

Planning for a Sustainable Future

Union County, North Carolina, Administrative Services

BOCC Work Session:

*Recommended VFD
Funding*

Goals for Today

- Review Goals of the Process
- Review VFD Budget Process
- Review General Impact
 - Review Capital
 - Review Staffing
 - Tax Rate Impacts
- Answer the Questions Concerning the Recommended Hybrid Funding Model
- Fire and EMS as a Combined Tax Rate
- Directions and Tentative Approval



Core Principles

- ✓ Uniform Service Level Regardless of Density.
- ✓ Uniform Service Level regardless of the ability to pay.
 - Fire Protection and Suppression is a part of the Total Public Safety Effort of Union County.
 - Funding Methods and Levels are determined by the BOCC.
 - Adequate Staffing, Equipment, and Facilities are Essential.

Sustainability is an underlying core principle that is the basis for the entire process.



VFD Budget Process

1. VFDs submit line item budget requests to the County.
2. VFDs meet with the County Manager and Staff to discuss the line items in their budget request.
3. County Manager and Staff review the VFDs' submissions and additional information concerning budget requests.
 - Countywide Staffing Plan
 - Horizon Study of Equipment Needs
 - Other Pertinent Information
4. County Manager and Staff develop a recommended budget.
 - Based on Available Funding and Need
 - Revenue Estimates are Finalized
5. Recommended budgets provided to VFD for review.
 - Additional Meetings Held as Needed for Additional Review
6. Finalized recommended budget is included in the County Manager's Proposed Operating and Capital Budget.

VFDs follow a modified zero-base
Process, similar to the County's departments.



Recommended VFD Funding

| | FY 2015 Adopted | FY 2016 Proposed |
|------------------------------|----------------------|---------------------|
| <i>Revenues</i> | | |
| Other Funding Sources* | \$ 1,192,940 | 1,125,340 |
| Sales Taxes | 853,462 | 853,462 |
| Fire Fee Revenue | 2,385,602 | - |
| Localized Tax Supplement | 4,973,791 | 696,737 |
| Countywide Fire Funding | 1,535,396 | 10,138,326 |
| Local Fund Balance Usage | - | 621,334 |
| Total Funding | \$ 10,941,191 | 13,435,199 |
| <i>Expenditures</i> | | |
| Personnel | \$ 3,563,657 | 4,415,474 |
| Operating | 3,740,538 | 3,929,209 |
| Capital | 697,540 | 1,699,187 |
| Debt | 2,768,617 | 2,772,582 |
| Countywide Programs | - | 618,747 |
| Contribution to Fund Balance | 170,839 | - |
| Total Expenditures | \$ 10,941,191 | 13,435,199 |

* Includes Municipal Funding



Recommended Capital Funding

- Establish a Sustainable Capital Program of \approx \$1,600,000 Annually, in FY 2016 \$1,709,187.
- Recommended Capital for FY 2016 is based on the horizon needs study.
 - \$433,966 Fairview Pumper Truck
 - \$18,000 Jackson Emergency Rescue ATV & Trailer
 - \$70,000 Lanes Creek Partial Brush Truck
 - \$350,000 Sandy Ridge Tanker Truck
 - \$250,000 Stack Road Tanker Truck
 - \$50,000 Stack Road SCBA Replacement
 - \$391,828 Stallings SCBA Replacement
 - \$12,000 Waxhaw Storage Shed
 - \$133,393 Wesley Chapel Truck Up-fit (Fund Balance)



Recommended Staffing Increases

- Staffing funding recommendation is based on the Fire Commission's staffing study.
 - \$31,100 Allen's Crossroads Annualized Cost
 - \$125,000 Baker's One Slot 24/7
 - \$80,000 Beaver Lane Additional Staffing
 - \$155,297 Hemby Bridge One Slot 24/7
 - \$36,000 New Salem One PT M-F
 - \$10,000 New Salem Pay Per Call Program
 - \$41,280 Stallings Additional Staffing
 - \$2,250 Unionville Admin Staffing
 - \$250,166 Waxhaw Additional Staffing
 - \$19,760 Wingate Increase Stipends

No additional increases in Chief Stipends/Salaries are Recommended in FY 2016.

