

Harris County ESD No 3

PROPOSED 2026 BUDGET

	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
Ordinary Income/Expense			
Income			
Total Property tax collections	5,103,889	5,189,051	5,965,587
Total Patient Revenue	617,000	462,629	617,000
Total Income from other sources	-	-	-
Total EMS Operations	617,000	462,629	617,000
Total Income	5,720,889	5,651,680	6,582,587
Gross Profit	5,720,889	5,651,680	6,582,587
Expense			
ESD ADMIN EXPENSES			
Total Commssioners expenses	7,700	1,635	51,132
Total Professional fees	268,900	150,004	327,900
Total Insurance	94,400	89,532	105,150
Total Administrative expenses	18,300	13,866	18,300
Total ESD ADMIN EXPENSES	389,300	255,038	502,482
OPERATING EXPENSES			
Salaries & benefits			
Total Salaries	2,664,150	1,285,557	3,141,727
Total Benefits	930,145	568,020	1,058,129
Total Salaries & benefits	3,594,295	1,853,576	4,199,857
Total Ambulance operating expenses	141,250	79,701	127,250
Total Equipment costs	66,000	22	57,500
Total Medical supplies	85,000	67,729	115,000
Total Other personnel costs	58,500	37,484	67,000
Total Training & certifications	101,500	27,734	102,500
Total Technology	60,500	27,925	66,000
Total Communications	81,000	44,729	81,000
Total Professional services	124,275	84,273	142,275
Total Facilities costs	12,800	-	-
Total Station 52 - Mueschke Rd	21,500	13,500	8,600
Total HCESD 15 Station 5	32,000	30,000	32,000
Total OPERATING EXPENSES	4,378,620	2,266,673	4,998,982
OTHER OPERATING COSTS			
Administrative sal & benefits			
Total Salaries	98,640	57,998	115,625
Total Benefits	33,151	19,500	36,279
Total Administrative sal & benefits	131,791	77,498	151,903
Total Other Shared Expense	4,000	242	-
Occupancy costs			
Total Admin Facilities Operations	48,570	28,501	21,900
Total Station 51 - 19000 FM 2920	42,780	25,275	30,892
Total Station 53 - 19720 Becker Road	44,328	30,575	49,024

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
Total Station 54 - 24510 Running Iron	18,720	10,920	17,264
Total Occupancy costs	154,398	95,271	119,080
Total IT shared services	5,840	8,989	5,920
Total Radio Tower	1,440	-	1,800
Total OTHER OPERATING COSTS	297,469	182,001	278,703
Total Expense	5,065,389	2,703,711	5,780,167
Net Ordinary Income	655,500	2,947,968	802,420
Other Income/Expense			
Other Income			
Other sources of cash			
81000 · Loan proceeds	1,200,000	-	10,000,000
81001 - Loan proceeds land	200,000	-	-
82000 · Capital lease proceeds	-	-	-
83000 · Interest income			
83101 · Interest Earned on Temp. Invest	133,205	164,323	216,919
83111 · Interest Earned on Checking	-	-	-
83211 · Interest on county tax account	6,000	5,281	-
Total 83000 · Interest income	139,205	169,604	216,919
86001 · Refund of RHFD overcharges	-	-	-
85602 Workers comp policy dividend		743	
85600 · Insurance proceeds	-	34,527	-
Total Other sources of cash	1,539,205	204,873	10,216,919
Total Other Income	1,539,205	204,873	10,216,919
Other Expense			
Capital and Debt Service			
Capital expenditures			
97100 · Medic Units	80,000	128,756	617,500
97112 - Equipment	175,250	124,661	234,819
97121 · Support vehicles	-	18,516	-
97151 · Station furniture	-	-	-
Other equipment		22,076	
Total 97160 · Land	200,000	3,428	-
Total 97170 · Building	1,320,000	284,329	10,000,000
Total Capital expenditures	1,775,250	581,765	10,852,319
M&O Funded Debt Service	106,812	106,812	106,812
Transfer to I&S Fund		-	188,880
Total Capital and Debt Service	1,882,062	688,578	11,148,011
Total Other Expense	1,882,062	688,578	11,148,011
Net Other Income	(342,857)	(483,704)	(931,092)
GENERAL FUND CASH FLOW (DEFICIT)	312,643	2,464,264	(128,673)

