

**Lake Travis Fire Rescue**  
**Travis County ESD No. 6**  
**Fiscal Year 2026 - Budget Summary**  
**September 24, 2025 - ADOPTED**

	FY 2025 Budget	FY 2026 Budget	\$ Budget Year Diff	Remarks
<b>Revenues</b>				
Total General Revenue	\$32,961,000	\$34,922,000	\$1,961,000	Ad Valorem & Sales Tax, Interest, Misc; Chief Appraiser's Certified figures
Total Program Revenues	\$941,000	\$888,000	(\$53,000)	Fire Prevention and Fuels Mitigation revenues
<b>Total Revenues</b>	<b>\$33,902,000</b>	<b>\$35,810,000</b>	<b>\$1,908,000</b>	<b>Fiscal Year 2026 - 10 Year Financial Plan &amp; CIP = Exp \$35.8M</b>
<b>Total Expenditures</b>				
Total Human Resources	\$22,963,000	\$23,906,000	\$943,000	Payroll & benefits: Payroll Cost Drivers: -\$287K+tax/fringe; Core Service Enhancements: +\$1.2M+tax/fringe
Total ESD Management Expense	\$1,307,000	\$1,473,000	\$166,000	Firefighter training, appraisal fees, legal
Total Technology Expense	\$398,000	\$445,000	\$47,000	Informational Technology: hardware, software and network management
Total Office Expense	\$34,000	\$34,000	\$0	Administrative equipment, supplies & postage
Total Communications Expense	\$430,000	\$465,000	\$35,000	Dispatch services, 800mhz radios, telephonic fiber optics
Total Fleet Expense	\$1,044,000	\$1,131,000	\$87,000	Fire Engine & fleet repair, maintenance, fuel and insurance
Total Facility/Station/Ground	\$700,000	\$730,000	\$30,000	Fire Station maintenance, equipment, utilities, supplies
Total Safety App/Uniforms/PPE	\$400,000	\$279,000	(\$121,000)	Firefighter safety apparel, uniforms and PPE (Gov't regulations)
Total Respiratory Protection	\$113,000	\$70,000	(\$43,000)	Firefighter breathing apparatus equipment & repairs (Gov't regulations)
Total EMS Expense	\$206,000	\$177,000	(\$29,000)	Emergency Medical Service medical supplies and equipment
Total Fire/Rescue Expense	\$271,000	\$200,000	(\$71,000)	Fire and rescue equipment, supplies & repairs
Total Other (Prev/ED/Sup) Expense	\$82,000	\$116,000	\$34,000	Fire Prevention, public education equipment & supplies
Total Fuels Management Expense	\$22,000	\$22,000	\$0	Fuel Mitigation equipment & supplies
<b>Total Expenditures</b>	<b>\$27,970,000</b>	<b>\$29,048,000</b>	<b>\$1,078,000</b>	<b>Fiscal Year 2026 - 10 Year Financial Plan &amp; CIP</b>
<b>Reserve Transfers &amp; CIP</b>				
Total Reserve Transfers - General Fund	\$2,614,000	\$1,677,000	(\$937,000)	Excess to reserves
Total Reserve Transfers - Capital Projects Fund	\$0	(9,300,000)	(\$9,300,000)	Use of reserves from financing in Fiscal Year 2024
Total Capital Debt	\$245,000	\$244,000	(\$1,000)	Series 2013 Refunding Bond (Moody's: Aa1)
Total Financing	\$780,000	\$780,000	\$0	Financing of station replacement, warehouse
Total Capital "Pay As You Go"	\$2,293,000	\$3,661,000	\$1,368,000	Facility, fleet & communications includes \$2.9M for fleet vehicles
Total Capital Financing	\$0	9,700,000	\$9,700,000	Facilities: Station 603, Training, Logistics warehouse
<b>Total Reserve Transfers &amp; CIP</b>	<b>\$5,932,000</b>	<b>\$6,762,000</b>	<b>\$830,000</b>	<b>Fiscal Year 2026 - 10 Year Financial Plan &amp; CIP</b>
<b>Total Expenditures &amp; Reserve Transfers &amp; CIP</b>	<b>\$33,902,000</b>	<b>\$35,810,000</b>	<b>\$1,908,000</b>	<b>Fiscal Year 2026 - 10 Year Financial Plan &amp; CIP = Exp \$35.8M</b>
<b>Excess/Deficit</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Footnotes:**

