



REEVES COUNTY ESD 1 & 2

RCESD2 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: 02 - ESD 2 GENERAL FUND								
Revenue								
02-00-00-3001	Property Tax Levy (Current)	24,821,547.56	26,335,684.50	24,851,148.92	26,978,320.46	24,705,693.00	-2,272,627.46	-8.42%
02-00-00-3002	Property Tax Levy (Delinquent)	1,376,325.93	400,293.61	337,255.92	331,113.00	200,000.00	-131,113.00	-39.60%
02-00-00-3003	Property Tax Penalty & Interest	68,890.34	99,523.68	68,364.22	59,325.00	40,000.00	-19,325.00	-32.57%
02-00-00-3004	Property Tax Interest and Sinking	2,014,071.21	2,077,470.04	23,569.81	23,164.00	0.00	-23,164.00	-100.00%
02-00-00-3005	Property Tax Collection Late Fee	3,271.71	2,034.02	6,994.51	6,957.00	1,000.00	-5,957.00	-85.63%
02-00-00-3006	Property Tax Delinquent/Attorney	74,704.07	62,733.18	0.00	0.00	200.00	200.00	0.00%
02-00-00-3007	Property Tax VIT Overage Payment	4,184.27	3,936.93	4,258.76	4,258.00	0.00	-4,258.00	-100.00%
02-00-00-3008	Property Tax Levy - Agricultural	9.17	0.00	0.00	0.00	0.00	0.00	0.00%
02-00-00-3009	PILOT - Payment in Lieu of Taxes	1,412.37	0.00	0.00	0.00	0.00	0.00	0.00%
02-00-00-3010	Interest Earned	2,614,230.47	1,373,862.86	512,058.62	590,000.00	500,000.00	-90,000.00	-15.25%
02-00-00-3011	Ambulance Revenues	410,315.38	1,324,282.20	616,906.98	650,000.00	800,000.00	150,000.00	23.08%
02-00-00-3012	Miscellaneous Income	55,710.71	43,078.84	31,163.69	15,582.00	5,000.00	-10,582.00	-67.91%
02-00-00-3013	RAMP CC Rewards	0.00	0.00	1,187.22	919.00	1,000.00	81.00	8.81%
02-00-00-3016	Texas Mutual Dividend Revenue	16,222.60	24,586.83	27,028.80	27,028.00	27,000.00	-28.00	-0.10%
02-00-00-3017	Contracted Services Revenue	25,000.00	50,000.00	0.00	25,000.00	25,000.00	0.00	0.00%
02-00-00-3018	Insurance Claims Proceeds	19,019.40	5,943.95	0.00	0.00	0.00	0.00	0.00%
02-00-00-3021	TDEM Revenue	0.00	37,555.49	139,783.73	63,569.00	0.00	-63,569.00	-100.00%
02-00-00-3022	Training Revenue	0.00	6,900.00	1,750.00	0.00	0.00	0.00	0.00%
02-00-00-6010	Transfers-In	980,163.61	7,279,861.57	7,539,951.05	0.00	0.00	0.00	0.00%
02-11-00-3020	Rental Income - Employee Housing	0.00	21,700.00	20,480.68	20,000.00	20,000.00	0.00	0.00%
	Total Revenue:	32,485,078.80	39,149,447.70	34,181,902.91	28,795,235.46	26,324,893.00	-2,470,342.46	-8.58%
Expense								
02-00-00-6050	Transfers-Out	43,503,847.14	23,500,000.00	0.00	0.00	0.00	0.00	0.00%
02-00-00-6055	Transfer Out - Debt Service Payment	2,152,867.90	2,060,881.64	0.00	0.00	0.00	0.00	0.00%
02-00-00-6090	Loss on sale/disposal of asset	0.00	12,399.65	0.00	0.00	0.00	0.00	0.00%
02-00-00-6100	Depreciation Expense	666,892.74	832,741.37	0.00	0.00	0.00	0.00	0.00%
02-01-11-5200	BCBS of TX Group Health Insurance	552,332.58	595,632.17	455,292.67	518,000.00	1,020,899.00	502,899.00	97.08%
02-01-11-5201	Employee Assistance Program	2,837.50	1,500.00	0.00	3,000.00	3,000.00	0.00	0.00%
02-01-11-5203	Employee Recognition/Retention	3,231.22	86,627.88	7,207.38	7,000.00	100,000.00	93,000.00	1,328.57%
02-01-11-5204	Employee Relations and Outreach	308.01	365.35	405.21	15,000.00	15,000.00	0.00	0.00%
