

# FIRE PROTECTION SERVICE DISTRICTS

## Budget Highlights

### MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 352

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0600	0.0750	0.0750	0.0750	0.0%
Property Tax	\$439,706	\$538,990	\$545,204	\$545,204	1.2%
Interest on Investments	579	0	0	0	0%
Fund Balance	15,336	0	32,239	32,239	0%
<b>Total</b>	<b>\$455,621</b>	<b>\$538,990</b>	<b>\$577,443</b>	<b>\$577,443</b>	<b>7.1%</b>
<b>Expenses</b>					
Fire Protection	\$455,621	\$538,990	\$577,443	\$577,443	7.1%
<b>Total</b>	<b>\$455,621</b>	<b>\$538,990</b>	<b>\$577,443</b>	<b>\$577,443</b>	<b>7.1%</b>

### PROPST FIRE PROTECTION SERVICE DISTRICT

Fund 353

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0615	0.0620	0.0620	0.0620	0.0%
Property Tax	\$217,496	\$205,625	\$207,047	\$207,047	0.7%
Interest on Investments	353	0	0	0	0%
Fund Balance	(13,593)	0	0	0	0%
<b>Total</b>	<b>\$204,256</b>	<b>\$205,625</b>	<b>\$207,047</b>	<b>\$207,047</b>	<b>0.7%</b>
<b>Expenses</b>					
Fire Protection	\$204,256	\$205,625	\$207,047	\$207,047	0.7%
<b>Total</b>	<b>\$204,256</b>	<b>\$205,625</b>	<b>\$207,047</b>	<b>\$207,047</b>	<b>0.7%</b>

### ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT

Fund 354

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0900	0.1200	0.1200	0.1200	0.0%
Property Tax	\$800,769	\$1,004,538	\$1,034,684	\$1,034,684	3.0%
Interest on Investments	765	0	0	0	0%
Fund Balance	(6,958)	22,065	30,049	30,049	36.2%
<b>Total</b>	<b>\$794,576</b>	<b>\$1,026,603</b>	<b>\$1,064,733</b>	<b>\$1,064,733</b>	<b>3.7%</b>
<b>Expenses</b>					
Fire Protection	\$794,576	\$1,026,603	\$1,064,733	\$1,064,733	3.7%
<b>Total</b>	<b>\$794,576</b>	<b>\$1,026,603</b>	<b>\$1,064,733</b>	<b>\$1,064,733</b>	<b>3.7%</b>

**CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT**

Fund 355

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0700	0.0900	0.0900	0.0900	0.0%
Property Tax	\$76,970	\$91,416	\$93,974	\$93,974	2.8%
Interest on Investments	2,160	0	0	0	0%
Fund Balance	(79,130)	0	42,601	90,000	0%
<b>Total</b>	<b>\$0</b>	<b>\$91,416</b>	<b>\$136,575</b>	<b>\$183,974</b>	<b>101.2%</b>
<b>Expenses</b>					
Fire Protection	\$0	\$0	\$42,601	\$90,000	0%
Capital	0	91,416	93,974	\$93,974	2.8%
<b>Total</b>	<b>\$0</b>	<b>\$91,416</b>	<b>\$136,575</b>	<b>\$183,974</b>	<b>101.2%</b>

**OXFORD FIRE PROTECTION SERVICE DISTRICT**

Fund 356

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0558	0.0650	0.0650	0.0650	0.0%
Property Tax	\$276,545	\$298,738	\$300,221	\$300,221	0.5%
Interest on Investments	489	0	0	0	0%
Fund Balance	17,515	0	0	0	0%
<b>Total</b>	<b>\$294,549</b>	<b>\$298,738</b>	<b>\$300,221</b>	<b>\$300,221</b>	<b>0.5%</b>
<b>Expenses</b>					
Fire Protection	\$294,549	\$298,738	\$300,221	\$300,221	0.5%
<b>Total</b>	<b>\$294,549</b>	<b>\$298,738</b>	<b>\$300,221</b>	<b>\$300,221</b>	<b>0.5%</b>

