

Report on Receipts and Disbursements Fiscal Year 2021

	FY21 (Approved)	FY21 (Estimated)	Variance Pos/(Neg)	Variance %	Notes
39000 Tax Revenue					
39100 Tax Levy - Current Year	4,105,348	4,139,616	34,268	101%	
39201 Tax Levy - Prior Years	175,000	276,103	101,103	158%	Stronger than anticipated collections
Total 39000 Tax Revenue	4,280,348	4,415,719	135,371	103%	
39500 Department Revenue					
39600 Rescue Run Recovery	575,000	543,551	(31,449)	95%	Rescue run recovery continues to decline
39700 Fire Marshal Services	25,000	17,405	(7,595)	70%	
39800 Detail Reimbursement	2,500	9,638	7,138	386%	Includes COVID clinic partial reimbursement
Total 39500 Department Revenue	602,500	570,593	(31,907)	95%	
39900 Other Revenue					
39930 Interest & Penalties on Taxes	100,000	165,522	65,522	166%	Stronger than anticipated collections
39935 Bank Interest Income	17,500	7,248	(10,252)	41%	Lower bank balances - settlement with National Grid
39940 Asset Sales/Misc Revenue	1,000	3,623	2,623	362%	Sale of Rescue 5
Total 39900 Other Revenue	118,500	176,393	57,893	149%	
TOTAL DISTRICT REVENUE	\$ 5,001,348	\$ 5,162,706	\$ 161,358	103%	
40000 Administrative					
40100 Audit/CPA Services	15,000	15,000	-	100%	
40200 Board Meetings	3,500	10,582	(7,082)	302%	
40210 Board Member Stipends	14,000	14,000	-	100%	
40220 Finance Director/Treasurer	108,000	108,000	-	100%	
40230 Administrative Insurance and HR Initiatives	550	242	308	44%	
40300 Tax Collecting Expense	15,000	18,668	(3,668)	124%	
40400 Legal - General	55,000	39,130	15,870	71%	DOL lawsuit legal costs covered by insurance
40450 Legal - Labor Negotiations	35,000	133,422	(98,422)	381%	Grievances/Interest Arbitration - 2 contract years
40500 Office/Miscellaneous	500	1,732	(1,232)	346%	
40510 Bank Fees	150	601	(451)	401%	
40600 Dues and Subscriptions	1,000	265	735	27%	
40700 Accounting and Payroll Costs	3,250	2,565	685	79%	
40800 Administrative Service Contracts	23,000	18,760	4,240	82%	
40850 Software and Hardware	10,000	18,191	(8,191)	182%	Server and computer upgrades
Total 40000 Administrative	283,950	381,159	(97,209)	134%	-
50000 Operations					
50200 Rescue Recovery Fees	22,000	19,203	2,797	87%	
50250 Fuel	43,000	43,061	(61)	100%	
50300 Insurance - General Liability and Property	43,600	34,780	8,820	80%	
50720 Repairs and Maintenance - Station	20,000	27,668	(7,668)	138%	
50730 Repairs and Maintenance - Vehicles and Apparatus	80,000	89,414	(9,414)	112%	
50810 Supplies - Fire and Gear	27,500	33,749	(6,249)	123%	
50830 Supplies - Rescue	40,000	27,304	12,696	68%	
50840 Supplies - Station	11,000	8,285	2,715	75%	
50845 Telecommunication System	2,500	2,500	-	100%	
50850 Telecommunications	12,000	14,077	(2,077)	117%	
50920 Electric - Stations	5,250	15,978	(10,728)	304%	
50930 Gas - Stations	7,500	6,942	558	93%	
50940 Oil - Stations	6,500	6,197	303	95%	
50960 Water - Stations	600	550	50	92%	
Total 50000 Operations	321,450	329,709	(8,259)	103%	