**1) FY 2026 Core Service Increases include:**

- > New: +6 Positions for ALS Squad 24 Hours/Day, 7 Days per Week (24/7)
- > New: +1 Training Assistant

- > New: +1 Deputy Fire Marshal II
- > New: +2 Fleet Mechanics

- > New: +1 Multimedia Specialist

**2) On-going Core Services implemented in prior years:**

- > Fuels Management Program
- > 4 Firefighters / Shift at all 6 Stations
- > 1 Captain vs. Lieutenant at 2 Stations
- > 2nd Battalion Chief Supervising 24/7 (North/South)
- > Additional Relief Firefighters for Operations

- > Assistant Fire Chief / Fire Marshal
- > +2 Additional Fire Inspectors
- > EMS Coordinator
- > Training Battalion Chief
- > Training Admin, +3 Training Assistants

- > Fleet Maintenance, +1 Fleet Assistant
- > Fleet/Logistics Officer, +1 Logistics Assistant
- > Communication Director
- > Community Educator
- > Accountant

## Lake Travis Fire Rescue

## Travis County ESD No. 6

## Fiscal Year 2026 - Budget Detail

**September 24, 2025 - ADOPTED**

					FY 2025 Budget	FY 2026 Budget	\$ Budget Year Diff	% Budget Difference	FY 2026 COMMENTS
Revenues									
01 · General Revenues									
0101 · Ad Valorem Taxes									
				010101 · Tax Revenue M&O	22,483,000	23,640,000	1,157,000	105%	Chief Appraiser's Certified figures
				010102 · Tax Revenue Prior	20,000	30,000	10,000	150%	Prior year tax revenues (partially economy driven)
				010103 · Debt Service Rev	1,020,000	1,024,000	4,000	100%	Chief Appraiser's Certified figures
				Total 0101 · Ad Valorem Taxes	23,523,000	24,694,000	1,171,000	105%	
				010201 · P&I Tax Revenue	60,000	70,000	10,000	117%	
				010202 · P&I Prior Years	24,000	28,000	4,000	117%	Prior year tax revenues (partially economy driven)
				010203 · P&I Debt Service	1,000	-	(1,000)	0%	
				010204 · Late Rend. Penalty Collections	2,000	2,000	-	100%	
				010205 · 25D Collections	-	-	-	0%	
				Total 0102 · Penalties & Int on Taxes	87,000	100,000	13,000	115%	Penalties & Interest on Taxes
				0103 · Interest					
				010301 · Interest TexPool	400,000	400,000	-	100%	
				010302 · Interest Compass	14,000	10,000	(4,000)	71%	
				010304 · Interest Texpool Debt Service	-	-	-	0%	
				010305 · Interest Texpool Capital Projects	400,000	400,000	-	100%	
				010310 · Interest Earned on Investments	500,000	590,000	90,000	118%	
				010311 · Unrealized Gain(Loss) on Invest	-	-	-	0%	
				Total 0103 · Interest	1,314,000	1,400,000	86,000	107%	Increase in interest rates and change in investment strategy
				Total 0104 · Miscellaneous Income	-	-	-	0%	Misc income, Grants
				0105 · Contributions	-	-	-	0%	
				0106 · Sales Taxes					
				010601 · Sales Taxes (Gross Proceeds)	8,037,000	8,728,000	691,000	109%	3% over FY 2025 actual revenue
				Total 0106 · Sales Taxes	8,037,000	8,728,000	691,000	109%	Lake levels and anticipated growth
				Total 01 · General Revenues	32,961,000	34,922,000	1,961,000	106%	
				02 · Program Revenues					
				0201 · Charges for Services					
				020101 · Inspections					
				020101 · Inspections	15,000	15,000	-	100%	
				020102 · Bldg Plan Review	114,000	78,000	(36,000)	68%	
				020103 · Control Burn Permit	4,000	6,000	2,000	150%	
				020104 · Fire Alarm Review	13,000	15,000	2,000	115%	
				020108 · Prelim Plan	2,000	-	(2,000)	0%	
				020110 · Site Plan Review	19,000	18,000	(1,000)	95%	
				020111 · Sprinkler Plan Rev	42,000	32,000	(10,000)	76%	
				020112 · Suppression Systems	4,000	4,000	-	100%	
				020113 · Other Reviews	3,000	12,000	9,000	400%	
				020101 · Inspections	216,000	180,000	(36,000)	83%	Inspections
				020101 · Fuels Mitigation Revenue	400,000	260,000	(140,000)	65%	Continued Core Service Enhancement (expd partially offset by revenues)
				020207 · Wildfire Mitigation Revenue	40,000	40,000	-	100%	Shared position with City of Lakeway
				020203 · Fire/Rescue Training Revenue	-	10,000	10,000	100%	RESET courses taught by LTRF employees
				020204 · EMS Training Revenue	-	-	-	0%	EMT courses provided to other departments
				020208 · Fleet Maintenance Revenue	200,000	300,000	100,000	150%	Fleet services provided to other departments
				020209 · County Resource Shared Services	65,000	78,000	13,000	120%	CRC shared position with other TCESD's
				020210 · Public Education Shared Services	20,000	20,000	-	100%	Pub Ed services provided to other departments
				Total 0201 · Charges for Services	941,000	888,000	(53,000)	94%	
				Total 02 · Program Revenues	941,000	888,000	(53,000)	94%	
Total Revenues					33,902,000	35,810,000	1,908,000	106%	FY 2026 - 10 Year Financial Plan & CIP = Rev \$35.8M

