

Attachment #1
Fire/EMS Funding

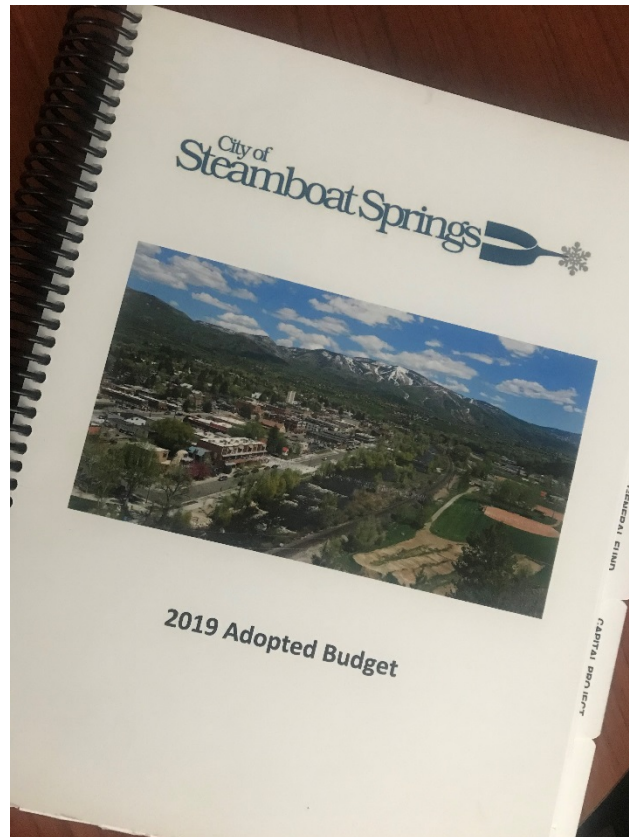
May 7, 2019

STEAMBOAT SPRINGS CENTRAL FIRE STATION

Overview

- 2019 Fire/EMS Adopted Budget Summary
- 5-Year Projected Budget – based on 2018 Strategic Plan
- Fire/EMS Funding Committee Recommendations
- Property Tax Impacts
- Fire Station Funding
- Discussion

2019 Approved Fire/EMS Budget Summary



Description	2019 Budget
<u>Revenue</u>	
SSAFPD	\$985,585
Charges for Service	791,200
Grant Revenue	34,000
Other	<u>2,000</u>
Total Revenue	<u>1,812,785</u>
<u>Expenditures</u>	
Personnel	3,576,864
Operating	438,245
Small Equipment	20,000
Overhead	<u>506,751</u>
Total Expenditures	<u>4,541,860</u>
Revenue Less Expenditures	(\$2,729,075)

2019 Personnel Budget

(By Division & Classification)

Title	Full Time Equivalent
Fire Chief	1
Deputy Fire Chief	1
Fire Marshal	1
Administrative Assistant	1
Firefighter Captain	3
Fire Engineer	3
Firefighter/EMT	<u>21</u>
Total Full Time FTEs	<u>31</u>
Part Time FTEs	<u>2</u>
Grand Total FTEs	33

Division	2019 Budget
Fire/EMS Admin	\$295,065
Fire Prevention	115,906
Fire Suppression/EMS	<u>3,165,893</u>
Total Personnel Budget	\$3,576,864



Classification	2019 Budget
Full Time Salary	\$2,315,811
Part Time Salary	92,226
Overtime	176,000
Employer Taxes	111,688
Health Insurance	596,222
Retirement	<u>284,917</u>
Total Personnel Budget	\$3,576,864

2019 Operating Budget

(By Division & Classification)

Division	2019 Budget
Fire/EMS Admin	\$12,500
Fire Prevention	13,784
Fire Suppression/EMS	431,961
Fire Allocated Overhead	<u>506,751</u>
Total Operating Budget	\$964,996



Classification	2019 Budget
Employee Medical/Addt'l Insurance	\$14,852
Ambulance Billing Company	35,000
Communications/Software	15,350
Training, Travel, & Meetings	68,500
Vehicles/Machinery & Equipment	133,043
Supplies (Medical & Operating)	59,900
Uniforms/Protective Clothing	56,000
Equipment	75,600
Allocated Overhead	<u>506,751</u>
Total Operating Budget	\$964,996

