

Victor Fire District 2022 Proposed Budget

Budget Code	Category	2021 Budget	2022 Proposed	Variance	% Chg
<u>A3410.1</u>	<u>Personal Services</u>				
A3410.1	Personal Services	\$ 334,500.00	\$ 243,000.00	\$ (91,500.00)	-27%
A9010.8	State Retirement System		\$ 3,500.00	\$ 3,500.00	<i>new</i>
A9015.8	Fire & Police Retirement System		\$ 6,000.00	\$ 6,000.00	<i>new</i>
A9030.8	Social Security (FICA)		\$ 20,000.00	\$ 20,000.00	<i>new</i>
A9040.8	Workers' Compensation		\$ 1,000.00	\$ 1,000.00	<i>new</i>
A9045.8.1	Cancer Gap Insurance		\$ 5,000.00	\$ 5,000.00	<i>moved</i>
A9045.8.2	Group Life Coverage		\$ 4,000.00	\$ 4,000.00	<i>moved</i>
A9050.8	Unemployment Insurance		\$ 1,000.00	\$ 1,000.00	<i>new</i>
A9060.8	Hospital & Medication Insurance		\$ 91,000.00	\$ 91,000.00	<i>new</i>
A9089.8	EAP		<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>	<i>moved</i>
		\$ 334,500.00	\$ 375,500.00	\$ 41,000.00	12%
<u>A3410.4</u>	<u>Contractual Expenditures</u>				
A3410.401	Utilities				
A3410.401.1	Electric	\$ 18,000.00	\$ 17,000.00	\$ (1,000.00)	-6%
A3410.401.2	Natural Gas	\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	-17%
A3410.401.3	Internet/Cable	\$ 800.00	\$ -	\$ (800.00)	-100%
A3410.401.4	Sewer	\$ 350.00	\$ 350.00	\$ -	0%
A3410.401.5	Telephone	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%
A3410.401.6	Trash		\$ -	\$ -	
A3410.401.7	Water	\$ 750.00	\$ 500.00	\$ (250.00)	-33%
A3410.401.8	MDT Wireless Fees	\$ 4,500.00	\$ 4,500.00	\$ -	0%
A3410.401.9	Cell Telephone Reimbursement	\$ 5,300.00	\$ 5,500.00	\$ 200.00	4%
A3410.401.10	Contingency	<u>\$ -</u>	<u>\$ 1,500.00</u>	<u>\$ 1,500.00</u>	<u>#DIV/0!</u>
		\$ 43,700.00	\$ 42,350.00	\$ (1,350.00)	-3%
A3410.402	Insurance				
A3410.402.1	Insurance - Accident & Sickness	\$ 7,250.00	\$ 7,000.00	\$ (250.00)	-3%
A3410.402.2	Insurance - Cancer (** transferring to .8)	\$ 3,500.00	\$ -	\$ (3,500.00)	-100%
A3410.402.3	Insurance - Liability	\$ 18,500.00	\$ 16,000.00	\$ (2,500.00)	-14%
A3410.402.4	Insurance - VFBL (** transferring to .8)		\$ -	\$ -	
A3410.402.5	Insurance - WCB (** transferring to .8)	<u>\$ 450.00</u>	<u>\$ -</u>	<u>\$ (450.00)</u>	<u>-100%</u>
		\$ 29,700.00	\$ 23,000.00	\$ (6,700.00)	-23%

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A3410.403 Operational Expenses

