



REEVES COUNTY ESD 1 & 2

RCESD1 2026-2027 Budget Comparison
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Sep	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
Fund: 01 - ESD 1 GENERAL FUND								
Revenue								
01-00-00-3001	Property Tax Levy (Current)	24,959,347.01	26,277,351.05	25,433,039.15	26,996,268.37	24,705,693.00	-2,290,575.37	-8.48%
01-00-00-3002	Property Tax Levy (Delinquent)	1,378,958.91	401,870.39	338,966.78	330,550.00	200,000.00	-130,550.00	-39.49%
01-00-00-3003	Property Tax Penalty & Interest	69,414.07	100,464.06	68,744.40	60,000.00	40,000.00	-20,000.00	-33.33%
01-00-00-3004	Property Tax Interest and Sinking	2,153,136.28	2,595,609.80	2,332,206.48	2,411,220.23	0.00	-2,411,220.23	-100.00%
01-00-00-3005	Property Tax Collection Late Fee	3,290.75	2,205.21	9,693.92	9,655.00	1,000.00	-8,655.00	-89.64%
01-00-00-3006	Property Tax Delinquent/Attorney	75,085.58	63,201.09	0.00	0.00	200.00	200.00	0.00%
01-00-00-3007	Property Tax VIT Overage Payment	4,209.67	3,999.07	4,642.25	4,642.00	0.00	-4,642.00	-100.00%
01-00-00-3008	Property Tax Levy Agency	9.19	0.00	0.00	0.00	0.00	0.00	0.00%
01-00-00-3009	PILOT - Payment in Lieu of Taxes	1,420.96	0.00	0.00	0.00	0.00	0.00	0.00%
01-00-00-3010	Interest Earned	2,323,562.93	1,017,804.12	499,193.79	482,000.00	400,000.00	-82,000.00	-17.01%
01-00-00-3011	Emergency Fire Revenue	78,887.53	68,929.01	27,396.02	27,000.00	60,000.00	33,000.00	122.22%
01-00-00-3012	Miscellaneous Income	53,208.56	28,216.38	31,904.06	21,000.00	20,000.00	-1,000.00	-4.76%
01-00-00-3013	RAMP CC Rewards	0.00	0.00	2,703.31	2,300.00	2,000.00	-300.00	-13.04%
01-00-00-3016	Texas Mutual Dividend Revenue	46,421.75	80,585.30	69,737.24	69,700.00	70,000.00	300.00	0.43%
01-00-00-3019	Gain on Sale of Asset	0.00	41,293.55	0.00	0.00	0.00	0.00	0.00%
01-00-00-3021	TDEM Revenue	0.00	59,130.02	242,950.94	242,951.00	0.00	-242,951.00	-100.00%
01-00-00-6010	Transfers-In	2,679,828.36	7,025,212.60	13,497,267.60	0.00	0.00	0.00	0.00%
01-11-00-3020	Rental Income	4,200.00	28,200.00	22,596.82	20,000.00	20,000.00	0.00	0.00%
Total Revenue:		33,830,981.55	37,794,071.65	42,581,042.76	30,677,286.60	25,518,893.00	-5,158,393.60	-16.82%
Expense								
01-00-00-6050	Transfers-Out	40,258,178.81	17,000,000.00	0.00	0.00	0.00	0.00	0.00%
01-00-00-6055	Transfer Out - Debt Service Payment	2,299,013.88	2,439,477.29	2,440,209.90	2,440,209.98	0.00	-2,440,209.98	-100.00%
01-00-00-6100	Depreciation Expense	906,748.74	1,224,552.47	0.00	0.00	0.00	0.00	0.00%
01-01-11-5200	BCBS of TX Group Health Insurance	722,786.73	825,490.74	612,665.28	625,000.00	1,384,815.00	759,815.00	121.57%
01-01-11-5201	Employee Assistance Program	2,837.50	1,500.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-01-11-5203	Employee Recognition/Retirement	3,231.22	100,252.76	5,499.96	10,000.00	120,000.00	110,000.00	1,100.00%
