

ELSMERE FIRE DISTRICT

2024 Budget

(Adopted 10/17/2023)

**ELSMERE FIRE DISTRICT
RESOLUTION:
APPROVE FINAL BUDGET FOR 2024 WITHIN REAL PROPERTY TAX LEVY LIMIT**

WHEREAS, the Board of Fire Commissioners of the Elsmere Fire District must adopt a proposed budget for 2024 and estimate of fund balances in preparation for the annual fire district budget hearing and did so in preparation for the budget hearing, and

WHEREAS, the Board of Fire Commissioners of the Elsmere Fire District held the annual fire district budget hearing on notice to the public on October 17, 2023, and

WHEREAS, the Board has considered the proposed budget and comments received on the proposed budget on October 17, 2023 at said budget hearing, and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Fire Commissioners hereby approves the Final Budget for the Elsmere Fire District for 2024 attached hereto and made a part hereof in the amount of \$1,132,829.00.

The adoption of the foregoing resolution was duly put to a vote and upon roll call the vote was as follows:

Chairman Webster	(Yes)
Commissioner Antenucci	(Yes)
Commissioner Catalano	(Yes)
Commissioner Johnson	(Yes)
Commissioner Webb	(Yes)

The resolution was thereupon duly declared to have been adopted.

Dated: Elsmere, New York
October 17, 2023


George M Kaufman
Secretary

ELSMERE FIRE DISTRICT 2024 BUDGET SUMMARY

Total Appropriations (from Page 2) \$ 1,132,829

Less:

Estimated Revenues (from Page 3) \$ 44,090

Estimated Assigned Appropriated
Fund Balance \$ 44,090

Amount to be Raised by Real Property Taxes \$ 1,088,739

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
% (3)	\$
% (3)	
% (3)	
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 17, 2023
(Date)


Fire District Secretary

NOTE: File Two Certified Copies of the Adopted Budget with the Town Budget Officer by Nov. 7th

APPROPRIATIONS

	Actual Expenditures 2023	Budget as Modified 2023	Preliminary Estimate 2024	Adopted Budget 2024
Salary - Treasurer	\$	39,141	36,660	\$ 36,660
Salary - Other		29,711	22,500	22,500
Other Personal Services		17,300	16,200	16,200
A3410.1 Total Personal Services	\$	86,152	75,360	\$ 75,360
A3410.2 Equipment		56,691	67,000	67,000
A3410.4 Contractual Expenditures		242,074	388,210	405,210
A1930.4 Judgements and Claims		0	0	0
A9010.8 State Retirement System		0	0	0
A9025.8 Local Pension Fund		78,000	82,000	82,000
A9030.8 Social Security		5,263	4,200	4,200
A9040.8 Workers' Compensation		990	770	770
A9050.8 Unemployment Life/Cancer Insurance		86,058	43,800	43,800
A9060.8 Hospital, Medical and Accident Ins.		52,800	57,200	57,200
A9085.8 Supp. Benefit Payments to Disabled FF		0	0	0
A9710.6 Redemption of Bonds		89,347	56,288	56,288
A97___.6 Redemption of Notes		0	0	0
A9710.7 Interest on Bonds		37,110	35,489	35,489
A97___.7 Interest on Notes		0	0	0
A9901.9 Transfer to Other Funds		325,592	322,512	305,512
Totals	\$	1,060,077	1,132,829	* 1,132,829

* Transfer to Budget Summary, page 1

ESTIMATED REVENUES

	Actual Revenues 2023	Budget as Modified 2023	Preliminary Estimate 2024	Adopted Budget 2024
A2262 Fire Protection and Other Services to Other Districts and Governments	\$	\$	\$	
A2401 Interest and Earnings	125	800	800	800
A2410 Rentals	3,500	3,500	3,500	3,500
A2660 Sales of Assets				
A2701 Refunds of Expenditures				
A2705 Gifts and Donations				
Miscellaneous (specify)				
A2770 <u>Foreign Fire Insurance</u>	20,400	23,390	23,390	23,390
A2770 <u>Insurance Dividends</u>	17,900	16,400	16,400	16,400
A3389 State Aid, Other Public Safety (specify)				
A4389 Federal Aid, Other Public Safety (specify)				
A5031 Interfund Transfers				
Totals	\$ 0	41,925	44,090 *	44,090