02-01-11-5205	Guardian Insurance	42,196.85	58,017.62	46,593.35	60,000.00	118,875.00	58,875.00	98.13%

RCESD2 2026-2027 Budget Comparison

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Account Number		2024	2025	2026	Parent Budget		
		Total Activity	Total Activity	YTD Activity Through Sep	2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)
02-01-11-5207	TCDRS Employer Match	104,136.00	184,747.01	434,078.03	545,000.00	1,070,725.00	525,725.00 96.46%
02-01-11-5208	TCDRS Group Life Premium	2,482.73	2,701.57	2,124.75	2,665.00	3,796.00	1,131.00 42.44%
02-01-11-5209	Workers Compensation	68,719.42	124,462.25	122,663.98	200,000.00	200,000.00	0.00 0.00%
02-01-11-5220	HSA Employee Contributions	50.00	-50.04	0.00	0.00	0.00	0.00 0.00%
02-01-11-5300	HR/Payroll Fees	40,236.05	39,421.00	33,389.02	40,000.00	75,000.00	35,000.00 87.50%
02-01-11-5302	Employee Incentive Pay	254,400.00	4,557.12	2,724.00	10,000.00	10,000.00	0.00 0.00%
02-01-11-5501	FIT	0.00	0.00	-0.01	0.00	0.00	0.00 0.00%
02-01-11-5503	Health Insurance Stipend	2,000.00	1,000.00	500.00	5,000.00	5,000.00	0.00 0.00%
02-01-11-5504	Social Security	337,846.03	387,267.81	300,365.95	385,000.00	557,597.00	172,597.00 44.83%
02-01-11-5505	Medicare	79,140.10	92,957.51	69,854.62	95,000.00	130,406.00	35,406.00 37.27%
02-01-11-5511	Salaries and wages	3,805,568.55	4,192,112.95	3,265,235.21	4,500,000.00	5,833,685.00	1,333,685.00 29.64%
02-01-11-5512	Overtime	1,678,869.24	2,245,467.09	1,648,214.81	2,250,000.00	3,159,822.00	909,822.00 40.44%
02-01-11-5513	SUI	0.00	-13,968.30	0.00	15,000.00	15,000.00	0.00 0.00%
02-01-11-5515	Medical treatment - Drug Testi	1,038.50	1,455.30	1,780.00	6,000.00	95,000.00	89,000.00 1,483.33%
02-01-11-5800	TESRS (Volunteer Retirement P	0.00	0.00	0.00	216.00	216.00	0.00 0.00%
02-01-12-5100	Advertising	4,617.93	10,185.91	4,380.48	10,000.00	10,000.00	0.00 0.00%
02-01-12-5101	Public Outreach, Printing & Pul	29,625.96	21,256.85	9,518.10	25,000.00	30,000.00	5,000.00 20.00%
02-01-12-5103	Administrative Fees and Licens	4,045.83	9,095.46	5,248.96	10,000.00	15,000.00	5,000.00 50.00%
02-01-12-5104	Catering	9,010.09	15,571.33	9,692.70	15,000.00	30,000.00	15,000.00 100.00%
02-01-12-5105	Interest expense	118,835.59	0.00	0.00	0.00	0.00	0.00 0.00%
02-01-12-5107	Magazine and Newspaper Subs	39.00	39.00	39.00	1,000.00	1,000.00	0.00 0.00%
02-01-12-5108	Memberships & dues	5,496.50	6,152.26	1,469.28	5,200.00	9,000.00	3,800.00 73.08%
02-01-12-5113	Rents & Leases	312,931.95	343,215.50	163,402.02	175,000.00	80,000.00	-95,000.00 -54.29%
02-01-12-5703	POA Fees First Keystone	2,985.49	2,555.21	852.01	852.00	3,100.00	2,248.00 263.85%
02-01-12-6805	ADMIN Personnel Training and	0.00	16,113.06	11,874.20	20,000.00	40,175.00	20,175.00 100.88%
02-01-12-6905	Uniforms - Admin/Commission	0.00	1,382.81	1,579.36	2,043.00	4,600.00	2,557.00 125.16%
02-01-13-5601	Audit Fees	30,000.00	24,000.00	29,000.00	29,000.00	38,000.00	9,000.00 31.03%
02-01-13-5603	Contracted Services	256,034.56	284,427.09	156,420.52	360,000.00	520,000.00	160,000.00 44.44%
02-01-13-5605	Legal services	140,506.81	146,051.08	77,565.46	100,000.00	125,000.00	25,000.00 25.00%
