



Travis County Emergency Services

District No. 2

Fiscal Year 2025

Approved Budget

September 12, 2024

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



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Mission

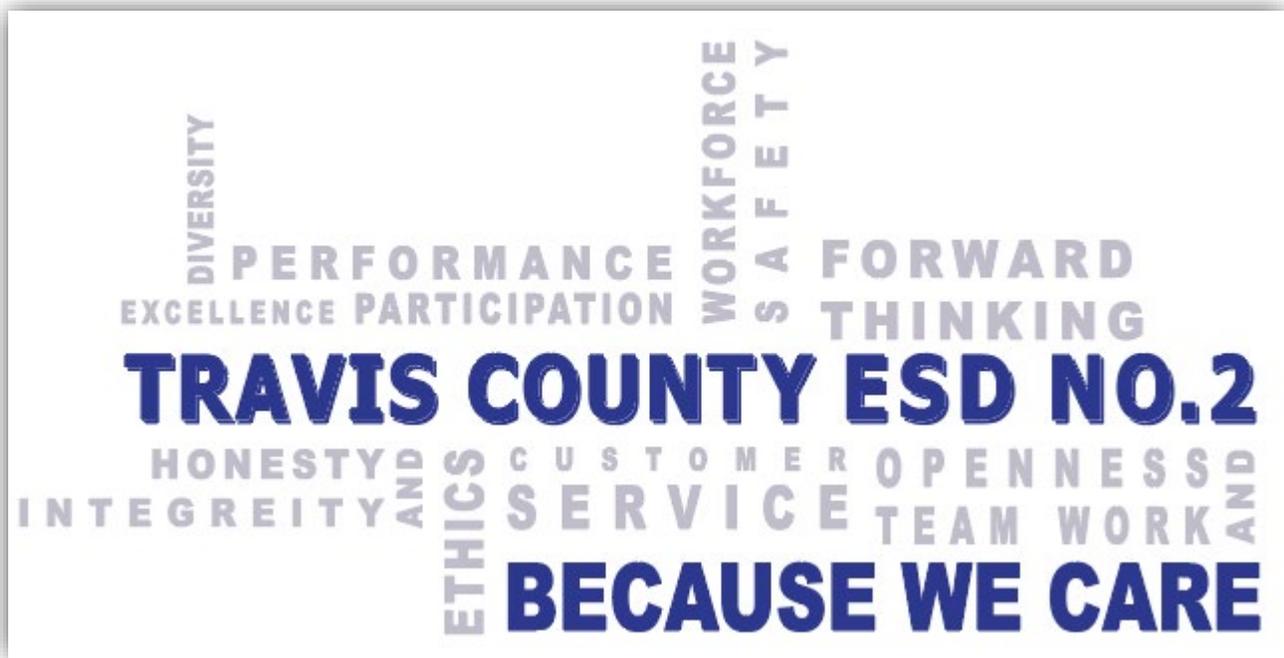
The District's mission is to provide public safety services to the community.

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 2025 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 EXECUTIVE TEAM

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

Glen Smith, Facilities and Logistics Director

Sequina Allen, Office Manager

TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2 MEDICAL DIRECTOR

Dr. Michael Zimmerman



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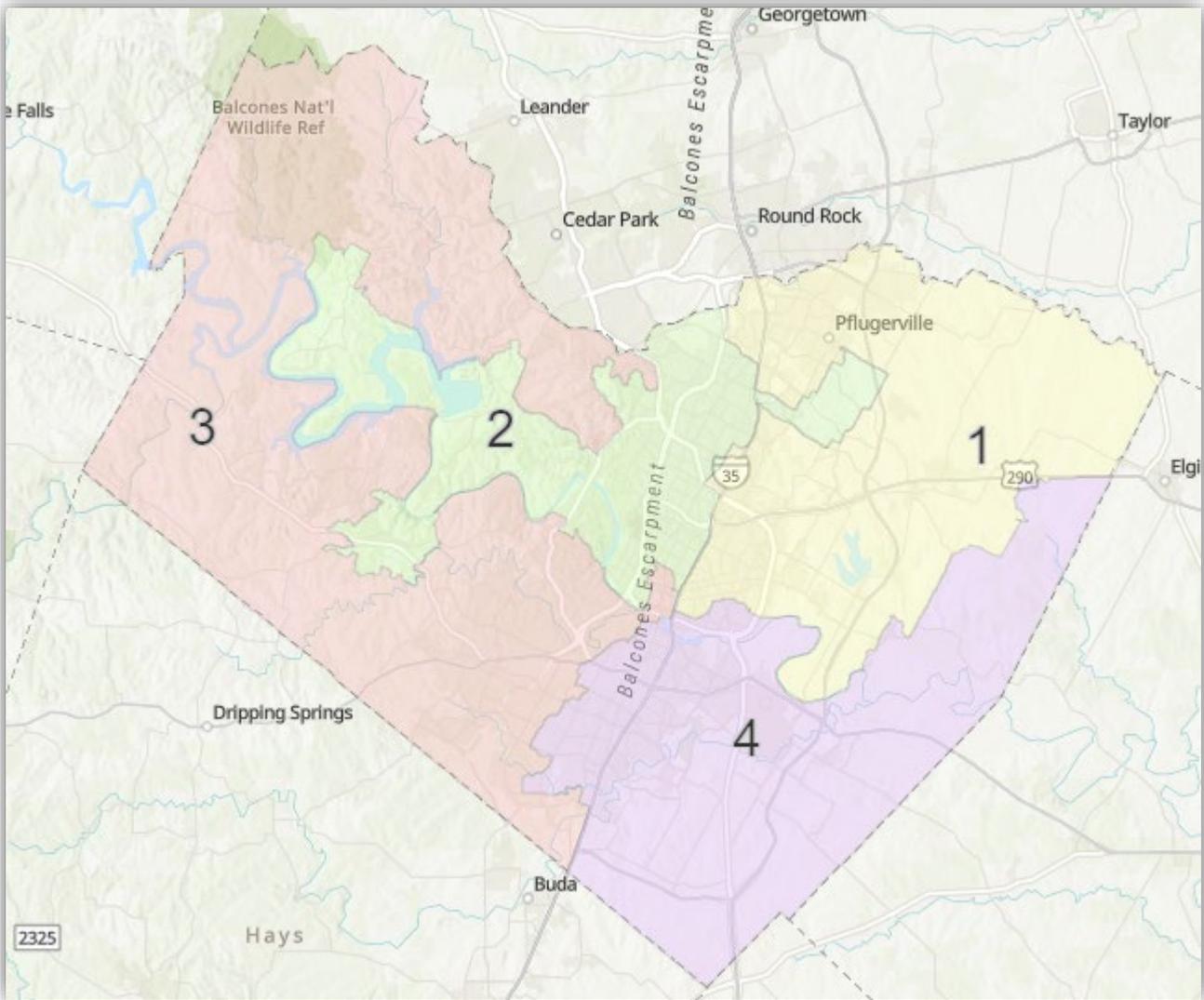
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TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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

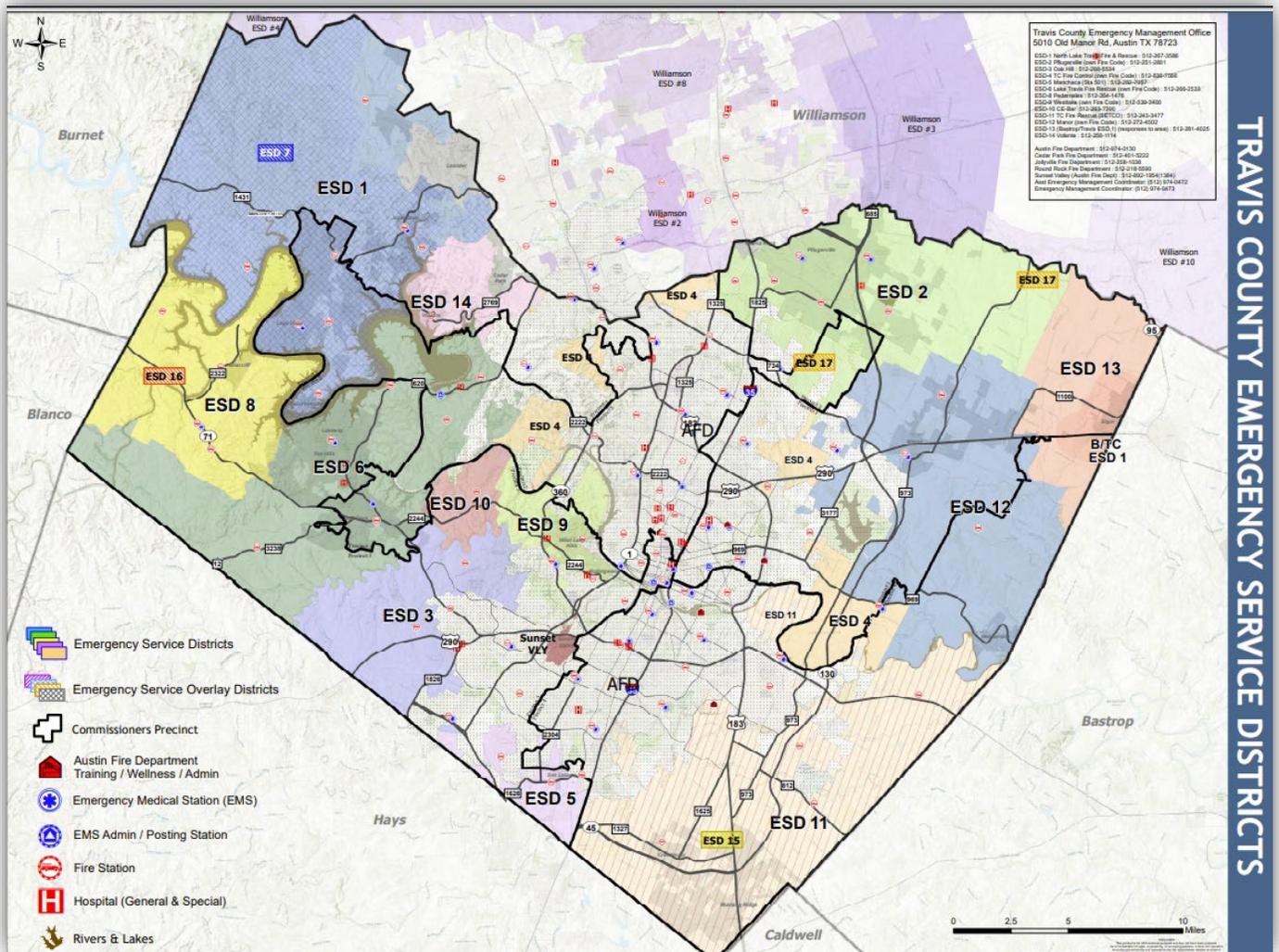
Source: <https://www.traviscountytx.gov/maps/gis-comm-pct>



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 9/30/24

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, TCESD2 has personnel and equipment working out of eight fire stations with career firefighters ready 24 hours a day to serve the over 160,000 residents within the District.



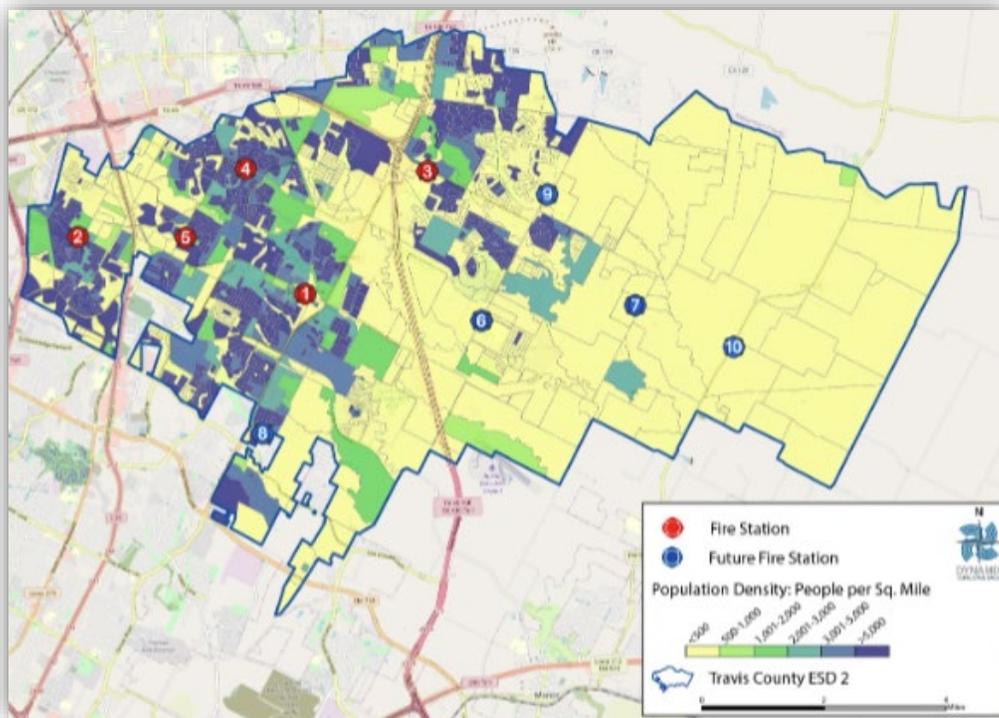
The District's densest areas of population, considered to be "urban" or "metro" by Commission on Fire Accreditation International (CFAI) criteria, is toward the west, south and center of the jurisdiction. The northern area of the District meets the CFAI criteria for "suburban," and the eastern area is 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 70,221 in 2024. According to an October 2023 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 Country. 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 2024

Board of Commissioners and Citizens,

I am pleased to present the TCESD2 Budget for fiscal year 2025 (FY25). 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.

