

Northumberland FIRE DISTRICT

Proposed

20 23 BUDGET SUMMARY

Total Appropriations (from page 13)	\$ 326,567
Less:	
Estimated Revenues (from page 14)	\$ 500
Estimated Assigned Appropriated Fund Balance	5,000
 Amount to be Raised by Real Property Taxes	 \$ 321,067

TAX APPORTIONMENT

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

Town	Assessed Valuation (AV)	Equilization 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)	\$ _____
Total			(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 _____ (Date)

Fire District Secretary

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

APPROPRIATIONS

	Actual	Budget as	Preliminary	Adopted
	Expenditures	Modified	Estimate	Budget
	2021	2022	2023	2023
A3410.2 Equipment	<u>\$47,595</u>	<u>\$35,000</u>	\$40,000	\$ 40,000
<u>A3410.4 Contractual</u>				
Expenditures	<u>\$103,497</u>	<u>\$123,250</u>	<u>\$ 133,000</u>	<u>\$133,000</u>
A9785.6 Installment				
Purchase Principal	\$ -0-	\$ -0-	\$ -0-	\$-0-
A9785.7 Installment				
Interest	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$-0-</u>
A9710.6 Redemption				
of Bonds	\$21,667	\$21,667	\$21,667	\$21,667
A9711.6 Redemption				
of Notes	\$30,000	\$90,000	\$80,000	\$80,000
A9710.7 Interest on				
Bonds	<u>\$7,128</u>	<u>\$7,000</u>	\$5,900	\$5,900
A9711.7 Interest on				
Notes	\$ 1,151	\$7,500	\$6,000	\$6,000
1,150A9901.9 Transfer to				
Other Funds	\$110,000	\$30,000	\$40,000	\$40,000
TOTALS	\$321,040	\$314,417	\$326,567	\$326,567

ESTIMATED REVENUES

	Actual Revenues	Budget as Modified	Preliminary Estimate	Adopted Budget
	2021	2022	2023	2023
A1049N REAL				
Property Tax	\$308,167	\$308,197	\$321,067	\$
A240.1 Interest				
And Earnings	\$55	\$100	\$100	\$100
A2410 Rentals	\$580	\$400	\$400	\$400
<u>A2660 Sale of</u>				
<u>ASSETS</u>				
A2680 Insurance				
Recoveries	\$	\$	\$	\$
A270.1 Refunds				
of Expenditures	\$3,662	\$	\$	\$
A2705 Gifts and				
Donations	\$	\$	\$	\$
Miscellaneous				
A2701Refund of prior				
expenditures	\$31	\$	\$	\$
A2770 Unexpended	\$5,000	\$5,000	\$5,000	\$ 5,000
Other Public Safety	\$	\$	\$	\$
A5031 Interfund				
Transfers	\$			
Totals	\$313,802	\$314,417	\$326,567	\$

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)
	\$	%	\$
	\$	%	
	\$	%	
	Total Full Valuations		\$ 276,918,008
	Less First Million of Full Valuation		1,000,000
	Excess Over First Million of Full Valuation		\$ 275,918,008
	Multiply Excess by One Mill		x .001
	Expenditures Permitted on Full Valuation Above \$1,000,000		\$ 275,918
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		2,000
	Statutory Spending Limitation for 20 _____ (year 2)		\$ 277,918
	Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)		151,471
	Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)		
	Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters		\$ 429,389
	Less Budget Appropriations		334,667
	Statutory Spending Limitation Margin		\$ 94,722

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.	\$
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	
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.	
3	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	121,667
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	12,000
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.	
6	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
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.	
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	
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. Cancer	2,000
10	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	\$ 135,667

FIRE DISTRICTS WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 135,667
12	Payment of principal and interest on tax anticipation notes for new fire districts.	
13	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	
14	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use or operation of a motor vehicle owned by the fire district	8,304
15	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	
16	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	4,000
17	Cost of annual independent audits required by Section 181-b (formerly Section 181-a) of the Town Law for fire districts with revenues of \$300,000 or more.	3,500
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	
21	Use of gift proceeds.	
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.	
23	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 151,471

FIRE DISTRICTS WORKSHEET C
OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
BORROWING AND RESERVE FUNDS

1)	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	\$
2)	Expenditures from most reserve funds established pursuant to the General Municipal Law.	\$
3)	Use of premiums from the sale of obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains from the investment of the proceeds of obligations.	\$

NOTE: The items shown above also represent exclusions from the statutory spending limitation. However, the amounts associated with these items may not be available at budget preparation time. Therefore, this worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within legal requirements.

