

2015-2016 expenses that will not carry over into 2016-2017

Thompsonville Fire District #2		Budget assumptions: 1) move into NEW bldg as of 10/1/15 2) retain OLD bldg thru 6/31/2016		For ball park comparison only: 2016-17 preview, assumes 2015 Grand List remains unchanged from 2014
2015/2016 budget		2015-2016 mil rate = 8.86		2016-2017 mil rate = 7.49
NEW FISCAL YEAR DRAFT				
REVENUES				
4001	2014 Grand List receipts	\$ 5,052,723		4,272,394
4008	2014 Supplemental Grand List receipts	50,000	actual: \$56,574	50,000
4005	Interest	6,000	\$6,766 actual thru 3/31/2015	6,000
4010	Fire Billing	3,400	\$2,546 actual thru 3/31/2015	3,400
	Firewatch	5,000	\$4,988 actual thru 3/31/2015	5,000
4050	Misc. Income	6,471	CIRMA Member Equity Distribution (\$6,471 confirmed)	6,471
4006	Government Grant	-	potential \$320,828: 6/1/15 approval date for TIC's, Airpacks, Compressor	-
	Total Revenues	\$ 5,123,594		\$ 4,343,265
EXPENSES				
HEART & HYPERTENSION EXPENSES				
5100	H&H - Fiscal Payment 9/15/99 Stipulation	55,167	(14) wks @ current rate, (38) wks. w/3% COLA adjustment Annual COLA applies. Payments for life.	55,167
	H&H - Fiscal Payment Stipulation 243	47,384	(14) wks @ current rate, (38) wks. w/3% COLA adjustment Annual COLA applies. Payments for life.	47,384
6709	H&H - Fiscal Payment Stipulation 284	15,000	last payment 1/31/2023	15,000
6708	H&H - Fiscal Payment Stipulation 907	12,268	last payment 12/1/2026	12,268
6705	H&H - Fiscal Payment Stipulation 927	25,000	Until death of claimant and wife.	25,000
5115	H&H - Health Insurance 9/15/99 Stipulation	10,592	Agent's 2nd QTR 2015 number adjusted 3% to estimate 3rd QTR costs (3/16/15 rate table). 13% Cost Share applied. Payments until Medicare Eligibility.	10,592
	H&H - Health Insurance Stipulation 907	17,656	Agent's 2nd QTR 2015 number adjusted 3% to estimate 3rd QTR costs (3/16/15 rate table). 13% Cost Share applied. Payments until Medicare Eligibility.	17,656
	H&H - Health Insurance Stipulation 927	18,005	Agent's 2nd QTR 2015 number adjusted 3% to estimate 3rd QTR costs (3/16/15 rate table). 13% Cost Share applied. Payments until Medicare Eligibility. Supplemental Medicare for claimant only.	18,005
5116	H&H - Retiree Dental Insurance	3,949	Stipulation dated 9/15/99, 907 & 927 13% Cost Share applied.	3,949
	H&H - Atty. Fee Stipulation 907	3,067	last payment 12/1/2026	3,067
5400	H&H - Prescriptions, Stipulation 598	1,870	prorated 2014-15 actuals and applied 10% inflation factor.	1,870
	H&H Self Insurance	120,000		120,000
	Total Heart & Hypertension Expense	\$ 329,958		\$ 329,958
PAYROLL EXPENSES				
5300	Regular	1,800,807	Includes part time admin. & \$190K for 7/1/15-8/15/15 bridge	1,610,807
5305	Extra Duty Pay	125,000	appx. prorate Sept - Mar adjusted for union wage increase plus \$20K for 7/1/15-8/15/15 bridge	105,000
	Vacation Time Retiree Payout	30,500		0
5314	Community Sick Bank	5,000		5,000
5316	Sick Time Retiree Payout	81,100		0
5337	EMT/EMS Stipend	28,400	Union Contract requirement	28,400
5340	FLSA (Fair Labor Stds. Act)	7,500		7,500
5360	District Pension	400,000	2015-2016	400,000
5365	SS/Medicare Payments	141,969	7.65% of wages - includes o'time, stipends, FLSA & likely retiree sick & vacation time owed	141,969
	Total Payroll Expense	\$ 2,620,276		\$ 2,298,676
EES MEDICAL & INSURANCE EXPENSES				
5403	Tier 4 Drug Reimbursement	1,500		1,500
5500	Medical Insurance	243,972	Agent's 2nd QTR 2015 numbers adjusted 3% to estimate 3rd QTR costs (3/16/15 rate table). 13% Cost Share applied.	243,972
5501	HSA Funding - District	60,000	Union Contract requirement	60,000
5117	HSA Funding - Retiree	9,000	Stipulation requirement	9,000

