

## ELSMERE FIRE DISTRICT 2022 BUDGET SUMMARY

Total Appropriations (from Page 2)	\$	1,067,426
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Less:

Estimated Revenues (from Page 3)	\$ 47,800
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Estimated Assigned Appropriated		
Fund Balance	\$	47,800

Amount to be Raised by Real Property Taxes	\$	1,019,626
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## TAX APPORTIONMENT

(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equalization Rate (ER)	Full Valuation (AV / ER)
		%	(1)
		%	(1)
		%	(1)
Total			(2)

Total Full Valuation Percentage (1) / (2)	Apportioned Tax = (3) x Real Property Tax to be Raised
<u>% (3)</u>	\$ _____
<u>% (3)</u>	_____
<u>% (3)</u>	_____
100%	\$ _____ *

\* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

**Town**

### Apportioned Tax

	\$

Total Apportioned \$

I certify that the estimates were approved by the fire commissioners on October 19, 2021  
(Date)

Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by Nov. 7.

## APPROPRIATIONS

	Actual Expenditures 2021	Budget as Modified 2021	Preliminary Estimate 2022	Adopted Budget 2022
Salary - Treasurer	\$ _____	30,550	31,150	\$ 31,150
Salary - Other	_____	32,125	28,550	28,550
Other Personal Services	_____	15,000	15,000	15,000
A3410.1 Total Personal Services	\$ _____	77,675	74,700	\$ 74,700
A3410.2 Equipment	_____	84,468	72,260	72,260
A3410.4 Contractual Expenditures	_____	322,240	325,725	325,725
A1930.4 Judgements and Claims	_____	0	0	0
A9010.8 State Retirement System	_____	0	0	0
A9025.8 Local Pension Fund	_____	72,000	79,700	79,700
A9030.8 Social Security	_____	4,895	4,700	4,700
A9040.8 Workers' Compensation	_____	1,100	1,100	1,100
A9050.8 <del>Unemployment</del> Life/Cancer Insurance	_____	41,500	43,500	43,500
A9060.8 Hospital, Medical and Accident Ins.	_____	84,500	67,000	67,000
A9085.8 Supp. Benefit Payments to Disabled FF	_____	0	0	0
A9710.6 Redemption of Bonds	_____	86,830	88,529	88,529
A97___.6 Redemption of Notes	_____	0	0	0
A9710.7 Interest on Bonds	_____	39,156	37,928	37,928
A97___.7 Interest on Notes	_____	0	0	0
A9901.9 Transfer to Other Funds	_____	220,000	272,284	272,284
<b>Totals</b>	<b>\$ _____</b>	<b>1,034,364</b>	<b>1,067,426</b>	<b>* 1,067,426</b>

\* Transfer to Budget Summary, page 1

## ESTIMATED REVENUES

	Actual Revenues 2020	Budget as Modified 2021	Preliminary Estimate 2022	Adopted Budget 2022
A2262 Fire Protection and Other Services to Other Districts and Governments	\$	\$	\$	
A2401 Interest and Earnings	1,000	400	400	
A2410 Rentals	2,500	3,000	3,000	
A2660 Sales of Assets				
A2701 Refunds of Expenditures				
A2705 Gifts and Donations				
Miscellaneous (specify)				
A2770 <u>Foreign Fire Insurance</u>	20,400	20,000	20,000	
A2770 <u>Insurance Dividends</u>	22,000	24,400	24,400	
A3389 State Aid, Other Public Safety (specify)				
A4389 Federal Aid, Other Public Safety (specify)				
A5031 Interfund Transfers				
<b>Totals</b>	\$ 0	45,900	47,800 *	47,800

\* Transfer to Budget Summary, page 1

**FIRE DISTRICTS  
WORKSHEET A  
COMPUTATION OF STATUTORY SPENDING LIMITATION**

Divide the assessed valuation of the real property subject to taxation by the fire district as shown on each assessment roll for the district completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established for each roll by the State Office of Real Property Services.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessment roll completed in year 1 (last year) divided by the town equalization rate established for this assessment roll. Note: A different equalization rate is established for each year's assessment roll.)

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
Bethlehem	\$982,422,813	95%	\$1,034,129,277
	Total Full Valuations		\$1,034,129,277
Less First Million of Full Valuation			\$1,000,000
Excess Over First Million of Full Valuation			\$1,033,129,277
Multiply Excess by One Mill			x 0.001
Expenditures Permitted on Full Valuation Below First \$1,000,000			\$1,033,129
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			\$2,000
Statutory Spending Limitation for 2021 (year 2)			\$1,632,172
Add Exclusions from Statutory Spending Limitation <sup>1</sup>			\$656,438
Add Spending Authorized by Voters in Excess of Statutory Spend Limit <sup>2</sup>			\$0
Sum of Stat Spending Limit, Exclusions and Excess Spend'g Auth by Voters			\$2,288,610
Less Budget Appropriations			\$1,067,426
Statutory Spending Limitation Margin			\$1,221,184

<sup>1</sup> (Town Law, Section 176(18) (from Worksheet B)

<sup>2</sup> (Town Law, Section 179) (Proposition Adopted on \_\_\_\_\_)

**FIRE DISTRICTS  
WORKSHEET B  
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION**

1)	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$0
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	\$0
2)	Payments Under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176 of the Town Law.	\$0
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	\$126,457
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$61,200
5)	District's contribution to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.	\$0
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	\$0
7)	Insurance premiums and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	\$68,100
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$79,700
9)	Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties.	\$3,078
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	\$0
11)	District's contributions for Social Security.	\$4,700
12)	Payment of principal and interest on tax anticipation notes for new fire districts.	\$0
13)	Payment of compromised claims and judgments under Subdivisions 28 and 30 of Section 176 of the Town Law.	\$0
14)	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use and operation of a motor vehicle owned by the fire district.	\$17,319
	Subtotal to carry forward (to next page)	\$360,554

**FIRE DISTRICTS****WORKSHEET B****EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)**

	Subtotal carried forward: (from previous page)	\$360,554
15)	Payment of monetary awards to individuals pursuant to Subdivision 31 of Section 176 of the Town Law.	\$0
16)	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	\$4,100
17)	Cost of annual independent audits required by Section 181-b of the Town Law for fire districts with revenues of \$300,000 or more.	\$11,000
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$272,284
19)	District's contribution to the State's unemployment insurance fund for paid officers and employees.	\$0
20)	Amounts received from fire protection, emergency reserve and general ambulance contracts.	\$0
21)	Use of gift proceeds.	\$0
22)	Use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace such property.	\$0
23)	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the interest and gains realized on the investment of the proceeds of district obligations.	\$0
24)	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to GML Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Sect. 205-cc by a fire district which is a self-insurer under such law.	\$8,500
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$656,438