01-01-11-5204	Employee Relations and Outplacement	49.49	603.09	302.30	1,000.00	15,000.00	14,000.00	1,400.00%
01-01-11-5205	Guardian Insurance	42,859.88	77,664.25	58,877.06	72,000.00	161,250.00	89,250.00	123.96%
01-01-11-5206	TCDRS 7% Employee Match	0.00	-536,202.00	0.01	0.00	0.00	0.00	0.00%
01-01-11-5207	TCDRS Employer Match	129,631.96	713,819.95	580,027.34	725,000.00	1,351,101.00	626,101.00	86.36%
01-01-11-5208	TCDRS Group Life Premium	4,338.18	5,259.72	4,243.27	5,500.00	6,713.00	1,213.00	22.05%

RCESD1 2026-2027 Budget Comparison

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					2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
01-01-11-5209	Workers Compensation	151,884.00	359,478.65	344,690.50	400,000.00	450,000.00	50,000.00	12.50%
01-01-11-5300	HR/Payroll Fees	43,540.82	48,029.62	35,352.27	42,000.00	75,000.00	33,000.00	78.57%
01-01-11-5301	Recruitment/Recruitment Mat	0.00	0.00	802.50	5,000.00	5,000.00	0.00	0.00%
01-01-11-5302	Employee Incentive Pay	282,000.00	750.00	1,481.50	10,000.00	10,000.00	0.00	0.00%
01-01-11-5501	FIT	0.00	0.00	0.01	0.00	0.00	0.00	0.00%
01-01-11-5503	Health Insurance Stipend	4,000.00	0.00	500.00	2,000.00	5,000.00	3,000.00	150.00%
01-01-11-5504	Social Security	371,514.83	449,559.67	372,115.76	475,000.00	701,083.00	226,083.00	47.60%
01-01-11-5505	Medicare	87,084.78	103,543.79	87,419.42	115,000.00	163,963.00	48,963.00	42.58%
01-01-11-5511	Salaries and wages	3,906,375.85	4,618,579.43	3,718,514.60	4,750,000.00	7,215,749.00	2,465,749.00	51.91%
01-01-11-5512	Overtime	2,148,085.12	2,990,331.10	2,447,943.27	3,005,000.00	4,092,035.00	1,087,035.00	36.17%
01-01-11-5513	SUI	740.34	4,938.92	5,062.42	6,000.00	20,000.00	14,000.00	233.33%
01-01-11-5515	Medical treatment - Drug Testi	1,790.00	29,326.65	3,415.00	6,000.00	90,000.00	84,000.00	1,400.00%
01-01-11-5800	TESRS (Volunteer Retirement P	211,503.68	-222,228.96	0.00	5,000.00	8,424.00	3,424.00	68.48%
01-01-12-5100	Advertising	4,816.08	4,636.91	4,130.48	5,000.00	5,000.00	0.00	0.00%
01-01-12-5101	Public Outreach, Printing & Pul	28,730.05	31,172.13	8,765.93	30,000.00	40,000.00	10,000.00	33.33%
01-01-12-5103	Administrative Fees and Licens	7,785.95	15,960.52	6,218.95	10,000.00	33,000.00	23,000.00	230.00%
01-01-12-5104	Catering	9,328.93	12,143.39	7,366.93	12,000.00	30,000.00	18,000.00	150.00%
01-01-12-5105	Interest expense	169,144.36	0.00	0.00	0.00	0.00	0.00	0.00%
01-01-12-5107	Magazine and Newspaper Subs	77.75	77.75	178.64	1,000.00	1,000.00	0.00	0.00%
01-01-12-5108	Memberships & dues	6,189.83	8,966.95	579.29	6,625.00	9,500.00	2,875.00	43.40%
01-01-12-5109	Miscellaneous Expense	0.00	0.00	0.01	0.00	0.00	0.00	0.00%
01-01-12-5113	Rents & Leases	194,446.00	274,268.00	186,599.54	225,000.00	100,410.00	-124,590.00	-55.37%
