



Travis County Emergency Services

District No. 2

Fiscal Year 2024

Approved Budget

September 13, 2023

Travis County Emergency Services District No. 2 is located Pflugerville, Texas



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Mission

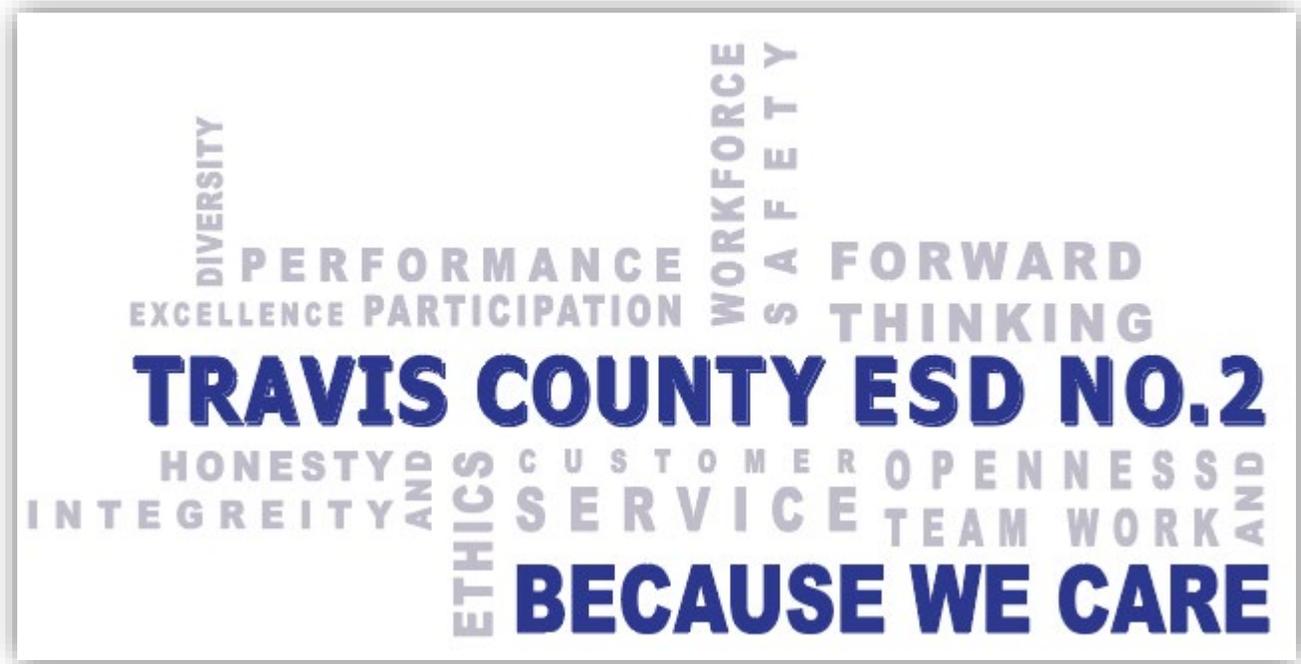
The District's mission is to provide public safety services to the community.

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, administers the fire code, prepares for and responds to incidents involving Emergency Medical Services, Fire, Hazardous Materials, Water Rescues, Trench Rescues, Confined-Space Rescues, High- and Low-Angle 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 service.

Core Values



Information about the Travis County Emergency Services District No. 2 fiscal year 2024 Budget is available online at www.pflugervillefire.org

For more information about the budget, please contact the Finance Section at (512) 251-2801 or visit the Administration Building at 201 E. Pecan Street, Pflugerville, TX 78660



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. 2 BOARD OF COMMISSIONERS

Rico Reyes, President
April Griffin, Vice President
Michael Howe, Treasurer
Robert Turner, Assistant Treasurer
Randall Reese, Secretary

TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 MANAGEMENT

Nicholas Perkins, Fire Chief
Mark Moellenberg, Assistant Fire Chief
AJ Stacer, Assistant Fire Chief
Dan Berger, Assistant Fire Chief
Michael Anderson, Deputy Assistant Fire Chief
Brandon Barkley, Deputy Assistant Fire Chief
Jessica Frazier, Finance Director
Victor Gonzalez, IT/Special Projects Director
Glen Smith, Logistics Director
Sequina Allen, Office Manager

TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 MEDICAL DIRECTOR

Dr. Michael Zimmerman



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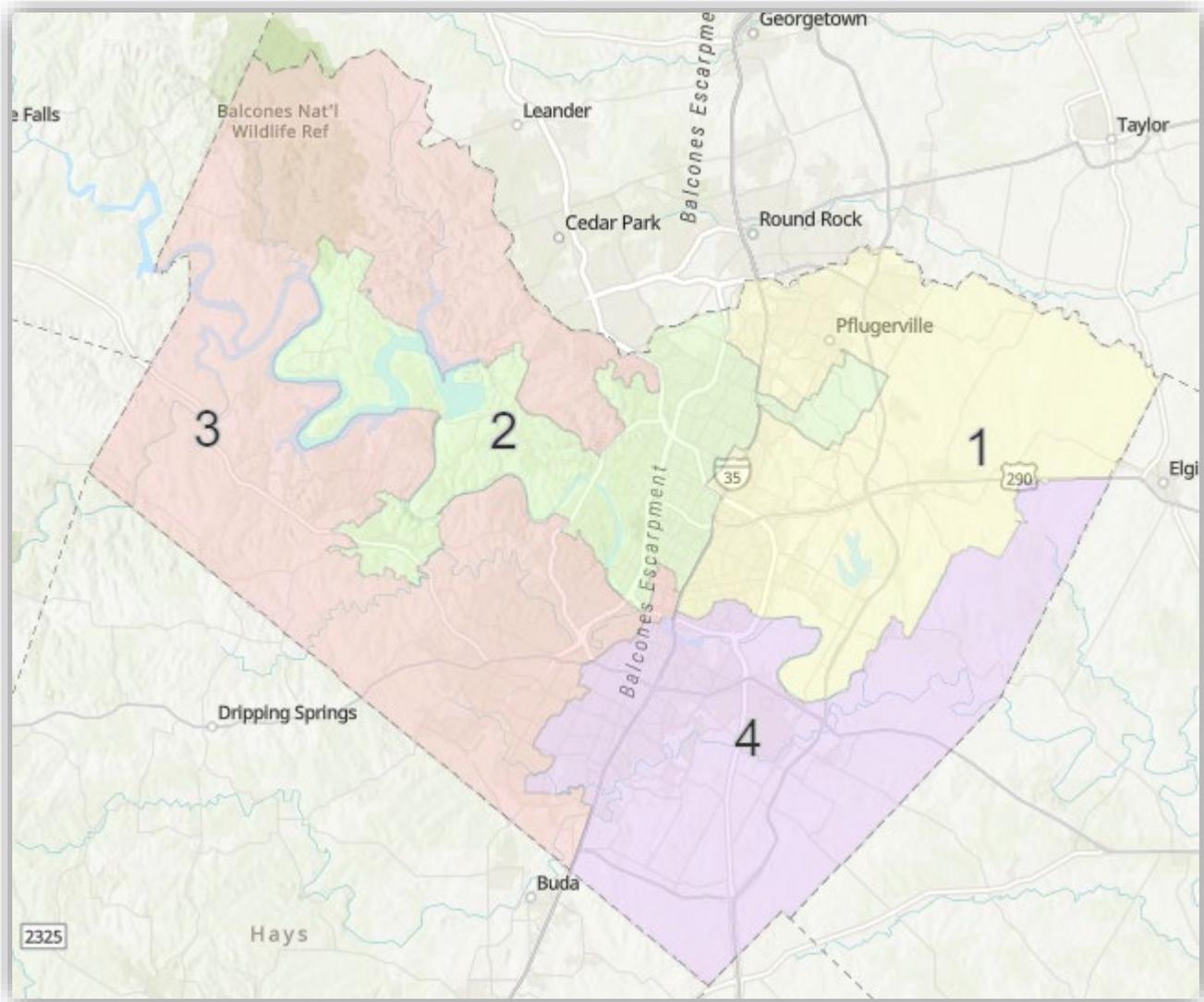
Firefighters Demonstrating CPR



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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.



Travis County Precincts

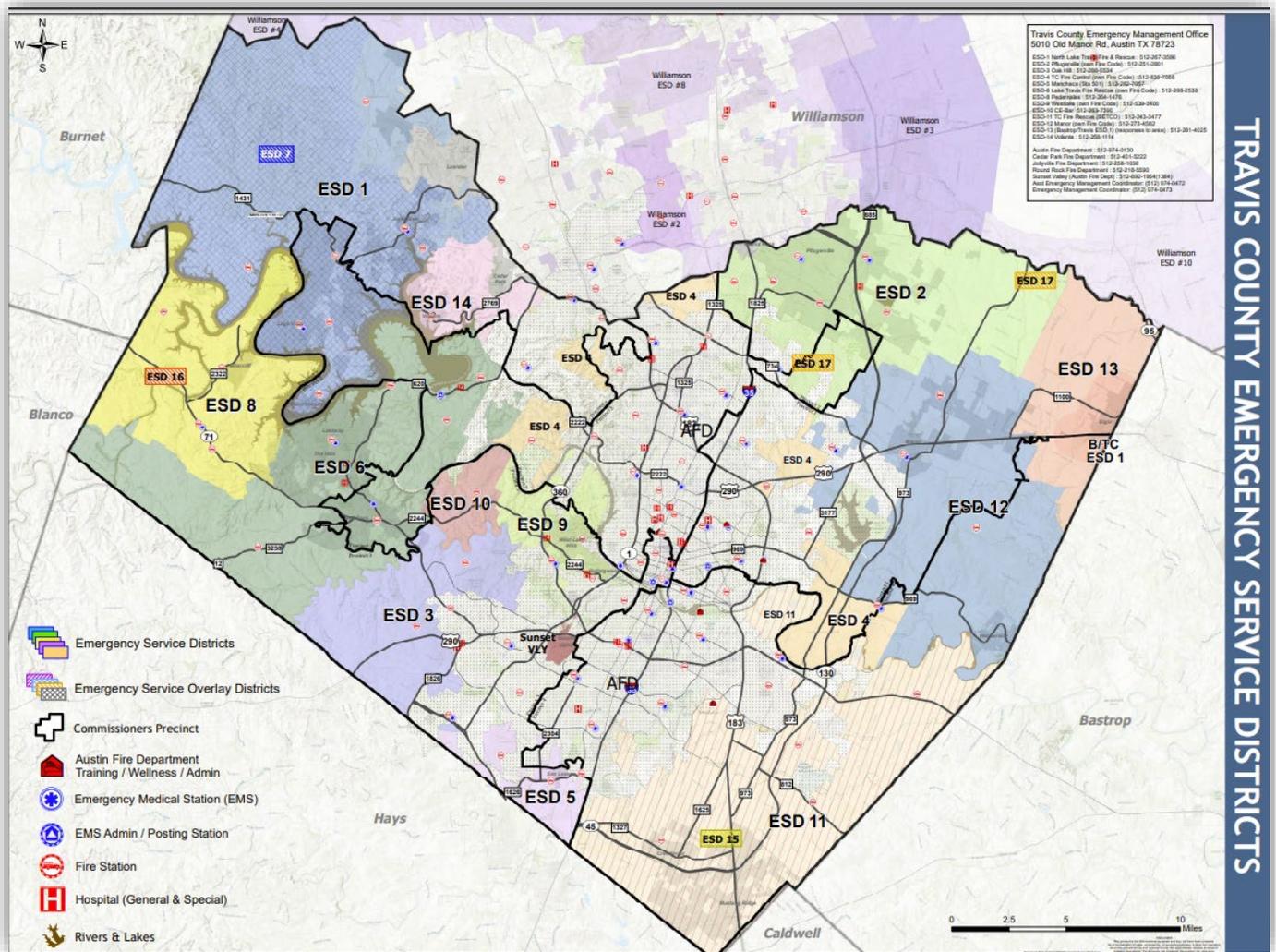
Source: <https://www.traviscountytx.gov/maps/gis-comm-pct>



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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.



Source : <https://www.traviscountytexas.gov/images/maps/EmergencyServiceDist.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. 2

Governance Background (continued)

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



April Griffin
Board Vice President



Rico Reyes
Board President



Mike Howe
Board Treasurer



Randall Reese
Board Secretary



Robert Turner
Board Assistant Treasurer

TCESD2 Board of Commissioners as of 9/30/23

The TCESD2 Board of Commissioners appoint the District's Fire Chief. They are authorized to organize and direct the department's operations in an efficient and effective manner. The current Fire Chief is Nick Perkins.



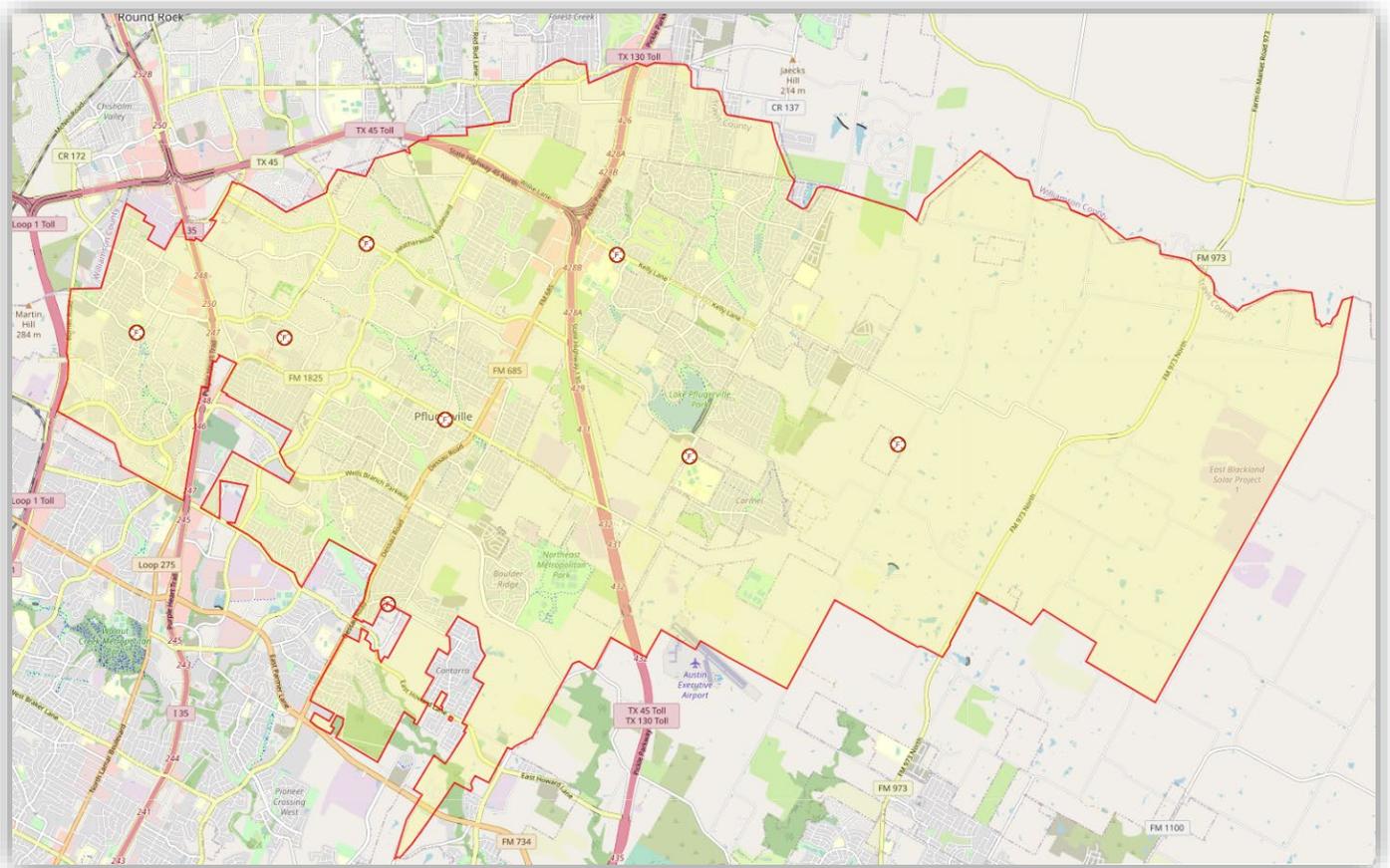
Nick Perkins, Fire Chief



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Service Area

Travis County ESD No. 2 /Pflugerville Fire Department is the busiest Emergency Services District (ESD) in the county with a great responsibility in providing fire suppression, fire prevention, and first response emergency medical care. Covering 77 square miles, we have personnel and equipment working out of seven fire stations with career firefighters ready 24 hours a day to serve the over 160,000 residents within the District.



