



ATASCOSA COUNTY EMERGENCY SERVICES DISTRICT #1

FY 2025 – 2026

BUDGET

Atascosa County Emergency Services District #1

Fiscal Year 2025 – 2026

Budget – Operations and Capital

Board of Commissioners

President

Dominica “Nikki” Fuentes

Vice President

Kenneth Steffens

Secretary

Jose Ramirez

Treasurer

Lee Redoux

Assistant Treasurer

Gabriel Gonzalez

Administration Staff

General Manager

Matthew Dear

Understanding Emergency Services Districts

What is an Emergency Services District?

An Emergency Services District (ESD) is a political subdivision of the State of Texas, similar to a School District, Library District, or Hospital District. Depending on the ESD's creation documents, an ESD can provide fire protection, emergency medical services, or both.

A board of five commissioners governs each ESD, which operates independently from the county government.

In most counties in Texas, the County Commissioners Court appoints the commissioners to two-year terms. Commissioners are elected for ESDs in Harris, Orange, and Smith counties and ESDs in more than one County.

In Atascosa County, Emergency Service District Commissioners are appointed by the Atascosa County Commissioner Court for two years.

Atascosa County Emergency Services District #1 was created in November 2020 with an expansion in May 2025 through a vote of the District's property owners and residents.

How does an ESD get funding?

ESDs are allowed to levy ad valorem (property) tax. The Texas Constitution states ESDs may tax up to \$0.10 per \$100 of property valuation. The ESD's creation documents establish the District's initial tax rate.

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 .125% to 2% of the local sales tax rate, depending on availability and subject to voter approval.

ESDs can also bill for services such as emergency medical or fire protection.

Atascosa County ESD #1 levied an ad valorem (property) tax of \$0.10 per \$100.00 of property tax valuation and a local sales tax of 1.5%.

The Guide to Our Individual and Collective Success

Vision

Supporting Growth with a Plan

Mission

Provide emergency response operations meeting or exceeding the state standard regulations by planning, preparing, and responding to incidents while minimizing loss of life and property

