

OCT 25 2024
M. Kieker
 Ulster Town Clerk's Office

RUBY FIRE DISTRICT
 2025 BUDGET SUMMARY

Total Appropriations (from page 19)

\$ 193,437

Less:

Estimated Revenues (from page 20) \$ _____

Estimated Appropriated Unreserved Fund Balance _____

Amount to be Raised by Real Property Taxes

\$ 193,437

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 10/21/24 (Date)

[Signature]
 Fire District Secretary

NOTE: File with Town Budget Officer by November 20 (December 20 in Westchester and Monroe Counties).

APPROPRIATIONS

	Actual Expenditures 2023	Budget as Modified 2024	Preliminary Estimate 2025	Adopted Budget 2025
Salary - Treasurer	\$ 2,170	\$ 2170	\$ 2235	\$ 2235
Salary - Other	1,940	1940	2000	2000
Other Personal Services	600	600	620	620
A3410.1 Total Personal Services	\$ 4,710	\$ 4710	\$ 4855	\$ 4855
A3410.2 Equipment	20,609	12000	12000	12000
A3410.4 Contractual Expenditures	74,514	88415	88913	88913
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9025.8 Local Pension Fund				
A9030.8 Social Security				
A9040.8 Workers' Compensation	7,298	7298	6655	6655
A9050.8 Unemployment Insurance				
A9060.8 Hospital, Medical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Disabled Firefighters		2800	2800	2800
A9710.6 Redemption of Bonds		65000	65000	65000
A97__6 Redemption of Notes				
A9710.7 Interest on Bonds		1050	1050	1050
A97__7 Interest on Notes				
A9901.9 Transfer to Other Funds	287,971	9156	12164	12164
Totals	\$ 395,102	190429	193437	193437*

* Transfer to Budget Summary, page 18

ESTIMATED REVENUES

	Actual Revenues 20 <u>23</u>	Budget as Modified 20 <u>24</u>	Preliminary Estimate 20 <u>25</u>	Adopted Budget 20 <u>25</u>
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401 Interest and Earnings	<u>123</u>	_____	_____	_____
A2410 Rentals	_____	_____	_____	_____
A2660 Sales of Assets	_____	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (specify)	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A3389 State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	_____	_____
Totals	\$ <u>123.0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u> *

* Transfer to Budget Summary, page 18

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

TREASURER \$ 2235

SECRETARY 2000

Fire Report Clerk 620

Total Personal Services \$ 4855

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

A3410.2 EQUIPMENT:

EQUIPMENT \$ 12000

Total Equipment \$ 12000

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

WORKSHEET (Continued)

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

<u>Administrative</u>			
Office Supplies	\$ 1200	Building	
Postage		Repairs to Building	
Legal and Audit Fees	9000	Maintenance Supplies	
Association Dues	1000	Rent	24200
Printing and Supplies			
Publication of Notices	200	Fire Equipment and Alarm	
Rent of Voting Machines	200	Repairs to Apparatus	6500
<u>ELECTION</u>		and Equipment	4000
		Gasoline, Oil, Etc.	
		Maintenance of Fire	
		Alarm System	
<u>Utilities and Water</u>			
Fuel and Light		Insurance	
Water Rents		Premium on Treasurer's	
Water Hydrant Rental		Bond	25000
Maintenance of Wells		Public Liability and	
Telephone	2000	Property Damage	
<u>INTERNET & FIXED IP</u>			
		Other Insurance	2000
<u>Travel and Firefighters' Expenses</u>		<u>CANCER COVERAGE</u>	
Insurance			
Conventions	1500	Other	
Other Travel	1000	<u>MEDICAL EXAMS</u>	2500
Uniforms	613	<u>GRANT EXPENSE</u>	0
Public Drills, Parades,	2500	<u>MEDICAL SUPPLIES</u>	1000
Inspection Dinners		<u>GP R & MAINTENANCE</u>	4500
Fire Training			
<u>Outside Fire Services</u>			
Fire Protection			
Fire Department or			
Company Services			
		TOTAL	\$ 88913

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	2023 Assessed Valuations (AV)	2023 Equalization Rates (ER)	Full Valuations (AV/ER)
Ulster	\$ 79,493,282	50.00 %	\$ 158,986,564
	\$	%	
	\$	%	
	Total Full Valuations		\$
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$ 157,986,564
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 157,987
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20__			\$ 159,987
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			123,160
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			Ø
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 283,147
Less Budget Appropriations			193,437
Statutory Spending Limitation Margin			\$ 89,710

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.	66,050
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	4,710
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.	6,655
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. <i>Cancer Coverage</i>	1,781
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	2,800
11)	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	\$ 81,996

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)

	Subtotal carried forward: (from previous page)	\$ 81,996
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 and operation of a motor vehicle owned by the fire district.	25,000
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.	4,000
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of \$200,000 or more.	
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	12,164
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 interest and gains realized on the investment of the proceeds of district obligations.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 123,160

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.