

## **South Fire District**

### **2022 – 2023 Budget Notes**

#### **Income**

Property Tax Revenue and Tax Supplement – There are three different scenarios presented due to the possibility of not collecting motor vehicle taxes due to possible reimplementing of the mill rate cap of 29 mills.

Interest and Liens – Increase due to use of collection agency and taxpayers paying delinquent taxes.

Investment Income – Decrease due to lower interest rates on unrestricted funds.

#### **Expenses**

7201 – Electricity – The increase in the square footage of the building has increased our usage, however, the installed solar panels will begin so save on our usage. We enlisted the help of our solar company to assist us in calculating the new usage and savings due to the solar panels. In addition, the LED lighting project final payment will be December 2022, therefore there is a slight reduction in this line.

7401 – Fuel – Increase due to rising fuel prices.

7403 – Vehicle Repairs – Decrease due to separating preventative maintenance from actual repairs.

7403-1 – Apparatus Preventative Maintenance – This is a new general ledger account to be used for all vehicle preventative maintenance.

7501 – Insurance – Workers Compensation – Estimated. Actual quoting process closer to July 1.

7502 – Insurance – Commercial Package – Estimated. Actual quoting process closer to July 1.

7503 – Insurance – Medical – Decrease due to staffing changes.

7504 – Insurance – Cyber – Estimated. Pending alternative quote from carrier.

7509 – Insurance – Life and Disability – Estimated. Currently awaiting quote from carrier.

7512 – Pension – Defined Contribution – Increase due to salary and staffing changes.

7513 – Unused Sick Time – Decrease due to staffing changes.

7601 – Salaries – Fire Department – Increase due to salary and staffing changes.

7602 – Salaries – Administrative – Increase due to salary and staffing changes.

7603 – Replacements/Call Backs – Calculated based on overtime hours in previous fiscal year and using new salary rates. *As of the payroll of March 24<sup>th</sup> we are currently at \$407,424.01 which is 97% of budget. This line is expected to be over budget this year due to unexpected illness/injuries. When underfunding this line, it also affects the following:*

- 7609 – Employer – Social Security

- 7610 – Employer – Medicare
- 7501 – Insurance - Workers Compensation – Each year we submit our expected payroll for our worker’s comp carrier to provide a quote for the next fiscal year. However, when audited annually and we are *over* the expected payroll, we are billed for the difference. This year with so many staffing changes we received a refund of \$5,747.

Unfortunately, we cannot anticipate emergencies, illness, or injuries. Regardless, it is fiscally irresponsible to underfund this line. This causes a strain on the rest of the budget and makes it more difficult to operate within our lines.

7604 – Fringe Benefits – Increase due fringe benefits paid associated with salary and staffing changes.

7607 – Post Employment Benefits – Heart and Hypertension – Decrease due to payment schedules for settled claims.

7609 – Employer – Social Security, and 7610 – Employer – Medicare – Increase due to salary increases, and increase in 7603 – Replacements/Call Backs.

7701 – Tax Collector’s Expense - Increase due to rising costs of bill production, postage and supplies.

7704 – Auditor – Auditor fee increase.

7717 – Software Support – Increase due to increase in service contracts, software subscriptions, and new software (First Responder) to replace Firehouse software. Firehouse software is no longer a supported application.

7904 – Public Fire Education – Increase due to Open House.

7906 – Special Service Units – Increase due to rising repair costs.

7909 – Uniforms – Increase due to price increases, and one new firefighter to replace a retiring firefighter.

7910 – Protective Clothing – Increase due to price increases, and one new firefighter to replace a retiring firefighter.

7912 – Cellular Phones – Increase due to additional devices.

7915 – Medical Testing – Increase due to increase in fees, as well as one new employee to replacing a retiring firefighter.

7916 – Breathing Apparatus Test & Repair – Decrease due to quote received from vendor based on year to year trend.

