



*Travis County Emergency Services*

*District No. 17*

*Fiscal Year 2022*

*Approved Budget*

*September 14, 2021*



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Information about Travis County Emergency Services District No. 17 is available online at  
<https://www.travisesd17.org/>



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Governance Background

The Travis County Commissioners Court is the governing body of Travis County. The Commissioners Court consists of the elected County Judge and four elected precinct Commissioners. The four precinct Commissioners traditionally represent their constituents on all precinct-specific issues before the Court. Other duties include nominating individuals for appointment to the boards of Emergency Services Districts located in their precincts.

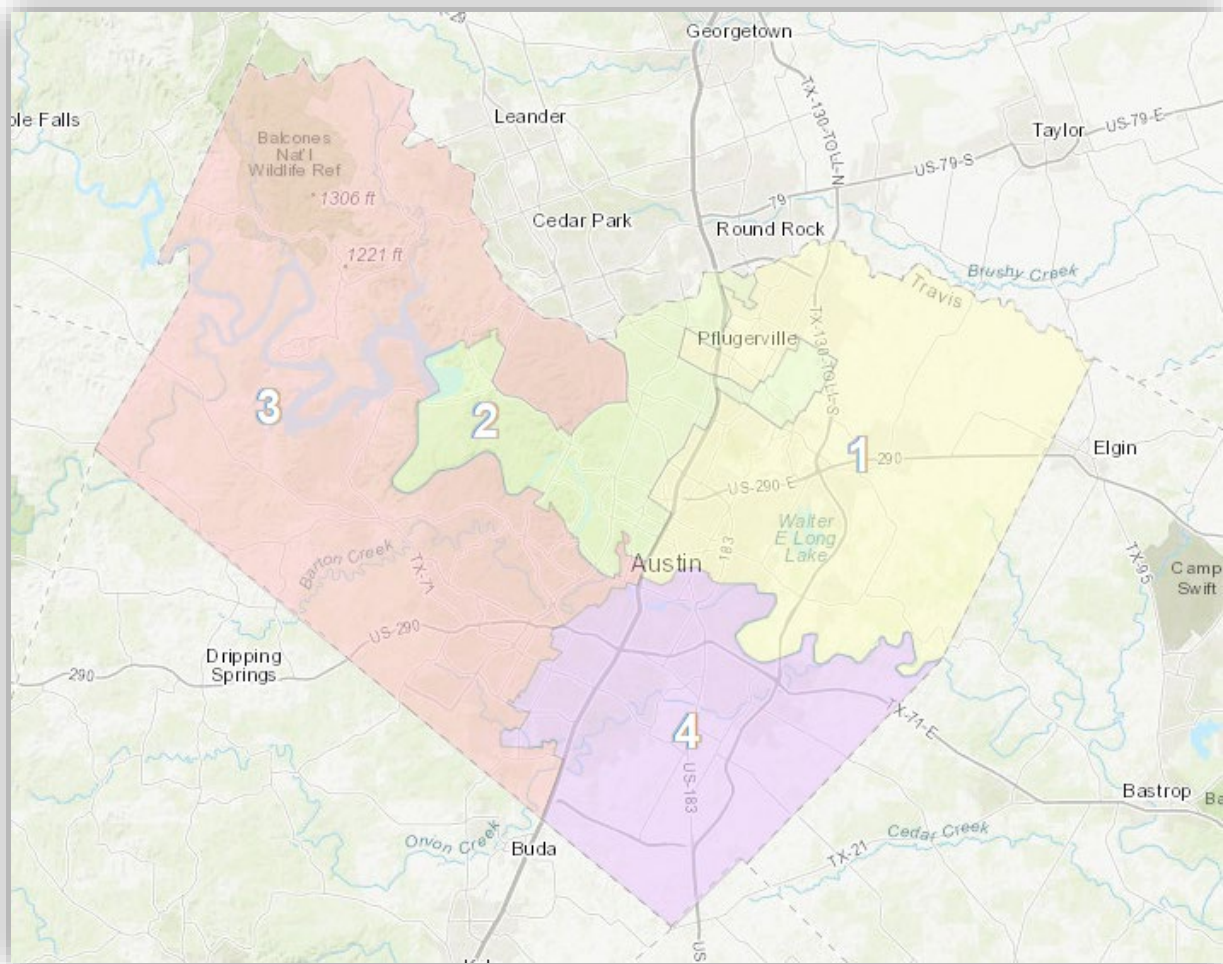


Figure 1 - Travis County Precincts

Source: <https://www.traviscountytexas.gov/maps/gis-comm-pct>



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Governance Background (continued)

