



Travis County Emergency Services

District No. 17

Fiscal Year 2024

Approved Budget

September 2023



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

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Additional information about Travis County Emergency Services District No. 17 is available online at www.travisesd17.org



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

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.

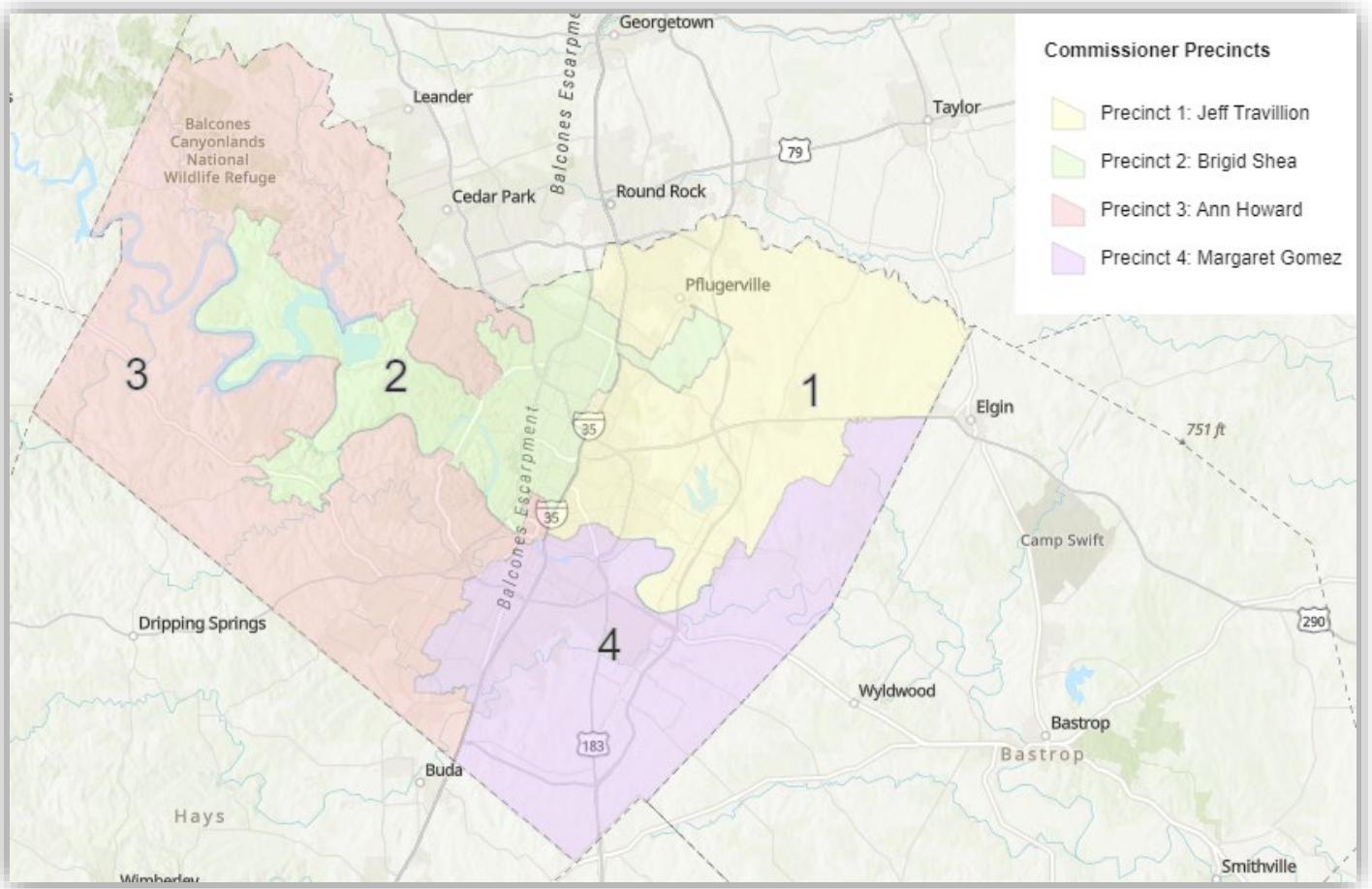


Figure 1 - Travis County Precincts

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



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

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.