* 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	\$993,603,057	86%	\$1,155,352,392
	Total Full Valuations		\$1,155,352,392
Less First Million of Full Valuation			\$1,000,000
Excess Over First Million of Full Valuation			\$1,154,352,392
Multiply Excess by One Mill			x 0.001
Expenditures Permitted on Full Valuation Below First \$1,000,000			\$1,154,352
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			\$2,000
Statutory Spending Limitation for 2023 (year 2)			\$1,720,095
Add Exclusions from Statutory Spending Limitation ¹			\$638,081
Add Spending Authorized by Voters in Excess of Statutory Spend Limit ²			\$0
Sum of Stat Spending Limit,Exclusions and Excess Spend'g Auth by Voters			\$2,358,176
Less Budget Appropriations			\$1,132,829
Statutory Spending Limitation Margin			\$1,225,347

¹ (Town Law, Section 176(18) (from Worksheet B)

² (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.	\$91,777
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$59,160
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.	\$57,200
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$70,000
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.	\$3,232
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.	\$3,400
12)	Payment of principal and interest on tax anticipation notes for new fire districts.	\$0
13)	Payment of compromised claims and judgements 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.	\$14,000
	Subtotal to carry forward (to next page)	\$298,769

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

	Subtotal carried forward: (from previous page)	\$298,769
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.	\$12,000
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.	\$14,500
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$305,512
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.	\$7,300
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$638,081

2024 BUDGET

INCOME	<u>2024</u>
9000 Equipment Sales	\$0
9001 Tax Revenue	\$1,088,739
9002 Gifts & Donations	\$0
9003 Interest (General Fund)	\$800
9004 Federal & State Aid	\$0
9005 2% Income	\$23,390
9006 Budget Notes/Bonds	\$0
9007 Fire Protection Income	\$0
9008 Grants	\$0
9009 Bid Bond Income	\$0
9010 Insurance Settlements	\$0
9011 Budget Carryover	\$0
9012 Other Income	\$0
9013 Fire Reports	\$0
9014 Cascade System Maintenance Fee	\$3,500
9017 Insurance Dividends	\$16,400
XXXX Transfers In From Capital Reserves	\$0
INCOME Total:	\$1,132,829

2024 BUDGET

ADMINISTRATION

2024

3001 Service Contracts

Inventory Appraisal \$1,200

3002 Fire Co./Uniforms

Emergency Response Food \$600

Uniforms \$5,000

Memorial Day Music \$1,300

Other \$200

Fire Co./Uniforms Total: \$7,100

3004 Computer

Network Administration (Tech II) \$12,000

Website Administration (Sitewaves) \$800

Internet Service (Verizon FIOS) \$2,800

RedNMX Support & Cloud Fee (Alpine Software) \$3,500

Zoom Subscription \$400

Quickbooks Online \$1,100

Hardware Purchases (PC's, BackUps, Etc.) \$2,000

Computer Total: \$22,600

3005 Mechanic's Wages

Wages \$7,000 2% Incr

3006 Office Supplies

\$3,000

3007 Custodian's Wages

Wages \$2,000 2% Incr

3008 Legal Fees

\$7,000

3009 Quartermaster/Dir. Of Purchasing Wages

Wages \$8,000 2% Incr

3010 Planning

Planning Mtg Expense \$400

Planning Other \$0

Planning Total: \$400

2024 BUDGET

3014 Payroll Administration	<u>2024</u>	
Paychex Inc.	\$2,000	
3017 Employer FICA (6.2% of Gross Wages)	\$3,400	
3018 Employer Medicare FICA (1.45% of Gross Wages)	\$800	
3019 Fire Prevention/Public Education	\$3,600	
3020 Inspection/Installation Expenses	\$16,000	
3021 Deputy Secretary (Chief) Wages		
Wages	\$5,500	2% Incr
3022 Admin/Sec/Treas Wages		
Wages	\$35,700	2% Incr
Travel Expenses	\$100	
Dep. Treas. Wages	\$960	2% Incr
3023 Postage	\$500	
3024 Audit Fees		
Financial Records Auditor	\$12,000	
AFRUD Preparation	\$2,500	
	<hr/>	
Audit Total:	\$14,500	
3025 Recruitment & Retention	\$2,000	
3026 2% Funds	\$23,390	
ADMINISTRATION Total:	\$166,750	

2024 BUDGET

	<u>2024</u>
APPARATUS	
7000 Apparatus Misc.	\$1,500
7001 10-21	\$8,500
7002 10-22	\$10,000
7003 10-23	\$5,000
7004 10-70	\$12,000
7005 10-58	\$1,000
7006 Engine 34	\$6,000
7007 10-59	\$1,000
7008 Chiefs Vehicles	\$5,000
7009 Fuel	
Gasoline	\$5,000
Diesel Fuel	\$7,000
Fuel Total:	<u>\$12,000</u>
7010 10-56	\$200
7011 Vehicle Purchase	\$0
APPARATUS Total:	\$62,200
 APPARATUS/EQUIPMENT REPLACEMENT RESERV FUND	
Annual Contribution	\$207,756
APPARATUS/EQUIP REPLACE RESERV FUND Total:	\$207,756

