

# 2025 ESD FEASIBILITY STUDY

Presented for  
**ESD8 / ESD6**

Presented by  
Fire Chief Haden and  
Fire Chief Abbott



# **Joint Feasibility Report on Shared Services and Potential Merger Between Travis County ESD No. 8 and ESD No. 6**

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## **Executive Summary**

On March 26, 2025, the Boards of Commissioners for Travis County Emergency Services Districts (ESD) No. 8 and No. 6 unanimously directed their Fire Chiefs to conduct a joint fact-finding and feasibility review. The purpose of this effort was to explore opportunities to enhance service delivery, operational efficiency, and long-term sustainability through expanded shared services, up to and including a potential merger.

Fire Chief Tony Haden (ESD8) and Fire Chief Bobby Abbott (ESD6), in collaboration with their staffs and the IAFF Locals 4820 and 4117, led this work. This report summarizes their findings and presents options for both boards to consider for potential next steps.

Key areas of analysis included:

1. Financial Health of both Districts
2. Pension and Retirement Systems
3. Labor, Legal, and Governance Considerations

Key ground rules for any proposed solutions included:

1. Solutions must be good for taxpayers from both Districts
2. No employees from either District should be harmed financially
3. No employee from either District should lose rank

## Executive Summary Chart: Options Overview

Option	Description	Advantages	Challenges / Risks	Estimated Cost Impact
<b>1. Enhanced Shared Services</b>	Maintain separate districts but expand collaboration options.	Quick implementation, minimal legal hurdles, cost savings through shared programming.	Limited long-term efficiency gains; duplicated governance.	Low – operational savings possible.
<b>2. Creation of Shared Department</b>	Formal interlocal agreement under Chapter 791 to share operations and management.	Improves efficiency, maintains independent taxing authorities, builds path to future district merger.	Requires legal coordination and shared governance framework. Requires workforce assistance for implementation.	TBD – Cost will be driven by pension decision.
<b>3. Full Merger under Chapter 775</b>	Combine both ESDs into a single district with unified governance, finance, and pensions.	Maximizes efficiency, unified leadership, streamlined budgeting, enhanced service delivery.	Complex legal process; community vote required; pension integration challenges.	High – increasing costs if delayed.

***Note - Delaying either option two or three increases pension costs annually due to compounding actuarial adjustments.***

## **1. Background and Purpose**

The ESD8 and ESD6 leadership teams share a history of collaboration and mutual support in fire and emergency service delivery. Both organizations have previously participated in regional discussions about improving efficiency and ensuring the long-term sustainability of emergency services through merger options and shared service solutions.

The March 2025 board directive led to the creation of this structured feasibility review, emphasizing data-driven analysis and transparency. The objective was not to preordain a merger but to understand whether deeper collaboration would benefit both communities and ensure equitable outcomes for employees and taxpayers.

## **2. Fact-Finding Process**

Between March and November 2025, the Fire Chiefs and their work groups conducted meetings, reviewed financial data, analyzed pension structures, and consulted with legal and labor representatives. The process included:

- Participation from IAFF Locals 4820 (ESD8) and 4117 (ESD6)
- Review of 10-year financial plans for both departments
- Pension system analysis and merger modeling
- Consultation with district attorneys and finance officers



### 3. Financial Health Analysis

#### ESD6 – Lake Travis Fire Rescue

Based on the FY2025–2035 Financial and Capital Improvement Plan, ESD6 demonstrates stable fiscal management and sustainable long-term projections.

- **Revenue Trends:** Steady annual ad valorem growth supported by a diverse and maturing tax base.
- **Expenditures:** Balanced growth between personnel and capital investments; long-term wage commitments accounted for in the plan.
- **Capital Improvements:** Structured apparatus replacement schedule, new facility construction, and technology enhancements.
- **Reserves:** Healthy fund balance and adherence to reserve policies.

#### ESD8 – Pedernales Fire Department

The FY2025–2035 Financial Plan and CIP for Travis County ESD8, finalized June 11, 2025, presents a detailed long-range forecast for revenue, expenditures, staffing, and capital investment.

- **Revenue Projections:** Ad valorem and sales tax revenue projected to grow from \$10.3M in FY2024 to \$19.4M by FY2034, supported by conservative 3.5% annual valuation assumptions.
- **Expenditures:** Controlled operational growth with capital improvements funded through both debt service and pay-as-you-go (PAG) mechanisms. Total expenditures projected to grow from \$10.2M to \$20.6M over the same period.

- **Capital Planning:** \$23M in new facilities and apparatus financing planned, including remodels of Stations 801 and 803, land and construction for Station 804, and a structured vehicle replacement schedule.
- **Staffing:** FY2025 authorized 61 total positions (56 sworn, 5 civilian) with 48 operational firefighters maintaining 3 stations at 4-person staffing per shift.
- **Fiscal Ratios:** Debt service maintained under 8% of annual revenues; Use of a six-month run rate.

*(See Appendix A-1: FY2025 10-Year Financial Plan & CIP – ESD8; Appendix A-2: FY2025 10-Year Financial and Capital Improvement Plan – ESD6)*

## 4. Pension and Retirement Systems

### ESD8 – TCDRS Plan

- Established in 2022 through the Texas County and District Retirement System (TCDRS).
- State-administered, cash-balance defined benefit system.
- Employee contribution: 7%; Employer match: 250%.

### ESD6 – TLFFRA Pension Plan

- Established in 2007 under the Texas Local Fire Fighters Retirement Act (TLFFRA).
- Employee contribution: 20%; Employer contribution: 19.2%.
- Features: Defined benefit system with death, disability, and DROP provisions; age 52 retirement eligibility; vesting starts at 10 years.
- Fund assets (April 2025): \$57.4 million; 7.69% net nominal return since inception.
  - *Note - ESD8 employees are also Social Security participants, where ESD6 employees are not.*
  - *ESD8 also offers a 457 plan.*
    - *1:1 match up to 5%; 2:1 match up to 5% at 10 years of service.*

## Pension Integration Options

Five potential approaches were identified:

- **Do Nothing:** Maintain separate plans; dual annuities.
  - Not an option with a full merger of districts.
  - Employees would be either an employee of ESD8 or ESD6 and be a member of the accompanying plan.
    - ESD8 employees would select their pension at the start of the strategic partnership. ESD6 employees would remain in ESD6.
      - Once a decision is made, employees should not be given the opportunity to move.
      - Employees moving to ESD6 would start over as new hires in ESD6 without years of service credit.
    - New employees would be hired into ESD6.
    - ESD8 would need to remain in place until the last ESD8 employee leaves the system to avoid harm to employees.
- **Recognize Prior Service for Vesting Only:** Allows ESD8 members to count prior service toward vesting, not benefit accrual.
  - Legally possible but would require a vote of ESD6 employees.
- **Permit Service Purchase:** ESD8 members purchase prior service credit; highest parity, greatest cost.
  - Expensive option that places all employees into a single plan.
- **Termination of TCDRS:** ESD8 Board terminates TCDRS participation.
  - All employees become ESD6 employees and join TLFFRA Pension.

- All ESD8 employees become fully vested.
- ESD8 and TCDRS to determine pension liabilities.
- Service credit with TLFFRA starts at 0 for ESD8 employees.
- Non-sworn employees are not eligible and would need alternative solution.
- **Join Texas Proportionate Retirement Program (PRP):** Shares vesting credit between plans; limited flexibility, not recommended.
  - Not currently an option with the ESD6 plan.
  - This would have an impact to employees from each District.

***Note - Each approach requires actuarial analysis and may necessitate amendments to the TLFFRA plan.***

*(See Appendices B-1 and B-2 for pension documents, calculations, and merger presentation)*

## 5. Labor and Legal Considerations

The Fire Chiefs collaborated with IAFF Locals 4820 and 4117 to review contractual and statutory implications with attorneys. The goal of this review was to explore merger feasibility while ensuring protection of employee rights and benefits.

### Key Legal Topics for Counsel Review:

- Applicability of **Chapter 775** to merger or consolidation.
  - Chapter 775 allows for a merger or consolidation of districts.
  - Requires a vote of the community from each district.
  - Cannot be undone without additional elections.
- Procedural requirements, including notices, hearings, and potential public elections.
  - Varies based on the method selected.
- Impacts on **collective bargaining agreements** under Chapter 174.
  - Local 4117 would be required to vote to fully open the agreement to new members.
    - ESD8 legal council is researching to determine whether a vote from ESD8 citizens would also be required.
- Authority for combined board governance and representation.
  - Varies based on the method selected.
- Responsibility for existing contracts, assets, and liabilities in a merger.
  - Varies based on the method selected.

## **IAFF Merger Agreement:**

The **IAFF Merger Agreement (July 2022)** provides guidance for merging local affiliates when two agencies consolidate. Its framework ensures that firefighter representation, benefits, and union rights are preserved. Key provisions include:

- **Voluntary vs. Involuntary Mergers:**

Locals may merge voluntarily through member vote or by operation of law if directed by a governing body.

- **Representation and Governance:**

The local must be open to all members from both locals. Representation on the executive board should reflect combined membership.

- **Seniority and Rights Preservation:**

All members maintain their seniority, benefits, and accrued time. The merged local must ensure no reduction in representation or member rights due to consolidation.

*(See Appendix C: IAFF Merger Agreement, July 2022)*

## 6. SWOT Analysis

This structured assessment discusses the strengths, weaknesses, opportunities, and threats of a potential merger between ESD8 and ESD6. It is based on the process rather than on what a new department might provide. This chart is applicable to options two and three.

<b>Strengths</b>	<b>Weaknesses</b>
Strong financial health and stable reserves in both districts	Pension system disparity (TLFFRA vs. TCDRS) complicates merger timing
Aligned missions and service standards	Full merger of districts requires complex legal and voter processes under Chapter 775
Shared values of collaboration and professionalism	Collective bargaining differences and varying labor statutes
Sustainable growth trajectories and compatible CIPs	Merging administrative systems may initially increase costs
<b>Opportunities</b>	<b>Threats</b>
Economies of scale through unified management and procurement	Delay of merging increases pension buy-in and actuarial costs
Streamlined governance and service delivery	Potential public misunderstanding or resistance to change
Ability to strengthen long-term regional response capabilities	Possible legal or funding hurdles if statutory conditions evolve
Long-term security to possible changes to legislation surrounding special districts, annexation rules, and incorporation laws	Fiscal strain if merger decision is delayed beyond favorable actuarial cycles



## **7. Findings and Options for Consideration**

Based on all information reviewed, both ESD8 and ESD6 are financially and operationally stable with compatible service philosophies. Pension harmonization, while complex, is achievable through multiple legal and actuarial pathways.

### **Option 1 – Enhanced Shared Services**

Continue separate department operations but expand administrative and operational integration where efficiency gains exist.

### **Option 2 – Creation of Shared Department**

Formalize a shared management structure through an interlocal service agreement under Chapter 791, allowing a single department to exist while maintaining separate taxing authority.

### **Option 3 – Full Merger under Chapter 775**

Pursue full consolidation of governance, finance, and operations into a single ESD with unified pension and labor frameworks. Requires legal, financial, and voter review.

***Note** - Actuarial analysis indicates that the cost of merging increases over time—as ESD8 employees accrue more service under TCDRS, pension parity costs and buyback liabilities rise. Delaying action beyond the next valuation cycle will significantly increase transition expenses.*

## 8. Recommendations and Next Steps

- **ESD Board Members** review findings and vote on possible next steps at a future meeting.
  - If the boards direct the Fire Chiefs to proceed with option 1.
    - Fire Chiefs explore the services to be shared, and the costs associated for those services.
    - ESD Boards enter ILA's for new service agreements.
  - If the boards direct the Fire Chiefs to proceed with option 2.
    - ESD Boards should identify the preferred pension solution.
      - Engage actuarial services for pension integration cost modeling, including time-sensitive cost escalation analysis.
    - Fire Chiefs should work to establish a timeline for the new ILA to take place.
    - Consider the creation of a joint steering committee of commissioners, labor representatives, and administrative staff to oversee ongoing collaboration.
  - If the boards direct the Fire Chiefs to proceed with option 3.
    - ESD Boards should identify the preferred pension solution.
      - Engage actuarial services for pension integration cost modeling, including time-sensitive cost escalation analysis.
    - Direct legal counsel to prepare a procedural roadmap and timeline under Chapter 775.

- Consider the creation of a joint steering committee of commissioners, labor representatives, and administrative staff to oversee ongoing collaboration.

## Appendices

- **Appendix A-1:** FY2025 10-Year Financial and Capital Improvement Plan – ESD8
  - **Appendix A-2:** FY2025 10-Year Financial and Capital Improvement Plan – ESD6
  - **Appendix B-1:** TLFFRA Pension Plan Overview
  - **Appendix B-2:** Retirement Benefit Calculation Models (2%, 3%, 5%)
  - **Appendix C:** IAFF Merger Agreement, July 2022
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**Prepared jointly by:**

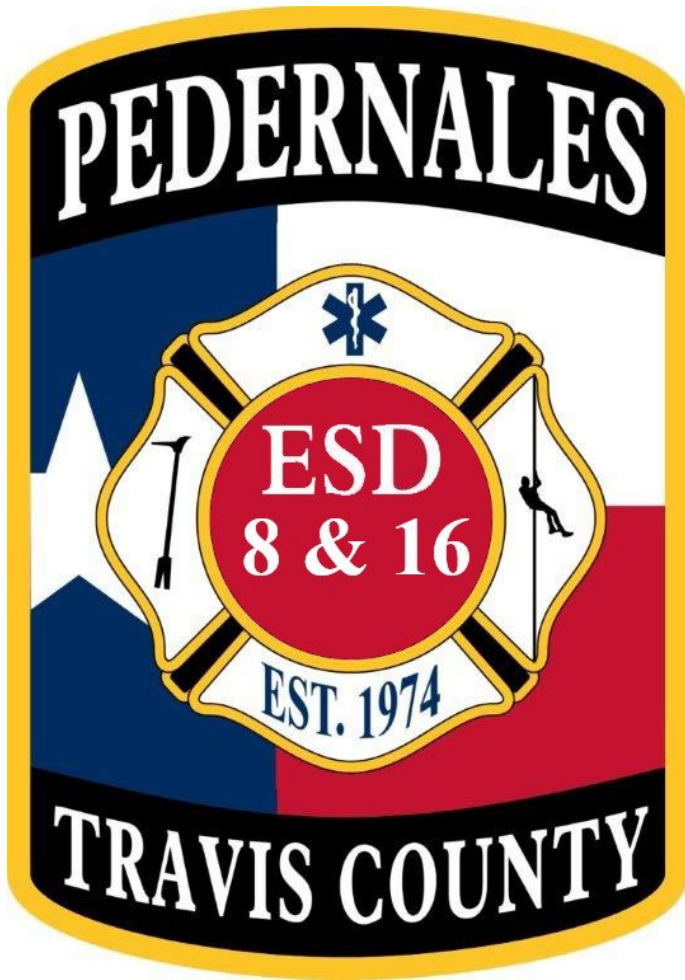
Fire Chief Tony Haden, Travis County ESD No. 8

Fire Chief Bobby Abbott, Travis County ESD No. 6

November 2025

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## Appendix A-1



# Fiscal Year 2025 10-Year Financial & Capital Improvement Plan

Travis County ESD No. 8  
June 11, 2025

**Travis County ESD No. 8 / Pedernales Fire**  
**Tax Rate Information**  
**June 2, 2025; 1400**

**TRAVIS COUNTY ESD NO. 8**

	FY 2014 TY 2013	FY 2015 TY 2014	FY 2016 TY 2015	FY 2017 TY 2016	FY 2018 TY 2017	FY 2019 TY 2018	FY 2020 TY 2019	FY 2021 TY 2020	FY 2022 TY 2021	FY 2023 TY 2022	FY 2024 TY 2023	Fiscal Year 2025 Tax Year 2024	
Adopted Total Tax Rate	Final \$0.0998	Final \$0.0998	Final \$0.0998	Final \$0.0998	Final \$0.0998	Final \$0.1000	Final \$0.1000	Final \$0.1000	Final \$0.0970	Final \$0.0790	Final \$0.0810	Proposed \$0.0830	Proposed Total Tax Rate
Adopted Maint. & Operations Rate	\$0.0998	\$0.0998	\$0.0998	\$0.0998	\$0.0998	\$0.1000	\$0.1000	\$0.1000	\$0.0970	\$0.0790	\$0.0810	\$0.0830	Proposed Maint. & Operations Rate
Adopted Debt Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	Proposed Debt Rate
No New Revenue Tax Rate	\$0.0998	\$0.0989	\$0.0959	\$0.0958	\$0.0970	\$0.0901	\$0.0971	\$0.1002	\$0.0906	\$0.0729	\$0.0757	\$0.0800	No New Revenue Rate
Voter Approval Tax Rate	\$0.1077	\$0.1068	\$0.1035	\$0.1034	\$0.1047	\$0.0973	\$0.1048	\$0.1038	\$0.0976	\$0.0800	\$0.0784	\$0.0830	Voter Approval Rate
De Minimis Tax Rate												\$0.0903	De Minimis Tax Rate
Unused Increment Rate								\$0.0038	\$0.0006	\$0.0010	(\$0.0026)	\$0.0000	Unused Increment Rate
												\$0.0028	Cummulated Unused Increment Rate

**TRAVIS COUNTY ESD NO. 16**

								FY 2021 TY 2020	FY 2022 TY 2021	FY 2023 TY 2022	FY 2024 TY 2023	Fiscal Year 2025 Tax Year 2024	
Adopted Total Tax Rate								Final \$0.0900	Final \$0.0880	Final \$0.0740	Final \$0.0730	Proposed \$0.0750	Proposed Total Tax Rate
Adopted Maint. & Operations Rate								\$0.0900	\$0.0880	\$0.0740	\$0.0730	\$0.0750	Proposed Maint. & Operations Rate
Adopted Debt Rate								\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	Proposed Debt Rate
No New Revenue Tax Rate								\$0.1002	\$0.0818	\$0.0657	\$0.0706	\$0.0725	No New Revenue Rate
Voter Approval Tax Rate								\$0.0964	\$0.0911	\$0.0775	\$0.0732	\$0.0754	Voter Approval Rate
De Minimis Tax Rate												\$0.0000	De Minimis Tax Rate
Unused Increment Rate								\$0.0064	\$0.0031	\$0.0035	\$0.0002	\$0.0004	Unused Increment Rate
												\$0.0136	Cummulated Unused Increment Rate

Adopted Total Tax Rate - both entities together	\$0.1900	\$0.1850	\$0.1530	\$0.1540	\$0.1580
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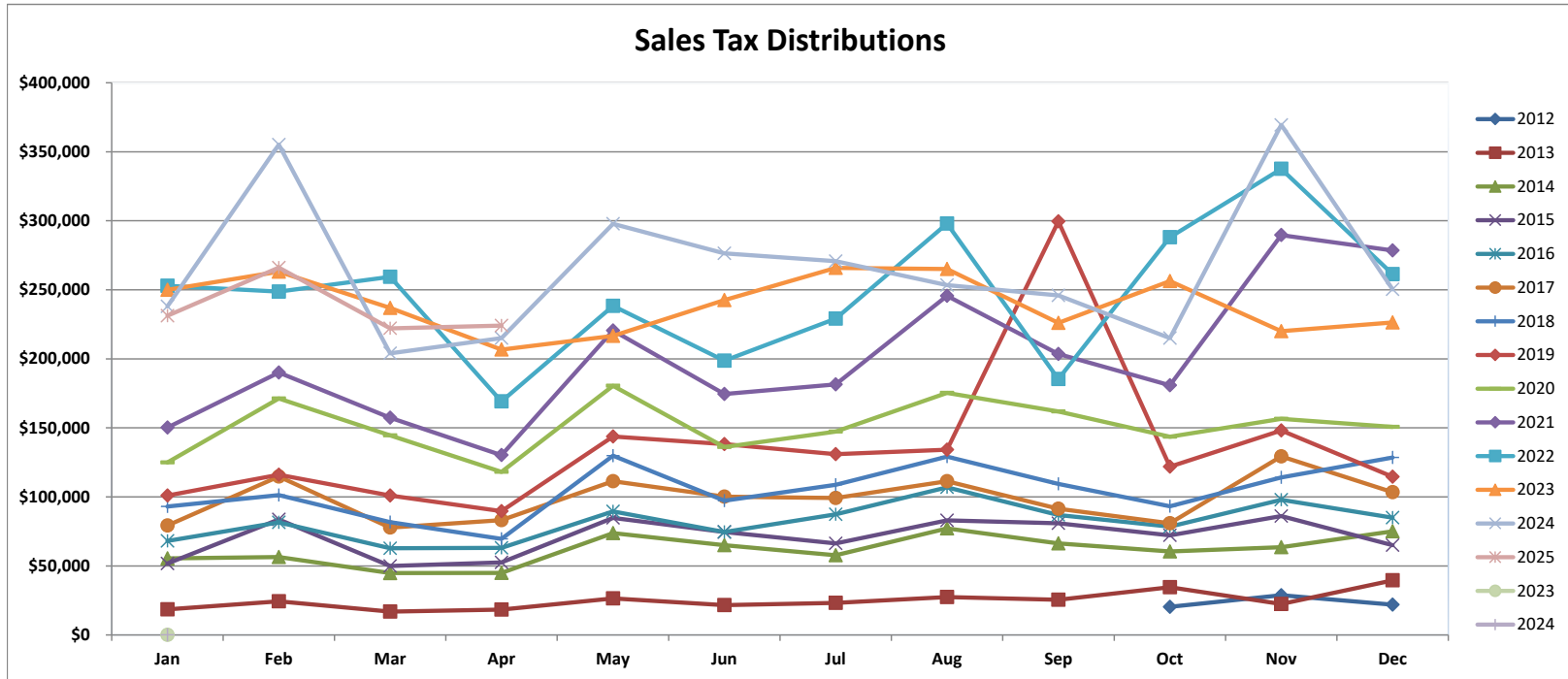


**Travis County ESD No. 8 / Pedernales Fire**  
**HISTORICAL REVENUE DATA**  
**June 11, 2025; 1400**

TRAVIS COUNTY ESD NO. 8	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ad Valorem Tax Revenue	1,441,441	1,488,738	1,567,862	1,707,401	1,884,801	2,021,343	2,357,440	2,487,655	2,659,582	2,950,467	3,322,925	3,853,713
Sales Tax Revenue	281,355	641,767	838,359	950,348	1,132,296	1,359,948	1,652,878	1,774,859	2,274,716	2,983,895	2,910,563	3,167,347
Interest	11,384	12,397	14,999	18,784	8,439	18,419	32,302	13,359	1,154	35,051	231,020	297,755
Miscellaneous	15,043	10,967	19,788	12,098	5,203	10,635	3,677	12,348	357,536	172,535	8,988	7,000
Contributions	104,416	20,829	24,185	-	-	-	-	-	-	-	-	90,400
Services	24,610	1,860	11,195	-	-	-	-	-	-	-	-	-
FEMA/Deployment Reimbursements	52,099	-	-	-	19,791	-	-	-	-	-	-	80,486
<b>Total Revenue for TCESD 8</b>	<b>1,930,348</b>	<b>2,176,558</b>	<b>2,476,388</b>	<b>2,688,631</b>	<b>3,050,530</b>	<b>3,410,345</b>	<b>4,046,297</b>	<b>4,288,221</b>	<b>5,292,988</b>	<b>6,141,948</b>	<b>6,473,496</b>	<b>7,496,701</b>
ILA with TCESD#16	-	-	-	-	-	-	-	1,900,000	2,000,000	2,000,000	2,500,000	2,800,000
<b>Total Revenue with TCESD 16 Contract</b>	<b>1,930,348</b>	<b>2,176,558</b>	<b>2,476,388</b>	<b>2,688,631</b>	<b>3,050,530</b>	<b>3,410,345</b>	<b>4,046,297</b>	<b>6,188,221</b>	<b>7,292,988</b>	<b>8,141,948</b>	<b>8,973,496</b>	<b>10,296,701</b>
Ad Valorem Tax Revenue Growth % / Yr		3.3%	5.3%	8.9%	10.4%	7.2%	16.6%	5.5%	6.9%	10.9%	12.6%	16.0%
Sales Tax Revenue Growth % / Yr		128.1%	30.6%	13.4%	19.1%	20.1%	21.5%	7.4%	28.2%	31.2%	-2.5%	8.8%
<b>Total Revenue Growth % / Yr</b>		<b>12.8%</b>	<b>13.8%</b>	<b>8.6%</b>	<b>13.5%</b>	<b>11.8%</b>	<b>18.6%</b>	<b>52.9%</b>	<b>17.9%</b>	<b>11.6%</b>	<b>10.2%</b>	<b>14.7%</b>

TRAVIS COUNTY ESD NO. 16	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ad Valorem Tax Revenue								1,941,805	2,044,762	2,292,386	2,633,408	3,884,380
Interest								393	212	6,430	61,694	83,776
Miscellaneous								-	-	-	10,000	-
<b>Total Revenue</b>								<b>1,942,198</b>	<b>2,044,974</b>	<b>2,298,816</b>	<b>2,705,102</b>	<b>3,968,156</b>
Ad Valorem Tax Revenue Growth % / Yr									5.3%	12.1%	14.9%	47.5%
<b>Total Revenue Growth % / Yr</b>									<b>5.3%</b>	<b>12.4%</b>	<b>17.7%</b>	<b>46.7%</b>

**Travis County ESD No. 8 / Pedernales Fire**  
**Sales Tax Distributions from Comptroller**  
**June 3, 2025; 1400**



Distributions	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
2012										\$20,377	\$28,781	\$21,999	\$71,157
2013	\$18,605	\$24,363	\$16,901	\$18,290	\$26,541	\$21,566	\$23,242	\$27,387	\$25,489	\$34,610	\$22,361	\$39,516	\$298,872
2014	\$55,465	\$56,490	\$44,843	\$44,930	\$73,768	\$65,071	\$57,733	\$77,165	\$66,342	\$60,443	\$63,635	\$75,094	\$740,980
2015	\$51,678	\$83,660	\$49,954	\$52,579	\$84,810	\$74,600	\$66,378	\$82,939	\$80,930	\$72,103	\$86,121	\$65,086	\$850,837
2016	\$68,047	\$81,622	\$62,817	\$63,058	\$89,494	\$74,549	\$87,373	\$106,922	\$86,808	\$78,451	\$97,911	\$84,970	\$982,022
2017	\$79,253	\$114,817	\$77,755	\$83,238	\$111,358	\$100,132	\$99,211	\$111,344	\$91,442	\$80,865	\$129,343	\$103,396	\$1,182,155
2018	\$92,996	\$101,338	\$81,703	\$69,594	\$129,850	\$97,247	\$108,772	\$129,107	\$109,338	\$93,200	\$114,062	\$128,539	\$1,255,747
2019	\$101,006	\$116,079	\$101,052	\$89,677	\$143,755	\$138,211	\$130,906	\$134,230	\$299,567	\$121,812	\$148,045	\$114,614	\$1,638,953
2020	\$124,980	\$171,270	\$144,558	\$118,120	\$180,475	\$136,118	\$147,313	\$175,264	\$161,963	\$143,569	\$156,617	\$150,776	\$1,811,022
2021	\$150,264	\$190,022	\$157,367	\$130,226	\$220,491	\$174,504	\$181,455	\$245,655	\$203,527	\$180,797	\$289,633	\$278,455	\$2,402,395
2022	\$252,983	\$248,678	\$259,343	\$169,159	\$238,292	\$198,672	\$229,190	\$298,036	\$185,364	\$288,139	\$337,583	\$261,385	\$2,966,825
2023	\$250,038	\$263,075	\$236,858	\$206,693	\$216,618	\$242,635	\$265,882	\$265,149	\$225,993	\$256,261	\$219,974	\$226,291	\$2,875,469
2024	\$238,001	\$355,088	\$203,992	\$215,005	\$297,836	\$276,453	\$270,819	\$253,430	\$245,999	\$214,970	\$369,464	\$250,350	\$3,191,406
2025	\$231,227	\$266,113	\$222,088	\$224,073									\$943,501

**Travis County ESD No. 8 / Pedernales Fire**  
**REVENUE PROJECTIONS (Chief Tax Appraiser Revenue Model - limited by 3.5% increase)**  
**June 11, 2025; 1400**

Revenue Category	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ad Valorem Tax Revenue	2,021,343	2,357,440	2,487,655	2,659,582	2,950,467	3,322,925	3,853,713	4,124,000	4,815,700	5,227,600	5,673,700	6,263,300	6,802,600	7,323,600	7,860,600	8,473,000	9,777,500
Sales Tax Revenue	1,359,948	1,652,878	1,774,859	2,274,716	2,983,895	2,910,563	3,167,347	3,100,000	3,162,000	3,241,000	3,338,000	3,438,000	3,558,000	3,683,000	3,812,000	3,945,000	4,083,000
Interest	18,419	32,302	13,359	1,154	35,051	231,020	297,755	250,000	258,000	266,000	274,000	282,000	290,000	299,000	308,000	317,000	327,000
Miscellaneous	10,635	3,677	12,348	357,536	172,535	8,988	7,000	150,000	10,000	300,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Contributions	-	-	-	-	-	-	90,400	107,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
FEMA/Deployment Reimbursements	-	-	-	-	-	-	80,486	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue for TCESD 8</b>	<b>3,410,345</b>	<b>4,046,297</b>	<b>4,288,221</b>	<b>5,292,988</b>	<b>6,141,948</b>	<b>6,473,496</b>	<b>7,496,701</b>	<b>7,731,000</b>	<b>8,325,700</b>	<b>9,114,600</b>	<b>9,375,700</b>	<b>10,073,300</b>	<b>10,740,600</b>	<b>11,395,600</b>	<b>12,070,600</b>	<b>12,825,000</b>	<b>14,277,500</b>
ILA with TCESD#16	-	-	1,900,000	2,000,000	2,000,000	2,500,000	2,800,000	3,300,000	3,225,200	3,456,300	3,696,000	3,944,400	4,201,400	4,427,000	4,660,500	4,902,000	5,152,000
<b>Total Revenue with TCESD 16 Contract</b>	<b>3,410,345</b>	<b>4,046,297</b>	<b>6,188,221</b>	<b>7,292,988</b>	<b>8,141,948</b>	<b>8,973,496</b>	<b>10,296,701</b>	<b>11,031,000</b>	<b>11,550,900</b>	<b>12,570,900</b>	<b>13,071,700</b>	<b>14,017,700</b>	<b>14,942,000</b>	<b>15,822,600</b>	<b>16,731,100</b>	<b>17,727,000</b>	<b>19,429,500</b>
Ad Valorem Tax Growth % Per Year	7.2%	16.6%	5.5%	6.9%	10.9%	12.6%	16.0%	7.0%	16.8%	8.6%	8.5%	10.4%	8.6%	7.7%	7.3%	7.8%	15.4%
Sales Tax Growth % Per Year	20.1%	21.5%	7.4%	28.2%	31.2%	-2.5%	8.8%	-2.1%	2.0%	2.5%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Revenue Growth % Per Year	11.8%	18.6%	52.9%	17.9%	11.6%	10.2%	14.7%	7.1%	4.7%	8.8%	4.0%	7.2%	6.6%	5.9%	5.7%	6.0%	9.6%
Act/Est Ad Valorem Tax Rates	\$ 0.0998	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.0970	\$ 0.0790	\$ 0.0810	\$ 0.0830	\$ 0.0915	\$ 0.0929	\$ 0.0931	\$ 0.0944	\$ 0.0941	\$ 0.0939	\$ 0.0936	\$ 0.0934	\$ 0.1000
								1.a.b.	2.a.b.	3.a.b.	4.a.b.	5.a.b.	6.a.b.	7.a.b.	8.a.b.	9.a.b.	10.a.b

Footnotes:

1.a) Fiscal 2025 Ad Valorem: Chief Appraiser's Certified Net Taxable Value (7/19/24): Taxable Value = (\$4,968,747,335 / 100 X \$0.0830) X 100% (Court appeals, etc.) = \$4,124,060
1.b) Fiscal 2025 Sales Tax: Economic Estimate = -2.1%
2.a) Fiscal 2026 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +2.5%. Note: 2025 taxable values & resulting property taxes due 1/31/26 (Fiscal 2026)
2.b) Fiscal 2026 Sales Tax: Economic Estimate = +2.0%
3.a) Fiscal 2027 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2026 taxable values & resulting property taxes due 1/31/27 (Fiscal 2027)
3.b) Fiscal 2027 Sales Tax: Economic Estimate = +2.5%
4.a) Fiscal 2028 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2027 taxable values & resulting property taxes due 1/31/28 (Fiscal 2028)
4.b) Fiscal 2028 Sales Tax: Economic Estimate = +3.0%
5.a) Fiscal 2029 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2028 taxable values & resulting property taxes due 1/31/29 (Fiscal 2029)
5.b) Fiscal 2029 Sales Tax: Economic Estimate = +3.0%
6.a) Fiscal 2030 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2029 taxable values & resulting property taxes due 1/31/30 (Fiscal 2030)
6.b) Fiscal 2030 Sales Tax: Economic Estimate = +3.5%
7.a) Fiscal 2031 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2030 taxable values & resulting property taxes due 1/31/31 (Fiscal 2031)
7.b) Fiscal 2031 Sales Tax: Economic Estimate = +3.5%
8.a) Fiscal 2032 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2031 taxable values & resulting property taxes due 1/31/32 (Fiscal 2032)
8.b) Fiscal 2032 Sales Tax: Economic Estimate = +3.5%
9.a) Fiscal 2033 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2032 taxable values & resulting property taxes due 1/31/33 (Fiscal 2033)
9.b) Fiscal 2033 Sales Tax: Economic Estimate = +3.5%
10.a) Fiscal 2034 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2033 taxable values & resulting property taxes due 1/31/34 (Fiscal 2034)
10.b) Fiscal 2034 Sales Tax: Economic Estimate = +3.5%

**Travis County ESD No. 8 / Pedernales Fire**  
**Vehicle & Apparatus Replacement Schedule**  
**June 3, 2025; 1400**

10/1/2024

Unit ID	Year	Make	Model	VIN	Prch Date	Age 10/24	Miles/ Hours 1/25	Estimate Replace \$	Maint FY'24	Est Maint	Replacement Date
<b>1) Engines &amp; Quints (Frontline &amp; Reserve)</b>											
Engine 801	2020	Sutphen	Heavy Duty Custom	1S9A1BND9L3003143	09/30/20	4	26,865	\$1,200,000	\$27,292	\$19,300	Refurb 2032
Engine 802	2022	Sutphen	Heavy Duty Custom	159A1BND2N1003127	09/30/20	4	20,090	\$1,200,000	\$12,040	\$19,300	Refurb 2030
Engine 803	2023	Sutphen	Heavy Duty Custom	1S9A1BND4P3003198	11/01/23	1	7,490	\$1,200,000	\$2,094	\$19,300	Refurb 2034
Engine 805	2004	Ferrara	HME	44KFT42804WZ20364	05/01/04	20	73,622	\$1,200,000	\$420	\$19,300	2027
Engine 807	2001	Spartan	FT	4S7AT39981C037469	09/11/23	1		\$1,200,000	\$6,200	\$19,300	sell in 2027
Tender 801	2000	International	4700 4X2	1HTSCAARXYH211256	06/01/99	25	9,957	\$800,000	\$2,450	\$19,300	2027
Tender 802	2000	International	4700 4X2	1HTSCAAR1YH211257	06/01/99	25	13,363	\$800,000	\$600	\$19,300	2029
<b>2) Fire/Rescue Boats</b>											
Jet Ski Trailer	2012	Bear MFG	2 Slot Ski Trailer	41YAB1610C1048429	09/30/12	12		\$10,000	\$0	\$500	N/A
Boat 801	2015	Lake Assault	LC28	LALML057K515	06/01/15	9	960 hrs	\$650,000	\$27,000	\$5,000	2035
Boat 801 Trailer	2016		Shore Land'r	1MDBAA838GA595875	06/01/15	9		\$10,000	\$200	\$500	2035
<b>3) Brush Trucks (Frontline &amp; Reserve)</b>											
Brush 801	2012	Ford	F550	1FD0X5HT9CEB09017	02/01/12	13	18,018	\$260,000	\$5,084	\$3,400	2031
Brush 802	2012	Ford	F550	1FD0X5HT0CEB09018	02/01/12	13	21,451	\$260,000	\$1,102	\$3,400	2032
Brush 803	2012	Ford	F550	1FD0X5HT0CEA61052	02/01/12	13	64,817	\$260,000	\$6,421	\$3,400	2030
Brush 804	1999	Ford	F450	1FDXW47F0XEB33199	06/01/99	25	35,884	\$260,000	\$715	\$3,400	2026
<b>4) Battalion Chief Command Vehicles</b>											
Battalion 801	2019	Chevrolet	2500 HD	1GC1KSEY1KF119653	12/01/19	5	39,572	\$100,000	\$300	\$19,300	2029
Battalion 802	2019	Chevrolet	2500 HD	1GC1KSEY9KF173587	12/01/19	5	61,924	\$75,000	\$300	\$19,300	2026
<b>5) Search &amp; Rescue Vehicles</b>											
SAR 801 UTV	2022	CFMOTO			01/01/22	3	65	\$30,000	\$200	\$2,800	2040
SAR 801 Trailer	2022	Continental	VHW714TA2	5NHUVH423NY046358	01/01/22	3		\$10,000	\$0	\$500	2040
<b>6) Fire Chief / Assistant Fire Chief</b>											
Command 801	2023	Jeep	Wagoneer Series2	1C4-SJVBP1PS-560251	07/31/23	1	34,000	\$75,000	\$369	\$2,800	2033
Command 802	2023	Chevrolet	Tahoe Z71	1GN5KPKD1PR548274	11/21/23	1	20,000	\$75,000	\$265	\$2,800	2033
<b>7) Support Vehicles</b>											
FMO 801	2024	Chevrolet	Silverado	3GCUDFE80RG213983	02/26/24	1	22,450	\$75,000	\$250	\$2,800	2034
Support 801	2022	GMC	3500 HD	1GT49TEY4NF295423	05/02/22	2	16,451	\$75,000	\$437	\$2,800	2033
Support 802	2024	Chevrolet	Blazer	3GNKBKR41RS210520	02/26/24	1	15,860	\$45,000	\$114	\$2,800	2035
Support 803	2012	Chevrolet	Tahoe	1GNLC2E04CR194113	08/14/13	11	106,669	\$75,000	\$535	\$2,800	2026
Support 804	2009	Chevrolet	Tahoe								sell in 2025

**A. PFD Fleet Committee Guidelines**

- 1) Engines - 10 year frontline, 5 years reserve (or 60% frontline, with 40% life left in reserve)
- 2) Staff vehicles (gas) - replace at 100k, keep best for reserve
- 3) Staff vehicles (diesel) - replace at 200k, keep best for reserve
- 4) Brush trucks - 12 years frontline, 3 years reserve
- 5) Boat - Replace motors every 10 years, evaluate

**Travis County ESD No. 8 / Pedernales Fire**  
**Capital Improvement Plan**  
**June 11, 2025; 1400**

Bonds / Financing: New Debt Service	Years	Estimated Cost	Rate/ \$1M	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Financing (New)</b>													
<b>New Facilities &amp; Land (Financing)</b>													
A Station 801 remodel	20	\$3,000,000	\$78,000	\$0	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000
B Station 803 land purchase	20	\$1,000,000	\$78,000	\$0	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000
C Station 803 remodel/relocate	20	\$8,000,000	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624,000
D Station 804 land purchase	20	\$1,000,000	\$78,000	\$0	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000
E Station 804 building	20	\$8,000,000	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624,000
Subtotal New Facilities & Land (Financing)		\$21,000,000		\$0	\$390,000	\$390,000	\$390,000	\$390,000	\$390,000	\$390,000	\$390,000	\$390,000	\$1,638,000
<b>New Apparatus (Financing)</b>													
A Tender 801 - used (Replace 2000 International 4700)	7	\$400,000	\$170,000	\$0	\$0	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$0
B Tender 802 - used (Replace 2000 International 4700)	7	\$400,000	\$170,000	\$0	\$0	\$0	\$0	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000
C Engine 804 for new station	7	\$1,200,000	\$170,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204,000
Subtotal New Apparatus (Financing)		\$2,000,000		\$0	\$0	\$68,000	\$68,000	\$136,000	\$136,000	\$136,000	\$136,000	\$136,000	\$272,000
Total Financing (New)		\$23,000,000		\$0	\$390,000	\$458,000	\$458,000	\$526,000	\$526,000	\$526,000	\$526,000	\$526,000	\$1,910,000

Pay As You Go (New) - CIP	#/Life	Estimated Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Pay As You Go (PAG)</b>												
<b>Refurbished Apparatus (PAG)</b>												
A Engine 801 (Refurb 2020 Stuphen; +10 yrs)	10	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
B Engine 802 (Refurb 2022 Stuphen; +10 yrs)	10	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
C Engine 803 (Refurb 2023 Stuphen; +10 yrs)	10	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Subtotal PAG Refurbished Apparatus		\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$500,000	\$0	\$500,000
<b>New Apparatus (PAG)</b>												
A SUV-Med, Chevrolet Blazer (SUP:FY35)	10	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B SUV-Large, Chevrolet Tahoe (SUP:FY26,COM:FY33,33)	10	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0
C P/U Chevrolet 2500 HD (BAT:FY26,SUP:FY33,FMO:FY34)	10	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000
D P/U Chevrolet 2500 HD (BAT:FY29)	10	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
E Brush Trucks, F-550 (FY26,30,31,32)	15	\$260,000	\$180,000	\$80,000	\$0	\$0	\$0	\$260,000	\$260,000	\$260,000	\$0	\$0
F Fire Rescue Boat 801 (FY35)	20	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
G UTV SAR 801 (FY40)	15	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal PAG New Apparatus		\$1,285,000	\$180,000	\$230,000	\$0	\$0	\$100,000	\$260,000	\$260,000	\$260,000	\$225,000	\$75,000
<b>New Miscellaneous (PAG)</b>												
A Mobile Radios-APX 8500+ (8 yr life, ??, \$11K); FY25:0X\$11K	8	\$11,000	\$0	\$11,000	\$0	\$0	\$0	\$11,000	\$22,000	\$22,000	\$11,000	\$22,000
B MDC-Mobile Digital Communicators w/ Modem (5 yr life, ??, \$5K); FY25:0X\$5K	5	\$5,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000
C 800 MHz-Handheld (8 yr life, 16??, \$11K); FY25:0X\$11K	8	\$11,000	\$0	\$44,000	\$44,000	\$44,000	\$44,000	\$0	\$0	\$0	\$44,000	\$44,000
D Miscellaneous		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal PAG New Miscellaneous		\$27,000	\$0	\$65,000	\$54,000	\$54,000	\$54,000	\$21,000	\$32,000	\$27,000	\$65,000	\$76,000
Total New Pay As You Go (PAG)		\$2,812,000	\$180,000	\$295,000	\$54,000	\$54,000	\$154,000	\$781,000	\$292,000	\$787,000	\$290,000	\$651,000

