

SMITH COUNTY EMERGENCY SERVICES DISTRICT TWO
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Board of Commissioners:
Johnny Brown, President
Charles Wilson, Vice-President
Brent Dominy, Treasurer & Secretary
Scotty Thornton, Assistant Treasurer
Bradley Edwards, Commissioner

April 28, 2023

AMENDED FY 2022-2023 BUDGET FOLLOWING MID-YEAR FORECAST ANALYSIS & REVIEW

The Executive Director recently completed a detailed analysis of the Approved Budget vs. Mid-Year Forecast followed by a full review of the results with Board President Brown and Board Treasurer Dominy. This analysis indicated no need to amend the cumulative totals for revenue and expenditures. However, it did reveal a few line items where the forecast full-year expenditures exceeded the approved budget. These overages were either the result of chart of account mis-match as a result of migrating from QuickBooks to OpenGov (e.g., Gas & Electric combined in QB and now reported separately in OpenGov), or from excessive personnel overtime and unforeseen expenditure demands (e.g., Building Repairs & Maintenance).

In response to these changing circumstances, and to ensure that the District can effectively allocate resources to meet the emergency services needs of the community, the Board of Commissioners, in the April 24, 2023 Board meeting, approved of a handful of budget amendments. The amended budget that followed aims to achieve the following:

- Promote fiscal discipline by keeping the grand total budgeted expenditures unchanged.
- Improve the budget accuracy of individual line items by reallocating line-item budgets from forecast surpluses to cover forecast deficits. For example, within the grouping “administrative payroll total”, we cover the forecast deficit in “Salaries Over-Time” by re-allocating budgets from the forecast underruns in “Salaries Full-Time”.
- Address forecast overruns due to unanticipated circumstances requiring increased line-item spending by means of reallocating budget funds from the original Sundry Contingency budget to cover the resultant deficits.

The end-result is an amended budget with an unchanged total expense. However, the implemented series of intra-budget re-allocations have eliminated the forecast deficits in individual line-items. The document on the next page shows in detail how the original budget compares to the amended budget.

Smith County Emergency Services District 2 - Original & Amended Budgets for FY2022/2023

Fund / Department / Object Type / Object	Original Budget	Amended Budget	Variance
REVENUES			
PROPERTY TAX REVENUE			
40000 - TAXES CURRENT AD VALOREM TAXES	\$6,336,434	\$6,336,434	
40001 - TAXES DELINQUENT AD VAL TAXES	\$186,000	\$186,000	
Total	\$6,522,434	\$6,522,434	
PROPERTY TAX REVENUE Total	\$6,522,434	\$6,522,434	
INTEREST INCOME			
40002 - TAXES PENALTY & INTEREST	\$0	\$0	
44000 - INTEREST INCOME - CD'S	\$1,600	\$1,600	
44001 - INTEREST INC - OPERATING ACC	\$1,600	\$1,600	
44002 - INTEREST INC - CONST ACC	\$100	\$100	
44003 - INTEREST INC - SALES TAX ACC	\$10,000	\$10,000	
44004 - INTEREST INC - TRAINING FUNDS	\$0	\$0	
44005 - INTEREST INC - INVESTMENTS	\$240,000	\$240,000	
Total	\$253,300	\$253,300	
INTEREST INCOME Total	\$253,300	\$253,300	
OTHER TYPES OF INCOME			
40010 - TAXES SALES	\$12,803,592	\$12,803,592	
41000 - COUNTY SUPPORT-CHEROKEE COUNTY	\$44,600	\$44,600	
42000 - INCIDENT BILLINGS	\$200,000	\$200,000	
43000 - GRANTS - STATE	\$0	\$0	
43002 - GRANTS - MISCELLANEOUS	\$0	\$0	
45000 - MISCELLANEOUS INCOME	\$0	\$0	
45001 - SALE OF FIXED ASSETS	\$0	\$0	
45002 - TIFMAS INCOME	\$0	\$0	
Total	\$13,048,192	\$13,048,192	
OTHER TYPES OF INCOME Total	\$13,048,192	\$13,048,192	
REVENUES Total	\$19,823,926	\$19,823,926	
EXPENSES			
GENERAL EXPENSES			
ADMINISTRATIVE PAYROLL			
50000 - SALARIES FULL TIME	\$5,925,583	\$5,506,583	(\$419,000)
50001 - SALARIES PART TIME	\$407,218	\$407,218	
50002 - SALARIERS OVERTIME	\$196,600	\$526,600	\$330,000
50003 - SALARIES SICK TIME	\$120,595	\$142,595	\$22,000
50004 - SALARIES HOLIDAY TIME	\$93,152	\$113,152	\$20,000
50005 - SALARIES VACATION	\$379,158	\$379,158	
50006 - TIFMAS OVERTIME	\$0	\$35,000	\$35,000
50007 - SALARY VEHICLE ALLOWANCE	\$0	\$12,000	\$12,000
50020 - BENEFIT PAYROLL TAXES	\$530,277	\$530,277	
50021 - BENEFIT HEALTH INSURANCE	\$643,638	\$603,638	(\$40,000)
50022 - BENEFIT RETIREMENT	\$426,301	\$426,301	
50023 - BENEFIT UNEMPLOYMENT	\$28,713	\$28,713	
50024 - BENEFIT DENTAL & VISION INS	\$50,270	\$50,270	
50025 - BENEFIT DISABILITY & LIFE INS	\$3,541	\$43,541	\$40,000
52505 - CONT- EMP & VOL DRUG & BG FEE	\$50,000	\$50,000	
ADMINISTRATIVE PAYROLL Total	\$8,855,047	\$8,855,047	