2024 BUDGET

BUILDINGS & GROUNDS

2024

6001 Building Improvements

West Poplar Dr

Minor - < \$1,000 \$2,000

Major > \$1,000 \$10,000

West Poplar Dr Bldg Improve Total: \$12,000

So Station

Minor - < \$1,000 \$1,000

Major > \$1,000 \$2,000

So Station Bldg Improve Total: \$3,000

6002 Building Operations

Trash Removal \$2,400

Property Tax \$2,500

Water/Sewer \$1,900

Hardware Purchases \$350

Walk-Off Mats \$2,900

Lawn care \$5,000

Ansul System Inspection (B-Lann) \$350

Locksmith \$2,000

HVAC Repairs (Eastern) \$6,000

Paper Supplies \$1,200

Boiler Inspection \$350

Sprinkler Closing \$150

Sprinkler/BFP Inspections (AFP) \$600

Fire Alarm Repairs/Monitoring (ADT) \$2,500

Ansul Hood Cleaning (Performance Industrial) \$700

Clarke Floor Machine Maint. \$300

Grease Trap Maintenance (Vadney) \$200

Plumbing (Crisafulli) \$1,000

Overhead Doors Prev Maint (Adirondack) \$1,500

Misc. Vendors \$9,000

Building Ops Total: \$40,900

6003 Janitorial Fee (Cathys Cleaning)

\$16,200

2024 BUDGET

6004 Heat	<u>2024</u>
Natural Gas	\$7,500
6005 Electric Electric	\$23,000
6006 Telephone	
Landline	\$3,500
6008 Service Contracts	
HVAC (Eastern)	\$6,400
Telephone System (Carousel)	\$1,000
Copiers (Ricoh)	\$500
Elevator Service Contract (Otis)	<u>\$4,000</u>
Service Cont. Total:	\$11,900
BUILDINGS & GROUNDS Total:	\$118,000
 BUILDING ALTERATIONS RESERVE FUND	
Annual Contribution	\$97,756
BLDG ALT RESERV FUND Total:	\$97,756

2024 BUDGET

EQUIPMENT	<u>2024</u>
8000 Equipment/Tools/Repairs	
Repairs	\$1,000
Purchases	\$5,000
Equip Misc Total:	<u>\$6,000</u>
8001 Fixed Generator	\$4,000
8002 Portable Generators	\$0
8003 Turnout Gear	
Repairs	\$1,000
Inspections	\$15,000
Purchase	\$23,000
Turnout Gear Total:	<u>\$39,000</u>
8004 SCBA	\$4,000
8005 Hose	\$5,000
8006 Extinguishers	\$1,000
8007 Foam/Agents	\$0
8009 Haz Mat Equipment	\$0
8010 Ladders	\$1,000
8011 Portable Pumps	\$0
8012 Power Saws	\$2,000
8013 Misc Supplies	\$0
8015 Gas Meters/Supplies	\$2,000
8016 Cascade System	\$3,000
EQUIPMENT Total:	\$67,000

2024 BUDGET

FIXED OBLIGATIONS	<u>2024</u>	
0000 Building Bond Interest (So Station)	\$35,489	(6/15/24)
0001 Building Bond Principle (So Station)	\$56,288	(6/15/24)
0002 Service Awards		
Employee Benefit Contribution	\$70,000	
Admin Services Fees	\$3,500	
Financial Mngmt Fees	<u>\$8,500</u>	
Service Award Total:	\$82,000	
FIXED OBLIGATIONS Total:	\$173,777	

2024 BUDGET

	<u>2024</u>
HEALTH & SAFETY	
1000 Health & Safety Misc	\$0
1001 Firefighter Physicals	
FF Physicals	\$19,160 ¹
Cardiac Evaluations	\$1,800 ¹
FF Physicals Total:	<u>\$20,960</u>
1002 Safety Equipment	\$600
1003 Physical Fitness	\$3,500
1004 EMS Equipment	\$6,000
HEALTH & SAFETY Total:	\$31,060

¹ 2024 80 Physicals @ \$85 = \$6,800
 64 PFT's @ \$40 = \$2,560
 64 Fit Tests @ 35 = \$2,240
 42 FRS Calcs @ \$95 = \$3,990
 47 EKG's @ \$35 = \$1,645
 77 Visual Acuity @ \$25 = \$1,925