TCESD2 Service Area

Source: <https://www.pflugervillefire.org/district-map/>

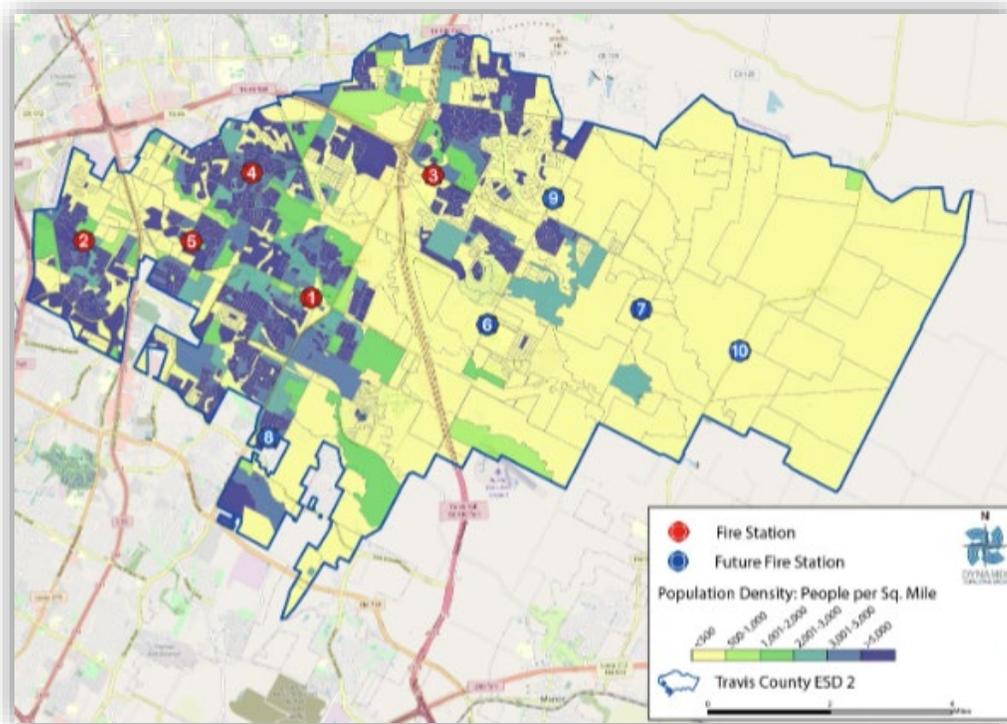
The District’s densest areas of population, considered to be “urban” or “metro” by Commission on Fire Accreditation International (CFAI) criteria, is toward the west, south and center of the jurisdiction. The northern area of the District meets the CFAI criteria for “suburban,” and the eastern area is predominantly “rural” with plentiful farm fields, livestock and large undeveloped swaths of land. The undeveloped portions of land in the eastern area of the jurisdiction are expected to be fully developed over the next 50 years.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Community Information

About one-third of the District is located within the city of Pflugerville boundaries, and the other two-thirds is unincorporated areas of Travis County. The city of Pflugerville (which is entirely contained within District boundaries) more than tripled in population in the past two decades, from 19,500 residents in the year 2000 to over an estimated 68,763 in 2023. According to an October Austin American Statesman article, the Pflugerville zip code built more apartments than the entire cities of Buffalo, N.Y. and Albany, N.Y. combined, and is the 20 fastest growing zip for multifamily projects in the County. The Austin metro statistical area, which includes the District, is the 26th most populous metro area in the country and saw the 6th largest numeric increase in population between 2021 and 2022.



2022 Population Density

The 2022 overall population density of TCESD2 is 1,934 people per square mile. The community is diverse in income with a median household income of \$89,104 and 7% of households living below the poverty level. The population in ESD2 are largely well educated with 92% of residents being high school graduates and 40% have a college degree. The population consists of approximately 25% children (18 years of age or less) and 8% age 65 or older with the remainder adults between 18 and 65 years of age. Some of the largest employers in the area include: Pflugerville Independent School District, Amazon, City of Pflugerville, Walmart, the District, Brandt, Mtech, Curative, Cash Construction Company, Costco, Flextronics, Target Stores Inc, Home Depot, USA, Inc, H. E. Butt Grocery Company, Baylor Scott & White Medical Center, Avant Technologies, Living Spaces, Harte Hanks, Hewlett Packard and Farmers Insurance. The unemployment rate in Pflugerville is 4.8% when compared to the national average of 3.6%. The type of employment is largely (71%) white collar, 16% blue collar and the remainder in the service industry.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Message from the Fire Chief – September 2023

Board of Commissioners and Citizens,

I am pleased to present the TCESD2 Budget for fiscal year 2024 (FY24). The budget development was guided by the goals outlined in the 10-year Master and Strategic Plan that was adopted by the Board. I am proud to report that this budget will address the continuation and implementation of programs related to the Board's goals and objectives.

Demand for our services continues to increase (25% in the last five years), we face funding limitations, growing scrutiny on tax dollars both at the local and State level and an increasing frequency of disasters. From the COVID-19 pandemic response to combating historic winter storms and wildfires, emergency services remain an expensive endeavor for a community, but are a necessary and essential service so a community can withstand these events to prevent and minimize loss of life and protect critical infrastructure. These events show how critical it is for the District to maintain focus on its emergency preparedness both in response capability, and financial planning so it can weather these events and maintain high-quality services for the community into the foreseeable future. The Budget presented includes measures to address these challenges and incorporate forward thinking to ensure we continue to protect the growing community we are so honored to serve.

The safety of our employees has been and will continue as our highest priority and one of the District's guiding principles. A large part of the FY24 Budget is driven by this focus as we need to ensure there are sufficient staffing to respond quickly and safely to all calls for help. There are an additional 24 Emergency Operations positions to add an additional engine company and begin staffing the District's blocking unit. It also includes an additional 9 positions needed to recalibrate staffing because of the addition of Station 7 and 8. One administrative position is being repurposed to a Community Engagement Officer role. This new position will improve the District's ability to listen to the community's needs and feedback and, in turn, demonstrate decision making and planning efforts based on that feedback. Additionally, this position can regularly communicate the current state of the District, planning efforts, and challenges.

Costs for salaries and benefits are increasing as the District has increased pay to maintain pace with market salary levels due to increased inflation and an increased demand for emergency workers which continue to be in short supply. The Budget includes funding for protective gear and equipment not only for additional personnel, but also replacement of existing gear and equipment to reduce potential exposure of personnel to carcinogens.

Another strategic focus has been on the enhancement of emergency medical services. The District continues to maintain and build its paramedic training program which provides paramedic certification for current District employees and then the ability to place these paramedics on first response vehicles and on ambulances. This program has become even more valuable as there is both a local and national shortage of paramedics. The District has also added telehealth services which enables District responders to refer patients who do not need to go to an emergency room to a physician to address lower priority medical needs.

During fiscal year 2023 the District placed a new Station into service at the Cameron Road Training Field site to provide service in that area of the District. The addition of this station reduces response times in that area from the rural standard, 15 minutes or less, to a suburban response time of 8 minutes or less.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Message from the Chief (continued)

The FY24 Budget includes funding to enhance training opportunities for future firefighters and firefighter/paramedics. Included are continuation of the High School Firefighting and Emergency Medical Technician (EMT) programs, the District Paramedic Training Program and the District's Cadet Academy. The Cadet Academy is intended to address future employee needs and supplements a prior trained workforce within the community. Our Strategic Plan Objective to be innovative with service delivery options has driven these efforts.

Completion of Fire Station #6 in September 2023 and beginning construction of Fire Station #7 in FY24 will place TCESD2 in a much better position for reducing response times and improved standards of coverage. The District is also identifying locations for additional new stations in the rapidly developing eastern portion and has purchased property in the area for this purpose. Funding is included in the Capital Budget to begin the planning for the next stations.

While much attention is focused on accomplishments in accordance with the District's Strategic Plan, we cannot overlook the commitment to maintain our organizational stability. Costs for salaries and benefits are increasing as the District has increased pay to maintain pace with the market. Our neighboring departments have increased firefighter's starting salary by almost 25% in most cases. The FY24 Budget addresses increased costs of service with respect to personnel, equipment maintenance and service, and not so often considered issues like fluctuations in fuel costs and supplies.

Looking to the future, the District must be postured to accommodate our changing community. Not only does the increase in growth and development drive demand for services, but there is also a changing expectation for services. For one, affordable health care has directly and indirectly driven a greater demand for emergency medical care. Today, public demands for fire and rescue service have changed from what was once considered a simple issue of "putting wet stuff on red stuff." Hazardous materials, construction methodologies, and population densities along with special need populations all place a greater burden on the District's preparedness.

TCESD2 will need to be proactive with its Community Risk Assessment, analyze the information and prepare to reactively respond. In doing so, the District will be able to make better utilization of its resources and develop intelligent budget priorities that are relevant to long term strategic planning.

It is with much gratitude and appreciation for our community that I want to express our sincerest thanks to the community we serve for your ongoing support. I am privileged to have the opportunity to work with an amazing team of talented professionals who ensure that the District's rich history of service and the embodiment of our motto continues, "Because We Care."

With Highest Regard,

Nick Perkins
Fire Chief



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Information

History of the Department

Before there was a formal fire department in Pflugerville, the local merchants took care of business by keeping fire buckets under the porch of Steger's Store which was located at the present-day corner of Pecan and First Street. Whenever there was a fire, someone would sound an alarm by firing a shotgun in the middle of the street and citizens gathered with fire buckets to form a bucket brigade to extinguish fires.

As the community grew and Central Texas was experiencing the historic drought of the 1950s, concerned citizens canvassed their neighbors seeking donations to purchase a fire truck. In 1955, the Pflugerville Volunteer Fire Department was formally chartered, and a fire truck was purchased for \$4,000. On the day the truck was delivered volunteer firefighters had to respond to a building fire. In October 1955, the Volunteer Fire Department purchased the land where the local men's shooting and bowling club "Schuetzen Kegel Verein" was located for just \$10.

After the Schuetzen Kegel Verein was razed, some of the timbers were used in the construction of the first fire station that became known as the Fire Hall. The Fire Hall was built close to Pecan Street where the Fire Administration Building currently stands. Many community group gatherings, sock hops, birthday parties and the annual Firemen's Bar-B-Que were held at the Fire Hall. To the rear of the Fire Hall property a little league baseball field was built, and the Volunteer Firefighters sponsored Little League Baseball Teams and kept the field ready for use.

The Fire Hall was dedicated in 1956 with the hope that "...the equipment housed...may not be needed, but at the same time it is the purpose and the desire of the Fire Department to stand ready at any and all times to make use of this equipment to the saving of property and of...lives" (excerpt from the actual dedication ceremony.)

The night of July 21, 1971 was a pivotal historic moment for the Pflugerville Volunteer Fire Department when a structure fire burned in downtown Pflugerville destroying an entire block. Inadequate water supply was an instrumental threat in efforts to combat the fire. The incident resulted in the Department realizing that their equipment was not sufficient to respond adequately and began initiatives to improve firefighting capability.

In 1985, Pflugerville Volunteer Firefighters led an effort to form a rural fire prevention district to address increased service demands because of the rapid growth and development in the Pflugerville area.



Main Street Pflugerville July 21, 1971



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

History of the Department (continued)

Travis County Rural Fire Prevention District (RFPD) No. 3 became a reality in August 1985 with voters overwhelming support thus providing a stable funding source for fire protection. The RFPD was supported with a 3-cent tax limit on each \$100 of appraised property value.

Growth in the community continued and demand for services steadily increased. In an effort to more adequately support the Department, a vote was called to convert the RFPD to an Emergency Services District. Travis County Emergency Services District Number 2 (TCESD2) became a reality on January 18, 1992. The voter-approved legislation allowed for the creation of the current TCESD2 and a new limit of 10-cents property tax per \$100 of appraised value.

Late in 1992 TCESD2 assumed responsibility for all the equipment and assets owned by the Volunteer Fire Department and Volunteer staff also became employees of the District. This move created a governmental umbrella of operations for fire and emergency services.

In 1996 TCESD2 received voter approval for the sale of bonds that were used to acquire much needed emergency equipment and begin construction of facilities. The bond sales allowed the District to build Fire Station 3 on Kelly Lane; Fire Station 4 on Pflugerville Parkway; relocate Fire Station 2 on Thermal Drive and build the present Fire Station 2 on Bratton Lane; and replace the old fire station on Pecan Street with the current Central Fire Station (Station 1). The Training Field located on Cameron Road was also included in the facility construction funded by the bond sale which all concluded in 1999 with the completion of the new Central Fire Station.



(now retired) Fire Chief Ron Moellenberg

When the District assumed responsibility for employees in 1992, there were only two full-time employees, the Fire Chief and an Administrative Assistant. The firefighting force was mostly comprised of volunteers and a handful of part-time firefighters who also worked for other fire departments in the area. The first three full-time firefighters were hired in April 1996, then in February 1998 an additional 12 firefighters were hired.

Since that time the service demand and required staffing continued to grow. The District has since replaced all volunteer and part-time staff with full-time paid career firefighters who are also certified as EMTs or Paramedics and added support staff. In 2018 the District assumed full responsibility for the provision of emergency ambulance services. Previously that service was provided by Austin-Travis County EMS via a contract with Travis County, but that contract only provided two full-time ambulances to be stationed in TCESD2. TCESD2 was experiencing growing response times by those units and because of increased service demand and increasing growth and development in the service area, the District was compelled to act.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

History of the Department (continued)

The District's plan was to augment the existing system with two District staffed ambulances, however, a rapid escalation of the expansion plan became necessary when a decision was made to relocate the Austin-Travis County EMS ambulances out of the TCESD2 service area in 2017. That decision was not made, nor supported, by TCESD2 officials. The District began operating four ambulances along with paramedic squads (as staffing levels permitted) to meet the demand and needs of the community and a fifth ambulance was added in 2020. The District began to see the strain on their budget due to the increased cost of providing Ambulance services and alerted its constituents to the issue. A petition with over 4,600 signatures was submitted to the Travis County Commissioners Court to create an overlay Emergency Services District to provide dedicated funding for the Ambulance service. A vote was called and approved by voters in May 2021 creating the new Travis County ESD No. 17 in the Austin ETJ portion of the TCESD2 service area. TCESD17 contracts with TCESD2 to provide ambulance service in their service area. Subsequently, the City of Pflugerville chose to begin utilizing a for-profit ambulance service in its city boundaries and Travis County contracted with TCESD2 to provide ambulance service in the remaining TCESD2 service area that is in the unincorporated Travis County area (map of these areas is available on page 17).

In 1998 there were 2,327 emergency incidents. In fiscal year 2023 the District responded to more than 17,500 calls for help, the majority (72%) of those being medical in nature. To address the increased need for ALS deployment, the District established Station #7 and Station #8 which deploy ALS ambulances and/or Squads. The District needed a fast solution to the growing demand so temporary buildings were established for these sites until the permanent buildings can be constructed. Station #6 is in the final stages of construction and will open in October 2023. The District also purchased property in FY23 that is located in the eastern portion of the District that will be considered for a future station site.

In 2023 the District delivers its services using the resources housed in its 7 fire stations (Station 1-5, 7, & 8, Station #6 is scheduled to open in October 2023). This includes one or more of the four engine companies with 4 persons each; one quint (aerial) with 4 persons; 4 ambulances (with 2 persons with at least one of which is credentialed as Firefighter/Paramedic); and 3 full and one part-time paramedic squad (when staffing levels allow). Appropriate command, accountability, and safety personnel are also dispatched as needed.



Local 4137 Honor Guard



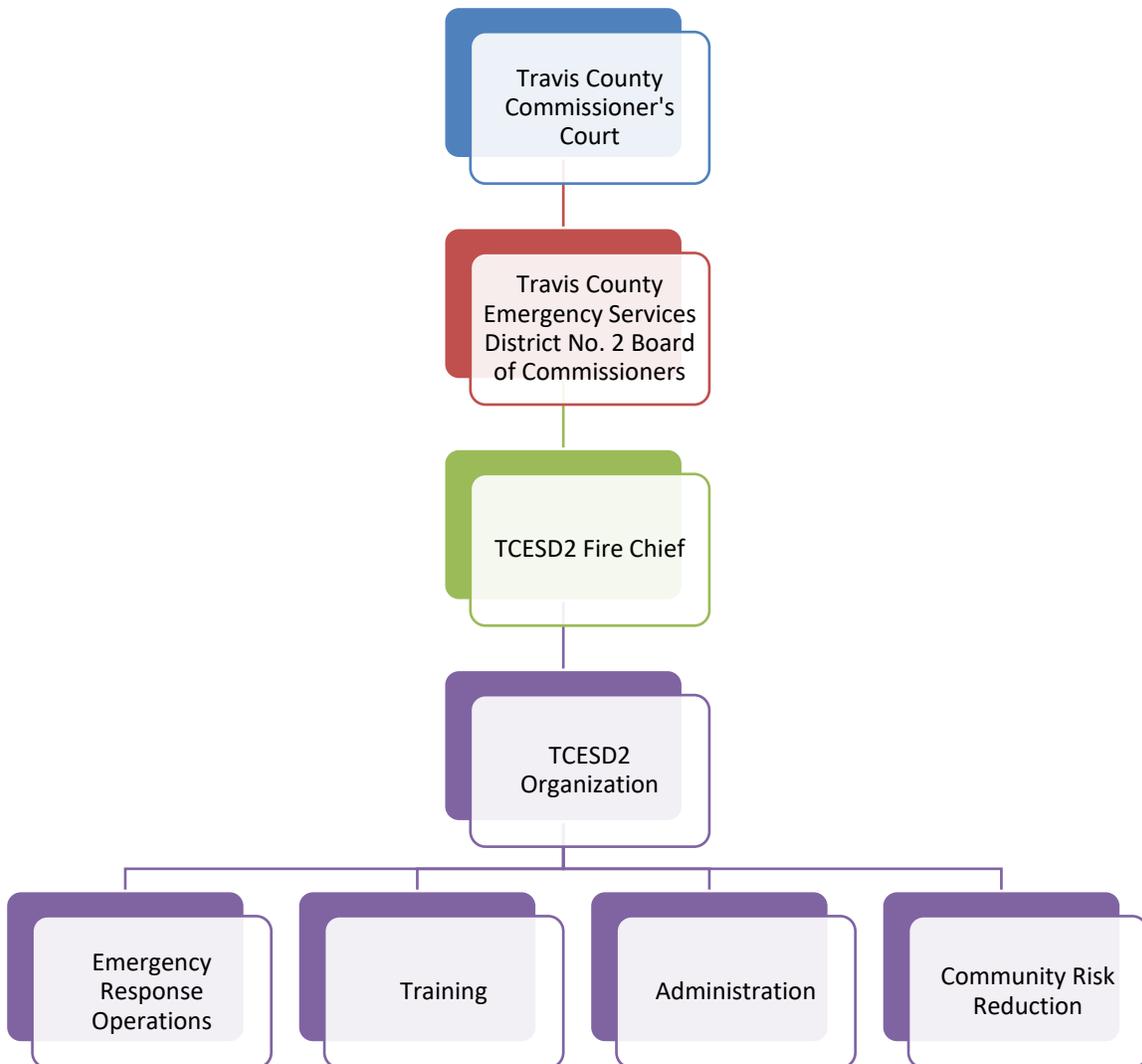
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Information

Department Operations

TCESD2, also referred to as the Pflugerville Fire Department, and “The District”, has a great responsibility in providing fire suppression, fire prevention, and first response emergency medical care covering approximately 75 square miles with staff and equipment working out of seven fire stations ready 24 hours a day. TCESD2 has 4 operational sections: Emergency Response Operations, Training, Community Risk Reduction, and Administration.

