



# 2022 BUDGET PRESENTATION

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MCLANE BLACK LAKE FIRE DEPARTMENT  
NOVEMBER 4, 2021

# MISSION

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*Protect the lives and property of the people we serve*

# VISION

*Set the standards for organizational excellence*

# VALUES

- Professional and Performance Excellence
- Strong Partnerships
- Compassionate Care
- Continuous Quality Improvement
- Ethically Driven



# 2021 Review

- Hire New Fire Chief
- Fill Vacant Assistant Fire Chief Position
- Covid-19 - Challenges
- 2-FF's on extended PTSD leave
- Added CPAT Prep Program
- Added 14 Volunteer FF's (1 Resident)
- Completed FF Hiring Eligibility List
- LNI Audit completed
- Enrolled in LNI FIIRE pilot program (Firefighter Injury & Illness Reduction)
- Development of Mental Wellness Program
- No Capital Projects Completed



# 2021 BUDGET REVENUE SNAPSHOT

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REGULAR LEVY \$3,523,412

Levy Rate: \$1.30

Assessed Value \$2,542,709,671

## OTHER REVENUE SOURCES

Contracts: \$295,371

GEMT: \$284,000

Transports: \$180,000

M&O EXCESS LEVY \$2,383,615

Levy Rate: \$0.94

Debt Service (voted debt): \$0.30

Non-Voted Debt: \$.08

TOTAL COST OF SERVICE: \$ 2.62



# M&O FUND – 2021 MAJOR PROJECTS

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New Fuel Tank Sta. 91

Interior Painting Sta. 91 & 95

Generator Transfer Switch Sta. 95

Roof Repairs & Ventilation Sta. 95

HVAC Sta 92

Concrete Apron Sta. 95

Carpet Sta. 95

Planning Work Began for Station 95 Project

# 2021 PROJECTED ENDING FUND BALANCES

	General 6690	Capital 6691	Debt 6692	EMS/App 6694	Reserve 6695	Grant 6697	M&O 6698
EFB Oct. 31, 2021	\$1,268,392	\$16	\$490,109	\$1,454,841	\$1,468,407	\$0	\$4,365,576
Projected Revenue	\$350,000		\$300,000	\$30,000	\$2,000	\$0	\$377,437
Transfer In	\$800,000		\$190,000	\$100,000		\$0	
Projected Expenses	\$900,000		\$970,000			\$0	\$800,000
Projected EFB	\$1,518,392	\$16	\$10,000	\$1,584,841	\$1,470,407	\$0	\$3,943.013

# PLANNING FOR THE FUTURE

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# 2022 BUDGET RESOURCE SNAPSHOT

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## REGULAR LEVY \$ 1.16

Assessed Value: \$3,080,659,903

Increase 20% over 2021

101% Levy \$3,571,543

No – Lid Lift

Year	2022	2023	2024	2025	2026	2027	2028
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Rate	\$1.16	\$1.02	\$0.97	\$0.93	\$0.88	\$0.84	\$0.81
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## EXCESS LEVY

Debt Service (voted debt) \$ Retire in 2022

M&O: \$2,562,393

M&O Rate: \$.94

Non-Voted Debt: \$0.07 (paid from General Fund transfer)

## OTHER REVENUE SOURCES

Contracts : \$294,371

GEMT: \$250,000

Transports: \$180,000



# FUND 6694

## APPARATUS REPLACEMENT

Scheduled Apparatus Replacement

**Fund Balance \$1,440,000**

2022 \$1,00,200.00

2 Aid Units

1 Tender

1 Command Vehicle

2023 \$0.00

2024 \$1,057,306

2025 \$91,306

2026 \$1,132,528

2027 \$0

2028 \$228,000

2029 \$202,536

**2030 \$2,850,274 (2 engines & tender)**



# M&O FUND 6698 2022

Scheduled Projects Total \$3,646,355

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## Station 91

- Fuel Tank Replacement
- Heating System Zone Revision
- Auxiliary Fuel Tank
- Hydrant Replacement
- Parking Lot Shore Power
- LED Light Conversion

