

# WEST SHORE FIRE DISTRICT PROPOSED ANNUAL BUDGET 2016-2017

2015 Grand List Details	98.5% Collection	
	\$ 912,271,146	898,587,078
GRAND LIST PP/RE	\$ 831,701,618	819,226,093
GRAND LIST MV	\$ 80,569,528	79,360,985
STATE MV ALLOCATION		154,904
MOTOR VEHICLE MILL RATE-	7.00	555,526
		710,430
PRESONAL PROPERTY/ REAL ESTATE-	9.379	7,683,521
<b>REVENUE</b>		
From Current Collections		8,393,951
Other Sources		610,780
Scheduled Use of Fund Balance Funds		240,000
Total Revenue		<b>9,244,731</b>

### Expenditures

11000 • SALARIES	3,138,093
12000 • EMPLOYEE EXPENSE	738,800
13000 • PENSION/RETIREES EXP	4,523,490
14000 • APPARATUS EQUIP, REPAIRS, TESTS	139,345
15000 • FIREHOUSE OPERATIONS	129,342
16000 • OUTSIDE SERVICES	324,145
17000 • DISTRICT EXP	251,516
<b>TOTAL 2016-2017 EXPENSES</b>	<b>9,244,731</b>

<b>REVENUE</b>		07/14-06/15 BUDGET	7/14-6/15 AUDITED	07/15-06/16 BUDGET	7/15-6/16 ESTIMATES	7/16-7/17 BUDGET
4100	CURRENT COLLECTIONS	8,269,714	8,431,532	\$ 8,393,317	\$ 8,300,000	\$ 8,393,951
		<b>8,269,714</b>	<b>8,431,532</b>	<b>8,393,317</b>	<b>8,300,000</b>	<b>8,393,951</b>
4200	BACK TAX & NON RECURRING COLLECTIONS	100,000	59,440	40,000	40,000	40,000
4300	BACK INTEREST	55,000	54,061	40,000	40,000	40,000
4400	WATER CO. TAX (PILOT)	17,600	18,027	17,600	17,780	17,780
		<b>172,600</b>	<b>131,528</b>	<b>97,600</b>	<b>97,780</b>	<b>97,780</b>
4500	MISC. REV.					
	4501 · BLUE CROSS CO-PAY	82,000	86,448	72,688	100,000	80,000
	4503 · WORKERS COMP. REIMBURSEMENT	5,000	6,505	-	-	-
	4504 · REIMBURSEMENT- OUTSIDE JOBS					
	4505 · HYDRANT REIMBURSEMENT		216			
	4506-EMS BUNDLE BILLING	15,000	11,210	15,000	20,000	15,000
	4509-FIRE MARSHAL PLAN REVIEW, INSPECTION FEES	56,000	128,158	56,000	60,000	40,000
	4510-RESCUE BILLING					
	4500 · MISC. REV. - Other					
	<b>4500 · MISC. REV. Subtotal</b>	<b>158,000</b>	<b>232,537</b>	<b>143,688</b>	<b>180,000</b>	<b>135,000</b>
4600	INTEREST	<b>5,000</b>	<b>3,176</b>	<b>4,500</b>	<b>3,000</b>	<b>3,000</b>
4700	GRANTS					
	4701 · CDA GRANT					
	4702 · STATE GRANTS	32,643	44,113	32,000	35,000	36,000
	4703-PILOT GRANT	239,637	239,773	235,000	221,757	225,000
	<b>4700 · GRANTS Subtotal</b>	<b>272,280</b>	<b>283,886</b>	<b>267,000</b>	<b>256,757</b>	<b>261,000</b>
	<b>REVENUE SUBTOTAL</b>	<b>8,877,594</b>	<b>9,082,659</b>	<b>8,906,105</b>	<b>8,837,537</b>	<b>8,890,731</b>
	VOLUNTARY YALE CONTRIBUTION	112,012	116,431	112,012	114,070	114,000
	FUND BALANCE	285,000		240,000		240,000
	<b>AVAILABLE REVENUE</b>	<b>9,274,606</b>	<b>9,199,090</b>	<b>9,258,117</b>	<b>8,951,607</b>	<b>9,244,731</b>
	EXPENSES	<b>9,295,271</b>	<b>9,150,062</b>	<b>9,243,041</b>	<b>8,955,242</b>	<b>9,244,731</b>