An Emergency Services District (ESD) is a political subdivision of the State of Texas. There are 17 ESDs in Travis County. ESDs are subject to the provisions in the Texas Health and Safety code Chapter 775. ESDs have the authority to levy ad valorem (property) tax.

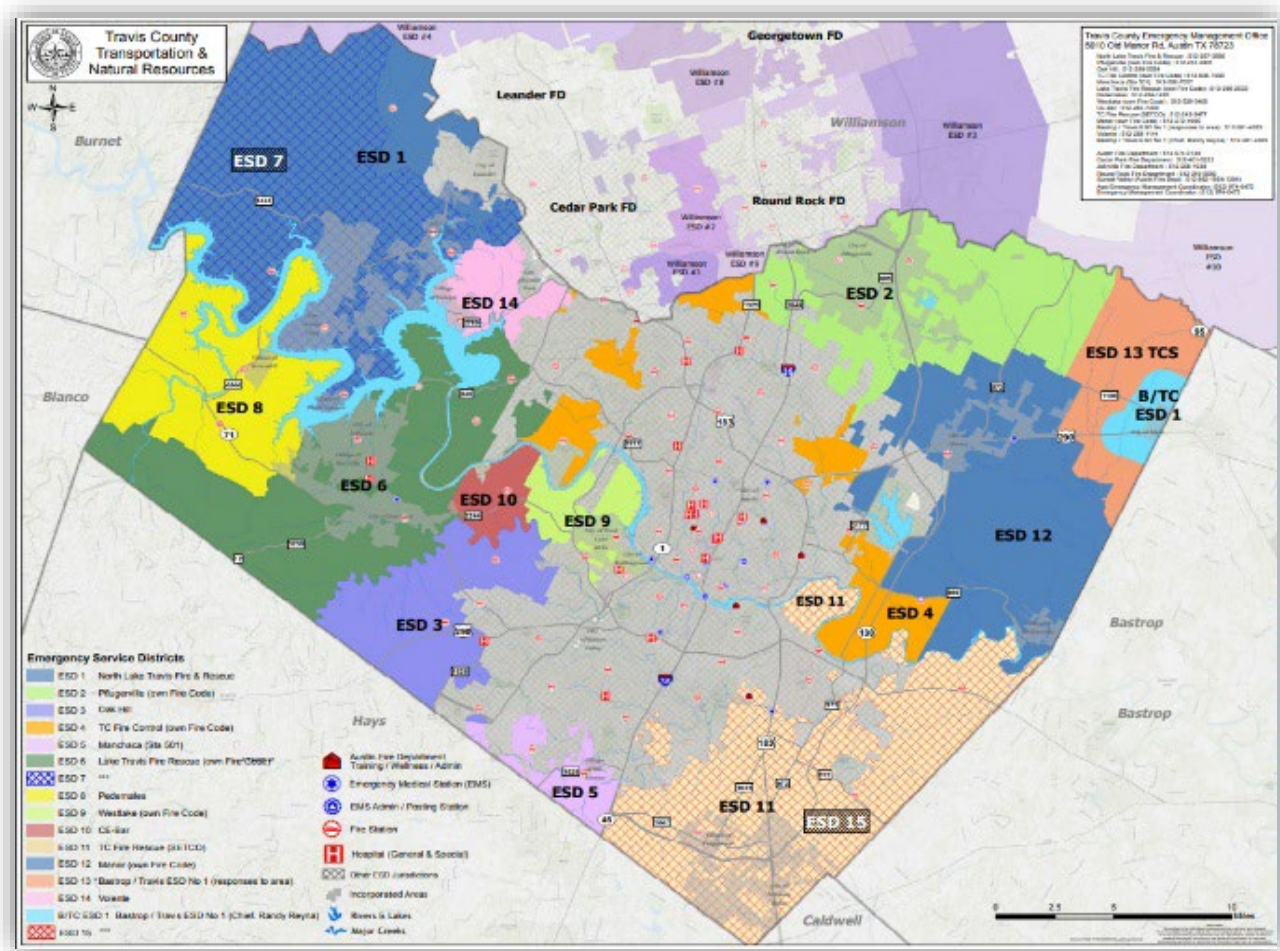


Figure 2- Travis County Emergency Services Districts

Source: [https://www.traviscountytexas.gov/images/maps/ESD\\_map.pdf](https://www.traviscountytexas.gov/images/maps/ESD_map.pdf)

The Texas Constitution states that ESDs may tax up to a max of \$0.10 per \$100 of property valuation (a home certified at \$100,000 will help fund the ESD by \$100 a year). The ESD's creation documents establish the District's initial tax rate limit. ESDs may also collect sales tax, provided an election is held and voters approve this power. In Texas, 8.25% is the maximum allowed sales tax rate. The state collects 6.25%, leaving 2% available to eligible local jurisdictions, including ESDs. An ESD may collect anywhere from 0.125% to 2% of the local sales tax rate depending on availability and subject to voter approval.





## TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

### Governance Background (continued)

The Travis County Commissioners' Court appoints five members to the Travis County Emergency Services District Number 17 (TCESD17) Board of Commissioners who govern the operations of TCESD17. They are appointed to staggered two-year terms, represent a cross-section of the TCESD17 and meet on a regular basis to determine administrative policy and perform financial oversight.

