

**2019 PROPOSED BUDGET**

**FISHERS FIRE DISTRICT**

TOWN OF VICTOR - COUNTY OF ONTARIO

Approved \_\_\_\_\_

Commissioner - Herb \_\_\_\_\_

Commissioner - Johnson \_\_\_\_\_

Commissioner - Fischer \_\_\_\_\_

Commissioner - Mann \_\_\_\_\_

Commissioner - Holden \_\_\_\_\_

SUMMARY OF BUDGET					
Appropriations				\$4,716,984	
Less:					
	Estimated Revenues w/o Taxes		\$98,201		
	Estimated Unexpended Balance		\$0		
Total Estimated Revenues and Unexpended Balance				\$98,201	
<b>Total to be Raised by Real Property Taxes</b>				<b>\$4,618,783</b>	
 2019 TAX RATE PER THOUSAND OF ASSESSED VALUE				 <b>\$3.450</b>	
ESTIMATED REVENUES					
		Actual Revenues 2017	Budget As Modified 2018	Preliminary Estimate 2019	Proposed Budget 2019
A1001	Real Property Taxes	\$3,091,603	\$3,584,722	\$4,618,783	\$4,618,783
A2401	Interest and Earnings	\$1,537	\$2,639	\$2,636	\$2,636
A2410	Rentals	\$0	\$0	\$0	\$0
A2665	Sales of Apparatus and Equipment	\$75,000	\$0	\$0	\$0
A2701	Refund of Expenditures	\$73	\$0	\$0	\$0
A2705	Gifts and Donations	\$0	\$0	\$0	\$0
A2770	Miscellaneous (specify): Insurance Recovery	(\$2,404)	\$0	\$0	\$0
A4389	Federal Aid other Public Safety	\$0	\$295,513	\$35,565	\$35,565
A5031	Transfer from Capital Fund	\$0	\$0	\$0	\$0
A5031	Transfer from Designated Reserves	\$0	\$840,000	\$60,000	\$60,000
<b>TOTALS</b>		<b>\$3,165,809</b>	<b>\$4,722,874</b>	<b>\$4,716,984</b>	<b>\$4,716,984</b>
Modified					

FISHERS FIRE DISTRICT

APPROPRIATIONS		Actual Expense 2017	Budget As Modified 2018	Preliminary Estimate 2019	Proposed Budget 2019
	Salary - Treasurer & Asst Treasurer	\$31,750	\$35,000	\$42,000	\$42,000
	Salary - Other (specify)	\$825,487	\$1,652,398	\$2,157,839	\$2,157,839
	Benefits & Taxes not listed below	\$86,059	\$208,467	\$127,064	\$127,064
		\$0			\$0
A3410.1	Total Personal Services	\$943,296	\$1,895,865	\$2,326,903	\$2,326,903
A3410.2	Capital Expenditures	\$1,146,556	\$1,005,225	\$223,600	\$223,600
A3401.4	Contractual Expenditures	\$358,748	\$473,930	\$546,030	\$546,030
A1930.4	Judgments and Claims	\$0	\$0	\$0	\$0
A9010.8	State Retirement System	\$93,953	\$161,901	\$374,730	\$374,730
A9030.8	Social Security	\$47,643	\$142,856	\$175,938	\$175,938
A9025.8	LOSAP	\$23,644	\$19,500	\$31,000	\$31,000
A9045.8	Life Insurance	\$8,761	\$5,000	\$5,000	\$5,000
A9060.8	Hospital/Medical/Accid. Insurance	\$74,311	\$313,597	\$353,784	\$353,784
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	\$205,000	\$180,000	\$180,000
	<b>TOTALS</b>	\$3,091,911	\$4,722,874	\$4,716,984	\$4,716,984
	<b>NET</b>	\$73,898	\$0	\$0	\$0