**South Fire District  
Budget 2022 and Proposed 2023  
Mill Rate Scenarios**

**DRAFT  
As of 03/23/2022**

**Normal Budget Year**

	<b>2022 Budget</b>	<b>Proposed 2023</b>	<b>Change</b>	<b>% Change</b>
<b>Property Tax Calculation</b>				
Grand List	1,129,002	1,161,839	32,837	2.91%
Grand List @ 99%	1,117,712	1,150,220	32,508	2.91%
<b>Mill Rate *</b>	<b>5.373</b>	<b>5.477</b>	<b>0.104</b>	1.94%
Taxes Billed	6,065,669	6,363,150	297,481	4.90%

\* Total Expenses minus additional Income divided by Grand List @ 99%

**Income**

Property Tax Revenue at 99%	6,005,012	6,299,518	294,506	4.90%
Tax Supplement	25,000	25,000	0	0.00%
Interest and Liens	28,000	30,000	2,000	7.14%
Investment Income	5,000	2,000	-3,000	-60.00%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
	<b>6,264,662</b>	<b>6,558,168</b>	293,506	4.69%

**Without Motor Vehicle Taxes OR State MV Fire District Grant**

	<b>2022 Budget</b>	<b>Proposed 2023</b>	<b>Change</b>	<b>% Change</b>
<b>Property Tax Calculation</b>				
Grand List	1,129,002	1,053,409	-75,593	-6.70%
Grand List @ 99%	1,117,712	1,042,875	-74,837	-6.70%
<b>Mill Rate *</b>	<b>5.373</b>	<b>6.065</b>	<b>0.692</b>	12.88%
Taxes Billed	6,065,669	6,388,402	322,733	5.32%

\* Total Expenses minus additional Income divided by Grand List @ 99%

**Income**

Property Tax Revenue at 99%	6,005,012	6,324,518	319,506	5.32%
Tax Supplement	25,000	0	-25,000	-100.00%
Interest and Liens	28,000	30,000	2,000	7.14%
Investment Income	5,000	2,000	-3,000	-60.00%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
	<b>6,264,662</b>	<b>6,558,168</b>	293,506	4.69%

**South Fire District  
Budget 2022 and Proposed 2023  
Mill Rate Scenarios**

**DRAFT  
As of 03/23/2022**

**Without Motor Vehicle Taxes and Receiving State MV Fire District Grant**

	<b>2022 Budget</b>	<b>Proposed 2023</b>	<b>Change</b>	<b>% Change</b>
<b>Property Tax Calculation</b>				
Grand List	1,129,002	1,053,409	-75,593	-6.70%
Grand List @ 99%	1,117,712	1,042,875	-74,837	-6.70%
<b>Mill Rate *</b>	<b>5.373</b>	<b>5.564</b>	<b>0.191</b>	3.56%
Taxes Billed	6,065,669	5,861,246	-204,423	-3.37%

\* Total Expenses minus additional Income divided by Grand List @ 99%

**Income**

Property Tax Revenue at 99%	6,005,012	5,802,633	-202,379	-3.37%
Tax Supplement	25,000	0	-25,000	-100.00%
Interest and Liens	28,000	30,000	2,000	7.14%
Investment Income	5,000	2,000	-3,000	-60.00%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
State MV Fire District Grant	0	521,885	521,885	100.00%
	6,264,662	<b>6,558,168</b>	293,506	4.69%