01-01-12-5703	POA Fees First Keystone	2,985.50	2,555.21	852.02	1,000.00	3,100.00	2,100.00	210.00%
01-01-12-6805	ADMIN Personnel Training and	0.00	17,664.89	11,874.30	20,000.00	37,175.00	17,175.00	85.88%
01-01-12-6905	Uniforms - Admin/Commission	0.00	1,333.94	1,560.79	2,043.00	4,600.00	2,557.00	125.16%
01-01-13-5601	Audit Fees	31,000.00	26,000.00	29,000.00	29,000.00	38,000.00	9,000.00	31.03%
01-01-13-5603	Contracted Services	13,762.03	92,899.30	32,048.56	80,000.00	157,600.00	77,600.00	97.00%
01-01-13-5605	Legal services	127,276.91	119,309.57	74,866.83	80,000.00	125,000.00	45,000.00	56.25%
01-01-13-5606	Liability Insurance	87,483.88	162,884.24	162,587.41	175,000.00	225,000.00	50,000.00	28.57%
01-01-13-5608	Property Tax Delinquent Attorr	10.82	63,201.09	-169.75	0.00	200.00	200.00	0.00%
01-01-13-5609	Reeves County Appraisal Distri	95,789.51	111,770.54	97,512.00	97,500.00	145,959.00	48,459.00	49.70%
01-01-13-5610	Tax Assessor - Collector	42,780.32	39,640.35	20,679.75	20,679.00	33,501.00	12,822.00	62.00%
01-01-13-5612	Property Tax Late/Rendition Fe	164.66	110.31	631.74	700.00	500.00	-200.00	-28.57%
01-01-13-5613	Commissioner Fees of Office	34,767.00	33,313.00	18,785.00	25,000.00	36,000.00	11,000.00	44.00%
01-01-13-6800	Commissioners Training/Travel	7,002.98	7,068.68	10,195.99	15,000.00	25,000.00	10,000.00	66.67%
01-01-21-6501	Equipment rental - ops	31,214.48	30,988.93	7,471.00	15,000.00	47,500.00	32,500.00	216.67%
01-01-21-6502	Equipment Maintenance and T	36,412.12	58,225.38	21,933.30	99,835.00	114,140.00	14,305.00	14.33%
01-01-21-6803	Training Supplies/Publications	45,533.82	7,399.88	15,009.16	78,000.00	112,000.00	34,000.00	43.59%
01-01-21-6805	Responder Training and Travel	191,010.03	230,270.54	153,882.21	250,000.00	315,560.00	65,560.00	26.22%

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					2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
01-01-21-6901	Hazmat Materials and Equipme	46,220.60	71,237.35	52,025.61	75,000.00	112,000.00	37,000.00	49.33%
01-01-21-6902	Medical supplies	793.12	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-01-21-6903	Operating Equipment/Tools un	741,965.34	349,160.16	232,544.10	367,500.00	297,000.00	-70,500.00	-19.18%
01-01-21-6904	PPE - Personal Protective Equip	187,421.45	184,605.75	12,060.80	169,009.00	403,000.00	233,991.00	138.45%
01-01-21-6905	Uniforms-Responders	92,936.50	94,755.97	78,215.23	200,000.00	185,100.00	-14,900.00	-7.45%
01-01-22-5514	Volunteer Stipends	9,600.00	16,800.00	42,107.65	75,000.00	296,800.00	221,800.00	295.73%
01-01-22-6060	Volunteer Branch Operations	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
01-01-22-6501	Equipment Rental Volunteers	0.00	0.00	3,365.00	14,250.00	15,000.00	750.00	5.26%