**SHERRILLS FORD FIRE PROTECTION SERVICE DISTRICT**

Fund 357

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0800	0.1100	0.1100	0.1100	0.0%
Property Tax	\$1,615,057	\$2,141,097	\$2,176,963	\$2,176,963	1.7%
Interest on Investments	1,345	0	0	0	0%
Fund Balance	14,610	0	0	0	0%
<b>Total</b>	<b>\$1,631,012</b>	<b>\$2,141,097</b>	<b>\$2,176,963</b>	<b>\$2,176,963</b>	<b>1.7%</b>
<b>Expenses</b>					
Fire Protection	\$1,631,012	\$2,141,097	\$2,176,963	\$2,176,963	1.7%
<b>Total</b>	<b>\$1,631,012</b>	<b>\$2,141,097</b>	<b>\$2,176,963</b>	<b>\$2,176,963</b>	<b>1.7%</b>

**BANDYS FIRE PROTECTION SERVICE DISTRICT**

Fund 358

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0700	0.0820	0.0820	0.0820	0.0%
Property Tax	\$464,380	\$510,587	\$517,396	\$517,396	1.3%
Interest on Investments	736	0	0	0	0%
Fund Balance	36,318	0	34,900	34,900	0%
<b>Total</b>	<b>\$501,434</b>	<b>\$510,587</b>	<b>\$552,296</b>	<b>\$552,296</b>	<b>8.2%</b>
<b>Expenses</b>					
Fire Protection	\$501,434	\$510,587	\$552,296	\$552,296	8.2%
<b>Total</b>	<b>\$501,434</b>	<b>\$510,587</b>	<b>\$552,296</b>	<b>\$552,296</b>	<b>8.2%</b>

**MAIDEN FIRE PROTECTION SERVICE DISTRICT**

Fund 359

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0600	0.0800	0.0800	0.0800	0.0%
Property Tax	\$203,102	\$217,710	\$221,268	\$221,268	1.6%
Interest on Investments	1,051	0	0	0	0%
Fund Balance	(3,236)	0	0	0	0%
<b>Total</b>	<b>\$200,917</b>	<b>\$217,710</b>	<b>\$221,268</b>	<b>\$221,268</b>	<b>1.6%</b>
<b>Expenses</b>					
Fire Protection	\$200,917	\$217,710	\$221,268	\$221,268	1.6%
<b>Total</b>	<b>\$200,917</b>	<b>\$217,710</b>	<b>\$221,268</b>	<b>\$221,268</b>	<b>1.6%</b>

**CLAREMONT FIRE PROTECTION SERVICE DISTRICT**

Fund 360

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0700	0.0800	0.0900	0.0900	12.5%
Property Tax	\$240,807	\$254,163	\$294,802	\$294,802	16.0%
Interest on Investments	479	0	0	0	0%
Fund Balance	5,814	0	54,268	54,268	0%
<b>Total</b>	<b>\$247,100</b>	<b>\$254,163</b>	<b>\$349,070</b>	<b>\$349,070</b>	<b>37.3%</b>
<b>Expenses</b>					
Fire Protection	\$247,100	\$254,163	\$349,070	\$349,070	37.3%
<b>Total</b>	<b>\$247,100</b>	<b>\$254,163</b>	<b>\$349,070</b>	<b>\$349,070</b>	<b>37.3%</b>

**CATAWBA FIRE PROTECTION SERVICE DISTRICT**

Fund 361

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0700	0.1000	0.1000	0.1000	0.0%
Property Tax	\$139,815	\$182,582	\$183,557	\$183,557	0.5%
Interest on Investments	2,773	0	0	0	0%
Fund Balance	9,562	160,000	105,211	105,211	-34.2%
<b>Total</b>	<b>\$152,150</b>	<b>\$342,582</b>	<b>\$288,768</b>	<b>\$288,768</b>	<b>-15.7%</b>
<b>Expenses</b>					
Fire Protection	\$152,150	\$342,582	\$288,768	\$288,768	-15.7%
<b>Total</b>	<b>\$152,150</b>	<b>\$342,582</b>	<b>\$288,768</b>	<b>\$288,768</b>	<b>-15.7%</b>