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
DEBT SERVICE FUND			
Income			
Total Property tax collections	154,252	153,028	148,288
Total earnings on invested funds	-	3,034	-
Transfer from M&O fund		-	188,880
Total sources of cash	154,252	156,062	337,168
Expenditures			
Total debt service payments	154,908	154,908	337,168
DEBT SERVICE FUND CASH FLOW (DEFICIT)	(656)	1,154	(0)
DISTRICT CASH FLOW (DEFICIT)	311,987	2,465,418	(128,673)

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PROPOSED 2026 BUDGET

	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
DETAILED			
Income			
40000 Property tax collections			
40001 Current M&O property taxes	4,993,889	5,101,316	5,852,837
40003 Prior Year M&O taxes	75,000	48,516	75,000
40005 Overpayments M&O		4,890	
40006 Rendition Penalty	2,000	363	2,000
40007 SIT collections			
40008 Penalties & Interest	25,000	27,332	25,750
40009 Attorney Fees	8,000	6,634	10,000
Total 40000 Property tax collections	5,103,889	5,189,051	5,965,587
EMS Operations			
43000 Patient Revenue			
43001 Medicare	117,000	124,003	
43003 Medicaid		25,994	
43004 Commercial insurance	500,000	267,487	
43005 Self Pay/Other		45,145	
Total 43000 Patient Revenue	617,000	462,629	617,000
Total EMS Operations	617,000	462,629	617,000
Total Income	5,720,889	5,651,680	6,582,587
Gross Profit	5,720,889	5,651,680	6,582,587
60001 Commssioners expenses			
Commissioner compensation			36,000
Commissioner payroll taxes			3,699
60003 Travel Expense	1,000	189	1,800
60004 SAFE-D membership	1,100		2,133
60005 SAFE-D Expense	1,500	1,052	3,000
60006 Meeting Expenses	3,600	394	4,000
60007 Other commissioner expenses	500		500
Total 60001 Commssioners expenses	7,700	1,635	51,132
60200 Professional fees			
60201 Legal Fees	36,000	51,113	40,000
60202 Delinquent Attorney collection	8,000	6,634	8,000
60204 Legal Notices & Other Publ.	3,000	(752)	3,000
60206 Election Expense	-		80,000
60211 HCAD Fees	41,000	20,294	41,000
60212 County collection fees	15,000	1,674	15,000
60231 Auditing Fees	18,000	18,000	18,000
60232 Bookkeeping Fees	33,000	19,250	33,000
60241 Website Services	2,400	1,043	2,400
60242 Google Email Accounts	-		-

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
60243 Social media posting services	3,000	1,750	3,000
60251 Bank Charges	500	15	500
60271 HR services	38,000	21,700	38,000
60272 Payroll processing fees	6,000	4,407	6,000
60281 Public relations service	57,000	1,437	30,000
60282 Public relations events	8,000	1,960	8,000
60283 Dues and License Fees		1,480	2,000
Total 60200 Professional fees	268,900	150,004	327,900
60300 Insurance			
60302 General liability	6,000	4,937	5,500
60303 Mgmt liability and surety bond	6,000	5,558	6,000
60304 Property coverage	21,000	20,065	25,000
60305 Cyber insurance	6,000		6,000
60306 Auto	41,000	45,916	48,250
60307 Crime	300	253	300
60308 Portable equipment	2,000	1,852	2,000
60309 Excess liability	12,000	10,881	12,000
60310 Theft fee	100	70	100
Total 60300 Insurance	94,400	89,532	105,150
60500 Administrative expenses			
60502 PO Box rental	-		-
60505 Printing	6,000	1,763	6,000
60507 Postage	300	237	300
60509 Miscellaneous Expense	1,000	1,350	1,000
60510 Quickbooks Online	2,000	1,685	2,000
60511 Office supplies	2,000	2,031	2,000
60512 Station supplies	2,000	1,213	2,000
60513 Food & water	5,000	1,112	5,000
78138 Admin building - other expenses		337	
78170 Admin building document managem		939	
78180 Admin building - copier rent		1,438	
79503 Telephones - Vonage		1,760	
Total 60500 Administrative expenses	18,300	13,866	18,300
Total 60000 ESD ADMIN EXPENSES	389,300	255,038	502,482
70000 OPERATING EXPENSES			
70100 Salaries & benefits			
70110 Salaries			
70001 Executive	218,808	110,769	229,632
70003 Administrative overtime	-		
70011 Supervisors	168,452	80,517	186,230
70012 Supervisor overtime	102,060	64,753	112,812
70021 Regular hours	1,057,339	567,735	1,318,362
70022 Scheduled overtime	640,503	368,679	798,623
70024 Unscheduled overtime	448,284		466,215

