

**WEST HEMPSTEAD FIRE DISTRICT
2018 BUDGET SUMMARY**

Total Appropriations		\$1,434,500.00
Less:		
Estimated Revenues	\$0.00	
Estimated Prior Years Unexpended	\$0.00	\$0.00
Amount to be Raised by Real Property Taxes		\$1,434,500.00

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

Town

Apportioned Tax

Total apportioned

*Proposed
Budget*

\$1,434,500.00

I certify that the Estimates were approved by the fire commissioners on 9-12-17

Fire District Secretary

*To Be adopted
at 10/17 Budget Hearing*

West Hempstead Fire District

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)
Hempstead	\$ 1,953,876,071.43	0.28 %	\$ 1,953,876,071.43
	\$	%	
	\$	%	
Total Full Valuations			\$ 1,953,876,071.43
Less First Million of Full Valuation			1,000,000.00
Excess Over First Million of Full Valuation			\$ 1,952,876,071.43
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 1,952,876.07
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000.00
Statutory Spending Limitation for 20 18 (year 2)			1,954,876.07
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			546000.00
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on <u>09/13/2017</u>)			0.00
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 2,500,876.07
Less Budget Appropriations			1434500.00
Statutory Spending Limitation Margin			\$ 1,066,376.07

West Hempstead Fire District

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.	
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	
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.	
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.	38000.00
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	90000.00
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.	10000.00
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.	
	Subtotal to carry forward (to next page)	\$ 178000.00

West Hempstead Fire District

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 178000.00
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.	45000.00
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.	20000.00
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.	13000.00
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	290000.00
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)		\$ 546000.00

West Hempstead Fire District

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.

**West Hempstead Fire District
Budget Worksheet for 2018 Estimated Revenues**

	Actual	Actual	Actual	Adopted	Modified	YTD	Estimate	Adopted
	2014	2015	2016	2017	2017	08/2017	2018	2018
010 Gen. Fund Receipts								
001 Real Property Taxes	1,104,843.18	570,223.73	22,477.74	1,132,700.00	1,132,700.00	567,142.08	1,434,500.00	1,434,500.00
010 Fire Protection	0.00	562,469.43	1,103,323.18	0.00	0.00	0.00	0.00	0.00
020 Int. & Earn. Checking	167.92	61.28	0.00	0.00	0.00	0.00	0.00	0.00
021 Int. & Earn. MMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
024 Int. & Earn. CD's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025 INT&EARN BNB MMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
030 Gifts & Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
033 Refund Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035 Sale of Equipment	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
040 Unc. Rev. Pay Phones	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
050 Rental	210.00	0.00	3,093.22	0.00	0.00	2,994.00	0.00	0.00
051 MISC. DEPOSITS	30,298.56	15,349.97	77,082.16	0.00	0.00	27,607.46	0.00	0.00
055 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090 OPENING BALANCE MMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
092 3 MOS CD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
093 OPENING BAL CHECK B	124,791.77	215,195.85	0.00	0.00	0.00	0.00	0.00	0.00
094 OPEN BAL GEN 6MO CD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
095 OPEN BAL GEN 10M CD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096 1MOS CD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	1,260,311.43	1,363,800.26	1,205,976.30	1,132,700.00	1,132,700.00	597,743.54	1,434,500.00	1,434,500.00
Grand Total	1,260,311.43	1,363,800.26	1,205,976.30	1,132,700.00	1,132,700.00	597,743.54	1,434,500.00	1,434,500.00

**West Hempstead Fire District
Budget Worksheet for 2018 Appropriations**

	Actual	Actual	Actual	Adopted	Modified	YTD	Estimate	Adopted
	2014	2015	2016	2017	2017	08/2017	2018	2018
110 Employees - Salaries & Pension								
000 Employees - Salaries & Pension	131,406.85	149,822.09	161,859.26	150,000.00	150,000.00	84,301.87	130,000.00	130,000.00
<u>Subtotal</u>	131,406.85	149,822.09	161,859.26	150,000.00	150,000.00	84,301.87	130,000.00	130,000.00
201 New Equipment								
001 Hose	0.00	911.70	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00
002 Boots & Turnout Gear/Escape Harnesses	25,029.06	14,770.31	4,411.97	25,000.00	25,000.00	7,984.82	40,000.00	40,000.00
003 Miscellaneous	7,232.24	1,669.23	1,091.00	4,000.00	4,000.00	2,408.00	4,000.00	4,000.00
005 Radios - Base Station - Portables - Pagers	1,819.40	0.00	3,063.75	5,000.00	5,000.00	0.00	5,000.00	5,000.00
006 Computer - Equipment - Programs, Supplies	7,232.52	7,480.22	2,554.28	7,500.00	7,500.00	6,615.21	10,000.00	10,000.00
007 Air Tanks	0.00	0.00	0.00	20,000.00	20,000.00	0.00	4,000.00	4,000.00
008 Uniforms	6,700.00	5,114.45	5,775.80	7,500.00	7,500.00	5,987.20	5,000.00	5,000.00
009 Medical Equipment	2,229.37	2,843.92	400.25	10,000.00	10,000.00	8,793.92	10,000.00	10,000.00
<u>Subtotal</u>	50,252.59	32,789.83	17,297.05	81,000.00	81,000.00	31,789.15	80,000.00	80,000.00
202 New Equipment - Vehicles								
001 Chiefs Cars	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002 Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
003 Fire Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
004 District	133.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005 Pumper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
006 Ladder Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
007 Other Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Subtotal</u>	133.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**West Hempstead Fire District
Budget Worksheet for 2018 Appropriations**

