

Tarrant County Emergency Services District No. 1
Summary of Revenues and Expenditures
FY 2022-23

	Actual 2020-21	Budget 2021-22	Amended 2021-22	Budget 2022-23
<u>Revenue</u>				
Property Taxes	\$5,649,727	\$5,821,111	\$5,955,000	\$6,692,617
Interest Income	3,498	1,300	46,500	110,000
Misc. Income	0	0	0	0
Total Current Revenue	\$5,653,225	\$5,822,411	\$6,001,500	\$6,802,617
ARPA - Reimbursements	0	3,050,000	0	0
ARPA - Indirect Cost	0	0	0	0
Sale of Fire Equipment	0	125,000	0	60,000
Use of Fire Equipment Reserve	288,110	730,000	306,387	770,000
Use of Ambulance Grants Reserve	375,000	0	0	0
Total Revenue/Grants	\$6,316,335	\$9,727,411	\$6,307,887	\$7,632,617
<u>Expenditures</u>				
Service Contracts--				
Fire Service	\$1,753,440	\$1,843,000	\$1,843,000	\$2,029,500
Ambulance Service	1,700,001	1,800,000	1,800,000	2,000,000
Aid to Departments	340,000	340,000	340,000	400,000
Alarm Center	397,510	417,386	417,386	420,000
Tarrant Appraisal District	25,944	27,193	27,970	29,560
Tarrant County - Personnel	79,294	83,000	83,000	96,100
Tarrant County - Tax Collections	0	0	0	0
Insurance and Bonds	20,532	22,000	22,000	25,500
Equipment Maintenance	94,968	100,000	100,000	100,000
Professional Services	20,300	25,435	25,435	37,570
Misc. Operating Expenses	20,998	15,000	15,000	20,000
Capital	288,110	730,000	306,387	770,000
Grants to Departments	659,743	325,000	325,000	325,000
Total Expenditures	\$5,400,840	\$5,728,014	\$5,305,178	\$6,253,230
ARPA - Disbursements	\$0	\$3,050,000	\$0	\$0
Sale of Fire Equipment	0	125,000	0	60,000
Allocation to Fire Equipment Reserve	450,000	450,000	450,000	650,000
Allocation to Ambulance Grants Reserve	350,000	350,000	450,000	650,000
Total Expenditures/Transfers/Grants	\$6,200,840	\$9,703,014	\$6,205,178	\$7,613,230
(Over)/Under Budget	\$115,495	\$24,397	\$102,709	\$19,387
Projected Reserves as of 09/30/22		Projected Operating Reserves as of 09/30/23		
Operating Resv. (FY23 50% reserve goal = \$2,600,000)	\$2,591,811	Over/(Under) Goal Prior FY End		(\$8,189)
Fire Equipment and Ambulance Grants Reserves	3,499,418	Over/(Under) Budget		19,387
Projected Reserves as of 09/30/22	\$6,091,229	Projected Over/(Under) Reserve Goal		\$11,198

Tarrant County Emergency Services District No. 1
Summary of Budget Highlights
FY 2022-23

