

West Sand Lake Fire District 2016 Budget Summary

| | | |
|---|------------|-------------------------|
| Total Appropriations | | <u>\$698,487</u> |
| LESS: | | |
| Estimated Revenues | <u>\$0</u> | |
| Estimated Prior Years Unexpended Balance | <u>0</u> | <u>\$0</u> |
| Amount to be Raised by Real Property Taxes | | <u><u>\$698,487</u></u> |

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> |
|-------------------|--|----------------------------|
| Sand Lake | | <u>\$698,487</u> |
| | | |
| | | |
| Total Apportioned | | <u><u>\$698,487</u></u> |

I certify that the Estimates were approved by the fire commissioners on:

10/20/2015



 Fire District Secretary

| | | Actual Revenues 2013 | Budget As Modified 2014 | Adopted Budget 2015 | Adopted Budget 2016 |
|--------|--|----------------------------|-------------------------------|---------------------------|---------------------------|
| A2262* | Fire Protection & Other Services to Other Districts and Governments | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A2401 | Interest & Earnings | <u>\$1,500</u> | <u>\$1,000</u> | <u>\$500</u> | <u>\$0</u> |
| A2410 | Rentals | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A2665 | Sales of Appratus and Equipment | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A2701 | Refunds of Expenditures | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A2705 | Gifts & Donations | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| | Miscellaneous: (Specify) | | | | <u>\$0</u> |
| A2770 | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A2770 | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A4305 | Federal Aid for Civil Defense | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A5031 | Transfer from Capital Fund | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| A5031 | Transfer from Reserve Fund | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| | Totals: | <u><u>\$1,500</u></u> | <u><u>\$1,000</u></u> | <u><u>\$500</u></u> | <u><u>\$0</u></u> |

* 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.

| change columns | | Actual Expenditures 2013 | Budget As Modified 2014 | Adopted Budget 2015 | Preliminary 2016 Budget |
|-------------------------|---|--------------------------------|-------------------------------|---------------------------|----------------------------|
| Salary-Treasurer | | <u>\$10,165</u> | <u>\$10,204</u> | <u>\$10,577</u> | |
| Salary-Other | | <u>\$15,000</u> | <u>\$15,000</u> | <u>\$15,000</u> | |
| Other Personal Services | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A3410.1* | Total Personal Services | <u>\$25,165</u> | <u>\$25,204</u> | <u>\$25,577</u> | |
| A3410.2 | Equipment | <u>\$100,975</u> | <u>\$85,184</u> | <u>\$76,585</u> | |
| A3410.4 | Contractual Expenditures | <u>\$260,630</u> | <u>\$275,910</u> | <u>\$302,325</u> | |
| A1930.4 | Judgments & Claims | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9010.8 | State Retirement System | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9030.8 | Soc. Security | <u>\$4,000</u> | <u>\$4,000</u> | <u>\$4,000</u> | |
| A9040.8 | Workers' Compensation | <u>\$37,500</u> | <u>\$40,000</u> | <u>\$40,000</u> | |
| A9050.8 | Unemployment Insurance | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9060.8 | Hospital, Medical & Accident Ins. | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9085.8 | Supp. Benefit Payments to Dis- abled Firefighters | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9710.6 | Redemption of Bonds | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A97___.6 | Redemption of Notes | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9710.7 | Interest on Bonds | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A97___.7 | Interest on Notes | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| A9901.9 | Transfer to Reserve Fund | <u>\$250,000</u> | <u>\$250,000</u> | <u>\$250,000</u> | |
| A9950.9 | Transfer to Capital Fund | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| | Totals: | <u><u>\$678,270</u></u> | <u><u>\$680,298</u></u> | <u><u>\$698,487</u></u> | |

Worksheet for 2016 Budget

Capital Outlay - Appropriations

A3410.1 PERSONAL SERVICES:

| | | |
|----------------|-----------------|--|
| Treasurer | <u>\$10,577</u> | |
| BOFC Secretary | <u>\$15,000</u> | |

