

## RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS       §  
  §  
COUNTY OF TRAVIS       §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 2 ("District") has projected the operating expenses and revenues for the District for the period of October 1, 2023 through September 30, 2024;

NOW, THEREFORE, KNOW ALL PERSONS BY THESE PRESENTS:

Section 1. The Board of Commissioners wishes to adopt this Resolution and the District's operating budget. The Operating Budget attached hereto as Exhibit "A" is part of this Resolution.

Section 2. The Secretary of the Board of Commissioners is directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 13<sup>th</sup> day of September 2023.

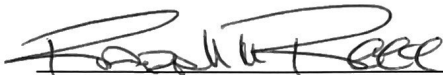
(SEAL)

TRAVIS COUNTY EMERGENCY SERVICES  
DISTRICT NO. 2



Rico Reyes, President  
Board of Commissioners

ATTEST:



Randy Reese, Secretary  
Board of Commissioners

## **EXHIBIT A**

### **Adopted Operating Budget**

## CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS       §  
  §  
COUNTY OF TRAVIS       §

The undersigned officer of the Board of Commissioners ("Board") of Travis County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Travis County Emergency Services District No. 2 ("District") convened in regular session on the 13<sup>th</sup> day of September 2023, at District Headquarters, 201 E. Pecan Street, Pflugerville, Texas, and the following officers and members of the Board:

|               |   |                 |
|---------------|---|-----------------|
| Rico Reyes    | - | President       |
| April Griffin | - | Vice President  |
| Randy Reese   | - | Secretary       |
| Mike Howe     | - | Treasurer       |
| Robert Turner | - | Asst. Treasurer |

were present, except Commissioner(s) Howe, thus constituting a quorum. Among other business, a:

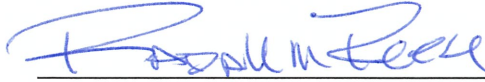
### RESOLUTION ADOPTING BUDGET

was introduced for the consideration of the Board. It was then moved and seconded that the Resolution Adopting Budget ("Resolution") be adopted, and, after discussion, the motion prevailed and carried by majority vote.

2. A true, full and correct copy of the Resolution adopted at the meeting described above is attached to this certificate. The Resolution has been recorded in the District's minutes of the meeting. The persons named in the paragraph above are the duly chosen, qualified and acting officers and members of the Board as indicated in paragraph 1. Each of the officers and members of the Board was notified officially and personally, in advance, of the time, place and purpose of the Board meeting and that the Resolution would be introduced and considered for adoption at the meeting. Each of the officers and members consented, in advance, to holding the meeting for such purpose. The meeting was open to the public as required by law, and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED the 13 day of September 2023.

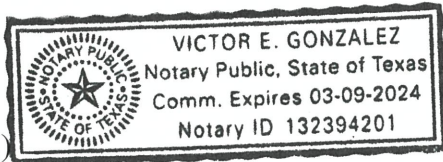
(SEAL)



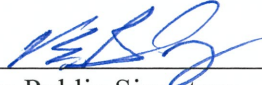
Randy Reese, Secretary  
Board of Commissioners

THE STATE OF TEXAS       §  
  §  
COUNTY OF TRAVIS       §

This instrument was acknowledged before me on September 13, 2023, by Randy Reese, Secretary, of the Board of Commissioners of Travis County Emergency Services District No. 2, on behalf of the District.



(SEAL)



