

Waller Harris ESD 200		
Proposed Budget - 2026		
	REVENUES	
		2026
		Forecast
	Total property tax receipts(95% Collection)	18,316,639
	Sales Taxes	9,528,750
	Total income	27,845,389
	EXPENSES	
60000	Administration expenses	
61000	Administration expenses:Commissioners' expenses	
61010	Administration expenses:Commissioners' expenses:Commissioner Fees	36,000
61020	Administration expenses:Commissioners' expenses:Board meeting expenses	5,000
61030	Administration expenses:Commissioners' expenses:Travel Expense	7,500
61040	Administration expenses:Commissioners' expenses:Expense Reimb	500
61050	Administration expenses:Commissioners' expenses:Safe-D	4,000
61060	Administration expenses:Commissioners' expenses:Bereavement costs	2,000
61070	Administration expenses:Commissioners' expenses:Fraud loss	
	Total commissioners expenses	55,000
62000	Administration expenses:Insurance costs	-
62100	Administration expenses:Insurance costs:Insurance - Commercial Package	580,000
62200	Administration expenses:Insurance costs:Insurance - Property	0
62300	Administration expenses:Insurance costs:Insurance - Liability	0
62400	Administration expenses:Insurance costs:Insurance -Cyber coverage	0
62500	Administration expenses:Insurance costs:Insurance - Auto	0
62600	Administration expenses:Insurance costs:Insurance - Theft	0
62700	Administration expenses:Insurance costs:Insurance - Providers	0
	Total insurance costs	580,000

63000	Administration expenses:Professional fees	
63101	Administration expenses:Professional fees:Legal fees	140,000
63102	Administration expenses:Professional fees:Legal Fees - Delinquent Tax Col	50,000
63103	Administration expenses:Professional fees:Legislative Matters	0
63104	Administration expenses:Professional fees:Filing Fees & Notices	750
63105	Administration expenses:Professional fees:Election Expenses	35,000
63107	Administration expenses:Professional fees:Accounting Expenses	22,000
63108	Administration expenses:Professional fees:Audit Fees	27,000
63109	Administration expenses:Professional fees:Appraisal District Fees	150,000
63110	Administration expenses:Professional fees:Tax collection fees - HC	35,000
63111	Administration expenses:Professional fees:Tax collection fees - Waller County	45,000
63112	Administration expenses:Professional fees:State sales tax collection fee	166,000
63113	Administration expenses:Professional fees:Payroll processing fees	90,000
63114	Administration expenses:Professional fees:Tax Assessor Fees - HC	
63115	Administration expenses:Professional fees:Tax assessor fees - WC	
63116	Administration expenses:Professional fees:Professional Grant Writing Service	
63117	Administration expenses:Professional fees:Sales tax consultant	200,000
63118	Administration expenses:Professional fees:Medical Director payments	78,000
63119	Administration expenses:Professional fees:Human Resources	30,000
63120	Administration expenses:Professional fees:Interim director	
	Total professional fees	1,068,750
64000	Administration expenses:Office expenses	
64104	Administration expenses:Office expenses:Postage and Shipping Expense	2,000
64105	Administration expenses:Office expenses:Printing Expense	2,160
64106	Administration expenses:Office expenses:Publiciations	4,500
64107	Administration expenses:Office expenses:Bank Charges	4,000
64111	Administration expenses:Office expenses:Property Taxes Expense	
64117	Administration expenses:Office expenses:Office Equipment & Supplies	35,000
64118	Administration expenses:Office expenses:Office Rental/Expense	10,000
	Total office expenses	57,660
	Total administrative costs	1,761,410
70000	Operations	

