

Victor Fire District

2025 Budget

I hereby certify that the attached 2025 Victor Fire District Budget was approved by the Victor Fire District Board of Fire Commissioners on October 15, 2024 and the amount to be collected from taxes is hereby certified as \$ 1,572,030

Dated: October 15, 2024

Lisa Hauf

Fire District Secretary

Victor Fire District

| Budget Code | Category | 2024 Budget | 2025 Proposed | Variance | % Chg |
|-----------------------|--|---------------|---------------|---------------|---------|
| <u>A3410.1</u> | <u>Personnel Services</u> | | | | |
| A3410.101 | Personnel Services (new code) | \$ 303,000.00 | \$ 400,000.00 | \$ 97,000.00 | 32% |
| A3410.102 | Volunteer FF Training Stipend (new line) | \$ - | \$ 1,000.00 | \$ 1,000.00 | new |
| A9010.8 | State Retirement System | \$ 20,000.00 | \$ 20,000.00 | \$ - | 0% |
| A9016.8 | Fire Retirement System | \$ 22,000.00 | \$ 22,000.00 | \$ - | 0% |
| A9030.8 | Social Security (FICA) | \$ 25,000.00 | \$ 32,000.00 | \$ 7,000.00 | 28% |
| A9040.8 | Workers' Compensation | \$ 865.00 | \$ 1,730.00 | \$ 865.00 | 100% |
| A9045.8.1 | Cancer Gap Insurance | \$ 5,000.00 | \$ 5,000.00 | \$ - | 0% |
| A9045.8.2 | Group Life Coverage | \$ 4,000.00 | \$ 4,250.00 | \$ 250.00 | 6% |
| A9050.8 | Unemployment Insurance | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| A9060.8 | Hospital & Medication Insurance | \$ 95,000.00 | \$ 95,000.00 | \$ - | 0% |
| A9089.8 | EAP | \$ 600.00 | \$ 700.00 | \$ 100.00 | 17% |
| | | \$ 477,465.00 | \$ 583,680.00 | \$ 106,215.00 | |
| <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 | \$ 6,000.00 | \$ 6,000.00 | \$ - | 0% |
| | | \$ 6,000.00 | \$ 6,000.00 | \$ - | |
| A3410.202 | Firefighting Tools & Loose Equipment | | | | |
| A3410.202.1 | Gear - PPE | \$ 36,000.00 | \$ 36,000.00 | \$ - | 0% |
| A3410.202.2 | SCBA | \$ - | \$ - | \$ - | #DIV/0! |
| A3410.202.3 | Rescue Tools | \$ - | \$ - | \$ - | #DIV/0! |
| A3410.202.4 | Loose Equipment | \$ 8,500.00 | \$ 8,500.00 | \$ - | 0% |
| A3410.202.5 | EMS Equipment | \$ 8,000.00 | \$ 8,000.00 | \$ - | 0% |
| | | \$ 52,500.00 | \$ 52,500.00 | \$ - | |
| A3410.203 | Communications Equipment | | | | |
| A3410.203.1 | Pagers - Hardware replacement | \$ 3,500.00 | \$ 3,000.00 | \$ (500.00) | -14% |
| A3410.203.2 | Radios - Hardware replacement | \$ 22,500.00 | \$ 25,000.00 | \$ 2,500.00 | 11% |
| A3410.203.3 | Computers - Hardware replacement | \$ 11,500.00 | \$ 8,500.00 | \$ (3,000.00) | -26% |

