

TOWN BUDGET

For 2021

Town of **Wilmington**
In
County of **Essex**

Villages Within or Partly Within Town

Village of _____
Village of _____

CERTIFICATION OF TOWN CLERK

I, Gerald L. Bruce, Town Clerk, certify that the following is a true and correct copy of the 2021 budget of the Town of Wilmington as adopted by the Town Board on the 19th day of November, 2020.

Signed Gerald L. Bruce
Town Clerk

Dated November 19, 2020

TOWN OF WILMINGTON
2021 BUDGET SUMMARY

FUND	APPROPRIATIONS	REVENUES	UNEXPENDED BAL	TAXES
General Fund	853,373	167,810	0	685,293
Highway Fund	698,383	280,050	0	418,333
Water District	221,700	147,958	0	73,742
Garbage District	40,010	40,010	0	0
Fire District	381,075	2,700	0	378,375
	2,194,541	638,528	0	1,555,743

Summary Budget Report

Fund (GENERAL FUND A)

General Ledger No.	General Ledger Name	Adopted Budget 2020	Adopted Budget 2021
REVENUES			
1.001001.01.000.00	1001 - Real Property Tax	\$657,283.00	\$685,293.00
1.001090.01.000.00	1090 - Real Property Tax Interest & Penalty	\$4,200.00	\$4,200.00
1.001110.01.000.00	1110 - Sales & Use Tax	\$60,000.00	\$60,000.00
1.001170.01.000.00	1170 - Franchise Fees	\$13,000.00	\$13,000.00
1.001255.01.000.00	1255 - Town Clerk Fees	\$200.00	\$200.00
1.001801.01.000.00	1801 - Repayment of Medical Assistance	\$31,000.00	\$31,000.00
1.002190.01.000.00	2190 - Sale of Cemetery Lots	\$1,000.00	\$1,000.00
1.002401.01.000.00	2401 - Interest & Earnings	\$50.00	\$50.00
1.002501.01.000.00	2501 - Business & Occup. License	\$10.00	\$10.00
1.002544.01.000.00	2544 - Licenses	\$1,600.00	\$1,600.00
1.002555.01.000.00	2555 - Licenses & Permits	\$9,000.00	\$9,000.00
1.002610.01.000.00	2610 - Fines, Forfeits of Bail	\$7,000.00	\$7,000.00
1.002705.01.000.00	2705 - Gifts & Donations	\$4,500.00	\$4,500.00
1.002750.01.000.00	2750 - AIM Related Payments	\$0.00	\$10,000.00
1.003001.01.000.00	3001 - State per Capita Aid	\$10,000.00	\$0.00
1.003005.01.000.00	3005 - State Aid Mtg Tax	\$25,000.00	\$25,000.00
1.003820.01.000.00	3820 - State Aid Youth Program	\$1,250.00	\$1,250.00
Total Revenues		\$825,093.00	\$853,103.00

EXPENSES		Adopted Budget 2020	Adopted Budget 2021
1.010101.01.000.00	1010.1 - Town Board PS	\$19,485.00	19,874.00
1.010104.01.000.00	1010.4 - Town Board CE	\$600.00	600.00
1.011101.01.000.00	1110.1 - Justices PS	\$17,666.00	18,020.00
1.011104.01.000.00	1110.4 - Justices CE	\$2,100.00	2,100.00
1.012201.01.000.00	1220.1 - Supervisor PS	\$25,204.00	25,708.00
1.012201.01.000.01	1220.1 - Supervisor PS	\$32,448.00	33,103.00
1.012201.01.000.02	1220.1 - Supervisor PS	\$884.00	902.00
1.012204.01.000.00	1220.4 - Supervisor CE	\$6,000.00	6,000.00
1.013401.01.000.00	1340.1 - Budget PS	\$1,100.00	1,200.00
1.013551.01.000.00	1355.1 - Assessors PS	\$17,785.00	18,141.00
1.013554.01.000.00	1355.4 - Assessors CE	\$2,000.00	2,000.00
1.014101.01.000.00	1410.1 - Town Clerk PS	\$24,155.00	24,638.00
1.014104.01.000.00	1410.4 - Town Clerk CE	\$2,000.00	2,000.00
1.014204.01.000.00	1420.4 - Attorney CE	\$8,000.00	8,000.00
1.016201.01.000.00	1620.1 - Buildings PS	\$12,000.00	12,000.00
1.016204.01.000.00	1620.4 - Buildings CE	\$10,000.00	15,000.00
1.016704.01.000.00	1670.4 - Central Print/Mail	\$3,000.00	3,000.00