Title	2019	2020	2021	2022	2023	2024	Total
Fire Chief	1						1
Deputy Fire Chief	1						1
Fire Marshal	1						1
Deputy Fire Marshal		1					1
Administrative Assistant	1			1			2
Firefighter Captain	3						3
Training Captain		1					1
Battalion Chief				3			3
Lieutenant				3			3
Fire Engineer	3						3
FF/Inspector	3						3
Firefighter/Paramedic	9						9
Firefighter/EMT	6			9			15
“Floater” FF/EMT	<u>3</u>			<u>2</u>			<u>5</u>
Total Full Time FTEs	<u>31</u>						<u>51</u>
Part Time FTEs	<u>2</u>						<u>2</u>
Total NEW FTEs		2		18			
Annual Total FTEs	33	35	35	53	53	53	53

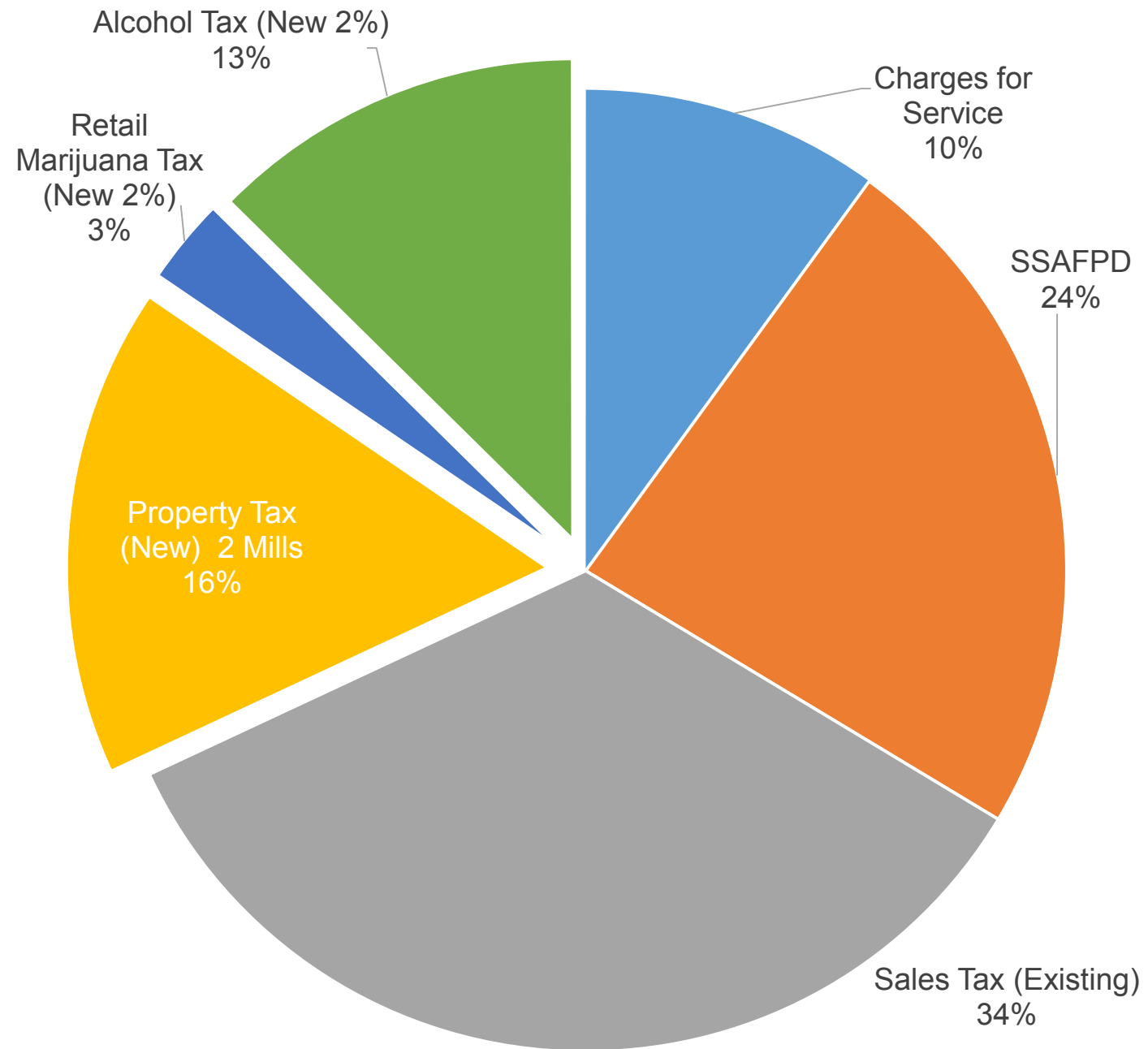
Personnel Projections
Full Time Equivalents
 (Based on 2018 Strategic Plan)