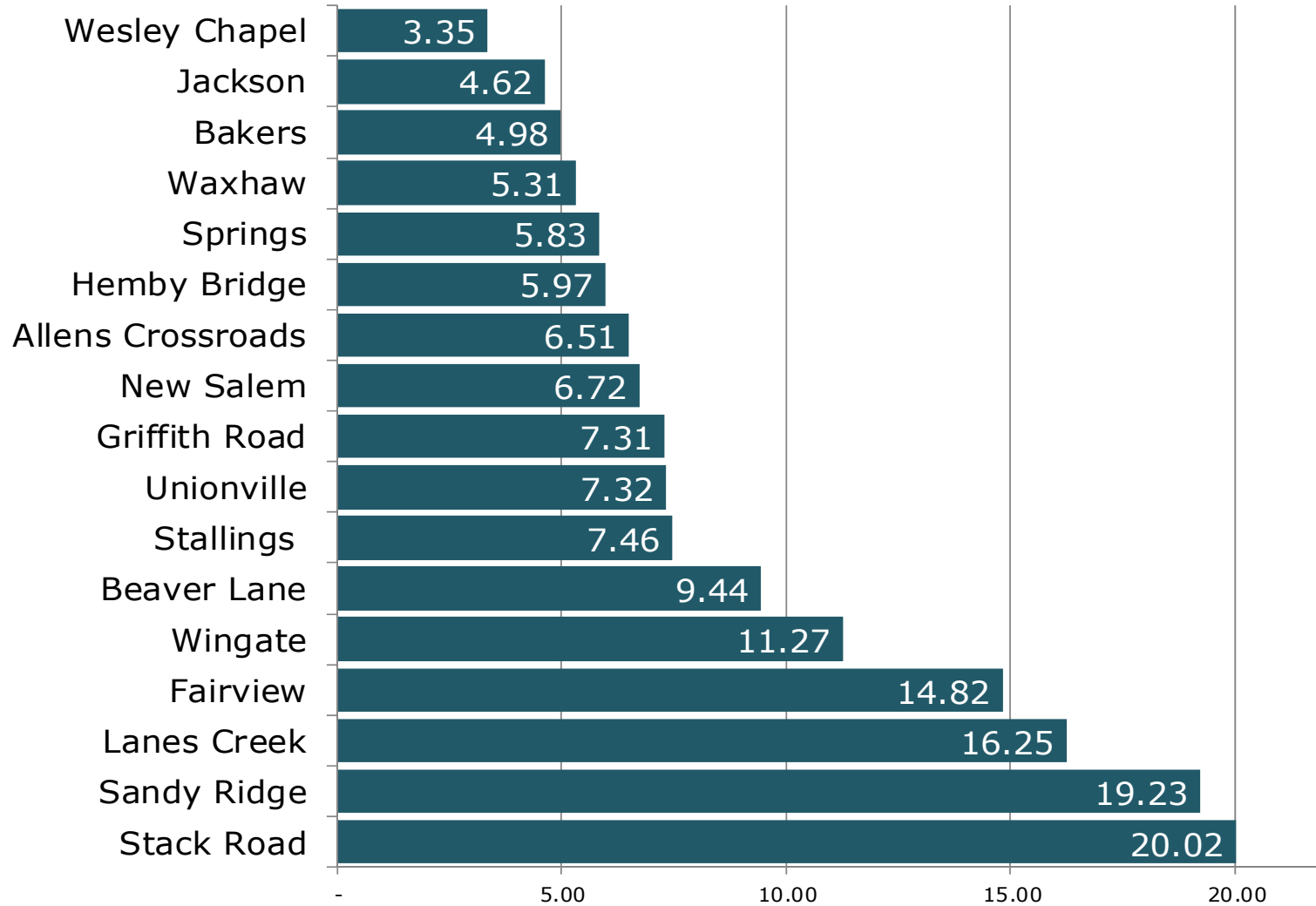


Recommended Countywide Programs

- \$329,345 Fire Service for Monroe
- \$181,000 Countywide Radio Program and Data Program
- \$108,402 Future Rate Smoothing



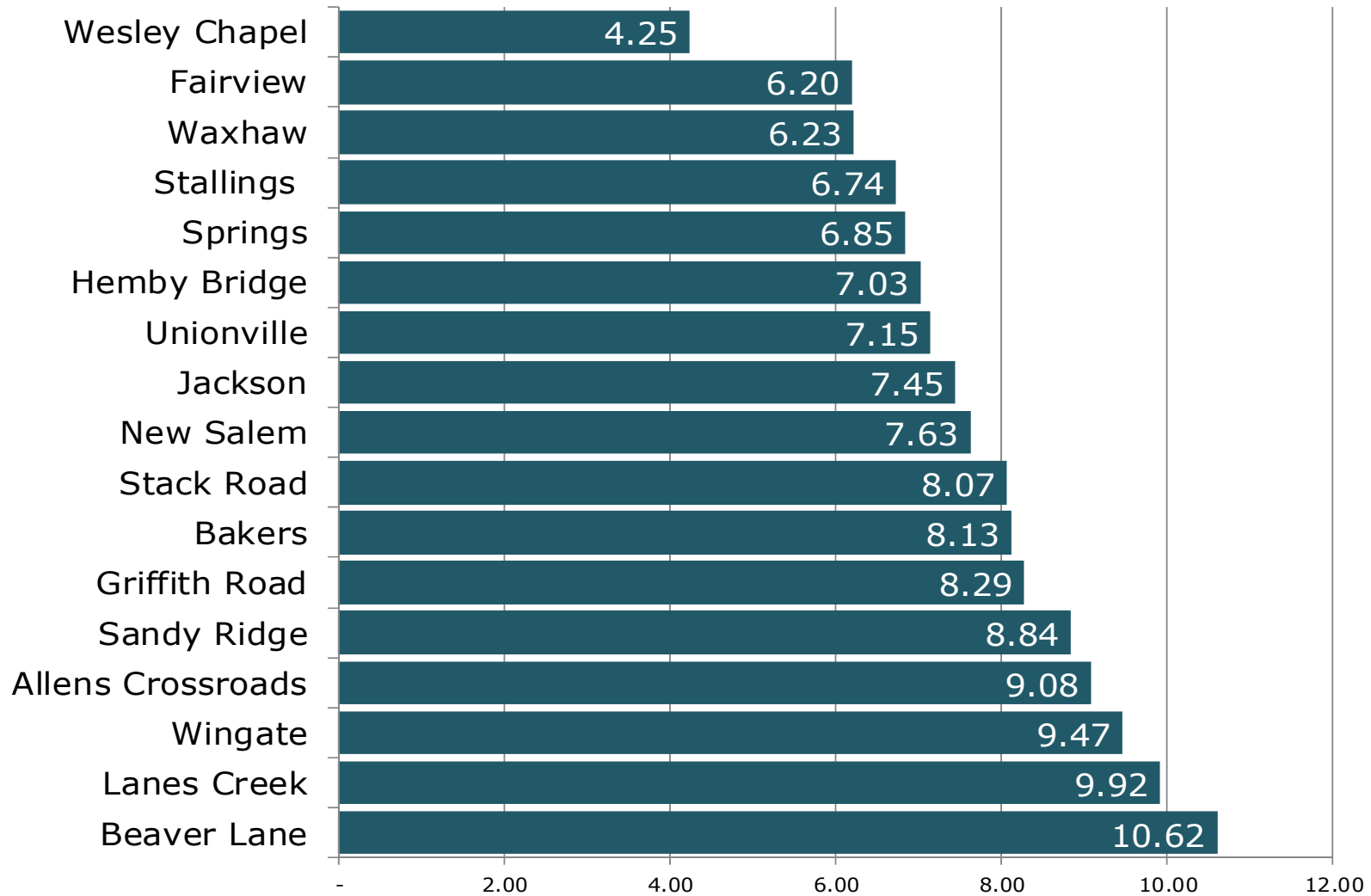
18 Tax District Effective Tax Rate Comparison