A3410.403.1	Apparatus Fuel/ Gas/ Oil	\$ 7,500.00	\$ 7,500.00	\$ -	0%
A3410.403.4	Refreshments - drills & calls	\$ 1,200.00	\$ 1,000.00	\$ (200.00)	-17%
A3410.403.5.1	Repair - equipment	\$ 3,000.00	\$ 2,000.00	\$ (1,000.00)	-33%
A3410.403.5.2	Repair - radio	\$ 8,000.00	\$ 6,000.00	\$ (2,000.00)	-25%
A3410.403.5.3	Repair - small engines & maintenance	\$ 750.00	\$ 600.00	\$ (150.00)	-20%
A3410.403.6.1	Responder Alert Software	\$ 850.00	\$ 680.00	\$ (170.00)	-20%
A3410.403.6.2	MDT software license	\$ 1,750.00	\$ 1,600.00	\$ (150.00)	-9%
A3410.403.7	Service Annual Breathing air Compressor	\$ 4,000.00	\$ 4,000.00	\$ -	0%
A3410.403.8	Small Engine Gas and oil	\$ 750.00	\$ 500.00	\$ (250.00)	-33%
A3410.403.9.1	Testing - Annual Aerial and Ladders	\$ 1,700.00	\$ 1,700.00	\$ -	0%
A3410.403.9.2	Testing - Annual Hose	\$ 2,200.00	\$ 2,200.00	\$ -	0%
A3410.403.9.3	Testing - Annual Hydraulic Tools	\$ 3,500.00	\$ 4,000.00	\$ 500.00	14%
A3410.403.9.4	Testing- Annual PPE inspection, repairs	\$ 5,500.00	\$ 5,000.00	\$ (500.00)	-9%
A3410.403.9.5	Testing - Annual SCBA inspections	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	100%
A3410.403.10	Training - EMS	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	100%
A3410.403.11	Training - Fire	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50%
A3410.403.11.1	Training - Target Training Solutions	\$ 4,200.00	\$ 4,200.00	\$ -	0%
A3410.403.11.2	Training - NYS Fire Academy	\$ 1,000.00	\$ 1,000.00	\$ -	0%
A3410.403.11.3	Training - FDIC	\$ 10,000.00	\$ 11,000.00	\$ 1,000.00	10%
A3410.403.11.4	Training - Training Equipment	\$ 500.00	\$ 2,500.00	\$ 2,000.00	400%
A3410.403.11.5	Training - Conferences/ Trade Shows	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33%
A3410.403.11.7	Training - Crash Course	\$ 6,000.00	\$ 3,000.00	\$ (3,000.00)	-50%
A3410.403.12	Training - Other	\$ 2,500.00	\$ 3,000.00	\$ 500.00	20%
A3410.403.13	Training - Paid FF	\$ 6,000.00	\$ 6,000.00	\$ -	0%
A3410.403.15	Thruway - Tolls	\$ -	\$ 100.00	\$ 100.00	new
		\$ 77,400.00	\$ 78,080.00	\$ 680.00	1%

A3410.404 Apparatus Maintenance

A3410.404.1	Engine 2711	\$ 9,000.00	\$ 8,000.00	\$ (1,000.00)	-11%
A3410.404.2	Engine 2712	\$ 3,500.00	\$ 9,000.00	\$ 5,500.00	157%
A3410.404.3	Brush Truck 2751	\$ 7,500.00	\$ 5,000.00	\$ (2,500.00)	-33%
A3410.404.4	Utility Truck 2761	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00	17%

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A3410.404.5	UTV 2762 & Trailers	\$ 1,000.00	\$ 1,000.00	\$ -	0%
A3410.404.6	Rescue 2771	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	11%
A3410.404.7	Quint 2781	\$ 15,000.00	\$ 9,000.00	\$ (6,000.00)	-40%
A3410.404.8	Chief Vehicles	\$ 3,500.00	\$ 5,000.00	\$ 1,500.00	43%
A3410.404.9	Contingency	\$ -	\$ 5,000.00	\$ 5,000.00	#DIV/0!
A3410.404.10	Buffalo	\$ -	\$ 500.00	\$ 500.00	new
		\$ 54,500.00	\$ 59,500.00	\$ 5,000.00	9%