During FY24 the District experienced an attack on its financial resources in the form of a ballot measure which sought to remove approximately 40% of the District's overall revenue by removing 80% of sales tax revenue it currently receives. A petition was received by the District in 2022 from a special interest group funded by local developers for this purpose. In 2022 the Board at the time deemed the petition language legally insufficient, and even after multiple successful court victories, ultimately the Texas Supreme Court ordered the Board to modify the petition language to become legally sufficient and to call the election. The item was added to the November 5, 2024* ballot. As a governmental entity we are limited in the language and actions we can take regarding items on the ballot, but much of the District's time and effort was dedicated to educating the public and correcting misinformation by the petitioner's special interest group. The development of the FY25 Budget had to include "doomsday" scenarios to address the defunding of the department and actions necessary to continue operating on limited funding. The District also delayed the start of the annual Cadet Academy, froze hiring, and delayed multiple capital projects as a proactive step to losing such a significant funding amount.

Despite the attack on the District, 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 time it takes for our firefighters to arrive at an emergency, or Response time, is always a metric being monitored to ensure we arrive at emergencies as fast as possible. Alarm processing time, which is the time it takes for a 9-1-1 call to be answered to the time Emergency Responders are dispatched, has been increasing steadily which has been negatively impacting overall response time in the last two years. TCESD2's 9-1-1 calls are dispatched by the City of Austin's dispatch center so our ability to impact that is limited. The District has added additional response units, opened three additional stations, and found efficiencies within their control, but all of that forward progress to decrease response time was absorbed by the increase alarm processing time. The FY25 Budget includes the costs for 12 dispatch positions and a dispatch center to allow TCESD2 to develop and manage their own Dispatch center to control their dispatch processes with a goal to decrease the alarm processing time, reducing overall response time.

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 for replacement of existing gear and equipment to reduce potential exposure of personnel to carcinogens.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Message from the Chief (continued)

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 FY25 Budget includes an additional staff position for a Community Health Paramedic.

The FY25 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.

During fiscal year 2024 the District placed a new Station into service (Fire Station 6) on Weiss Lane to provide service in that high growth area of the District. The addition of this station reduced the increasing call impact to the Kelly Lane Station and reduced response times to incidents in that area. Completion of Fire Station #7 in FY25 will replace the current temporary Station #7 manufactured home Facility with a much larger and more effective facility. The District is also identifying locations for additional new stations in the rapidly developing eastern portion of the District and has purchased property in the area for this purpose. Funding is included in the FY25 Capital Budget to begin planning for the next two stations.

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

**Post Election Update – the TCESD2 voters overwhelmingly struck the measure down (68% voted against removing the sales tax revenue). The effort by special interests to defund the Fire Department failed.*



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 District's Administration Building now 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 property tax 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-cent 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.



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's area. 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 the addition of 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 compared to fiscal year 2024, the District responded to nearly 14,000 calls for help, the majority (76%) 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. 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 2024 the District delivers its services using the resources housed in its 8 fire stations. This includes one or more of the five engine companies with 4 persons each; two quints (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.



Firefighters at a Vehicle Rescue Training



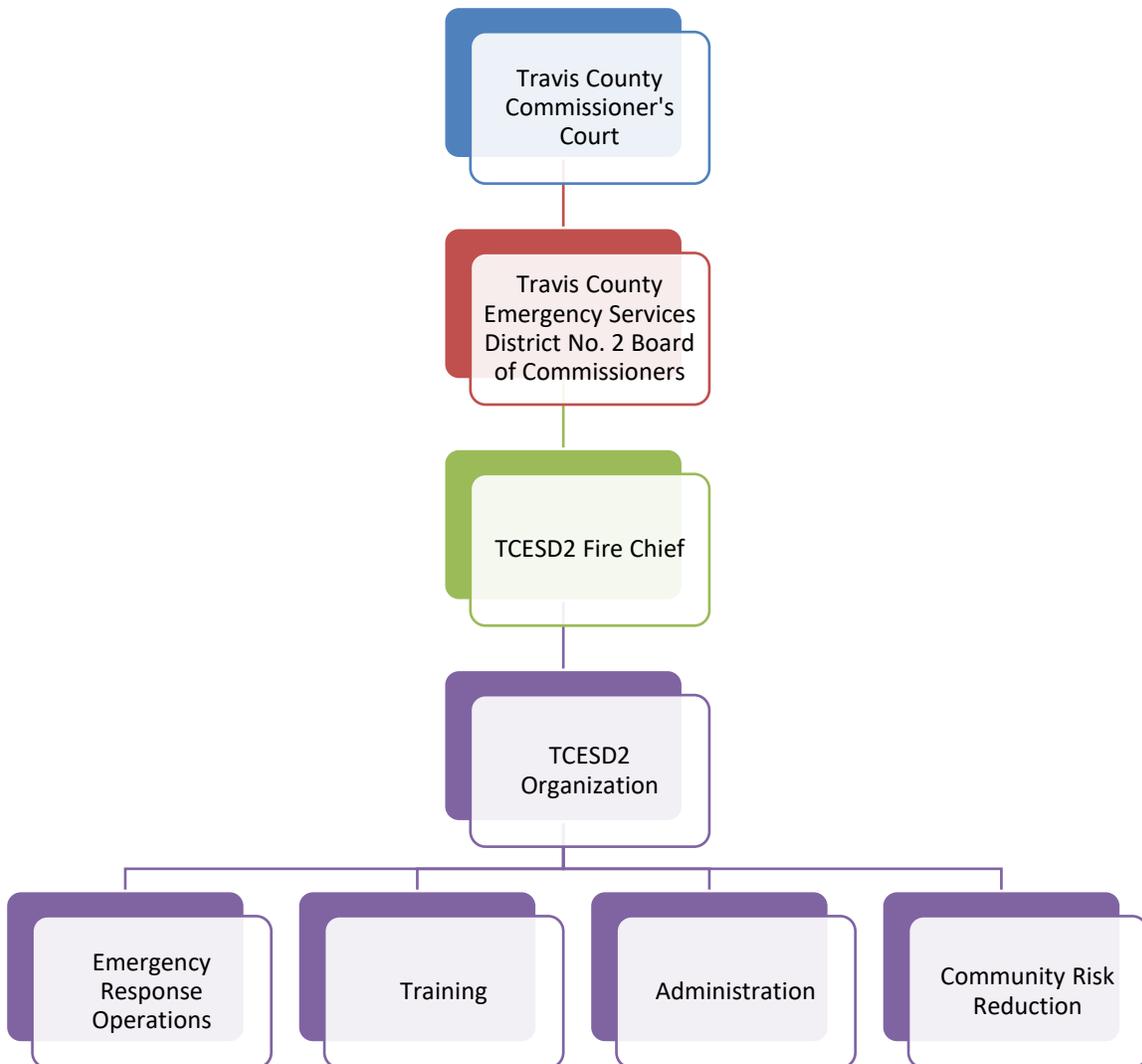
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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 77 square miles with staff and equipment working out of eight fire stations ready 24 hours a day. TCESD2 has 4 operational sections: Emergency Response Operations, Training, Community Risk Reduction, and Administration.

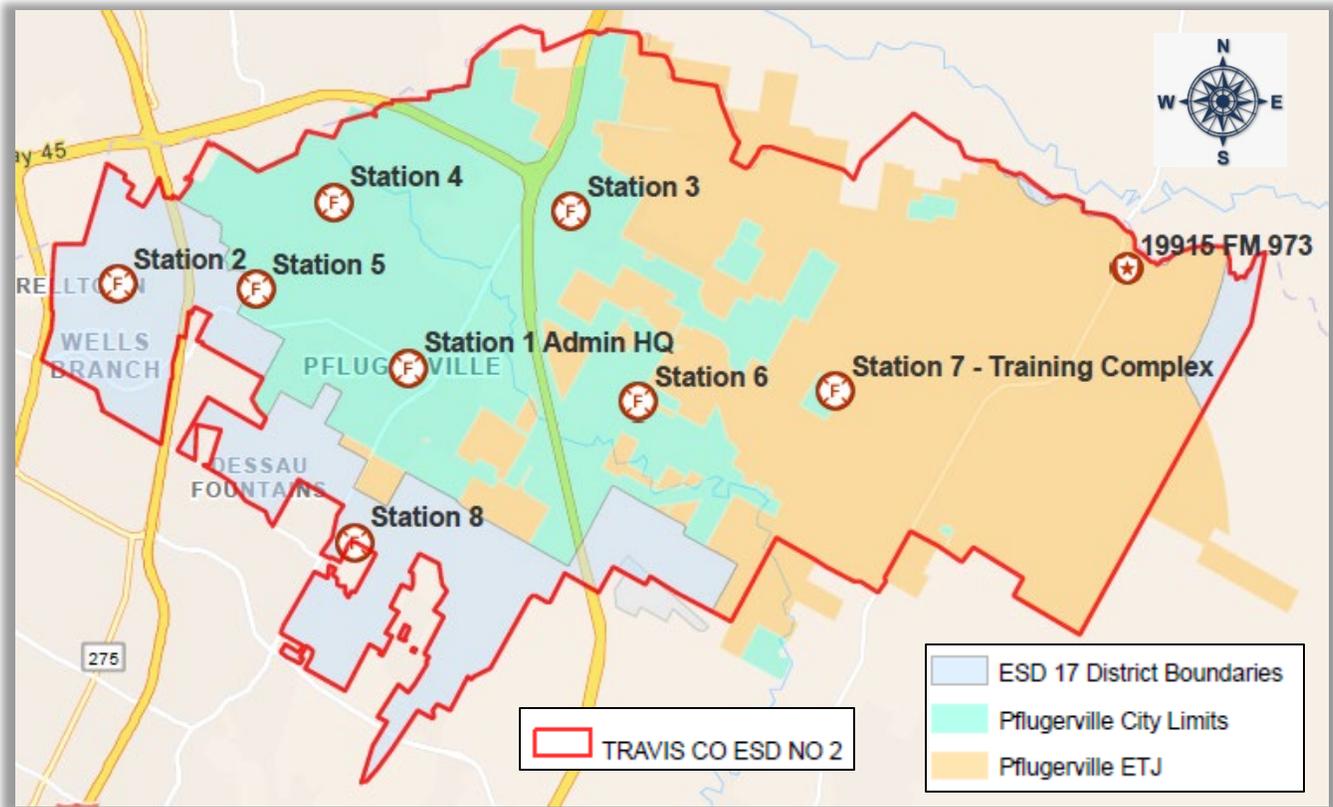
TCESD2 Functional Organization Chart





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 – 17221 Weiss Lane, Pflugerville, TX 78660 – *opened 10/31/23*
- Fire Station #7 Temporary building – 18412 Cameron Road, Manor, TX 78653
- Fire Station #7 Permanent building (construction phase, expected completion May 2025)
- Fire Station #8 temporary building – 2021 Crystal Bend Dr, Pflugerville, TX 78660

Facilities

- Administration Building – 201 E Pecan Street, Pflugerville, TX 78660
- Central Supply Facility - 911B Pflugerville Parkway, Pflugerville, TX 78660
- Conference and Education Center (CEC) – 201B E Pecan Street, Pflugerville, TX 78660
- FM973 Property – 19915 FM973, Coupland, TX 78615
- Pfluger Hall – 203B E Pecan Street, Pflugerville, TX
- Training Field - 18412 Cameron Road, Manor, TX 78653
- Training Facility and training buildings - (construction phase, expected completion late FY25)



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

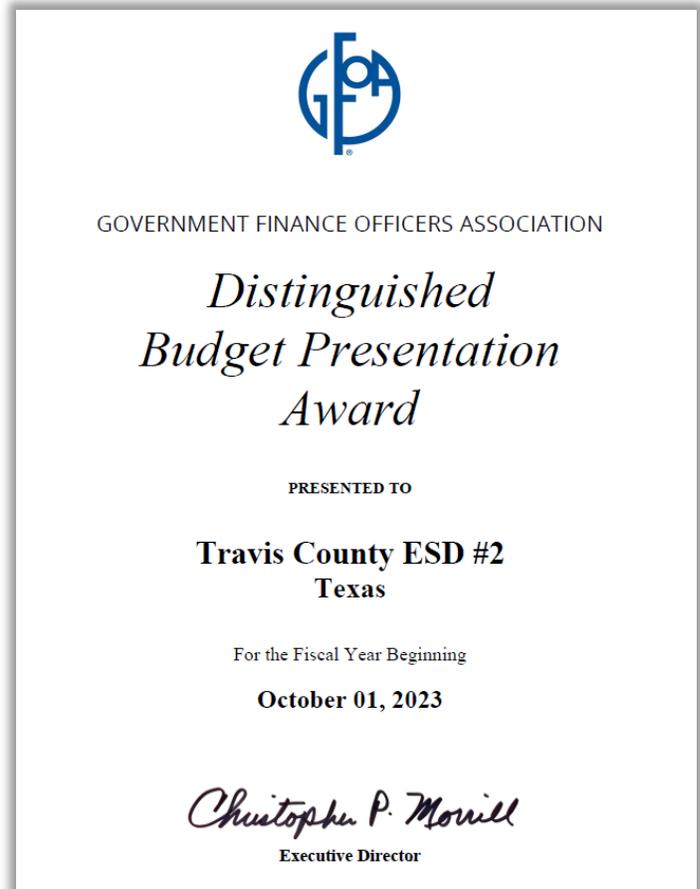
Financial Awards

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 FY24 annual budget (for fiscal year beginning October 1, 2023). 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 FY25 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 3 stars for Traditional Finances, Debt Obligations and Open Government & Compliance.