02-01-13-5606	Liability Insurance	119,554.54	156,952.88	231,148.42	215,000.00	260,000.00	45,000.00 20.93%
02-01-13-5608	Property Tax Delinquent Attorr	149,789.65	62,733.18	0.00	0.00	200.00	200.00 0.00%
02-01-13-5609	Reeves County Appraisal Distri	94,959.79	107,853.78	89,457.00	118,186.00	133,902.00	15,716.00 13.30%
02-01-13-5610	Tax Assessor - Collector	42,418.16	38,561.98	18,971.25	25,064.00	30,733.00	5,669.00 22.62%
02-01-13-5612	Property Tax Late/Rendition Fe	163.72	100.27	464.63	462.00	500.00	38.00 8.23%
02-01-13-5613	Commissioner Fees of Office	27,218.00	26,427.00	11,934.00	36,000.00	36,000.00	0.00 0.00%
02-01-13-6800	Commissioners Training/Travel	6,331.02	8,389.33	6,578.85	25,000.00	25,000.00	0.00 0.00%
02-01-22-5514	Volunteer Stipends	9,600.00	14,400.00	10,800.00	25,000.00	123,600.00	98,600.00 394.40%
02-01-22-6060	Volunteer Branch Operations	0.00	0.00	0.00	0.00	5,000.00	5,000.00 0.00%
02-01-22-6501	Equipment Rental Volunteers	0.00	0.00	3,485.94	0.00	0.00	0.00 0.00%

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					2026 2026 Budget	FY 2026-2027 2026-2027 Budget	Increase / (Decrease)	
02-01-22-6805	Volunteer Training & Travel	0.00	0.00	991.54	5,000.00	10,000.00	5,000.00	100.00%
02-01-22-6905	Uniforms - Volunteers	0.00	0.00	153.83	250.00	3,500.00	3,250.00	1,300.00%
02-01-23-6501	Equipment rental Ops	46,610.77	45,958.35	21,316.29	35,000.00	50,000.00	15,000.00	42.86%
02-01-23-6502	Equipment Maintenance and T	53,984.48	122,958.25	6,393.50	10,000.00	50,000.00	40,000.00	400.00%
02-01-23-6803	Training Supplies/Publications	146,331.59	7,379.61	91,556.97	100,000.00	100,000.00	0.00	0.00%
02-01-23-6805	Responder Training and Travel	110,102.40	276,834.40	179,128.69	400,000.05	750,000.00	349,999.95	87.50%
02-01-23-6901	HAZMAT Materials and Equipm	1,942.29	0.00	2,267.62	4,000.00	5,000.00	1,000.00	25.00%
02-01-23-6902	Medical supplies	190,550.77	172,722.20	102,318.27	300,000.00	120,000.00	-180,000.00	-60.00%
02-01-23-6903	Operating Equipment/Tools un	65,101.67	281,595.83	266,278.64	495,000.00	250,000.00	-245,000.00	-49.49%
02-01-23-6904	PPE - Personal Protective Equip	38,326.65	5,619.05	2,723.04	50,000.00	35,000.00	-15,000.00	-30.00%
02-01-23-6905	Uniforms-Responders	63,330.54	115,529.89	51,098.02	110,000.00	80,000.00	-30,000.00	-27.27%
02-01-31-5112	Postage & freight	7,973.11	12,063.86	7,840.77	21,000.00	25,000.00	4,000.00	19.05%
02-01-31-5701	Electric - (Station 1 only in 202	17,472.85	9,269.31	8,816.46	12,000.00	33,600.00	21,600.00	180.00%
02-01-31-5702	Propane	4,701.50	2,051.63	0.00	3,000.00	3,000.00	0.00	0.00%
02-01-31-5704	Water, Sewer, and Garbage (St	18,897.01	550.00	393.75	2,000.00	12,000.00	10,000.00	500.00%
02-01-31-6504	Facilities/Equip Repairs and Ma	11,920.85	6,811.82	2,914.84	5,500.00	21,075.00	15,575.00	283.18%
02-01-31-6506	Laundry	327.60	31.58	4.65	500.00	500.00	0.00	0.00%
02-01-31-6604	Fuel	76,516.35	70,631.71	74,412.70	90,000.00	110,000.00	20,000.00	22.22%
02-01-31-7000	FFE Under \$50,000 below capit	14,073.67	67,739.19	5,836.00	15,000.00	40,000.00	25,000.00	166.67%
