

Victor Fire District 2023 Preliminary Budget

Budget Code	Category	2022 Budget	2023 Proposed	Variance	% Chg
<u>A3410.1</u>	<u>Personal Services</u>				
A3410.1	Personal Services	\$ 243,000.00	\$ 249,000.00	\$ 6,000.00	2%
A9010.8	State Retirement System	\$ 3,500.00	\$ 12,000.00	\$ 8,500.00	243%
A9015.8	Fire & Police Retirement System	\$ 6,000.00	\$ 11,000.00	\$ 5,000.00	83%
A9030.8	Social Security (FICA)	\$ 20,000.00	\$ 20,000.00	\$ -	0%
A9040.8	Workers' Compensation	\$ 1,000.00	\$ 600.00	\$ (400.00)	-40%
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	\$ 1,000.00	\$ 1,850.00	\$ 850.00	85%
A9060.8	Hospital & Medication Insurance	\$ 91,000.00	\$ 85,000.00	\$ (6,000.00)	-7%
A9089.8	EAP	\$ 1,000.00	\$ 600.00	\$ (400.00)	-40%
		\$ 375,500.00	\$ 389,050.00	\$ 13,550.00	
<u>A3410.4</u>	<u>Contractual Expenditures</u>				
A3410.401	Utilities				
A3410.401.1	Electric	\$ 17,000.00	\$ 24,000.00	\$ 7,000.00	41%
A3410.401.2	Natural Gas	\$ 10,000.00	\$ 13,000.00	\$ 3,000.00	30%
A3410.401.3	Internet/Cable	\$ -	\$ -	\$ -	#DIV/0!
A3410.401.4	Sewer	\$ 350.00	\$ 350.00	\$ -	0%
A3410.401.5	Telephone	\$ 3,000.00	\$ 2,300.00	\$ (700.00)	-23%
A3410.401.6	Trash	\$ -	\$ -	\$ -	#DIV/0!
A3410.401.7	Water	\$ 500.00	\$ 600.00	\$ 100.00	20%
A3410.401.8	MDT Wireless Fees	\$ 4,500.00	\$ 3,700.00	\$ (800.00)	-18%
A3410.401.9	Cell Telephone Reimbursement	\$ 5,500.00	\$ 5,500.00	\$ -	0%
A3410.401.10	Contingency	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33%
		\$ 42,350.00	\$ 51,450.00	\$ 9,100.00	
A3410.402	Insurance				
A3410.402.1	Insurance - Accident & Sickness	\$ 7,000.00	\$ 6,500.00	\$ (500.00)	-7%
A3410.402.2	Insurance - Liability	\$ 16,000.00	\$ 16,000.00	\$ -	0%
A3410.402.3	Insurance - Contingency	\$ -	\$ 1,000.00	\$ 1,000.00	#DIV/0!
		\$ 23,000.00	\$ 23,500.00	\$ 500.00	
A3410.403	Operational Expenses				

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A3410.403.1	Apparatus Fuel/ Gas/ Oil	\$ 7,500.00	\$ 22,000.00	\$ 14,500.00	193%
A3410.403.4	Refreshments - drills & calls	\$ 1,000.00	\$ 1,250.00	\$ 250.00	25%
A3410.403.5.1	Repair - equipment	\$ 2,000.00	\$ 1,500.00	\$ (500.00)	-25%
A3410.403.5.2	Repair - radio	\$ 6,000.00	\$ 4,000.00	\$ (2,000.00)	-33%
A3410.403.5.3	Repair - small engines & maintenance	\$ 600.00	\$ 500.00	\$ (100.00)	-17%
A3410.403.6.1	Responder Alert Software	\$ 680.00	\$ 660.00	\$ (20.00)	-3%
A3410.403.6.2	MDT software license	\$ 1,600.00	\$ 1,650.00	\$ 50.00	3%
A3410.403.7	Service Annual Breathing air Compressor	\$ 4,000.00	\$ 4,500.00	\$ 500.00	13%
A3410.403.8	Small Engine Gas and oil	\$ 500.00	\$ 250.00	\$ (250.00)	-50%
A3410.403.9.1	Testing - Annual Aerial and Ladders	\$ 1,700.00	\$ 2,000.00	\$ 300.00	18%
A3410.403.9.2	Testing - Annual Hose	\$ 2,200.00	\$ 3,050.00	\$ 850.00	39%
A3410.403.9.3	Testing - Annual Hydraulic Tools	\$ 4,000.00	\$ 2,500.00	\$ (1,500.00)	-38%
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	\$ 6,000.00	\$ -	0%
A3410.403.10	Training - EMS	\$ 2,000.00	\$ 2,000.00	\$ -	0%
A3410.403.11	Training - Fire	\$ 500.00	\$ 500.00	\$ -	0%
A3410.403.11.1	Training - Target Training Solutions	\$ 4,200.00	\$ 4,000.00	\$ (200.00)	-5%
A3410.403.11.2	Training - NYS Fire Academy	\$ 1,000.00	\$ 1,000.00	\$ -	0%
A3410.403.11.3	Training - FDIC	\$ 11,000.00	\$ 11,000.00	\$ -	0%
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	\$ 2,000.00	\$ -	0%
A3410.403.11.7	Training - Crash Course	\$ 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	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00	17%
A3410.403.15	Thruway - Tolls	\$ 100.00	\$ 100.00	\$ -	0%
		\$ 78,080.00	\$ 90,960.00	\$ 12,880.00	