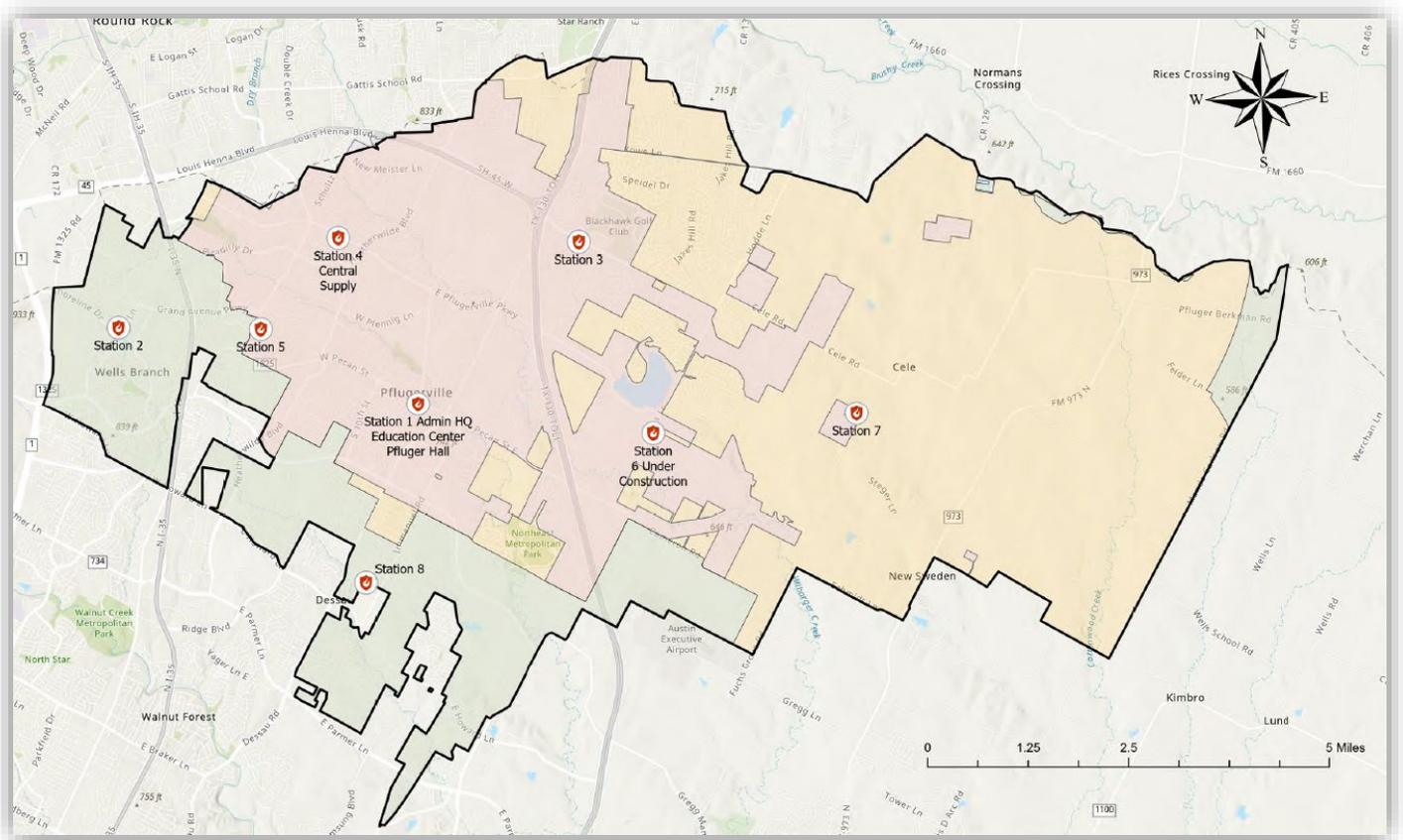
TCESD2 Functional Organization Chart





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Fire Stations and Facilities



Fire Stations

- Fire Station #1 – 203 E Pecan Street, Pflugerville, TX 78660
- Fire Station #2 – 15300 Bratton Lane, Austin, TX 78728
- Fire Station #3 - 2301 Kelly Lane, Pflugerville, TX 78660
- Fire Station #4 – 911 Pflugerville Parkway, Pflugerville, TX 78660
- Fire Station #5 – 1541 W. Pflugerville Loop, Pflugerville, TX 78660
- Fire Station #6 - (*construction phase*) – 17221 Weiss Lane, Pflugerville, TX 78660
- Fire Station #7 temporary building – 18412 Cameron Road, Street, Manor, TX 78653 - *opened 10/17/22*
- Fire Station #8 temporary building – 2021 Crystal Bend Dr, Pflugerville, TX 78660 - *opened 8/1/22*

Facilities

- Administration Building – 201 E Pecan Street, Pflugerville, TX 78660
- Conference and Education Center (CEC) – 201B E Pecan Street, Pflugerville, TX 78660
- Pfluger Hall – 203B E Pecan Street, Pflugerville, TX
- Training Facilities - 18412 Cameron Road, Street, Manor, TX 78653
- Central Supply Facility - 911B Pflugerville Parkway, Pflugerville, TX 78660



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Financial Awards

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the District for its annual budget for fiscal year beginning October 1, 2022. Per the GFOA.org website:

“GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.”

The District is excited to meet the criteria of this award and has confidence that the FY24 Budget document will continue to meet the requirements for the annual award.



Texas Comptroller’s Office Transparency Stars Awards

The Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. The program requires governmental entities to provide financial information and downloadable data to their website. The District has earned 2 of the 3 stars for which they are eligible: Traditional Finances and Debt Obligations.





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Priorities

TCESD2 assists its residents and visitors in the area every day on what is often described as the “worst day of their lives”. TCESD2 is responsible for protecting the lives and property of the community and doesn’t take that responsibility on lightly. Being prepared at all times with the proper equipment, appropriately trained personnel, and stations in the right locations are critical to accomplishing the Department’s mission to serve.

The District has several organizational priorities that guide planning and operations and they include:



Employee Safety

Ensuring and increasing Employee safety is the highest priority for the Executive Team and the Board of Commissioners. Safety is difficult to quantify, but the overall goal is for everyone to go home in the same or better condition than when they arrived for work. Safety issues for TCESD2 include exposure to hazardous or extreme weather environments and potential related health conditions such as cancer and heart disease, mental and physical fatigue. A major expense in operations is personal protective equipment (PPE) for the support of the safety goal. PPE includes the day-to-day uniforms, bunker gear necessary for engaging in firefighting, self-contained breathing apparatus (SCBA), gear specifically for water rescues, and related tools and supplies. The goal for managing PPE is to comply with all federal, state, and local laws, best practices, policies of the organization and to exceed meet or exceed National Fire Protection Association (NFPA) standards for the selection, maintenance and replacement of PPE.

TCESD2 also has a comprehensive physical fitness program to maintain firefighter fitness and an extensive annual physical that includes extensive examinations, testing, x-rays, CPET, cancer screenings, laboratory analysis, behavioral assessments and consultation directly with doctors on individualized results and follow-up on any findings.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Priorities (continued)

Organizational Stability

Organizational stability is the key to sustaining quality service and long-term success. The Strategic Plan focused on three main components of stability for TCESD2: Financial, Operational, and Logistical.

Financial Stability – ensuring that the District has financial resources available for day-to-day operations, maintains sufficient reserve funds and is prepared for varying economic environments. Planning and budgetary forecasting is the backbone of achieving financial stability.

Operational Stability – ensuring that the District has established structure, policy, and process and is prepared for any event.

Logistical Stability – The logistics of running a 24-hour a day, 365-day a year operation can be complicated so the District has focused on hardening all facilities and equipment for any potential extreme weather challenge, ensuring backstock of critical supplies in the event of supply shortages, and strategically deploying facilities and emergency response staff.

Innovative Service Delivery Methods

The Fire Chief strives to have “the right people on the right equipment doing the right job with the right training.” His goal is to ensure the organization is “right sized.” TCESD2 takes pride in their ability to embrace change and shift operations to enhance efficiency and effectiveness. The District is consistently focused on innovation, specifically in the field of emergency medical services. Another area of focus for the District is hiring and recruiting as the growth of the area has created an ever-increasing need for additional, qualified, operational staff to respond to the increasing number of homes and businesses and increasing call volume.

It has been difficult for the District to hire enough qualified candidates that are prepared and credentialed to become probationary first year firefighters and EMTs. One reason for this challenge is the current economic climate and resulting difficult hiring market – there are more jobs available than there are candidates to fill them. The District has implemented multiple training and hiring programs to create and fill the pipeline with candidates needed for the District and the Central Texas area as a whole.

Comprehensive Standard of Coverage

The Commission on Fire Accreditation International defines Standards of Response Coverage as “those written policies and procedures that establish the distribution and concentration of fixed and mobile resources of an organization.” The key to success is ensuring that resources (staff and equipment) are ready and available and located strategically throughout the District related to known risks. The District has commissioned an updated Standard of Cover analysis to ensure that as the District grows in population and call volume increases, facilities are where the need to be for the best utilization of apparatus and staffing in support of the main overall goal of reducing response time safely.

The District’s detailed Standard of Cover Analysis is summarized in the performance measures section of this document and the full analysis can be found on the TCESD2 website at this web address:

<https://tcesd2.maps.arcgis.com/apps/MapSeries/index.html?appid=83a8db9d55b943d29d7265a32573d758>



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Strategic Plan Development Process

The District firmly believes that the success of any organization can be achieved through proper planning. The District regularly engages in strategic planning and goal setting and FY24 was no different. The District adopted its prior Strategic Plan in 2010 and it outlined the goals and objectives for the District in the years 2011 to 2020. The actions of the District during that time were focused on the organizational priorities of employee safety, organizational stability and achievement of the District's mission. Many of these actions are permanent programs and policies that continue in the District today. The District began developing the most recent Strategic plan in 2021 and it was completed in July 2022. The 2024 Budget reflects the continued effort toward achieving the goals set forth in the Strategic Plan. A concurrent effort is being made toward achieving accreditation from the Center for Public Safety Excellence (CPSE), Commission on Fire Accreditation International (CFAI).

Creating strategic plans can be a time-consuming process so the District determined the most efficient course of action was to hire a consultant to facilitate the process and the consultant selection was accomplished through a competitive solicitation/Request for Proposal (RFP) bid. The District hired Public Consulting Group (PCG) to facilitate the planning process, document and compile the results in a professional report.

The process to develop the strategic plan included the District's Board of Commissioners, District leadership, leadership from the local 4137 firefighter's union, personnel from the department who oversee/manage major programs (Fleet, Facilities, PPE/SCBA etc.), and PCG Consulting/project management team.

Core to the strategic plan development was performing a Strengths, Challenges, Opportunities, and Threats (SCOT) analysis. The SCOT analysis was completed in two formats: through an in-person session that was held with community stakeholders and through an online survey of the District's staff and the public.

Four working groups were established because of the SCOT analysis: Administrative, Human Capital, Operations, and Facilities & Apparatus and the groups created goals based on the focus areas that are assigned to them. The goals are built upon the organization's guiding principles: Employee Safety, Financial Stability, and Mission Achievement. The Strategic Plan Steering Working Group reviewed and consolidated the working group's goals into the final Organizational Strategic and Master Goals (found on the next page). These goals are divided into two phases, the first phase encompasses goals and objectives to be completed during years one through five of the plan. The second phase will encompass those goals and objectives to be completed during years six through ten of the plan and became the Master Plan.

The goals listed on the next page are the high-level goals that are achieved with success in multiple related sub-goals. The District is in the initial phases of implementing each as the timelines established in the Strategic and Master Plan identify. To learn more about these goals and view the District's full Strategic and Master Plan please visit the District's website.

Please view the District's full Strategic and Master Plan here:

https://www.pflugervillefire.org/wp-content/uploads/TCESD2_Strategic_and_Master_Plan-Final.pdf



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Strategic and Master Plan Goals

Administrative Strategic Goals

1. Establish a culture of excellence.
2. Increase internal and external engagement.
3. Maintain and continue to achieve external validation of organizational programs, practices, and processes.
4. Continue to improve internal business programs and practices.

Operations Strategic Goals

1. Ensure the District has an innovative and comprehensive fleet program to meet the needs of our community and our mission as we grow and move forward.
2. Establish guidelines and practices to ensure our facilities meet the needs of the mission, end user, and community.

Human Capital Strategic Goals

1. Establishment and introduction to the culture of excellence.
2. Maintain good faith management with labor relations and mutual interest-based bargaining.
3. Maintain a competitive pay and benefits package.
4. Maintain and enhance recruitment and retention practices and programs to fill vacancies and add talented and diverse people to the organization.
5. Establish realistic utilization benchmarks and triggers for companies and identify opportunities to streamline daily processes, add resources where needed, and look for efficiencies.
6. Improve regular and timely recognition of awards and achievements, place recognition on District dashboards, invite Board of Commission members and council members.
7. Maintain and enhance social support opportunities, mental health awareness, and available resources.

Facilities and Apparatus Strategic Goals

1. Efficiently and effectively deploy EMS and Fire resources across the District based upon evidence-based strategies to meet service delivery objectives.
2. Sustain and enhance our first response and transport EMS system.
3. Increase community accessibility to the District's EMS mission.
4. Sustain, promote, and reflect a District culture of safety, preparedness, and excellence acknowledged and implemented by all crew members.

Please view the District's full Strategic and Master Plan here:

https://www.pflugervillefire.org/wp-content/uploads/TCESD2_Strategic_and_Master_Plan-Final.pdf



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measures

Call Volume

TCESD2 has multiple fire prevention programs and educational campaigns to decrease fires and medical related calls, but ultimately has limited control on the number of calls that they receive. Tracking the number of calls and responses to those calls is important for planning and deployment purposes as is projecting the number of expected calls. The District population and new construction continues to increase, and the number of calls will increase as result.

The District received over 13,000 calls for help in 2023. Each call received by TCESD2 requires a different disposition of resources to respond to the emergency appropriately: One call could result in multiple “responses” which is the number of staffed apparatus (Fire trucks, ambulances, etc.) that are sent to a call. If a call requires a fire truck, ambulance, and squad, that would be considered one Call with three Responses.

Performance Measures Data – Call Volume by Type

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projection
Total Fire/Other Call Types	3,080	3,841	3,369	3,693	3,915
Total EMS Calls	7,730	9,285	9,116	9,348	9,909
TOTAL CALLS	10,810	13,126	124850	13,041	13,824

Call volume is the total number of individual calls by type.

Performance Measures Data - Total Responses

	2020 Actual	2021 Actual	FY22 Actual	FY23 Estimate	FY24 Projection
Total Fire Apparatus Responses	14,306	17,482	16,707	17,695	18,757
Total EMS Responses	4,167	4,813	5,066	4,657	4,936
	18,473	22,295	21,773	22,352	23,693

Responses are the type and number of staffed vehicles that responded to each call for help. Fire Apparatus are the fire trucks, brush trucks, and battalion trucks. EMS responses occur from an ambulance or squad truck.

The District continues to increase in population and new construction homes and businesses, so the call volume is expected to continue to increase. The District has almost no control on the number of calls, but the call data is crucial for planning to respond to demand for services. To address the additional demand in FY23 the District opened Station 7 and 8 and added 41 new firefighter positions. In FY24 the District has included funding the FY24 budget to open and begin staffing the newly completed Fire Station 6 as well as add another 24 firefighter positions to add another engine company as well as beginning the initial steps needed to plan for 2 more new Fire Stations.



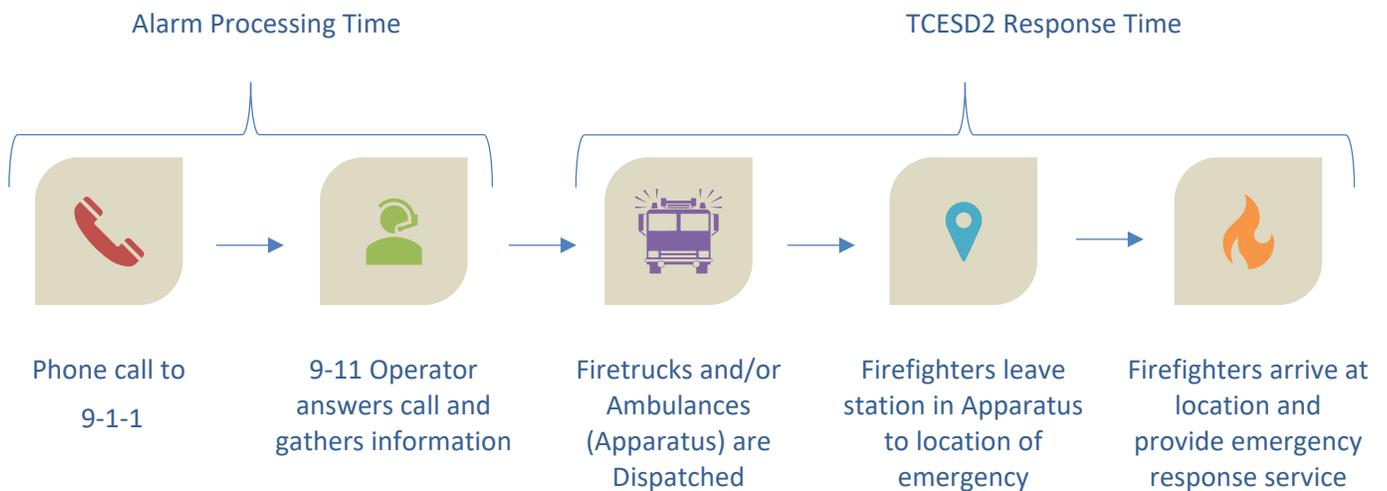
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Response Time

TCESD2 responds to multiple different types of calls for help, but the most known types of calls for help are fire and medical related emergencies. TCESD2 operates on a Fire-based EMS model which means that TCESD2 staff responds to both fire and medical related calls, and they can do that so seamlessly because every certified firefighter is also a certified EMT or Paramedic. This means that every one of our emergency responders has the training and skills to respond to any type of call whether it be medical or fire in nature which is a force multiplier in the District’s ability to respond to any emergency and having the required resources to do so.

