

FY14-19 PUBLIC SERVICES PROGRAM: FISCAL PLAN

Consolidated Fire Tax District

FISCAL PROJECTIONS	FY13 ESTIMATE	FY14 REC	FY15 PROJECTION	FY16 PROJECTION	FY17 PROJECTION	FY18 PROJECTION	FY19 PROJECTION
ASSUMPTIONS							
Property Tax Rate: Real Property	0.134	0.125	0.125	0.122	0.116	0.113	0.106
Assessable Base: Real Property (000)	158,164,000	159,628,000	165,340,000	171,361,000	178,798,000	186,387,000	194,370,000
Property Tax Collection Factor: Real Property	98.9%	98.9%	98.9%	98.9%	98.9%	98.9%	98.9%
Property Tax Rate: Personal Property	0.335	0.313	0.313	0.305	0.290	0.283	0.265
Assessable Base: Personal Property (000)	3,677,477	3,677,477	3,677,477	3,677,477	3,677,477	3,677,477	3,677,477
Property Tax Collection Factor: Personal Property	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%
Indirect Cost Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI (Fiscal Year)	2.3%	2.3%	2.4%	2.7%	3.2%	3.5%	3.7%
Investment Income Yield	0.16%	0.19%	0.36%	0.75%	1.35%	1.80%	2.15%
BEGINNING FUND BALANCE	(12,008,126)	(351,339)	629,952	730,189	1,647,595	328,892	1,449,885
REVENUES							
Taxes	221,619,982	208,544,928	215,606,388	217,696,653	215,522,284	218,429,670	213,267,527
Licenses & Permits	600,000	600,000	614,400	631,173	651,055	673,516	698,639
Charges For Services	7,677,640	18,439,696	18,459,376	18,482,299	18,509,471	18,540,169	18,574,502
Intergovernmental	1,306,000	1,306,000	1,337,344	1,373,853	1,417,130	1,466,021	1,520,703
Miscellaneous	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Revenues	231,213,622	228,900,624	236,027,508	238,193,978	236,109,940	239,119,376	234,071,371
INTERFUND TRANSFERS (Net Non-CIP)							
Transfers To Debt Service Fund	(11,180,530)	(10,900,640)	(12,091,190)	(11,366,500)	(11,518,570)	(12,088,310)	(8,471,010)
GO Bonds	(1,309,780)	(1,029,890)	(12,220,440)	(11,495,750)	(11,647,820)	(12,217,560)	(8,600,260)
Fire & Rescue Fuel Management	(6,891,430)	(7,084,290)	(7,835,840)	(6,816,550)	(6,976,020)	(7,543,660)	(7,809,260)
Fire & Rescue Equipment (Apparatus Mgt)	0	(165,000)	(643,000)	(956,000)	(956,000)	(956,000)	(791,000)
Transfers To The General Fund	(4,418,350)	(3,780,600)	(3,741,600)	(3,723,200)	(3,715,800)	(3,717,900)	0
DCM	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)
Transfers From The General Fund	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)	(120,750)
EMST Reimbursement for Uninsured Residents	250,000	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL RESOURCES	208,024,966	217,648,645	224,566,269	227,557,668	226,238,965	227,359,958	227,050,246
CIP CURRENT REVENUE APPROP.							
	(763,000)	0	(500,000)	0	0	0	0
PSP OPER. BUDGET APPROP/ EXP'S.							
Operating Budget	(207,613,305)	(217,018,693)	(217,018,693)	(217,018,693)	(217,018,693)	(217,018,693)	(217,018,693)
Labor Agreement	n/a	n/a	(7,522,640)	(10,785,238)	(10,785,238)	(10,785,238)	(10,785,238)
Apparatus Master Lease			7,720	471,660	471,660	471,660	471,660
Three-Year Code Enforcement and ECC Civilianization Plan			1,741,652	2,883,473	2,883,473	2,883,473	2,883,473
Electronic Patient Care Reporting			(29,750)	(29,750)	(29,750)	(29,750)	(29,750)
SAFER Grant Match			(794,369)	(1,711,525)	(1,711,525)	(1,711,525)	(1,711,525)
Travilah Fire Station			280,000	280,000	280,000	280,000	280,000
Subtotal PSP Oper Budget Approp / Exp's	(207,613,305)	(217,018,693)	(223,336,080)	(225,910,073)	(225,910,073)	(225,910,073)	(225,910,073)
TOTAL USE OF RESOURCES	(208,376,305)	(217,018,693)	(223,836,080)	(225,910,073)	(225,910,073)	(225,910,073)	(225,910,073)
YEAR END FUND BALANCE	(351,339)	629,952	730,189	1,647,595	328,892	1,449,885	1,140,173
END-OF-YEAR RESERVES AS A							
PERCENT OF RESOURCES	-0.2%	0.3%	0.3%	0.7%	0.1%	0.6%	0.5%

Assumptions:

1. The tax rates for the Consolidated Fire Tax District are adjusted to fund the planned program of public services and maintain a positive fund balance. The County's policy is to maximize tax supported reserves in the General Fund, which results in minimizing reserves in the County's tax supported special revenue funds.
2. These projections are based on the County Executive's Recommended Budget and include negotiated labor agreements, the operating costs of capital facilities, the fiscal impact of approved legislation or regulations, and other programmatic commitments. They do not include inflation or unapproved service improvements. The projected future expenditures, revenues, and fund balance may vary based on changes to fee or tax rates, usage, inflation, future labor agreements, and other factors not assumed here.
3. The cost of capital facilities will be included in future budgets as projects are completed and their costs defined.
4. FY14 is the first year of a three-year plan to convert 66 uniformed positions to civilian positions. In FY14, nine uniformed code compliance positions will be converted. In FY15, an additional 11 code compliance positions and 23 dispatch positions will be converted to civilian positions. In FY16, the remaining 23 dispatch positions will be converted to civilian positions. In total, the civilianization of code compliance and emergency dispatch positions will save an estimated \$3.3 million annually and is consistent with the long-standing practices of many jurisdictions.