Fund / Department / Object Type / Object	Original Budget	Amended Budget	Variance
CAPITAL PURCHASES			
59000 - CAPITAL BUILDINGS & STRUCTURES	\$2,275,000	\$2,275,000	
59100 - CAPITAL VEHICLES	\$2,292,099	\$2,292,099	
59200 - CAPITAL EQUIPMENT	\$84,920	\$84,920	
CAPITAL PURCHASES Total	\$4,652,019	\$4,652,019	
CONTRACTUAL FEES/SERVICES			
52014 - CONT- APPRAISAL DISTRICT FEES	\$75,329	\$75,329	
52015 - CONT- TAX ASSESSOR FEES	\$78,051	\$81,051	\$3,000
52016 - CONT- DISPATCHING	\$141,799	\$141,799	
52017 - CONT- PAGING	\$38,610	\$38,610	
52019 - CONT- TOWER LEASE & EMS MAINT	\$115,000	\$112,000	(\$3,000)
52020 - CONT- MINEOLA VFD	\$15,000	\$15,000	
52021 - CONT- VAN VFD	\$15,000	\$15,000	
CONTRACTUAL FEES/SERVICES Total	\$478,789	\$478,789	
INFORMATION TECHNOLOGY			
51005 - SUPPLIES-GENERAL MISCELLANEOUS	\$12,733	\$12,733	
51400 - SUPPLIES MISC IT REP & MAINT	\$12,000	\$12,000	
52400 - CONT- TECHNOLOGY PROVIDERS	\$38,909	\$38,909	
52401 - CONT- TECHNOLOGY SUBSCRIPTIONS	\$172,041	\$217,041	\$45,000
52506 - CONT- TRAIN & SCHOOL FEES-OTH	\$4,500	\$4,500	
53001 - UTILITIES TELEPHONE - WIRELESS	\$56,400	\$56,400	
53004 - UTILITIES CABLE & SATELLITE	\$73,800	\$73,800	
53005 - UTILITIES SATELLITE TV	\$2,220	\$2,220	
53006 - UTILITIES TELEPHONE - SYSTEM	\$9,000	\$9,000	
59300 - CAPITAL ELECTRONIC EQUIPMENT	\$422,050	\$377,050	(\$45,000)
INFORMATION TECHNOLOGY Total	\$803,653	\$803,653	
OPERATING EXPENSES			
50026 - BENEFIT WORKER COMP	\$317,671	\$339,671	\$22,000
51002 - SUPPLIES-GENERAL FOOD	\$0	\$3,000	\$3,000
51004 - SUPPLIES-CHEMICALS	\$0	\$200	\$200
51007 - SUPPLIES-FIRE PREVENTION LIT	\$10,000	\$10,000	
51205 - SUPPLIES COMM & SUPPORT TRAIL	\$0	\$2,000	\$2,000
52002 - CONT- BLDG, CONTENT, & ACC INS	\$170,200	\$164,200	(\$6,000)
52004 - CONT- LEGAL FEES	\$82,000	\$82,000	
52005 - CONT- BUILDING RENTAL	\$29,410	\$54,410	\$25,000
52006 - CONT- ADVT/LEGAL NOTICES	\$2,500	\$42,500	\$40,000
52007 - CONT- DUES/FEES/LICENSE	\$24,021	\$24,021	
52013 - CONT- ACCOUNTING & AUDIT FEES	\$57,000	\$57,000	
52022 - CONT- TRAVEL EXPENSE	\$9,000	\$14,000	\$5,000
52023 - CONT- ACCIDENT INSURANCE	\$31,500	\$21,500	(\$10,000)
54002 - SUNDRY PRINCIPAL	\$647,317	\$647,317	
54003 - SUNDRY INTEREST EXPENSE	\$103,185	\$103,185	
54006 - SUNDRY CONTINGENCY	\$299,600	\$87,400	(\$212,200)
58104 - OFFICE EQUIPMENT	\$5,000	\$0	(\$5,000)
OPERATING EXPENSES Total	\$1,788,404	\$1,652,404	
GENERAL EXPENSES Total	\$16,577,912	\$16,441,912	