	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Modified 2017	YTD 08/2017	Estimate 2018	Adopted 2018
400 Building								
001 Building & Grounds - Maintenance & Repairs	35,021.99	55,577.50	77,632.33	55,000.00	55,000.00	27,036.58	55,000.00	55,000.00
002 Misc Building Furnishing	5,636.24	0.00	368.00	1,000.00	1,000.00	104.85	1,000.00	1,000.00
003 Service Contract Expense	54,811.82	28,691.57	47,522.48	45,000.00	45,000.00	34,436.48	45,000.00	45,000.00
004 New Building Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005 Fire Alarm System - Building	1,710.00	262.50	437.50	0.00	0.00	0.00	0.00	0.00
006 Generator - Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
007 Electronic Bulletin Board	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
Subtotal	97,180.05	84,531.57	125,960.31	101,000.00	101,000.00	61,577.91	105,000.00	105,000.00
401 Utilities & Water								
001 Building & Grounds - Light, Water	48,966.67	47,725.79	42,166.00	46,000.00	46,000.00	29,022.06	46,000.00	46,000.00
002 Telephone - Offices, Cable, Internet	5,772.23	10,982.13	9,942.38	9,600.00	9,600.00	5,909.28	9,600.00	9,600.00
003 Telephone - Cellular	18,945.07	16,918.77	15,716.55	18,500.00	18,500.00	11,302.01	18,500.00	18,500.00
004 Internet - Cable	1,233.13	98.34	0.00	0.00	0.00	0.00	0.00	0.00
005 Hydrant Rental	35,625.00	31,500.00	40,438.80	36,000.00	36,000.00	31,500.00	40,000.00	40,000.00
Subtotal	110,541.10	107,225.03	108,263.73	110,100.00	110,100.00	77,733.35	114,100.00	114,100.00
402 Fire Equipment & Alarm System								
001 AP Maintenance & Repair	103,545.18	75,768.67	68,385.03	50,000.00	50,000.00	39,343.21	60,000.00	60,000.00
003 A & E Fuel - Gas, Diesel	25,922.63	16,266.36	15,768.64	20,000.00	20,000.00	11,027.66	20,000.00	20,000.00
004 Radios & Alarm System - Maintenance, Repairs,	15,753.50	7,336.90	8,394.65	10,000.00	10,000.00	5,860.35	10,000.00	10,000.00
005 EQ Maintenance & Repair	33,322.11	25,933.96	24,387.65	35,000.00	35,000.00	17,482.84	35,000.00	35,000.00
010 Gear Maintenance	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Subtotal	178,543.42	125,305.89	116,955.97	116,000.00	116,000.00	73,714.06	125,000.00	125,000.00

**West Hempstead Fire District
Budget Worksheet for 2018 Appropriations**

	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Modified 2017	YTD 08/2017	Estimate 2018	Adopted 2018
403 Chiefs Office								
001 Conventions & Workshops	9,993.67	19,711.96	2,647.86	5,000.00	5,000.00	2,190.40	5,000.00	5,000.00
002 Parades, Bands, Inspection, Other	4,930.20	10,339.09	10,445.84	7,500.00	7,500.00	8,595.78	9,000.00	9,000.00
004 Drills, Training, School Tuition	19,362.41	10,873.33	21,219.58	20,000.00	20,000.00	7,892.00	20,000.00	20,000.00
005 Expendable Items - Medical Supplies	19,736.67	9,942.62	13,077.00	15,000.00	15,000.00	8,099.27	15,000.00	15,000.00
006 Refreshments	37,983.62	24,881.64	27,960.14	24,000.00	24,000.00	19,288.66	27,000.00	27,000.00
007 Cleaners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
008 Fire Prevention	6,312.50	5,132.55	5,103.50	7,500.00	7,500.00	0.00	7,500.00	7,500.00
Subtotal	98,319.07	80,881.19	80,443.92	79,000.00	79,000.00	46,066.11	83,500.00	83,500.00
404 District's Office								
001 Conventions & Workshops	4,151.34	16,372.44	5,226.84	10,000.00	10,000.00	920.00	10,000.00	10,000.00
002 Other Travel & Mileage Reimbursement	555.00	538.21	571.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
003 Misc - Printing & Office Supplies - Postage	7,030.91	6,351.24	5,580.43	7,500.00	7,500.00	3,988.75	7,500.00	7,500.00
007 Association Dues	3,825.00	3,915.40	3,840.60	4,000.00	4,000.00	1,983.62	4,000.00	4,000.00
009 Legal	907.14	7,863.83	9,878.32	10,000.00	10,000.00	4,708.14	10,000.00	10,000.00
010 Medical Exams	11,400.00	11,850.00	9,750.00	14,000.00	14,000.00	2,731.92	14,000.00	14,000.00
011 Annual Inspection	38,014.25	39,157.75	34,909.00	40,000.00	40,000.00	41,605.50	42,000.00	42,000.00
012 Election Expense	2,048.96	1,767.80	1,850.00	2,000.00	2,000.00	801.00	2,000.00	2,000.00
014 Rental Returns	0.00	0.00	5,180.00	0.00	0.00	2,400.00	0.00	0.00
015 Law Books/Manual	100.00	1,383.00	1,488.00	500.00	500.00	945.00	500.00	500.00
016 Accounting In-House	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	12,800.00	20,400.00	20,400.00
017 Accounting Outside Audit	11,900.00	12,100.00	12,300.00	12,500.00	12,500.00	12,000.00	13,000.00	13,000.00
Subtotal	99,132.60	120,499.67	109,774.19	120,700.00	120,700.00	84,863.93	124,400.00	124,400.00