Note: Based on Proposed FY 2016 Operating and Capital Budget



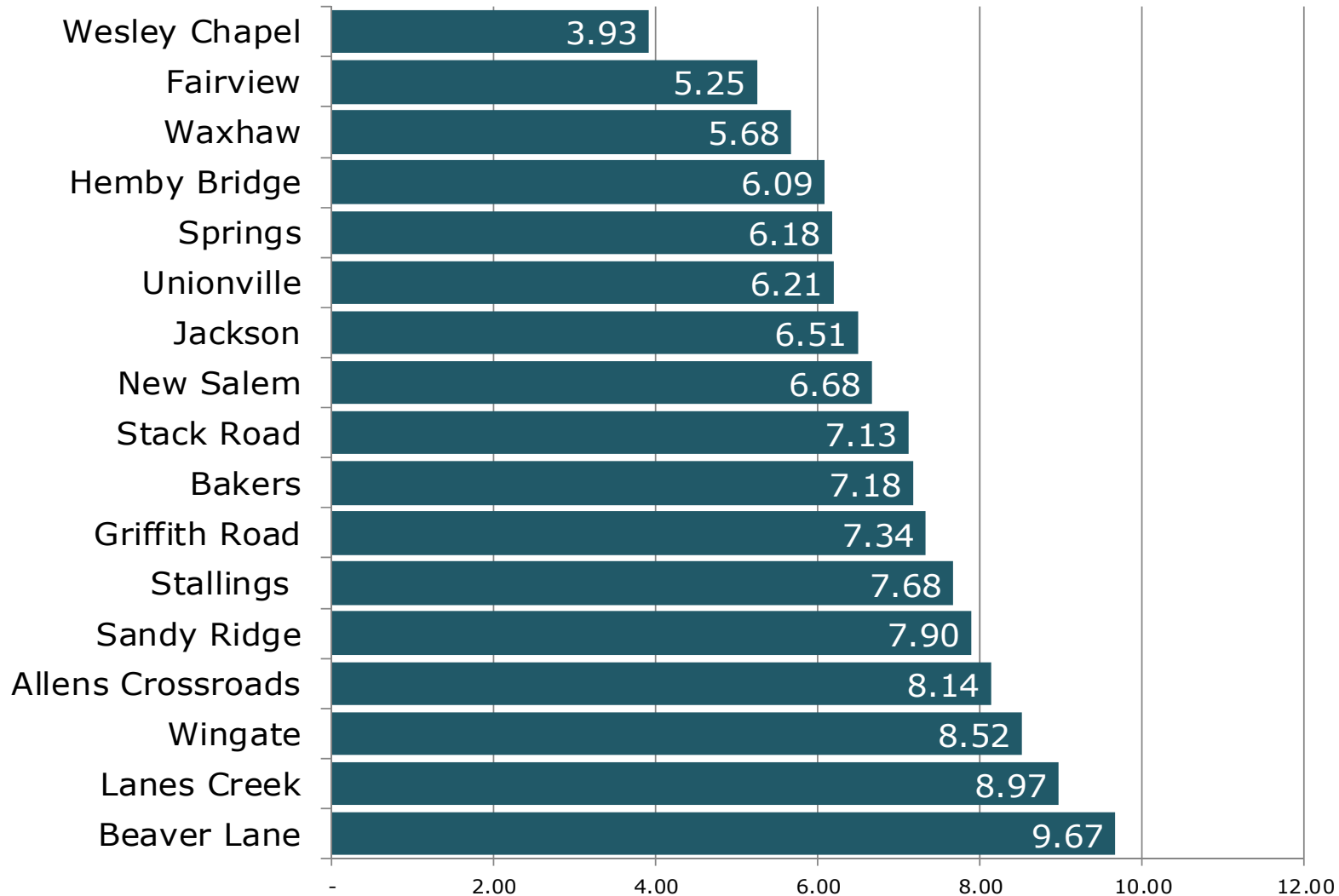
18 Fee District Effective Tax Rate Comparison



