

North Patchogue Fire District
Detailed Budget Report for GENERAL FUND January-2021

SEP 24 '20 PM12:11 REC TOBCLRK

REVENUE

<u>(010) General Fund Receipts</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Real Property Taxes	5,137,923.00	0.00	0.00	0.00	5,137,923.00
(002) PILOT Payments	0.00	0.00	0.00	0.00	0.00
(023) Interest Earned	10,000.00	0.00	0.00	0.00	10,000.00
(024) Deferred Revenue Taxes	0.00	0.00	0.00	0.00	0.00
(025) Deferred Revenue Lease	0.00	0.00	0.00	0.00	0.00
(026) BOCES Lease	1.00	0.00	0.00	0.00	1.00
(030) Gifts and Donations	0.00	0.00	0.00	0.00	0.00
(033) Refund Expenditures	0.00	0.00	0.00	0.00	0.00
(035) Sale of Equipment	0.00	0.00	0.00	0.00	0.00
(036) Grants/Aid	0.00	0.00	0.00	0.00	0.00
(037) Insurance Recoveries	0.00	0.00	0.00	0.00	0.00
(040) Other Revenue/Reimbursements	0.00	0.00	0.00	0.00	0.00
(042) Shared Services- Dispatch	0.00	0.00	0.00	0.00	0.00
(050) Lease Agreement Station 3	100,000.00	0.00	0.00	0.00	100,000.00
(051) Lease Agreement Station 1	90,000.00	0.00	0.00	0.00	90,000.00
(055) Interfund Transfers	0.00	0.00	0.00	0.00	0.00
Subtotal	\$5,337,924.00	\$0.00	\$0.00	\$0.00	\$5,337,924.00
2021 Revenue - Grand Total	\$5,337,924.00	\$0.00	\$0.00	\$0.00	\$5,337,924.00

2020 CASH CARRYOVER

<u>(011) Cash Carryover</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Appropriated for Accounts Payable	0.00	0.00	0.00	0.00	0.00
(002) Appropriated for Accrued Liabilities	0.00	0.00	0.00	0.00	0.00
(003) Appropriated for Non-Spendable	0.00	0.00	0.00	0.00	0.00
(004) Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
(005) Taxes Received Prior Year	0.00	0.00	0.00	0.00	0.00
(006) Lease Payment Prior Year	0.00	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 Revenue Carryover - Grand Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$5,337,924.00	\$0.00	\$0.00	\$0.00	\$5,337,924.00

DISBURSEMENTS

<u>(110) Salaries and Pension</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Net Salaries	1,850,000.00	0.00	0.00	0.00	1,850,000.00
(900) NYS Retirement Employee	0.00	0.00	0.00	0.00	0.00
(901) NYS Income Tax	0.00	0.00	0.00	0.00	0.00
(902) Federal Income Tax	0.00	0.00	0.00	0.00	0.00
(903) FICA Employee	0.00	0.00	0.00	0.00	0.00
(904) Medicare Employee	0.00	0.00	0.00	0.00	0.00
Subtotal	\$1,850,000.00	\$0.00	\$0.00	\$0.00	\$1,850,000.00

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(200) New Equipment	Budget	January	AP	Year-To-Date	Balance
(001) Computer Hardware	10,000.00	0.00	0.00	0.00	10,000.00
(002) Computer Software	8,000.00	0.00	0.00	0.00	8,000.00
(003) Communications Hardware	18,000.00	0.00	0.00	0.00	18,000.00
(004) Communications Software	2,000.00	0.00	0.00	0.00	2,000.00
(005) Fire Equipment	105,500.00	0.00	0.00	0.00	105,500.00
(006) EMS Equipment	1,500.00	0.00	0.00	0.00	1,500.00
(007) Grounds Equipment	140,995.76	0.00	0.00	0.00	140,995.76
(008) Plant Equipment	30,000.00	0.00	0.00	0.00	30,000.00
(009) Armory Grant	0.00	0.00	0.00	0.00	0.00
Subtotal	\$315,995.76	\$0.00	\$0.00	\$0.00	\$315,995.76

