



# RCESD2 FY 2026 Amended Budget

REEVES COUNTY ESD 1 & 2

For Fiscal: 2026 Period Ending: 12/31/2026

Amended 05/19/2026

		Original Total Budget	Proposed Amended Total Budget
<b>Fund: 02 - ESD 2 GENERAL FUND</b>			
<b>Revenue</b>			
<a href="#">02-00-00-3001</a>	Property Tax Levy (Current)	26978320.46	26978320.46
<a href="#">02-00-00-3002</a>	Property Tax Levy (Delinquent)	200000	200000
<a href="#">02-00-00-3003</a>	Property Tax Penalty & Interest	40000	40000
<a href="#">02-00-00-3004</a>	Property Tax Interest and Sinking (I&S)	0	0
<a href="#">02-00-00-3005</a>	Property Tax Collection Late Fees	500	500
<a href="#">02-00-00-3007</a>	Property Tax VIT Overage Payment	0	0
<a href="#">02-00-00-3010</a>	Interest Earned	800000	800000
<a href="#">02-00-00-3011</a>	Ambulance Revenues	800000	800000
<a href="#">02-00-00-3012</a>	Miscellaneous Income	5000	5000
<a href="#">02-00-00-3013</a>	RAMP CC Rewards	0	0
<a href="#">02-00-00-3016</a>	Texas Mutual Dividend Revenue	20000	20000
<a href="#">02-00-00-3017</a>	Contracted Services Revenue EMS	25000	25000
<a href="#">02-00-00-3021</a>	TDEM Revenue	0	0
<a href="#">02-00-00-6010</a>	Transfers-In	0	0
<a href="#">02-11-00-3020</a>	Rental Income - Employee Housing	20000	20000
<b>Revenue Total:</b>		<b>28888820.46</b>	<b>28888820.46</b>
<b>Expense</b>			
<a href="#">02-01-11-5200</a>	BCBS of TX Group Health Insurance	1145323	1145323
<a href="#">02-01-11-5201</a>	Employee Assistance Program	3000	3000
<a href="#">02-01-11-5203</a>	Employee Recognition/Retention Supplies & Awards	100000	100000
<a href="#">02-01-11-5204</a>	Employee Relations and Outreach - Peer Support	15000	15000
<a href="#">02-01-11-5205</a>	Guardian Insurance	121875	121875
<a href="#">02-01-11-5207</a>	TCDRS Employer Match	1122789	1122789
<a href="#">02-01-11-5208</a>	TCDRS Group Life Premium	4170	4170
<a href="#">02-01-11-5209</a>	Workers Compensation	200000	200000
<a href="#">02-01-11-5300</a>	HR/Payroll Fees	75000	75000
<a href="#">02-01-11-5302</a>	Employee Incentive Pay	10000	10000
<a href="#">02-01-11-5503</a>	Health Insurance Stipend	5000	5000
<a href="#">02-01-11-5504</a>	Social Security	614827	614827
<a href="#">02-01-11-5505</a>	Medicare	149661	149661
<a href="#">02-01-11-5511</a>	Salaries and wages	6283544	6283544
<a href="#">02-01-11-5512</a>	Overtime	3511420	3511420
<a href="#">02-01-11-5513</a>	SUI	15000	15000
<a href="#">02-01-11-5515</a>	Medical treatment - Drug Testing	95000	95000
<a href="#">02-01-11-5800</a>	TESRS (Volunteer Retirement Program)	216	216
<a href="#">02-01-12-5100</a>	Advertising	10000	10000
<a href="#">02-01-12-5101</a>	Public Outreach, Printing & Publishing	30000	30000
<a href="#">02-01-12-5103</a>	Administrative Fees and Licenses	10000	10000
<a href="#">02-01-12-5104</a>	Catering	25000	25000
<a href="#">02-01-12-5107</a>	Magazine and Newspaper Subscriptions	1000	1000
<a href="#">02-01-12-5108</a>	Memberships & dues	5200	5200
<a href="#">02-01-12-5113</a>	<b>Rents &amp; Leases</b>	<b>150000</b>	<b>175000</b>
<a href="#">02-01-12-5703</a>	POA Fees First Keystone	3100	3100
<a href="#">02-01-12-6805</a>	ADMIN Personnel Training and Travel	20000	20000
<a href="#">02-01-12-6905</a>	Uniforms - Admin/Commissioners	2043	2043
<a href="#">02-01-13-5601</a>	Audit Fees	35000	35000
<a href="#">02-01-13-5603</a>	<b>Contracted Services</b>	<b>260000</b>	<b>360000</b>
<a href="#">02-01-13-5605</a>	Legal services	175000	175000
<a href="#">02-01-13-5606</a>	Liability Insurance	215000	215000
<a href="#">02-01-13-5609</a>	Reeves County Appraisal District	118186	118186

