



Comal County Emergency Services District No. 3

"Proudly Protecting Those We Serve"

FY27 Proposed Budget

Budget Committee

Robert Mikel, Fire Chief

Don Wagner, Treasurer ESD 3

Angela Hemphill, CFO

Alan Stahlman, Asst. Treasurer ESD 3

The following budget request is for FY27, January 1st to December 31st, 2027.
In summary:

- o Proposed Expense budget for Debt Service (I&S Budget) is **\$828,361** which had no change from FY26.
- o Proposed Expense budget for Maintenance & Operations (M&O) is **\$17,083,223.41** which is 18% higher than FY26 budget.
- o Expenses are increasing for FY27 compared to FY26 by \$2,607,165.43
- o Proposing an increase to the tax rate compared to our current rate

The Proposed FY27 Maintenance and Operations budget reflects a strategic transition from financial accumulation to necessary reinvestment in the emergency infrastructure of Comal County ESD No. 3.

Revenue Growth: Total revenue is projected to rise modestly by \$455,203 (2.6%), reaching \$17,736,369.

Expense Adjustments: Total expenditures will increase by \$2,607,165 (18.0%), totaling \$17,083,223.

Net Position: The district remains structurally balanced, maintaining a positive net operating income of \$653,146 which will be utilized to pay down construction costs.

The public is not being asked to absorb a deficit through tax increases. Instead, the district is responsibly deploying its healthy financial position to address deferred vehicle replacements, inflationary pressures on our firefighters and support personnel and construction projects currently underway.

www.canyonlakefire-ems.org

Canyon Lake Fire / EMS exist to preserve and protect life and property in a safe and professional manner that enhances the quality of living for the Canyon Lake community and its guests



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I&S Budget Income

\$874,110.95

I&S Budget Expense

\$828,361.02

M&O Budget Income

\$17,736,369.47

M&O Expenses

\$17,083,223.41

FY26 Adopted and FY27 Proposed Tax Rates

I&S Rate	FY26	.007171	FY27	.007736
M&O Rate	FY26	.05662	FY27	.059499
Total Rate	FY26	.063791	FY27	.067235

Taxpayer Impact Statement pursuant to Texas Govt. Code 551.043

2025 LATEST SUPP MEDIAN TAXABLE

\$467,565

2026 CERT MEDIAN TAXABLE

\$456,820

2025 ESD 3 Adopted Tax Rate

.063791 Per \$100 Valuation

2026 ESD 3 Proposed Tax Rate

.067235 Per \$100 Valuation

FY26 Taxes Collected on Median Homestead

\$298.26

FY27 Taxes to be collected if tax rate

if adopted **\$307.14**

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