**LONG VIEW FIRE PROTECTION SERVICE DISTRICT**

Fund 362

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0546	0.0730	0.0730	0.0730	0.0%
Property Tax	\$26,625	\$26,428	\$26,489	\$26,489	0.2%
Interest on Investments	170	0	0	0	0%
Fund Balance	(794)	0	0	0	0%
<b>Total</b>	<b>\$26,001</b>	<b>\$26,428</b>	<b>\$26,489</b>	<b>\$26,489</b>	<b>0.2%</b>
<b>Expenses</b>					
Fire Protection	\$26,001	\$26,428	\$26,489	\$26,489	0.2%
<b>Total</b>	<b>\$26,001</b>	<b>\$26,428</b>	<b>\$26,489</b>	<b>\$26,489</b>	<b>0.2%</b>

**NEWTON FIRE PROTECTION SERVICE DISTRICT**

Fund 363

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0850	0.0900	0.0900	0.0900	0.0%
Property Tax	\$443,635	\$443,968	\$453,542	\$453,542	2.2%
Interest on Investments	429	0	0	0	0%
Fund Balance	16,456	0	0	0	0%
<b>Total</b>	<b>\$460,520</b>	<b>\$443,968</b>	<b>\$453,542</b>	<b>\$453,542</b>	<b>2.2%</b>
<b>Expenses</b>					
Fire Protection	\$460,520	\$443,968	\$453,542	\$453,542	2.2%
<b>Total</b>	<b>\$460,520</b>	<b>\$443,968</b>	<b>\$453,542</b>	<b>\$453,542</b>	<b>2.2%</b>

## COOKSVILLE FIRE PROTECTION SERVICE DISTRICT

Fund 365

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0617	0.0620	0.0620	0.0620	0.0%
Property Tax	\$96,943	\$92,243	\$93,362	\$93,362	1.2%
Interest on Investments	465	0	0	0	0%
Fund Balance	(6,796)	0	0	0	0%
<b>Total</b>	<b>\$90,612</b>	<b>\$92,243</b>	<b>\$93,362</b>	<b>\$93,362</b>	<b>1.2%</b>
<b>Expenses</b>					
Fire Protection	\$90,612	\$92,243	\$93,362	\$93,362	1.2%
<b>Total</b>	<b>\$90,612</b>	<b>\$92,243</b>	<b>\$93,362</b>	<b>\$93,362</b>	<b>1.2%</b>

## HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 369

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0700	0.0900	0.1200	0.1200	33.3%
Property Tax	\$309,791	\$376,336	\$507,726	\$507,726	34.9%
Interest on Investments	279	0	0	0	0%
Fund Balance	79,107	8,700	6,152	6,152	-29.3%
<b>Total</b>	<b>\$389,177</b>	<b>\$385,036</b>	<b>\$513,878</b>	<b>\$513,878</b>	<b>33.5%</b>
<b>Expenses</b>					
Fire Protection	\$389,177	\$385,036	\$513,878	\$513,878	33.5%
<b>Total</b>	<b>\$389,177</b>	<b>\$385,036</b>	<b>\$513,878</b>	<b>\$513,878</b>	<b>33.5%</b>

## ALL FIRE PROTECTION SERVICE DISTRICTS

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
Average Tax Rate	0.0685	0.0842	0.0871	0.0871	3.4%
Property Tax	\$5,351,641	\$6,384,421	\$6,656,235	\$6,656,235	4.3%
Interest on Investments	12,073	0	0	0	0%
Fund Balance	84,211	190,765	305,420	352,819	84.9%
<b>Total</b>	<b>\$5,447,925</b>	<b>\$6,575,186</b>	<b>\$6,961,655</b>	<b>\$7,009,054</b>	<b>6.6%</b>
<b>Expenses</b>					
Fire Protection	\$5,447,925	\$6,483,770	\$6,867,681	\$6,915,080	6.7%
Capital	0	91,416	93,974	93,974	2.8%
<b>Total</b>	<b>\$5,447,925</b>	<b>\$6,575,186</b>	<b>\$6,961,655</b>	<b>\$7,009,054</b>	<b>6.6%</b>

Two Fire Protection Service Districts received tax rate increases. Seven districts will use fund balance for capital purchases.