**Travis County ESD No. 8 / Pedernales Fire**  
**Capital Improvement Plan**  
**June 11, 2025; 1400**

SUMMARY	Years	Estimated Cost		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>New Debt Service Summary</b>													
Total Bonds (New)		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Financing (New)		\$23,000,000		\$0	\$390,000	\$458,000	\$458,000	\$526,000	\$526,000	\$526,000	\$526,000	\$526,000	\$1,910,000
Total New Debt Service		\$23,000,000		\$0	\$390,000	\$458,000	\$458,000	\$526,000	\$526,000	\$526,000	\$526,000	\$526,000	\$1,910,000
<b>Existing Debt Service Summary</b>													
<b>Existing Financing</b>													
Station 801	20	\$514,200		\$149,100	\$149,100	\$149,100	\$111,800	\$0	\$0	\$0	\$0	\$0	\$0
Station 802	20	\$1,472,800		\$124,400	\$124,400	\$124,400	\$124,400	\$124,400	\$124,400	\$124,400	\$124,400	\$124,400	\$124,400
Engine 803	9	\$682,100		\$109,000	\$109,000	\$109,000	\$109,000	\$109,000	\$109,000	\$109,000	\$109,000	\$109,000	\$0
Support 801	7	\$72,700		\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$0	\$0	\$0	\$0	\$0
Consolidated - Engine 801, 802, Battalion 801,802, Fire Boat	9	\$536,800		\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$0	\$0	\$0	\$0	\$0
Total Existing Debt Service		\$3,278,600		\$514,000	\$514,000	\$514,000	\$476,700	\$364,900	\$233,400	\$233,400	\$233,400	\$124,400	\$124,400
TOTAL NEW & EXISTING DEBT SERVICE		\$26,278,600		\$514,000	\$904,000	\$972,000	\$934,700	\$890,900	\$759,400	\$759,400	\$759,400	\$650,400	\$2,034,400
TOTAL NEW PAY AS YOU GO (PAG)				\$180,000	\$295,000	\$54,000	\$54,000	\$154,000	\$781,000	\$292,000	\$787,000	\$290,000	\$651,000
TOTAL CAPITAL IMPROVEMENT				\$694,000	\$1,199,000	\$1,026,000	\$988,700	\$1,044,900	\$1,540,400	\$1,051,400	\$1,546,400	\$940,400	\$2,685,400

**LENDING INSTITUTION RULES OF THUMB:**

Debt Ratios	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ratio of debt service to total revenue: 12% - 16%	4.7%	7.8%	7.7%	7.2%	6.4%	5.1%	4.8%	4.5%	3.7%	10.5%
Ratio of net debt to total assessed valuation: <1.5%	0.64%	0.54%	0.48%	0.42%	0.37%	0.32%	0.29%	0.26%	0.23%	0.20%
Ratio of unrestricted Fund Balance to operating expense: >25+%	54.3%	40.4%	38.9%	37.7%	39.4%	39.1%	47.2%	50.8%	64.3%	42.8%
Ratio of unrestricted Fund Balance to total net debt: >25+%	22.1%	19.4%	19.8%	20.6%	23.3%	25.9%	32.4%	38.7%	50.8%	46.2%

**Travis County ESD No. 8 / Pedernales Fire**  
**Fiscal Year 2025 Staffing Pattern**  
**June 3, 2025; 1400**

	Sworn Staff	Civilian Staff
<b>Sworn Exempt Staff</b>		
<b>Fire Chief</b>		
Fire Chief	1	
<b>Assistant Chief</b>		
Assistant Chief	1	
<b>Total Sworn Exempt</b>	<b>2</b>	
<b>Sworn Non-Exempt Staff</b>		
<b>Fire Station Operations</b>		
Battalion Chiefs	3	
Lieutenants	9	
Engineers	9	
Firefighters	27	
Firefighter Part-Time	4	
<b>Total Fire Station Operations</b>	<b>52</b>	
<b>Admin/Training</b>		
Administrative Battalion Chief	1	
EMS Coordinator	1	
<b>Total Admin/Training</b>	<b>2</b>	
<b>Civilian Administrative Staff</b>		
<b>Exempt Staff</b>		
Director of Administration		1
Staff Accountant		1
<b>Non-Exempt Staff</b>		
Special Projects Part-Time		1
Executive Assistant		1
Logistics Position		1
<b>Total Administrative Staff</b>		<b>5</b>
<b>Sworn and Civilian Staff Totals</b>	<b>56</b>	<b>5</b>
<b>Staff Grand Total</b>	<b>61</b>	

**Travis County ESD No. 8 / Pedernales Fire**  
**Fiscal Year 2025 Station Staffing Pattern**  
**2 BC's, 3 LT's at 801,802,803; 3 Stations at 4 FF/Shift**  
**June 3, 2025; 1400**

**A. Operations Staffing: 2 BC's, 3 LT's / Shift; 3 Stations at 4 FF/Shift + Relief Firefighters (RFF)**

	B/C	LT	ENG	FF	Subtotal	RFF	Total (2)
A Shift Station 801	1	1	1	2	5	1	6
Station 802		1	1	2	4	1	5
Station 803		1	1	2	4	1	5
A Shift Subtotal	1	3	3	6	13	3	16
B Shift Station 801	1	1	1	2	5	1	6
Station 802		1	1	2	4	1	5
Station 803		1	1	2	4	1	5
B Shift Subtotal	1	3	3	6	13	3	16
C Shift Station 801	1	1	1	2	5	1	6
Station 802		1	1	2	4	1	5
Station 803		1	1	2	4	1	5
C Shift Subtotal	1	3	3	6	13	3	16
Total	3	9	9	18	39	9	48

**B. Actual PTO & Extended Leave Hours Used Fiscal Year 2018 - 2024e including RFF**

PTO Used	2020	2021	2022	2023	2024e (1)
PTO Hours	6,206	9,986	10,377	10,724	11,805
Other PTO Hours	100	100	100	100	100
Training Hours - on-duty					2,980 (3)
Personal Leave Extended (Unpaid)			728		1,624
IOJ (Workers Compensation)					3,450 (4)
Total	6,306	10,086	11,205	10,824	19,959

**C. Estimated PTO & Extended Leave Hours Fiscal Year 2024 excluding RFF**

PTO Accrued	Staffing	Hours	Available	% Usage	Total PTO Hours
PTO Hours	39	240	9,360	90%	8,424
Estimated Other PTO Hours			100	100%	100
Estimated Training Hours - on-duty			2,980	100%	2,980
Estimated Extended Leave (Unpaid)			1,624	100%	1,624
Estimated IOJ (Workers Compensation)			3,450	100%	3,450
Total			17,514		16,578 (5)

**D. Estimated RFF Needed for Fiscal Year 2024**

RFF Available Hours (1 YR of Service)	Hours	% Usage	Total Hours	Coverage	# Floaters
Total Shift Hours (53hrs+30Tx52wks=2912Hr)	2,912	100%	2,912		
Less PTO Hours Used	(240)	75%	(180)		
Less Training (2.5 Wks)	(100)	100%	(100)		
Total	2,572		2,632	16,578	6.3

**E. Estimated Fiscal Year 2024 RFF Cost**

Additional Costs (1 YR of Service)	Rate	Hours	Sub Total	Floater Needs	Total \$
Annual Reg Shift Hours (53hrsx52wks=2756)	\$21.33	2,756	\$58,785		
Annual OT Shift Hours (3hrsx52wks=156)	\$32.00	156	\$4,992		
1 YR of Service Medical+ (12 months)			\$5,600		
1 YR of Service Retirement			\$10,500		
Additional Standard Equipment Cost			\$7,500		
Total		2,912	\$87,377	6.0	\$524,265

**F. Fiscal Year 2024 Cost Comparison if NO RFF Available (all replacements XOT)**

Position (AVG YRS)	FY25 Rate	#	Wt Rate	Wt OT Rate	Hours Need	Total \$
Battalion Chiefs (17 yrs)	\$44.04	3	\$132.12			
Lieutenants (1 yrs)	\$34.92	9	\$314.28			
Engineer (7 yrs)	\$28.90	9	\$260.10			
Firefighter (2 yrs)	\$23.01	18	\$414.18			
Total		39	\$28.74	\$43.10	15,792	\$680,684



**Travis County ESD No. 8 / Pedernales Fire**  
**FY 2025 Core Service Financial Considerations**  
**June 2, 2025; 1400**

Core Service Items	Calculations	Expenses per Year
<b>I. Fire Station &amp; Company Options</b>		
<b>A) Station ###: Cost of an Additional Station</b>		
4 Firefighter Station or		\$2,793,000
3 Firefighter Station or		\$2,340,000
2 Firefighter Station		\$1,886,000
Calculations:		
Labor Expense:		
Avg Salary for current Station Personnel (2FF, ENG & LT) (\$93K+32%)	\$123,000	
Relief factor for PTO +	23%	
4 Firefighter Company per shift including relief (4X3)X1.23X\$123K	\$1,815,000	
3 Firefighter Company per shift including relief (3X3)X1.23X\$123K	\$1,362,000	
2 Firefighter Squad per shift including relief (2X3)X1.23X\$123K	\$908,000	
Station and Supply Expense:	\$150,000	
Debt Service:		
Station (\$8,000,000, 20 years, \$78K/\$1M)	\$624,000	
Pumper (\$1,200,000, 7 years, \$170K/\$1M)	\$204,000	
<b>II. Squad Options</b>		
<b>A) Squad (Paramedic) 24 hours / Day, 7 Days / Week (24/7)</b>		
1 Squad		\$929,000
Calculations:		
Labor Expense (REG hours):		
Average Salary for Engineer incl tax/fringe (\$88K+32%)	\$116,000	
Relief factor for PTO +	23%	
1 Engineer per shift incl relief ((1 ENG X 3 Shifts)X1.23X\$116K)	\$428,000	
Average Salary for Paramedic Firefighter incl tax/fringe (\$76K+32%)	\$101,000	
Relief factor for PTO +	23%	
1 Paramedic Firefighter per shift incl relief ((1 FF X 3 Shifts)X1.23X\$101K)	\$373,000	
Training Expense:		
Paramedic course	\$50,000	
Equipment Expense:		
12 Lead Monitor & ALS Equipment (\$54K / 3 yrs)	\$18,000	
Supply Expense:	\$20,000	
Debt Service:		
Station Trailer (\$200K, 10 year life)	\$20,000	
SUV Response Unit (\$100K, 5 year life)	\$20,000	

Core Service Items	Calculations	Expenses per Year
<b>B) Squad (EMT-Advanced) 24 hours / Day, 7 Days / Week (24/7)</b>		
<b>1 Squad</b>		<b>\$1,069,000</b>
<b>Calculations:</b>		
<b>Labor Expense (REG hours):</b>		
Average Salary for Lieutenant incl tax/fringe (\$106K+32%)	\$140,000	
Relief factor for PTO +	23%	
1 Lieutenant per shift incl relief ((1LT X 3 Shifts)X1.23X\$140K)	<b>\$517,000</b>	
Average Salary for EMT-Advanced Engineer incl tax/fringe (\$91K+32%)	\$121,000	
Relief factor for PTO +	23%	
1 EMT-Advanced Engineer per shift incl relief ((1 ENG X 3 Shifts)X1.23X\$121K)	<b>\$446,000</b>	
<b>Training Expense:</b>		
EMT-Advanced course	<b>\$18,000</b>	
<b>Equipment Expense:</b>		
12 Lead Monitor & ALS Equipment (\$54K / 3 yrs)	<b>\$18,000</b>	
<b>Supply Expense:</b>	<b>\$20,000</b>	
<b>Debt Service:</b>		
Station Trailer (\$200K, 10 year life)	<b>\$20,000</b>	
SUV Response Unit (\$150K, 5 year life)	<b>\$30,000</b>	
<b>III. Personnel Options</b>		
<b>A) 4th Firefighter: Cost of one Additional 1 Year Firefighter (including relief)</b>		
<b>4th Firefighter in 1 Station</b>		<b>\$365,000</b>
<b>Calculations:</b>		
<b>Labor Expense:</b>		
1 Year Firefighter including tax/fringe (\$75K+32%)	\$99,000	
Relief factor for PTO +	23%	
Total Firefighter per company including relief (1 FF X 3 Shifts) X 1.23	3.69	
Add \$ for one addl Firefighter per Company for 3 shifts (\$99K X 3.69)	<b>\$365,000</b>	

**Travis County ESD No. 8 / Pedernales Fire**  
**FY 2025 REVENUES / EXPENDITURES / BALANCE (Chief Tax Appraiser Model)**  
**June 11, 2025; 1400**

	2024 est.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>REVENUES</b>											
<b>Total Revenues</b>	<b>\$10,296,701</b>	<b>\$11,031,000</b>	<b>\$11,550,900</b>	<b>\$12,570,900</b>	<b>\$13,071,700</b>	<b>\$14,017,700</b>	<b>\$14,942,000</b>	<b>\$15,822,600</b>	<b>\$16,731,100</b>	<b>\$17,727,000</b>	<b>\$19,429,500</b>
Total Revenue Prior Year Increase/(Decrease)	\$0	\$734,299	\$519,900	\$1,020,000	\$500,800	\$946,000	\$924,300	\$880,600	\$908,500	\$995,900	\$1,702,500
Total Revenue Year to Date Increase/(Decrease)	\$0	\$734,299	\$1,254,199	\$2,274,199	\$2,774,999	\$3,720,999	\$4,645,299	\$5,525,899	\$6,434,399	\$7,430,299	\$9,132,799
Ad Valorem Tax Revenue Growth % / Year	16.0%	7.0%	16.8%	8.6%	8.5%	10.4%	8.6%	7.7%	7.3%	7.8%	15.4%
Sales Tax Revenue Growth % / Year	8.8%	-2.1%	2.0%	2.5%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Revenue Growth % / Year	14.7%	7.1%	4.7%	8.8%	4.0%	7.2%	6.6%	5.9%	5.7%	6.0%	9.6%
<b>EXPENDITURES</b>											
<b>Capital Improvement Plan Expenditures</b>											
<b>CIP Debt Service</b>											
Existing Financing (Lease/Purchase/Mortgage)	\$788,856	\$514,000	\$514,000	\$514,000	\$476,700	\$364,900	\$233,400	\$233,400	\$233,400	\$124,400	\$124,400
New Financing (Lease/Purchase/Mortgage)	\$0	\$0	\$390,000	\$458,000	\$458,000	\$526,000	\$526,000	\$526,000	\$526,000	\$526,000	\$1,910,000
<b>Total CIP Debt Service (Existing &amp; New)</b>	<b>\$788,856</b>	<b>\$514,000</b>	<b>\$904,000</b>	<b>\$972,000</b>	<b>\$934,700</b>	<b>\$890,900</b>	<b>\$759,400</b>	<b>\$759,400</b>	<b>\$759,400</b>	<b>\$650,400</b>	<b>\$2,034,400</b>
<b>CIP Pay As You Go (Capital Acquisition Reserve)</b>	<b>\$455,095</b>	<b>\$180,000</b>	<b>\$295,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$154,000</b>	<b>\$781,000</b>	<b>\$292,000</b>	<b>\$787,000</b>	<b>\$290,000</b>	<b>\$651,000</b>
<b>Total Capital Improvement Plan Expenditures</b>	<b>\$1,243,951</b>	<b>\$694,000</b>	<b>\$1,199,000</b>	<b>\$1,026,000</b>	<b>\$988,700</b>	<b>\$1,044,900</b>	<b>\$1,540,400</b>	<b>\$1,051,400</b>	<b>\$1,546,400</b>	<b>\$940,400</b>	<b>\$2,685,400</b>
<b>Operating Expenditures (Excluding CIP):</b>											
<b>Base Budget (Excluding CIP)</b>	<b>\$8,908,376</b>	<b>\$8,908,376</b>	<b>\$10,002,835</b>	<b>\$11,167,835</b>	<b>\$11,614,835</b>	<b>\$12,078,835</b>	<b>\$12,546,835</b>	<b>\$13,050,835</b>	<b>\$13,576,835</b>	<b>\$14,123,835</b>	<b>\$14,696,835</b>
<b>Cost Drivers: Additional \$ over prior year</b>											
Payroll Increase (Decrease) (inc % driven tax/fringe) FY27-34: +4%	Included	\$754,293	\$1,003,000	\$318,000	\$330,000	\$343,000	\$357,000	\$372,000	\$386,000	\$402,000	\$418,000
Health/Dental/Life/Wellness Increase FY26-34: +7%	Included	(\$96,800)	\$60,000	\$64,000	\$68,000	\$73,000	\$78,000	\$83,000	\$89,000	\$96,000	\$102,000
Other (Ins, Fleet, Training, Comm., IT, Facilities, PPE, EMS, Fire) FY26-34: +2.5%	Included	\$36,966	\$45,000	\$46,000	\$47,000	\$48,000	\$49,000	\$50,000	\$51,000	\$52,000	\$53,000
<b>Total Cost Drivers (additional \$ over prior year)</b>		<b>\$694,459</b>	<b>\$1,108,000</b>	<b>\$428,000</b>	<b>\$445,000</b>	<b>\$464,000</b>	<b>\$484,000</b>	<b>\$505,000</b>	<b>\$526,000</b>	<b>\$550,000</b>	<b>\$573,000</b>
<b>Core Service Enhancement/(Reduction): Additional \$ over prior year</b>											
Continued: See list of continued enhancements below in NOTE	Included	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>New FY25: +3 Firefighters (FY25: 3x\$100k incl salary, tx/frng, direct)</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$43,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$3,000</b>	<b>\$15,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$17,000</b>	<b>\$18,000</b>
<b>New FY25: +1 Staff Accountant (FY25: \$100k incl salary, tx/frng, direct)</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$14,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$1,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>New FY34: + Station 804 w/ 4 FF (FY25: \$1.82M+Infl)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,658,000</b>
<b>Total Core Service Increase (additional \$ over prior year)</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$57,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$4,000</b>	<b>\$20,000</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$23,000</b>	<b>\$2,682,000</b>
<b>Total Operating Expenditures (Excluding CIP)</b>	<b>\$8,908,376</b>	<b>\$10,002,835</b>	<b>\$11,167,835</b>	<b>\$11,614,835</b>	<b>\$12,078,835</b>	<b>\$12,546,835</b>	<b>\$13,050,835</b>	<b>\$13,576,835</b>	<b>\$14,123,835</b>	<b>\$14,696,835</b>	<b>\$17,951,835</b>
<b>Reserve Transfers</b>											
Operations Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserve Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures (Reserve Transfers, CIP &amp; Expenditures)</b>	<b>\$10,152,327</b>	<b>\$10,696,835</b>	<b>\$12,366,835</b>	<b>\$12,640,835</b>	<b>\$13,067,535</b>	<b>\$13,591,735</b>	<b>\$14,591,235</b>	<b>\$14,628,235</b>	<b>\$15,670,235</b>	<b>\$15,637,235</b>	<b>\$20,637,235</b>
<b>Excess / (Deficit) to Capital Acquisition Reserve</b>	<b>\$144,374</b>	<b>\$334,165</b>	<b>(\$815,935)</b>	<b>(\$69,935)</b>	<b>\$4,165</b>	<b>\$425,965</b>	<b>\$350,765</b>	<b>\$1,194,365</b>	<b>\$1,060,865</b>	<b>\$2,089,765</b>	<b>(\$1,207,735)</b>
<b>RESERVE BALANCES After Excess / Deficit (above)</b>											
Operations Reserve	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000	\$3,570,000
Capital Acquisition Reserve	\$1,904,374	\$2,238,539	\$1,422,604	\$1,352,669	\$1,356,834	\$1,782,799	\$2,133,564	\$3,327,929	\$4,388,794	\$6,478,559	\$5,270,824
<b>Total Estimated Reserves</b>	<b>\$5,474,374</b>	<b>\$5,808,539</b>	<b>\$4,992,604</b>	<b>\$4,922,669</b>	<b>\$4,926,834</b>	<b>\$5,352,799</b>	<b>\$5,703,564</b>	<b>\$6,897,929</b>	<b>\$7,958,794</b>	<b>\$10,048,559</b>	<b>\$8,840,824</b>
<b>RESERVE BALANCE "GOALS"</b>											
Annual Stabilization Operations Reserve @ 25%	\$2,574,000	\$2,758,000	\$2,888,000	\$3,143,000	\$3,268,000	\$3,504,000	\$3,736,000	\$3,956,000	\$4,183,000	\$4,432,000	\$4,857,000
Capital Acquisition Reserve @ 16%	\$1,647,000	\$1,765,000	\$1,848,000	\$2,011,000	\$2,091,000	\$2,243,000	\$2,391,000	\$2,532,000	\$2,677,000	\$2,836,000	\$3,109,000
<b>Total Reserve Goal</b>	<b>\$4,221,000</b>	<b>\$4,523,000</b>	<b>\$4,736,000</b>	<b>\$5,154,000</b>	<b>\$5,359,000</b>	<b>\$5,747,000</b>	<b>\$6,127,000</b>	<b>\$6,488,000</b>	<b>\$6,860,000</b>	<b>\$7,268,000</b>	<b>\$7,966,000</b>

**NOTE: Continued Core Service Enhancements from Prior Years**

FY14: 1 additional LT position - station 803 12 hrs day 7 days  
FY14: +1 part time slot approved to cover station 803 12 hrs a day 7 days a week  
FY15: +1 District Chief Position (\$103K x 2 = \$206K+Infl)  
FY16: +1 FF station 803 12 hours a day 7 days a week. - 12 hours at station 802 for 4 man staffing  
FY19: 3 LT's station 803 24 hour staffing

FY19: promoted 3 drivers station 803  
FY19: 6 ff station 803  
FY19: Special projects position  
FY21: +3 ff for 4 man staffing  
FY21: +1 Asst Chief (\$221K incl salary, tx/frng, direct, vehicle)

FY23: +1 Battalion Chief Training (\$244K incl salary, tx/frng, direct, vehicle)  
FY23: EMS Coordinator (\$148K incl salary, tx/frng, direct, vehicle)  
FY23: Additional 3 Relief Firefighters for Ops (\$265K incl salary, tx/frng, direct)  
FY24: Accountant (\$111K incl salary, tx/frng, direct)



# LTFR



## **Appendix A-2 - Fiscal Year 2025 10-Year Financial & Capital Improvement Plan**

LAKE TRAVIS FIRE RESCUE  
TRAVIS COUNTY ESD NO. 6



September 26, 2024

# Financial Plan: FY 2025 - 2034



## Table of Contents

- I. Purpose/Approach
- II. District's Strategic Service Goals
- III. Historical Economic Indicators and Expert Opinions
- IV. Funding and Revenue Sources
- V. Revenue: Historical and Projections
- VI. Capital Improvement Plan
- VII. Revenue/Expenditures/Balance
- VIII. Appendix

## Mission

- To minimize loss of life and property through Emergency Response, Prevention and Community Involvement.

## Vision

- To continually exceed the expectations of those we serve through Innovation, Engagement and Preparedness.

## Purpose

- Our success is built upon the foundation of our commitment to Professionalism, Leadership, Integrity, Compassion and Safety.



# I. Purpose/Approach

## Purpose:

To present a “long-term” outlook of the District’s 10-Year Financial Plan (forecasted funding, expenditures and capital improvement plan) that is aligned with its Strategic Service Goals.

## Approach:

- Approval of District’s Strategic Service Goals
- Analysis of Historical Economic Indicators and Expert Opinions
- Examination of Funding and Revenue Sources
- Assessment of District’s Historical Revenue Figures
- Evaluation of the Capital Improvement Plan
- Forecasting Revenue/Expenditures/Balance



## II. Travis County ESD No. 6 Strategic Service Goals

2021-2026

### Goal 1

- Ensure the appropriate weight on scene/resources for the type of incident/response times

### Goal 2

- Improve public awareness & communications

### Goal 3

- Effectively develop, lead & deploy resources

### Goal 4

- Improving the safety and security of LTFR locations, fleet and programs

### Goal 5

- Seek and develop innovative and collaborative approaches to serving the community









### III. Historical Economic Indicators & Expert Opinions

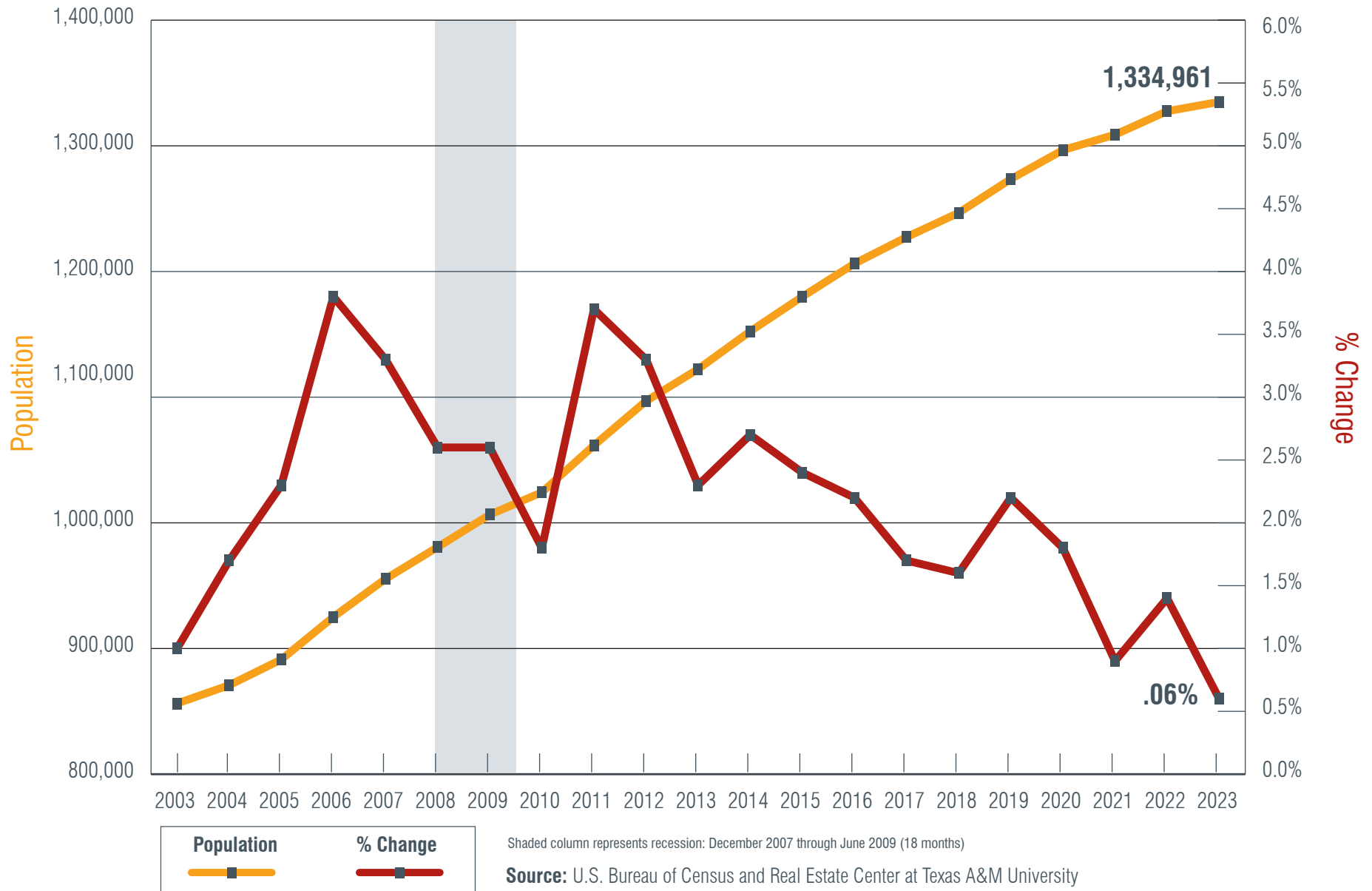
Examination of multiple historical indices that often predict future economic performance. Economic analysis by multiple experts.

#### Indices:

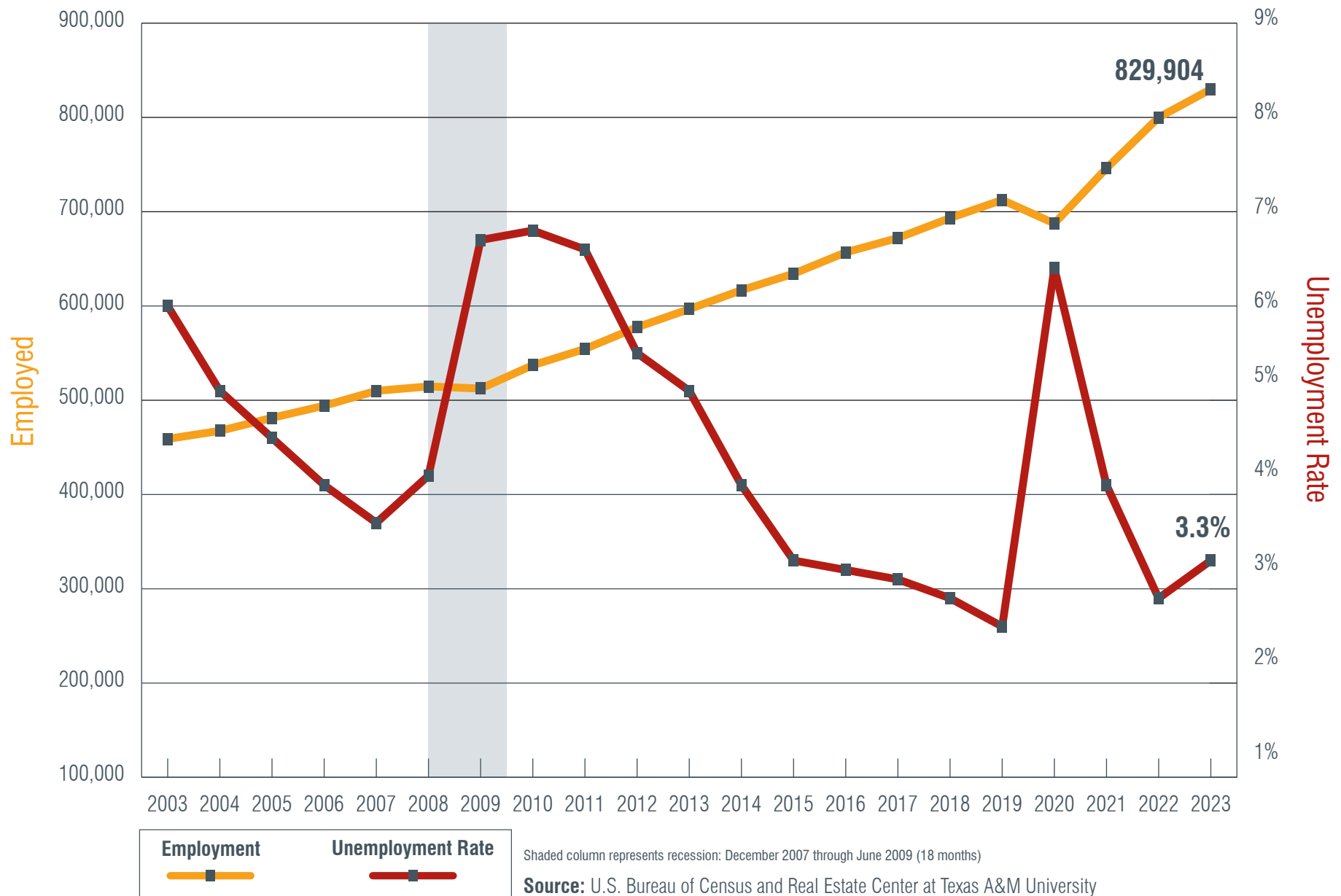
- Population Index
- Building Permits
- Employment/Unemployment Index
- Residential Housing Activity



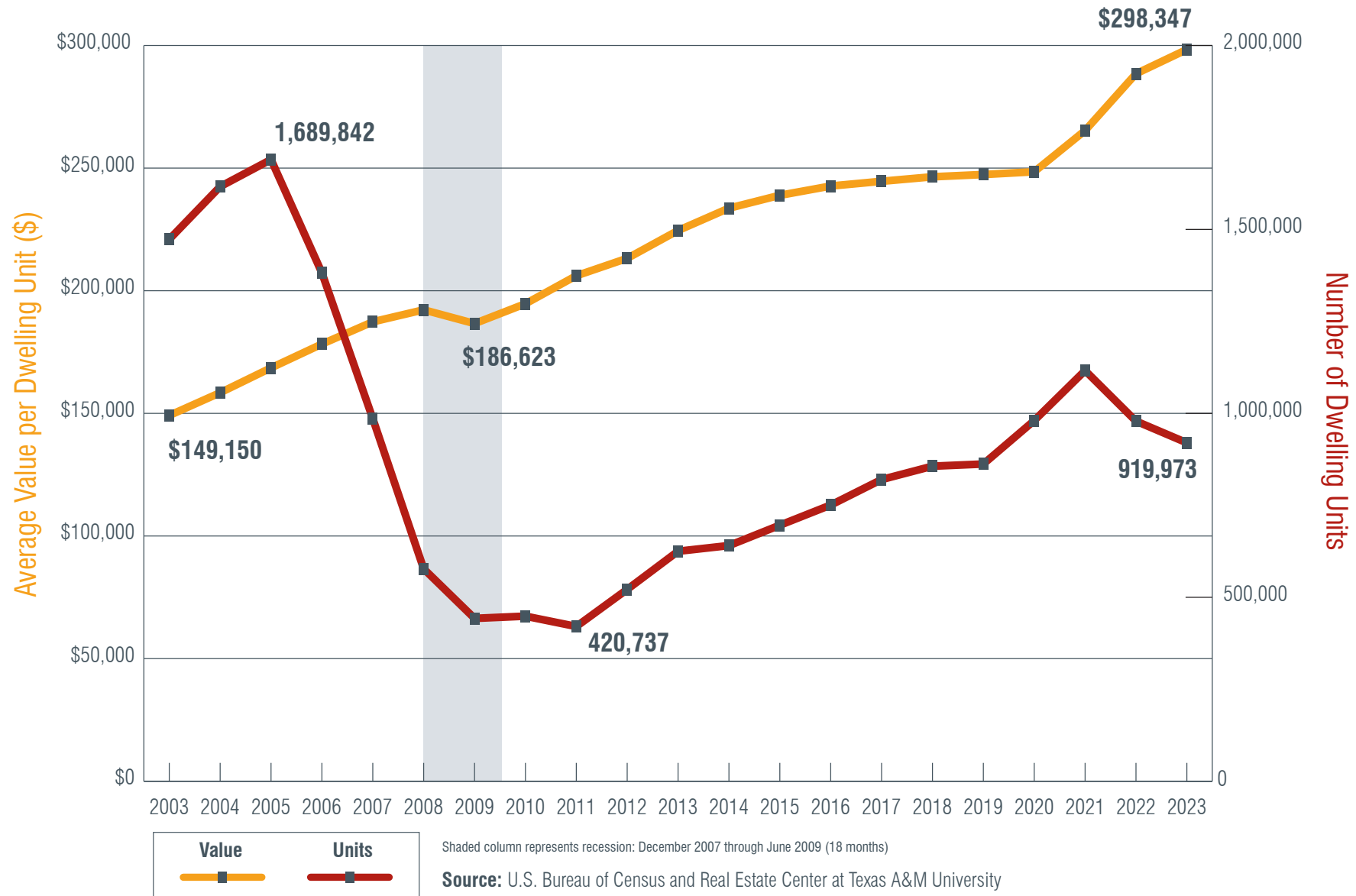
## Travis County – Population Index



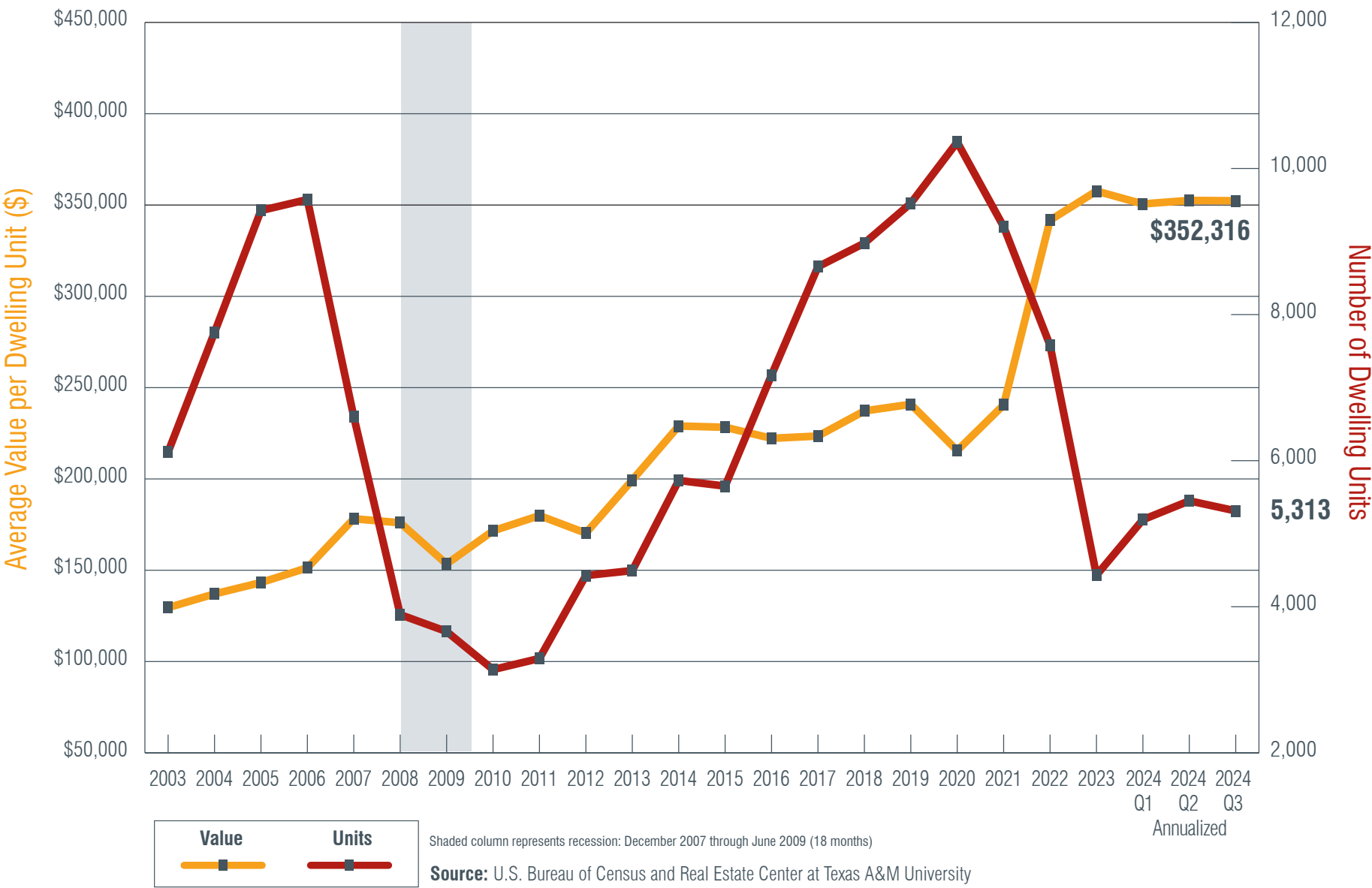
## Travis County – Employment/Unemployment



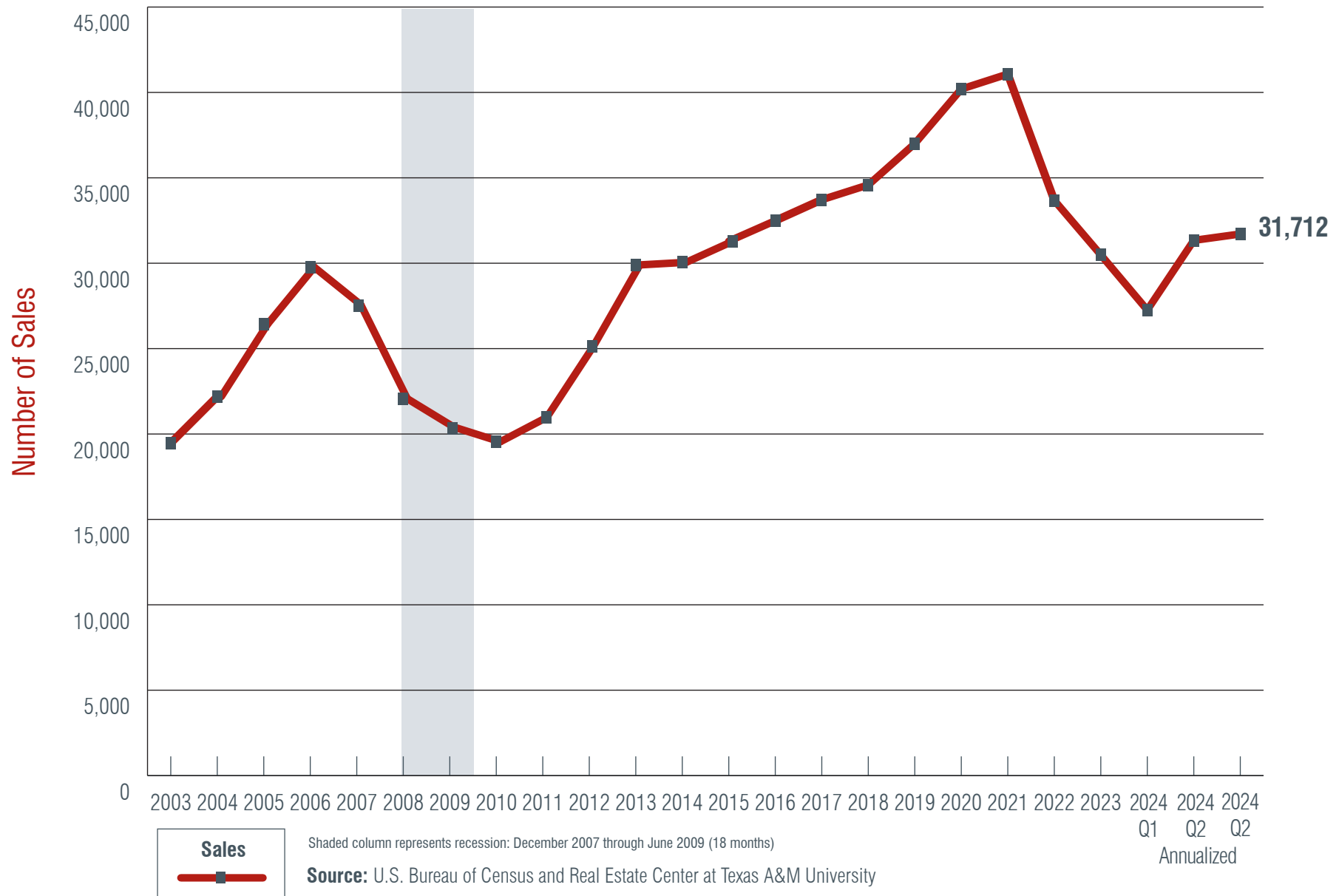
## United States – Single-Family Building Permits