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
70032 Sick		1,881	
70033 Other PTO		69,219	
70034 Holiday	28,704	22,004	29,852
Total 70110 Salaries	2,664,150	1,285,557	3,141,727
70120 Benefits			
70061 FICA	165,177	78,156	194,787
70062 Medicare	38,630	18,113	45,555
70063 TWC	7,000	3,587	7,000
70071 TCDRS	261,087	124,695	301,606
70072 Medical insurance	199,461	171,909	217,413
70073 Medical insurance - dependent	100,780	100,853	109,851
70076 Dental	6,646	5,056	7,244
70077 Dental - dependents	5,581	5,954	6,083
70078 Vision	1,818	1,411	1,981
70079 Vision - dependents	1,090	1,144	1,188
70080 Life insurance		(211)	
70082 TCDRS term life insurance	3,996	1,414	25,134
70083 Standard - basic life	1,713	1,191	1,867
70084 Standard -Short-term disability	8,992	4,956	9,801
70085 Standard - Long-term disability	4,944	4,081	5,389
70086 Standard - AD&D		160	
70087 Standard - A life		(3,066)	
70088 Standard - Supp AD&D		429	
70089 Standard - Supp SDEP life		309	
70090 Standard - Supp Life		2,758	
70091 Standard - SDEP AD&D		44	
70094 Employee assistant program	17,400		17,400
70098 Workers comp insurance	105,830	43,733	105,830
70099 Counseling Service		1,345	
Total 70120 Benefits	930,145	568,020	1,058,129
Total 70100 Salaries & benefits	3,594,295	1,853,576	4,199,857
70200 Ambulance operating expenses			
70203 Preventative maintenance	15,000	9,101	16,000
70207 Repairs	55,000	18,328	55,000
70208 Fire extinguisher maintenance	250	293	250
70209 Tires	7,500	210	7,500
70211 Registrations	500	25	500
70213 Inspections	500	94	500
70214 Fuel	60,000	21,597	45,000
70215 Maintenance supplies	2,000	1,119	2,000
70217 Environmental services	500	98	500
70218 Graphics		28,838	
Total 70200 Ambulance operating expenses	141,250	79,701	127,250
70250 Equipment costs			

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70251 Stryker maintenance agreements	40,000	(1,031)	25,000
70252 Stryker equipment repairs	-	1,053	2,500
70253 Cardio monitor support	5,000		5,000
70256 Radio repairs	5,000		5,000
70257 Other equipment maint contracts	2,000		2,000
70258 Radio equipment	14,000		18,000
Total 70250 Equipment costs	66,000	22	57,500
70270 Medical supplies			
70271 Medical supplies	70,000	58,270	78,000
70273 Medical durable	5,000	4,040	5,000
70275 Oxygen	10,000	5,419	10,000
Pharmacy			22,000
Total 70270 Medical supplies	85,000	67,729	115,000
70290 Other personnel costs			
60035 Employee appreciation	5,000	2,385	5,000
70095 Background	2,500	112	1,000
70291 Uniforms	28,000	22,628	35,000
70293 Physicals	23,000	12,359	26,000
Total 70290 Other personnel costs	58,500	37,484	67,000
70299 Facilities expenses			
Station 2			
60623 Electricity	1,200		
60624 Mowing	5,200		
Total Station 2	6,400		
Total 70299 Facilities expenses	12,800		
70300 Training & certifications			
70311 Continuing education	12,000	14,960	12,000
70312 Vector Solutions	6,000		7,000
70313 Certification classes	15,000	3,303	15,000
70315 Professional development	12,000	65	12,000
70316 Meals	8,500	3,606	8,500
70317 CPR classes	8,000	207	8,000
70318 Travel & lodging	40,000	5,594	40,000
Total 70300 Training & certifications	101,500	27,734	102,500
70320 Technology			
70321 ESO software	12,000		15,000
70325 Technology contract	36,000	26,621	40,000
70328 Computer repairs	2,500	32	1,000
70329 Computer replacements	10,000	1,272	10,000
Total 70320 Technology	60,500	27,925	66,000
70330 Communications			
70331 Cell phones	18,000	13,963	18,000
70333 Radio charges	7,000	2,100	7,000