A3410.2 EQUIPMENT:

| | | |
|-------------------------|-----------------|--|
| Chief's Budget | <u>\$15,000</u> | |
| 5 sets of Gear | <u>\$15,000</u> | |
| Helmets (15) | <u>\$6,750</u> | |
| Boots (5 Sets) | <u>\$2,000</u> | |
| SCBA Bottles (5) | <u>\$4,335</u> | |
| Gloves (FF -10) | <u>\$1,000</u> | |
| Hoods (10) | <u>\$450</u> | |
| SCBA Masks (5) | <u>\$1,250</u> | |
| Scott/Voice AMPS (5) | <u>\$2,250</u> | |
| Hydrants (1) | <u>\$15,000</u> | |
| Extrication Gloves (10) | <u>\$550</u> | |
| New Alert Radios | <u>\$10,000</u> | |
| New Treasurer Laptop | <u>\$3,000</u> | |
| | | |
| Total Equipment | <u>\$76,585</u> | |

| | | |
|-------------------------|-----------------|--|
| Total Personal Services | <u>\$25,577</u> | |
|-------------------------|-----------------|--|

**WORKSHEET (Continued)
APPROPRIATIONS**

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

| | | |
|-------------------------------|----------------|-------------------|
| Office Supplies | <u>\$3,000</u> | <u> </u> |
| Postage | <u>\$500</u> | <u> </u> |
| Association Dues | <u>\$1,000</u> | <u> </u> |
| Election Tellers | <u>\$250</u> | <u> </u> |
| Subscriptions | <u>\$750</u> | <u> </u> |
| Publication of Notices | <u>\$1,000</u> | <u> </u> |
| Web Hosting | <u>\$500</u> | <u> </u> |
| Office Equip/Software. Maint. | <u>\$1,200</u> | <u> </u> |
| Petty Cash | <u>\$150</u> | <u> </u> |
| Outside Audit/LOSAP Audit | <u>\$8,500</u> | <u> </u> |
| Bank Charges | <u>\$200</u> | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |

Utilities and Water

| | | |
|-----------------------------|-----------------|-------------------|
| Heating Oil | <u>\$10,000</u> | <u> </u> |
| Natural Gas | <u>\$8,000</u> | <u> </u> |
| Propane | <u>\$1,250</u> | <u> </u> |
| | | <u> </u> |
| Alpha Pagers | <u>\$2,500</u> | <u> </u> |
| Cellular Phones | <u>\$2,000</u> | <u> </u> |
| Telephone | <u>\$2,500</u> | <u> </u> |
| Internet | <u>\$1,200</u> | <u> </u> |
| Electric | <u>\$12,000</u> | <u> </u> |
| Sewer/Property/School Taxes | <u>\$5,000</u> | <u> </u> |

Travel and Firefighters Expenses

| | | |
|----------------------|----------------|-------------------|
| Conventions | <u>\$3,000</u> | <u> </u> |
| Other Travel | <u>\$250</u> | <u> </u> |
| Fire Training | <u>\$2,000</u> | <u> </u> |
| Fire Prevention Week | <u>\$3,000</u> | <u> </u> |
| Rehab Expenses | <u>\$1,000</u> | <u> </u> |
| EMS Supplies | <u>\$4,000</u> | <u> </u> |
| Firematic Supplies | <u>\$5,000</u> | <u> </u> |

Building

| | | |
|------------------------------|-----------------|-------------------|
| Fire Hall Prev. Maint. | <u>\$2,000</u> | <u> </u> |
| Garages Prev. Maint. | <u>\$1,000</u> | <u> </u> |
| Station Preventative Maint. | <u>\$4,000</u> | <u> </u> |
| Property Maint. Serv. (PMS) | <u>\$4,500</u> | <u> </u> |
| Snow Removal | <u>\$7,500</u> | <u> </u> |
| Building Repairs (all bldgs) | <u>\$20,000</u> | <u> </u> |
| Custodial Supplies | <u>\$1,000</u> | <u> </u> |
| Pest Control | <u>\$2,000</u> | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |

Fire Equipment

| | | |
|-------------------------------|-----------------|-------------------|
| Firematic Preventative Maint. | <u>\$20,000</u> | <u> </u> |
| Repairs to Vehicles & Equip | <u>\$50,000</u> | <u> </u> |
| Motor Fuel | <u>\$10,000</u> | <u> </u> |

Insurance

| | | |
|--------------------|-----------------|-------------------|
| Vehicles | <u>\$8,000</u> | <u> </u> |
| Property/Liability | <u>\$25,000</u> | <u> </u> |
| Accident | <u>\$4,500</u> | <u> </u> |
| | | <u> </u> |

| | | |
|----------------|--------------|-------------------|
| NYS Disability | <u>\$125</u> | <u> </u> |
|----------------|--------------|-------------------|