1.019104.01.000.00	1910.4 - Unallocated Insurance	\$37,000.00	39,730.00
1.019202.01.000.00	1920.2 - Municipals Assoc. Dues	\$2,000.00	2,000.00
1.019904.01.000.00	1990.4 - Contingency Account	\$10,000.00	10,000.00
1.035101.01.000.00	3510.1 - Dog Control PS	\$3,628.00	3,700.00
1.035104.01.000.00	3510.4 - Dog Control CE	\$2,200.00	2,200.00
1.036201.01.000.00	3620.1 - Safety Inspection PS	\$630.00	630.00
1.036204.01.000.00	3620.4 - Safety Inspection CE	\$500.00	500.00
1.040104.01.000.00	4010.4 - Board of Health CE	\$250.00	250.00
1.040504.01.000.00	4050.4 - Pub. Health- Other Cont. Exp.	\$19,500.00	19,600.00
1.050101.01.000.00	5010.1 - Supt. of Highway PS	\$51,708.00	53,000.00
1.050101.01.000.01	5010.1 - Supt. of Highway PS	\$10,816.00	11,034.00
1.050104.01.000.00	5010.4 - Supt. of Highway CE	\$2,000.00	2,000.00
1.051324.01.000.00	5132.4 - Garage CE	\$15,000.00	15,000.00
1.051824.01.000.00	5182.4 - Street Lighting CE	\$19,000.00	19,000.00
1.054104.01.000.00	5410.4 - Sidewalks	\$9,000.00	9,000.00
1.064104.01.000.00	6410.4 - Publicity CE	\$14,000.00	14,000.00
1.065104.01.000.00	6510.4 - Veterans Services CE	\$350.00	350.00
1.067721.01.000.00	6772.1 - Aging PS	\$8,000.00	8,000.00
1.067724.01.000.00	6772.4 - Programs for Aging CE	\$2,500.00	2,500.00
1.071101.01.000.00	7110.1 - Parks PS	\$45,000.00	46,745.00
1.071101.01.000.03	7110.1 - Parks PS	\$36,000.00	40,000.00
1.071102.01.000.00	7110.2 - Parks EQ	\$1,500.00	1,500.00
1.071104.01.000.00	7110.4 - Parks CE	\$12,000.00	12,000.00
1.071401.01.000.00	7140.1 - Beach PS	\$9,000.00	10,000.00
1.071404.01.000.00	7140.4 - Beach CE	\$1,000.00	1,000.00
1.071801.01.000.00	7180.1 - Youth Center PS	\$12,000.00	10,000.00
1.071804.01.000.00	7180.4 - Youth Center CE	\$7,000.00	7,000.00
1.072700.01.000.00	7270.0 - Band Concerts	\$4,500.00	4,500.00
1.073204.01.000.00	7320.4 - Joint Youth Program CE	\$3,000.00	3,000.00
1.074104.01.000.00	7410.4 - Library CE	\$10,000.00	10,000.00
1.075104.01.000.00	7510.4 - Historian CE	\$500.00	500.00
1.080104.01.000.00	8010.4 - Zoning CE	\$0.00	
1.080204.01.000.00	8020.4 - Planning CE	\$3,600.00	3,600.00
1.085104.01.000.00	8510.4 - Beautification	\$3,500.00	3,500.00
1.086641.01.000.00	8664.1 - Code Enforcement PS	\$23,350.00	23,350.00
1.088101.01.000.00	8810.1 - Cemeteries PS	\$2,720.00	2,775.00
1.088104.01.000.00	8810.4 - Cemeteries CE	\$1,500.00	1,500.00
1.090108.01.000.00	9010.8 - State Retirement	\$34,000.00	34,589.00
1.090308.01.000.00	9030.8 - Social Security (Town Share)	\$23,000.00	23,000.00
1.090508.01.000.00	9050.8 - Unemployment Insurance	\$2,500.00	2,500.00
1.090558.01.000.00	9055.8 - Disability Insurance	\$450.00	450.00
1.090608.01.000.00	9060.8 - Medical Insurance (Town Share)	\$119,314.00	119,314.00
1.097306.01.000.00	9730.6 - Principal BAN	\$61,000.00	50,000.00
1.097307.01.000.00	9730.7 - Interest BAN	\$16,150.00	37,500.00
Total Expenses		\$825,093.00	853,103.00

