

2018 BUDGET

FISHERS FIRE DISTRICT

TOWN OF VICTOR - COUNTY OF ONTARIO

Proposed 9/19/2017

Commissioner - Bills

Commissioner - Herb

Commissioner - Fischer

Commissioner - Mann

Commissioner - Holden

SUMMARY OF BUDGET					
Appropriations					\$4,760,049
Less:					
Estimated Revenues w/o Taxes				\$1,211,423	
Estimated Unexpended Balance				\$0	
Total Estimated Revenues and Unexpended Balance					\$1,211,423
Total to be Raised by Real Property Taxes					\$3,548,626
2018 TAX RATE PER THOUSAND OF ASSESSED VALUE					\$2.749
ESTIMATED REVENUES					
		Actual Revenues 2016	Budget As Modified 2017	Preliminary Estimate 2018	Proposed Budget 2018
A1001	Real Property Taxes	\$2,553,029	\$2,553,029	\$3,548,626	\$3,548,626
A2401	Interest and Earnings	\$886	\$1,979	\$2,663	\$2,663
A2410	Rentals	\$0	\$0	\$0	\$0
A2665	Sales of Apparatus and Equipment	\$4,842	\$0	\$0	\$0
A2701	Refund of Expenditures	\$3,117	\$0	\$0	\$0
A2705	Gifts and Donations	\$0	\$0	\$0	\$0
	Miscellaneous (specify):				
A2770	Insurance Recovery	\$0	\$0	\$0	\$0
A4389	Federal Aid other Public Safety	\$0	\$305,989	\$338,761	\$338,761
A5031	Transfer from Capital Fund	\$0	\$0	\$0	\$0
A5031	Transfer from Designated Reserves	\$0	\$1,300,000	\$870,000	\$870,000
TOTALS		\$2,561,873	\$4,160,997	\$4,760,049	\$4,760,049

FISHERS FIRE DISTRICT

APPROPRIATIONS		Actual Expense 2016	Budget As Modified 2017	Preliminary Estimate 2018	Proposed Budget 2018
	Salary - Treasurer & Asst Treasurer	\$31,750	\$35,200	\$35,000	\$35,000
	Salary - Other (specify)	\$825,487	\$1,292,108	\$1,652,398	\$1,652,398
	Benefits & Taxes not listed below	\$86,059	\$113,751	\$208,467	\$208,467
		\$0			\$0
A3410.1	Total Personal Services	\$943,296	\$1,441,059	\$1,895,864	\$1,895,864
A3410.2	Capital Expenditures	\$1,146,556	\$1,518,200	\$1,035,225	\$1,035,225
A3401.4	Contractual Expenditures	\$358,748	\$470,480	\$473,930	\$473,930
A1930.4	Judgments and Claims	\$0	\$0	\$0	\$0
A9010.8	State Retirement System	\$93,953	\$152,559	\$169,076	\$169,076
A9030.8	Social Security	\$47,643	\$108,302	\$142,856	\$142,856
A9025.8	LOSAP	\$23,644	\$14,000	\$19,500	\$19,500
A9045.8	Life Insurance	\$8,761	\$5,000	\$5,000	\$5,000
A9060.8	Hospital/Medical/Accid. Insurance	\$74,311	\$242,683	\$313,597	\$313,597
A9085.8	Supp. Benefit Payments	\$0	\$0	\$0	\$0
A9710.6	Redemption of Bonds	\$0	\$0	\$0	\$0
A97 .6	Redemption of Notes	\$0	\$0	\$0	\$0
A9710.7	Interest on Bonds	\$0	\$0	\$0	\$0
A97 .7	Interest on Notes	\$0	\$0	\$0	\$0
A9901.9	Transfers to Designated Reserves	\$370,000	\$500,000	\$500,000	\$500,000
A9950.9	Reserve for Contng/Undesignated FB	\$25,000	\$250,000	\$205,000	\$205,000
	TOTALS	\$3,091,911	\$4,702,282	\$4,760,049	\$4,760,049
	NET	(\$530,038)	(\$541,286)	\$0	\$0

