

Victor Fire District 2024 Proposed Budget

Budget Code	Category	2023 Budget	2024 Proposed	Variance	% Chg
<u>A3410.1</u>	<u>Personal Services</u>				
A3410.1	Personal Services	\$ 249,000.00	\$ 303,000.00	\$ 54,000.00	22%
A9010.8	State Retirement System	\$ 12,000.00	\$ 20,000.00	\$ 8,000.00	67%
A9016.8	Fire Retirement System	\$ 11,000.00	\$ 22,000.00	\$ 11,000.00	100%
A9030.8	Social Security (FICA)	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00	25%
A9040.8	Workers' Compensation	\$ 600.00	\$ 865.00	\$ 265.00	44%
A9045.8.1	Cancer Gap Insurance	\$ 5,000.00	\$ 5,000.00	\$ -	0%
A9045.8.2	Group Life Coverage	\$ 4,000.00	\$ 4,000.00	\$ -	0%
A9050.8	Unemployment Insurance	\$ 1,850.00	\$ 2,000.00	\$ 150.00	8%
A9060.8	Hospital & Medication Insurance	\$ 85,000.00	\$ 95,000.00	\$ 10,000.00	12%
A9089.8	EAP	\$ 600.00	\$ 600.00	\$ -	0%
		\$ 389,050.00	\$ 477,465.00	\$ 88,415.00	
<u>A3410.2</u>	<u>Equipment & Capital Outlay</u>				
A3410.201	Apparatus, Vehicles & Mounted Equipment				
A3410.201.1	Apparatus	\$ -	\$ -	\$ -	#DIV/0!
A3410.201.2	Utility vehicles	\$ -	\$ -	\$ -	#DIV/0!
A3410.201.3	Hose & Ground Ladders	\$ 2,000.00	\$ 6,000.00	\$ 4,000.00	200%
		\$ 2,000.00	\$ 6,000.00	\$ 4,000.00	
A3410.202	Firefighting Tools & Loose Equipment				
A3410.202.1	Gear - PPE	\$ 28,000.00	\$ 36,000.00	\$ 8,000.00	29%
A3410.202.2	SCBA	\$ -	\$ -	\$ -	#DIV/0!
A3410.202.3	Rescue Tools	\$ -	\$ -	\$ -	#DIV/0!
A3410.202.4	Loose Equipment	\$ 7,000.00	\$ 8,500.00	\$ 1,500.00	21%
A3410.202.5	EMS Equipment	\$ 1,000.00	\$ 8,000.00	\$ 7,000.00	700%
		\$ 36,000.00	\$ 52,500.00	\$ 16,500.00	
A3410.203	Communications Equipment				
A3410.203.1	Pagers - Hardware replacement	\$ 3,500.00	\$ 3,500.00	\$ -	0%
A3410.203.2	Radios - Hardware replacement	\$ 20,000.00	\$ 22,500.00	\$ 2,500.00	13%
A3410.203.3	Computers - Hardware replacement	\$ 6,500.00	\$ 11,500.00	\$ 5,000.00	77%
A3410.203.4	MDTs - Hardware replacement	\$ 4,000.00	\$ 4,000.00	\$ -	0%

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			\$ 34,000.00		\$ 41,500.00		\$ 7,500.00	
A3410.204 Building								
	A3410.204.1	Building Mechanicals	\$ -		\$ 25,000.00		\$ 25,000.00	#DIV/0!
	A3410.204.2	Tools & Equipment	\$ -		\$ 1,000.00		\$ 1,000.00	#DIV/0!
	A3410.204.3	Furniture & Fixtures	\$ -		\$ 10,000.00		\$ 10,000.00	<i>new</i>
			\$ -		\$ -		\$ 36,000.00	\$ 36,000.00