Note: Based on Proposed FY 2016 Operating and Capital Budget



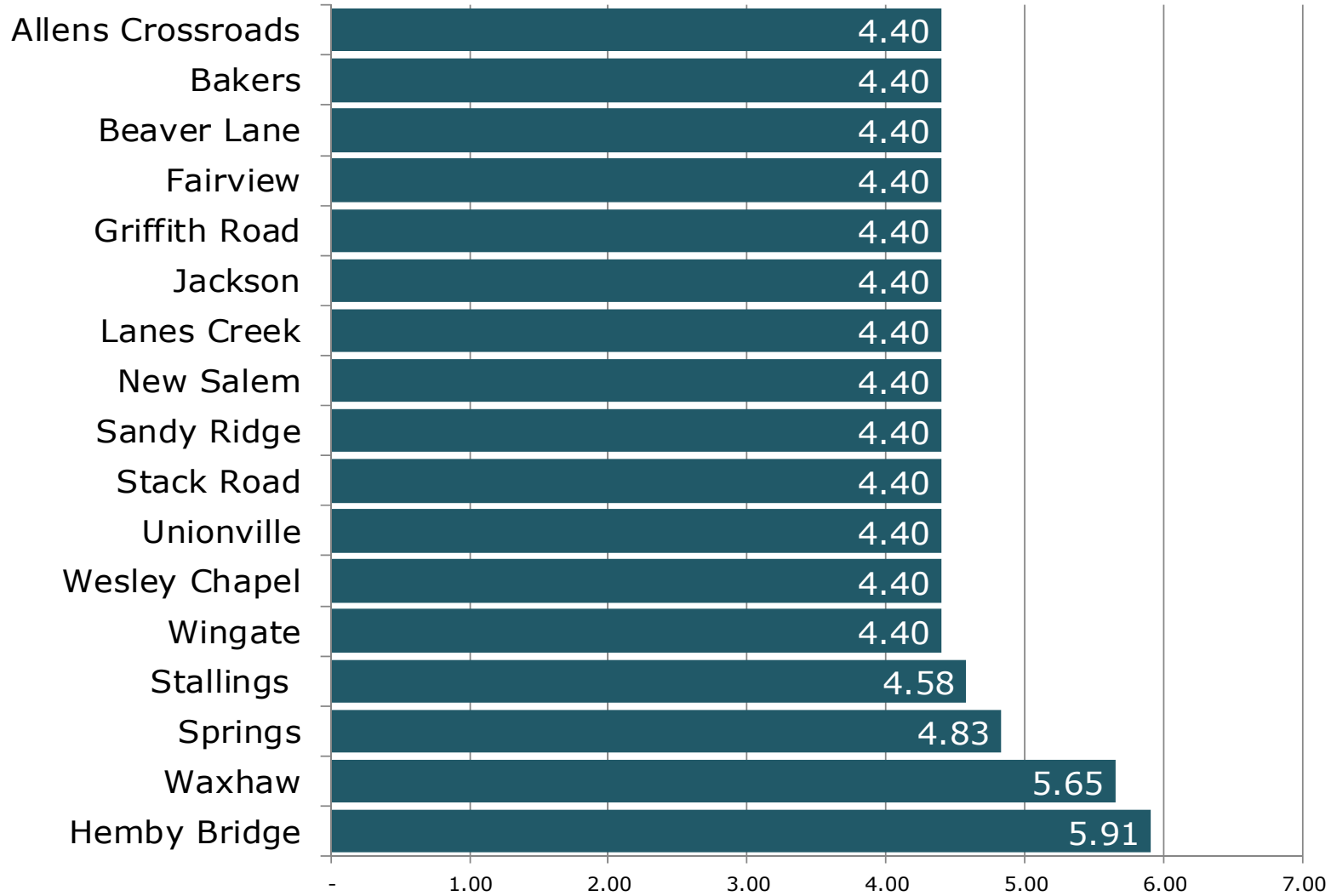
Current Hybrid Model Effective Tax Rate Comparison



Note: Based on Proposed FY 2016 Operating and Capital Budget



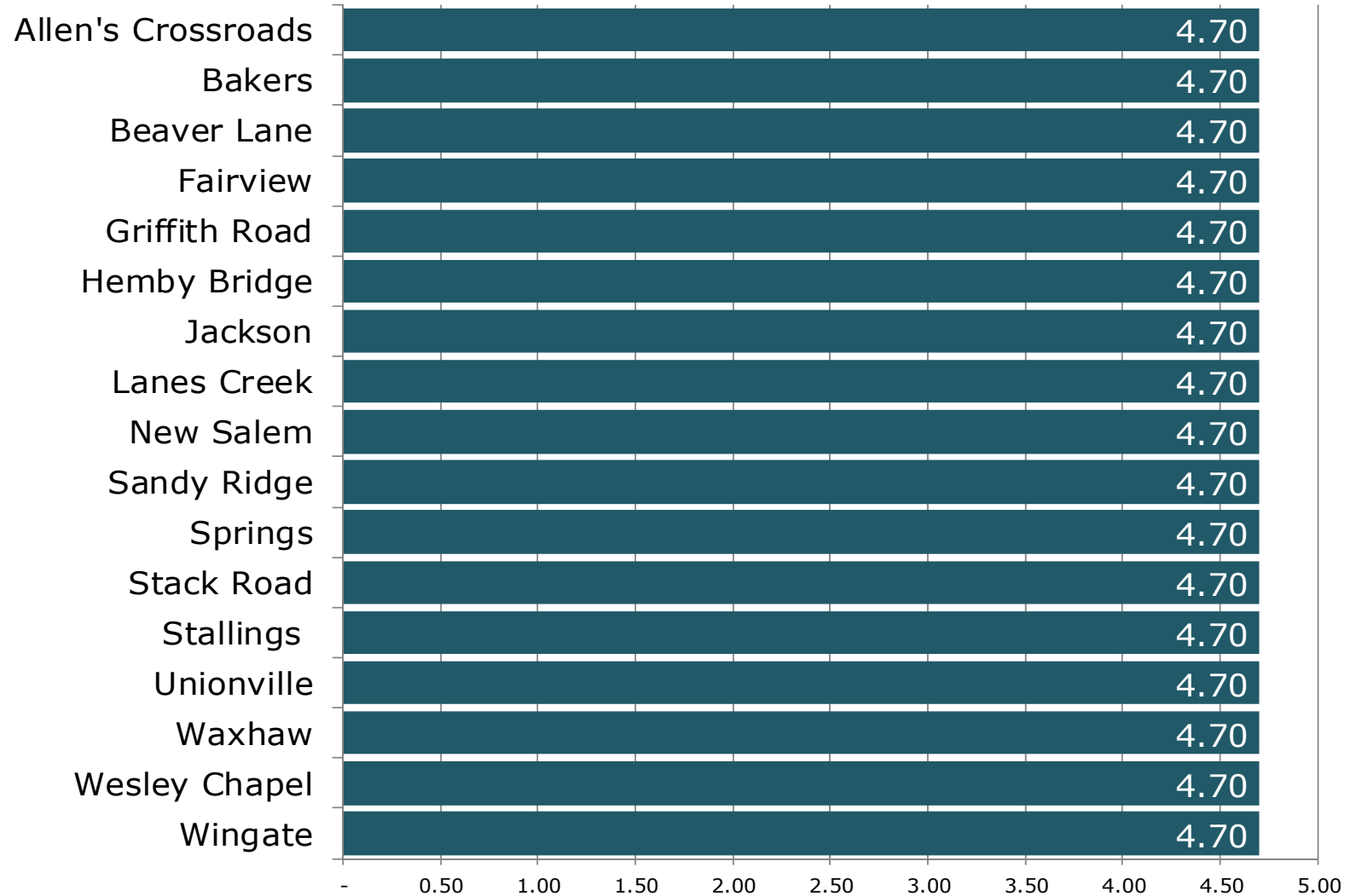
Recommended Hybrid Effective Tax Rate Comparison