Fund (HIGHWAY FUND DA)

General Ledger No.	General Ledger Name	Adopted Budget 2020	Adopted Budget 2021
REVENUES			
1.001001.03.000.00	1001 - Real Property Tax	\$406,000.00	\$418,333.00
1.002300.03.000.00	2300 - Transportation Services	\$240,000.00	\$250,000.00
1.002401.03.000.00	2401 - Interest & Earnings	\$50.00	\$50.00
1.003501.03.000.00	3501 - State Aid/CHIPS	\$30,000.00	\$30,000.00
Total Revenues		\$676,050.00	\$698,383.00

EXPENSES

1.051101.03.000.00	5110.1 - General Repairs PS	\$122,750.00	\$134,308.00
1.051104.03.000.00	5110.4 - General Repairs CE	\$16,000.00	\$16,000.00
1.051122.03.000.00	5112.2 - Perm. Imp./CHIPS EQ	\$14,000.00	\$14,000.00
1.051122.03.000.07	5112.2 - Perm. Imp./Roads	\$13,500.00	\$13,500.00
1.051301.03.000.00	5130.1 - Machinery PS	\$40,000.00	\$40,000.00
1.051302.03.000.00	5130.2 - Machinery EQ	\$40,000.00	\$15,000.00
1.051304.03.000.00	5130.4 - Machinery CE	\$40,000.00	\$40,000.00
1.051404.03.000.00	5140.4 - Brush & Weeds CE	\$3,000.00	\$3,000.00
1.051421.03.000.00	5142.1 - Snow Removal PS	\$35,000.00	\$35,000.00
1.051424.03.000.00	5142.4 - Snow Removal CE	\$112,650.00	\$115,000.00
1.051481.03.000.00	5148.1 - Serv. to Other Govt. PS	\$35,000.00	\$35,000.00
1.090108.03.000.00	9010.8 - State Retirement	\$40,000.00	\$40,000.00
1.090308.03.000.00	9030.8 - Social Security (Town Share)	\$18,000.00	\$18,000.00
1.090558.03.000.00	9055.8 - Disability Insurance	\$100.00	\$100.00
1.090608.03.000.00	9060.8 - Medical Insurance (Town Share)	\$94,550.00	\$102,350.00
1.097306.03.000.00	9730.6 - Principal BAN	\$50,000.00	\$75,000.00
1.097307.03.000.00	9730.7 - Interest BAN	\$1,500.00	\$2,125.00
Total Expenses		\$676,050.00	\$698,383.00

Fund (WATER DISTRICT #1 SW)

General Ledger No.	General Ledger Name	Adopted Budget 2020	Adopted Budget 2021
REVENUES			
1.001001.06.000.00	1001 - Real Property Tax	\$71,000.00	73,742.00
1.002140.06.000.00	2140 - Metered Water Sales	\$132,458.00	137,458.00
1.002144.06.000.00	2144 - Service Charges	\$2,500.00	2,500.00
1.002148.06.000.00	2148 - Interest and Penalties on Water Rents	\$1,000.00	1,000.00
Total Revenues		\$206,958.00	214,700.00

EXPENSES

1.083101.06.000.00	8310.1 - Administration PS	\$46,100.00	48,048.00
1.083101.06.000.09	8310.1 - Administration PS	\$2,235.00	1,150.00
1.083102.06.000.00	8310.2 - Administration EQ	\$2,500.00	5,500.00
1.083104.06.000.00	8310.4 - Administration CE	\$2,000.00	2,000.00
1.083204.06.000.00	8320.4 - Source Power Pump CE	\$10,000.00	10,000.00
1.083304.06.000.00	8330.4 - Purification CE	\$14,000.00	16,000.00
1.083401.06.000.00	8340.1 - Transmission/Distribution PS	\$10,000.00	10,000.00
1.083402.06.000.00	8340.2 - Transmission/Distribution EQ		
1.083404.06.000.00	8340.4 - Transmission/Distribution CE	\$35,000.00	42,000.00
1.083404.06.000.11	8340.4 - Transmission/Distribution CE	\$2,000.00	2,000.00
1.090108.06.000.00	9010.8 - State Retirement	\$8,000.00	9,300.00
1.090308.06.000.00	9030.8 - Social Security (Town Share)	\$3,850.00	4,373.00
1.090558.06.000.00	9055.8 - Disability Insurance	\$20.00	20.00
1.090608.06.000.00	9060.8 - Medical Insurance (Town Share)	\$20,000.00	20,000.00
1.097106.06.000.00	9710.6 - Debt Service on Bond	\$58,053.00	51,309.00
1.097107.06.000.00	9710.7 - Interest on Debt Service	\$200.00	0.00
Total Expenses		\$213,958.00	221,700.00