### TRAVIS COUNTY COMMISSIONERS COURT

Andy Brown, County Judge

Jeff Travillion, Precinct One

Brigid Shea, Precinct Two

Ann Howard, Precinct Three

Margaret Gómez, Precinct Four

### TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17 BOARD OF COMMISSIONERS



Michael Howe, President



Mitchell Jones, Treasurer



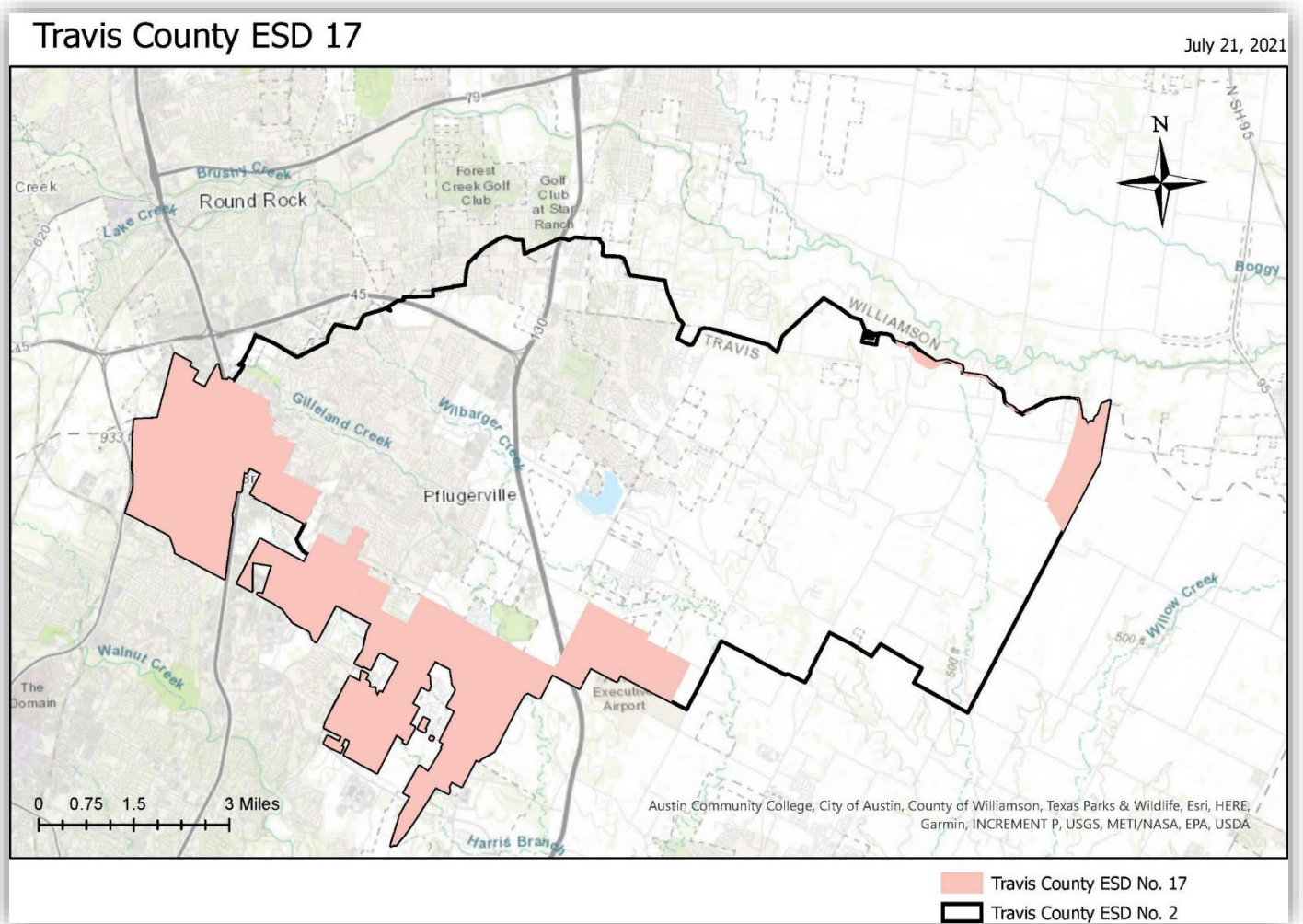
Vicky Linsalata, Secretary



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Service Area

Travis County Emergency Services District No. 17 (TCESD17) was created by a vote in unincorporated portions of Travis County on May, 1st, 2021. The new ESD will provide dedicated funding for advanced life support and ambulance transport services for portions of