		Original Total Budget	Proposed Amended Total Budget
<a href="#">02-01-13-5610</a>	Tax Assessor - Collector	25064	25064
<a href="#">02-01-13-5612</a>	Property Tax Late/Rendition Fees	300	300
<a href="#">02-01-13-5613</a>	Commissioner Fees of Office	36000	36000
<a href="#">02-01-13-6800</a>	Commissioners Training/Travel	25000	25000
<a href="#">02-01-22-5514</a>	Volunteer Stipends	123600	123600
<a href="#">02-01-22-5514</a>	Volunteer Training and Travel	0	10000
<a href="#">02-01-23-6501</a>	Equipment rental Ops	40000	40000
<a href="#">02-01-23-6803</a>	Training Supplies/Publications	173000	173000
<a href="#">02-01-23-6805</a>	Responder Training and Travel	558772.05	543772.05
<a href="#">02-01-23-6901</a>	HAZMAT Materials and Equipment	8000	8000
<a href="#">02-01-23-6902</a>	Medical supplies	360000	360000
<a href="#">02-01-23-6903</a>	Operating Equipment/Tools under \$50,000	520000	495000
<a href="#">02-01-23-6904</a>	PPE - Personal Protective Equipment/Gear	70000	70000
<a href="#">02-01-23-6905</a>	Uniforms-Responders	183000	172500
<a href="#">02-01-31-5112</a>	Postage & freight	6000	21000
<a href="#">02-01-31-5701</a>	Electric - (Station 1 only in 2025)	33600	33600
<a href="#">02-01-31-5702</a>	Propane	3000	3000
<a href="#">02-01-31-5704</a>	Water, Sewer, and Garbage (St.1 Only in 2025)	13200	13200
<a href="#">02-01-31-6502</a>	Equipment Maintenance and Testing	10000	10000
<a href="#">02-01-31-6503</a>	Facilities Equip/Tools under \$50,000	30000	30000
<a href="#">02-01-31-6504</a>	Facilities/Equip Repairs and Maintenance	10000	10000
<a href="#">02-01-31-6506</a>	Laundry	500	500
<a href="#">02-01-31-6600</a>	Fleet Tools under \$50,000	20000	20000
<a href="#">02-01-31-6601</a>	Fleet Repairs, Maintenance & Preventive	150000	150000
<a href="#">02-01-31-6603</a>	Fleet Accessories - Under \$50,000	50000	50000
<a href="#">02-01-31-6604</a>	Fuel	75000	75000
<a href="#">02-01-31-7000</a>	FFE Under \$50,000 below capitalization threshold	40000	40000
<a href="#">02-01-34-6805</a>	Honor Guard Training and Travel	0	5000
<a href="#">02-01-34-6906</a>	Honor Guard Program	0	35500
<a href="#">02-02-31-5701</a>	Electric Station 2	22200	22200
<a href="#">02-02-31-5702</a>	Propane Station 2	3000	3000
<a href="#">02-02-31-5704</a>	Water, Sewer, and Garbage	42000	42000
<a href="#">02-02-31-6504</a>	Facilities/Equip Repairs and Maintenance	10000	10000
<a href="#">02-03-31-5701</a>	Electric Station 3	22000	22000
<a href="#">02-03-31-5702</a>	Propane Station 3	3000	3000
<a href="#">02-03-31-5704</a>	Water, Sewer, and Garbage Station 3	13200	13200
<a href="#">02-03-31-6504</a>	Facilities/Equip Repairs and Maintenance	10000	10000
<a href="#">02-04-31-5701</a>	Electric Station 4	20100	20100
<a href="#">02-04-31-5702</a>	Propane/Natural Gas Station 4	3000	3000
<a href="#">02-04-31-5704</a>	Water, Sewer, and Garbage	12000	12000
<a href="#">02-04-31-6504</a>	Facilities/Equip Repairs and Maintenance	5000	5000
<a href="#">02-05-12-5704</a>	Water, Sewer, and Garbage Logistics Facility	13200	13200
<a href="#">02-05-31-5110</a>	Office Supplies	15000	15000
<a href="#">02-05-31-5701</a>	Electric Logistics Facility (Station 5)	18000	18000
<a href="#">02-05-31-5702</a>	Propane - Logistics Facility (station 5)	3000	6000
<a href="#">02-05-31-6504</a>	Facilities/Equip Repairs and Maintenance	10000	10000
<a href="#">02-05-31-6505</a>	Facilities Supplies	40000	40000
<a href="#">02-05-31-6805</a>	Logistics Training and Travel	15000	15000
<a href="#">02-05-31-6904</a>	PPE - Personal Protective Equipment/Gear	1026	1026
<a href="#">02-05-31-6905</a>	Uniforms - Logistics	4655	4655
<a href="#">02-11-13-5603</a>	Contracted Services - Plum St. Properties	27000	27000
<a href="#">02-11-13-5606</a>	Liability Insurance - Plum St Properties	1100	1100
<a href="#">02-11-31-5701</a>	Electric - Plum St Properties (rentals)	7200	7200
<a href="#">02-11-31-5704</a>	Water, Sewer, and Garbage Plum St Properties	3600	3600
<a href="#">02-11-31-6504</a>	Facilities Repairs and Maintenance Plum St	3000	3000
<a href="#">02-11-31-6505</a>	Facilities Supplies Plum St Properties	2000	2000
<a href="#">02-14-12-5113</a>	Rents & Leases	0	207280
<a href="#">02-14-31-5701</a>	Electric Multi-Use Facility	21000	21000
<a href="#">02-14-31-5704</a>	Water, Sewer, and Garbage Multi-Use Facility	10500	40500