A3410.405 Equipment Expenses

A3410.405.1.1	EMS Supplies	\$ 2,500.00	\$ 1,000.00	\$ (1,500.00)	-60%
A3410.405.1.2	EMS Equipment	\$ 2,000.00	\$ 2,000.00	\$ -	0%
A3410.405.2	Equipment - Loose	\$ 5,500.00	\$ 6,500.00	\$ 1,000.00	18%
A3410.405.3	Fire Police Equipment	\$ 750.00	\$ 500.00	\$ (250.00)	-33%
A3410.405.4.1	Gear - PPE	\$ 32,000.00	\$ 30,000.00	\$ (2,000.00)	-6%
A3410.405.4.2	Gear - Other PPE	\$ 10,000.00	\$ 7,500.00	\$ (2,500.00)	-25%
A3410.405.4.3	Gear - SCBA	\$ 2,000.00	\$ 10,000.00	\$ 8,000.00	400%
A3410.405.5	Hand Tools			\$ -	
A3410.405.6	Hose	\$ 2,500.00	\$ 3,500.00	\$ 1,000.00	40%
A3410.405.7	Safety Supplies (Water, rehab)	\$ 1,200.00	\$ 750.00	\$ (450.00)	-38%
A3410.405.8.1	Uniforms - Dress	\$ 2,000.00	\$ 1,800.00	\$ (200.00)	-10%
A3410.405.8.2	Uniforms - Work	\$ 3,600.00	\$ 3,600.00	\$ -	0%
A3410.405.9	Pagers	\$ 4,000.00	\$ 3,500.00	\$ (500.00)	-13%
A3410.405.10	Radios	\$ 15,000.00	\$ 25,000.00	\$ 10,000.00	67%
		\$ 83,050.00	\$ 95,650.00	\$ 12,600.00	15%

A3410.406 Buildings/Grounds Maintenance

A3410.406.1.1	Alarm System - Inspection	\$ 900.00	\$ 900.00	\$ -	0%
A3410.406.1.2	Alarm System - Monitoring	\$ 1,000.00	\$ 1,000.00	\$ -	0%
A3410.406.2	Appliance Maintenance	\$ 500.00	\$ 750.00	\$ 250.00	50%
A3410.406.3	Building Access Contract	\$ 4,100.00	\$ 4,250.00	\$ 150.00	4%
A3410.406.4	Building Lease	\$ 205,000.00	\$ 208,000.00	\$ 3,000.00	1%
A3410.406.5	Building Maintenance and Repair	\$ 20,000.00	\$ 60,000.00	\$ 40,000.00	200%
A3410.406.6	Elevator Inspection	\$ 1,500.00	\$ 1,250.00	\$ (250.00)	-17%
A3410.406.7	Fire Extinguisher Inspections	\$ 600.00	\$ 750.00	\$ 150.00	25%

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A3410.406.8	Generator Inspection & Maintenance	\$ 600.00	\$ 750.00	\$ 150.00	25%
A3410.406.9	Grounds Maintenance	\$ 45,000.00	\$ 4,000.00	\$ (41,000.00)	
A3410.406.10	HVAC Inspection & Maintenance	\$ 8,000.00	\$ 8,500.00	\$ 500.00	6%
A3410.406.11	Maintenance Supplies	\$ 2,500.00	\$ 4,000.00	\$ 1,500.00	60%
A3410.406.12	Pest Control		\$ 750.00	\$ 750.00	
A3410.406.13	Roof Repair			\$ -	
A3410.406.14	Snow Removal			\$ -	
A3410.406.15	Sprinkler System Testing	\$ 500.00	\$ 600.00	\$ 100.00	20%
A3410.406.16	Contingency	\$ 5,000.00	\$ 5,000.00	\$ -	0%
A3410.406.17	Kitchen Hood Cleaning		\$ 1,100.00		new
A3410.406.18	Floor re-waxing	<u>\$ -</u>	<u>\$ 2,500.00</u>	<u>\$ 2,500.00</u>	new
		\$ 295,200.00		\$ 304,100.00	\$ 8,900.00 3%
 A3410.407 LOSAP					
A3410.407.1	Annual Program Contribution	<u>\$ 30,000.00</u>	<u>\$ 30,000.00</u>	\$ -	0%
		\$ 30,000.00		\$ 30,000.00	\$ - 0%
 A3410.408 Administrative Expenses					
A3410.408.1	Accountant/ Audit	\$ 13,000.00	\$ 15,000.00	\$ 2,000.00	15%
A3410.408.2.1	Association Dues - Assn of Fire Districts	\$ 600.00	\$ 500.00	\$ (100.00)	-17%
A3410.408.2.2	Association Dues - Ontario County Fire Chi	\$ 64.00	\$ 64.00	\$ -	0%
A3410.408.2.5	Association Dues - IAFC	\$ 300.00	\$ 300.00	\$ -	0%
A3410.408.2.5	Association Dues - MCFMIA		\$ 50.00	\$ 50.00	new
A3410.408.3.1	Attorney	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00	50%
A3410.408.3.2	Attorney - Special Projects (HR)		\$ 2,500.00	\$ 2,500.00	new
A3410.408.4.1	Computers - Hardware replacement	\$ 7,000.00	\$ 6,500.00	\$ (500.00)	-7%
A3410.408.4.2	Computers - Software	\$ 1,750.00	\$ 3,000.00	\$ 1,250.00	71%
A3410.408.4.3	Computers - MDT	\$ 2,500.00	\$ 4,000.00	\$ 1,500.00	60%
A3410.408.4.4	Computer support contract	\$ 15,000.00	\$ 15,900.00	\$ 900.00	6%
A3410.408.5	Copier & copier supplies	\$ 2,500.00	\$ 2,500.00	\$ -	0%
A3410.408.6	General District Expenses	\$ 1,000.00	\$ 750.00	\$ (250.00)	-25%
A3410.408.7	Election Expenses	\$ 750.00	\$ 1,000.00	\$ 250.00	33%
A3410.408.8	Employee Assist Program (** trans to .8)	\$ 1,200.00	\$ -	\$ (1,200.00)	-100%
A3410.408.10	Medical Exams	\$ 12,000.00	\$ 10,500.00	\$ (1,500.00)	-13%