5-Year Fire/EMS 2018 Strategic Plan Budget

Description	2019 Budget	2020	2021	2022	2023	2024
<u>Revenue</u>						
SSAFPD	\$985,585	\$1,034,632	\$1,083,529	\$1,666,465	\$1,749,547	\$1,836,717
Charges for Service	791,200	807,024	823,164	839,628	856,420	873,549
Grant Revenue	34,000	0	0	0	0	0
Other	<u>2,000</u>	<u>2,020</u>	<u>2,040</u>	<u>2,061</u>	<u>2,081</u>	<u>2,102</u>
Total Revenue	<u>1,812,785</u>	<u>1,843,676</u>	<u>1,908,733</u>	<u>2,508,154</u>	<u>2,608,048</u>	<u>2,712,368</u>
<u>Expenditures</u>						
Personnel	3,576,864	3,962,207	4,149,993	6,218,387	6,529,307	6,855,772
Operating	438,245	456,392	464,934	728,882	750,749	773,271
Small Equipment	20,000	20,200	20,402	20,606	20,812	21,020
Overhead	<u>506,751</u>	<u>506,751</u>	<u>521,954</u>	<u>537,612</u>	<u>553,740</u>	<u>570,353</u>
Total Expenditures	<u>4,541,860</u>	<u>4,945,550</u>	<u>5,157,283</u>	<u>7,505,487</u>	<u>7,854,608</u>	<u>8,220,416</u>
Revenue Less Expenditures	(\$2,729,075)	(\$3,101,874)	(\$3,248,550)	(\$4,997,333)	(\$5,246,560)	(\$5,508,048)
Annual % Increase		14%	5%	54%	5%	5%

Fire/EMS Funding Committee Recommendation #1

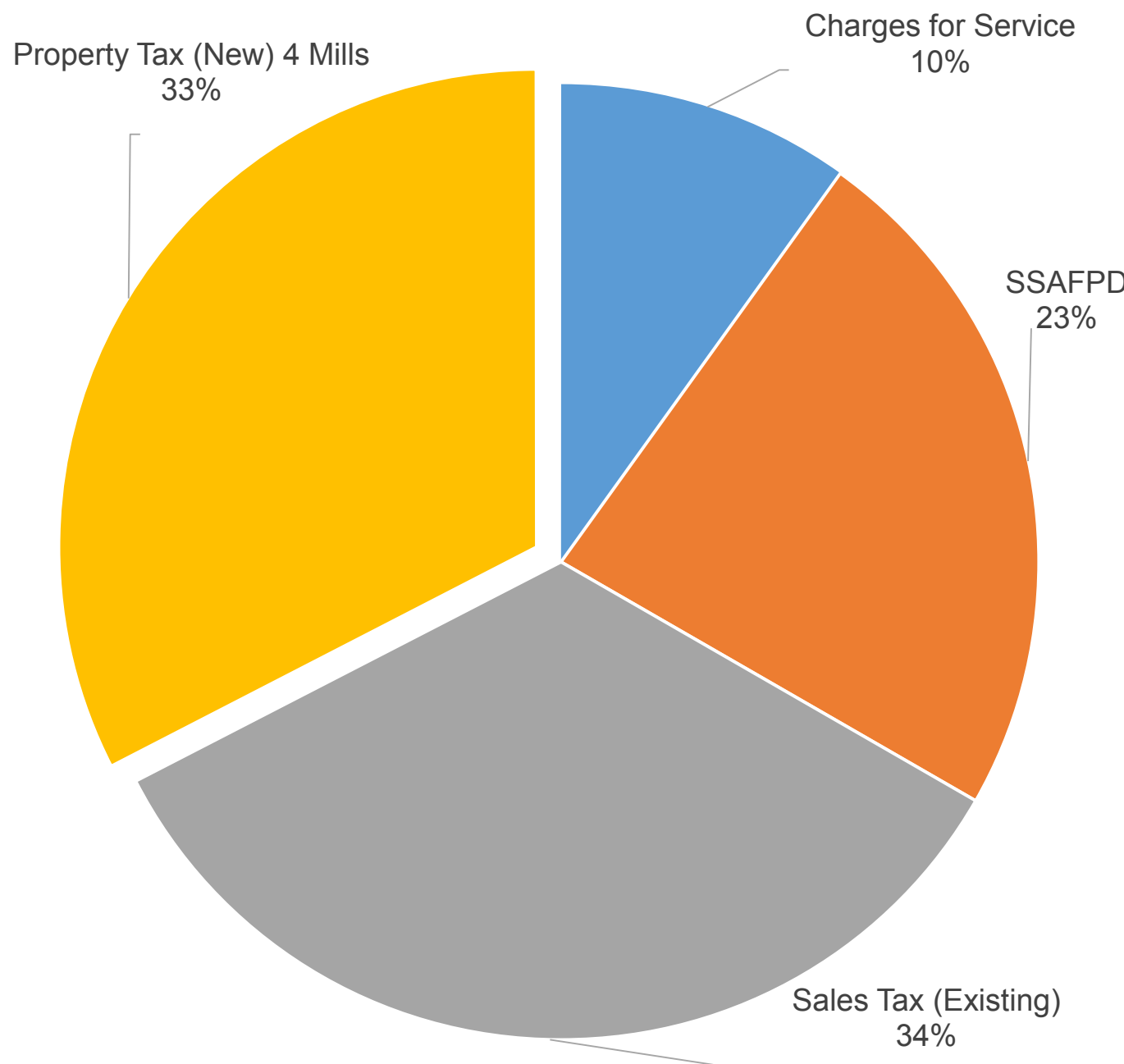
Charges for Service	\$793,200
SSAFPD	1,873,768
City Sales Tax (Existing)	2,729,075
Property Tax (New) 2 Mills	1,303,848
Retail Marijuana Tax (2%)	228,367
<u>*Alcohol Sales Tax (2%)</u>	<u>1,071,742</u>
Estimated Total	\$8,000,000