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**September 24, 2025 - ADOPTED**

		FY 2025 Budget	FY 2026 Budget	\$ Budget Year Diff	% Budget Difference	FY 2026 COMMENTS
<b>Expenditures</b>						
	<b>10100 · Human Resources (Payroll expenses)</b>					
	10101 · Payroll	17,432,000	18,030,000	598,000	103.4%	Payroll Check: (\$17.4M-\$237K+\$310K+\$117K+\$196K+\$150K+\$62k=\$18M)
	10102 · Benefits					
	1010201 · Health/Dental/Life	1,420,000	1,784,000	364,000	125.6%	24% increase in health/dental/life insurance
	1010202 · FICA/Medicare	429,000	427,000	(2,000)	99.5%	TLFFRA: IRS/PLR 1.45% Medicare; Non-TLFFRA 7.65%
	1010204 · Workers Compensation	370,000	282,000	(88,000)	76.2%	Claims history decreases
	1010205 · State Unemployment	18,000	19,000	1,000	105.6%	Rate payable on 1st \$9000 per employee
	1010206 · Wellness	183,000	247,000	64,000	135.0%	Physicals \$153K; Cancer screening \$30K; Counseling \$29K; Other \$35K
	1010208 · AD&D	26,000	31,000	5,000	119.2%	
	1010209 · Retirement Fund Adm					
	1010291 · 457B Ret Plan	292,000	288,000	(4,000)	98.6%	457/401 Plans
	1010292 · Pension Plan	2,176,000	2,349,000	173,000	108.0%	TLFFRA Plan
	Total 1010209 · Retirement Fund	2,468,000	2,637,000	169,000	106.8%	
	Total 10102 · Benefits	4,914,000	5,427,000	513,000	110.4%	
	10103 · Employee Relations	30,000	32,000	2,000	107%	
	10104 · Recruiting Expense (Hiring/Promotions)	96,000	100,000	4,000	104%	Hiring, promotional process
	10199 · Contract Labor	491,000	317,000	(174,000)	65%	IT \$190K; Plan Review \$50K; EMS QA \$38K; Invest Mgr \$20K; ISO \$10K
	Total 10100 · Human Resources (Payroll expenses)	22,963,000	23,906,000	943,000	104%	
	<b>10200 · ESD Management Expense</b>					
	10202 · Professional Fees					
	1020201 · Legal Fees	70,000	110,000	40,000	157%	Increase in facilities contracts, grievances
	1020202 · Accounting Fees	24,000	24,000	-	100%	Financial audit
	1020203 · Consulting Fees	15,000	60,000	45,000	400%	Legislative educational consultant
	Total 10202 · Professional Fees	109,000	194,000	85,000	178%	
	10203 · Commissioner Expense	28,000	30,000	2,000	107%	
	10204 · Tax Appraisal (1/4rly)	115,000	127,000	12,000	110%	TCAD charged Qtrly adjusted annually