Fund (WATER DISTRICT #2 SW)

General Ledger No.	General Ledger Name	Adopted Budget 2020	Adopted Budget 2021
REVENUES			
1.002144.08.000.00	2144 - Service Charges - Whiteface	\$7,000.00	7,000.00
1.003099.08.000.00	3099 - Est. Revenue - State Aid	\$162,470.00	162,470.00
Total Revenues		\$169,470.00	169,470.00

EXPENSES

1.083101.08.000.00	8310.1 - Administration PS		
1.083104.08.000.00	8310.4 - Administration CE		
1.083304.08.000.00	8330.4 - Purification CE		
1.083401.08.000.00	8340.1 - Transmission/Distribution PS		
1.083404.08.000.00	8340.4 - Transmission/Distribution CE		
1.097206.08.000.00	9710.6 - Debt Service on Bond	\$162,470.00	162,470.00
Total Expenses		\$162,470.00	162,470.00

Total Revenues	District 1 & District 2	\$376,428.00	\$384,170.00
Total Expenses	District 1 & District 2	\$376,428.00	\$384,170.00

Fund (GARBAGE DISTRICT FUND SR)

General Ledger No.	General Ledger Name	Adopted Budget 2020	Adopted Budget 2021
REVENUES			
1.002130.05.000.00	2130 - Refuse and Garbage Charges	\$35,000.00	\$40,000.00
1.002401.05.000.00	2401 - Interest & Earnings	\$10.00	\$10.00
Total Revenues		\$35,010.00	\$40,010.00

EXPENSES

1.081601.05.000.00	8160.1 - Refuse/Garbage PS	\$17,500.00	\$19,800.00
1.081604.05.000.00	8160.4 - Refuse/Garbage CE	\$11,000.00	\$11,000.00
1.090108.05.000.00	9010.8 - State Retirement	\$2,000.00	\$2,200.00
1.090308.05.000.00	9030.8 - Social Security (Town Share)	\$1,995.00	\$1,995.00
1.090558.05.000.00	9055.8 - Disability Insurance	\$15.00	\$15.00
1.090608.05.000.00	9060.8 - Medical Insurance (Town Share)	\$5,000.00	\$5,000.00
Total Expenses		\$37,510.00	\$40,010.00

WILMINGTON FIRE DISTRICT
2021 BUDGET SUMMARY

Total Appropriations		\$ 381,075
Less:		
Estimated Revenues	\$ 2700	
Estimated Prior Years Unexpended Balance		
Amount to be Raised by Real Property Taxes		\$ 378,375

TAX APPORTIONMENT
(to be used when fire district is in more than one town)
(Computation on Page 4)

<u>Town</u>	<u>Apportioned Tax</u>
<u>WILMINGTON</u>	\$ 378,375
Total Apportioned	\$ 378,375

I certify that the Estimates were approved by the fire commissioners on SEPT. 28, 2020.

Shirley M. Lawrence
Fire District Secretary

NOTE: File with Town Budget Officer by September 20 (October 20 in Westchester County)

APPROPRIATIONS

	Actual Expenditures 2020	Budget as Modified 2020	Preliminary Estimate 2021	Adopted Budget 2021
Salary - Treasurer	\$4100	\$4100-	\$5000-	\$5000-
Salary - Other Elected Officer				
Other Personal Services		135,900		
A3410.1* Total Personal Services	\$24,142.27	\$140,000	\$160,000	\$160,000
A3410.2 Equipment		67,000	67,000	67,000
A3410.4 Contractual Expenditures		111,575		116,575
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9030.8 Social Security	3205.85	10,000	10,000	10,000
A9040.8 Workers' Compens- ation				
A9050.8 Unemployment Insurance				
A9060.8 Hospital, Med- ical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Dis- abled Firefighters				
A9710.6 Redemption of Bonds				
A97 __.6 Redemption of Notes				
A9710.7 Interest on Bonds				
A97 __.7 Interest on Notes				
A9901.9 Transfer to Reserve Fund		27,500.	27,500	27,500
A9950.9 Transfer to Capital Fund				
Totals	\$	\$356,075	\$381,075	\$386,075*

* 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.

