

2020 CJFD PROPOSED BUDGET (FINAL DRAFT v.10/01/19)

"A" GENERAL FUND

		TOTAL REVENUE & EXPENSES	
		Total Budget	Total Actual
<b>Revenue</b>			
Local Sources	A1001 Real Property Tax Revenue	\$485,000	\$0
	A1081 Other Payments in Lieu of Taxes	\$0	\$0
	A2262 Charges for Fire Prot/Other Services	\$0	\$0
	A2401 Interest & Earnings	\$0	\$0
	A2770 Other Unclassified Revenue (2% Funds)	\$12,000	\$0
NYS	A3004 State Aid: Reorganization & Efficiency Grants	\$0	\$0
	A3089 State Aid-Other	\$0	\$0
Fed	A4389 Federal Aid-Other Public Safety	\$0	\$0
	A4960 Federal-Emergency Disaster Assistance	\$0	\$0
Interf	A5031 Interfund Transfers	\$0	\$0
	A5770 Revenue Anticipation Notes	\$0	\$0
<b>Total Revenue:</b>		<b>\$497,000</b>	<b>\$0</b>
<b>Expenditures</b>		<b>Total Budget</b>	<b>Total Actual</b>
Gen	A1460.0 Records Management	\$2,000	\$0
	A1930.0 Payment of Judgements & Claims	\$0	\$0
<b>Total General Expenses:</b>		<b>\$2,000</b>	<b>\$0</b>
Personal Svcs	A3410.1 Fire-Personal Services		
	A3410.11 Treasurer	\$6,500	\$0
	A3410.12 Secretary	\$2,000	\$0
<b>Total: Personal Services</b>		<b>\$8,500</b>	<b>\$0</b>
Fire	A3410.2 Fire - Equipment & Capital Outlay	\$219,000	\$0
	A3410.4 Fire - Contractual & Other	\$194,750	\$0
	<b>Total: Fire-Related Expenditures</b>	<b>\$413,750</b>	<b>\$0</b>
Employee Benefit Expenses	A9010.0 State Retirement System	\$0	\$0
	A9030.8 Social Security	\$650	\$0
	9040.80 Workers' Comp coverage (Employees)	\$500	\$0
	A9040.81 VFBL coverage (Firefighters)	\$60,000	\$0
	A9041.8 Cancer Insurance	\$6,000	\$0
	A9050.0 Unemployment Insurance	\$50	\$0
	A9055.0 Disability Insurance	\$50	\$0
	A9085.0 Supplemental Benefit Payments (AD&D)	\$5,500	\$0
	A9089.0 Other Employee Benefits	\$0	\$0
	<b>Total Employee Benefits:</b>	<b>\$72,750</b>	<b>\$0</b>
Debt Service	A9710.6 Serial Bonds-Principal	\$0	\$0
	A9710.7 Serial Bonds-Interest	\$0	\$0
	A9760.6 Tax Anticipation Notes-Principal	\$0	\$0
	A9760.7 Tax Anticipation Notes-Interest	\$0	\$0
<b>Total Debt Service:</b>		<b>\$0</b>	<b>\$0</b>
Transfers	<b>Interfund Transfers:</b>		
	A9901.0 Transfer to Other Funds	\$0	\$0
	A9905.0 Transfer to Capital Projects Fund	\$0	\$0
<b>Total Expenditures:</b>		<b>\$497,000</b>	<b>\$0</b>
<b>Net Income:</b>		<b>\$0</b>	<b>\$0</b>
<b>2020 Tax Levy for Reserve Funds:</b>		<b>\$35,000</b>	<b>\$0</b>

<b>2020 CJFD Estimated Tax Levy:</b>	
Draft Expenditures Subject to Statutory Spending Limit :	\$360,750
Draft Expenditures Excluded from Statutory Spending Limit:	\$159,250
<i>Includes \$35,000 tax levy for Reserve Funds (4)</i>	
<b>2020 CJFD Total Est Tax Levy:</b>	<b>\$520,000</b>



	CORNING JOINT FIRE DISTRICT (01)	
	CJFD Budget	CJFD Income
<b>"R1" RESERVE FUND - Buildings</b>		
Revenue Accounts		
A1001 Real Property Tax Revenue	\$5,250	\$0
A2401 Interest & Earnings	\$0	\$0
A2660 Sale of Real Property	\$0	\$0
A2680 Insurance Recoveries	\$0	\$0
A2706 Grants from Local Governments	\$0	\$0
A5031 Interfund Transfers	\$0	\$0
<b>Total Revenue (20% of Initial Funding):</b>	<b>\$5,250</b>	<b>\$0</b>
Expenditures		
A3410 Fire	\$0	\$0
Interfund Transfers:		
A9901.0 Transfer to Other Funds	\$0	\$0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (R1):</b>	<b>\$5,250</b>	<b>\$0</b>

	CORNING JOINT FIRE DISTRICT (01)	
	CJFD Budget	CJFD Income
<b>"R3" RESERVE FUND - Equipment</b>		
Revenue Accounts		
A1001 Real Property Tax Revenue	\$5,250	\$0
A2401 Interest & Earnings	\$0	\$0
A2660 Sale of Real Property	\$0	\$0
A2680 Insurance Recoveries	\$0	\$0
A2706 Grants from Local Governments	\$0	\$0
A5031 Interfund Transfers	\$0	\$0
<b>Total Revenue (20% of Initial Funding):</b>	<b>\$5,250</b>	<b>\$0</b>
Expenditures		
A3410 Fire	\$0	\$0
Interfund Transfers:		
A9901.0 Transfer to Other Funds	\$0	\$0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (R3):</b>	<b>\$5,250</b>	<b>\$0</b>

