Fiscal Year 2027	SOURCE OF REVENUE	Approved FY2026 Budget	Proposed FY2027 Budget	$ Change
407	Interest	$ 574,187	$ 491,815	$ (82,372)
410	Property Tax Revenue	$ 3,653,087	$ 4,187,329	$ 534,242
415	Sales Tax Revenue - gross	$ 4,933,394	$ 4,922,057	$ (11,337)
435, 450	Facility & room rental & billing receipts	$ 38,000	$ 23,000	$ (15,000)
460,70,71	Fees - Academy, EMS course, training	$ 86,000	$ 121,400	$ 35,400
477, 80	Grants & donations	$ 3,000	$ 3,000	$ -
485, 87, 90, 99	Misc., WC, sales of property	$ 1,500,000	$ -	$ (1,500,000)
	TOTAL	$ 10,787,669	$ 9,748,601	$ (1,039,068)
Number	**EXPENSE CATEGORY**			
501	Property Tax Collection & Valuation Fees	$ 41,884	$ 37,731	$ (4,153)
502	Sales Tax Collection Costs	$ 98,668	$ 98,441	$ (227)
503	Sunset Valley Reimbursement	$ 29,880	$ 34,326	$ 4,446
601	Apparatus	$ 1,500,000	$ 240,000	$ (1,260,000)
603	Dispatch & Communications	$ 131,640	$ 218,365	$ 86,725
604	Fuel	$ 25,000	$ 25,000	$ -
605	SCBA	$ 173,225	$ 110,825	$ (62,400)
606	Vehicle Maintenance & Repairs	$ 117,050	$ 120,691	$ 3,641
608	Vehicle Supplies & Equipment	$ 217,700	$ 73,400	$ (144,300)
609	Uniform & Protective Gear	$ 111,264	$ 146,429	$ 35,165
611	EMS Supplies	$ 29,500	$ 73,775	$ 44,275
612	Rehab Supplies	$ 3,000	$ 3,150	$ 150
613	Auto Insurance	$ 40,000	$ 39,050	$ (950)
632	Training- Fire & Rescue	$ 98,000	$ 119,500	$ 21,500
633	Seminars & Conferences	$ 81,625	$ 87,075	$ 5,450
634	Fire Academy	$ 84,750	$ 84,750	$ -
635	EMT Certification Courses	$ 21,100	$ 22,000	$ 900
641	Benefits (457, health, workers comp)	$ 2,030,300	$ 2,270,302	$ 240,002
642	Payroll	$ 4,764,627	$ 5,098,025	$ 333,398
643	Employee & Member Recognition	$ 15,000	$ 17,000	$ 2,000
644	Facilities & Personnel Certification	$ 13,525	$ 13,960	$ 435
645	Recruitment & Promotion	$ 4,000	$ 4,000	$ -
651	Building & Grounds Maintenance	$ 105,140	$ 161,440	$ 56,300
652	Supplies - Office	$ 15,150	$ 14,350	$ (800)
653	Supplies - Station	$ 19,300	$ 19,300	$ -
654	Bank Fees	$ 18,475	$ 18,475	$ -
655	Dues & Subscriptions	$ 8,535	$ 9,273	$ 738
656	Information Technology	$ 76,825	$ 83,244	$ 6,419
657	Postage/Handling	$ 2,750	$ 2,750	$ -
658	Property & Liability Insurance	$ 45,494	$ 45,496	$ 2
659	Professional Services	$ 102,000	$ 103,125	$ 1,125
660	Public Notices/Articles	$ 795	$ 795	$ -
661	Telephone	$ 10,840	$ 9,640	$ (1,200)
662	Utilities	$ 114,540	$ 114,540	$ 0
664	TCESD Board Compensation	$ 4,500	$ 3,750	$ (750)
665	Grant Cost share	$ 25,000	$ -	$ (25,000)
671	Prevention	$ 1,600	$ 1,600	$ -
672	Public Education	$ 32,500	$ 33,000	$ 500
	TOTAL	$ 10,215,182	$ 9,558,573	$ (656,609)
	Revenue to Expense Difference	$ 572,487	$ 190,029	