Notary Public Signature

# Travis County ESD No. 2 Approved Operating Budget 9/13/23

Total Authorized FTEs

289

330

330

338

FY22 Actual

FY23 Approved  
Budget

FY23 Amended  
Budget

FY23 End of  
Year Estimate  
as of 9/11/23

FY24  
Approved  
Budget

## BEGINNING BALANCE

\$ 26,095,244

\$ 34,549,949

\$ 34,515,646

\$ 35,652,232

## Sources of Funds

0.090

0.0800

0.0773

### Property Taxes - ESD2

\$ 14,273,497

\$ 16,051,713

\$ 16,051,713

\$ 16,259,092

\$ 17,622,228

### Sales Tax

\$ 19,879,842

\$ 22,283,412

\$ 22,283,412

\$ 20,099,312

\$ 21,747,747

### Fire & EMS Revenue

\$ 3,248,765

\$ 3,816,213

\$ 3,816,213

\$ 3,154,840

\$ 3,243,885

### Grant Revenue

\$ 4,081

\$ 175,909

\$ 175,909

\$ 425,485

\$ 90,909

### Other Revenue

\$ 1,127,564

\$ 687,320

\$ 687,320

\$ 2,182,045

\$ 710,210

### Pfluger Hall Revenue

\$ 60,512

\$ -

\$ -

\$ -

\$ -

### FP&S Grant Revenue

\$ 78,556

\$ -

\$ -

\$ -

\$ -

## TOTAL SOURCES OF FUNDS

\$ 38,672,817

\$ 43,014,567

\$ 43,014,567

\$ 42,120,774

\$ 43,414,979

## Uses of Funds

### Operating Budget

#### Salaries and Benefits

#### Operations

\$ 15,984,102

\$ 26,248,554

\$ 26,248,554

\$ 22,282,552

\$ 28,487,739

#### Training

\$ 3,436,021

\$ 5,613,907

\$ 5,606,407

\$ 5,410,996

\$ 4,733,730

#### General and Administrative

\$ 5,756,292

\$ 7,542,284

\$ 7,549,784

\$ 7,397,670

\$ 8,635,977

#### Community Risk Reduction

\$ 927,217

\$ 1,080,629

\$ 1,080,629

\$ 1,065,312

\$ 1,158,623

#### Pfluger Hall Expense

\$ 81,063

\$ 80,985

\$ 80,985

\$ 56,802

\$ 36,182

#### FP&S Grant Program Exp

\$ 76,920

\$ -

\$ -

\$ -

\$ -

## Total Operating Budget

\$ 26,261,615

\$ 40,566,359

\$ 40,566,359

\$ 36,213,332

\$ 43,052,251

## Capital Project Funding

### Debt Service Payments

\$ 1,475,504

\$ 1,710,055

\$ 1,710,055

\$ 1,710,055

\$ 1,603,040

#### New Debt Service

\$ 364,581

### Capital Projects (Transfer to CAP)

\$ 2,570,602

\$ 4,277,148

\$ 4,291,862

\$ 3,060,801

\$ 4,758,948

## Total Capital Funding

\$ 4,046,106

\$ 5,987,203

\$ 6,001,917

\$ 4,770,856

\$ 6,726,569

## TOTAL USES OF FUNDS

\$ 30,307,721

\$ 46,553,562

\$ 46,568,276

\$ 40,984,188

\$ 49,778,820

### Other Sources/uses of Funds

\$ 55,306

\$ -

\$ -

## Sources - Uses

\$ 8,420,402

\$ (3,538,996)

\$ (3,553,710)

\$ 1,136,586

\$ (6,363,841)

## ENDING BALANCE (Total)

\$ 34,515,646

\$ 31,010,953

\$ 35,652,232

\$ 29,288,391

## Restricted Balance

\$ 3,500,000

\$ 3,500,000

\$ 3,500,000

\$ 3,500,000

## Reserve Requirement (3 mo. Operating)

\$ 6,565,404

\$ 10,141,590

\$ 9,053,333

\$ 10,763,063

## Over/(Under) Restricted & Reserve

\$ 24,450,242

\$ 17,369,363

\$ 23,098,899

\$ 15,025,328

## Debt/Exp Level

5.6%

4.2%

4.6%

## Property tax rate components

### M&O Tax Rate

0.0900

0.0800

0.0773

### Debt Tax Rate

0.0000

0.0000

0.0000

## Travis County ESD No. 2 CAP Fund Summary as of 9/13/23

| Capital Projects Fund         | FY22 Actual          | FY23<br>Approved<br>Budget | FY23<br>Amended<br>Budget | FY23 End of<br>Year Estimate<br>9/11/23 | FY24<br>Approved<br>Budget |
|-------------------------------|----------------------|----------------------------|---------------------------|---|----------------------------|
| BEGINNING BALANCE             | \$ (205,455)         | \$ 3,883,517               |                           | \$ 4,329,252                            | \$ (6,113,026)             |
| <b>Sources of Funds</b>       |                      |                            |                           |   |                            |
| Transfer from Gen Fund        | \$ 2,570,600         | \$ 4,277,148               | \$ 4,291,862              | \$ 3,060,801                            | \$ 4,758,948               |
| Proceeds from Loans           | \$ 8,543,851         | \$ 7,759,617               | \$ 9,029,617              | \$ 3,636,755                            | \$ 31,533,720              |
| Interest Income               | \$ 4,498             | \$ -                       | \$ -                      | \$ 84,000                               | \$ -                       |
| Miscellaneous                 | \$ -                 | \$ -                       | \$ -                      | \$ -                                    | \$ -                       |
| <b>TOTAL SOURCES OF FUNDS</b> | <b>\$ 11,118,949</b> | <b>\$ 12,036,765</b>       | <b>\$ 13,321,479</b>      | <b>\$ 6,781,556</b>                     | <b>\$ 36,292,668</b>       |
| <b>Uses of Funds</b>          |                      |                            |                           |   |                            |
| General & Administrative      | \$ -                 | \$ -                       | \$ -                      | \$ -                                    | \$ -                       |
| Vehicles and Equipment        | \$ 2,969,020         | \$ 4,853,522               | \$ 4,853,522              | \$ 3,104,889                            | \$ 6,366,185               |
| Improvements                  | \$ 423,927           | \$ 1,113,243               | \$ 1,113,243              | \$ 910,317                              | \$ 3,191,174               |
| Buildings                     | \$ 3,191,296         | \$ 9,503,776               | \$ 10,788,490             | \$ 13,208,628                           | \$ 19,525,775              |
| <b>TOTAL USES OF FUNDS</b>    | <b>\$ 6,584,242</b>  | <b>\$ 15,470,541</b>       | <b>\$ 16,755,255</b>      | <b>\$ 17,223,834</b>                    | <b>\$ 29,083,134</b>       |
| Sources - Uses                | \$ 4,534,707         | \$ (3,433,776)             | \$ (3,433,776)            | \$ (10,442,278)                         | \$ 7,209,534               |
| <b>ENDING BALANCE</b>         | <b>\$ 4,329,252</b>  | <b>\$ 449,741</b>          |                           | <b>\$ (6,113,026)</b>                   | <b>\$ 1,096,508</b>        |