West Hempstead Fire District
Budget Worksheet for 2018 Appropriations

	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Modified 2017	YTD 08/2017	Estimate 2018	Adopted 2018
405 Insurance								
001 VESO Group Life - G2276-119	17,147.88	15,526.68	16,564.56	24,000.00	24,000.00	17,383.56	24,000.00	24,000.00
002 Inland Marine - MEM-06597903	14,166.00	14,352.00	12,536.28	14,000.00	14,000.00	5,736.00	14,000.00	14,000.00
003 Umbrella - MEUM-06461003	6,888.00	6,874.00	6,863.00	7,000.00	7,000.00	3,483.00	7,000.00	7,000.00
004 Package-MEPK-06708108(Prop, Gen Liab, Auto, Tr	39,919.14	41,529.23	45,175.99	41,000.00	41,000.00	24,017.12	45,000.00	45,000.00
005 Accident/Sickness	9,245.00	9,323.00	9,591.00	10,000.00	10,000.00	9,708.00	10,000.00	10,000.00
Subtotal	87,366.02	87,604.91	90,732.83	96,000.00	96,000.00	60,327.68	100,000.00	100,000.00
450 Westerners								
001 Westerners - Maintenance & Repair	1,995.35	0.00	0.00	0.00	0.00	282.21	0.00	0.00
002 Westerners - New Equipment	9,261.46	6,311.63	1,279.51	14,000.00	14,000.00	11,111.66	14,000.00	14,000.00
003 Westerners - Misc	0.00	1,188.00	1,100.00	1,000.00	1,000.00	0.00	1,500.00	1,500.00
Subtotal	10,356.81	7,499.63	2,379.51	15,000.00	15,000.00	11,393.87	15,500.00	15,500.00
475 MUSTER TEAM								
001 MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002 NEW EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
003 MISC	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Subtotal	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00

**West Hempstead Fire District
Budget Worksheet for 2018 Appropriations**

	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Modified 2017	YTD 08/2017	Estimate 2018	Adopted 2018
500 Employee Benefits								
001 VE/BI (FDM) 01-FD-VF-0001105-22 workers Comp VO	153,746.09	137,344.00	140,208.00	160,000.00	160,000.00	30,648.00	160,000.00	160,000.00
002 Workers Comp (FDM) 01-FD-FC-0009105-18	4,736.40	3,751.80	3,676.60	3,500.00	3,500.00	30,844.00	4,000.00	4,000.00
003 Employee Medical Coverage	10,474.45	9,020.07	10,363.60	10,000.00	10,000.00	7,575.46	11,000.00	11,000.00
<u>Subtotal</u>	168,958.85	130,115.87	124,233.20	173,500.00	173,500.00	69,067.46	175,000.00	175,000.00
510 Service Awards Program								
001 Service Awards Program	12,925.02	33,384.96	70,724.32	90,000.00	90,000.00	-32,946.50	90,000.00	90,000.00
<u>Subtotal</u>	12,925.02	33,384.96	70,724.32	90,000.00	90,000.00	-32,946.50	90,000.00	90,000.00
520 Employer Payroll Expenses								
001 FICA Employer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002 Medicare Employer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
003 MTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
004 NYS Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
006 Payroll Fees	0.00	324.38	0.00	0.00	0.00	0.00	0.00	0.00
<u>Subtotal</u>	0.00	324.38	0.00	0.00	0.00	0.00	0.00	0.00
900 Fund Transfers								
010 General to/from A&E RES	0.00	98,814.00	0.00	0.00	0.00	0.00	0.00	260,000.00
020 General to/from B&G RES	0.00	0.00	13,334.00	0.00	0.00	0.00	0.00	30,000.00
099 EXCHANGE FOR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Subtotal</u>	0.00	98,814.00	13,334.00	0.00	0.00	0.00	0.00	290,000.00

**West Hempstead Fire District
Budget Worksheet for 2018 Appropriations**

Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Modified 2017	YTD 08/2017	Estimate 2018	Adopted 2018
1,045,115.58	1,058,799.02	1,021,958.29	1,134,300.00	1,134,300.00	567,908.89	1,144,500.00	1,434,500.00
Grand Total							