

## WEST SHORE FIRE DISTRICT AMENDED PROPOSED ANNUAL BUDGET 2026-2027

<u>2025 Grand List Details</u>	98.5 COLLECTION	
GRAND LIST PP/RE	1,476,957,540	1,454,803,176
GRAND LIST MOTOR VEHICLE	121,569,270	119,745,731
		1,574,548,907
PERSONAL PROPERTY, REAL ESTATE	7.780	11,318,369
MOTOR VEHICLE	6.88	823,850
CITY TAX REIMBURSEMENT		600,000
STATE TAX MV REIMBURSEMENT		53,482
BACK TAXES AND INTEREST		30,000
		12,825,701
<b>REVENUE FROM COLLECTIONS</b>		
	Other Sources	609,054
	<b>Total Revenue</b>	<b>13,434,755</b>
<b>Expenditures</b>		
11000 • SALARIES		4,828,724
12000 • EMPLOYEE EXPENSE		2,270,296
13000 • PENSION/RETIREES EXP		4,675,408
14000 • APPARATUS EQUIP, REPAIRS, TESTS		483,377
15000 • FIREHOUSE OPERATIONS		256,150
16000 • OUTSIDE SERVICES		537,000
17000 • DISTRICT EXP		383,800
<b>TOTAL 2026-2027 EXPENSES</b>		<b>13,434,755</b>

-

	MILL RATE	MILL RATE	MILL RATE	MILL RATE	MILL RATE
	10.29	10.29	7.29	7.29	7.78
	7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 ESTIMATE	7/26-7/27 BUDGET
MV TAX 6.88 MILLS	1,917,399	1,424,137	1,692,792	1,353,220	823,850
CURRENT COLLECTIONS REAL ESTATE /PP 7.78 MILLS	10,046,558	10,549,437	10,433,810	10,450,000	11,318,369
CITY TAX REIMBURSEMENT					600,000
STATE MV TAX REIMBURSEMENT					53,482
BACK TAX & INTEREST COLLECTIONS	40,000	62,894	40,000	50,000	30,000
	<b>12,003,957</b>	<b>12,036,468</b>	<b>12,166,602</b>	<b>11,853,220</b>	<b>12,825,701</b>
MISC. REV.					
4501 · BLUE CROSS CO-PAY	80,000	144,423	80,000	130,000	135,000
4506-EMS BUNDLE BILLING	70,000	89,001	70,000	120,000	167,054
4509-FIRE MARSHAL PLAN REVIEW, INSPECTION FEES AND LICENSES	45,000	48,614	50,000	40,000	45,000
VOLUNTARY YALE CONTRIBUTION	152,000	153,630	152,000	159,654	159,000
WATER CO. TAX (PILOT)	31,000	22,404	25,000	23,000	23,000
WORKERS COMP REIMB		20,470		20,000	-
TRUCK SALE		5,000			
<b>4500 · MISC. REV. Subtotal</b>	<b>378,000</b>	<b>483,542</b>	<b>377,000</b>	<b>492,654</b>	<b>529,054</b>
INTEREST	5,000	102,581	5,000	60,000	80,000
GRANTS					
4701 · STATE GRANT		34,708		34,708	0
4703-PILOT GRANT		456,763		506,702	0
FEDERAL GRANT		28,224			-
<b>OTHER INCOME Subtotal</b>	<b>383,000</b>	<b>622,276</b>	<b>382,000</b>	<b>601,410</b>	<b>609,054</b>
<b>REVENUE SUBTOTAL</b>	<b>12,386,957</b>	<b>13,142,286</b>	<b>12,548,602</b>	<b>12,947,284</b>	<b>13,434,755</b>

EXPENDITURES

SALARIES

11010 · CHIEF  
 11020 · DEPUTY CHIEF/FM  
 11030 · PT FIRE MARSHAL  
 11040 · DEPUTY FIRE MARSHAL  
 11050 · CAPTAINS  
 11060 · LIEUTENANTS  
 11070 · GRADE A  
 11075 · GRADE B  
 11090 · GRADE C1  
 11110 · SECRETARY/TREASURER  
  
