

APPROPRIATIONS

	Actual Expenditures 20 <u>18</u>	Budget as Modified 20 <u>19</u>	Preliminary Estimate 20 <u>20</u>	Adopted Budget 20 <u>20</u>
Salary - Treasurer	\$ _____	\$ _____	\$ _____	\$ _____
Salary - Other	_____	_____	_____	_____
Other Personal Services	_____	_____	_____	_____
A3410.1 Total Personal Services	\$ <u>183,739</u>	\$ <u>212,000</u>	\$ <u>214,000</u>	\$ <u>214,000</u>
A3410.2 Equipment	<u>151,518</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
A3410.4 Contractual Expenditures	<u>744,204</u>	<u>781,000</u>	<u>788,000</u>	<u>788,000</u>
A1930.4 Judgments and Claims	_____	_____	_____	_____
A9010.8 State Retirement System	<u>3,273</u>	<u>32,000</u>	<u>31,000</u>	<u>31,000</u>
A9025.8 Local Pension Fund	<u>210,000</u>	<u>226,000</u>	<u>213,000</u>	<u>213,000</u>
A9030.8 Social Security	<u>14,846</u>	<u>20,000</u>	<u>18,000</u>	<u>18,000</u>
A9040.8 Workers' Compensation	<u>102,103</u>	<u>115,000</u>	<u>105,000</u>	<u>105,000</u>
A9050.8 Unemployment Insurance	_____	_____	_____	_____
A9060.8 Hospital, Medical and Accident Insurance	<u>-</u>	<u>25,000</u>	<u>15,000</u>	<u>15,000</u>
A9085.8 Supp. Benefit Payments to Disabled Firefighters	_____	_____	_____	_____
A9710.6 Redemption of Bonds	<u>61,262</u>	<u>62,579</u>	<u>-</u>	<u>-</u>
A97 <u> </u> .6 Redemption of Notes	<u>-</u>	<u>-</u>	<u>124,500</u>	<u>124,500</u>
A9710.7 Interest on Bonds	<u>2,663</u>	<u>1,346</u>	<u>-</u>	<u>-</u>
A97 <u> </u> .7 Interest on Notes	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>6,500</u>
A9901.9 Transfer to Other Funds	<u>235,000</u>	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>
Totals	\$ <u>1,708,608</u>	<u>1,929,925</u>	<u>1,970,000</u>	<u>1,970,000*</u>

* Transfer to Budget Summary, page 12

ESTIMATED REVENUES

	Actual Revenues <u>2018</u>	Budget as Modified <u>2019</u>	Preliminary Estimate <u>2020</u>	Adopted Budget <u>2020</u>
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401 Interest and Earnings	10,476	_____	_____	_____
A2410 Rentals	62,205	60,000	63,600	63,600
A2660 Sales of Assets	52,200	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations Miscellaneous (specify)	_____	_____	_____	_____
A2770 Insurance Recoveries	4,845	_____	_____	_____
A2770 PILOT	49,203	43,400	42,500	42,500
A3389 State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	_____	_____
Totals	\$ 178,929	\$ 103,400	\$ 106,100	\$ 106,100 *

* Transfer to Budget Summary, page 12

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)
Brookhaven	\$ 14,306,076	% 0.90	\$ 1,589,564,000
Riverhead	\$ 16,655,471	% 13.52	123,191,354
	\$	%	
	Total Full Valuations		\$ 1,712,755,354
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$ 1,711,755,354
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 1,711,755
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20 <u>20</u> (year 2)			\$ 1,713,755
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			1,173,000
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on <u>8/2/85</u>)			150,000
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 3,036,755
Less Budget Appropriations			1,970,000
Statutory Spending Limitation Margin			\$ 1,066,755

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.	\$ 45,000
	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.	130,000
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	214,000
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.	31,000
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.	105,000
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	213,000
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.	15,000
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.	18,000
	Subtotal to carry forward (to next page)	\$ 771,000

FIRE DISTRICTS WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 771,000
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	75,000
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.	27,000
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.	20,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	280,000
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)		\$ 1,173,000

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.