Budget Highlights	Amended 2021-22	Budget 2022-23	Increase/ (Decrease)	Comments
Property Taxes (revenue item)	\$5,955,000	\$6,692,617	\$737,617	The amended FY22 estimate increases over the approved budget. The FY23 increases over the FY22 amended budget due to a higher appraised values; however, the tax rate is lowered.
Interest Income (revenue item)	\$46,500	\$110,000	\$63,500	The amended FY22 budget represents an decrease over the approved budget. FY23 interest income projection is substantially higher than the current fiscal year estimate.
Fire Service Contracts (annual contracts for fire service providers)	\$1,843,000	\$2,029,500	\$186,500	Fire service contracts are proposed to increase by an overall average of 10.3% in FY23. This will help offset fuel and other operating expenses. Mutual Aid contracts will also increase from \$8,000 to \$8,500.
Ambulance Service Contracts (annual pool for ambulance providers)	\$1,800,000	\$2,000,000	\$200,000	The ambulance service pool is proposed to increase in FY23. Operating cost continue to increase for personnel, supplies, fuel, etc.
Equipment Maintenance (repairs to ESD owned fire equipment)	\$100,000	\$100,000	\$0	Funds are used for repairs to ESD owned fire equipment. For FY23, the funding is proposed to remain the same as the amended budget.
Capital Outlay (periodic replacement of fire equipment)	\$306,387	\$770,000	\$463,613	In FY21, one tanker and 3 brush trucks were ordered. The cab and chassis for the tanker was pre-paid in FY21. The tanker was delivered in July, but the brush trucks are expected to be delivered in early FY23 rather than FY22.
Grants to Departments (based on available funds and requests)	\$325,000	\$325,000	\$0	This is a continuation of the grant program for departments. ARPA funds are being used for PPE (bunker gear and SCBAs).
Equipment Reserve Allocation (annual allocation)	\$450,000	\$650,000	\$200,000	Funds transferred to the TexPool fire equipment reserve to fund future ESD owned fire equipment purchases. The FY23 budget increased due to the increased cost of fire apparatus.
Equipment Reserve Allocation (annual allocation)	\$450,000	\$650,000	\$200,000	Funds transferred to TexPool ambulance grants reserve for future grants. The FY22 amended budget increased revenue. The FY23 budget increased due to the increased cost of ambulances and associated equipment.

Tarrant County Emergency Services District No. 1
Distribution of Taxes
FY 2022-23

<u>Taxable Value and Levy</u>	<u>Certified Tax Roll</u>
Total Appraised Value	\$9,446,780,126
Value Loss:	
Absolute Exemptions	(712,517,690)
Cases before ARB	(348,881,787)
Incomplete Properties	(152,760,025)
Partial Exemptions	(193,662,015)
In Process	(1,526,102)
Net Taxable Value	\$8,037,432,507
Cases before ARB (estimated minimum value)	233,474,115
Incomplete Properties (estimated minimum value)	93,338,179
In Process	1,526,042
Estimated Net Taxable Value	\$8,365,770,843
Tax Rate per \$100 Valuation	\$0.080000
Projected Tax Revenue	\$6,692,617

Tax Distribution:

Operations and Maintenance	100%	\$0.080000
Debt Service	0%	0.000000
Total Tax Rate		\$0.080000

Tax Revenue Schedule:	Tax Rate	Tax Revenue	Difference to Proposed Rate
Proposed Tax Rate	\$0.080000	\$6,692,617	
Current Tax Rate	\$0.080000	\$6,692,617	\$0
No-New-Revenue Tax Rate	\$0.073477	\$6,146,917	(\$545,699)
Unadjusted Voter-Approval Tax Rate	\$0.076225	\$6,376,809	(\$315,808)
Adjusted Voter-Approval Tax Rate	\$0.081806	\$6,843,702	\$151,086

Tax Rate History		Unused Increment and Adjusted Voter-Approval Rate	
FY1997 to FY1998	\$0.080000	Unadjusted Voter-Approval Rate	\$0.076225
FY1999 to FY2003	\$0.100000		
FY2004	\$0.080000	TY 2020 Unused Increment Rate	\$0.000000
FY2005	\$0.070000		
FY2006	\$0.069350	TY 2021 Unused Increment Rate	\$0.005581
FY2007	\$0.069000		
FY2008 to FY2013	\$0.064000	TY 2022 Unused Increment Rate	\$0.000000
FY2014 to FY2017	\$0.080000		
FY2018 to FY2019	\$0.082500		
FY2020 to FY2022	\$0.081900	Adjusted Voter-Approval Rate	\$0.081806
FY 2023	\$0.080000		

Tarrant County Emergency Services District No. 1
Fire Service Contracts
FY 2022-23