### Travis County – Single-Family Building Permits

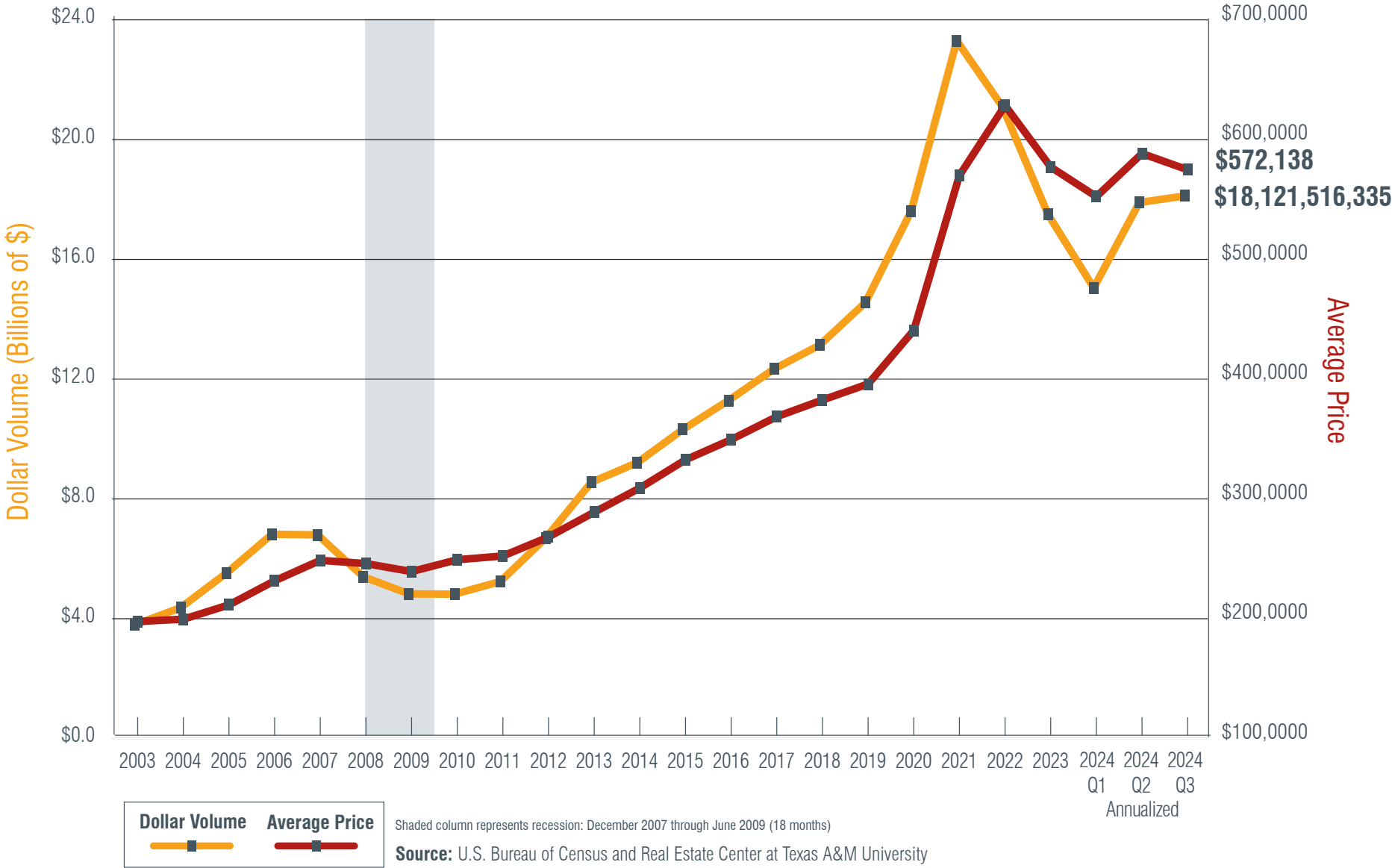


## Austin MLS – Annual Sales



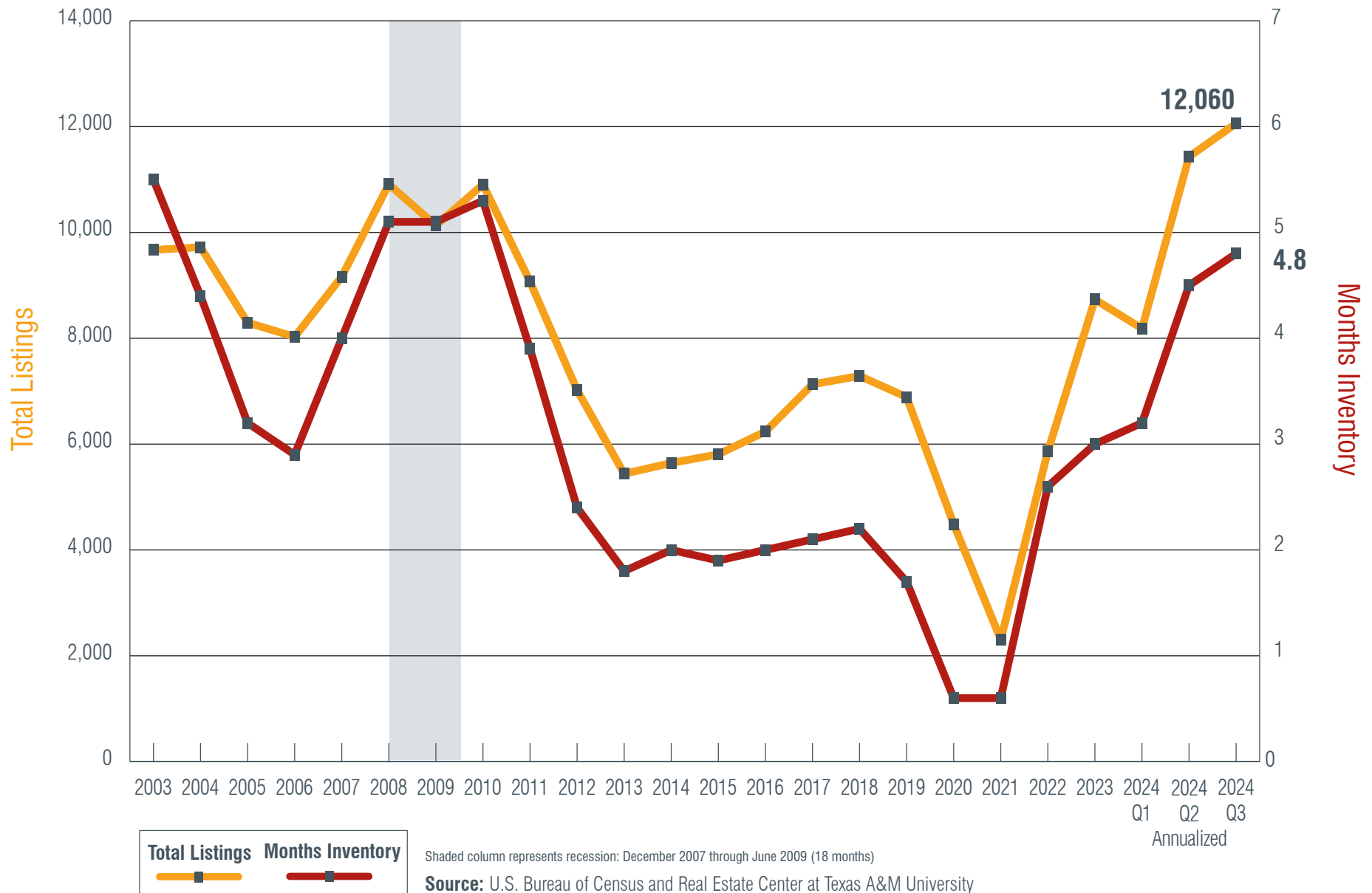
Austin MLS – Dollar Volume & Average Price of Residential Housing

III. HISTORICAL ECONOMIC INDICATORS AND EXPERT OPINIONS





## Austin MLS – Total Listings & Inventory for Residential Housing



## Expert Opinions:

- **Angelou Economics “2024 Austin Economic Forecast” August 2024**
    - “New residents land in Austin every day with the population in 2027 expected to rise to 2,764,434. The age distribution is concentrated mostly around 20-49, suggesting a large talent pool. Through July 2024, Austin has gained 17,917 jobs. In June 2024, the average sold price was \$577,891 with the median home price being \$450,000. Months of inventory was 5 and average days on the market was 65.”
  - **Real Estate Center at Texas A&M University “Outlook for the Texas Economy” August 2024**
    - “In August, Texas nonfarm employment grew by 78,000 workers, representing a 0.6 percent MOM increase. June and July were down months, losing 9,100 and 19,700 jobs, respectively. Among the state’s Big Four metro areas, Austin had a more modest increase (0.4 percent), adding 6,000 jobs.
    - Texas total home sales declined by 6.2 percent in August, with 24,948 transactions, marking a continuation of the downward trend in June following a temporary uptick in July. Among the Big Four metro areas, only Austin saw growth, with a 2.7 percent increase to 2,266 transactions. With the broad-based nature of declines in Dallas, Houston and San Antonio, this reflects a larger state-wide trend of slowing home sales as the housing market adjusts.
    - Over the past 12 months, the Consumer Price Index (CPI) increased 2.5 percent before seasonal adjustments. The food index increased 0.1 MOM in August after rising 0.2 percent in July. The index for food away from home rose 0.3 percent over the month, while the index for food at home was unchanged. The energy index fell 0.8 percent over the month after being unchanged the preceding month.”
  - **Chief Appraiser’s Certification of 2024 appraised values for Travis County Emergency Services District No. 6, July 19, 2024, Leana Mann, “Net Taxable Value . . . \$26,830,188,228” (Please see appendix)**
  - **Chief Appraiser Estimates next five years, August 19, 2024 (Note 2025 appraised values and resulting property taxes processed in fiscal 2026)**
    - 2025: +2.5%
    - 2026: +3.0%
    - 2027: +3.0%
    - 2028: +3.0%
    - 2029: +3.5%
- (Please see appendix)





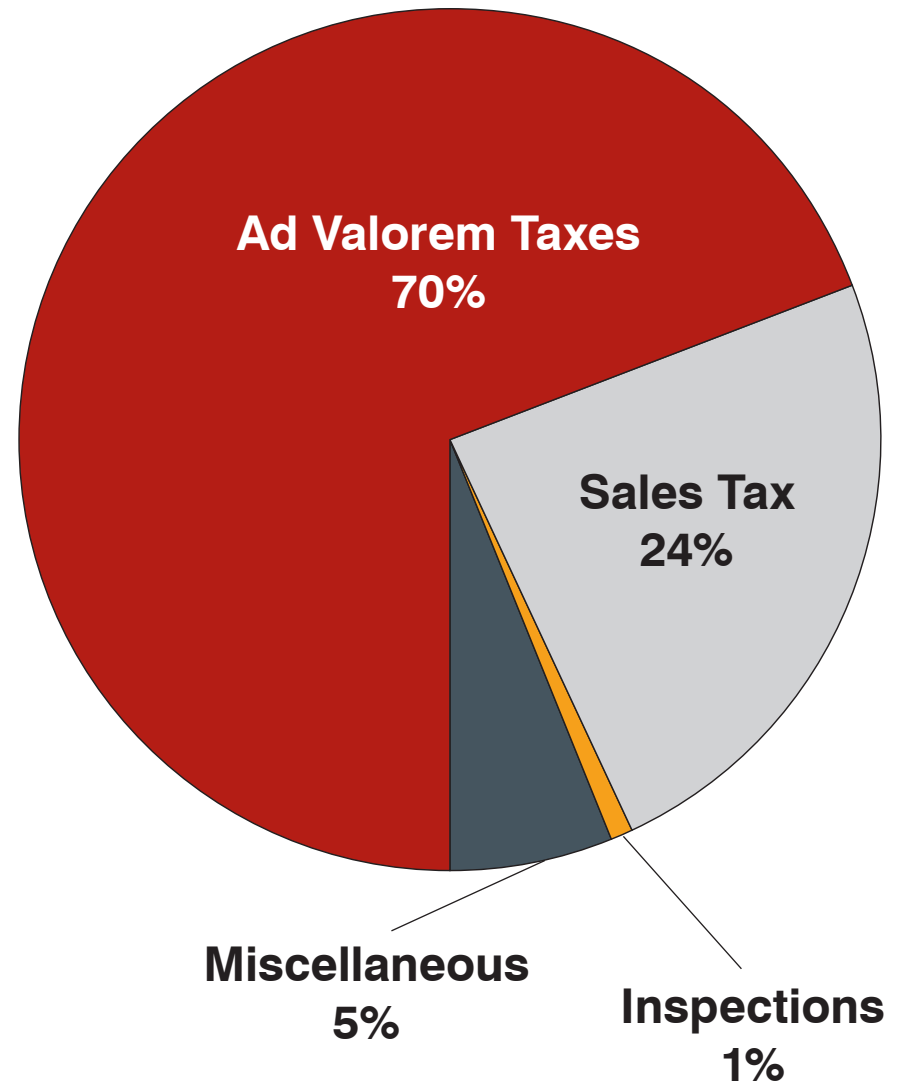
## IV. Funding and Revenue Sources

### Revenue Sources: Fiscal Year 2025

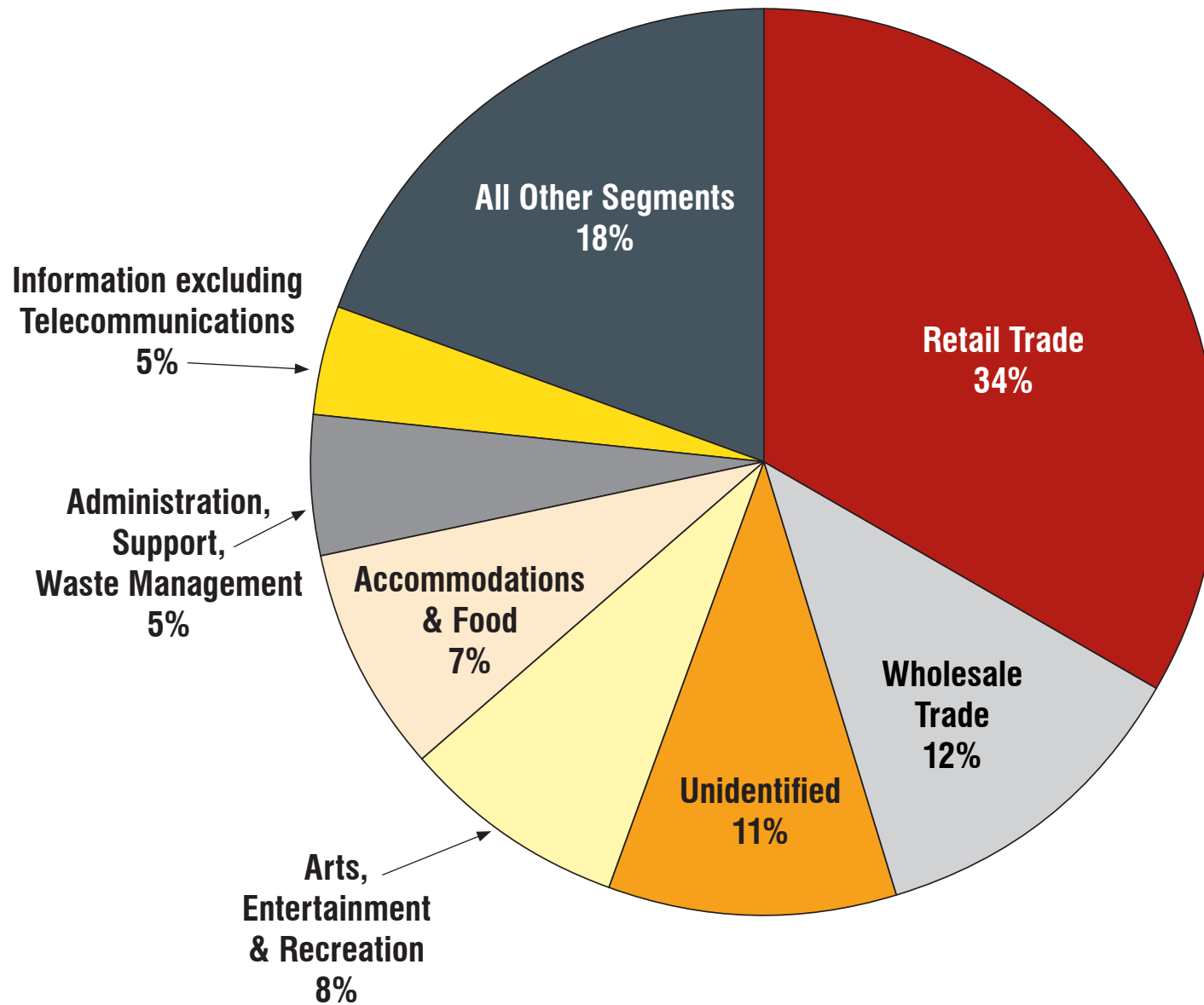
Revenue Source	%	Remarks
Ad Valorem Taxes	70%	Ad Valorem tax revenue: current & prior year, debt, penalties & interest.
Sales Tax	24%	Sales tax revenue: 1% from unincorporated areas North of dam and Village of the Hills, and 1 3/4% from unincorporated areas South of the dam.
Inspections/Permits	1%	Inspections and permits.
Miscellaneous	5%	Fuels mitigation and miscellaneous.



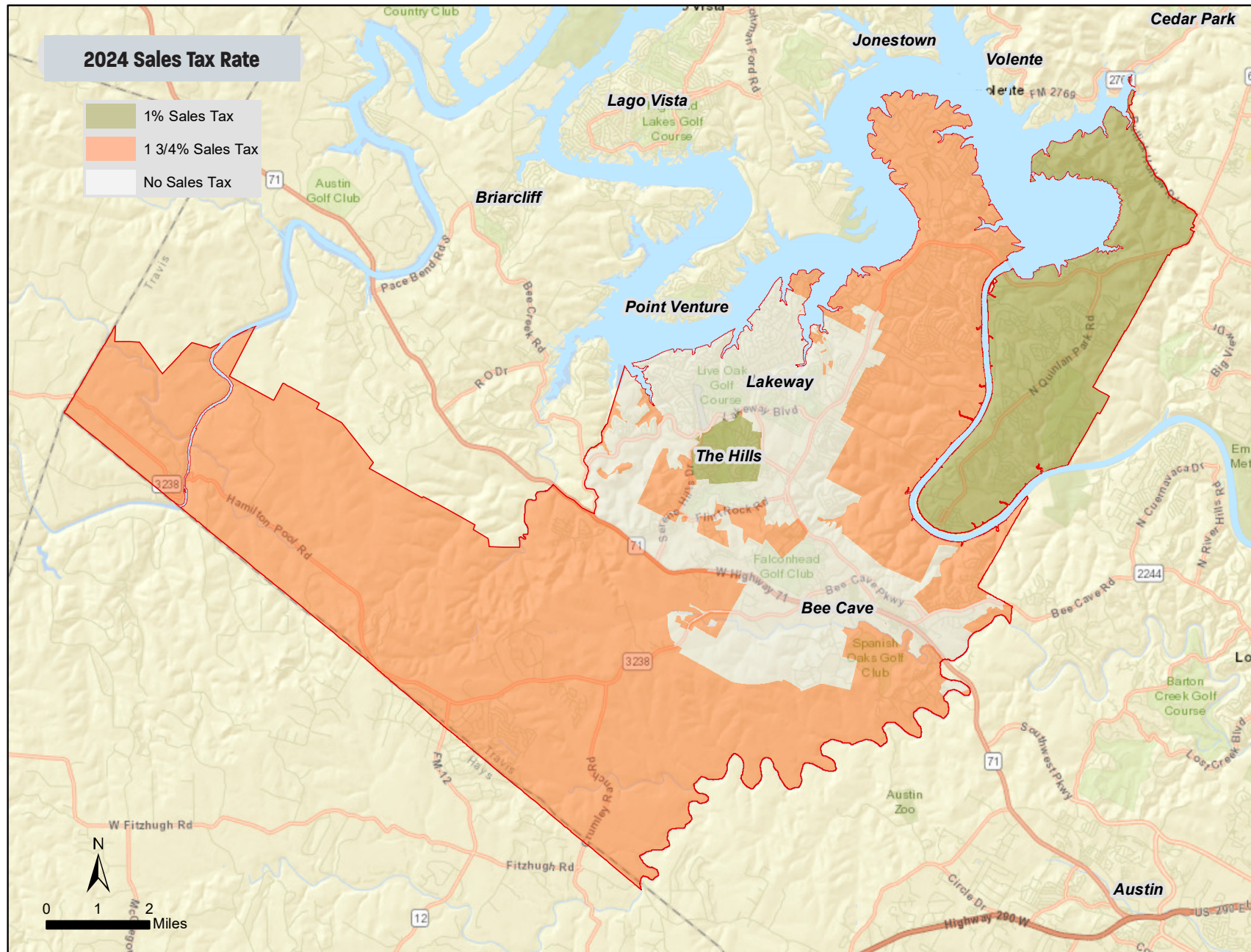
### 2025 Revenue by Source



## Sales Tax Source by Industry Segment



# ESD No. 6 Sales Tax Rate Map

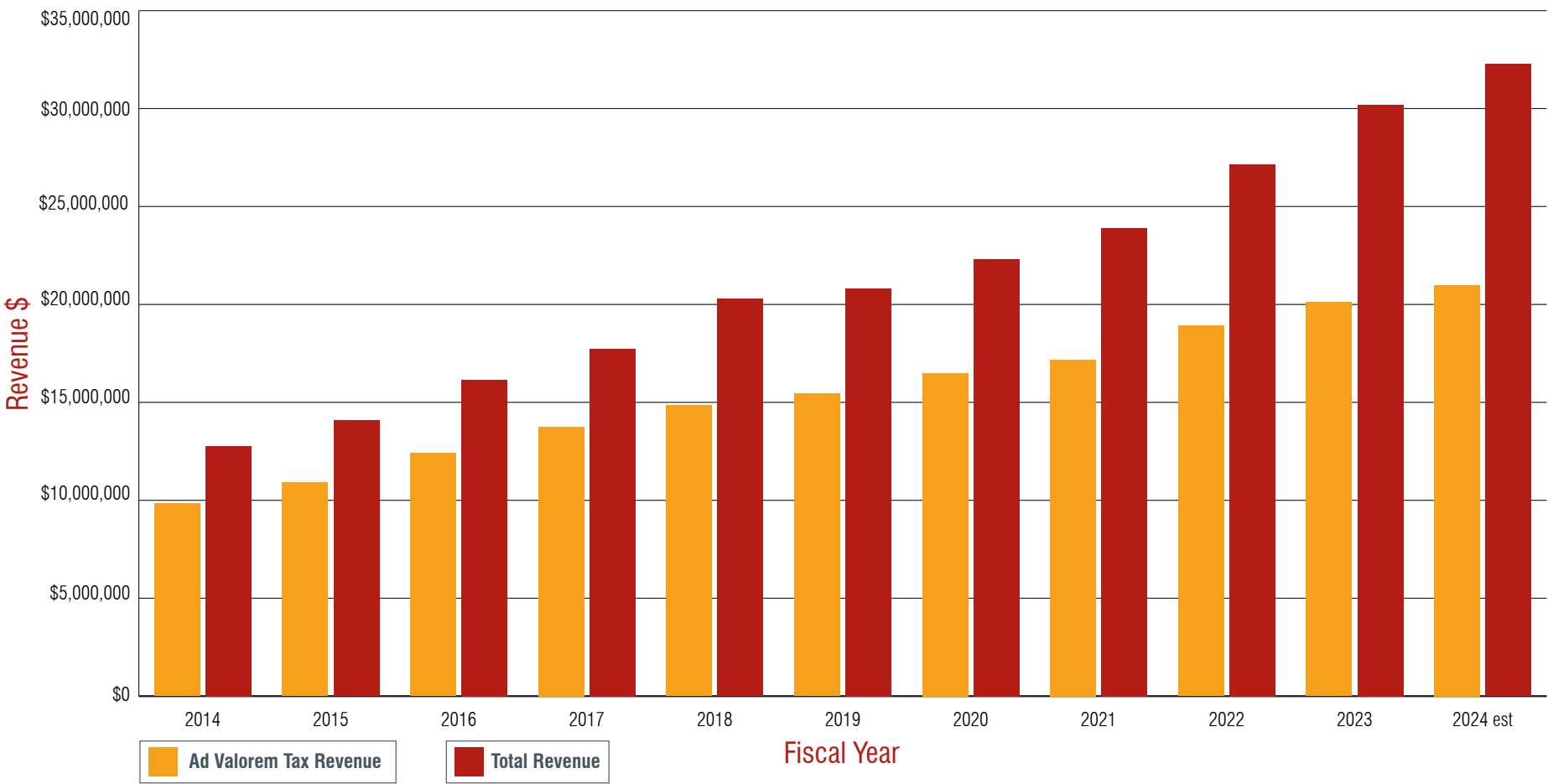


# V. Revenue: Historical and Projections

## Revenue Forecast Scenarios

- A. Historical Revenue
- B. Chief Tax Appraiser Revenue Model

### Historical Revenue





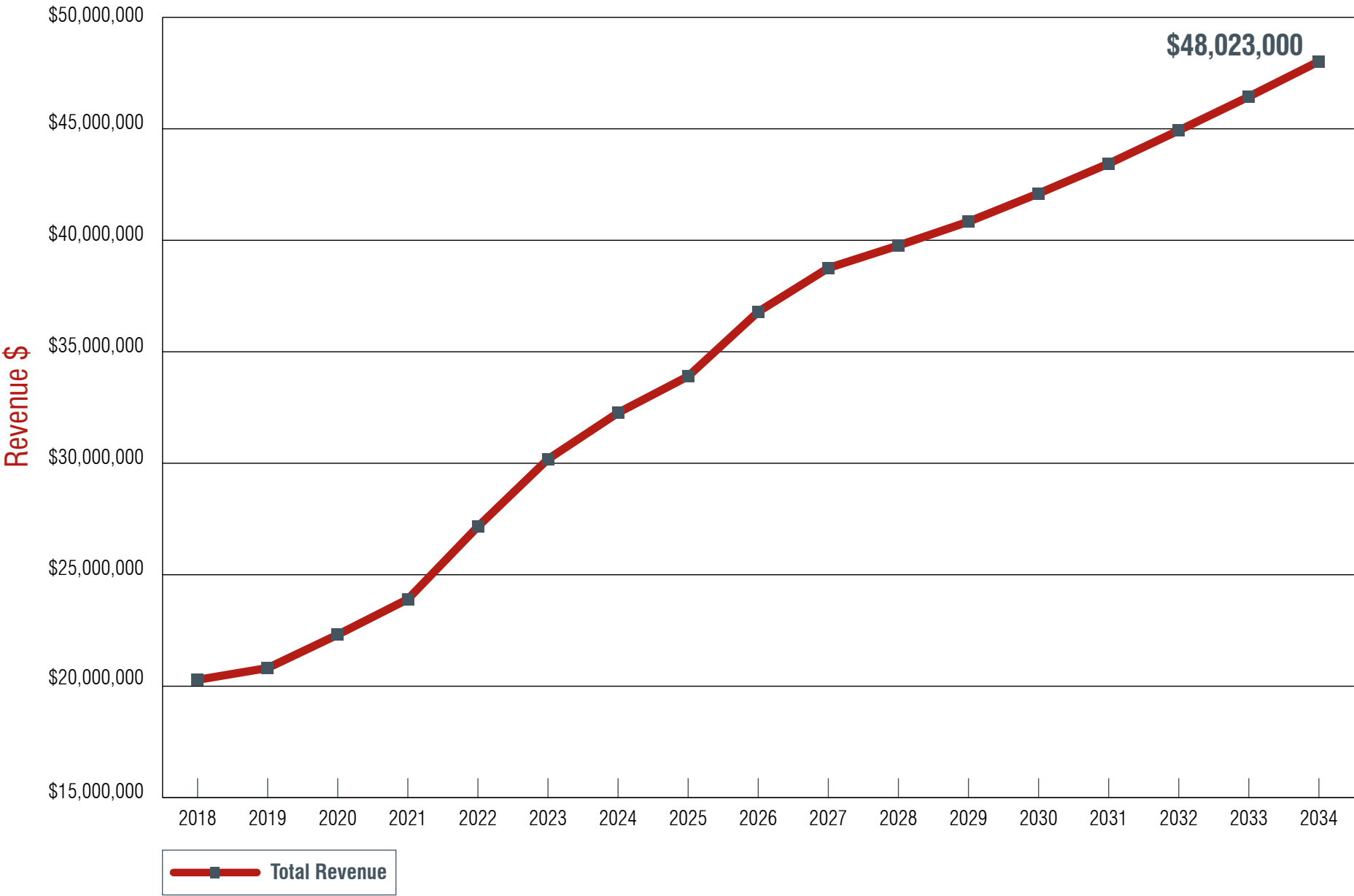
## Historical Revenue

HISTORICAL REVENUE	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 est.
<b>Ad Valorem Tax Revenue</b>	9,840,000	10,911,000	12,414,000	13,749,000	14,839,000	15,447,000	16,499,000	17,171,000	18,914,000	20,100,000	20,992,000
<b>P &amp; I Tax Revenue</b>	53,000	56,000	69,000	73,000	62,000	74,000	77,000	85,000	98,000	88,000	100,000
<b>Sales Tax Revenue</b>	2,491,000	2,711,000	3,232,000	3,290,000	3,716,000	4,088,000	5,009,000	6,071,000	7,089,000	7,638,000	7,879,000
<b>Inspections</b>	224,000	179,000	172,000	200,000	139,000	175,000	224,000	207,000	172,000	338,000	318,000
<b>Fuels/Wildfire Mitigation</b>	105,000	145,000	114,000	280,000	145,000	274,000	207,000	209,000	233,000	138,000	358,000
<b>Fleet Maintenance</b>										175,000	200,000
<b>Interest</b>	9,000	12,000	48,000	126,000	308,000	514,000	193,000	11,000	208,000	1,382,000	1,884,000
<b>Deployment Reimbursements</b>					170,000	231,000	54,000	74,000	387,000	137,000	311,000
<b>Contributions/Misc Grants</b>	12,000	10,000	27,000	3,000	909,000	13,000	49,000	76,000	60,000	189,000	222,000
<b>Total Revenue</b>	<b>12,767,000</b>	<b>14,065,000</b>	<b>16,146,000</b>	<b>17,742,000</b>	<b>20,288,000</b>	<b>20,816,000</b>	<b>22,312,000</b>	<b>23,904,000</b>	<b>27,161,000</b>	<b>30,185,000</b>	<b>32,264,000</b>
<b>Ad Valorem Tax Revenue Growth % Per Year</b>	<b>7.0%</b>	<b>10.9%</b>	<b>13.8%</b>	<b>10.8%</b>	<b>7.9%</b>	<b>4.1%</b>	<b>6.8%</b>	<b>4.1%</b>	<b>10.2%</b>	<b>6.3%</b>	<b>4.4%</b>
<b>Sales Tax Revenue Growth % Per Year</b>	<b>10.1%</b>	<b>8.8%</b>	<b>19.2%</b>	<b>1.8%</b>	<b>12.9%</b>	<b>10.0%</b>	<b>22.5%</b>	<b>21.2%</b>	<b>16.8%</b>	<b>7.7%</b>	<b>3.2%</b>
<b>Total Revenue Growth % Per Year</b>	<b>5.8%</b>	<b>10.2%</b>	<b>14.8%</b>	<b>9.9%</b>	<b>14.4%</b>	<b>2.6%</b>	<b>7.2%</b>	<b>7.1%</b>	<b>13.6%</b>	<b>11.1%</b>	<b>6.9%</b>

**Footnotes:**

1) Fiscal Years represented by Year Ending Date (i.e.: Fiscal 2024 = October 2023 - September 2024)

Chief Tax Appraiser – Revenue Model





## Chief Tax Appraiser Revenue Model

Revenue Category	2018	2019	2020	2021	2022	2023	2024 est	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ad Valorem Tax Revenue	14,839,000	15,447,000	16,499,000	17,171,000	18,914,000	20,100,000	20,992,000	23,523,000	26,439,000	28,329,000	29,169,000	30,059,000	31,096,000	32,192,000	33,325,000	34,478,000	35,680,000
P & I Tax Revenue	62,000	74,000	77,000	85,000	98,000	88,000	100,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000
Sales Tax	3,716,000	4,088,000	5,009,000	6,071,000	7,089,000	7,638,000	7,879,000	8,037,000	8,198,000	8,403,000	8,655,000	8,915,000	9,227,000	9,550,000	9,884,000	10,230,000	10,588,000
Inspections	139,000	175,000	224,000	207,000	172,000	338,000	318,000	216,000	222,000	229,000	236,000	243,000	250,000	258,000	266,000	274,000	282,000
Fuels/Wildfire Mitigation	145,000	274,000	207,000	209,000	233,000	138,000	358,000	440,000	444,000	448,000	452,000	456,000	460,000	464,000	468,000	472,000	476,000
Fleet Maintenance						175,000	200,000	200,000	206,000	212,000	218,000	225,000	232,000	239,000	246,000	253,000	261,000
Interest	308,000	514,000	193,000	11,000	208,000	1,382,000	1,884,000	1,314,000	1,114,000	964,000	864,000	764,000	664,000	564,000	564,000	564,000	564,000
Deployment Reimbursements	170,000	231,000	54,000	74,000	387,000	137,000	311,000										
Contributions/Misc	909,000	13,000	49,000	76,000	60,000	189,000	222,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
<b>Total Revenue</b>	<b>20,288,000</b>	<b>20,816,000</b>	<b>22,312,000</b>	<b>23,904,000</b>	<b>27,161,000</b>	<b>30,185,000</b>	<b>32,264,000</b>	<b>33,902,000</b>	<b>36,795,000</b>	<b>38,757,000</b>	<b>39,766,000</b>	<b>40,834,000</b>	<b>42,101,000</b>	<b>43,439,000</b>	<b>44,925,000</b>	<b>46,443,000</b>	<b>48,023,000</b>
Ad Valorem Tax Revenue Growth % Per Year	7.9%	4.1%	6.8%	4.1%	10.2%	6.3%	4.4%	12.1%	12.4%	7.1%	3.0%	3.1%	3.4%	3.5%	3.5%	3.5%	3.5%
Sales Tax Growth % Per Year	12.9%	10.0%	22.5%	21.2%	16.8%	7.7%	3.2%	2.0%	2.0%	2.5%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Revenue Growth % Per Year	14.4%	2.6%	7.2%	7.1%	13.6%	11.1%	6.9%	5.1%	8.5%	5.3%	2.6%	2.7%	3.1%	3.2%	3.4%	3.4%	3.4%
								1.a.b.	2.a.b.	3.a.b.	4.a.b.	5.a.b.	6.a.b.	7.a.b.	8.a.b.	9.a.b.	10.a.b

### Footnotes:

1.a) Fiscal 2025 Ad Valorem: Chief Appraiser's Certified Net Taxable Value (7/19/24): Taxable Value = (\$26,830,188,228 / 100 X \$0.0876) X 100% = \$23,503,000 + \$20,000 (prior years) = \$23,523,000 (including debt service).

1.b) Fiscal 2025 Sales Tax: Economic Estimate = +2.0%

2.a) Fiscal 2026 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +2.5%. Note: 2025 taxable values & resulting property taxes due 1/31/26 (Fiscal 2026)

2.b) Fiscal 2026 Sales Tax: Economic Estimate = +2.0%

3.a) Fiscal 2027 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2026 taxable values & resulting property taxes due 1/31/27 (Fiscal 2027)

3.b) Fiscal 2027 Sales Tax: Economic Estimate = +2.5%

4.a) Fiscal 2028 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2027 taxable values & resulting property taxes due 1/31/28 (Fiscal 2028)

4.b) Fiscal 2028 Sales Tax: Economic Estimate = +3.0%

5.a) Fiscal 2029 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.0%. Note: 2028 taxable values & resulting property taxes due 1/31/29 (Fiscal 2029)

5.b) Fiscal 2029 Sales Tax: Economic Estimate = +3.0%

6.a) Fiscal 2030 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2029 taxable values & resulting property taxes due 1/31/30 (Fiscal 2030)

6.b) Fiscal 2030 Sales Tax: Economic Estimate = +3.5%

7.a) Fiscal 2031 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2030 taxable values & resulting property taxes due 1/31/31 (Fiscal 2031)

7.b) Fiscal 2031 Sales Tax: Economic Estimate = +3.5%

8.a) Fiscal 2032 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2031 taxable values & resulting property taxes due 1/31/32 (Fiscal 2032)

8.b) Fiscal 2032 Sales Tax: Economic Estimate = +3.5%

9.a) Fiscal 2033 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2032 taxable values & resulting property taxes due 1/31/33 (Fiscal 2033)

9.b) Fiscal 2033 Sales Tax: Economic Estimate = +3.5%

10.a) Fiscal 2034 Ad Valorem: Chief Appraiser's Estimate (8/19/24) = +3.5%. Note: 2033 taxable values & resulting property taxes due 1/31/34 (Fiscal 2034)

10.b) Fiscal 2034 Sales Tax: Economic Estimate = +3.5%

## VI. Capital Improvement Plan

### I. Capital Improvement Plan (CIP)

- A. The CIP is a 10-year plan that forecasts spending for all anticipated capital projects. Included in the CIP is the Capital Budget, which represents only the first year of the CIP. The CIP outlines the District's long range capital improvement objectives and priorities.
- B. The CIP along with the District's 10-year Financial Plan are presented to the Board each year for Board approval of the new fiscal year's Capital Budget and Reserve Allocations.

### II. Financing: “Pay as you Go” (PAYGO)

- A. Consider as first option for Capital Projects, if current revenues are available to permit PAYGO.
- B. All Capital Projects under \$100,000.
- C. If Capital Project phasing could allow PAYGO over time without debt.
- D. If Market conditions are unstable or the project presents marketing difficulties.

### III. Financing: Debt

- A. Consider as second option for Capital Projects, if current revenues are available to permit PAYGO.
- B. Only if Capital Project is over \$100,000.
- C. Only if service life exceeds the term of financing.
- D. Not to be used for current operating and infrastructure maintenance expenditures, unless emergency.
- E. To maintain or improve its sound fiscal condition and Aa3 debt rating, the District will limit the amount of debt it will issue and its annual debt service expenses in accordance with the industry guidelines listed below:
  - a. Ratio of Debt Service to Total Revenue: 12% – 16%.
  - b. Ratio of Net Debt to Total Assessed Valuation: <1.5%.
  - c. Ratio of Unrestricted Fund Balance to Operating Expense: >25%.
  - d. Ratio of Unrestricted Fund Balance to Total Net Debt: >25%.

