



Brockport Fire District Approved 2024 Budget

Presented by:
Debra Kuhn, Treasurer

Tax Cap Limits and Rates

- Tax levy remains within the tax cap
 - Allowable levy growth factor – 2%
 - Tax base growth factor– .0128%
 - Allowable tax levy - \$1,463,606
- Fund balance has not been appropriated to reduce the tax levy
- Tax Rate Per Thousand Comparison by Year

Tax Year	Total Valuation	Tax Levy	x 1000	Tax Rate Per Thousand
2021	1,152,124,041	1,339,253	1000	\$1.16
2022	1,189,854,734	1,372,493	1000	\$1.15
2023	1,362,884,173	1,416,179	1000	\$1.04
2024	\$1,485,611,068	\$1,463,606	1000	\$0.99

Formula per NYS OSC

Tax Levy/Total Valuation x 1000 = Tax Rate Per Thousand

Expenses of Note 2024

- Purchase of Pumper to replace Truck 235, initial payment in 2024. Expected delivery 2025. Payment in 2024 ensures we will remain on schedule with truck replacement as build and delivery times are extended due to shortages.
- All Capital purchases to come from reserve funds after completed resolution for permissive referendum.
- Creation of Contingency fund in the operating budget to increase the Fund Balance. Fund Balance savings have decreased over the past two years due to inflation and truck maintenance needs. These funds will not be spent from the budget but allow the District to maintain a positive balance to support ongoing expenses prior to receipt of the tax levy.

Brockport Fire District Fund Balances as of August 31, 2023

Accounts	Balance
AA.0201.000.000 General Fund	\$556,614.09
AA.0200.000.000 General Fund Checking Account	\$137,019.42
AA.0201.001.000 Gifts & Donations	\$63,113.45
AA.0230.001.000 Command Vehicle Reserve	\$73,678.39
AA.0230.002.000 Vehicle & Equipment Reserve	\$602,898.06
AA.0230.004.000 Building and Facility Reserve	\$1,024,195.33
AA.0230.005.000 Communications Reserve	\$67,221.53
AA.0230.006.000 Repair Reserve	\$50,261.01
AA.0230.007.000 Misc Equipment	\$181,908.85
Total Fund Balances	\$2,756,910.13

2023 - 2024 Revenues

Subaccount	Revenue 2023	Budget 2024
A1001 Real Property Taxes	\$1,416,756	\$1,463,606
A1081 PILOTS	\$900	\$900
A2410 Rentals	\$200	
A2401 Interest and Earnings	\$64,320	
A2660 Sale of Assets	\$42,657	
A2680 Insurance Recoveries		
A2701 Refunds of Expenditures	\$284	
A2705 Gifts and Donations	\$75	
A2770 Unclassified - Utica National Endorsement Credit, NYS Fund Return, Bergen Damage Reimbursement	\$1,464	
A3389 State Aid, Other Public Safety		
Totals	\$1,526,657	\$1,464,506

2023 - 2024 Appropriations

Subaccount	Actual Expenditures through August 2023	Preliminary Estimate 2023 Expenses based on August Actual	Budget 2023 with Revisions	Budget 2024 Proposed
A3410.1 Personal Services				
Salary - Treasurer	\$5,002	\$7,503	\$11,486	\$12,039
Salary - Secretary	\$8,990	\$13,485	\$14,608	\$15,046
Salary - Other	\$23,118	\$37,557	\$50,228	\$63,727
Total Personal Services	\$37,110	\$58,545	\$76,322	\$90,811
Note: Commissioners do not receive salaries				
A9000.8 Benefits				
Social Security & Medicare	\$2,699	\$4,049	\$5,300	\$4,000
Workers' Compensation/VFBL	\$52,934	\$69,424	\$100,000	\$80,000
Unemployment Insurance	\$1,062	\$1,593	\$2,000	\$2,000
Disability Insurance	\$150	\$200	\$350	\$350
EAP/Cancer/Death & Dismemberment Ins	\$9,537	\$14,306	\$26,000	\$28,000
Total Benefits	\$66,382	\$89,571	\$133,650	\$114,350
A3410.2 Equipment & Capital Outlays	\$298,314	\$740,172	\$834,300	\$714,235
A3410.4 Contractual Expenses	\$409,442	\$598,290.00	\$651,361	\$801,345
Budget Total	\$811,248	\$1,486,578	\$1,695,633	\$1,720,741
A962 Reserve Fund Appropriations			2023 Deposit to Reserve	2024 Deposit To Reserve
Buildings and Facilities Reserve			\$0	\$0
Vehicle and Equipment Reserve			\$266,866	\$270,000
Command Vehicle Reserve			\$25,000	\$25,000
Communications			\$30,000	\$8,000
Repair Reserve			\$0	\$0
Misc Equipment			\$210,000	\$82,000
Total Reserve Fund Appropriations			\$531,866	\$385,000
Total Appropriations			\$2,227,499	\$2,105,741

2024 Budget Summary

Total Appropriations	2,105,741
Less:	
Estimated Revenues	900
Estimated Reserve and Gift Appropriations	641,235
Amount to be raised by real property taxes	1,463,606

	Assessed Valuation (AV)	Equalization Rate(ER)	Full Valuation (AV/ER)	Total Full Valuation Percentage	Apportioned Tax
Town					
Sweden	\$892,800,421	93%	\$960,000,453	64.62%	\$945,781
Clarkson	\$525,610,615	100%	\$525,610,615	35.38%	\$517,825
Total	\$1,418,411,036		\$1,485,611,068	100.00%	\$1,463,606

2024 Statutory Spending Limit

Town	Assessed Valuations (AV)	Equalization Rate (ER)	Full Valuations (AV/ER)
Sweden	\$892,800,421	0.93	\$ 960,000,452.69
Clarkson	\$525,610,615	1.00	\$ 525,610,615.00
	Total of Full Valuations		\$ 1,485,611,067.69
Less first million of full valuation.			\$ 1,000,000.00
Excess over first million of full valuation.			\$ 1,484,611,067.69
Multiply excess by one mil.			0.001
Expenditures permitted on full valuation above \$1,000,000.00			\$ 1,484,611.07
Add expenditures permitted on full valuation below \$1,000,000.00			\$ 2,000.00
Statutory spending limitation.			\$ 1,486,611.07
Add exclusions from statutory spending limitation. (Town Law, Section 176(18) from (Worksheet B)			\$ 1,284,240.94
Add spending authorized by voters in excess of statutory limitation. (Town Law, Section 179) (Proposition adopted on _____)			\$ -
Sum of statutory spending limitation, exclusions, and excess spending			\$ 2,770,852.00
Less budget appropriations.			\$ 2,105,741.48
Statutory Spending Limitation Margin			\$ 665,110.52