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A3410.408.11	Office Supplies and Equipment	\$ 8,500.00	\$ 5,000.00	\$ (3,500.00)	-41%
A3410.408.12	Postage	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50%
A3410.408.13	Payroll Services	\$ 2,000.00	\$ 3,250.00	\$ 1,250.00	63%
A3410.408.14	NFRIS & Records Software Service & Supp	\$ 3,500.00	\$ 6,000.00	\$ 2,500.00	71%
A3410.408.15	Public Notices	\$ 1,000.00	\$ 1,000.00	\$ -	0%
A3410.408.16.1	Recruitment & Retention - Advertising	\$ 1,500.00	\$ 2,500.00	\$ 1,000.00	67%
A3410.408.16.2	Recruitment & Retention - Clothing	\$ 5,000.00	\$ 15,000.00	\$ 10,000.00	200%
A3410.408.16.3	Recruitment & Retention - Award Program	\$ 10,000.00	\$ -	\$ (10,000.00)	-100%
A3410.408.17	Trade Journal Subscriptions	\$ 500.00	\$ 125.00	\$ (375.00)	-75%
A3410.408.18	Fire District Formation Expense Reimburs	<u>\$ 10,500.00</u>	<u>\$ 10,500.00</u>	<u>\$ -</u>	0%
		\$ 111,164.00	\$ 121,439.00	<u>\$ 10,275.00</u>	9%
A3410.9	Reserve Funds				
A3410.901	Apparatus Repair & Replacement	\$ 200,000.00	\$ 200,000.00	\$ -	0%
A3410.902	Building Repair & Replacement	\$ 30,000.00	\$ 5,000.00	\$ (25,000.00)	-83%
A3410.903	Equipment Repair & Replacement	\$ 33,000.00	\$ 30,000.00	\$ (3,000.00)	-9%
A3410.904	Emergency Repair	<u>\$ 20,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ (10,000.00)</u>	-50%
		\$ 283,000.00	\$ 245,000.00	<u>\$ (38,000.00)</u>	-13%
Total Appropriations		\$ 1,342,214.00	<u>\$ 1,374,619.00</u>	<u>\$ 32,405.00</u>	2.41%
Revenues - All Sources					
A 1001	Tax Levy	\$ 1,342,214.00	\$ 1,373,919.00		
A 2401	Interest Revenue (Operating Account)		\$ 200.00		
A 2402	Sale of Apparatus				
A 2705	Donation/gift		\$ 500.00		
A 2770	Unclassified - FOIL fees				

Computation of Statutory Spending Limitation

Assessed Valuation	\$ 933,187,653.00
Equalization Rate (AV * ER)	99%
Full Valuations (2021 rolls)	\$ 942,613,790.91
Less first million of full valuation	\$ 1,000,000.00
Excess over first million of full valuation	\$ 941,613,790.91
Multiply excess by one million	0.001
Expenditures permitted on full valuation over first million	\$ 941,613.79
Add expenditures permitted on first million	\$ 2,000.00
Statutory Spending Limitation for 2022	\$ 943,613.79
Add Exclusions from Spending Limitation	\$ 689,000.00
Sum of Statutory Spending Limitation, etc.	\$ 1,632,613.79
Less Budget Appropriations	\$ 1,374,619.00
Statutory Spending Limitation Margin	\$ 257,994.79