## Station 92

- HVAC Central Heat & Aid System
- Furnishings

## Station 95

- Station 95 Roof & Repair project
- Generator Transfer Switch
- Concrete Apron
- Water Meters & Service Line Repair
- Carpet
- LED Lighting Conversion

## Station 97

- Roof & Structural Repair

# CHALLENGES

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- Declining Regular Levy Rate (\$1.16)
- 101% Levy Limitation
- District demographics
- Public Support
  - Vacant Resident Station
  - Decreased Opportunity for Community Involvement
  - Volunteer & Resident Recruitment
- Covid 19
- Reliance on TESC Contract funding
- Reliance on excess levy to meet fiscal commitments
  - Personnel
  - Facilities and Equipment
  - Apparatus
- Instability in GEMT program funding



# STRATEGIES

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Retire Debt

Increase Staffing

- Reduce OT
- Increase Transports

Consider increasing transport rate (minimal impact)

Consider options for billable services

Partnerships

## Funding Options

- Levy Lid Lift one Yr. or 106% - 6 Yr.
- M&O – (Current levy expires in 2023)
- Benefit Assessment

# RETIRE - 2022

## NON-VOTED DEBT

- ▶ D5 Non -Voted Debt - \$330,000.00
  - ▶ Completion of Station 95
  - ▶ Issued Nov 2007
  - ▶ Debt retires - 2026
- ▶ D9 Non-Voted Debt - \$2,005,000.00
  - ▶ Completion of Station 93
  - ▶ Training Center
  - ▶ Issued December 2007
  - ▶ Debt Retires December 2026





# RETIRE - 2022

## VOTED DEBT

Voted Debt - Issued 2004 \$5.9 Million

- Station 91 Headquarters
- Replace Station 95 (Now Summit Lake Station 93)
- 2 - Class A Engines
- Rescue
- 20 Year Debt – Pay Off Dec 2024



Voted Debt - Issued 2003 \$2.9 Million

- Station 95
- 20 Year Debt – Pay Off Dec 2022

2022 Retire Debt	Principal	Interest	Total	Rate
D9 Voted	\$1,300,000	\$59,250	\$1,359,250	\$0.24
D9 Non-Voted	\$580,000	\$71,280	\$651,280	\$0.06
<b>Total</b>	<b>\$1,880,000</b>	<b>\$130,530</b>	<b>\$2,010,530</b>	<b>\$0.30</b>
D5 Voted	Retire 2022	\$0	\$0	\$0.18
D5 Non-Voted	\$95,000	\$11,270	\$106,270	\$0.02
<b>Total</b>	<b>\$95,000</b>	<b>\$11,270</b>	<b>\$106,270</b>	<b>\$0.20</b>
Interest Savings		\$141,800		
M&O Needed	\$1,975,000			