02-01-34-6805	Honor Guard Training and Trav	0.00	0.00	3,808.34	15,000.00	22,750.00	7,750.00	51.67%
02-01-34-6906	Honor Guard Program	0.00	0.00	14,959.26	35,500.00	4,000.00	-31,500.00	-88.73%
02-02-31-5701	Electric Station 2	0.00	12,235.96	6,544.07	15,000.00	22,200.00	7,200.00	48.00%
02-02-31-5702	Propane Station 2	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
02-02-31-5704	Water, Sewer, and Garbage	0.00	51.04	0.00	2,000.00	42,000.00	40,000.00	2,000.00%
02-02-31-6504	Facilities/Equip Repairs and Ma	0.00	3,447.50	2,899.84	4,000.00	21,075.00	17,075.00	426.88%
02-03-31-5701	Electric Station 3	0.00	10,146.32	10,961.53	15,000.00	26,400.00	11,400.00	76.00%
02-03-31-5702	Propane Station 3	0.00	0.00	2,578.95	3,000.00	3,000.00	0.00	0.00%
02-03-31-5704	Water, Sewer, and Garbage Sta	0.00	3,190.07	3,846.39	7,000.00	13,200.00	6,200.00	88.57%
02-03-31-6504	Facilities/Equip Repairs and Ma	0.00	1,643.28	2,298.28	5,000.00	21,075.00	16,075.00	321.50%
02-04-31-5701	Electric Station 4	0.00	0.00	2,348.17	1,000.00	22,200.00	21,200.00	2,120.00%
02-04-31-5702	Propane/Natural Gas Station 4	0.00	0.00	187.87	5,000.00	3,000.00	-2,000.00	-40.00%
02-04-31-5704	Water, Sewer, and Garbage	0.00	0.00	645.07	2,000.00	12,000.00	10,000.00	500.00%
02-04-31-6504	Facilities/Equip Repairs and Ma	0.00	0.00	1,060.00	8,000.00	21,075.00	13,075.00	163.44%
02-05-31-5110	Office Supplies	10,848.00	13,498.30	4,874.55	14,000.00	15,000.00	1,000.00	7.14%
02-05-31-5701	Electric Logistics Facility (Statio	0.00	20,730.28	12,313.07	14,000.00	24,000.00	10,000.00	71.43%
02-05-31-5702	Propane - Logistics Facility (sta	0.00	4,691.70	1,375.00	3,000.00	6,000.00	3,000.00	100.00%
02-05-31-5704	Water, Sewer, and Garbage Log	0.00	12,830.85	6,249.48	25,000.00	7,500.00	-17,500.00	-70.00%
02-05-31-6503	Facilities Equip/Tools under \$5	3,292.75	1,158.20	18,991.28	7,000.00	28,333.00	21,333.00	304.76%
02-05-31-6504	Facilities/Equip Repairs and Ma	0.00	34,180.70	9,001.89	40,000.00	21,075.00	-18,925.00	-47.31%

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Account Number								
02-05-31-6505	Facilities Supplies	24,628.07	27,833.80	36,625.14	20,000.00	40,000.00	20,000.00	100.00%
02-05-31-6600	Fleet Maintenance Equipment/	14,981.46	28,469.17	11,560.00	20,000.00	20,000.00	0.00	0.00%
02-05-31-6601	Fleet Repairs, Maintenance & F	65,499.33	91,120.02	24,910.08	75,000.00	150,000.00	75,000.00	100.00%
02-05-31-6603	Fleet Supplies/Accessories - Un	6,711.47	6,055.17	11,972.16	50,000.00	50,000.00	0.00	0.00%
02-05-31-6805	Logistics Training and Travel	0.00	10,824.71	10,250.65	15,000.00	25,000.00	10,000.00	66.67%
02-05-31-6904	PPE - Personal Protective Equip	0.00	338.00	170.84	1,026.00	1,750.00	724.00	70.57%
02-05-31-6905	Uniforms - Logistics	0.00	2,645.13	2,698.69	4,500.00	5,218.00	718.00	15.96%
02-11-13-5603	Contracted Services - Plum St. I	8,000.00	24,000.00	16,000.00	25,000.00	27,000.00	2,000.00	8.00%
02-11-13-5606	Liability Insurance - Plum St Pr	553.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-11-31-5701	Electric - Plum St Properties (re	1,228.78	4,272.96	2,988.65	7,200.00	4,800.00	-2,400.00	-33.33%