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
70334 MDC/Filed Ops	6,000	5,200	6,000
70335 Dispatch services	50,000	23,025	50,000
70336 Mobile Data Link		441	-
Total 70330 Communications	81,000	44,729	81,000
70350 Professional services			
70351 Medical director	78,000	45,500	96,000
70353 Billing services	46,275	38,773	46,275
Total 70350 Professional services	124,275	84,273	142,275
78000 Occupancy costs			
60603 HC ESD 15 - Station 5	32,000	30,000	32,000
78520 Station 52 - 18541 Mueschke			
785201 52 - Electricity	12,000	4,231	12,000
785206 52 - Trash Service	1,000	480	1,000
785214 52 - HVAC Filters	500	261	500
785215 52 - Septic Maintenance		2,916	
785221 52 - Plumbing Repair	500	213	500
785222 52 - Exterminating	500	194	500
785261 52 - Lawn Care	7,000	4,535	7,000
Other Station expenses		669	
785281 Allocated to ESD 21 (60%)			(12,900)
Total 78520 Station 52 - 18541 Mueschke	21,500	13,500	8,600
Total occupancy costs	53,500	43,500	40,600
Total 70000 OPERATING EXPENSES	4,378,620	2,266,673	4,998,982
71000 OTHER OPERATING COSTS			
71100 Administrative sal & benefits			
71110 Salaries			
60102 Assistant chief- admin	37,440	22,492	45,944
60103 Administrative assistant	26,000	12,460	29,820
60104 Administrative overtime		13	
60105 Sick-time		88	
60106 Holiday pay		1,042	
60109 Other paid time off		188	
60110 BC - Safety Officer	35,200	21,715	39,861
Total 71110 Salaries	98,640	57,998	115,625
71120 Benefits			
60111 FICA	6,116	3,581	6,731
60112 Medicare	1,430	604	1,574
60113 TWC	87	5,542	227
60115 TCDRS	9,785	4,652	10,639
60121 Medical insurance	7,181	5,711	7,827
60122 Medical ins - dependents	7,181	166	7,827
60123 Dental insurance	284	(1,049)	309
60124 Dental - dependent	405	48	441

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	Adopted 2025 Budget	Actual thru 7-31-2025	Proposed 2026 Budget
60125 Vision	83	(194)	90
60126 Vision - dependent	86	131	93
60131 Standard - STD	156	185	170
60132 Standard - LTD	222	33	242
60133 Standard - basic life	40	8	-
60134 Standard - AD&D	10	28	-
Other Insuracne			44
60140 TCDRS term insurance	85	53	65
60416 Mileage reimbursement			
Total 71120 Benefits	33,151	19,500	36,279
Total 71100 Administrative sal & benefits	131,791	77,498	151,903
Shared occupancy costs			
78510 Station 51 - 19000 FM 2920	42,780	25,275	30,892
78530 Station 53 - 19720 Becker Road	44,328	30,575	49,024
78540 Station 54 - 24510 Running Iron	18,720	10,920	17,264
78590 Administration building	48,570	28,501	21,900
Total 78000 Shared occupancy costs	154,398	95,271	119,080
78950 Repairs and maintenance - general equipment			
79001 Other equipment repairs	4,000	242	
Total 78950 Repairs and maintenance - general equipment	4,000	242	-
79000 IT shared services			
79100 PS Trax	4,000		4,000
79500 Traffic Management		3,600	
79501 Adobe software	720	5,389	1,120
79502 Knox Box system	1,120		800
Total 79000 IT shared services	5,840	8,989	5,920
79600 Radio Tower			
79601 Radio tower rental	1,440		1,800
Total 79600 Radio Tower	1,440	-	1,800
Total 71000 OTHER OPERATING COSTS	297,469	182,001	278,703
Total Expenses	5,065,389	2,703,711	5,780,167
Net Operating Income	655,500	2,947,968	802,420
Other Income			
85602 Workers Comp policy dividends		743	
Other sources of cash			
83000 Interest income			
83101 Interest Earned on Temp. Invest	133,205	164,323	216,919
83211 Interest on county tax account	6,000	5,281	
Total 83000 Interest income	139,205	169,604	216,919
85600 Insurance proceeds		34,527	
Total Other sources of cash	139,205	204,873	216,919
Loan proceeds			