**South Fire District**  
**Budget 2022 and Proposed 2023**  
**Budget Workshop 03/22/2022**

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**As of 03/23/2022**

<b>Expenses</b>	<b>2022 Budget</b>	<b>Proposed 2023</b>	<b>Change</b>	<b>% Change</b>
<b>Utilities</b>				
7201 · Electricity	22,787	22,500	-287	-1.26%
7202 · Water and Sewer	2,470	2,500	30	1.21%
7203 · Heating	12,000	12,000	0	0.00%
7204 · Telephone	3,000	3,000	0	0.00%
<b>Total</b>	<b>40,257</b>	<b>40,000</b>	<b>-257</b>	<b>-0.64%</b>
<b>Apparatus / Vehicles</b>				
7401 · Fuel	20,000	30,000	10,000	50.00%
7403 · Vehicle Repairs	60,000	50,000	-10,000	-16.67%
7403-1 · Apparatus Preventative Maint. - <b>NEW</b>	0	12,000	12,000	100.00%
7404 · Annual OSHA Inspection	1,200	1,200	0	0.00%
7406 · Vehicle Supplies	2,000	2,000	0	0.00%
<b>Total</b>	<b>83,200</b>	<b>95,200</b>	<b>12,000</b>	<b>14.42%</b>
<b>Insurance</b>				
7501 · Insurance - Workers Compensation	167,746	190,000	22,254	13.27%
7502 · Insurance - Commercial Package	51,000	51,000	0	0.00%
7503 · Insurance - Medical	930,826	911,911	-18,915	-2.03%
7504 · Insurance - Cyber	5,105	15,600	10,495	205.58%
7509 · Insurance - Life and Disability	52,716	55,504	2,788	5.29%
7512 · Pension - Defined Contribution	350,021	370,040	20,019	5.72%
7513 · Unused Sick Time	24,786	20,000	-4,786	-19.31%
<b>Total</b>	<b>1,582,201</b>	<b>1,614,055</b>	<b>31,854</b>	<b>2.01%</b>
<b>Salaries and Wages</b>				
7601 · Salaries - Fire Department	2,850,707	2,964,700	113,993	4.00%
7602 · Salaries - Administrative	170,940	185,000	14,060	8.23%
7603 · Replacement / Call Backs	420,000	520,000	100,000	23.81%
7604 · Fringe Benefits	118,424	123,600	5,176	4.37%
7606 · PEB - Uncompensated Absences	10,000	10,000	0	0.00%
7607 · PEB - Heart and Hypertension	289,876	206,489	-83,387	-28.77%
7609 · Employer - Social Security	221,984	236,038	14,054	6.33%
7610 · Employer - Medicare	51,916	55,203	3,287	6.33%
<b>Total</b>	<b>4,133,847</b>	<b>4,301,030</b>	<b>167,183</b>	<b>4.04%</b>
<b>Administration</b>				
7701 · Tax Collector's Expense	21,000	23,000	2,000	9.52%
7702 · Professional Org / Periodicals	2,205	2,205	0	0.00%
7703 · Office Expenses	3,500	3,500	0	0.00%
7704 · Auditor	7,200	7,750	550	7.64%
7705 · Professional Development	4,500	4,500	0	0.00%
7706 · Postage	4,000	4,000	0	0.00%
7707 · Contingency	50,000	50,000	0	0.00%
7708 · Commissioner's Compensation	9,000	9,000	0	0.00%
7709 · Activity Expense	3,500	3,500	0	0.00%
7710 · Professional Services	35,000	35,000	0	0.00%
7712 · Office Equipment	1,200	1,200	0	0.00%
7713 · Actuarial Services	3,300	3,300	0	0.00%
7714 · Advertising / Newsletter	4,500	4,500	0	0.00%
7715 · Lien Fees	1,200	1,200	0	0.00%
7716 · Archive Services	978	978	0	0.00%
7717 · Software Support	26,540	53,100	26,560	100.08%
<b>Total</b>	<b>177,623</b>	<b>206,733</b>	<b>29,110</b>	<b>16.39%</b>

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**As of 03/23/2022**

**Physical Plant**

7801 · Repairs Building	20,000	20,000	0	0.00%
7802 · Supplies Maintenance	8,900	8,900	0	0.00%
7803 · Services	18,000	18,000	0	0.00%
7805 · Equipment	4,600	4,600	0	0.00%
<b>Total</b>	51,500	<b>51,500</b>	0	0.00%

**Fire Department Operations**

7901 · Emergency Medical Equipment	12,500	12,500	0	0.00%
7902 · Computer Equip & Supplies	2,000	2,000	0	0.00%
7903 · Training	30,500	30,500	0	0.00%
7904 · Public Fire Education	3,500	4,500	1,000	28.57%
7905 · Fire Fighting Equipment	14,000	14,000	0	0.00%
7906 · Special Service Units	4,560	5,500	940	20.61%
7907 · Fire Marshal's Office	4,000	4,000	0	0.00%
7909 · Uniforms	26,500	27,150	650	2.45%
7910 · Protective Clothing	28,275	30,000	1,725	6.10%
7911 · Communications	4,500	4,500	0	0.00%
7912 · Cellular Phones	4,700	5,200	500	10.64%
7913 · Breathing Air & Oxygen	1,500	1,500	0	0.00%
7915 · Medical Testing	3,500	3,800	300	8.57%
7916 · Breathing Apparatus-Test & Repair	6,000	4,500	-1,500	-25.00%
<b>Total</b>	146,035	<b>149,650</b>	3,615	2.48%

8999 · CNR Contribution	50,000	100,000	50,000	100.00%
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<b>Total Expense</b>	6,264,662	<b>6,558,168</b>	293,506	4.69%
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