

Budget Summary For Year 2019

Total Appropriations (from page 2)		\$835,918
Less		
Estimated Revenues (from page 3)	\$75,773	
Estimated Prior Years Unexpended Balance	\$50,000	\$125,773
Amount to be Raised by Real Property Taxes		\$710,145

TAX APPORTIONMENT
 (to be used when the fire district is in more than one town)
 (Computation on Page 4)

<u>Town</u>	<u>Apportioned Tax</u>
Total Apportioned	\$0

I certify that the Estimates were approved by the fire commissioners
 on:

 Fire District Secretary

APPROPRIATIONS

	Actual Expenditures 2017	Budget as Modified 2018	Preliminary Estimate 2019	Adpoted Budget 2019
Salary - Treasurer	\$9,229	\$9,504	\$9,789	\$9,789
Salary - Other Elected Officer				
Secretary	\$9,273	\$9,551	\$9,837	\$9,837
Other Personal Services	\$10,944	\$11,273	\$11,611	\$11,611
Other Personal Services	\$7,762	\$7,995	\$8,235	\$8,235
A3410.1 * Total Personal Services	\$37,208	\$38,323	\$39,472	\$39,472
A3410.2 Equipment	\$30,500	\$30,500	\$30,500	\$30,500
A3410.3 Testing & Compliance	\$7,000	\$7,000	\$7,000	\$7,000
A3410. Fire Prevention	\$3,500	\$4,000	\$3,500	\$3,500
A3410.4 Contractual Expenditures	\$261,761	\$264,761	\$279,996	\$279,996
A1930.4 Judgements & Claims	\$0	\$0	\$0	\$0
A9010.8 Service Awards Program	\$90,000	\$95,000	\$105,000	\$105,000
A9030.8 Social Security	\$4,500	\$4,700	\$4,700	\$4,700
A9040.8 Worker's Compensation	\$72,000	\$72,000	\$72,000	\$72,000
A9050.8 Unemployment Insurance	\$750	\$750	\$750	\$750
A9060.8 Hospital, Medical & Accident Insurance	\$3,000	\$3,000	\$3,000	\$3,000
A9070.8 Independent Audits	\$5,500	\$5,500	\$5,500	\$5,500
A9085.8 Supp. Benefit Payments to Disabled Firefighters	\$0	\$0	\$0	\$0
A9710.6 Redemption of Bonds	\$0	\$0	\$0	\$0
A97 .6 Redemption of Notes	\$0	\$0	\$0	\$0
A9710.7 Interest on Bonds	\$0	\$0	\$0	\$0
A97 .7 Interest on Notes	\$0	\$0	\$0	\$0
A9901.9 Transfer to Reserve Fund	\$47,000	\$43,000	\$61,000	\$61,000
A9950.9 Transfer to Capital Fund	\$239,000	\$249,922	\$223,500	\$223,500
TOTALS	\$801,719	\$818,456	\$835,918	\$835,918

* These codes are similar to those used by all local governments in New York State. These or the formerly assigned codes may be used in the accounting records. In order for us to process the report, the new codes will be listed in the report.

** Transfer to Page 1

ESTIMATED REVENUES

	Actual Revenues 2017	Budget as Modified 2018	Preliminary Estimate 2019	Adopted Budget 2019
A2262 * Fire Protection and other services to other districts and governments	\$66,665	\$67,331	\$68,173	\$68,173
A2401 Interest & Earnings	\$500	\$500	\$200	\$200
A2410 Rentals	\$900	\$900	\$900	\$900
A2265 Sales of Apparatus and Equipment				
A2701 Refunds of Expenditures				
A2705 Gifts & Donations				
A2770 Miscellaneous (specify) <i>Insurance Dividends</i>	\$6,500	\$6,500	\$6,500	\$6,500
A4305 Federal Aid for Civil Defense				
A5301 Transfer from Capital Fund				
A5301 Transfer from Reserve Funds				
TOTALS	\$74,565	\$75,231	\$75,773	\$75,773 **

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** Transfer to 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 Board of Equalization and Assessment.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessed valuation of year 1 (last year) divided by the town equalization rate established for this assessed valuation).

Town	Assessed Valuations (AV)	Equalization Rate (ER)	Full Valuation (AV/ER)
Hamburg	297,844,643	50.000%	\$595,689,286

Total Full Valuation **\$595,689,286**

Less First Million of Full Valuation	\$1,000,000
Excess Over First Million of Full Valuation	\$594,689,286
Multiply Excess by One Mill	0.001
Expenditures Permitted on Full Valuation Above \$1,000,000	\$594,689
Add Expenditure Permitted on Full Valuation Below First \$1,000,000	\$2,000

Statutory Spending Limitation for 2019 **\$596,689**

Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, § 176 (18) and 179)
(Proposition Adopted on _____)

Add Exclusions From Statutory Spending Limitation (from Worksheet B) **\$645,195**

Sum of Statutory Spending Limitation, Excess Spending Authorized by Voters, and Exclusions **\$1,241,884**

Less Budget Appropriations - **\$833,769**

Statutory Spending Limitation Margin **\$408,115**

FIRE DISTRICTS WORKSHEET B EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1) The payments under contracts made pursuant to subdivisions 12 and 22 of Section 176:

Subdivision 12 - A contract for a supply of water and for furnishing, erection, maintenance, care and replacement of water hydrants.