01-01-22-6805	Volunteer Training & Travel	0.00	0.00	5,057.70	20,000.00	30,000.00	10,000.00	50.00%
01-01-22-6904	PPE- Volunteers	0.00	0.00	0.00	57,900.00	57,900.00	0.00	0.00%
01-01-22-6905	Uniforms - Volunteer	0.00	0.00	80.74	10,000.00	12,500.00	2,500.00	25.00%
01-01-31-5112	Postage & freight	8,351.12	16,202.77	16,760.53	23,500.00	25,000.00	1,500.00	6.38%
01-01-31-5701	Electric (Station 1 only in 2025)	17,472.78	9,269.28	8,816.41	12,000.00	33,600.00	21,600.00	180.00%
01-01-31-5702	Propane Station 1	4,874.86	2,051.63	0.00	3,000.00	3,000.00	0.00	0.00%
01-01-31-5704	Water, Sewer, and Garbage (St	18,447.89	550.00	385.00	2,000.00	12,000.00	10,000.00	500.00%
01-01-31-6504	Facilities/Equip Repairs and M	11,207.73	6,977.27	2,914.84	5,500.00	21,075.00	15,575.00	283.18%
01-01-31-6506	Laundry	284.43	31.58	4.65	400.00	500.00	100.00	25.00%
01-01-31-6604	Fuel	99,425.60	103,644.53	90,381.58	125,000.00	145,000.00	20,000.00	16.00%
01-01-31-7000	FFE under \$50,000 below capit	14,073.68	67,739.18	5,835.99	15,000.00	40,000.00	25,000.00	166.67%
01-01-34-6805	Honor Guard Training and Trav	0.00	0.00	3,808.34	5,000.00	22,750.00	17,750.00	355.00%
01-01-34-6906	Honor Guard Program	0.00	0.00	15,017.83	35,500.00	4,000.00	-31,500.00	-88.73%
01-02-31-5701	Electric Station 2	0.00	12,235.92	6,544.01	15,000.00	22,200.00	7,200.00	48.00%
01-02-31-5702	Propane Station 2	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-02-31-5704	Water, Sewer, and Garbage Sta	0.00	395.61	0.00	2,000.00	42,000.00	40,000.00	2,000.00%
01-02-31-6504	Facilities/Equip Repairs and M	0.00	3,447.49	2,899.84	4,000.00	21,075.00	17,075.00	426.88%
01-03-31-5701	Electric Station 3	0.00	10,146.23	10,961.46	15,000.00	26,400.00	11,400.00	76.00%
01-03-31-5702	Propane Station 3	0.00	51.98	2,638.93	3,000.00	3,000.00	0.00	0.00%
01-03-31-5704	Water, Sewer, and Garbage Sta	0.00	4,363.18	4,274.39	7,000.00	13,200.00	6,200.00	88.57%
01-03-31-6504	Facilities/Equip Repairs and M	0.00	4,143.27	2,298.20	5,000.00	21,075.00	16,075.00	321.50%
01-04-31-5701	Electric Station 4	0.00	0.00	2,348.16	3,500.00	22,200.00	18,700.00	534.29%
01-04-31-5702	Propane/Natural Gas St. 4	0.00	0.00	187.86	1,000.00	3,000.00	2,000.00	200.00%
01-04-31-5704	Water, Sewer, and Garbage Sta	0.00	0.00	645.04	5,000.00	12,000.00	7,000.00	140.00%
01-04-31-6504	Facilities/Equip Repairs and M	0.00	0.00	1,060.00	2,000.00	21,075.00	19,075.00	953.75%
01-05-31-5110	Office Supplies	11,007.01	14,267.14	4,802.52	8,000.00	15,000.00	7,000.00	87.50%
01-05-31-5701	Electric Logistics Facility (statio	0.00	19,990.50	12,313.05	14,000.00	24,000.00	10,000.00	71.43%
01-05-31-5702	Propane Logistics Facility (statio	0.00	4,743.63	1,375.00	5,000.00	6,000.00	1,000.00	20.00%
01-05-31-5704	Water, Sewer, and Garbage Lo	0.00	12,842.70	6,258.26	7,500.00	7,500.00	0.00	0.00%