Responding to emergencies as quickly and safely as possible is core to the District’s mission and organizational priorities. When a member of the community dials 9-1-1 they want the District’s firefighters and necessary equipment to respond as quickly as possible and the measure utilized to track that is Total Response Time, which is the time it takes from when the 9-1-1 call is made to when the emergency response vehicle arrives. There are multiple factors included in the calculation of Total Response Time including the time the caller is on the phone with the dispatcher providing information about the emergency, the time it takes to alert the appropriate response location and emergency responder staff, the time it takes for the emergency responders to gather their equipment and get to the emergency response apparatus (firetruck, ambulance, etc.), and lastly the time it takes to travel to the emergency location.

The District contracts with the City of Austin for dispatch services which means the alarm processing time is outside of the control of the District staff. Alarm processing time includes the time from when a person calls 9-1-1 to the time that the emergency responders are alerted to the emergency. TCESD2’s response time begins when the Dispatch staff alert the fire station and continues until the TCESD2 emergency responders arrive at the emergency location.



Total Response Time can fluctuate due to several factors: increased alarm processing time, increased call volume, call concurrency (multiple calls occurring simultaneously), traffic congestion, calls at a greater distance from response resources, and more. Total Response time includes the time it takes from the time the 9-1-1 call is placed to the time a District unit arrives at the emergency location. This metric is the most important to the resident as the time from dialing 9-1-1 to receiving help is typically their measure of success. The District utilizes this measure and holds its importance at the highest level. The following pages illustrate the District’s response time both in total and separated into Alarm Processing and TCESD2 Response Time to illustrate the impact of each component on total response time.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – Total Response Time

Response time metrics are reported at the 90th percentile, per industry standard. For every 100 calls, the longest 10 response times are removed and data for the remaining 90 calls is used. Total Response time is the total time it takes from the time the 9-1-1 call is answered to the time a District response unit arrives on scene. P1-P4 refers to the priority of the call: Priority 1 is the most urgent and 4 is the least urgent. Urban, Suburban, and Rural refer to the population density of the area. National standards for Response Time recognize that it is cost prohibitive to locate fire stations in areas of sparse population and therefore it is acceptable for a longer response time to rural areas.

Single Engine Company Fire and First Response Total Response Time (in minutes and seconds mm:ss)

90% of the time, units arrived on scene in less than:

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	10:38	11:18	10:51	8:00	10:51	8:00
Suburban P1-P4	12:02	12:52	13:00	9:00	11:48	9:00
Rural P1-P4	15:05	15:20	15:27	12:00	13:04	12:00
Entire District	11:08	11:44	11:27	N/A	11:21	9:40

Ambulance Total Response Time (in minutes and seconds mm:ss)

90% of the time, units arrived on scene in less than:

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	11:40	12:04	12:41	12:00	12:49	12:00
Suburban P1-P4	14:17	14:47	16:22	13:00	14:03	13:00
Rural P1-P4	14:27	15:08	15:44	15:00	17:04	15:00
Entire District	12:20	12:54	14:04	N/A	13:30	13:20

The District was able to place multiple additional resources into service in FY23 to decrease the total response time. Actions taken in FY23 to reduce response time include placing a temporary building to create Fire Station 7 at the District’s eastern Cameron Road property. The benefit to this location is that it enabled faster fire response to the quickly (and continuing) growing suburban and urban areas of the District’s service area. A permanent fire station building is being constructed and was included in the FY24 Approved Capital Budget. A squad vehicle is also operating out of Station 7 and allows for improved first response to medical incidents, and limited fire incidents.

The District also upgraded one of its four ambulances from a half-time unit staffed 12 hours a day to 24-hour a day unit in FY23 to address increasing frequency of concurrent incidents and reduce out of box responses (the closest unit was not available and a unit further away from the incident had to be utilized) for each ambulance.

The FY24 goals are set at the industry standard benchmark for each response location category (urban, suburban, rural).



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – Total Response Time (Continue)

The District's goal for FY24 is to continue to reduce response time for all calls. This goal requires that the District decrease the amount of time to respond to a call that is within their control which includes the firefighters gathering needed equipment, getting into the response vehicles and travel time to the emergency location.

One increasingly common factor that can contribute to extended response times when all controllable inputs are at peak efficiency is call concurrence which requires response from a station that is not the closest to the emergency. Call concurrence occurs when multiple emergencies occur in the same geographic area and the closest units are already responding to an emergency, so the next closest response location responds.

There are multiple actions that can be taken to reduce response time including reducing alarm processing time, adding additional emergency responders, adding additional response units, adding additional fire stations in areas of high demand or long distances from current resources, ensuring efficiency in "Turnout Time" (time from station alert to when response vehicles begin driving to the incident), and more.

The most significant limiting factors for the District in achieving their goals are funding and time. Since 2020, the cost of vehicles, equipment and construction have skyrocketed and, in some cases, have doubled or tripled. Further, continued supply chain issues have caused extensive delays in receiving ordered equipment and supplies. The District considers these factors when establishing goals and planning for meeting those goals.

To decrease response time, the District has included the following items in the FY24 Approved Budget:

- Beginning staffing of Fire Stations 6 in October 2023 and full-year staffing of Stations 7 and 8. These fire stations are located in high growth areas of the District or in areas of concentrated call volume so they will assist in decreasing response times.
- The District is adding 24 new Operational firefighter staff positions to add a new firefighter staffed engine company to respond to the increasing number of emergency calls.
- Construction of the permanent fire station building for Fire Station 7 is expected to continue in FY24 as is planning for the next two new stations that will be needed to address the continued development in the area.
- The District is beginning the planning stages of a dispatch center that would allow the District to design a system with peak efficiencies to accommodate the District's deployment and staffing structure.
- The District is beginning discussions with Travis County officials to increase annual funding for ambulance service in the eastern unincorporated areas of the County. This goal of receiving this funding would be the fund implementation of an additional ambulance to augment the single unit operating in that area. It is anticipated that this additional ambulance would bring response times to 12 minutes or less, 90 % of the time. Approval for this funding would be at the discretion of the Travis County Commissioner's Court.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – Alarm Processing Time

Alarm processing time includes the time from when a person calls 9-1-1 to the time that the emergency responders are alerted to the emergency. The industry standard benchmark for alarm processing time is 90 seconds.

Single Engine Company Fire and First Response <u>Alarm Processing Time</u> (in minutes and seconds mm:ss)						
90% of the time, alarms are processed in less than:						
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	01:31	01:42	02:17	N/A	03:06	01:30
Suburban P1-P4	01:41	01:46	02:38	N/A	03:13	01:30
Rural P1-P4	01:34	01:36	02:21	N/A	02:45	01:30
Entire District	01:33	01:42	02:21	N/A	03:06	01:30

Ambulance <u>Alarm Processing Time</u> (in minutes and seconds mm:ss)						
90% of the time, alarms are processed in less than:						
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	01:47	01:44	02:37	N/A	03:25	01:30
Suburban P1-P4	02:03	01:57	03:01	N/A	03:29	01:30
Rural P1-P4	01:46	01:45	02:26	N/A	03:06	01:30
Entire District	01:50	01:47	02:41	N/A	03:25	01:30

The District contracts with the City of Austin to provide dispatch services which includes answering the 9-1-1 calls, gathering pertinent information from the caller and dispatching the appropriate emergency responders. Beginning in 2021 the District began to observe significant increases in alarm processing time by the City of Austin Dispatch center. The previous performance was typically around 90 seconds from call pick-up to dispatch, which is within the national standard benchmark and had been consistent for the previous five-year period. A combination of staffing issues and policy changes made unilaterally by the City of Austin increased alarm processing time to just over three minutes for fire apparatus, and three and half minutes for ambulances. District leadership has communicated this problem to the City of Austin and offered solutions to address this issue, but as of September 2023, the City of Austin leadership has not indicated an actionable desire to correct the problem, nor communicated any plans to correct the drastic increase in alarm processing time.

This District had not set a goal for this metric for FY23 because the need to focus on the separation of the alarm processing time wasn't yet identified so no data is available for that column. The FY24 goal is set at the national standard benchmark, but it will be contingent on the City of Austin taking action to improve their performance to achieve that goal and the District will continue to provide continued requests and feedback to them. District leadership is actively exploring other dispatch solutions and alternatives to improve performance in this area. The FY24 Approved Capital budget includes \$2 million to fund a potential solution.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – TCESD2 Response Time

TCESD2’s Response Time begins when the City of Austin Dispatch staff alerts the fire station and ends when the TCESD2 emergency responders arrive at the emergency location.

Single Engine Company Fire and First Response TCESD2 Response Time (in minutes and seconds mm:ss)

90% of the time, units arrived on scene in less than:

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	09:39	09:58	09:34	N/A	08:57	6:30
Suburban P1-P4	10:53	11:29	11:39	N/A	09:46	7:30
Rural P1-P4	14:33	14:04	14:18	N/A	11:26	10:30
Entire District	10:02	10:25	10:11	N/A	09:28	8:10

Ambulance TCESD2 Response Time (in minutes and seconds mm:ss)

90% of the time, units arrived on scene in less than:

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal	FY23 Actual	FY24 Goal
Urban P1-P4	10:25	10:49	11:09	N/A	10:23	10:30
Suburban P1-P4	12:49	13:23	14:47	N/A	11:54	11:30
Rural P1-P4	13:20	13:53	14:41	N/A	15:17	13:30
Entire District	11:03	11:38	12:34	N/A	11:10	11:50

The TCESD2 Response Time does not include dispatch alarm processing time which is included in the Overall Response time presented on page 25. The District is improving its component of response time measures for areas under its control; however, these improvements have been negatively impacted by increased alarm processing times at the dispatch center operated by the City of Austin. It is important to the District leadership that they do everything within their control to decrease response time so immense focus has been placed on actions that can be taken to that end. The actions described on pages 25 and 26 aid to decrease only the TCESD2 Response Time component of the overall/total response time which include adding additional fire stations in areas of the District with increased call frequency and areas of increasing population density. To determine the appropriate location for new fire stations the District commissions a Standard of Cover Analysis. A snapshot of the analysis can be found on the next page, but the entire analysis is located on the District’s website: <https://tcesd2.maps.arcgis.com/home/index.html>

The FY24 Budget items listed on page 26 will impact the TCESD2 Response Time as it is a component of the overall response time. By separating out the alarm processing time, the District can illustrate the efforts made in FY23 that significantly decreased its response time from 12 and half minutes to 11 minutes and ten seconds.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

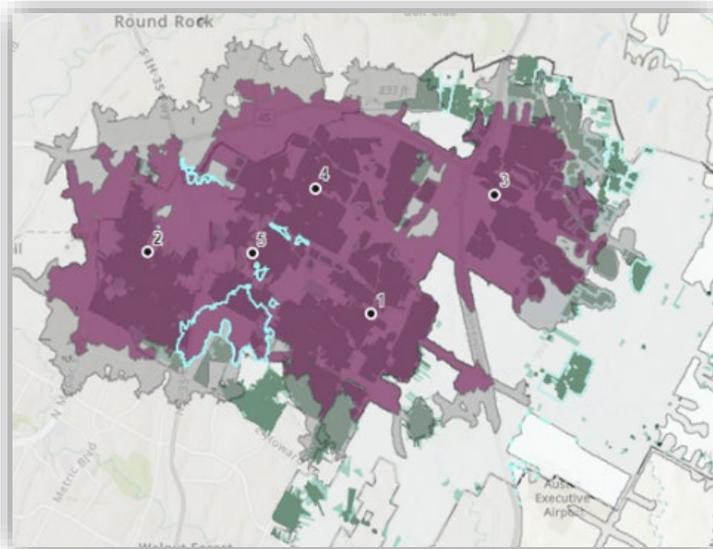
Standard of Cover Analysis Snapshot

As call volume increases, the need for additional response units increases as well. The District commissioned a standard of cover analysis to determine the impact of adding additional stations on response time. The initial analysis was completed prior to the completion of fire station 5. The Dark maroon shaded portion is the area able to be reached within a 6.5-minute travel time, the light gray shaded area represents the 7.5-minute travel time, and the light maroon shaded area is the 12.5-minute travel time. The dark black border represents the TCESD2 service area.



Station 5 was opened in 2020 and increased the District’s ability to respond to the Southern portion of the District more quickly. Reference the areas outlined in light teal in the map to the left.

As the population of the District continues to grow, additional resources are needed. Construction of new residential and commercial buildings is occurring very heavily in the eastern portion of the District, so the analysis shows the need for additional resources in that area of the District’s boundaries. Construction of Fire Station 6 on Weiss Lane began in June 2022 and a temporary fire station site for Fire Station 7 was opened in October 2022.



The map to the right depicts the expected travel time coverage once Station 6 on Weiss Lane and Station 7 at the Training Field location are complete and in service. The impact of these two new stations will allow the District to respond to calls in this area more quickly. Reference the areas in light teal in the map below to identify the improvement in travel time with the two new stations.

The full analysis can be found on the District’s website:
<https://tcesd2.maps.arcgis.com/home/index.html>





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Community Risk Reduction Performance Measures

The District completed its initial Community Risk Assessment (CRA) in 2018 and updated the assessment in 2022. The purpose of a CRA is to identify the fire and life safety challenges facing the community and then to use the data to develop strategies to mitigate those risks. The strategy is documenting through the development of a Community Risk Reduction Plan. The District's full CRA and CRRP can be found on the District's Community Risk Reduction webpage: <https://www.pflugervillefire.org/community-risk-reduction/>

False Alarms

The District is responsible for ensuring that adequate resources are available to respond to emergencies when needed and an area of risk identified in the CRA was Districts' response to emergency calls that were determined to be "false alarms" occurring at the same locations repeatedly. These false alarms are often simply triggered by malfunctioning automatic alarm systems, but the emergency responders don't know that there is no true emergency until they are at the location and assess the situation. These alarms cause a diversion of resources potentially needed to respond to a true emergency. The District implemented a repeat false alarm fee in 2021 with the goal to decrease repeated false alarms caused by faulty systems. The first three false alarms in a rolling 12-month period aren't assessed a fee, but the 4th alarm results in a \$400 fee, and the 5th, and all following false alarms result in a \$500 fee. The fee implementation has had the desired effect of decreasing the number of false alarms by 35% in 2022.

Calendar Year:	2018	2019	2020	2021	2022	2023 Estimate	2024 Projection
False Alarms	691	700	701	948	768	775	800
% change from prior year		1%	0%	35%	-19%	1%	3%

The impact that a reduction in false alarms has on the budget is that it allows the District to more effectively and efficiently respond to an increased number calls without having to add additional resources.

Smoke Alarm Outreach

The CRA also identified risk factors related to residential housing. Housing age and type are large factors in identifying areas of high risk. Older homes, manufactured homes and apartments represented the highest risk factors, and the District developed a plan to ensure that these homes had working smoke and carbon monoxide alarms. A smoke alarm doesn't prevent a fire, but it will ensure that residents are quickly alerted to the emergency so that they can exit, and this will decrease the number of deaths because of fires. The District applied for and has been awarded two FEMA Fire Protection & Safety (FP&S) grants to provide funding for this effort. In the first grant program 3,146 smoke alarms were installed by firefighters into community members' homes and in the second program over 2,700 homes were visited, and 2,173 alarms were installed. The District was recently awarded another FEMA FP&S grant to provide funds for continued smoke alarm installation and education outreach at the end of FY23 and that program will kick off in early 2024. The goal will be to install 3,000 alarms.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Statement of Entity-Wide Long-Term Financial Policies

The District’s financial policies establish a foundation for the fiscal strength and stability of TCESD2. These policies 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. TCESD2 has established financial policies, and they are reviewed and updated every year as a part of the Budget approval process.

The District has established policies in the following areas: fund balance, grants, debt, long-term financial planning, budget revenue, expenditures and capital projects, and EMS billing. The District holds an overall conservative view on its finances as it is a stand-alone governmental entity and there isn’t another entity designated to “save” them in the event of financial calamity. The conservative approach is best illustrated in the forecasting policy which directs that revenue forecasts should be set slightly below historical trends. Each year the District must present a structurally balanced budget. A structurally balanced budget means that current revenue, which does not include the General Fund beginning balance, will be sufficient to support current expenditures.

The Board has been evaluating their financial reserve levels and needs, reviewing GFOA best practices, and analyzing reserve policies and practices of peer ESDs. The findings of the evaluation are that the reserve levels should be higher since TCESD2 is a stand-alone governmental entity and the services provided are core and essential to the public’s health and welfare. The financial reserve policy had required 90-days of operating expenses in reserve, but with the adoption of the FY24 budget the Board set a goal to increase the reserves each year with a long-term goal of attaining a full six-months reserve of operating expenses. The focus on gradual increase was a result of limited funding available to increase the reserves all at once.

TCESD2 is currently in compliance with all financial policies. The District’s full financial policy document can be viewed here: <https://www.pflugervillefire.org/wp-content/uploads/2023/10/FY24%20TCESD2%20Principals%20of%20Sound%20Financial%20Management%20Approved.pdf>



Firefighters at Community Event



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Budget Development Process

The TCESD2 budget process is formally initiated with the Five-Year Forecast. District staff meet and review the current needs of the department, set goals for the upcoming years, and determine what is needed to achieve those goals: staff, facilities, equipment, etc. The information is compiled, and costs are gathered to produce the Five-Year Forecast documents. The staff then begin preparation for the Annual Planning Conference. The Planning Conference is a multi-day strategic planning session between the District’s executive team and the Board of Commissioners. The purpose of the meeting is to discuss the upcoming fiscal year budget and the related goals and priorities from the Strategic Plan.

Budget Development Calendar



The Annual Planning Conference held in July 2023 included a presentation regarding the current state of the department and the Five-Year Financial Forecast. The Board reviewed and evaluated the presented information in relation to achieving the District’s Strategic Plan goals and objectives. The Board also invited community stakeholders to provide input on the plans. The Board provided guidance to the Executive Team that informs the next year’s budget and forecasts.