5505	District Dental Insurance	26,631	Agent's 2nd QTR 2015 numbers adjusted 3% to estimate 3rd QTR costs (3/16/15 rate table). 13% Cost Share applied.	26,631
5510	LT Dis/Life Insurance	13,141	New rates not available. Amount reflects agent's recommended 10% increase over last year.	13,141
5520	Workers' Compensation	253,004	estimated, pending CIRMA's final #	253,004
	H & H Case Management	3,600	CIRMA management of individual H&H claims	3,600
5502	Gov't. Trust - Retiree Health Insur. Funding	20,000		20,000
	Total Medical & Insurance Expense	\$ 630,848		\$ 630,848
PROPERTY & LIABILITY INSURANCE EXPENSES				
5525	Emer. Serv. Insur. Program Package Policy	34,882	AFS&V 3/16/15 projection: Property, Liability & Auto; \$3,850, 11 Pearl St. future status "storage"	31,032
5525.1	ESIP Inland Marine Policy	14,476	AFS&V 3/16/15 projection	14,476
5525.2	ESIP Umbrella Policy	4,318	AFS&V 3/16/15 projection	4,318
	Total insurance costs	\$ 53,676		\$ 49,826
STATION VEHICLES EXPENSES				
6100	Gasoline	6,000		6,000
6105	Diesel Fuel	11,000		11,000
6108	Hose Replacement	2,000		2,000
6140	Apparatus Equipment	20,000	Hurst tool replacement, balance split among divisions	20,000
6145	Apparatus & Vehicle Maintenance	22,000		22,000
	Pump Test	1,500		1,500
	Total Station vehicle expense	\$ 62,500		\$ 62,500
STATION & OPERATIONAL EXPENSES				
6305	Maintenance - Old: 7/1/2015 thru 9/31/2015	777	prorated 2014-2015 actuals + 3% inflation adjustment	0
	Old H.Q. - Winterize 10/1/2015	800		0
6305	Maintenance - Old: 10/1/2015 thru 6/31/2016	-	\$2,331 = prorated 2014-2015 actuals + 3% inflation adjustment vs. \$0 winterize	0
	H.Q. Maintenance - New	-	under warranty	0
	H.Q. Snow Removal - New	5,000		5,000
6310	Heating - Old: 7/1/2015 thru 9/31/2015	2,409	summertime: no heat required; quoted \$603/mo. basic chg + \$100 estimated for hot water	0
6310	Heating - Old: 10/1/2015 thru 6/31/2016	-	\$5,427 = quoted \$603/mo. warehouse vs. \$0 winterize	0
6310.1	Heating/AC - New: 7/1/2015 thru 9/31/2015	2,109	summertime: no heat but air conditioning; estimate \$603/mo. basic chg + \$200 for air conditioning and hot water	2,109
6310.1	Heating/AC - New: 10/1/2015 thru 6/31/2016	8,856	prorated Old 2014-2015 actuals + 5% increase (different floor plan) plus 3% inflation adjustment	8,856
6320	Electricity - Old: 7/1/2015 thru 9/31/2015	3,345	prorated 2014-2015 actuals + 3% inflation adjustment	0
6320	Electricity - Old: 10/1/2015 thru 6/31/2016	-	\$399 = quoted \$44.25/mo. warehouse with main shut off vs. \$0 winterize	0
6320.1	Electricity - New: 7/1/2015 thru 9/31/2015	600	estimating \$200/mo. (lights and security)	600
6320.1	Electricity - New: 10/1/2015 thru 6/31/2016	10,539	prorated Old 2014-2015 actuals + 5% increase for bigger & more stuff plus 3% inflation adjustment	10,539
6315	Water - Old: 7/1/2015 thru 9/31/2015	455	prorated 2014-2015 actuals + 3% inflation adjustment	0
6315	Water - Old: 10/1/2015 thru 6/31/2016	-	\$756 = quoted \$84/mo. warehouse vs. \$0 winterize	0
6315.1	Water - New: 7/1/2015 thru 9/31/2015	300	estimating \$100/mo.	300
6315.1	Water - New: 10/1/2015 thru 6/31/2016	1,406	prorated Old 2014-2015 actuals + 3% inflation adjustment	1,406
	Sewer - Old: 7/1/2015 thru 9/31/2015	100	3/2015 rate paid was 98 for the Qtr.	0
	Sewer - Old: 10/1/2015 thru 6/31/2016	-	\$39 = quoted \$13/qtr (minimum chg.) warehouse vs. \$0 disconnect	0
	Sewer - New: 7/1/2015 thru 9/31/2015	75		75
	Sewer - New: 10/1/2015 thru 6/31/2016	300		300
6132	Meter Calibration	1,100		1,100
6300	Station Supplies	2,512	prorated 2014-2015 actuals + 3% inflation adjustment	2,512
6307	Cleaning Supplies	2,035	prorated 2014-2015 actuals + 3% inflation adjustment	2,035
6325	Telephones - Old: 7/1/2015 thru 9/31/2015	369	prorated 2014-2015 actuals + 3% inflation adjustment	369
6325.1	Telephones - New: 7/1/2015 thru 9/31/2015	408	2/2015 bill for 2 lines + 3% inflation adjustment	408
6325.1	Telephones - New: 10/1/2015 thru 6/31/2016	1,107	prorated Old 2014-2015 actuals + 3% inflation adjustment	1,107
	Fiber-optic Line	4,200	\$350/mo. for (60) mos.; last payment mid-2020	4,200
6330	Mobile Phones (4 phones)	2,301	prorated 2014-2015 actuals + 3% inflation adjustment	2,301
6505	Fire Marshal's Office	5,000	supplies & equipment	5,000
6508	Comm./Schools Education	1,500		1,500
6515	Clothing	16,450	Union Contract: plus potential promotions	16,450
6520	I.T. Maintenance	25,000	Includes new desktops & laptops	25,000
6525	Alarms & Communications	2,000		2,000
	Generator Maintenance	900		900
6130	Breathing App Maint/Airpacks	6,500		6,500
6335	Prof. Dev. & Travel	7,000		7,000
6350	Required Annual Physicals	10,000		10,000
6355	Office Supplies	3,065	Includes E-PRO Scheduler prorated 2014-2015 actuals + 3% inflation adjustment	3,065
6357	Postage	732	prorated 2014-2015 actuals + 3% inflation adjustment	732
6358	Copier Rentals: Fire Marshall & Office	6,499	277/mo. & 249/mo. + 3% inflation adjustment	6,499
6545	Training	12,000		12,000
	Mailings	750		750
	EAP program	600		600
6555	New Hire Expenses	21,000		0
	Total Station & Operational Expense	\$ 170,099		\$ 141,213
FEE EXPENSES				
6600	Firebilling Fees	500		500
6700	Auditors	11,500	Viola	11,500