	10205 · Tax Collection Fees (net)	85,000	91,000	6,000	107%	TC charges adjusted EOY (~36K properties X \$2.54)
	10206 · Public Notices	1,000	1,000	-	100%	Required notices
	10208 · Management Meeting Exp	6,000	6,000	-	100%	
	10209 · Travel Expense	238,000	216,000	(22,000)	91%	Additional mandatory & essential travel: Fire (\$50K), Rescue (\$10K), EMS (\$20K), Prev (\$35K), Pub Ed (\$18K), WF/Fuels (\$16K)
	10210 · Training Expense	300,000	319,000	19,000	106%	Additional mandatory & essential training: Fire (\$110K), Rescue (\$50K), EMS (\$60K), Prev (\$21K), Pub Ed (\$9K), WF/Fuels (\$15K)
	10211 · Employee Certifications	31,000	29,000	(2,000)	94%	Annual certifications
	10212 · Association Fees	13,000	16,000	3,000	123%	SAFE-D, CAFCA, etc.
	10213 · Other Expense	2,000	2,000	-	100%	
	10214 · Ins General Liability	81,000	105,000	24,000	130%	Liability insurance
	10215 · Community Relations	18,000	43,000	25,000	239%	Community event participation
	10216 · Sales Tax Compliance Consultant	8,000	8,000	-	100%	Compliance consultant; offset by additional sales tax
	10217 · Sales Tax State Service Fee (2%)	161,000	175,000	14,000	109%	Comptroller 2% fee
	10218 · Bank Fees	11,000	11,000	-	100%	Bank fees, PayPal, etc.
	10220 · Bond/Financing Fees	-	-	-	0%	Loan financing fees
	10219 · Community Wildfire Plan	-	-	-	0%	
	10299 · Contingency Expense	100,000	100,000	-	100%	
	Total 10200 · ESD Management Expense	1,307,000	1,473,000	166,000	113%	
	<b>10300 · Technology Expense</b>					
	10302 · Equipment Exp (<\$5000)	78,000	52,000	(26,000)	67%	IT equipment
	10303 · Repairs/Maintenance Exp	313,000	386,000	73,000	123%	Software costs
	10304 · Supplies Expense	7,000	7,000	-	100%	
	Total 10300 · Technology Expense	398,000	445,000	47,000	112%	
	<b>10400 · Office Expense</b>					
	10402 · Equipment Exp (<\$5000)	10,000	10,000	-	100%	Office copier lease, etc.
	10404 · Supplies Expense	20,000	20,000	-	100%	
	10405 · Postage/Shipping Expense	4,000	4,000	-	100%	Postage
	Total 10400 · Office Expense	34,000	34,000	-	100%	

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**September 24, 2025 - ADOPTED**