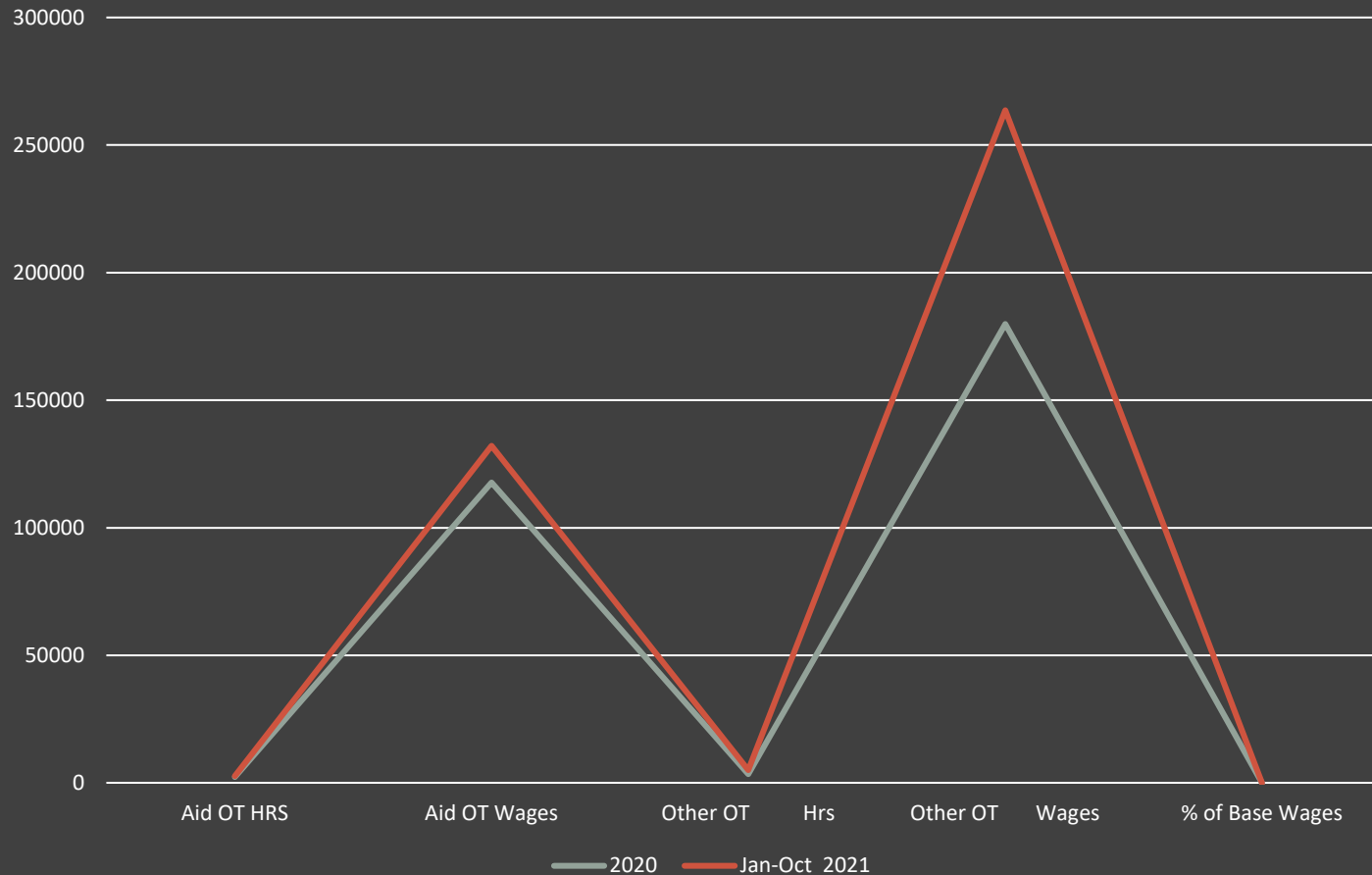
# DEBT OBLIGATION



A group of firefighters in full protective gear, including helmets and turnout coats, are standing in front of a fire truck. The truck's rear compartment is open, revealing yellow fire hoses. The scene is set outdoors with a wooded area in the background. The word "STAFFING" is overlaid in large white letters across the center of the image.