 11120 · VACATION  
 11130 · SICK  
 11140 · INJURED  
 11150 · HOLIDAY  
 11160 · MANPOWER  
 11170 · OTHER  
 11180 · UTILITY  
 11190 · FLSA  
 11200 · EMT,FM STIPEND  
 11210 · PARAMEDIC HRS  
 11220 · LONGEVITY  
 11230 · EDUCATION PAY  
 11240 · RETIREMENT/TERMINATION  
 11250 · PARAMEDIC STIPEND

	10.29	10.29	7.29	7.29	7.78
	7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 ESTIMATE	7/26-7/27 BUDGET
	96,020	99,770	102,500	102,500	102,500
	90,000	48,807	90,000	90,000	90,000
	15,020		18,156	18,500	18,156
	87,610	90,390	93,886	93,886	96,886
	358,325	318,646	375,546	275,158	375,546
	331,160	335,063	347,076	512,606	694,153
	1,822,344	1,803,330	1,909,951	1,809,851	1,512,044
	67,231	70,338	70,463	62,706	140,926
	-	52,616	-	61,689	61,339
	66,200	66,460	67,524	67,524	68,874
	275,320	280,464	285,000	243,200	310,000
	186,250	152,240	229,519	206,480	250,000
	20,000	25,974	30,000	93,180	100,000
	174,500	180,171	185,000	192,000	195,000
	50,000	33,373	50,000	101,216	100,000
	60,000	47,530	80,000	95,000	95,000
	18,300	-	18,300	-	18,300
	98,000	61,801	120,000	110,000	125,000
	139,500	122,507	160,000	162,000	165,000
	25,500	34,933	30,000	32,000	30,000
	16,200	18,250	18,000	18,000	18,000
	18,550	18,050	20,000	20,000	20,000
	-	66,395	60,000	42,851	150,000
	90,525	86,650	92,000	90,012	92,000
<b>11000 · SALARIES</b>	<b>4,106,555</b>	<b>4,013,758</b>	<b>4,452,921</b>	<b>4,500,359</b>	<b>4,828,724</b>

EXPENDITURES

EMPLOYEE EXPENSE

	MILL RATE 10.29	MILL RATE 10.29	MILL RATE 7.29	MILL RATE 7.29	MILL RATE 7.78
	7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 ESTIMATE	7/26-7/27 BUDGET
12010 · UNIFORMS	25,000	18,991	35,000	28,000	35,000
12020 · TURN OUT GEAR	154,503	7,697	40,000	35,000	40,000
12030 · DUES & SUBSCRIPTIONS	5,000	4,119	5,000	4,500	5,000
12040 · PHYSICAL EXAMS/CANCER SCREENING	40,000	27,125	48,000	40,000	48,000
12045 · PARAMEDIC LICENSE/CLASSES	5,000	4,178	5,000	4,150	5,000
12050 · TECHNICAL SCHOOLS	6,000	2,307	6,000	4,000	6,000
12055 · FIREFIGHTER SCHOOL	15,000	13,831	15,000	14,500	15,000
12060 · TRAINING SALARY	15,000	900	15,000	3,000	15,000
12070 · TRAINING MATERIAL	3,000	868	3,000	3,500	3,000
12080 · VOLUNTEER SUBSIDY	3,500	3,500	3,500	3,500	3,500
12090 · HEART & HYPERTENSION MEDS.	10,000	-	10,000	10,000	10,000
12100 · HEALTH INS. PAYMENT	1,450,000	1,014,310	1,419,504	1,480,000	1,776,796
12110 · LIFE INSURANCE	16,000	13,200	17,500	15,500	17,500
12120 · WORKMAN'S COMP PREMIUM	189,000	87,174	200,000	150,000	200,000
12121-WORKMAN'S COMP MEDICAL	5,000	-	5,000	5,000	5,000
12130 - FED TAX-ER (SSI)	25,000	20,554	25,000	23,000	25,000
12140 - FED TAX-ER (MED)	58,500	56,890	59,500	59,500	59,500
12150 - EXERCISE EQUIPMENT	1,000	2,250	1,000	1,087	1,000
<b>12000 · EMPLOYEE EXPENSE</b>	<b>2,026,503</b>	<b>1,277,894</b>	<b>1,913,004</b>	<b>1,884,237</b>	<b>2,270,296</b>
PENSION/RETIREEES EXP					
13010 · B/C RETIREES-OVER 65	575,000	480,278	450,000	373,000	400,000
13011-B/C RETIREES-UNDER 65	340,000	255,247	250,000	270,000	250,000
13020 · MEDICARE-SUPP B	115,000	127,334	130,000	130,000	135,000
13030 · HEART & HYPERTENSION MAINT.	55,000	104,362	85,000	90,000	110,000
13040 · PENSION PAYMENT	2,879,000	2,928,225	2,879,000	2,879,000	2,879,000
13050 · PENSION-UNFUNDED LIABILITY					
13070 · M.E.R.F. OBLIGATION	750,000	897,964	825,000	885,000	900,000
13080 - DEFERRED COMPENSATION PLAN	1,324	1,324	1,350	1,350	1,408
13090 - OPEB UNFUNDED LIABILITY					
<b>13000 · PENSION/RETIREEES EXP</b>	<b>4,715,324</b>	<b>4,794,734</b>	<b>4,620,350</b>	<b>4,628,350</b>	<b>4,675,408</b>