COMPUTATION OF STATUTORY SPENDING LIMITATION	
Assessed Rolls Full Valuation - 2018	\$1,290,994,017
Less first million of full valuation	(\$1,000,000)
Excess over first million of full valuation	\$1,289,994,017
Multiply excess by One Mill	\$0.001
Expenditures permitted on full valuation over first million	\$1,289,994
Add expenditures permitted on first million	\$2,000
Statutory spending limitation for 2018	\$1,291,994
Add exclusions from spending limitation	
1. Payments under contract for water supply, fire hydrants, ect.	\$0
2. Payments for fire protection & ambulance	\$0
3. Principle and interest on bonds and notes	\$0
4. Compensation of paid fire district officers and fire department personnel	\$1,867,398
5. Districts contribution to NYS and local retirement system	\$169,076
6. Payments for county self-insurance plan	\$16,807
7. Insurance premiums for VFBL and workers comp.	\$0
8. Cost of blanket accident insurance for volunteers against injury or death	\$4,000
9. Certain payments for paid firefighters disabled while performing duties	\$0
10. Districts contribution for social security	\$142,856
11. Payment of compromised claims and judgments	\$0
12. Cost of insurance secured to indemnify the District	\$0
13. Cost of fuel for the fire district's emergency vehicles	\$24,000
14. Appropriation to reserve funds established to gen muni law	\$500,000
15. District contribution to state unemployment for paid employees	\$6,660
16. Amounts received from fire protection contracts	\$0
17. Use of gift proceeds	\$0
18. Use of insurance proceeds	\$0
19. Payments required to fund service awards for volunteers	\$19,500
20. Use of proceeds from bonds or notes	\$0
21. Expenditures from reserve funds established to gen muni law	\$870,000
Additions to statutory spending limitation for 2018	\$3,620,297
SPENDING LIMITATION FOR 2018	
	\$4,912,291
	Less Net Budget Appropriations \$3,890,049
	Less Expenditures from reserve funds \$870,000
	Statutory Spending Limitation Margin \$152,242