TAX APPORTIONMENT

(to be used when Fire District is in more than one town)

Town	Assessed Value (AV)	Equalization Rate (ER)	Full Valuation (AV ÷ ER)	Total Full Valuation Percentage (1 ÷ 2)	Apportioned Tax (3) x Real Pro- perty Tax to be Raised)
		%		(1) %(3)	\$ _____
		%		(1) %(3)	_____
		%		(1) %(3)	_____
Total				(2) 100%	\$ _____ [#]

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

OUTSTANDING DEBT AS OF AUGUST 31, ~~XX~~2022

Tax Anticipation Notes	General Capital Reserve \$38,100	\$ _____
Revenue Anticipation Notes	Equipment Reserve \$29,155	_____
Budget Notes	Estimated Fund Balances as of 12/31/22	_____
Capital Notes	Genersl Fund -0-	_____
Bond Anticipation Notes		_____
Total Notes		<u>180,000</u>
Bonds		<u>161,435</u>

WORKSHEET (Continued)

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies	\$ 800
Postage	200
Legal and Audit Fees	6,000
Association Dues	700
Printing and Supplies	200
Publication of Notices	300
Rent of Voting Machines	

Utilities and Water

Fuel and Light	17,500
Water Rents	
Water Hydrant Rental	
Maintenance of Wells	
Telephone	3,600

Travel and Firefighters' Expenses

Insurance	2,000
Conventions	
Other Travel	300
Uniforms	
Public Drills, Parades, Inspection Dinners	
Fire Training	3,000

Outside Fire Services

Fire Protection	
Fire Department or Company Services	

Building

Repairs to Building	\$ 8,000
Maintenance Supplies	500
Rent	

Fire Equipment and Alarm

Repairs to Apparatus and Equipment	12,000
Gasoline, Oil, Etc.	8,000
Maintenance of Fire Alarm System	300

Insurance

Premium on Treasurer's Bond	19,500
Public Liability and Property Damage	

Other Insurance

Cancer	1,800
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Other

Physicals	4,000
Salaries	14,000
Misc.	20,000
AC REPAIR	11,000

TOTAL

\$ 133,700

NORTHUMBERLAND FIRE DISTRICT #1

NEW EQUIPMENT (A3410)

2023 BUDGET REQUEST

\$ 40,000.00

PPE Glove,	6 New Sets of Turnout Gear (3,200 ea), Boot, Helmet, Hood, Vest & Bail-Out equipment replacements as required.
\$ 22,000	
Equipment VHF	5 New SCBA Bottles (7,000), 6 Dual Band Pagers (2500), Portable Radios (1,500), Dewalt Batteries (1,000), Misc. EMS Supplies (1,000), CO Meter Replacement (900), Misc. HazMat Equipment (500), Misc. Equipment Replacement (1,000)
\$ 15,400	
SOFTWARE	Fire Programs NYFIRS 5.0 Reporting Software (2,000)
\$ 2,000	
MISC.	Batteries, Nametags, Drinking Water, Cleaning products, Training Prop Supplies, General Equipment replacement / upgrades
\$ 600	

WORKSHEET FOR ~~MY~~ 2025 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

A3410.2 EQUIPMENT:

\$ _____

SEE ATTACHED LIST

Total Personal Services \$ _____

Total Equipment \$ 40,000

NOTE: Identify each position or category of positions (i.e., secretary, treasurer, five (5) paid firemen.

NOTE: Identify each piece of equipment (i.e., pumper, hook and ladder, micro-computer, copy machine.