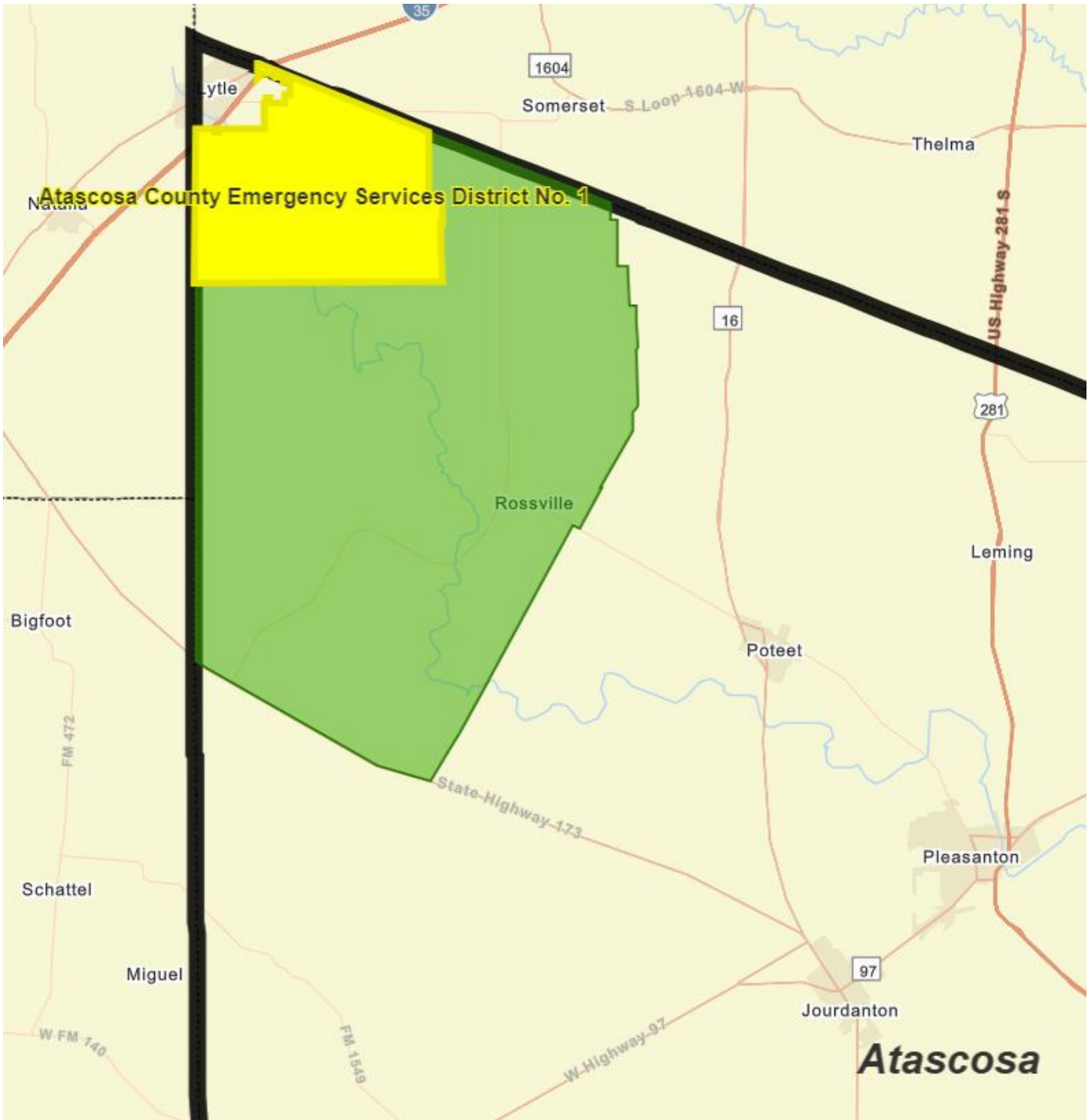
District History

Atascosa County Emergency Services District #1 was created in 2020 by successful passage of an election as authorized by Chapter 775 of the Texas Health and Safety Code and as ordered by the Atascosa County Commissioners Court. The election served to establish a geographical boundary of 24 square miles with the authorization to establish a property tax rate not to exceed \$0.10 per \$100.00 assessed value.

Sales Tax was established in 2024 through a vote of the residents of the District at a rate of \$0.015 (1.5%).

A District expansion was successfully passed in 2025 to include the Rossville VFD service area adding 109 square miles bringing the total District size to 133 square miles.

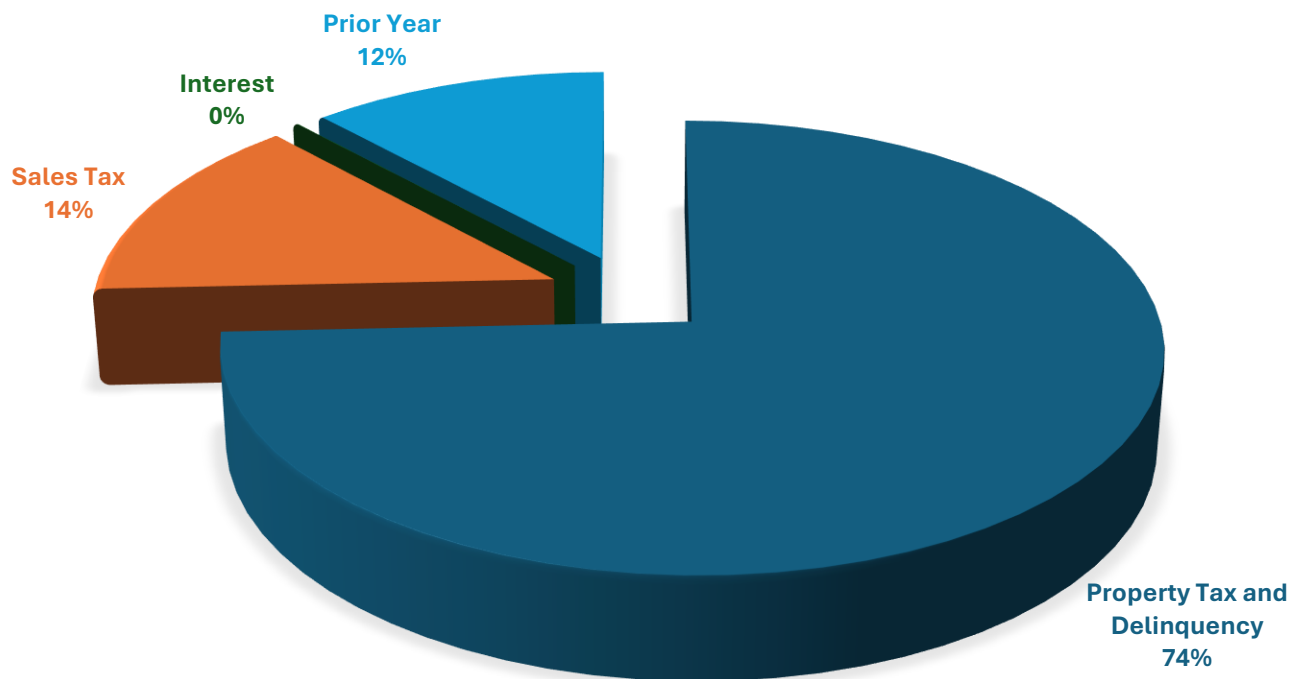
Service Area



FY 2025 – 2026 Income Summary

The FY 2025 - 2026 income comprises a combination of Property (Ad Valorem) Tax and Sales Tax. The total proposed income for FY 2025 - 2026 is \$1,265,250, made up of Ad Valorem Property and Sales Taxes.