		Original Total Budget	Proposed Amended Total Budget
<a href="#">02-14-31-6504</a>	Facilities/Equip Repairs and Maintenance	0	2000
<a href="#">02-20-33-5700</a>	Communications (Internet and Mobile Phones)	58500	58500
<a href="#">02-20-33-6701</a>	Software IT	300119	300119
<a href="#">02-20-33-6702</a>	Hardware IT	20100	20100
<a href="#">02-20-33-6805</a>	IT/Dispatch Training and Travel - COMM	12850	12850
<a href="#">02-20-33-6905</a>	Uniforms - IT/Dispatch	6450	6450
<a href="#">02-30-32-6805</a>	Deployment Training and Travel	0	0
	<b>Expense Total:</b>	<b>17854190.05</b>	<b>18236470.05</b>
	<b>Fund: 02 - ESD 2 GENERAL FUND Surplus (Deficit):</b>	<b>11034630.41</b>	<b>10652350.41</b>
<b>Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX</b>			
<b>Revenue</b>			
<a href="#">04-00-00-3010</a>	Interest Earned	200000	200000
	<b>Revenue Total:</b>	<b>200000</b>	<b>200000</b>
<b>Expense</b>			
<a href="#">04-00-00-6050</a>	Transfers-Out	0	0
	<b>Expense Total:</b>	<b>0</b>	<b>0</b>
	<b>Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX Surplus (Deficit):</b>	<b>200000</b>	<b>200000</b>
<b>Fund: 06 - ESD2 DEBT 2020 NOTE 9335</b>			
<b>Revenue</b>			
<a href="#">06-00-00-3010</a>	Interest Earned	0	0
	<b>Revenue Total:</b>	<b>0</b>	<b>0</b>
<b>Expense</b>			
<a href="#">06-00-12-5105</a>	Interest Expense	20958.61	20958.61
	<b>Expense Total:</b>	<b>20958.61</b>	<b>20958.61</b>
	<b>Fund: 06 - ESD2 DEBT 2020 NOTE 9335 Surplus (Deficit):</b>	<b>-20958.61</b>	<b>-20958.61</b>
<b>Fund: 08 - ESD2 DEBT 2023 NOTE</b>			
<b>Revenue</b>			
<a href="#">08-00-00-3010</a>	Interest Earned	0	0
	<b>Revenue Total:</b>	<b>0</b>	<b>0</b>
<b>Expense</b>			
<a href="#">08-00-12-5105</a>	Interest Expense	417470.36	417470.36
	<b>Expense Total:</b>	<b>417470.36</b>	<b>417470.36</b>
	<b>Fund: 08 - ESD2 DEBT 2023 NOTE Surplus (Deficit):</b>	<b>-417470.36</b>	<b>-417470.36</b>
<b>Fund: 22 - ESD2 Station 4 CAPEX Project</b>			
<b>Revenue</b>			
<a href="#">22-00-00-3010</a>	Interest Earned	0	0
	<b>Revenue Total:</b>	<b>0</b>	<b>0</b>
<b>Expense</b>			
<a href="#">22-00-00-6050</a>	Transfers-Out	0	0
	<b>Expense Total:</b>	<b>0</b>	<b>0</b>
	<b>Fund: 22 - ESD2 Station 4 CAPEX Project Surplus (Deficit):</b>	<b>0</b>	<b>0</b>
<b>Fund: 52 - ESD2 Donations</b>			
<b>Revenue</b>			
<a href="#">52-00-00-3014</a>	Donations Received	0	0
	<b>Revenue Total:</b>	<b>0</b>	<b>0</b>
	<b>Fund: 52 - ESD2 Donations Total:</b>	<b>0</b>	<b>0</b>
<b>Fund: 62 - ESD2 Budget Stabilization Fund (Reserves)</b>			
<b>Revenue</b>			
<a href="#">62-00-00-3010</a>	Interest Earned	1320000	1320000
	<b>Revenue Total:</b>	<b>1320000</b>	<b>1320000</b>
	<b>Fund: 62 - ESD2 Budget Stabilization Fund (Reserves) Total:</b>	<b>1320000</b>	<b>1320000</b>
<b>Report Surplus (Deficit):</b>		<b>\$ 12,116,201.44</b>	<b>\$ 11,733,921.44</b>