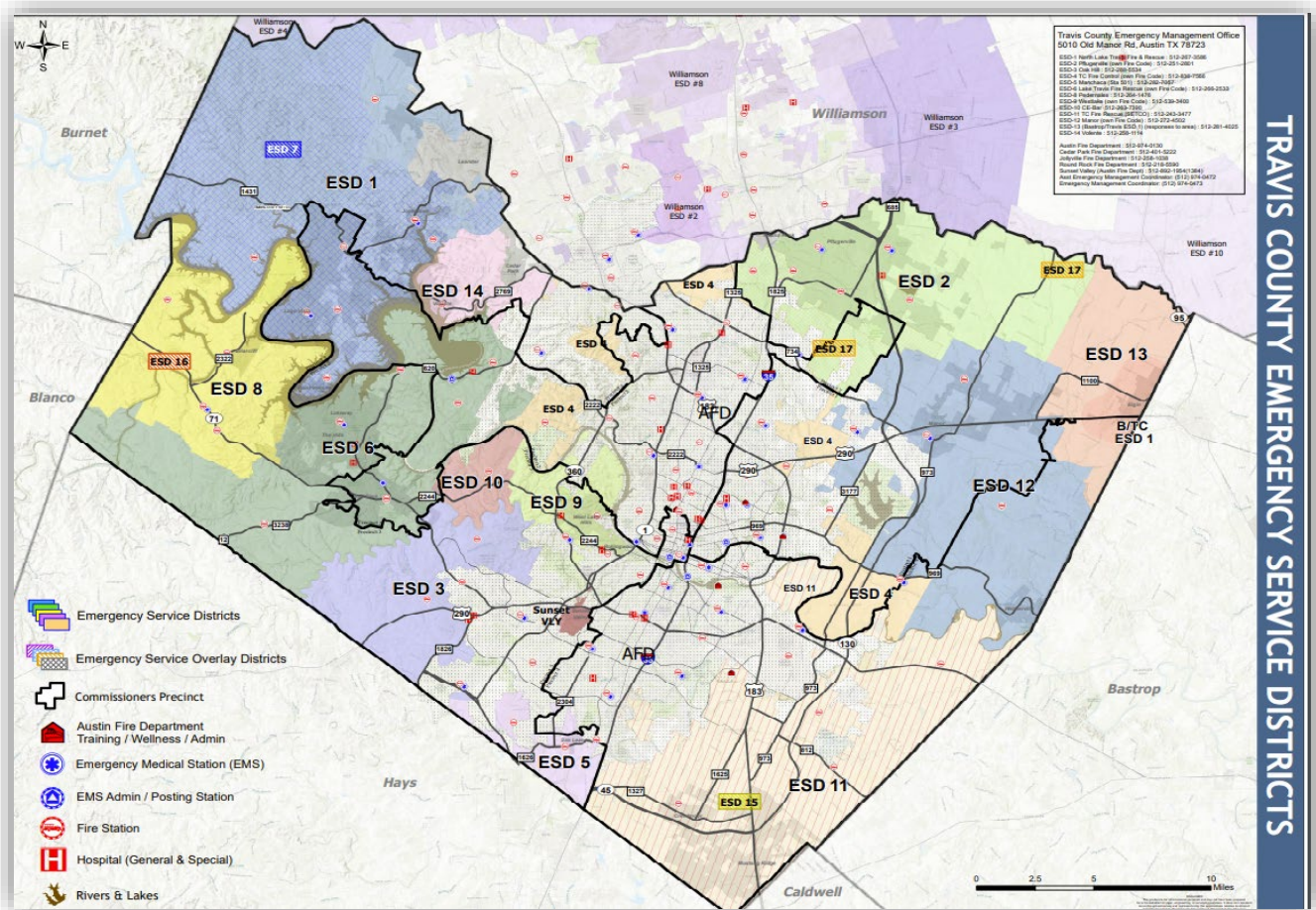


Figure 2- Travis County Emergency Services Districts

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. 17

Governance Background (continued)

The Travis County Commissioners' Court appoints five members to the Travis County Emergency Services District Number 17 (TCESD17) Board of Commissioners who govern the operations of TCESD17. They are appointed to staggered two-year terms, represent a cross-section of the TCESD17 community and meet on a regular basis to determine administrative policy and perform financial oversight.