northeast Travis County. TCESD 17 envisions contracting with Travis County ESD No. 2, The Pflugerville Fire Department, to provide these services.



<https://www.travisesd17.org/district-maps/>

The service area includes two large municipal utility districts, Wells Branch and Northtown.



## TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

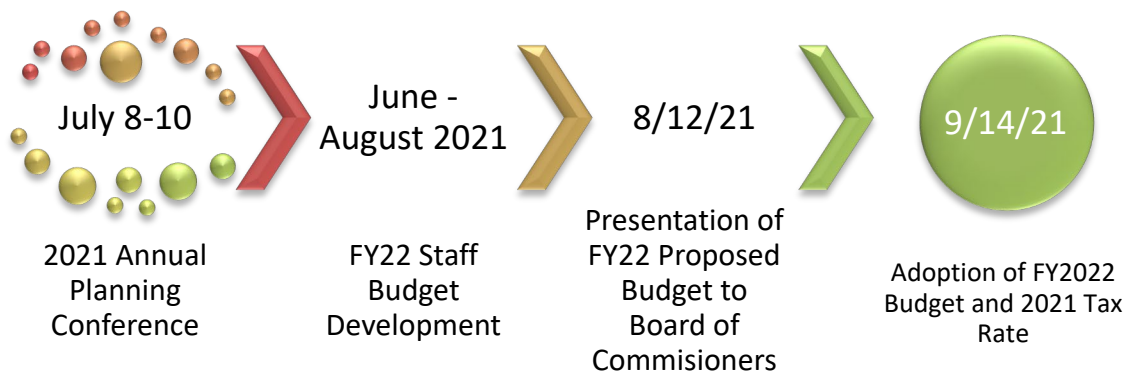
### Budget Development Process

The TCESD17 budget process is formally initiated with the Planning Conference which is an annual retreat of the District’s executive team and the Board of Commissioners. The purpose of the retreat is to discuss the upcoming fiscal year budget and the related goals and priorities from the Strategic Plan.