APPARATUS EQUIP, REPAIRS, TESTS

- 14010 · FUEL
- 14020 · MAINT. PARTS & MATERIALS
  - 14021 · CAR 30 CHIEF
  - 14022 · CAR 37 DEPUTY CHIEF
  - 14025 · ENGINE 31
  - 14024 ENGINE 31 SPARE
  - 14025 · CAR 34-CAPTAINS CAR
  - 14026 · ENGINE 32-SOLD
  - 14023 TRUCK 33
  - 14029 · MARINE 3
  - 14031- SPARE FIRE MARSHAL
  - 14032 · RESCUE 35
  - 14033- FIRE MARSHAL
  - 14034-NEW RESCUE 35
  - 14035-UTV 2
  - 14030 · MAINT. PARTS & MATERIALS-Other
  - 14046-NEW ENGINE LOAN PAYMENT
- 14040 · FOAM & CHEMICALS
- 14050 · NEW EQUIPMENT
- 14055 · EQUIPMENT REPAIR
- 14070 · COMMUNICATIONS-NEW EQUIPMENT
- 14090 · EMERGENCY MEDICAL SUPPLIES
- 14100 · HOSE REPLACEMENTS
- 14110 · EQUIPMENT TESTING
  - 14113 · SCBA HYDRO
  - 14114 · FIRE EXTINGUISHER
  - 14116 · GAS METER
  - 14117 · PULMONARY FUNCTION

MILL RATE	MILL RATE	MILL RATE	MILL RATE	MILL RATE
10.29	10.29	7.29	7.29	7.78
7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 ESTIMATE	7/26-7/27 BUDGET
30,000	21,191	35,000	30,000	50,000
2,500	418	2,500	2,000	2,500
2,500	3,579	2,500	2,000	2,500
10,000	7,747	10,000	10,000	10,000
24,000	22,875	24,000	24,000	24,000
				2,000
5,000	1,821			
10,000	5,523	10,000	8,000	13,000
12,000	12,552	12,000	6,000	12,000
				2,000
1,500	1,044	2,000	2,000	2,000
1,000	1,000	1,000	1,000	1,000
				10,000
5,000	1,846	5,000	3,000	5,000
		5,000	4,000	5,000
-	-	104,577	104,577	104,577
5,000		5,000	5,000	5,000
87,776	82,746	85,000	30,000	85,000
18,000	25,643	18,000	22,000	18,000
102,299	123,358	75,000	55,000	75,000
25,000	16,026	30,000	25,000	30,000
20,000	15,989	20,000	20,000	20,000
1,000	4,116	2,000	2,000	2,000
1,000	220	1,000	1,000	1,000
800	1,551	800	800	800
	969	1,000	1,000	1,000
<b>364,375</b>	<b>350,214</b>	<b>451,377</b>	<b>358,377</b>	<b>483,377</b>