# EXPENDITURES

	07/14-06/15 BUDGET	7/14-6/15 AUDITED	07/15-06/16 BUDGET	7/15-6/16 ESTIMATES	7/16-7/17 BUDGET
11000 SALARIES					
11010 · CHIEF	102,935	85,119	102,935	97,290	96,020
11020 · FIRE MARSHAL/DEPUTY CHIEF	90,744	90,745	91,651	29,666	91,651
11030. CONTRACTOR FIRE MARSHAL				28,000	39,000
11050 · CAPTAINS	311,948	311,829	318,186	318,000	318,000
11060 · LIEUTENANTS	288,298	288,189	294,064	294,000	294,000
11070 · GRADE A	1,365,310	1,162,621	1,224,672	1,148,000	990,065
11075 · GRADE B	22,882	26,947	61,997	55,000	316,860
11080 · GRADE C2	35,273	44,092	257,853	250,000	103,940
11090 · GRADE C1	97,177	216,123		55,000	128,857
11110 · SECRETARY/TREASURER	52,982	52,942	54,042	54,042	56,500
11100. STORM HOURS		9,856		3,000	
11120 · VACATION	172,000	173,694	181,000	170,000	175,000
11130 · SICK	100,000	123,360	100,000	100,000	100,000
11140 · INJURED	15,000	9,209	15,000	18,000	15,000
11150 · HOLIDAY	155,000	139,873	148,000	148,000	154,000
11160 · MANPOWER	25,000	-			
11170 · OTHER	10,000	12,800	10,000	5,000	10,000
11180 · UTILITY	19,500	20,930	19,500	19,500	19,500
11190 · FLSA	110,000	59,326	65,000	42,000	40,000
11200 · EMT,FM STIPEND	92,500	72,250	84,525	84,525	80,850
11210 · PARAMEDIC HRS	10,000	21,350	17,500	20,000	20,000
11220 · LONGEVITY	7,200	6,300	7,200	6,800	6,800
11230 · EDUCATION PAY	15,000	17,450	17,450	15,800	17,150
11240 · RETIREMENT/TERMINATION	30,000	82,685	30,000	53,000	-
11250 · PARAMEDIC STIPEND	64,350	67,275	77,350	59,000	64,900
<b>Total 11000 · SALARIES</b>	<b>3,193,099</b>	<b>3,094,965</b>	<b>3,177,925</b>	<b>3,073,623</b>	<b>3,138,093</b>