Fund / Department / Object Type / Object	Original Budget	Amended Budget	Variance
FIRE DEPARTMENT EXPENSES			
BUILDING REPAIRS & MAINTENANCE			
52300 - CONT- O/H DOOR MAINT	\$15,600	\$21,600	\$6,000
52301 - CONT- PLUM, ELECT & FIX REPAIR	\$37,080	\$127,080	\$90,000
52302 - CONT- PAINTING	\$7,200	\$7,200	
52303 - CONT- AC & HEATING REPAIRS	\$8,400	\$48,400	\$40,000
52304 - GENERAL BUILDING REPAIR & MAIN	\$50,000	\$50,000	
52305 - CONT- EXTERMINATING SERVICES	\$7,200	\$7,200	
52306 - CONT- ICE MACHINE MAINTENANCE	\$4,500	\$4,500	
52307 - CONT- ENGINE ROOM EXH FAN MAIN	\$7,200	\$7,200	
52308 - CONT- SEPTIC SYSTEM REPAIRS	\$4,500	\$19,500	\$15,000
BUILDING REPAIRS & MAINTENANCE Total	\$141,680	\$292,680	
EQUIPMENT REPAIRS & MAINTENANCE			
51203 - SUPPLIES EQUIPMENT PARTS	\$15,000	\$0	(\$15,000)
EQUIPMENT REPAIRS & MAINTENANCE Total	\$15,000	\$0	
FUEL			
51006 - SUPPLIES-GAS & DIESEL	\$350,000	\$350,000	
FUEL Total	\$350,000	\$350,000	
GENERAL OPERATIONAL EXPENSES			
51000 - SUPPLIES OFFICE	\$5,000	\$13,000	\$8,000
51001 - SUPPLIES-STATION JANIT & CLEAN	\$27,500	\$30,500	\$3,000
51008 - SHIPPING	\$0	\$7,000	\$7,000
52008 - CONT- RENTAL EQUIPMENT	\$1,200	\$6,200	\$5,000
53000 - UTILITIES NATURAL GAS	\$0	\$43,000	\$43,000
53002 - UTILITIES ELECTRIC	\$202,500	\$137,500	(\$65,000)
53003 - UTILITIES WATER/SEWER/GARBAGE	\$50,200	\$35,200	(\$15,000)
58000 - OFFICE & STATION FIXTURES	\$10,000	\$24,000	\$14,000
GENERAL OPERATIONAL EXPENSES Total	\$296,400	\$296,400	
LEGAL & PROFESSIONAL			
52011 - CONT- BOOKKEEPING	\$53,900	\$53,900	
52012 - CONT- TAX PREPARATION	\$3,850	\$3,850	
LEGAL & PROFESSIONAL Total	\$57,750	\$57,750	
NEW EQUIPMENT AND GEAR			
52600 - CONT- AERIAL TESTING	\$625	\$625	
52601 - CONT- SCBA TESTING	\$7,350	\$7,350	
52602 - CONT- SCBA BOTTLE TESTING	\$7,350	\$7,350	
52603 - CONT- SCBA AIR TESTING	\$25,200	\$25,200	
52604 - CONT- RESCUE TOOL TESTING	\$6,300	\$6,300	
52605 - CONT- FIRE EXT RECHARGE	\$3,150	\$3,150	
52606 - CONT- HOSE TESTING	\$14,364	\$14,364	
52607 - CONT- LADDER TESTING	\$2,767	\$2,767	
52608 - CONT- OTHER TESTING	\$2,100	\$2,100	
52609 - NFPA 1851 CLEANING & INSPECTION	\$25,000	\$25,000	
58100 - HANDTOOLS - (Monitored Allowance)	\$37,180	\$37,180	
58101 - EQUIPMENT - SMALL - (Monitored Allowance)	\$276,445	\$276,445	
58102 - EQUIPMENT - LARGE -(Monitored Allowance)	\$127,500	\$127,500	
58200 - GEAR & PPE	\$463,505	\$463,505	
58300 - Uniforms Paid Staff	\$165,460	\$165,460	
58310 - Uniforms Volunteers	\$93,500	\$93,500	
NEW EQUIPMENT AND GEAR Total	\$1,257,796	\$1,257,796	