Actual

<b>COMPUTATION OF STATUTORY SPENDING LIMITATION</b>		
Assessed Rolls Full Valuation from 2017 used for 2018 budget	\$1,290,331,517	
Less first million of full valuation	(\$1,000,000)	
Excess over first million of full valuation	\$1,289,331,517	
Multiply excess by One Mill	\$0.001	stay same
Expenditures permitted on full valuation over first million	\$1,289,332	
Add expenditures permitted on first million	\$2,000	stay same
<b>Statutory spending limitation for 2019</b>	<b>\$1,291,332</b>	
<b>Add exclusions from spending limitation</b>		
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	\$2,653,623	
5. Districts contribution to NYS and local retirement system.	\$374,730	
6. Payments for county self-insurance plan	\$13,799	
7. Insurance premiums for VFBL and workers comp.	\$0	
8. Payments required to fund service awards for volunteers	\$35,020	
9. Cost of blanket accident insurance for volunteers against injury or death	\$4,000	
10. Certain payments for paid firefighters disabled while performing duties	\$0	
11. Districts contribution for social security	\$175,938	
12. Pmt of Principal & Interest on Tax Anticipation Notes for New Fire Dist.		
13. Payment of compromised claims and judgments	\$0	
14. Cost of insurance secured to indemnify the District	\$35,020	
15. Pmts of monies awarded to individuals	\$0	
16. Cost of fuel for the fire district's emergency vehicles	\$36,000	
17. Cost of annual independent audits	\$6,000	
18. Appropriation to reserve funds established to gen muni law	\$500,000	
19. District contribution to state unemployment for paid employees	\$8,265	
20. Amounts received from fire protection contracts	\$0	
21. Use of gift proceeds	\$0	
22. Use of insurance proceeds rec'd for loss & theft	\$0	
23. Use of premiums for sale of District obligations	\$0	
24. Cost of insurance for Cancell Law	\$3,600	
25. Expenditures from reserve funds established to gen muni law	\$60,000	
<b>Additions to statutory spending limitation for 2019</b>	<b>\$3,905,994</b>	
<b>Less Net Budget Appropriations</b>		
	\$4,656,984	
<b>Less Expenditures from reserve funds</b>		
	\$60,000	
<b>Statutory Spending Limitation Margin</b>	<b>\$480,342</b>	

