

**ELSMERE FIRE DISTRICT  
2019 BUDGET SUMMARY**

Total Appropriations (from Page 2) \$ 1,177,093

Less:

Estimated Revenues (from Page 3) \$ 241,500

Estimated Assigned Appropriated  
Fund Balance \$ 241,500

Amount to be Raised by Real Property Taxes \$ 935,593

**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".

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

I certify that the estimates were approved by the fire commissioners on October 16, 2018  
(Date)

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

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

## APPROPRIATIONS

	Actual Expenditures 2018	Budget as Modified 2018	Preliminary Estimate 2019	Adopted Budget 2019
Salary - Treasurer	\$ _____	_____	28,300	\$ _____
Salary - Other	_____	_____	38,700	_____
Other Personal Services	_____	_____	18,000	_____
A3410.1 Total Personal Services	\$ _____	_____	85,000	\$ _____ 0
A3410.2 Equipment	_____	_____	51,800	_____
A3410.4 Contractual Expenditures	_____	_____	477,666	_____
A1930.4 Judgements and Claims	_____	_____	0	_____
A9010.8 State Retirement System	_____	_____	0	_____
A9025.8 Local Pension Fund	_____	_____	51,200	_____
A9030.8 Social Security	_____	_____	5,300	_____
A9040.8 Workers' Compensation	_____	_____	990	_____
A9050.8 <del>Unemployment</del> Life Insurance	_____	_____	27,200	_____
A9060.8 Hospital, Medical and Accident Ins.	_____	_____	86,267	_____
A9085.8 Supp. Benefit Payments to Disabled FF	_____	_____	0	_____
A9710.6 Redemption of Bonds	_____	_____	51,160	_____
A97__6 Redemption of Notes	_____	_____	0	_____
A9710.7 Interest on Bonds	_____	_____	40,510	_____
A97__7 Interest on Notes	_____	_____	0	_____
A9901.9 Transfer to Other Funds	_____	_____	300,000	_____
<b>Totals</b>	<b>\$ _____</b>	<b>0</b>	<b>1,177,093</b>	<b>* _____ 0</b>

\* Transfer to Budget Summary, page 1

## ESTIMATED REVENUES

	Actual Revenues 2018	Budget as Modified 2018	Preliminary Estimate 2019	Adopted Budget 2019
A2262 Fire Protection and Other Services to Other Districts and Governments	_____	_____	_____	\$ _____
A2401 Interest and Earnings	_____	_____	300	_____
A2410 Rentals	_____	_____	2,500	_____
A2660 Sales of Assets	_____	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations Miscellaneous (specify)	_____	_____	_____	_____
A2770 <u>Foreign Fire Insurance</u>	_____	_____	18,500	_____
A2770 <u>Insurance Dividends</u>	_____	_____	20,200	_____
A3389 State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	200,000	_____
<b>Totals</b>	\$ 0	0	241,500 *	0

\* 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	\$951,131,411	100%	\$951,131,411
	<b>Total Full Valuations</b>		\$951,131,411
	Less First Million of Full Valuation		\$1,000,000
	Excess Over First Million of Full Valuation		\$950,131,411
	Multiply Excess by One Mill	x	0.001
	Expenditures Permitted on Full Valuation Below First \$1,000,000		\$950,131
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		\$2,000
	Statutory Spending Limitation for 2018 (year 2)		\$952,131
	Add Exclusions from Statutory Spending Limitation <sup>1</sup>		\$629,331
	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		\$1,581,462
	Less Budget Appropriations		\$1,177,093
	<b>Statutory Spending Limitation Margin</b>		<b>\$404,369</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.	\$91,670
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$67,000
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.	\$80,300
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.	\$6,957
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.	\$4,300
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)	\$299,331

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

	Subtotal carried forward: (from previous page)	\$299,331
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.	\$5,200
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.	\$8,400
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$300,000
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
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.	\$16,400
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$629,331