<b>Total Reserve Fund Revenue (Funds 1--4):</b>	<b>\$35,000</b>
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	CORNING JOINT FIRE DISTRICT (01)	
	CJFD Budget	CJFD Income
<b>"R2" RESERVE FUND - Apparatus</b>		
Revenue Accounts		
A1001 Real Property Tax Revenue	\$5,250	\$0
A2401 Interest & Earnings	\$0	\$0
A2660 Sale of Real Property	\$0	\$0
A2680 Insurance Recoveries	\$0	\$0
A2706 Grants from Local Governments	\$0	\$0
A5031 Interfund Transfers	\$0	\$0
<b>Total Revenue (20% of Initial Funding):</b>	<b>\$5,250</b>	<b>\$0</b>
Expenditures		
A3410 Fire	\$0	\$0
Interfund Transfers:		
A9901.0 Transfer to Other Funds	\$0	\$0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (R2):</b>	<b>\$5,250</b>	<b>\$0</b>

	CORNING JOINT FIRE DISTRICT (01)	
	CJFD Budget	CJFD Income
<b>"R4" RESERVE FUND - Emergency Repairs</b>		
Revenue Accounts		
A1001 Real Property Tax Revenue	\$19,250	\$0
A2401 Interest & Earnings	\$0	\$0
A2660 Sale of Real Property	\$0	\$0
A2680 Insurance Recoveries	\$0	\$0
A2706 Grants from Local Governments	\$0	\$0
A5031 Interfund Transfers	\$0	\$0
<b>Total Revenue (40% of Initial Funding):</b>	<b>\$19,250</b>	<b>\$0</b>
Expenditures		
A3410 Fire	\$0	\$0
Interfund Transfers:		
A9901.0 Transfer to Other Funds	\$0	\$0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (R4):</b>	<b>\$19,250</b>	<b>\$0</b>



Corning Joint Fire District (CJFD)  
 Computation of Statutory Spending Limitation  
 Budget Year: 2020  
 As of: 8/13/2019

Town (s)	2018 Taxable Assessed Valuation (AV)	2018 Equalization Rate (ER)	Full Valuations (AV/ER)
Town of Corning <sup>1</sup>	\$366,050,211	100.00%	\$366,050,211
Village of S Corning <sup>2</sup>	\$52,656,755	100.00%	\$52,656,755
<b>Total Full Value Taxable Assessments for Corning JFD:</b>			<b>\$418,706,966</b>
Less First Million of Full Valuation:			\$1,000,000
Excess over First Million of Full Valuation:			\$417,706,966
Multiply excess by One Mill:			x .001
<b>Expenditures permitted on Full Valuation above \$1,000,000:</b>			<b>\$417,707</b>
Add Expenditures Permitted on Full Valuation Below First \$1,000,000:			\$2,000
<b>Statutory Spending Limitation for Yr 2020:</b>			<b>\$419,707</b>
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18)) (See Worksheet)			\$159,250
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law Section 179; Proposition adopted on : ___/___/___)			\$0
<b>Sum of Statutory Spending Limitation + Exclusions &amp; Excess Spending Authorized by Voters:</b>			<b>\$578,957</b>
Less 2020 Budget Appropriations:			0
<b>Statutory Spending Limitation Margin for 2020:</b>			<b>\$578,957</b>
<b>Maximum taxpayer cost/\$1,000 of taxable assessed value:</b>			<b>\$1.38</b>
<b>Proposed 2020 taxpayer cost/\$1,000 of taxable assessed value:</b>			<b>\$1.24</b>
<i>(Based on 2020 tax levy of \$520,000)</i>			

<sup>1</sup> Town of Corning taxable assessment (excluding Gibson Fire District) for 2018 from TOC Assessor  
<sup>2</sup> Village of South Corning taxable assessment for 2018 from TOC Assessor

**Exclusions from Statutory Spending Limitation Worksheet:**

1.	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: <u>Subdivision 12</u> - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$0
	<u>Subdivision 22</u> - A contract for furnishing fire protection within the fire district including emergency services and general ambulance services.	\$0
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 Town Law	\$0
3.	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	\$0



4.	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$8,500
5.	District's contribution to the NYS and Local Employees' Retirement System and the NYS Local Police and Fire Retirement System.	\$0
6.	Payments made when participating in a county self-insurance plan under Workers' Compensation Law.	\$0
7.	Insurance premiums and any payments required as a self-insurer, pursuant to the Volunteer Fireman's Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	\$60,500
8.	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$0
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.	\$5,500
10.	Certain payments for the care and treatment of paid firefighters for disabilities incurred in the performance of duty.	\$0
11.	District's contributions for Social Security.	\$650
12.	Payment of principal and interest on tax anticipation notes for new fire districts.	\$0
13.	Payment of compromised claims and judgments under Subdivisions 28 and 30 of Section 176 of the Town Law.	\$0
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.	\$30,000
15.	Payment of monetary awards to individuals pursuant to Subdivision 31 of Section 176 of the Town Law.	\$0
16.	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	\$8,000
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.	\$5,000
18.	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$35,000
19.	District's contribution to the State's unemployment insurance fund for paid officers and employees.	\$100
20.	Amounts received from fire protection, emergency reserve and general ambulance contracts.	\$0
21.	Use of gift proceeds	\$0
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.	\$0
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.	\$0
24.	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to the General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	\$6,000
<b>Total Exclusions from Statutory Spending Limitation:</b>		<b>\$159,250</b>