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 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, and 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 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 commissioned a Standard of Cover analysis in 2020 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 recommendations from the 2020 analysis have been implemented with the opening of Fire Stations #5, #6 and #7. The full 2020 analysis can be found on the District’s website here:

<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 FY25 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 2025 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 as a result 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 13,700 calls for help in 2024. 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

	FY21 Actual*	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projection
Total Fire/Other Call Types	3,841	3,369	3,488	3,356	3,663
Total EMS Calls	9,285	9,116	9,556	10,257	10,872
TOTAL CALLS	13,126	12,485	13,044	13,713	14,535

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

*Winter Storm Uri occurred in February 2021 which resulted in 1,000 calls during the seven-day disaster period. The District typically receives 1,000 calls per 30-day period, so this anomaly causes the year-to-year call volume comparison appear to decrease from FY21 to FY22.

Performance Measures Data - Total Responses

	2021 Actual	2022 Actual	FY23 Actual	FY24 Actual	FY25 Projection
Total Fire Apparatus Responses	17,482	16,707	17,587	18,800	19,928
Total EMS Responses	4,813	5,066	4,924	5,327	5,647
	22,295	21,773	22,511	24,127	25,575

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 anticipated increase in call volume in FY24 the District opened Fire Station #6 and added an addition 24 firefighter positions. For FY25 and beyond, the District has included funding to begin formal planning for 2 additional new Fire Stations and plans to add an additional Ambulance response unit to Station #6 in FY25.



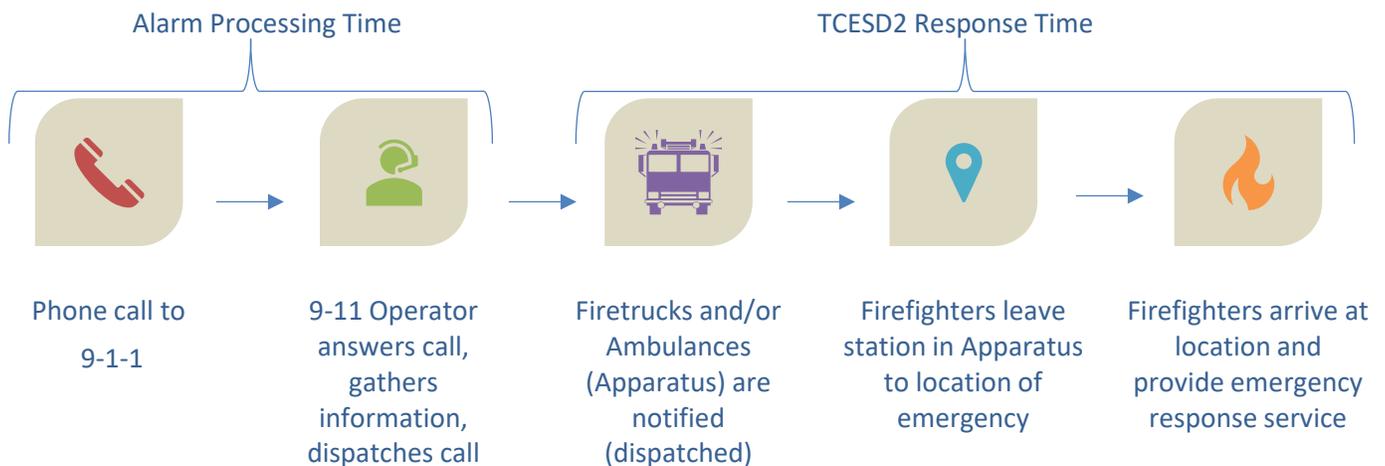
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Response Time Explanation

TCESD2 responds to multiple different types of calls for help, but the most recognized types of calls for help are fire and medical related emergencies. TCESD2 operates on a Fire-based EMS model which means that every TCESD2 firefighter 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. Total Response time is the time it takes from when the 9-1-1 call is placed to when an emergency response vehicle and first responders arrive. 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:

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Urban P1-P4	11:18	10:51	10:51	8:00	10:39	8:00
Suburban P1-P4	12:52	13:00	11:48	9:00	11:31	9:00
Rural P1-P4	15:20	15:27	13:04	12:00	11:36	12:00
Entire District	11:44	11:27	11:21	9:40	10:53	9:40

Priority 1 is the most medically urgent type of call and 4 is the least urgent. National standards for Response Time recognize that faster response times can improve outcomes for the most urgent calls.

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Priority 1	12:54	13:28	12:40	13:29	13:10	13:29
Priority 2	12:53	14:25	13:39	15:29	13:02	15:29
Priority 3 and 4	13:20	15:14	14:19	*	14:20	*

** Goals have not yet been set for the Priority 3 and 4 calls. The District strives to arrive at an incident as quickly as possible, with safety in mind. Priority 3 and 4 calls are typically less urgent and faster travel times are not as necessary as with priority 1 and 2 which typically require lifesaving interventions.*

The District was able to place additional resources into service in FY24 to decrease the total response time with construction completion and opening Fire Station 6 in the eastern portion of the District. A plan for the next two fire stations is included in the FY25 Approved Capital Budget.

The FY25 goals are set at the industry standard benchmark for each response location category (urban, suburban, rural, priority, etc.), but the District does not anticipate meeting those goals in FY25. The Total Response Time analysis on the next page will provide additional information on this metric.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – Total Response Time Analysis

The District's goal for FY25 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 a different emergency, so the next closest response location responds. When this occurs, the travel time is higher than typical and can increase the overall response time significantly if call concurrence is frequent.



Community Open House May 2024

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, control 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 equipment and supplies. The process to hire additional firefighters takes six to nine months, and there are limited qualified candidates. Alarm processing time is controlled by the District's contracted dispatcher, The City of Austin. 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 FY25 Approved Budget:

- The District is adding 12 new Dispatch Emergency Communication staff positions and funding for a TCESD2 managed Dispatch center
- An additional ambulance will be placed into service in early FY25.

The District desires to meet the industry standards for response time but acknowledges that the distraction and delay due to the temporary freeze of hiring and projects in FY24 as a reaction to the defunding effort negatively impacted significant forward progress. The District also acknowledges that there are insurmountable logistical challenges related to road development and road management in the area. The District growth is causing additional traffic delays and road maintenance and repair projects involving detours and road closures continue to occur without input from the Fire Department.

The District has included funding an updated standard of cover analysis in the FY25 budget to continue planning for two additional stations and related staffing. Once the results are received, they will be studied and recommendations will be included in the FY26 Proposed Budget and five-year forecast.



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. P1-P4 refers to the priority of the call: Priority 1 is the most urgent and 4 is the least urgent.

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

90% of the time, alarms are processed in less than:

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Urban P1-P4	01:42	02:17	03:06	01:30	02:00	01:30
Suburban P1-P4	01:46	02:38	03:13	01:30	02:27	01:30
Rural P1-P4	01:36	02:21	02:45	01:30	01:43	01:30
Entire District	01:42	02:21	03:06	01:30	02:04	01:30

Priority 1 through 4 refers to the priority of the call: Priority 1 is the most urgent and 4 is the least urgent. National standards for Response Time recognize that faster response times can improve outcomes for the most urgent calls.

Ambulance Alarm Processing Time (in minutes and seconds mm:ss)

90% of the time, alarms are processed in less than:

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Priority 1	1:36	2:29	2:51	1:30	2:56	1:30
Priority 2	1:46	3:17	3:37	1:30	3:39	1:30
Priority 3 and 4	1:53	3:15	3:28	1:30	3:43	1:30

The District contracts with the City of Austin (COA) to provide dispatch services, which includes answering the 9-1-1 calls, gathering pertinent information from the caller and dispatching the appropriate emergency responders. The District began to observe significant increases in alarm processing time by the COA Dispatch center in 2021. 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 COA increased alarm processing time to just over three minutes for fire apparatus, and three and half minutes for ambulances. District leadership communicated this problem to and requested various solutions to address this issue, and in July 2024, the COA implemented a workaround for the District to be dispatched faster, but the workaround was only applied to calls responded to by Fire apparatus.

Ambulance-dispatched calls continue to experience the increased alarm processing delay. The FY25 goal is set at the national standard benchmark, but it will be contingent on the COA 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 planning for a dispatch solution and the FY25 Approved Capital budget includes \$2 million to fund a potential solution along with 12 new employee positions in the Operating budget.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Performance Measure Data – TCESD2 Response Time

TCESD2’s Response Time begins when the COA Dispatch staff alerts the fire station and ends when the TCESD2 emergency responders arrive at the emergency location. The highest priority calls are responded to with flashing lights and audible sirens to move around traffic and arrive as quickly as possible, but in a safe manner. These extraordinary measures are not utilized on the lowest priority calls to ensure the safety of the emergency responders.

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:

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Urban P1-P4	09:58	09:34	08:57	06:30	08:50	6:30
Suburban P1-P4	11:29	11:39	09:46	07:30	09:32	7:30
Rural P1-P4	14:04	14:18	11:26	10:30	10:11	10:30
Entire District	10:25	10:11	09:28	08:10	09:03	8:10

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal
Priority 1	11:36	11:56	10:09	11:59	11:04	11:59
Priority 2	11:38	12:10	11:17	13:59	10:23	13:59
Priority 3 and 4	12:04	13:33	11:47	*	11:53	*

* See note on page 25

The TCESD2 Response Time does not include dispatch alarm processing time which is included in the overall Total Response time presented on page 25. 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. By separating out the alarm processing time, the District can illustrate the efforts made in FY24 that mostly decreased its response time for both Fire Engine and Ambulance responses.

As previously discussed, response time will continue to increase as the District contends with increasing traffic issues and call volume increases. The FY25 budget contains funding for an updated standard of cover analysis that will aid TCESD2 in determining the location of the next fire stations, and/or if additional units should be placed at existing fire station locations, both being the most impactful to decreasing response times. The District is also placing an additional Ambulance unit into service in FY25 to help reduce Ambulance response time.



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 2023. 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 per false alarm incident fee. The fee implementation had the desired effect of decreasing the number of false alarms by 35% from 2021 to 2022, but the total number of false alarms continues to increase each year. This increase is due to the significant, and continued growth of the number of multi-family apartment complexes in the District. This growth requires additional resources to protect and underlines the importance of keeping false alarms at a minimum.

Calendar Year:	2019	2020	2021	2022	2023	2024 Estimate	2025 Projection
False Alarms	700	701	948	768	810	935	950
% change from prior year	1%	0%	35%	-19%	5%	15%	2%

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 of 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 2025. The goal will be to install 3,000 alarms to homes in the District not previously visited during the previous two outreach projects.



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 than “rule-of-thumb” levels 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 FY25 budget the Board increased the reserve policy to 180 days of operating expenses. The Chief’s budget message on page 11 provided information on the recent defunding attempt, so the Board had identified that as an additional risk factor to consider when determining the amount of reserves needed.

TCESD2 is currently in compliance with all financial policies. The District’s full financial policy document adopted along with the FY25 Budget can be viewed here: https://www.pflugervillefire.org/wp-content/uploads/2024/09/FY25_TCESD2_Principals_of_Sound_Financial_Management_FINAL.pdf



Firefighters at the District’s 2024 Award Ceremony



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 2024 included a presentation regarding the current state of the department and the Five-Year Financial Forecast. The Board reviewed and evaluated the information presented 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 2024, the TCESD2 staff developed and finalized the proposed unit budgets that implemented the Board’s guidance. Once the FY25 Proposed Budget was compiled, 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. The Travis County Appraisal District also has a public facing portal for property owners to view the proposed tax rates and provide feedback to the tax-setting agencies electronically. 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 FY25 Proposed Budget and 2024 tax rate were approved and adopted as presented on September 12, 2024.



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.

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 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.



