

**LAKE SHORE FIRE DISTRICT
2021 PROPOSED BUDGET SUMMARY**

Total Appropriations	\$ 2,176,890
Less:	
Estimated Revenues	\$ 500
Estimated Prior Year Unexpended Balance	
Balance	<u>\$ 500</u>
Amount to be Raised by Real Property Taxes	<u><u>\$ 2,176,390</u></u>
Proposed Tax Rate	\$ 3.86

TAX APPORTIONMENT --- Not Applicable

The 2021 proposed budget was approved by the Fire Commissioners on September 30, 2020.

Fire Commissioners
Lake Shore Fire District

Lake Shore Fire District
2021 Proposed Budget

ESTIMATED REVENUES

A2262	Fire Protection and Services to Other Districts and Governments	\$	-
A2401	Interest and Earnings		500
A2410	Rentals		-
A2665	Sales of Apparatus and Equipment		-
A2710	Refunds of Expenditures		-
A2770	Miscellaneous		-
A4305	Grants		-
A5031	Transfer from Capital Fund		-
A5031	Transfer from Reserve Funds		-
	TOTALS	\$	<u>500</u>

Lake Shore Fire District
2021 Proposed Budget

APPROPRIATIONS

A3410.1	Total Personnel Services		\$ 1,133,220
A3410.2	Equipment		76,560
A3410.4	Contractual Expenditures		519,110
	Administrative Expenses	50,575	
	Utility and Water Expenses	32,300	
	Travel Expenses	5,750	
	Firefighting Expenses	58,760	
	Building Costs	51,125	
	Fire Equipment and Alarms	46,600	
	Insurance Costs	274,000	
A1930.4	Judgments and Claims		-
A9010.8	State Retirement System		235,000
A9030.8	Social Security		86,750
A9040.8	Workers' Compensation		120,000
A9050.8	Unemployment Insurance		6,250
A9085.8	Supplemental Benefits Payable to Fire District Fire Depts.		-
A9710.6	Redemption of Bonds		-
A9710.6	Redemption of Notes		-
A9710.7	Interest on Bonds		-
A9710.7	Interest on Notes		-
A9710.7	Interest on Budget Notes		-
A9950.9	Transfers to Capital Funds		-
	TOTAL APPROPRIATIONS		<u>\$ 2,176,890</u>

Lake Shore Fire District
2021 Adopted Budget

APPROPRIATIONS

A3410.1 PERSONNEL SERVICES:

102 Secretary	\$ 16,480
103 Treasurer	\$ 26,780
104 Asst Treasurer	
106 Firefighters	925,000
107 Part Time EMT	134,000
108 PT Admin	18,000
109 PT Mechanic	12,960
Total Personnel Services	<u>\$ 1,133,220</u>

A3410.2 EQUIPMENT:

201 Truck Equipment	10,000
202 Fire House Equipment	5,000
203 New Hose	7,200
204 Office Equipment	2,500
205 Communication Equipment	8,040
206 Comm. Equipment Repair	1,500
207 Turnout Gear	23,500
208 Chief's Car	-
209 SCBA	5,000
210 Water Rescue Equipment	11,320
211 EMS Equipment	1,500
212 Fire Police Equipment	1,000
Total Equipment	<u>\$ 76,560</u>

Lake Shore Fire District
2021 Adopted Budget
APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

401 Office Equipment & Supplies	\$	3,500
405 Dues & Subscriptions		4,100
406 Printing		1,000
409 Miscellaneous Supplies		9,000
411 Election Expenses		450
416 Payroll Services		6,600
419 Banquets, Meetings & Awards		4,000
431 Legal Services / 432 Auditing		9,500
433 Professional Services		12,000
505 Special Tax		425
	\$	<u>50,575</u>