Note: Based on Proposed FY 2016 Operating and Capital Budget



Countywide Effective Tax Rate Comparison



Note: Based on Proposed FY 2016 Operating and Capital Budget



Addressing the Questions

Q: How will the VFDs plan for the future under the recommended hybrid funding plan?

A: The expenditure process did not change. The VFDs may plan in the same method they have in years before. The funding methodology does not change the expenditure calculation.

The VFDs receive their funding from the County, that process has not changed. The VFDs focus on services and delivery, not setting tax rates or fee rates.



Addressing the Questions

Q: Under the recommended hybrid model, who will own the trucks?

A: The VFDs will own the trucks.

It is recommended that if a VFD dissolves that the equipment purchased with tax dollars are returned to the County.



Addressing the Questions

Q: Is there an issue with using ad valorem taxes to fund VFDs?

A: Ad valorem taxes are already used to fund VFDs. The five tax districts are funded through an ad valorem tax. In addition, in FY 2015, the County contributed .67 (cents per \$100 of AV) from the General Fund to close the funding gap.



Addressing the Questions

Q: Why is this just now being discussed?

A: This issue was assigned by the BOCC to the Fire Commission in 2012, however no solution was provided. The issue was included in the County Manager's Plan of Work as approved by the BOCC. In addition staff has worked during the last three years to develop and analyze available funding options.



Addressing the Questions

Q: If Monroe gets funding, why not the other towns?

A: Monroe is the only City that provides stand alone fire service. The rest are serviced by VFDs. All of the VFDs receive some level of funding from the recommended hybrid model, in some cases this is supplemented by the municipalities.



Addressing the Questions

Q: Why cash fund apparatus v. debt funding?

A: Using debt to fund apparatus reduces the long-term funding flexibility and ultimately reduces the buying power. Increasing debt is not a long-term, sustainable strategy.



Addressing the Questions

Q: Did the County work with the municipalities to establish the recommended hybrid funding model?

A: While the County often partners with the municipalities on various issues, in this case the BOCC is responsible for establishing the countywide tax rates as well as establishing the funding for the VFDs. Municipalities have the option of providing fire services within their boundaries.



Addressing the Questions

Q: Shouldn't the VFDs decide mechanism for funding Fire Services within the County?

A: VFDs are 18 separate groups with diverse needs. The BOCC has chosen to provide the County with comprehensive fire protection. The VFDs provide to the BOCC their estimated cost to protect their area and the BOCC determines the best tool to fund them.

The BOCC has the responsibility for establishing tax rates and cannot abdicate that responsibility to any other board or group.



Addressing the Questions

Q: Does the recommended hybrid funding model lead to a one-size fits all approach?

A: No, the County, as it does now, will work with each VFD specifically to address its individual needs. However, the recommended hybrid funding model ensures there is sufficient funding to meet all the VFDs needs while protecting the tax payers.

The state establishes basic performance standards.



Addressing the Questions

Q: Does the recommended hybrid model ultimately lead to a County run fire service?

A: No, that is not the goal or direction.



Addressing the Questions

Q: Is the reason County staff does not support 18 tax districts because the County would lose sales tax dollars?

A: No, that was not part of the calculations. The staff does not support 18 tax districts because of the level of tax rate required to fund certain districts.

Staff is focused on providing the most effective and efficient service model with the lowest tax rate possible.



Addressing the Questions

Q: Where will the fund balances go?

A: Fund balances generated from the supplemental taxes will remain in their specific districts, the general Countywide Fire Tax will be used for fire service throughout the County.



Addressing the Questions

Q: Should there be a group to address this issue?

A: Yes and No, using the EMS process as the model, a working group can be established to develop the performance standards, long-term staffing plan, and capital criteria. However, similar to EMS, the source of the funding is at the discretion of the BOCC.

The working group should focus on the standards and service delivery, not the funding structure or sources.



Addressing the Questions

Q: Who decides what funding is provided under the recommended hybrid funding model?