01-05-31-6503	Facilities Equip/Tools under \$5	3,281.95	1,158.19	18,991.26	25,000.00	28,333.00	3,333.00	13.33%
01-05-31-6504	Facilities/Equip Repairs and M	0.00	33,929.99	9,005.92	7,000.00	21,075.00	14,075.00	201.07%

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01-05-31-6505	Facilities Supplies	31,015.29	26,214.54	39,285.38	40,000.00	40,000.00	0.00	0.00%
01-05-31-6600	Fleet Maintenance Equipment/	15,525.81	29,324.42	14,479.61	20,000.00	20,000.00	0.00	0.00%
01-05-31-6601	Fleet Repairs, Maintenance & F	299,055.34	152,209.39	128,443.95	200,000.00	300,000.00	100,000.00	50.00%
01-05-31-6603	Fleet Supplies/Accessories - Un	19,701.80	18,901.88	14,687.47	20,000.00	28,000.00	8,000.00	40.00%
01-05-31-6805	Logistics Training and Travel	0.00	10,827.44	10,741.23	15,000.00	25,000.00	10,000.00	66.67%
01-05-31-6904	PPE - Personal Protective Equip	0.00	337.98	170.83	1,026.00	1,750.00	724.00	70.57%
01-05-31-6905	Uniforms - Logistics	0.00	2,645.03	2,698.77	4,500.00	5,218.00	718.00	15.96%
01-11-13-5603	Contracted Services Plum St Pr	8,000.00	24,000.00	16,000.00	25,000.00	27,000.00	2,000.00	8.00%
01-11-31-5701	Electric- Plum St Properties (Re	1,228.71	4,272.71	2,988.53	3,500.00	4,800.00	1,300.00	37.14%
01-11-31-5704	Water, Sewer, and Garbage Plu	501.03	2,496.27	1,452.55	2,500.00	3,600.00	1,100.00	44.00%
01-11-31-6504	Facilities/Equip Repairs & Main	1,050.53	2,945.97	1,190.03	3,000.00	3,000.00	0.00	0.00%
01-11-31-6505	Facilities Supplies Plum St Prop	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-14-12-5113	Rents & Leases	0.00	71,740.00	209,973.34	235,000.00	75,000.00	-160,000.00	-68.09%
01-14-31-5701	Electric Multi-Use Facility	0.00	2,222.14	9,514.52	14,000.00	6,000.00	-8,000.00	-57.14%
01-14-31-5704	Water, Sewer, and Garbage M	0.00	9,307.64	26,405.41	30,000.00	1,000.00	-29,000.00	-96.67%
01-14-31-6504	Facilities/Equip Repairs and M	0.00	1,351.50	1,200.00	2,000.00	2,000.00	0.00	0.00%
01-20-33-5700	Communications (Internet and	36,715.92	55,838.89	38,761.45	50,000.00	58,500.00	8,500.00	17.00%
01-20-33-6701	Software IT	85,404.41	122,906.36	95,658.16	288,359.00	299,129.00	10,770.00	3.73%
01-20-33-6702	Hardware IT	16,393.34	21,942.62	29,126.07	42,600.00	30,600.00	-12,000.00	-28.17%
01-20-33-6805	IT/Dispatch Training and Trave	0.00	8,971.07	9,160.68	12,850.00	15,350.00	2,500.00	19.46%
01-20-33-6905	Uniforms - IT/Dispatch	0.00	748.40	960.49	6,450.00	6,450.00	0.00	0.00%
01-24-31-5701	Electric Training Bldgs St 4	0.00	0.00	2,749.25	4,000.00	18,000.00	14,000.00	350.00%
01-24-31-5702	Propane/Natural Gas Training I	0.00	0.00	4,071.63	10,000.00	9,000.00	-1,000.00	-10.00%
01-24-31-5704	Water, Sewer, Garbage Trainin	0.00	0.00	232.31	2,000.00	12,000.00	10,000.00	500.00%
01-24-31-6504	Facilities/Equip Repairs and M	0.00	0.00	222.50	2,000.00	68,000.00	66,000.00	3,300.00%