## Travis County ESD No. 2 Capital Project Appropriations as of 9/13/23

|   | FY22 Actual          | FY23 Approved Budget        | FY23 Amended Budget        | FY23 End of Year Estimate 9/11/23        | FY24 Approved Budget        |
|---|----------------------|-----------------------------|----------------------------|--|-----------------------------|
| <b>Spending Plan (cash flow, project schedule)</b>  | \$ 6,584,242         | \$ 15,470,541               | \$ 16,755,255              | \$ 17,223,834                            | \$ 29,083,134               |
| <b>Appropriations</b>                               | \$ 3,378,338         | \$ 27,320,661               | \$ 28,610,661              |  | \$ 15,147,988               |
| Appropriation Balance                               | \$ 6,600,877         | \$ 18,278,704               | \$ 18,456,283              | \$ 17,987,704                            | \$ 4,052,557                |
| <b>Funding Plan</b>                                 |                      |                             |                            |  |                             |
| Cash  | \$ 2,570,600         | \$ 4,277,148                | \$ 4,291,862               | \$ 3,060,801                             | \$ 4,758,948                |
| Interest Income                                     | \$ 4,498             | \$ -                        | \$ -                       | \$ 84,000                                | \$ -                        |
| Debt (Amount funded, NOT payment)                   | \$ 8,543,851         | \$ 7,759,617                | \$ 9,029,617               | \$ 3,636,755                             | \$ 31,533,720               |
| Other - transfer to/from GEN                        | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| <b>Total</b>  | <b>\$ 11,118,949</b> | <b>\$ 12,036,765</b>        | <b>\$ 13,321,479</b>       | <b>\$ 6,781,556</b>                      | <b>\$ 36,292,668</b>        |
| <b>Funding Balance</b>                              | \$ 4,329,252         | \$ 449,741                  |                            | \$ (6,113,026)                           | \$ 1,096,508                |
| <b>Capital Fund Spending Plan Components</b>        | <b>FY22 Actual</b>   | <b>FY23 Approved Budget</b> | <b>FY23 Amended Budget</b> | <b>FY23 End of Year Estimate 9/11/23</b> | <b>FY24 Proposed Budget</b> |
| Construction of C Rec. and S05                      | \$ -                 |                             | \$ -                       | \$ -                                     | \$ -                        |
| Construction of Station 6                           | \$ 2,104,053         | \$ 6,119,970                | \$ 6,119,970               | \$ 6,169,350                             | \$ 186,167                  |
| Station 7 & Training Field Updates and Construction | \$ 502,564           | \$ 2,633,806                | \$ 2,633,806               | \$ 4,949,073                             | \$ 19,052,608               |
| FY19 Capital Equip and Vehicles                     | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| FY19 Capital Improvements                           | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| FY20 Capital Equip and Vehicles                     | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| FY20 Capital Improvements                           | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| FY24 and Forecast Vehicles                          | \$ -                 | \$ -                        | \$ -                       | \$ -                                     | \$ 4,948,220                |
| Station 7 Temp Building                             | \$ 231,549           | \$ -                        | \$ -                       | \$ 26,551                                | \$ -                        |
| FY21 Capital Improvements                           | \$ 256,037           | \$ -                        | \$ -                       | \$ 260,378                               | \$ -                        |
| New Ambulance S06                                   | \$ 258,854           | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| Ambulance replace VIN802                            | \$ 257,854           | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| Engine Refurbishment VIN812                         | \$ 238,137           | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| Engine Refurbishment VIN456                         | \$ 15,719            | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| Brush Truck Addition                                | \$ 207,149           | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| FY22 Capital Improvements                           | \$ 167,890           | \$ 843,243                  | \$ 843,243                 | \$ 647,854                               | \$ 287,674                  |
| Ops items to CAP                                    | \$ 309,338           | \$ -                        | \$ -                       | \$ -                                     | \$ -                        |
| New Aerial: Repl VIN#224                            | \$ 1,585,100         | \$ 142,861                  | \$ 142,861                 | \$ 74,000                                | \$ -                        |
| FY22 and 23 Squad and Command                       | \$ 40,870            | \$ 1,190,967                | \$ 1,265,967               | \$ 604,775                               | \$ 844,437                  |
| Engine Addition 1                                   | \$ -                 | \$ 1,223,482                | \$ 1,223,482               | \$ 973,601                               | \$ 218,259                  |
| Engine Addition 2                                   | \$ -                 | \$ 1,223,482                | \$ 1,223,482               | \$ 973,631                               | \$ 218,229                  |
| Station 8   | \$ 353,130           | \$ -                        | \$ -                       | \$ 20,841                                | \$ -                        |
| Fire Equipment                                      | \$ -                 | \$ 756,713                  | \$ 681,713                 | \$ 478,883                               | \$ 137,040                  |
| Ambulance replacement                               | \$ -                 | \$ 316,017                  | \$ 316,017                 | \$ -                                     | \$ -                        |
| FY23 Improvements                                   | \$ -                 | \$ 270,000                  | \$ 270,000                 | \$ 2,085                                 | \$ 2,903,500                |
| FM973 and New station                               | \$ -                 | \$ 750,000                  | \$ 2,034,714               | \$ 2,042,814                             | \$ 287,000                  |
| <b>TOTAL</b>  | <b>\$ 6,584,242</b>  | <b>\$ 15,470,541</b>        | <b>\$ 16,755,255</b>       | <b>\$ 17,223,834</b>                     | <b>\$ 29,083,134</b>        |