A3410.404 Apparatus Maintenance

A3410.404.1	Engine 2711	\$ 8,000.00	\$ 10,000.00	\$ 2,000.00	25%
A3410.404.2	Engine 2712	\$ 9,000.00	\$ 6,000.00	\$ (3,000.00)	-33%
A3410.404.3	Brush Truck 2751	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
A3410.404.4	Utility Truck 2761	\$ 7,000.00	\$ 4,000.00	\$ (3,000.00)	-43%
A3410.404.5	UTV 2762 & Trailers	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	100%
A3410.404.6	Rescue 2771	\$ 10,000.00	\$ 8,500.00	\$ (1,500.00)	-15%

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A3410.404.7	Quint 2781	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	11%
A3410.404.8	Chief Vehicles	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00	20%
A3410.404.9	Contingency	\$ 5,000.00	\$ 1,000.00	\$ (4,000.00)	-80%
A3410.404.10	Buffalo	\$ 500.00	\$ 500.00	\$ -	0%
		\$ 59,500.00	\$ 48,000.00	\$ (11,500.00)	

A3410.405 Equipment Expenses

A3410.405.1.1	EMS Supplies	\$ 1,000.00	\$ 3,000.00	\$ 2,000.00	200%
A3410.405.1.2	EMS Equipment	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)	-50%
A3410.405.2	Equipment - Loose	\$ 6,500.00	\$ 8,500.00	\$ 2,000.00	31%
A3410.405.3	Fire Police Equipment	\$ 500.00	\$ 500.00	\$ -	0%
A3410.405.4.1	Gear - PPE	\$ 30,000.00	\$ 28,000.00	\$ (2,000.00)	-7%
A3410.405.4.2	Gear - Other PPE	\$ 7,500.00	\$ 8,500.00	\$ 1,000.00	13%
A3410.405.4.3	Gear - SCBA	\$ 10,000.00	\$ 3,000.00	\$ (7,000.00)	-70%
A3410.405.5	Hand Tools		\$ -	\$ -	#DIV/0!
A3410.405.6	Hose	\$ 3,500.00	\$ 2,000.00	\$ (1,500.00)	-43%
A3410.405.7	Safety Supplies (Water, rehab)	\$ 750.00	\$ 1,250.00	\$ 500.00	67%
A3410.405.8.1	Uniforms - Dress	\$ 1,800.00	\$ 1,800.00	\$ -	0%
A3410.405.8.2	Uniforms - Work	\$ 3,600.00	\$ 3,600.00	\$ -	0%
A3410.405.9	Pagers	\$ 3,500.00	\$ 3,500.00	\$ -	0%
A3410.405.10	Radios	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20%
		\$ 95,650.00	\$ 84,650.00	\$ (11,000.00)	

A3410.406 Buildings/Grounds Maintenance

A3410.406.1.1	Alarm System - Inspection & Monitoring	\$ 900.00	\$ 2,000.00	\$ 1,100.00	122%
A3410.406.1.2	Alarm System - Monitoring (eliminate)	\$ 1,000.00	\$ -	\$ (1,000.00)	-100%
A3410.406.2	Appliance Maintenance	\$ 750.00	\$ 1,250.00	\$ 500.00	67%
A3410.406.3	Building Access Contract	\$ 4,250.00	\$ 4,500.00	\$ 250.00	6%
A3410.406.4	Building Lease	\$ 208,000.00	\$ 199,095.00	\$ (8,905.00)	-4%
A3410.406.5	Building Maintenance and Repair	\$ 60,000.00	\$ 65,000.00	\$ 5,000.00	8%
A3410.406.6	Elevator Inspection	\$ 1,250.00	\$ 2,400.00	\$ 1,150.00	92%
A3410.406.7	Fire Extinguisher Inspections	\$ 750.00	\$ 1,000.00	\$ 250.00	33%
A3410.406.8	Generator Inspection & Maintenance	\$ 750.00	\$ 1,000.00	\$ 250.00	33%
A3410.406.9	Grounds Maintenance	\$ 4,000.00	\$ 2,000.00	\$ (2,000.00)	-50%

