

Prepared and Presented By

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5/21/2018 2

State Approves Tentative Budget



*This is our **second** independently prepared tentative budget in 36 years.*

5/21/2018

3

Page Reference and Budget Notes

- Several slides will refer the reader to a specific page in the Budget
- Please remember, we have added over 30 general Budget Note Details which include 123 sub-notes which correspond to specific expenses in each line.
 - The sub notes define the allocation and use of the funds
- This is our further attempt to provide transparency as to the allocation of funds

5/21/2018

4

Budget Recap


- ✓ Revenues are on the upswing this year
- ✓ We have conducted two (2) Augmentations
- ✓ We have a balanced budget
- ✓ Contract negotiations are completed and funded
- ✓ Returned some funding to capital equipment needs via CIP
- ✓ Proposed funding for additional personnel
- ✓ Provided funding for SAFER Grant if awarded
- ✓ Developed and funded a contingency plan if SAFER is not awarded
- ✓ Increase reserve funding
- ✓ Increase Emergency Fund balance
- ✓ Funded Debt Service Fund
- ✓ **Sustainability** still must be a priority

5/21/2018 5

See Page
1 & 2

Budget Changes

Tentative to Final




• On the Revenue Side

Property Taxes increased by:	\$ 187,617
Intergovernmental increase by:	\$ 503,989
Charges for Services increase by:	\$ 42,000
Interest Revenue remain "flat":	\$ 0
Other Financing was increased by:	\$ 5,000
Total Operating Revenue Increase:	\$ 738,606
Opening Fund Balance Increase:	\$ 338,136
Total Resources Increase:	\$1,076,742

Property Taxes for FY 17/18 reflect a 11% increase
(One time "surge" due to RDA)
Sales Tax for FY 17/18 reflect a 6 % increase

REMEMBER – These changes are between the
Tentative and Final Budget


5/21/2018 6



See Page
1

Budget Changes

Tentative to Final




CHANGE
AHEAD

- **On the Expense Side**

Salaries and Wages:	\$ 115,000
Employee Benefits:	\$ 190,534
Service and Supplies:	\$ 50,200
Capital Outlay:	\$ 38,300
Transfer to Contingency:	\$ 224,327
Board Designated:	\$ 0
Total Expense Increase:	\$ 618,361
Ending Fund Balance Increase:	\$ 458,381
TOTAL REQUIREMENTS INCREASE	\$1,076,742

5/21/2018

7



See Page
4

Budget Changes

- **Wages and Benefits**
 - Increase in Salaries and Benefits of \$305,534
 - Miscellaneous compensation adjustments
 - Increase in Worker's Compensation
 - Office Reorganization
 - Increases in Health Insurance
 - Proposed Mid year hire of a second Fire Inspector/Plans Examiner
 - Increases in overtime
 - Increases in Call Back and potential Return to Work MOU (pending)

5/21/2018

8



Budget Changes

- **Services and Supplies**
 - Increase of \$5,600
 - Voter Registration Fee assessed by County Clerk (NRS 474.005)
 - Professional Services

5/21/2018

9



Budget Changes

- **Contingency Fund**
 - Increase of \$224,327
 - “earmarked” for Non-SAFER Contingency Plan
 - Establishes Contingency Fund at maximum 3%
 - Allows for a 6 month review of Revenue status
 - Must be approved for use by the District Board
 - 1.5% minimum balance retained

5/21/2018

10



Budget Changes

- **Fire Prevention**
 - Increase in Services and Supplies by \$4,000

5/21/2018

11




Budget Changes

- **Training**
 - Reduction of \$7,400
 - Paramedic Reimbursement – Over Budgeted in Tentative

5/21/2018


12



Budget Changes

- **Suppression Fund**
 - Increase in various accounts of \$86,300
 - Increases in:
 - Off District Travel
 - Buildings and Grounds
 - Rents and Leases
 - Gas
 - Uniforms
 - Capital Outlay