# STAFFING

2020 / 2021 OT Comparison  
Excluding Mobilization



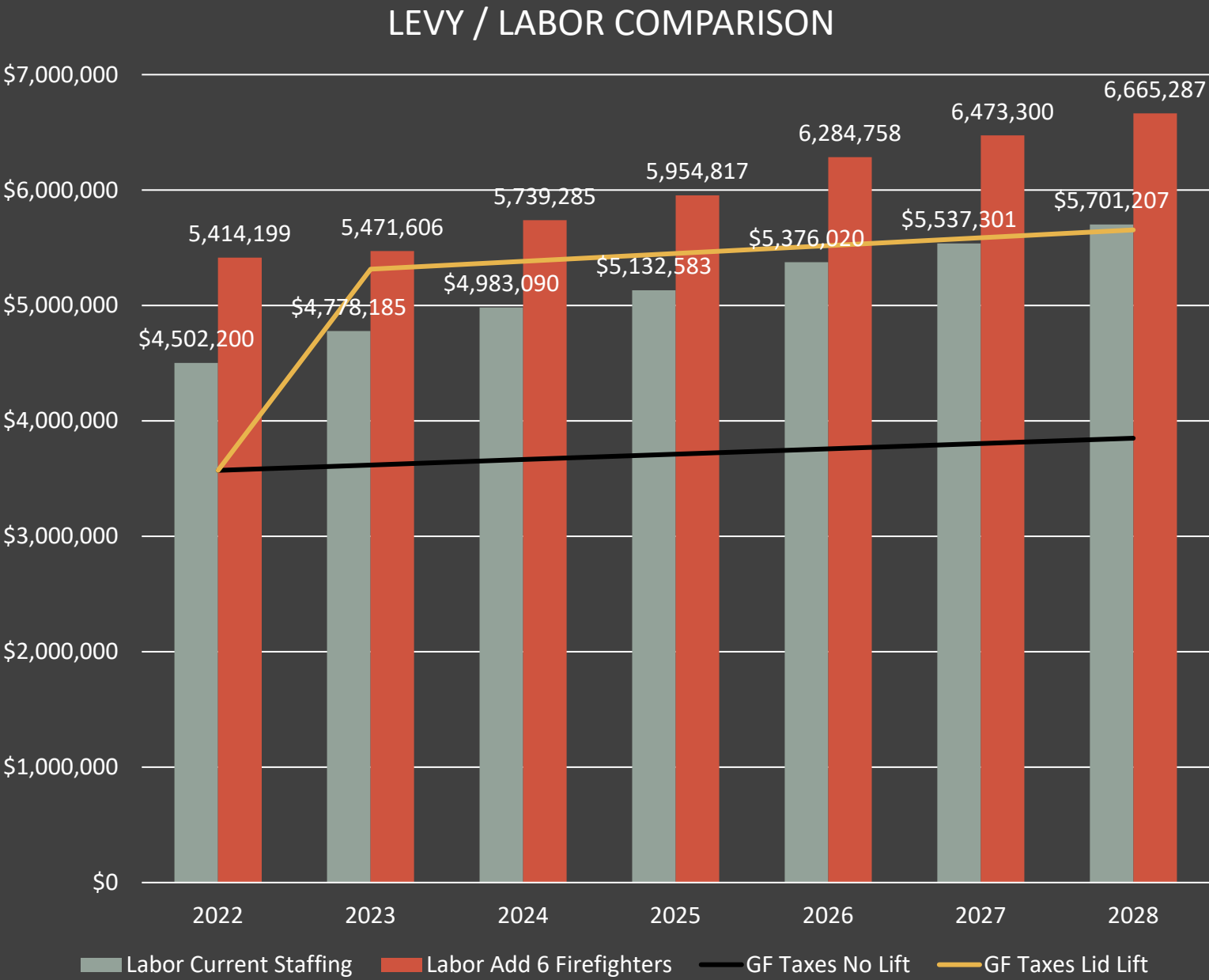
# Overtime Comparison

2020 OT = 18% of Base Wages

2021 OT Project = 25% of Base Wages

# Assumes

- 4 – Admin Staff
- 18 FF's ( 6 New positions)
- 4% COLA
- 6 Lieutenants
- 3 Captains
- AV Growth of 6% following 2022
- 3% COLA
- New CBA in 2023 and 2026