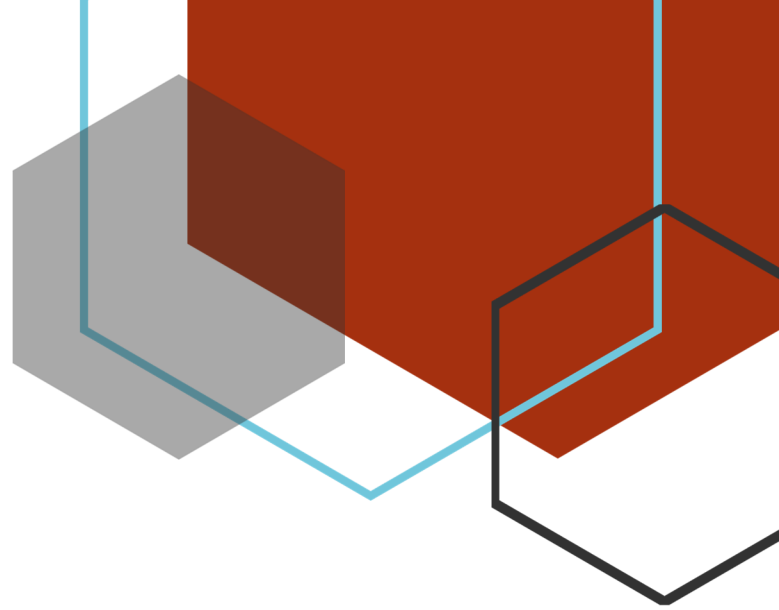
## Travis County ESD No. 2 Fee Schedule

| Fee Category   | Description  | FY23 Approved Fee                 | Measure                               | FY24 Approved Fee                 | Measure                               | Change |
|--|--|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|--------|
| Open records   | Request for Incident Report or Public Record                                       | \$ 2.00                           | Per record request                    | \$ 2.00                           | Per record request                    |        |
| Late Fees  | Invoices unpaid after 30 days of invoice date                                      | (Prime rate + 1%)/365             | Unpaid balance per day                | (Prime rate + 1%)/365             | Unpaid balance per day                |        |
| <b>EMS Transport Charges</b>   |  |                                   |                                       |                                   |                                       |        |
|  | Advanced Life Support (ALS) 2 Transport  | \$ 1,700.00                       |                                       | \$ 1,700.00                       |                                       |        |
|  | Advanced Life Support (ALS) 2 Half Charge  | \$ 850.00                         |                                       | \$ 850.00                         |                                       |        |
|  | Advanced Life Support (ALS) 1 Transport  | \$ 1,400.00                       |                                       | \$ 1,400.00                       |                                       |        |
|  | Advanced Life Support (ALS) 1 Half Charge  | \$ 700.00                         |                                       | \$ 700.00                         |                                       |        |
|  | Non-Emergency Advanced Life Support Transport                                      | \$ 1,400.00                       |                                       | \$ 1,400.00                       |                                       |        |
|  | Basic Life Support (BLS) Transport   | \$ 1,200.00                       |                                       | \$ 1,200.00                       |                                       |        |
|  | Basic Life Support (BLS) Half Charge   | \$ 600.00                         |                                       | \$ 600.00                         |                                       |        |
|  | Non-Emergency Basic Life Support Transport   | \$ 1,100.00                       |                                       | \$ 1,100.00                       |                                       |        |
|  | Transport Mileage  | \$ 24.00                          |                                       | \$ 24.00                          |                                       |        |
|  | Transport Mileage Half Charge  | \$ 12.00                          |                                       | \$ 12.00                          |                                       |        |
|  | ALS Disposable Supplies  | \$ 400.00                         |                                       | \$ 400.00                         |                                       |        |
|  | BLS Disposable Supplies  | \$ 300.00                         |                                       | \$ 300.00                         |                                       |        |
|  | Oxygen   | \$ 125.00                         |                                       | \$ 125.00                         |                                       |        |
|  | Treatment, no transport  | \$ 175.00                         |                                       | \$ 175.00                         |                                       |        |
| <b>Emergency Response</b>  |  |                                   |                                       |                                   |                                       |        |
| False Alarms   | First false alarm within a rolling 12 months                                       | No Charge                         |                                       | No Charge                         |                                       |        |
|  | Second false alarm within a rolling 12 months                                      | No Charge                         |                                       | No Charge                         |                                       |        |
|  | Third false alarm within a rolling 12 months                                       | No Charge                         |                                       | No Charge                         |                                       |        |
