

Frio Co. ESD 1 2025-2026 Adopted Budget

Income	Line Items	Totals
4000 Tax Property Ad Valorem Revenue		
4004 Ad Valorem-Tax Revenue	\$1,017,791.00	
Total 4000 Tax Property Ad Valorem Revenue		\$1,017,791.00
4050 Sales Tax Revenue		
4051 Sales Tax Revenue-Gross	\$1,500,000.00	
Total 4050 Sales Tax Revenue		\$1,500,000.00
4300 Grants and Contributions		
4301 Donations		
4302 Grants		
Total 4300 Grants and Contributions		
4400 Interest Income		
4401 Interest Income		
TexPool Interest	\$74,000.00	
Bank Interest	\$400.00	
Total 4400 Interest Income		\$74,400.00
4600 Sales Income		
4602 Sales Income-Equipment		
4603 Sales Income-Vehicles		
Total 4600 Sales Income		
4700 Other Income		
4703 Refund Overpayments		
4704 Reimbursements		
4711 Miscellaneous Income		
Total 4700 Other Income		
4800 Special Income		
4813 Proceeds from Loans		
Total 4800 Special Income		
Total Income		\$2,592,191.00
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Expenses		
6000 Administrative Fees--Other Government		
6005 Frio Appraisal District Fees	\$28,000.00	
6010 Frio Tax Assessor Fees	\$1,000.00	
6015 State Comptroller Service Fee	\$50,000.00	
6019 Administrative Other		
Total 6000 Administrative Fees-Other Government		\$79,000.00
6020 Commissioner Expenses		
6022 Commissioner Misc Expenses		
Total 6020 Commissioner Expenses		

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6030 Dues and Subscriptions

6031 Dues and Subscriptions	\$2,500.00	
Total 6030 Dues and Subscriptions		\$2,500.00

6040 Publications and Communications

6041 Legal Notices	\$250.00	
6042 Newsletters/Brochures		
6043 Website	\$2,000.00	
Total 6040 Publications and Communications		\$2,250.00

6050 Public Relations and Events

6051 Public Relations and Events		
Total 6050 Public Relations and Events		

6060 Office Expenses

6061 Office Supplies	\$250.00	
6069 Postage and Delivery	\$150.00	
Total 6060 Office Expenses		\$400.00

6200 Information Technology

6202 IT Hardware	\$3,000.00	
6204 IT Maintenance		
6206 IT Software	\$23,500.00	
QuickBooks	\$1,000.00	
Adobe Acrobat	\$500.00	
Records Management	\$17,000.00	
CAD Software Set Up	\$5,000.00	
Total 6200 Information Technology		\$26,500.00

6310 Recruiting and Hiring Costs

Total 6310 Recruiting and Hiring Costs

6320 Supplies, Tools and Equipment

Total 6320 Supplies, Tools and Equipment

6340 Training, Education and Certifications

6343 Board Training	\$2,400.00	
Total Training, Education and Certifications		\$2,400.00

6350 Travel and Lodging

6351 Lodging	\$2,000.00	
6352 Travel and Mileage	\$2,800.00	
6353 Meals and Per Diem	\$1,200.00	
Total 6350 Travel and Lodging		\$6,000.00

6360 Facilities Rental

6361 Facilities Rental		
6362 Facilities Maintenance/Supplies		
Total 6360 Facilities Rental		

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6370 Vehicle Maintenance and Supplies

Total Vehicle Maintenance and Supplies

6400 Payroll Salaries

Total 6400 Payroll Salaries

6410 Payroll Taxes

Total 6410 Payroll Taxes

6420 Employee Benefits

Total 6420 Employee Benefits

6430 Employee Morale

Total 6430 Employee Morale

6500 Insurance Expense

6501 Commercial/General Liability

6502 Auto Liability

6503 Directors and Officers/Crime Liability \$2,000.00

Total 6500 Insurance Expense \$2,000.00

6510 Professional Fees

6512 Audits \$42,000.00

Frio ESD 1 \$10,000.00

Bigfoot VFD \$8,000.00

Dilley VFD \$8,000.00

Moore VFD \$8,000.00

Pearsall VFD \$8,000.00

6513 Accounting

6514 Consultants \$53,600.00

TX ESD Consulting \$50,000.00

HdL Companies \$3,600.00

6515 Administrative Services \$59,000.00

District Administrator \$27,000.00

Data Coordinator \$32,000.00

6516 Legal Fees \$18,000.00

6518 Bank Service Charges

Total 6510 Professional Fees \$172,600.00

6530 Communications

6531 Communications and Radios

Total 6530 Communications

6540 Utilities

Total 6540 Utilities

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6570 Interest Expense

6572 Note Payable Interest	\$15,752.83
2018 Moore VFD 305	\$3,359.28
2023 Moore VFD 303 306 SCBA	\$7,177.14
2022 Bigfoot VFD 411	\$5,216.41

Total 6570 Interest Expense

6580 Debt Service Principal Payments

6581 Land/Real Estate	
6582 Buildings	
6583 Improvements-Not Buildings	
6584 Machine and Equipment	
6585 Vehicles-Current	\$107,358.49
2018 Moore VFD 305	\$31,456.61
2023 Moore VFD 303 306 SCBA	\$42,914.36
2022 Bigfoot VFD 411	\$32,987.52

6585 Vehicles-Future

Total 6580 Debt Service Principal Payments

6760 Service Provider Interlocal

6761 Bigfoot VFD	\$116,796.07
6762 Dilley VFD	\$155,000.00
6763 Moore VFD	\$70,092.61
6764 Pearsall VFD	\$155,000.00

Total 6760 Service Provider Interlocal **\$620,000.00**

6750 Capital Expenses

6751 Capital Land/Real Estate
6752 Capital Buildings
6753 Capital Machine and Equipment
6754 Capital Vehicles

Total 6750 Capital Expenses

6590 Miscellaneous Fees

6591 Miscellaneous Fees

Total 6590 Miscellaneous Fees

6690 Bad Debt Expense

Total 6690 Bad Debt Expense

Total Expenses **\$913,650.00**

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Other Income

7200 Insurance Proceeds

7201 Insurance Proceeds

Total 7200 Insurance Proceeds

7300 Miscellaneous Other Sources

7301 Carry Over Funds

7302 Prior Year Funds

7311 Transfers in to Fire and Rescue

Total 7300 Miscellaneous Other Sources

8500 Proceeds from New Debt

8501 Proceeds from New Debt

Total 8500 Proceeds from New Debt

Total Other Income

Other Expenses

8010 Transfers Out

8011 Transfers Out

Total 8010 Transfers Out

8020 Other Expenses

\$4,141.00

8021 Other Expenses

8022 Contingency

\$4,141.00

Total 8020 Other Expenses

\$4,141.00

Total All Expenses

\$917,791.00