		Modified 2017 Budget	2018 Budget	Variance	Percent	Actual 2016
A3410.101	Personal Service - Treasurer & Assistant Treasurer	\$35,200	\$35,000	(\$200)	-0.57%	\$31,750
A3410.101	Personal Service - FT Admin & FT Paid Chief	\$90,000	\$180,000	\$90,000	100.00%	\$0
A3410.102	Personal Service - Support Staff	\$1,600	\$15,000	\$13,400	837.50%	\$1,630
A3410.103	Personal Service - FMI/Drivers	\$51,908	\$52,760	\$852	1.64%	\$49,991
A3410.104	Personal Service - Firefighters	\$1,238,600	\$1,584,638	\$346,037	27.94%	\$789,093
	Total Salaries	\$1,417,308	\$1,867,398	\$450,090	31.76%	\$872,464
A9010.8	State Retirement System	\$152,559	\$169,076	\$16,518	10.83%	\$76,927
A9030.8	Social Security	\$108,302	\$142,856	\$34,554	31.91%	\$64,264
A9060.8	Hospital/Med/Accid. Insurance	\$242,683	\$313,597	\$70,914	29.22%	\$128,220
A9085.8	Unemployment Insurance	\$5,995	\$6,660	\$665	11.09%	\$2,648
A9085.8	OC Workers Compensation Insurance	\$12,756	\$16,807	\$4,051	31.76%	\$7,916
A9085.8	Supp. Benefit Payments/Payroll Service	\$5,000	\$5,000	\$0	0.00%	\$6,764
	Employer Costs	\$527,294	\$653,996	\$126,702	24.03%	\$286,739
	Total Personal Service w/o Grant A3410.100	\$1,944,602	\$2,521,394	\$576,792	29.66%	\$1,159,203
	200 accounts - Capital Items - Greater than \$1,000 and/or 5 year or longer expected life					
A3410.202	Fire Equipment - Current Year's Taxes	\$96,600	\$49,625	(\$46,975)	-48.63%	\$34,797
A3410.202	Fire Equipment - From Reserves/Grants	\$1,300,000	\$840,000	(\$460,000)	-35.38%	\$64,441
A3410.203	Building Improvement - Current Year's Taxes	\$112,000	\$103,000	(\$9,000)	-8.04%	\$74,304
A3410.203	Building Improvement - From Reserves/Grants	\$0	\$30,000	\$30,000	nm	\$36,066
A3410.204	Office Equipment/Info Managment Capital	\$0	\$0	\$0	nm	\$11,384
A3410.205	Communication Equipment - Current Year's Taxes	\$3,600	\$9,600	\$6,000	nm	\$11,255
A3410.205	Communication Equipment - From Reserves	\$0	\$0	\$0	nm	\$0
A3410.206	EMS Equipment	\$6,000	\$3,000	(\$3,000)	-50.00%	\$3,375
A3410.207	Building Furnishings	\$0	\$0	\$0	nm	\$9,022
	Total Capital Expense A3410.200	\$1,518,200	\$1,035,225	(\$482,975)	-31.81%	\$244,644
	400 accounts - Expense Items - Less than \$1,000 and/or shorter than 5 year expected life					
	Administrative					
A3410.404	Office Equipment/Info Management Expensed	\$4,000	\$4,000	\$0	0.00%	\$527
A3410.410	Office and General Administrative	\$3,000	\$3,000	\$0	0.00%	\$3,193
A3410.411	Public Relations/Recruitment	\$15,000	\$15,000	\$0	0.00%	\$13,967
A3410.412	Association Dues	\$2,000	\$2,000	\$0	0.00%	\$1,694
A3410.413	Publication of Notices	\$600	\$600	\$0	0.00%	\$418
A3410.414	Election Expenses	\$500	\$500	\$0	0.00%	\$223
A3410.415	Information Management Expenses	\$20,000	\$20,000	\$0	0.00%	\$17,128
A3410.416	Audit, Legal and Consulting Fees	\$20,000	\$20,000	\$0	0.00%	\$21,091
A3410.417	Lease of Office Equipment	\$2,000	\$0	(\$2,000)	-100.00%	\$4,617
		\$67,100	\$65,100	(\$2,000)	-2.98%	\$62,857
	Buildings & Grounds					
A3410.403	Buildings & Grounds Improvments Expensed	\$2,000	\$2,000	\$0	0.00%	\$234
A3410.407	Building/Office Furnishings Expensed	\$2,000	\$2,000	\$0	0.00%	\$2,616
A3410.420	Building Electric, Gas & Water	\$45,000	\$45,000	\$0	0.00%	\$26,349
A3410.421	Building Maintenance & Repairs	\$15,000	\$15,000	\$0	0.00%	\$25,245
A3410.422	Fit/Rental Property Exp	\$3,000	\$3,000	\$0	0.00%	\$2,065
A3410.423	Maintenance of Alarm System	\$5,000	\$5,000	\$0	0.00%	\$6,548
A3410.424	Trash/Lawn Care/ Snow Removal	\$11,000	\$11,000	\$0	0.00%	\$13,896
		\$83,000	\$83,000	\$0	0.00%	\$76,951
	Communication					
A3410.405	Communication Equipment Expensed	\$0	\$0	\$0	nm	\$646
A3410.430	Telephone - Cellular - IPADs & Officer's	\$6,000	\$6,000	\$0	0.00%	\$3,607
A3410.431	Telephone - House, Internet, Fiber & Copper	\$10,000	\$10,000	\$0	0.00%	\$10,212
A3410.432	Maintenance of Communication Equipment	\$4,000	\$4,000	\$0	0.00%	\$2,427
A3410.435	Interhouse Communication & Tower Rental	\$1,600	\$0	(\$1,600)	-100.00%	\$3,709
		\$21,600	\$20,000	(\$1,600)	-7.41%	\$20,602
	Equipment & Apparatus					