 12 Cardio-Vascular Evals @ \$150 = \$1,800

 Allows for 5 New Members in 2024

2024 BUDGET

		<u>2024</u>
INSURANCE		
2000 Property & Liability Insurance		\$47,500
2001 VFBL Insurance		
Group Managers Fee		\$5,200
VFBL Premium		<u>\$52,000</u>
VFBL Ins Total:		\$57,200
2002 Workers Comp Insurance		
Group Managers Fee		\$70
Workers Comp Premium		<u>\$700</u>
WC Ins Total:		\$770
2003 Group Term Life Insurance		\$36,500
2004 Presumptive Cancer Insurance		\$7,300
INSURANCE Total:		\$149,270

2024 BUDGET

RADIO & SIGNAL		<u>2024</u>
4000 Radio & Signal Misc.		
IAmResponding		\$660
Radio/Signal Total:		<u>\$660</u>
4001 Base Equipment		\$0
4002 Base Repair		\$0
4003 Mobile Equipment		\$0
4004 Mobile Repair		\$500
4005 Portable Equipment		
Portable Batteries		\$500
Portable Radios		<u>\$6,000</u>
Portable Equip Total:		<u>\$6,500</u>
4006 Portable Repair		\$500
4007 Minitor Equipment		
Minitor Batteries		\$500
New Pagers		<u>\$8,000</u>
Minitor Equip Total:		<u>\$8,500</u>
4008 Minitor Repair		\$500
RADIO & SIGNAL Total:		\$17,160

2024 BUDGET

TRAINING	<u>2024</u>
5000 Training Misc	
Food	\$1,000
Other	\$500
Training Misc Total:	<u>\$1,500</u>
5001 Seminars & Meetings	\$5,000
5002 Dues & Subscriptions	\$1,500
5003 Travel Expenses	\$8,000
5004 Contractual	\$5,000
5005 Audio/Visual (Audio Video Svc Contract)	\$1,600
5006 Training Equipment	\$8,500
5009 Special Projects	\$0
5011 Fire Training Center	\$11,000
TRAINING Total:	\$42,100

2024 BUDGET

BUDGET SUMMARY

2024

INCOME

EQUIPMENT SALES	\$0
TAX REVENUE	\$1,088,739
INTEREST	\$800
2% INCOME	\$23,390
CASCADE SYSTEM FEES	\$3,500
TRANSFER FROM RESERVE FUNDS	\$0
INSURANCE DIVIDENDS	\$16,400
TOTAL:	<u>\$1,132,829</u>

EXPENSES

ADMINISTRATION	\$166,750
APPARATUS	\$62,200
APPARATUS/EQUIPMENT REPLACEMENT RESERVE	\$207,756
BUILDINGS & GROUNDS	\$118,000
BUILDING ALTERATIONS RESERVE	\$97,756
EQUIPMENT	\$67,000
FIXED OBLIGATIONS	\$173,777
HEALTH & SAFETY	\$31,060
INSURANCE	\$149,270
RADIO & SIGNAL	\$17,160
TRAINING	\$42,100
TOTAL:	<u>\$1,132,829</u>
(Surplus / Deficit / Balanced)	\$0

TAX REVENUE INCREASE/ DECREASE :	\$28,662
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TAX REVENUE % INCREASE/ DECREASE :	0.0270
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BUDGET INCREASE/ DECREASE :	\$30,827
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BUDGET % INCREASE/ DECREASE :	0.0291
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TAX RATE/\$1,000 AV (PROJECTED):	\$1.08845720
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TAX RATE/\$1,000 AV INCREASE/ DECREASE :	0.021475204
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\$1.066982 Tax Rate per \$1,000 AV in '23

Tax Cap Form

Fire District of Elsmere (011107103000)

Fiscal Year Ending: 12/31/2024

Certifier

George Kaufman, CFO

(518) 439-9144

gkaufman@elsmerefire.org

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2023	\$1,060,077
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
✓	Tax Base Growth Factor	1.0069
✓	PILOTs Receivable FYE 2023	---
✓	Tort Exclusion Amount Claimed in FYE 2023	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2024	---
✓	Available Carryover from FYE 2023	---
	Tax Levy Limit Before Adjustments/Exclusions	\$1,088,739

Adjustments for Transfer of Local Government Functions

✓	Costs Incurred from Transfer of Local Government Functions	\$0
✓	Savings Realized from Transfer of Local Government Functions	\$0
	Total Adjustments	\$0
	Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$1,088,739

Exclusions

✓	Tort Exclusion	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$0
	Total Exclusions	\$0
	Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$1,088,739
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
✓	FYE 2024 Proposed Levy, Net of Reserve	\$1,088,739
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2024 ?	No

History

Date and Time	Status Changed To	User
10/18/2023 1:20:41 PM	Form was submitted to OSC (Form Status set to: Submitted)	George Kaufman
10/17/2022 2:09:05 PM	Form was created (Form Status set to: Unsubmitted)	George Kaufman

