

**West Sand Lake Fire District
2025 DRAFT BUDGET**

Total Appropriations		<u>\$831,214</u>
LESS:		
Estimated Revenues	<u>\$0</u>	
Estimated Prior Years Unexpended Balance	<u>0</u>	<u>\$0</u>
Amount to be Raised by Real Property Taxes		<u><u>\$831,214</u></u>

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

Fire District Secretary

DRAFT ONLY

	Actual Expenditures 2023	Budget As Modified 2024	DRAFT Budget 2025
change columns			
Wages	\$93,000	\$93,000	\$56,000
A3410.1* Total Personal Services	\$93,000	\$93,000	\$56,000
A3410.2 Equipment	\$112,700	\$45,000	\$87,000
A3410.4 Contractual Expenditures	\$341,217	\$391,464	\$407,214
A1930.4 Judgments & Claims	\$0	\$0	\$0
A9010.8 State Retirement System	\$0	\$0	\$0
A9030.8 Soc. Security	\$3,000	\$6,000	\$6,000
A9040.8 Workers' Compensation	\$25,000	\$25,000	\$25,000
A9050.8 Unemployment Insurance	\$0	\$0	\$0
A9060.8 Hospital, Medical & Accident Ins.	\$0	\$0	\$0
A9085.8 Supp. Benefit Payments to Disabled Firefighters	\$0	\$0	\$0
A9710.6 Redemption of Bonds	\$0	\$0	\$0
A97__6 Redemption of Notes	\$0	\$0	\$0
A9710.7 Interest on Bonds	\$0	\$0	\$0
A97__7 Interest on Notes	\$0	\$0	\$0
A9901.9 Transfer to Reserve Fund	\$250,000	\$250,000	\$250,000
A9950.9 Transfer to Capital Fund	\$0	\$0	\$0
Totals:	\$824,917	\$810,464	\$831,214

**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 at 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 Rates (ER)	Full Valuation (AV - ER)
Sand Lake	377,744,462	1.00	377,744,462
Total Full Valuation			\$377,744,462.00
Less First Million of Full Valuation			\$1,000,000
Excess Over First Million of Full Valuation			\$376,744,462
Multiply Excess by One Million			0.001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$376,744.46
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			\$2,000
Statutory Spending Limitation for 2021			\$378,744
Add Exclusions from Statutory Spending Limitation (Town Law, 176(18) (From Worksheet B)			\$443,231
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law 179) (Proposition Adopted on _____)			\$0
Sum of Statutory Spending Limitation, Exclusions, and Excess Spending Authorized by Voters			\$821,975
Less Budget Appropriations			\$831,214
Statutory Spending Limitation Margin			-\$9,239

**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.	<u>0</u>
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.	<u>0</u>
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	<u>0</u>
3)	The principal and interest on bonds, bond anticipation notes, capital notes, and budget notes, and interest on tax anticipation notes.	<u>\$0</u>
4)	The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.	<u>\$56,000</u>
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.	<u>0</u>
6)	The payments made when participating in a county self-insuring plan under the Workers' Compensation Law.	<u>0</u>
7)	The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.	<u>\$25,000</u>
8)	The cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries sustained in the performance of their duties.	<u>\$10,967</u>
	Carried Forward	<u>\$91,967</u>

Brought Forward	<u>\$91,967</u>
9) Certain payments for the care and treatment of paid fire-fighters for disabilities incurred in performance of duty.	<u>\$0</u>
10) The District's contributions for Social Security	<u>\$6,000</u>
11) Payment of principal and interest on tax anticipation notes for newly created fire districts.	<u>\$0</u>
12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of 176.	<u>\$0</u>
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.	<u>\$15,500</u>
14) The payment of monetary awards to individuals pursuant to Subdivision 31 of 176	<u>\$0</u>
15) Appropriations to reserve funds established pursuant to General Municipal Law.	<u>\$250,000</u>
16) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	<u>\$250</u>
17) The amounts received from fire protection contracts.	<u>\$0</u>
18) The use of the proceeds of a gift.	<u>\$0</u>
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 such property	<u>\$0</u>
20) The payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	<u>\$70,814</u>
21) Audit Expenses	<u>\$8,700</u>
Total Exclusions from Statutory Spending Limitation to (Worksheet A)	<u><u>\$443,231</u></u>

