

Harris County ESD 7 2026 Proposed District Budget

Maintenance & Operations

	Proposed	Budget	Amended	Actuals	Budget 2026/2025
Description	2026	2025	Budget 2025	2024	Variance
Revenue		Current Year	Prior Year	Actuals	Increase
Property Tax (Ad Valorem) M&O	\$ 17,442,731	\$ 17,378,870	\$ 17,378,870	\$ 17,223,530	A
Sales and Use Tax	\$ 19,550,405	\$ 20,000,000	\$ 18,216,689	\$ 22,698,782	
Grant Revenue/Reimbursements	\$ 850,000	\$ 250,000	\$ 250,000	\$ 398,721	
Interest on Investments	\$ 2,000,000	\$ 1,500,000	\$ 2,000,000	\$ 2,984,591	B
Miscellaneous	\$ 150,000			\$ 339,677	
Interlocal Agreement	\$ 36,000		\$ -	\$ 45,000	
Total Revenues	\$ 40,029,136	\$ 39,128,870	\$ 37,845,559	\$ 43,690,301	\$ 2,183,577
Operating Expenses					Increase
Salaries and Benefits	\$ 28,389,896	\$ 25,099,570	\$ 25,099,570	\$ 19,969,458	
Purchased Services	\$ 5,647,340	\$ 4,645,942	\$ 4,645,942	\$ 6,121,201	
Small Equipment and Supplies	\$ 1,010,067	\$ 2,670,582	\$ 2,670,582	\$ 757,968	
Contingency	\$ 1,000,000	\$ 1,000,000	\$ 744,572	\$ -	
Miscellaneous	\$ -	\$ 300,100	\$ 300,100	\$ 152,483	
Capital Outlay	\$ 2,259,242	\$ 2,396,793	\$ 2,384,793	\$ 606,311	
Total Operating Expenses	\$ 38,306,545	\$ 36,112,987	\$ 35,845,559	\$ 27,607,421	\$ 2,460,986
Excess of Revenues Over Expenditures	\$ 1,722,591	\$ 3,015,883	\$ 2,000,000	\$ 16,082,880	
Transfer to Capital (Depreciation)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		
Transfer to Capital (Training Center, 72,77)	\$ 6,000,000		\$ 6,280,536		
Transfer In - from Capital	\$ (895,000)				
Total Budget	\$ 45,411,545	\$ 38,112,987	\$ 44,126,095	\$ 27,607,421	
Uncommitted Reserve	\$ (5,382,409)	\$ 1,015,883	\$ (6,280,536)	\$ 16,082,880	

A Property Tax in M&O decreased, due to new loans obtained in 2024 and 2025.

Funds needed for the debt payments are included in the Debt Service Fund.

B Interest income was \$1.48 more than budgeted in 2024, but expectations are for those to decrease in 2026 due to market conditions.

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Debt Service

	Proposed	Budget	Amendment	Amended	Actuals
Description	2026	2025	2025	Budget 2025	2024
Revenue					
Property Tax (Ad Valorem) Debt	\$ 4,356,837	\$ 2,579,178		\$ 2,579,179	\$ 2,532,870
Sales Tax allocation	\$ 1,449,595		\$ 2,783,311	\$ 2,783,311	
Interest on Investments		\$ 760,000	\$ (760,000)		
Total Revenues	\$ 5,806,432	\$ 3,339,178	\$ 2,023,311	\$ 5,362,490	\$ 2,532,870

Debt Service	2026	2025	2025	2025	2024
JP Morgan Chase - Series 2016 - \$10M	\$ 688,018	\$ 676,000		\$ 676,000	\$ 664,122
JP Morgan Chase - Series 2016B - \$8.052M					\$ 698,628
Southside Bank - Series 2017 - \$10M	\$ 466,858	\$ 451,725		\$ 451,725	\$ 437,082
TIB, NA Series 2021 - \$10M	\$ 624,680	\$ 612,072		\$ 612,072	\$ 599,717
Trust - Series 2022 - \$10M	\$ 564,602	\$ 543,463		\$ 543,463	\$ 523,093
JP Morgan Chase - Series 2023 - \$10M	\$ 530,524		\$ 508,526	\$ 508,526	\$ 487,440
JP Morgan Chase - Series 2024 - \$10M	\$ 522,594		\$ 502,955	\$ 502,955	\$ -
JP Morgan Chase - Series 2025 - \$10M	\$ 507,413		\$ 246,245	\$ 246,245	\$ -
Interest on Loans	\$ 1,901,743	\$ 839,784	\$ 981,719	\$ 1,821,504	\$ 1,329,251
Total Debt Service	\$ 5,806,432	\$ 3,123,044	\$ 2,239,445	\$ 5,362,490	\$ 4,739,333

Total Budget	\$ 5,806,432	\$ 3,123,044	\$ 2,239,445	\$ 5,362,490	\$ 4,739,333
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Excess of Revenue over Expenditures	\$ (0)	\$ 216,134	\$ (216,134)	\$ -	\$ (2,206,463)
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Harris County ESD 7 2026 Proposed District Budget

Capital Projects Fund

	Proposed	Budgeted	Amendment	Amended Budget	Actuals
Description	2026	2025	2025	2025	2024
Revenues					
Interest Income			\$ 760,000	\$ 760,000	\$ 1,114,831
Total Revenues	\$ -	\$ -	\$ 760,000	\$ 760,000	\$ 1,114,831
Expenditures					
Land Fees	\$ -		\$ 12,000	\$ 12,000	\$ 12,139
Development Costs - Training Field	\$ -	\$ -			\$ 576,114
W.W. "Cotton" Weaver Fire Training Center	\$ 6,000,000	\$ 25,000,000		\$ 25,000,000	\$ 23,131,362
Station 72	\$ -	\$ 2,856,355	\$ 874,232	\$ 3,730,587	\$ 3,059,213
Station 77	\$ -	\$ 1,725,626	\$ 812,323	\$ 2,537,949	\$ 1,041,960
Debt Issuance costs			\$ 113,500	\$ 113,500	\$ 113,500
Total Expenditures	\$ 6,000,000	\$ 29,581,981	\$ 1,812,055	\$ 31,394,036	\$ 27,934,288
(Deficit) of Revenues over Expenditures	\$ (6,000,000)	\$ (29,581,981)	\$ (1,052,055)	\$ (30,634,036)	\$ (26,819,457)
Other Financing Sources and Uses					
Loan Proceeds	\$ -		\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Transfer from General Fund (Current Projects)	\$ 6,000,000			\$ 6,280,536	
Transfer Out (General Fund)	\$ (895,000)				
Total Other Financing Sources and Uses	\$ 5,105,000	\$ -	\$ 10,000,000	\$ 16,280,536	\$ 10,000,000
Net Change in Fund Balance	\$ (895,000)	\$ (29,581,981)	\$ 8,947,945	\$ (14,353,500)	\$ (16,819,457)

Note: Remaining loan proceeds of approximately \$10M, will be used to complete 2025 projected expenditures for Cotton Weaver Fire Training Center.

Transfer will be necessary to complete Station 72 and 77 from General Fund reserves