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. 17 BOARD OF COMMISSIONERS



Michael Howe, President



Mitchell Jones, Vice President



Vicky Linsalata, Secretary



Angela Orth, Treasurer



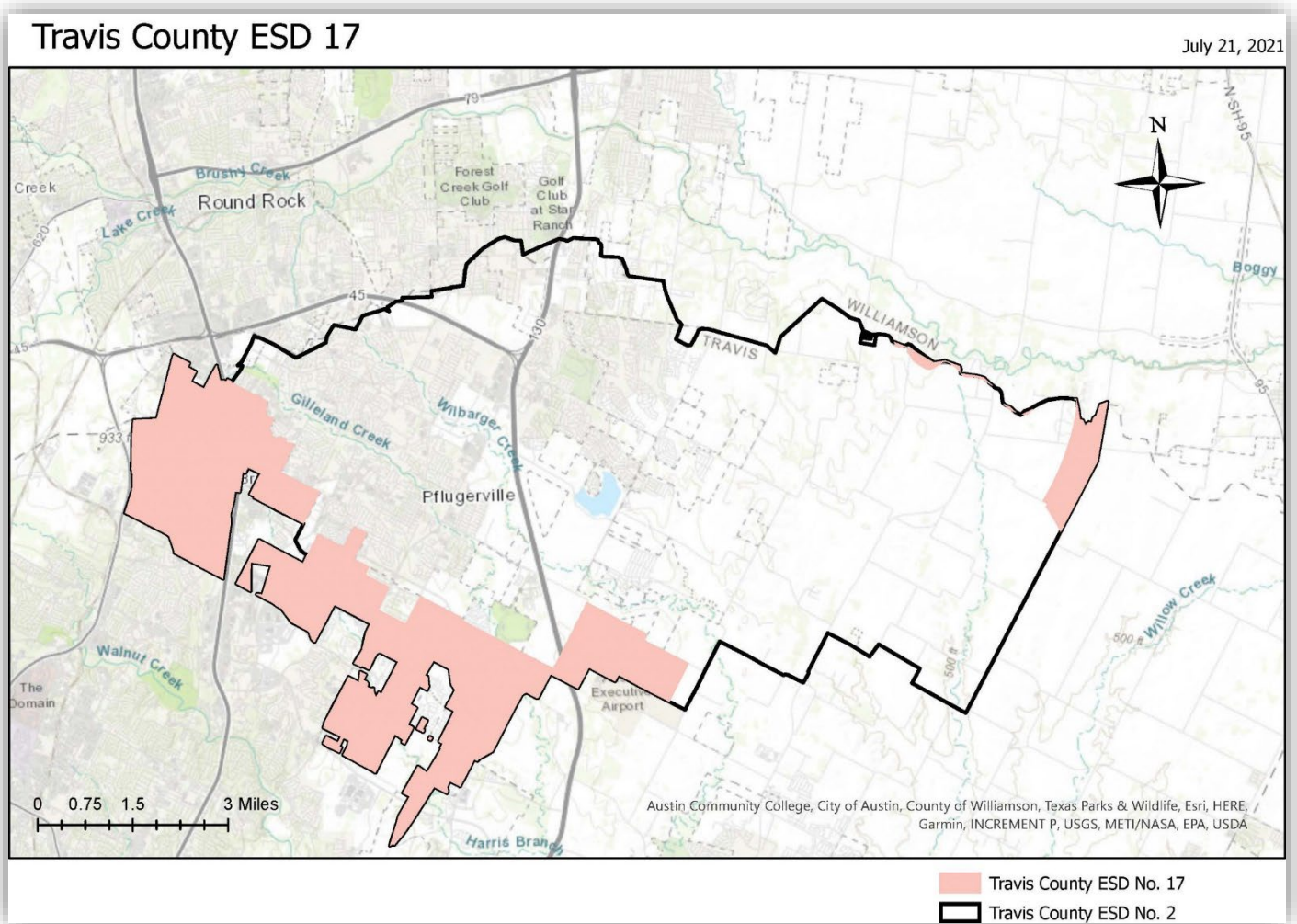
Charles Pleasant, Asst. Treasurer/Secretary



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Service Area

Travis County Emergency Services District No. 17 (TCESD17) was created by a vote in unincorporated portions of Travis County on May, 1st, 2022. The TCESD17 provides dedicated funding for advanced life support and ambulance transport services for portions of northeast Travis County. TCESD17 is currently contracting with Travis County Emergency Services District No. 2, The Pflugerville Fire Department, to provide these services. TCESD17 also contracts TCESD2 to provide bookkeeping and administrative support.