<i><b>EXPENDITURES</b></i>		07/14-06/15 BUDGET	7/14-6/15 AUDITED	07/15-06/16 BUDGET	7/15-6/16 ESTIMATES	7/16-7/17 BUDGET
12000	EMPLOYEE EXPENSE					
	12010 · UNIFORMS	14,000	15,201	14,000	15,000	16,000
	12020 · TURN OUT GEAR	12,000	18,130	-		19,500
	12030 · DUES & SUBSCRIPTIONS	3,000	3,114	3,000	3,000	3,000
	12040 · PHYSICAL EXAMS	5,000	1,699	5,000	2,000	2,000
	12045 · PARAMEDIC LICENSE/CLASSES	4,800	1,475	4,800	3,000	3,500
	12050 · TECHNICAL SCHOOLS	5,000	1,743	5,000	4,000	5,000
	12055 · FIREFIGHTER SCHOOL	-		-		
	12060 · TRAINING SALARY	16,000	13,157	16,000	14,000	16,000
	12070 · TRAINING MATERIAL	2,000	2,700	2,000	1,800	2,000
	12080 · VOLUNTEER SUBSIDY	3,500	3,500	3,500	3,500	3,500
	12090 · HEART & HYPERTENSION MEDS.	12,000	1,423	8,000	5,000	8,000
	12100 · HEALTH INS. PAYMENT	375,000	363,331	375,000	360,000	375,000
	12110 · LIFE INSURANCE	12,500	11,271	13,500	12,500	13,500
	12120 · WORKMAN'S COMP PREMIUM	187,460	194,576	210,000	200,000	210,000
	12121-WORKMAN'S COMP MEDICAL	10,000	19,754	10,000	12,000	15,000
	12130 - FED TAX-ER (SSI)	3,178	4,239	3,178	3,500	3,800
	12140 - FED TAX-ER (MED)	39,200	41,569	42,000	42,000	42,000
	12150 - EXERCISE EQUIPMENT	1,000	-	1,000	-	1,000
Total	12000 · EMPLOYEE EXPENSE	<b>705,638</b>	<b>696,882</b>	<b>715,978</b>	<b>681,300</b>	<b>738,800</b>
13000	PENSION/RETIREEES EXP					
	13010 · B/C RETIREES-OVER 65	190,000	195,784	190,000	200,000	270,000
	13011-B/C RETIREES-UNDER 65	935,000	887,561	915,000	890,000	750,000
	13020 · MEDICARE-SUPP B	39,000	36,295	39,000	38,000	45,000
	13030 · HEART & HYPERTENSION MAINT.	41,304	113,951	42,500	65,000	60,000
	13040 · PENSION PAYMENT	2,632,330	2,614,726	2,686,325	2,680,000	2,851,360
	13050 · PENSION-UNFUNDED LIABILITY	150,000	150,000	150,000	150,000	150,000
	13070 · M.E.R.F. OBLIGATION	350,000	329,021	366,000	300,000	356,000
	13080 - DEFERRED COMPENSATION PLAN	1,059	1,059	1,059	1,059	1,130
	13090 - OPEB UNFUNDED LIABILITY SEE NOTES PAGE	150,000	150,000	75,000	75,000	40,000
Total	13000 · PENSION/RETIREEES EXP	<b>4,488,693</b>	<b>4,478,397</b>	<b>4,464,884</b>	<b>4,399,059</b>	<b>4,523,490</b>

# EXPENDITURES

	07/14-06/15 BUDGET	7/14-6/15 AUDITED	07/15-06/16 BUDGET	7/15-6/16 ESTIMATES	7/16-7/17 BUDGET
14000 APPARATUS EQUIP, REPAIRS, TESTS					
14010 · FUEL	30,000	39,821	33,000	35,000	35,000
14020 · MAINT. PARTS & MATERIALS					
14021 · CAR 30	2,000	1,702	1,000	1,000	1,000
14022 · CAR 37	2,250	747	1,500	1,200	1,000
14023 · CAR 36	500	2,995	1,000		-
14025 · ENGINE 31	8,000	6,743	8,000	9,000	9,000
14026 · ENGINE 32	8,000	10,285	8,000	8,000	9,000
14027 · QUINT 33	8,000	21,295	8,000	10,000	10,000
14028 · RESCUE 34	8,000	326	1,500	499	-
14029 · MARINE 3	2,500	3,153	5,000	10,000	5,000
14031 · AMBULANCE 40	2,000	2,075	2,000	1,000	2,000
14032 · RESCUE 35	1,500	1,740	1,500	1,000	1,000
14033-UTILITY 39			1,500	1,525	1,000
14030 · MAINT. PARTS & MATERIALS-Other	3,000	4,211	3,000	3,000	3,000
14040 - CAPITAL EXPENDITURES see note page 8			42,000		
Total 14020 · MAINT. PARTS & MATERIALS	<b>75,750</b>	<b>95,093</b>	<b>117,000</b>	<b>81,224</b>	<b>77,000</b>
14040 · FOAM & CHEMICALS	1,250		1,250	1,250	1,250
14050 · NEW EQUIPMENT	12,500	11,814	12,500	10,000	21,595
14055 · EQUIPMENT REPAIR	5,000	4,435	5,000	4,000	5,000
14060 · COMMUNICATIONS-TRUCK/MDT INTERNET	5,441	2,830	1,800	2,500	2,500
14070 · COMMUNICATIONS-NEW EQUIPMENT	2,000	7,695	2,000	2,000	2,500
14090 · EMERGENCY MEDICAL SUPPLIES	14,000	16,956	15,000	17,000	17,500
14100 · HOSE REPLACEMENTS	3,000	2,536	-	3,000	1,000
<b>Total 14040-14100</b>	<b>43,191</b>	<b>46,266</b>	<b>37,550</b>	<b>39,750</b>	<b>51,345</b>
14110 · EQUIPMENT TESTING					
14113 · SCBA HYDRO	3,250	5,127	4,100	4,000	5,000
14114 · FIRE EXTINGUISHER	750	1,444	750	750	1,000
14116 · GAS METER	1,000	121	1,000	500	500
14117 · PULMONARY FUNCTION	4,500	4,336	4,500	4,500	4,500
Total 14110 · EQUIPMENT TESTING	9,500	11,028	10,350	9,750	11,000
<b>Total 14000 · APPARATUS EQUIP, REPAIRS, TESTS</b>	<b>128,441</b>	<b>152,387</b>	<b>164,900</b>	<b>130,724</b>	<b>139,345</b>