105009		Modified 2018 Budget	2019 Budget	Variance	Percent	Actual 2017
A3410.101	Personal Service - Treasurer & Assistant Treasurer	\$35,000	\$42,000	\$7,000	20.00%	\$31,750
A3410.101	Personal Service - FT Paid Admin/Chief	\$180,000	\$100,000	(\$80,000)	-44.44%	\$0
A3410.102	Personal Service - Support Staff	\$15,000	\$15,000	\$0	0.00%	\$1,630
A3410.103	Personal Service - FMH/Drivers	\$52,760	\$56,285	\$3,525	6.68%	\$49,991
A3410.104	Personal Service - Firefighters	\$1,584,638	\$2,086,554	\$501,916	31.67%	\$789,093
<b>Total Salaries:</b>		<b>\$1,867,398</b>	<b>\$2,299,839</b>	<b>\$432,441</b>	<b>23.16%</b>	<b>\$872,464</b>
A9010.8	State Retirement System	\$161,901	\$374,730	\$212,829	131.46%	\$76,927
A9030.8	Social Security	\$142,856	\$175,938	\$33,082	23.16%	\$64,264
A9060.8	Hospital/Med/Accid. Insurance	\$313,597	\$353,784	\$40,187	12.81%	\$128,220
A9085.8	Unemployment Insurance	\$6,660	\$8,265	\$1,605	24.10%	\$2,648
A9085.8	OC Workers Compensation Insurance	\$16,807	\$13,799	(\$3,008)	-17.90%	\$7,916
A9085.8	Supp. Benefit Payments/Payroll Service	\$5,000	\$5,000	\$0	0.00%	\$6,764
<b>Employer Costs:</b>		<b>\$646,821</b>	<b>\$931,516</b>	<b>\$284,695</b>	<b>44.01%</b>	<b>\$286,739</b>
<b>Total Personal Service w/o Grant A3410.100:</b>		<b>\$2,514,219</b>	<b>\$3,231,354</b>	<b>\$717,136</b>	<b>28.52%</b>	<b>\$1,159,203</b>
<b>200 accounts - Capital Items - Greater than \$1,000 and/or 5 year or longer expected life</b>						
A3410.202	Fire Equipment - Current Year's Taxes	\$49,625	\$40,900	(\$8,725)	-17.58%	\$34,797
A3410.202	Fire Equipment - From Reserves/Grants	\$840,000	\$0	(\$840,000)	-100.00%	\$64,441
A3410.203	Building Improvement - Current Year's Taxes	\$103,000	\$90,000	(\$13,000)	-12.62%	\$74,304
A3410.203	Building Improvement - From Reserves/Grants	\$0	\$60,000	\$60,000	nm	\$36,066
A3410.204	Office Equipment/Info Managmnt Capital	\$0	\$2,000	\$2,000	nm	\$11,384
A3410.205	Communication Equipment - Current Year's Taxes	\$9,600	\$20,600	\$11,000	nm	\$11,255
A3410.205	Communication Equipment - From Reserves	\$0	\$0	\$0	nm	\$0
A3410.206	FMS Equipment	\$3,000	\$10,100	\$7,100	236.67%	\$3,375
A3410.207	Building Furnishings	\$0	\$0	\$0	nm	\$9,022
<b>Total Capital Expense A3410.200:</b>		<b>\$1,005,225</b>	<b>\$223,600</b>	<b>(\$781,625)</b>	<b>-77.76%</b>	<b>\$244,644</b>
<b>400 accounts - Expense Items - Less than \$1,000 and/or shorter than 5 year expected life</b>						
<b>Administrative</b>						
A3410.404	Office Equipment/Info Management Expensed	\$4,000	\$4,000	\$0	0.00%	\$527
A3410.410	Office and General Administrative	\$3,000	\$4,400	\$1,400	46.67%	\$3,193
A3410.411	Public Relations/Recruitment	\$15,000	\$15,000	\$0	0.00%	\$13,967
A3410.412	Association Dues	\$2,000	\$2,800	\$800	40.00%	\$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	\$31,000	\$11,000	55.00%	\$17,128
A3410.416	Audit, Legal and Consulting Fees	\$20,000	\$57,000	\$37,000	185.00%	\$21,091
A3410.417	Lease of Office Equipment	\$0	\$0	\$0	nm	\$4,617
		<b>\$65,100</b>	<b>\$115,300</b>	<b>\$50,200</b>	<b>77.11%</b>	<b>\$62,857</b>
<b>Buildings &amp; Grounds</b>						
A3410.403	Buildings & Grounds Improvements Expensed	\$2,000	\$5,250	\$3,250	162.50%	\$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	\$18,000	\$3,000	20.00%	\$25,245
A3410.422	Ftu/Rental Property Exp	\$3,000	\$0	(\$3,000)	-100.00%	\$2,065
A3410.423	Maintenance of Alarm System	\$5,000	\$2,500	(\$2,500)	-50.00%	\$6,548
A3410.424	Trash/Lawn Care/ Snow Removal	\$11,000	\$24,500	\$13,500	122.73%	\$13,896
		<b>\$83,000</b>	<b>\$97,250</b>	<b>\$14,250</b>	<b>17.17%</b>	<b>\$76,951</b>
<b>Communication</b>						
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	\$11,000	\$1,000	10.00%	\$10,212
A3410.432	Maintenance of Communication Equipment	\$4,000	\$7,000	\$3,000	75.00%	\$2,427
A3410.435	Interhouse Communication & Tower Rental	\$0	\$0	\$0	nm	\$3,709
		<b>\$20,000</b>	<b>\$24,000</b>	<b>\$4,000</b>	<b>20.00%</b>	<b>\$20,602</b>
<b>Equipment &amp; Apparatus</b>						