|  | Fourth false alarm within a rolling 12 months - Single Family Residential          | \$ 50.00                          |                                       | \$ 50.00                          |                                       |        |
|  | Fifth and after false alarm within a rolling 12 months - Single Family Residential | \$ 100.00                         |                                       | \$ 100.00                         |                                       |        |
|  | Fourth false alarm within a rolling 12 months - All others                         | \$ 400.00                         |                                       | \$ 400.00                         |                                       |        |
|  | Fifth and after false alarm within a rolling 12 months - All others                | \$ 500.00                         |                                       | \$ 500.00                         |                                       |        |
| Incident Response  | Basic Motor Vehicle Incident   |                                   |                                       | \$ 500.00                         |                                       | NEW    |
|  | Basic Hazardous Material Incident  |                                   |                                       | \$ 800.00                         |                                       | NEW    |
|  | Extended time on Incident response   |                                   |                                       | \$ 300.00 per hour                |                                       | NEW    |
| <b>Fire Inspection*</b>  |  |                                   |                                       |                                   |                                       |        |
|  | Open Burning Permit Fee  | \$ 50.00                          |                                       | \$ 50.00                          |                                       |        |
|  | Adoption/Foster Care Fire Inspection Fee   | \$ 50.00                          |                                       | \$ 50.00                          |                                       |        |
|  | Requested Fire Inspection Fee  | \$ 100.00                         |                                       | \$ 100.00                         |                                       |        |
|  | Fire Re-inspection Fee   | \$ 100.00                         | Per inspection                        | \$ 100.00                         | Per inspection                        |        |
|  | After Hours Fire Inspection Fee or Standby Fee                                     | \$ 100.00                         | per hour with 2 hour minimum          | \$ 100.00                         | per hour with 2 hour minimum          |        |
| *Fire Inspection fees apply to Travis County ESD No. 2 District boundaries exclusive of the Pflugerville city limits |  |                                   |                                       |                                   |                                       |        |
| <b>Development Services*</b>   |  |                                   |                                       |                                   |                                       |        |
| Building Plan Reviews  | Building Plan Review Fee   | \$150 plus \$0.15 per square foot |                                       | \$150 plus \$0.15 per square foot |                                       |        |
|  | Building Shell Plan Review Fee   | \$150 plus \$0.10 per square foot |                                       | \$150 plus \$0.10 per square foot |                                       |        |
|  | Building Finish Out or Remodel Plan Review Fee                                     | \$150 plus \$0.10 per square foot |                                       | \$150 plus \$0.10 per square foot |                                       |        |
|  | Subdivision Plan Review Fee  | \$ 150.00                         | per section or phase                  | \$ 150.00                         | per section or phase                  |        |
|  | Commercial Site Plan Review Fee  | \$ 300.00                         | per section or phase                  | \$ 300.00                         | per section or phase                  |        |
|  | Special Project Plan Review Fee  | \$ 300.00                         |                                       | \$ 300.00                         |                                       |        |
|  | Plan Resubmittal Fee   | \$ 100.00                         | Per project, per review after the 3rd | \$ 100.00                         | Per project, per review after the 3rd |        |
|  | Emergency Responder Radio Coverage Plan Review Fee                                 | \$ 300.00                         |                                       | \$ 300.00                         |                                       |        |