Throughout July and August 2023, the TCESD2 staff developed and finalized the proposed unit budgets that implemented the Board’s guidance. Once the FY24 Proposed Budget was, the rest of the budget cycle leans heavily on the Board of Commissioners’ review and input from the public. Legal requirements to set the property tax rate vary depending on the rate proposed, but typically at least one public hearing is held to provide the public an opportunity to address the Board. All Board meetings include a dedicated public comments agenda item, and the public can provide their input to the budget in this forum or directly to Board members via email. The Board must adopt the budget by September 30th of each year and must also adopt the tax rate at that time as well.

The FY24 Proposed Budget and 2023 tax rate were approved and adopted as presented on September 13, 2023.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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 (Operations, Training, etc.). 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 fund summary categories are reviewed and approved by the Finance Director and the Fire Chief.



Apartment Fire – February 2023

Long-Range Financial Planning

The District is growing at an unprecedented rate. The long-range approach for the District is focused on continuing to grow its facilities and staffing at a responsible rate while maintaining quality and control over operations, which is a difficult balance to maintain. Each year the first step in the annual budget process is the development of a five-year financial forecast to illustrate the financial impacts of decisions made today on future projections. The long-range forecasting follows a conservative model similar to the budget where increases in property and sales tax revenue are conservatively increased to reflect the economic projections for property values and sales tax activity of the region.

The District is aware that achieving goals such as reducing response time require the addition of staff and possibly facilities as well, which cannot be done quickly so the long-range forecasts are key to ensuring financial resources are



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Long-Range Financial Planning (continued)

sufficient and in place in order to achieve our strategic goals. The focus of the future will be based on the rate of growth and correlating demands for service in the District. The District's future plans are drafted with the information from a detailed analysis of call volume and response locations and projections based on future development. Variables such as housing type, population density and traffic patterns must be considered when evaluating locations for future fire stations and for improving efficiencies at current fire stations.

At the current level of demand the District would be best served with nine total fire stations (with appropriate staff and equipment) and the FY24 Budget includes plans for finalization of construction, opening and staffing of the fire station #6, beginning construction on the permanent building for the temporary Station #7 building and planning for the next two fire stations to bring the District to 9 total stations. The five-year forecast includes the construction of the new stations in FY26 and FY27 respectively.

There are limiting factors and risks for the District as the need for additional stations and staff continues to grow and they are related to revenue. ESDs are limited to a maximum tax rate of \$0.10 per \$100 valuation per state law which alone can be problematic, but the further limiting factor is the restriction on property tax revenue growth as a result of the Texas Property Tax Reform and Transparency Act of 2019. This legislation, also referred to as Senate Bill 2, limited the growth of a taxing entity's property tax revenue to 3.5% above the prior years' revenue. If an entity desires a tax rate that results in a revenue increase of more than 3.5%, they are required to call an election and if the vote fails, the entity cannot adopt the higher rate.

The Austin-Metro area has had a sharp increase in home values (more information is presented on page 44) which has caused the District tax rate to become compressed away from the ten cent cap, but the growth of the area requires investments into the facilities and equipment to respond to increased calls and there can be a delay in revenue from when service to a new area begins and revenue begins to arrive to fund it. The resources needed to begin servicing new areas typically include facilities, staff, equipment, vehicles and ongoing cost for supplies, maintenance and payroll expense. Most of these expenses can be funded with debt, but staff-related expenses cannot be funded with debt.



Firefighters Participating in Extrication Training



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Long-Range Financial Planning (continued)

The District utilizes debt funding for large capital projects and equipment to help spread the cost for new service area setups (Station, firetrucks, ambulances and large equipment) across multiple years and allow the revenue to “catch up”. The District doesn’t currently have any bonds and the debt funding consists of bank loans as they have been the most financially advantageous for the District. In relation to the tax rate, the 3.5% revenue increase restriction applies to funds utilized for Maintenance and Operations (M&O) expense, and that is one component of the tax rate. There is a second component to the tax rate which is the Debt rate and tax rates are permitted to be adopted at whatever rate is needed to fund debt obligations that meet certain criteria. The District’s current debt doesn’t meet the criteria for the debt rate mainly because the loans are pledged “funds on hand” instead of a pledge on the District’s tax levy.

Below is the Five-Year Forecast that depicts the District’s Operating budget. Capital project expenditures are not reflected in this projection as they are funded from cash from the operating budget (which is an expenditure to the operating budget) or debt. The tax-rate impact is shown in the Operating budget which includes the cash transfers to the Capital Budget and debt service payments from the debt that funds the Capital projects.

The Revenue forecast includes application of the District’s financial policy for sales tax revenue increases at just below the average, with a 10% increase in FY24, 9% in FY25, 8% in FY26, and 7% in FY27 and FY28. Property tax valuations are projected to increase 10% in FY24, and begin to level out at 7% in FY25, 6% in FY26, 5.5% in FY27 and 4% in FY28. The tax rate utilized for each year is shown in the table below highlighted in yellow.

<i>As of July 2023</i> Travis County ESD No. 2 Forecast - with only an M&O Tax Rate									
	<i>Tax rate:</i> 0.0783 0.0751 0.072 0.0689 0.0652								
FTEs	289	289	330	330	338	374	380	386	
	FY22 Actual	FY23 Approved Budget	FY23 Amended Budget	FY23 End of Year Estimate	FY24 Proposed Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
Beginning Balance	\$ 26.7	\$ 34.4		\$ 35.1	\$ 35.5	\$ 33.7	\$ 24.1	\$ 14.8	\$ 6.9
Revenue	\$ 38.7	\$ 43.0	\$ 43.0	\$ 42.6	\$ 44.9	\$ 47.9	\$ 51.0	\$ 53.8	\$ 57.8
Expenditures	\$ 30.3	\$ 46.6	\$ 46.6	\$ 42.2	\$ 46.7	\$ 57.5	\$ 60.3	\$ 61.7	\$ 64.3
Total Ending Balance	\$ 35.1	\$ 30.9		\$ 35.5	\$ 33.7	\$ 24.1	\$ 14.8	\$ 6.9	\$ 0.5
Reserves	\$ 10.1	\$ 13.6		\$ 12.7	\$ 14.1	\$ 16.1	\$ 16.8	\$ 17.1	\$ 17.4
Unrestricted Balance	\$ 25.0	\$ 17.2		\$ 22.8	\$ 19.6	\$ 8.0	\$ (2.0)	\$ (10.2)	\$ (16.9)

The five-year forecast expenditures depicted above includes the funding to continue operations as they existed in FY23 as well as add the following items (by fiscal year)

- FY24: Station 6 staffing and operations, additional FTEs for blocking unit and implementation of second battalion and funding of capital projects (page 57-62).
- FY25: Addition of 36 FTEs to begin staffing at the next fire station, ongoing funding for potential dispatch solutions and related supplies, equipment.
- FY26 through 29: Addition of 6 FTEs per year, continued and capital expenditures for Stations 8 and 9 and related equipment and outfitting expense and subsequent addition of ongoing maintenances, utility costs and supplies.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Long-Range Financial Planning (continued)

The Five-Year Forecast reflected on page 36 illustrates a potential issue with expenditures outpacing revenue. Revenue is conservatively forecasted, so it could be a non-issue if the revenue outperforms the projection, but the District utilizes these forecasts and performs long-range planning to identify potential risks and mitigate them if possible. The main reason expenditures are projected to outpace revenue is because of the need for continued expansion of services and establishment of additional fire stations and staffing. The capital expenditure component of the expansion includes the construction of the station and purchase of the fire trucks, ambulances, and large equipment which can be financed with debt and going forward if the District allows lenders to place a pledge on the tax levy, the “debt” portion of the tax rate can be utilized to ensure sufficient property tax funding.

Property tax used to be the largest component of the District’s overall revenue, but in recent years the sales tax revenue received by the District is now the majority. In FY23 property tax revenue comprised 37% of the total revenue and sales tax 46%. In 2023 the District’s revenue was threatened by a Developer-funded group that attempted to petition the Board to call an election that, if passed, would have eliminated a majority of the District’s sales tax revenue. The petition wasn’t legally sufficient, and a vote wasn’t called by the Board, but the group may attempt the petition again. The District is developing contingency plans that may include discontinuing providing Ambulance services altogether as the District’s statutory responsibility is just for response to Fire-related incidents. If this were to occur there would also be required layoffs and potentially shuttering fire stations to focus on less robust services to reduce costs.



Brush Fire Summer 2023



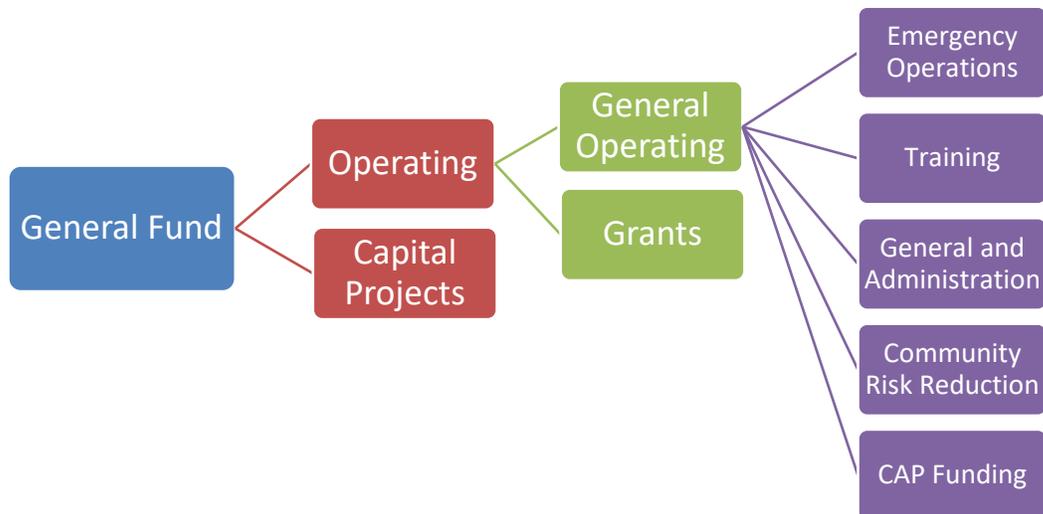
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Fund Level Budget Information

The District only has one fund: the General Fund. The General Fund (governmental fund) provides funding and expenditures for the Department, of which there is just one: Travis County ESD No. 2 (TCESD2, The District), also known as the Pflugerville fire department. All Divisions and staff of TCESD2 work toward achieving the same mission: *to provide public safety services to the community*. Most of the District staff are emergency responders working out in the community responding to calls for help, but some work in the office supporting the needs of the emergency responders.

The General Fund Budget is broken up into three sub-categories: General Operating, Grants, and Capital Projects. The basis of budgeting used is the same as the basis of accounting used for everyday operations and that is modified accrual. The audited financial statements display modified accrual basis with adjustments shown to convert to the full-accrual basis. The operating budget is appropriated and approved for one year at a time. Capital project appropriations are authorized for multi-year projects and exist until they are exhausted, or the project is completed and the related expenditures for the next year are approved along with the operating budget.

- General Operating (GEN) is utilized for most of the District’s operational budget expenses for daily functions and services and includes cash transfers to other funds. This budget category has a number of budget sections including Operations, Training, General & Administration, Community Risk Reduction and Capital Project funding (cash transfers to CAP and debt service payments).
- Grants (G03) for FY24 is being utilized to track revenue and expenses related to the District’s FEMA Fire Protection & Safety grant.
- Capital Projects (CAP) contains capital project revenue and expenditures for capital projects such as construction of new facilities, improvements/renovations, and the purchase of vehicles and large equipment. Capital projects are funded through a mix of debt and cash funding. Cash funding transferred to CAP from General Operating is reflected as Revenue in CAP and expense in GEN.



The following pages will contain Budget information categorized into either General Operating (Operating) or Capital Projects. The display of the Operating budget includes General Operating and Grants. The Capital budget will reflect the capital project activities and include the cash outlay, loan proceeds revenue, and cash funding for capital projects.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

FY24 Budget Overview

The FY24 Operating budget includes the revenue and expenditures to continue the current level operations and continue to expand to respond to increased growth and demand for services.

Revenue for the District is projected for property tax revenue at an \$0.0773 per \$100 property valuation and sales tax is budgeted at a projected 8% above the FY23 end of year estimate amount. Revenue from the two ALS contracts is included as is transport billing revenue.

New staff positions (Full-Time Equivalents FTEs) include an additional 24 Emergency Operations positions needed to add an additional engine company and begin staffing the District's blocking unit. These positions are only funded for a portion of the year to match up with anticipated graduation dates of the hiring classes to fill the positions. It also includes an additional 9 positions needed to recalibrate staffing as a result of the addition of Station 7 and 8. 25 positions for the Cadet academy were removed and 1 administrative position is being repurposed to a Community Engagement Officer role. Costs for salaries and benefits are increasing as the District has increased pay to maintain pace with market salaries due to increased inflation and increased demand for emergency workers which are in short supply. Our neighboring departments have increased the starting salary by almost 25% in some cases. The cost to continue the cadet program is also included for one and a half class cycles in FY24.

Other significant cost increases previously discussed include the cost for replacement and new structural gear and PPE for firefighters. Adding FTE positions increased this budget and supply chain price increases compounded the expense. Funds are included to support the District's current debt obligations as well as the two new loans that were finalized this year to fund the purchase of property in the eastern portion of the district and purchase of two fire trucks.

The capital budget includes final costs for the construction of Station 6, the continued construction of Station 7 and the Training site, and funds to begin planning for future station sites. These projects will all be funded with debt that will be acquired as the projects move forward. Vehicles included in the budget include an Aerial, 2 new engines, 2 ambulances, a bulldozer and trailer, and 5 support vehicles.



Brush Fire - Summer 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Total General Fund Budget

(\$ in Millions)

	FY22 Actual	FY23 Amended Budget	FY23 End of Year Estimate	FY24 Approved Budget
Total Beginning Balance	\$25.9	\$34.4	\$38.8	\$29.5
Revenue	\$47.3	\$52.8	\$45.8	\$74.9
Expenditures	\$34.3	\$59.0	\$55.1	\$76.1
Total Ending Balance	\$38.8	\$28.2	\$29.5	\$28.3
Restricted Reserves	\$3.5	\$3.5	\$3.5	\$3.5
Reserve Requirement (90 days of operating)	\$7.2	\$10.1	\$10.1	\$10.8

The beginning fund balance is the balance or deficit from the prior year’s budget. The amount used for the FY24 Proposed budget beginning balance is the FY23 End of Year Estimate ending balance. The District has a \$3.5 million dedicated rainy-day fund for the Board to utilize in case of times of economic uncertainty or other designated use. The District also has a 90-day cash reserve financial policy that mandates 90-days of operational budget requirements which excludes debt payments and capital projects. The current fund balance exceeds the 90-day reserve requirement, but as discussed in the long-range financial planning section, there are potential risks and revenue shortfalls in the future that may require the use of those balances and the Board is working toward allocating a full 180-day reserve.



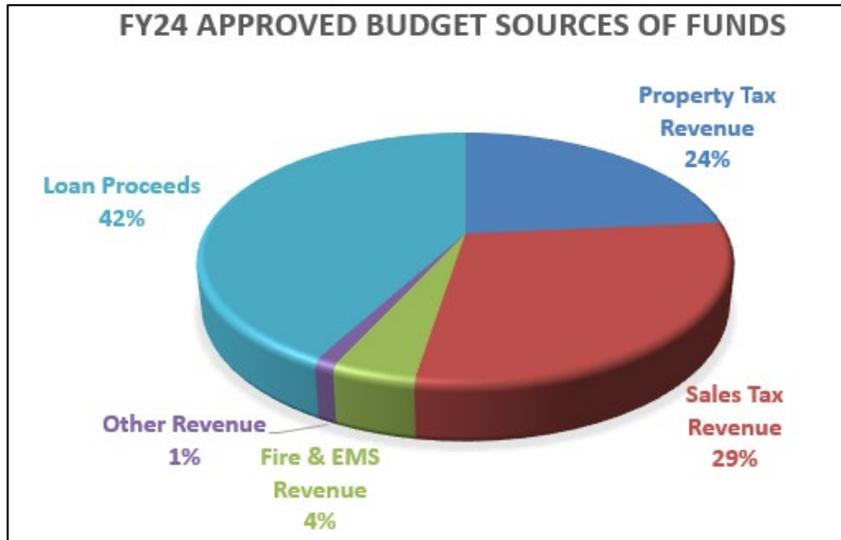
Firefighters Participating in Swiftwater Training



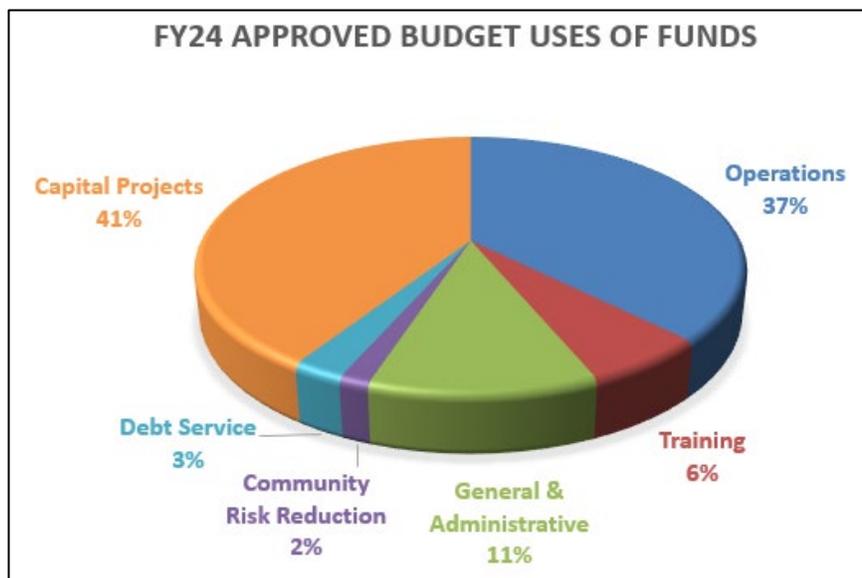
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Fiscal Year 2024 Approved Budget Sources and Uses of Funds

General Fund revenue for operational needs is composed predominately of property and sales tax. Capital projects are funded predominately from loan proceeds. Revenue from grants, ambulance services provided, plan inspection and review fees, Fire Marshal services, and other miscellaneous revenue sources are also collected. The total FY24 General Fund Revenue Budget is \$74.9 million.