6710	Legal	75,000	prorated from Mar 31,2015 taking into account recent lawsuit	75,000
6715	Payroll	5,000		5,000
6720	Tax Collector - Grand List	151,617	(2014 Grand List * new mil-rate) \$570,096,517 * .008865= \$5,053,906 \$5,053,906 * .03 = \$151,617	128,101
6720.1	Tax Collector - Supplemental Grand List	1,500	Estimating lower amount than Supplemental Grand List received 02/2015. \$50,000 * .03 = \$1,500	1,500
6730	Other Professional Fees	8,500	AFS&V = \$7,500	8,500
	Total Fee Expense	\$ 253,617		\$ 230,101
	CAPITAL & LEASE EXPENSES			
6500	Bunker Gear	11,414	buyout date: 9/1/2015 buyout price: \$21,916	11,414
6900	Debt Services Account	246,091	new building mortgage (signed Mar. 2014)	252,000
6900.1	Escrow: New Building	61,523	\$20,507.52*3=\$61,522 (one time payment for Jul, Aug & Sep)	-
6910	Fire App. - 3 Vehicles	135,000	buyout date: 8/20/2015 buyout price: \$673,867	135,000
6913	Combined Leasing	28,044	buyout date: 9/1/2015 buyout price: \$54,400 Chief's vehicle, radio equipment	28,044
	New Building Money	97,786	new building becomes a functional firehouse	0
	Total Capital & Lease Expense	579,858		426,458
	NON-RECURRING CAPITAL EXPENDITURES			
	Capital Apparatus Replacement Fund	1,001		1,001
	Long Term Building Capital Maintenance Fund	1,001		1,001
	Total Nonrecurring Capital Expenditures Expense	2,002		2,002
	OTHER EXPENSES			
	Municipal Investment Account - RESERVE	188,000	Replace depleted funds	0
6721	Assessment Reevaluation Award	35,035	Enfield Square & Freshwater Plaza: last payment	0
6902	Contingency Fund	85,000	Reevaluation assessment awards pending = 18K; Estimated Grand List tax dept. hold back = 22K; Balance = budget reserve	75,000
6337	Association Dues	2,500		2,500
6340	Enfield Fire Chief's Assn Dues	6,600		6,600
6510	Hydrants Fee	45,297	((195 hydrants * \$19.10) * 12) * 1.035 (e-mail from CWC)	45,297
6535	Spec. Ops. Hazmat Vehicle	5,436	fixed % of shared purchase price; last payment in 2017	5,436
6540	Communications Center Annual Fee	16,100		16,100
6542	EFDs Training Ctr.	5,000		5,000
	Voting - Annual Meeting	2,000	historical data: new Commissioner & budget	2,000
	Charter Implementation	6,500		6,500
6360	Other Expenses	7,250	adjusted for removal of mailings	7,250
	Government Grant Funding	16,042	ref. line #4006: If awarded \$320,828 gov't. grant, 5% funding required.	0
	Total Other Expenses	420,760		171,683
	GRAND TOTAL EXPENSES	\$ 5,123,594		\$ 4,343,265