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A3410.406.10	HVAC Inspection & Maintenance	\$ 8,500.00	\$ 9,000.00	\$ 500.00	6%
A3410.406.11	Maintenance Supplies	\$ 4,000.00	\$ 4,000.00	\$ -	0%
A3410.406.12	Pest Control	\$ 750.00	\$ 750.00	\$ -	0%
A3410.406.13	Roof Repair		\$ -	\$ -	
A3410.406.14	Snow Removal		\$ -	\$ -	
A3410.406.15	Sprinkler System Testing	\$ 600.00	\$ 1,900.00	\$ 1,300.00	217%
A3410.406.16	Contingency	\$ 5,000.00	\$ 5,000.00	\$ -	0%
A3410.406.17	Kitchen Hood Cleaning	\$ 1,100.00	\$ 1,250.00	\$ 150.00	14%
A3410.406.18	Floor re-waxing	\$ <u>2,500.00</u>	\$ <u>2,250.00</u>	\$ <u>(250.00)</u>	-10%
		\$ 304,100.00	\$ 302,395.00	\$ (1,705.00)	

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	\$ -	

A3410.408 Administrative Expenses

A3410.408.1	Accountant/ Audit	\$ 15,000.00	\$ 15,000.00	\$ -	0%
A3410.408.2.1	Association Dues - Assn of Fire Districts	\$ 500.00	\$ 500.00	\$ -	0%
A3410.408.2.2	Association Dues - Ontario County Fire Chief	\$ 64.00	\$ 65.00	\$ 1.00	2%
A3410.408.2.5	Association Dues - IAFC	\$ 300.00	\$ 300.00	\$ -	0%
A3410.408.2.6	Association Dues - MCFMIA	\$ 50.00	\$ 45.00	\$ (5.00)	-10%
A3410.408.3.1	Attorney	\$ 15,000.00	\$ 17,500.00	\$ 2,500.00	17%
A3410.408.3.2	Attorney - Special Projects (HR) (elim.)	\$ 2,500.00	\$ -	\$ (2,500.00)	-100%
A3410.408.4.1	Computers - Hardware replacement	\$ 6,500.00	\$ 6,500.00	\$ -	0%
A3410.408.4.2	Computers - Software	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33%
A3410.408.4.3	Computers - MDT	\$ 4,000.00	\$ 4,000.00	\$ -	0%
A3410.408.4.4	Computer support contract	\$ 15,960.00	\$ 16,000.00	\$ 40.00	0%
A3410.408.5	Copier & copier supplies	\$ 2,500.00	\$ 500.00	\$ (2,000.00)	-80%
A3410.408.6	General District Expenses	\$ 750.00	\$ 750.00	\$ -	0%
A3410.408.7	Election Expenses	\$ 1,000.00	\$ 1,250.00	\$ 250.00	25%
A3410.408.10	Medical Exams	\$ 10,500.00	\$ 10,500.00	\$ -	0%
A3410.408.11	Office Supplies and Equipment	\$ 5,000.00	\$ 5,000.00	\$ -	0%
A3410.408.12	Postage	\$ 500.00	\$ 500.00	\$ -	0%
A3410.408.13	Payroll Services	\$ 3,200.00	\$ 2,500.00	\$ (700.00)	-22%
A3410.408.14	NFRIS & Records Software Service & Support	\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	-17%

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A3410.408.15	Public Notices	\$	1,000.00		\$	1,000.00	\$	-	0%	
A3410.408.16.1	Recruitment & Retention - Advertising	\$	2,500.00		\$	4,000.00	\$	1,500.00	60%	
A3410.408.16.2	Recruitment & Retention - Clothing	\$	15,000.00		\$	15,000.00	\$	-	0%	
A3410.408.17	Trade Journal Subscriptions	\$	115.00		\$	-	\$	(115.00)	-100%	
A3410.408.18	Fire District Formation Expense Reimburs	\$	10,500.00		\$	9,000.00	\$	(1,500.00)	-14%	
A3410.408.19	Website	\$	<u>-</u>		\$	<u>2,000.00</u>	\$	<u>2,000.00</u>	#DIV/0!	
				\$	121,439.00		\$	120,910.00	\$	(529.00)