		FY 2025 Budget	FY 2026 Budget	\$ Budget Year Diff	% Budget Difference	FY 2026 COMMENTS
	10500 · Communication Expense					
	10502 · Equipment Exp (<\$5000)	15,000	17,000	2,000	113%	Radios, cell phones, MDC refurbishments
	10503 · Repairs/Maintenance Exp	25,000	22,000	(3,000)	88%	
	10504 · Supplies Expense	5,000	6,000	1,000	120%	
	10505 · Dispatch Services (1/2)	250,000	278,000	28,000	111%	Austin dispatching fees
	10506 · 800 MHZ Radio Expense	67,000	70,000	3,000	104%	Regional radio system, MDC aircards
	10507 · Cell/2Way Radios/AirCards	45,000	49,000	4,000	109%	Cell phones, laptop/ipad aircards
	10508 · Telephone Expense	23,000	23,000	-	100%	VoIP +
	Total 10500 · Communication Expense	430,000	465,000	35,000	108%	
	10600 · Fleet Expense					
	10602 · Equipment Exp (<\$5000)	28,000	40,000	12,000	143%	Lights, signage
	10603 · Repairs/Maintenance Exp	452,000	480,000	28,000	106%	Repairs to fleet
	10604 · Supplies Expense	200,000	250,000	50,000	125%	Headlamps, fan belts, tires etc.
	10605 · Insurance Vehicle	112,000	134,000	22,000	120%	Additional vehicles
	10606 · Fuel Expense	160,000	130,000	(30,000)	81%	Oil/Speculators
	10607 · Traffic Preemption	92,000	97,000	5,000	105%	Maintenance agreement
	Total 10600 · Fleet Expense	1,044,000	1,131,000	87,000	108%	
	10700 · Facility/Station/Ground					
	10702 · Equipment Exp (<\$5000)	100,000	100,000	-	100%	
	10703 · Repairs/Maintenance Exp	280,000	300,000	20,000	107%	Maintenance at stations and HQ
	10704 · Supplies Expense	100,000	100,000	-	100%	Station supplies
	10705 · Utilities	220,000	230,000	10,000	105%	Electric, water, gas, propane, internet
	Total 10700 · Facility/Station/Ground	700,000	730,000	30,000	104%	
	10800 · Safety App./Uniforms/PPE					
	10802 · Equipment Exp (<\$5000)	340,000	214,000	(126,000)	63%	Enhanced regulations; bunker gear (12 sets)
	10803 · Repairs/Maintenance Exp	60,000	65,000	5,000	108%	Enhanced regulations
	Total 10800 · Safety App./Uniforms/PPE	400,000	279,000	(121,000)	70%	
	10900 · Respiratory Protection					
	10902 · Equipment Exp (<\$5000)	93,000	58,000	(35,000)	62%	SCBA equipment
	10903 · Repairs/Maintenance Exp	20,000	12,000	(8,000)	60%	Enhanced regulations
	Total 10900 · Respiratory Protection	113,000	70,000	(43,000)	62%	
	11000 · EMS Expense					
	11002 · Equipment Exp (<\$5000)	39,000	15,000	(24,000)	38%	Medical
	11003 · Repairs/Maintenance Exp	24,000	24,000	-	100%	Medical
	11004 · Supplies Expense	143,000	138,000	(5,000)	97%	Medical
	Total 11000 · EMS Expense	206,000	177,000	(29,000)	86%	
	11100 · Fire/Rescue Expense					
	11102 · Equipment Exp (<\$5000)	210,000	132,000	(78,000)	63%	Hose, rescue tools
	11103 · Repairs/Maintenance Exp	42,000	50,000	8,000	119%	
	11104 · Supplies Expense	19,000	18,000	(1,000)	95%	
	Total 11100 · Fire/Rescue Expense	271,000	200,000	(71,000)	74%	
	11300 · Other(Prev/Ed/Sup)					
	11302 · Equipment Exp (<\$5000)	29,000	31,000	2,000	107%	Prevention; Educational materials for schools/public; Explorers
	11303 · Repairs/Maintenance Exp	2,000	4,000	2,000	200%	Prevention; Educational materials for schools/public; Explorers
	11304 · Supplies Expense	51,000	81,000	30,000	159%	Prevention; Educational materials for schools/public; Explorers
	Total 11300 · Other(Prev/Ed/Sup)	82,000	116,000	34,000	141%	
	11400 · Fuels Management					
	11402 · Equipment Exp (<\$5000)	5,000	5,000	-	100%	Fuels Mitigation Program
	11403 · Repairs/Maintenance Exp	10,000	10,000	-	100%	Fuels Mitigation Program
	11404 · Supplies Expense	7,000	7,000	-	100%	Fuels Mitigation Program
	Total 10400 · Fuels Management	22,000	22,000	-	100%	
	Total Expenditures	27,970,000	29,048,000	1,078,000	104%	FY 2026 - 10 Year Financial Plan & CIP