A: The County Manager is statutorily required to recommend a budget, which under the current model includes the VFDs.

The level of funding for each individual VFD is a collaborative process with County Staff and is ultimately adopted by the Board of County Commissioners.



Addressing the Questions

Q: Why can't the VFDs stand on their own and raise their funding as they did in the past?

A: The nature of fire service is changing. There are only four VFDs that do not have some form of paid staff or compensation. VFDs cannot raise sufficient funds to provide fire protection.



Addressing the Questions

Q: Can the Countywide Fire Tax be used in the future for another purpose?

A: The Board of County Commissioner's may at its discretion appropriate funds from a general tax.

Regardless of the funding source, the Board of County Commissioner have chosen to provide funding for the VFDs, that will not change under the recommended hybrid model.



Addressing the Questions

Q: What is the plan if the recommended hybrid does not move forward?

*A: Staff recommends freezing the VFD funding for **all VFDs** (excluding those on probation) at the FY 2015 levels until an approved solution is determined. Including not funding additional staffing or capital until the permanent solution is established.*

This is not a recommended step, however without moving away from the current model, under the recommended FY 2016 funding, a tax increase would be necessary in addition to the existing \$100 fire fee.



Projected FY 2016 Tax Rates with Fire and EMS Broken Out

| Tax Purpose | Rate Per \$100 of Value |
|----------------------------------|----------------------------|
| General County Operations Tax | 0.2856 |
| School's Tax | 0.4675 |
| Countywide Fire and EMS Tax | 0.0729 |
| <u>Total Countywide Tax Rate</u> | <u>0.8260</u> |



Recommendation

Tentative Approval of:

- The recommended funding levels for the VFDs as outlined.
 - Including the recommended capital
 - Including the recommended staffing increases
 - Including the Countywide programs
- The recommended funding structure.
 - Including the supplemental tax rates

Based on the direction from the BOCC the County Manager's Proposed Operating and Capital Budget will be completed.



Next Steps

- May 4, 2015 – The County Manager’s Proposed Operating and Capital Budget will be presented to the BOCC.
- May 15, 2015 – The Board of Education will provide the UCPS requested current expense and capital funding.
- May 18, 2015 – Public hearing concerning the County Manager’s Proposed Operating and Capital Budget, including VFD funding.
- May 18, 2015 – Board of County Commissioners Tentative Approval of FY 2016 County Operating and Capital Budget.
- May ??, 2015 – Joint Meeting with the Board of Education concerning the UCPS FY 2016 Budget Request.



Next Steps

- May 21, 2015 – County Manager provides UCPS Addendum to County Manager’s Proposed Budget.
- June 1, 2015 – Public hearing concerning UCPS FY 2016 Budget Request.
- June 8, 2015 – Statutorily required public hearing concerning County Manager’s Proposed Operating and Capital Budget.
- June 15, 2015 – Board of County Commissioner’s approve the FY 2016 Operating and Capital Budget.



Additional budget information available at
www.unioncountync.gov



Recommended Funding for Allen's Crossroads VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 4,500 | 16,600 | 268.89% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 103,440 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 80,975 | 114,555 | 41.47% |
| Local Fund Balance Usage | - | 4,535 | 0.00% |
| Total Funding | \$ 188,915 | 135,690 | -28.17% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 31,300 | 62,400 | 99.36% |
| Operating | 84,890 | 73,290 | -13.66% |
| Capital | 20,000 | - | -100.00% |
| Debt | 52,725 | - | -100.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 188,915 | 135,690 | -28.17% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 6.51 |
| 18 Fee Districts | 9.08 |
| Current Hybrid @ \$100 Fee | 8.14 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Baker's VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ - | - | 0.00% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 544,600 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 21,600 | 719,697 | 3231.93% |
| Local Fund Balance Usage | - | 15,603 | 0.00% |
| Total Funding | \$ 566,200 | 735,300 | 29.87% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 182,000 | 307,000 | 68.68% |
| Operating | 163,650 | 207,750 | 26.95% |
| Capital | - | - | 0.00% |
| Debt | 220,550 | 220,550 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 566,200 | 735,300 | 29.87% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 4.98 |
| 18 Fee Districts | 8.13 |
| Current Hybrid @ \$100 Fee | 7.18 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Beaver Lane VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 53,100 | 38,000 | -28.44% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 246,539 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 83,761 | 414,332 | 394.66% |
| Local Fund Balance Usage | - | 11,768 | 0.00% |
| Total Funding | \$ 383,400 | 464,100 | 21.05% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 105,000 | 185,000 | 76.19% |
| Operating | 166,400 | 194,100 | 16.65% |
| Capital | - | - | 0.00% |
| Debt | 85,000 | 85,000 | 0.00% |
| Contribution to Fund Balance | 27,000 | - | -100.00% |
| Total Expenditures | \$ 383,400 | 464,100 | 21.05% |

Note: Other Funding Includes \$20,000 from the Town of Marshville

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 9.44 |
| 18 Fee Districts | 10.62 |
| Current Hybrid @ \$100 Fee | 9.67 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Fairview VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ - | 38,000 | 0.00% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 167,277 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 93,288 | 672,524 | 620.91% |
| Local Fund Balance Usage | - | 2,007 | 0.00% |
| Total Funding | \$ 260,565 | 712,531 | 173.46% |
| <i>Expenditures</i> | | | |
| Personnel | \$ - | - | 0.00% |
| Operating | 175,050 | 193,050 | 10.28% |
| Capital | - | 433,966 | 0.00% |
| Debt | 85,515 | 85,515 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 260,565 | 712,531 | 173.46% |