5/21/201813



Capital Outlay

Apparatus/Equipment/Facilities

- **Capital Outlay**
 - \$805,985 is budgeted for Capital Expenditures
 - Cost are distributed in several line items and funds as follows:

• Asphalt Sealing	\$ 30,000	Buildings/Ground
• Mold Remediation	\$ 75,000	Buildings/Ground
• IT Devices	\$ 17,685	Leases
• 2-Type I Engines	\$ 140,000	Leases
• Turnouts	\$ 60,000	Fire Protection Supplies
• Small Equipment	\$ 15,000	Small Equipment
• 10% FG Match	\$ 20,000	Grants
• Cardiac Monitor	\$ 30,000	CO/Equipment
• Rescue Tools	\$ 40,000	CO/Equipment
• Fire Hose/Nozzles	\$ 28,300	CO/Equipment
• Type I Ambulance	\$ 170,000	CO/Motor Vehicles
• Staff/Support Vehicles	\$ 180,000	CO/Motor Vehicles

5/21/201814



Budget Changes

- **Emergency Fund**
 - No changes. The tentative budget included a transfer of \$100,000 to the Emergency Fund
 - FY 18/19 will see a fund balance of \$ 303,211

5/21/2018

15



Budget Changes

- **Debt Service Fund**
 - No Change
 - Funded at \$167,737
 - We will be just one year away from retiring this debt.

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16

Let's Not Forget...

- ✓ *The single biggest revenue boost is with the GEMT Program followed by property tax increases due to RDA 1 Funding*
 - ✓ *The district was able to recover an estimated **\$375,000** with the dissolution of RDA 1*
- ✓ *Property Taxes and Sales Taxes account for 73% of the District's operating revenue*
- ✓ *The District continues to lose approximately **\$77,000** due to tax rate loss to Douglas County in 2011*

5/21/2018

17

Contingency and Ending Fund Balances

Total Contingency Funding (3%)

\$437,983

Remember \$224,327 is "earmarked" for the Non-SAFER Contingency Staffing Plan

Ending Fund Balance (18.2%)

\$2,661,645

Remember, we must consider our future and sustainability

5/21/2018

18

Staffing Plan 1 – WITH SAFER



5/21/2018

19

Staffing Plan 2 – WITHOUT SAFER



5/21/2018

20

FY 2018/19 Final Budget
Fund 650
FY 17/18 \$ 14,952,934
FY 18/19 \$ 18,435,100
Total Increase \$3,482,166

23%

5/21/2018

21

Sources of Increases

Increases from the following:

GEMT	179,000
Ambulance Revenue Increases (Partial GEMT and Increase in Calls)	875,000
Ad Valorem - Normal	469,083
Ad Valorem - RDA	375,000
State Consolidated Tax Distribution	97,071
Emergency Management Contract	6,000
Alpine Contract	4,500
Opening Fund Balance - GTA from FY 16-17	1,556,385
Plan Check Fees	50,000
Increase Interest Revenue	10,200
Sierra Saver	2,000
CPR	(2,073)
Reimbursements	(60,000)
Sale of Property	(5,000)
Community Health	(75,000)
	3,482,166

5/21/2018

22

Where Is It Going?

Increases to the following:

Salaries and Wages for staff , new Positions and contract funding covering two years	1,383,110 ***
Salaries and Wages for SAFER	115,000
Capital Outlay	357,300
Ending Fund Balance	1,004,850
Emergency Fund	100,000
Contingency	224,327
Services and Supplies	297,579
	3,482,166

*** Comparisons made to FY 17/18 Final Budget

5/21/2018

23

Variables +/-

- We still need to consider some variables as we move forward:
 - PEBS
 - Health Insurance
 - Workers Compensation
 - Unexpected maintenance and/or repairs
 - Incident Costs (Flooding and Fires)
 - Future Retirements and Payouts
 - Economic Conditions
 - Political Environment
 - Off District Assignments
 - Grants
 - Growth and Development

5/21/2018

24