**September 24, 2025 - ADOPTED**

						FY 2025 Budget	FY 2026 Budget	\$ Budget Year Diff	% Budget Difference	FY 2026 COMMENTS
Reserve Transfers & CIP										
					90000 · Reserve Transfers					
					90001 · Operations Reserve	300,000	300,000	-	100%	Excess
					90002 · Capital Acquisition	2,314,000	1,377,000	(937,000)	60%	Excess to be used in future years
					Total 90000 · Reserve Transfers	2,614,000	1,677,000	(937,000)	64%	
					90100 · Capital Debt (CIP)					
					9010301 · Series 2013 Refunding Principal	225,000	230,000	5,000	102%	Series 2013 Refunded Series 2003 & 2008 Bonds
					9010302 · Series 2013 Refunding Interest	20,000	14,000	(6,000)	70%	Series 2013 Refunded Series 2003 & 2008 Bonds
					Total 90100 · Capital Debt (CIP)	245,000	244,000	(1,000)	100%	
					90200 · Capital Financing					
					90201 · Financing Facility	780,000	780,000	-	100%	Financing for Warehouses, Training, Station 603
					90202 · Financing Apparatus	-	-	-	0%	
					90203 · Financing Other	-	-	-	0%	
					Total 90200 · Capital Lease/Purchase	780,000	780,000	-	100%	
					90300 · Capital Pay As You Go					
					90301 · Capital Technology	60,000	25,000	(35,000)	42%	Unspecified
					90302 · Capital Office Expense	30,000	20,000	(10,000)	67%	Unspecified
					90303 · Capital Communications	-	75,000	75,000	100%	8 mobile radios
					90304 · Capital Fleet	1,333,000	2,894,000	1,561,000	217%	QNT(\$2.2M), Tender, 2 RIBs, BT
					90305 · Capital Facility/Station	870,000	70,000	(800,000)	8%	Generator, renovations
					90306 · Capital Respiratory Prot	-	46,000	46,000	100%	5 SCBAs
					90307 · Capital EMS	-	84,000	84,000	100%	Defib, Manikin
					90308 · Capital Fire/Rescue	-	296,000	296,000	100%	Paratech, rescue tools, 14 conex boxes, skid steer, telehandler
					90315 · Capital ST 602 (Lakeway)	-	80,000	80,000	100%	
					90319 · Capital Fleet Warehouse	-	21,000	21,000	100%	
					90321 · Capital ST 607 (Serene Hills)	-	50,000	50,000	100%	
					90322 · Capital ST 608 (Hillsong)	-	-	-	0%	
					Total 90300 · Capital Pay As You Go	2,293,000	3,661,000	1,368,000	160%	
					95000 · Capital Financing					
					90002 · Capital Acquisition Reserves	(9,900,000)	(9,300,000)	600,000	94%	Use of funds received in FY2024 from financing
					95102 · Capital Logistics Warehouse	1,500,000	1,585,000	85,000	106%	Estimated cost of project
					95300 · Capital Station 603 (Bee Cave)	5,200,000	5,000,000	(200,000)	96%	Estimated cost of project
					95900 · Capital Training Facility	3,200,000	3,115,000	(85,000)	97%	Estimated cost of project
					Total 95000 · Capital Financing	-	400,000	400,000	100%	
Total Reserve Transfers & CIP						5,932,000	6,762,000	830,000	114%	FY 2026 - 10 Year Financial Plan & CIP
Total Expenditures & Reserve Transfers & CIP						33,902,000	35,810,000	1,908,000	106%	FY 2026 - 10 Year Financial Plan & CIP = Exp \$35.8M
Excess/Deficit						-	-	-	0%	FY 2026 - 10 Year Financial Plan & CIP