	Actual 2020-21	Approved 2021-22	Amended 2021-22	Budget 2022-23									
Unincorporated													
Briar-Reno	\$117,800	\$124,000	\$124,000	\$136,000									
Cresson	72,760	76,000	76,000	84,000									
Eagle Mountain	235,620	248,000	248,000	273,000									
Newark	41,580	44,000	44,000	48,000									
Rendon	235,620	248,000	248,000	273,000									
Sub-Total	\$703,380	\$740,000	\$740,000	\$814,000									
Incorporated													
Azle	\$127,000	\$134,000	\$134,000	\$148,000									
Benbrook	127,000	134,000	134,000	148,000									
Colleyville	11,540	12,000	12,000	13,000									
Crowley	127,000	134,000	134,000	148,000									
Everman	97,020	102,000	102,000	112,000									
Haslet	127,000	134,000	134,000	148,000									
Hurst	11,540	12,000	12,000	13,000									
Keller	0	0	0	0									
Kennedale	41,580	44,000	44,000	50,000									
Lake Worth	97,020	102,000	102,000	112,000									
Roanoke	72,760	77,000	77,000	85,000									
Saginaw	97,020	102,000	102,000	112,000									
White Settlement	41,580	44,000	44,000	50,000									
Sub-Total	\$978,060	\$1,031,000	\$1,031,000	\$1,139,000									
Mutual Aid													
<div>Funds are available to departments that sign a mutual aid agreement. The departments are paid \$8,500 annually.</div> <table><tr><td>Blue Mound</td><td>Forest Hill</td><td>River Oaks</td></tr><tr><td>Burleson</td><td>Mansfield</td><td>Sansom Park</td></tr><tr><td>Edgecliff Village</td><td>Rhome</td><td>Watauga</td></tr></table>					Blue Mound	Forest Hill	River Oaks	Burleson	Mansfield	Sansom Park	Edgecliff Village	Rhome	Watauga
Blue Mound	Forest Hill	River Oaks											
Burleson	Mansfield	Sansom Park											
Edgecliff Village	Rhome	Watauga											
Sub-Total	\$72,000	\$72,000	\$72,000	\$76,500									
Total Contracts	\$1,753,440	\$1,843,000	\$1,843,000	\$2,029,500									

Tarrant County Emergency Services District No. 1
Capital Items
(Use of Fire Equipment Reserve)
FY 2022-23

	Actual 2020-21	Approved 2021-22	Amended 2021-22	Budget 2022-23
1 2000 gallon Tanker (Everman)	\$288,110	\$310,000	\$306,387	\$0
1 2000 gallon Tanker (Haslet)	0	0	0	350,000
3 Brush Trucks (Azle, Benbrook, Eagle Mt.)	0	420,000	0	420,000
4 Brush Trucks (Crowley, Haslet, Lake Worth, Rendon)	0	0	0	0
Total Capital	\$288,110	\$730,000	\$306,387	\$770,000

Tarrant County Emergency Services District No. 1
Summary of Grant Requests by Department *
FY 2022-23

	Actual 2020-21	Approved 2021-22	Amended 2021-22	Budget 2022-23
Azle	\$7,813	\$25,000	\$25,000	\$25,000
Benbrook	25,000	25,000	25,000	25,000
Briar	24,999	25,000	25,000	25,000
Cresson	12,500	12,500	12,500	12,500
Crowley	24,944	25,000	25,000	25,000
Eagle Mountain	25,000	25,000	25,000	25,000
Everman	24,196	25,000	25,000	25,000
Haslet	25,000	25,000	25,000	25,000
Kennedale	12,500	25,000	25,000	25,000
Lake Worth	25,000	25,000	25,000	25,000
Newark	12,165	12,500	12,500	12,500
Rendon	25,000	25,000	25,000	25,000
Roanoke	12,159	12,500	12,500	12,500
Saginaw	25,000	25,000	25,000	25,000
White Settlement	3,467	12,500	12,500	12,500
Sub-Total	\$284,743	\$325,000	\$325,000	\$325,000
ESD Ambulance Grants **	375,000	0	0	0
Total Grants	\$659,743	\$325,000	\$325,000	\$325,000

* - Grants to departments are one-time annual expenditures for specific purposes that are reimbursed to departments based on their contract with the District.

