

BROCKPORT FIRE DISTRICT COMMISSIONERS

Special Meeting

April 14 2022 9:00 am

Brockport FD Station 1

38 Market Street, Brockport NY 14420

Present: Commissioners Patricia Connors, Allyn Hammel, Bill Bird, Debra Bax, and David Georgiev

The meeting was called to order by Chairwoman Connors at 9:00 am.

The purpose of the Special Meeting is to review Fund Balance and discuss capital needs.

Treasurer Kuhn indicated that we need to move \$5,198.60 from the General Fund into the Vehicle and Equipment Capital Reserve Account to correct the squad reserve issue.

RESOLUTION 2022-32 Transfer from the General Checking Account into the Vehicle and Equipment Capital Reserve Account.

BE IT RESOLVED that the Treasurer is approved to transfer \$5,198.60 from the General Fund Checking Account into the Vehicle and Equipment Capital Reserve Account to correct the squad reserve issue.

Patricia Connors, Chairwoman, Commissioner	Yes	Debra Bax, Commissioner	Yes
Allyn Hammel, Vice Chairman, Commissioner	Yes	David Georgiev, Commissioner	Yes
Willard Bird, Commissioner	Yes		

Reviewed capital needs for 2022 – paid from the Capital Reserve Accounts

Reviewed spreadsheet outlining what the cost would be to have paid firefighters.

WiFi and Camera Project

- Greg Gartland entered the meeting to review the quote to replace outdated WiFi's at the district buildings and for additional cameras at Station 1. Treasurer Kuhn indicated that there is \$12,000 budgeted in the Buildings and Facilities Capital Reserve Account for additional cameras at Station 1. Greg estimated the camera installation to cost approximately \$9,400 but will get a real quote to the commission.
- Treasurer Kuhn suggested putting a legal notice together for advertisement for a permissive referendum to expend the money for both projects from the Buildings and Facilities Capital Reserve Account once a firm quote is received regarding the installation of additional cameras at Station 1.

Radios for the new pumper

- We assume they were not ordered yet since the delivery of the pumper is delayed longer than expected.

Concrete Pad at Station 5

- Commissioner Bird indicated that no quotes have been requested yet and, if this is going out as a bid, then we need to hire MRB to do the RFP.

Banquet

- \$9,000 was put in the Public Drills and Parades for the banquet

Reviewed page 2 of the Accounting and Financial Controls Policy

- Treasurer Kuhn will rewrite the Fund Balance section of the policy and would like to change the percentage in that section to 8%.

RESOLUTION 2022-33

Change of percentage in Fund Balance section of the Accounting and Financial Controls Policy

BE IT RESOLVED that the Treasurer is approved to change the percentage of 30% in the Fund Balance section of the Accounting and Financial Controls Policy to 8% and rewrite this section to be updated in the policy.

Patricia Connors, Chairwoman, Commissioner Yes
Allyn Hammel, Vice Chairman, Commissioner Yes
Willard Bird, Commissioner Yes

Debra Bax, Commissioner Yes
David Georgiev, Commissioner Yes

Reviewed Expenses from Reserves Spreadsheet

Reviewed Fund Balance 2022 Spreadsheet

- Treasurer Kuhn reviewed the percentage of Appropriation of the Fund Balance at 0.05%, 0.08%, and 10%. After discussion it was agreed to use the 0.08% appropriation.

RESOLUTION 2022-34

Fund Balance Appropriation and Deposit

BE IT RESOLVED that the Treasurer is approved to use the 0.08% appropriation leaving a balance to use of \$169,458 and to transfer \$475,979 from the Fund Balance into the Buildings and Facilities Capital Reserve Account.

Patricia Connors, Chairwoman, Commissioner Yes
Allyn Hammel, Vice Chairman, Commissioner Yes
Willard Bird, Commissioner Yes

Debra Bax, Commissioner Yes
David Georgiev, Commissioner Yes

Motion by Commissioner Bird seconded by Commissioner Hammel to adjourn.

5 Yes 0 No

Meeting adjourned at 10:30 am.