02-11-31-5704	Water, Sewer, and Garbage Plu	501.13	2,496.45	1,452.65	3,600.00	3,600.00	0.00	0.00%
02-11-31-6504	Facilities Repairs and Maintena	1,050.53	2,909.39	1,190.04	3,000.00	3,000.00	0.00	0.00%
02-11-31-6505	Facilities Supplies Plum St Prop	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
02-14-12-5113	Rents & Leases	0.00	61,620.00	179,986.66	207,280.00	75,000.00	-132,280.00	-63.82%
02-14-31-5701	Electric Multi-Use Facility	0.00	2,222.16	9,514.54	14,000.00	6,000.00	-8,000.00	-57.14%
02-14-31-5704	Water, Sewer, and Garbage Ma	0.00	9,307.66	21,975.07	30,000.00	1,000.00	-29,000.00	-96.67%
02-14-31-6504	Facilities/Equip Repairs and Ma	0.00	1,351.50	1,200.00	2,000.00	0.00	-2,000.00	-100.00%
02-20-33-5700	Communications (Internet and	36,715.91	55,829.12	38,761.38	50,000.00	58,500.00	8,500.00	17.00%
02-20-33-6701	Software IT	83,368.90	115,010.04	93,099.58	300,119.00	314,679.00	14,560.00	4.85%
02-20-33-6702	Hardware IT	16,393.35	13,945.11	15,392.69	12,850.00	30,600.00	17,750.00	138.13%
02-20-33-6805	IT/Dispatch Training and Trave	0.00	8,086.03	9,160.66	6,450.00	15,350.00	8,900.00	137.98%
02-20-33-6905	Uniforms - IT/Dispatch	0.00	856.42	960.48	4,000.00	6,450.00	2,450.00	61.25%
02-24-31-5701	Electric Training Bldgs St 4	0.00	0.00	2,749.25	10,000.00	18,000.00	8,000.00	80.00%
02-24-31-5702	Propane/Natural Gas Training I	0.00	0.00	221.64	0.00	3,000.00	3,000.00	0.00%
02-24-31-5704	Water, Sewer, Garbage Trainin	0.00	0.00	232.31	2,000.00	12,000.00	10,000.00	500.00%
02-24-31-6504	Facilities/Equip Repairs and Ma	0.00	0.00	222.50	2,000.00	21,075.00	19,075.00	953.75%
02-30-32-6805	Deployment Training and Trave	0.00	8,609.68	10,492.62	3,520.00	0.00	-3,520.00	-100.00%
Total Expense:		55,805,101.93	37,499,114.33	8,667,488.05	12,606,983.05	16,866,411.00	4,259,427.95	33.79%
Total Fund: 02 - ESD 2 GENERAL FUND:		-23,320,023.13	1,650,333.37	25,514,414.86	16,188,252.41	9,458,482.00	-6,729,770.41	-41.57%
Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX								
Revenue								
04-00-00-3010	Interest Earned	402,813.82	431,712.40	523,530.70	500,000.00	400,000.00	-100,000.00	-20.00%
04-00-00-6010	Transfers-In	6,000,000.00	12,500,000.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		6,402,813.82	12,931,712.40	523,530.70	500,000.00	400,000.00	-100,000.00	-20.00%
Expense								
04-00-00-6050	Transfers-Out	0.00	0.00	5,968,558.87	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	5,968,558.87	0.00	0.00	0.00	0.00%
Total Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX :		6,402,813.82	12,931,712.40	-5,445,028.17	500,000.00	400,000.00	-100,000.00	-20.00%

RCESD2 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: 06 - ESD2 DEBT 2020 NOTE 9335							
Revenue							
06-00-00-3010	Interest Earned	44,154.81	38,074.08	41,429.69	37,000.00	12,000.00	-25,000.00 -67.57%
06-00-00-6010	Transfers-In	764,277.26	1,528,554.26	0.00	0.00	0.00	0.00 0.00%
	Total Revenue:	808,432.07	1,566,628.34	41,429.69	37,000.00	12,000.00	-25,000.00 -67.57%
Expense							
06-00-00-5615	Debt Service Principal Payment	0.00	0.00	0.00	743,319.00	753,726.00	10,407.00 1.40%