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Admin building loan proceeds	1,200,000		
Admin land loan proceeds	200,000		
Station 52 Building loan			5,400,000
Station 57 Building loan			4,600,000
Total loan proceeds	1,400,000	-	10,000,000
Total Other Income	1,539,205	204,873	10,216,919
Other Expenses			
90000 Capital and Debt Service			
97000 Capital expenditures			
97111 Medic unit and equipment			380,000
97112 Medic unit damage repairs		1,313	
97113 Medic unit chassis	80,000	128,756	237,500
97114 Cardiac monitors	125,000	124,661	125,000
97115 Vehicle camera equipment	22,750		
97116 Training equipment	15,000		
97117 Extrication jackets	12,500		
97118 2025 Zoll Equipment			
97119 Stretchers			75,000
97120 Lucas devices			24,819
97121 Support vehicles		17,203	
97122 Radios		22,076	
97123 Stair chairs			10,000
97160 Land		-	
97161 Cost		3,428	
Total 97160 Land	-		
97170 Building			
Admin building	1,200,000		
Admin land	200,000		
Station 52			5,400,000
Station 57			4,600,000
97171 Architecture	120,000	284,329	
Total 97170 Building	120,000		
Total 97000 Capital expenditures	1,775,250	581,765	10,852,319
97900 General Fund Debt Service			
91250 Trustmark Ambulance Loan Pymt	91,482	91,482	96,331
91260 Trustmark Ambulance - Interest	15,330	15,330	10,482
Total 97900 General Fund Debt Service	106,812	106,812	106,812
Transfer funds to I&S Fund			188,880
Total Capital & debt service	1,882,062	688,578	11,148,011
Net other sources (uses) of cash	(342,857)	(483,704)	(931,092)
GENERAL FUND CASH FLOW (DEFICIT)	312,643	2,464,264	(128,673)

98000 DEBT SERVICE FUND

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96100 I&S Tax revenues			
96110 I&S Tax revenue - current	154,252	152,377	148,288
96125 SIT - I&S		11	
96130 I&S penalties & interest		698	
96140 County collection fees - I&S		(58)	
Total 96100 I&S Tax revenues	154,252	153,028	148,288
96200 Interest on debt service funds			
96210 Interest earned on I&S funds		3,034	
Total 96200 Interest on debt service funds	-	3,034	
Transfer funds from M&O account			188,880
Total debt service fund receipts	154,252	156,062	337,168
95400 Debt service expenditures			
95499 Land loan principal	95,700	95,700	100,422
95500 Land loan interest expense	59,208	59,208	54,486
Admin building principal tax exempt			8,369
Admin building interest tax exempt			41,400
Admin building principal taxable			102,491
Admin building interest taxable			30,000
Total 95400 Debt service expenditures	154,908	154,908	337,168
Total 98000 DEBT SERVICE FUND	(656)	1,154	(0)
DISTRICT CASH FLOW	311,987	2,465,418	(128,673)
Beginning Reserve Balance	3,960,513		4,272,500
Ending reseerve balance	4,272,500		4,143,827