Respectfully submitted,
Debra L. Bax, Secretary
Board of Fire Commissioners
Brockport Fire District

Brockport Fire District
 Capital Needs 2022 - Paid from Reserves

Account	Budget 2022	Reserve to be used	Expensed/Quoted	Comments
3525.2				
Office Equipment		Communications		
Video Conferencing	5,000	Communications		Line office will come from Operating
Computers and Monitors	12,000	Building and Facility		Wi Fi Question?
Cameras Station 1	17,000			
Total Office Equipment	34,000			
4020.2				
Vehicles - Truck Chevy Pickup	57,000	Command Vehicle	39,323	
Lights		Command Vehicle	10,866	
Decals		Command Vehicle	625	Truck total
Truck Cap		Command Vehicle	4,129	54,943
ATV/Trailer	35,000	Vehicle and Equip	19,033	
Fire Apparatus - Pumper	550,000	Vehicle and Equip	503,731	
Radios Pumper		Vehicle and Equip	43,820	
Total	642,000		621,527	
4105.2				
Station 1		Building and Facility		Expensing from Operating
Phone System	20,000	Building and Facility	11,002	
Hot water heater station 1 - on demand system		Building and Facility	7,400	
Hot water Heater abatement		Building and Facility		
Total	20,000		18,402	
4120.2				
Station 5		Building and Facility		
Concrete pad and grading front door	5,000	Building and Facility		
Concrete Pad for Training	60,000	Building and Facility		
Total	65,000			
Capital Reserve Totals	Budget 2022 by Reserve	Expensed/Quoted	Currently available for use	
Vehicle and Equipment	585,000.00	566,584.00		
Command Vehicle	57,000.00	54,943.00		
Communications	5,000.00			
Building and Facility	97,000	18,402		
Total Capital	744,000.00	639,929.00	104,071.00	
	double check			
	744,000			

Brockport Fire District
 Fund Balance Budget
 10 year Plan
 Estimate for 2022 Budget Year

Unassigned Fund Balance 2021 AUD 650,636

Use of Fund Balance to Develop Paid Firefighter Service

Paid Firefighters needed per shift 8
 Total Firefighters needed to cover 24/7 24

	# Needed	Level	Annual Salary	Annual Cost
Chief	1	Mid Level	85,000	85,000
Deputy Chief	1	Mid Level	78,884	78,884
Captains	3	Mid Level	70,456	211,369
Lieutenant	3	Mid Level	62,029	186,086
Firefighter Junior	7	New	45,173	316,211
Firefighter Mid Career	2	Mid Level	70,456	140,913
Firefighter Experienced	7	Experienced	78,884	552,188
Overtime				314,130
Total Salary	24			1,884,780

Current Salaries Rochester FD City Website 2022

	starting
45,173	1 year
53,601	2 years
62,029	3 years
70,456	5 years

	Benefit Rate	Annual Cost
Firefighter Benefit rate	0.38	716,216
Total Annual Personnel Expense		2,600,996

Bureau of Labor Statistics Dec 2021
 employer costs of compensation for
 state and local government workers
 62% salary 38% benefits

Renovation of 38 Market Street
 Firefighter living spaces
 Total Need in Year 1 3,100,995.99

Fund Balance Calculation in Policy

Unassigned FB	650,636
Tax Levy 2022	1,371,820
30% of Levy 2022	411,546
Less Reserve Appropriation 2022	792,000
Threshold	(380,454)

% of total Budget Appropriations from
 Budget Summary Spreadsheet
 Appropriations
 5% of Appropriations 2,118,230
 10% of Appropriations 105,912
 211,823

Move Funds to Building Reserve
 Deposit to reserve At 5% 544,725
 Deposit to reserve At 10% 438,813

Payment of Bills

The Treasurer of the District is authorized, to pay in advance of an audit by the Board of the District, the following claims. Such claims must be presented at the next meeting of the Board of the District for audit:

1. All utility payments.
2. Payment to the US Postmaster for postage expenses.
3. Payment to UPS or Federal Express for freight or delivery charges.
4. Amounts becoming due for lawful contracts with terms exceeding one year.
Example: copier lease payment.
5. Payments may be made via check, credit, or electronic fund transfer from the checking account.

The Treasurer of the District is authorized to pay on the following claims:

1. Fixed salaries.
2. Compensation for services of officers or employees regularly engaged by the District at agreed wages by the hour, day, week, month, or year.

With the Treasurer's oversight, the payroll services provider can write payroll checks on the District checking account and debit the District checking account for Social Security, Medicare, NYS and Federal Unemployment Tax and NYS Disability. These actions will be controlled by the time sheets submitted by the individual and subsequently submitted to the payroll provider by the Treasurer.

Wireless Transfers and Intrabank Account Transfers

The Treasurer may initiate wireless interbank and intrabank transfers between Brockport Fire District Accounts.