last revised 4/23/2015

2014-2015 BUDGET

budgeted revenue (budget line #4001 only, Grand List)	\$4,144,728
realized revenue (budget line #4001 only, Grand List)	\$4,087,870
% of budget line #4001 Grand List revenue received	98.6%
% of budget line #4001 G.L. revenue withheld by town	1.4%
Grand List revenue shortfall	\$56,858

2014-2015 mil rate	7.25
2014 Grand List total value	\$570,096,517

DETERMINING MIL-RATES:

	2015-2016	2016-2017
Step #1: Determine line #4001 Grand List dollars required.		
total EXPENSES minus all revenue other than budget line #4001	\$5,052,723	\$4,272,394
Step #2: Determine mil-rate		
Divide Step #1 value by 2014 Grand List total value	8.86	7.49

2015-2016 ONE-TIME BUDGET EXPENSES

* Payroll Bridge (Regular & Extra Duty)	\$210,000	
* Vacation Time Retiree Payout	\$30,500	
* Sick Time Retiree Payout	\$81,100	
Maintenance - Old: 7/1/2015 thru 9/31/2015	\$777	
Old H.Q. - Winterize 10/1/2015	\$800	
Heating (hot water only) - Old: 7/1/2015 thru 9/31/2015	\$2,109	
Electricity - Old: 7/1/2015 thru 9/31/2015	\$3,345	
Water - Old: 7/1/2015 thru 9/31/2015	\$455	
Sewer - Old: 7/1/2015 thru 9/31/2015	\$100	
New Hire Expenses	\$21,000	
New Building Money	\$97,786	
* Escrow: New Building	\$61,523	
^ Municipal Investment Account - RESERVE	\$188,000	
Reevaluation Assessment (Enfield Square & Freshwater Plaza)	\$35,035	
Government Grant Funding	\$16,042	\$748,572

* Should have been included in 2014-2015 budget	210,000	
^ Currently under review	30,500	
	81,100	
	61,523	\$383,123

2014-2015 BUDGET SHOULD HAVE BEEN

\$4,144,728 (2014-15 Grand List Rev.) + \$383,123 = \$4,527,851
 \$4,527,851 / 571,686,638 (2013 Grand List total value) = MIL-RATE 7.92

F.Y.	2013-14	2014-15	2015-16
mil-rate	6.45	7.25	8.86
		7.92 (from 7.25)	8.32 (from 8.86)

2015-2016 HIGH DOLLAR ADDITIONAL EXPENSES

H & H Self Insurance	\$120,000	
Additional Extra Duty Pay (\$50K allocated in 2014-15, \$105K in 2015-16, excludes 7/1/15-8/15/15 bridge)	\$55,000	
District Pension (\$250K allocated in 2014-15, \$400K in 2015-16)	\$150,000	
Charter Implementation	\$6,500	\$331,500

detail