## Capital Improvement Plan (CIP)

Bonds/Financing: New Debt Service	Years	Estimated Cost	Type	Rate/ \$1M	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Bonds (New)</b>														
A		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Bonds (New)</b>		<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Financing (New)</b>														
<b>New Facilities &amp; Land (Financing)</b>														
A Fleet Warehouse	20	\$7,000,000	Financing	\$78,000	\$0	\$546,000	\$546,000	\$546,000	\$546,000	\$546,000	\$546,000	\$546,000	\$546,000	\$546,000
B Training Facility	20	\$3,232,000	Financing	\$78,000	<b>\$252,000</b>	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000
C Logistics Warehouse	20	\$1,515,000	Financing	\$78,000	<b>\$118,000</b>	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000
D Station 603 replacement	20	\$13,400,000	Financing	\$78,000	<b>\$410,000</b>	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000	\$1,045,000
E Station 602 replacement	20	\$8,400,000	Financing	\$78,000	\$0	\$655,000	\$655,000	\$655,000	\$655,000	\$655,000	\$655,000	\$655,000	\$655,000	\$655,000
F Station 604 replacement	20	\$5,320,000	Financing	\$78,000	\$0	\$0	\$0	\$0	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000
G Station 607 – Serene Hills	20	\$9,830,000	Financing	\$78,000	\$0	\$0	\$0	\$767,000	\$767,000	\$767,000	\$767,000	\$767,000	\$767,000	\$767,000
H Station 608 – Hillsong	20	\$6,400,000	Financing	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0	\$499,000	\$499,000	\$499,000	\$499,000
<b>Subtotal New Facilities &amp; Land (Financing)</b>		<b>\$55,097,000</b>			<b>\$780,000</b>	<b>\$2,616,000</b>	<b>\$2,616,000</b>	<b>\$3,383,000</b>	<b>\$3,798,000</b>	<b>\$3,798,000</b>	<b>\$4,297,000</b>	<b>\$4,297,000</b>	<b>\$4,297,000</b>	<b>\$4,297,000</b>
<b>New Apparatus (Financing)</b>														
A Engine (Replace 2017 Sutphen, E606-3144)	7	\$1,200,000	Financing	\$170,000	\$0	\$0	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000
B Engine (Future Station 607)	7	\$1,200,000	Financing	\$170,000	\$0	\$0	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000
C Engine (Future Station 608)	7	\$1,200,000	Financing	\$170,000	\$0	\$0	\$0	\$0	\$0	\$204,000	\$204,000	\$204,000	\$204,000	\$204,000
D Engine (Replace 2022 Sutphen, E602-3062)	7	\$1,200,000	Financing	\$170,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204,000	\$204,000	\$204,000
D Quint (Replace 2009 Pierce Velocity 105', Q603-0089)	7	\$2,200,000	Financing	\$170,000	\$0	\$0	\$374,000	\$374,000	\$374,000	\$374,000	\$374,000	\$374,000	\$374,000	\$374,000
F Quint (Replace 2020 Sutphen 100', Q605-3164)	7	\$2,200,000	Financing	\$170,000	\$0	\$0	\$0	\$0	\$0	\$374,000	\$374,000	\$374,000	\$374,000	\$374,000
<b>Subtotal New Apparatus (Financing)</b>		<b>\$9,200,000</b>			<b>\$0</b>	<b>\$0</b>	<b>\$782,000</b>	<b>\$782,000</b>	<b>\$782,000</b>	<b>\$1,360,000</b>	<b>\$1,360,000</b>	<b>\$1,564,000</b>	<b>\$1,564,000</b>	<b>\$1,564,000</b>
<b>New Miscellaneous (Financing)</b>														
A		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal New Miscellaneous (Financing)</b>		<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Financing (New)</b>		<b>\$64,297,000</b>			<b>\$780,000</b>	<b>\$2,616,000</b>	<b>\$3,398,000</b>	<b>\$4,165,000</b>	<b>\$4,580,000</b>	<b>\$5,158,000</b>	<b>\$5,657,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>

## Pay As You Go (CIP)

Pay As You Go (New) – CIP	#/ Life	Estimated Cost	Type	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Pay As You Go (PAG)</b>													
<b>Facilities &amp; Land (PAG)</b>													
A HQ Renovations		\$800,000	PAG	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B Generators (FY25:HQ, FY26:605)	4+	\$70,000	PAG	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal PAG New Facilities &amp; Land</b>		<b>\$870,000</b>		<b>\$870,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Refurbished Apparatus (PAG)</b>													
A Engine (Refurb 2009 Spartan Crimson, E604-0893); +10 yrs	10	\$461,000	PAG	\$268,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B Engine (Refurb 2017 Sutphen, E606-3144); +10 yrs	10	\$465,000	PAG	\$0	\$0	\$465,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C Engine (Refurb 2019 Sutphen, E601-3174); +10 yrs	10	\$465,000	PAG	\$0	\$0	\$0	\$0	\$465,000	\$0	\$0	\$0	\$0	\$0
D Engine (Refurb 2022 Sutphen, E602-3062); +10 yrs	10	\$465,000	PAG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$465,000	\$0	\$0
E Quint (Refurb 2020 Sutphen, Q605-3164); +10 yrs	10	\$850,000	PAG	\$0	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0	\$0	\$0
<b>Subtotal PAG Refurbished Apparatus</b>		<b>\$2,706,000</b>		<b>\$268,000</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$0</b>	<b>\$0</b>
<b>New Apparatus (PAG)</b>													
A Engine (Replace 2009 Spartan Crimson, E604-0893)	10	\$850,000	PAG	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B SUV-Med, Explorer (SUP:FY25,26;COM:FY29;WF:FY30;FMO:FY30;PIO:FY34;CRC:FY34;FTO:FY30,35)	10	\$55,000	PAG	\$55,000	\$55,000	\$0	\$0	\$55,000	\$165,000	\$0	\$0	\$0	\$110,000
C P/U F-150 4X4 (INV:FY28,32,33;COM:FY32,33;SQD:FY25;SUP:FY28,30,33;FTO:FY25,27,33)	10	\$75,000	PAG	\$150,000	\$0	\$75,000	\$150,000	\$0	\$75,000	\$0	\$150,000	\$300,000	\$0
D P/U F-350 4X4 D (WF:FY35;FLT:FY26,32,32)	10	\$80,000	PAG	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$160,000	\$0	\$0
E P/U F-350 4X4 D (BAT:FY33,33;SQD:FY26;INV:FY33;WF:FY28)	10	\$100,000	PAG	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$300,000	\$0
F P/U F-550 (OST:FY26;SAR:FY35)	15	\$200,000	PAG	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
G Brush Trucks, F-550 (FY27,30,30,31,34,38)	15	\$200,000	PAG	\$0	\$0	\$200,000	\$0	\$0	\$400,000	\$200,000	\$0	\$0	\$200,000
H Fire Rescue Boat 601 (FY31)	20	\$800,000	PAG	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0
I Emergency Response Inflatable Rescue Boat (ERB/RIB) (FY30)	10	\$30,000	PAG	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
J Rehabilitation Vehicle (FY35)	15	\$200,000	PAG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
K Passenger Van, F-350 (FY35)	15	\$50,000	PAG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
L Fuels Bandit Tracked Brush Chipper (FY:31)	15	\$100,000	PAG	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
M Polaris Ranger 800 (FTO:FY39,Ops:FY27,38; WF:FY26,37)	15	\$25,000	PAG	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal PAG New Apparatus</b>		<b>\$2,765,000</b>		<b>\$1,055,000</b>	<b>\$460,000</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>\$55,000</b>	<b>\$670,000</b>	<b>\$1,100,000</b>	<b>\$310,000</b>	<b>\$600,000</b>	<b>\$310,000</b>
<b>New Miscellaneous (PAG)</b>													
A Mobile Radios-APX 8500+ (8 yr life, 30, \$8K); FY25:0X\$8K	8	\$8,000	PAG	\$0	\$0	\$0	\$120,000	\$0	\$0	\$120,000	\$0	\$0	\$0
B MDC-Mobile Digital Communicators w/ Modem (5 yr life, 36, \$5K); FY25:0X\$5K	5	\$5,000	PAG	\$0	\$0	\$75,000	\$0	\$180,000	\$75,000	\$0	\$75,000	\$0	\$180,000
C 800 MHZ-Handheld (8 yr life, 60, \$10K); FY25:0X\$10K	8	\$10,000	PAG	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
D Cardiac monitor defibrillators; FY26:2X\$45K	6	\$45,000	PAG	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E Unspecified Misc (FY14-24=\$100K)		\$100,000	PAG	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Subtotal PAG New Miscellaneous</b>		<b>\$168,000</b>		<b>\$100,000</b>	<b>\$190,000</b>	<b>\$325,000</b>	<b>\$370,000</b>	<b>\$430,000</b>	<b>\$325,000</b>	<b>\$370,000</b>	<b>\$325,000</b>	<b>\$100,000</b>	<b>\$280,000</b>
<b>Total New Pay As You (PAG)</b>		<b>\$6,509,000</b>		<b>\$2,293,000</b>	<b>\$720,000</b>	<b>\$1,090,000</b>	<b>\$620,000</b>	<b>\$950,000</b>	<b>\$1,845,000</b>	<b>\$1,470,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$590,000</b>

## Capital Improvement Plan (CIP)

SUMMARY	Years	Estimated Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>New Debt Service Summary</b>												
Total Bonds (New)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Financing (New)		\$64,297,000	\$780,000	\$2,616,000	\$3,398,000	\$4,165,000	\$4,580,000	\$5,158,000	\$5,657,000	\$5,861,000	\$5,861,000	\$5,861,000
<b>Total New Debt Service</b>		<b>\$64,297,000</b>	<b>\$780,000</b>	<b>\$2,616,000</b>	<b>\$3,398,000</b>	<b>\$4,165,000</b>	<b>\$4,580,000</b>	<b>\$5,158,000</b>	<b>\$5,657,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>
<b>Existing Debt Service Summary</b>												
<b>Existing Bonds</b>												
Series 2013 (Refunding Bonds) - final payment 3/1/2028	15	\$930,000	\$245,000	\$244,000	\$244,000	\$243,000	\$0	\$0	\$0	\$0	\$0	\$0
Series 2003 & 2008 (Refunded above)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Existing Bonds</b>		<b>\$930,000</b>	<b>\$245,000</b>	<b>\$244,000</b>	<b>\$244,000</b>	<b>\$243,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Existing Financing</b>												
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Existing Financing</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Existing Debt Service</b>		<b>\$930,000</b>	<b>\$245,000</b>	<b>\$244,000</b>	<b>\$244,000</b>	<b>\$243,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL NEW &amp; EXISTING DEBT SERVICE</b>		<b>\$65,227,000</b>	<b>\$1,025,000</b>	<b>\$2,860,000</b>	<b>\$3,642,000</b>	<b>\$4,408,000</b>	<b>\$4,580,000</b>	<b>\$5,158,000</b>	<b>\$5,657,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>	<b>\$5,861,000</b>
<b>TOTAL NEW PAY AS YOU GO (PAG)</b>			<b>\$2,293,000</b>	<b>\$720,000</b>	<b>\$1,090,000</b>	<b>\$620,000</b>	<b>\$950,000</b>	<b>\$1,845,000</b>	<b>\$1,470,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$590,000</b>
<b>TOTAL CAPITAL IMPROVEMENT</b>			<b>\$3,318,000</b>	<b>\$3,580,000</b>	<b>\$4,732,000</b>	<b>\$5,028,000</b>	<b>\$5,530,000</b>	<b>\$7,003,000</b>	<b>\$7,127,000</b>	<b>\$6,961,000</b>	<b>\$6,561,000</b>	<b>\$6,451,000</b>

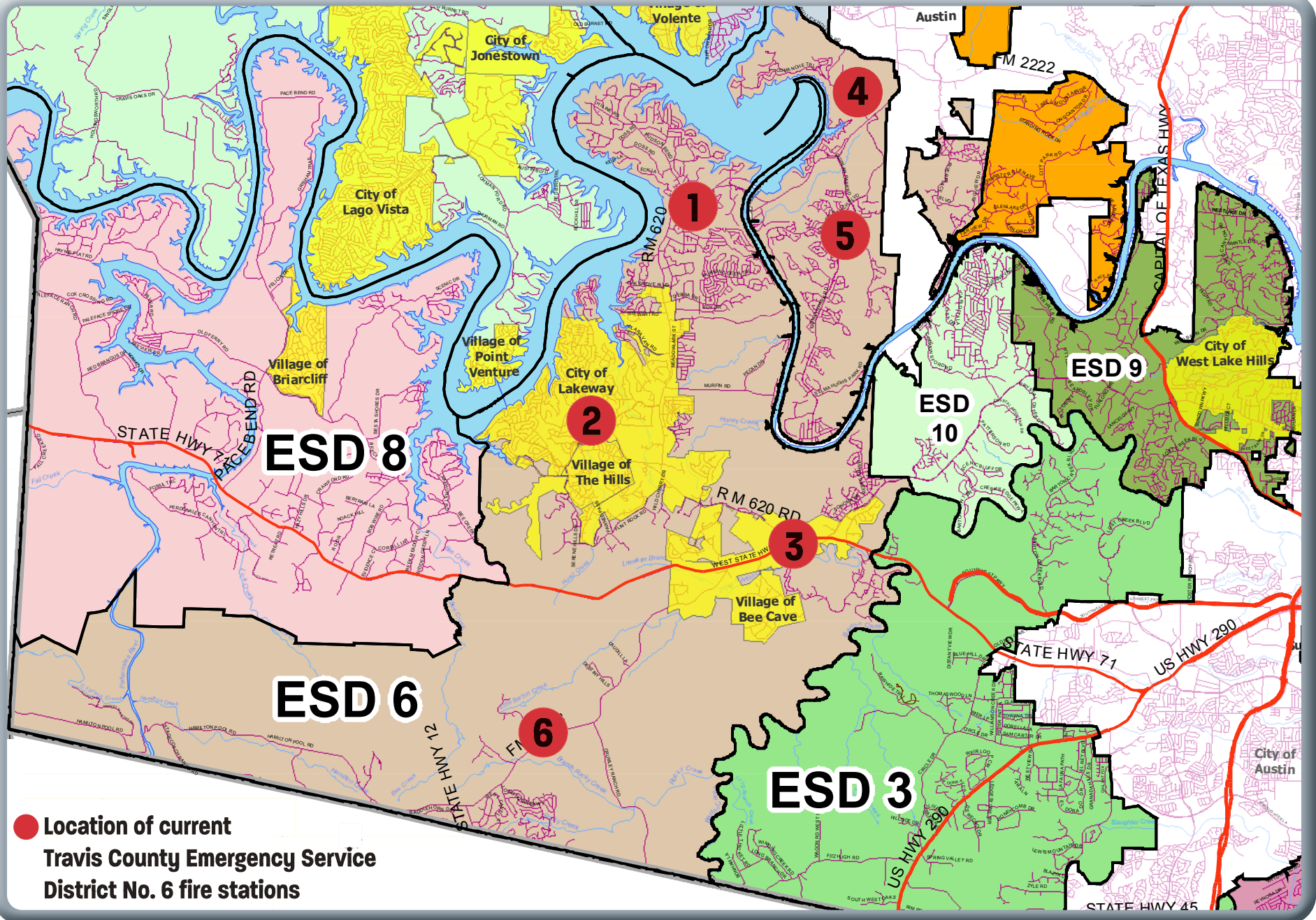
## VII. Revenue/Expenditures/Balance

### Expenditures

- A. Base Budget** (prior year costs)
  - Maintain funding to meet current service levels
  - Zero Base Budget
- B. Cost Drivers** (additional costs)
  - Payroll Expense:
    1. CBA: 3-year Agreement (October 1, 2024 through September 30, 2027)
    2. Non-Collective Bargaining Employees: Follow Performance Evaluation and Salary Administration Policy.
  - Inflationary pressures on remaining budgeted line items.
- C. FY 2025 Core Service Increases** (Strategic Service Goals)
  - New: +1 Training Assistant
  - New: Additional Days/Week for ALS Squad to 5 Days
  - Continued: Accountant
  - Continued: Community Educator
  - Continued: Fleet/Logistics Officer
  - Continued: Communications Director
  - Continued: 2 Training Assistants
  - Continued: Fleet Maintenance
  - Continued: Additional 3 Relief Firefighters
  - Continued: Fuels Management Program
  - Continued: Assistant Chief/Fire Marshal
  - Continued: 4 Firefighters/Shift at all 6 Stations
  - Continued: 2nd Battalion Chief Supervising 24/7 (North/South)
  - Continued: 1 Captain vs. Lieutenant at 2 Stations
  - Continued: 2 Additional Fire Inspectors
  - Continued: ALS Squad/Brush Truck Demand Unit
  - Continued: EMS Training Coordinator
  - Continued: Training Administrative Position
  - Continued: Logistics Assistant
  - Continued: Training Battalion Chief









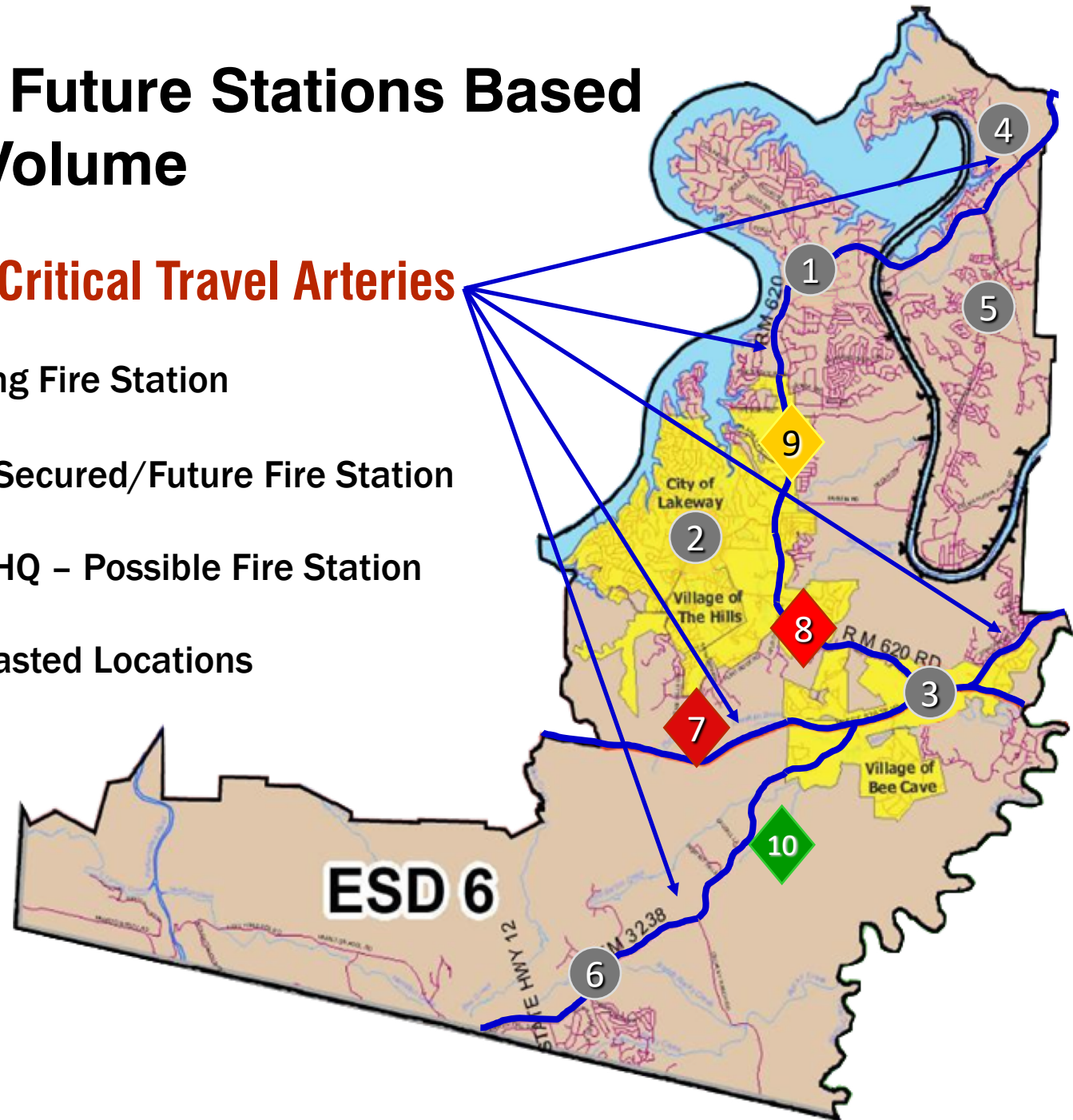


● Location of current  
Travis County Emergency Service  
District No. 6 fire stations

# Possible Future Stations Based On Call Volume

## Critical Travel Arteries

-  Existing Fire Station
-  Land Secured/Future Fire Station
-  LTFR HQ – Possible Fire Station
-  Forecasted Locations



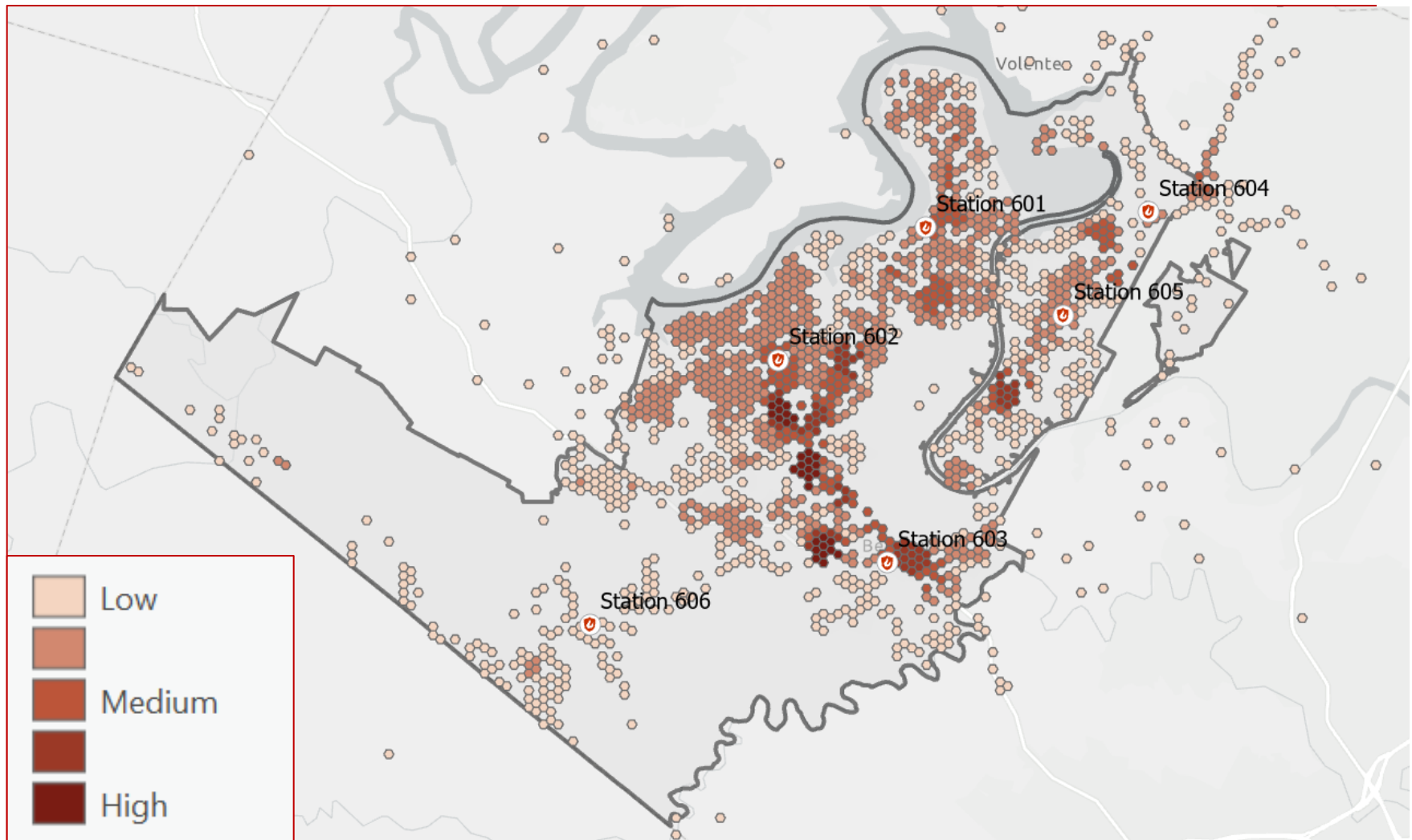




# 2023 Density of Incident Assignments

Travis County ESD No. 6 (TCESD6)

Geospatial Density of Incident Assignments in Calendar Year 2023

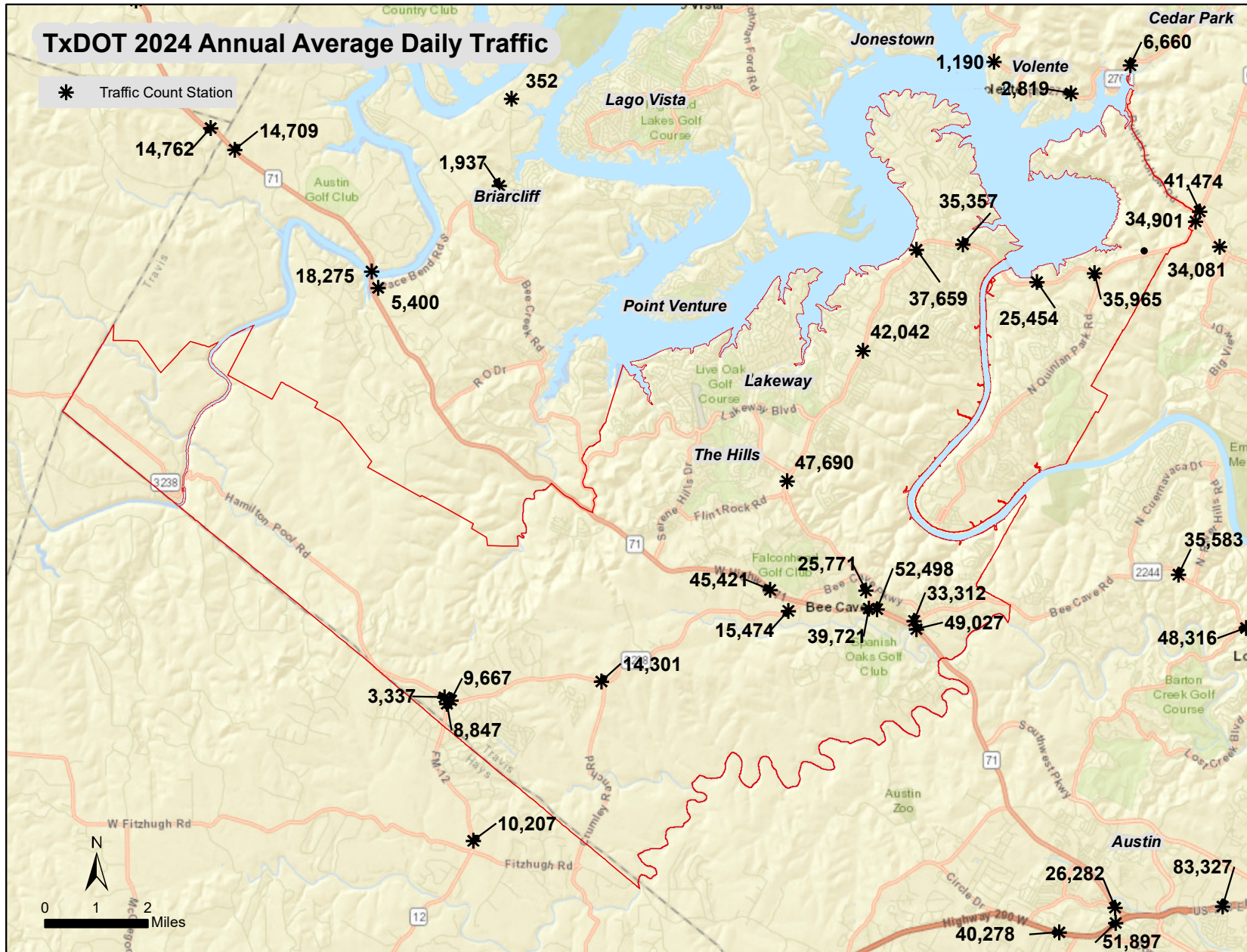


Map: TCESD6 District Boundary with Stations Added (Current)

Prepared by: Michael Rainey and Associates



## 2024 Daily Traffic Counts



# Summary

REVENUES/EXPENDITURES/BALANCE	2024 est.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>REVENUES</b>											
Total Revenues	\$32,264,000	\$33,902,000	\$36,795,000	\$38,757,000	\$39,766,000	\$40,834,000	\$42,101,000	\$43,439,000	\$44,925,000	\$46,443,000	\$48,023,000
Total Revenue Prior Year Increase/(Decrease)	\$0	\$1,638,000	\$2,893,000	\$1,962,000	\$1,009,000	\$1,068,000	\$1,267,000	\$1,338,000	\$1,486,000	\$1,518,000	\$1,580,000
Total Revenue Year to Date Increase/(Decrease)	\$0	\$1,638,000	\$4,531,000	\$6,493,000	\$7,502,000	\$8,570,000	\$9,837,000	\$11,175,000	\$12,661,000	\$14,179,000	\$15,759,000
Ad Valorem Tax Revenue Growth %/Year	4.4%	12.1%	12.4%	7.1%	3.0%	3.1%	3.4%	3.5%	3.5%	3.5%	3.5%
Sales Tax Revenue Growth %/Year	3.2%	2.0%	2.0%	2.5%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Revenue Growth %/Year	6.9%	5.1%	8.5%	5.3%	2.6%	2.7%	3.1%	3.2%	3.4%	3.4%	3.4%
<b>EXPENDITURES</b>											
Capital Improvement Plan Expenditures											
CIP Debt Service											
Existing Bonds	\$245,000	\$245,000	\$244,000	\$244,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Existing Financing (Lease/Purchase/Mortgage)	\$0	\$780,000	\$2,616,000	\$3,398,000	\$4,165,000	\$4,580,000	\$5,158,000	\$5,657,000	\$5,861,000	\$5,861,000	\$5,861,000
Total CIP Debt Service (Existing & New)	\$245,000	\$1,025,000	\$2,860,000	\$3,642,000	\$4,165,000	\$4,580,000	\$5,158,000	\$5,657,000	\$5,861,000	\$5,861,000	\$5,861,000
CIP Pay As You Go (Capital Acquisition Reserve)	\$2,914,000	\$2,293,000	\$720,000	\$1,090,000	\$620,000	\$950,000	\$1,845,000	\$1,470,000	\$1,100,000	\$700,000	\$590,000
Total Capital Improvement Plan Expenditures	\$3,159,000	\$3,318,000	\$3,580,000	\$4,732,000	\$4,785,000	\$5,530,000	\$7,003,000	\$7,127,000	\$6,961,000	\$6,561,000	\$6,451,000
Expenditures (Excluding CIP)											
Base Budget (Excluding CIP)	\$25,088,000	\$25,088,000	\$27,870,000	\$28,935,000	\$33,101,000	\$34,125,000	\$35,185,000	\$36,283,000	\$40,731,000	\$42,009,000	\$43,332,000
Cost Drivers: Additional \$ over prior year											
Payroll Increase (Decrease) (inc % driven tax/fringe) FY28-34: +3%	Included	\$2,102,000	\$812,000	\$918,000	\$661,000	\$681,000	\$701,000	\$722,000	\$744,000	\$766,000	\$789,000
Health/Dental/Life/Wellness Increase FY26-34: +7.75%	Included	(\$18,000)	\$123,000	\$133,000	\$143,000	\$154,000	\$166,000	\$179,000	\$193,000	\$208,000	\$224,000
Other (Ins, Fleet, Training, Comm., IT, Facilities, PPE, EMS, Fire) FY26-34: +2%	Included	\$237,000	\$112,000	\$114,000	\$116,000	\$118,000	\$120,000	\$122,000	\$124,000	\$126,000	\$129,000
Total Cost Drivers (additional \$ over prior year)	\$0	\$2,321,000	\$1,047,000	\$1,165,000	\$920,000	\$953,000	\$987,000	\$1,023,000	\$1,061,000	\$1,100,000	\$1,142,000
Core Service Enhancement/(Reduction): Additional \$ over prior year											
Continued: See list of continued enhancements below in NOTE	Included	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New FY25: Additional days/week for ALS Squad to 5 days (12/5) (FY25: \$300K incl salary, tx/frng, direct)	\$0	\$300,000	\$12,000	\$14,000	\$10,000	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000	\$12,000
New FY25: +1 Training Assistant (FY25: \$161K incl salary, tx/frng, direct)	\$0	\$161,000	\$6,000	\$7,000	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
New FY27: + Station 607 w/ 4 FF (FY25: 4FF=\$2.75M+Infl)	\$0	\$0	\$0	\$2,980,000	\$89,000	\$92,000	\$95,000	\$98,000	\$101,000	\$104,000	\$107,000
New FY30: + Station 608 w/ 4 FF (FY25: 4FF=\$2.75M+Infl)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,310,000	\$99,000	\$102,000	\$105,000
Total Core Service Increase (additional \$ over prior year)	\$0	\$461,000	\$18,000	\$3,001,000	\$104,000	\$107,000	\$111,000	\$3,425,000	\$217,000	\$223,000	\$230,000
Total Expenditures (Excluding CIP)	\$25,088,000	\$27,870,000	\$28,935,000	\$33,101,000	\$34,125,000	\$35,185,000	\$36,283,000	\$40,731,000	\$42,009,000	\$43,332,000	\$44,704,000
Reserve Transfers											
Operations Reserve	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Capital Acquisition Reserve	\$0	\$2,314,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve Transfers	\$300,000	\$2,614,000	\$300,000	\$300,000	\$300,000	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Total Expenditures (Reserve Transfers, CIP & Expenditures)	\$28,547,000	\$33,802,000	\$32,815,000	\$38,133,000	\$39,210,000	\$41,015,000	\$43,686,000	\$48,258,000	\$49,370,000	\$50,293,000	\$51,555,000
Excess / (Deficit)	\$3,717,000	\$100,000	\$3,980,000	\$624,000	\$556,000	(\$181,000)	(\$1,585,000)	(\$4,819,000)	(\$4,445,000)	(\$3,850,000)	(\$3,532,000)
<b>RESERVE BALANCES After Excess/Deficit (above)</b>											
Operations Reserve	\$8,479,000	\$8,779,000	\$9,079,000	\$9,379,000	\$9,679,000	\$9,979,000	\$10,379,000	\$10,779,000	\$11,179,000	\$11,579,000	\$11,979,000
Capital Acquisition Reserve	\$18,544,000	\$20,958,000	\$24,938,000	\$25,562,000	\$26,118,000	\$25,937,000	\$24,352,000	\$19,533,000	\$15,088,000	\$11,238,000	\$7,706,000
Total Reserves	\$27,023,000	\$29,737,000	\$34,017,000	\$34,941,000	\$35,797,000	\$35,916,000	\$34,731,000	\$30,312,000	\$26,267,000	\$22,817,000	\$19,685,000
<b>RESERVE BALANCE "GOALS"</b>											
Annual Stabilization Operations Reserve @ 25%	\$8,066,000	\$8,476,000	\$9,199,000	\$9,689,000	\$9,942,000	\$10,209,000	\$10,525,000	\$10,860,000	\$11,231,000	\$11,611,000	\$12,006,000
Capital Acquisition Reserve @ 16%	\$5,162,000	\$5,424,000	\$5,887,000	\$6,201,000	\$6,363,000	\$6,533,000	\$6,736,000	\$6,950,000	\$7,188,000	\$7,431,000	\$7,684,000
Total Reserve Goal	\$13,228,000	\$13,900,000	\$15,086,000	\$15,890,000	\$16,305,000	\$16,742,000	\$17,261,000	\$17,810,000	\$18,419,000	\$19,042,000	\$19,690,000

## NOTE: Continued Core Service Enhancements from Prior Years

FY13: Fuels Management Program  
 FY14: 1 ALS Squad/Brush Truck 12 hrs/day/2 days/wk (\$226K+Infl)  
 FY14: +1 FF/Shift at 6 Stations (\$358K x 6 = \$2.15M+Infl)  
 FY14: +1 CAPT vs. LT at 2 Stations (\$103K x 2 = \$206K+Infl)  
 FY14: +2nd BC/Shift (\$646K incl salary, tx/frng, direct, vehicle)  
 FY16: +1 Asst Chief (\$221K incl salary, tx/frng, direct, vehicle)  
 FY16: +1 Fire Inspector-LT (\$201K incl salary, tx/frng, direct, vehicle)  
 FY16: +1 Fire Inspector-ENG (\$174K incl salary, tx/frng, direct, vehicle)

FY20: Training Admin (\$88K incl salary, tx/frng, direct)  
 FY20: EMS Coordinator (\$148K incl salary, tx/frng, direct, vehicle)  
 FY20: Logistics Assistant (\$97K incl salary, tx/frng, direct, vehicle)  
 FY21: +1 Asst Chief/Fire Marshal (\$221K incl salary, tx/frng, direct, vehicle)  
 FY22: +1 Battalion Chief Training (\$244K incl salary, tx/frng, direct, vehicle)  
 FY23: Communications Director (\$161K incl salary, tx/frng, direct, vehicle)  
 FY23: +1 Training Assistant (\$173K incl salary, tx/frng, direct, vehicle)

FY23: Fleet Maintenance (\$362K incl salary, tx/frng, direct, vehicles)  
 FY23: Additional 3 Relief Firefighters for Ops (\$265K incl salary, tx/frng, direct)  
 FY24: +1 Training Assistant (\$192K incl salary, tx/frng, direct, vehicle)  
 FY24: +1 Fleet Technician (\$89K incl salary, tx/frng, direct)  
 FY24: Fleet/Logistics Officer (\$223K incl salary, tx/frng, direct)  
 FY24: Community Educator (\$112K incl salary, tx/frng, direct)  
 FY24: Accountant (\$111K incl salary, tx/frng, direct)

# Reserve Balance Goals

## Operations Reserve

- The Operations Reserve is necessary due to the three month delay in the receipt of ad valorem tax revenue following the start of each new fiscal year. Therefore the goal of 25% of budgeted revenues is sufficient to cover current operating expenditures for the first quarter of the fiscal year.

## Capital Acquisition Reserve

- Recommended goal is 16% of budgeted revenues to cover future capital improvement projects such as infrastructure, buildings, vehicles and equipment purchases.

## Unfunded Liabilities Reserve

- The Earned Vacation balance is set from the total unused vacation due to employees from the prior year audit. This balance must be paid in the event of termination of employment.
- The Earned Sick Time balance is set from the total unused sick time due to employees with at least 20 years of employment shown on the prior year audit. This balance must be paid in the event of termination of employment.

## Reserve Accounts

RESERVE ACCOUNTS	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>OPERATIONS RESERVE</b>											
Beginning Balance (Beginning August 31, 2024)	\$8,148,000	\$8,479,000	\$8,779,000	\$9,079,000	\$9,379,000	\$9,679,000	\$9,979,000	\$10,379,000	\$10,779,000	\$11,179,000	\$11,579,000
Transfers:											
Budgeted Reserve Transfer from Operations 3)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Other Transfer From / (To) Operations: Audit 1)	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers In/(Out)	\$331,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Operations Reserve Ending Balance	\$8,479,000	\$8,779,000	\$9,079,000	\$9,379,000	\$9,679,000	\$9,979,000	\$10,379,000	\$10,779,000	\$11,179,000	\$11,579,000	\$11,979,000
<b>CAPITAL ACQUISITION RESERVE</b>											
Beginning Balance (Beginning August 31, 2024)	\$14,440,000	\$18,544,000	\$20,958,000	\$24,938,000	\$25,562,000	\$26,118,000	\$25,937,000	\$24,352,000	\$19,533,000	\$15,088,000	\$11,238,000
Transfers:											
Budgeted Reserve Transfer from Operations	\$0	\$2,314,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
From Excess/Deficit (After CIP, PAG & New Debt Service)	\$3,717,000	\$100,000	\$3,980,000	\$624,000	\$556,000	(\$181,000)	(\$1,585,000)	(\$4,819,000)	(\$4,445,000)	(\$3,850,000)	(\$3,532,000)
From Sale of Surplus Assets 2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Transfer From/(To) Operations: Audit 1)	\$387,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers In/(Out)	\$4,104,000	\$2,414,000	\$3,980,000	\$624,000	\$556,000	(\$181,000)	(\$1,585,000)	(\$4,819,000)	(\$4,445,000)	(\$3,850,000)	(\$3,532,000)
Capital Acquisition Reserve Ending Balance	\$18,544,000	\$20,958,000	\$24,938,000	\$25,562,000	\$26,118,000	\$25,937,000	\$24,352,000	\$19,533,000	\$15,088,000	\$11,238,000	\$7,706,000
<b>UNFUNDED LIABILITIES RESERVE</b>											
Beginning Balance (Beginning August 31, 2024)	\$1,307,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000
Transfers:											
Budgeted Reserve Transfer from Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Transfer From / (To) Operations: Audit 1)	\$142,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers In/(Out)	\$142,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unfunded Liabilities Reserve Ending Balance 4)	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000	\$1,449,000
<b>TOTAL RESERVES</b>											
Beginning Balance (Beginning August 31, 2024)	\$23,895,000	\$28,472,000	\$31,186,000	\$35,466,000	\$36,390,000	\$37,246,000	\$37,365,000	\$36,180,000	\$31,761,000	\$27,716,000	\$24,266,000
Transfers:											
Transfers in/(out) from Operations	\$4,017,000	\$2,714,000	\$4,280,000	\$924,000	\$856,000	\$119,000	(\$1,185,000)	(\$4,419,000)	(\$4,045,000)	(\$3,450,000)	(\$3,132,000)
Other Transfer From/(To) Operations: Audit 1)	\$560,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers In/(Out)	\$4,577,000	\$2,714,000	\$4,280,000	\$924,000	\$856,000	\$119,000	(\$1,185,000)	(\$4,419,000)	(\$4,045,000)	(\$3,450,000)	(\$3,132,000)
TOTAL RESERVES	\$28,472,000	\$31,186,000	\$35,466,000	\$36,390,000	\$37,246,000	\$37,365,000	\$36,180,000	\$31,761,000	\$27,716,000	\$24,266,000	\$21,134,000
Percent Change		9.5%	13.7%	2.6%	2.4%	0.3%	-3.2%	-12.2%	-12.7%	-12.4%	-12.9%

### Footnotes

- 1) Fiscal 2023 Audit: Excess Revenues over Expenditures
- 2) Sale of Surplus Assets in Fiscal 2024
- 3) Budgeted Operations Reserve Transfer for Fiscal 2024

\$560,000  
\$0  
\$200,000

- 4) Unfunded Liabilities Reserve include:

- Earned Vacation Liability
- Earned Sick Time Liability

\$563,000  
\$886,000



# VIII. Appendix

## Travis Central Appraisal District

### TRAVIS CENTRAL APPRAISAL DISTRICT

**BOARD OFFICERS**  
JAMES VALADEZ  
CHAIRPERSON  
DEBORAH CARTWRIGHT  
VICE CHAIRPERSON  
NICOLE CONLEY  
SECRETARY/TREASURER



LEANA MANN  
CHIEF APPRAISER

**BOARD MEMBERS**  
TOM BUCKLE  
DR. OSEZUA EHIYAMEN  
BRUCE ELFANT  
JETT HANNA  
VIVEK KULKARNI  
DICK LAVINE  
JIE LI  
ELIZABETH MONTOYA  
SHENGHAO "DANIEL" WANG  
BLANCA ZAMORA-GARCIA

July 19, 2024

**TRAVIS CO ESD NO 6**  
SHILOH NEWMAN, PRESIDENT  
PO BOX 340196  
AUSTIN, TX 78734

In accordance with Tax Code Section 26.01(a-1) enclosed is the **2024 Certified Net Taxable Value** for your taxing unit. The values in the Certified Estimate shall be used to calculate the no-new-revenue tax rate and the voter-approval tax rate, per Tax Code Section 26.04(c-2). The value remaining under protest is reported, pursuant to Tax Code Section 26.01(c), as the owner's opinion of value or the preceding year's value, whichever is lower. Therefore, it is a conservative estimate.

The information page included with your Certified Value is based on the last available worksheet (Tax Year 2024). It provides the information to assist you in completing the Truth in Taxation calculations and postings. Line 16 of the TNT worksheet 50-856, which covers taxes refunded for years preceding the prior tax year, has been provided for entities with a collection agreement with the Travis County Tax Office.

The calculated tax rates and hearing date information should be posted to the taxing unit portal maintained by the appraisal district, as required in Tax Code Section 26.17(e). For taxing units required to comply with Tax Code Section 26.04(e), the 26.17(e) postings should be completed by August 7, 2024. Please feel free to contact me if you have any questions or need additional information.

Approved Freeze Adjusted Taxable	\$25,117,433,235
Certification Percentage	93.55%
Section 26.01(c) Value Under Protest	\$1,712,754,993
<b>Net Taxable Value</b>	<b>\$26,830,188,228</b>

Sincerely,

*Leana Mann*

Leana Mann, RPA, CCA, CGFO  
Chief Appraiser  
Lmann@tcadcentral.org  
(512) 834-9317 Ext. 405

P.O. BOX 149012 850 E ANDERSON LANE AUSTIN, TEXAS 78714-9012 (512) 834 9317  
WWW.TRAVISCAD.ORG

**From:** Leana Mann  
**To:** Sharon Smith  
**Subject:** RE: 10 Year Net Taxable Value Estimates for Travis County ESD No. 6 (Juris No. 52)  
**Date:** Monday, August 19, 2024 11:24:39 AM  
**Attachments:** image002.png  
image003.png

Good morning, Sharon.

We have continued to see a stabilization of the market. ESD No. 6 saw a 2.75% growth in 2024 over 2023 values. I expect that trend to continue for the next year or two. After that, I have estimated that we will see a more normalized market with normal growth around 3-3.5%.

Table Description	Value Estimate	2024
2024 Estimated Freeze Adjusted Taxable	\$ 26,830,188,228	
2025 Estimated Freeze Adjusted Taxable	\$ 27,500,942,934	2.5%
2026 Estimated Freeze Adjusted Taxable	\$ 28,325,971,222	3.0%
2027 Estimated Freeze Adjusted Taxable	\$ 29,175,750,358	3.0%
2028 Estimated Freeze Adjusted Taxable	\$ 30,051,022,869	3.0%
2029 Estimated Freeze Adjusted Taxable	\$ 31,102,808,670	3.5%
2030 Estimated Freeze Adjusted Taxable	\$ 32,191,406,973	3.5%
2031 Estimated Freeze Adjusted Taxable	\$ 33,318,106,217	3.5%
2032 Estimated Freeze Adjusted Taxable	\$ 34,484,239,935	3.5%
2033 Estimated Freeze Adjusted Taxable	\$ 35,691,188,332	3.5%
2034 Estimated Freeze Adjusted Taxable	\$ 36,940,379,924	3.5%

Please let me know if you need anything else.