A3410.4 Contractual Expenditures

A3410.401 Utilities

	A3410.401.1	Electric	\$ 24,000.00		\$ 25,000.00		\$ 1,000.00	4%
	A3410.401.2	Natural Gas	\$ 13,000.00		\$ 15,000.00		\$ 2,000.00	15%
	A3410.401.4	Sewer	\$ 350.00		\$ 400.00		\$ 50.00	14%
	A3410.401.5	Telephone	\$ 2,300.00		\$ 2,300.00		\$ -	0%
	A3410.401.6	Trash	\$ -		\$ 2,000.00		\$ 2,000.00	<i>new</i>
	A3410.401.7	Water	\$ 1,000.00		\$ 1,500.00		\$ 500.00	50%
	A3410.401.8	MDT Wireless Fees	\$ 3,700.00		\$ 4,000.00		\$ 300.00	8%
	A3410.401.9	Cell Telephone Reimbursement	\$ 5,100.00		\$ 6,750.00		\$ 1,650.00	32%
	A3410.401.10	Contingency	\$ 2,000.00		\$ 2,500.00		\$ 500.00	25%
			\$ 51,450.00		\$ 70,450.00		\$ 55,000.00	

A3410.402 Insurance

	A3410.402.1	Insurance - Accident & Sickness	\$ 6,500.00		\$ 2,750.00		\$ (3,750.00)	-58%
	A3410.402.2	Insurance - Liability	\$ 17,000.00		\$ 21,000.00		\$ 4,000.00	24%
	A3410.402.3	Insurance - Contingency	\$ 1,000.00		\$ 2,000.00		\$ 1,000.00	100%
			\$ 24,500.00		\$ 25,750.00		\$ 1,250.00	

A3410.403 Operational Expenses

	A3410.403.1	Apparatus Fuel/ Gas/ Oil	\$ 22,000.00		\$ 20,000.00		\$ (2,000.00)	-9%
	A3410.403.2	Car Safety Seat (new line)	\$ -		\$ 500.00		\$ 500.00	<i>new</i>
	A3410.403.4	Refreshments - drills & calls	\$ 1,250.00		\$ 1,750.00		\$ 500.00	40%
	A3410.403.5.1	Repair - equipment	\$ 1,500.00		\$ 1,500.00		\$ -	0%
	A3410.403.5.2	Repair - radio	\$ 4,000.00		\$ 4,000.00		\$ -	0%

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A3410.403.5.3	Repair - small engines & maintenance	\$	500.00	\$	500.00	\$	-	0%	
A3410.403.6.1	Responder Alert Software	\$	660.00	\$	660.00	\$	-	0%	
A3410.403.6.2	MDT software license	\$	1,650.00	\$	1,700.00	\$	50.00	3%	
A3410.403.7	Service Annual Breathing air Compressor	\$	4,500.00	\$	4,500.00	\$	-	0%	
A3410.403.8	Small Engine Gas and oil	\$	250.00	\$	500.00	\$	250.00	100%	
A3410.403.9.1	Testing - Annual Aerial and Ladders	\$	2,000.00	\$	2,200.00	\$	200.00	10%	
A3410.403.9.2	Testing - Annual Hose	\$	3,050.00	\$	3,250.00	\$	200.00	7%	
A3410.403.9.3	Testing - Annual Hydraulic Tools	\$	2,500.00	\$	3,750.00	\$	1,250.00	50%	
A3410.403.9.4	Testing- Annual PPE inspection, repairs	\$	5,000.00	\$	5,000.00	\$	-	0%	
A3410.403.9.5	Testing - Annual SCBA inspections	\$	6,000.00	\$	5,000.00	\$	(1,000.00)	-17%	
A3410.403.10	Training - EMS	\$	2,000.00	\$	3,000.00	\$	1,000.00	50%	
A3410.403.11	Training - Fire	\$	500.00	\$	2,000.00	\$	1,500.00	300%	
A3410.403.11.1	Training - Target Training Solutions	\$	4,000.00	\$	4,000.00	\$	-	0%	
A3410.403.11.2	Training - NYS Fire Academy	\$	1,000.00	\$	1,500.00	\$	500.00	50%	
A3410.403.11.3	Training - FDIC	\$	11,000.00	\$	11,500.00	\$	500.00	5%	
A3410.403.11.4	Training - Training Equipment	\$	2,500.00	\$	2,500.00	\$	-	0%	
A3410.403.11.5	Training - Conferences/ Trade Shows	\$	2,000.00	\$	1,500.00	\$	(500.00)	-25%	
A3410.403.11.7	Training - Crash Course/ AVET Training	\$	3,000.00	\$	3,000.00	\$	-	0%	
A3410.403.12	Training - Other	\$	3,000.00	\$	3,000.00	\$	-	0%	
A3410.403.13	Training - Paid FF	\$	7,000.00	\$	8,000.00	\$	1,000.00	14%	
A3410.403.15	Thruway - Tolls	\$	100.00	\$	100.00	\$	-	0%	
A3410.403.16	Operational - Contingencies (new line)	\$	-	\$	2,000.00	\$	2,000.00	#DIV/0!	
				\$	90,960.00	\$	96,910.00	\$	5,950.00

