Discussion Item #4

To: Board of Commissioners

From: Allen Johnson

Date: November 18, 2026

Re: FY 2025-26 Budget Amendment

Our CPA's have completed the bookkeeping entries for FY 2025-26. You have the following in the Board book:

- Balance Sheet
- P&L
- Budget to Actuals

The end-of-year budget-to-actuals report is the budget amendment that we are asking you to adopt.

Commentary – we ended the year with a large positive variance than we expected. This is attributed to a number of larger dollar items that were Board approved and purchased in FY 2025-26, but were not received or were not invoiced before the end of the year. You will see this mainly in Disposable Medical Supplies and Uniforms. Disposable Medical Supplies would have still been over budget. The exact amount is difficult to forecast as some orders were partially shipped and invoiced, resulting in carry-over amounts. Uniforms would have ended well within budget if all the items had been delivered and invoiced. We are still waiting for some winter coats and almost all the protective gear.

These carry-over amounts will need to be paid. We will develop a budget amendment for January that will pull forward the left-over budgeted amounts to the FY 2026-27 budget along with the payments.

I also wanted to provide commentary on a few other over budget items:

Personnel – the end of year personnel cost for regular and overtime was overbudget by a combined $240,000 for the year. This is due to the budget contemplating only two pay periods in October. However, there were 11 days in September that were paid in October. These were overtime intensive days as were preparing to go live. The regular and overtime line items for October have a positive variance of $201,000. Most of this is attributed to 11 days of the first October pay date landing in last year.

Retirement – ended with a positive variance of $98K. We are looking into this. It may be an accrual issue.

Health and Dental – ended with a $94K. This was an invoice timing issue. We are over budget in October by almost the same amount. This will be corrected in the future budget amendment.

Capital Outlay – the capital expenditures related to site analysis and engineering are responsible for the overage. The budget amendments for each year will solve for this.

Computer Maintenance – related to MEDCOM and station start up.

Computer Software – this is the ProQA licensing that was not included in the original budget.

Debt Payments – this is accrued interest that will not be paid until the next due date.

Debt Payments – Issue Cost – this was not budgeted but is accrued from the issue cost included in the loans.

Bastrop County Emergency Services District No.3

Budget vs. Actuals: Annual Budget

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Property Tax Revenue				
4001 Property Tax Revenue - Current	13,929,234.56	13,999,247.00	-70,012.44	99.50 %
4003 Property Tax Revenue - Penalties and Interest	101,708.99	66,319.00	35,389.99	153.36 %
Total 4000 Property Tax Revenue	**14,030,943.55**	**14,065,566.00**	**-34,622.45**	**99.75 %**
4100 EMS Fee for Service - Elgin	83,700.00	111,600.00	-27,900.00	75.00 %
4400 Miscellaneous Income	709.20		709.20	
4500 Interest Income	320,308.26	244,716.00	75,592.26	130.89 %
Total Income	**$14,435,661.01**	**$14,421,882.00**	**$13,779.01**	**100.10 %**
GROSS PROFIT	**$14,435,661.01**	**$14,421,882.00**	**$13,779.01**	**100.10 %**
Expenses				
5000 Personnel Costs				
5001 Regular Pay	1,470,402.05	1,329,918.00	140,484.05	110.56 %
5002 Overtime	74,883.32		74,883.32	
5004 Stipend Pay	1,852.59	1,665.00	187.59	111.27 %
5005 Payroll Taxes	24,125.90	21,878.00	2,247.90	110.27 %
5006 Retirement	94,533.65	192,240.00	-97,706.35	49.17 %
5007 Unemployment	18,497.06	37,468.00	-18,970.94	49.37 %
5008 Health, Dental, Vision, etc	155,294.69	249,478.00	-94,183.31	62.25 %
5010 Payroll Processing Fee	5,131.65	15,887.00	-10,755.35	32.30 %
Total 5000 Personnel Costs	**1,844,720.91**	**1,848,534.00**	**-3,813.09**	**99.79 %**
5100 Accounting / Auditing Fee	36,100.00	41,950.00	-5,850.00	86.05 %
5105 Advertising	1,612.13	7,184.00	-5,571.87	22.44 %
5110 Bank Fees	200.07	170.00	30.07	117.69 %
5120 Bio-Waste Removal	25.00	325.00	-300.00	7.69 %
5130 Books / Materials	320.79	100.00	220.79	320.79 %
5140 Business Licenses	4,116.00	3,260.00	856.00	126.26 %
5150 Capital Outlay	10,614,230.16	10,503,492.00	110,738.16	101.05 %
5160 Computer Maintenance	87,400.66	47,825.00	39,575.66	182.75 %
5161 Computer Software	190,834.74	270,622.00	-79,787.26	70.52 %
5162 Computer Hardware	140,792.79	462,572.00	-321,779.21	30.44 %
5163 Computer Supplies	12,041.07	7,297.00	4,744.07	165.01 %
5170 Contractual Obligations	3,784,395.02	3,814,264.00	-29,868.98	99.22 %
5190 Customer Relations		5,000.00	-5,000.00	
5210 Debt Payments - Interest	253,385.11	169,183.00	84,202.11	149.77 %
5211 Debt Payments - Principal	3,513,146.97	3,538,000.00	-24,853.03	99.30 %
5212 Debt Payments - Debt Issue Cost	117,000.00		117,000.00	
5220 Disposable Medical Supplies	298,771.36	379,277.00	-80,505.64	78.77 %
5230 Drug Supplies	60.00		60.00	
5240 Dues / Subscriptions	7,321.88	9,564.00	-2,242.12	76.56 %
5250 Employee Assistance Program	3,000.00	2,000.00	1,000.00	150.00 %
5260 Employee Health / Wellness	1,300.00		1,300.00	
5270 Employee Recognition	544.14	1,400.00	-855.86	38.87 %