| | | | | | |
|------------------|----------------------------------|--------------|--------------|---------------|---------|
| A3410.203.4 | MDTs - Hardware replacement | \$ 4,000.00 | \$ 7,000.00 | \$ 3,000.00 | 75% |
| | | \$ 41,500.00 | \$ 43,500.00 | \$ 2,000.00 | |
| A3410.204 | Building | | | | |
| A3410.204.1 | Building Mechanicals | \$ 25,000.00 | \$ 25,000.00 | \$ - | 0% |
| A3410.204.2 | Tools & Equipment | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0% |
| A3410.204.3 | Furniture & Fixtures | \$ 10,000.00 | \$ 7,500.00 | \$ (2,500.00) | -25% |
| | | \$ 36,000.00 | \$ 33,500.00 | \$ (2,500.00) | |
| A3410.4 | Contractural Expenditures | | | | |
| A3410.401 | Utilities | | | | |
| A3410.401.1 | Electric | \$ 25,000.00 | \$ 27,000.00 | \$ 2,000.00 | 8% |
| A3410.401.2 | Natural Gas | \$ 15,000.00 | \$ 12,000.00 | \$ (3,000.00) | -20% |
| A3410.401.4 | Sewer | \$ 400.00 | \$ 400.00 | \$ - | 0% |
| A3410.401.5 | Telephone | \$ 2,300.00 | \$ 2,300.00 | \$ - | 0% |
| A3410.401.6 | Trash | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| A3410.401.7 | Water | \$ 1,500.00 | \$ 1,000.00 | \$ (500.00) | -33% |
| A3410.401.8 | MDT Wireless Fees | \$ 4,000.00 | \$ 4,500.00 | \$ 500.00 | 13% |
| A3410.401.9 | Cell Telephone Reimbursement | \$ 6,750.00 | \$ 6,750.00 | \$ - | 0% |
| A3410.401.10 | Contingency | \$ 2,500.00 | \$ 2,500.00 | \$ - | 0% |
| | | \$ 59,450.00 | \$ 66,950.00 | \$ (6,000.00) | |
| A3410.402 | Insurance | | | | |
| A3410.402.1 | Insurance - Accident & Sickness | \$ 2,750.00 | \$ 2,750.00 | \$ - | 0% |
| A3410.402.2 | Insurance - Liability | \$ 21,000.00 | \$ 22,000.00 | \$ 1,000.00 | 5% |
| A3410.402.3 | Insurance - Contingency | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| A3410.402.4 | Insurance - Triennial bonding | \$ - | \$ - | \$ - | #DIV/0! |
| | | \$ 25,750.00 | \$ 26,750.00 | \$ 1,000.00 | |
| A3410.403 | Operational Expenses | | | | |
| A3410.403.1 | Apparatus Fuel/ Gas/ Oil | \$ 20,000.00 | \$ 20,000.00 | \$ - | 0% |
| A3410.403.2 | Car Safety Seat | \$ 500.00 | \$ 500.00 | \$ - | 0% |
| A3410.403.4 | Refreshments - drills & calls | \$ 1,750.00 | \$ 1,750.00 | \$ - | 0% |

| | | | | | | | | | |
|----------------|--|----|-----------|----|-----------|----|------------|------------|----------|
| A3410.403.5.1 | Repair - equipment | \$ | 1,500.00 | \$ | 1,500.00 | \$ | - | 0% | |
| A3410.403.5.2 | Repair - radio | \$ | 4,000.00 | \$ | 2,500.00 | \$ | (1,500.00) | -38% | |
| A3410.403.5.3 | Repair - small engines & maintenance | \$ | 500.00 | \$ | 500.00 | \$ | - | 0% | |
| A3410.403.6.1 | Responder Alert Software | \$ | 660.00 | \$ | 1,000.00 | \$ | 340.00 | 52% | |
| A3410.403.6.2 | MDT software license | \$ | 1,700.00 | \$ | 1,800.00 | \$ | 100.00 | 6% | |
| A3410.403.6.3 | Vehicle Collision Avoidance Software (new) | \$ | - | \$ | - | \$ | - | <i>new</i> | |
| A3410.403.7 | Service Annual Breathing air Compressor | \$ | 4,500.00 | \$ | 4,500.00 | \$ | - | 0% | |
| A3410.403.8 | Small Engine Gas and oil | \$ | 500.00 | \$ | 500.00 | \$ | - | 0% | |
| A3410.403.9.1 | Testing - Annual Aerial and Ladders | \$ | 2,200.00 | \$ | 2,225.00 | \$ | 25.00 | 1% | |
| A3410.403.9.2 | Testing - Annual Hose | \$ | 3,250.00 | \$ | 2,750.00 | \$ | (500.00) | -15% | |
| A3410.403.9.3 | Testing - Annual Hydraulic Tools | \$ | 3,750.00 | \$ | 4,250.00 | \$ | 500.00 | 13% | |
| A3410.403.9.4 | Testing- Annual PPE inspection, repairs | \$ | 5,000.00 | \$ | 5,750.00 | \$ | 750.00 | 15% | |
| A3410.403.9.5 | Testing - Annual SCBA inspections | \$ | 5,000.00 | \$ | 5,000.00 | \$ | - | 0% | |
| A3410.403.10 | Training - EMS | \$ | 3,000.00 | \$ | 2,000.00 | \$ | (1,000.00) | -33% | |
| A3410.403.11 | Training - Fire | \$ | 2,000.00 | \$ | 2,000.00 | \$ | - | 0% | |
| A3410.403.11.1 | Training - Target Training Solutions | \$ | 4,000.00 | \$ | 4,250.00 | \$ | 250.00 | 6% | |
| A3410.403.11.2 | Training - NYS Fire Academy | \$ | 1,500.00 | \$ | 1,500.00 | \$ | - | 0% | |
| A3410.403.11.3 | Training - FDIC | \$ | 11,500.00 | \$ | 12,500.00 | \$ | 1,000.00 | 9% | |
| A3410.403.11.4 | Training - Training Equipment | \$ | 2,500.00 | \$ | 2,000.00 | \$ | (500.00) | -20% | |
| A3410.403.11.5 | Training - Conferences/ Trade Shows | \$ | 1,500.00 | \$ | 1,500.00 | \$ | - | 0% | |
| 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 | \$ | 8,000.00 | \$ | 8,000.00 | \$ | - | 0% | |
| A3410.403.15 | Thruway - Tolls | \$ | 100.00 | \$ | 150.00 | \$ | 50.00 | 50% | |
| A3410.403.16 | Operational - Contingencies | \$ | 2,000.00 | \$ | 2,000.00 | \$ | - | 0% | |
| | | | | \$ | 96,910.00 | \$ | 96,425.00 | \$ | (485.00) |