** Transfer to Page 1

ESTIMATED REVENUES

	Actual Revenues 19 __	Budget As Modified 2020	Preliminary Estimate 2020	Adopted Budget 2020
2262* Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
2401 Interest and Earnings	_____	200	_____	_____
2410 Rentals	_____	_____	_____	_____
2665 Sales of Apparatus and Equipment	_____	_____	_____	_____
2701 Refunds of Expend- itures	_____	1000	_____	_____
2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (Specify):	_____	_____	_____	_____
2770 _____	_____	_____	_____	_____
770 INS. DIVIDEND	_____	1500	_____	_____
305 Federal Aid for Civil Defense	_____	_____	_____	_____
031 Transfer from Capital Fund	_____	_____	_____	_____
031 Transfer from Reserve Fund	_____	_____	_____	_____
Totals	\$ _____	\$ 2700	\$ _____	\$ _____ **

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Willingiston FIRE DISTRICT

A3410.1 PERSONAL SERVICES:

2019 Annual

A3410.2 EQUIPMENT:

\$ 27100

\$ 67,000

Electron Inspectors

210

Custodial

10000

EMPTY

6041.8215

Drivers

64,845

Total Personal Services

140,000

Total Equipment

67,000 s

NOTE: Identify each position or

category of positions (i.e., secretary, treasurer, five (5) paid firemen.

NOTE: Identify each piece

of equipment (i.e.,
pumper, hook and
ladder, micro-computer,
copy machine.

WORKSHEET (Continued)

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies
Postage
Legal and Audit Fees
Association Dues
Printing and Supplies
Publication of Notices
Rent of Voting Machines

\$ 3000

250

1000

500

200

Utilities and Water

Fuel and Light
Water Rents
Water Hydrant Rental
Maintenance of Wells
Telephone

16000

125

1500

Travel and Firefighters Expenses

Conventions
Other Travel
Uniforms
Public Drills, Parades,
Inspection Dinners
Fire Training
Physicists

16500

4000

Outside Fire Services

Fire Protection
Fire Department or
Company Services

Building

Repairs to Building
Maintenance Supplies
Rent

\$ 18000

3500

Fire Equipment and Alarm

Repairs to Apparatus
and Equipment
Gasoline, Oil, Etc.
Maintenance of Fire
Alarm System

13000

5000

Insurance

Premium on Treasurers'
Bond
Public Liability and
Property Damage Insurance
Other Insurance

35000

Other

TOTAL

\$

114,075

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 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 Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV ÷ ER)
<u>WILMINGTON</u>	<u>\$ 343,914,123</u>	<u>100%</u> %	<u>\$ 343,914,123</u>
<u> </u>	<u>\$</u>	<u> </u> %	<u> </u>
<u> </u>	<u>\$</u>	<u> </u> %	<u> </u>
Total Full Valuation			<u>\$ 343,914,123</u>
Less First Million of Full Valuation			<u>-1,000,000</u>
Excess Over First Million of Full Valuation			<u>\$ 342,914,123</u>
Multiply Excess by One Mill			<u>x .001</u>
Expenditures Permitted on Full Valuation			<u>\$ 342,914</u>
Above \$1,000,000			
Add Expenditure Permitted on Full Valuation Below			<u>2,000</u>
First \$1,000,000			
Statutory Spending Limitation for 19 ____			<u>\$ 344,914</u>
Add Exclusions From Statutory Spending Limitation (Town Law, §176(18) (from Worksheet B))			<u>213,335</u>
Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, §179) (Proposition Adopted on _____)			<u> </u>
Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters.			<u>\$ 558,249</u>
Less Budget Appropriations			<u>356,075</u>
Statutory Spending Limitation Margin			<u>\$ 202,174</u>

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.

\$ 125-

Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.

- 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.

- 3) The principal and interest on bonds, bond anticipation notes, capital notes and budget notes, and interest on tax anticipation notes.

- 4) The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.

140,000

- 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.