\$100

Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.

\$0

2) The payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176.

\$0

3) The principal and interest on bonds, bond anticipation notes, capital notes and budget notes, and interest on tax anticipation notes.

\$0

4) The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.

\$39,472

5) The 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) The payments made when participating in a county self-insurance plan under the Workers' Compensation Law

\$0

7) The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.

\$72,000

7A) The payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.

\$105,000

CARRIED FORWARD	\$216,572
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**FIRE DISTRICTS
WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont.)**

BROUGHT FORWARD **\$216,572**

8) The cost of certain blanket accident insurance AND CANCER GAP INSURANCE for volunteer firefighters. **\$15,000**

9) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty. **\$0**

10) The district's contributions for Social Security. **\$4,700**

11) Payment of principal and interest on tax anticipation notes for newly created fire districts. **\$0**

12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of §176. **\$0**

13) The 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. **\$35,000**

14) The payment of monetary awards to individuals pursuant to Subdivision 31 of §176. **\$0**

15) Appropriations to reserve funds established pursuant to General Municipal Law. **\$284,500**

16) The district's contribution to the State's unemployment insurance fund for paid officers and employees. **\$750**

17) The amounts received from fire protection contracts **\$68,173**

18) The use of the proceeds of a gift. **\$0**

19) The use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace of such property **\$0**

20) Cost of Fuel for Fire District Emergency Vehicles including Fuel Tax Carry-over **\$15,000**

21) Cost of annual independent audits required by Sec. 181-A **\$5,500**

Total Exclusions from Statutory Spending Limitation **\$645,195**

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

1) Use of the Proceeds of Bonds, Bond Anticipation
Notes, Capital Notes or Budget Notes.

2) Expenditures from reserve funds established
pursuant to 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.

LAKE VIEW FIRE DISTRICT
 ASSESSED VALUATION AND TAX RATE
 COMPARISON CHART

YEAR	ASSESSED VALUATION	TAX RATE PER \$1000	MONIES RECEIVED	PRIOR YR. DIFFERENCE
2000	196,392,401	\$2.4297	\$477,178	
2001	199,398,875	\$2.3957	\$477,705	-\$0.0340
2002	204,047,076	\$2.3820	\$486,055	-\$0.0137
2003	207,822,846	\$2.1221	\$441,035	-\$0.2599
2004	215,243,180	\$2.2027	\$474,122	\$0.0806
2005	222,697,882	\$2.3282	\$518,500	\$0.1255
2006	234,510,849	\$2.3287	\$546,100	\$0.0005
2007	244,409,696	\$2.2477	\$549,360	-\$0.0810
2008	249,031,960	\$2.5152	\$626,380	\$0.2675
2009	257,966,242	\$2.3546	\$607,415	-\$0.1606
2010	263,381,246	\$2.2583	\$594,815	-\$0.0963
2011	268,236,688	\$2.2309	\$598,421	-\$0.0274
2012	273,193,078	\$2.2311	\$609,545	\$0.0002
2013	277,031,294	\$2.2381	\$620,046	\$0.0070
2014	279,860,859	\$2.1995	\$ 615,568	-\$0.0386
2015	284,702,045	\$2.1951	\$ 624,967	-\$0.0044
2016	289,804,018	\$2.1700	\$ 628,875	-\$0.0251
2017	295,232,878	\$2.3274	\$ 687,154	\$0.1574
2018	\$297,844,643	\$2.3274	\$693,225	\$0.0000
2019	\$ 302,917,071	\$2.3443	\$710,145	\$0.0169