06-00-12-5105	Interest Expense	41,342.48	31,221.39	0.00	20,958.61	10,553.00	-10,405.61 -49.65%
	Total Expense:	41,342.48	31,221.39	0.00	764,277.61	764,279.00	1.39 0.00%
	Total Fund: 06 - ESD2 DEBT 2020 NOTE 9335:	767,089.59	1,535,406.95	41,429.69	-727,277.61	-752,279.00	-25,001.39 3.44%
Fund: 08 - ESD2 DEBT 2023 NOTE							
Revenue							
08-00-00-3010	Interest Earned	71,787.97	65,808.63	64,554.24	72,000.00	15,000.00	-57,000.00 -79.17%
08-00-00-6010	Transfers-In	1,988,590.64	2,593,208.38	0.00	0.00	0.00	0.00 0.00%
	Total Revenue:	2,060,378.61	2,659,017.01	64,554.24	72,000.00	15,000.00	-57,000.00 -79.17%
Expense							
08-00-00-5615	Debt Service Principal Payment	0.00	0.00	0.00	879,134.00	921,914.00	42,780.00 4.87%
08-00-12-5105	Interest Expense	364,217.64	437,436.00	417,470.36	417,470.36	373,690.00	-43,780.36 -10.49%
	Total Expense:	364,217.64	437,436.00	417,470.36	1,296,604.36	1,295,604.00	-1,000.36 -0.08%
	Total Fund: 08 - ESD2 DEBT 2023 NOTE:	1,696,160.97	2,221,581.01	-352,916.12	-1,224,604.36	-1,280,604.00	-55,999.64 4.57%
Fund: 22 - ESD2 Station 4 CAPEX Project							
Revenue							
22-00-00-3010	Interest Earned	376,847.59	242,537.74	3,905.75	0.00	0.00	0.00 0.00%
	Total Revenue:	376,847.59	242,537.74	3,905.75	0.00	0.00	0.00 0.00%
Expense							
22-00-00-6050	Transfers-Out	980,163.61	7,226,861.57	1,571,392.18	0.00	0.00	0.00 0.00%
	Total Expense:	980,163.61	7,226,861.57	1,571,392.18	0.00	0.00	0.00 0.00%
	Total Fund: 22 - ESD2 Station 4 CAPEX Project:	-603,316.02	-6,984,323.83	-1,567,486.43	0.00	0.00	0.00 0.00%
Fund: 52 - ESD2 Donations							
Revenue							
52-00-00-3014	Donations Received	0.00	109,193.00	37,500.00	0.00	0.00	0.00 0.00%
	Total Revenue:	0.00	109,193.00	37,500.00	0.00	0.00	0.00 0.00%
Expense							
52-00-00-6050	Transfers-Out	0.00	53,000.00	0.00	0.00	0.00	0.00 0.00%
52-01-12-5109	Miscellaneous Expense	11.99	0.00	0.00	0.00	0.00	0.00 0.00%
52-01-23-6803	training materials and supplies	26,743.32	15,123.46	6,081.86	0.00	0.00	0.00 0.00%

RCESD2 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)	
52-01-23-6904	PPE-Responders	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
52-20-33-6701	Software/IT	0.00	14,280.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		26,755.31	83,903.46	6,081.86	0.00	0.00	0.00	0.00%
Total Fund: 52 - ESD2 Donations:		-26,755.31	25,289.54	31,418.14	0.00	0.00	0.00	0.00%
Fund: 62 - ESD2 Budget Stabilization Fund (Reserves)								
Revenue								
62-00-00-3010	Interest Earned	136,797.51	1,502,769.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
62-00-00-6010	Transfers-In	36,903,847.14	8,939,119.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		37,040,644.65	10,441,888.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
Total Fund: 62 - ESD2 Budget Stabilization Fund (Reserves):		37,040,644.65	10,441,888.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
Report Total:		21,956,614.57	21,821,887.99	19,439,930.95	16,056,370.44	9,505,599.00	-6,550,771.44	-40.80%

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: 02 - ESD 2 GENERAL FUND							