- 6) The payments made when participating in a county self-insurance plan under the Workers' Compensation Law.

- 7) The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.

35000

- 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.

Carried Forward

\$ 175,125

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (Cont'd)

Brought Forward	\$ <u>175,125</u>
9) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	<u>10,710</u>
10) The district's contributions for Social Security.	
11) Payment of principal and interest on tax anticipation notes for newly created fire districts.	
12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of §176.	
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.	
14) The payment of monetary awards to individuals pursuant to Subdivision 31 of §176.	
15) Appropriations to reserve funds established pursuant to General Municipal Law.	<u>27,500</u>
16) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	
17) The amounts received from fire protection contracts.	
18) The use of the proceeds of a gift.	
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.	
20) The payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)	\$ <u>213,335</u>

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. \$ _____
- 2) Expenditures from reserve funds established pursuant to 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-end to help determine if your district has stayed within legal requirements.

TOWN OF WILMINGTON
2021 BUDGET ANALYSIS

COMPARISON OF FISCAL 2020 AND FISCAL 2021 ACCORDING TO TAX IMPACT

DESCRIPTION	2020 TAX LEVY	2020 TOTAL TAXABLE VALUE	2020 TAX RATE PER THOUSAND TAXABLE VALUE	2020 TAX ON A \$100,000 HOME	2021 TAX LEVY	2021 TOTAL TAXABLE VALUE	2021 TAX RATE PER THOUSAND TAXABLE VALUE	BASED ON 2021 TAX LEVY ESTIMATED 2021 TAX ON A \$100,000 HOME	\$ DIFFERENCE FOR AN ADJUSTED \$100,000 HOME	% DIFFERENCE FOR AN ADJUSTED \$100,000 HOME
GENERAL FUND	\$657,283.00	233,075,456	\$2.820044	\$282.00	\$657,283.00	240,155,515	\$2.736906	\$273.69	(\$8.31)	-2.95%
HIGHWAY	\$406,000.00	233,075,456	\$1.741925	\$174.19	\$406,000.00	240,155,515	\$1.690571	\$169.06	(\$5.13)	-2.95%
FIRE DISTRICT	\$353,375.00	238,160,634	\$1.483767	\$148.38	\$353,375.00	245,333,498	\$1.440386	\$144.04	(\$4.34)	-2.92%
WATER DISTRICT	\$71,000.00	121,127,967	\$0.586157	\$58.62	\$71,000.00	126,345,938	\$0.566432	\$56.64	(\$1.36)	-3.38%
INDIAN ROCK ROAD	\$0.00	42 PARCELS	\$0.00	\$0.00	\$0.00	42 PARCELS	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	\$1,487,658.00	N/A	N/A	N/A	\$1,487,658.00	N/A	N/A	N/A	N/A	N/A

SUBJECT TO REVISION

DATE: July 28, 2020
TIME: 11:16 AM

DESCRIPTION	2020 TAX LEVY	2020 TOTAL TAXABLE VALUE	2020 TAX RATE PER THOUSAND TAXABLE VALUE	2020 TAX ON A \$100,000 HOME	2021 TAX LEVY	2021 TOTAL TAXABLE VALUE	2021 TAX RATE PER THOUSAND TAXABLE VALUE	BASED ON 2021 TAX LEVY ESTIMATED 2021 TAX ON A \$100,000 HOME	\$ DIFFERENCE FOR AN ADJUSTED \$100,000 HOME	% DIFFERENCE FOR AN ADJUSTED \$100,000 HOME
GENERAL FUND	\$657,283.00	233,075,456	\$2.820044	\$282.00	\$657,283.00	240,155,515	\$2.736906	\$273.69	(\$8.31)	-2.95%
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FIRE DISTRICT	\$353,375.00	238,160,634	\$1.483767	\$148.38	\$353,375.00	245,333,498	\$1.440386	\$144.04	(\$4.34)	-2.92%
TOTAL	\$1,416,658.00	N/A	\$6.045736	\$604.57	\$1,416,658.00	N/A	\$5.867863	\$586.79	(\$17.79)	-2.94%

2021 LEVY 238,160.634 = 1,418.3767
353,375 245,333.498 = 1,549.2888
378,375 245,333.498 = 1,541.23
ESSEX COUNTY REAL PROPERTY TAX SERVICE
INCREASE OF \$5.85 / \$1000
706