A3410.404 Apparatus Maintenance

| | | | | | | | | |
|-------------|---------------------|----|-----------|----|-----------|----|------------|------|
| A3410.404.1 | Engine 2711 | \$ | 15,000.00 | \$ | 10,000.00 | \$ | (5,000.00) | -33% |
| A3410.404.3 | Utility Truck 2763 | \$ | 2,000.00 | \$ | 2,000.00 | \$ | - | 0% |
| A3410.404.4 | Utility Truck 2761 | \$ | 3,000.00 | \$ | 3,000.00 | \$ | - | 0% |
| 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 | \$ | 12,000.00 | \$ | 2,000.00 | 20% |

| | | | | | |
|---------------|-------------------------------|--------------|--------------|---------------|------|
| A3410.404.8.1 | Chief Vehicle 270 (former .8) | \$ 7,500.00 | \$ 2,500.00 | \$ (5,000.00) | -67% |
| A3410.404.8.2 | Chief Vehicle 2701 (new) | \$ - | \$ 2,500.00 | \$ 2,500.00 | new |
| A3410.404.8.3 | Chief Vehicle 2702 (new) | \$ - | \$ 2,500.00 | \$ 2,500.00 | new |
| A3410.404.9 | Contingency | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| A3410.404.10 | Buffalo | \$ 500.00 | \$ 500.00 | \$ - | 0% |
| | | \$ 50,500.00 | \$ 47,500.00 | \$ (3,000.00) | |

A3410.405 Equipment Expenses

| | | | | | |
|---------------|--|--------------|--------------|----------------|-------|
| A3410.405.1 | EMS Supplies | \$ 3,000.00 | \$ 2,000.00 | \$ (1,000.00) | -33% |
| A3410.405.3 | Fire Police Equipment - eliminate | \$ 750.00 | \$ - | \$ (750.00) | -100% |
| A3410.405.4 | Gear - Other PPE (renumbered code) | \$ 9,000.00 | \$ 11,000.00 | \$ 2,000.00 | 22% |
| A3410.405.4.3 | SCBA Maintenance & Repair - eliminate | \$ 4,500.00 | \$ - | \$ (4,500.00) | -100% |
| A3410.405.5 | Hand Tools | \$ 750.00 | \$ 750.00 | \$ - | 0% |
| A3410.405.7 | Safety Supplies (Water, rehab, traffic control) | \$ 1,250.00 | \$ 1,500.00 | \$ 250.00 | 20% |
| A3410.405.8.1 | Uniforms - Dress | \$ 14,000.00 | \$ 3,000.00 | \$ (11,000.00) | -79% |
| A3410.405.8.2 | Uniforms - Work | \$ 3,750.00 | \$ 3,750.00 | \$ - | 0% |
| A3410.405.11 | Equipment - supplies (batteries, absorbent, etc) | \$ 600.00 | \$ 600.00 | \$ - | 0% |
| | | \$ 37,600.00 | \$ 22,600.00 | \$ (15,000.00) | |