YEAR	2022	LID LIFT 2023	M&O 2024	2025	2026	2027	2028
GF Taxes No Lift	\$3,571,543	\$3,618,852	\$3,665,255	\$3,711,642	\$3,758,035	\$3,804,455	\$3,850,923
Rate	\$1.16	\$1.02	\$0.97	\$0.93	\$0.88	\$0.84	\$0.81
GF Taxes Lid Lift	\$3,571,543	\$5,314,138	\$5,382,280	\$5,450,397	\$5,518,523	\$5,586,689	\$5,654,925
Rate	\$1.16	\$1.50	\$1.43	\$1.36	\$1.30	\$1.24	\$1.19
Labor Current Staffing	\$4,502,200	\$4,778,185	\$4,983,090	\$5,132,583	\$5,376,020	\$5,537,301	\$5,701,207
Labor Add 6 Firefighters	5,414,199	5,471,606	5,739,285	5,954,817	6,284,758	6,473,300	6,665,287

## Funding Options

2022 Lid Lift – one Year \$1.50/ \$1,000

Continued M&O – Renew 2024

# PROJECTION ASSUMPTIONS

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15% AV Growth, 2023, 6% thereafter

Maintain Staffing Model

- 4 - Admin Staff
- 27 - Line Staff (6 new)

3% COLA, 5% 2023, 2026 (CBA Inc)

Lid Lift in 2022 for Collection in 2023

Renew M&O in 2023 for Collection in 2024

Fund Apparatus Replacement

# REVENUE SOURCES – GENERAL FUND

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## TAXES

- Property Taxes
- Excess Levies
  - Long-Term Voted Debt
- M&O Transfer

## OTHER RESOURCES

- TESC
- State Mobilization

## GRANTS

## RENTAL & USE FEES

- CLASSROOMS
- WREMS (Station 95 Office)
- State & County Agencies
- Public

## OTHER

- Medic One BLS Support
- State FF I Reimbursement
- Public Schools
- Department of Health
- Interest Earnings