Lake View Fire Dist								
2019 Proposed Budget								
			Final	Final	Final	Final	Final	Proposed
	BUDGET ITEMS		2014	2015	2016	2017	2018	2019
SALARIES	A-101	Treasurer	\$8,960	\$8,960	\$9,229	\$9,229	\$9,504	\$9,789
	A-101.1	Chief's Clerk	\$1,440	\$1,440	\$1,483	\$1,483	\$1,528	\$1,574
	A-102	Secretary	\$8,960	\$8,960	\$9,273	\$9,273	\$9,551	\$9,837
	A-103	Custodian	\$9,185	\$9,185	\$9,461	\$9,461	\$9,745	\$10,037
	A-104	Purchasing Director	\$7,500	\$7,500	\$7,762	\$7,762	\$7,995	\$8,235
		Total of Salaries	\$36,045	\$36,045	\$37,208	\$37,208	\$38,323	\$39,472
CONTRACTUAL COSTS	A-200	Equipment	\$18,050	\$23,650	\$26,100	\$30,500	\$30,500	\$30,500
	A-200.1	Testing & Compliance	\$6,300	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
	A-200.2	Fire Prevention	\$3,500	\$3,500	\$3,500	\$3,500	\$4,000	\$3,500
	A-401	Office Expense & Operations	\$8,000	\$10,000	\$12,000	\$12,000	\$12,000	\$15,000
	A-402	Travel & Training	\$23,000	\$25,000	\$25,000	\$25,000	\$28,000	\$28,000
	A-402.1	Specialized training	\$3,000	\$8,000	\$6,000	\$6,000	\$6,000	\$6,000
	A-403	Dues/Publications/Legal Expenses	\$7,500	\$7,500	\$9,000	\$9,000	\$9,000	\$9,000
	A-404	Uniforms	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
	A-406	Installation/Meetings	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	A-407	Election	\$350	\$350	\$350	\$350	\$350	\$350
	A-408	Building Operation & Maintenance	\$80,000	\$80,000	\$75,000	\$75,000	\$75,000	\$75,000
	A-409	Equipment Operation & Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	A-409.1	Fuel Purchases	\$16,000	\$16,000	\$15,000	\$15,000	\$15,000	\$15,000
	A-410	Alarm System/Communications	\$15,000	\$16,000	\$14,000	\$14,000	\$14,000	\$14,000
	A-412	Emergency Medical Services	\$7,500	\$11,500	\$15,000	\$17,500	\$17,500	\$17,500
A-413	Buildings (taxes/assessments)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
A-414	Disaster Preparedness	\$9,000	\$4,500	\$3,000	\$1,500	\$1,500	\$1,500	
ITEMS NOT CHARGED AGAINST SPENDING LIMITATION	A-411	Insurance	\$30,000	\$31,000	\$30,000	\$35,000	\$35,000	\$35,000
	A-411.1	Cancer Gap Coverage						\$12,000
	A-601	Hydrant Rental	\$100	\$100	\$100	\$100	\$100	\$100
	A-603	Fire Protection	\$18,095	\$18,095	\$19,100	\$18,811	\$18,811	\$19,046
	A-628	Service Awards Program	\$80,000	\$75,000	\$75,000	\$90,000	\$95,000	\$105,000
	A-630	Worker's Comp / VFBL	\$85,000	\$85,000	\$72,000	\$72,000	\$72,000	\$72,000
	A-633	Social Security	\$4,500	\$4,500	\$4,500	\$4,500	\$4,700	\$4,700
	A-638	Blanket Accident Insurance	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	A-640	Unemployment Ins.	\$650	\$750	\$750	\$750	\$750	\$750
	A-650	Audits	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
	A-680	Interest in bonds	\$0	\$0	\$0			
	A-690	Principal on bonds	\$0	\$0	\$0			
	A-700	Capital Equipment Reserve	\$117,900	\$127,900	\$150,000	\$175,000	\$173,422	\$150,000
	A-700.1	Capital Equipment Rescue Tool/Equip Replace	\$15,000	\$10,000	\$25,000	\$5,000	\$0	\$0
	A-700.2	Capital Equipment Escape Systems	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	A-700.3	Capital Equipment Turn-out Gear	\$22,500	\$20,000	\$25,000	\$20,000	\$25,000	\$44,500
	A-700.4	Capital Equipment EMS Equipment Replace	\$5,000	\$5,000	\$5,000	\$16,000	\$18,500	\$6,000
	A-700.5	SCBA Replacement	\$10,000	\$10,000	\$10,000	\$20,000	\$30,000	\$20,000
	A-700.6	Capital Equipment - Radios & Technology	\$5,000	\$2,500	\$2,500	\$1,500	\$1,500	\$1,500
	A-710	Cap Equipment - Chief's Car	\$15,000	\$15,000	\$17,000	\$17,000	\$17,000	\$20,000
	A-720	Cap Reserve - Office Equipment	\$10,000	\$10,000	\$10,000	\$5,000	\$1,000	\$1,000
A-730	Cap Reserve - Bldg Lnd imprvment	\$17,000	\$17,000	\$15,000	\$15,000	\$15,000	\$30,000	
A-740	Cap Reserve - Bldg Lnd Acquisition	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	
A-750	Cap Reserve - Fire App Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
A-760	Cap Reserve - construction							
	Total of Reserve Acct Appropriations	\$233,900	\$233,900	\$271,000	\$286,000	\$292,922	\$284,500	
	Total Budget	\$726,490	\$738,390	\$761,608	\$801,719	\$818,456	\$835,918	
	Estimated Revenues							
	Fire Protection	\$65,523	\$65,523	\$66,833	\$66,665	\$67,331	\$68,173	
	Interest	\$1,500	\$500	\$500	\$500	\$500	\$200	
	Hall Rentals	\$900	\$900	\$900	\$900	\$900	\$900	
	Misc	\$3,000	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	
	Less Total Estimated Revenues	\$70,923	\$73,423	\$74,733	\$74,565	\$75,231	\$75,773	
	Less Estimated Fund Balances	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	
	Total To be raised by property taxes	\$615,567	\$624,967	\$646,875	\$687,154	\$693,225	\$710,145	