For additional detail on the TCESD17 service area please view the interactive maps available on the TCESD17 website here: <https://www.travisesd17.org/district-maps/>



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

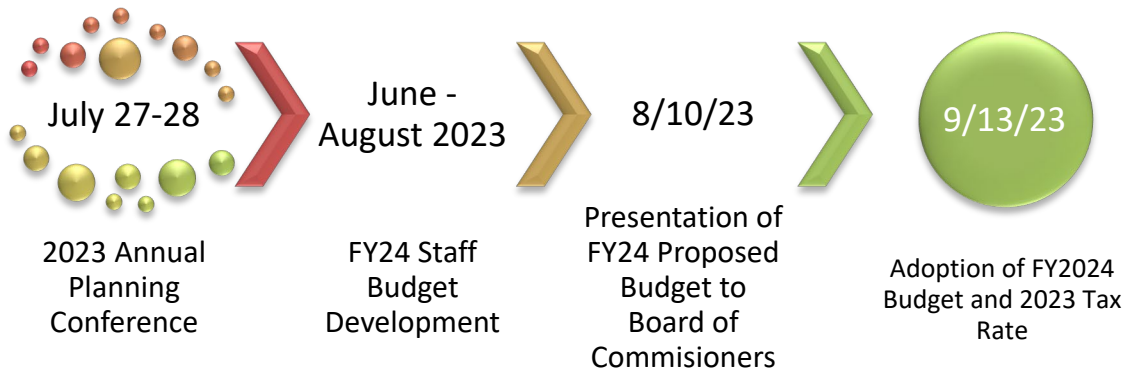
Budget Development Process

The TCESD17 budget process is formally initiated with the Planning Conference which is an annual retreat of the District’s executive team and the Board of Commissioners. The purpose of the retreat is to discuss the upcoming fiscal year budget and the related goals and priorities from the Strategic Plan.

The Planning Conference held in July 2023 included both TCESD17 and TCESD2 and included a presentation regarding the current state of the department and the five-year financial forecast. The Board reviewed and evaluated the presented information and provided guidance to the Executive Team that informs the next year’s budget and forecasts.

Throughout July and August 2023, TCESD2 staff developed and finalized the proposed TCESD17 budget. Once the staff completed their review, the rest of the budget cycle leans heavily on the Board of Commissioners’ review and input from the public. Requirements to set the property tax rate vary depending on the rate proposed, but typically include at least one public hearing.

Budget Development Calendar



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. 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 budget units must be reviewed and approved by the TCESD2 Finance Director and Fire Chief.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Fund Level Budget Information

TCESD17 has just one fund, the General fund and all accounting for the District rolls up to the General Fund.

Fiscal Year 2024 Approved Budget Overview

Revenue

TCESD17's revenue is almost entirely from property taxes. The FY24 Approved Budget revenue is projected to increase \$49,868 from the FY23 Amended Budget. The tax assessed values have increased, so even though the tax rate decreased from \$0.0245 per \$100 valuation to \$0.0230 per \$100 valuation, revenue is projected to increase. The property tax rate assessed on tax year 2023 values are due to TCESD17 in January 2024.

Expenditures

The FY24 Approved Budget operating expenditures are projected to decrease \$52,219 from the FY23 Amended Budget. The reduction in expenses is related to decreased legal expenses expected in FY24. The budget for the core ongoing administrative expenses remained relatively static from FY23 to FY24.



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Budget Summary



Travis County ESD No. 17 Fiscal Year 24 Approved Budget

	FY21 Actual	FY22 Actual	FY23 Approved Budget	FY23 Amended Budget	FY23 End of Year Estimate	FY24 Approved Budget
Beginning Balance		\$ (404,366)	\$ 258,030		\$ 297,735	\$ 539,496
Sources of Funds						
		0.0450	0.0245			0.0230
Property Taxes	\$ -	\$ 2,245,137	\$ 1,495,244	\$ 1,495,244	\$ 1,534,300	\$ 1,545,112
Other	\$ -	\$ 1,324	\$ -	\$ -	\$ 875	\$ -
Total Sources of Funds	\$ -	\$ 2,246,461	\$ 1,495,244	\$ 1,495,244	\$ 1,535,175	\$ 1,545,112
Uses of Funds						
General and Administrative	\$ 380,366	\$ 316,956	\$ 204,285	\$ 204,285	\$ 81,160	\$ 115,698
Administrative Contract with ESD2	\$ 24,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 98,880
EMS Services Contract	\$ -	\$ 1,116,254	\$ 1,116,254	\$ 1,116,254	\$ 1,116,254	\$ 1,149,742
Debt Service Payments (TAN)	\$ -	\$ 15,150	\$ -	\$ -	\$ -	
Total Uses of Funds	\$ 404,366	\$ 1,544,360	\$ 1,416,539	\$ 1,416,539	\$ 1,293,414	\$ 1,364,320
Sources - Uses	\$ (404,366)	\$ 702,101	\$ 78,705	\$ 78,705	\$ 241,761	\$ 180,792
Ending Balance	\$ (404,366)	\$ 297,735	\$ 336,736	\$ 78,705	\$ 539,496	\$ 720,288