		Modified 2017 Budget	2018 Budget	Variance	Percent	Actual 2016
A3410.402	Equipment and Apparatus Expensed	\$12,480	\$9,230	(\$3,250)	-26.04%	\$34,424
A3410.406	EMS Equipment Expensed	\$3,700	\$2,500	(\$1,200)	-32.43%	\$1,190
A3410.408	Fire Police Equipment Expensed	\$100	\$100	\$0	0.00%	\$0
A3410.471	Repair of Equipment and Apparatus	\$85,000	\$85,000	\$0	0.00%	\$125,004
A3410.472	Vehicle Fuel	\$24,000	\$24,000	\$0	0.00%	\$16,894
A3410.473	Firematic Supplies	\$12,000	\$12,000	\$0	0.00%	\$2,297
A3410.475	EMS Consumables/Maintenance	\$3,000	\$7,500	\$4,500	150.00%	\$5,459
A3410.476	Hose Testing	\$3,500	\$3,500	\$0	0.00%	\$3,044
		\$143,780	\$143,830	\$50	0.03%	\$188,311
Insurance						
A3410.490	Instur. Comprehensive Property & Casualty	\$31,000	\$31,000	\$0	0.00%	\$27,594
A3410.494	Insurance - Life	\$4,000	\$4,000	\$0	0.00%	\$2,999
		\$35,000	\$35,000	\$0	0.00%	\$30,593
Meetings & Conventions						
A3410.440	Conventions	\$7,000	\$7,000	\$0	0.00%	\$5,350
A3410.441	Local Meetings and Mileage	\$2,000	\$2,000	\$0	0.00%	\$2,136
		\$9,000	\$9,000	\$0	0.00%	\$7,486
Personel - Training, Physicals & Alarms						
A3410.450	Fire Prevention & Education	\$5,000	\$5,000	\$0	0.00%	\$664
A3410.451	Fire Training	\$80,000	\$80,000	\$0	0.00%	\$37,792
A3410.452	LOSAP - expenses	\$4,000	\$4,500	\$500	12.50%	\$3,794
A90258	LOSAP - Transfer to Trust Fund	\$10,000	\$15,000	\$5,000	50.00%	\$10,000
A3410.453	Drills & Emrgcy Refr/Insp Dnr	\$5,500	\$5,500	\$0	0.00%	\$4,328
A3410.455	Paid Employee/ Vol. Clothing	\$15,000	\$22,000	\$7,000	46.67%	\$16,612
A3410.456	Fitness Program	\$500	\$500	\$0	0.00%	\$41
A3410.458	Physicals/Wellness/Background Checks	\$10,000	\$10,000	\$0	0.00%	\$5,853
		\$130,000	\$142,500	\$12,500	9.62%	\$79,084
	Total Contractual Exp A3410.400	\$489,480	\$498,430	\$8,950	1.83%	\$465,885
A9710.701	Interest on Bonds	\$0	\$0	\$0	0.00%	
A9710.601	Redemption of Bonds	\$0	\$0	\$0	0.00%	
	Total Debt Related Acents	\$0	\$0	\$0	0.00%	\$0
	Add to Reserve for Contingency	\$70,000	\$25,000	(\$45,000)	-64.29%	-\$5,000
	Add to Unassigned Prev Year Bal	\$180,000	\$180,000	\$0	0.00%	\$191,258
R9901.9E&A	Transfer to Equip & Apparatus Reserve	\$350,000	\$300,000	(\$50,000)	-14.29%	\$355,000
R9901.9L&B	Transfer to Land & Building Reserve	\$150,000	\$200,000	\$50,000	33.33%	\$150,000
	Total Transfers to Reserve Funds	\$500,000	\$500,000	\$0	0.00%	\$505,000
	Total Removed from Reserve Funds	(\$1,300,000)	(\$870,000)	(\$430,000)	nm	\$0
TOTAL NET BUDGET		\$3,402,282	\$3,890,049	\$487,767	14.34%	\$2,560,989
	\$2,684,057	APPROX. MAX. BUDGET @ \$2.077/\$1,000 w/o \$ from reserves				
	\$0	TOTAL DEBT OUTSTANDING 8/31/2017				
	\$1,290,994,017	TOTAL ASSESSED VALUATION - Increase = 1.82%				
	\$2,749	2018 TAX RATE PER THOUSAND 12.65%				
NOTES:	1 Tentative assessed value - no pilot programs for 2018		\$1,290,994,017			
	2 2018 Proposed Tax Levy		\$3,548,636			
	3 2018 deposits to "Fund Balance" will bring balances for General Fund in line with 2/2016 GF Fund Balance Policy					