Note: Other Funding Includes \$30,000 from the Town of Fairview

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 14.82 |
| 18 Fee Districts | 6.20 |
| Current Hybrid @ \$100 Fee | 5.25 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Griffith Road VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 21,390 | 40,890 | 91.16% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 69,530 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 358,160 | 92,099 | -74.29% |
| Local Fund Balance Usage | - | 418 | 0.00% |
| Total Funding | \$ 449,080 | 133,407 | -70.29% |
| <i>Expenditures</i> | | | |
| Personnel | \$ - | - | 0.00% |
| Operating | 72,308 | 99,675 | 37.85% |
| Capital | 343,040 | - | -100.00% |
| Debt | 33,732 | 33,732 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 449,080 | 133,407 | -70.29% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 7.31 |
| 18 Fee Districts | 8.29 |
| Current Hybrid @ \$100 Fee | 7.34 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Hemby Bridge VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|---------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ - | - | 0.00% |
| Sales Taxes | 222,868 | 222,868 | 0.00% |
| Fire Fee Revenue | - | - | 0.00% |
| Localized Tax Supplement | 1,207,286 | 362,377 | -69.98% |
| Countywide Fire Funding | - | 846,313 | 0.00% |
| Local Fund Balance Usage | - | 161,210 | 0.00% |
| Total Funding | \$ 1,430,154 | 1,592,768 | 11.37% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 715,603 | 870,900 | 21.70% |
| Operating | 326,551 | 333,868 | 2.24% |
| Capital | - | - | 0.00% |
| Debt | 388,000 | 388,000 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 1,430,154 | 1,592,768 | 11.37% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 5.97 |
| 18 Fee Districts | 7.03 |
| Current Hybrid @ \$100 Fee | 6.09 |
| Proposed Hybrid | 5.91 |



Recommended Funding for Jackson VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 28,920 | 28,920 | 0.00% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 84,519 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 21,600 | 129,541 | 499.73% |
| Local Fund Balance Usage | - | 2,072 | 0.00% |
| Total Funding | \$ 135,039 | 160,533 | 18.88% |
| <i>Expenditures</i> | | | |
| Personnel | \$ - | - | 0.00% |
| Operating | 94,419 | 114,913 | 21.71% |
| Capital | - | - | 0.00% |
| Debt | 40,620 | 45,620 | 12.31% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 135,039 | 160,533 | 18.88% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 4.62 |
| 18 Fee Districts | 7.45 |
| Current Hybrid @ \$100 Fee | 6.51 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Lanes Creek VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 9,600 | - | -100.00% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 114,778 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 195,742 | 315,349 | 61.10% |
| Local Fund Balance Usage | - | 7,171 | 0.00% |
| Total Funding | \$ 320,120 | 322,520 | 0.75% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 68,520 | 68,520 | 0.00% |
| Operating | 181,600 | 144,000 | -20.70% |
| Capital | 30,000 | 70,000 | 133.33% |
| Debt | 40,000 | 40,000 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 320,120 | 322,520 | 0.75% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 16.25 |
| 18 Fee Districts | 9.92 |
| Current Hybrid @ \$100 Fee | 8.97 |
| Proposed Hybrid | 4.40 |



Recommended Funding for New Salem VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 19,674 | 25,400 | 29.10% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 250,480 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 70,998 | 325,880 | 359.00% |
| Local Fund Balance Usage | - | 6,368 | 0.00% |
| Total Funding | \$ 341,152 | 357,648 | 4.84% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 36,000 | 82,000 | 127.78% |
| Operating | 125,152 | 125,648 | 0.40% |
| Capital | 30,000 | - | -100.00% |
| Debt | 150,000 | 150,000 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 341,152 | 357,648 | 4.84% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 6.72 |
| 18 Fee Districts | 7.63 |
| Current Hybrid @ \$100 Fee | 6.68 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Sandy Ridge VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 10,150 | 550 | -94.58% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 150,570 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 21,600 | 520,276 | 2308.69% |
| Local Fund Balance Usage | - | 2,883 | 0.00% |
| Total Funding | \$ 182,320 | 523,709 | 187.25% |
| <i>Expenditures</i> | | | |
| Personnel | \$ - | - | 0.00% |
| Operating | 123,031 | 116,409 | -5.38% |
| Capital | - | 350,000 | 0.00% |
| Debt | 57,300 | 57,300 | 0.00% |
| Contribution to Fund Balance | 1,989 | - | -100.00% |
| Total Expenditures | \$ 182,320 | 523,709 | 187.25% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 19.23 |
| 18 Fee Districts | 8.84 |
| Current Hybrid @ \$100 Fee | 7.90 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Springs VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 21,700 | 21,750 | 0.23% |
| Sales Taxes | 72,175 | 72,175 | 0.00% |
| Fire Fee Revenue | - | - | 0.00% |
| Localized Tax Supplement | 525,633 | 43,894 | -91.65% |
| Countywide Fire Funding | - | 479,287 | 0.00% |
| Local Fund Balance Usage | - | 49,184 | 0.00% |
| Total Funding | \$ 619,508 | 666,290 | 7.55% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 191,949 | 203,949 | 6.25% |
| Operating | 306,339 | 341,121 | 11.35% |
| Capital | 20,000 | 20,000 | 0.00% |
| Debt | 101,220 | 101,220 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 619,508 | 666,290 | 7.55% |

Note: Other Funding Sources Incl. \$10,000 from the Town of Mineral Springs

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 5.83 |
| 18 Fee Districts | 6.85 |
| Current Hybrid @ \$100 Fee | 6.18 |
| Proposed Hybrid | 4.83 |



