



Emergency Services Districts (ESDs)

FIRE

RESCUE

EMS

**Created by
Local Voters**

**Governed by
5 Commissioners**

**Primarily Funded by
Property Taxes**

BASICS

Local Government Entity

Sales and Ad Valorem Tax Authority

Subject to Open Meetings and Public Information

Fiscal Accountability thru County

May contract for services or employ personnel

Must comply with bidding and purchasing laws

ESDs in Texas

340 ESDs in Texas

In 96 counties

May collect sales tax (100 are funded in part with sales tax)

Access to Grants and Loans

GR-Dedicated Funds Possible

Ad Valorem Taxes

Constitutional Cap of 10 cents (approximately 30% of ESD's are at or near the cap)

Comply with Truth-in-Taxation Process

Notice and Hearing required if exceed No-New-Revenue Rate

Some are small taxing units (less than \$500,000 revenue)

396

Fire Departments

3570

Paid Personnel

8126

Volunteers

10,000,000

Texans Served