## Travis County ESD No. 2 Fee Schedule

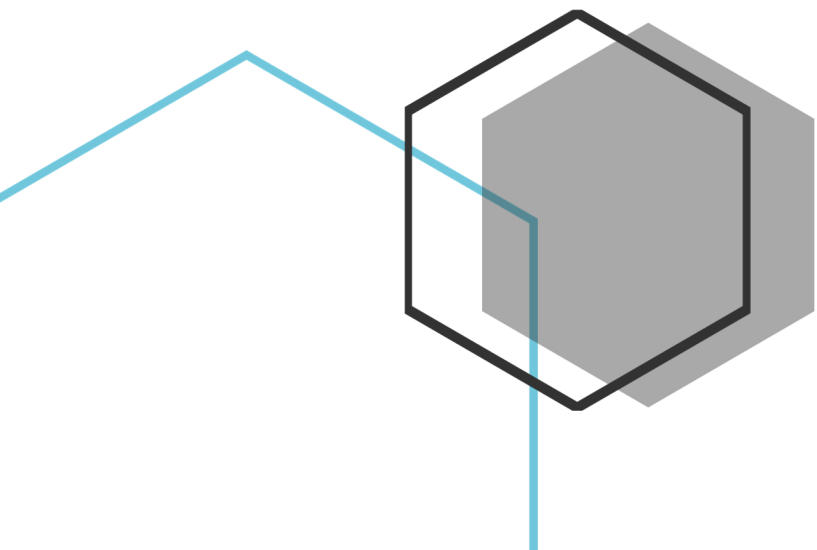
| Fee Category  | Description  | FY23 Approved Fee                              | Measure              | FY24 Approved Fee                              | Measure              | Change |
|---|--|--|----------------------|--|----------------------|--------|
| Fire System Permit Fees   | Fire Alarm System Permit Fee   | \$300 plus \$0.75 per device quantity over 100 | per building         | \$300 plus \$0.75 per device quantity over 100 | per building         |        |
|   | Fire Sprinkler Permit Fee  | \$ 600.00                                      | per riser            | \$ 600.00                                      | per riser            |        |
|   | Fire Standpipe Permit Fee  | \$ 150.00                                      | per riser            | \$ 150.00                                      | per riser            |        |
|   | Fire Pump Permit Fee   | \$ 375.00                                      |                      | \$ 375.00                                      |                      |        |
|   | Fire System Acceptance Test Fee (for fewer than 20 heads. If more than 20 heads must do Fire Sprinkler Permit) | \$ 150.00                                      | per test             | \$ 150.00                                      | per test             |        |
|   | Automatic Extinguishing System Permit  | \$ 300.00                                      | per system           | \$ 300.00                                      | per system           |        |
| Miscellaneous Permit Fees   | Access Control Gate Permit Fee   | \$ 150.00                                      |                      | \$ 150.00                                      |                      |        |
|   | Hazardous Materials Tank Installation Permit Fee   | \$ 375.00                                      |                      | \$ 375.00                                      |                      |        |
|   | High-Piled Storage Permit Fee  | \$ 375.00                                      |                      | \$ 375.00                                      |                      |        |
|   | Paint and Powder Coating Operations Permit Fee   | \$ 375.00                                      |                      | \$ 375.00                                      |                      |        |
|   | Special Event Permit Fee   | \$ 300.00                                      |                      | \$ 300.00                                      |                      |        |
|   | Tent or Membrane Structure Permit Fee  | \$ 150.00                                      |                      | \$ 150.00                                      |                      |        |
|   | Electronic Locking Device Permit   |  |                      | \$ 150.00                                      |                      | NEW    |
| *Development Services fees apply to Travis County ESD No. 2 District boundaries exclusive of the City of Pflugerville city limits |  |  |                      |  |                      |        |
| <b>Conference and Education Center (CEC)</b>  |  |  |                      |  |                      |        |
|   | CEC Classroom Deposit  | \$ 100.00                                      | per classroom        | \$ 100.00                                      | per classroom        |        |
|   | Rental fee for 1 Classroom - 1st hour  | \$ 75.00                                       | for first hour       | \$ 75.00                                       | for first hour       |        |
|   | Rental fee for 1 Classroom - Additional Hours  | \$ 50.00                                       | each additional hour | \$ 50.00                                       | each additional hour |        |
|   | Rental fee for 2 Classrooms - 1st hour   | \$ 125.00                                      | for first hour       | \$ 125.00                                      | for first hour       |        |
|   | Rental fee for 2 Classrooms - Additional Hours   | \$ 75.00                                       | each additional hour | \$ 75.00                                       | each additional hour |        |
|   | Rental fee for 3 Classrooms - 1st hour   | \$ 150.00                                      | for first hour       | \$ 150.00                                      | for first hour       |        |
|   | Rental fee for 3 Classrooms - Additional Hours   | \$ 100.00                                      | each additional hour | \$ 100.00                                      | each additional hour |        |
|   | Audio-visual usage fee   | \$ 250.00                                      | per day              | \$ 250.00                                      | per day              |        |
| <b>Pfluger Hall</b>   |  |  |                      |  |                      |        |
|   | Weekday (excludes Friday) Rental Deposit   | \$ 250.00                                      | per event            | \$ 250.00                                      | per event            |        |
|   | Any Day Rental Base Fee - first 4 hours  | \$ 1,000.00                                    | for first 4 hours    | \$ 1,000.00                                    | for first 4 hours    |        |
|   | Any Day Rental Base Fee - each additional hour   | \$ 250.00                                      | per hour             | \$ 250.00                                      | per hour             |        |
|   | Friday, Saturday or Sunday Rental Deposit  | \$ 500.00                                      | per event            | \$ 500.00                                      | per event            |        |
|   | Friday, Saturday or Sunday Rental Base Fee - entire day (includes security fee)                                | \$ 3,500.00                                    | per event            | \$ 3,500.00                                    | per event            |        |
|   | Security Fee - required if alcohol is served   | \$ 120.00                                      | per hour             | \$ 120.00                                      | per hour             |        |
|   | Table rental Fee   | \$ 10.00                                       | per table            | \$ 10.00                                       | per table            |        |
|   | Cancellation Fee (with at least 60 days notice)  | \$ 100.00                                      | per event            | \$ 100.00                                      | per event            |        |
|   | Weekday (excludes Friday) Rental Cancellation fee (with less than 60 days notice)                              | \$ 250.00                                      | per event            | \$ 250.00                                      | per event            |        |
|   | Friday, Saturday, or Sunday Cancellation fee (with less than 60 days notice)                                   | \$ 500.00                                      | per event            | \$ 500.00                                      | per event            |        |
|   | Facility repair or cleaning  | actual cost                                    |                      | actual cost                                    |                      |        |
|   | Audio-visual usage fee   | \$ 250.00                                      | per day              | \$ 250.00                                      | per day              |        |