Utilities and Water

412 Utilities - Long Pond & Ling Rd	\$	24,425
422 Station Telephones		3,250
423 Cell Phones		4,625
	\$	<u>32,300</u>

Travel

402 Travel Conventions	\$	5,250
403 Travel, District Officers		500
	\$	<u>5,750</u>

Insurance

430 Insurance	\$	44,000
503 Health Insurance		230,000
	\$	<u>274,000</u>

Firefighting Expenses

404 Fire Training / 501 Career Staff Training	\$	15,860
Uniforms (A/C's 407, 502)		10,600
410 Fire Prevention		1,000
413 Emergency Rations		3,000
415 EMS Supplies		4,000
417 A.E.D Maintenance		3,800
427 Physicals		19,500
434 Pager Rentals		1,000
	\$	<u>58,760</u>

Building

408 Improvements Long Pond & Ling Rd	\$	-
414 Maintenance Long Pond & Ling Rd		20,775
428 Contracts		19,600
429 Snow Plowing		4,000
435 Preventive Maintenance		6,750
	\$	<u>51,125</u>

A3410.4 CONTRACTUAL EXPENDITURES - continued

Fire Equipment and Alarm

420 Fire Apparatus Repairs	\$ 30,000
421 Fire Apparatus Gas & Oil	12,100
425 Fire Alarm System Repair	1,500
426 Small Equipment Repair	3,000
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	\$ 46,600
TOTAL APPROPRIATIONS	<hr/> <hr/>
	\$ 519,110

Lake Shore Fire District
2021 Proposed Budget

TAX CAP LEVY

PY tax levy	2,085,010	
x tax base growth factor	1.0031	from OSC specific to LSFD growth
+ PILOTS Rec.(PY)	-	
	<u>2,091,474</u>	
x allowable growth factor	1.0156	from OSC: 2% or inflation rate, whichever is lower
	2,124,101	
- PILOTS (coming yr)	-	
	<u>2,124,101</u>	
+ carryover tax levy limit	2,124,101	
+transfer of function	-	
+levy for court orders	-	
+levy for pension costs >2%	-	
= tax levy adj limit	2,124,101	
2020 proposed levy	2,176,390	
proposed vs levy limit	52,289	overriding tax cap

Lake Shore Fire District
Projected Fund Balance

	2019 actual	2020 estimate	2021 budget
Beginning Fund Balance	\$ 1,829,062	\$ 1,888,419	\$ 1,863,152
Revenues			
tax levy	2,085,010	2,085,010	2,176,390
interest	4,361	8,359	500
grants			
insurance proceeds			
refund of PY expenditures	1,639	6,300	
sale of assets	57,500	300	
rental income	6,375	6,075	
other	30	15	
Total Revenue	<u>\$ 2,154,915</u>	<u>\$ 2,106,059</u>	<u>\$ 2,176,890</u>
Expenditures			
Personnel	698,304	1,026,800	1,133,220
Equipment & Capital			
Operating Expenses	412,378	107,700	76,560
Capital / Equipment Purchases from Reserves	305,270	270,951	50,000
Contractual	345,951	290,915	289,110
Payroll Taxes	53,928	82,950	93,000
Health Insurance	100,886	165,000	230,000
Workers Comp Insurance	100,479	95,000	120,000
Retirement Expenditures	78,362	92,010	235,000
Total Expenditures	<u>\$ 2,095,558</u>	<u>\$ 2,131,326</u>	<u>\$ 2,226,890</u>
Ending Fund Balance	<u>\$ 1,888,419</u>	<u>\$ 1,863,152</u>	<u>\$ 1,813,152</u>
 FUND BREAKDOWN			
Non-spendable (prepaids)	90,116	81,654	137,917
Restricted (reserves)	1,270,439	1,249,488	1,249,488
Assigned		-	-
Unassigned	527,864	532,010	425,747
Total fund breakdown	<u>1,888,419</u>	<u>1,863,152</u>	<u>1,813,152</u>
Unassigned Fund Balance			
20% threshold	428,432	532,735	435,378
Amount over (under) threshold	99,432	(725)	(9,631)