A3410.404 Apparatus Maintenance

A3410.404.1	Engine 2711	\$	10,000.00	\$	15,000.00	\$	5,000.00	50%
A3410.404.2	Engine 2712 - eliminate	\$	6,000.00	\$	-	\$	(6,000.00)	-100%
A3410.404.3	Utility Truck 2763 (New Line)	\$	-	\$	2,000.00	\$	2,000.00	new
A3410.404.4	Utility Truck 2761	\$	4,000.00	\$	3,000.00	\$	(1,000.00)	-25%
A3410.404.5	UTV 2762 & Trailers	\$	2,000.00	\$	2,000.00	\$	-	0%
A3410.404.6	Rescue 2771	\$	8,500.00	\$	8,500.00	\$	-	0%
A3410.404.7	Quint 2781	\$	10,000.00	\$	10,000.00	\$	-	0%
A3410.404.8	Chief Vehicles	\$	6,000.00	\$	7,500.00	\$	1,500.00	25%
A3410.404.9	Contingency	\$	1,000.00	\$	2,000.00	\$	1,000.00	100%

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A3410.404.10	Buffalo	\$ <u>500.00</u>		\$ <u>500.00</u>		\$ -	0%
			\$ 48,000.00		\$ 50,500.00	\$ 2,500.00	

A3410.405 Equipment Expenses

A3410.405.1	EMS Supplies (renumbered code)	\$ 3,000.00		\$ 3,000.00		\$ -	0%
A3410.405.3	Fire Police Equipment	\$ 500.00		\$ 750.00		\$ 250.00	50%
A3410.405.4.2	Gear - Other PPE	\$ 8,500.00		\$ 9,000.00		\$ 500.00	6%
A3410.405.4.3	SCBA Maintenance & Repair (new descript)	\$ 3,000.00		\$ 4,500.00		\$ 1,500.00	50%
A3410.405.5	Hand Tools	\$ 750.00		\$ 750.00		\$ -	0%
A3410.405.7	Safety Supplies (Water, rehab)	\$ 1,250.00		\$ 1,250.00		\$ -	0%
A3410.405.8.1	Uniforms - Dress	\$ 1,800.00		\$ 14,000.00		\$ 12,200.00	678%
A3410.405.8.2	Uniforms - Work	\$ 3,600.00		\$ 3,750.00		\$ 150.00	4%
A3410.405.11	Equipment - supplies (batteries, absorbent, etc)	\$ <u>500.00</u>		\$ <u>600.00</u>		\$ <u>100.00</u>	20%
			\$ 22,900.00		\$ 37,600.00	\$ 14,700.00	