**Leana Mann, RPA, CCA, CGFO**  
Chief Appraiser  
512-834-9317 Ext 405  
Lmann@tcadcentral.org | www.traviscad.org  
Travis Central Appraisal District  
850 E. Anderson Lane, Austin, TX 78752

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## Travis County Population Data

Date	Population	% Change
2003	856,315	1.0
2004	870,809	1.7
2005	891,266	2.3
2006	925,151	3.8
2007	955,399	3.3
2008	980,699	2.6
2009	1,006,503	2.6
2010	1,024,266	1.8
2011	1,061,662	3.7
2012	1,096,918	3.3
2013	1,122,346	2.3
2014	1,152,411	2.7
2015	1,180,003	2.4
2016	1,206,283	2.2
2017	1,227,373	1.7
2018	1,246,693	1.6
2019	1,273,567	2.2
2020	1,296,613	1.8
2021	1,308,868	0.9
2022	1,327,550	1.4
2023	1,334,961	0.6

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University

## Travis County Employment Data

Date	Employment		Unemployment	
	Total	% Change Year Ago	Rate	Unit Change Year Ago
2003	459,021	-0.4	6.0	0.1
2004	467,543	1.9	5.1	-0.9
2005	481,324	3.0	4.6	-0.5
2006	494,203	2.7	4.1	-0.4
2007	509,961	3.2	3.7	-0.5
2008	514,663	0.9	4.2	0.6
2009	512,405	-0.4	6.7	2.4
2010	537,174	4.8	6.8	0.1
2011	554,438	3.2	6.6	-0.2
2012	577,445	4.2	5.5	-1.1
2013	596,682	3.3	5.1	-0.4
2014	616,779	3.4	4.1	-0.9
2015	634,230	2.8	3.3	-0.8
2016	656,873	3.6	3.2	-0.1
2017	672,102	2.3	3.1	-0.1
2018	693,275	3.2	2.9	-0.2
2019	712,445	2.8	2.6	-0.3
2020	687,548	-3.5	6.4	3.8
2021	746,067	8.5	4.1	-2.3
2022	800,001	7.2	2.9	-1.2
2023	829,904	3.7	3.3	0.4

Source: U.S. Bureau of Labor Statistics and Real Estate Center at Texas A&M University



## United States Single-Family Building Permits

Year	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
2003	1,473,036	9.1	149,150	5.1
2004	1,616,361	9.7	158,424	6.2
2005	1,689,842	4.6	168,551	6.4
2006	1,381,853	-18.2	178,260	5.8
2007	985,621	-28.7	187,325	5.1
2008	577,487	-41.4	192,208	2.6
2009	442,718	-23.3	186,623	-2.9
2010	448,771	1.4	194,693	4.3
2011	420,737	-6.3	206,109	5.9
2012	521,516	24.0	213,202	3.4
2013	625,225	19.9	224,561	5.3
2014	640,606	2.5	233,654	4.1
2015	696,000	8.7	238,905	2.3
2016	750,802	7.9	242,685	1.6
2017	820,133	9.2	244,621	0.8
2018	856,382	4.4	246,451	0.8
2019	862,299	0.7	247,377	0.4
2020	980,380	13.7	248,498	0.5
2021	1,116,345	13.9	265,315	6.8
2022	978,886	-12.3	288,473	8.7
2023	919,973	-6.0	298,347	3.4

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University

## Travis County Single-Family Building Permits

Year	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
2003	6,118	16.6	129,540	-10.3
2004	7,757	26.8	137,025	5.8
2005	9,425	21.5	143,278	4.6
2006	9,575	1.6	151,321	5.6
2007	6,602	-31.1	178,199	17.8
2008	3,892	-41.1	175,991	-1.2
2009	3,661	-5.9	153,425	-12.8
2010	3,140	-14.2	171,580	11.8
2011	3,292	4.8	179,918	4.9
2012	4,428	34.5	170,348	-5.3
2013	4,495	1.5	199,379	17.0
2014	5,729	27.5	228,985	14.9
2015	5,652	-1.3	228,302	-0.3
2016	7,172	26.9	222,243	-2.7
2017	8,655	20.7	223,486	0.6
2018	8,978	3.7	237,222	6.2
2019	9,524	6.1	240,887	1.5
2020	10,361	8.8	215,531	-10.5
2021	9,204	-11.2	240,516	11.6
2022	7,579	-17.7	341,679	42.1
2023	4,432	-41.5	357,662	4.7
Monthly Data for 2024				
Jan	404	37.9	330,324	-14.9
Feb	443	36.7	369,219	-11.8
Mar	451	3.7	352,285	-17.0
Apr	609	34.7	321,217	-10.5
May	442	19.8	372,278	-8.7
Jun	376	-7.8	369,794	2.7
Jul	425	41.2	370,982	22.0
Aug	392	-16.8	332,430	10.0

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University

## Austin MSA Residential Housing Activity

Date	Sales	Dollar Volume	Average Price	Median Price	Average Monthly Listings	Months Inventory
2003	19,469	3,796,405,051	194,997	153,836	9,669	5.5
2004	22,193	4,370,233,331	196,919	153,198	9,723	4.4
2005	26,448	5,523,790,409	208,854	160,701	8,297	3.2
2006	29,767	6,815,921,279	228,975	171,272	8,028	2.9
2007	27,571	6,783,518,944	246,038	183,292	9,163	4.0
2008	22,068	5,369,952,456	243,336	187,319	10,911	5.1
2009	20,407	4,830,082,305	236,687	185,150	10,131	5.1
2010	19,547	4,819,525,215	246,560	189,356	10,906	5.3
2011	20,972	5,236,730,359	249,701	189,000	9,070	3.9
2012	25,127	6,672,765,531	265,561	202,500	7,021	2.4
2013	29,901	8,558,215,995	286,218	220,000	5,439	1.8
2014	30,054	9,209,723,927	306,439	239,900	5,643	2.0
2015	31,288	10,324,527,480	329,983	260,000	5,807	1.9
2016	32,490	11,268,784,271	346,838	280,000	6,237	2.0
2017	33,719	12,341,780,809	366,018	295,000	7,129	2.1
2018	34,584	13,139,347,092	379,925	305,000	7,288	2.2
2019	37,002	14,552,015,713	393,276	315,000	6,889	1.7
2020	40,198	17,609,953,945	438,080	345,000	4,488	0.6
2021	41,075	23,304,221,737	567,357	451,735	2,306	0.6
2022	33,681	21,080,133,412	625,876	502,000	5,861	2.6
2023	30,492	17,514,769,947	574,405	450,000	8,733	3.0
Monthly Data for 2024						
Jan	1,770	947,814,034	535,488	426,837	7,518	3.0
Feb	2,281	1,249,392,184	547,738	439,000	8,038	3.1
Mar	2,764	1,564,485,739	566,022	442,707	9,000	3.5
Apr	2,923	1,732,436,500	592,691	459,990	10,332	4.0
May	3,150	1,861,985,163	591,106	455,000	11,753	4.6
Jun	2,781	1,594,163,478	573,233	447,500	12,212	4.8
Jul	2,753	1,574,545,105	571,937	445,599	12,177	4.8
Aug	2,719	1,556,188,687	572,338	435,000	11,942	4.7

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University



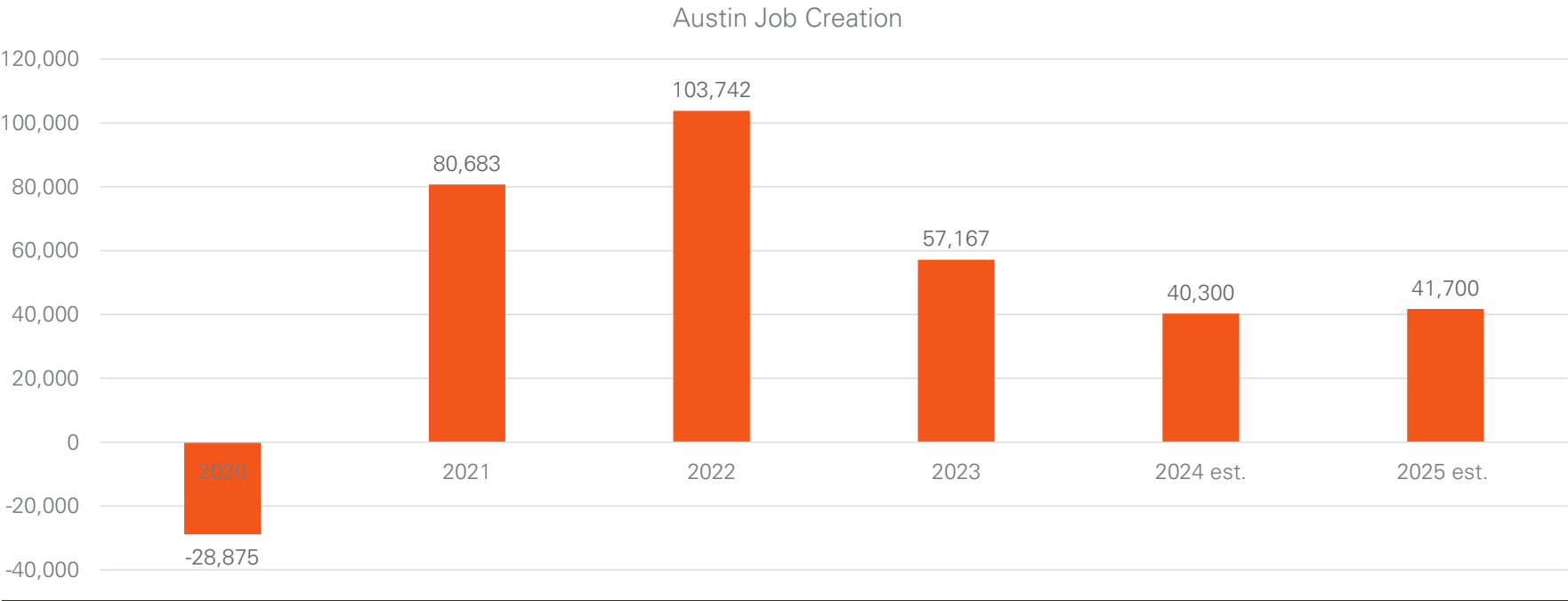
## Economic Update & Forecast







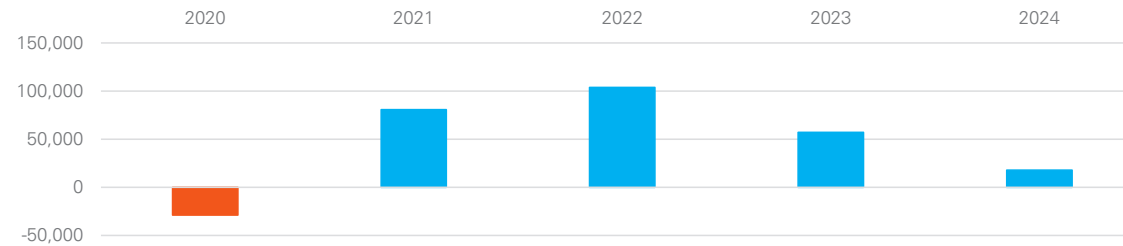
# Austin Economic Update: Job Creation Forecast



Source: Bureau of Labor Statistics, AngelouEconomics

## Austin Economic Update: Employment

- The Austin MSA was down **28,875** jobs in 2020.
- Through July 2024, Austin has gained **17,917** Jobs



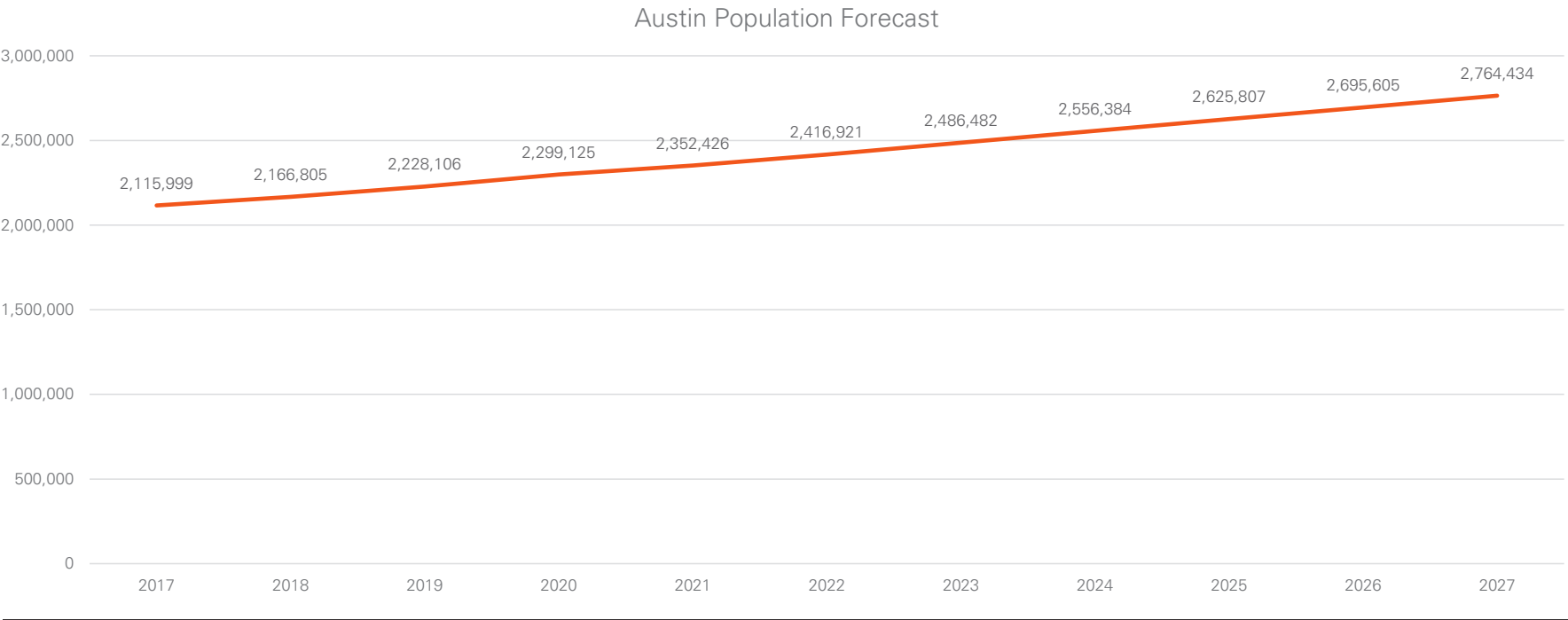
Austin MSA Annual Nonfarm Employment					
	2020	2021	2022	2023	*2024
Total Employment	1,091,425	1,172,108	1,275,850	1,333,017	1,350,933
Change	-28,875	+80,683	+103,742	+57,167	+17,917

\*Through July

Source: Bureau of Labor Statistics, AngelouEconomics

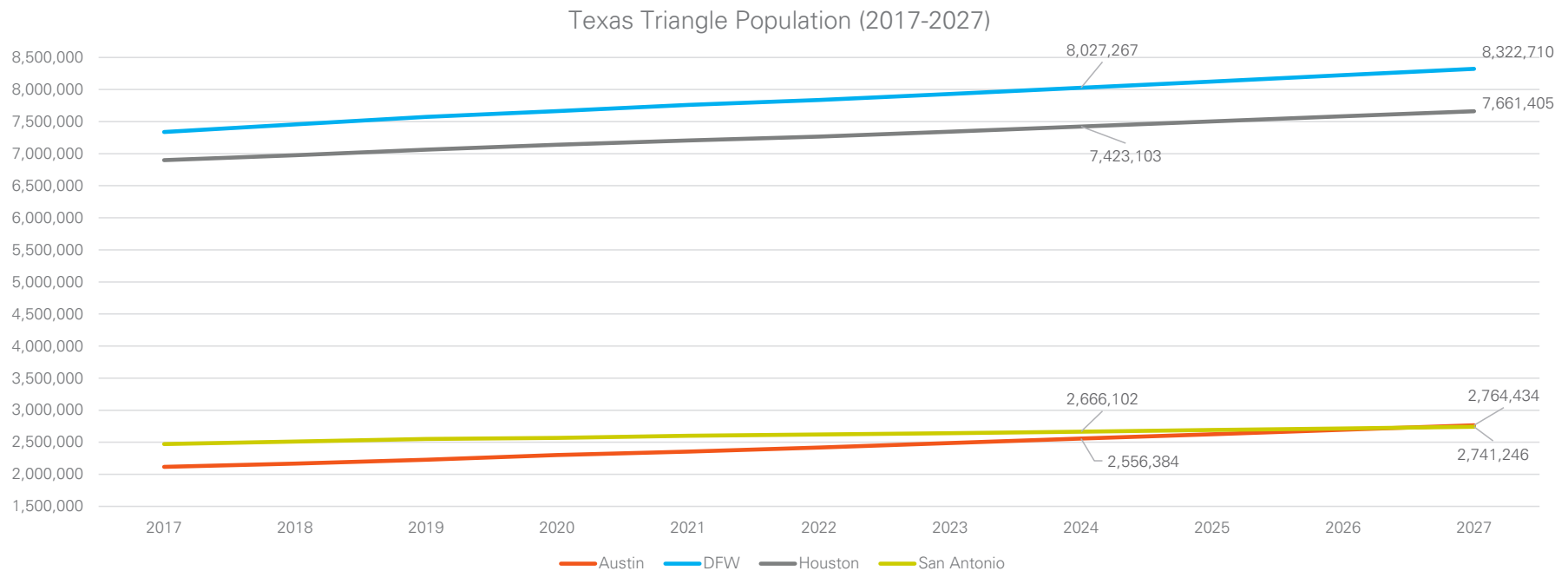


# Austin Economic Update: Population Forecast



Source: Bureau of Labor Statistics, Federal Reserve Bank of Dallas, Austin Chamber of Commerce

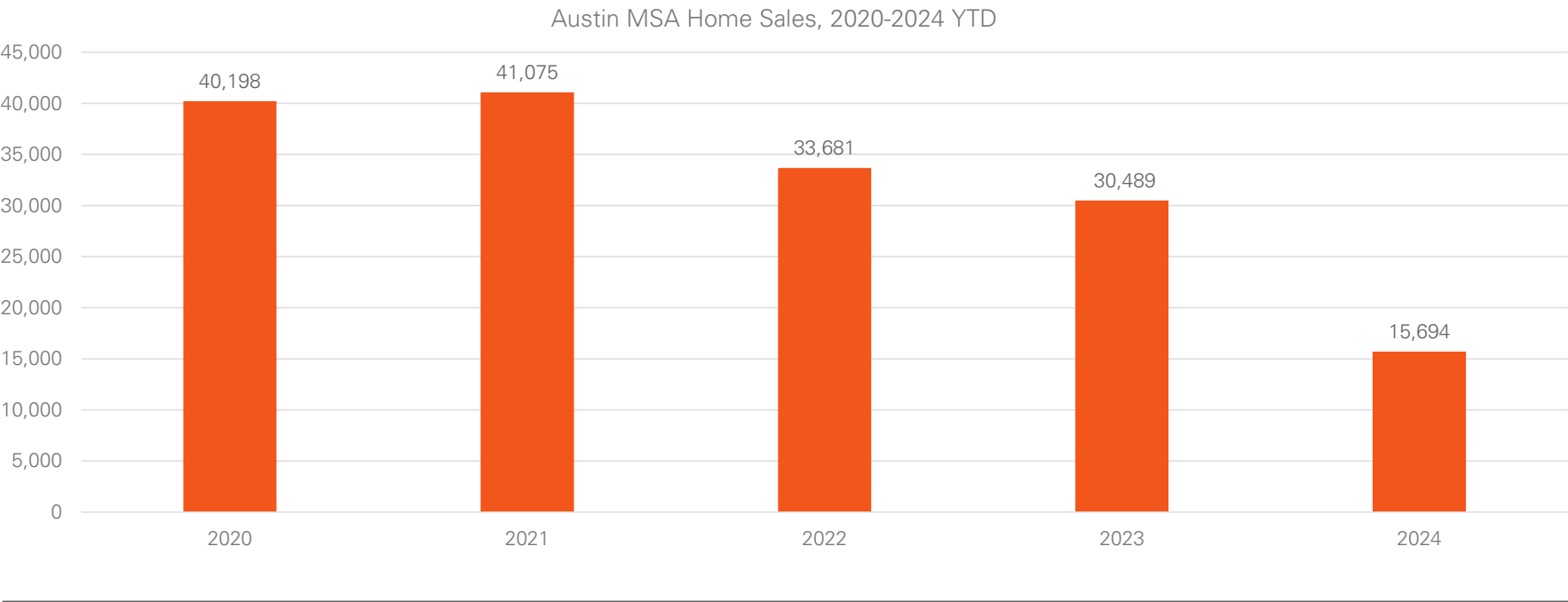
# Austin Economic Update: Population Forecast



Source: Bureau of Labor Statistics, Federal Reserve Bank of Dallas, Austin Chamber of Commerce



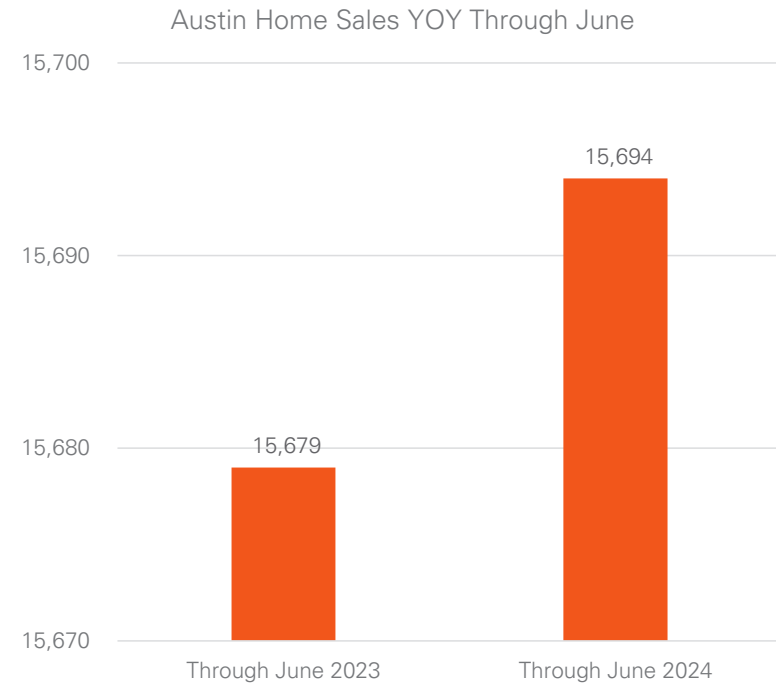
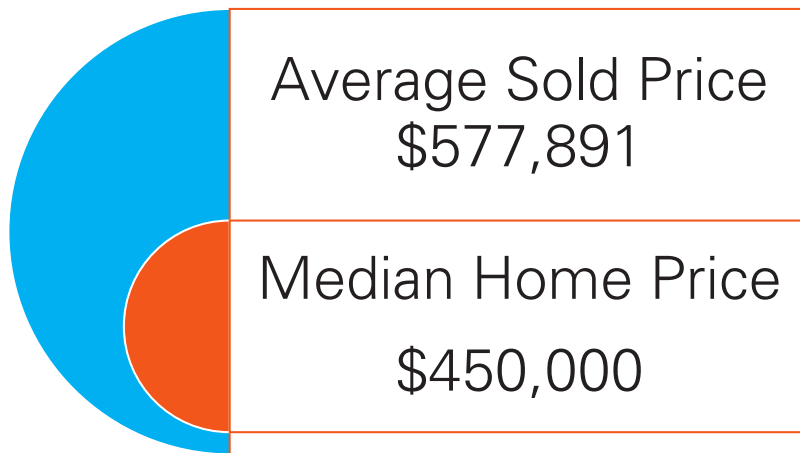
# Austin Economic Update: Housing Market



Source: AngelouEconomics, ABOR, Texas A&M Real Estate Center

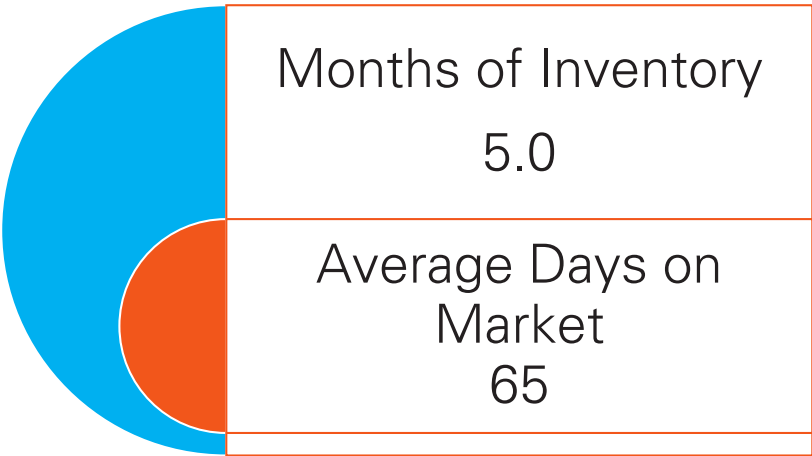


## Austin Economic Update: Housing Market June 2024



Source: AngelouEconomics, ABOR

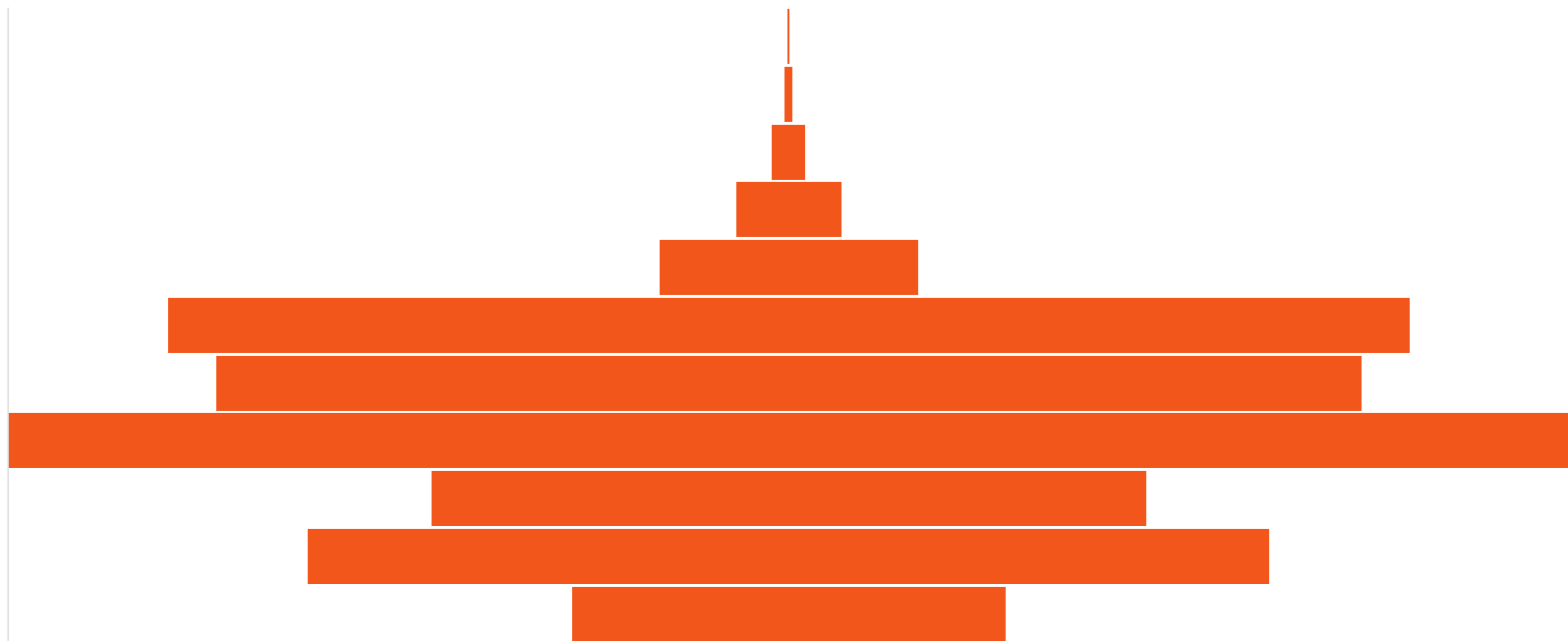
# Austin Economic Update: Housing Market June 2024



Source: AngelouEconomics, ABOR

## Austin Economic Update: Housing Market

June 2024 Price Distribution



Source: Bureau of Labor Statistics, Federal Reserve Bank of Dallas, Austin Chamber of Commerce



## Lake Travis Subdivision Stats


Courtesy of The Gibbs Team

**KWLAKE TRAVIS**  
KELLERWILLIAMS REALTY

Subdivision		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lakeway	Homes Sold	244	220	287	309	293	303	189	201	223	220	230	210	157	133
	Average Sales Price	\$401,053	\$390,316	\$416,670	\$457,079	\$466,535	\$521,142	\$495,724	\$551,150	\$616,219	\$597,328	\$706,875	\$917,362	\$1,055,332	\$1,040,792
	Avg \$/Sq/Ft	\$133	\$130	\$137	\$149	\$156	\$165	\$169	\$181	\$192	\$196	\$219	\$297	\$345	\$321
	ADOM	103	91	77	70	59	74	63	60	56	56	40	21	22	65
	Annual Appreciation	-9.2%	-2.7%	6.8%	9.7%	2.1%	11.7%	-4.9%	11.2%	11.8%	-3.1%	18.3%	29.8%	15.0%	-1.4%
Hills of Lakeway	Homes Sold	65	46	75	66	62	75	82	68	82	77	72	60	46	39
	Average Sales Price	\$424,010	\$436,862	\$464,818	\$492,781	\$504,558	\$527,121	\$536,165	\$585,130	\$578,336	\$640,185	\$710,584	\$979,725	\$1,204,602	\$1,030,333
	Avg \$/Sq/Ft	\$129	\$127	\$138	\$146	\$148	\$163	\$163	\$171	\$171	\$189	\$208	\$287	\$348	\$291
	ADOM	111	111	95	57	65	63	56	78	62	45	37	11	24	56
	Annual Appreciation	-2.2%	3.0%	6.4%	6.0%	2.4%	4.5%	1.7%	9.1%	-1.2%	10.7%	11.0%	37.9%	23.0%	-14.5%
Steiner Ranch	Homes Sold	300	284	338	363	310	304	319	316	276	247	294	252	151	114
	Average Sales Price	\$425,659	\$418,646	\$431,330	\$466,173	\$493,218	\$527,848	\$515,252	\$550,078	\$579,617	\$591,303	\$644,679	\$935,965	\$1,061,237	\$1,014,842
	Avg \$/Sq/Ft	\$125	\$129	\$131	\$139	\$150	\$155	\$156	\$164	\$164	\$176	\$192	\$282	\$326	\$289
	ADOM	73	65	64	44	43	55	47	52	52	37	21	11	29	42
	Annual Appreciation	1.6%	-1.6%	3.0%	8.1%	5.8%	7.0%	-2.4%	6.8%	5.4%	2.0%	9.0%	45.2%	13.4%	-4.4%
Lake Pointe <\$630K	Homes Sold	53	48	46	63	48	57	40	31	37	23	33	4	16	3
	Average Sales Price	\$340,581	\$344,696	\$352,422	\$391,353	\$426,687	\$417,154	\$456,457	\$459,236	\$490,767	\$506,363	\$526,773	\$556,500	\$350,056	\$585,667
	Avg \$/Sq/Ft	\$121	\$126	\$132	\$142	\$149	\$164	\$166	\$174	\$181	\$201	\$222	\$276	\$183	\$297
	ADOM	74	44	36	23	26	23	25	23	21	13	15	7	14	45
	Annual Appreciation	1.5%	1.2%	2.2%	11.0%	9.0%	-2.2%	9.4%	0.6%	6.9%	3.2%	4.0%	5.6%	-37.1%	67.3%
Lake Pointe >\$630K	Homes Sold	10	12	12	10	14	17	16	14	14	14	25	35	37	33
	Average Sales Price	\$809,570	\$852,833	\$831,750	\$861,850	\$893,671	\$893,669	\$906,202	\$924,575	\$1,025,157	\$927,114	\$903,862	\$895,747	\$1,037,338	\$1,045,292
	Avg \$/Sq/Ft	\$189	\$205	\$196	\$210	\$217	\$220	\$209	\$215	\$217	\$232	\$235	\$315	\$355	\$320
	ADOM	95	123	89	40	65	67	61	86	37	19	28	9	16	34
	Annual Appreciation	7.5%	5.3%	-2.5%	3.6%	3.7%	0.0%	1.4%	2.0%	10.9%	-9.6%	-2.5%	-0.9%	15.8%	0.8%
Uplands	Homes Sold	9	10	12	12	9	9	7	14	8	13	8	5	4	2
	Average Sales Price	\$625,333	\$730,059	\$721,117	\$712,467	\$698,444	\$767,611	\$786,050	\$792,107	\$995,943	\$925,423	\$953,029	\$1,604,000	\$1,707,275	\$2,140,000
	Avg \$/Sq/Ft	\$161	\$175	\$180	\$179	\$176	\$190	\$196	\$204	\$228	\$237	\$252	\$377	\$463	\$464
	ADOM	65	61	73	41	78	48	34	44	24	37	8	15	8	31
	Annual Appreciation	18.1%	16.7%	-1.2%	-1.2%	-2.0%	9.9%	2.4%	0.8%	25.7%	-7.1%	3.0%	68.3%	6.4%	25.3%
Cardinal Hills	Homes Sold	35	36	34	49	49	47	59	46	45	29	36	44	30	23
	Average Sales Price	\$306,990	\$274,019	\$304,358	\$316,288	\$387,081	\$354,351	\$439,999	\$439,365	\$431,970	\$497,455	\$540,196	\$790,898	\$853,727	\$765,978
	Avg \$/Sq/Ft	\$123	\$118	\$127	\$139	\$152	\$152	\$170	\$176	\$182	\$192	\$219	\$366	\$349	\$308
	ADOM	97	84	58	74	45	63	65	50	55	55	31	25	28	61
	Annual Appreciation	23.2%	-10.7%	11.1%	3.9%	22.4%	-8.5%	24.2%	-0.1%	-1.7%	15.2%	8.6%	46.4%	7.9%	-10.3%
Apache Shores	Homes Sold	48	49	58	64	70	78	83	67	76	73	76	71	61	42
	Average Sales Price	\$234,081	\$269,528	\$252,215	\$274,893	\$320,408	\$315,282	\$372,215	\$410,921	\$419,658	\$411,712	\$443,212	\$636,513	\$708,387	\$756,814
	Avg \$/Sq/Ft	\$135	\$145	\$137	\$181	\$163	\$172	\$189	\$207	\$236	\$212	\$245	\$354	\$375	\$376
	ADOM	77	76	78	60	42	55	53	61	54	46	41	20	20	77
	Annual Appreciation	5.4%	15.1%	-6.4%	9.0%	16.6%	-1.6%	18.1%	10.4%	2.1%	-1.9%	7.7%	43.6%	11.3%	6.8%
Briarcliff	Homes Sold	37	29	38	47	54	64	61	58	55	72	58	66	47	31
	Average Sales Price	\$268,123	\$300,876	\$259,636	\$261,440	\$258,188	\$325,479	\$342,830	\$383,508	\$366,538	\$445,939	\$488,087	\$631,655	\$694,491	\$573,989
	Avg \$/Sq/Ft	\$114	\$116	\$122	\$126	\$130	\$150	\$155	\$168	\$170	\$190	\$203	\$271	\$320	\$268
	ADOM	86	94	71	42	46	47	51	57	59	63	46	16	18	62
	Annual Appreciation	30.8%	12.2%	-13.7%	0.7%	-1.2%	26.1%	5.3%	11.9%	-4.4%	21.7%	9.5%	29.4%	9.9%	-17.4%
Ridge at Alta Vista	Homes Sold	23	10	34	37	24	22	35	12	21	17	17	18	13	10
	Average Sales Price	\$491,874	\$466,525	\$513,082	\$536,935	\$654,444	\$617,223	\$625,249	\$637,888	\$624,681	\$889,883	\$687,382	\$1,108,912	\$1,403,923	\$1,289,970
	Avg \$/Sq/Ft	\$146	\$130	\$152	\$173	\$158	\$157	\$193	\$162	\$153	\$170	\$166	\$260	\$316	\$270
	ADOM	85	101	58	50	53	51	50	55	70	39	53	9	14	95
	Annual Appreciation	-7.2%	-5.2%	10.0%	4.6%	21.9%	-5.7%	1.3%	2.0%	-2.1%	42.5%	-22.8%	61.3%	26.6%	-8.1%


Subdivision		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Flintrock	Homes Sold	28	28	41	51	43	45	31	33	24	29	42	16	16	11
	Average Sales Price	\$717,412	\$634,575	\$626,902	\$629,620	\$653,490	\$730,457	\$715,614	\$901,093	\$873,604	\$948,209	\$907,457	\$1,331,124	\$1,358,891	\$1,487,464
	Avg \$/Sq/Ft	\$185	\$190	\$183	\$191	\$197	\$206	\$210	\$220	\$229	\$232	\$246	\$350	\$380	\$392
	ADOM	159	106	100	96	114	108	92	86	82	38	43	14	18	36
	Annual Appreciation	8.9%	-11.5%	-1.2%	0.4%	3.8%	11.8%	-2.0%	25.9%	-3.1%	8.5%	-4.3%	46.7%	2.1%	9.5%
Spanish Oaks	Homes Sold	8	13	19	23	20	26	26	47	32	28	41	18	11	19
	Average Sales Price	\$1,401,250	\$1,297,000	\$1,273,921	\$1,467,630	\$1,586,000	\$1,666,671	\$1,481,094	\$1,628,675	\$1,614,391	\$1,907,619	\$2,050,678	\$3,592,778	\$4,269,909	\$3,211,316
	Avg \$/Sq/Ft	\$251	\$238	\$271	\$274	\$303	\$315	\$291	\$339	\$335	\$362	\$389	\$546	\$716	\$586
	ADOM	206	188	127	160	98	109	152	137	183	102	76	57	39	89
	Annual Appreciation	10.9%	-7.4%	-1.8%	15.2%	8.1%	5.1%	-11.1%	10.0%	-0.9%	18.2%	7.5%	75.2%	18.8%	-24.8%
Falconhead/ Spillman Ranch	Homes Sold	66	78	95	72	78	75	77	77	67	80	11	72	48	32
	Average Sales Price	\$458,529	\$454,806	\$485,592	\$544,616	\$547,890	\$547,058	\$552,266	\$558,081	\$584,004	\$599,303	\$622,130	\$921,246	\$1,065,078	\$958,130
	Avg \$/Sq/Ft	\$130	\$130	\$136	\$147	\$154	\$157	\$162	\$172	\$169	\$179	\$228	\$277	\$317	\$316
	ADOM	76	75	70	53	52	49	48	52	54	39	104	10	26	32
	Annual Appreciation	-0.5%	-0.8%	6.8%	12.2%	0.6%	-0.2%	1.0%	1.1%	4.6%	2.6%	3.8%	48.1%	15.6%	-10.0%
Rough Hollow	Homes Sold	7	20	36	49	75	60	102	110	86	102	149	94	75	112
	Average Sales Price	\$682,854	\$762,271	\$654,403	\$609,830	\$634,919	\$599,035	\$628,411	\$648,132	\$652,663	\$675,686	\$785,626	\$1,076,367	\$1,229,358	\$1,064,395
	Avg \$/Sq/Ft	\$169	\$177	\$172	\$171	\$173	\$171	\$175	\$178	\$182	\$196	\$211	\$302	\$346	\$289
	ADOM	107	173	121	95	127	177	148	116	119	114	86	39	32	119
	Annual Appreciation	-23.4%	11.6%	-14.2%	-6.8%	4.1%	-5.7%	4.9%	3.1%	0.7%	3.5%	16.3%	37.0%	14.2%	-13.4%
Sweetwater	Homes Sold	NA	NA	3	34	41	57	65	89	104	128	146	133	102	130
	Average Sales Price	NA	NA	\$399,600	\$434,600	\$452,119	\$458,380	\$444,538	\$432,060	\$457,470	\$487,468	\$524,071	\$755,459	\$887,774	\$804,385
	Avg \$/Sq/Ft	NA	NA	\$128	\$13,486	\$151	\$152	\$150	\$160	\$165	\$172	\$192	\$271	\$306	\$282
	ADOM	NA	NA	140	135	109	150	127	98	95	71	52	16	32	79
	Annual Appreciation	NA	NA	NA	8.8%	4.0%	1.4%	-3.0%	-2.8%	5.9%	6.6%	7.5%	44.2%	17.5%	-9.4%
Serene Hills	Homes Sold	NA	NA	NA	2	8	7	15	15	23	28	45	33	18	22
	Average Sales Price	NA	NA	NA	\$554,255	\$654,366	\$813,537	\$910,285	\$847,874	\$840,840	\$972,915	\$1,107,669	\$1,594,600	\$1,745,361	\$1,449,845
	Avg \$/Sq/Ft	NA	NA	NA	\$126	\$180	\$202	\$203	\$221	\$226	\$258	\$284	\$397	\$446	\$390
	ADOM	NA	NA	NA	147	82	73	106	87	84	127	85	21	32	62
	Annual Appreciation	NA	NA	NA	NA	18.1%	24.3%	11.9%	-6.9%	-0.8%	15.7%	13.9%	44.0%	9.5%	-16.9%
West Cypress	Homes Sold	10	25	28	48	47	49	52	43	56	42	50	38	36	19
	Average Sales Price	\$287,088	\$294,008	\$299,346	\$338,075	\$380,817	\$379,604	\$393,668	\$401,637	\$427,685	\$438,289	\$475,486	\$645,690	\$714,099	\$649,998
	Avg \$/Sq/Ft	\$101	\$98	\$113	\$114	\$123	\$133	\$136	\$144	\$142	\$144	\$163	\$265	\$223	\$223
	ADOM	92	131	110	75	99	96	99	68	85	64	34	17	33	71
	Annual Appreciation	-3.5%	2.4%	1.8%	12.9%	12.6%	-0.3%	3.7%	2.0%	6.5%	2.5%	8.5%	35.8%	10.6%	-9.0%
Bella Colinas	Homes Sold	NA	NA	NA	NA	12	28	22	23	28	26	22	22	10	9
	Average Sales Price	NA	NA	NA	NA	\$468,218	\$495,288	\$510,688	\$463,603	\$501,932	\$520,422	\$571,139	\$853,830	\$978,100	\$819,667
	Avg \$/Sq/Ft	NA	NA	NA	NA	\$147	\$148	\$144	\$154	\$151	\$160	\$176	\$269	\$276	\$251
	ADOM	NA	NA	NA	NA	77	108	111	129	87	64	18	14	24	40
	Annual Appreciation	NA	NA	NA	NA	NA	5.8%	3.1%	-9.2%	8.3%	3.7%	9.7%	49.5%	14.6%	-16.2%
Terra Colinas	Homes Sold	NA	NA	NA	NA	NA	NA	8	30	35	19	13	18	7	4
	Average Sales Price	NA	NA	NA	NA	NA	NA	\$432,475	\$455,652	\$472,169	\$455,894	\$522,461	\$697,278	\$917,857	\$864,000
	Avg \$/Sq/Ft	NA	NA	NA	NA	NA	NA	\$157	\$157	\$161	\$174	\$190	\$241	\$328	\$272
	ADOM	NA	NA	NA	NA	NA	NA	84	134	107	74	17	13	29	40
	Annual Appreciation	NA	NA	NA	NA	NA	NA	NA	5.4%	3.6%	-3.4%	14.6%	33.5%	31.6%	-5.9%
Austin MLS Lake South	Homes Sold	773	814	1036	1206	1298	1349	1480	1490	1512	1587	1770	1567	1136	994
	Average Sales Price	\$440,683	\$455,580	\$466,200	\$478,251	\$512,134	\$537,313	\$570,606	\$610,023	\$609,389	\$658,214	\$769,526	\$996,340	\$1,087,148	\$1,052,754
	Avg \$/Sq/Ft	\$142	\$147	\$148	\$155	\$165	\$174	\$182	\$192	\$194	\$208	\$235	\$317	\$359	\$324
	ADOM	99	99	88	75	72	79	82	80	78	69	57	25	28	72
	Annual Appreciation	-0.6%	3.4%	2.3%	2.6%	7.1%	4.9%	6.2%	6.9%	-0.1%	8.0%	16.9%	29.5%	9.1%	-3.2%
Austin MLS	Homes Sold	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+	5000+
	Average Sales Price	\$257,853	\$254,535	\$273,461	\$306,599	\$333,273	\$371,319	\$390,796	\$423,749	\$440,912	\$418,166	\$437,498	\$521,616	\$605,268	\$572,273
	Avg \$/Sq/Ft	\$114	\$107	\$110	\$119	\$133	\$144	\$155	\$166	\$170	\$171	\$178	\$219	\$272	\$244
	ADOM	56	137	146	126	115	131	134	141	153	160	142	46	33	150
	Annual Appreciation	-3.8%	-1.3%	7.4%	12.1%	8.7%	11.4%	5.2%	8.4%	4.1%	-5.2%	4.6%	19.2%	16.0%	-5.5%