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60000 Personnel Costs-Union					
60105 Salaries	1,934,919	1,828,615	106,304	95%	
60110 Collateral (Fire Marshal)	36,000	25,913	10,088	72%	
60120 Overtime	425,000	424,385	615	100%	
60130 Holiday	89,091	83,389	5,702	94%	
60150 Detail	2,500	12,051	(9,551)	482%	COVID clinics
60170 Out of Rank	4,500	5,136	(636)	114%	
60180 Clothing Allowance	21,700	18,550	3,150	85%	
60190 Health Opt-out	18,000	11,000	7,000	61%	
60200 Payroll Tax	197,947	178,507	19,440	90%	
60210 Municipal State Pension	680,599	594,414	86,185	87%	
61000 Medical Insurance - Union	330,361	292,338	38,023	88%	
61100 HRA Medical Costs	10,000	11,415	(1,415)	114%	
61200 Dental Insurance - Union	29,588	27,783	1,805	94%	
61300 HR/SA Account Fees	1,500	1,736	(236)	116%	
61400 Life Insurance	5,208	5,208	-	100%	
61500 PEHP	36,723	30,500	6,223	83%	
62000 Injured On Duty Insurance	123,634	136,029	(12,395)	110%	
63000 Training/Academy	14,000	34,603	(20,603)	247%	
63100 Promotional Exams	1,750	-	1,750	0%	
63200 Recruitment	1,500	5,151	(3,651)	343%	
Total 60000 Personnel Costs-Union	3,964,520	3,726,724	237,796	94%	
70000 Personnel Costs - Administrative					
70100 Administrative Salaries/Compensation	166,702	165,480	1,222	99%	
70200 Administrative Payroll Taxes	3,152	3,268	(116)	104%	
Total 70000 Personnel Costs - Administrative	169,854	168,749	1,105	99%	
80000 Retirees/Separation Costs					
80100 Medical Insurance - Retiree	87,498	76,356	11,142	87%	
80200 Dental Insurance - Retiree	6,685	5,701	984	85%	
80700 Separation Payouts	55,836	9,031	46,805	16%	Retirement payout pushed to October, 2021
Total 80000 Retirees/Separation Costs	150,019	91,089	58,930	61%	
90000 Other Expenditures					
90100 Hydrants	243,823	221,037	22,786	91%	
90200 Street Lights	102,265	582,448	(480,183)	570%	National Grid Settlement
91000 Capital Purchases	-	50,099	(50,099)		Reserve pumper (\$15k), defibrillator (\$27.5), inflatable boat (\$7.6k)
95000 Claim Payments/Other	-	12,000	(12,000)		K Schnell medical settlement
Total 90000 Other Expenditures	346,088	865,584	(519,496)	250%	
TOTAL DISTRICT EXPENSES	\$ 5,235,881	\$ 5,563,013	\$ (327,132)	106%	
SURPLUS/(DEFICIT)	\$ (234,533)	\$ (400,307)			
Total Cumulative Surplus as of 8/31/2020		\$ 781,410			
<i>Projected Cumulative Surplus as of 8/31/2021</i>		<i>\$ 381,103</i>			

Fiscal Year 2022 Proposed Budget

		Notes/Assumptions	
		8.5% budget levy increase pays for significant increase in overtime expenses to comply with unfunded mandated "firefighter overtime law". Decreased operational and administrative costs.	
		FY22 (Proposed) No capital investments.	
39000 Tax Revenue			
39100 Tax Levy - Current Year	4,558,880	8.5% tax increase; 94% collection rate	
39201 Tax Levy - Prior Years	275,000		
Total 39000 Tax Revenue	\$ 4,833,880	87% of budgeted revenues	
39500 Department Revenue			
39600 Rescue Run Recovery	545,000		
39700 Fire Marshal Services	18,000		
39800 Detail Reimbursement	6,000		
Total 39500 Department Revenue	\$ 569,000	10% of budgeted revenues	
39900 Other Revenue			
39930 Interest & Penalties on Taxes	150,000		
39935 Bank Interest Income	1,500		
39940 Asset Sales/Misc Revenue	5,100	Sale of fire truck	
Total 39900 Other Revenue	\$ 156,600	3 % of budgeted revenues	
TOTAL DISTRICT REVENUE	\$ 5,559,480		
40000 Administrative			
40100 Audit/CPA Services	15,000	Per audit RFP	
40200 Board Meetings	3,250	All day referendum - 9/13/2021	
40210 Board Member Stipends	6,400	Officer (2) \$1,200; member (5) \$800	
40220 Finance Director/Treasurer	54,500	\$4,500 MRP; \$50,000 Wadovick	
40230 Administrative Insurance and HR	400	Beacon Mutual	
40300 Tax Collecting Expense	14,650	\$10,000 Vision software; \$4,000 postage; \$650 tax assessor	
40400 Legal - General	40,000		
40450 Legal - Labor Negotiations	5,000	Resolution of interest arbitrations and grievances	
40500 Office/Miscellaneous	1,300	Checks; ink; various office supplies	
40510 Bank Fees	600		
40600 Dues and Subscriptions	2,000	Fire marshal code subscription renewal	
40700 Accounting and Payroll Costs	2,750	\$165/mo payroll + \$770/annual QB	
40800 Administrative Service Contracts	19,000	Firehouse; Imagetrend; photocopier; IT	
40850 Software and Hardware	10,000	FY21 hardware upgrades	
Total 40000 Administrative	\$ 174,850	3% of budgeted expenses	
50000 Operations			
50200 Rescue Recovery Fees	19,250		
50250 Fuel	45,000		
50300 Insurance - General Liability and Property	189,850		
50720 Repairs and Maintenance - Station	15,000	FY21 repairs and environmental study	
50730 Repairs and Maintenance - Vehicles and Apparatus	90,000		
50810 Supplies - Fire and Gear	27,500	FY21 recruit outfitting	
50830 Supplies - Rescue	30,000		
50840 Supplies - Station	8,500		
50845 Telecommunication System	2,500		
50850 Telecommunications	14,250		
50920 Electric - Stations	16,000	Station 4 & 7	
50930 Gas - Stations	7,250	Station 4 Gas and Gas Generator	
50940 Oil - Stations	6,760		
50960 Water - Stations	560		
Total 50000 Operations	\$ 472,420	9% of budgeted expenses	

