



### Summary of Fire District Tax Rate Requests

This table presents a summary of requested increases, financial metrics and staff recommendations. This table only includes Fire Districts requesting tax rate increases.

District	Fire District Requested Rate	Purpose of Request	Operations Ratio <sup>1</sup>	Reserve Ratio <sup>2</sup>	Staff Recommended Rate	Staff Notes
<b>Enka</b>	9.00 to 10.50; 1.50 cents; \$398K	<ul style="list-style-type: none"> <li>Additional Personnel (6) (\$398K)</li> </ul>	<b>1.18</b> <i>(revenues exceed expenditures)</i>	<b>1.57</b> <i>(approximately 1.5 years)</i>	<b>10.50;</b> 1.50 cents; \$398K	<ul style="list-style-type: none"> <li>Original request reduced by 1.5 cents.</li> <li>Intends to request additional 1.5 cents with FY21 budget.</li> <li>Current request is for staffing a substation with estimated completion date of July 2020. Staff believe this request may be somewhat early since sub-station has not been completed, but recognize need to identify and train staff prior to opening.</li> </ul>
<b>Fairview</b>	11.50 to 14.50; 3.00 cents; \$544K	<ul style="list-style-type: none"> <li>Staffing: Increase current staff to NC State Average (\$38k); Hire 9 additional Firefighters to meet state and National requirements (\$388k)</li> <li>Equipment: Apparatus Replacement (\$150k)</li> </ul>	<b>1.02</b> <i>(revenues slightly exceed expenditures)</i>	<b>0.16</b> <i>(approximately 2 months)</i>	<b>14.50;</b> 3.00 cents; \$544K	<ul style="list-style-type: none"> <li>Original request reduced by 1.0 cent.</li> <li>Staff believe that additional personnel is needed in the currently under-staffed fire district. This equates to ~2.00 out of the 3.00 cent request.</li> <li>Staff believe that the additional 1.00 cent is needed to fund ongoing capital equipment replacement needs.</li> </ul>
<b>French Broad</b>	15.00 to 17.00; 2.00 cents; \$56K	<ul style="list-style-type: none"> <li>Staffing: Increase Pay to State average and retain qualified employees (\$56k)</li> </ul>	<b>1.04</b> <i>(revenues slightly exceed expenditures)</i>	<b>1.03</b> <i>(approximately 1 year)</i>	<b>17.00;</b> 2.00 cents; \$56K	<ul style="list-style-type: none"> <li>Staff believe that this request meets the needs of the district and is required to bring employees up to the State average.</li> </ul>
<b>Riceville</b>	12.00 to 14.50; 2.50 cents; \$183K	<ul style="list-style-type: none"> <li>Staffing: Increase existing staff to living wage (\$80k), additional staffing (\$96k)</li> <li>Equipment: For new staff (\$8.5k)</li> </ul>	<b>0.98</b> <i>(revenues nearly equal expenditures)</i>	<b>0.34</b> <i>(approximately 4 months)</i>	<b>14.50;</b> 2.50 cents; \$183K	<ul style="list-style-type: none"> <li>Staff believe that this request meets the needs of the district and is required to bring employees up to the State average.</li> </ul>
<b>Upper Hominy</b>	14.50 to 15.50; 1.00 cent; \$46K	<ul style="list-style-type: none"> <li>Vehicle – Leverage for Financing of new Engine</li> </ul>	<b>1.47</b> <i>(revenues exceed expenditures)</i>	<b>1.78</b> <i>(approximately 1.75 years)</i>	<b>14.50;</b> 0.00 cents; \$0K	<ul style="list-style-type: none"> <li>District has significant reserves that could be used towards the monthly equipment payment.</li> <li>Purchased equipment will not be delivered until 9-12 months from now.</li> <li>Staff believe that this request could be delayed until the next fiscal year when the equipment has been delivered.</li> </ul>
<b>West Buncombe</b>	13.00 to 14.00; 1.00 cent; \$142K	<ul style="list-style-type: none"> <li>Staffing: 3 new supervisors for new substation (\$142K)</li> </ul>	<b>1.20</b> <i>(revenues exceed expenditures)</i>	<b>1.54</b> <i>(approximately 1.5 years)</i>	<b>14.00;</b> 1.00 cent; \$142K	<ul style="list-style-type: none"> <li>Staff believe that this request meets the needs of the district and is required to bring employees up to the State average.</li> </ul>

Notes:

1. The operations revenue compares revenues and expenditures. A ratio greater than 1.00 means that revenues exceed expenses.

2. The "reserve ratio" compares current assets (i.e., cash) to expenditures. A ratio of 1.00 equals approximately 1 year of reserves. Reserves are a planning tool for fire districts and can be used to finance large expenditures (e.g., apparatus, facilities).