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.

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<th>District</th>
<th>Fire District Requested Rate</th>
<th>Purpose of Request</th>
<th>Operations Ratio ¹</th>
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| Upper Hominy  | 14.50 to 16.50; 2.00 cents; $95K | • Staffing: hire one part time firefighter per shift for Station 2 (newly completed) currently staffed with one full-time resource. | 0.93 (revenues nearly equal expenditures) | 1.30 (approximately 15 months) | 16.50; 2.00 cents; $95K | • Additional personnel are needed in order to staff the newly completed Station 2 which is currently staffed with one full-time resource.  
• While the Fire District maintains significant reserves (approximately 15 months, or $900K), staff does not believe that reserves are an appropriate long-term funding source for recurring personnel expenses ($100K+ per year). This is because without additional revenue the reserves will be depleted by the recurring expenses.  
• Fire District should develop a plan to proactively utilize reserves that maintains funds for potential financial hardship, but reduces the financial impact on residents of the district (e.g., revenue neutral budget).  
• Fire District requested an increase during the prior year budget cycle, but withdrew that request based on financial review of reserves, debt and spending with County Management. |

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).