

Comal County Emergency Services District No. 4
2022 Budget - Adopted September 13, 2021

	2019 Actual	2020 Actual	2021 Projected	2021 Budget Amended (May 17, 2021)	2022 Budget
OPERATIONS					
<i>Operating Receipts (cash only)</i>					
Property Taxes	\$ 1,514,658	\$ 1,759,980	\$ 1,862,000	\$ 1,800,000	\$ 1,900,000
Sales Taxes	1,614,781	1,948,686	2,094,000	2,066,000 (a)	2,190,000 (a)
Lease income	-	-	68,000	68,000	68,000
Interest income	1,982	8,353	1,000	5,000	1,000
Total Receipts	3,131,421	3,717,019	4,025,000	3,939,000	4,159,000
<i>Operating Expenditures & Debt Service (cash only):</i>					
Service Provider	1,576,800	1,872,000	2,051,975	2,226,250	2,473,237
Administration/OH	82,174	153,080	120,000	120,000	127,000
Annual equipment replacements	5,148	14,561	50,000	50,000	50,000
Debt service - Station 4	-	470,006	470,006	470,325	470,006
Contingency	-	-	-	50,000	50,000
Total operating expenses & debt service	1,664,122	2,509,647	2,691,981	2,916,575	3,170,243
Net income from operations	1,467,299	1,207,372	1,333,019	1,022,425	988,757
CAPITAL					
<i>Capital Receipts (cash only)</i>					
New debt proceeds	2,500,000	-	-	-	-
<i>Capital Expenditures (cash only)</i>					
Station construction	2,517,601	163,268	-	-	-
Stations 1, 4 & 6 capital projects	-	-	-	-	224,500
Equipment replacement projects	-	-	-	-	40,200
Vehicles/Rolling apparatus	2,243,861	402,218	1,200,000	1,200,000 (b)	222,000 (b)
Rodeo Drive purchase (credit from BSBES in 2021)	19,650	2,014,561	(421,500)	(421,500)	-
Contingency	-	-	50,000	50,000	50,000
Total capital expenditures (cash only)	4,781,112	2,580,047	828,500	828,500	536,700
Net capital expenditures	(2,281,112)	(2,580,047)	(828,500)	(828,500)	(536,700)
<i>Total receipts less expenditures</i>	<u>\$ (813,813)</u>	<u>\$ (1,372,675)</u>	<u>\$ 504,519</u>	<u>\$ 193,925</u>	<u>\$ 452,057</u>
CASH BALANCE PROJECTION					
Cash account balances beginning of year	\$ 3,917,536	\$ 3,103,723	\$ 1,731,048	\$ 1,731,048	\$ 2,235,567
Receipts less Expenditures	(813,813)	(1,372,675)	504,519	193,925	452,057
Actual/projected cash balances end of year	<u>\$ 3,103,723</u>	<u>\$ 1,731,048</u>	<u>\$ 2,235,567</u>	<u>\$ 1,924,973</u>	<u>\$ 2,687,624</u>
# of months of operating reserve	22.4	8.3	10.0	7.9	10.2
JSPA cost sharing percentage	30.3%	31.2%	30.0%	30.0%	29.0%
Property tax rate per \$100	\$ 0.06500	\$ 0.06498	\$ 0.06498	\$ 0.06498	\$ 0.06000

Assumptions:

(a) FY21 & FY22 sales tax revenue forecasted assuming an annual 6% growth rate over 2020 sales tax collections

(b) Pre-order new engine and tender in FY2021 and new engine and tender accessories purchased in FY2022