WILMINGTON FIRE DISTRICT

2021 BUDGET SUMMARY

Total Appropriations

\$ 381,075

Less:

Estimated Revenues

\$ 2700

Estimated Prior Years Unexpended
Balance

Amount to be Raised by Real Property Taxes

\$ 378,375

TAX APPORTIONMENT

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

(Computation on Page 4)

Town

Apportioned
Tax

WILMINGTON

\$ 378,375

Total Apportioned

\$ 378,375

I certify that the Estimates were approved by the fire
commissioners on SEPT. 28, 2020

Shirley M. Lawrence
Fire District Secretary

NOTE: File with Town Budget Officer by September 20 (October 20 in
Westchester County)

RECEIVED

OCT - 5 2020

WILMINGTON
TOWN CLERK

APPROPRIATIONS

	Actual Expenditures 2020	Budget as Modified 2020	Preliminary Estimate 2021	Adopted Budget 2021
Salary - Treasurer	\$4100	\$4100-	\$5000-	\$5000-
Salary - Other Elected Officer				
Other Personal Services		135,900		
A3410.1* Total Personal Services	\$24,142.27	\$140,000	\$160,000	\$160,000
A3410.2 Equipment		67,000	67,000	67,000
A3410.4 Contractual Expenditures		111,575		116,575
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9030.8 Social Security	3205.85	10,000	10,000	10,000
A9040.8 Workers' Comp- ensation				
A9050.8 Unemployment Insurance				
A9060.8 Hospital, Med- ical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Dis- abled Firefighters				
A9710.6 Redemption of Bonds				
A97 __.6 Redemption of Notes				
A9710.7 Interest on Bonds				
A97 __.7 Interest on Notes				
A9901.9 Transfer to Reserve Fund		27,500	27,500	27,500
A9950.9 Transfer to Capital Fund				
Totals	\$	\$356,075	\$381,075	\$386,075

* 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.

** Transfer to Page 1

ESTIMATED REVENUES

	Actual Revenues 19 __	Budget As Modified 20 <u>20</u>	Preliminary Estimate 20 <u>20</u>	Adopted Budget 20 <u>20</u>
2262* Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
2401 Interest and Earnings	_____	200	_____	_____
2410 Rentals	_____	_____	_____	_____
2665 Sales of Apparatus and Equipment	_____	_____	_____	_____
2701 Refunds of Expend- itures	_____	1000	_____	_____
2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (Specify):	_____	_____	_____	_____
2770	_____	_____	_____	_____
2770 INS. DIVIDEND	_____	1500	_____	_____
305 Federal Aid for Civil Defense	_____	_____	_____	_____
031 Transfer from Capital Fund	_____	_____	_____	_____
031 Transfer from Reserve Fund	_____	_____	_____	_____
Totals	\$ _____	\$ 2700	\$ _____	\$ _____ **

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.

Transfer to Page 1

WILMINGTON FIRE DISTRICT

WORKSHEET FOR 192020 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

Sec/Treas
Election Inspectors
Custodial
EMTs
Drivers

Total Personal Services

2019 Amounts

\$ 4100
210
6000
64,845
64,845

\$ 140,000

A3410.2 EQUIPMENT:

\$ 67,000

Total Equipment

\$ 67,000

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

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

WORKSHEET (Continued)
APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies
Postage
Legal and Audit Fees
Association Dues
Printing and Supplies
Publication of Notices
Rent of Voting Machines

\$ 3700
250
1000
520
200

Building

Repairs to Building
Maintenance Supplies
Rent

\$ 18000
3500

Fire Equipment and Alarm

Repairs to Apparatus
and Equipment
Gasoline, Oil, Etc.
Maintenance of Fire
Alarm System

13000
5000

Utilities and Water

Fuel and Light
Water Rents
Water Hydrant Rental
Maintenance of Wells
Telephone

16000
125
1500

Insurance

Premium on Treasurers'
Bond
Public Liability and
Property Damage Insurance
Other Insurance

35000

Travel and Firefighters Expenses

Conventions
Other Travel
Uniforms
Public Drills, Parades,
Inspection Dinners
Fire Training
Physicians

