

LAKESIDE FIRE DISTRICT

2021 - BUDGET SUMMARY


Total Appropriations		\$ 579,735
Less:		
Estimated Revenues	\$58,000	
Estimated Prior Years Unexpended Balance	\$20,000	\$ 78,000
Amount to be Raised by Real Property Taxes		\$ 501,735

TAX APPORTIONMENT FOR 2021

LAKESIDE FIRE DISTRICT IS WITHIN THE TOWN OF GEDDES
AND THE TOWN OF VAN BUREN

COMPUTATION ON PAGE 22

I certify that the Estimates were approved by the Fire Commissioners on October 20, 2021



Fire District Secretary

NOTE:

File with Town Budget Officers by November 7, 2020

APPROPRIATIONS

BUDGET 2021

Salary =	Treasurer	\$ 14,500
	Other Personal Services	\$ 9,500
A3410.1*	Total Personal Services	\$ 24,285
A3410.2	Equipment	\$113,000
A3410.4	Contractual expenditures	\$271,750
A1930.4	Judgments and Claims	\$ 2,000
A9010.8	State Retirement System	\$ 0
A9025.8	Local Pension Fund	\$ 14,000
A9030.8	Social Security	\$ 2,000
A9040.8	Worker Compensation	\$ 3,000
A9045.8	Life Insurance	\$ 4,500
A9050.8	Unemployment Insurance	\$ 200
A9055.8	Hospital, Medical, and Accident Insurance	\$ 55,000
A9085.8	Supp. Benefit Payments to Disabled Firefighters	\$ 10,000
A9710.6	Redemption of Bonds	0
A97__-6	Redemption of Notes	0
A9710.7	Interest on Bonds	0
A97__-7	Interest on Notes	0
A9901.9	Transfer to Reserve fund	\$ 80,000
A9950.9	Transfer to Capital Fund	\$ 0
Totals		** \$579,735

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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.

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ESTIMATED REVENUES

A2262* Fire Protection and Other Services to Other Districts and Governments	\$ 56,000
A2401 Interest and Earnings	\$ 1,000
A2410 Rentals	\$ 0
A2665 Sales of Apparatus and Equipment	\$ 0
A2701 Refunds of Expenditures	\$ 1,000
A2705 Gifts and Donations	0
Totals	\$ 58,000 **

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LAKESIDE FIRE DISTRICT
WORKSHEET FOR 2021 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

Treasurer	\$14,500
Secretary	\$ 9,785
Total Personal Services	\$24,285

A3410.2 EQUIPMENT:

Vehicles	\$ 0
Turnout Gear	\$16,000
Station Improvements	\$80,000
Miscellaneous equipment	\$15,000
Pagers	\$ 2,000
Total Equipment	\$113,000

LAKESIDE FIRE DISTRICT
WORKSHEET (CONTINUED)

APPROPRIATIONS

FIRE DISTRICT

A3410.4 CONTRACTUAL EXPENDITURES

Administrative A

Administrative	\$ 2,500
Office Supplies	\$ 2,000
Postage	\$ 500
Legal and Audit Fees	\$14,000
Association Dues	\$ 2,000
Printing and Supplies	\$ 1,000
Computer software	\$ 4,000
Publication of Notices	\$ 300
Accounting services	\$12,000
Copier Lease	\$ 1,350
Total	\$39,650

Utilities and Water B

Fuel/electric/Water	\$ 9,500
Telephone/internet	\$ 9,200
Cellular Telephone	\$ 4,200
Total	\$22,900

Building C

Building repairs	\$20,000
Property taxes	\$ 700
Building upgrade	\$ 0
Snow Removal	\$ 9,500
Rent	\$44,000
Total	\$53,600

Firefighting Expenses D

Mutual Aid Training	\$ 0
Regular Training	\$ 13,000
Lakeside Fire Department	\$ 17,000
Medical Exams	\$ 6,000
Fire Prevention	\$ 1,000
Uniforms	\$ 2,000
Total	\$ 39,000

<u>Fire Equipment and Alarm E</u>	
Repairs to Apparatus and Equipment	\$45,000
Gasoline, Diesel Oil, Etc.	\$ 8,000
Pagers/radios	\$ 2,000
First aid	\$ 4,000
Rental of equipment	\$ 1,500

Total	\$60,500
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Insurance Cost F

Property and Liability	\$35,000
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Total	\$35,000
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Travel and Firefighters' Expenses G

Conference attendance	\$ 0
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Other Travel	\$ 1,000
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Total	\$ 2,000
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<u>Other Contractual H</u>	\$ 0
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Total A3410.4- Contractual Services	\$ 271,750
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1930.4 Judgements and Claims	\$ 2,000
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9010.8 State Retirement System	\$ 0
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9025.8 LOSAP	\$14,000
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9030.8 Social Security	\$ 2,000
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9040.8 Worker's Compensation	\$ 3,000
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9045.8 Life Insurance	\$ 4,500
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9050.8 Unemployment insurance	\$ 200
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9055.8 Comp/VEBL/Disability	\$55,000
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9085.8 Supp. Benefit payment Dis FF	\$10,000
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9710.6 Bond Redemption	\$ 0
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9710.7 Bond interest	\$ 0
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9999.9 Transfer for reserve fund	\$80,000
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Total	\$170,700
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Total Expenses	\$579,735
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FIRE DISTRICTS

WORKSHEET A

COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to by the fire district as shown on each assessment roll for the completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established 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 Valuation (AV)	Equalization Rate (ER)	Full Valuation (AV-ER)
Geddes	\$178,574,737	88 %	\$202,925,838
Van Buren	\$146,469,923	100 %	\$146,469,923
Total Full Valuation			\$349,395,761
Less First Million of Full Valuation			\$ 1,000,000
Excess Over First Million of Full Valuation			\$348,395,761
Multiply Excess by One Mill			x.001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 348,396
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 2021			\$ 350,396
Add Exclusions From Statutory Spending Limitation (Town Law, §176(18) (from Worksheet B)			\$ 242,661
Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, §179)			\$ 0
Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters.			\$ 593,057
Less Budget Appropriations			\$ 579,735
Statutory Spending Limitation Margin			\$ 13,322

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.	\$0
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.	\$24,285
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.	\$58,000
8) Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$14,000
Carried Forward	\$96,285

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (Cont'd)

Brought Forward	\$96,285
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	\$14,000
10) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	\$0
11) The district's contributions for Social Security.	\$ 2,000
12) Payment of principal and interest on tax anticipation notes for newly created fire districts.	\$0
13) The payment of compromised claims and judgments under Subdivisions 28 and 30 of \$176.	\$ 2,000
14) 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.	\$12,000
15) The payment of monetary awards to individuals pursuant to Subdivision 31 of \$176.	\$0
16) Cost of fuel for the fire district's emergency Vehicles, including fuel tax carryovers	\$7,876
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	\$ 14,000
18) Appropriations to reserve funds established pursuant to General Municipal Law.	\$ 80,000
19) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	\$0
20) The amounts received from fire protection contracts.	\$ 56,000
21) The Use of the proceeds of a gift	\$0
Subtotal	\$239,361

Subtotal carried forward	\$239,361
22) The 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 the fire district Obligations, and the interest and gains realized on the Investment of the proceeds of the 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 General Municipal Law section 205-cc.	\$3,300
Total Exclusions from Statutory Spending Limitation (to Worksheet A)	\$242,661

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.	\$ 0
2)	Expenditures from reserve funds established pursuant to General Municipal Law.	\$ 0
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.	\$ 0

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-end to help determine if your district has stayed within legal requirements.