(225) Computers and Communications	Budget	January	AP	Year-To-Date	Balance
(001) Computer Service	19,000.00	0.00	0.00	0.00	19,000.00
(002) Computer Repairs and Supplies	1,000.00	0.00	0.00	0.00	1,000.00
(003) Communication Service	30,000.00	0.00	0.00	0.00	30,000.00
(004) Communication Repairs and Supplies	9,000.00	0.00	0.00	0.00	9,000.00
(005) Console Service	16,000.00	0.00	0.00	0.00	16,000.00
Subtotal	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00

(250) Fire Operations	Budget	January	AP	Year-To-Date	Balance
(001) General Maintenance	2,000.00	0.00	0.00	0.00	2,000.00
(002) Service	8,000.00	0.00	0.00	0.00	8,000.00
(003) Testing	14,000.00	0.00	0.00	0.00	14,000.00
(004) Medical Exams	20,000.00	0.00	0.00	0.00	20,000.00
(005) SCBA Refill Machine	3,000.00	0.00	0.00	0.00	3,000.00
Subtotal	\$47,000.00	\$0.00	\$0.00	\$0.00	\$47,000.00

(275) EMS Operations	Budget	January	AP	Year-To-Date	Balance
(001) EMS Repairs and Service	2,000.00	0.00	0.00	0.00	2,000.00
(002) EMS Refill	1,500.00	0.00	0.00	0.00	1,500.00
(003) EMS Testing	500.00	0.00	0.00	0.00	500.00
(004) Medical Supplies	20,000.00	0.00	0.00	0.00	20,000.00
(005) Drugs	4,000.00	0.00	0.00	0.00	4,000.00
Subtotal	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00

(300) Uniform and Turnout	Budget	January	AP	Year-To-Date	Balance
(001) Employee Uniforms	15,000.00	0.00	0.00	0.00	15,000.00
(002) Department Uniforms	20,000.00	0.00	0.00	0.00	20,000.00
(003) Turnout Gear	7,000.00	0.00	0.00	0.00	7,000.00
(004) Turnout Gear Cleaning and Repair	7,000.00	0.00	0.00	0.00	7,000.00
Subtotal	\$49,000.00	\$0.00	\$0.00	\$0.00	\$49,000.00