*Estimated by taking liquor store sales plus 20% of restaurant sales. Would include ALL sales of alcohol in the city limits.

Fire/EMS Funding Committee Recommendation #2

Charges for Service	\$793,200
SSAFPD	1,873,768
City Sales Tax (Existing)	2,729,075
<u>Property Tax (New) 4 Mills</u>	<u>2,603,957</u>
Estimated Total	\$8,000,000



Recommendations Comparison

Recommendation #1

- Pros

- Lower property tax than #2
- Nexus with alcohol & EMS calls

- Challenges

- Three new taxes
- Other entities are exploring restaurant tax
- Gallagher Amendment
- Impacts SSAFPD residents that already pay property tax for service

Recommendation #2

- Pros

- One new tax – easier to communicate
- City Fire/EMS would be evenly funded by sales tax & property tax
- Nexus with property value to fund Fire
- No additional impact to SSAFPD residents

- Challenges

- Gallagher Amendment

STAFF RECOMMENDATION

City Property Tax – 4 Mills (2018 Values)

	<u>Actual Value (a)</u>	<u>% of Actual Value that is taxable</u>	<u>Assessed Value (a)</u>	<u>Property Tax Revenue (b)</u>	<u>% of total revenue</u>
Vacant Land	\$ 237,665,920	29%	\$ 68,923,210	\$ 275,693	10.6%
Residential Property	5,280,147,830	7.20%	380,169,950	1,520,680	58.3%
Commercial Property	790,832,480	29%	229,341,690	917,367	35.2%
Industrial Property	24,896,030	29%	7,219,830	28,879	1.1%
Agricultural Property	33,250	29%	9,630	39	0.0%
Natural Resources Property	68	29%	20	0	0.0%
State Assess Property	32,079,410	29%	9,303,100	37,212	1.4%
Exempt	359,864,440	0%	-	-	0.0%
TIF - Urban Redevelopment			(43,043,528)	(172,174)	-6.6%
	<u>\$ 6,725,519,428</u>		<u>\$ 651,923,902</u>	<u>\$ 2,607,696</u>	<u>100.0%</u>

(a) Source – Routt County Assessor

(b) Calculated based on 4 Mills

Traced to “2018 Abstract of Assessment and Summary of Tax Levies” published by Routt County

What does 4 mills mean for residents?

Residential

- \$500,000 Actual Value
- \$36,000 Assessed Value
- \$144/Year Property Tax

• \$29 of property tax per \$100K of valuation

Commercial

- \$500,000 Actual Value
- \$145,000 Assessed Value
- \$580/Year Property Tax

• \$116 of property tax per \$100K of valuation

Fire Station Funding

Option 1

Committee Recommendation

- Save initial new tax revenue 3-5 years to fund station
- Pros
 - No new City debt
 - No additional taxes for station
- Challenges
 - A new central fire station would be delayed
 - Expansion of personnel couldn't be funded for 3-5 years

Option 2

Alternative Option

- Issue Bonds with dedicated revenue source to fund station
 - Approximately 1 mill property tax
 - 20 years
 - Funds City's two-thirds of a \$12M-\$13M station
- Pros
 - Property tax specific to capital with expiration date
 - Could fund station earlier
- Challenges
 - Additional tax above the operational mill levy

Discussion