

**ELSMERE FIRE DISTRICT  
2018 BUDGET SUMMARY**

Total Appropriations (from Page 2)		\$ <u>949,681</u>
Less:		
Estimated Revenues (from Page3)	\$ <u>41,500</u>	
Estimated Appropriated Unreserved Fund Balance		\$ <u>41,500</u>
Amount to be Raised by Real Property Taxes		\$ <u>908,181</u>

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

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

<u>Town</u>	<u>Apportioned Tax</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Apportioned	\$ _____

I certify that the estimates were approved by the fire  
commissioners on October 17, 2017  
(Date)

\_\_\_\_\_  
Fire District Secretary

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

## APPROPRIATIONS

	Actual Expenditures 2017	Budget as Modified 2017	Preliminary Estimate 2018	Adopted Budget 2018
Salary - Treasurer	\$ 27,100		27,696	\$ 27,696
Salary - Other	39,235		40,099	40,099
Other Personal Services	16,000		16,352	16,352
A3410.1 Total Personal Services	\$ 82,335	0	84,147	\$ 84,147
A3410.2 Equipment	46,800		53,168	53,168
A3410.4 Contractual Expenditures	306,470		351,382	351,382
A1930.4 Judgements and Claims	0		0	0
A9010.8 State Retirement System	0		0	0
A9025.8 Local Pension Fund	54,900		50,984	50,984
A9030.8 Social Security	5,070		5,181	5,181
A9040.8 Workers' Compensation	1,469		940	940
A9050.8 <del>Unemployment</del> Life Insurance	26,000		26,572	26,572
A9060.8 Hospital, Medical and Accident Ins.	78,100		80,107	80,107
A9085.8 Supp. Benefit Payments to Disabled FF	0		0	0
A9710.6 Redemption of Bonds	155,000		160,000	160,000
A97__6 Redemption of Notes	0		0	0
A9710.7 Interest on Bonds	14,020		7,200	7,200
A97__7 Interest on Notes	0		0	0
A9901.9 Transfer to Other Funds	164,759		130,000	130,000
<b>Totals</b>	<b>\$ 934,923</b>	<b>0</b>	<b>949,681</b>	<b>* 949,681</b>

\* Transfer to Budget Summary, page 1

## ESTIMATED REVENUES

	Actual Revenues 2017	Budget as Modified 2017	Preliminary Estimate 2018	Adopted Budget 2018
A2262 Fire Protection and Other Services to Other Districts and Governments			\$	
A2401 Interest and Earnings	300		300	300
A2410 Rentals	2,500		2,500	2,500
A2660 Sales of Assets	6,500		0	0
A2701 Refunds of Expenditures				
A2705 Gifts and Donations				
Miscellaneous (specify)				
A2770 <u>Foreign Fire Insurance</u>	18,500		18,500	18,500
A2770 <u>Insurance Dividends</u>	15,000		20,200	20,200
A3389 State Aid, Other Public Safety (specify)				
A4389 Federal Aid, Other Public Safety (specify)				
A5031 Interfund Transfers				
<b>Totals</b>	\$ 42,800	0	41,500 *	41,500

\* 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	\$948,618,625	100%	\$948,618,625
	<b>Total Full Valuations</b>		\$948,618,625
	Less First Million of Full Valuation		\$1,000,000
	Excess Over First Million of Full Valuation		\$947,618,625
	Multiply Excess by One Mill	x	0.001
	Expenditures Permitted on Full Valuation Below First \$1,000,000		\$947,619
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		\$2,000
	Statutory Spending Limitation for 20__		\$949,619
	Add Exclusions from Statutory Spending Limitation <sup>1</sup>		\$519,192
	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		\$1,468,811
	Less Budget Appropriations		\$949,681
	<b>Statutory Spending Limitation Margin</b>		<b>\$519,130</b>

<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.	\$167,200
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$67,795
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.	\$80,390
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$37,800
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.	\$7,217
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.	\$4,200
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.	\$11,304
	Subtotal to carry forward (to next page)	\$375,906

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

	Subtotal carried forward: (from previous page)	\$375,906
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.	\$5,110
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of \$300,000 or more.	\$8,176
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$130,000
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
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$519,192