Recommended Funding for Stack Road VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 17,400 | 28,200 | 62.07% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 126,489 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 297,361 | 472,993 | 59.06% |
| Local Fund Balance Usage | - | 3,757 | 0.00% |
| Total Funding | \$ 441,250 | 504,950 | 14.44% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 31,200 | 31,200 | 0.00% |
| Operating | 154,150 | 127,850 | -17.06% |
| Capital | 210,000 | 300,000 | 42.86% |
| Debt | 45,900 | 45,900 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 441,250 | 504,950 | 14.44% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 20.02 |
| 18 Fee Districts | 8.07 |
| Current Hybrid @ \$100 Fee | 7.13 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Stallings VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|---------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 48,000 | 36,000 | -25.00% |
| Sales Taxes | 187,306 | 187,306 | 0.00% |
| Fire Fee Revenue | - | - | 0.00% |
| Localized Tax Supplement | 1,089,794 | 40,200 | -96.31% |
| Countywide Fire Funding | - | 1,438,961 | 0.00% |
| Local Fund Balance Usage | - | 81,996 | 0.00% |
| Total Funding | \$ 1,325,100 | 1,784,463 | 34.67% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 660,000 | 701,280 | 6.25% |
| Operating | 330,473 | 334,900 | 1.34% |
| Capital | 8,172 | 391,828 | 4694.76% |
| Debt | 326,455 | 356,455 | 9.19% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 1,325,100 | 1,784,463 | 34.67% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 7.46 |
| 18 Fee Districts | 6.74 |
| Current Hybrid @ \$100 Fee | 7.68 |
| Proposed Hybrid | 4.58 |



Recommended Funding for Unionville VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 9,715 | 115 | -98.82% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 342,600 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 183,805 | 547,895 | 198.08% |
| Local Fund Balance Usage | - | 8,160 | 0.00% |
| Total Funding | \$ 536,120 | 556,170 | 3.74% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 150,000 | 152,250 | 1.50% |
| Operating | 182,620 | 217,920 | 19.33% |
| Capital | 17,500 | - | -100.00% |
| Debt | 186,000 | 186,000 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 536,120 | 556,170 | 3.74% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 7.32 |
| 18 Fee Districts | 7.15 |
| Current Hybrid @ \$100 Fee | 6.21 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Waxhaw VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 20,090 | 6,600 | -67.15% |
| Sales Taxes | 137,613 | 137,613 | 0.00% |
| Fire Fee Revenue | - | - | 0.00% |
| Localized Tax Supplement | 787,788 | 250,266 | -68.23% |
| Countywide Fire Funding | - | 675,595 | 0.00% |
| Local Fund Balance Usage | - | 117,526 | 0.00% |
| Total Funding | \$ 945,491 | 1,187,600 | 25.61% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 234,750 | \$ 484,916 | 106.57% |
| Operating | 351,666 | 382,084 | 8.65% |
| Capital | 45,075 | - | -100.00% |
| Debt | 314,000 | 320,600 | 2.10% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 945,491 | 1,187,600 | 25.61% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 5.31 |
| 18 Fee Districts | 6.23 |
| Current Hybrid @ \$100 Fee | 5.68 |
| Proposed Hybrid | 5.65 |



Recommended Funding for Wesley Chapel VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|---------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 179,468 | 172,984 | -3.61% |
| Sales Taxes | 233,500 | 233,500 | 0.00% |
| Fire Fee Revenue | - | - | 0.00% |
| Localized Tax Supplement | 1,363,290 | - | -100.00% |
| Countywide Fire Funding | - | 1,389,838 | 0.00% |
| Local Fund Balance Usage | - | 133,393 | 0.00% |
| Total Funding | \$ 1,776,258 | 1,929,715 | 8.64% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 713,799 | \$ 733,799 | 2.80% |
| Operating | 450,769 | 450,833 | 0.01% |
| Capital | - | 133,393 | 0.00% |
| Debt | 611,690 | 611,690 | 0.00% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 1,776,258 | 1,929,715 | 8.64% |

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 3.35 |
| 18 Fee Districts | 4.25 |
| Current Hybrid @ \$100 Fee | 3.93 |
| Proposed Hybrid | 4.40 |



Recommended Funding for Wingate VFD

| | FY 2015 Adopted | FY 2016 Proposed | % Change FY 15-16 |
|------------------------------|--------------------|---------------------|----------------------|
| <i>Revenues</i> | | | |
| Other Funding Sources | \$ 41,500 | 17,500 | -57.83% |
| Sales Taxes | - | - | 0.00% |
| Fire Fee Revenue | 175,370 | - | -100.00% |
| Localized Tax Supplement | - | - | 0.00% |
| Countywide Fire Funding | 82,341 | 315,702 | 283.41% |
| Local Fund Balance Usage | - | 11,551 | 0.00% |
| Total Funding | \$ 299,211 | 344,753 | 15.22% |
| <i>Expenditures</i> | | | |
| Personnel | \$ 113,500 | 133,260 | 17.41% |
| Operating | 155,801 | 166,493 | 6.86% |
| Capital | - | - | 0.00% |
| Debt | 29,910 | 45,000 | 50.45% |
| Contribution to Fund Balance | - | - | 0.00% |
| Total Expenditures | \$ 299,211 | 344,753 | 15.22% |

Note: Othe Local Sources incl. \$20,000 from the Town of Wingate, in FY 2015

| <i>Effective Tax Rate Comparison for FY 2016</i> | Tax Rate in Cents |
|--|----------------------|
| 18 Tax Districts | 11.27 |
| 18 Fee Districts | 9.47 |
| Current Hybrid @ \$100 Fee | 8.52 |
| Proposed Hybrid | 4.40 |