# Demographic Update

**PASA**  
www.pasatx.com  
Population and Survey Analysts  
303 Anderson Street  
College Station, TX 77840

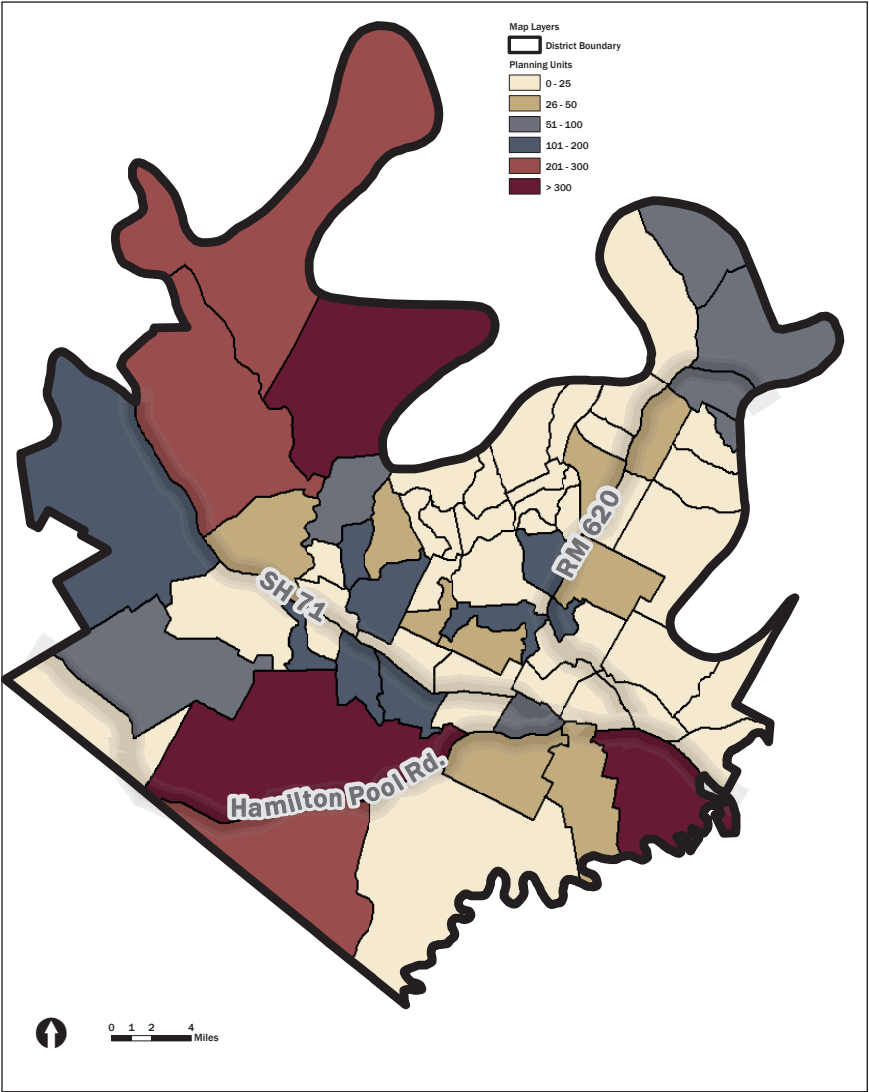
## LAKE TRAVIS ISD

### Demographic Study




**2023-24**

**Projected New Housing Occupancies - Single-Family**  
October 2023 to October 2033  
Lake Travis ISD



# Demographic Update




www.pasatx.com

Population and Survey Analysts  
303 Anderson Street  
College Station, TX 77840

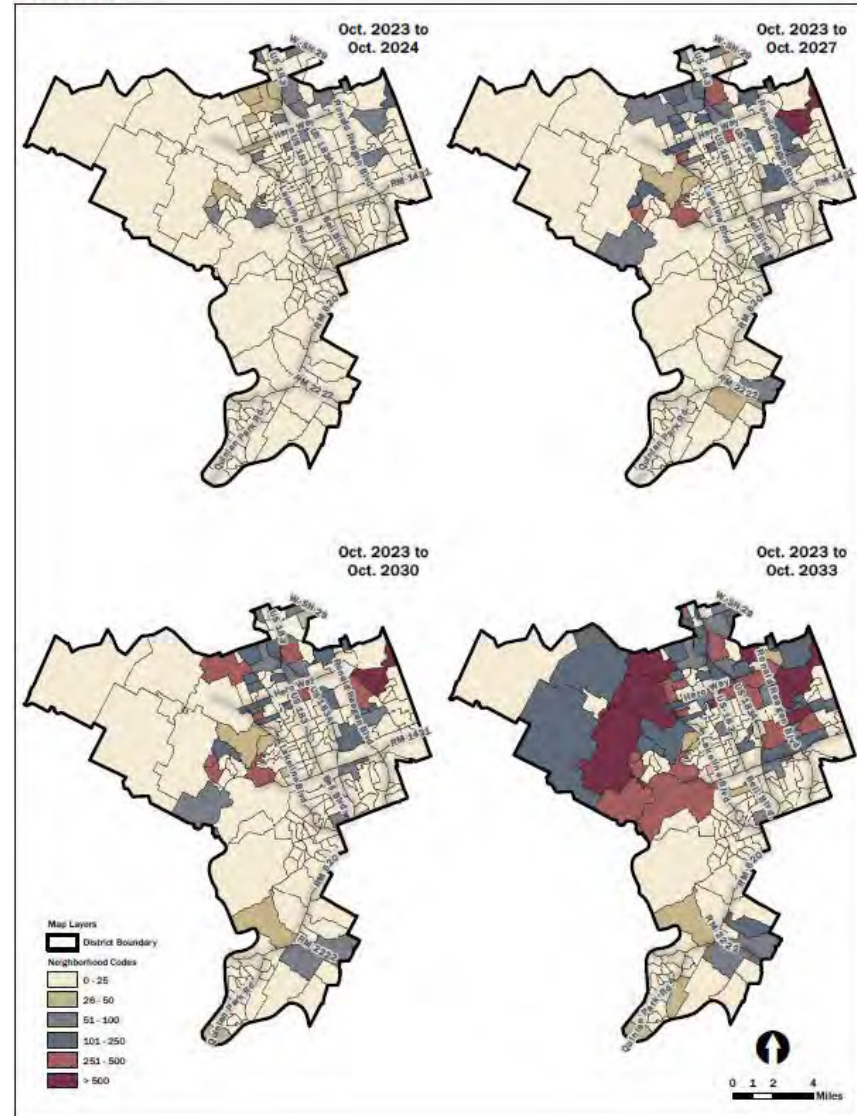
## LEANDER ISD

## Demographic Study



## 2023-24

**Projected New Housing Occupancies - Single-Family**  
October 2023 to October 2033  
Leander ISD





# LTFR

LAKE TRAVIS FIRE RESCUE  
TRAVIS COUNTY ESD NO. 6  
15304 PHEASANT LANE  
AUSTIN, TX 78734



# Appendix B-1

Jackson Walker LLP

## Retirement Plan Considerations: Lake Travis Fire Rescue and Pedernales Fire Department

August 6, 2025

# Background

## Current Status (ESD #6)

### Lake Travis Fire Rescue (aka Travis County ESD #6)

- Sponsors a defined benefit plan under TLFFRA with retirement annuity amount based on a formula that includes years of service and average salary (the “Fund”)
- Key Plan Terms
  - *Member contribution rate – 20%*
  - *Employer contribution rate – 19.2%*
  - *Vesting*: Full vesting at 20 years of service and partial vesting at 10 years of service
- Does not currently allow service from non-TLFFRA employment to count towards service in the Plan
- Does not currently allow members to purchase service credit for non-TLFFRA service

# Current Status (ESD #8)

## Pedernales Fire Department (aka Travis County ESD #8)

- ESD #8 has participated in TCDRS for three years
- TCDRS is an account-based cash balance plan that provides an annuity benefit based on value of account at retirement
- Employee contributes 7% of paycheck and employer matches 250% at retirement
- ESD #8 recently contributed \$1 million to TCDRS to fund prior service credit with ESD #8

Travis County Emergency Services District #8

Travis County

Emergency District

### Travis County Emergency Services District #8 Plan Details

<div>7%</div> <div>DEPOSIT RATE</div> <div>This percentage of a paycheck is deposited into your TCDRS account. This money is tax-deferred.</div>	<div>250%</div> <div>MATCHING</div> <div>At retirement, this employer matches an employee's account balance and they receive a lifetime monthly benefit.</div>
<div>7%</div> <div>INTEREST RATE</div> <div>Savings grow at an annual, compounded rate of 7% interest based on the employee's beginning year balance.</div>	<div>10 Years</div> <div>VESTING</div> <div>When enough service time is earned, employees are eligible for a lifetime monthly benefit upon retirement.</div>

#### Retirement Eligibility

Once you are vested, you are eligible for a retirement benefit when you meet one of the following requirements:

- Age 60** with **10 years** of service
- Any Age** with **20 years** of service
- Age + Years of service = 75**

# Retirement Plan Considerations



# Key Retirement Plan Goals in Connection with Merger



Provide uniform benefits across all employees



No loss of service credit



No loss of retirement benefits

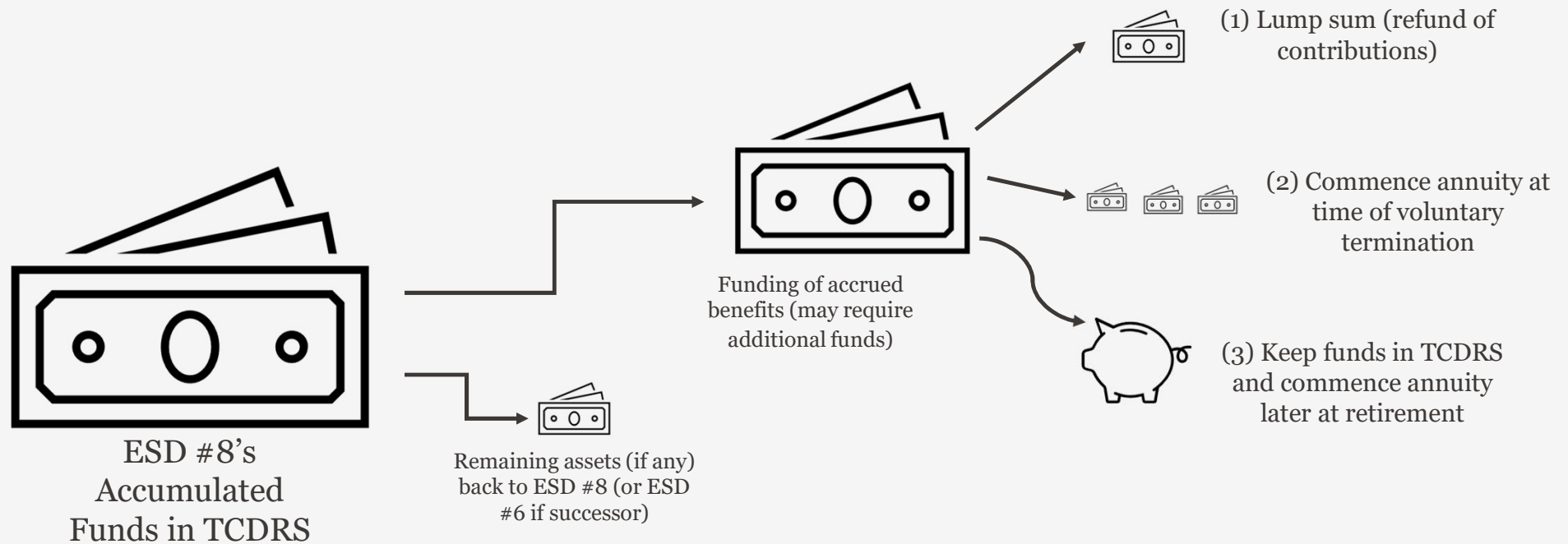


Take advantage of administrative efficiencies

## Proposed Solution

- ESD #8 voluntarily terminates participation in TCDRS
  - *See following slides for what this process looks like*
- All employees of ESD #8 are transferred to ESD #6
- ESD #8 employees will be required to participate in the Fund once employed by ESD #6
  
- Result: Provides uniform benefits, no loss of benefits, and streamlines administration into a single retirement plan
- Key Question: *How to address prior service?*

# Voluntary Termination – Illustration



# Voluntary Termination from TCDRS

## Step 1

- Notice to TCDRS at least 12 days prior to board meeting in which ESD #8 board will vote to terminate participation in TCDRS
- TCDRS will notify ESD #8 employees directly of consideration of plan termination in addition to ESD #8 posting notice of the meeting

## Step 2

- Service credit and employee contributions cease as of termination date. All members become fully vested in their benefits.

## Step 3

- ESD #8 must agree in writing to fund (1) all benefits accrued before the termination date (and payable on or after that date) and (2) all supplemental annuities (may require additional funds)

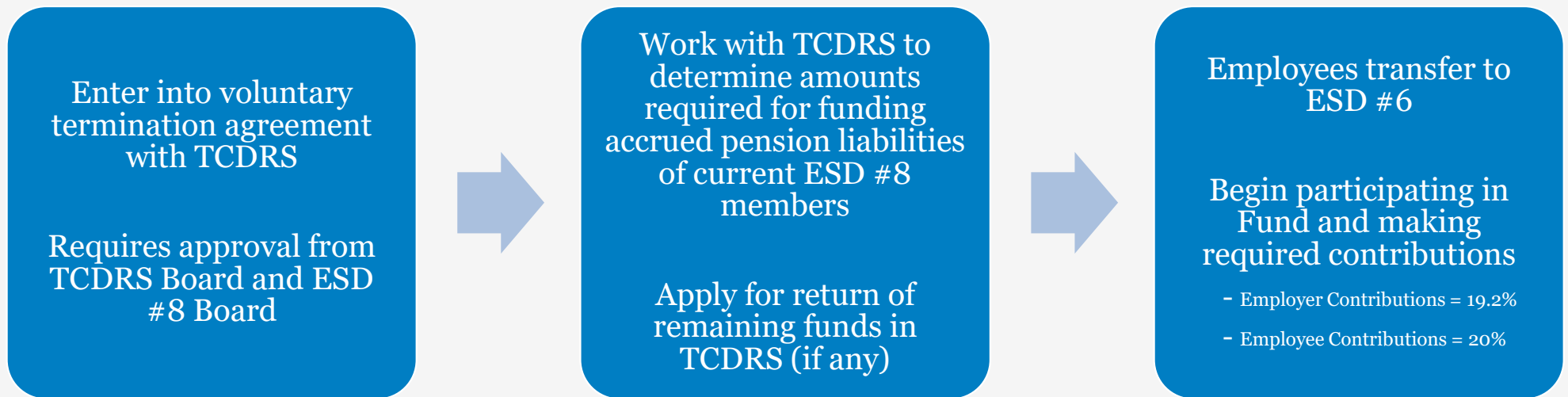
## Step 4

- Once fully funded, TCDRS will transfer funds to pay benefits to members if and when needed. ESD #8 account in TCDRS ceases to receive further allocations for any prior, current or future plan year.

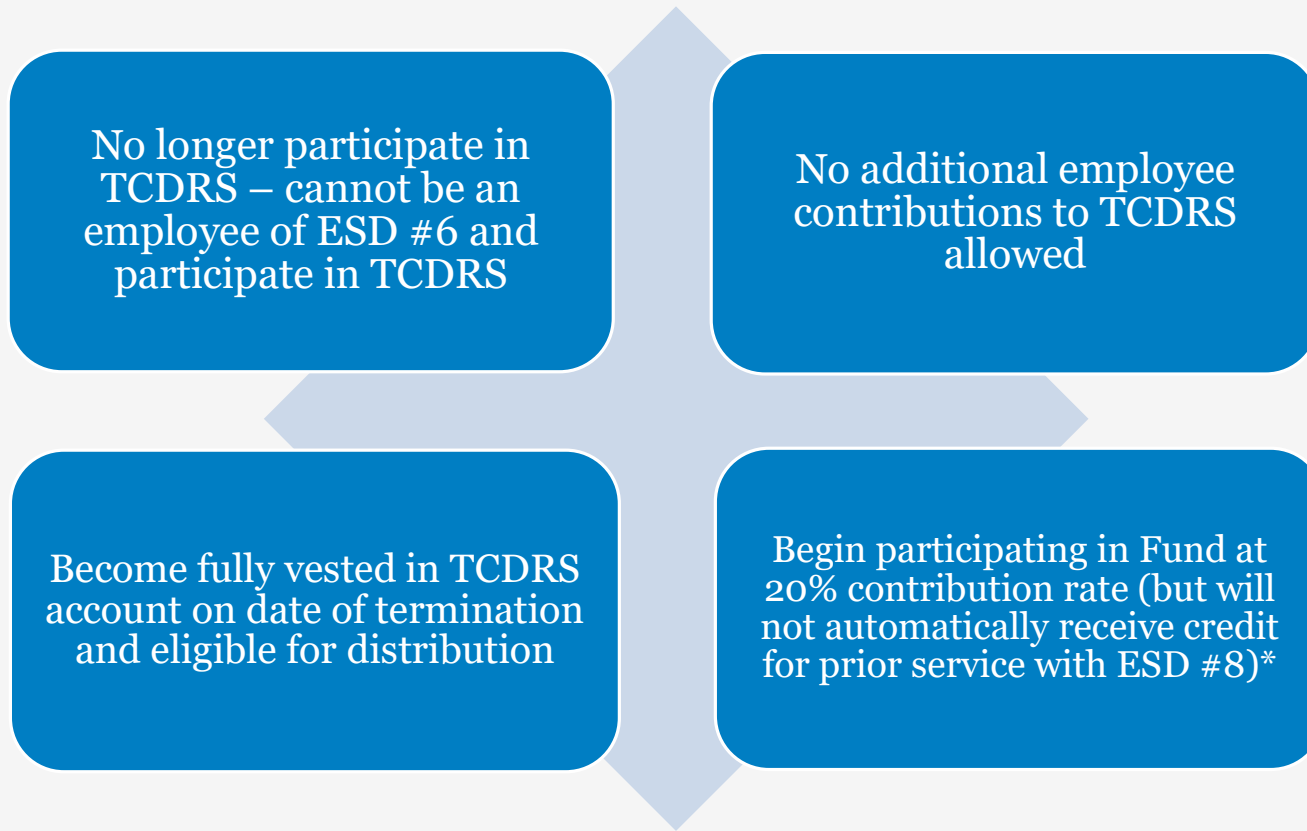
## Step 5

- Remaining assets in TCDRS (if any) will be returned to ESD #8 or its governmental successor in interest

## Voluntary Termination - Impact on ESD #8



# Voluntary Termination - Impact on ESD #8 Employees



*\*See discussion of alternative solutions later in presentation*



# TCDRS Distribution Options

## Refund of Contributions

- Lump sum distribution from TCDRS
  - ✓ Option to take distribution directly or roll over into IRA or other eligible retirement plan
  - ✓ Could use money to purchase service credit under the Fund (if permitted)

## Immediate Annuity

- Elect to commence retirement annuity as of voluntary termination date

## Deferred Annuity

- Elect to keep funds in TCDRS and commence annuity at retirement

## Continued Existence of ESD #8

- Flexibility in how to structure
  - If all employees will participate in the Fund:
    - ESD #8 legal entity could dissolve completely but may be non-retirement reasons to keep it in place
    - ESD #8 could remain as a separate legal entity with no employees and enter into services agreement with ESD #6
  - If proposed solution does not work:
    - ESD #8 could continue as is and continue participation in TCDRS for existing employees
    - All new employees would be hired by ESD #6 and participate in the Fund
    - ESD #8 enters into services agreement with ESD #6 with respect to continuing employees


*Key Point: ESD #8 employees cannot participate in the Fund*

# Considerations for Prior Service Credit

## Prior Service Credit Considerations

- Can the Fund recognize prior service performed by ESD #8 employees for ESD #8 who transfer to ESD #6?
  - Yes, but there are limitations
  - Texas Constitution Article XVI Section 67: a person may not receive retirement benefits from more than one system for the same service, but may be able to receive a fractional benefit from each system.

## Prior Service Credit Options

- 
- 1 Do Nothing
  - 2 Recognize Prior ESD #8 Service for Vesting Only
  - 3 Permit Service Purchases for Vesting and Benefit Accrual Based on Prior ESD #8 Service
  - 4 Join Texas Proportionate Retirement Program

## #1: Do Nothing

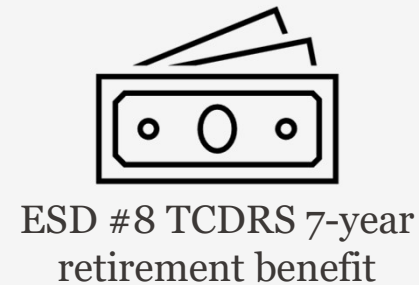
- ESD #8 employees participate in the Fund and regular vesting schedule applies
  - Full Vesting: 100% vested at 20 years of service and age 52
  - Partial Vesting: partial benefit vested at 10 years of services
- ESD #8 employees receive 2 retirement “streams:”
  - (1) partial annuity benefit from TCDRS (or withdraw/rollover contributions) for ESD #8 service and
  - (2) partial annuity benefit from the Fund for ESD #6 service



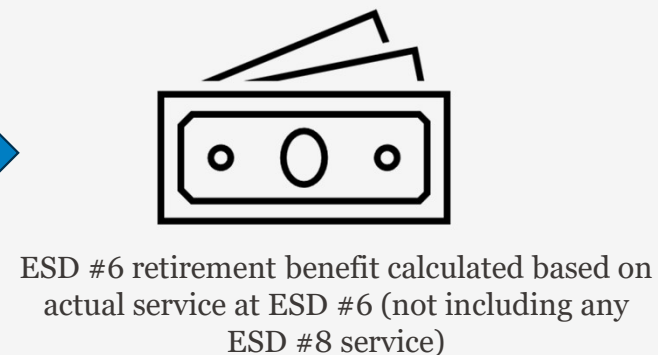
## #1 – Do Nothing - Example



Frozen at termination



10+ years of service at  
ESD #6



## #1: Do Nothing

### Pros

- No purchase of service required
- No PRP participation required
- No plan amendments needed

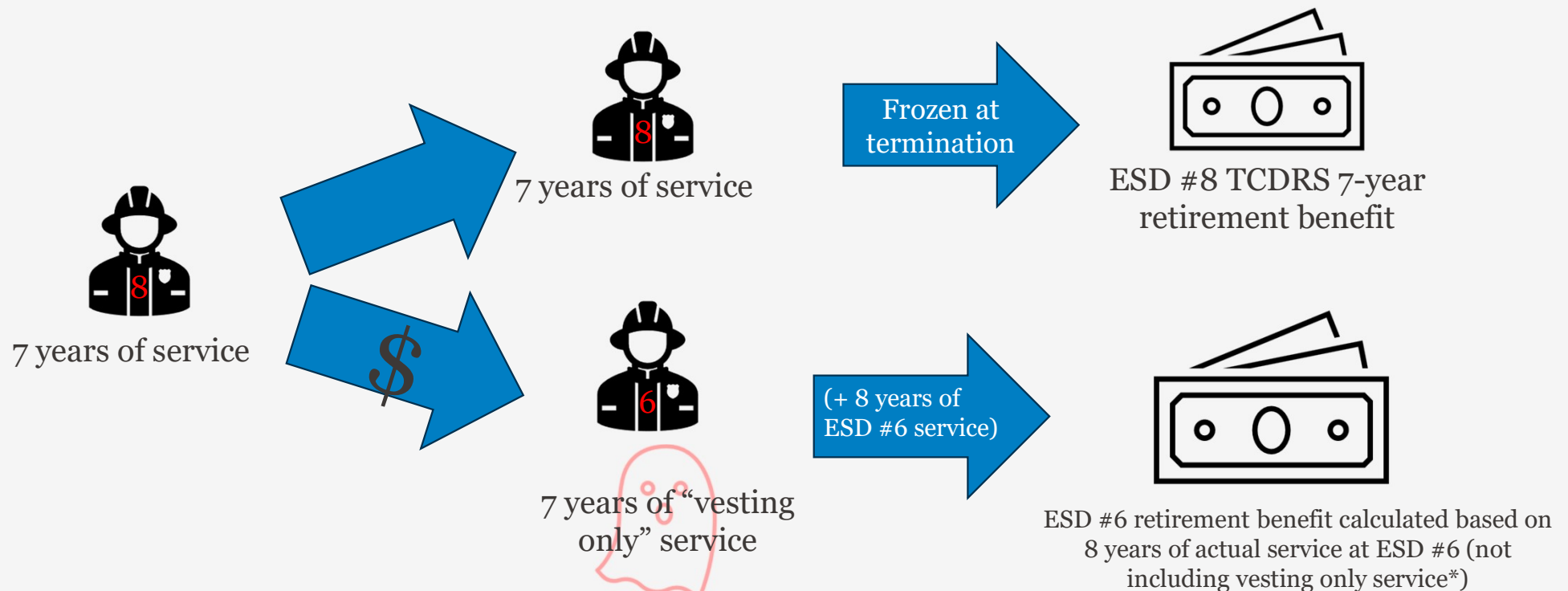
### Cons

- ESD #8 employees start over – must work for at least 10 years with ESD #6 to receive a benefit under Fund
- ESD #8 employees will receive two annuities upon retirement (and must apply for both)

## #2: Recognize Prior ESD #8 Service for Vesting Only

- Amend Fund to recognize “vesting only” service credit for prior service with ESD #8
  - Service credit counts towards eligibility for a benefit, but is not used to calculate the benefit
  - Similar to PRP offering without having to join PRP
- Funding for prior service credit could come from ESD #8, ESD #8 employees, or both
- If ESD #8 employees contribute, could limit service purchase option:
  - Only ESD #8 members
  - Available for limited period of time after joining plan (6 months to 1 year)
  - Limited number of years of service
- Members could rollover amounts from TCDRS or from another retirement plan on a tax-free basis to purchase service or use other funds

## #2: Recognize Prior ESD #8 Service for Vesting Only - Example



*\*Vesting only service allows member to retire from Fund without actually working 10 years at ESD #6 but does not impact benefit amount*

## #2: Recognize Prior ESD #8 Service for Vesting Only

### Pros

- Achieves retirement plan goals
  - ✓ Uniform benefits
  - ✓ No loss of service credit or retirement benefits
  - ✓ Administrative efficiencies
- Flexible in design
- Members closer to retirement won't have to work for 10 more years
- Less expensive – not purchasing “full” service
- Will not require distribution from TCDRS to provide service credit

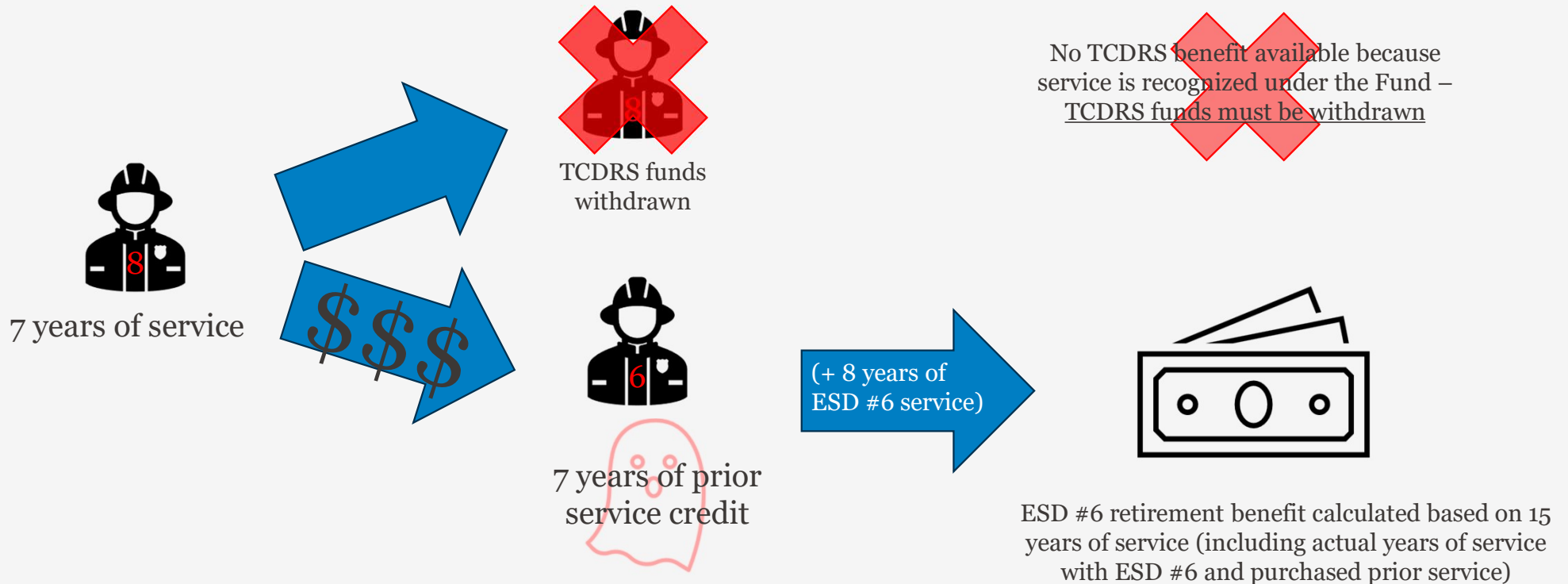
### Cons

- Plan amendment required (including member vote under TLFFRA and actuarial approval)
- Members have two retirement benefits (one from TCDRS, one from the Fund)
- Increased administrative burden
  - Track service credit and “vesting credit” separately
  - Account for tax treatment of funds used to purchase service (pre-tax vs. after tax)
  - Need actuarial determination of cost to recognize vesting credit

### #3: Permit Service Purchases of Prior ESD #8 Service

- Amend Fund to permit ESD #8 and/or employees to purchase service credit for prior service with ESD #8
  - Recognized for both eligibility and benefit accruals
- Funding for prior service credit could come from ESD #8, ESD #8 employees, or both
- If ESD #8 employees contribute, could limit service purchase option:
  - Only ESD #8 members
  - Available for limited period of time after joining plan (6 months to 1 year)
  - Limited number of purchased service years
- Members could rollover amounts from TCDRS or from another retirement plan on a tax-free basis to purchase service or use other funds

### #3: Permit Service Purchases of Prior ESD #8 Service - Example





## #3: Permit Service Purchases of Prior ESD #8 Service

### Pros

- Achieves retirement plan goals
  - ✓ Uniform benefits
  - ✓ No loss of service credit or retirement benefits
  - ✓ Administrative efficiencies
- Flexible in design
- Members closer to retirement won't have to work for 10 more years
- Allows for "full" credit for service years
- Only **one** annuity for retiring employees

### Cons

- Employees have to take funds out of TCDRS under state law in order to avoid "double dipping"
- Plan amendment required (including member vote under TLFFRA and actuarial approval)
- Need actuarial calculation of what service purchase would cost - may be prohibitively expensive for employees (TCDRS contributions likely NOT sufficient to buy service credit for prior service)
- May require up front administrative work - must track tax treatment of funds used to purchase service (pre-tax vs. after tax)

## #4: Participation in Proportionate Retirement Program

- Section 803 of Tex. Gov. Code – participating retirement plans recognize service from other participating retirement plans for purposes of eligibility and vesting
- PRP credit is NOT counted for calculation of benefits, just credit for vesting service (gets members to 10 or 20 year threshold sooner)
- TCDRS participates in PRP and ESD #6 could elect to participate
  - Other participating entities: ERS, JRS, TRS, TMRS, TCDRS, City of Austin ERS, Austin Police Retirement System, El Paso Firemen and Police Pension Fund, El Paso City Employees' Pension Fund

## #4: Participation in Proportionate Retirement Program

### Pros

- No need to purchase vesting service
- All service with ESD #8/TCDRS would be counted for purposes of vesting under the Fund

### Cons

- Fund will have to recognize PRP service for all other participating plans in the state (all statewide and some city plans)
- Would impact all ESD employees (#6 and #8)
- Not reciprocal - TCDRS will not recognize service with ESD #6
- Requires city resolution to participate and actuarial valuation
- Less flexibility in design as requirements are set out in state law

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## Appendix B-2

# Travis County ESD#6 Relief and Retirement Fund

## Retirement Benefit Calculations

FIREFIGHTER '26-'27 Payscale						Anniversary Increase =					4% in Yr 2		3% in Yr 3		2.0% in Yrs 4-20						
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	\$70,693	\$78,547	\$81,689	\$84,140	\$85,823	\$87,539	\$89,290	\$91,076	\$92,898	\$94,756	\$96,651	\$98,584	\$100,555	\$102,566	\$104,618	\$106,710	\$108,844	\$111,021	\$113,242	\$115,506	\$117,817
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817	\$117,817

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$31,907	\$35,800	\$39,836	\$44,018	\$48,352	\$52,842	\$57,492	\$62,307	\$67,292	\$72,451	\$77,790	\$81,499	\$84,881	\$87,891	\$90,483	\$93,075	\$95,667	\$98,259	\$100,851	\$103,443	\$106,035
Monthly Benefit	\$2,659	\$2,983	\$3,320	\$3,668	\$4,029	\$4,404	\$4,791	\$5,192	\$5,608	\$6,038	\$6,482	\$6,792	\$7,073	\$7,324	\$7,540	\$7,756	\$7,972	\$8,188	\$8,404	\$8,620	\$8,836
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$107,213	\$108,391	\$109,569	\$110,748	\$111,926	\$113,104	\$114,282	\$115,460	\$116,638	\$117,817											
Monthly Benefit	\$8,934	\$9,033	\$9,131	\$9,229	\$9,327	\$9,425	\$9,524	\$9,622	\$9,720	\$9,818											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$72,451	\$77,790	\$81,499	\$84,881	\$87,891	\$90,483	\$93,075	\$95,667	\$98,259	\$100,851	\$103,443	\$106,035	\$107,213	\$108,391	\$109,569	\$110,748	\$111,926	\$113,104	\$114,282	\$115,460	\$116,638
Monthly Benefit	\$6,038	\$6,482	\$6,792	\$7,073	\$7,324	\$7,540	\$7,756	\$7,972	\$8,188	\$8,404	\$8,620	\$8,836	\$8,934	\$9,033	\$9,131	\$9,229	\$9,327	\$9,425	\$9,524	\$9,622	\$9,720
1-YR DROP AMOUNT	\$96,014	\$101,353	\$105,062	\$108,444	\$111,454	\$114,046	\$116,638	\$119,230	\$121,822	\$124,414	\$127,006	\$129,598	\$130,776	\$131,955	\$133,133	\$134,311	\$135,489	\$136,667	\$137,845	\$139,024	\$140,202
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$67,292	\$72,451	\$77,790	\$81,499	\$84,881	\$87,891	\$90,483	\$93,075	\$95,667	\$98,259	\$100,851	\$103,443	\$106,035	\$107,213	\$108,391	\$109,569	\$110,748	\$111,926	\$113,104	\$114,282	\$115,460
Monthly Benefit	\$5,608	\$6,038	\$6,482	\$6,792	\$7,073	\$7,324	\$7,540	\$7,756	\$7,972	\$8,188	\$8,404	\$8,620	\$8,836	\$8,934	\$9,033	\$9,131	\$9,229	\$9,327	\$9,425	\$9,524	\$9,622
2-YR DROP AMOUNT	\$181,249	\$192,029	\$202,706	\$210,124	\$216,889	\$222,909	\$228,093	\$233,277	\$238,461	\$243,645	\$248,829	\$254,013	\$259,196	\$261,553	\$263,909	\$266,265	\$268,622	\$270,978	\$273,334	\$275,691	\$278,047
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$72,451	\$77,790	\$81,499	\$84,881	\$87,891	\$90,483	\$93,075	\$95,667	\$98,259	\$100,851	\$103,443	\$106,035	\$107,213	\$108,391	\$109,569	\$110,748	\$111,926	\$113,104	\$114,282
Monthly Benefit			\$6,038	\$6,482	\$6,792	\$7,073	\$7,324	\$7,540	\$7,756	\$7,972	\$8,188	\$8,404	\$8,620	\$8,836	\$8,934	\$9,033	\$9,131	\$9,229	\$9,327	\$9,425	\$9,524
3-YR DROP AMOUNT	-	-	\$288,043	\$304,059	\$315,187	\$325,333	\$334,363	\$342,139	\$349,915	\$357,691	\$365,467	\$373,243	\$381,019	\$388,795	\$392,329	\$395,864	\$399,398	\$402,933	\$406,467	\$410,002	\$413,536

Notes: \*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), &amp; 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

ENGINEER '26-'27 Payscale												Anniversary Increase = 2.0% in Yrs 4-20									
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	\$92,688	\$94,542	\$96,433	\$98,361	\$100,328	\$102,335	\$104,382	\$106,469	\$108,599	\$110,771	\$112,986	\$115,246	\$117,551	\$119,902	\$122,300	\$124,746	\$127,241
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	\$127,241	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$34,460	\$38,664	\$43,022	\$47,539	\$52,220	\$57,069	\$62,091	\$67,291	\$72,675	\$78,246	\$84,012	\$88,018	\$91,671	\$94,922	\$97,721	\$100,520	\$103,319	\$106,119	\$108,918	\$111,717	\$114,517
Monthly Benefit	\$2,872	\$3,222	\$3,585	\$3,962	\$4,352	\$4,756	\$5,174	\$5,608	\$6,056	\$6,521	\$7,001	\$7,335	\$7,639	\$7,910	\$8,143	\$8,377	\$8,610	\$8,843	\$9,077	\$9,310	\$9,543
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$115,789	\$117,062	\$118,334	\$119,606	\$120,879	\$122,151	\$123,424	\$124,696	\$125,968	\$127,241											
Monthly Benefit	\$9,649	\$9,755	\$9,861	\$9,967	\$10,073	\$10,179	\$10,285	\$10,391	\$10,497	\$10,603											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$78,246	\$84,012	\$88,018	\$91,671	\$94,922	\$97,721	\$100,520	\$103,319	\$106,119	\$108,918	\$111,717	\$114,517	\$115,789	\$117,062	\$118,334	\$119,606	\$120,879	\$122,151	\$123,424	\$124,696	\$125,968
Monthly Benefit	\$6,521	\$7,001	\$7,335	\$7,639	\$7,910	\$8,143	\$8,377	\$8,610	\$8,843	\$9,077	\$9,310	\$9,543	\$9,649	\$9,755	\$9,861	\$9,967	\$10,073	\$10,179	\$10,285	\$10,391	\$10,497
1-YR DROP AMOUNT	\$103,695	\$109,460	\$113,466	\$117,119	\$120,370	\$123,169	\$125,968	\$128,768	\$131,567	\$134,366	\$137,166	\$139,965	\$141,237	\$142,510	\$143,782	\$145,054	\$146,327	\$147,599	\$148,872	\$150,144	\$151,417
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$72,675	\$78,246	\$84,012	\$88,018	\$91,671	\$94,922	\$97,721	\$100,520	\$103,319	\$106,119	\$108,918	\$111,717	\$114,517	\$115,789	\$117,062	\$118,334	\$119,606	\$120,879	\$122,151	\$123,424	\$124,696
Monthly Benefit	\$6,056	\$6,521	\$7,001	\$7,335	\$7,639	\$7,910	\$8,143	\$8,377	\$8,610	\$8,843	\$9,077	\$9,310	\$9,543	\$9,649	\$9,755	\$9,861	\$9,967	\$10,073	\$10,179	\$10,285	\$10,391
2-YR DROP AMOUNT	\$195,747	\$207,389	\$218,920	\$226,932	\$234,238	\$240,740	\$246,338	\$251,937	\$257,535	\$263,134	\$268,732	\$274,331	\$279,930	\$282,474	\$285,019	\$287,564	\$290,109	\$292,654	\$295,199	\$297,743	\$300,288
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$78,246	\$84,012	\$88,018	\$91,671	\$94,922	\$97,721	\$100,520	\$103,319	\$106,119	\$108,918	\$111,717	\$114,517	\$115,789	\$117,062	\$118,334	\$119,606	\$120,879	\$122,151	\$123,424
Monthly Benefit			\$6,521	\$7,001	\$7,335	\$7,639	\$7,910	\$8,143	\$8,377	\$8,610	\$8,843	\$9,077	\$9,310	\$9,543	\$9,649	\$9,755	\$9,861	\$9,967	\$10,073	\$10,179	\$10,285
3-YR DROP AMOUNT	-	-	\$311,084	\$328,380	\$340,399	\$351,357	\$361,109	\$369,507	\$377,905	\$386,303	\$394,701	\$403,099	\$411,497	\$419,895	\$423,712	\$427,529	\$431,346	\$435,163	\$438,981	\$442,798	\$446,615

Notes: \*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

LIEUTENANT '26-'27 Payscale											Anniversary Increase = 2.0% in Yrs 4-20										
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	\$102,106	\$104,148	\$106,231	\$108,356	\$110,523	\$112,733	\$114,988	\$117,288	\$119,633	\$122,026	\$124,467	\$126,956	\$129,495	\$132,085	\$134,727	\$137,421
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	\$137,421	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$37,217	\$41,757	\$46,464	\$51,343	\$56,398	\$61,635	\$67,059	\$72,675	\$78,489	\$84,507	\$90,734	\$95,060	\$99,005	\$102,516	\$105,540	\$108,563	\$111,586	\$114,609	\$117,633	\$120,656	\$123,679
Monthly Benefit	\$3,101	\$3,480	\$3,872	\$4,279	\$4,700	\$5,136	\$5,588	\$6,056	\$6,541	\$7,042	\$7,561	\$7,922	\$8,250	\$8,543	\$8,795	\$9,047	\$9,299	\$9,551	\$9,803	\$10,055	\$10,307
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$125,053	\$126,428	\$127,802	\$129,176	\$130,550	\$131,924	\$133,299	\$134,673	\$136,047	\$137,421											
Monthly Benefit	\$10,421	\$10,536	\$10,650	\$10,765	\$10,879	\$10,994	\$11,108	\$11,223	\$11,337	\$11,452											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$84,507	\$90,734	\$95,060	\$99,005	\$102,516	\$105,540	\$108,563	\$111,586	\$114,609	\$117,633	\$120,656	\$123,679	\$125,053	\$126,428	\$127,802	\$129,176	\$130,550	\$131,924	\$133,299	\$134,673	\$136,047
Monthly Benefit	\$7,042	\$7,561	\$7,922	\$8,250	\$8,543	\$8,795	\$9,047	\$9,299	\$9,551	\$9,803	\$10,055	\$10,307	\$10,421	\$10,536	\$10,650	\$10,765	\$10,879	\$10,994	\$11,108	\$11,223	\$11,337
1-YR DROP AMOUNT	\$111,991	\$118,218	\$122,545	\$126,490	\$130,000	\$133,024	\$136,047	\$139,070	\$142,094	\$145,117	\$148,140	\$151,163	\$152,538	\$153,912	\$155,286	\$156,660	\$158,034	\$159,409	\$160,783	\$162,157	\$163,531
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$78,489	\$84,507	\$90,734	\$95,060	\$99,005	\$102,516	\$105,540	\$108,563	\$111,586	\$114,609	\$117,633	\$120,656	\$123,679	\$125,053	\$126,428	\$127,802	\$129,176	\$130,550	\$131,924	\$133,299	\$134,673
Monthly Benefit	\$6,541	\$7,042	\$7,561	\$7,922	\$8,250	\$8,543	\$8,795	\$9,047	\$9,299	\$9,551	\$9,803	\$10,055	\$10,307	\$10,421	\$10,536	\$10,650	\$10,765	\$10,879	\$10,994	\$11,108	\$11,223
2-YR DROP AMOUNT	\$211,408	\$223,982	\$236,436	\$245,089	\$252,979	\$260,001	\$266,048	\$272,094	\$278,141	\$284,187	\$290,234	\$296,280	\$302,327	\$305,075	\$307,824	\$310,572	\$313,320	\$316,069	\$318,817	\$321,566	\$324,314
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$84,507	\$90,734	\$95,060	\$99,005	\$102,516	\$105,540	\$108,563	\$111,586	\$114,609	\$117,633	\$120,656	\$123,679	\$125,053	\$126,428	\$127,802	\$129,176	\$130,550	\$131,924	\$133,299
Monthly Benefit			\$7,042	\$7,561	\$7,922	\$8,250	\$8,543	\$8,795	\$9,047	\$9,299	\$9,551	\$9,803	\$10,055	\$10,307	\$10,421	\$10,536	\$10,650	\$10,765	\$10,879	\$10,994	\$11,108
3-YR DROP AMOUNT	-	-	\$335,974	\$354,654	\$367,634	\$379,469	\$390,001	\$399,071	\$408,141	\$417,211	\$426,281	\$435,350	\$444,420	\$453,490	\$457,613	\$461,735	\$465,858	\$469,981	\$474,103	\$478,226	\$482,349