INCOME



Property Tax

A proposed Voter-Approved Tax Rate of \$0.10 per \$100.

The proposed tax rate of \$0.10 shows a projected increase of \$610,000 in property tax income, with the vast majority being due to a District expansion. The total projected income at a 98% collection rate from property tax is \$930,000. Therefore, due to an increase in overall income based on the previous year, Atascosa County ESD #1 is obligated to post the notice to the public as a tax increase.

In FY 2025 – 2026 the District will protect \$1Bn of property and assets within the District, with a taxable valuation of \$950MM.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	increase .0000000 or - 0.000%
Average homestead taxable value	\$192,895	\$176,620	decrease of \$16,275, or 8.437%
Tax on average homestead	\$192.89	\$176.62	decrease of \$16.27, or 8.434%
Total tax levy on all properties	\$332,434	\$935,205	increase of \$602,777, or 181.320%

Sales Tax

Sales Tax was established in 2024 through a vote of the residents of the District at a rate of \$0.015 (1.5%). Sales Tax income is projected to be \$175,000, an increase of \$75,000 from the budgeted amount from FY 2024 - 2025.

Contracted Service Agreements

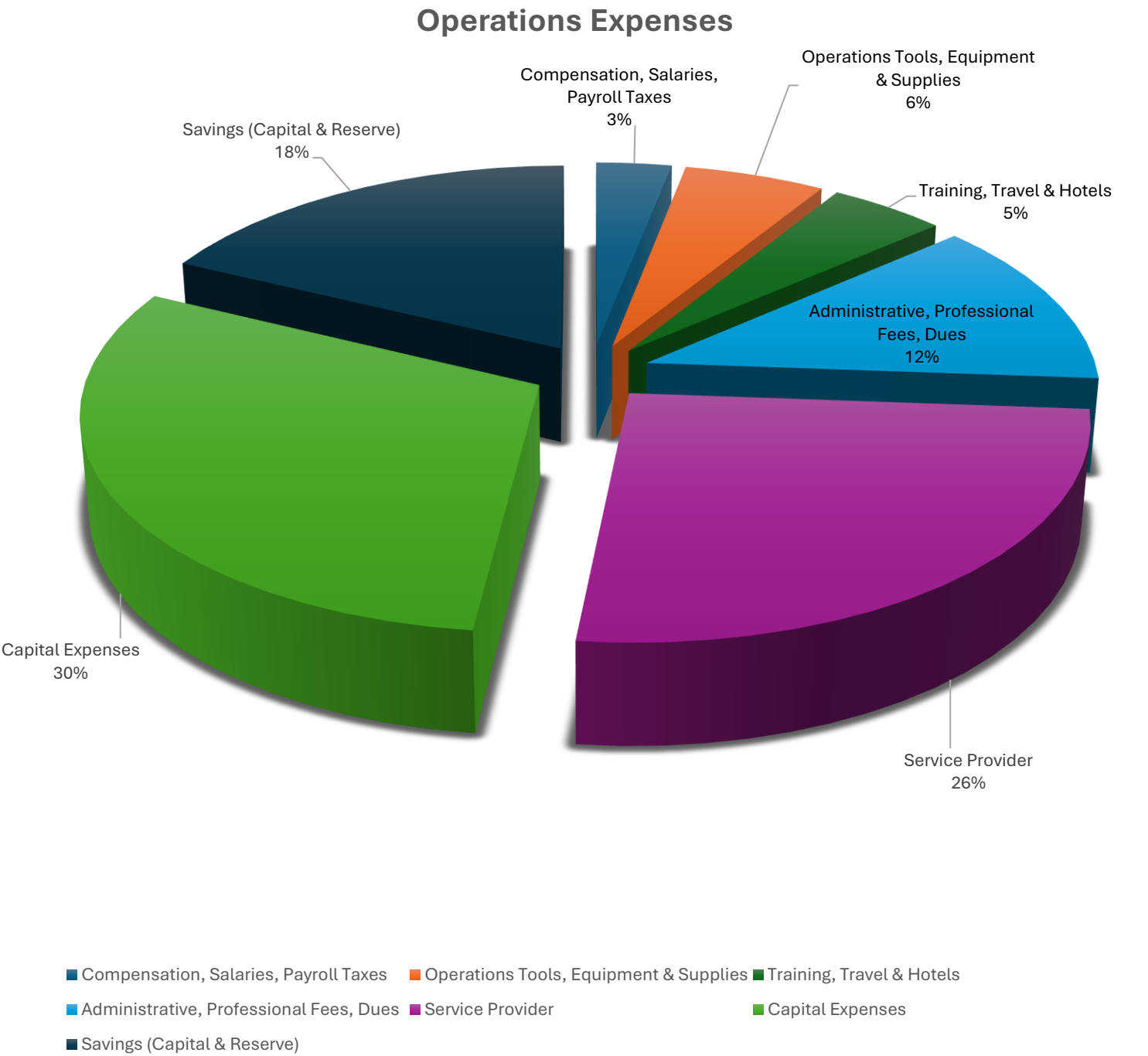
Atascosa County ESD #1 contracts with Lytle VFD as a Fire and EMS First Responder Organization covering the initial area utilizing two fire stations. The estimated contract cost is \$198,000 for FY 2025 – 2026.