Added Exclusions from spending limitation

1. Payments for hydrant maintenance	\$	-
2. Payments for lease of water supply	\$	-
3. Principal and interest on bonds, notes, etc.	\$	-
4. Compensation of paid district officers and FF & benefits	\$	334,000.00
5. Contributions to NYSL Retirement	\$	9,500.00
6. Payments through county self-insurance	\$	1,000.00
7. Payments related to VFBL & Workmans Comp	\$	1,000.00
8. Payments for vol. service awards (LOSAP)	\$	30,000.00
9. Payments for volunteer FF insurance	\$	4,000.00
10. Payments related to vol. FF injury claims		
11. Contribution to Social Security	\$	20,000.00
12. Payment of principal & interest for tax anticip. Notes	\$	-
13. Payment of claims & judgements	\$	-
14. Payment of vehicle indemnification insurance	\$	16,000.00
15. Payment of monetary awards		
16. Payment for fuel costs for emergency vehicles	\$	7,500.00
17. Cost of independent audits	\$	15,000.00
18. Appropriations to reserve funds	\$	245,000.00
19. Contribution to unemployment insurance	\$	1,000.00
20. Amounts received for fire protection, etc.	\$	-
21. Use of gift proceeds	\$	-
22. Use of insurance proceeds received for loss/damage	\$	-
23. Use of premiums for sale of District obligations	\$	-
24. Cost of cancer benefit law	\$	5,000.00
25. Expenditures from reserve funds		<u>0</u>
Additions to Statutory Spending Limitation	\$	689,000.00

Fund Balance Information Sheet

\$156,644.00 General Fund Value in 2020 (estimated from 2021 audit)
\$1,342,214.00 2021 General Fund revenue -taxes
\$636.80 2021 General Fund revenue - interest, donations, unclassified (through 8/31/21)
(\$283,000.00) Transfer of Funds to reserve accounts, per 2021 adopted budget
\$50,433.00 Transfer of funds from apparatus reserve (Resolution #2021-0051)
\$75,000.00 Transfer of funds from building reserve (Resolution #2021-0063)
(\$1,052,346.10) 2021 General Fund Expenses (estimated as of 9/14/2021)
(\$100,000.00) *Transfer of funds to reserve accounts (anticipated, not yet recommended)*

\$189,581.70 General Fund Unassigned Balance Estimated for 12/31/2021

Reserve Funds - Estimated Fund Balance on 12/31/2021

\$270,000.00 A3410.901 Apparatus Repair & Replacement
\$234,200.00 A3410.902 Building Repair & Replacement
\$68,000.00 A3410.903 Equipment Repair & Replacement
\$40,000.00 A3410.904 Emergency Repair

\$612,200.00 Total Estimated Reserve Funds Balance

Tax Cap Calculation - informational only

Data copied from NYS Comptrollers' online portal

Tax Levy Limits before adjustments

Real Property Tax Levy FYE 2021	\$	1,342,214.00
Tax Cap Reserve Offset from 2020		\$0
Total Tax Cap Reserve Amt from 2021	\$	-
Tax Base Growth Factor		1.0077
PILOTs receivable FYE 2021	\$	-
Tort Exclusion Amount Claimed in FYE 2021	\$	-
Allowable Levy Growth Factor		1.02
PILOTs receivable FYE 2022	\$	-
Available Carryover from FYE 2021	\$	20,517.00
Tax Levy Limits before adjustments	\$	1,400,117.00

Exclusions/ Adjustments

Tort Exclusion	\$	-
Teachers' Retirement System Exclusion	\$	-
Employees' Retirement System Exclusion	\$	-
Police & Fire Retirement System Exclusion	\$	-
Exclusions/ Adjustments	\$	-

FYE 2021 Tax Levy Limit, Adjusted	\$	1,400,117.00
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Proposed FYE 2022 Tax Levy	\$	1,373,919.00
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Amount under (over) cap limit	\$	26,198.00
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