A3410.406 Buildings/Grounds Maintenance

A3410.406.1	Alarm System - Inspection & Monitoring	\$ 2,000.00		\$ 2,250.00		\$ 250.00	13%
A3410.406.2	Appliance Maintenance	\$ 1,250.00		\$ 1,250.00		\$ -	0%
A3410.406.3	Building Access Contract	\$ 4,500.00		\$ 4,750.00		\$ 250.00	6%
A3410.406.4	<i>Building Lease - eliminate</i>	\$ <i>199,095.00</i>		\$ -		\$ <i>(199,095.00)</i>	<i>-100%</i>
A3410.406.5	Building Maintenance and Repair	\$ 65,000.00		\$ 35,000.00		\$ (30,000.00)	<i>-46%</i>
A3410.406.6	Elevator Inspection	\$ 2,400.00		\$ 2,500.00		\$ 100.00	4%
A3410.406.7	Fire Extinguisher Inspections	\$ 1,000.00		\$ 600.00		\$ (400.00)	<i>-40%</i>
A3410.406.8	Generator Inspection & Maintenance	\$ 1,000.00		\$ 1,500.00		\$ 500.00	50%
A3410.406.9	Grounds Maintenance	\$ 2,000.00		\$ 6,500.00		\$ 4,500.00	225%
A3410.406.10	HVAC Inspection & Maintenance	\$ 9,000.00		\$ 7,500.00		\$ (1,500.00)	<i>-17%</i>
A3410.406.11	Maintenance Supplies	\$ 4,000.00		\$ 5,000.00		\$ 1,000.00	25%
A3410.406.12	Pest Control	\$ 750.00		\$ 650.00		\$ (100.00)	<i>-13%</i>
A3410.406.13	Roof Repair	\$ -		\$ -		\$ -	#DIV/0!
A3410.406.14	Snow Removal	\$ -		\$ 1,500.00		\$ 1,500.00	#DIV/0!
A3410.406.15	Sprinkler System Testing	\$ 1,900.00		\$ 1,000.00		\$ (900.00)	<i>-47%</i>
A3410.406.16	Building - Contingency	\$ 5,000.00		\$ 2,000.00		\$ (3,000.00)	<i>-60%</i>
A3410.406.17	Kitchen Hood Cleaning	\$ 1,250.00		\$ 1,000.00		\$ (250.00)	<i>-20%</i>
A3410.406.18	Floor re-waxing	\$ <u>2,250.00</u>		\$ <u>3,000.00</u>		\$ <u>750.00</u>	33%

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			\$ 302,395.00		\$ 76,000.00	\$ (226,395.00)	
A3410.407	LOSAP						
A3410.407.1	Annual Program Contribution	\$ 30,000.00		\$ 45,000.00		\$ 15,000.00	50%
			\$ 30,000.00		\$ 45,000.00	\$ 15,000.00	
A3410.408	Administrative Expenses						
A3410.408.1	Accountant/ Audit	\$ 14,500.00		\$ 17,250.00		\$ 2,750.00	19%
A3410.408.2.1	Association Dues - Assn of Fire Districts	\$ 500.00		\$ 500.00		\$ -	0%
A3410.408.2.2	Association Dues - Ontario County Fire Chiefs	\$ 65.00		\$ 65.00		\$ -	0%
A3410.408.2.5	Association Dues - IAFC	\$ 300.00		\$ 275.00		\$ (25.00)	-8%
A3410.408.2.6	Association Dues - MCFMIA	\$ 45.00		\$ 45.00		\$ -	0%
A3410.408.2.7	Association Dues - NYS Assn Fire Chiefs	\$ 200.00		\$ 200.00		\$ -	0%
A3410.408.3.1	Attorney	\$ 17,500.00		\$ 17,500.00		\$ -	0%
A3410.408.4.2	Computers - Software	\$ 4,750.00		\$ 1,500.00		\$ (3,250.00)	-68%
A3410.408.4.3	Computers - MDT (move to .2 funds)	\$ 4,000.00		\$ -		\$ (4,000.00)	-100%
A3410.408.4.4	Computer support contract	\$ 16,000.00		\$ 16,000.00		\$ -	0%
A3410.408.5	Copier & copier supplies	\$ 500.00		\$ 500.00		\$ -	0%
A3410.408.6	General District Expenses	\$ 750.00		\$ 5,000.00		\$ 4,250.00	567%
A3410.408.7	Election Expenses	\$ 1,250.00		\$ 1,400.00		\$ 150.00	12%
A3410.408.8	Strength & Conditioning Program (New Line)	\$ -		\$ 5,000.00		\$ 5,000.00	new
A3410.408.10	Medical Exams	\$ 10,500.00		\$ 11,000.00		\$ 500.00	5%
A3410.408.11	Office Supplies and Equipment	\$ 5,000.00		\$ 3,500.00		\$ (1,500.00)	-30%
A3410.408.12	Postage	\$ 500.00		\$ 500.00		\$ -	0%
A3410.408.13	Payroll Services	\$ 2,500.00		\$ 2,500.00		\$ -	0%
A3410.408.14.1	NFRIS & Records Software Service & Support	\$ 5,000.00		\$ 2,500.00		\$ (2,500.00)	-50%
A3410.408.14.2	Work Order Software Service & Support	\$ -		\$ 3,500.00		\$ 3,500.00	new
A3410.408.14.3	Capital Asset Software Service & Support	\$ -		\$ 200.00		\$ 200.00	new
A3410.408.14.4	Cloud Service Software Service & Support	\$ -		\$ 5,750.00		\$ 5,750.00	new
A3410.408.15	Public Notices	\$ 1,000.00		\$ 750.00		\$ (250.00)	-25%
A3410.408.16.1	Recruitment & Retention - Advertising	\$ 4,000.00		\$ 3,000.00		\$ (1,000.00)	-25%
A3410.408.16.2	Recruitment & Retention - Clothing	\$ 15,000.00		\$ 15,000.00		\$ -	0%
A3410.408.17	Trade Journal Subscriptions - eliminate	\$ -		\$ -		\$ -	
A3410.408.18	Fire District Form - Reimburse -eliminate	\$ 9,000.00		\$ -		\$ (9,000.00)	-100%
A3410.408.19	Website	\$ 2,000.00		\$ 2,000.00		\$ -	0%

