

Motion 2019-16

Northfield Area Fire and Rescues Services Joint Powers Board Meeting Date: July 25, 2019

To: Joint Powers Board

From: Glen Castore, Treasurer

Title: Consider Approval of the 2020 Operating Budget

Action Requested:

The Northfield Area Fire and Rescue Services approves Motion 2019-16 2020 Operating Budget

Summary Report:

The proposed 2020 budget has been reviewed by the Finance Committee.

Some new account categories have been added to facilitate tracking. For example, account *5000 Communications/IT* will now have three subcategories. These will be implemented by Stacy Waters, our accountant at Reese Winter, in the June report.

The increase in the budget over 2019 is due primarily to provision for outfitting 6 anticipated new hires (\$15,000) and an increase in the personnel budget to allow for increasing officer stipends and continuing the coordinator position although at a reduced level compared to 2018/2019.

Alternative Options:

None

Financial Impacts:

3.4% increase over the 2019 Budget

Tentative Timelines:

July 2019 – Board approval

Northfield Area Fire and Rescues Services Joint Powers Board Meeting Date: June 20, 2019

To: Joint Powers Board

From: Glen Castore, Treasurer

Title: 2020 Operating Budget Discussion

Action Requested:

The Northfield Area Fire and Rescue Services discussed the 2020 Operating Budget

Summary Report:

The proposed 2020 budget has been reviewed by the Finance Committee.

Some new account categories have been added to facilitate tracking. For example, account *5000 Communications/IT* will now have three subcategories. These will be implemented by Stacy Waters, our accountant at Reese Winter, in the June report.

The increase in the budget over 2019 is due primarily to provision for outfitting 6 anticipated new hires (\$15,000) and an increase in the personnel budget to allow for increasing officer stipends and continuing the coordinator position although at a reduced level compared to 2018/2019.

Alternative Options:

None

Financial Impacts:

3.4% increase over the 2019 Budget

Tentative Timelines:

June 2019 – Board discussion

July 2019 – Board approval

**NAFRS
OPERATING BUDGET - UNAPPROVED
FOR THE YEAR ENDING DECEMBER 31, 2020**

	ACTUAL 2018	BUDGET 2018	BUDGET 2019	BUDGET 2020		
REVENUES:						
4000 - Member contributions-Operations	\$525,000	\$525,000	\$807,000	\$834,748		
4025 - Training Service Income	\$2,900	\$0	\$2,000	\$2,000		
4900 - Other Income	\$602	\$0	\$0	\$0		
Total Revenues	\$528,502	\$525,000	\$809,000	\$836,748		
EXPENSES:						
5000 - Communications/I.T.						
? - small equipment purchases				\$1,500		
? - web site support				\$1,000		
? - Other				\$2,500		
Total 5000 Communications/ I.T.	\$5,164	\$6,000	\$5,000	\$5,000		
5100 - Education & Training-						
5105 - Education reimbursement revenue	(\$4,259)		(\$3,000)	(\$3,000)		
5110 - Conference & Seminar/School Fees	\$2,505	\$10,000	\$8,000	\$8,000		
5150 - Lodging	\$7,463	\$3,000	\$2,000	\$3,000		
5155 - Per Diems, mileage, other travel	\$5,623	\$1,000	\$3,000	\$4,000		
5100 - Other education & training costs	\$3,951	\$4,000	\$2,000	\$3,000		
Total 5100 Education & Training	\$15,283	\$18,000	\$12,000	\$15,000	\$3,000	Training for new FF
5200 - Equipment						
5210 - Repairs & maintenance-general	\$93	\$5,000	\$2,000	\$3,800	\$1,800	Hydrotest airtanks
5220 - General supplies	\$141	\$1,000	\$1,000	\$1,000		
5230 - Small equipment purchases	\$34,824	\$10,000	\$25,000	\$30,000	\$5,000	10 pagers
5231 - Small equipment repairs	\$821	\$0	\$0	\$0		
5235 - Small equipment supplies	\$11	\$0	\$0	\$0		
? - Equipment rent	\$0	\$0	\$0	\$0		
? - Other, misc.	\$0	\$0	\$0	\$0		
5240 - Depreciation Expense	\$0	\$0	\$0	\$0		
Total 5200 - Equipment	\$35,890	\$16,000	\$28,000	\$34,800		
5300 - Facility						
5310 - Building maintenance & repairs	\$113	\$7,500	\$4,000	\$4,000		Annual generator & HVAC maintenance
5315 - Facility Lease	\$20,011	\$20,000	\$300,000	\$301,448	\$1,448	Lease schedule
5320 - Insurance	\$25,257	\$25,000	\$27,500	\$27,500		
5330 - Outside services-cleaning	\$2,665	\$4,000	\$3,000	\$8,700	\$5,700	Additional cleaning & rug replacement service
5340 - Outside services - grounds/snow	\$3,020	\$5,000	\$5,000	\$4,000		
5350 - Outside services-refuse	\$2,041	\$3,000	\$2,000	\$2,500	\$500	
5360 - Supplies	\$1,211	\$2,000	\$1,000	\$1,700	\$700	
5370 - Utilities-electricity	\$10,272	\$18,000	\$18,000	\$13,000	(\$5,000)	More efficient HVAC & lighting
5380 - Utilities-natural gas	\$4,723	\$8,000	\$8,000	\$6,000	(\$2,000)	More efficient HVAC
5390 - Utilities-water/sewer/storm	\$1,880	\$2,000	\$2,000	\$2,000		
? - Monitoring - sprinkler system	\$0	\$1,000	\$1,000	\$600	(\$400)	
Total 5300 Facility	\$71,193	\$95,500	\$371,500	\$371,448		
5400 - Fleet						