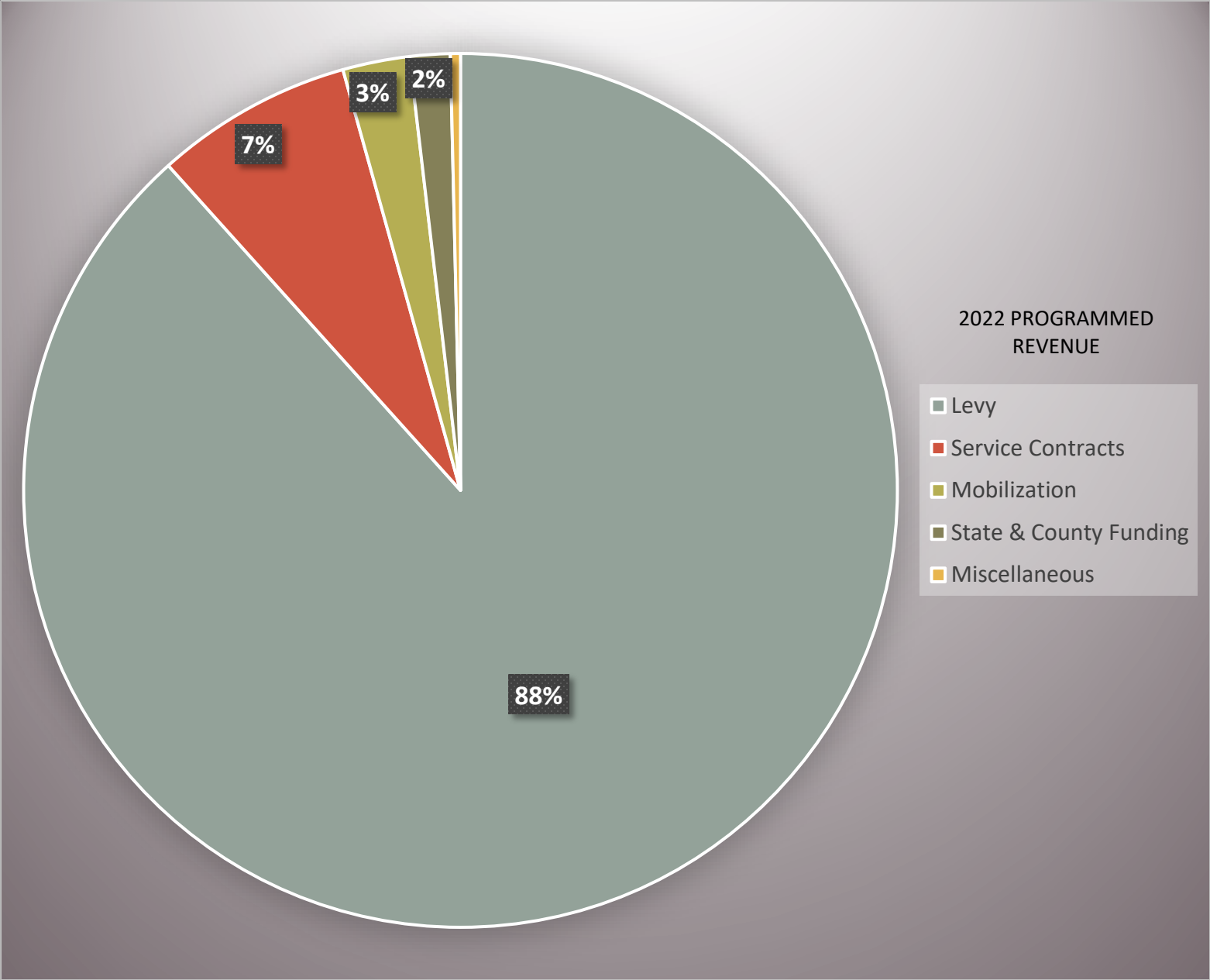
# Financial Summary General Fund 6690

FUND 6690	2022	2023	2024	2025	2026	2027	2028	
<b>OPERATIONS</b>		Lid Lift	M&O					
<b>Beginning Cash Balance</b>	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	
ADD: Property Tax	\$3,571,543	\$5,314,138	\$5,450,397	\$5,450,397	\$5,518,523	\$5,586,689	\$5,654,925	
ADD: M&O Transfer 6-New FF's	\$2,858,256	\$1,210,448	\$1,380,369	\$1,735,558	\$1,938,219	\$1,910,667	\$2,077,750	
LESS: Transfer to Debt Retired 2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LESS: Transfer to Reserve	\$0	\$0	\$0	\$0	\$0		\$0	
ADD: Other Revenue	\$570,400	\$570,400	\$570,400	\$570,400	\$570,400	\$570,400	\$570,400	
LESS: Labor Expense	\$5,414,199	\$5,471,606	\$5,739,285	\$5,954,817	\$6,284,758	\$6,473,300	\$6,665,287	
LESS: Operating Expense	\$1,586,000	\$1,623,380	\$1,661,881	\$1,701,538	\$1,742,384	\$1,594,455	\$1,637,789	
<b>Ending Cash Balance : Operations</b>	\$1,500,000	\$2,000,000	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	