A3410.9 Reserve Funds

A3410.901	Apparatus Repair & Replacement	\$	200,000.00		\$	205,000.00	\$	5,000.00	3%	
A3410.902	Building Repair & Replacement	\$	5,000.00		\$	30,000.00	\$	25,000.00	500%	
A3410.903	Equipment Repair & Replacement	\$	30,000.00		\$	30,000.00	\$	-	0%	
A3410.904	Emergency Repair	\$	<u>10,000.00</u>		\$	<u>5,000.00</u>	\$	<u>(5,000.00)</u>	-50%	
				\$	245,000.00		\$	270,000.00	\$	25,000.00

Total Appropriations \$ 1,374,619.00 \$ 1,410,915.00 \$ 36,296.00 2.64%

Revenues - All Sources

A 1001	Tax Levy		\$	1,374,619.12		\$	1,410,165.00
A 2401	Interest Revenue (Operating Acct)		\$	181.23		\$	250.00
A 2402	Sale of Apparatus						
A 2680	Insurance Recoveries		\$	500.000			
A 2705	Donation/gift		\$	520.00		\$	500.00
A 2770	Unclassified / FOIL fees						
A 5031	Interfund Transfer (from reserves)						

As of 9/12/22

Computation of Statutory Spending Limitation

Assessed Valuation	\$ 954,901,961.00
Equalization Rate (AV * ER)	89%
Full Valuations (2021 rolls)	\$ 1,072,923,551.69
Less first million of full valuation	\$ 1,000,000.00
Excess over first million of full valuation	\$ 1,071,923,551.69
Multiply excess by one million	0.001
Expenditures permitted on full valuation over first million	\$ 1,071,923.55
Add expenditures permitted on first million	\$ 2,000.00
Statutory Spending Limitation for 2022	\$ 1,073,923.55
Add Exclusions from Spending Limitation	\$ 742,050.00
Sum of Statutory Spending Limitation, etc.	\$ 1,815,973.55
Less Budget Appropriations	\$ 1,410,165.00
Statutory Spending Limitation Margin	\$ 405,808.55

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	\$ 334,600.00
5. Contributions to NYSL Retirement	\$ 23,000.00
6. Payments through county self-insurance	\$ -
7. Payments related to VFBL & Workmans Comp	\$ 600.00
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	\$ 22,000.00
17. Cost of independent audits	\$ 15,000.00
18. Appropriations to reserve funds	\$ 270,000.00
19. Contribution to unemployment insurance	\$ 1,850.00
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	\$ 742,050.00

Fund Balance Information Sheet

\$350,228.00	General Fund Value in 2021 (per 2021 audit)
\$1,373,919.12	2022 General Fund revenue - taxes
\$1,114.46	2022 General Fund revenue - interest, donations, unclassified (through 8/31/22)
\$25,470.00	Sale of Apparatus (Ford 2002 450 - 2751)
(\$245,000.00)	Transfer of Funds to reserve accounts, per 2022 adopted budget
(\$25,470.00)	Transfer of Funds to reserve account - sale of apparatus (resolution #2022-0076)
(\$1,066,950.00)	2022 General Fund Expenses (estimated as of 9/12/2022)
(\$50,000.00)	<i>Transfer of funds to reserve accounts (anticipated)</i>
\$363,311.58	General Fund Unassigned Balance Estimate for 12/31/2022

Reserve Funds - Estimated Fund Balance on 12/31/2022

\$695,000.00	A3410.901 Apparatus Repair & Replacement
\$274,900.00	A3410.902 Building Repair & Replacement
\$98,000.00	A3410.903 Equipment Repair & Replacement
\$50,000.00	A3410.904 Emergency Repair
\$1,117,900.00	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 2022	\$ 1,373,919.00
Tax Cap Reserve Offset from 2021	\$0
Total Tax Cap Reserve Amt from 2022	\$ -
Tax Base Growth Factor	1.058
PILOTs receivable FYE 2022	\$ -
Tort Exclusion Amount Claimed in FYE 2022	\$ -
Allowable Levy Growth Factor	1.02
PILOTs receivable FYE 2023	\$ -
Available Carryover from FYE 2022	\$ 21,002.00
Tax Levy Limits before adjustments	\$ 1,430,527.00
<u>Exclusions/ Adjustments</u>	
Tort Exclusion	\$ -
Teachers' Retirement System Exclusion	\$ -
Employees' Retirement System Exclusion	\$ -
Police & Fire Retirement System Exclusion	\$ -
Exclusions/ Adjustments	\$ -
FYE 2023 Tax Levy Limit, Adjusted	\$ 1,430,527.00
Proposed FYE 2023 Tax Levy	\$ 1,410,165.00
Amount under (over) cap limit	\$ 20,362.00