In FY 2025 - 2026, Atascosa County ESD #1 will contract with Rossville VFD as a Fire Department covering the expansion area utilizing one fire station. The estimated contract cost is

\$60,000 for FY 2025 – 2026. Additional funds of \$125,000 are for additional facilities and equipment.

FY 2023-2024 Operations Expenses

The total operation expenditures for FY 2025 - 2026 is \$1,122,810.



Budget Overview: FY 2025 – 2026

INCOME		2025 - 2026 Budget
	Ad Valorem - Current	\$ 930,000.00
	Ad Valorem - Delinquent	\$ 10,000.00
	Sales Tax	\$ 175,000.00
	Available from Prior Year	\$ 150,000.00
	Interest Earned	\$ 250.00
	Misc. Income	\$ -
		\$ 1,265,250.00
EXPENSE		2025 - 2026 Budget
	Admin Fees	
	Appraisal District	\$ 24,000.00
	Tax Assessor - Collector	\$ 12,500.00
	Election Expense	\$ -
	Admin Fee - Total	\$ 36,500.00
	Commissioner Expense	
	Commissioner Stipend	\$ 10,000.00
	Commissioner Expense - Total	\$ 10,000.00
	Dues & Subscriptions	
	Dues & Subscriptions	\$ 8,000.00
	Dues & Subscriptions - Total	\$ 8,000.00
	Publications	
	Legal Notices	\$ 2,500.00
	Publications - Total	\$ 2,500.00
	Office Expense	
	Postage & Delivery	\$ 150.00
	Office Furniture	\$ 2,000.00
	Office Supplies	\$ 3,000.00
	Office Expense - Total	\$ 5,150.00
	Supplies, Tools & Equip.	
	Uniforms	\$ 1,000.00
	Tools & Equip.	\$ 55,000.00
	Supplies, Tools & Equip. - Other	\$ 1,000.00
	Supplies, Tools & Equip. - Total	\$ 57,000.00
	Training, Travel, Hotel & FF Appr.	
	Training	\$ 5,000.00
	Travel & Mileage	\$ 2,000.00
	Lodging	\$ 3,500.00
	Meals & Per Diem	\$ 2,000.00
	Training FD	\$ 40,000.00
	Firefighter Apprication	\$ 1,000.00
	Training, Travel & Hotel - Total	\$ 53,500.00

	Professional Fees		
		Legal Fees	\$ 15,000.00
		Audit	\$ 20,000.00
		Engineering/Architect	\$ 50,000.00
		Professional Fees - Total	\$ 85,000.00
	Service Provider Fees		
		Lytle VFD	\$ 198,000.00
		Rossville VFD	\$ 60,000.00
		Service Provider Request	\$ 30,000.00
		Service Provider Fees - Total	\$ 288,000.00
	Insurance		
		General Liability	\$ 1,460.00
		Insurance - Total	\$ 1,460.00
	Capital Expenses		
		SCBA Loan/SCBA Fill Station	\$ 66,200.00
		District Building(s)	\$ 275,000.00
		Capital Expense - Total	\$ 341,200.00
	Payroll Expense		
		Salaries	\$ 30,000.00
		Payroll Tax Expense	\$ 2,500.00
		Payroll Service Fee	\$ 200.00
		Payroll Processing Fees	\$ 1,600.00
		Unemployment Tax	\$ 200.00
		Payroll Expense - Total	\$ 34,500.00
SAVINGS	Capital Expense Account		\$ 100,000.00
	Reserve Account		\$ 100,000.00
		EXPENSE - TOTALS	\$ 1,122,810.00