Fiscal Year 2022 Proposed Budget

		Notes/Assumptions
		8.5% budget levy increase pays for significant increase in overtime expenses to comply with unfunded mandated "firefighter overtime law". Decreased operational and administrative costs.
		FY22 (Proposed) No capital investments.
60000 Personnel Costs-Union		
60105 Salaries	1,883,284	Based on census as of 8/2/2021 - 30 firefighters + 1 division chief
60110 Collateral (Fire Marshal)	25,000	Fire Marshal MOA
60120 Overtime	725,000	Compliance with OT law
60130 Holiday	86,750	Based on census as of 8/2/2021
60150 Detail	6,000	FY21 COVID details
60170 Out of Rank	5,500	
60180 Clothing Allowance	21,700	Based on census as of 8/2/2021
60190 Health Opt-out	10,500	Based on census as of 8/2/2021
60200 Payroll Tax	216,263	Based on census as of 8/2/2021 and separation payout
60210 Municipal State Pension	651,031	Based on census as of 8/2/2021
61000 Medical Insurance - Union	328,986	Based on census as of 8/2/2021
61100 HRA Medical Costs	11,550	
61200 Dental Insurance - Union	28,309	Based on census as of 8/2/2021
61300 HR/SA Account Fees	1,750	
61400 Life Insurance	8,000	Per CBA
61500 PEHP	35,252	Based on census as of 8/2/2021
62000 Injured On Duty Insurance	123,000	
63000 Training/Academy	17,500	
63100 Promotional Exams	1,750	
63200 Recruitment/Medical Exams	1,548	
Total 60000 Personnel Costs-Union	\$ 4,188,674	75% of budgeted expenses
70000 Personnel Costs - Administrative		
70100 Administrative Salaries/Compensation	119,040	Chief (\$40k); tax collector (\$41.6k); clerk (\$37.4k)
70200 Administrative Payroll Taxes	6,047	
70300 Medical Insurance - Administrative	-	
70400 Dental Insurance - Administrative	-	
Total 70000 Personnel Costs - Administrative	\$ 125,087	2% of budgeted expenses
80000 Retirees/Separation Costs		
80100 Medical Insurance - Retiree	76,544	-
80200 Dental Insurance - Retiree	6,174	-
80700 Separation Payouts	63,236	1 retirement
Total 80000 Retirees/Separation Costs	\$ 145,954	3% of budgeted expenses
90000 Other Expenditures		
90100 Hydrants	234,284	Monthly billing \$19,524
90200 Street Lights	218,212	Two year average
91000 Capital Purchases	-	No Capital Investments
92000 Lease/Interest Expense	-	
95000 Claim Payments/Other	-	
Total 90000 Other Expenditures	\$ 452,496	8% of budgeted expenses
	\$ 5,559,480	
SURPLUS/(DEFICIT)	\$ (0)	