01-30-32-6805	Deployment Training and Trave	0.00	15,289.40	23,810.89	19,194.00	0.00	-19,194.00	-100.00%
Total Expense:		54,527,865.06	33,215,823.59	12,931,653.40	16,384,629.98	20,613,633.00	4,229,003.02	25.81%
Total Fund: 01 - ESD 1 GENERAL FUND:		-20,696,883.51	4,578,248.06	29,649,389.36	14,292,656.62	4,905,260.00	-9,387,396.62	-65.68%
Fund: 03 - ESD1 CAPITAL EXPENDITURE FUND CAPEX								
Revenue								
03-00-00-3010	Interest Earned	402,862.17	432,733.61	578,843.79	600,000.00	400,000.00	-200,000.00	-33.33%
03-00-00-6010	Transfers-In	6,000,000.00	17,000,000.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		6,402,862.17	17,432,733.61	578,843.79	600,000.00	400,000.00	-200,000.00	-33.33%
Expense								
03-00-00-6050	Transfers-Out	0.00	0.00	10,608,255.61	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	10,608,255.61	0.00	0.00	0.00	0.00%
Total Fund: 03 - ESD1 CAPITAL EXPENDITURE FUND CAPEX:		6,402,862.17	17,432,733.61	-10,029,411.82	600,000.00	400,000.00	-200,000.00	-33.33%

RCESD1 2026-2027 Budget Comparison

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Sep	2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)
Fund: 05 - ESD1 DEBT 2020 NOTE 9334							
Revenue							
05-00-00-3010	Interest Earned	44,160.26	37,919.86	30,947.49	25,620.00	12,000.00	-13,620.00 -53.16%
05-00-00-6010	Transfers-In	764,277.26	764,277.26	764,277.26	764,277.26	0.00	-764,277.26 -100.00%
	Total Revenue:	808,437.52	802,197.12	795,224.75	789,897.26	12,000.00	-777,897.26 -98.48%
Expense							
05-00-00-5615	Debt Service Principal Payment	0.00	0.00	0.00	743,319.00	753,726.00	10,407.00 1.40%
05-00-12-5105	Interest Expense	41,342.48	30,021.03	0.00	20,958.61	10,553.00	-10,405.61 -49.65%
	Total Expense:	41,342.48	30,021.03	0.00	764,277.61	764,279.00	1.39 0.00%
	Total Fund: 05 - ESD1 DEBT 2020 NOTE 9334:	767,095.04	772,176.09	795,224.75	25,619.65	-752,279.00	-777,898.65 -3,036.34%
Fund: 07 - ESD1 DEBT 2023 NOTE							
Revenue							
07-00-00-3010	Interest Earned	90,909.29	84,478.85	60,307.16	53,693.00	18,000.00	-35,693.00 -66.48%
07-00-00-6010	Transfers-In	2,534,736.62	1,675,200.03	1,675,932.64	1,675,932.64	0.00	-1,675,932.64 -100.00%
	Total Revenue:	2,625,645.91	1,759,678.88	1,736,239.80	1,729,625.64	18,000.00	-1,711,625.64 -98.96%
Expense							
07-00-00-5615	Debt Service Principal Payment	0.00	0.00	0.00	1,132,225.00	1,188,126.00	55,901.00 4.94%
07-00-12-5105	Interest Expense	465,235.62	556,056.82	543,707.64	543,707.64	486,757.00	-56,950.64 -10.47%
	Total Expense:	465,235.62	556,056.82	543,707.64	1,675,932.64	1,674,883.00	-1,049.64 -0.06%
	Total Fund: 07 - ESD1 DEBT 2023 NOTE:	2,160,410.29	1,203,622.06	1,192,532.16	53,693.00	-1,656,883.00	-1,710,576.00 -3,185.85%
Fund: 21 - ESD1 Station 4 CAPEX Project							
Revenue							