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A3410.408.20	Administrative - Contingencies (New Line)	\$ <u> -</u>		\$ <u> 2,000.00</u>		\$ <u> 2,000.00</u>	<i>new</i>
			\$ 114,860.00		\$ 117,435.00	\$ 2,575.00	
A3410.9	Reserve Funds						
A3410.901	Apparatus Repair & Replacement	\$ 205,000.00		\$ 265,000.00		\$ 60,000.00	29%
A3410.902	Building Repair & Replacement	\$ 30,000.00		\$ 25,000.00		\$ (5,000.00)	-17%
A3410.903	Equipment Repair & Replacement	\$ 30,000.00		\$ 45,000.00		\$ 15,000.00	50%
A3410.904	Emergency Repair	\$ <u> 5,000.00</u>		\$ <u> 5,000.00</u>		\$ <u> -</u>	0%
			\$ 270,000.00		\$ 340,000.00	\$ 70,000.00	
Total Appropriations			\$ 1,416,115.00		\$ 1,473,110.00	\$ 56,995.00	4.02%
Revenues - All Sources							
A 1001	Tax Levy		\$ 1,410,165.00		\$ 1,470,310.00		
A 2401	Interest Revenue (Operating Acct)		\$ 115.05		\$ 250.00		
A 2402	Sale of Apparatus				\$ -		
A 2680	Insurance Recoveries		\$ -		\$ -		
A 2705	Donation/gift		\$ 390.00		\$ 750.00		
A 2770	Unclassified / FOIL fees		\$ -		\$ -		
A 3089	State Aid - EMS reimbursement		\$ -		\$ 1,800.00		
A 5031	Interfund Transfer (from reserves)		\$ -		\$ -		