FISHERS FIRE DISTRICT

105009		Modified 2018 Budget	2019 Budget	Variance	Percent	Actual 2017
A3410.402	Equipment and Apparatus Expensed	\$9,230	\$32,610	\$23,380	253.30%	\$34,424
A3410.406	EMS Equipment Expensed	\$2,500	\$2,500	\$0	0.00%	\$1,190
A3410.408	Fire Police Equipment Expensed	\$100	\$100	\$0	0.00%	\$0
A3410.471	Repair of Equipment and Apparatus	\$85,000	\$81,700	(\$3,300)	-3.88%	\$125,004
A3410.472	Vehicle Fuel	\$24,000	\$36,000	\$12,000	50.00%	\$16,894
A3410.473	Firematic Supplies	\$12,000	\$12,000	\$0	0.00%	\$2,297
A3410.475	EMS Consumables/Maintenance	\$7,500	\$11,000	\$3,500	46.67%	\$5,459
A3410.476	Hose Testing	\$3,500	\$16,000	\$12,500	357.14%	\$3,044
		\$143,830	\$191,910	\$48,080	33.43%	\$188,311
<b>Insurance</b>						
A3410.490	Insur. Comprehensive Property & Casualty	\$31,000	\$35,020	\$4,020	12.97%	\$27,594
A3410.493	Vol. Cancer Act.	\$0	\$3,600	\$3,600	nm	\$0
A3410.494	Insurance - Life	\$4,000	\$4,000	\$0	0.00%	\$2,999
		\$35,000	\$42,620	\$7,620	21.77%	\$30,593
<b>Meetings &amp; Conventions</b>						
A3410.440	Conventions	\$7,000	\$15,200	\$8,200	117.14%	\$5,350
A3410.441	Local Meetings and Mileage	\$2,000	\$2,000	\$0	0.00%	\$2,136
		\$9,000	\$17,200	\$8,200	91.11%	\$7,486
<b>Personel - Training, Physicals &amp; Alarms</b>						
A3410.450	Fire Prevention & Education	\$5,000	\$5,000	(\$0)	0.00%	\$664
A3410.451	Fire Training	\$80,000	\$26,750	(\$53,250)	-66.56%	\$37,792
A3410.452	LOSAP - expenses	\$4,500	\$11,000	\$6,500	144.44%	\$3,794
A90258	LOSAP - Transfer to Trust Fund	\$15,000	\$20,000	\$5,000	33.33%	\$10,000
A3410.453	Drills & Emrgcy Refr/Insp Dnr	\$5,500	\$3,000	(\$2,500)	-45.45%	\$4,328
A3410.455	Paid Employee/ Vol. Clothing	\$22,000	\$13,500	(\$8,500)	-38.64%	\$16,612
A3410.456	Fitness Program	\$500	\$2,500	\$2,000	400.00%	\$41
A3410.458	Physicals/Wellness/Background Checks	\$10,000	\$12,000	\$2,000	20.00%	\$5,853
		\$142,500	\$93,750	(\$48,750)	-34.21%	\$79,084
<b>Total Contractual Exp. A3410.400</b>		<b>\$498,430</b>	<b>\$582,030</b>	<b>\$83,600</b>	<b>16.77%</b>	<b>\$465,885</b>
A9710.701	Interest on Bonds	\$0	\$0	\$0	0.00%	
A9710.601	Redemption of Bonds	\$0	\$0	\$0	0.00%	
<b>Total Debt Related Accts</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>
<b>Add to Reserve for Contingency</b>		<b>\$25,000</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>-100.00%</b>	<b>-\$5,000</b>
<b>Add to Unassigned Prev Year Bal</b>		<b>\$180,000</b>	<b>\$180,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$191,258</b>
R9901.9E&A	Transfer to Equip & Apparatus Reserve	\$300,000	\$300,000	\$0	0.00%	\$355,000
R9901.9L&B	Transfer to Land & Building Reserve	\$200,000	\$200,000	\$0	0.00%	\$150,000
<b>Total Transfers to Reserve Funds</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$505,000</b>
<b>Total Removed from Reserve Funds</b>		<b>(\$840,000)</b>	<b>(\$60,000)</b>	<b>(\$780,000)</b>	<b>nm</b>	<b>\$0</b>
<b>TOTAL NET BUDGET</b>		<b>\$3,882,874</b>	<b>\$4,656,984</b>	<b>\$774,111</b>	<b>19.94%</b>	<b>\$2,560,989</b>
\$3,757,453.23		APPROX. MAX. BUDGET @ 2018 rate of \$2.778/\$1,000 w/o \$ from reserves				
\$0		TOTAL DEBT OUTSTANDING 8/31/2018				
\$1,338,756,156		TOTAL ASSESSED VALUATION - Increase = 3.75%				
\$3.450		2019 TAX RATE PER THOUSAND - Increase = 24.19%				
NOTES: 1. Tentative assessed value - no pilot programs for 2.		\$1,338,756,136				
2. 2019 Proposed Tax Levy		\$4,618,783				
3. 2019 deposits to "Fund Balance" will bring balances for General Fund in line with 2/16 GP Fund Balance Policy						