21-00-00-3010	Interest Earned	453,003.29	287,382.65	13,925.76	0.00	0.00	0.00 0.00%
	Total Revenue:	453,003.29	287,382.65	13,925.76	0.00	0.00	0.00 0.00%
Expense							
21-00-00-6050	Transfers-Out	2,679,828.36	7,025,212.60	2,889,011.99	0.00	0.00	0.00 0.00%
21-04-12-5109	Miscellaneous Expense	0.00	0.00	-0.01	0.00	0.00	0.00 0.00%
	Total Expense:	2,679,828.36	7,025,212.60	2,889,011.98	0.00	0.00	0.00 0.00%
	Total Fund: 21 - ESD1 Station 4 CAPEX Project:	-2,226,825.07	-6,737,829.95	-2,875,086.22	0.00	0.00	0.00 0.00%
Fund: 51 - ESD1 Donations							
Revenue							
51-00-00-3014	Donations Received	49,000.00	50,850.00	44,000.00	0.00	0.00	0.00 0.00%
	Total Revenue:	49,000.00	50,850.00	44,000.00	0.00	0.00	0.00 0.00%
Expense							
51-01-12-5109	Miscellaneous Expense	11.98	0.00	0.00	0.00	0.00	0.00 0.00%
51-01-21-6803	Training Supplies/Publications	0.00	3,716.00	19,953.57	0.00	0.00	0.00 0.00%

RCESD1 2026-2027 Budget Comparison

				Comparison 1		Comparison 1		
				Parent Budget	Budget	to Parent Budget	%	
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Sep	2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
51-01-21-6904	PPE Responder	0.00	41,500.00	5,657.77	0.00	0.00	0.00	0.00%
51-01-31-6901	Hazmat Materials and Supplies	5,490.00	0.00	0.00	0.00	0.00	0.00	0.00%
51-01-32-6805	Staff Training and Travel	24,510.00	0.00	0.00	0.00	0.00	0.00	0.00%
51-20-33-6701	Software/IT	0.00	14,280.00	0.00	0.00	0.00	0.00	0.00%
51-20-33-6702	Hardware/IT	0.00	2,116.99	0.00	0.00	0.00	0.00	0.00%
Total Expense:		30,011.98	61,612.99	25,611.34	0.00	0.00	0.00	0.00%
Total Fund: 51 - ESD1 Donations:		18,988.02	-10,762.99	18,388.66	0.00	0.00	0.00	0.00%
Fund: 61 - ESD1 Budget Stabilization Fund (Reserves)								
Revenue								
61-00-00-3010	Interest Earned	0.00	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
61-00-00-6010	Transfers-In	33,258,178.81	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		33,258,178.81	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
Total Fund: 61 - ESD1 Budget Stabilization Fund (Reserves):		33,258,178.81	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
Report Total:		19,683,825.75	18,735,865.03	19,642,650.41	15,976,969.27	4,096,098.00	-11,880,871.27	-74.36%

Account Typ...	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Sep	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
Fund: 01 - ESD 1 GENERAL FUND							
Revenue	33,830,981.55	37,794,071.65	42,581,042.76	30,677,286.60	25,518,893.00	-5,158,393.60	-16.82%
Expense	54,527,865.06	33,215,823.59	12,931,653.40	16,384,629.98	20,613,633.00	4,229,003.02	25.81%
Total Fund: 01 - ESD 1 GENERAL FUND:	-20,696,883.51	4,578,248.06	29,649,389.36	14,292,656.62	4,905,260.00	-9,387,396.62	-65.68%
Fund: 03 - ESD1 CAPITAL EXPENDITURE FUND CAPEX							