# PRINCIPLES OF SOUND FINANCIAL MANAGEMENT

Travis County Emergency Services District No. 2

September 2023





## Travis County Emergency Services District No. 2

### Mission

**To provide public safety services to the community.**

We are committed to the preservation of life and property in that order. We will meet those needs by being a high performing fire department that educates the community on fire prevention, administers the fire code, prepares for and responds to incidents involving Emergency Medical Services, Fires, Hazardous Materials, Water Rescues, Confined Space Rescues, Building Collapses, Transportation Accidents, Unsafe Conditions, and Public Assistance.

### Vision

**We serve and protect health and safety and strive to enhance the quality of life. We are recognized as the Fire Department that goes above and beyond, providing superior levels of traditional and innovative services.**

Our vision outlines what our organization will be in the future. It is a beacon for planning for the future as we continue to meet demands of our constituency. We will maximize commonly accepted methodologies to go beyond traditionally accepted practices to better serve our community.

### Motto

**Because We Care.**

## Leadership

...

### Board of Commissioners

President – Rico Reyes

Vice President – April Griffin

Treasurer – Mike Howe

Assistant Treasurer – Robert Turner

Secretary – Randall Reese

### Staff

Fire Chief – Nick Perkins

Asst. Chief – Mark Moellenberg

Asst. Chief – AJ Stacer

Asst. Chief – Dan Berger

Deputy AC – Brandon Barkley

Deputy AC – Michael Anderson

Finance Director – Jessica Frazier

IT/SP Director – Victor Gonzalez

Logistics Director – Glen Smith

Office Manager – Sequina Allen



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## Governance

The Travis County Commissioners' Court appoints five members to the Travis County Emergency Services District Number 2 (TCESD2, District) Board of Commissioners who govern the operations of TCESD2. They are appointed to staggered two-year terms, represent a cross-section of the TCESD2 and meet on a regular basis to determine administrative policy and perform financial oversight.

The TCESD2 Board of Commissioners appoints the District's Fire Chief. He/she is authorized to organize and direct the operations in an efficient and effective manner. The current Fire Chief is Nicholas Perkins and he has been employed as the Fire chief since 2021.

## Service Area

TCESD2 was created according to Chapter 775 of the Texas Health and Safety Code. TCESD2 provides fire prevention, fire suppression and emergency medical services to an estimated population of more than 160,000 residents in an area of about 75 square miles in northeast Travis County. It was created in 1992 when local property owners voted to convert an existing rural fire prevention district to the current emergency services district.

The service area is roughly bounded by Farm-to-Market Road 1325 in the West, the Travis-Williamson County line on the North, Manda Carlson Road and Cameron Road on the East, and Yager Lane, Dessau Road and Howard Lane on the South. The City of Pflugerville lies within the boundaries of the District and there are two large municipal utility districts included, Wells Branch and Northtown.



## Introduction

The Principles of Sound Financial Management establishes a foundation for the fiscal strength and stability of Travis County ESD No. 2. These Principles guide the Board of Commissioners and Executive Team as they make fiscal decisions regarding resource allocations and annual appropriations. Fiscal principles assure sound stewardship of taxpayer dollars as they guide the District in the planning of expenditures, revenues and funding arrangements for public services and ensure budget flexibility and structural stability to weather economic cycles.

The financial condition of the District must be maintained at the highest level to assure resources are available to meet the community's ever-changing needs and these Principles reflect the District's commitment to continued fiscal strength.

This is the third edition and publishing of Principles of Sound Financial Management. The District has operated under similar principles since the beginning of the creation of the ESD and adhering to and updating these guiding financial policies improves the District's image and credibility with the public.

As the District and its citizen base continue to grow and become more complex, policy changes are occasionally needed. It is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines and it is the District's intent to review them at least annually and update them as needs change.



## Policy I – Fund Balance

**Committed Fund Balance:** The District maintains a “Rainy Day” fund of \$3.5 million that was established by the Board of Commissioners in July 2016. This committed fund balance is to be used only during unforeseen financial conditions that adversely affect the District’s finances and requires Board approval to use or change these funds.

