 2 for 2025 EMS svcs	0	0	6,993,590	6,993,590	0		
58	FY 2024 Cash Reserves (unspent loan proceeds)	0	0	5,020,475	5,020,475	0		
59	Total Other Financing Sources	2,150,000	2,517,215	15,014,065	15,014,065	0		
Other Financing Uses:								
60	Line of Credit Payments	0	0	0	0	0		
61	Payment of FY 2024 DCESD #1 loan	0	0	3,000,000	0	3,000,000		
62	FY 2025 Transfers to DCESD # 1	0	0	6,993,590	0	6,993,590		
63	Operating Reserve	0	0	5,741,387	2,870,693	2,870,694		
64	Total Other Financing Uses	0	0	15,734,977	2,870,693	12,864,284		
65	CASH SURPLUS (DEFICIT)	\$23,900	\$671,035	\$0	\$0	\$0		