As of 8/14/23

Computation of Statutory Spending Limitation

Assessed Valuation	\$ 971,920,923.00
Equalization Rate (AV * ER)	79%
Full Valuations (2022 rolls)	\$ 1,230,279,649.37
Less first million of full valuation	\$ 1,000,000.00
Excess over first million of full valuation	\$ 1,229,279,649.37
Multiply excess by one million	0.001
Expenditures permitted on full valuation over first million	\$ 1,229,279.65
Add expenditures permitted on first million	\$ 2,000.00
Statutory Spending Limitation for 2023	\$ 1,231,279.65
Add Exclusions from Spending Limitation	\$ 923,465.00
Sum of Statutory Spending Limitation, etc.	\$ 2,154,744.65
Less Budget Appropriations	\$ 1,470,310.00
Statutory Spending Limitation Margin	\$ 684,434.65

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	\$ 398,600.00
5. Contributions to NYSL Retirement	\$ 42,000.00
6. Payments through county self-insurance	\$ -
7. Payments related to VFBL & Workmans Comp	\$ 865.00
8. Payments for vol. service awards (LOSAP)	\$ 45,000.00
9. Payments for volunteer FF insurance	\$ 6,750.00
10. Payments related to vol. FF injury claims	
11. Contribution to Social Security	\$ 25,000.00
12. Payment of principal & interest for tax anticip. Notes	\$ -
13. Payment of claims & judgements	\$ -
14. Payment of vehicle indemnification insurance	\$ 21,000.00
15. Payment of monetary awards	
16. Payment for fuel costs for emergency vehicles	\$ 20,000.00
17. Cost of independent audits	\$ 17,250.00
18. Appropriations to reserve funds	\$ 340,000.00
19. Contribution to unemployment insurance	\$ 2,000.00
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	\$ 0
Additions to Statutory Spending Limitation	\$ 923,465.00

Fund Balance Information Sheet

\$359,853.00 General Fund Value in 2022
\$1,410,165.00 2023 General Fund revenue - taxes
 \$1,838.03 2023 General Fund revenue - interest, donations, unclassified (through 8/31/2023)
 \$22,500.00 *Sale of Apparatus (2702) - not completed by 8/31/23*
 \$91,597.10 Transfer of Funds from reserve accounts - Res #s 22-79; 23-23)
 \$92,000.00 *Transfer of Funds from reserve accounts - Res #s 23-70 & 23-79) - not completed*
 (\$270,000.00) Transfer of Funds to reserve accounts, per 2023 adopted budget
 (\$22,500.00) *Transfer of Funds to reserve account - sale of apparatus - not completed*
 (\$1,235,262.10) 2023 General Fund Expenses (Estimated as of 8/31/23)

\$450,191.03 General Fund Unassigned Balance Estimated for 12/31/2023

Reserve Funds - Estimated Fund Balance on 12/31/2023

\$871,793.72	A3410.901	Apparatus Repair & Replacement
\$330,737.12	A3410.902	Building Repair & Replacement
\$132,947.27	A3410.903	Equipment Repair & Replacement
\$55,055.90	A3410.904	Emergency Repair

\$1,390,534.01 Total Estimated Reserve Funds Balance

Tax Cap Calculation - informational only

Data copied from NYS Comptrollers' online portal

<u>Tax Levy Limits before adjustments</u>	
Real Property Tax Levy FYE 2023	\$ 1,410,165.00
Tax Cap Reserve Offset from 2022	\$ 0
Total Tax Cap Reserve Amt from 2023	\$ -
Tax Base Growth Factor	1.01
PILOTs receivable FYE 2023	\$ -
Tort Exclusion Amount Claimed in FYE 2023	\$ -
Allowable Levy Growth Factor	1.02
PILOTs receivable FYE 2024	\$ -
Available Carryover from FYE 2023	\$ 20,362.00
Tax Levy Limits before adjustments	\$ 1,473,114.00
<u>Exclusions/ Adjustments</u>	
Tort Exclusion	\$ -
Teachers' Retirement System Exclusion	\$ -
Employees' Retirement System Exclusion	\$ -
Police & Fire Retirement System Exclusion	\$ -
Exclusions/ Adjustments	\$ -
FYE 2024 Tax Levy Limit, Adjusted	\$ 1,473,114.00
Proposed FYE 2024 Tax Levy	\$ 1,470,310.00
Amount under (over) cap limit	\$ 2,804.00