6500
4000

Other

Outside Fire Services
Fire Protection
Fire Department or
Company Services

TOTAL

\$ 114675

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 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 Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV ÷ ER)
<u>WILMINGTON</u>	<u>\$ 343,914,123</u>	<u>100%</u> %	<u>\$ 343,914,123</u>
<u> </u>	<u>\$</u>	<u> </u> %	<u> </u>
<u> </u>	<u>\$</u>	<u> </u> %	<u> </u>
Total Full Valuation			<u>\$ 343,914,123</u>
Less First Million of Full Valuation			<u>-1,000,000</u>
Excess Over First Million of Full Valuation			<u>\$ 342,914,123</u>
Multiply Excess by One Mill			<u>x .001</u>
Expenditures Permitted on Full Valuation Above \$1,000,000			<u>\$ 342,914</u>
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			<u>2,000</u>
Statutory Spending Limitation for 19 ____			<u>\$ 344,914</u>
Add Exclusions From Statutory Spending Limitation (Town Law, §176(18) (from Worksheet B)			<u>213,335</u>
Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, §179) (Proposition Adopted on _____)			<u> </u>
Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters.			<u>\$ 558,249</u>
Less Budget Appropriations			<u>356,075</u>
Statutory Spending Limitation Margin			<u>\$ 202,174</u>

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.

\$ 125-

Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.

- 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.

- 3) The principal and interest on bonds, bond anticipation notes, capital notes and budget notes, and interest on tax anticipation notes.

- 4) The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.

140,000

- 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.

- 6) The payments made when participating in a county self-insurance plan under the Workers' Compensation Law.

- 7) The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.

35000

- 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.

Carried Forward

\$ 175,125

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (Cont'd)

Brought Forward	\$ <u>175,125</u>
9) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	<u> </u>
10) The district's contributions for Social Security.	<u>10,710</u>
11) Payment of principal and interest on tax anticipation notes for newly created fire districts.	<u> </u>
12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of §176.	<u> </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> </u>
14) The payment of monetary awards to individuals pursuant to Subdivision 31 of §176.	<u> </u>
15) Appropriations to reserve funds established pursuant to General Municipal Law.	<u>27,500</u>
16) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	<u> </u>
17) The amounts received from fire protection contracts.	<u> </u>
18) The use of the proceeds of a gift.	<u> </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> </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> </u>
Total Exclusions from Statutory Spending Limitation (to Worksheet A)	\$ <u>213,335</u>

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. \$ _____
- 2) Expenditures from reserve funds established pursuant to 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-end to help determine if your district has stayed within legal requirements.

		WILMINGTON FIRE DISTRICT BUDGET COMPARISON 2020-2021				
REVENUES						
BUDGET ITEM	2020 Amount	REC'D TO DATE	UNREC'D BALANCE	2021 Amount		
	BUDGETED			BUDGETED		
Insurance Dividend	1500.00	1618	118	1500		
Interest Income	200.00	608.25	408.25	200		
Refund of Expenses	1000.00	0	1000	1000		
Property Taxes	353375.00	353375	0	378375		
Revenue Totals	329340.00	355601.25	1526.25	381075		
EXPENSES		2020.00	SPENT TO	Budget 2020	2021	
	BUDGETED	DATE		budget		
Advertising	200.00	0	200.00	200		
Association Dues	500.00	375	500.00	500		
Buildings	18000.00	7877.55	18000.00	30000		
Equipment	67000.00	24142.27	67000.00	67000		
Social Security	10000.00	3205.85	10000.00	10000		
Fuel & Lights	16000.00	4853.52	16000.00	5000		
Gas, Oil, etc.	5000.00	1224.33	5000.00	5000		
Insurance	35000.00	28626.78	35000.00	35000		
Legal fees	1000.00	0	1000.00	1000		
Maint. Supplies	3500.00	1678.7	3500.00	3500		
Office Supplies	3000.00	2266.23	4000.00	4000		
Medical Supplies	4000.00	3343.11	4000.00	8000		
Physicals	4000.00	252.96	250.00	3000		
Postage	250.00	113.5	14000.00	250		
Salary	140000.00	50293.26	1500.00	160000		
Telephone	1500.00	491.41	6500.00	1500		
Training	6500.00	270	27500.00	6500		
T-fer to Capital Reserve	27500.00	27500	13000.00	27500		
Vehicle Repairs	13000.00	3075.6	125.00	13000		
Water Hydrant Rental	125.00	0		125		
Expense Totals	356075.00	159590.07		381075		
TOTAL TAX INCREASE AMOUNTS TO \$10.19 ON A \$100,000 HOME						