General Fund Expenditures include staff salaries and benefits, day-to-day expenditures for facilities including utilities and maintenance, Fire, EMS and office-type supplies, equipment and tools, debt service payments, and capital project outlay. The total FY24 General Fund Expense Budget is \$76.1 million.





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Fiscal Year 2023 Approved Operating Budget Significant Changes

Operating Budget (General Operating and Grants)

Revenue

The FY24 Approved Budget revenue is projected to increase \$1.3 million or 1% from the FY23 Amended Budget. Significant items include:

The FY24 Approved Budget Property tax revenue increased by \$1.6 million or 10% with a tax rate of \$0.0773 per \$100 valuation compared to FY23 Amended Budget revenue. The 2023 taxable value of properties in the District rose 11% compared to 2022.

Sales tax revenue has been volatile since 2020. FY22 was exhibiting signs of stabilization and exceeded the budget expectations but in FY23 the revenue underperformed expectations and ended 10% below budget. The FY23 Sales tax revenue Budget is \$0.5 million or 2.4% lower than FY23 Amended Budget amount to reflect the continued trend.

Fire and Emergency Medical Services (EMS) revenue is projected to decrease from FY23 to FY24 by \$0.5 million or 15% due decreasing EMS billing revenue and the expectation that TCESD2 will no longer be contracted for Fire Marshal Services with the City of Pflugerville.

Expenditures

The FY24 Approved Budget operating expenditures are projected to increase \$3.2 million or 7% from the FY23 Amended Budget. Significant items include:

Since the District's provides emergency services their largest operating expense is staffing payroll and benefits. The FY24 budget includes increases to insurance premiums and benefits expenses due to market increases and an overall increase in staffing levels.

The District is adding 33 new full-time equivalent (FTE) positions in FY24. All but 1 of those positions are funded for only half of the year as the District's hiring process is lengthy and qualified candidates will not be available immediately on October 1st to fill the firefighter positions. The total cost in the FY24 budget for these FTE expenses is \$2.3 million. In addition to salaries and benefits, when operational positions are added it also increases the budget for PPE, equipment, annual physicals and supplies. The District has seen a significant increase in the cost of PPE, so this area of the budget is increasing significantly for that reason and due to the increased staffing.

The debt service level continues to increase as the District constructs new fire stations and purchases the necessary fire trucks, ambulances and equipment so the debt service expense level is increasing by \$365,000.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Operating Budget Summary

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
Pflugler 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
Pflugler 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 EMERGENCY SERVICES DISTRICT NO. 2

Capital Projects Fund Budget Summary

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

Capital Projects Fund	FY22 Actual	FY23 Approved Budget	FY23 Amended Budget	FY23 End of Year Estimate 9/11/23	FY24 Approved Budget
BEGINNING BALANCE	\$ (205,455)	\$ 3,883,517		\$ 4,329,252	\$ (6,113,026)
Sources of Funds					
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES OF FUNDS	\$ 11,118,949	\$ 12,036,765	\$ 13,321,479	\$ 6,781,556	\$ 36,292,668
Uses of Funds					
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
TOTAL USES OF FUNDS	\$ 6,584,242	\$ 15,470,541	\$ 16,755,255	\$ 17,223,834	\$ 29,083,134
Sources - Uses	\$ 4,534,707	\$ (3,433,776)	\$ (3,433,776)	\$ (10,442,278)	\$ 7,209,534
ENDING BALANCE	\$ 4,329,252	\$ 449,741		\$ (6,113,026)	\$ 1,096,508



Brush Fire - Summer 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Projects Fund Expense Detail

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
Spending Plan (cash flow, project schedule)	\$ 6,584,242	\$ 15,470,541	\$ 16,755,255	\$ 17,223,834	\$ 29,083,134
Appropriations	\$ 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
Funding Plan					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 11,118,949	\$ 12,036,765	\$ 13,321,479	\$ 6,781,556	\$ 36,292,668
Funding Balance	\$ 4,329,252	\$ 449,741		\$ (6,113,026)	\$ 1,096,508
Capital Fund Spending Plan Components	FY22 Actual	FY23 Approved Budget	FY23 Amended Budget	FY23 End of Year Estimate 9/11/23	FY24 Proposed Budget
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
TOTAL	\$ 6,584,242	\$ 15,470,541	\$ 16,755,255	\$ 17,223,834	\$ 29,083,134



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

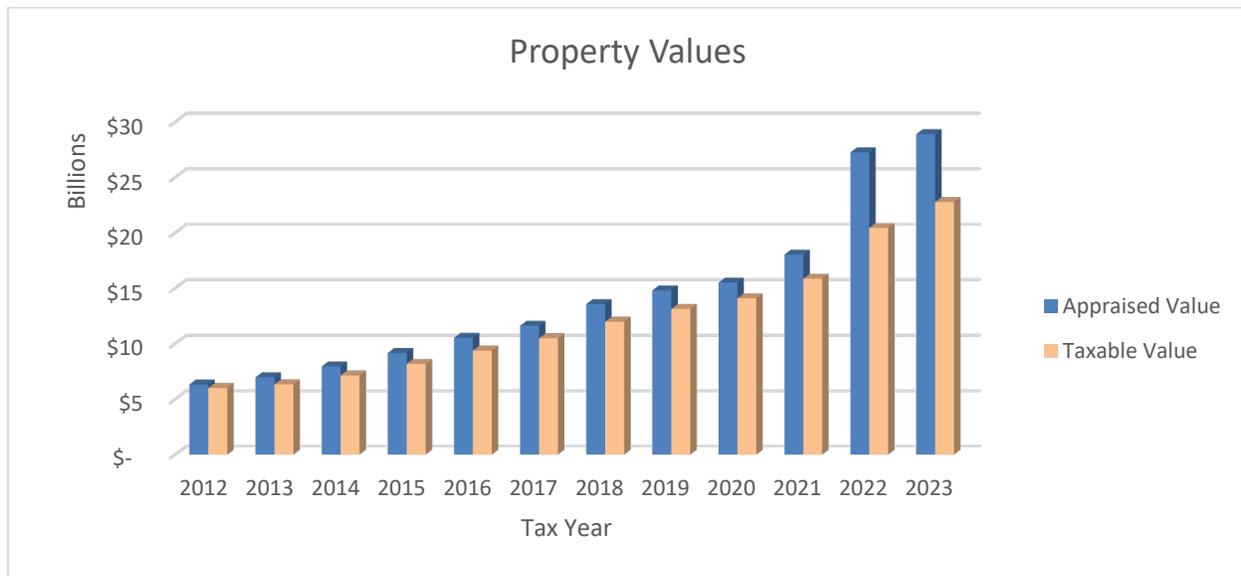
General Fund Revenue

Property Tax Revenue

One of the major sources of tax revenue for TCESD2 is Property Tax revenue. The District is permitted a maximum tax rate of \$0.10 per \$100 valuation per State law. The District is required to calculate a few different tax rates that are included in the public notice required for setting property tax rates. The No-New-Revenue tax rate is the rate for the 2023 tax year that would result in the same amount of revenue in FY24 based on the new valuation of homes that existed in 2022; the voter-approval tax rate is the rate at which an entity receives 3.5% more revenue above the 2022 tax year on homes that existed in 2022. Any rate higher than the voter-approval rate requires that the entity call an election and gain approval by the voters.

Tax Year:	2022	2023
Adopted Property Tax Rate:	\$0.0800	\$0.0773
No-New-Revenue Tax Rate:	\$0.0736	\$0.0731
Voter-approval Tax Rate:	\$0.0840	\$0.0773

The 2023 tax rate is assessed in November 2023 and the 2023 tax payments are due January 31, 2024, so the 2023 tax rate is accounted as FY24 revenue.



Property values in the area have increased sharply as a result of the real estate market activity in the area. According to Forbes.com the median home sale price in Pflugerville rose from \$270,000 in 2020 to a peak of \$505,000 in June 2022 which caused a correlating increase in appraised values beginning in 2022. Residential homeowners that meet certain criteria can apply for a homestead exemption and if granted, restrict the increase of their home’s taxable value to a max of 10% from one year to the next. The impact of the drastic appraisal increase is a large variance between appraised values and taxable values of homes as depicted in the chart above.

The FY23 End of Year Estimate for property tax revenue (which includes penalties, interest and prior year tax collections) is \$16.3 million and the FY24 Budget is \$17.6 million. The tax revenue for FY24’s Budget is calculated by multiplying the certified taxable property values provided by the Travis Central Appraisal District by the Board of Commissioners adopted tax rate of \$0.0773 per \$100 property valuation with a 100% collection rate assumption.

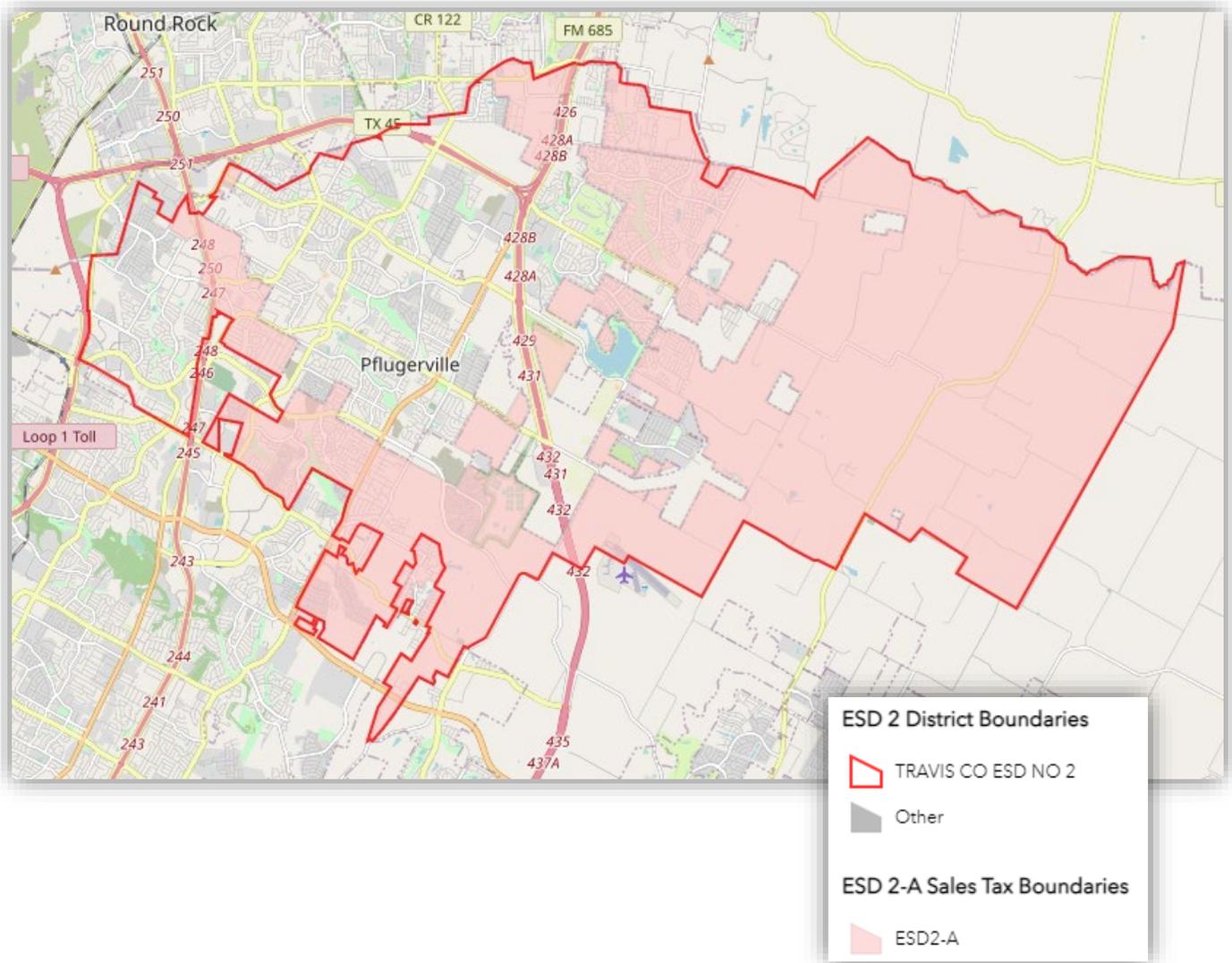


TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Revenue

Sales Tax Revenue

The other major source of tax revenue for TCESD2 is Sales Tax revenue. The District has two collection areas – District 2 and District 2A. Taxing District 2 includes the entire District boundaries including the area within the Pflugerville city limits and 2A covers just the areas outside of the Pflugerville city limits and outside the Wells Branch Library District. When the Comptroller remits/reports the revenue to ESD2 it reports it slightly differently. The ½% sales tax collected by entities in taxing District 2 that are within the Pflugerville city limits and Wells Branch Library District are reported as “2”. The amount reported for “2A” includes the ½% for Taxing District 2 and the ½% for Taxing District 2A for the entities that are in both taxing Districts (but, outside of Pflugerville city limits and Wells Branch Library District).

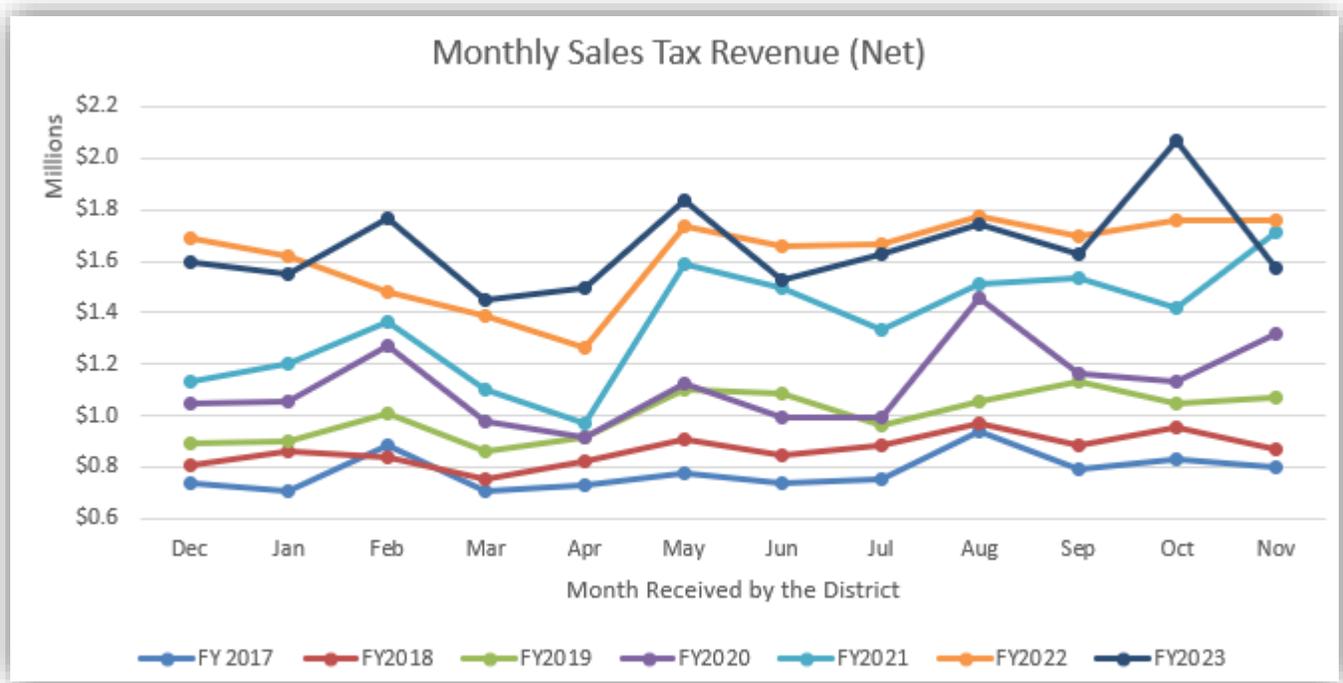




TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Sales Tax Revenue (continued)

The FY23 Budgeted sales tax revenue was \$22.8 million and the FY24 budgeted revenue for sales tax is \$21.7 million which represents a projected 2% decrease in sales tax revenue. Sales tax revenues have been erratic since the COVID-19 pandemic began and FY23's performance reflected a downward trend likely due to the inflationary issues experienced in the late part of the year.



The District's financial policies require a conservative approach to forecasting revenue and fiscal years 21 and 22 were forecasted extremely conservatively due to the volatility shown in the preceding periods. The District forecasted the FY23 sales tax revenue slightly below the average 5-year increase of 16% at 15% as the trend for FY22 was reflecting a smoothing pattern. As mentioned, in FY23 the country experienced sharp inflationary increases along with an overall economic slowdown and that was also reflected in a slowdown in spending in the District. FY23 actually experienced an overall decrease in sales tax revenue of 2% below the FY22 actual. The FY24 sales tax revenue was projected with downturn in activity in mind, but also consideration of the continued growth in population and retail in the area. The FY24 budget of \$21.7 million reflects a 7.6% increase above the FY23 End of Year estimate of \$20.1 million.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Fire and EMS Revenue

The District began providing ambulance service in January 2017 with one ambulance and increased through the years to a high of 5 ambulances in FY20. As discussed previously, the District is only providing services in a portion of the District, so ambulance billing revenue has decreased, however, the District is receiving contract payments from TCESD17 and Travis County for the provision of Ambulance services which allows the District dedicated funding for provision of ambulance services. The FY24 Budget for Fire and EMS Revenue of \$3.2 million is 3% higher than the FY23 Amended budget of \$3.8 million. The 3% increase represents the 3% increase on both contracts for Ambulance services. The revenue amounts budgeted for Ambulance billing revenue are gross as the District contracts with a billing company to perform billing and accounts receivable services and receives a payment for their service that is accounted for in the expenditures section.