Bastrop County Emergency Services District No.3

Budget vs. Actuals: Annual Budget

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5290 Fuel	11,866.94	10,985.00	881.94	108.03 %
5300 Insurance	122,499.17	80,821.00	41,678.17	151.57 %
5320 Leases / Contracts	13,519.30	18,396.00	-4,876.70	73.49 %
5330 Marketing	633.03	1,860.00	-1,226.97	34.03 %
5340 Meals - Business and Travel	11,519.39	2,559.00	8,960.39	450.15 %
5350 Meeting Expenses	60.00	120.00	-60.00	50.00 %
5360 Mileage Reimbursement	1,835.60	2,258.00	-422.40	81.29 %
5370 Office Supplies	6,087.83	5,587.00	500.83	108.96 %
5380 Oxygen & Gases	3,422.13	2,698.00	724.13	126.84 %
5400 Postage and Shipping	587.75	971.00	-383.25	60.53 %
5410 Printing	2,480.03	6,776.00	-4,295.97	36.60 %
5420 Professional Fees	168,853.09	156,744.00	12,109.09	107.73 %
5430 Radio Parts	46,088.75	34,814.00	11,274.75	132.39 %
5432 Radio User Fee	7,857.00	7,945.00	-88.00	98.89 %
5440 Recruit / Investigate	6,203.61	7,400.00	-1,196.39	83.83 %
5460 Rent - Station	155,417.55	162,609.00	-7,191.45	95.58 %
5461 Rent - Storage Facility		1,600.00	-1,600.00	
5470 Repairs & Maintenance - Building	85,224.64	150,546.00	-65,321.36	56.61 %
5471 Repairs & Maintenance - Equipment	36.84		36.84	
5480 Small Equipment & Furniture	100,961.99	103,324.00	-2,362.01	97.71 %
5490 Special Events	6,370.28	2,590.00	3,780.28	245.96 %
5495 Station Supplies	15,222.73	16,276.00	-1,053.27	93.53 %
5500 Supplemental Food	5,736.35	9,600.00	-3,863.65	59.75 %
5510 Telephone - Cellular / Data	3,549.52	2,475.00	1,074.52	143.41 %
5511 Telephone - Service	9,221.66	20,220.00	-10,998.34	45.61 %
5520 Tools / Small Equipment (non Medical)	8,223.65	6,724.00	1,499.65	122.30 %
5530 Training / Related Expenses - CE / Registration	33,945.18	36,555.00	-2,609.82	92.86 %
5540 Travel Expenses	13,646.46	21,071.00	-7,424.54	64.76 %
5550 Uniforms	176,293.84	415,402.00	-239,108.16	42.44 %
5560 Utilities - Per Station	9,262.56	18,586.00	-9,323.44	49.84 %
5570 Vehicle Preventative Maintenance	3,498.32	1,000.00	2,498.32	349.83 %
5571 Vehicle Repair - Outside Service	1,267.86		1,267.86	
5572 Vehicle Towing	4,211.10	5,055.00	-843.90	83.31 %
5580 Worker's Compensation Insurance	23,093.41	41,506.00	-18,412.59	55.64 %
Total Expenses	**$21,970,016.36**	**$22,467,092.00**	**$ -497,075.64**	**97.79 %**
NET OPERATING INCOME	**$ -7,534,355.35**	**$ -8,045,210.00**	**$510,854.65**	**93.65 %**
Other Income				
7000 Other Financing Sources	12,043,000.00	8,444,000.00	3,599,000.00	142.62 %
Total Other Income	**$12,043,000.00**	**$8,444,000.00**	**$3,599,000.00**	**142.62 %**
NET OTHER INCOME	**$12,043,000.00**	**$8,444,000.00**	**$3,599,000.00**	**142.62 %**
NET INCOME	**$4,508,644.65**	**$398,790.00**	**$4,109,854.65**	**1,130.58 %**