		CURRENT	PROPOSED
		2024 Budget	2025 Budget
A3410.1	PERSONNEL SERVICES		
	Wages	\$93,000.00	\$56,000.00
	Secretary	\$13,000.00	\$13,000.00
	Treasurer	\$12,000.00	\$12,000.00
	Administrative Assistant	\$19,000.00	\$19,000.00
	Custodian	\$42,000.00	\$5,000.00
	Payroll Expenses (not wages)	\$7,000.00	\$7,000.00
	Capital Items - Greater than \$1,000 and/or 5 year or longer expected life		
A3410.2	CAPITAL OUTLAY: EQUIPMENT		
	<u>Fire Equipment</u>		
	Firefighter Gear	\$25,000.00	\$25,000.00
	SCBA Bottles	\$0.00	\$0.00
	SCBA Masks	\$0.00	\$2,000.00
	Hose	\$15,000.00	\$10,000.00
	Hydrants	\$5,000.00	\$5,000.00
	New Vehicle	\$0.00	\$0.00
	<u>Building Improvement</u>		\$45,000.00
	<u>Building Furnishings</u>	\$0.00	\$0.00
	TOTAL CAPITAL OUTLAY	\$45,000.00	\$87,000.00
	Less than \$5,000 and/or shorter than 5 year life		
A3410.4	CONTRACTUAL EXPENSES		
	<u>Administrative</u>		
	Dues/Memberships/Subscriptions	\$2,500.00	\$1,500.00
	Software Maintenance	\$9,000.00	\$20,000.00
	Publication of Notices	\$1,000.00	\$500.00
	Office Supplies/Equip/Postage	\$3,000.00	\$3,000.00
	Outside Audit/LOSAP Audit	\$8,500.00	\$8,800.00
	Legal Services	\$2,500.00	\$2,500.00
	Election Expenses	\$500.00	\$500.00
	Misc. Expenses	\$1,000.00	\$1,000.00
	<u>Building & Grounds</u>		
	Fire Hall Preventative Maintenance	\$750.00	\$0.00
	Station Preventative Maintenance		\$8,000.00
	Snow Removal	\$10,000.00	\$10,000.00
	Building Maintenance/Repairs (all bldgs)	\$15,000.00	\$15,000.00
	Pest Control	\$3,000.00	\$3,000.00

		CURRENT	PROPOSED
		2024 Budget	2025 Budget
	Custodial Supplies	\$3,000.00	\$3,750.00
	Lawn Care		\$10,000.00
	Utilities		
	Heating Oil	\$15,000.00	\$15,000.00
	Natural Gas	\$5,000.00	\$5,000.00
	Propane	\$1,000.00	\$1,000.00
	Garbage	\$1,500.00	\$3,000.00
	Cellular Data/Lines	\$5,000.00	\$5,000.00
	Internet	\$3,600.00	\$3,600.00
	Electric	\$10,000.00	\$7,000.00
	Telephone	\$750.00	\$850.00
	Sewer/Property/School Taxes	\$5,000.00	\$5,000.00
	Equipment & Apparatus		
	Vehicle & Equipment Repairs	\$70,000.00	\$70,000.00
	Motor Fuel	\$14,000.00	\$14,000.00
	EMS Equipment/Supplies	\$10,000.00	\$10,000.00
	Firematic Supplies	\$10,000.00	\$6,000.00
	Mandatory Equipment Testing	\$6,000.00	\$8,000.00
	Chief's Budget	\$20,000.00	\$10,000.00
	Insurance		
	Accident/Sickness	\$2,500.00	\$2,500.00
	Comprehensive Property & Casualty	\$42,500.00	\$42,500.00
	Cancer Insurance	\$7,000.00	\$7,000.00
	Disability Insurance	\$400.00	\$400.00
	Personel - Training & Physicals		
	Fire Prevention & Education	\$1,500.00	\$1,500.00
	Firematic Training/Mileage	\$5,000.00	\$5,000.00
	LOSAP Expenses	\$4,650.00	\$6,000.00
	LOSAP - Transfer to RBC	\$70,814.00	\$70,814.00
	Fitness Program	\$3,000.00	\$3,000.00
	Physicals	\$14,000.00	\$14,000.00
	Station Uniforms	\$2,000.00	\$2,000.00
	Rehab Expenses	\$1,500.00	\$1,500.00
	TOTAL CONTRACTURAL	\$391,464.00	\$407,214.00
A9710.701	Interest on Bonds	\$0.00	\$0.00
	Principal Bond Payment	\$0.00	\$0.00
	Transfer to Building Capital Reserve	\$100,000.00	\$100,000.00
	Transfer to Equip & Apparatus Capital Reserve	\$150,000.00	\$150,000.00
	Total Worksheet	\$779,464.00	\$800,214.00