# 2022 PROGRAMMED REVENUE

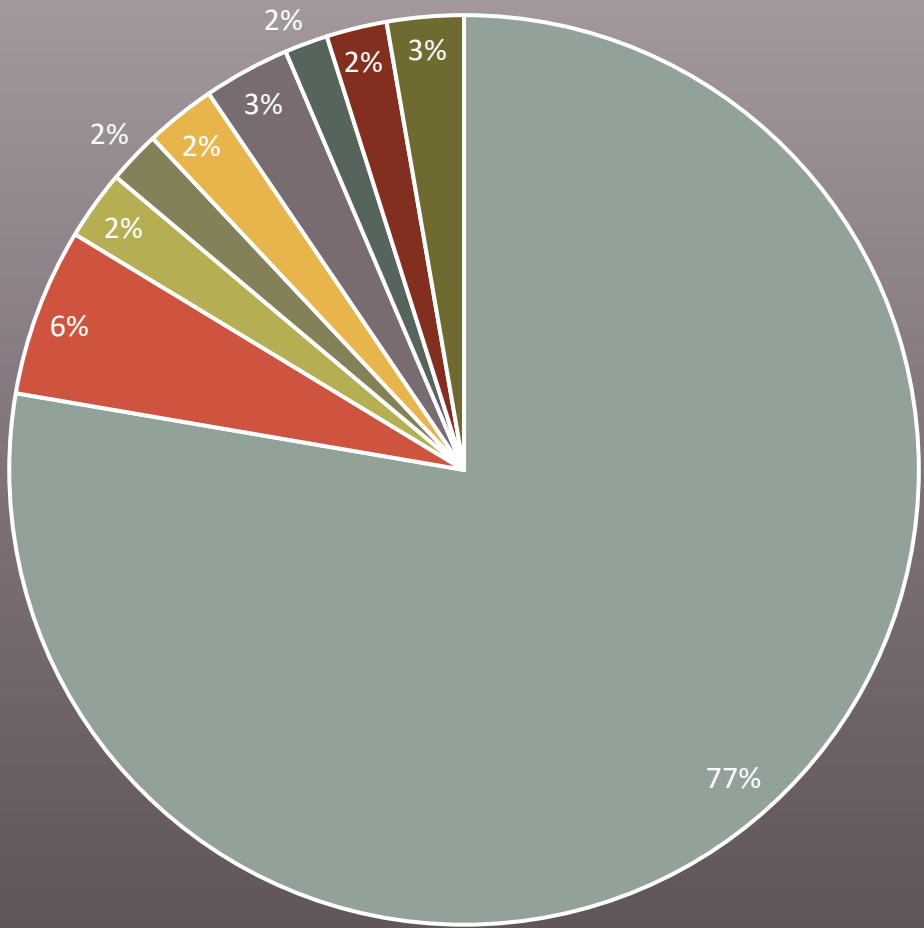
Levy	\$3,571,543
Service Contracts	\$296,000
Mobilization	\$100,000
State & County Funding	\$60,400
Miscellaneous	\$15,000



# 2022 PROGRAMMED EXPENDITURES

Personnel	\$5,414,199
Administration	\$416,000
Suppression	\$172,000
Public Education	\$32,000
Training	\$130,000
Facilities	\$175,000
Apparatus R&M	\$214,000
Disaster Response	\$107,000
Capital	\$150,000
Debt Service	\$190,000

