

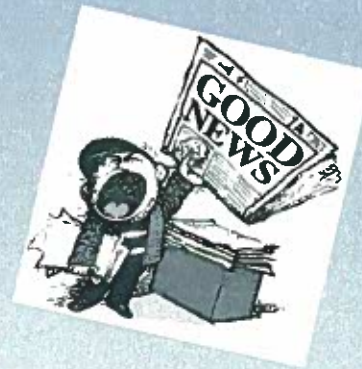
## Prepared and Presented By

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## Acknowledgements

East Fork Fire Protection District Executive Staff  
East Fork Professional Firefighter/Battalion Chiefs Association  
Volunteer Fire Chiefs Advisory Board

## State Approves Tentative Budget



*This was our first independently prepared tentative budget in 35 years.*

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## Budget Recap


- ✓ Revenues are on the upswing this year
- ✓ We have a balance budget
- ✓ Contract negotiations are pending
- ✓ Returned some funding to capital equipment needs
- ✓ **Sustainability** still must be a priority

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## Budget Changes Tentative to Final



- **On the Revenue Side**
  - Sales Taxes were increased by \$10,069
  - Homeland Security Grant was increased by \$1,000
  - Ambulance Revenues were increased by \$25,000
  - Subscription Fees were increase by \$1,000
  - LGIP Investments were decreased by \$3,000
  - Interest Earnings on accounts was increase by \$1,200
  - Reimbursements were increased by \$7,500


**Net Revenue Adjustment of \$42,769**

Property Taxes for FY 17/18 reflect a 3.9% increase  
Sales Tax for FY 17/18 reflect a 1.2 % increase

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## Budget Changes

- **Wages and Benefits**
  - Increase in Salaries and Benefits of \$140,400
    - Failed to include Engineer Promotional Increases of \$ 96,000
    - Miscellaneous compensation adjustments
    - Additional funding allocation for non-represented pay plan of \$9,400
    - Budgeted funds for pending retirement payouts of \$35,000



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## Budget Changes

- Administration Services and Supplies
  - After some additional “fine tuning” a net decrease of \$8,650 resulted
- Board Designated
  - Reduced by \$25,000 - \$350,000 allocated
- Contingency
  - Increased by \$926 to \$187,288 (function of budget adjustments)

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## Budget Changes

- Suppression Budget
  - Reduced \$64,980
    - Phone System and Telephone expenses saw a \$29,105 reduction
    - Fuel costs were reduced by \$10,000
    - Other miscellaneous reductions and increase
- Prevention Budget
  - Reduced \$50
- Training Budget
  - Reduced \$5,000

*Some more “fine tuning”*

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## Budget Changes

- Debt Service Fund
  - No Change
  - Funded at \$157,554
- Emergency Fund
  - No Change
  - Fund Balance of \$203,210

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## Capital Expenses

- ✓ Capital Expenses were not changed

**\$100,000 for 3 Type III Engine Modifications**

Staff proposes to add PTO driven pumps to three of our newest model units and reconfigure pump controls at the rear of the apparatus.

An Assistance To Firefighters Grant for a complete new TYPE III Engine is pending.

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## Let's Not Forget...

- ✓ *The single biggest revenue boost is with the GEMT Program followed by property tax increases.*
- ✓ *Property Taxes and Sales Taxes account for 73% of the District's operating revenue*
- ✓ *The district is losing **\$363,898** to Redevelopment in FY 17/18*
- ✓ *The District is losing approximately **\$77,000** due to tax rate loss to Douglas County in 2011*
- ✓ *Between tax rate loss and RDA the district is losing **\$440,898** in FY 17/18*

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## Something Else To Consider....

*"The amount we lose each year to the RDA and via the tax rate reduction of 2011, grows at an average rate of approximately 5% per year"*



*"This amount is almost equal to a 3 cent tax override, which would not have to "sun-set" nor cost the taxpayer any additional money"*

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## Contingency and Ending Fund Balances

Total Contingency Funding (1.5%)  
**\$187,288**

Ending Fund Balance (12.4%)  
**\$1,546,273**

NRS 288 currently allows local government to maintain up to a 25% Ending Fund Balance which is not subject to collective bargaining.

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## FY 2017/18 Tentative Budget Fund 650

**FY 16/17 \$ 13,947,494**

**FY 17/18 \$ 14,952,934**

**Total Increase \$1,005,440**

**6.7%**

*Note: If revenue projects are met in FY 17/18, this will be a one time increase percentage. Projected increases in the future will trend between 2.75% and 4%*

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## Variables

- Labor Negotiations
- PEBS
- Health Insurance
- Workers Compensation
- Unexpected maintenance and/or repairs
- Incident Costs (Flooding and Fires)
- Future Retirements and Payouts

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## Revenue Stability

- Key Points:
  - Over 50% of the revenue increase is vested with GEMT
    - Proposed changes in the AHCA may impact GEMT
    - Difference between 8.3% and 12.4% Ending Fund Balance is near equal to GEMT \$ 511,919 in FY 17/18
  - Off District Fire Response reimbursement is *“fickle”*
    - Two pending claims from the State of California are open totaling \$ 146,920.95

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