## Tax Rate Increase

- Hickory requested a rate increase from .09 to .12 for a \$131,390 increase in property tax revenue.
  - > Hickory's municipal tax rate dedicated to fire protection is \$0.12, whereas the Hickory Rural Fire Protection Service District's tax rate is \$0.09. The rural area receives a high level of service similar to that within the municipality. From a point of equity, it is recommended that the area's tax rate should be as equal as possible to the municipality's dedicated fire protection tax rate, \$0.12. The rural district will use the tax rate increase as capital set-aside funding to purchase fire apparatus and rescue equipment in accordance with its 10-year capital investment plan.
- Claremont requested a rate increase from .08 to .09 for a \$40,850 increase in revenue.
  - > The rate increase in conjunction with Fund Balance (\$54,268) will fund the replacement of 27 self-contained breathing apparatus (SCBA) over 5 years (at a cost of \$202,800) and debt service for an engine. Future use of tax rate increase will be PPE replacement, medical response expansion, AED purchase, and staffing.

## Fund Balance

Current policy: The County allows Rural Fire Protection Service Districts to use up to 90 percent of their fund balances annually.

- *Bandys Fire*: \$34,900 for capital items:
  - > Refurb Engine 4 pump and seals, and new computer board.
  - > 2- Drager multi gas meters for Engine 3 and Engine 4.
  - > 2- Flir thermal cameras for Engine 2 and Engine 3.
  - > 10 sections of 1 ¾ hose.
  - > 5- 45 minute Scott air bottles.

Bandys is projected to have \$51,816 remaining in fund balance.

- *Catawba Rural Fire*: Requests \$105,211 for two projects:
  - > \$43,163 to replace a brush truck that exceeds the allowable weight limit with the necessary equipment loaded on the vehicle.
  - > \$62,048 for a down payment to replace a 1985 pumper and towards design costs associated with new planned sub-station/training facility. These dollars were restricted for capital, according to the CAFR for (several years) in the total of \$63,163. They have been unspent up to now. Catawba is projected to have \$60,000 remaining in fund balance.

- *Claremont Rural Fire*: \$54,268 for down payment to replace SCBA units (2003 models) with newer equipment that is scheduled to be replaced over 5 years. This is the district's 90 percent available fund balance. The remaining 10 percent in Fund Balance is \$6,030.
- *Conover Rural Fire*: \$90,000 to refurbish an existing truck. This is a more inexpensive alternative than purchasing a new truck. Conover is projected to have \$233,668 remaining in Fund Balance.
- *Hickory Rural Fire*: \$6,152 to upgrade current SCBA units to National Fire Protection Association (NFPA) standards. This is the district's 90 percent available fund balance. The remaining 10 percent in Fund Balance is \$684.
- *Mountain View Fire*: \$32,239 for the following capital items:
  - > 1,000 ft. of large diameter hose
  - > Chain saw
  - > Replacement turnout gear
  - > SCBA upgrade
  - > Computer system upgrade
  - > Minotor VI pagers

This is the district's 90 percent available fund balance. Mountain View is projected to have \$0 usable dollars remaining in fund balance. The remaining 10 percent in Fund Balance is \$3,582.

- *St. Stephens Fire*: \$30,049 for the purchase of 800MHz base radios for both stations and additional 800MHz portable radios. This is the district's 90 percent available fund balance. The remaining 10 percent in Fund Balance is \$3,339.