<i>EXPENDITURES</i>		07/14-06/15 BUDGET	7/14-6/15 AUDITED	07/15-06/16 BUDGET	7/15-6/16 ESTIMATES	7/16-7/17 BUDGET
15000	FIREHOUSE OPERATIONS	-				
	15010 · MAINTENANCE SUPPLIES	6,000	6,402	6,000	5,500	6,000
	15020 · ELECTRIC	22,000	24,390	24,000	25,000	25,000
	15030 · TELEPHONE	2,000	977	450	500	500
	15031 · CELL PHONE	2,500	1,393	3,600	3,000	3,000
	15032 · COMPUTER INTERNET	1,500	623	1,300	1,200	1,300
	15040 · GAS	15,000	14,549	18,000	17,000	18,000
	15050 · WATER	2,000	1,709	1,600	1,600	1,600
	15060 · SEWER USE FEE	900	816	1,000	816	900
	15070 · LIABILITY INSURANCE	37,000	40,875	41,000	42,000	44,000
	15080 · MAINTENANCE CONTRACTS					
	15081 · HEAT & AIR	2,000		2,000	3,000	3,000
	15082 · GENERATOR	2,000		2,000	3,000	3,000
	15083 · AIR COMPRESSOR	1,100	1,000	1,000	1,000	1,000
	15085 · FIRE HOUSE SOFTWARE		933	1,200	1,000	1,200
	15086 · COPIER	2,750	2,427	2,700	2,500	2,600
	15087 · LIFE PACKS	7,400	2,620	8,500	7,000	8,000
	15090 · FIRE HOUSE REPAIRS	12,000	16,204			10,242
Total	15000 · FIREHOUSE OPERATIONS	<b>96,900</b>	<b>105,922</b>	<b>109,450</b>	<b>92,416</b>	<b>129,342</b>
16000	OUTSIDE SERVICES					
	16010 · LEGAL	20,000	13,326	15,000	15,000	31,150
	16011 LEGAL CONTINGENCY					
	16020 · AUDIT	20,000	25,525	19,000	15,000	20,000
	16021 AUDIT CONTINGENCY					
	16030 · CONSULTING FEES	5,000	427	5,000	1,000	2,000
	16040 · EMERGENCY REPORTING SYSTEM	225,300	260,536	255,979	240,000	270,995
Total	16000 · OUTSIDE SERVICES	<b>270,300</b>	<b>299,814</b>	<b>294,979</b>	<b>271,000</b>	<b>324,145</b>