70100	Service Providers:	
70101	Monaville VFD	30,000
70102	Monaville VFD - Capital	
70103	Mount Zion VFD	21,825
70104	Mount Zion VFD - Capital	
70105	Pattison Area VFD	95,410
70106	Pattison Area VFD - Capital	
70107	Prairie View VFD	67,862
70108	Prairie View VFD - Capital	
70109	Waller VFD	58,060
70110	Waller VFD - Capital	
70120	Waller County EMS	
70121	Contract payments	5,387,649
70122	Equipment purchases	
70123	Vehicle purchases	
70124	Vehicle repairs	
70125	Capital expenditures	
70129	Repayment from Providers	
	Service Provider Payments	5,660,806
71000	Salary & benefits	
71100	Wages	
71111	Administrative Salaries	1,915,797
71112	Administrative overtime	
71113	Full Time Salaries	5,038,945
71115	Ride-up Pay	
71116	6214 Part Time Salaries	1,650,438
71119	Vacation Pay	251,947
71120	Sick Pay	
71121	Training Pay	
71122	Holiday pay	251,942
71123	Vol Stipend	
71129	Unscheduled Overtime	251,947
	Total Wages	9,361,017

71200	Benefits	
71220	Payroll Taxes	
71221	FICA	580,383
71222	Medicare	135,036
71223	TWC	28,800
71224	Unemployment Taxes	
71230	Pension Costs	
71231	TCDRS	936,102
71232	TESRS	25,750
71240	Other Employee Benefits	
71241	Background Checks/ Drug Screen	
71243	Preemployment Physicals	8,000
71244	AD&D	
71245	Short Term Disability	20,000
71246	Long Term Disability	20,000
71247	Life Insurance	20,000
71249	NFPA Physicals	36,050
71250	Medical Benefits	
71251	Medical Insurance,Vision/ Dental	1,849,005
71253	Mental Health/ Wellness	31,000
71260	Workers' Compensation Costs	
71261	Workers' Compensation	360,900
	Total Benefits	4,051,027
	Total Salaries and benefits	13,412,044
72000	Fire Department Operations:Facilities costs	
72310	Fire Department Operations:Facilities costs:Utilities	
72311	Fire Department Operations:Facilities costs:Utilities:Electricity	120,000

72312	Fire Department Operations:Facilities costs:Utilities:Water	20,000
72313	Fire Department Operations:Facilities costs:Utilities:Trash Service	25,000
72314	Fire Department Operations:Facilities costs:Utilities:Gas	15,000
72315	Fire Department Operations:Facilities costs:Utilities:Butane	6,000
72316	Fire Department Operations:Facilities costs:Utilities:Phone/Internet/Cable	80,000
72319	Fire Department Operations:Facilities costs:Utilities:Other Utilities	2,500
72340	Fire Department Operations:Facilities costs:Facility maintenance:	
72341	Fire Department Operations:Facilities costs:Facility maintenance:AC filters	3,500
72342	Fire Department Operations:Facilities costs:Facility maintenance:Fire extinguisher maint	2,000
72343	Fire Department Operations:Facilities costs:Facility maintenance: Overhead door repair	10,340
72344	Fire Department Operations:Facilities costs:Facility maintenance:HVAC chaecks & maint	10,000
72345	Fire Department Operations:Facilities costs:Facility maintenance:Generator service	20,000
72346	Fire Department Operations:Facilities costs:Facility maintenance:Tools & supplles	5,000
72347	Fire Department Operations:Facilities costs:Facility maintenance:Septic systems	5,000
72348	Fire Department Operations:Facilities costs:Facility maintenance:Ice machine services	14,392
72360	Fire Department Operations:Facilities costs:Outside maintenance	
72361	Fire Department Operations:Facilities costs:Outside maintenance:Pest Control	6,000
72362	Fire Department Operations:Facilities costs:Outside maintenance:Lawn Care	34,200
72370	Fire Department Operations:Facilities costs:Station Supplies	30,000
72380	Rent	
72381	Building Rental	18,000
72385	Fire Department Operations:Facilities costs:Building Maintenance	100,000
72390	Fire Department Operations:Facilities costs:Other station expenses	40,000
	Total facilities costs	566,932
73000	Vehicle Expenses	
73010	POL's Fuels	
73011	Fuel - Diesel	175,000
73012	Fuel - Gasoline	60,000