14000 · APPARATUS EQUIP, REPAIRS, TESTS

EXPENDITURES

FIREHOUSE OPERATIONS

	MILL RATE	MILL RATE	MILL RATE	MILL RATE	MILL RATE
	10.29	10.29	7.29	7.29	7.78
	7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 ESTIMATE	7/26-7/27 BUDGET
15010 · MAINTENANCE SUPPLIES	4,000	2,734	4,500	4,000	4,500
15020 · ELECTRIC	20,000	28,006	35,000	32,000	35,000
15030 · TELEPHONE	500	3,236	800	800	800
15031 · CELL PHONE	3,000		4,000	3,500	4,000
15032 · COMPUTER INTERNET	1,800	1,800	2,000	2,000	2,000
15040 · GAS	13,000	12,414	14,000	13,000	14,000
15050 · WATER	2,300	2,421	2,500	2,500	2,500
15060 · SEWER USE FEE	1,000	976	1,050	1,022	1,050
15070 · LIABILITY INSURANCE	70,000	52,343	75,000	70,000	75,000
15080 · MAINTENANCE CONTRACTS					
15081 · HEAT & AIR	5,500	7,337	9,000	8,000	9,000
15082 · GENERATOR	3,000	1,190	3,000	2,500	3,000
15083 · AIR COMPRESSOR	3,500	488	3,500	3,500	3,500
15085 · ESO FIRE/EMS SOFTWARE	26,000	18,669	34,000	32,000	50,000
15086 · COPIER	2,800	2,379	2,800	2,600	2,800
15087 · LIFE PACKS	9,000	7,553	9,000	9,000	9,000
15090 · FIRE HOUSE REPAIRS	20,000	13,578	40,000	39,000	40,000
<b>15000 · FIREHOUSE OPERATIONS</b>	<b>185,400</b>	<b>155,124</b>	<b>240,150</b>	<b>225,422</b>	<b>256,150</b>

OUTSIDE SERVICES

16010 · LEGAL	25,000	7,587	35,000	32,000	35,000
16011 LEGAL CONTINGENCY					
16020 · AUDIT	40,000	44,800	40,000	40,000	40,000
16021 AUDIT CONTINGENCY					
16030 · CONSULTING FEES	10,000	14,508	12,000	12,000	12,000
16040 · EMERGENCY REPORTING SYSTEM	350,000	337,537	400,000	400,000	450,000
<b>16000 · OUTSIDE SERVICES</b>	<b>425,000</b>	<b>404,432</b>	<b>487,000</b>	<b>484,000</b>	<b>537,000</b>

EXPENDITURES

DISTRICT EXP

	MILL RATE	MILL RATE	MILL RATE	MILL RATE	MILL RATE
	10.29	10.29	7.29	7.29	7.78
	7/24-7/25 BUDGET	7/24-7/25 AUDITED	7/25-7/26 BUDGET	7/25-7/26 BUDGET	7/26-7/27 BUDGET
17011 - POSTAGE	1,000	1,579	2,000	2,000	2,000
17012 - ADS	1,000	1,218	2,000	2,000	2,000
17010 - ADMIN. OFFICE SUPPLIES	4,000	4,927	6,000	6,000	6,000
17020 - DISTRICT MEETING/ELECTION	5,000	3,839	5,000	4,500	5,000
17030 - PAYROLL FEE	8,500	8,086	8,500	8,300	8,500
17040 - DISTRICT WATER SUPPLY	242,000	246,000	255,000	256,000	260,000
17060 - NEW EQUIPMENT-OFFICE			10,000	10,000	10,000
17070 - BANK CHARGES	300		300	300	300
17080 - CHIEF OFFICERS EXP.	1,000	113	1,000	1,000	1,000
17090 - COMMISSIONERS EXP.	1,000	1,102	1,000	1,000	1,000
17100 - FIRE PREVENTION	4,000	400	4,000	4,000	4,000
17120 - HYDRANT REPAIRS	15,000	8,018	19,000	19,000	19,000
17150 - COMPUTERS					
17151 - REPAIRS/SERVICE CONTRACT	35,000	329	35,000	35,000	40,000
17160 - FIREHOUSE CAPITAL IMPRMTS	25,000	8,032	25,000	25,000	25,000
17170 - TRUCK REPLACEMENTS	160,000	501,241			
17000 - DISTRICT EXP	<b>502,800</b>	<b>784,884</b>	<b>373,800</b>	<b>374,100</b>	<b>383,800</b>
CAPITAL OUTLAY-TRUCKS					
<b>BUDGET EXPENSES</b>	<b>12,325,957</b>	<b>11,781,040</b>	<b>12,538,602</b>	<b>12,454,845</b>	<b>13,434,755</b>