**Minimum Fund Balance:** The District shall maintain a minimum General fund balance of at least three months of general fund operating expenses which includes salaries, benefits, services, and supplies, but excludes debt service payments and capital outlay expense. This fund balance is in addition to the Committed Fund Balance and will be utilized if needed in the event of revenue unavailability or economic downturn.

The District will also work toward increasing their fund balance each year with a goal of six months of general operating expenses by utilizing revenue above budget or significant budget expenditure savings to fund this reserve each budget year.

## Policy II – Grants

The District strives to utilize all available resources to fund operations and equipment including grant funding. The District shall research and apply for grants provided:

- The cost to administer the grant doesn’t exceed the benefits provided by the grant;
- The grant terms and conditions align with those of the District and all other applicable laws and regulations the District must follow;
- Programs can be completed within the allotted time frame utilizing the allotted grant resources.

All grants and other Federal and State funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.



## Policy III – Debt

The District shall strive to utilize debt responsibly with the goal to maintain a debt service to total expenditure (operating expense combined with debt service) level of less than 15%. Debt shall never be used to fund current expenditures.

The District shall evaluate all available debt options (voted-bonds, private placement, etc.) and perform a cost-benefit analysis to determine the most financially advantageous option.

The term of debt issued shall never exceed the useful life of the asset.

The use of reimbursement resolutions shall be encouraged as a cash management tool for debt funded projects. Reimbursement resolutions may be used for any project which is funded within the department's operating budget or included on the schedule of capital projects to be funded by debt in a subsequent year.

The District shall make every effort to secure debt with funds on hand and only may pledge their tax revenue when financially advantageous.

## Policy IV – Long-Term Financial Planning

The District shall create a five-year forecast annually to determine the financial capacity of the District's Strategic Plan. The forecast shall project revenue and expenditures conservatively and identify potential imbalances in revenue and expense. The forecast shall be presented to the Board of Commissioners in the annual strategic planning session along with Strategic Plan updates.

## Policy V – Budget

The District shall present each year to the Board of Commissioners a structurally balanced budget. Current revenue, which does not include the General Fund beginning balance, will be sufficient to support current expenditures (defined as "structural balance"). Unreserved fund balances in excess of required shall normally be used to fund capital items in the operating and capital budget. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve structural balance.





## Revenue

The District shall project forecasted revenues conservatively and slightly below historical trends. This conservatism is intended to reduce long-term risk associated with potential economic decline. Revenue estimates prepared for the upcoming budget year shall be slightly less conservative.

The following types of revenue will not be included in the annual proposed budget: Funds whose revenue source is primarily donations or contributions from the public, interest on escrow accounts, and grant funds for applications not yet approved.

Charges for services and other fees shall be examined at a minimum of once every five years and adjusted as deemed necessary to respond to changes in cost of service.

## Expenditures

Forecasted expenditures shall include ongoing expenses projected utilizing the standard CPI with lump-sum additions for known increases such as new staffing, equipment or capital projects.

Expenditures for the upcoming budget year will be determined on a line-by-line basis of expected program needs. Ongoing routine expenses and maintenance shall be funded on a pay-as-you-go basis.

When new FTE (full-time equivalent) staff or programs are added to the budget, the expenses will be calculated on a prorated basis if they will not begin on October 1<sup>st</sup> of the proposed budget year. This will allow the District's budget to accurately reflect only expenses that are expected to be realized. This methodology shall be utilized for vacant positions as well.

## Capital Projects

Capital project planning shall occur annually as a component of the financial and strategic planning process. The forecast shall contain a projection of upcoming facilities, vehicles and equipment needs including additions and replacements.

Maintenance and replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions.



Consideration for inclusion in the capital budget shall align with the District's capitalization policy for assets which is currently defined as a cost in excess of \$5,000 and a useful life of at least three years.

Capital projects should be financed through a combination of cash and debt and align with the District's debt policy.

## Policy VI – EMS Billing

The District shall provide emergency medical services (EMS) to its citizens utilizing a public utility model that relies on fire based EMS delivery. This model combines a blend of subsidy and user fees, with a focus on high quality patient care and system response time performance. This model provides funding through multiple sources including insurance billing, tax revenue and direct patient billing. The District shall also participate in any available funding sources from state or federal programs and grantors as those align with the District's mission and values. The District shall not refer outstanding patient balances to collection agencies. The District will have reasonable and compassionate billing practices that are sensitive to people living below the poverty line.

## Information on Other District Policies

The District has adopted numerous detailed financially-related administrative policies that cover topics such as procurement and internal controls. Additionally, the Board of Commissioners is required to adopt an investment policy and review it annually which occurs outside of this document.



# TRAVIS Co. EMERGENCY SERVICES DISTRICT No. 2 ORGANIZATIONAL CHART (CHAIN OF COMMAND)