73013	Fuel - Environmental - DEF	3,500
73014	Ethynol Free Fuels	2,000
73015	Lubricants/ Degreasers/ Solvents	10,000
	Total POL'S	250,500
73020	Tires	
73021	Aerials	15,000
73022	Engines	35,000
73023	Tenders	19,800
73024	Boosters	18,000
73025	Ambulances	37,000
73026	Administrative vehicles	16,000
73027	Militarty Vehicles	18,000
73028	Trailers	750
73029	UTV's	750
	Total Tires	160,300
73040	Inspection/ Registration	
73041	DOT Inspection	
73043	Texas Registration	1,750
73044	Pump Testing	16,500
73045	Ladder Testing	6,000
	Total Insepction/ Registration	24,250
73050	Batteries	
73051	Aerials	900
73052	Engines	5,000
73053	Tenders	5,000
73054	Boosters	3,000
73055	Ambulances	4,000
73056	Administrative vehicles	3,000
73057	Military vehicles	1,300
73058	Boats	1,000
73059	UTV's	225
	Total Batteries	23,425
73060	Preventive Matintenance	
73061	Aerials	25,000

73062	Engines	70,000
73063	Tenders	36,000
73064	Boosters	25,000
73065	Ambulances	32,000
73066	Administrative vehicles	13,000
73067	Military vehicles	3,500
73068	Boats	1,500
73069	UTV's	675
	Total Preventive Maintenance	206,675
73070	Repairs	
73071	Aerials	15,000
73072	Engines	30,000
73073	Tenders	30,000
73074	Boosters	15,000
73075	Ambulances	38,000
73076	Administrative vehicles	20,000
73077	Military vehicles	5,000
73078	Boats	750
73079	UTV's	1,000
	Total Repairs	154,750
73080	Tools & Equipment	
73081	Shop Tools	12,000
	Total Tools & Equipment	12,000
	Total Vehicle Expenses	831,900
73200	PPE & SCBA	
73210	SCBA	
73211	Flow Tests	9,350
73212	Cylinder Hydro	10,000
73213	Maintenance & Repairs	10,000
73214	Cascade Testing	24,000
73215	Cascade Maintenance & Repairs	8,000
73216	Face Piece Replacement	14,000
73217	Fit test machine calibration	1,200

	Total SCBA	76,550
73220	Structural PPE	
73221	NFPA 1851 inspection/ cleaning	55,000
73222	Repairs	10,000
73223	Coats	130,000
73224	Pants	70,000
73225	Boots	21,000
73226	Gloves	12,000
73227	Helmets	13,860
73228	Helmet Fronts	1,500
73229	Hoods	4,500
	Total Structural PPE	317,860
73230	Wildland Gear	
73231	Turnout Clothing	20,000
73232	Gear Bags	6,000
	Total Wildland	26,000
	Total PPE & SCBA	420,410
74100	IT & Communication	
74111	Dispatch	325,000
74115	Communications Equipment and Parts	30,000
74116	IT Equipment and Parts	30,000
74120	IT Subscription Services	180,400
	Total IT & Communications	565,400
74200	Uniforms	
74201	Full-Time	32,800
74202	Part-Time	18,750
74203	Volunteer	15,000
74204	Replacement	3,000
74205	Class A	
	Total Uniforms	69,550
74300	Training and Outreach	
74320	Seminar/ Conference	

74322	Meals & Lodging	40,000
	Total Seminar/ Conventions	40,000
74330	Training Expense	
74331	Training Equipment	4,000
74332	Training Facility Rental	12,000
74333	Training Academy	5,000
74335	Fitness Equipment	20,000
74336	Online Training Resouces	25,000
74337	Career Development - Outside Training	35,000
74338	Transportation	10,000
	Total Training Expense	111,000
74340	Provider Training	
74341	WCEMS	4,000
74342	Mout. Zion VFD	4,000
74343	Pattison VFD	4,000
74344	Prairie View VFD	4,000
74345	Waller VFD	4,000
	Total Provider Training	20,000
74350	Division Training	
74351	Administration	9,500
74352	IT	6,000
74353	Mechanics	5,200
74354	Logistics	2,140
74355	Facilities	500
	Total Division Training	23,340
74360	Certification	
74361	TCFP Renewal	5,000
74362	TCFP Training Facility Renewal	77
74363	TCFP Individual Certifications	4,500
74364	SFFMA Renewals	3,000
74365	SFFMA Training Facility Renewal	200
74366	SFFMA Individual Certifications	1,500
74368	DSHS	1,500