Notes:

\*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)



Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

CAPTAIN '26-'27 Payscale																					
	Anniversary Increase =										2.0% in Yrs 4-20										
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	\$114,729	\$117,024	\$119,364	\$121,751	\$124,186	\$126,670	\$129,203	\$131,788	\$134,423	\$137,112	\$139,854	\$142,651	\$145,504	\$148,414
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	\$148,414	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$40,194	\$45,097	\$50,181	\$55,450	\$60,910	\$66,566	\$72,424	\$78,489	\$84,768	\$91,267	\$97,992	\$102,665	\$106,925	\$110,717	\$113,982	\$117,247	\$120,512	\$123,777	\$127,043	\$130,308	\$133,573
Monthly Benefit	\$3,349	\$3,758	\$4,182	\$4,621	\$5,076	\$5,547	\$6,035	\$6,541	\$7,064	\$7,606	\$8,166	\$8,555	\$8,910	\$9,226	\$9,499	\$9,771	\$10,043	\$10,315	\$10,587	\$10,859	\$11,131
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$135,057	\$136,541	\$138,025	\$139,509	\$140,993	\$142,478	\$143,962	\$145,446	\$146,930	\$148,414											
Monthly Benefit	\$11,255	\$11,378	\$11,502	\$11,626	\$11,749	\$11,873	\$11,997	\$12,120	\$12,244	\$12,368											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$91,267	\$97,992	\$102,665	\$106,925	\$110,717	\$113,982	\$117,247	\$120,512	\$123,777	\$127,043	\$130,308	\$133,573	\$135,057	\$136,541	\$138,025	\$139,509	\$140,993	\$142,478	\$143,962	\$145,446	\$146,930
Monthly Benefit	\$7,606	\$8,166	\$8,555	\$8,910	\$9,226	\$9,499	\$9,771	\$10,043	\$10,315	\$10,587	\$10,859	\$11,131	\$11,255	\$11,378	\$11,502	\$11,626	\$11,749	\$11,873	\$11,997	\$12,120	\$12,244
1-YR DROP AMOUNT	\$120,950	\$127,675	\$132,347	\$136,608	\$140,400	\$143,665	\$146,930	\$150,195	\$153,460	\$156,725	\$159,991	\$163,256	\$164,740	\$166,224	\$167,708	\$169,192	\$170,676	\$172,160	\$173,645	\$175,129	\$176,613
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$84,768	\$91,267	\$97,992	\$102,665	\$106,925	\$110,717	\$113,982	\$117,247	\$120,512	\$123,777	\$127,043	\$130,308	\$133,573	\$135,057	\$136,541	\$138,025	\$139,509	\$140,993	\$142,478	\$143,962	\$145,446
Monthly Benefit	\$7,064	\$7,606	\$8,166	\$8,555	\$8,910	\$9,226	\$9,499	\$9,771	\$10,043	\$10,315	\$10,587	\$10,859	\$11,131	\$11,255	\$11,378	\$11,502	\$11,626	\$11,749	\$11,873	\$11,997	\$12,120
2-YR DROP AMOUNT	\$228,320	\$241,900	\$255,350	\$264,695	\$273,216	\$280,800	\$287,330	\$293,860	\$300,390	\$306,921	\$313,451	\$319,981	\$326,511	\$329,480	\$332,448	\$335,416	\$338,384	\$341,353	\$344,321	\$347,289	\$350,258
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$91,267	\$97,992	\$102,665	\$106,925	\$110,717	\$113,982	\$117,247	\$120,512	\$123,777	\$127,043	\$130,308	\$133,573	\$135,057	\$136,541	\$138,025	\$139,509	\$140,993	\$142,478	\$143,962
Monthly Benefit			\$7,606	\$8,166	\$8,555	\$8,910	\$9,226	\$9,499	\$9,771	\$10,043	\$10,315	\$10,587	\$10,859	\$11,131	\$11,255	\$11,378	\$11,502	\$11,626	\$11,749	\$11,873	\$11,997
3-YR DROP AMOUNT	-	-	\$362,850	\$383,024	\$397,042	\$409,824	\$421,199	\$430,995	\$440,790	\$450,585	\$460,381	\$470,176	\$479,972	\$489,767	\$494,219	\$498,672	\$503,124	\$507,577	\$512,029	\$516,481	\$520,934

Notes:

\*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

BATTALION CHIEF '26-'27 Payscale										Anniversary Increase = 2.0% in Yrs 4-20											
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	-	-	\$128,913	\$131,491	\$134,121	\$136,804	\$139,540	\$142,330	\$145,177	\$148,081	\$151,042	\$154,063	\$157,144	\$160,287
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	\$160,287	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$44,269	\$49,184	\$54,196	\$59,886	\$65,783	\$71,891	\$78,217	\$84,768	\$91,549	\$98,568	\$105,831	\$110,878	\$115,479	\$119,574	\$123,101	\$126,627	\$130,153	\$133,679	\$137,206	\$140,732	\$144,258
Monthly Benefit	\$3,689	\$4,099	\$4,516	\$4,991	\$5,482	\$5,991	\$6,518	\$7,064	\$7,629	\$8,214	\$8,819	\$9,240	\$9,623	\$9,965	\$10,258	\$10,552	\$10,846	\$11,140	\$11,434	\$11,728	\$12,022
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$145,861	\$147,464	\$149,067	\$150,670	\$152,273	\$153,876	\$155,478	\$157,081	\$158,684	\$160,287											
Monthly Benefit	\$12,155	\$12,289	\$12,422	\$12,556	\$12,689	\$12,823	\$12,957	\$13,090	\$13,224	\$13,357											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$98,568	\$105,831	\$110,878	\$115,479	\$119,574	\$123,101	\$126,627	\$130,153	\$133,679	\$137,206	\$140,732	\$144,258	\$145,861	\$147,464	\$149,067	\$150,670	\$152,273	\$153,876	\$155,478	\$157,081	\$158,684
Monthly Benefit	\$8,214	\$8,819	\$9,240	\$9,623	\$9,965	\$10,258	\$10,552	\$10,846	\$11,140	\$11,434	\$11,728	\$12,022	\$12,155	\$12,289	\$12,422	\$12,556	\$12,689	\$12,823	\$12,957	\$13,090	\$13,224
1-YR DROP AMOUNT	\$130,626	\$137,889	\$142,935	\$147,536	\$151,632	\$155,158	\$158,684	\$162,211	\$165,737	\$169,263	\$172,790	\$176,316	\$177,919	\$179,522	\$181,124	\$182,727	\$184,330	\$185,933	\$187,536	\$189,139	\$190,742
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$91,549	\$98,568	\$105,831	\$110,878	\$115,479	\$119,574	\$123,101	\$126,627	\$130,153	\$133,679	\$137,206	\$140,732	\$144,258	\$145,861	\$147,464	\$149,067	\$150,670	\$152,273	\$153,876	\$155,478	\$157,081
Monthly Benefit	\$7,629	\$8,214	\$8,819	\$9,240	\$9,623	\$9,965	\$10,258	\$10,552	\$10,846	\$11,140	\$11,434	\$11,728	\$12,022	\$12,155	\$12,289	\$12,422	\$12,556	\$12,689	\$12,823	\$12,957	\$13,090
2-YR DROP AMOUNT	\$246,585	\$261,251	\$275,777	\$285,870	\$295,073	\$303,263	\$310,316	\$317,368	\$324,421	\$331,474	\$338,526	\$345,579	\$352,632	\$355,837	\$359,043	\$362,249	\$365,455	\$368,660	\$371,866	\$375,072	\$378,278
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$98,568	\$105,831	\$110,878	\$115,479	\$119,574	\$123,101	\$126,627	\$130,153	\$133,679	\$137,206	\$140,732	\$144,258	\$145,861	\$147,464	\$149,067	\$150,670	\$152,273	\$153,876	\$155,478
Monthly Benefit			\$8,214	\$8,819	\$9,240	\$9,623	\$9,965	\$10,258	\$10,552	\$10,846	\$11,140	\$11,434	\$11,728	\$12,022	\$12,155	\$12,289	\$12,422	\$12,556	\$12,689	\$12,823	\$12,957
3-YR DROP AMOUNT	-	-	\$391,877	\$413,666	\$428,805	\$442,609	\$454,895	\$465,474	\$476,053	\$486,632	\$497,211	\$507,790	\$518,369	\$528,947	\$533,756	\$538,565	\$543,373	\$548,182	\$552,991	\$557,799	\$562,608

Notes:

\*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

# Travis County ESD#6 Relief and Retirement Fund

## Retirement Benefit Calculations

FIREFIGHTER '26-'27 Payscale						Anniversary Increase =					4% in Yr 2		3% in Yr 3		3.0% in Yrs 4-20						
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	\$70,693	\$78,547	\$81,689	\$84,140	\$85,823	\$88,398	\$91,050	\$93,781	\$96,595	\$99,492	\$102,477	\$105,551	\$108,718	\$111,980	\$115,339	\$118,799	\$122,363	\$126,034	\$129,815	\$133,709	\$137,721
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	\$137,721	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$33,349	\$37,785	\$42,456	\$47,374	\$52,549	\$57,992	\$63,713	\$69,726	\$76,043	\$82,675	\$89,637	\$94,589	\$98,984	\$102,740	\$105,770	\$108,799	\$111,829	\$114,859	\$117,889	\$120,919	\$123,949
Monthly Benefit	\$2,779	\$3,149	\$3,538	\$3,948	\$4,379	\$4,833	\$5,309	\$5,811	\$6,337	\$6,890	\$7,470	\$7,882	\$8,249	\$8,562	\$8,814	\$9,067	\$9,319	\$9,572	\$9,824	\$10,077	\$10,329
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$125,326	\$126,703	\$128,080	\$129,457	\$130,835	\$132,212	\$133,589	\$134,966	\$136,344	\$137,721											
Monthly Benefit	\$10,444	\$10,559	\$10,673	\$10,788	\$10,903	\$11,018	\$11,132	\$11,247	\$11,362	\$11,477											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$82,675	\$89,637	\$94,589	\$98,984	\$102,740	\$105,770	\$108,799	\$111,829	\$114,859	\$117,889	\$120,919	\$123,949	\$125,326	\$126,703	\$128,080	\$129,457	\$130,835	\$132,212	\$133,589	\$134,966	\$136,344
Monthly Benefit	\$6,890	\$7,470	\$7,882	\$8,249	\$8,562	\$8,814	\$9,067	\$9,319	\$9,572	\$9,824	\$10,077	\$10,329	\$10,444	\$10,559	\$10,673	\$10,788	\$10,903	\$11,018	\$11,132	\$11,247	\$11,362
1-YR DROP AMOUNT	\$110,219	\$117,182	\$122,133	\$126,528	\$130,284	\$133,314	\$136,344	\$139,373	\$142,403	\$145,433	\$148,463	\$151,493	\$152,870	\$154,247	\$155,624	\$157,002	\$158,379	\$159,756	\$161,133	\$162,510	\$163,888
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$76,043	\$82,675	\$89,637	\$94,589	\$98,984	\$102,740	\$105,770	\$108,799	\$111,829	\$114,859	\$117,889	\$120,919	\$123,949	\$125,326	\$126,703	\$128,080	\$129,457	\$130,835	\$132,212	\$133,589	\$134,966
Monthly Benefit	\$6,337	\$6,890	\$7,470	\$7,882	\$8,249	\$8,562	\$8,814	\$9,067	\$9,319	\$9,572	\$9,824	\$10,077	\$10,329	\$10,444	\$10,559	\$10,673	\$10,788	\$10,903	\$11,018	\$11,132	\$11,247
2-YR DROP AMOUNT	\$206,371	\$220,439	\$234,363	\$244,265	\$253,056	\$260,568	\$266,627	\$272,687	\$278,747	\$284,806	\$290,866	\$296,926	\$302,986	\$305,740	\$308,494	\$311,249	\$314,003	\$316,758	\$319,512	\$322,266	\$325,021
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$82,675	\$89,637	\$94,589	\$98,984	\$102,740	\$105,770	\$108,799	\$111,829	\$114,859	\$117,889	\$120,919	\$123,949	\$125,326	\$126,703	\$128,080	\$129,457	\$130,835	\$132,212	\$133,589
Monthly Benefit			\$6,890	\$7,470	\$7,882	\$8,249	\$8,562	\$8,814	\$9,067	\$9,319	\$9,572	\$9,824	\$10,077	\$10,329	\$10,444	\$10,559	\$10,673	\$10,788	\$10,903	\$11,018	\$11,132
3-YR DROP AMOUNT	-	-	\$330,658	\$351,545	\$366,398	\$379,584	\$390,851	\$399,941	\$409,031	\$418,120	\$427,210	\$436,299	\$445,389	\$454,478	\$458,610	\$462,742	\$466,873	\$471,005	\$475,136	\$479,268	\$483,400

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

ENGINEER '26-'27 Payscale																					
											Anniversary Increase = 3.0% in Yrs 4-20										
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	\$92,688	\$95,469	\$98,333	\$101,283	\$104,321	\$107,451	\$110,674	\$113,995	\$117,414	\$120,937	\$124,565	\$128,302	\$132,151	\$136,115	\$140,199	\$144,405	\$148,737
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	\$148,737	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$36,017	\$40,807	\$45,852	\$51,164	\$56,752	\$62,630	\$68,810	\$75,304	\$82,125	\$89,289	\$96,808	\$102,155	\$106,901	\$110,958	\$114,230	\$117,502	\$120,774	\$124,047	\$127,319	\$130,591	\$133,863
Monthly Benefit	\$3,001	\$3,401	\$3,821	\$4,264	\$4,729	\$5,219	\$5,734	\$6,275	\$6,844	\$7,441	\$8,067	\$8,513	\$8,908	\$9,246	\$9,519	\$9,792	\$10,065	\$10,337	\$10,610	\$10,883	\$11,155
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$135,351	\$136,838	\$138,325	\$139,813	\$141,300	\$142,788	\$144,275	\$145,762	\$147,250	\$148,737											
Monthly Benefit	\$11,279	\$11,403	\$11,527	\$11,651	\$11,775	\$11,899	\$12,023	\$12,147	\$12,271	\$12,395											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$89,289	\$96,808	\$102,155	\$106,901	\$110,958	\$114,230	\$117,502	\$120,774	\$124,047	\$127,319	\$130,591	\$133,863	\$135,351	\$136,838	\$138,325	\$139,813	\$141,300	\$142,788	\$144,275	\$145,762	\$147,250
Monthly Benefit	\$7,441	\$8,067	\$8,513	\$8,908	\$9,246	\$9,519	\$9,792	\$10,065	\$10,337	\$10,610	\$10,883	\$11,155	\$11,279	\$11,403	\$11,527	\$11,651	\$11,775	\$11,899	\$12,023	\$12,147	\$12,271
1-YR DROP AMOUNT	\$119,036	\$126,555	\$131,902	\$136,649	\$140,705	\$143,977	\$147,250	\$150,522	\$153,794	\$157,066	\$160,339	\$163,611	\$165,098	\$166,585	\$168,073	\$169,560	\$171,048	\$172,535	\$174,022	\$175,510	\$176,997
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$82,125	\$89,289	\$96,808	\$102,155	\$106,901	\$110,958	\$114,230	\$117,502	\$120,774	\$124,047	\$127,319	\$130,591	\$133,863	\$135,351	\$136,838	\$138,325	\$139,813	\$141,300	\$142,788	\$144,275	\$145,762
Monthly Benefit	\$6,844	\$7,441	\$8,067	\$8,513	\$8,908	\$9,246	\$9,519	\$9,792	\$10,065	\$10,337	\$10,610	\$10,883	\$11,155	\$11,279	\$11,403	\$11,527	\$11,651	\$11,775	\$11,899	\$12,023	\$12,147
2-YR DROP AMOUNT	\$222,879	\$238,072	\$253,110	\$263,804	\$273,298	\$281,410	\$287,955	\$294,499	\$301,044	\$307,588	\$314,133	\$320,677	\$327,221	\$330,196	\$333,171	\$336,146	\$339,120	\$342,095	\$345,070	\$348,045	\$351,019
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$89,289	\$96,808	\$102,155	\$106,901	\$110,958	\$114,230	\$117,502	\$120,774	\$124,047	\$127,319	\$130,591	\$133,863	\$135,351	\$136,838	\$138,325	\$139,813	\$141,300	\$142,788	\$144,275
Monthly Benefit			\$7,441	\$8,067	\$8,513	\$8,908	\$9,246	\$9,519	\$9,792	\$10,065	\$10,337	\$10,610	\$10,883	\$11,155	\$11,279	\$11,403	\$11,527	\$11,651	\$11,775	\$11,899	\$12,023
3-YR DROP AMOUNT	-	-	\$357,108	\$379,665	\$395,706	\$409,947	\$422,116	\$431,932	\$441,749	\$451,566	\$461,382	\$471,199	\$481,016	\$490,832	\$495,294	\$499,756	\$504,219	\$508,681	\$513,143	\$517,605	\$522,067

Notes:   \*All currency values are calculated as gross income  
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\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

LIEUTENANT '26-'27 Payscale																					
	Anniversary Increase = 3.0% in Yrs 4-20																				
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	\$102,106	\$105,169	\$108,324	\$111,574	\$114,921	\$118,369	\$121,920	\$125,578	\$129,345	\$133,225	\$137,222	\$141,339	\$145,579	\$149,946	\$154,444	\$159,078
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	\$159,078	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$38,521	\$43,644	\$49,040	\$54,721	\$60,698	\$66,985	\$73,594	\$80,539	\$87,835	\$95,496	\$103,538	\$109,257	\$114,334	\$118,672	\$122,172	\$125,671	\$129,171	\$132,671	\$136,171	\$139,670	\$143,170
Monthly Benefit	\$3,210	\$3,637	\$4,087	\$4,560	\$5,058	\$5,582	\$6,133	\$6,712	\$7,320	\$7,958	\$8,628	\$9,105	\$9,528	\$9,889	\$10,181	\$10,473	\$10,764	\$11,056	\$11,348	\$11,639	\$11,931
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$144,761	\$146,352	\$147,942	\$149,533	\$151,124	\$152,715	\$154,305	\$155,896	\$157,487	\$159,078											
Monthly Benefit	\$12,063	\$12,196	\$12,329	\$12,461	\$12,594	\$12,726	\$12,859	\$12,991	\$13,124	\$13,256											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$95,496	\$103,538	\$109,257	\$114,334	\$118,672	\$122,172	\$125,671	\$129,171	\$132,671	\$136,171	\$139,670	\$143,170	\$144,761	\$146,352	\$147,942	\$149,533	\$151,124	\$152,715	\$154,305	\$155,896	\$157,487
Monthly Benefit	\$7,958	\$8,628	\$9,105	\$9,528	\$9,889	\$10,181	\$10,473	\$10,764	\$11,056	\$11,348	\$11,639	\$11,931	\$12,063	\$12,196	\$12,329	\$12,461	\$12,594	\$12,726	\$12,859	\$12,991	\$13,124
1-YR DROP AMOUNT	\$127,312	\$135,354	\$141,072	\$146,149	\$150,488	\$153,987	\$157,487	\$160,987	\$164,486	\$167,986	\$171,486	\$174,986	\$176,576	\$178,167	\$179,758	\$181,349	\$182,939	\$184,530	\$186,121	\$187,712	\$189,303
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$87,835	\$95,496	\$103,538	\$109,257	\$114,334	\$118,672	\$122,172	\$125,671	\$129,171	\$132,671	\$136,171	\$139,670	\$143,170	\$144,761	\$146,352	\$147,942	\$149,533	\$151,124	\$152,715	\$154,305	\$155,896
Monthly Benefit	\$7,320	\$7,958	\$8,628	\$9,105	\$9,528	\$9,889	\$10,181	\$10,473	\$10,764	\$11,056	\$11,348	\$11,639	\$11,931	\$12,063	\$12,196	\$12,329	\$12,461	\$12,594	\$12,726	\$12,859	\$12,991
2-YR DROP AMOUNT	\$238,375	\$254,624	\$270,707	\$282,145	\$292,299	\$300,975	\$307,975	\$314,974	\$321,974	\$328,973	\$335,972	\$342,972	\$349,971	\$353,153	\$356,334	\$359,516	\$362,697	\$365,879	\$369,061	\$372,242	\$375,424
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$95,496	\$103,538	\$109,257	\$114,334	\$118,672	\$122,172	\$125,671	\$129,171	\$132,671	\$136,171	\$139,670	\$143,170	\$144,761	\$146,352	\$147,942	\$149,533	\$151,124	\$152,715	\$154,305
Monthly Benefit			\$7,958	\$8,628	\$9,105	\$9,528	\$9,889	\$10,181	\$10,473	\$10,764	\$11,056	\$11,348	\$11,639	\$11,931	\$12,063	\$12,196	\$12,329	\$12,461	\$12,594	\$12,726	\$12,859
3-YR DROP AMOUNT	-	-	\$381,935	\$406,061	\$423,217	\$438,448	\$451,463	\$461,962	\$472,461	\$482,960	\$493,459	\$503,959	\$514,458	\$524,957	\$529,729	\$534,501	\$539,274	\$544,046	\$548,818	\$553,591	\$558,363

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

CAPTAIN '26-'27 Payscale												Anniversary Increase = 3.0% in Yrs 4-20									
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	\$114,729	\$118,171	\$121,716	\$125,367	\$129,129	\$133,002	\$136,992	\$141,102	\$145,335	\$149,695	\$154,186	\$158,812	\$163,576	\$168,483
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	\$168,483	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$40,799	\$46,225	\$51,940	\$57,956	\$64,287	\$70,945	\$77,945	\$85,301	\$93,028	\$101,143	\$109,660	\$115,717	\$121,094	\$125,689	\$129,395	\$133,102	\$136,809	\$140,515	\$144,222	\$147,928	\$151,635
Monthly Benefit	\$3,400	\$3,852	\$4,328	\$4,830	\$5,357	\$5,912	\$6,495	\$7,108	\$7,752	\$8,429	\$9,138	\$9,643	\$10,091	\$10,474	\$10,783	\$11,092	\$11,401	\$11,710	\$12,018	\$12,327	\$12,636
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$153,320	\$155,005	\$156,690	\$158,374	\$160,059	\$161,744	\$163,429	\$165,114	\$166,799	\$168,483											
Monthly Benefit	\$12,777	\$12,917	\$13,057	\$13,198	\$13,338	\$13,479	\$13,619	\$13,759	\$13,900	\$14,040											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$101,143	\$109,660	\$115,717	\$121,094	\$125,689	\$129,395	\$133,102	\$136,809	\$140,515	\$144,222	\$147,928	\$151,635	\$153,320	\$155,005	\$156,690	\$158,374	\$160,059	\$161,744	\$163,429	\$165,114	\$166,799
Monthly Benefit	\$8,429	\$9,138	\$9,643	\$10,091	\$10,474	\$10,783	\$11,092	\$11,401	\$11,710	\$12,018	\$12,327	\$12,636	\$12,777	\$12,917	\$13,057	\$13,198	\$13,338	\$13,479	\$13,619	\$13,759	\$13,900
1-YR DROP AMOUNT	\$134,839	\$143,356	\$149,413	\$154,790	\$159,385	\$163,092	\$166,799	\$170,505	\$174,212	\$177,918	\$181,625	\$185,332	\$187,017	\$188,701	\$190,386	\$192,071	\$193,756	\$195,441	\$197,126	\$198,810	\$200,495
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$93,028	\$101,143	\$109,660	\$115,717	\$121,094	\$125,689	\$129,395	\$133,102	\$136,809	\$140,515	\$144,222	\$147,928	\$151,635	\$153,320	\$155,005	\$156,690	\$158,374	\$160,059	\$161,744	\$163,429	\$165,114
Monthly Benefit	\$7,752	\$8,429	\$9,138	\$9,643	\$10,091	\$10,474	\$10,783	\$11,092	\$11,401	\$11,710	\$12,018	\$12,327	\$12,636	\$12,777	\$12,917	\$13,057	\$13,198	\$13,338	\$13,479	\$13,619	\$13,759
2-YR DROP AMOUNT	\$252,469	\$269,678	\$286,713	\$298,827	\$309,581	\$318,771	\$326,184	\$333,597	\$341,010	\$348,424	\$355,837	\$363,250	\$370,663	\$374,033	\$377,403	\$380,772	\$384,142	\$387,512	\$390,881	\$394,251	\$397,621
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$101,143	\$109,660	\$115,717	\$121,094	\$125,689	\$129,395	\$133,102	\$136,809	\$140,515	\$144,222	\$147,928	\$151,635	\$153,320	\$155,005	\$156,690	\$158,374	\$160,059	\$161,744	\$163,429
Monthly Benefit			\$8,429	\$9,138	\$9,643	\$10,091	\$10,474	\$10,783	\$11,092	\$11,401	\$11,710	\$12,018	\$12,327	\$12,636	\$12,777	\$12,917	\$13,057	\$13,198	\$13,338	\$13,479	\$13,619
3-YR DROP AMOUNT	-	-	\$404,518	\$430,069	\$448,240	\$464,371	\$478,156	\$489,276	\$500,396	\$511,516	\$522,636	\$533,755	\$544,875	\$555,995	\$561,050	\$566,104	\$571,159	\$576,213	\$581,268	\$586,322	\$591,377

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

BATTALION CHIEF '26-'27 Payscale										Anniversary Increase = 3.0% in Yrs 4-20											
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	-	-	\$128,913	\$132,780	\$136,764	\$140,867	\$145,093	\$149,445	\$153,929	\$158,547	\$163,303	\$168,202	\$173,248	\$178,446
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	\$178,446	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$44,488	\$49,674	\$55,011	\$61,383	\$68,088	\$75,140	\$82,554	\$90,345	\$98,529	\$107,123	\$116,144	\$122,559	\$128,254	\$133,121	\$137,046	\$140,972	\$144,898	\$148,824	\$152,750	\$156,675	\$160,601
Monthly Benefit	\$3,707	\$4,140	\$4,584	\$5,115	\$5,674	\$6,262	\$6,879	\$7,529	\$8,211	\$8,927	\$9,679	\$10,213	\$10,688	\$11,093	\$11,421	\$11,748	\$12,075	\$12,402	\$12,729	\$13,056	\$13,383
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$162,386	\$164,170	\$165,955	\$167,739	\$169,523	\$171,308	\$173,092	\$174,877	\$176,661	\$178,446											
Monthly Benefit	\$13,532	\$13,681	\$13,830	\$13,978	\$14,127	\$14,276	\$14,424	\$14,573	\$14,722	\$14,870											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$107,123	\$116,144	\$122,559	\$128,254	\$133,121	\$137,046	\$140,972	\$144,898	\$148,824	\$152,750	\$156,675	\$160,601	\$162,386	\$164,170	\$165,955	\$167,739	\$169,523	\$171,308	\$173,092	\$174,877	\$176,661
Monthly Benefit	\$8,927	\$9,679	\$10,213	\$10,688	\$11,093	\$11,421	\$11,748	\$12,075	\$12,402	\$12,729	\$13,056	\$13,383	\$13,532	\$13,681	\$13,830	\$13,978	\$14,127	\$14,276	\$14,424	\$14,573	\$14,722
1-YR DROP AMOUNT	\$142,812	\$151,833	\$158,248	\$163,943	\$168,810	\$172,735	\$176,661	\$180,587	\$184,513	\$188,439	\$192,365	\$196,290	\$198,075	\$199,859	\$201,644	\$203,428	\$205,213	\$206,997	\$208,782	\$210,566	\$212,350
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$98,529	\$107,123	\$116,144	\$122,559	\$128,254	\$133,121	\$137,046	\$140,972	\$144,898	\$148,824	\$152,750	\$156,675	\$160,601	\$162,386	\$164,170	\$165,955	\$167,739	\$169,523	\$171,308	\$173,092	\$174,877
Monthly Benefit	\$8,211	\$8,927	\$9,679	\$10,213	\$10,688	\$11,093	\$11,421	\$11,748	\$12,075	\$12,402	\$12,729	\$13,056	\$13,383	\$13,532	\$13,681	\$13,830	\$13,978	\$14,127	\$14,276	\$14,424	\$14,573
2-YR DROP AMOUNT	\$267,397	\$285,624	\$303,666	\$316,496	\$327,886	\$337,619	\$345,471	\$353,323	\$361,174	\$369,026	\$376,877	\$384,729	\$392,581	\$396,150	\$399,718	\$403,287	\$406,856	\$410,425	\$413,994	\$417,563	\$421,132
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$107,123	\$116,144	\$122,559	\$128,254	\$133,121	\$137,046	\$140,972	\$144,898	\$148,824	\$152,750	\$156,675	\$160,601	\$162,386	\$164,170	\$165,955	\$167,739	\$169,523	\$171,308	\$173,092
Monthly Benefit			\$8,927	\$9,679	\$10,213	\$10,688	\$11,093	\$11,421	\$11,748	\$12,075	\$12,402	\$12,729	\$13,056	\$13,383	\$13,532	\$13,681	\$13,830	\$13,978	\$14,127	\$14,276	\$14,424
3-YR DROP AMOUNT	-	-	\$428,436	\$455,499	\$474,745	\$491,829	\$506,429	\$518,206	\$529,984	\$541,761	\$553,539	\$565,316	\$577,094	\$588,871	\$594,224	\$599,578	\$604,931	\$610,284	\$615,638	\$620,991	\$626,345

Notes: \*All currency values are calculated as gross income

\*All currency values are calculated based on the exact completion of each year of credited service

\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers

\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)



# Travis County ESD#6 Relief and Retirement Fund

## Retirement Benefit Calculations

FIREFIGHTER '26-'27 Payscale						Anniversary Increase =					4% in Yr 2		3% in Yr 3		5.0%		in Yrs 4-20				
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	\$70,693	\$78,547	\$81,689	\$84,140	\$85,823	\$90,114	\$94,620	\$99,351	\$104,318	\$109,534	\$115,011	\$120,762	\$126,800	\$133,140	\$139,797	\$146,786	\$154,126	\$161,832	\$169,924	\$178,420	\$187,341
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341	\$187,341

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$36,398	\$42,040	\$48,155	\$54,776	\$61,939	\$69,682	\$78,043	\$87,067	\$96,798	\$107,285	\$118,578	\$126,891	\$134,020	\$139,756	\$143,878	\$147,999	\$152,121	\$156,242	\$160,364	\$164,485	\$168,607
Monthly Benefit	\$3,033	\$3,503	\$4,013	\$4,565	\$5,162	\$5,807	\$6,504	\$7,256	\$8,067	\$8,940	\$9,881	\$10,574	\$11,168	\$11,646	\$11,990	\$12,333	\$12,677	\$13,020	\$13,364	\$13,707	\$14,051
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$170,480	\$172,354	\$174,227	\$176,100	\$177,974	\$179,847	\$181,721	\$183,594	\$185,467	\$187,341											
Monthly Benefit	\$14,207	\$14,363	\$14,519	\$14,675	\$14,831	\$14,987	\$15,143	\$15,300	\$15,456	\$15,612											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$107,285	\$118,578	\$126,891	\$134,020	\$139,756	\$143,878	\$147,999	\$152,121	\$156,242	\$160,364	\$164,485	\$168,607	\$170,480	\$172,354	\$174,227	\$176,100	\$177,974	\$179,847	\$181,721	\$183,594	\$185,467
Monthly Benefit	\$8,940	\$9,881	\$10,574	\$11,168	\$11,646	\$11,990	\$12,333	\$12,677	\$13,020	\$13,364	\$13,707	\$14,051	\$14,207	\$14,363	\$14,519	\$14,675	\$14,831	\$14,987	\$15,143	\$15,300	\$15,456
1-YR DROP AMOUNT	\$144,753	\$156,046	\$164,359	\$171,488	\$177,224	\$181,346	\$185,467	\$189,589	\$193,710	\$197,832	\$201,953	\$206,075	\$207,948	\$209,822	\$211,695	\$213,569	\$215,442	\$217,315	\$219,189	\$221,062	\$222,936
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$96,798	\$107,285	\$118,578	\$126,891	\$134,020	\$139,756	\$143,878	\$147,999	\$152,121	\$156,242	\$160,364	\$164,485	\$168,607	\$170,480	\$172,354	\$174,227	\$176,100	\$177,974	\$179,847	\$181,721	\$183,594
Monthly Benefit	\$8,067	\$8,940	\$9,881	\$10,574	\$11,168	\$11,646	\$11,990	\$12,333	\$12,677	\$13,020	\$13,364	\$13,707	\$14,051	\$14,207	\$14,363	\$14,519	\$14,675	\$14,831	\$14,987	\$15,143	\$15,300
2-YR DROP AMOUNT	\$266,749	\$289,506	\$312,092	\$328,718	\$342,976	\$354,449	\$362,692	\$370,935	\$379,178	\$387,421	\$395,664	\$403,907	\$412,150	\$415,897	\$419,643	\$423,390	\$427,137	\$430,884	\$434,631	\$438,378	\$442,124
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$107,285	\$118,578	\$126,891	\$134,020	\$139,756	\$143,878	\$147,999	\$152,121	\$156,242	\$160,364	\$164,485	\$168,607	\$170,480	\$172,354	\$174,227	\$176,100	\$177,974	\$179,847	\$181,721
Monthly Benefit			\$8,940	\$9,881	\$10,574	\$11,168	\$11,646	\$11,990	\$12,333	\$12,677	\$13,020	\$13,364	\$13,707	\$14,051	\$14,207	\$14,363	\$14,519	\$14,675	\$14,831	\$14,987	\$15,143
3-YR DROP AMOUNT	-	-	\$434,259	\$468,138	\$493,077	\$514,465	\$531,673	\$544,038	\$556,402	\$568,767	\$581,131	\$593,496	\$605,860	\$618,225	\$623,845	\$629,465	\$635,085	\$640,706	\$646,326	\$651,946	\$657,566

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

# Travis County ESD#6 Relief and Retirement Fund

## Retirement Benefit Calculations

ENGINEER '26-'27 Payscale																					
	Anniversary Increase =										5.0% in Yrs 4-20										
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	\$92,688	\$97,322	\$102,189	\$107,298	\$112,663	\$118,296	\$124,211	\$130,421	\$136,942	\$143,790	\$150,979	\$158,528	\$166,454	\$174,777	\$183,516	\$192,692	\$202,326
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	\$202,326	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$39,310	\$45,403	\$52,007	\$59,158	\$66,894	\$75,255	\$84,286	\$94,032	\$104,541	\$115,866	\$128,063	\$137,041	\$144,740	\$150,935	\$155,387	\$159,838	\$164,289	\$168,740	\$173,191	\$177,642	\$182,094
Monthly Benefit	\$3,276	\$3,784	\$4,334	\$4,930	\$5,574	\$6,271	\$7,024	\$7,836	\$8,712	\$9,656	\$10,672	\$11,420	\$12,062	\$12,578	\$12,949	\$13,320	\$13,691	\$14,062	\$14,433	\$14,804	\$15,174
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$184,117	\$186,140	\$188,163	\$190,187	\$192,210	\$194,233	\$196,256	\$198,280	\$200,303	\$202,326											
Monthly Benefit	\$15,343	\$15,512	\$15,680	\$15,849	\$16,017	\$16,186	\$16,355	\$16,523	\$16,692	\$16,861											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$115,866	\$128,063	\$137,041	\$144,740	\$150,935	\$155,387	\$159,838	\$164,289	\$168,740	\$173,191	\$177,642	\$182,094	\$184,117	\$186,140	\$188,163	\$190,187	\$192,210	\$194,233	\$196,256	\$198,280	\$200,303
Monthly Benefit	\$9,656	\$10,672	\$11,420	\$12,062	\$12,578	\$12,949	\$13,320	\$13,691	\$14,062	\$14,433	\$14,804	\$15,174	\$15,343	\$15,512	\$15,680	\$15,849	\$16,017	\$16,186	\$16,355	\$16,523	\$16,692
1-YR DROP AMOUNT	\$156,332	\$168,528	\$177,506	\$185,206	\$191,401	\$195,852	\$200,303	\$204,754	\$209,205	\$213,657	\$218,108	\$222,559	\$224,582	\$226,605	\$228,629	\$230,652	\$232,675	\$234,698	\$236,722	\$238,745	\$240,768
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$104,541	\$115,866	\$128,063	\$137,041	\$144,740	\$150,935	\$155,387	\$159,838	\$164,289	\$168,740	\$173,191	\$177,642	\$182,094	\$184,117	\$186,140	\$188,163	\$190,187	\$192,210	\$194,233	\$196,256	\$198,280
Monthly Benefit	\$8,712	\$9,656	\$10,672	\$11,420	\$12,062	\$12,578	\$12,949	\$13,320	\$13,691	\$14,062	\$14,433	\$14,804	\$15,174	\$15,343	\$15,512	\$15,680	\$15,849	\$16,017	\$16,186	\$16,355	\$16,523
2-YR DROP AMOUNT	\$288,086	\$312,663	\$337,056	\$355,012	\$370,411	\$382,801	\$391,704	\$400,606	\$409,508	\$418,411	\$427,313	\$436,215	\$445,118	\$449,164	\$453,211	\$457,257	\$461,304	\$465,350	\$469,397	\$473,443	\$477,490
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$115,866	\$128,063	\$137,041	\$144,740	\$150,935	\$155,387	\$159,838	\$164,289	\$168,740	\$173,191	\$177,642	\$182,094	\$184,117	\$186,140	\$188,163	\$190,187	\$192,210	\$194,233	\$196,256
Monthly Benefit			\$9,656	\$10,672	\$11,420	\$12,062	\$12,578	\$12,949	\$13,320	\$13,691	\$14,062	\$14,433	\$14,804	\$15,174	\$15,343	\$15,512	\$15,680	\$15,849	\$16,017	\$16,186	\$16,355
3-YR DROP AMOUNT	-	-	\$468,995	\$505,584	\$532,519	\$555,617	\$574,202	\$587,556	\$600,909	\$614,263	\$627,616	\$640,970	\$654,323	\$667,677	\$673,747	\$679,816	\$685,886	\$691,956	\$698,026	\$704,095	\$710,165

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

LIEUTENANT '26-'27 Payscale																					
	Anniversary Increase = 5.0% in Yrs 4-20																				
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	\$102,106	\$107,211	\$112,572	\$118,200	\$124,110	\$130,316	\$136,832	\$143,673	\$150,857	\$158,400	\$166,320	\$174,636	\$183,368	\$192,536	\$202,163	\$212,271
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	\$212,271	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$41,242	\$47,634	\$54,563	\$62,065	\$70,182	\$78,954	\$88,429	\$98,654	\$109,680	\$121,561	\$134,357	\$143,777	\$151,855	\$158,354	\$163,024	\$167,694	\$172,364	\$177,034	\$181,704	\$186,374	\$191,044
Monthly Benefit	\$3,437	\$3,970	\$4,547	\$5,172	\$5,848	\$6,580	\$7,369	\$8,221	\$9,140	\$10,130	\$11,196	\$11,981	\$12,655	\$13,196	\$13,585	\$13,975	\$14,364	\$14,753	\$15,142	\$15,531	\$15,920
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$193,167	\$195,289	\$197,412	\$199,535	\$201,657	\$203,780	\$205,903	\$208,026	\$210,148	\$212,271											
Monthly Benefit	\$16,097	\$16,274	\$16,451	\$16,628	\$16,805	\$16,982	\$17,159	\$17,335	\$17,512	\$17,689											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$121,561	\$134,357	\$143,777	\$151,855	\$158,354	\$163,024	\$167,694	\$172,364	\$177,034	\$181,704	\$186,374	\$191,044	\$193,167	\$195,289	\$197,412	\$199,535	\$201,657	\$203,780	\$205,903	\$208,026	\$210,148
Monthly Benefit	\$10,130	\$11,196	\$11,981	\$12,655	\$13,196	\$13,585	\$13,975	\$14,364	\$14,753	\$15,142	\$15,531	\$15,920	\$16,097	\$16,274	\$16,451	\$16,628	\$16,805	\$16,982	\$17,159	\$17,335	\$17,512
1-YR DROP AMOUNT	\$164,016	\$176,812	\$186,231	\$194,309	\$200,808	\$205,478	\$210,148	\$214,818	\$219,488	\$224,158	\$228,828	\$233,498	\$235,621	\$237,744	\$239,866	\$241,989	\$244,112	\$246,234	\$248,357	\$250,480	\$252,603
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$109,680	\$121,561	\$134,357	\$143,777	\$151,855	\$158,354	\$163,024	\$167,694	\$172,364	\$177,034	\$181,704	\$186,374	\$191,044	\$193,167	\$195,289	\$197,412	\$199,535	\$201,657	\$203,780	\$205,903	\$208,026
Monthly Benefit	\$9,140	\$10,130	\$11,196	\$11,981	\$12,655	\$13,196	\$13,585	\$13,975	\$14,364	\$14,753	\$15,142	\$15,531	\$15,920	\$16,097	\$16,274	\$16,451	\$16,628	\$16,805	\$16,982	\$17,159	\$17,335
2-YR DROP AMOUNT	\$302,246	\$328,031	\$353,623	\$372,462	\$388,618	\$401,617	\$410,957	\$420,297	\$429,637	\$438,977	\$448,316	\$457,656	\$466,996	\$471,242	\$475,487	\$479,733	\$483,978	\$488,223	\$492,469	\$496,714	\$500,960
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$121,561	\$134,357	\$143,777	\$151,855	\$158,354	\$163,024	\$167,694	\$172,364	\$177,034	\$181,704	\$186,374	\$191,044	\$193,167	\$195,289	\$197,412	\$199,535	\$201,657	\$203,780	\$205,903
Monthly Benefit			\$10,130	\$11,196	\$11,981	\$12,655	\$13,196	\$13,585	\$13,975	\$14,364	\$14,753	\$15,142	\$15,531	\$15,920	\$16,097	\$16,274	\$16,451	\$16,628	\$16,805	\$16,982	\$17,159
3-YR DROP AMOUNT	-	-	\$492,047	\$530,435	\$558,693	\$582,927	\$602,425	\$616,435	\$630,445	\$644,455	\$658,465	\$672,475	\$686,485	\$700,494	\$706,863	\$713,231	\$719,599	\$725,967	\$732,335	\$738,703	\$745,071

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

CAPTAIN '26-'27 Payscale																					
	Anniversary Increase =											5.0% in Yrs 4-20									
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	\$114,729	\$120,465	\$126,489	\$132,813	\$139,454	\$146,427	\$153,748	\$161,435	\$169,507	\$177,982	\$186,881	\$196,226	\$206,037	\$216,339
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	\$216,339	