Tarrant County Emergency Services District No. 1
Grant Requests Detail by Category and Department
FY 2022-23

Departments	Ambulance Grants by Department (Use of Ambulance Grants Reserve)	Total Grants by Department	Grant Categories					
			Personal Protection Equipment	SCBA & Accessories	Fire & Rescue Equipment	Communication Equipment	EMS Equipment	Other
Azle	\$0	\$25,000			\$3,200	\$21,800		
Benbrook	0	25,000			25,000			
Briar	0	25,000				25,000		
Cresson	0	12,500			12,500			
Crowley	0	25,000			5,200	13,400	6,400	
Eagle Mountain	0	25,000				25,000		
Everman	0	25,000			15,600	9,400		
Haslet	0	25,000			20,000	5,000		
Kennedale	0	25,000			25,000			
Lake Worth	0	25,000				25,000		
Newark	0	12,500			12,500			
Rendon	0	25,000				25,000		
Roanoke	0	12,500				12,500		
Saginaw	0	25,000			25,000			
White Settlement	0	12,500				12,500		
Total ESD Grants	\$0	\$325,000	\$0	\$0	\$144,000	\$174,600	\$6,400	\$0

Tarrant County Emergency Services District No. 1
Special Purpose Reserve Funds
FY 2022-23

	Fire	Ambulance
Allocations --		
FY 2007 to 2013 Allocations	2,550,000.00	1,670,000.00
FY 2014 Allocation	500,000.00	180,000.00
FY 2015 Allocation	350,000.00	150,000.00
FY 2016 Allocation	350,000.00	160,000.00
FY 2017 Allocation	300,000.00	200,000.00
FY 2018 Allocation	300,000.00	200,000.00
FY 2019 Allocation	350,000.00	230,000.00
FY 2020 Allocation	410,000.00	260,000.00
FY 2021 Allocation	450,000.00	350,000.00
FY 2022 Allocation	450,000.00	450,000.00
FY 2023 Allocation	650,000.00	650,000.00
FY 2014 Sale of Equipment	182,452.00	0.00
FY 2016 Sale of Equipment	182,452.00	0.00
FY 2017 Sale of Equipment	172,452.00	0.00
FY 2021 Sale of Equipment	0.00	0.00
FY 2022 Sale of Equipment	0.00	0.00
FY 2023 Sale of Equipment (Est.)	60,000.00	0.00
Interest To-Date **	70,541.33	72,868.30
Total Allocations & Interest	\$7,327,897.33	\$4,572,868.30
Expenditures --		
FY 2007 to 2013 Expenditures	1,896,462.73	950,000.00
FY 2014 Expenditures	571,868.00	0.00
FY 2015 Expenditures	0.00	225,000.00
FY 2016 Expenditures	1,120,497.50	175,000.00
FY 2017 Expenditures	608,022.02	90,000.00
FY 2018 Expenditures	0.00	210,000.00
FY 2019 Expenditures	0.00	150,000.00
FY 2020 Expenditures	0.00	75,000.00
FY 2021 Expenditures	288,110.00	375,000.00
FY 2022 Expenditures	306,387.29	0.00
FY 2023 Expenditures (Est.)	770,000.00	0.00
FY End TexPool transfers TBD	0.00	0.00
Total Expenditures	\$5,561,347.54	\$2,250,000.00
FY 2023 Projected Balance	\$1,766,549.79	\$2,322,868.30
FY 2022 Projected Balance	\$1,826,549.79	\$1,672,868.30
** TexPool as of 07/31/22	\$2,132,935.39	\$1,572,847.68

Fire Equipment Reserve Schedule by Fiscal Year (ESD Owned Equipment)