	Total Certification	15,777
74370	Fire Prevention	
74371	Advertising & Promotional	7,000
74372	Equipment & Supplies	
74373	Brochure & Materials	0
	Total Fire Prevention	7,000
74380	Recruitment	
74381	Job Fairs	2,000
74382	Recruitment Marketing	2,000
74383	Testing & Hiring Costs	2,400
	Total Recruitment	6,400
	Total Training and Outreach	223,517
74400	Equipment & Logistics	
74401	Hose/ Nozzles/ Fittings	
74402	Hose Testing	20,400
74403	Hose Maintenance/ Repair	200
74404	Hose Replacement	28,000
74405	Fitting Maintenance/ Repair	50
74406	Fitting Replacement	5,000
74407	Nozzle Maintenance/ Repair	300
74408	Nozzle and Appliances Replacement	31,000
	Total Hose/ Nozzles/ Fittings	84,950
74410	Hand Tools	
74411	Maintenance & Repair	500
74412	Replacement	8,000
	Total Hand Tools	8,500
74420	Rescue Tools	
74421	Hydraulic Tool Testing	24,100
74422	Hydraulic Tool Maintenance & Repair	2,250
74423	Air Bag Testing	5,000
74424	Air Bag Maintenance & Repair	50
74426	Rope Maintenance & Repair	50
74428	Water Rescue Equip Maintenance	50

	Total Rescue Tools	31,500
74430	Powered Equipment	
74431	Gas Powered Maint & Repair	7,250
74432	Gas Powered Replacement	10,000
74433	Battery Powered Maint & Repair	1,900
74434	Battery Powered Replacement	1,400
	Total Powered Equipment	20,550
74440	Ground Ladders	
74441	Ground Ladder Testing	3,000
74442	Ground Ladder Maint & Repair	200
74443	Ground Ladder Replacement	2,000
	Total Ground Ladders	5,200
74450	Gas Monitoring/ Haz Mat Detection/ Firefighting Chemicals	
74451	Gas Monitoring Maint & Repair	4,000
74452	Gas Monitoring Calibration & Calib. Equipment	500
74453	Gas Monitoring Equip. Replacement	3,500
74454	Firefighting chemical supplies	2,400
74455	Firefighting Foam	9,600
	Total Gas Monitoring/ Haz Mat Detection	20,000
74460	Firefighting Equipment and Supplies	
74461	Equipment Rental	32,500
74465	Equipment Service & Repairs	
74470	Medical Supplies	15,000
	Total Firefighting Equipment and Supplies	47,500
	Total Equipment & Logistics	218,200
	TOTAL FIRE DEPARTMENT OPERATIONS	2,895,909
	TOTAL PROVIDER CONTRACTS	5,660,806
	TOTAL STAFFING	13,412,044
	TOTAL ADMINISTRATIVE COSTS	1,761,410
	TOTAL CAPITAL (CASH)	2,815,025
	DEBT SERVICE	4,673,762
	TOTAL EXPENSE	31,218,955
	Capital Cash	

94100	Apparatus(HUT/Swift Water Boats)	60,000
94200	Support vehicles	136,000
94300	Equipment - Mech	66,550
94400	EMS Equipment	
94500	Equipment - Firefighting	182,475
94550	Training equipment	
94600	Land	2,000,000
94700	Buildings	
94800	Radio equipment	170,000
94900	Technology	200,000
	Total Capital Outlay	2,815,025
	Total Other Expenditures	
	Net Other Sources	
	Net General Fund cash flow (Deficit)	
	Forecast beginning cash balance	
	Forecast ending cash balance	
	Loan 2026	
	Engine-1	\$ 1,263,971.00
	Tender-2	\$ 1,130,000.00
	Booster-2	\$ 560,554.00
	Station 71/43	\$ 2,000,000.00
	Total Loans	\$ 4,954,525.00