The Treasurer is authorized to make transfers between accounts within the same bank to manage earnings and assure adequate cash flow.

Cash Receipts

In the case of a cash receipt, the Treasurer will document the fact that cash was received and for what purpose. Cash will be deposited within two business days of receipt.

Fund Balance

On or before April 1, in any year, the Board will determine if the unassigned fund balance in the prior year's budget exceeds 30% of the tax levy for the current year minus reserve appropriations for the current year. This amount is defined in this policy as the threshold.

If there is an excess above the threshold, the Board shall decide one of the following courses of action;

- 1) Allow the fund balance to exceed the threshold, or
- 2) Provide funds to reduce the tax levy, or
- 3) Provide for a Capital Project, or
- 4) Appropriate funds to Fire District reserve funds, or
- 5) Any other legal course of action

The reasons for the determination of the Board will be set forth in the minutes of the Board.

Brockport Fire District
Expenses from Reserves
4/7/2022 11:10

Project	SCBAs	AEDs	Hurt Tool	Laptop/ Tablet mount	Fund Transfer	Turnout Gear	Pagers	Squad Light Signs	Cameras 2,3,5	Parking Lot Sealing	3 Radios	Fund Transfer	Fitness Equipment	
Reserve used	Veh Equip 30,000.00	Veh Equip 20,000.00	Veh Equip 15,000.00	Communications 25,000.00	Communications 100,000.00	Veh Equip 35,000.00	Communications 7,000.00	Veh Equip 5,000.00	Build Fac 20,000.00	Build Fac 10,395.00	Communications 20,000.00	Build to Veh 125,000.00	Veh Equip 0.00	
Perm Ref \$	30,000.00	20,000.00	15,000.00	25,000.00	100,000.00	35,000.00	7,000.00	5,000.00	20,000.00	10,395.00	20,000.00	125,000.00	0.00	No perm ref
Date of Perm Ref (30 day end)	Mar 15 2021	Mar 15 2021	April 30 2021	April 30 2021	April 30 2021	June 1, 2021	June 15 2021	June 15, 2021	August 31, 2021	August 31, 2021	August 31, 2021	December 15, 2021		
Apr-20														
Apr-20														
Oct-20														
Nov-20														
Dec-20														
Jan-21														
Feb-21														
Mar-21														
Apr-21														
Apr 21 Payment to n class acct														
Mar-21	4,128.90	19,098.32			100,000.00									5,560.73
Mar 21 Payment to Acct														-7,000.00
Jun-21	11,489.00						6,705.00	5,198.60						-5,020.04
Jul-21														
Aug-21														
Sep-21									8,910.00					
Oct-21										9,031.40				
Nov-21												135,000.00		
Dec-21	11,489.00					21,484.28								
Jan-22														
Feb-22														
Mar-22														
Total	27,106.90	19,098.32	13,219.50	9,830.78	100,000.00	21,484.28	6,705.00	5,198.60	8,910.00	9,031.40	15,906.00	125,000.00	12,020.03	
Variance to Perm Ref	2,893.10	901.68	1,790.50	14,239.22	0.00	13,515.72	295.00	-1,616.60	11,090.00	1,363.60	4,094.00	0.00		

Laptops not from Reserve Tablet install only

Receipt work was completed prior to the end of the legal notice period
Video data 5/17/2021 Invoice dated 4/19/2021

Wanted to retrieve from Reserve Use Fund Balance?

This was not done with perm ref, books are closed for 2020. Funds should not have been taken from reserve

Reserve funding corrected Expense from operating

\$ needed to correct reserve
16,360.34
4,340.30
Correction approved 7/6/21 Commission meeting

**Brockport Fire District
Fund Balance 2022**

Fund Balance Calculation in Current Policy

AUD - Unassigned Fund Balance 2022	650,636
Utilize Funds to Correct Squad Reserve Issue	5,199
Unassigned Fund Balance 2022	645,437

Tax Levy 2022	1,371,820
30% of Levy 2022	411,546
Less Reserve Appropriation 2022	792,000
Threshold	(380,454)

**Suggested Change to % of Total
Appropriation in Current Budget Year on
Budget Summary Spreadsheet**
Total Appropriation 2022

2,118,230

% of Appropriation	Balance to Use	Deposit to BR
0.05	105,912	539,526
0.08	169,458	475,979
0.10	211,823	433,614