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$42,032	\$48,547	\$55,609	\$63,255	\$71,527	\$80,467	\$90,123	\$100,544	\$111,781	\$123,891	\$136,932	\$146,532	\$154,765	\$161,389	\$166,148	\$170,908	\$175,667	\$180,426	\$185,186	\$189,945	\$194,705
Monthly Benefit	\$3,503	\$4,046	\$4,634	\$5,271	\$5,961	\$6,706	\$7,510	\$8,379	\$9,315	\$10,324	\$11,411	\$12,211	\$12,897	\$13,449	\$13,846	\$14,242	\$14,639	\$15,036	\$15,432	\$15,829	\$16,225
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$196,868	\$199,032	\$201,195	\$203,358	\$205,522	\$207,685	\$209,848	\$212,012	\$214,175	\$216,339											
Monthly Benefit	\$16,406	\$16,586	\$16,766	\$16,947	\$17,127	\$17,307	\$17,487	\$17,668	\$17,848	\$18,028											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$123,891	\$136,932	\$146,532	\$154,765	\$161,389	\$166,148	\$170,908	\$175,667	\$180,426	\$185,186	\$189,945	\$194,705	\$196,868	\$199,032	\$201,195	\$203,358	\$205,522	\$207,685	\$209,848	\$212,012	\$214,175
Monthly Benefit	\$10,324	\$11,411	\$12,211	\$12,897	\$13,449	\$13,846	\$14,242	\$14,639	\$15,036	\$15,432	\$15,829	\$16,225	\$16,406	\$16,586	\$16,766	\$16,947	\$17,127	\$17,307	\$17,487	\$17,668	\$17,848
1-YR DROP AMOUNT	\$167,159	\$180,200	\$189,800	\$198,032	\$204,656	\$209,416	\$214,175	\$218,935	\$223,694	\$228,454	\$233,213	\$237,973	\$240,136	\$242,299	\$244,463	\$246,626	\$248,789	\$250,953	\$253,116	\$255,280	\$257,443
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$111,781	\$123,891	\$136,932	\$146,532	\$154,765	\$161,389	\$166,148	\$170,908	\$175,667	\$180,426	\$185,186	\$189,945	\$194,705	\$196,868	\$199,032	\$201,195	\$203,358	\$205,522	\$207,685	\$209,848	\$212,012
Monthly Benefit	\$9,315	\$10,324	\$11,411	\$12,211	\$12,897	\$13,449	\$13,846	\$14,242	\$14,639	\$15,036	\$15,432	\$15,829	\$16,225	\$16,406	\$16,586	\$16,766	\$16,947	\$17,127	\$17,307	\$17,487	\$17,668
2-YR DROP AMOUNT	\$308,038	\$334,317	\$360,399	\$379,599	\$396,065	\$409,313	\$418,832	\$428,351	\$437,869	\$447,388	\$456,907	\$466,426	\$475,945	\$480,272	\$484,599	\$488,925	\$493,252	\$497,579	\$501,906	\$506,232	\$510,559
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$123,891	\$136,932	\$146,532	\$154,765	\$161,389	\$166,148	\$170,908	\$175,667	\$180,426	\$185,186	\$189,945	\$194,705	\$196,868	\$199,032	\$201,195	\$203,358	\$205,522	\$207,685	\$209,848
Monthly Benefit			\$10,324	\$11,411	\$12,211	\$12,897	\$13,449	\$13,846	\$14,242	\$14,639	\$15,036	\$15,432	\$15,829	\$16,225	\$16,406	\$16,586	\$16,766	\$16,947	\$17,127	\$17,307	\$17,487
3-YR DROP AMOUNT	-	-	\$501,476	\$540,599	\$569,399	\$594,097	\$613,969	\$628,247	\$642,526	\$656,804	\$671,082	\$685,361	\$699,639	\$713,918	\$720,408	\$726,898	\$733,388	\$739,878	\$746,368	\$752,858	\$759,349

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

Travis County ESD#6 Relief and Retirement Fund

Retirement Benefit Calculations

BATTALION CHIEF '26-'27 Payscale										Anniversary Increase = 5.0% in Yrs 4-20											
Years of Service	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Annual Wages	-	-	-	-	-	-	-	-	-	\$128,913	\$135,359	\$142,127	\$149,233	\$156,695	\$164,529	\$172,756	\$181,394	\$190,463	\$199,986	\$209,986	\$220,485
Years of Service	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Annual Wages	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485	\$220,485

Retirement Benefit Options																					
NO DROP with FULL ANNUAL BENEFIT - Age 52 with minimum 10 Years Credited Service (YCS)																					
Years Credited Service	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Annual Benefit	\$44,926	\$50,664	\$56,674	\$64,467	\$72,897	\$82,010	\$91,851	\$102,471	\$113,924	\$126,265	\$139,556	\$149,340	\$157,731	\$164,482	\$169,332	\$174,183	\$179,034	\$183,884	\$188,735	\$193,586	\$198,436
Monthly Benefit	\$3,744	\$4,222	\$4,723	\$5,372	\$6,075	\$6,834	\$7,654	\$8,539	\$9,494	\$10,522	\$11,630	\$12,445	\$13,144	\$13,707	\$14,111	\$14,515	\$14,919	\$15,324	\$15,728	\$16,132	\$16,536
Years Credited Service	31	32	33	34	35	36	37	38	39	40											
Annual Benefit	\$200,641	\$202,846	\$205,051	\$207,256	\$209,461	\$211,666	\$213,870	\$216,075	\$218,280	\$220,485											
Monthly Benefit	\$16,720	\$16,904	\$17,088	\$17,271	\$17,455	\$17,639	\$17,823	\$18,006	\$18,190	\$18,374											
1-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 52 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$126,265	\$139,556	\$149,340	\$157,731	\$164,482	\$169,332	\$174,183	\$179,034	\$183,884	\$188,735	\$193,586	\$198,436	\$200,641	\$202,846	\$205,051	\$207,256	\$209,461	\$211,666	\$213,870	\$216,075	\$218,280
Monthly Benefit	\$10,522	\$11,630	\$12,445	\$13,144	\$13,707	\$14,111	\$14,515	\$14,919	\$15,324	\$15,728	\$16,132	\$16,536	\$16,720	\$16,904	\$17,088	\$17,271	\$17,455	\$17,639	\$17,823	\$18,006	\$18,190
1-YR DROP AMOUNT	\$170,362	\$183,653	\$193,437	\$201,828	\$208,579	\$213,429	\$218,280	\$223,131	\$227,981	\$232,832	\$237,683	\$242,533	\$244,738	\$246,943	\$249,148	\$251,353	\$253,558	\$255,763	\$257,967	\$260,172	\$262,377
2-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 53 with 20 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	\$113,924	\$126,265	\$139,556	\$149,340	\$157,731	\$164,482	\$169,332	\$174,183	\$179,034	\$183,884	\$188,735	\$193,586	\$198,436	\$200,641	\$202,846	\$205,051	\$207,256	\$209,461	\$211,666	\$213,870	\$216,075
Monthly Benefit	\$9,494	\$10,522	\$11,630	\$12,445	\$13,144	\$13,707	\$14,111	\$14,515	\$14,919	\$15,324	\$15,728	\$16,132	\$16,536	\$16,720	\$16,904	\$17,088	\$17,271	\$17,455	\$17,639	\$17,823	\$18,006
2-YR DROP AMOUNT	\$313,941	\$340,725	\$367,307	\$386,875	\$403,655	\$417,158	\$426,859	\$436,560	\$446,262	\$455,963	\$465,664	\$475,366	\$485,067	\$489,477	\$493,886	\$498,296	\$502,706	\$507,115	\$511,525	\$515,935	\$520,345
3-YEAR DROP with ADJUSTED ANNUAL BENEFIT - Age 55 with 22 YCS																					
Years Credited Service	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Annual Benefit	-	-	\$126,265	\$139,556	\$149,340	\$157,731	\$164,482	\$169,332	\$174,183	\$179,034	\$183,884	\$188,735	\$193,586	\$198,436	\$200,641	\$202,846	\$205,051	\$207,256	\$209,461	\$211,666	\$213,870
Monthly Benefit			\$10,522	\$11,630	\$12,445	\$13,144	\$13,707	\$14,111	\$14,515	\$14,919	\$15,324	\$15,728	\$16,132	\$16,536	\$16,720	\$16,904	\$17,088	\$17,271	\$17,455	\$17,639	\$17,823
3-YR DROP AMOUNT	-	-	\$511,087	\$550,960	\$580,312	\$605,483	\$625,736	\$640,288	\$654,840	\$669,392	\$683,944	\$698,496	\$713,048	\$727,600	\$734,215	\$740,830	\$747,444	\$754,059	\$760,673	\$767,288	\$773,902

Notes: \*All currency values are calculated as gross income  
\*All currency values are calculated based on the exact completion of each year of credited service  
\*This chart represents best estimates for the FY 2026-2027 payscale and the 2023 Plan Document, please use <https://www.tcesd6pension.com/> for official numbers  
\*These numbers reflect having Years of Credited Service in the respective rank for final 4 years (with No DROP), 5 years (with 1-Year DROP), 6 years (with 2-Year DROP), & 7 years (with 3-Year DROP)

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# Appendix C

IAFF LEGAL DEPARTMENT

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## Mergers of IAFF Affiliates

Peter Leff, IAFF General Counsel

Mooney, Green, Saindon, Murphy & Welch, P.C.

September 2012, Updated July 2022

## **Preface**

During the 49<sup>th</sup> Convention of the International Association of Fire Fighters (IAFF) in Las Vegas, Nevada, the Convention Delegates adopted Resolution No. 12, as revised and amended, directing the IAFF to develop a manual for use by IAFF affiliates wishing to consolidate with other IAFF affiliates through voluntary merger and amalgamation. In August, 2009, pursuant to the Resolution, the IAFF Legal Department developed this Merger Manual.

At the June, 2012 IAFF Executive Board meeting, the Board adopted a policy to simplify the process by which affiliates merge. This manual has been updated several times, including in July of 2022, to reflect current policies. Despite the simplification of the merger process over time, there are still important legal challenges any time two or more IAFF affiliates want to merge.

Consolidation of local affiliates often benefits IAFF members because it can increase political influence, tap experience and knowledge of seasoned union leaders, and maximize bargaining power. The IAFF encourages geographically proximate locals to consider merger or amalgamation because of these benefits.

This Manual is intended to assist IAFF locals through the process of voluntary mergers and amalgamations. Article XIX, Section 2 of the IAFF Constitution and By-Laws expressly prohibits IAFF Locals from either agreeing or colluding with an employer, or exerting any economic pressure on an employer, for the purpose of obtaining work for its members where an established work relationship exists between the employer and another IAFF local. Any local that is the victim of raiding can seek recourse against the offending local under Article XIX of the IAFF Constitution and By-Laws. Accordingly, IAFF locals are strictly prohibited from using this Manual as a guide to raid other locals by forcing an involuntary merger or amalgamation.



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## **Introduction**

A *merger* occurs when two or more locals combine and retain the identity of one of the merging locals. For example, where Local “A” merges with Local “B,” and the combined locals continue to function as Local B.

The IAFF Constitution and By-Laws – specifically, Article XII, Section 2 – addresses an important aspect of mergers or amalgamations<sup>1</sup> of IAFF locals. (A copy of Article XII, Section 2 is found in the appendix.) That aspect is the “voluntary forfeiture” of a charter, and makes a distinction between voluntary mergers or amalgamations, and involuntary ones. *Involuntary mergers* (also called *mergers by operation of law*) occur as a result of city or township consolidations, unifications, or mergers required by state, provincial, or municipal action. Such mergers are deemed “involuntary” because they occur as a consequence of government action, and not at the election of the IAFF locals involved. A *voluntary merger* or amalgamation occurs when two or more IAFF locals mutually agree to form one local without being forced to do so by operation of law.

Voluntary or involuntary mergers should not be confused with “involuntary forfeitures.” Those are addressed in Article XII, Section 3 (the next section of the IAFF Constitution and By-Laws) and pertain to locals that have had a charter revoked by the IAFF for reasons such as failure to pay per capita tax.

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<sup>1</sup> An amalgamation occurs when two or more locals combine and form an entirely new local without retaining the identity of any of the combining locals. For example, Local A and Local B mutually agree to amalgamate, and the two locals combine and operate as a newly-chartered local (e.g., Local C).

## **IAFF Policies and Procedures**

Article XII, Section 2 explains most – but not all – of the process for dissolving a local. The rest is described in two Executive Board policies, which are also found in the appendix. Taken together, the steps for **voluntary mergers** are as follows:

1. Any local that appears headed into a merger, annexation, or amalgamation should contact the relevant District Vice President and state or provincial association (if the local belongs to one) before committing to the merging process.
2. All locals which desire to merge or amalgamate must enter into a *merger agreement* that sets forth the terms of the consolidation. This agreement should be made between the presidents of the merging locals. It is urged that the agreement be distributed or made available to the membership.
3. If the merger is by operation of law, then it is recommended that the merger agreement be voted on by the executive boards of both locals. If the merger is voluntary, then the merger agreement must be voted on by the membership by whatever means selected by the respective locals (referendum vote, membership meeting vote, etc.).
4. Once the agreement has been reached and necessary votes have taken place, the local presidents may (jointly or separately) submit a signed form confirming that the preceding steps have been taken. The form can be found on the IAFF's web site at [https://www.iaff.org/wp-content/uploads/Departments/Legal\\_Department/2-11409\\_Local-Merger-and-Annexation-Checklist.pdf](https://www.iaff.org/wp-content/uploads/Departments/Legal_Department/2-11409_Local-Merger-and-Annexation-Checklist.pdf). The signed form(s) should be sent to the General Secretary-Treasurer's office.
5. If a merger is by operation of law, it becomes effective once the IAFF Executive Board *receives notice of the merger*. The GST's office will review the form(s) sent and confirm that the locals are current on their respective per capita. If so, the General Secretary-Treasurer will notify the Board by email, and the notice will be memorialized in the minutes of the next Executive Board meeting.
6. If a merger is voluntary, it becomes effective once the IAFF Executive Board *approves the merger by motion of the General Secretary-Treasurer*. The GST's office will review the form(s) sent and confirm that the locals are current on their respective per capita. If so, the General Secretary-Treasurer will forward a motion to the Board by email, and (assuming the merger is approved) the merger will be memorialized in the minutes of the next Executive Board meeting. The merger or amalgamation formally takes place on the date of the approval of the motion to the Executive Board.

Following approval or notification, as appropriate, the General Secretary-Treasurer will

notify the President of each local of the Executive Board's action. On this date, the merger or amalgamation becomes effective (unless the Executive Board has rejected the merger).

Again, any local that is dissolving as a result of the merger or amalgamation must be paid current with the IAFF. To be paid current, the local must continue to pay its per capita until the effective date of the merger, at which time the successor local will assume the per-capita obligation. Likewise, EDF and PROP loans, and any outstanding fines, must either be paid in full, or the balance will be assumed by the successor local.

### **Executive Board Policies**

The Executive Board has established two policies to date dealing specifically with voluntary mergers of locals: *Dissolutions or Mergers of Local Affiliates* (June 2012) and *Merger of Fire Departments and Involuntary Merger of Affected IAFF Locals* (February 1992).

The policies require that a “receiving” local must take in *all* members of the absorbed local, unless an express provision of the receiving local's constitution and by-laws provides otherwise. It establishes requirements for a merger agreement. The merger agreement is probably the most important document involved in a voluntary merger or amalgamation, because it is an enforceable agreement that memorializes all of the rights and obligations of the locals involved throughout the merger process and —more importantly—the rights and obligations of the members comprising those locals.

Merger agreements shall be in writing and be thorough. This is for the protection of the officers of the respective locals, who could be held legally responsible if a member litigates a controversial merger. For small locals with minimal or no assets or cash-on-hand that want to merge but have concerns about not having sufficient resources required for entering into a written merger agreement, please contact the IAFF Legal Department for consultation.

The merger policy suggests what information should be contained in a valid merger agreement. A valid merger agreement should include provisions for allocation of assets and liabilities between merging or amalgamating locals, provisions for governance of the local post-merger or amalgamation, provisions for collection of dues and assessments from members of the local, and provisions for resolution of disputes arising from the merger or amalgamation.

Importantly, IAFF policies require that specific attention be paid to the repayment of any outstanding loans awarded under the IAFF's Emergency Disputes Fund policy. Therefore, if any of the locals involved in a merger or amalgamation have received such a loan, the written agreement should address who has the responsibility on how repayment is made and who is responsible for making the payment of that loan to the IAFF. If the agreement does not address this matter, the receiving local would, by default, assume responsibility for repayment of the balance of the loan. For clarity, therefore, locals absorbing another local with an outstanding EDF loan should address the loan repayment in the agreement.

## **Negotiating a Merger Agreement**

A sample merger agreement is provided in the appendix, but it should be used solely as a guide to merging or amalgamating locals. The following is a discussion of some of the important issues to keep in mind.

### **The Locals' Assets and Liabilities**

When negotiating a merger agreement, locals should consider the financial aspects of the merger or amalgamation and address them in the agreement. Officers of merging locals owe a *fiduciary duty* to the members that they represent in their pre-merger locals. If this duty is breached, the officers could be held personally liable for financial losses suffered as a result of the merger. Therefore, an officer of a merging local must act prudently to protect the assets of his or her local, while at the same time, protecting the local's members from an unreasonable exposure to significant financial liabilities post-merger.

In most cases, locals that are merging do not have substantial or complicated assets or liabilities. For example, small locals that choose to merge may have a small amount of property, such as a laptop computer, a website hosting contract, and bank accounts holding the locals' general funds. In such cases, the treatment of the merger of the assets and liabilities of these locals may be simple, as long as the property is fully accounted for and addressed in the merger agreement. In other cases, however, the merger or amalgamation of two or more locals can present substantial fiduciary concerns.

The most obvious example of where fiduciary concerns might arise is where a local with few assets and significant financial liabilities is merging into a local that is in sound financial shape, with significant assets and little or no financial liabilities.

It is important to point out, however, that a merging local's officers do not necessarily risk breaching their fiduciary duty by assuming the liabilities of a dissolving local. For example, in situations where neither of the merging locals have significant liabilities, or in situations where a dissolving local's liabilities are small enough that the receiving local can afford to incur the liabilities, a merging local's officers would not have to be as concerned with breaching their fiduciary duty by accepting both the assets and liabilities of the dissolving local. Therefore, in this situation, it would be appropriate to include language similar to the following in a merger agreement:

Within fourteen days after the effective date of the Merger, Local 9876 will transfer all of its financial assets held in accounts controlled by Local 9876 to accounts controlled by Local 5432. Local 9876 further agrees that upon receipt of such assets by Local 5432, the assets shall be merged and indistinguishable from Local 5432's previously-held assets. Local 5432 agrees to assume all known liabilities of Local 9876, as if those liabilities were incurred by Local 5432 directly.

A clause such as this would allow an automatic transfer of the dissolving local's assets, and those assets could be immediately used by the merged local for the benefit of all members. Here, the officers of the receiving local likely would not have breached their fiduciary duty, so long as liabilities involved were small, or there were sufficient assets on hand to pay for whatever liabilities existed. In either case, there would have been little or no risk that members of the receiving local would incur any significant financial liability that arose from actions by the dissolved local.

An alternative arrangement set forth in valid merger agreements has been that merging locals' accounts are held separate for a period of time – for example, one year – and money from that account is authorized for expenditure only specifically to the benefit of the members of the former locals. Note that this arrangement can lead to disputes over whether a certain expenditure is truly for the benefit of certain members.

In mergers involving the transfer of assets from a dissolving local, the merger agreement should identify the transferring property, which can include both real property (i.e., land and buildings) and personal property (e.g., computers, desks, cell phones, motor vehicles, etc.). Property held by the dissolving local should be inventoried, and it should be determined who holds the title to the property, since that will dictate what steps must be taken to ensure the proper transfer, if required, to the receiving local.

Where land or buildings (i.e., “real property”) are owned by one or more locals, the merger will require that the transfer be recorded with the proper authority, like any transfer or title.

Personal property can involve not only ownership issues but also extenuating issues such as service contracts (e.g., cell phone service contract, etc.) that allow the service provider to assess early termination penalties. The IAFF Legal Department is available to provide assistance to merging or amalgamating locals; however, the Legal Department cannot typically give specific legal advice to merging locals on matters involving state or local law. Each merging or amalgamating local must consider the complexity of its own situation and consider employing legal counsel when necessary. The IAFF is not responsible for drafting or creating the necessary merger agreement on behalf of any local.

Finally, if a merger or amalgamation is going to involve the transfer of real or personal property from one local to another, the merger agreement should identify the property involved, and it should identify who is obligated to execute the transfer of ownership and how that transfer will be performed.

### **Governance of the Merged Local Union**

Another issue that needs to receive particular attention during negotiations towards a merger agreement is the post-merger governance of the new local. While the new local's

constitution and by-laws will be the governing document, the merger agreement can provide a bridge between the merger and the first post-merger election—during which time the merged local must function, and each member of the local must be duly represented during that process. Locals considering a merger or amalgamation should discuss the governing structure of the merged local thoroughly and consider all the benefits and consequences of the various governing structures that are available.

No matter what is said in the merger agreement about governance of the new local, leadership should also consider whether it is necessary to amend the new local's constitution and by-laws (CBL) **in addition to** crafting a merger agreement. For example, the jurisdiction article of the local's CBL may have to be amended, or changes to the executive board of the local may have to be enacted. The changes should be enacted as soon as possible.

There are several governing options that merging locals can utilize to integrate new groups of members into an existing local's governing structure. One option is to provide members from a dissolved local with direct representation on the receiving local's Executive Board, but as a separate chapter within the parent local. This can be accomplished by including language in the merger agreement similar to the following:

The Officers and Members of Local 9876 understand that upon the effective date of the merger, they will become a part of Local 5432, but they will be treated as a separate bargaining unit; and they will be entitled to be represented by two Executive Board members of their choosing to serve on Local 5432's Executive Board. The Officers of Local 5432, pursuant to their authority under the Local's Constitution and By-Laws will appoint two such members to the Executive Board immediately upon the merger becoming effective.

In addition to this provision in the merger agreement, the membership of Local 5432 should amend its constitution and by-laws to create two new, permanent positions on its executive board to represent the bargaining unit, elected in a manner of the local's choosing and in accordance with the IAFF's Constitution and By-Laws.

Clearly, this arrangement may not be preferable or suitable for some locals. (For example, some mergers involve locals whose members are not in a certified bargaining unit.) However, the provision quoted above can easily be changed to accommodate that situation by designating the employees as a separate "employee group," or identifying them as employees of the specific fire department they work for, if the merging locals are not in a collective bargaining relationship with their employers.

This language is also an example of how the merger agreement can be used to provide a bridge between the effective date of the merger and the first post-merger election. The members appointed to the Executive Board to represent the new members from the dissolving local would

typically serve until the next regularly-scheduled election, unless the merged local's constitution and by-laws provides otherwise. A provision such as this in a merger agreement provides a dissolving local's members with direct representation on the merged local's executive board without having to wait until the next election to have that opportunity.

An interim executive board can also be established where multiple locals have dissolved, and through amalgamation have formed a newly-chartered local. In that situation, the interim executive board could serve during the initial post-merger period until the first election of a new local is held. The new local could be governed through an interim board by including language in the merger agreement similar to the following:

The Officers and Members of Local 9876 and Local 5432 agree to establish an interim Executive Board to govern newly-chartered Local 9999, pursuant to the authority granted under the Local 9999 Constitution and By-Laws, and the parties agree to be governed by said interim Executive Board for a term which shall expire one year from the effective date of this amalgamation. An election of Officers shall be conducted in accordance with the Local 9999 Constitution and By-Laws one year from the effective date of this amalgamation.

There are other options that merging or amalgamating locals may utilize to integrate groups of new members into an existing local's governing structure besides executive board representation. For example, if locals are merging because their employing departments have merged, then it may be best to integrate the executive board by extending shift representatives' responsibilities to cover *all* employees in a given shift, no matter what department they used to be part of.

Only the locals involved in a merger or consolidation can decide which type of governance structure most effectively integrates former members of a dissolved local into a new local. (For that matter, only the leadership of the respective locals can decide the type of merger which will be acceptable to the membership.) Locals contemplating a merger or amalgamation are encouraged to discuss the various governing options with the Vice President for the District in which the locals are located as early in the process as possible.

### **Representational Obligations of Locals Involved**

Before proceeding with a formal merger or amalgamation in a collective bargaining setting, officers representing locals involved must clearly understand their *duty of fair representation* obligations, including to whom those representation obligations are owed—or whether they are owed at all.

This primarily concerns officers representing locals that are the certified bargaining representative for an existing bargaining unit of employees. **Local officers owe a duty of fair representation to the employees in the bargaining unit they represent.** They generally do



not owe a duty of fair representation to employees in a bargain unit represented by another local, even if that local is another IAFF local. Nonetheless, it is important that officers participating in discussions with other locals towards a merger or amalgamation consult with legal counsel experienced in labor law over representational matters, particularly where the officer is not certain of his or her duty of fair representation obligations.

Officers of locals contemplating a voluntary merger or amalgamation must be particularly aware of possible unintended consequences of such a move in situations where a dissolving local is the certified bargaining representative of an existing bargaining unit of employees. Locals must verify that, under the controlling collective bargaining law, the receiving local can, and will, be recognized as the successor bargaining agent of the unit employees. If a successor local will be recognized, the new local would be authorized to represent members of the existing bargaining unit in negotiations, grievances, etc., just as the dissolved local had previously. Where a merged local cannot be recognized as the successor bargaining representative, the local might have to seek voluntary recognition from the employer, or the new local might be required to file a petition with the proper labor relations board or other certifying authority seeking certification as the exclusive representative, which could require a vote of the bargaining unit. Any locals that are contemplating a merger or amalgamation should consult with an attorney specializing in labor law early in the process.

### **Name Changes**

In a merger or amalgamation where the local takes on a new name, the newly named local must take the following steps to update the relevant agencies and other entities about the new name of the local.

As a non-profit, unincorporated association organized under Section 501(c)(5) of the Internal Revenue Code, IRS procedures for exempt organizations making a name change that file an annual report require that the local must note the name change on its next annual report. <https://www.irs.gov/charities-non-profits/charitable-organizations/change-of-name-exempt-organizations>. If the local would like confirmation from the IRS acknowledging the name change, they must submit a letter or fax to the following address (or fax number) requesting a determination letter and including a copy of the updated CBL with the new name:

Internal Revenue Service  
Exempt Organizations Determinations  
Room 6403  
P.O. Box 2508  
Cincinnati, OH 45201

Fax: (855) 204-6184

The local should check with the state agency charged with regulating public sector unions in their state or resolving public sector labor disputes to see how to notify the state agency of its name change. Policies on name changes vary state-by-state. Some states require an update if there are any active matters before the agency, where, in these cases, the docket should be updated to correctly reflect the local's new name. Contact the IAFF Legal Department with any questions about updates to state agencies following a merger.

If the local is affiliated with a state or other labor council, they should be notified of the name change. While not necessary, the local may want to inform the employer of any name change or change in status due to the merger and update any collective bargaining agreement or at least ensure that the updated name is used in the next CBA.

If the merged or amalgamated local contains any private sector employees (and is therefore covered by the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA), 29 U.S.C. § 401), the US Department of Labor's Office of Labor-Management Standards (OLMS) advises that name changes must be submitted to OLMS through an amended LM-1 form: "If your organization changes its affiliation or organization name or its designation (Items 4-7), then submit the amended Form LM-1 before you begin work on the annual Form LM-2, LM-3, or LM4 report." OLMS also advises any LMRDA-covered union making a name change to provide the updated information by emailing [OLMS-Public@dol.gov](mailto:OLMS-Public@dol.gov) or calling 202-693-0125. If the merging local that will cease to exist as a separate union as a result of the merger or amalgamation had previously filed LM reports, a terminal LM report must be filed with OLMS by that local or on that local's behalf. The remaining, now larger, local should keep in mind that the local's changed finances might affect what annual LM Form it has to file (LM-2, 3, or 4).

### **Conclusion**

This manual is intended to provide general guidance for those IAFF locals considering a consolidation through voluntary merger or amalgamation with other IAFF locals. Given the varied complexity and circumstances involved in different mergers or amalgamations, it is impossible to create one document that addresses all situations. Locals needing more information and guidance are encouraged to contact their IAFF District Vice President for more information and additional resources from the IAFF.

## **Appendix I: Merger Agreement**

This Merger Agreement is between Local No. 9876, [insert Local's name], of the International Association of Fire Fighters, AFL-CIO and Local No. 5432, [insert Local's name], of the International Association of Fire Fighters, AFL-CIO.

### **Article I**

#### **Local Name, Dates of Votes and Merger**

1.1 On [date], the Membership of Local 9876 voted by [method used] to dissolve, by voluntarily forfeiting its IAFF Charter, and merge into Local 5432, pursuant to the terms of this Merger Agreement.

1.2 On [date], the Membership of Local 5432 voted by [method used] to accept and merge with Local 9876, pursuant to the terms of this Merger Agreement.

1.3 The merger will take effect upon approval of this Merger Agreement by the IAFF Executive Board during its regular meeting to be held \_\_\_\_.

1.4 Post-merger, Local 5432 shall be known as [fill in name of Local].

### **Article II**

#### **Disclosure of Assets and Liabilities**

2.1 The Officers of Local 5432 have provided copies of the most recent audited financial statements of Local 5432 and its affiliated entities to the Officers and Members of Local 9876 for their full and complete review;

2.2 The Officers of Local 5432 have represented that they are aware of no significant liabilities of the Local beyond those disclosed in its financial documents and/or during merger discussions with Local 9876;

2.3 The Officers of Local 9876 have provided the Officers and Members of Local 5432 with documents identifying all assets owned by Local 9876, including . . . .

[NOTE: This provision should identify any assets, including but not limited to, location and value of any real estate, personal property (e.g., cell phones, computers, motor vehicles, etc.), savings accounts, checking accounts, and investment accounts. The Merger Agreement should also identify who has title to those assets and how ownership of the assets will be transferred to the new Local. If the assets are not going to be transferred to the new Local, then the Merger Agreement must state that all assets and property of the dissolving Local will remain the property and assets of the recorded/registered owner or the members of the dissolving Local personally.]

2.4 The Officers of Local 9876 have represented to the Officers and Members of Local 5432 that Local 9876 has no outstanding liabilities not previously identified, including but not limited to, loans, judgments, potential litigation liability, mortgages, contracts, and/or unpaid dues

assessments.

[NOTE: If a dissolving Local union involved in a merger has outstanding liabilities, those liabilities should be identified in the Merger Agreement, and the disposition of those liabilities should be disclosed.]

2.5 The Officers of Local 9876 agree that, as of the date the merger becomes effective, all per capita dues, assessments, fees, etc. will be current with the IAFF, state association (if applicable), and other AFL-CIO labor organizations.

2.6 [NOTE: If any Local involved in a merger or amalgamation has an outstanding balance due on an Emergency Disputes Fund Loan from the IAFF, the Merger Agreement must state how timely payments on the Loan will be made, and who is responsible for making those payments. If the new Local is assuming the Loan obligation on behalf of a dissolving Local, the Merger Agreement must so state. If the Merger Agreement does not address repayment of an outstanding EDF loan, then, the receiving local shall, by default, assume responsibility for repaying the balance of the loan.]

### Article III Constitution and By-Laws, and Post-Merger Governance

3.1 The Officers and Members of Local 9876 have been provided a copy of Local 5432's Constitution and By-Laws for their full and complete review, and the Members of Local 9876 have voted to be governed by Local 5432's Constitution and By-Laws, including all currently proposed changes;

3.2 The Officers and Members of Local 9876 understand that upon the effective date of the merger, they will become a part of Local 5432, but they will be treated as a separate bargaining unit; and they will be entitled to be represented by two Executive Board members of their choosing to serve on Local 5432's Executive Board. The Officers of Local 5432, pursuant to their authority under the Local's Constitution and By-Laws, will appoint two such members to the Executive Board immediately upon the merger becoming effective.

### Article IV Dues and Assessments

4.1 The Officers and Members of Local 9876 are aware of the dues structure of Local 5432, and the Members of Local 9876 have voted to be bound the applicable provisions contained in the Local 5432 Constitution and By-Laws.

4.2 The Officers and Members of Local 9876 agree that the applicable dues rate is [fill in the dues rate amount that will apply].

### Article V Dispute Resolution

5.1 In the event of any conflict between any provision of this Merger Agreement and any provision of the Local 5432 Constitution and By-Laws, the latter shall govern. In the event a dispute or controversy arise out of, or under, this Merger Agreement that cannot be resolved through mutual

agreement of the parties, such dispute or controversy shall be referred to mediation, and if not resolved there, to binding arbitration.

Article VI  
Trust Funds and PACs

6.1 Local 9876 has provided documents to Local 5432 identifying all trust funds that Local 9876 is affiliated with or has an interest in, along with procedures for dissolving all such trust funds in a manner that avoids imposing personal financial liability on individual members of Local 9876.

6.2 Local 9876 has identified any and all Political Action Committees (PACs) with which the Local is affiliated, and the Local 9876 further represents that it has taken all necessary steps, including seeking the advice of legal counsel, regarding the proper disposition, under federal and state laws, of any funds held in any PACs established by Local 9876 or its Officers.

6.3 [NOTE: if a dissolving Local union involved in a merger is disposing of PAC funds, the Merger Agreement should describe the terms of how those funds will be disposed.]

The Officers and Members of Local 5432 and Local 9876 hereby agree that Local 9876 shall be merged into Local 5432 and that the Charter of Local 9876 shall be surrendered to the IAFF immediately upon approval of the General President and the IAFF Executive Board.

In Witness Hereof, the parties to this Merger Agreement have set their hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Name:  
President, IAFF Local 5432

\_\_\_\_\_  
Name:  
President, IAFF Local 9876

\_\_\_\_\_  
Name:  
Secretary-Treasurer, IAFF Local 5432

\_\_\_\_\_  
Name:  
Secretary-Treasurer, IAFF Local 9876

## **Appendix II: IAFF Constitution and By-Laws, Article XII, Section 2**

### **ARTICLE XII – DISSOLUTION**

#### **Section 2. Voluntary Forfeiture of Charters and Dissolution of Local Unions or Other Subordinate Bodies.**

There shall be no voluntary forfeiture of the charter or dissolution of any local union unless the majority of its membership in good standing vote to forfeit the charter, and there shall be no voluntary forfeiture of the charter or dissolution of any state or provincial association unless the majority of member locals of such state or provincial association vote to forfeit its charter, or of any joint council unless the majority of members of such council vote to forfeit its charter. Voluntary forfeiture of a charter or dissolution shall be determined only by a referendum vote of the local union or other subordinate body membership. This referendum shall be conducted by secret ballot after at least thirty (30) days written notice has been made to all members of such local union or other subordinate body stating that a proposal to forfeit the charter will be submitted to a referendum ballot. Such written notice shall also be communicated by a local union seeking dissolution to any state or provincial association or joint council of which it may be a member. The referendum shall be initiated only by motion of the membership in good standing of such local union or by the governing authority of such other subordinate body.

Where local unions of the Association become merged with other local unions of the IAFF as a result of city or township consolidations, unifications or mergers required by state, provincial or municipal action, the local unions which do not survive the merger and lose their identity shall be regarded as dissolved by operation of civil law.

Upon notice of such dissolutions to the General Secretary-Treasurer and through him/her to the Executive Board, such dissolutions shall be recorded in the books of the Association and their charters returned and cancelled.

In the event of any voluntary proposal of merger of one or more local unions of the Association with another local union of the IAFF which is not caused by action of municipal or other civil authority, no such merger shall be consummated without approval of the General President and Executive Board upon such terms and conditions as they may authorize. Two or more existing IAFF locals who wish to merge voluntarily must obtain approval by a referendum vote of each local's membership by whatever means selected by the locals, and such affected locals must comply with the then current policy of the IAFF Executive Board and consult with the IAFF Vice President of the District to include written verification after a showing of interest and prior to the vote. To be recorded as a voluntary forfeiture, the affiliate's per capita must be paid current with notification to the General Secretary-Treasurer of such voluntary forfeiture, dissolution by merger or by operation of civil law.

### **Appendix III: IAFF Executive Board Policies**

TITLE: Dissolutions or Mergers of Local Affiliates

COMMITTEE: Legal Services

EFFECTIVE DATE: June 2012

#### **POLICY:**

Any local that appears headed into a merger or voluntary dissolution should notify the appropriate District Vice President and state/provincial officers.

Affiliates that voluntarily dissolve in accordance with the requirements of Article XII, Section 2 of the IAFF Constitution and By-Laws shall notify the General Secretary-Treasurer in writing of the dissolution and its effective date. An affiliate must be paid current on its per capita and all other financial obligations until the notice has been provided in writing to the General Secretary-Treasurer.

In the event that an affiliate and/or its members are to be absorbed, merged, or otherwise annexed by or into another IAFF affiliate, the affiliate's officers must comply with the requirements of this policy and Article XII, Section 2 of the IAFF Constitution and By-Laws. Any merger that is voluntary must be approved by a referendum vote of each local's membership by whatever means selected by the locals.

In the event of any merger, an agreement as to the handling of assets and liabilities shall be made and approved by each local in the manner determined by the local's executive board. It is recommended that this agreement be in writing and signed by the principal officers of each local. Prior to approval or notice of the Executive Board, as appropriate, of the merger of two or more affiliates, the presidents of each affiliate shall affirm to the General Secretary-Treasurer in writing that an agreement has been agreed upon by the memberships of the respective locals.

In preparation for the merger, the merging locals should consider the following as part of the agreement: effective date; member dues and assessments; governance of the merged local; representational obligations of the merged local; transfer and allocation of assets and liabilities; outstanding EDF loans, PROP loans, and other such financial obligations; and dispute resolution procedures.

Any affiliate with an outstanding EDF or PROP loan balance that forfeits its charter must repay its loan in order to reaffiliate with the IAFF. If an affiliate with an outstanding loan balance merges with another affiliate, either voluntarily or involuntarily, the successor organization shall assume responsibility for repayment of the balance of the loan. Within the merger agreement, the merging affiliates may arrange for an assessment or dues structure to finance that obligation.

Where two or more locals are merged, annexed, or amalgamated, the successor local must take in all members unless otherwise expressly prohibited by law or the successor local's constitution and by-laws.

The Executive Board recommends that when the consolidation, unification, or merger of two or more counties, cities, or townships is anticipated, all locals involved should merge as soon as possible. If a merger of locals is not immediately possible, a joint committee should be established to work with the department administration to negotiate the benefits for all members. Every effort should be made to conclude the bargaining prior to the merger.

IAFF Legal Counsel shall provide a form to assist locals in complying with this Policy.

TITLE: Merger of Fire Departments and Involuntary Merger of Affected IAFF Locals

COMMITTEE: Legal Services

EFFECTIVE DATE: February 1992

**POLICY:**

Whenever two or more fire departments or jurisdictions are merged by operation of law or otherwise, the General President of the IAFF shall have the authority to involuntarily merge any of the IAFF affiliates who represent firefighters, paramedics, EMTs or related services in those fire departments if they fail to agree among themselves which affiliate shall be the exclusive representative for collective bargaining or other purposes. The General President may order an election among IAFF members in all the affected affiliates. The election shall be conducted under rules established by the General President. The IAFF members shall have a choice between formation of a new local and selection of one of the existing locals. If a new local is selected, a charter shall be issued with a new name and number; the membership shall be required to adopt a new constitution and by-laws and hold elections for officers. If an existing local is selected, the officers and constitution and by-laws of that local shall remain in place, and the charters of the remaining local(s) shall be revoked under Article XII, Section 3, of the IAFF Constitution and By-Laws with the approval of the Executive Board. Where appropriate, the General President shall notify the fire department or fire jurisdiction which entity is the successor labor organization. The above may be modified by the General President to comply with applicable federal, state/provincial or local laws.



#### **Appendix IV: Local Merger/Amalgamation Form**

1. Please indicate the locals (name and number) that are merging:

\_\_\_\_\_

2. What is the effective date of the merger? \_\_\_\_\_

(All locals must be paid current up to the effective date of the merger.)

3. Please indicate the name and number of the successor local: \_\_\_\_\_

4. Do either of the merging locals have an outstanding EDF or PROP loan?

\_\_\_\_\_ Yes \_\_\_\_\_ No

(Any outstanding loan balances shall be assumed by the successor local.)

5. Is the merger voluntary or by operation of law?

\_\_\_\_\_  
Voluntary

\_\_\_\_\_  
Operation of Law

6. Locals merging, either voluntarily or by operation of law, must enter into a merger agreement. It is recommended that this agreement be in writing, and address the following: dues and assessments, governance of the merged local, representational obligations of the merged local, and transfer and allocation of assets and liabilities. Check below to certify whether the merging locals have entered into a merger agreement in writing.

- \_\_\_\_\_ Yes \_\_\_\_\_ No

7. If the merger is voluntary, the agreement must be approved by referendum vote of each local's membership. If the merger is by operation of law, the agreement need only be approved by each local's executive board. Check below to certify that the merger agreement has been approved in the necessary manner.

\_\_\_\_\_ The merger agreement was approved by referendum vote of each local's membership

\_\_\_\_\_ The merger agreement was approved by each local's executive board.

\_\_\_\_\_  
(signed)

\_\_\_\_\_  
(signed)

\_\_\_\_\_  
Sign & Print Name of Local President  
Local Number:

\_\_\_\_\_  
Sign & Print Name of Local President  
Local Number:

**THIS DOCUMENT MUST BE SIGNED BY THE PRESIDENT OF EACH LOCAL HEADING INTO A MERGER, ANNEXATION, OR AMALGAMATION.**

If your local is voluntarily dissolving

- ✓ You should contact the appropriate District Vice President early in the process.
- ✓ The local must conduct a referendum vote amongst all members in good standing.
- ✓ The membership must have thirty (30) days written notice stating that a proposal to forfeit the charter and dissolve the union will be submitted to the membership via a referendum.
- ✓ If the local is a member of a state or provincial association, the notice must also be sent to that association.
- ✓ After the affirmative vote, send a letter to the General Secretary-Treasurer notifying him of same.

If your local is dissolving and a majority of the members will be absorbed into another local because of municipal or governmental action

- ✓ This is actually a merger by operation of law.
- ✓ You should contact the appropriate District Vice President early in the process.
- ✓ Your local's executive board should conclude a merger agreement with the other local or locals.
- ✓ For your protection as a local officer, it is recommended that the agreement be in writing.
- ✓ The executive board of your local should vote on the merger agreement and notify the General Secretary-Treasurer's office by completing and signing this form.
- ✓ You must notify your membership of the terms of the merger agreement or arrangement.
- ✓ Your local must remain paid up on its per capita until the effective date of the merger.

If your local will be absorbing members of another local because of municipal or governmental action

- ✓ The same steps as above apply:
- ✓ Conclude the above-mentioned merger agreement with the other local or locals.
- ✓ Ask the "incoming" local or locals if they have outstanding PROP or EDF loans.
- ✓ The executive board of your local must vote on the merger agreement and complete and sign this form.
- ✓ Notify your membership of the terms of the agreement or arrangement.

If your local will be joining, amalgamating, or merging with another local or locals for other reasons

- ✓ You should contact the appropriate District Vice President early in the process.
- ✓ Your local's officers should conclude a merger agreement with the other local or locals.
- ✓ For your protection as a local officer, it is recommended that the agreement be in writing.
- ✓ The two or more locals must approve, via a referendum vote of all members in good standing both the merger *and* the merger agreement's terms and arrangements.
- ✓ The membership must have thirty (30) days written notice stating that a proposal to forfeit the charter and dissolve the union will be submitted to the membership via a referendum.
- ✓ If the local is a member of a state or provincial association, the notice must also be sent to that association.
- ✓ The principal officers of each local must complete and sign this form.