Residential Fire November 2023

At the current level of demand the District would be best served with nine total fire stations (with appropriate staff and equipment) and the FY25 Budget includes plans for finalization of construction, opening and staffing of fire station #7 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.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Long-Range Financial Planning (continued)

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 had an sharp increase in home values (more information is presented on page 45) which 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.

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 revenue increase limitations, the 3.5% revenue increase restriction applies to funds utilized for Maintenance and Operations (M&O) expense. There is a potential second component to the tax rate which is the Debt rate. The Debt tax rate provides the revenue needed to fund certain debt obligations and is excluded from the 3.5% revenue increase limitation that exists on the M&O rate. TCESD2 hasn't had the type of qualifying debt since 2006 to adopt a debt tax rate, but the District recognized the limitation to fund large capital projects and the expansions needed with the limited increase in the M&O tax and in FY24, two of the loans taken out contained tax pledges and were eligible for a debt tax rate.

Property tax was historically the largest component of the District's revenue, but in recent years the sales tax revenue

received by the District is now the majority. In FY24 property tax revenue comprised 40% of the total revenue and sales tax was 46%. The District's Sales tax revenue was at risk in FY25 due to a ballot measure which sought to remove 80% of sales tax revenue it currently receives. The development of the Five-Year Forecast and FY25 budget included scenarios with contingency plans that included discontinuing providing Ambulance services altogether as the District's statutory responsibility is just for response to Fire-related incidents. If this defunding were to occur there would also be layoffs and potentially shuttering fire stations to focus on less robust services to reduce costs.



District Supporters at the Polls October 2024



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Long-Range Financial Planning (continued)

The Five-Year Forecast that depicts the District’s Operating budget appears below. Capital project outlay 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 on 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 0% increase in FY25, 4% in FY26, and begin to level out at 3% in FY27, 2% in FY28 and 2% in FY29. Property tax valuations are projected to increase 6% in FY25, and begin to level out at 1% in FY26, 1.4% in FY27, 1.5% in FY28 and 2% in FY29. The property tax rate utilized for each year is shown in the table below highlighted in yellow.

Travis County ESD No. 2 Forecast as of September 2024									
(\$ in millions)									
	0.0800	0.0773			0.0939	0.1000	0.1000	0.1000	0.1000
FTEs	330	338	338		351	357	363	369	375
	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate	FY25 Proposed Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
Beginning Balance	\$ 34.5	\$ 35.7		\$ 39.0	\$ 39.9	\$ 34.8	\$ 32.3	\$ 27.6	\$ 21.5
Revenue	\$ 43.7	\$ 43.4	\$ 44.2	\$ 45.1	\$ 49.7	\$ 51.9	\$ 52.7	\$ 54.8	\$ 56.4
Expenditures	\$ 39.2	\$ 49.8	\$ 49.9	\$ 44.2	\$ 54.8	\$ 54.5	\$ 57.4	\$ 61.0	\$ 63.1
Total Ending Balance	\$ 39.0	\$ 29.3		\$ 39.9	\$ 34.8	\$ 32.3	\$ 27.6	\$ 21.5	\$ 14.7
Reserves	\$ 12.2	\$ 14.3		\$ 14.6	\$ 15.3	\$ 15.8	\$ 16.2	\$ 16.7	\$ 17.2
Unrestricted Balance	\$ 26.8	\$ 15.0		\$ 25.2	\$ 19.6	\$ 16.5	\$ 11.4	\$ 4.7	\$ (2.5)

The five-year forecast expenditures depicted above includes the funding to continue operations as they existed in FY24 as well as add the following items (by fiscal year):

- FY25: Station 7 staffing and operations, additional FTEs for Dispatch (partial year funding) funding of capital projects (page 57-62), and 1 community health paramedic position.
- 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, vehicle replacement plan expenditures.

The Five-Year Forecast illustrates a potential issue with expenditures outpacing revenue because of the need for continued expansion of services and establishment of additional fire stations and staffing. 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 when possible. 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.



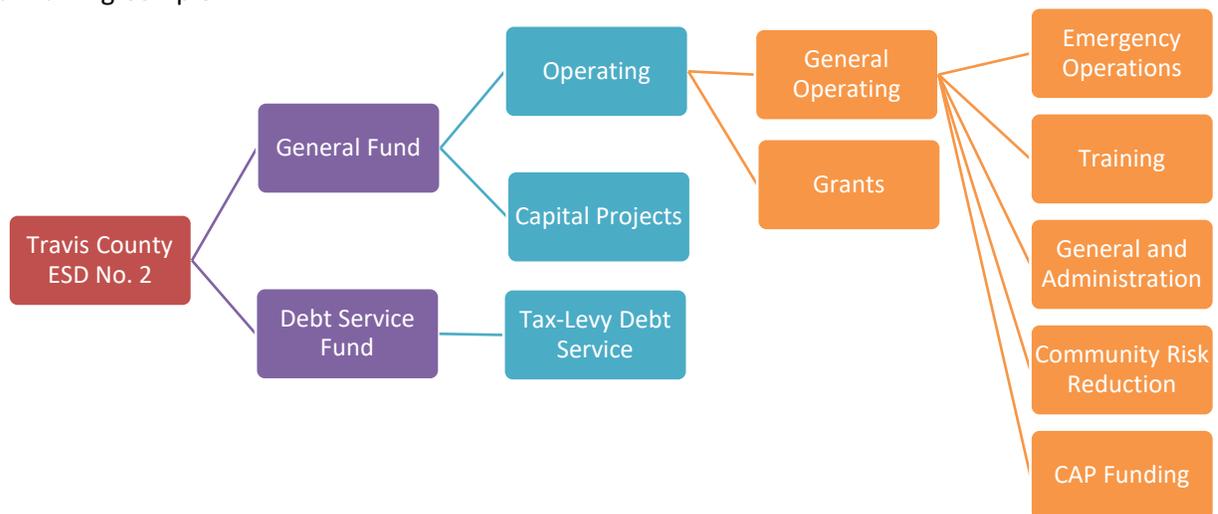
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Department Level Budget Information

The District had only one fund in FY24, a General Fund, but in FY25 the District added a Debt Service Fund (DSF). 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 support staff work in office supporting the administrative needs of the emergency responders.

The General Fund Budget is separated 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 a 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 FY25 is being utilized to track 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 Debt Service Fund (DSF) was created to manage the FY25 Debt tax revenue and payment of related Debt Service. The debt service payments are for two loans secured by an Ad Valorem tax pledge and provided funding for the construction of a turning lane into Station 6, the majority of Fire Station #7, the Training Facility and Training Complex.





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Department Level Budget Information (continued)

The following pages will contain Budget information categorized into: Overall Department (DSF, GEN, G03, & CAP), Debt Service Fund (DSF only), General Operating (Operating) (GEN & G03) or Capital Projects (CAP only). 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.



Residential Fire - June 2024



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

All Funds FY25 Budget Overview

The FY25 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 \$0.0939 per \$100 property valuation and sales tax is budgeted at a projected 5% above the FY24 end of year estimate amount. Revenue from the two ALS contracts is included with 2.5% contract inflation increases as is projected transport billing revenue.

New staff positions (Full-Time Equivalents FTEs) include an additional 12 Emergency Communications positions needed to staff the District's planned Dispatch center. It also includes 1 new Community Health Paramedic position that will assist with new community health initiatives. 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. Neighboring departments have increased the starting salary by almost 25% in some cases. The cost to continue the cadet program is also included for only one class cycle in FY25.

Other significant cost increases previously discussed include the cost for replacement and new structural gear and PPE for firefighters. 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 construction of Station 6, 7, Training Field and Training Complex.

The capital budget includes costs for the construction of the Station 6 turn lane, the costs for the continuing construction of Station 7 and the Training site facilities, 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. Other facility projects are included for remodeling and improvements for aging facilities.

Vehicles included in the budget include the replacement of 1 ambulance, 3 Command and Battalion vehicles, 3 support vehicles and 2 new UTVs for use at the Training Facility.



TCESD2 Finance Team and District Firefighters celebrating the new Financial System Go-live



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

All Funds FY25 Approved Budget (\$ in millions)

	FY23 Actual	FY24 Amended Budget	FY24 End of Year Estimate	FY25 Approved Budget
Total Beginning Balance	\$38.8	\$29.5	\$35.1	\$52.7
Revenue	\$47.4	\$75.7	\$77.4	\$55.3
Expenditures	\$51.2	\$74.9	\$59.8	\$73.0
Total Ending Balance	\$35.1	\$30.3	\$52.7	\$35.0
Restricted Reserves	\$3.5	\$4.6	\$16.7	\$4.0
Reserve Requirement	\$8.7	\$10.8	\$10.8	\$22.8

The beginning fund balance is the balance or deficit from the prior year's budget. The amount used for the FY25 Approved Budget beginning balance is the FY24 End of Year Estimate ending balance. The overall fund balance is project to decrease due to continuation of Capital projects and spend down of budget savings from FY24



Firefighters Participating in Extrication Training

The District has a \$3.9 million dedicated rainy-day fund for the Board to utilize in case of times of economic uncertainty or other designated use. This amount is captured under the "Restricted Reserves" total. Also included in the Restricted Reserves total is the fund balance from Capital Projects that are loan proceeds or other project-specific/dedicated funding that cannot be used for any other purpose.

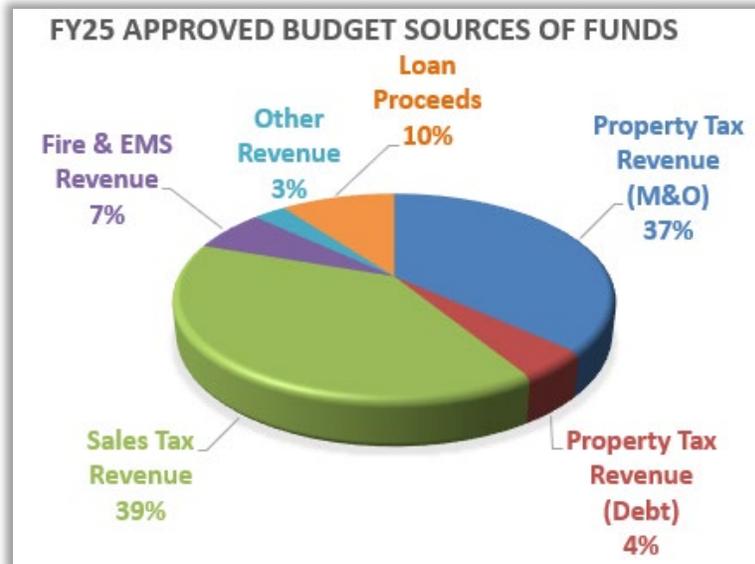
Through FY24, the District had a 90-day cash reserve financial policy that mandated 90-days of operational budget requirements which excludes debt payments and capital project outlay. Beginning in FY25, the cash reserve financial policy now requires 180-days of reserve funds as discussed in the long-range financial planning section.



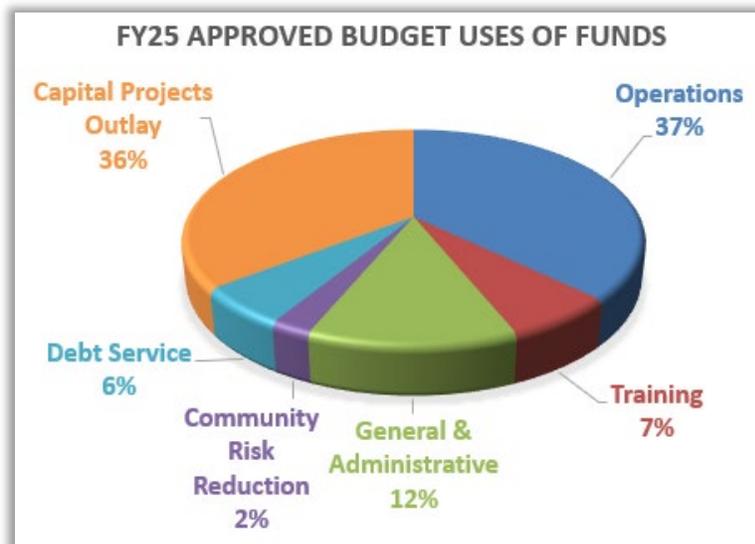
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

All Funds FY25 Approved Budget Sources and Uses of Funds

Department 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 transport services provided, plan inspection and review fees, Fire Marshal services, and other miscellaneous revenue sources are also collected. The total FY25 All Funds Revenue Budget is \$55.3 million (includes other sources of funds).



All Department 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 FY25 All Funds Expense Budget is \$73.0 million.





TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

All Funds FY25 Approved Budget Summary

Total Authorized FTEs	330	338	338	351	
	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
BEGINNING BALANCE	\$ 38,844,898	\$ 29,539,206		\$ 35,077,656	\$ 52,683,045
Sources of Funds	0.0800	0.0773			0.0939
Property Taxes - ESD2 M&O	\$ 16,241,296	\$ 17,622,228	\$ 17,622,228	\$ 17,551,300	\$ 20,334,850
Property Taxes - ESD2 Debt	\$ -	\$ -	\$ -	\$ -	\$ 2,471,989
Sales Tax	\$ 20,264,034	\$ 21,747,747	\$ 21,747,747	\$ 20,586,768	\$ 21,640,000
Fire & EMS Revenue	\$ 4,154,655	\$ 3,243,885	\$ 3,243,885	\$ 3,615,119	\$ 3,658,225
Grant Revenue	\$ 429,434	\$ 90,909	\$ 792,909	\$ 842,230	\$ 90,909
Other Revenue	\$ 2,439,577	\$ 710,210	\$ 710,210	\$ 2,410,443	\$ 1,465,163
FP&S Grant Revenue	\$ -	\$ -	\$ 111,081	\$ 55,541	\$ 55,541
TOTAL SOURCES OF FUNDS	\$ 43,537,659	\$ 43,414,979	\$ 44,228,060	\$ 45,061,401	\$ 49,716,677
	\$ 85,600				
Uses of Funds					
Operating Budget					
Operations	\$ 22,246,244	\$ 28,487,739	\$ 28,487,739	\$ 25,656,168	\$ 28,796,514
Training	\$ 4,379,250	\$ 4,733,730	\$ 4,733,730	\$ 4,646,899	\$ 5,147,583
General and Administrative	\$ 7,076,818	\$ 8,672,159	\$ 8,672,159	\$ 7,981,527	\$ 9,614,698
Community Risk Reduction	\$ 1,040,038	\$ 1,158,623	\$ 1,158,623	\$ 1,178,978	\$ 1,432,433
Emergency Communications					\$ 463,210
Pflugler Hall Expense	\$ 22,742				\$ -
FP&S Grant Program Exp			\$ 116,635	\$ 32,170	\$ 84,465
Total Operating Budget	\$ 34,765,092	\$ 43,052,251	\$ 43,168,886	\$ 39,495,742	\$ 45,538,903
Capital Project Funding					
Debt Service Payments GEN	\$ 1,708,054	\$ 1,967,621	\$ 1,967,621	\$ 1,967,621	\$ 1,967,623
Debt Service Payments DSF	\$ -	\$ -	\$ -	\$ -	\$ 2,481,312
Capital Projects	\$ 14,713,293	\$ 29,082,001	\$ 29,774,384	\$ 18,303,038	\$ 23,033,130
Total Capital Funding	\$ 16,421,347	\$ 31,049,622	\$ 31,742,005	\$ 20,270,659	\$ 27,482,065
TOTAL USES OF FUNDS	\$ 51,186,439	\$ 74,101,873	\$ 74,910,891	\$ 59,766,401	\$ 73,020,968
Other Sources/uses of Funds	\$ 3,881,538	\$ 31,487,037	\$ 31,460,720	\$ 32,310,389	\$ 5,621,337
Sources - Uses	\$ 4,467,551	\$ (6,363,841)	\$ (5,667,395)	\$ 896,156	\$ (5,053,611)
ENDING BALANCE (Total)	\$ 35,077,656	\$ 30,339,348		\$ 52,683,045	\$ 35,000,091
Restricted Balance	\$ 3,500,000	\$ 4,600,258		\$ 16,675,543	\$ 4,046,200
Reserve Requirement	\$ 8,691,273	\$ 10,763,063		\$ 10,763,063	\$ 22,769,452
Over/(Under) Restricted & Reserve	\$ 22,886,383	\$ 14,976,028		\$ 25,244,439	\$ 8,184,440
Debt/Exp Level		4.6%		5.0%	9.8%
M&O Property Tax Rate Component	0.0800	0.0773		0.0773	0.0837
Debt Property Tax Rate Component	0.0000	0.0000		0.0000	0.0102



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

All Funds FY25 Approved Budget Significant Changes

Revenue

The FY25 Approved Budget revenue is projected to decrease \$20.4 million or 27% from the FY24 Amended Budget. Significant items include:

The FY25 Approved Budget Property tax revenue increased by \$5.2 million or 29% due to an increased adopted 2024 tax rate of \$0.0939 per \$100 valuation compared to FY24 Amended Budget revenue and 2023 tax rate of \$0.0773. The 2024 taxable value of properties in the District rose 5.8% compared to 2023 and the District added an addition debt tax rate. Further, the Board adopted a rate above the minimum needed to sustain FY25 expenses in anticipation of the defunding effort being successful.

Sales tax revenue has been extremely volatile since 2020. FY22 was exhibiting signs of stabilization and exceeded the budget expectations but in FY24 revenue underperformed expectations and ended 5% below budget. The FY25 Sales tax revenue Budget is \$0.1 million or 0.5% lower than FY24 Amended Budget amount to reflect the continued downward trend in performance.

Fire and Emergency Medical Services (EMS) revenue is projected to increase from FY24 to FY25 by \$0.4 million or 13% due increasing EMS billing revenue from an increased number of transports from increased call volumes.

Other Sources/Uses of Funds is decreasing \$25.8 million or 82% as the District's project loan proceeds in FY25 is significantly lower than FY24. The District took out multiple loans in FY24 to Fund large construction projects that will continue through FY25.

Expenditures

The FY25 Approved Budget expenditures are projected to decrease \$1.9 million or 2.5% from the FY24 Amended Budget. Significant items include:

The District is adding 13 new full-time equivalent (FTE) positions in FY25. All but 1 of those positions are funded for only half of the year and the total cost in the FY25 budget for these FTE expenses is \$0.4 million. In addition to salaries and benefits, when operational positions are added it also increases the budget for PPE, equipment, annual physicals and supplies. Since the District provides emergency services their largest operating expense is staffing payroll and benefits. The FY25 budget includes increases in insurance premiums and benefits expenses due to market increases and an overall increase in staffing levels.

The debt service expense is increasing by \$2.5 million or 126% as the debt payments begin for the loans to fund construction of the new fire station and Training facility.

Capital project outlay expense is decreasing by \$6.7 million or 23% as the large expenditures for the Station 7 and Training field project are winding down to completion in FY25. New Capital project expenses are ramping up for the next two fire stations.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Debt Service Fund FY25 Approved Budget Summary

	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
BEGINNING BALANCE					\$ -
	0.0000	0.0000	0.0000	0.0000	0.0102
Sources of Funds					
Property Taxes - Debt					\$ 2,471,989
TOTAL SOURCES OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 2,471,989
Uses of Funds					
Debt Service Payments					\$ 2,481,312
TOTAL USES OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 2,481,312
ENDING BALANCE (Total)	\$ -	\$ -	\$ -	\$ -	\$ (9,323)

The District established a Debt Service Fund (DSF) in FY25 to account for the property tax revenue from the Debt tax component of the Property tax rate and the debt service payments of the two qualifying loans. The budgeted property tax revenue is just under the debt service payment total amounts due to rounding in the tax rate calculations. More information on property tax revenue can be found on page 45 and information on debt service can be found on page 56. The \$9,324 shortfall in funding in the DSF will be covered by General fund property tax revenues.



Public Education Event October 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund FY25 Approved Budget Summary

This summary includes only General Fund budget items (excludes DSF). The Property tax revenue for the Debt tax portion of the property tax rate goes to the DSF to fund certain debt service so this view illustrates only revenue and expense of the General Fund.

Total Authorized FTEs	330	338	338		351
	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
BEGINNING BALANCE	\$ 38,844,898	\$ 29,539,206		\$ 35,077,656	\$ 52,683,045
Sources of Funds	0.0800	0.0773			0.0837
Property Taxes - ESD2 M&O	\$ 16,241,296	\$ 17,622,228	\$ 17,622,228	\$ 17,551,300	\$ 20,334,850
Sales Tax	\$ 20,264,034	\$ 21,747,747	\$ 21,747,747	\$ 20,586,768	\$ 21,640,000
Fire & EMS Revenue	\$ 4,154,655	\$ 3,243,885	\$ 3,243,885	\$ 3,615,119	\$ 3,658,225
Grant Revenue	\$ 429,434	\$ 90,909	\$ 792,909	\$ 842,230	\$ 90,909
Other Revenue	\$ 2,448,240	\$ 710,210	\$ 710,210	\$ 2,410,443	\$ 1,465,163
FP&S Grant Revenue	\$ -	\$ -	\$ 111,081	\$ 55,541	\$ 55,541
TOTAL SOURCES OF FUNDS	\$ 43,537,659	\$ 43,414,979	\$ 44,228,060	\$ 45,061,401	\$ 47,244,688
	\$ 85,600				
Uses of Funds					
Operating Budget					
Operations	\$ 22,246,244	\$ 28,487,739	\$ 28,487,739	\$ 25,656,168	\$ 28,796,514
Training	\$ 4,379,250	\$ 4,733,730	\$ 4,733,730	\$ 4,646,899	\$ 5,147,583
General and Administrative	\$ 7,099,560	\$ 8,672,159	\$ 8,672,159	\$ 7,981,527	\$ 9,614,698
Community Risk Reduction	\$ 1,040,038	\$ 1,158,623	\$ 1,158,623	\$ 1,178,978	\$ 1,432,433
Emergency Communications					\$ 463,210
FP&S Grant Program Exp	\$ -	\$ -	\$ 116,635	\$ 32,170	\$ 84,465
Total Operating Budget	\$ 34,765,092	\$ 43,052,251	\$ 43,168,886	\$ 39,495,742	\$ 45,538,903
Capital Project Funding					
Debt Service Payments GEN	\$ 1,708,054	\$ 1,967,621	\$ 1,967,621	\$ 1,967,621	\$ 1,967,623
Capital Projects	\$ 14,713,293	\$ 29,082,001	\$ 29,774,384	\$ 18,303,038	\$ 23,033,130
Total Capital Funding	\$ 16,421,347	\$ 31,049,622	\$ 31,742,005	\$ 20,270,659	\$ 25,000,753
TOTAL USES OF FUNDS	\$ 51,186,439	\$ 74,101,873	\$ 74,910,891	\$ 59,766,401	\$ 70,539,656
Other Sources/uses of Funds	\$ 3,881,538	\$ 31,487,037	\$ 31,460,720	\$ 32,310,389	\$ 5,621,337
Sources - Uses	\$ 4,467,551	\$ (6,363,841)	\$ (5,667,395)	\$ 896,156	\$ (5,053,611)
ENDING BALANCE (Total)	\$ 35,077,656	\$ 30,339,348		\$ 52,683,045	\$ 35,009,414
Restricted Balance	\$ 3,500,000	\$ 4,600,258		\$ 16,675,543	\$ 4,046,200



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund - Operating Budget Summary

This summary includes only General Fund Operating budget items (excludes DSF & CAP). This view of the District's budget is referred to as the Operating Budget. It is the best illustration of the day-to-day revenue and expenditures of the District and excludes large capital expenditures and loan proceeds.

	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
BEGINNING BALANCE	\$ 34,515,646	\$ 35,652,232		\$ 38,983,197	\$ 39,879,353
Sources of Funds	0.0800	0.0773			0.0837
Property Taxes - ESD2 M&O	\$ 16,241,296	\$ 17,622,228	\$ 17,622,228	\$ 17,551,300	\$ 20,334,850
Sales Tax	\$ 20,264,034	\$ 21,747,747	\$ 21,747,747	\$ 20,586,768	\$ 21,640,000
Fire & EMS Revenue	\$ 4,154,655	\$ 3,243,885	\$ 3,243,885	\$ 3,615,119	\$ 3,658,225
Grant Revenue	\$ 429,434	\$ 90,909	\$ 792,909	\$ 842,230	\$ 90,909
Other Revenue	\$ 2,439,577	\$ 710,210	\$ 710,210	\$ 2,410,443	\$ 1,465,163
FP&S Grant Revenue	\$ -	\$ -	\$ 111,081	\$ 55,541	\$ 55,541
TOTAL SOURCES OF FUNDS	\$ 43,537,659	\$ 43,414,979	\$ 44,228,060	\$ 45,061,401	\$ 47,244,688
Uses of Funds					
Operating Budget					
Operations	\$ 22,246,244	\$ 28,487,739	\$ 28,487,739	\$ 25,656,168	\$ 28,796,514
Training	\$ 4,379,250	\$ 4,733,730	\$ 4,733,730	\$ 4,646,899	\$ 5,147,583
General and Administrative	\$ 7,099,560	\$ 8,672,159	\$ 8,672,159	\$ 7,981,527	\$ 9,614,698
Community Risk Reduction	\$ 1,040,038	\$ 1,158,623	\$ 1,158,623	\$ 1,178,978	\$ 1,432,433
Emergency Communications					\$ 463,210
FP&S Grant Program Exp	\$ -	\$ -	\$ 116,635	\$ 32,170	\$ 84,465
Total Operating Budget	\$ 34,765,092	\$ 43,052,251	\$ 43,168,886	\$ 39,495,742	\$ 45,538,903
Capital Project Funding					
Debt Service Payments	\$ 1,708,054	\$ 1,967,621	\$ 1,967,621	\$ 1,967,621	\$ 1,967,622
Capital Projects (Transfer to CAP)	\$ 2,756,145	\$ 4,758,948	\$ 4,758,948	\$ 2,701,882	\$ 4,782,450
Total Capital Funding	\$ 4,464,199	\$ 6,726,569	\$ 6,726,569	\$ 4,669,503	\$ 6,750,072
TOTAL USES OF FUNDS	\$ 39,229,291	\$ 49,778,820	\$ 49,895,455	\$ 44,165,245	\$ 52,288,975
Other Sources/uses of Funds	\$ 159,183	\$ -	\$ -	\$ -	\$ -
Sources - Uses	\$ 4,467,551	\$ (6,363,841)	\$ (5,667,395)	\$ 896,156	\$ (5,044,287)
ENDING BALANCE (Total)	\$ 38,983,197	\$ 29,288,391		\$ 39,879,353	\$ 34,835,066
Restricted Balance	\$ 3,500,000	\$ 3,500,000		\$ 3,871,851	\$ 3,871,851
Reserve Requirement	\$ 8,691,273	\$ 10,763,063		\$ 10,763,063	\$ 22,769,452
Over/(Under) Restricted & Reserve	\$ 26,791,924	\$ 15,025,328		\$ 25,244,439	\$ 8,193,763



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Revenue

Property Tax Revenue

One of the main sources of tax revenue for TCESD2 is property tax. The District is permitted a maximum tax rate of \$0.10 per \$100 valuation per State law. The District is required to calculate multiple tax rates that are included in the public notice required for setting the rates. The No-New-Revenue tax rate is the rate for the 2024 tax year that would result in the same amount of revenue in FY25 based on the new valuation of homes that existed in 2023; the Voter-approval tax rate is the rate at which an entity receives 3.5% more revenue above the 2023 tax year on homes that existed in 2023. There is also a 3-year unused increment that allows entities to adopt a rate that provides more than 3.5% additional revenue, if the entity had not adopted the max rate in the previous three years.