Fund / Department / Object Type / Object	Original Budget	Amended Budget	Variance
STIPEND			
50009 - CHIEF & TRAINING STIPENDS	\$197,998	\$197,998	
50010 - SHIFT & PP CALL STIPENDS	\$300,002	\$300,002	
STIPEND Total	\$498,000	\$498,000	
TRAINING			
52500 - CONT- SCHOOLS & CONFERENCES	\$75,000	\$75,000	
52501 - CONT- ONLINE TRAINING	\$20,000	\$20,000	
52502 - CONT- SFFMA TEST & CERT FEES	\$12,000	\$12,000	
52503 - CONT- EMS CERTIFICATION FEES	\$12,000	\$12,000	
52504 - CONT- STATE COMM CERT FEES	\$24,000	\$24,000	
52507 - CONT- TRAINING TRAVEL EXPENSE	\$22,000	\$22,000	
TRAINING Total	\$165,000	\$165,000	
TRUCK REPAIRS & MAINTENANCE			
51100 - SUPPLIES TRUCK FLUIDS	\$15,000	\$15,000	
51101 - SUPPLIES TRUCK FILTERS	\$8,000	\$8,000	
51102 - PARTS INHOUSE TRUCK REPAIRS	\$180,000	\$148,000	(\$32,000)
51103 - SUPPLIES ATV & TRAILER REP	\$0	\$2,000	\$2,000
51200 - SUPPLIES EQUIPMENT FLUIDS	\$2,000	\$2,000	
52100 - CONT- TRUCKS O/S REPAIR & MAIN	\$100,000	\$130,000	\$30,000
52200 - CONT- EQUIP O/S REPAIRS & MAIN	\$40,000	\$40,000	
TRUCK REPAIRS & MAINTENANCE Total	\$345,000	\$345,000	
FIRE DEPARTMENT EXPENSES Total	\$3,126,626	\$3,262,626	
EXPENSES Total	\$19,704,538	\$19,704,538	
Revenues Over (Under) Expenditures	\$119,388	\$119,388	