# EXPENDITURES

		07/14-06/15	7/14-6/15	07/15-06/16	7/15-6/16	7/16-7/17
		BUDGET	AUDITED	BUDGET	ESTIMATES	BUDGET
17000	DISTRICT EXP					
	17011 - POSTAGE	900	894	750	1,000	1,025
	17012 - ADS	2,500		2,500	300	1,500
	17010 - ADMIN. OFFICE SUPPLIES	3,500	2,720	3,500	3,000	3,500
	17020 - DISTRICT MEETING/ELECTION	4,500	3,117	4,500	4,500	4,500
	17030 - PAYROLL FEE	8,000	7,800	8,000	7,000	8,000
	17040 - DISTRICT WATER SUPPLY	169,000	173,775	180,000	187,020	188,000
	17060 - NEW EQUIPMENT-OFFICE	3,000				
	17070 - BANK CHARGES	200	184	175	300	301
	17080 - CHIEF OFFICERS EXP.	1,000	1,107	1,000	1,000	1,000
	17090 - COMMISSIONERS EXP.	1,000	920	1,000	1,000	1,000
	17100 - FIRE PREVENTION	15,000	14,734	6,000	5,000	6,000
	17101 - FIRE PREVENTION (GRANTS)					
	17120 - HYDRANT REPAIRS	25,000	2,250	25,000	15,000	15,000
	17130 - HYDRANT REPLACEMENTS	6,000				
	17140 - STAFF VEHICLE REPLACEMENTS	60,000		35,000	35,000	
	17150 - COMPUTERS					
	17151 - REPAIRS/SERVICE CONTRACT	12,600	14,576	12,500	12,000	21,690
	17160 - FIREHOUSE CAPITAL IMPRMTS	75,000	14,366			
	17170 - TRUCK REPLACEMENTS	25,000	85,252	35,000	35,000	
Total	17000 - DISTRICT EXP	<b>412,200</b>	<b>321,695</b>	<b>314,925</b>	<b>307,120</b>	<b>251,516</b>
	<b>TOTAL EXPENSES</b>	<b>9,295,271</b>	<b>9,150,062</b>	<b>9,243,041</b>	<b>8,955,242</b>	<b>9,244,731</b>

# APPROVED FUND BALANCES

<b>TRUCK REPLACEMENT RESERVE ACCOUNT</b>	<b>ALLOCATED FUND</b>
BALANCE AT JULY 1, 2015	\$ 133,242
2015-2016 Contribution	\$ 25,000
Sale of 2005 Explorer	\$ 4,050
Sale of Rescue 34	\$ 15,000
INTEREST	\$ 28
<b>UNAUDITED ACCOUNT BALANCE JUNE 30, 2016</b>	<b>\$ 177,320</b>

<b>RETIREMENT RESERVE ACCOUNT</b>	<b>ALLOCATED FUND</b>
BALANCE AT JULY 1, 2015	\$ 144,770
2014-2015 RET BUYOUT	\$ 82,685
2015-2016 POTENTIAL RET BUYOUT	\$ 115,000
INTEREST	\$ 10
<b>UNAUDITED ACCOUNT BALANCE JUNE 30, 2016</b>	<b>\$ (52,905)</b> FROM 2015-2016 BUDGET LINE #11240

<b>BLUE CROSS WORKERS COMP ACCOUNT</b>	<b>ALLOCATED FUND</b>
THIS ALLOCATED ACCOUNT WILL ALLOW FOR MANAGEMENT OF HEALTH AND WORKERS COMP INSURANCE CLAIMS (BOTH CATEGORIES ARE SELF INSURED)	\$ 400,000

<b>OPEB ACCOUNT</b>	<b>ALLOCATED FUND</b>
BALANCE AT JULY 1, 2015	\$ 150,000
2015-2016 BUDGET	\$ 75,000
<b>UNAUDITED ACCOUNT BALANCE JUNE 30, 2016</b>	<b>\$ 225,000</b>

<b>FUND BALANCE TOTALS TO DATE</b>	
UNASSIGNED FUND BALANCE July 1, 2015	\$ 719,864
TO BALANCE 2016-2017 BUDGET	\$ 240,000
<b>UNASSIGNED FUND BALANCE July 1, 2016</b>	<b>\$ 479,864</b>

## NOTES

OPEB UNFUNDED LIABILITY IS A RESULT OF THE THE GOVERNMENT ACCEPTANCE BOARD STATEMENT 45 REQUIRING THAT ALL BENEFITS POST RETIREMENT BE AUDITED AND REPORTED. ADDRESSING THIS UNFUNDED LIABILITY IN BUDGET LINE 13090. THE DISTRICT IS SELF INSURED FOR FOR BC/BS AND COMP ALLOCATED FUNDS ARE FOR CLAIMS THAT ARE OVER BUDGET