5410 - Fuel/oil/lubricants	\$7,432	\$6,000	\$6,000	\$8,000	\$2,000	Increased fuel cost
5420 - Insurance	\$9,238	\$13,000	\$14,000	\$14,000		
5430 - Repairs and maintenance	\$8,014	\$20,000	\$18,000	\$16,000	(\$2,000)	Align with historical spending
5440 - Supplies	\$619	\$2,000	\$1,500	\$1,500		
Total 5400 Fleet	\$25,303	\$41,000	\$39,500	\$39,500		
5500 - General & administrative-						
5510 - Board expenses	\$344	\$3,000	\$2,000	\$1,000	(\$1,000)	Align with historical spending
5525 - Memberships & Dues	\$996	\$1,000	\$1,000	\$1,000		
5530 - Office Supplies	\$1,748	\$4,000	\$4,000	\$3,000	(\$1,000)	Align with historical spending
5540 - Other	\$37	\$2,000	\$1,500	\$1,000	(\$500)	Align with historical spending
5550 - Postage	\$150	\$500	\$500	\$500		
5555 - Bank charges	\$70	\$0	\$0	\$0		
5556 - Interest expense	\$86	\$0	\$0	\$0		
5560 - Professional Services-Accounting & Audit	\$11,150	\$12,000	\$12,000	\$12,000		
5570 - Professional Services-HR/Payroll	\$28,312	\$30,000	\$28,000	\$28,000		
5580 - Professional Services-Legal	\$21,624	\$12,000	\$10,000	\$10,000		
5581 - Professional Services-Other	\$150	\$3,000	\$2,000	\$2,000		
5585 - Software	\$1,214	\$0	\$500	\$500		
5595 - Mileage	\$351	\$0	\$0	\$500	\$500	Align with historical spending
? - Subscriptions		\$500	\$500	\$500		
Total 5500 General & administrative	\$66,232	\$68,000	\$62,000	\$60,000		
5600 - Human Resources						
5605 - Other, misc. including recruit gear/testing	\$225	\$3,000	\$2,000	\$17,000	\$15,000	Gear for 6 new FF
5610 - FICA	\$14,172	\$15,500	\$15,000	\$15,000		
5615 - Payroll tax expenses - general	(\$751)					
5620 - Fire Relief Pension	\$3,141	\$0	\$0	\$0		
5630 - Gross payroll/stipends/allowances		\$190,000	\$202,000	\$210,000	\$8,000	Increased officer stipends & admin support
5631 - Elko Speedway Personnel Reimb.	(\$7,971)					
5630 - Gross payroll/stipends/allowances - other	\$185,250					
Total 5630 Gross payroll/stipends/allowances						
5645 - Group Disability/Medical Insurance	\$8,411	\$13,000	\$13,000	\$12,000	(\$1,000)	
5650 - Workers compensation insurance	\$35,767	\$46,000	\$44,000	\$42,000	(\$2,000)	
5660 - Other benefits	\$922					
5670 Uniform expense	\$0					
5673 - vaccinations/annual tests	\$6,904	\$4,000	\$7,000	\$7,000		
5600 - Human resources - other	\$5,815					
? - PERA retirement contribution		\$5,000	\$4,000	\$4,000		
Total 5600 Human Resources	\$251,885	\$276,500	\$287,000	\$307,000		
5700 - General Insurance (liab/excess)-	\$3,029	\$4,000	\$4,000	\$4,000		
Contingency Reserve	\$0	\$0	\$0	\$0		
TOTAL EXPENSES-OPERATING	\$473,979	\$525,000	\$809,000	\$836,748	\$28,748	
EXCESS (DEF) OF REVENUES OVER EXPENSES-OPS	\$54,523	\$0	\$0	\$0		
TOTAL						