



MEMORANDUM

April 17, 2017

To: Board of Fire Commissioners
Truckee Meadows Fire Protection District

Fm: Charles A. Moore, Fire Chief
Cindy Vance, Chief Fiscal Officer

Re: Highlights of FY 17/18 Budget

This Memorandum summarizes a few key points in the FY 17/18 budget document that the Board will consider at the May 2017 regular meeting.

Revenues:

- Taxes are projected at an increase of 4% per year for FY19 through FY21 based on trends.
- Intergovernmental revenues are projected to increase 3% for FY 19 through FY21 based on trends.
- One-time revenues include sales of capital assets and transfers in - from closed funds, therefore no projections are made into FY19 through FY21.

Expenses:

- Benefit expense, including health benefits are expected to increase by 20% based on projected health care costs and trend analysis.
- Salary expenses are budgeted individually but include estimated overtime based on the current year and other considerations.
 - ✓ One new full time position – Fuels Management Officer.
 - ✓ All current and previously vacant positions are expected to be filled for the entire fiscal year.
 - ✓ Fund a peak activity unit with additional staff funded by overtime. This resource will be used during severe weather, severe fire conditions or special events. Budgeted at \$750,000.

Capital:

- One additional type 1 structure engine, 1 ladder truck and a mobile command vehicle.
- Plan for the relocation of Station 37. (SUP expires in 2018) Acquire land, complete architecture. Start construction in FY 18/19.
- Complete construction of Station 14.
- Regular fleet replacements.



**Truckee Meadows Fire Protection District
Historical and Projected Financial Status**

Actual	Actual				Projected				
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues									
Taxes	14,576,089	14,804,430	15,753,304	16,410,519	17,044,695	17,470,548	18,169,370	18,896,145	19,651,991
Intergovernmental	7,273,219	8,564,369	8,934,557	8,984,851	9,226,136	9,426,598	9,709,396	10,000,678	10,300,698
Other	430,567	601,828	500,617	994,543	268,966	439,486	439,486	439,486	439,486
Total Revenues	22,279,875	23,970,626	25,188,479	26,389,913	26,539,796	27,336,632	28,318,252	29,336,309	30,392,175
Expenses									
Salaries	8,832,876	9,544,876	10,637,659	11,889,173	12,553,676	14,251,077	14,678,609	15,118,968	15,572,537
Benefits	4,513,608	5,134,938	5,673,896	6,186,579	6,724,998	7,507,555	8,333,386	9,250,059	10,267,565
Service and Supplies	3,730,586	4,928,573	3,921,496	3,802,952	3,802,906	5,020,549	5,020,549	5,020,549	5,020,549
Capital (GF Purchased)	97,343	507,393	47,210	55,653	-	400,000	-	-	-
Total Expenses	17,174,413	20,115,779	20,280,261	21,934,357	23,081,580	27,179,181	28,032,544	29,389,575	30,860,651
Other Financing Sources/Uses									
One-time revenues	21,100	18,763	130	22,057	646,136	1,254,476	-	-	-
Transfers for Capital	(650,000)	(3,650,000)	(4,300,000)	(4,000,000)	(6,300,000)	(4,300,000)	-	-	-
Transfers to other funds	(1,868,259)	-	-	-	(625,000)	(200,000)	(250,000)	-	(250,000)
Total OFS/Uses	(2,497,159)	(3,631,238)	(4,299,870)	(3,977,943)	(6,278,864)	(3,245,524)	(250,000)	-	(250,000)
Net Change in FB	2,608,303	223,609	608,348	477,614	(2,820,648)	(3,088,073)	35,708	(53,266)	(718,476)
Beginning Fund Balance - includes SFPD					12,716,263	9,895,615	6,807,542	6,843,249	6,789,983
Projected Ending Fund Balance					9,895,615	6,807,542	6,843,249	6,789,983	6,071,507
Ending Fund Balance as a % of Expenses					42.87%	25.05%	24.41%	23.10%	19.67%

**Truckee Meadows Fire Protection District
Historical and Projected Financial Status**

Change	Actual				Projected				
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues									
Taxes		2%	6%	4%	4%	2%	4%	4%	4%
Intergovernmental		18%	4%	1%	3%	2%	3%	3%	3%
Other		40%	-17%	99%	-73%	63%	0%	0%	0%
Total Revenues		8%	5%	5%	1%	3%	4%	4%	4%
Expenses									
Salaries		8%	11%	12%	6%	14%	3%	3%	3%
Benefits		14%	10%	9%	9%	12%	11%	11%	11%
Service and Supplies		32%	-20%	-3%	0%	32%	0%	0%	0%
Capital (GF Purchased)		421%	-91%	18%	-100%				
Total Expenses		17%	1%	8%	5%	18%	3%	5%	5%
Other Financing Sources/Uses									
One-time revenues		-11%	-99%	16827%	2829%	94%	-100%		
Transfers for Capital		462%	18%	-7%	58%	-32%			
Transfers to other funds		-100%				-68%	25%	-100%	
Total OFS/Uses		45%	18%	-7%	58%	-48%			



Truckee Meadows Fire Protection District Revenues vs. Expenses Actual and Projected