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(325) Apparatus Repair and Supplies	Budget	January	AP	Year-To-Date	Balance
(001) 5-17-1 1947 Mack Pumper	60,000.00	0.00	0.00	0.00	60,000.00
(002) 5-17-32 2019 Chevy Tahoe 32	0.00	0.00	0.00	0.00	0.00
(003) 5-17-3 2006 Pierce Pumper	0.00	0.00	0.00	0.00	0.00
(004) 5-17-4 2010 Pierce Pumper	0.00	0.00	0.00	0.00	0.00
(005) 5-17-5 2004 Pierce Rescue	0.00	0.00	0.00	0.00	0.00
(006) 5-17-6 1995 Ford Bus	0.00	0.00	0.00	0.00	0.00
(007) 5-17-7 1999 Pierce Pumper	0.00	0.00	0.00	0.00	0.00
(008) 5-17-8 2010 Chevy Fire Police	0.00	0.00	0.00	0.00	0.00
(009) 5-17-9 2013 Chevy Pickup Dept	0.00	0.00	0.00	0.00	0.00
(010) 5-17-10 1974 Am Gen Brush Truck	0.00	0.00	0.00	0.00	0.00
(011) 5-17-11 2006 Ford E350 Van	0.00	0.00	0.00	0.00	0.00
(012) 5-17-12 2010 Pierce Aerial	0.00	0.00	0.00	0.00	0.00
(013) 5-17-16 2012 Chevy Ambulance	0.00	0.00	0.00	0.00	0.00
(014) 5-17-17 2009 Chevy Ambulance	0.00	0.00	0.00	0.00	0.00
(015) 5-17-18 2017 Fire Police Suburban	0.00	0.00	0.00	0.00	0.00
(016) 5-17-20 2015 Ford Ambulance	0.00	0.00	0.00	0.00	0.00
(017) 5-17-21 2017 Chevy Tahoe 1st Resp	0.00	0.00	0.00	0.00	0.00
(018) 5-17-22 2011 Chevy Utility Maint	0.00	0.00	0.00	0.00	0.00
(019) 5-17-23 2009 Chevy Rack Truck	0.00	0.00	0.00	0.00	0.00
(020) 5-17-24 2014 Chevy Tahoe Chief Spare	0.00	0.00	0.00	0.00	0.00
(021) 5-17-95 2019 Chevy Tahoe 95	0.00	0.00	0.00	0.00	0.00
(022) 5-17-26	0.00	0.00	0.00	0.00	0.00
(023) 5-17-27	0.00	0.00	0.00	0.00	0.00
(024) 5-17-28 2019 Chevy Silverado Maint	0.00	0.00	0.00	0.00	0.00
(025) 5-17-30 2016 Chevy Silverado 30	0.00	0.00	0.00	0.00	0.00
(026) Shop Supplies	25,000.00	0.00	0.00	0.00	25,000.00
(027) 5-17-2 2018 Pierce Quint	0.00	0.00	0.00	0.00	0.00
(028) 5-17-14	0.00	0.00	0.00	0.00	0.00
(029) 5-17-15 2017 Chevy Silverado Mechanic	0.00	0.00	0.00	0.00	0.00
(030) 5-17-31 2018 Chevy Tahoe 31	0.00	0.00	0.00	0.00	0.00
(031) 5-17-19	0.00	0.00	0.00	0.00	0.00
(032) 5-17-25	0.00	0.00	0.00	0.00	0.00
(033) 5-17-29	0.00	0.00	0.00	0.00	0.00
Subtotal	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00
(350) Training and Education	Budget	January	AP	Year-To-Date	Balance
(001) Training	6,000.00	0.00	0.00	0.00	6,000.00
(002) Periodicals	700.00	0.00	0.00	0.00	700.00
(003) Workshops and Seminars	110,000.00	0.00	0.00	0.00	110,000.00
(004) Membership Dues	8,000.00	0.00	0.00	0.00	8,000.00
(005) Fire Prevention	9,000.00	0.00	0.00	0.00	9,000.00
(006) Training Refreshments	14,000.00	0.00	0.00	0.00	14,000.00
(007) Annual Installation	60,000.00	0.00	0.00	0.00	60,000.00
Subtotal	\$207,700.00	\$0.00	\$0.00	\$0.00	\$207,700.00

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(375) Grounds Maintenance	Budget	January	AP	Year-To-Date	Balance
(001) Garbage Pickup	9,000.00	0.00	0.00	0.00	9,000.00
(002) Landcaping	19,000.00	0.00	0.00	0.00	19,000.00
(003) General Grounds Maintenance	24,000.00	0.00	0.00	0.00	24,000.00
Subtotal	\$52,000.00	\$0.00	\$0.00	\$0.00	\$52,000.00
(400) Plant Maintenance	Budget	January	AP	Year-To-Date	Balance
(001) Cleaning Supplies	10,000.00	0.00	0.00	0.00	10,000.00
(002) Electrical	9,000.00	0.00	0.00	0.00	9,000.00
(003) Plumbing	7,000.00	0.00	0.00	0.00	7,000.00
(004) General Maintenance	35,000.00	0.00	0.00	0.00	35,000.00
(005) Generator Maintenance	6,000.00	0.00	0.00	0.00	6,000.00
(006) HVAC	8,000.00	0.00	0.00	0.00	8,000.00
Subtotal	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
(425) Gasoline/Diesel/Oil	Budget	January	AP	Year-To-Date	Balance
(001) Gasoline	23,000.00	0.00	0.00	0.00	23,000.00
(002) Diesel	24,000.00	0.00	0.00	0.00	24,000.00
(003) Oil	250.00	0.00	0.00	0.00	250.00
(004) Fuel Tank Maintenance	1,000.00	0.00	0.00	0.00	1,000.00
(005) Propane	250.00	0.00	0.00	0.00	250.00
Subtotal	\$48,500.00	\$0.00	\$0.00	\$0.00	\$48,500.00
(450) Telephone/Cable/Internet	Budget	January	AP	Year-To-Date	Balance
(001) Hello Alert Contract and Maintenance	16,000.00	0.00	0.00	0.00	16,000.00
(002) Cellular Telephones	28,000.00	0.00	0.00	0.00	28,000.00
(003) Internet	6,000.00	0.00	0.00	0.00	6,000.00
(004) Landline Telephones	500.00	0.00	0.00	0.00	500.00
(005) Cable	5,000.00	0.00	0.00	0.00	5,000.00
(006) Lightpath	14,000.00	0.00	0.00	0.00	14,000.00
Subtotal	\$69,500.00	\$0.00	\$0.00	\$0.00	\$69,500.00
(475) Gas/Electric/Water	Budget	January	AP	Year-To-Date	Balance
(001) Natural Gas	40,000.00	0.00	0.00	0.00	40,000.00
(002) Electric	85,000.00	0.00	0.00	0.00	85,000.00
(003) Water	18,000.00	0.00	0.00	0.00	18,000.00
(004) Hydrant Rental	50,000.00	0.00	0.00	0.00	50,000.00
Subtotal	\$193,000.00	\$0.00	\$0.00	\$0.00	\$193,000.00