Other Revenue

Other revenue is the default category for the smaller sources of revenue the District receives. This includes revenue from public information request fees, grants, community risk reduction fees, facilities rental fees, bank and investment account interest, revenue for Fire Marshal services, and other miscellaneous revenue received by the District.

Fire Marshal Revenue

TCESD2 has an interlocal agreement with the City of Pflugerville to perform Fire Marshal services on their behalf. The Community Risk Reduction Section performs inspections and reviews plans for compliance with the City's fire codes. The FY23 end of year estimate is \$108,064 which represents the annual payment billed and received from the City of Pflugerville. FY24 budget revenue is set at zero for this contract as the District was anticipating a change in status from the City on the contract.

Development Services Revenue

The Community Risk Reduction Section performs construction plan review services and building inspections for compliance with fire code requirements and fees are assessed for these services. This Division also performs inspections for various event types and potential fire hazards with related service fees. The FY23 End of Year Estimate and FY24 Budget projections for these services are set conservatively at \$367,000 and \$350,000 respectively.

Grants

The District has been fortunate to receive multiple grants from FEMA over the past few years. FEMA has an Assistance to Firefighter's grant (AFG) program that provides funding for hiring, purchasing equipment, training classes, firefighter physicals, and more. Another FEMA program, Fire Protection and Safety allows funding for smoke alarm installations and the District has been awarded that grant for the third time in FY23. Grant revenue for FY24 is reduced significantly as the SAFER hiring grant that funded a portion of 15 positions ended in FY23 as did two of the district's facility grants. In FY24 the District only has one other active FEMA grant for partial funding of the installation of fire suppression sprinklers in Fire Station 4.

Other Miscellaneous Revenue

Other miscellaneous revenue is received from public information request fees, interest from checking and investment accounts, and proceeds from the sale of surplus assets. The FY23 End of Year Estimate for these items totals \$1.3 million. Interest rate increases in FY23 provided a significant increase of interest from the District's interest-bearing savings and investment accounts. The FY24 budget is set conservatively at \$250,000 in anticipation of rate reductions.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Operating Expenditures Detail

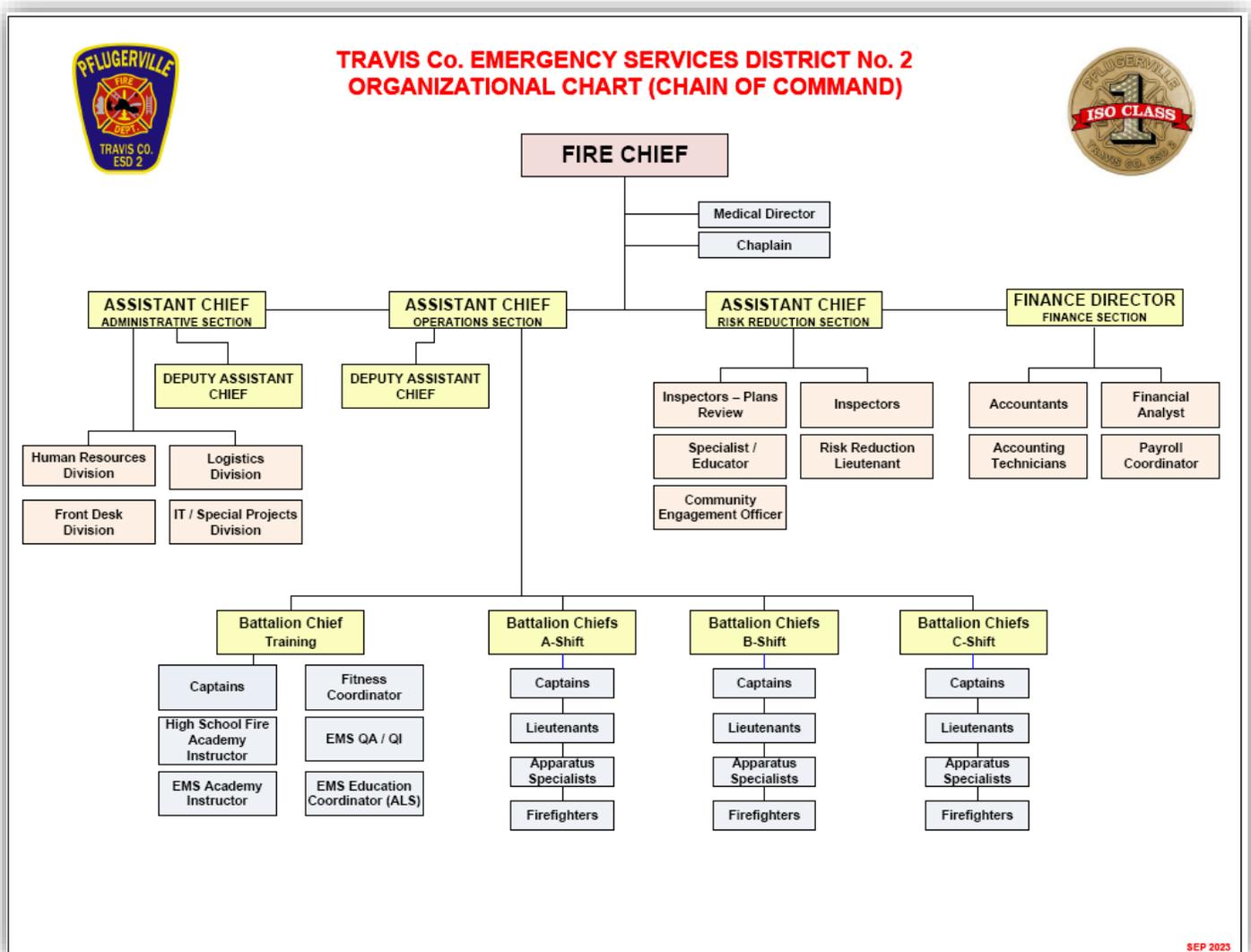
General Operating Budget expenditures represent the “Operating” budget for the District. The expenditures include all staff compensation and benefits, day-to-day expenditures for facilities including utilities and maintenance, Fire, EMS and office-type supplies, equipment and tools, debt service payments, and transfers to the capital projects budget. The total FY24 Approved General Operations Budget is \$49.8 million.

Operating Expense Category	FY22 Actual	FY2023 Amended Budget	FY23 End of Year Estimate	FY24 Approved Budget
5000 Payroll Expenses	\$ 16,335,831	\$ 25,469,794	\$ 22,347,708	\$ 26,694,805
5100 Employee Benefits	\$ 4,065,300	\$ 6,210,211	\$ 5,670,750	\$ 5,939,102
5170 Wellness Program	\$ 203,899	\$ 357,820	\$ 240,903	\$ 324,790
5200 Supply & Material Mgmt	\$ 417,669	\$ 486,536	\$ 488,287	\$ 611,584
5201 Supply & Material Mgmt	\$ 65,684	\$ 80,214	\$ 61,615	\$ 90,445
5310 Systems & Equipment Maintenance	\$ 154,494	\$ 255,792	\$ 256,192	\$ 325,515
5340 Communications Systems	\$ 92,762	\$ 111,500	\$ 114,373	\$ 128,816
5350 Dispatch and Access Fees	\$ 292,214	\$ 335,995	\$ 289,608	\$ 329,250
5400 Fleet Operations	\$ 202,721	\$ 294,029	\$ 207,010	\$ 241,000
5500 Fleet Maintenance	\$ 317,952	\$ 371,885	\$ 360,111	\$ 458,547
5600 PPE/Uniform	\$ 968,403	\$ 1,850,678	\$ 1,534,648	\$ 2,025,322
5700 Recruiting & Retention	\$ 51,276	\$ 54,070	\$ 54,650	\$ 58,070
5800 Training Program	\$ 300,773	\$ 513,895	\$ 416,399	\$ 673,064
5900 Public Education/Outreach	\$ 69,435	\$ 22,910	\$ 14,360	\$ 38,110
6100 Dues & Subscriptions	\$ 154,216	\$ 812,806	\$ 587,375	\$ 719,719
6200 Administrative Services	\$ 247,229	\$ 346,457	\$ 359,661	\$ 345,237
6310 Commissioners	\$ 17,330	\$ 25,525	\$ 19,525	\$ 21,905
6320 Commissioners - Travel	\$ 473	\$ 9,775	\$ 9,775	\$ 8,500
6360 Staff - General Business Travel	\$ 1,900	\$ 16,600	\$ 4,600	\$ 16,350
6610 Legal Counsel	\$ 177,152	\$ 220,500	\$ 604,143	\$ 698,000
6620 Financial Services	\$ 594,891	\$ 646,234	\$ 630,545	\$ 670,407
6640 Other Professional Services	\$ 846,311	\$ 1,163,120	\$ 1,016,376	\$ 1,430,766
6710 Utilities	\$ 252,885	\$ 290,688	\$ 288,069	\$ 355,584
6750 Maintenance	\$ 202,135	\$ 148,250	\$ 176,759	\$ 255,200
6770 Services	\$ 102,606	\$ 95,665	\$ 81,252	\$ 105,462
6999 Management Expense	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
7310 Lease/Loan Principal Payments	\$ 1,103,193	\$ 1,130,778	\$ 1,130,778	\$ 1,252,696
7320 Lease/Loan Interest Payments	\$ 372,311	\$ 579,277	\$ 579,277	\$ 714,925
7600 Non Capital Equipment	\$ 101,075	\$ 350,410	\$ 353,639	\$ 486,700
Cash Funded Capital Projects	\$ 2,570,602	\$ 4,291,862	\$ 3,060,801	\$ 4,758,948
Grand Total	\$ 30,307,722	\$ 46,568,276	\$ 40,984,188	\$ 49,778,819



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Operational Organizational Chart



The Operations Budget Section contains the funding for emergency operations expense displayed as Battalion Chiefs Shift A-C.

The Operations Administrative Budget Section contains the funding for the support sections of Administration and Finance Sections as well as the Fire Chief, Medical Director and Chaplain.

The Training Budget Section contains the funding for the Training Section.

The Community Risk Reduction Budget Section contains the funding for the Risk Reduction Section.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Staffing Totals

	FY22 Amended	FY23 Approved	FY23 Reclassifications	Change	FY24 Proposed	Change
OPERATIONS						
Staff Chiefs						
Fire Chief	1	1	1	0	1	0
Assistant Fire Chief	1	2	2	0	2	0
Deputy Asst. Fire Chief	2	2	2	0	2	0
	4	5	5	0	5	0
Emergency Operations Assigned to 24-hour Shift						
Battalion Chief	3	6	6	0	6	0
Captain - CO / Safety / FTO	11	11	9	-2	9	0
Lieutenant - CO / AO	16	19	24	5	34	10
Apparatus Specialist	24	24	30	6	38	8
Firefighter	118	150	138	-12	153	15
	172	210	207	-3	240	33
Training Division Staff						
Battalion Chief	1	1	1	0	1	0
Captain - Training			2	2	2	0
HS Academy Coordinator	1	1	1	0	1	0
EMS Ed Coordinator	1	1	1	0	1	0
Paramedic Instructor	1	1	1	0	1	0
Health & Fit Coordinator	1	1	1	0	1	0
EMS QM Coordinator	1	2	2	0	2	0
	6	7	9	2	9	0
Training Division Students						
Paramedic Students	6	6	6	0	6	0
Fire Cadets	75	75	75	0	50	-25
	81	81	81	0	56	-25
Community Risk Reduction						
	5	6	7	1	8	1
ADMINISTRATION						
Finance	7	7	7	0	7	0
Human Resources	2	2	2	0	2	0
Special Projects/IT	3	3	3	0	3	0
Logistics	6	6	6	0	5	-1
Office Management	3	3	3	0	3	0
	21	21	21	0	20	-1
TOTAL AUTHORIZED FTEs	289	330	330	0	338	8



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Staffing Information

All Staff in the District are accounted for and budgeted in the General fund. The total full-time equivalent (FTE) authorization requested in the FY24 Budget is 338, a net increase of 8 FTEs above FY23. New positions include: 33 Firefighter positions in the Fire and EMS Operations Section and a reduction of 25 FTE positions that were added to the Fire Cadet program that were not utilized, and a reclassification of one administrative position that was no longer needed due to efficiencies realized to Community Risk Reduction for a Community Outreach position. The increase in firefighter staffing aligns with multiple District priorities including employee safety, organizational stability, enhanced level of EMS, and comprehensive standard of coverage. The increase in volume and demand for emergency response drives the compounding need for additional employees to staff Station 6, 7 and 8, add an additional engine company and begin staffing the District's blocking unit.

The salary and benefit expense for each employee is budgeted within their reporting section as listed in the chart on the previous page. There are 240 Emergency Operations staff, 9 Training staff and 50 cadet program positions, 8 in Community Risk Reduction and the remaining 25 in Administration (including Staff Chiefs). Expenditures for compensation and benefits are the largest component of the General Fund Budget.



Community Public Education Presentation

The District is in the second year of a new three-year collective bargaining agreement with the Pflugerville Professional Firefighters Association Local 4137 that was finalized in FY22 and is effective from October 1, 2022, through September 30, 2025. The agreement increased starting the base pay for all firefighters and allowed TCESD2 to offer wages to stay in line with wages across the area.

The District started a Fire Cadet Academy in FY22, and the cadets are paid employees of the District and receive full benefits during the program. There are 50 FTES designated for the cadet academy, and all are funded only for a portion of the year for the program and based on expected attrition throughout the 6-month program with the expectation that the program start with 50 cadets and end with 25 candidates as some will leave the program throughout and some will be eliminated for not meeting the required benchmarks.

Compensation expenditures for non-sworn positions in FY24 are projected to market adjustments in FY23 and to increases related to annual performance reviews in FY24.

The FY24 benefit expense includes the District's expense for the premiums for each employee who participates in the medical, dental and basic life and AD&D insurance programs and half of employee dependent's medical and dental premiums. All other voluntary benefit program premiums are paid by the employee which include vision, supplemental life, and legal services. Employees continue to have access to an Employee Assistance Program which is covered by the District.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Operating Expenditures (continued)

Emergency Response Operations Section

Fire and EMS Operations is the largest Division in TCESD2 and is responsible for providing the core function and most visible aspect of the District’s mission.

The Fire and EMS Operations Section is managed by the Operations Section Assistant Fire Chief and includes the following divisions: Operations Emergency Response (Operations) and Training. The Operations Division has 3 24-hour shifts with a Battalion Chief commanding each shift. Each shift has a total of 50-60 firefighters on shift each day responding out of the District’s seven fire stations. The Operations emergency responders are responsible for responding to calls for help with the most common services being fire suppression and emergency medical services. The FY24 budget for Operations is \$28.5 million.

Fire Suppression - The first objective is stopping the escalation of a fire. Typically, this includes search and rescue for victims, confining the fire to the room of origin, and limiting the heat and smoke damage to the immediate area of the room of origin. The first arriving engine company initiates search/rescue and fire attack operations. The second arriving engine company provides a back-up line and/or a Rapid Intervention Crew (RIC), and water supply. The first arriving ladder company provides ventilation and loss control measures as necessary.

An effective fire force is comprised of a minimum of seventeen staff deployed via engine companies, ladder/ladder tender(s), rescue unit(s) and battalion chief(s). Upon notification of a “working fire”, additional personnel will be automatically dispatched via engine companies, ladder trucks, and various other vehicles. This response is comprised of twenty-two staff.



Apartment Fire - January 2023

Emergency Medical Service - The objective of Emergency Medical Services is to stop the escalation of a medical emergency within the capabilities of the effective response force. Specifically, this includes assessment of patients and prioritizing care to minimize death and disability. This also includes successful intervention in life-threatening emergencies, stabilizing patients to prevent additional suffering, and providing basic and/or advanced life support and transportation to a treatment facility as necessary. A District priority is to continue to facilitate an EMS Training Program which provides a large portion of the re-certification training requirements in-house thus reducing offsite travel costs. In-house Paramedic and recertification processes meet the standards as established by the State of Texas.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Operating Expenditures (continued)

Training Division

The primary focus of the Training Division is to provide ongoing training and development for firefighter employees and manage the Cadet, Recruit, and Paramedic training academies. The FY24 Training budget is \$4.7 million.

Training and Professional Development - Continuing education is required by local, state, and federal regulations and standards. The Training Section's responsibility, and its associated efforts, is to provide employees with the best possible preparatory knowledge, skills, and abilities to do their jobs in the safest manner, while subsequently establishing the Pflugerville Fire Department as a recognized ESD on the safe, efficient, and effective delivery of all-hazards emergency response training.



Training Division Staff

The Occupational Health and Safety Program is an important component of training to ensure employees can perform the high-risk job-essential tasks of firefighting safely and efficiently. Goals for this program include developing criteria to ensure employees maintain a high level of fitness to combat the stresses of the job and to maintain longevity for a full career and retirement. The program consists of the following components: NFPA 1582 Medical Physicals (pre-employment and annually thereafter), NFPA 1583

Health Related Fitness Program which is executed and overseen by the District's Health and Fitness Coordinator, behavioral health resources to combat the mental stresses of the job, and evaluation and upgrade of facilities for hazards to ensure employees are not hurt or injured while living and working in District facilities.

Cadet Academy Program - The District started a Cadet Academy Program in FY22 in response to large vacancies and lack of qualified candidates in the area. The 50 Cadets that are accepted into the program are full time employees of the District who receive pay and benefits while they train and continue through the program. The biggest advantage of this program for the District is it allows a more diverse candidate pool and helps fulfill the District's goal of having its workforce reflect the diversity of the community in which it serves.

Recruit Academy – The District hires certified firefighters and EMTs and trains them over a 6-week period to the District's operations and they are then placed on a shift to begin work.