Tax Year:	2023	2024
Adopted Property Tax Rate:	\$0.0773	\$0.0939
No-New-Revenue Tax Rate:	\$0.0731	\$0.0752
Voter-approval Tax Rate:	\$0.0773	\$0.0939

This increment is added onto the Voter-approval rate calculation to become the new Voter-Approval rate. In 2024 the District had a small unused increment that allowed them to adopt a higher rate. Any rate higher than the final calculated voter-approval rate requires that the entity call an election and gain approval by the voters.

The 2024 tax rate is assessed in November 2024 and the 2024 tax payments are due January 31, 2025, so the 2024 tax rate is accounted as FY25 revenue. The FY24 End of Year Estimate for property tax revenue (which includes penalties, interest and prior year tax collections) is \$17.6 million and the FY25 Budget is \$22.8 million for all funds. The tax revenue for FY25'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 \$0.0939 per \$100 property valuation with a 100% collection rate assumption. The M&O portion of the tax rate is \$0.0837 with \$20.3 million revenue in the General Fund and \$0.0102 is the debt portion of the tax rate with \$2.5 million in the Debt Service Fund.



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 below. The last few years have seen a cooling of property values as interest rates have risen and reduced the amounts buyers are willing to pay for homes in the area.

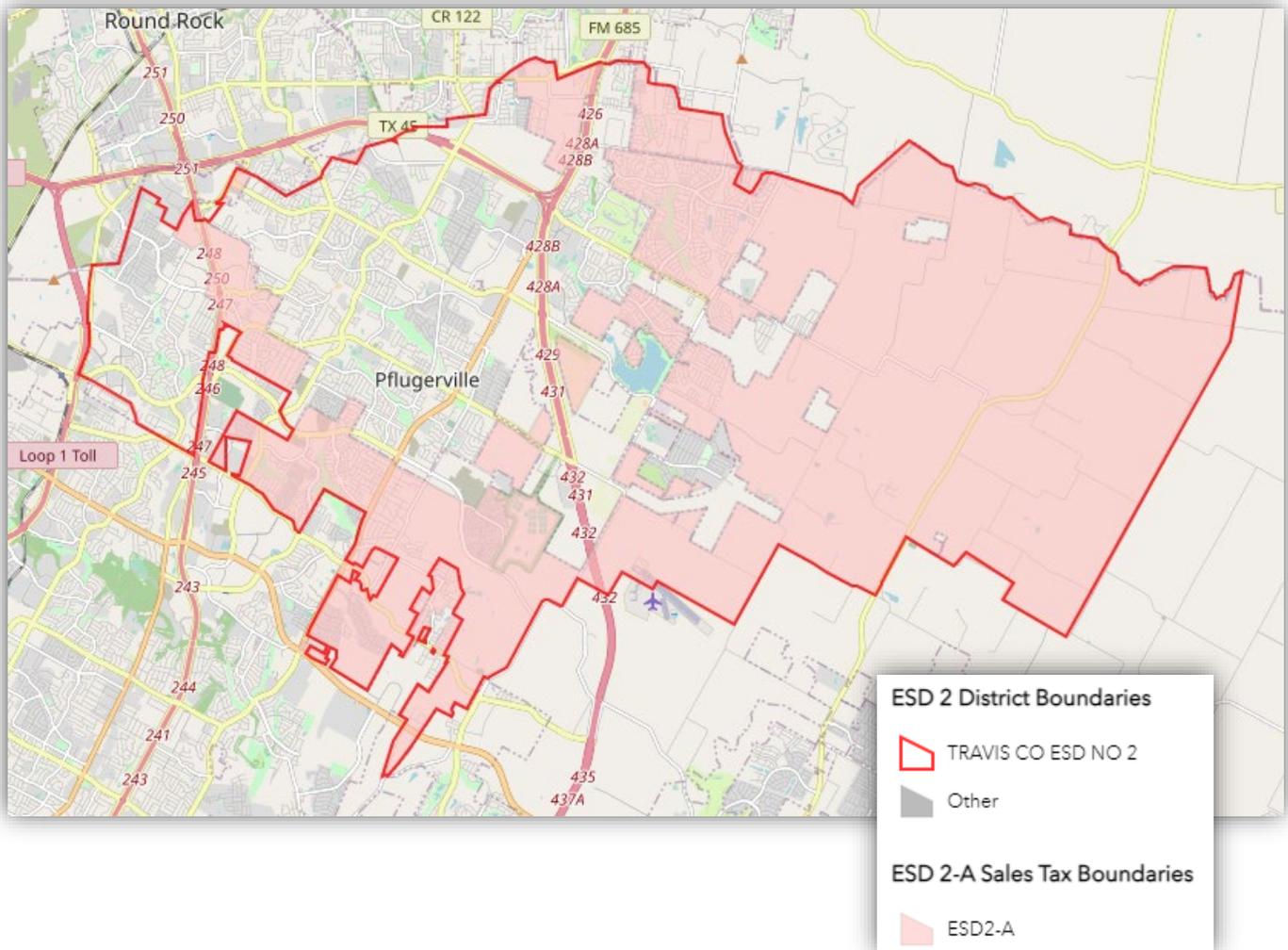


TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Revenue

Sales Tax Revenue

The second main source of tax revenue for TCESD2 is sales tax revenue. The District has two collection areas – District 2 and District 2A. Taxing District 2 was established in 2001 and includes the entire District boundaries including the area within the Pflugerville city limits with a ½% sales tax on certain purchases. A second taxing district was established in 2012 and became known as 2A which covers just the areas outside of the Pflugerville city limits and outside the Wells Branch Library District, but within the District’s boundaries with a ½% sales tax on certain purchases. 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).

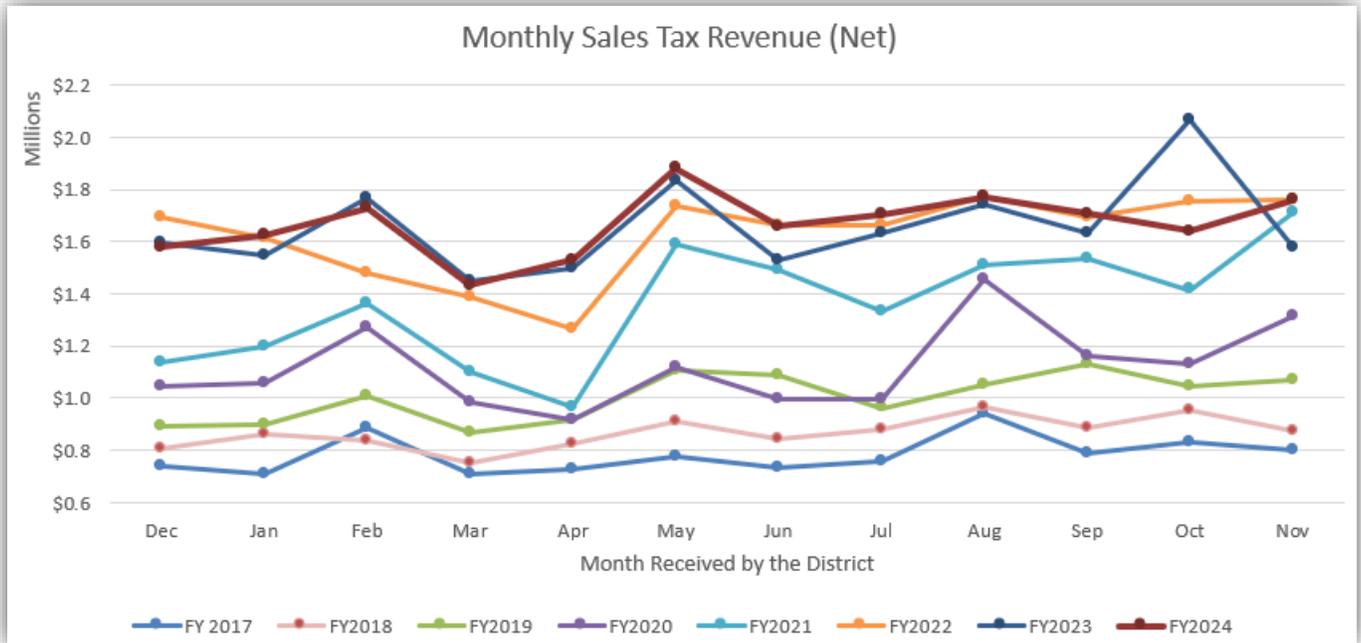




TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Sales Tax Revenue (continued)

The FY24 Budgeted sales tax revenue was \$21.7 million and the FY25 Budgeted revenue for sales tax is \$21.6 million which represents a projected 0.5% decrease in sales tax revenue. Sales tax revenue has been erratic since the COVID-19 pandemic began and FY24’s performance reflected a downward trend likely due to the inflationary issues experienced in the late part of the previous 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 the downturn activity in mind, but also consideration of the continued growth in population and retail in the area, but the FY24 actual revenue fell short of the budget by approximately \$1.2 million so the FY25 budget of \$21.6 million reflects a small 0.5% decrease below the FY24 Amended budget of \$21.7.

The District was subject to a potential removal of all of District 2 and half of the tax from District 2A as previously discussed through a measure on the November 5, 2024 ballot. If successful, the measure would have eliminated 80% of the District’s sales tax revenue and required the department to take drastic cost-saving measures such as firefighter layoffs and station closures. The election occurred and the measure was not successful.



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 from previous years', 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. Please see page 17 for a map of the TCESD17 and Pflugerville ETJ Service areas. The FY25 Budget for Fire and EMS Revenue of \$3.7 million is 13% higher than the FY24 Amended budget of \$3.2 million. The 13% increase represents the 2.5% increase on both contracts for Ambulance services and projected increase in transport revenue billing of 18%. 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 FY24 end of year estimate is \$156,820 which represents the annual payment billed and received from the City of Pflugerville. The FY24 and FY25 budget revenue were set at zero for this contract as the District was anticipating that the contract would not be renewed, but the agreement was renewed after the FY25 budget was approved.

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 FY24 End of Year Estimate and FY25 Budget projections for these services are set conservatively at \$270,000 and \$350,000 respectively.

Grants

The District has been fortunate to receive multiple grants from FEMA over the past few years. FEMA's Fire Protection and Safety (FP&S) Grant allows funding for smoke alarm installations and the District has been awarded a two-year grant for the third time in FY24. In FY25 the District only has one other active FEMA grant for partial funding of the installation of fire suppression sprinklers in Fire Station 4. Total grant revenue in FY25 is similar to FY24 as the two grant projects come to a close.