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(500) Office of the District	Budget	January	AP	Year-To-Date	Balance
(001) District Operating Fees	1,000.00	0.00	0.00	0.00	1,000.00
(002) Office Supplies	3,500.00	0.00	0.00	0.00	3,500.00
(003) General District Expenses	7,000.00	0.00	0.00	0.00	7,000.00
(004) Copy Machine Lease and Repairs	8,000.00	0.00	0.00	0.00	8,000.00
(005) District Meeting Expenses	3,500.00	0.00	0.00	0.00	3,500.00
(006) Postage	1,500.00	0.00	0.00	0.00	1,500.00
(007) Advertising	1,500.00	0.00	0.00	0.00	1,500.00
(008) Printing	1,500.00	0.00	0.00	0.00	1,500.00
(009) Election Expenses	2,000.00	0.00	0.00	0.00	2,000.00
(010) Payroll Service	7,200.00	0.00	0.00	0.00	7,200.00
Subtotal	\$36,700.00	\$0.00	\$0.00	\$0.00	\$36,700.00
(525) Petty Cash	Budget	January	AP	Year-To-Date	Balance
(001) Petty Cash	500.00	0.00	0.00	0.00	500.00
Subtotal	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
(550) Legal and Audit	Budget	January	AP	Year-To-Date	Balance
(001) Accounting Services	20,000.00	0.00	0.00	0.00	20,000.00
(002) Legal Counsel	9,000.00	0.00	0.00	0.00	9,000.00
(003) Appraisal Services	7,000.00	0.00	0.00	0.00	7,000.00
(004) Legal Fees	1,000.00	0.00	0.00	0.00	1,000.00
Subtotal	\$37,000.00	\$0.00	\$0.00	\$0.00	\$37,000.00
(575) Employer Tax	Budget	January	AP	Year-To-Date	Balance
(001) FICA Employer	125,000.00	0.00	0.00	0.00	125,000.00
(002) Medicare Employer	35,000.00	0.00	0.00	0.00	35,000.00
(003) MCTMT Tax	3,500.00	0.00	0.00	0.00	3,500.00
Subtotal	\$163,500.00	\$0.00	\$0.00	\$0.00	\$163,500.00
(600) Insurance	Budget	January	AP	Year-To-Date	Balance
(001) Medical/Dental/Vision	435,000.00	0.00	0.00	0.00	435,000.00
(002) VFBL/WC	240,000.00	0.00	0.00	0.00	240,000.00
(003) Cancer Coverage	16,000.00	0.00	0.00	0.00	16,000.00
(004) Accident and Health	10,000.00	0.00	0.00	0.00	10,000.00
(005) Life Insurance	45,000.00	0.00	0.00	0.00	45,000.00
(006) Disability	4,000.00	0.00	0.00	0.00	4,000.00
(007) Umbrella	13,000.00	0.00	0.00	0.00	13,000.00
(008) Commercial and Auto	72,000.00	0.00	0.00	0.00	72,000.00
(009) Inland Marine	25,000.00	0.00	0.00	0.00	25,000.00
(010) WC paid by District	5,000.00	0.00	0.00	0.00	5,000.00
(011) Unemployment	5,000.00	0.00	0.00	0.00	5,000.00
(012) Self Life Insurance Age 70+	75,000.00	0.00	0.00	0.00	75,000.00
(013) Cyber Insurance	3,500.00	0.00	0.00	0.00	3,500.00
Subtotal	\$948,500.00	\$0.00	\$0.00	\$0.00	\$948,500.00

