

NAFRS

OPERATING BUDGET

FOR THE YEAR ENDING DECEMBER 31, 2019

version #1, M AS AMENDED (AND REVIEWED BY FINANCE COMMITTEE, 5/10/18)

	ACTUAL 2017	BUDGET 2018	BUDGET 2019								
REVENUES:											
Misc. Revenues	\$977.23	\$0	\$0	2019 PARTY ALLOCATION-BUDGET				2018 PARTY ALLOCATION-ACTUAL			
Training Revenues	\$0.00	\$0	\$2,000								
Member contributions-Operations	\$525,010.00	\$525,000	\$807,000	\$577,569.90	\$184,641.60	\$44,788.50	\$807,000.00	\$375,742.50	\$120,120.00	\$29,137.50	\$525,000.00
Total Revenues	\$525,987.23	\$525,000	\$809,000	71.57%	22.88%	5.55%	100.00%	71.57%	22.88%	5.55%	100.00%
EXPENSES:											
Human Resources-				\$S CHANGE	EXPLANATORY COMMENTS						
Gross payroll	\$166,932.92	\$190,000	\$202,000		General reserve for possible additional administrative HR costs-NAFRS Board, over 2017 actual (some costs likely incurred in 2018)						
FICA/Medicare	\$12,459.60	\$15,500	\$15,000		FICA/Medicare comensurate with 2019 gross payroll budget						
PERA retirement contribution	\$2,657.12	\$5,000	\$4,000		REVIEW FIN. COMMITTEE DISCUSSION OF OP. FUND BALANCE POSSIBLE RESERVE REQUIREMENT						
Fire Relief Pension	\$0.00	\$0	\$0								
Workers Compensation Insurance	\$42,675.28	\$46,000	\$44,000		Estimated; new policy year premium not available						
Group Disability/Medical Insurance	\$4,350.27	\$13,000	\$13,000		Only partial year of medical insurance in 2017; new rates unknown at this time.						
Background checks	\$0.00	\$0	\$0								
Employee vaccinations/annual tests	\$6,504.00	\$4,000	\$7,000								
Recruiting	\$0.00	\$0	\$0								
Other, misc. including recruit gear/testing	\$344.00	\$3,000	\$2,000								
Total Human Resources	\$235,923.19	\$276,500	\$287,000	\$10,500							
Facility-											
Utilities-electricity	\$14,208.71	\$18,000	\$18,000								
Utilities-natural gas	\$5,682.51	\$8,000	\$8,000								
Utilities-water/sewer/storm	\$1,397.13	\$2,000	\$2,000								
Outside services-refuse	\$1,888.24	\$3,000	\$2,000								
Outside services-lawn/snow removal	\$3,362.50	\$5,000	\$5,000								
Outside services-cleaning	\$4,152.00	\$4,000	\$3,000								
Building maintenance & repairs	\$4,031.00	\$7,500	\$4,000		Decrease due to construction activities						
Security Monitoring	\$0.00	\$1,000	\$1,000								
Supplies	\$695.80	\$2,000	\$1,000								
Insurance	\$22,782.54	\$25,000	\$27,500		Estimated; new policy year premium not available						
Facility Rent	\$20,011.00	\$20,000	\$300,000	\$280,000	New lease with City of Northfield						
Other, misc.	\$0.00	\$0	\$0								
Total Facility	\$78,211.43	\$95,500	\$371,500	\$276,000							
Equipment-											
Small equipment purchases	\$44,076.82	\$10,000	\$25,000	\$25,000	Hose replacement-\$15,000						
General supplies	\$900.87	\$1,000	\$1,000								
Repairs & maintenance-general	\$1,437.58	\$5,000	\$2,000								
Equipment rent	\$0.00	\$0	\$0								
Other, misc.	\$0.00	\$0	\$0								
Total Equipment	\$46,415.27	\$16,000	\$28,000	\$12,000							
Fleet-											
Fuel/oil/lubricants	\$4,848.69	\$6,000	\$6,000								

Decrease due to construction activities

Estimated; new policy year premium not available
New lease with City of Northfield

Hose replacement-\$15,000

Repairs and maintenance	\$14,417.54	\$20,000	\$18,000	
Insurance	\$11,892.68	\$13,000	\$14,000	
Small equipment purchases	\$0.00	\$0	\$0	
Supplies	\$119.25	\$2,000	\$1,500	
Other, misc.	\$23.75	\$0	\$0	
Total Fleet	\$31,301.91	\$41,000	\$39,500	(\$1,500)

Estimated; new policy year premium information not available

Education & Training-				
School expense reimbursements			-\$3,000	
Conference & Seminar/School Fees	(\$3,015.00)	\$10,000	\$8,000	
Lodging	\$1,604.26	\$3,000	\$2,000	
Per Diems, mileage, other travel	\$2,441.04	\$1,000	\$3,000	
Other education & training costs	(\$798.05)	\$4,000	\$2,000	
Total Education & Training	\$232.25	\$18,000	\$12,000	(\$6,000)

Net of reimbursed training; difficult to predict amount of reimbursements

Communications/I.T.-	\$5,018.96	\$6,000	\$5,000	(\$1,000)
-----------------------------	-------------------	----------------	----------------	------------------

General Insurance (liab/excess)-	\$3,364.31	\$4,000	\$4,000	\$0
---	-------------------	----------------	----------------	------------

General & administrative-				
Professional Services-HR/Payroll	\$29,815.57	\$30,000	\$28,000	
Professional Services-Legal	\$10,111.25	\$12,000	\$10,000	
Professional Services-Accounting & Audit	\$11,060.00	\$12,000	\$12,000	
Professional Services-Other	\$703.81	\$3,000	\$2,000	
Memberships & Dues	\$993.00	\$1,000	\$1,000	
Office Supplies	\$3,714.84	\$4,000	\$4,000	
Small Equipment purchases	\$0.00	\$0	\$0	
Equipment leases	\$0.00	\$0	\$0	
Business software	\$656.44	\$0	\$500	
Postage/Delivery	\$215.30	\$500	\$500	
Subscriptions	\$83.83	\$500	\$500	
Board expenses	\$1,713.70	\$3,000	\$2,000	
Miscellaneous (advertising, promotion.)	\$1,971.13	\$2,000	\$1,500	
Contingency Reserve	\$0.00	\$0	\$0	
Total general & administrative	\$61,038.87	\$68,000	\$62,000	(\$6,000)

No specific consulting projects known/anticipated.

TOTAL EXPENSES-OPERATING	\$461,506.19	\$525,000	\$809,000	\$284,000
EXCESS (DEF) OF REVENUES OVER EXPENSES-OPS	\$64,481.04	\$0.00	\$0	
TOTAL	\$64,481.04	\$0.00	\$0	

\$280,000 relates to new building lease commencement

THERMAL IMAGER			\$10,000	
-----------------------	--	--	-----------------	--

CAPITAL BUDGET (TO BE ADDED TO 2019 FLEET PLAN)