The Planning Conference held in July 2021 included a presentation regarding the TCESD2’s Standard of Cover Analysis for emergency medical services and a five-year financial forecast was presented regarding implementation of the District’s Strategic Plan goals and objectives. The TCESD2 Board also invited community stakeholders to provide input on the future of the department and emergency medical services.

Throughout July and August 2021, the TCESD2 staff developed and finalized the proposed TCESD17 budget. Once the staff complete their review, the rest of the budget cycle leans heavily on the Board of Commissioners’ review and input from the public. Requirements to set the property tax rate varies depending on the rate approved, but typically include at least one public hearing.

### Budget Development Calendar



### Budget Amendment Process

Budget amendments are permitted once the fiscal year budget has been approved by the Board of Commissioners throughout the fiscal year. The budget is approved at a fund summary category level by the Board of Commissioners. Amendments to the Approved Budget that would require movement of funds between fund summary categories must be reviewed and approved by the Board of Commissioners at publicly held meetings. Amendments to the Approved Budget that include line-item changes that are within budget units must be reviewed and approved by the Finance Director and the Fire Chief.



## TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

### Fund Level Budget Information

TCESD17 has just one fund, the General fund and all accounting for the District all rolls up to the General Fund.

### Fiscal Year 2022 Approved Budget Significant Changes

#### Revenue

The FY22 Approved Budget revenue is projected to increase \$1.9 million from the FY21 Amended Budget. Significant items include: Establishment of a \$0.045 per \$100 valuation property tax rate assessed on tax year 2021 values due to TCESD17 in January 2022.

#### Expenditures

The FY22 Approved Budget operating expenditures are projected to increase \$1.3 million from the FY21 Amended Budget. Significant items include: Expected contract with TCESD2 for EMS services for a cost of \$1.3 million.





# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Budget Summary



### Travis County ESD No. 17 Fiscal Year 2022 Approved Budget

	FY21 Approved Budget	FY21 Amended Budget*	FY21 End of Year Estimate as of 9/10/21	FY22 Approved Budget
<b>Beginning Balance</b>	\$ -		\$ -	\$ (288,985)
<b>Sources of Funds</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,113,999
Other	\$ -	\$ -	\$ -	\$ 550
Tax Anticipation Note Proceeds	\$ 218,676	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	\$ 218,676	\$ -	\$ -	\$ 2,114,549
<b>Uses of Funds</b>				
General and Administrative	\$ 194,676	\$ 294,676	\$ 264,985	\$ 262,170
Administrative Contract with ESD2	\$ 24,000	\$ 24,000	\$ 24,000	\$ 96,000
EMS Services Contract	\$ -	\$ -	\$ -	\$ 1,278,568
Debt Service Payments (TAN)	\$ -	\$ -	\$ -	\$ 15,150
<b>Total Uses of Funds</b>	\$ 218,676	\$ 318,676	\$ 288,985	\$ 1,651,888
<b>Sources - Uses</b>	\$ (0)	\$ (318,676)	\$ (288,985)	\$ 462,661
<b>Ending Balance</b>	\$ (0)	\$ (318,676)	\$ (288,985)	\$ 173,676

\*The District took out a \$1 million tax anticipation loan in September 2021 which provided funding for FY21 and FY22 as the District awaits receipt of the 2021 property tax revenue. Due to its short-term nature, that loan doesn't appear on the budget document (or incomes statement), only on the balance sheet.



