EXHIBIT A

SHELBY COUNTY GOVERNMENT
DIVISION OF PUBLIC WORKS (FIRE DEPARTMENT)
Nov 15, 2016 - June 30, 2017

954-300801 Fire Department

Acct#	Account Name	Current FY17 Budget	Budget Amendment	Revised FY17 Budget
4432	Other Governments Cost Reimbursements	$ (860,810)	$ (313,665)	$ (1,174,475)
4604	Fire Protection Fees	(18,500,000)	(1,032,750)	(19,532,750)
4731	Reimbursements from Non-Govt Entities	-	(1,250,000)	(1,250,000)
	Other Revenue accounts (no change)	(191,128)	-	(191,128)
	Total Revenues	**(19,551,938)**	**(2,596,415)**	**(22,148,353)**
5102	Salaries & Labor	9,740,720	3,311,395	13,052,115
5251	Overtime/Holiday Pay	325,000	50,000	375,000
5254	Overtime Pay	500,000	500,000	1,000,000
5257	Certification Pay	382,000	205,320	587,320
5260	College Incentive	190,000	71,700	261,700
52XX	Other Salary Comp Accounts	255,233	-	255,233
5510	Retirement Benefits	1,643,259	558,632	2,201,891
5511	OPEB Benefits	617,562	209,942	827,504
5516	Medicare Benefit	141,240	48,015	189,255
5520	Group Life Insurance	40,814	23,309	64,123
5542	HRA Insurance	131,475	-	131,475
5543	HMO Insurance	1,049,293	465,000	1,514,293
5560	Long Term Disability	31,170	10,596	41,766
5591	OJI Expense	58,444	19,868	78,312
5592	Unemployment Compensation	16,072	5,464	21,536
5635	Vacancy Savings	(450,000)	(2,806,326)	(3,256,326)
	Total Salaries	**14,672,282**	**2,672,915**	**17,345,197**
6006	Apparel-Employees	60,000	15,000	75,000
6010	Bedding & Linen	3,000	4,000	7,000
6046	Medical & Laboratory Supplies	15,000	60,000	75,000
6060	Petroleum Products	100,000	40,000	140,000
6072	Safety Supplies	80,000	200,000	280,000
6604	Ambulance Service	1,740,000	(870,000)	870,000
6655	Medical & Dental Service	60,250	20,000	80,250
6699	Other Professional & Contracted Services	-	88,500	88,500
6724	Equipment Maintenance-Contracted	68,000	30,000	98,000
6727	Equipment Rent	3,500	144,000	147,500
6750	Telecommunications Services-External	1,500	60,000	61,500
6760	Vehicle Maintenance-Contracted	75,000	40,000	115,000
6831	Fleet Petroleum Services-Inside	23,000	50,000	73,000
6832	Fleet Vehicle Services	150,000	40,000	190,000
6834	Geographic Information Services	6,000	2,000	8,000
7007	Utility/Other Vehicles*	140,000	1,772,796	1,912,796
7009	Other Equipment*	-	727,204	727,204
	Other O&M accounts (no change)	2,022,406	-	2,022,406
	Total O&M	**4,547,656**	**2,423,500**	**6,971,156**
9421	Gain On Sale Fixed Assets	(5,000)	-	(5,000)
9423	Insurance Recoveries	(50,000)	-	(50,000)
9998	Planned Change to Fund Balance	386,999	-	386,999
	Total Net Operations*	**$ -**	**$ 2,500,000**	**$ 2,500,000**

* *Capital purchases of $2.5 million to be funded by interfund loan from General Fund*

FY17 FRINGE BENEFIT CALCULATION WORKSHEET

Fund-Section: 954-300801 **Cost Center #** G0801 **Date:** 09/22/16

**Health rate variable depending on employee election. Use $7,750 for vacant positon.*

PERM	ACCOUNT 5102 - PERMANENT OR DURATIONAL EMPLOYEES					Pension 16.87% 5510	OPEB 6.34% 5511	FICA 6.200% 5515	MQFE 1.450% 5516	Group Life 0.419% 5520	LTD 0.320% 5560	OJI 0.600% 5591	Unemploy 0.165% 5592	Total Fringe Cost	Total Position Cost
	Position Number	Position Title	# of Positions	Enter Salary	*Health Insurance										
1)	NEW	FF III	56	3,040,688	434,000	512,964	192,780	N/A	44,090	12,740	9,730	18,244	5,017	1,229,566	4,270,254
2)	NEW	FF V Lieutenant	3	191,451	23,250	32,298	12,138	N/A	2,776	802	613	1,149	316	73,341	264,792
3)	NEW	FF VI (Batt Chief)	1	79,256	7,750	13,370	5,025	N/A	1,149	332	254	476	131	28,487	107,743
4)						0	0	N/A	0	0	0	0	0	0	-
5)						0	0	N/A	0	0	0	0	0	0	-
6)						0	0	N/A	0	0	0	0	0	0	-
7)						0	0	N/A	0	0	0	0	0	0	-
8)						0	0	N/A	0	0	0	0	0	0	-
9)						0	0	N/A	0	0	0	0	0	0	-
10)						0	0	N/A	0	0	0	0	0	0	-
11)						0	0	N/A	0	0	0	0	0	0	-
12)						0	0	N/A	0	0	0	0	0	0	-
		TOTAL PERMANENT:	**60**	**3,311,395**	**465,000**	**558,632**	**209,942**	**N/A**	**48,015**	**13,875**	**10,596**	**19,868**	**5,464**	**1,331,393**	**4,642,788**

TEMP	ACCOUNT 5109 - TEMPORARY EMPLOYEES					5510	5511	5515	5516	5520	5560	5591	5592	FRINGE	TOTAL
1)					N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	-
2)					N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	-
3)					N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	-
4)					N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	-
5)					N/A	N/A	N/A	0	0	N/A	N/A	0	0	0	-
		TOTAL TEMPORARY:	**0**	**-**	**N/A**	**N/A**	**N/A**	**0**	**0**	**N/A**	**N/A**	**0**	**0**	**0**	**-**
		GRAND TOTAL:	**60**	**3,311,395**	**465,000**	**558,632**	**209,942**	**0**	**48,015**	**13,875**	**10,596**	**19,868**	**5,464**	**1,331,393**	**4,642,788**

Expenditures:

Salaries (6 months)	$	2,672,915
Savings from AMR payment		(870,000)
Operating expenses		793,500
Subtotal Operating Expense		2,596,415
Capital purchases - Ambulances		*2,500,000*
Total Appropriation	**$**	**5,096,415**

Funding Sources:

Payments from Municipalities	$	313,665
Fire Fee increase		1,032,750
Insurance Billings		1,250,000
Subtotal Operating Income		2,596,415
Interfund Capital Loan from General Fund		*2,500,000*
Total Sources of Funds	**$**	**5,096,415**