Other

| | | |
|--------------------|-----------------|-------------------|
| Dumpster/Med Waste | <u>\$1,200</u> | <u> </u> |
| Physicals | <u>\$9,000</u> | <u> </u> |
| Service Awards | <u>\$45,000</u> | <u> </u> |
| Miscellaneous | <u>\$250</u> | <u> </u> |
| Legal Services | <u>\$7,500</u> | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |
| | | <u> </u> |

TAX APPORTIONMENT

(to be used when Fire District is in more than one Town)

| Town | Assessed Value (AV) | Equalization Rate (ER) | Full Valuation (AV - ER) | Total Full Valuation Percentage (1 - 2) | Apportioned Tax ((3) x Real Property Tax to be Raised) |
|--------------|------------------------|---------------------------|--------------------------------|--|--|
| Sand Lake | 352,690,182 | 100.00% | 352,690,182 | (1) 100% | (3) <u>\$352,690,182.00</u> |
| | | | | (1) _____ | (3) _____ |
| | | | | (1) _____ | (3) _____ |
| Total | | | | (2) 100% | <u><u>\$352,690,182.00</u></u> |

* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes."

OUTSTANDING DEBT AS OF AUGUST 31, 2015

Tax Anticipation Notes _____

Revenue Anticipation Notes _____

**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 Valuation (AV) | Equalization Rates (ER) | Full Valuation (AV - ER) |
|--|----------------------------|----------------------------|-----------------------------|
| Sand Lake | 352,630,682 | 1.00 | \$352,630,682 |
| | | | |
| | | | |
| Total Full Valuation | | | \$352,630,682.00 |
| Less First Million of Full Valuation | | | \$1,000,000 |
| Excess Over First Million of Full Valuation | | | \$351,630,682 |
| Multiply Excess by One Million | | | x .001 |
| Expenditures Permitted on Full Valuation Above \$1,000,000 | | | \$351,631 |
| Add Expenditure Permitted on Full Valuation Below First \$1,000,000 | | | \$2,000 |
| Statutory Spending Limitation for 2016 | | | \$353,631 |
| Add Exclusions from Statutory Spending Limitation (Town Law, 176(18) (From Worksheet B) | | | \$378,202 |
| Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law 179) (Proposition Adopted on _____) | | | \$0 |
| Sum of Statutory Spending Limitation, Exclusions, and Excess Spending Authorized by Voters | | | \$731,833 |
| Less Budget Appropriations | | | \$698,487 |
| Statutory Spending Limitation Margin | | | \$33,346 |

**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. | <u>0</u> |
| | Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services. | <u>0</u> |
| 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 | <u>0</u> |
| 3) | The principal and interest on bonds, bond anticipation notes, capital notes, and budget notes, and interest on tax anticipation notes. | <u>\$0</u> |
| 4) | The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits. | <u>\$25,577</u> |
| 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. | <u>0</u> |
| 6) | The payments made when participating in a county self-insuring plan under the Workers' Compensation Law. | <u>0</u> |
| 7) | The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law. | <u>\$35,000</u> |
| 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. | <u>\$4,500</u> |
| | Carried Forward | <u>\$65,077</u> |

| | |
|---|-------------------------|
| Brought Forward | <u>\$65,077</u> |
| 9) Certain payments for the care and treatment of paid fire-fighters for disabilities incurred in performance of duty. | <u>\$0</u> |
| 10) The District's contributions for Social Security | <u>\$1,500</u> |
| 11) Payment of principal and interest on tax anticipation notes for newly created fire districts. | <u>\$0</u> |
| 12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of 176. | <u>\$0</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>\$8,000</u> |
| 14) The payment of monetary awards to individuals pursuant to Subdivision 31 of 176 | <u>\$0</u> |
| 15) Appropriations to reserve funds established pursuant to General Municipal Law. | <u>\$250,000</u> |
| 16) The district's contribution to the State's unemployment insurance fund for paid officers and employees. | <u>\$125</u> |
| 17) The amounts received from fire protection contracts. | <u>\$0</u> |
| 18) The use of the proceeds of a gift. | <u>\$0</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>\$0</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>\$45,000</u> |
| 21) Audit Expenses | <u>\$8,500</u> |
| Total Exclusions from Statutory Spending Limitation to (Worksheet A) | <u><u>\$378,202</u></u> |