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Budget Expense Detail

General Fund	FY21 Amended Budget	FY21 End of Year Estimate	FY22 Approved Budget
<b>General and Administrative</b>	<b>\$ 294,676</b>	<b>\$ 264,985</b>	<b>\$ 262,170</b>
5000 Payroll Expenses	\$ -	\$ 266	\$ 1,479
5600 PPE/Uniform	\$ 195	\$ 195	\$ 195
6100 Dues & Subscriptions	\$ 2,904	\$ 2,904	\$ 904
6200 Administrative Services	\$ 11,403	\$ 11,916	\$ 14,630
6310 Commissioners	\$ 3,320	\$ 1,870	\$ 7,245
6320 Commissioners - Travel	\$ 1,504	\$ 2,464	\$ 2,465
6610 Legal Counsel	\$ 170,000	\$ 140,000	\$ 170,000
6620 Financial Services	\$ 5,000	\$ 5,000	\$ 64,882
6640 Other Professional Services	\$ 100,350	\$ 100,370	\$ 370
<b>Administrative Contract with ESD2</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 96,000</b>
6640 Other Professional Services	\$ 24,000	\$ 24,000	\$ 96,000
<b>EMS Services Contract</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,278,568</b>
6650 Emergency Medical Services	\$ -	\$ -	\$ 1,278,568
<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,150</b>
7320 Lease/Loan Interest Payments	\$ -	\$ -	\$ 15,150
<b>Grand Total</b>	<b>\$ 318,676</b>	<b>\$ 288,985</b>	<b>\$ 1,651,888</b>



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## APPENDIX



# TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

## Appendix A –Order and Resolution Levying Taxes

### ORDER AND RESOLUTION SETTING THE 2021 TAX RATES FOR TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

In Open meeting on the 14<sup>th</sup> day of September, 2021, the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 17 ("ESD 17") convened to consider and take action to adopt the 2021 Tax Rates for ESD 17 Maintenance and Operations Fund, and Interest and Sinking Fund, and made findings and adopted orders as set forth below:

WHEREAS, as provided under Section 775.074, Health & Safety Code, the ESD 17 Board of Emergency Services Commissioners shall annually impose an ad valorem tax on all taxable real and personal property located in ESD 17 for ESD 17's support and to achieve the purposes authorized by Chapter 775, Health & Safety Code; and

WHEREAS, ESD 17 was first created following a public election in May 2021; and

WHEREAS, the 2021 ESD 17 ad valorem tax rates will be the initial ad valorem tax rates to be set by ESD 17; and

WHEREAS, it is necessary and appropriate for ESD 17 to levy an ad valorem tax on each \$100.00 valuation of all taxable real and personal property located in ESD 17; and

WHEREAS, because the 2021 ESD 17 ad valorem tax rates will be the first and initial ad valorem tax rates to be set by ESD 17, there is no prior year tax rate to compare tax rates and taxes raised for maintenance and operations or debt service between this year and last year; and

WHEREAS, ESD 17 has adopted a budget for the fiscal year,

After review, Motion was made by Commissioner Jones, seconded by Commissioner Linsalata, to make and approve the following Order,

IT IS HEREBY ORDERED by the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 17, that the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 17 hereby adopts and levies the following tax rates for 2021:

Maintenance and Operations tax rate (General Fund):	\$ .04500/\$100
Interest and Sinking tax rate (Debt Service Fund):	\$ .00000/\$100
Travis County Emergency Services District No. 17 Total Tax Rate:	\$ .04500/\$100

By a record vote, the Motion was approved by a vote of 3 to 0.

with the following Commissioners voting for the motion, Jones, Howe + Linsalata

the following Commissioners voting against the motion, N/A

the following Commissioners present but not voting, N/A

the following Commissioners absent, N/A

The Notice of Initial Tax Rate Setting notifying the public of the date, time and place of the meeting for the adoption of the proposed tax rates was published by the Travis County Emergency Services District No. 17 in The Austin-American Statesman, on September 2, 2021.

The Travis County Tax Assessor-Collector, as the Travis County Emergency Services District No. 17 Tax Assessor-Collector, is hereby authorized to assess and collect the Travis County Emergency Services District No. 17 ad valorem taxes as established in this Order and Resolution.

**PASSED AND APPROVED** this the 14<sup>th</sup> day of September, 2021.

**ATTESTED TO:**

By: V Linsalata  
Printed Name: Vicky Linsalata  
Title: Board Secretary

**TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17**

By: M Howe  
Printed Name: Mike Howe  
Title: Board President