Paramedic Academy – District firefighters that are interested can participate in this year-long training where at the end of the program they will be eligible to be credentialed as a paramedic.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Expenditures (continued)

Community Risk Reduction Section

The Community Risk Reduction (CRR) Section is managed by an Assistant Chief who reports to the Fire Chief. The FY24 CRR budget is 1.16 million. The CRR mission is to reduce the frequency and magnitude of fires and emergency incidents through cost-effective, service-oriented fire prevention programs. Equally important to this mission is the fire and life safety education component. The Division is responsible for annual fire and safety inspections and fire code enforcement; plans review (to include the issuance of construction permits associated with both new structures and renovations); fire investigation support; planning and development of District resources to include potential annexations; community fire and life safety education, community/media relations, and disaster preparedness.



Community Open House

General and Administration

The General and Administration budget includes the Fire Chief and Assistant Fire Chiefs, the Finance Section, HR Division, Logistics Division, IT/Special Projects Division, and the Front Desk Division. The FY24 Administration budget is \$8.6 million. All utilities, contracted expenditures and building maintenance for the entire District is budgeted here.

The Human Resource Division oversees benefits management, recruitment, hiring, and risk management.

The Front Desk Division manages the Board operations and agendas, and is also responsible for purchasing, public information requests, coordinating training and travel for the department, and managing the admin building reception. The Logistics division manages District facilities maintenance, receiving, and fleet management.

The IT/Special Projects Division is responsible for managing IT infrastructure including local and wide area networks, software and websites; managing mobility assets including cell phones and tablets/laptops; project management – capital projects; and operational metrics reporting.

The Finance Section is responsible for accounts payable and receivable, fund accounting, financial reporting, budget, payroll and the annual audit.



Brush Fire - Summer 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Expenditures (continued)

Debt Service

TCESD2's Debt service payments for FY24 includes ongoing payments for existing bank-secured debt as well as \$159,353 for payments beginning in FY24 for a \$2.02 million loan that was secured to finance the purchase of property and \$205,229 annual payment for a \$1.6 million Loan for the purchase two new fire trucks. Debt service payments to finance FY24 Capital projects that will be secured in FY24 have payments that will not begin until FY25. The District's financial policies on debt require that debt service payments for the year shall not exceed 15% of operational expenditures. Debt service payment totals for each fiscal year can be found on the operational fund summary on page 43. The District doesn't currently have any outstanding bonds.

TCESD2 Outstanding Debt as of 9/30/23

Purpose for funds:	Station 5 & Central Supply Facility	Station 5 & Central Supply Facility	2019 Ferrara Quint	(2) Ferrara 20 MVP Pumpers	Station 6 Construction	22 Pierce Aerial	Property on FM973	Two '23 Spartan Engines
Loan Number	8244	8740	8839	9163	9840	9950	10367	10366
Loan Initiation	7/3/2018	8/22/2019	10/22/19	8/11/2020	3/1/2022	5/26/2022	7/13/2023	7/28/2023
Loan Maturity	7/3/2038	8/22/2039	10/22/27	8/1/2029	3/4/2042	5/26/2032	7/28/2043	7/28/2033
Original Loan Amount	\$6,100,000	\$1,750,000	\$1,342,842	\$1,550,754	\$7,070,000	\$1,473,851	\$2,020,000	\$1,616,755
Outstanding Principal balance as of 9/30/23	\$5,013,706	\$1,493,783	\$872,140	\$1,070,383	\$6,800,399	\$1,345,287	\$2,020,000	\$1,616,755
Interest Rate	4.215%	3.645%	2.73%	2.44%	2.76%	3.00%	4.80%	4.59%
Outstanding Interest balance as of 9/30/23	\$1,852,449	\$503,777	\$72,710	\$93,246	\$2,029,531	\$209,737	\$1,167,054	\$435,532
Total P & I to pay obligation in full as of 9/30/23	\$6,866,156	\$1,997,560	\$944,851	\$1,163,630	\$8,829,930	\$1,555,023	\$3,187,054	\$2,052,287
Loan Secured by Ad Valorem Tax Pledge?	No	No	No	No	No	No	No	No
Annual Payments	\$457,744	\$124,875	\$188,970	\$193,938	\$464,733	\$172,780	\$159,353	\$205,229



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Expenditures (continued)

Capital Project Funding

Capital outlay expenditures are accounted for out of the Capital projects fund. Total transfer to the Capital fund budget for FY24 is \$4.76 million for cash purchases of vehicles, equipment and improvements to District Facilities.



House Fire – April 2023

Capital Project Budget

The Capital Improvement Projects (CIP) sub-categorization is used to account for the acquisition of capital assets such as engines and apparatus as well as the construction of facilities or major facility improvements. Capital assets are generally those with an expense more than \$5,000, resulting in an asset, and that asset has an estimated useful life of 3 years or longer. The balances in the CIP Fund remain with the projects they were appropriated for and are carried forward to future fiscal years due to multi-year project timelines. The CIP fund is typically funded through loan proceeds or cash transfers from the General Fund.

Each year during the District's five-year forecast period, facilities and equipment needs are analyzed from data tracked and collected by the fleet coordinators and operations staff. The District has a projected vehicle replacement plan for fire trucks, ambulances, support vehicles etc. and plans their "Front-Line" life and "Reserve" life and this is utilized to plan for funding needs for the expected life/use of each vehicle. Some vehicles end up lasting longer than expected and some don't so the plan is constantly updated and revised based on actual experience.

Most of the larger capital expenditures are funded with debt. The long-term implication of the loan terms is included in the five-year forecast and tracked on a separate debt tracking file. These amounts are included for all capital project spending and placed in the applicable fiscal year through the life of the loan payments. A full list of the District's loans can be found in the Debt Service section of the Operating Budget on page 54.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects

Construction of Fire Station #6

TCESD2 began planning for Fire Station #6 in FY18 along with the construction of Fire Station #5. Since the District knew that 2 additional stations would be constructed in the near term, they requested plans for Stations 5 and 6 at the same time with nearly identical designs to save money. The plans for Station #6 were moving forward in FY20 when the COVID-19 pandemic occurred, and the project was paused. Plans began moving forward again in FY21 and construction finally began in FY22. The total outlay budgeted for FY24 is just \$186,000 as \$8.3 million has already been spent inception to date. The total cost of Station 6 is estimated to be \$8.9 million. The project will be completed in September 2023 and the station will open in October 2023, so the funding is for furnishings and items needed to place the station “in service”.

Construction of Fire Station #7 and Training Field Expansion

The District owns a large parcel of land located at 18412 Cameron Road in Manor, Texas that is utilized for training. The “Training Field” as it is called, is in much overdue need of improvements, additional components and repair of



Training Field Aerial View

existing components. The Training Field currently has a multi-story drill tower that has burn rooms attached, a 6,000 square foot building that serves partially as a warehouse and partially as a training course, concrete pads and a looped driveway that surrounds the drill tower and building areas, a covered pavilion area, propane-fueled live-fire props, above ground water tanks, a shed and a carport. Plans for expanding the training facilities began in FY19 with design work beginning with a phased construction approach in mind. During the planning it was discovered that cost efficiencies could be gained by

consolidating the project to one phase and building a fire station on the same site, which coincides with the need for a response facility in that area of the District that is continuing to grow due to construction of residential and commercial facilities in the area.

Training Field Expansion New items included in the update include a concrete driving course, indoor Candidate Physical Ability Test (CPAT) area, indoor classroom facility, two-story clean burning (class b fueled) live fire building and props, local replica structure simulators and a leadership reaction course. The total outlay budgeted for the Training Field Project for FY24 is \$10.4 million with \$2.0 million having already been spent inception to date. The total cost of the Training Field Project is estimated to be \$16.7 million, and it is still in the pre-construction phase so the project will continue through FY24 with the expectation of completion in FY25.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects (continued)

Construction of Fire Station #7

A fire station is being planned for construction on the front side of the Training Field property on Cameron Road. In FY22 a manufactured home building was purchased and placed on the Cameron Road site to begin operating as a temporary facility for Fire Station #7. \$241,000 was spent to place this temporary facility into service.

Meanwhile, the construction of the permanent Fire Station building continues to move toward breaking ground in FY24 and the total cost of the project is estimated to be \$13.2 million. \$8.5 capital outlay is included in the FY24 Approved Budget as construction is expected to begin in late calendar year 2023.



Digital Rendering of Training Field and Fire Station #7 Project Upon Completion

Other FY24 Facility Related Capital Projects

The District is planning for their next two fire stations so \$100,000 was included in the FY24 Approved Budget for that purpose. The District also purchased property in FY23 that had a home and garage so \$187,000 was included in the FY24 Approved Budget to repair the facilities and prepare the property for potential use as a station site.

Each year the District identifies facility improvement and repair needs throughout the District's facilities and \$3.2 million was included in the FY24 Approved Budget for the following projects:

New generator for the Administration Building: \$189,000 Budget for FY24 which includes the expense to repurpose the current Administration Building generator to be used at the Central Supply Facility.

Enclosure and temperature control for the mezzanine area of the Central Supply Facility: \$100,000 Budget for FY24 as project was started in FY23 and is expected to finish in early FY24.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects (continued)

Station 4 Fire Sprinkler System Installation: \$400,000 Budget for FY24. The project also has FEMA grant funding for \$90,000 of the expense.

CEC Infrastructure and IT Update: \$2 million budget for FY24. This project funding will be utilized to assist in resolving the District's dispatch delay problems.

Administration Building Improvements: \$216,000 budget for FY24. Improvements include remodeling the front entrance for the safety of employees, installation of sound masking system, and kitchen reconfiguration.

Access system upgrade: \$75,000 budget for FY24. Replacement of District's current badge and access system

General Facility Improvements/Repairs: \$192,500 for FY24. This project includes acquisition of additional generators for all stations, a key management system for operational fleet vehicles, radio antenna repairs/replacements, mounts for vehicles, station equipment and furniture replacements.

Vehicle and Equipment Capital Projects

The FY24 Capital budget for vehicles includes the continued expense for equipping an Aerial ordered in FY22-FY23 and other vehicles ordered/purchased in FY23 that are expected to arrive in FY24. \$6.4 million was included in FY24 for vehicles and equipment. Items for FY24 include the following:

Equipment for two New Engines – FY24 Approved Budget \$437,000.

Two New Engines – FY24 Approved Budget \$2.53 million. One engine (firetruck) will replace an existing engine and the other will be an additional engine needed to equip one of the planned new stations. Previously, from order date to arrival would be a year, but with today's market it is up to 24 and even 36 months, so advanced planning for these crucial pieces of equipment is vital.

Two Ambulances– FY24 Approved Budget \$1 million for the ambulances and related equipment.

New and Replacement Squad, Battalion and Command Vehicles - A need identified after 2021's Winter Storm Uri was for District response and some support vehicles to have four-wheel drive functionality. The FY24 Approved budget includes \$556,000 to continue the replacement procurements started in FY23 for new and replacement Squad, Battalion and Command vehicles with four-wheel drive. This budget also includes all related equipment. Supply chain issues have extended this project to FY24. An additional \$657,000 is included in FY24 Approved Budget to continue the replacements of 5 other vehicles along with related equipment.

Facilities maintenance Support Vehicle Replacement – FY24 Budget \$73,000. The new vehicle will replace the current truck which is a 2008 model.

Support Vehicles – FY24 Budget \$115,00 for the purchase of a new CRR truck and a cargo van for transporting SCBA equipment.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects (continued)

Dozer and trailer – FY24 Budget \$900,00. Photos included throughout this budget document depict the multiple brush and grass fires that ravaged the District and its neighbors during the summer of 2023. Extreme drought and severe hot weather conditions created an ongoing extreme fire danger and the District experienced a record number of fire calls during the summer of 2023. The need was identified for a dozer and transport trailer as it is a more efficient firefighting tool in these types of fires/conditions.



Sample Dozer and Transport Truck

Fire Equipment – FY24 Budget \$137,000 for training equipment, video monitoring body-worn cameras, and UTV Equipment.



APPENDIX



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – 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	
EMS Transport Charges						
	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		
Emergency Response						
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



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – Fee Schedule (continued)

Fee Category	Description	FY23 Approved Fee	Measure	FY24 Approved Fee	Measure	Change
Fire Inspection*						
	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						
Development Services*						
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		
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		\$ 150.00		NEW
*Development Services fees apply to Travis County ESD No. 2 District boundaries exclusive of the City of Pflugerville city limits						



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – Fee Schedule (continued)

Fee Category	Description	FY23 Approved Fee	Measure	FY24 Approved Fee	Measure	Change
Conference and Education Center (CEC)						
	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	
Pfluger Hall						
	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	



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix B – Certificate for Resolution Adopting the 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 13th 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.

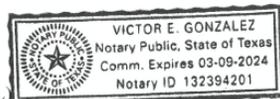
SIGNED AND SEALED the 13 day of September 2023.

(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.


Notary Public Signature

(SEAL)



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix C – Resolution Adopting the Budget

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 13th day of September 2023.

(SEAL)

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 2

A handwritten signature in black ink, appearing to read "Rico Reyes", written over a horizontal line.

Rico Reyes, President
Board of Commissioners

ATTEST:

A handwritten signature in black ink, appearing to read "Randy Reese", written over a horizontal line.

Randy Reese, Secretary
Board of Commissioners



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix D – Certificate for Order Levying Taxes

CERTIFICATE FOR ORDER

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 13th day of September 2023, at District Headquarters, 201 East 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, an:

ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then moved and seconded that the Order Levying Taxes (“Order”) be adopted, and, after discussion, the motion prevailed and carried by majority vote.

2. A true, full and correct copy of the Order adopted at the meeting described above is attached to this certificate. The Order 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 Order 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.

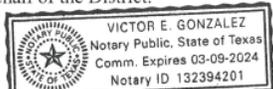
SIGNED AND SEALED the 13 day of September 2023.

(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.


Notary Public Signature

(SEAL)



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix E – Order Levying Tax

ORDER LEVYING TAXES

THE STATE OF TEXAS §
 §
 §
COUNTY OF TRAVIS §

WHEREAS, the appraisal roll of Travis County Emergency Services District No. 2 (the "District") for 2023 has been prepared and certified by the appraiser for the District and submitted to the District's tax assessor/collector; and

WHEREAS, the District's tax assessor/collector has submitted the certified appraisal roll for the District, dated July 24, 2023, showing \$22,767,423,431 to be the total appraised, assessed and taxable value of all property and the total taxable value of new property, to the Board of Emergency Services Commissioners of the District; and

WHEREAS, based upon the certified appraisal roll, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2023 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this Order Levying Taxes.

Section 2. There is levied an ad valorem tax of \$0.07730 on each \$100.00 of taxable property within the District to provide funds for maintenance and operating purposes. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.34 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.92.

Section 3. The District has no debt supported by ad valorem taxes and no tax rate for debt service.

Section 4. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, including legal fees, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the District.

Section 5. The Travis County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 6. The taxes levied by this Order are due presently and will be delinquent if not paid by January 31, 2024.

Section 7. This Order Levying Taxes is effective from and after its adoption.

ADOPTED the 13th day of September 2023.

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 2

Rico Reyes, President
Board of Commissioners

ATTEST:

Randy Reese, Secretary
Board of Commissioners



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix F – Glossary

Amended Budget – the final budget amount including all amendments approved throughout the fiscal year.

Appropriation – the method by which the Board of commissioners authorizes the spending of District funds. The operating budget is appropriated for one year only. Capital project appropriations are authorized for multi-year projects and exist until exhausted, or the project is completed.

Approved Budget – the budget as initially approved by the Board.

Beginning Balance – the balance of cash remaining from the prior year’s budget.

Budget Amendment – revision to the current year’s budget approved by the Fire Chief or the Board as required by District policy.

Capital Expenditures/Capital Outlay - Expenditures that typically exceed \$5,000 in total, result in an asset, and the life of the asset will exceed 2 years.

CPAT – Candidate Physical Ability Test: The International Association of Fire Fighters and International Association of Fire Chief Joint Labor Management Wellness Fitness Task Force (WFI Task Force) developed the Candidate Physical Ability Test Program to provide fire departments with a tool that would enable them to select inherently physically capable individuals to be trained as fire fighters.

EMS First Response - The District responds to medical emergencies with their fire trucks and firefighters. All firefighters at TCESD2 are also certified EMTs or Paramedics which allow them to provide assistance to patients in medical emergencies.

Ending Balance – the projected or actual balance of cash at the end of the fiscal year.

FTE - Full-Time Equivalent. This is an authorized position for a full-time employee equivalent to a 40-hour per week administrative position or a 120-hour per pay cycle firefighter position.

Fund balance refers to the cash balance remaining in a fund at the end of a period. The Fund balance is calculated by taking the beginning balance of the fund, adding all revenue and subtracting all expenses.

FY – Fiscal Year. October 1 to September 30 is the Fiscal year for TCESD2. The year designation for each fiscal year is the year the period ends, so October 1, 2023, to September 30, 2024, is fiscal year 2024.

FY23 End of Year Estimate – Estimation of FY23 actual end of year revenue or expenditures utilized to calculate the ending balances and FY24 budget needs.

Modified Accrual – Basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized as soon as a liability is incurred regardless of the flow of cash.

Rural - a population density less than 500 people per square mile.

Suburban – a population density between 500 to 1,000 people per square mile.

TCESD2 – Travis County Emergency Services District Number Two – also known as the Pflugerville Fire Department. Also referred to as “The District” or “The Department” throughout the document.

Urban - a population density greater than 1,000 people per square mile.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix G - Acronyms

- CEC** – Conference and Education Center
- CIP** – Capital Improvement Projects
- CFAI** – Commission on Fire Accreditation International
- EMS** – Emergency Medical Services
- EMT** - Emergency Medical Technician
- ESD** – Emergency Services District
- FY24** – Fiscal Year 2024
- GAAP** – Generally Accepted Accounting Principles
- GASB** – Governmental Accounting Standards Board
- ISFSI** – International Society of Fire Service Instructors
- ISO** – Insurance Services Office
- NFPA** – National Fire Protection Association
- PPE** – Personal Protective Equipment
- RFPD** - Rural Fire Prevention District
- SCBA** – Self-Contained Breathing Apparatus
- SCOT** – Strengths, Challenges, Opportunities, and Threats
- SMART** – Specific, Measurable, Achievable, Realistic and Timely



Winter Storm Mara - February 2023

Travis County Emergency Services District No. 2