Revenue	6,402,862.17	17,432,733.61	578,843.79	600,000.00	400,000.00	-200,000.00	-33.33%
Expense	0.00	0.00	10,608,255.61	0.00	0.00	0.00	0.00%
Total Fund: 03 - ESD1 CAPITAL EXPENDITURE FUND CAPEX:	6,402,862.17	17,432,733.61	-10,029,411.82	600,000.00	400,000.00	-200,000.00	-33.33%
Fund: 05 - ESD1 DEBT 2020 NOTE 9334							
Revenue	808,437.52	802,197.12	795,224.75	789,897.26	12,000.00	-777,897.26	-98.48%
Expense	41,342.48	30,021.03	0.00	764,277.61	764,279.00	1.39	0.00%
Total Fund: 05 - ESD1 DEBT 2020 NOTE 9334:	767,095.04	772,176.09	795,224.75	25,619.65	-752,279.00	-777,898.65	-3,036.34%
Fund: 07 - ESD1 DEBT 2023 NOTE							
Revenue	2,625,645.91	1,759,678.88	1,736,239.80	1,729,625.64	18,000.00	-1,711,625.64	-98.96%
Expense	465,235.62	556,056.82	543,707.64	1,675,932.64	1,674,883.00	-1,049.64	-0.06%
Total Fund: 07 - ESD1 DEBT 2023 NOTE:	2,160,410.29	1,203,622.06	1,192,532.16	53,693.00	-1,656,883.00	-1,710,576.00	-3,185.85%
Fund: 21 - ESD1 Station 4 CAPEX Project							
Revenue	453,003.29	287,382.65	13,925.76	0.00	0.00	0.00	0.00%
Expense	2,679,828.36	7,025,212.60	2,889,011.98	0.00	0.00	0.00	0.00%
Total Fund: 21 - ESD1 Station 4 CAPEX Project:	-2,226,825.07	-6,737,829.95	-2,875,086.22	0.00	0.00	0.00	0.00%
Fund: 51 - ESD1 Donations							
Revenue	49,000.00	50,850.00	44,000.00	0.00	0.00	0.00	0.00%
Expense	30,011.98	61,612.99	25,611.34	0.00	0.00	0.00	0.00%
Total Fund: 51 - ESD1 Donations:	18,988.02	-10,762.99	18,388.66	0.00	0.00	0.00	0.00%
Fund: 61 - ESD1 Budget Stabilization Fund (Reserves)							
Revenue	33,258,178.81	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
Total Fund: 61 - ESD1 Budget Stabilization Fund (Reserves):	33,258,178.81	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
Report Total:	19,683,825.75	18,735,865.03	19,642,650.41	15,976,969.27	4,096,098.00	-11,880,871.27	-74.36%

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Sep	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
01 - ESD 1 GENERAL FUND	-20,696,883.51	4,578,248.06	29,649,389.36	14,292,656.62	4,905,260.00	-9,387,396.62	-65.68%
03 - ESD1 CAPITAL EXPENDITURE FUND C...	6,402,862.17	17,432,733.61	-10,029,411.82	600,000.00	400,000.00	-200,000.00	-33.33%
05 - ESD1 DEBT 2020 NOTE 9334	767,095.04	772,176.09	795,224.75	25,619.65	-752,279.00	-777,898.65	-3,036.34%
07 - ESD1 DEBT 2023 NOTE	2,160,410.29	1,203,622.06	1,192,532.16	53,693.00	-1,656,883.00	-1,710,576.00	-3,185.85%
21 - ESD1 Station 4 CAPEX Project	-2,226,825.07	-6,737,829.95	-2,875,086.22	0.00	0.00	0.00	0.00%
51 - ESD1 Donations	18,988.02	-10,762.99	18,388.66	0.00	0.00	0.00	0.00%
61 - ESD1 Budget Stabilization Fund (Reser...	33,258,178.81	1,497,678.15	891,613.52	1,005,000.00	1,200,000.00	195,000.00	19.40%
Report Total:	19,683,825.75	18,735,865.03	19,642,650.41	15,976,969.27	4,096,098.00	-11,880,871.27	-74.36%