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 FY24 End of Year Estimate for these items totals \$1.8 million. Interest rate increases in FY24 provided a significant increase of interest from the District's interest-bearing savings and investment accounts. The FY25 budget is set conservatively at \$1 million in anticipation of rate reductions.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Operating Expenditures Detail

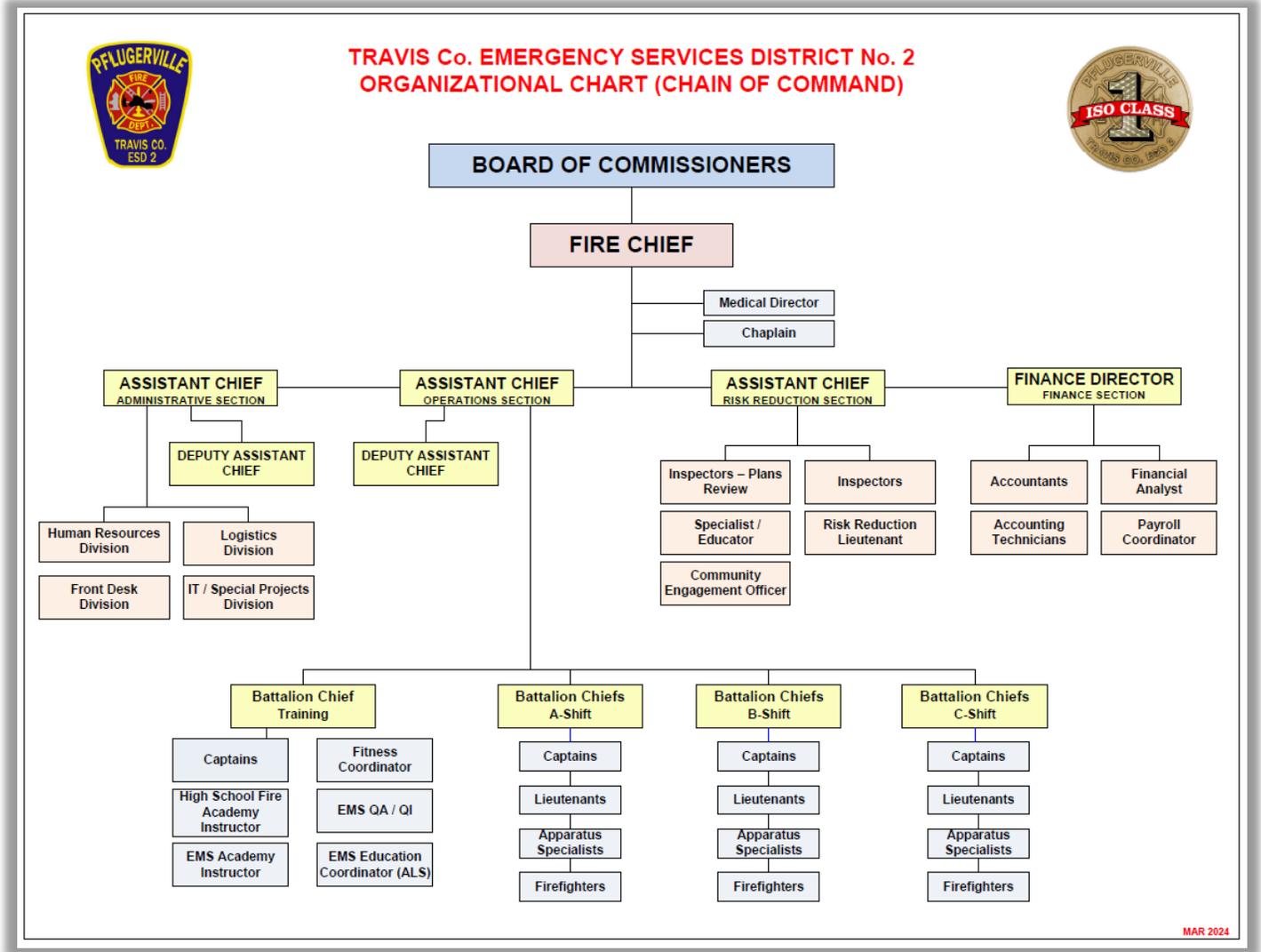
General Operating Budget expenditures represent the “Operating” budget for the District. The expenditures include all staff compensation and benefits, day-to-day expenditures for facilities including utilities and maintenance, Fire, EMS and office-type supplies, equipment and tools, debt service payments, and transfers to the capital projects budget. The total FY25 Approved General Operations Budget is \$52.3 million.

Operating Expense Category	FY23 Actual	FY2024 Approved	FY2024 Amended Budget	FY24 End of Year Estimate	FY25 Approved Budget
5000 Payroll Expenses	\$ 22,202,164	\$ 26,694,805	\$ 26,736,117	\$ 23,990,381	\$ 27,078,496
5100 Employee Benefits	\$ 4,963,425	\$ 5,939,103	\$ 5,942,941	\$ 5,767,386	\$ 6,767,417
5170 Wellness Program	\$ 244,912	\$ 324,790	\$ 324,790	\$ 283,715	\$ 394,750
5200 Supply & Material Mgmt	\$ 449,920	\$ 611,584	\$ 611,584	\$ 589,963	\$ 753,450
5201 Supply & Material Mgmt	\$ 62,423	\$ 90,445	\$ 90,445	\$ 90,000	\$ 90,950
5310 Systems & Equipment Maintenance	\$ 216,640	\$ 325,515	\$ 325,515	\$ 250,924	\$ 329,718
5340 Communications Systems	\$ 121,497	\$ 128,816	\$ 128,816	\$ 126,901	\$ 181,641
5350 Dispatch and Access Fees	\$ 254,403	\$ 329,250	\$ 329,250	\$ 315,096	\$ 360,330
5400 Fleet Operations	\$ 189,537	\$ 241,000	\$ 236,000	\$ 205,300	\$ 216,800
5500 Fleet Maintenance	\$ 461,190	\$ 458,547	\$ 463,547	\$ 446,642	\$ 600,721
5600 PPE/Uniform	\$ 1,448,216	\$ 2,025,322	\$ 2,025,322	\$ 1,882,411	\$ 1,860,332
5700 Recruiting & Retention	\$ 37,774	\$ 58,070	\$ 58,070	\$ 63,070	\$ 77,300
5800 Training Program	\$ 318,692	\$ 673,064	\$ 673,064	\$ 532,464	\$ 764,905
5900 Public Education/Outreach	\$ 10,431	\$ 38,110	\$ 109,595	\$ 79,780	\$ 109,725
6100 Dues & Subscriptions	\$ 458,100	\$ 719,719	\$ 719,719	\$ 598,085	\$ 760,928
6200 Administrative Services	\$ 278,984	\$ 345,237	\$ 345,237	\$ 358,650	\$ 503,710
6310 Commissioners	\$ 14,700	\$ 21,905	\$ 21,905	\$ 26,931	\$ 30,095
6320 Commissioners - Travel	\$ 2,655	\$ 8,500	\$ 8,500	\$ 8,636	\$ 12,700
6360 Staff - General Business Travel	\$ 2,299	\$ 16,350	\$ 16,350	\$ 10,350	\$ 24,000
6610 Legal Counsel	\$ 661,389	\$ 698,000	\$ 698,000	\$ 399,000	\$ 408,000
6620 Financial Services	\$ 611,685	\$ 670,407	\$ 670,407	\$ 660,887	\$ 764,000
6640 Other Professional Services	\$ 897,732	\$ 1,430,766	\$ 1,430,766	\$ 1,484,406	\$ 2,311,275
6710 Utilities	\$ 300,244	\$ 355,584	\$ 355,584	\$ 365,981	\$ 420,893
6750 Maintenance	\$ 158,631	\$ 255,200	\$ 255,200	\$ 374,850	\$ 325,294
6770 Services	\$ 77,010	\$ 105,462	\$ 105,462	\$ 98,750	\$ 93,532
7310 Lease/Loan Principal Payments	\$ 1,129,777	\$ 1,252,696	\$ 1,252,696	\$ 1,252,697	\$ 1,252,697
7320 Lease/Loan Interest Payments	\$ 578,276	\$ 714,925	\$ 714,925	\$ 714,927	\$ 714,927
7600 Non Capital Equipment	\$ 320,437	\$ 486,700	\$ 486,700	\$ 485,183	\$ 297,940
Cash Funded Capital Project	\$ 2,756,145	\$ 4,758,948	\$ 4,758,948	\$ 2,701,882	\$ 4,782,450
Grand Total	\$ 39,229,288	\$ 49,778,820	\$ 49,895,455	\$ 44,165,248	\$ 52,288,976



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Organizational Chart



The General fund contains the funding for emergency operations expense displayed as Battalion Chiefs Shift A-C. The 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. The Emergency Communications section is new for FY25 and the structure of the staff and placement on the Organization chart is still in development.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Department Staffing Totals

	FY23 Amended	FY24 Approved	FY25 Approved	Change
OPERATIONS				
Staff Chiefs				
Fire Chief	1	1	1	0
Assistant Fire Chief	2	2	2	0
Deputy Asst. Fire Chief	2	2	2	0
	5	5	5	0
Emergency Operations Assigned to 24-hour Shift				
Battalion Chief	6	6	6	0
Captain - CO / Safety / FTO	9	9	9	0
Lieutenant - CO / AO	24	34	34	0
Apparatus Specialist	30	38	38	0
Firefighter	138	153	153	0
	207	240	240	0
Emergency Communications			12	12
Training Division Staff				
Battalion Chief	1	1	1	0
Captain - Training	2	2	2	0
HS Academy Coordinator	1	1	1	0
EMS Ed Coordinator	1	1	1	0
Paramedic Instructor	1	1	1	0
Health & Fit Coordinator	1	1	1	0
Comm Health Paramedic			1	1
EMS QM Coordinator	2	2	2	0
	9	9	10	1
Training Division Students				
Paramedic Students	6	6	6	0
Fire Cadets	75	50	50	0
	81	56	56	0
Community Risk Reduction	7	8	8	0
ADMINISTRATION				
Finance	7	7	7	0
Human Resources	2	2	2	0
Special Projects/IT	3	3	3	0
Logistics	6	5	5	0
Office Management	3	3	3	0
	21	20	20	0
TOTAL AUTHORIZED FTEs	330	338	351	13



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 FY25 Budget is 351, an increase of 13 FTEs above FY24. New positions include: 12 FTEs in Emergency Communications positions in the Fire and EMS Operations Section and 1 FTE Community Health Paramedic position.

The salary and benefit expense for each employee is budgeted within their reporting section as listed in the chart on the previous pages. There are 240 Emergency Operations staff, 10 Training staff and 50 cadet program positions, 6 paramedic class student 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.



Public Education Event October 2023

The District is in the last 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 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 a full program starts with a max of 50 cadets with a goal to retain at least 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 FY25 are projected to increase with the cost-of-living adjustments and increases related to annual performance merit increases in FY25.

The FY25 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 working each day responding out of the District's eight 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 FY25 budget for Operations is \$28.8 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.



Vehicle Rescue - October 2023

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.

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 FY25 Training budget is \$5.1 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.

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 Class 36 Ruck February 2024

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 FY25 CRR budget is 1.43 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.

General and Administration

The General and Administration budget includes the Fire Chief and Assistant Fire Chiefs, the Finance Section, and Administrative Section.

The FY25 Administration budget is \$9.6 million. All utilities, contracted expenditures and building maintenance for the entire District is budgeted in the General and Administration budget.



Community Open House



Vehicle Fire November 2023

The Administrative Section contains the Human Resources Division which oversees benefits management, recruitment, hiring, and risk management; the Front Desk Division which 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 which manages District facilities maintenance, receiving, and fleet management; and the IT/Special Projects Division which 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.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

General Fund Expenditures (continued)

Debt Service

TCESD2's Debt service payments for FY25 include ongoing payments for existing bank-secured debt as well as \$484,264 for payments beginning in FY25 for a \$6.165 million loan that was secured to finance the construction of Station 6, 7 and Training Field and \$1,997,048 annual payment for a \$26 million Loan for the construction of Training Complex and Station 7. Debt service payments to finance FY25 Capital projects that will be secured in FY25 have payments that will not begin until FY26. 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 All Funds FY25 Approved Budget Summary on page 40. The District does not currently have any outstanding bonds.

TCESD2 Outstanding Debt as of 9/30/24

Purpose for funds:	General Fund								Debt Service Fund	
	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	Station 6, 7 & Training Field Construction	Training Complex & Station 7 Construction
Loan Number	8244	8740	8839	9163	9840	9950	10367	10366	10553	10747
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	12/28/2024	8/6/2025
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	12/28/2043	8/6/2044
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	\$6,165,000	\$26,000,000
Outstanding Principal balance as of 9/30/24	\$4,767,290	\$1,423,369	\$706,979	\$902,562	\$6,523,357	\$1,212,865	\$1,957,607	\$1,485,735	\$6,165,000	\$26,000,000
Interest Rate	4.215%	3.645%	2.73%	2.44%	2.76%	3.00%	4.80%	4.59%	4.75%	4.49%
Outstanding Interest balance as of 9/30/24	\$1,641,122	\$449,343	\$48,901	\$67,129	\$1,841,840	\$169,378	\$1,070,094	\$361,323	\$3,520,273	\$13,940,963
Total P & I to pay obligation in full as of 9/30/24	\$6,408,412	\$1,872,713	\$755,880	\$969,691	\$8,365,197	\$1,382,243	\$3,027,701	\$1,847,059	\$9,685,273	\$39,940,963
Loan Secured by Ad Valorem Tax Pledge?	No	No	No	No	No	No	No	No	Yes	Yes
Annual Payments	\$457,744	\$124,848	\$188,970	\$193,938	\$464,733	\$172,780	\$159,353	\$205,229	\$484,264	\$1,997,048



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 budget (CAP). Total transfer to the Capital projects budget from the Operating budget for FY25 is \$4.78 million for cash purchases of vehicles, equipment and improvements to District Facilities.