Revenue	32,485,078.80	39,149,447.70	34,181,902.91	28,795,235.46	26,324,893.00	-2,470,342.46	-8.58%
Expense	55,805,101.93	37,499,114.33	8,667,488.05	12,606,983.05	16,866,411.00	4,259,427.95	33.79%
Total Fund: 02 - ESD 2 GENERAL FUND:	-23,320,023.13	1,650,333.37	25,514,414.86	16,188,252.41	9,458,482.00	-6,729,770.41	-41.57%
Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX							
Revenue	6,402,813.82	12,931,712.40	523,530.70	500,000.00	400,000.00	-100,000.00	-20.00%
Expense	0.00	0.00	5,968,558.87	0.00	0.00	0.00	0.00%
Total Fund: 04 - ESD2 CAPITAL EXPENDITURE FUND CAPEX :	6,402,813.82	12,931,712.40	-5,445,028.17	500,000.00	400,000.00	-100,000.00	-20.00%
Fund: 06 - ESD2 DEBT 2020 NOTE 9335							
Revenue	808,432.07	1,566,628.34	41,429.69	37,000.00	12,000.00	-25,000.00	-67.57%
Expense	41,342.48	31,221.39	0.00	764,277.61	764,279.00	1.39	0.00%
Total Fund: 06 - ESD2 DEBT 2020 NOTE 9335:	767,089.59	1,535,406.95	41,429.69	-727,277.61	-752,279.00	-25,001.39	3.44%
Fund: 08 - ESD2 DEBT 2023 NOTE							
Revenue	2,060,378.61	2,659,017.01	64,554.24	72,000.00	15,000.00	-57,000.00	-79.17%
Expense	364,217.64	437,436.00	417,470.36	1,296,604.36	1,295,604.00	-1,000.36	-0.08%
Total Fund: 08 - ESD2 DEBT 2023 NOTE:	1,696,160.97	2,221,581.01	-352,916.12	-1,224,604.36	-1,280,604.00	-55,999.64	4.57%
Fund: 22 - ESD2 Station 4 CAPEX Project							
Revenue	376,847.59	242,537.74	3,905.75	0.00	0.00	0.00	0.00%
Expense	980,163.61	7,226,861.57	1,571,392.18	0.00	0.00	0.00	0.00%
Total Fund: 22 - ESD2 Station 4 CAPEX Project:	-603,316.02	-6,984,323.83	-1,567,486.43	0.00	0.00	0.00	0.00%
Fund: 52 - ESD2 Donations							
Revenue	0.00	109,193.00	37,500.00	0.00	0.00	0.00	0.00%
Expense	26,755.31	83,903.46	6,081.86	0.00	0.00	0.00	0.00%
Total Fund: 52 - ESD2 Donations:	-26,755.31	25,289.54	31,418.14	0.00	0.00	0.00	0.00%
Fund: 62 - ESD2 Budget Stabilization Fund (Reserves)							
Revenue	37,040,644.65	10,441,888.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
Total Fund: 62 - ESD2 Budget Stabilization Fund (Reserves):	37,040,644.65	10,441,888.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
Report Total:	21,956,614.57	21,821,887.99	19,439,930.95	16,056,370.44	9,505,599.00	-6,550,771.44	-40.80%

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)	
02 - ESD 2 GENERAL FUND	-23,320,023.13	1,650,333.37	25,514,414.86	16,188,252.41	9,458,482.00	-6,729,770.41	-41.57%
04 - ESD2 CAPITAL EXPENDITURE FUND C...	6,402,813.82	12,931,712.40	-5,445,028.17	500,000.00	400,000.00	-100,000.00	-20.00%
06 - ESD2 DEBT 2020 NOTE 9335	767,089.59	1,535,406.95	41,429.69	-727,277.61	-752,279.00	-25,001.39	3.44%
08 - ESD2 DEBT 2023 NOTE	1,696,160.97	2,221,581.01	-352,916.12	-1,224,604.36	-1,280,604.00	-55,999.64	4.57%
22 - ESD2 Station 4 CAPEX Project	-603,316.02	-6,984,323.83	-1,567,486.43	0.00	0.00	0.00	0.00%
52 - ESD2 Donations	-26,755.31	25,289.54	31,418.14	0.00	0.00	0.00	0.00%
62 - ESD2 Budget Stabilization Fund (Reser...	37,040,644.65	10,441,888.55	1,218,098.98	1,320,000.00	1,680,000.00	360,000.00	27.27%
Report Total:	21,956,614.57	21,821,887.99	19,439,930.95	16,056,370.44	9,505,599.00	-6,550,771.44	-40.80%