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Budget Expense Detail

General Fund	FY23 Amended Budget	FY23 End of Year Estimate	FY24 Approved Budget
General and Administrative	\$ 204,285	\$ 81,160	\$ 115,698
5000 Payroll Expenses	\$ 1,225	\$ 1,961	\$ 2,411
5600 PPE/Uniform	\$ 578	\$ 144	\$ 578
6100 Dues & Subscriptions	\$ 954	\$ 954	\$ 954
6200 Administrative Services	\$ 7,808	\$ 4,664	\$ 7,250
6310 Commissioners	\$ 10,930	\$ 7,940	\$ 11,580
6320 Commissioners - Travel	\$ 4,620	\$ 1,512	\$ 4,620
6610 Legal Counsel	\$ 120,000	\$ 25,475	\$ 45,000
6620 Financial Services	\$ 58,000	\$ 38,340	\$ 43,135
6640 Other Professional Services	\$ 170	\$ 170	\$ 170
Administrative Contract with ESD2	\$ 96,000	\$ 96,000	\$ 98,880
6640 Other Professional Services	\$ 96,000	\$ 96,000	\$ 98,880
EMS Services Contract	\$ 1,116,254	\$ 1,116,254	\$ 1,149,742
6650 Emergency Medical Services	\$ 1,116,254	\$ 1,116,254	\$ 1,149,742
Grand Total	\$ 1,416,539	\$ 1,293,414	\$ 1,364,320



APPENDIX



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Appendix A –Order and Resolution Levying Taxes

ORDER LEVYING TAXES

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, the appraisal roll of Travis County Emergency Services District No. 17 (the "District") for 2023 has been prepared and certified by the Chief Appraiser for the District and duly submitted to the District's tax assessor/collector; and

WHEREAS, the District's tax assessor/collector has submitted the certified appraisal roll for the District, dated July 24, 2023, showing \$6,719,383,149 to be the total appraised, assessed and taxable value of all property, including the total taxable value of new property, to the Board of Emergency Services Commissioners of the District; and

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

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17 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 hereby levied an ad valorem tax of \$0.0230 on each \$100.00 of all the taxable real and business personal property situated within the District to provide funds for maintenance and operating purposes.

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

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


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

Section 6. The taxes levied by this Order are due presently and will be delinquent if not paid by January 31, 2024. Additional interest and penalties will accrue for any taxes unpaid by July 1, 2024.

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


ADOPTED the 13th day of September 2023.

TRAVIS COUNTY EMERGENCY SERVICES
DISTRICT NO. 17



Mike Howe, President
Board of Commissioners

ATTEST:



Vicky Linsalata, Secretary
Board of Commissioners



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Appendix B – Budget Adoption Resolution

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Travis County Emergency Services District No. 17 ("District") has projected and prepared a budget of the operating expenses and revenues for the District for the Fiscal Year period of October 1, 2023 through September 30, 2024,

NOW, THEREFORE, KNOW ALL PERSONS BY THESE PRESENTS:

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

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

ADOPTED this 13th day of September 2023.

(SEAL)

TRAVIS COUNTY EMERGENCY
SERVICES DISTRICT NO. 17



Mike Howe, President
Board of Commissioners

ATTEST:



Vicky Linsalata, Secretary
Board of Commissioners



TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17

Appendix C – Budget Adoption Certificate for Resolution

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

The undersigned officer of the Board of Commissioners ("Board") of Travis County Emergency Services District No. 17 hereby certifies as follows:

1. The Board of Travis County Emergency Services District No. 17 ("District") convened in regular session on the 13th day of September 2023, at 201 East Pecan Street, Pflugerville, Texas, and the following officers and members of the Board:

- Mike Howe - President (via videoconference)
- Vicky Linsalata - Secretary
- Mitchell Jones - Treasurer
- Angela Orth - Commissioner
- Charles Pleasant - Commissioner

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") for Fiscal Year 2023 be adopted, and, after discussion, the motion prevailed and carried by a unanimous vote.

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

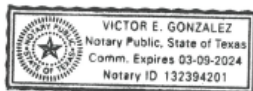
SIGNED AND SEALED the 13 day of September 2023.

(SEAL)

Vicky Linsalata
Vicky Linsalata, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on September 13, 2023, by Vicky Linsalata, Secretary of the Board of Commissioners of Travis County Emergency Services District No. 17, on behalf of the District.



[Signature]
Notary Public Signature

(SEAL)