Brush Fire August 2024

Capital Project Budget

The Capital Improvement Projects (CAP) 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 CAP Fund remain with the projects they were appropriated for and are carried forward to future fiscal years due to multi-year project timelines. The CAP fund is typically funded through loan proceeds or cash transfers from the Operating Budget (GEN).

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 on page 57.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Projects Budget Summary

Travis County ESD No. 2 Capital Projects Approved Budget

Capital Projects Fund	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
BEGINNING BALANCE	\$ 4,329,252	\$ (6,113,026)		\$ (3,905,541)	\$ 12,803,692
Sources of Funds					
Transfer from Gen Fund	\$ 2,756,145	\$ 4,808,248	\$ 5,536,948	\$ 2,701,882	\$ 4,782,450
Proceeds from Loans	\$ 3,636,755	\$ 31,487,037	\$ 31,460,720	\$ 32,310,389	\$ 5,621,337
Interest Income	\$ 85,600	\$ -	\$ -	\$ 1,232	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ (1,232)	\$ -
TOTAL SOURCES OF FUNDS	\$ 6,478,500	\$ 36,295,285	\$ 36,997,668	\$ 35,012,271	\$ 10,403,787
Uses of Funds					
General & Administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles and Equipment	\$ 3,042,311	\$ 6,368,802	\$ 7,061,185	\$ 2,082,124	\$ 6,042,342
Improvements	\$ 1,031,389	\$ 3,191,174	\$ 3,191,174	\$ 601,080	\$ 3,437,500
Buildings	\$ 10,639,593	\$ 19,522,025	\$ 19,522,025	\$ 15,619,834	\$ 13,553,288
TOTAL USES OF FUNDS	\$ 14,713,293	\$ 29,082,001	\$ 29,774,384	\$ 18,303,038	\$ 23,033,130
Sources - Uses	\$ (8,234,793)	\$ 7,213,284	\$ 7,223,284	\$ 16,709,233	\$ (12,629,343)
ENDING BALANCE	\$ (3,905,541)	\$ 1,100,258		\$ 12,803,692	\$ 174,349

The fund balance for the CAP budget is decreasing significantly in FY25 as the beginning balance contained \$12.6 million in loan proceeds for the Station 6 turn lane project and the Station 7/Training Field projects that will be fully spent in FY25.



Fire Station 6 Grand Opening Ceremony & Open House - October 28, 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Projects Budget Expense Detail

Travis County ESD No. 2 Capital Project Appropriations as of 9/9/24

	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
Spending Plan (cash flow, project schedule)	\$ 14,713,293	\$ 29,082,001	\$ 29,774,384	\$ 18,303,038	\$ 23,033,130
Appropriations	\$ 28,610,661	\$ 15,064,988	\$ 16,611,701		\$ 12,961,000
Appropriation Balance	\$ 26,562,397	\$ 10,034,842	\$ 13,399,714	\$ 24,871,060	\$ 14,798,930
Funding Plan					
Cash	\$ 2,756,145	\$ 4,808,248	\$ 5,536,948	\$ 2,701,882	\$ 4,782,450
Interest Income	\$ 85,600	\$ -	\$ -	\$ 1,232	\$ -
Debt (Amount funded, NOT payment)	\$ 3,636,755	\$ 31,487,037	\$ 31,460,720	\$ 32,310,389	\$ 5,621,337
Other - transfer to/from GEN	\$ -	\$ -	\$ -	\$ (1,232)	\$ -
Total	\$ 6,478,500	\$ 36,295,285	\$ 36,997,668	\$ 35,012,271	\$ 10,403,787
Funding Balance	\$ (3,905,541)	\$ 1,100,258		\$ 12,803,692	\$ 174,350
Capital Fund Spending Plan Components	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 End of Year Estimate as of 9/9/24	FY25 Approved Budget
Construction of Station 6	\$ 6,053,860	\$ 186,167	\$ 186,167	\$ 283,777	\$ 600,000
Station 7 & Training Field Updates and Construction	\$ 2,495,528	\$ 19,048,858	\$ 19,048,858	\$ 15,286,057	\$ 12,353,288
FY24 and Forecast Vehicles		\$ 4,877,837	\$ 4,875,220	\$ 499,843	\$ 5,212,196
Station 7 Temp Building	\$ 26,550	\$ -	\$ -	\$ -	\$ -
FY21 Capital Improvements	\$ 262,713	\$ -	\$ -	\$ -	\$ -
FY22 Capital Improvements	\$ 766,591	\$ 287,674	\$ 287,674	\$ 214,577	\$ 30,000
Ops items to CAP	\$ -	\$ -	\$ 705,000	\$ 790,000	\$ 215,000
New Aerial: ReplVIN#224	\$ 72,780	\$ -	\$ -	\$ 2,376	\$ -
FY22 and 23 Squad and Command	\$ 584,039	\$ 927,437	\$ 917,437	\$ 602,323	\$ 232,055
Engine Addition 1	\$ 961,709	\$ 218,259	\$ 218,259	\$ 51,057	\$ -
Engine Addition 2	\$ 961,520	\$ 218,229	\$ 218,229	\$ 51,056	\$ -
Station 8	\$ 20,841	\$ -	\$ -	\$ -	\$ -
Fire Equipment	\$ 462,263	\$ 127,040	\$ 127,040	\$ 85,469	\$ 383,091
Ongoing Improvements	\$ 2,085	\$ 2,903,500	\$ 2,903,500	\$ 386,503	\$ 3,407,500
FM973 and New stations	\$ 2,042,814	\$ 287,000	\$ 287,000	\$ 50,000	\$ 600,000
TOTAL	\$ 14,713,293	\$ 29,082,001	\$ 29,774,384	\$ 18,303,038	\$ 23,033,130



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 and the facility was completed and opened in October 2024. The last component to the project is the construction of a left-turn lane through the existing median to allow for easier reentry to the station's fire truck bay. The total outlay budgeted for this last part of the project for FY25 is \$600,000 and is expected to be completed in FY25.

Construction of Fire Station #7, Training Field Expansion and Training Facility Construction

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 Prior to Construction - 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 FY25 is \$4.9 million with \$11.7 million having already been spent inception to date. The total cost of the Training Field Project is estimated to be \$17.2 million, and it is in the middle of the construction phase 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. The construction of the permanent



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

Fire Station building continues to move forward with the expectation of completion mid FY25. The total cost of the project is estimated to be \$13.6 million. \$7.5 million capital outlay is included in the FY25 Approved Budget to fund the completion of construction.



Commissioner Turner Speaks at the Station 7 and Training Complex Groundbreaking Ceremony



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects (continued)

Facility Related Capital Projects

The District is planning for their next two fire stations so \$100,000 was included in the FY25 Approved Budget for that purpose. The District also purchased property in FY23 and \$50,000 was included in the FY25 Approved Budget to repair the facilities and prepare the property for potential use as a fire station site.

Each year the District identifies facility improvement and repair needs throughout the District's facilities and \$3.4 million was included in the FY25 Approved Budget for the following projects:

CEC Infrastructure and IT Update: \$2.07 million. This project funding will be utilized to assist in resolving the District's dispatch delay problems.

Station 4 Fire Sprinkler System Installation: \$420,000. The project also has FEMA grant funding for \$90,000 of the expense.

Radio Antenna Repairs, replacements and additions: \$350,000.

General Facility Improvements/Repairs: \$268,500. This project includes Bay door safety upgrades, shorelines at Station 1, parking and drainage repairs at Station 4, New storage sheds for Station 2 and 3, striping for aprons at all stations, mounts for vehicles, station equipment and furniture replacements.

Administration Building Improvements: \$250,000 budget for FY25. Improvements include remodeling the front entrance for the safety of employees, HVAC Replacements, and kitchen reconfiguration.

Equipment for the Central Supply Facility: \$39,000 Budget for FY25 for PPE Extractor, SCBA equipment, Levrack storage, and other related items.

Vehicle and Equipment Capital Projects

The FY25 Capital budget includes \$6.04 million for vehicles and equipment. Items for FY25 include the following:

New Engines and Related Equipment: \$2.8 million for two new Fire Engines. 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.

Ambulances: \$832,000 for two replacement ambulances and related equipment.

Dozer and Transport Trailer: \$912,000. Photos included throughout this budget document depict the multiple brush and grass fires that continue to occur throughout the District and its neighbors in FY24. Extreme drought and severe hot weather conditions continue to present an ongoing extreme fire danger, and the need was identified for a dozer and transport trailer as it is a more efficient firefighting tool in these types of fires/conditions.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Capital Improvement Projects (continued)

Replacement Battalion Vehicles: \$560,000 to replace two Battalion vehicles and add an additional Battalion vehicle and related equipment.

Equipment and Replacement Squad, Battalion and Command Vehicles: \$232,000 to continue equipping and preparing these vehicles purchased in FY24 for service.

Support Vehicles: \$151,000 for two new UTVs for use at the new Training Complex and a new Command vehicle and related equipment.

Fire Equipment: \$598,000 for training equipment including simulators and VR system, radios, and drones.



Residential Structure Fire August 2024



APPENDIX



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – Fee Schedule

Fee Category	Description	FY24 Approved Fee	Measure	FY25 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		\$ 500.00		
	Basic Hazardous Material Incident	\$ 800.00		\$ 800.00		
	Extended time on Incident response	\$ 300.00	per hour	\$ 300.00	per hour	
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



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – Fee Schedule (continued)

Fee Category	Description	FY24 Approved Fee	Measure	FY25 Approved Fee	Measure	Change
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			
*Development Services fees apply to Travis County ESD No. 2 District boundaries exclusive of the City of Pflugerville city						



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix A – Fee Schedule (continued)

Fee Category	Description	FY24 Approved Fee	Measure	FY25 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	
Pflugger Hall						
	Rental Deposit	\$ 250.00	per event	\$ 300.00	per day	
	Rental Base Fee Minimum - first 4 hours	\$ 1,000.00	for first 4 hours	\$ 750.00	for first 4 hours	
	Rental Base Fee - each additional hour	\$ 250.00	per hour	\$ 250.00	per hour	
	Rental Base fee - for entire day			\$ 2,500.00	per day	New
	Cancellation Fee (with at least 60 days notice)	\$ 100.00	per event	\$ 100.00	per event	
	Cancellation fee (with less than 60 days notice)	\$ 250.00	per event	\$ 300.00	per event	
	Table rental Fee	\$ 10.00	per table	\$ 10.00	per table	
	Audio-visual usage fee	\$ 250.00	per day	\$ 250.00	per day	
	Facility repair or cleaning		actual cost		actual cost	



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix B – Certificate for Resolution Adopting the Budget

CERTIFICATE FOR RESOLUTION

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 12th day of September 2024, 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) N/A, 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 12 day of September 2024.

(SEAL)

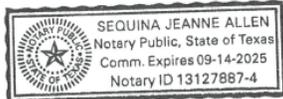
Randy Reese, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on September 12, 2024, 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

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, 2024 through September 30, 2025;

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 12th day of September 2024.

(SEAL)

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 2

for Rico Reyes, President

Rico Reyes, President
Board of Commissioners

ATTEST:

Randy Reese

Randy Reese, Secretary
Board of Commissioners



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Appendix D – Certificate for Order Levying Taxes

CERTIFICATE FOR ORDER

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 12th day of September 2024, 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) N/A, 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 12 day of September 2024.

(SEAL)

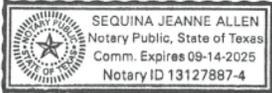

 Randy Reese, Secretary
 Board of Commissioners

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on September 12, 2024, 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

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, the appraisal roll of Travis County Emergency Services District No. 2 (the "District") for 2024 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 25, 2024, showing \$22,624,817.219 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 2024 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 \$0.0837 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 10.23 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.76.

Section 3. There is levied an ad valorem tax of \$0.0102 on each \$100 of taxable property within the District in order to provide for payment of principal, interest and associated obligations on the District's indebtedness payable solely from property taxes in installments over a period of more than one year, not budgeted from maintenance and operations funds, and secured by a pledge of property taxes.

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, 2025.

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

ADOPTED the 12th day of September 2024.

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, 2024, to September 30, 2025, is fiscal year 2025.

FY24 End of Year Estimate – Estimation of FY24 actual end of year revenue or expenditures utilized to calculate the ending balances and FY25 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
- CFAI** – Commission on Fire Accreditation International
- CIP** – Capital Improvement Projects
- COA** – City of Austin
- EMS** – Emergency Medical Services
- EMT** - Emergency Medical Technician
- ESD** – Emergency Services District
- ETJ** – Extraterritorial Jurisdiction
- FY** – Fiscal Year
- FY25** – Fiscal Year 2025
- GAAP** – Generally Accepted Accounting Principles
- GASB** – Governmental Accounting Standards Board
- GFOA** – Government Finance Officers Association
- 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
- TCESD17** - Travis County Emergency Services District Number 17
- TCESD2** – Travis County Emergency Services District Number 2



Ride To School in a Truck - September 2023

Travis County Emergency Services District No. 2