				PROPOSED						
	Property Tax Base / Rate	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**
	TCESD#3 Est. - $MM	5,954	6,192	6,349	6,571	6,801	7,040	7,286	7,541	7,805
10	Property Tax Rate - $/$100	0.0530	0.0590	0.0660	0.0575	0.0583	0.0616	0.0624	0.0632	0.0641
	Revenue	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**
	Property Tax	3,155,851	3,653,087	4,187,329	3,779,952	3,967,021	4,334,815	4,547,363	4,769,317	5,003,815
15	2% Sales Tax	5,341,984	4,933,394	4,922,057	5,168,160	5,426,568	5,697,897	5,982,791	6,281,931	6,596,027
	Interest	450,000	574,187	491,815	644,060	644,060	480,045	480,045	480,045	477,045
	Donations	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Fire & EMT Academy fees	98,000	86,000	121,400	123,585	125,810	128,326	130,892	133,510	136,181
	Misc/Pay for Svc/Other	37,000	38,000	23,000	23,805	24,757	25,747	26,906	27,982	29,242
	Sale of Equipment (net)	-	-	-	-	-	-	-	-	-
14	Reserve Expenditure	82,400	1,500,000	-	-	100,000	-	-	100,000	-
	Total	9,168,235	10,787,669	9,748,601	9,742,562	10,291,216	10,669,830	11,170,998	11,795,785	12,245,310
	Property Tax $ Change	991,669	497,236	534,242	(407,377)	187,069	367,794	212,548	221,954	234,499
	Expenses									
	M&O (w/o Payroll & Benefits)	1,714,648	1,814,405	1,843,496	1,935,671	2,032,454	2,138,142	2,249,325	2,366,290	2,489,337
	Payroll	4,686,204	4,764,627	5,098,025	5,322,338	5,561,843	5,812,126	6,073,672	6,346,987	6,632,602
	Benefits	1,895,463	2,030,300	2,270,302	2,372,466	2,479,227	2,595,750	2,717,750	2,845,485	2,979,223
	Fire & EMT Academy	122,275	105,850	106,750	112,088	117,692	123,812	130,250	137,023	144,148
20	Cap. Exp.- Apparatus/Real	35,000	1,500,000	240,000	-	100,000	-	-	100,000	-
	Debt Svc.- Bond Payments	82,400	-	-	-	-	-	-	-	-
	Total	8,535,990	10,215,182	9,558,573	9,742,562	10,291,216	10,669,830	11,170,998	11,795,785	12,245,310
	Operating Surplus / (Deficit)	632,246	572,487	190,029	0	0	0	0	0	0
25	**Ending Gen. Funds Balance**	16,838,980	15,911,466	16,101,494	16,101,494	16,001,494	16,001,494	16,001,494	15,901,494	15,901,494
	Req. Reserves	5,672,101	4,702,559	5,157,792	5,496,282	5,848,446	6,308,099	6,773,391	7,144,588	7,621,969
	Reserves Surplus/ (Deficit)	11,166,879	11,208,907	10,943,702	10,605,212	10,153,049	9,693,395	9,228,103	8,756,906	8,279,525
	Memo: Benefits as % Payroll	40.4%	42.6%	44.5%	44.6%	44.6%	44.7%	44.7%	44.8%	44.9%

Escalators

21	Ad Valorem Value	10.1%	4.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
22	Sales Tax	7.1%	-7.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Fire Academy Revenue	2.0%	1.9%	1.9%	1.8%	1.8%	2.0%	2.0%	2.0%	2.0%
	M&O without P&B	5.0%	5.2%	5.2%	5.0%	5.0%	5.2%	5.2%	5.2%	5.2%
	Payroll	4.0%	4.2%	4.2%	4.4%	4.5%	4.5%	4.5%	4.5%	4.5%
	Benefits	4.0%	4.2%	4.3%	4.5%	4.5%	4.7%	4.7%	4.7%	4.7%
	Interest Rate	5.0%	4.5%	4.5%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
	Inflation Rate	3.8%	2.8%	3.9%	3.5%	4.0%	4.0%	4.5%	4.0%	4.5%
24	Inflation Rate Date	Apr-24	Jan-25	May-26						

Notes:

10 Property Tax Rate automatically calculated to balance anticipated budget in future years
14 BLUE highlight planned usage of reserve funds
15 FY26 Sales Tax calculated at 20% reduction from actual previous 12 months as of June 2025
20 $100K every 3rd year for small vehicle replacement or retrofit to fleet vehicles
21 3.5% escalation for tax cap purposes and preparing for legislative appraisal limits
22 Current and previous years reflect actual change percentage for Ad Valorem and Sales Tax
24 CPI data for 2025: 2.8 (Jan), 2.3 (Feb), 1.9 (Mar) , 2.0 (Apr), 2.0 (May), 2.3 (Jun), 2.3 (Jul)
25 Ending General Funds Balance adjusts to match actual at conclusion of each fiscal year end (October)

Form 50-856

Tax Rate Calculation Worksheet- Taxing Units Other Than School Districts or Water Districts

Notice of Public Hearing – Budget/Tax Rate Information:

2025 Average appraised value of properties with a homestead exemption	$1,440,999
2025 Total appraised value of all property	$7,670,367,563
2025 Total appraised value of all new property	$46,232,105
2025 Average taxable value of properties with a homestead exemption	$1,248,138
2025 Total taxable value of all property	$6,189,981,332
2025 Total taxable value of all new property	$46,228,486
2025 Median market value of properties with a homestead exemption	$988,013
2025 Median taxable value of properties with a homestead exemption	$845,716
2026 Average appraised value of properties with a homestead exemption	$1,407,950
2026 Total appraised value of all property	$7,835,546,749
2026 Total appraised value of all new property	$88,732,368
2026 Average taxable value of properties with a homestead exemption	$1,273,578
2026 Total taxable value of all property	$6,352,031,729
2026 Total taxable of all new property	$87,638,746
2026 Median market value of properties with a homestead exemption	$1,030,388
2026 Median taxable value of properties with a homestead exemption	$875,498

Travis County Emergency Services District No. 3 acknowledges the requirements of Sec. 551.043, Texas Government Code, to prepare a Taxpayer Impact Statement when reviewing and adopting its budget. However, the tax rate calculations necessary to prepare this document are not yet available. Therefore, further information will be provided in future meetings concerning the budget when that information becomes available to complete this document.