A3410.406 Buildings/Grounds Maintenance

| | | | | | |
|--------------|--|--------------|--------------|---------------|---------|
| A3410.406.1 | Alarm System - Inspection & Monitoring | \$ 2,250.00 | \$ 2,000.00 | \$ (250.00) | -11% |
| A3410.406.2 | Appliance Maintenance | \$ 1,250.00 | \$ 1,000.00 | \$ (250.00) | -20% |
| A3410.406.3 | Building Access Contract | \$ 4,750.00 | \$ 5,200.00 | \$ 450.00 | 9% |
| A3410.406.5 | Building Maintenance and Repair | \$ 35,000.00 | \$ 35,000.00 | \$ - | 0% |
| A3410.406.6 | Elevator Inspection | \$ 2,500.00 | \$ 2,500.00 | \$ - | 0% |
| A3410.406.7 | Fire Extinguisher Inspections | \$ 600.00 | \$ 700.00 | \$ 100.00 | 17% |
| A3410.406.8 | Generator Inspection & Maintenance | \$ 1,500.00 | \$ 1,500.00 | \$ - | 0% |
| A3410.406.9 | Grounds Maintenance | \$ 6,500.00 | \$ 5,000.00 | \$ (1,500.00) | -23% |
| A3410.406.10 | HVAC Inspection & Maintenance | \$ 7,500.00 | \$ 7,000.00 | \$ (500.00) | -7% |
| A3410.406.11 | Maintenance Supplies | \$ 5,000.00 | \$ 5,000.00 | \$ - | 0% |
| A3410.406.12 | Pest Control | \$ 650.00 | \$ 750.00 | \$ 100.00 | 15% |
| A3410.406.13 | Roof Repair | \$ - | \$ 1,000.00 | \$ 1,000.00 | #DIV/0! |
| A3410.406.14 | Snow Removal | \$ 1,500.00 | \$ 1,500.00 | \$ - | 0% |
| A3410.406.15 | Sprinkler System Testing | \$ 1,000.00 | \$ 1,500.00 | \$ 500.00 | 50% |

| | | | | | |
|------------------|---|--------------|--------------|---------------|---------|
| A3410.406.16 | Building - Contingency | \$ 2,000.00 | \$ 3,000.00 | \$ 1,000.00 | 50% |
| A3410.406.17 | Kitchen Hood Cleaning | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0% |
| A3410.406.18 | Floor re-waxing | \$ 3,000.00 | \$ 2,500.00 | \$ (500.00) | -17% |
| | | \$ 76,000.00 | \$ 76,150.00 | \$ 150.00 | |
| A3410.407 | LOSAP | | | | |
| A3410.407.1 | Annual Program Contribution | \$ 45,000.00 | \$ 45,000.00 | \$ - | 0% |
| | | \$ 45,000.00 | \$ 45,000.00 | \$ - | |
| A3410.408 | Administrative Expenses | | | | |
| A3410.408.1 | Accountant/ Audit | \$ 17,250.00 | \$ 17,000.00 | \$ (250.00) | -1% |
| 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 | \$ 60.00 | \$ (5.00) | -8% |
| A3410.408.2.5 | Association Dues - IAFC | \$ 275.00 | \$ 275.00 | \$ - | 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 | \$ 1,500.00 | \$ 2,000.00 | \$ 500.00 | 33% |
| A3410.408.4.4 | Computer support contract | \$ 16,000.00 | \$ 20,000.00 | \$ 4,000.00 | 25% |
| A3410.408.5 | Copier & copier supplies | \$ 500.00 | \$ 8,750.00 | \$ 8,250.00 | 1650% |
| A3410.408.6 | General District Expenses | \$ 5,000.00 | \$ 2,500.00 | \$ (2,500.00) | -50% |
| A3410.408.7 | Election Expenses | \$ 1,400.00 | \$ 1,400.00 | \$ - | 0% |
| A3410.408.8 | Strength & Conditioning Program | \$ 5,000.00 | \$ 500.00 | \$ (4,500.00) | -90% |
| A3410.408.10 | Medical Exams | \$ 11,000.00 | \$ 11,000.00 | \$ - | 0% |
| A3410.408.11 | Office Supplies and Equipment | \$ 3,500.00 | \$ 3,000.00 | \$ (500.00) | -14% |
| 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 | \$ 2,500.00 | \$ 8,090.00 | \$ 5,590.00 | 224% |
| A3410.408.14.2 | PrePlan Software Service & Sppt (new title) | \$ 3,500.00 | \$ 2,500.00 | \$ (1,000.00) | -29% |
| A3410.408.14.3 | Capital Asset Software Service & Support | \$ 200.00 | \$ 200.00 | \$ - | 0% |
| A3410.408.14.4 | Cloud Service Software Service & Support | \$ 5,750.00 | \$ 7,500.00 | \$ 1,750.00 | 30% |
| A3410.408.15 | Public Notices | \$ 750.00 | \$ 750.00 | \$ - | 0% |
| A3410.408.16.1 | Recruitment & Retention - Advertising | \$ 3,000.00 | \$ 2,500.00 | \$ (500.00) | -17% |
| A3410.408.16.2 | Recruitment & Retention - Clothing | \$ 15,000.00 | \$ 15,000.00 | \$ - | 0% |
| A3410.408.19 | Website | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| A3410.408.20 | Records Management Expenses | | \$ 500.00 | \$ 500.00 | #DIV/0! |