Department	FY 2022 Budget	FY 2023 Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Tankers (by order FY)								
Azle (3000)							X	
Benbrook (3000)								
Crowley (2000)							X	
Eagle Mountain (3000)								
Everman (2000)								
Haslet (2000)		X						
Lake Worth (2000)					X			
Rendon (3000)								
Saginaw (2000)								
Brush Trucks (by order FY)								
Azle								
Benbrook								
Crowley		X						
Eagle Mountain								
Haslet		X						
Lake Worth		X						
Rendon		X						
Total	0	5	0	0	1	0	2	0
Funding Need/Used								
2000 gal. Tanker	\$790,000	FY1 0 FY2+ 306,387	\$0 1 \$350,000 0	\$0 0 440,000 0	\$0 1 \$350,000 0	\$0 0 440,000 0	\$350,000 1 0 0	\$0 0 440,000 0
3000 gal. Tanker	\$865,000	FY1 0 FY2+ 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	400,000 1 0 0	0 0 465,000 0
Brush Truck	\$178,795	FY1 0 FY2+ 0	0 4 420,000 0	0 0 715,580 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Other (i.e. extend life)	-	0 -	0 -	0 -	0 -	0 -	0 -	0 -
Funding Needed/Used	0	\$306,387	5	\$770,000	0	\$440,000	0	\$715,580
Funding Needed/Used	0	\$306,387	5	\$770,000	0	\$440,000	2	\$750,000
Funding Needed/Used	0	\$306,387	5	\$770,000	0	\$440,000	2	\$750,000
Cash Flow Used, Needed & Projections								
Prior Years Carryover	\$1,612,395	\$1,756,008	\$1,696,008	\$2,046,008	\$1,980,428	\$2,280,428	\$2,550,428	\$2,450,428
Trade/Sale - Tanker	0	0	60,000	0	0	60,000	0	135,000
Trade/Sale - Brush Truck	0	60,000	80,000	0	0	0	0	0
Reserve Allocations	450,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Total Funds Available	\$2,062,395	\$2,466,008	\$2,486,008	\$2,696,008	\$2,630,428	\$2,990,428	\$3,200,428	\$3,235,428
Funding Needed/Used	306,387	770,000	440,000	715,580	350,000	440,000	750,000	905,000
Reserve Balance	\$1,756,008	\$1,696,008	\$2,046,008	\$1,980,428	\$2,280,428	\$2,550,428	\$2,450,428	\$2,330,428

Note: Reserve balance does not include interest earnings. Order year and delivery year may cross fiscal year(s). Using present day pricing, projected average annual allocation to the reserve fund is \$598,297 (before sale of equipment). Reserve funds may be used for "Other" expenditures to extend the life of a piece of equipment (budgeted in the Equipment Maintenance line item).

Detailed Fire Equipment Schedule (Owned by ESD)							
Dept	Units	Apparatus	Deployed Year*	Model	Mileage	Repair Cost	Projected Order FY
Azle	52	Tanker (3000)	2013	Spartan Gladiator	30,296	\$58,886	2028
	B52	Brush Truck	2023	Ford	34,152	\$29,132	2035
Benbrook	53	Tanker (3000)	2015	Spartan Gladiator	18,375	\$22,032	2030
	B53	Brush Truck	2023	Ford	23,525	\$12,662	2035
Crowley	54	Tanker (2000)	2013**	Spartan Legend	26,608	\$98,106	2028
	B54	Brush Truck	2007	Ford	9,898	\$15,100	2023
Eagle Mt.	21	Tanker (3000)	2015	Spartan Gladiator	19,550	\$25,042	2030
	B221	Brush Truck	2023	Ford	26,460	\$40,355	2035
Everman	19	Tanker (2000)	2022	Spartan MetroStar	0	\$0	2037
Haslet	28	Tanker (2000)	2005	Pierce	35,596	\$150,448	2023
	B28	Brush Truck	2007	Ford	20,462	\$10,355	2023
Lake Worth	10	Tanker (2000)	2010	Pierce	28,255	\$60,598	2026
	B10	Brush Truck	2007	Ford	13,677	\$3,635	2023
Rendon	26	Tanker (3000)	2017	Spartan Gladiator	10,105	\$3,820	2032
	B26	Brush Truck	2007	Ford	1,907	\$14,221	2023
Saginaw	14	Tanker (2000)	2017	Spartan MetroStar	10,330	\$7,536	2032

* -- Not model year

** -- \$52,280 repair costs associated with accident

Ambulance Grant Schedule by Fiscal Year (Grant Program; Not Owned by ESD)