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<u>(625) NYS Retirement Employer</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Employer Contribution	225,000.00	0.00	0.00	0.00	225,000.00
Subtotal	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00
<u>(650) LOSAP</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Contribution	400,000.00	0.00	0.00	0.00	400,000.00
(002) Actuarial Service	10,000.00	0.00	0.00	0.00	10,000.00
(003) Term Life Insurance	20,000.00	0.00	0.00	0.00	20,000.00
Subtotal	\$430,000.00	\$0.00	\$0.00	\$0.00	\$430,000.00
<u>(675) Debt Service</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) 2018 Pierce Quint	151,028.24	0.00	0.00	0.00	151,028.24
Subtotal	\$151,028.24	\$0.00	\$0.00	\$0.00	\$151,028.24
<u>(900) Fund Transfers</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) General to Cap Res 1 Equipment	200,000.00	0.00	0.00	0.00	200,000.00
(002) General to Cap Res 2 Building	0.00	0.00	0.00	0.00	0.00
(003) General to Cap Res 3 Emerg Building	0.00	0.00	0.00	0.00	0.00
(004) General to Cap Res 4 Misc Equip	0.00	0.00	0.00	0.00	0.00
(005) General to Cap Res 5 Communications	50,000.00	0.00	0.00	0.00	50,000.00
(030) General to Capital Reserve 6	0.00	0.00	0.00	0.00	0.00
Subtotal	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Current Year Disbursement - Grand Total	\$5,337,924.00	\$0.00	\$0.00	\$0.00	\$5,337,924.00

2020 EXPENSE CARRYOVER

<u>(980) Prior Year Expenses</u>	<u>Budget</u>	<u>January</u>	<u>AP</u>	<u>Year-To-Date</u>	<u>Balance</u>
(001) Prior Year Accounts Payable	0.00	0.00	0.00	0.00	0.00
(002) Prior Year Accrued Liabilities	0.00	0.00	0.00	0.00	0.00
(003) Prior Year Fund Transfers	0.00	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NON-Current Year Disbursement - Grand Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$5,337,924.00	\$0.00	\$0.00	\$0.00	\$5,337,924.00
Balance Difference (0)/Net G_L	\$0.00	\$0.00			

North Patchogue 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)
Brookhaven Town	\$ 16,562,939.00	0.79 %	\$ 2,096,574,556.96
	\$	%	
	\$	%	
	Total Full Valuations		\$ 2,096,574,556.96
Less First Million of Full Valuation			1,000,000.00
Excess Over First Million of Full Valuation			\$ 2,095,574,556.96
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 2,095,574.56
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000.00
Statutory Spending Limitation for 20 21 (year 2)			2,097,574.56
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			3,901,028.24
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on 09/23/2020)			0.00
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 9,899,631.04
Less Budget Appropriations			5,337,924.00
Statutory Spending Limitation Margin			\$ 4,561,707.04

North Patchogue 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.	\$ 50,000.00
	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.	151,028.24
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	2,285,000.00
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.	225,000.00
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	5,000.00
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.	240,000.00
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	400,000.00
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.	10,000.00
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.	125,000.00
	Subtotal to carry forward (to next page)	\$ 3,491,028.24

North Patchogue Fire District

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 3,491,028.24
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 or operation of a motor vehicle owned by the fire district	72,000.00
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.	47,000.00
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.	20,000.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	250,000.00
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	5,000.00
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	0.00
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 income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations.	
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 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.	16,000.00
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 3,901,028.24

North Patchogue 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.