| | | | | | | | | | | | | |
|-------------------------------|--|----|-----------------|----|---------------------|-----------------|-----------------|----|---------------------|------------|------------|-------|
| A3410.408.21 | Administrative - Contingencies | \$ | <u>2,000.00</u> | | \$ | <u>1,000.00</u> | | \$ | <u>(1,000.00)</u> | -50% | | |
| | | | | \$ | 117,390.00 | | | \$ | 127,725.00 | \$ | 10,335.00 | |
| A3410.9 | Reserve Funds | | | | | | | | | | | |
| A3410.901 | Apparatus Repair & Replacement | \$ | 265,000.00 | | | \$ | 275,000.00 | | \$ | 10,000.00 | 4% | |
| A3410.902 | Building Repair & Replacement | \$ | 25,000.00 | | | \$ | 35,000.00 | | \$ | 10,000.00 | 40% | |
| A3410.903 | Equipment Repair & Replacement | \$ | 45,000.00 | | | \$ | 37,500.00 | | \$ | (7,500.00) | -17% | |
| A3410.904 | Emergency Repair | \$ | <u>5,000.00</u> | | | \$ | <u>5,000.00</u> | | \$ | <u>-</u> | 0% | |
| | | | | \$ | 340,000.00 | | | \$ | 352,500.00 | \$ | 12,500.00 | |
| Total Appropriations | | | | \$ | 1,462,065.00 | | | \$ | 1,580,780.00 | \$ | 118,715.00 | 8.12% |
| Revenues - All Sources | | | | | | | | | | | | |
| A 1001 | Tax Levy | | | \$ | 1,459,310.00 | | | \$ | 1,572,030.00 | | | |
| A 2401 | Interest Revenue (Operating Acct, inc. CD) | | | \$ | 10,965.25 | | | \$ | 8,000.00 | | | |
| A 2402 | Sale of Apparatus | | | \$ | 229,900.00 | | | \$ | - | | | |
| A 2680 | Insurance Recoveries | | | \$ | - | | | \$ | - | | | |
| A 2705 | Donation/gift | | | \$ | 700.00 | | | \$ | 750.00 | | | |
| A 2770 | Unclassified / FOIL fees | | | \$ | 5.00 | | | \$ | - | | | |
| A 3089 | State Aid - EMS reimbursement | | | \$ | 1,323.88 | | | \$ | - | | | |
| A 5031 | Interfund Transfer (from reserves) | | | \$ | 150,000.00 | | | \$ | - | | | |

As of 10/8/2024

Fund Balance Information Sheet

| | |
|-------------------|---|
| \$ 448,959.00 | General Fund Value in 2023, per audit |
| \$ 1,459,310.00 | 2024 General Fund revenue - taxes |
| \$ 72,279.02 | 2024 General Fund revenue - interest, donations, unclassified (through 8/21/2024) |
| \$ 1,323.88 | 2024 General Fund revenue - State & Federal Grants & Aid (EMS reimbursement, FEMA response) |
| \$ 10,588.22 | 2024 General Fund revenue - anticipated Records Grant (not received as of 8/31/24) |
| \$ 229,900.00 | Sale of Apparatus (2712, Skid Unit) |
| \$ 150,000.00 | Transfer of Funds from reserve accounts (Res #24-45; #24-77) |
| \$ (340,000.00) | Transfer of Funds to reserve accounts, per 2024 budget |
| \$ (657,800.00) | Transfer of Funds to reserve accounts - sale of apparatus, excess of unassigned fund balance (Res #24-38) |
| \$ (1,057,560.00) | 2024 General Fund Expenses (estimated through 8/31/2024) |
| | |
| \$ 317,000.12 | General Fund Unassigned Balance Estimated for 12/31/2024) |

Reserve Funds - Estimated Fund Balance on 12/31/2024

| | | |
|-----------------------|-----------|--|
| \$1,435,360.72 | A3410.901 | Apparatus Repair & Replacement |
| \$274,619.61 | A3410.902 | Building Repair & Replacement |
| \$214,389.67 | A3410.903 | Equipment Repair & Replacement |
| \$60,091.61 | A3410.904 | Emergency Repair |
| | | |
| \$1,984,461.61 | | Total Estimated Reserve Funds Balance |