Department	FY 2022 Budget	FY 2023 Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Azle	XX	X					XX	X
Benbrook	XXX	X					XXX	X
Crowley	X	XX					X	XX
Eagle Mt.	XXX	X					XXX	X
Everman	X	X					X	X
Kennedale	X	X					X	X
Rendon	XX	X					XX	X
Roanoke	X						X	
Total	14	8	0	0	0	0	14	8
Funding Need/Used								
\$150,000 current: \$75,000	0	0	0	0	0	0	9	6
\$150,000 current: \$100,000	0	0	0	0	0	0	5	2
ARPA Funds*	14	8	0	0	0	0	0	0
Funding Needed/Used	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,000	\$1,200,000
Cash Flow -- Used, Needed & Projections								
Prior Years Carryover	\$1,150,000	\$1,600,000	\$2,250,000	\$2,900,000	\$3,550,000	\$4,200,000	\$4,850,000	\$3,400,000
ARPA Funds Received*	0	0	0	0	0	0	0	0
Reserve Allocations	450,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Total Funds Available	\$1,600,000	\$2,250,000	\$2,900,000	\$3,550,000	\$4,200,000	\$4,850,000	\$5,500,000	\$4,050,000
ARPA Funds Used*	0	0	0	0	0	0	0	0
Reserve Funds Needed/Used	0	0	0	0	0	0	2,100,000	1,200,000
Reserve Balance	\$1,600,000	\$2,250,000	\$2,900,000	\$3,550,000	\$4,200,000	\$4,850,000	\$3,400,000	\$2,850,000

Notes: A minimum 5 year average useful life for 22 ambulances is expected. If each ambulance were replaced every 5 years, allocations need to be at around \$600,000 annually to fund the program. However, some units have a longer useful life or the agency chooses to extend the life. As a result, purchases are delayed and reserves accumulate faster. Reserve units are not part of the funding strategy. The reserve balance does not include interest earnings.

* - The fiscal years with a **X** beside a department represents a ARPA funded ambulance and the fiscal year an agreement or amendment was or will be acted on. Due to supply chain issues, delivery timelines are not known. Reimbursements to departments and from Tarrant County will be recorded as they occur and not projected.

Detailed Ambulance Schedule (Not Owned by ESD)							
Dept	Unit	Model Year	Model	Mileage	Last FY Replaced	ARPA Funding Phase/FY	Comments
Azle	M52	2017	Dodge 4500/Wheel Coach	96,519	2018	3 - FY22	
	M252	2012	Dodge 4500/Frazer	141,618	2021	3 - FY22	
	M352	2020	Dodge 4500/Frazer	32,799	---	5 - FY23	
Benbrook	M53	2014	Ford F450 AEV	62,364	2015	1 - FY22	
	M253	2017	Ford F450 AEV	88,671	2018	3 - FY22	
	M353	2015	Ford F450 AEV	83,466	2016	3 - FY22	
	M453	2020	Ford F550 Braun	41,506	2021	5 - FY23	
Crowley	M54	2020	Ford F550 Braun	25,464	2021	3 - FY22	
	M254	2021	Ford F550 Braun	10,281	2021	5 - FY23	
	M354	2015	Ford F450 Frazer	114,088	---	5 - FY23	
Eagle Mt.	M21	2019	Ford Horton E450	63,297	2019	3 - FY22	
	M221	2020	Ford Horton E450	38,928	2021	5 - FY23	CARES Act funded - FY21
	M321	2015	Ford Horton E450	107,132	2015	1 - FY22	
	M421	2017	Ford Horton E450	63,256	2017	3 - FY22	
Everman	M19	2016	Ford F450	40,898	2021	5 - FY23	Remounted
	M219	2012	Ford F450	6,807	2019	3 - FY22	
Kennedale	M59	2021	Ford F550	1021	2021	5 - FY23	
	M259	2011	Ford F450	152,129	n/a	3 - FY22	
Rendon	M26	2019	Dodge 4500	24,402	2021	3 - FY22	Remounted
	M226	2013	Ford F450	65,010	2013	1 - FY22	
	M326	2020	Ford F450	6,930	2021	5 - FY23	CARES Act funded - FY21
Roanoke	M61	2020	Ford F550 Frazer	33,418	2020	3 - FY22	

* -- All 22 ambulances are included as part of a ARPA funding agreement with Tarrant County. The funds are spread over several phases and departments funded through a stand alone agreement or amendments. Supply chain issues have impacted delivery timelines.

Note: Reserve units are not part of the replacement funding programs.

As of July 2022