Expenditures by Percentage

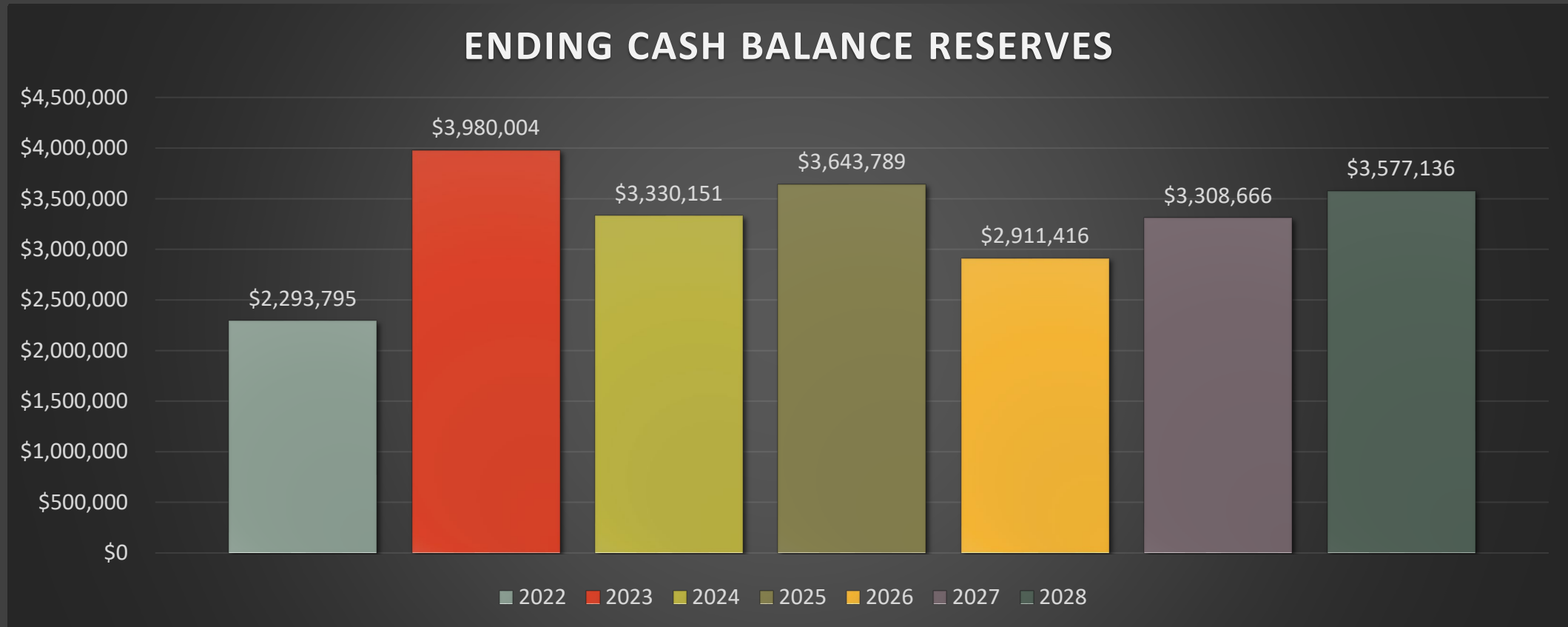


- Personnel
- Administrative
- Suppression
- Training
- Facilities
- Apparatus R&M
- Disaster Response
- Capital
- Debt Service



# RESERVES

# RESERVES (total funds 6694, 6695, 6698)



# SPECIAL PURPOSE FUND RESOURCES

6692 Debt Service, 6694 Apparatus Replacement, 6698 Maintenance & Operations

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## Debt Service

Fund 6692

Beginning Fund Balance

\$10,000

Voted Levy & GF Transfer

BUDGETED EXPENDITURES

Debt Balance Yr. End 2022

**\$1,975,000**

**EFB: \$0.00**

## Apparatus

Fund 6694

Beginning Fund Balance

\$1,440,000

BUDGETED REVENUE:

\$436,000

Transport Fees & GEMT

BUDGETED EXPENDITURES

\$1,202,000

EFB: \$824,000

## Maintenance & Operations

Fund 6698

Beginning Fund Balance

\$3,943,013

BUDGETED REVENUE:

\$2,562,293

BUDGETED EXPENDITURES:

\$6,260,311

EFB: \$244,995

# COST OF SERVICE

LEVY SOURCE	2022	Lid Lift 2023	New M&O 2024	2025	2026	2027
General Fund Rate	\$1.23	\$1.50	\$1.43	\$1.36	\$1.30	\$1.24
M&O Rate	\$0.83	\$0.78	\$0.44	\$0.51	\$0.52	\$0.49
Debt	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Cost of Service	\$2.36	\$2.28	\$1.87	\$1.87	\$1.82	\$1.72

## New M&O

Estimated Levy Rate Per	2024	2025	2026	2027	2028
\$1,000,000	\$0.27	\$0.25	\$0.24	\$0.22	\$0.21

# Community Partners

Dedicated to Service Excellence

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