

West Sand Lake Fire District 2018 DRAFT Budget Summary

Total Appropriations		<u>\$707,094</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>\$707,094</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>\$707,094</u>
Total Apportioned	<u><u>\$707,094</u></u>

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

9/21/17



Fire District Secretary

		Actual Revenues 2016	Budget As Modified 2017	Adopted Budget 2018
A2262*	Fire Protection & Other Services to Other Districts and Governments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2401	Interest & Earnings	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
A2410	Rentals	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2665	Sales of Apparatus and Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2701	Refunds of Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2705	Gifts & Donations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Miscellaneous: (Specify)			
A2770	_____	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2770	_____	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A4305	Federal Aid for Civil Defense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A5031	Transfer from Capital Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A5031	Transfer from Reserve Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Totals:	<u><u>\$500</u></u>	<u><u>\$500</u></u>	<u><u>\$500</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 2016	Budget As Modified 2017	Adopted Budget 2018
Salary-Treasurer		<u>\$10,577</u>	<u>\$10,577</u>	<u>\$10,815</u>
Secretary		<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
Janitor		<u>\$0</u>	<u>\$0</u>	<u>\$3,600</u>
A3410.1*	Total Personal Services	<u>\$25,577</u>	<u>\$25,577</u>	<u>\$29,415</u>
A3410.2	Equipment	<u>\$76,585</u>	<u>\$112,288</u>	<u>\$65,248</u>
A3410.4	Contractual Expenditures	<u>\$302,325</u>	<u>\$273,013</u>	<u>\$318,431</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>\$40,000</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>\$698,487</u>	<u>\$704,878</u>	<u>\$707,094</u>

**Worksheet for 2018
Budget**

Capital Outlay - Appropriations

A3410.1 PERSONAL SERVICES:

Treasurer	<u>\$10,815</u>	<u> </u>
BOFC Secretary	<u>\$15,000</u>	<u> </u>
Janitor	<u>\$3,600</u>	<u> </u>
Total Personal Services	<u><u>\$29,415</u></u>	<u><u> </u></u>

A3410.2 EQUIPMENT:

Chief's Budget	<u>\$17,500</u>	<u> </u>
5 sets of Gear	<u>\$15,000</u>	<u> </u>
Hydrants (2)	<u>\$10,000</u>	<u> </u>
Boots (3 Sets)	<u>\$930</u>	<u> </u>
SCBA Bottles (5)	<u>\$5,148</u>	<u> </u>
SCBA Masks (3)	<u>\$630</u>	<u> </u>
Gloves (FF -10)	<u>\$1,150</u>	<u> </u>
Hoods (10)	<u>\$450</u>	<u> </u>
Replacement Hose	<u>\$4,000</u>	<u> </u>
Extrication Gloves (8)	<u>\$440</u>	<u> </u>
<u>Building Renovations</u>	<u>\$10,000</u>	<u> </u>
Total Equipment	<u><u>\$65,248</u></u>	<u><u> </u></u>

**WORKSHEET (Continued)
APPROPRIATIONS**

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies	\$1,500	_____
Postage	\$500	_____
Association Dues	\$1,000	_____
Election Tellers	\$250	_____
Subscriptions	\$750	_____
Publication of Notices	\$400	_____
Web Hosting	\$500	_____
Office Equip/Software. Maint.	\$3,000	_____
Petty Cash	\$150	_____
Outside Audit/LOSAP Audit	\$8,500	_____
Bank Charges	\$100	_____
I Am Responding Srvc	\$1,200	_____

Utilities and Water

Heating Oil	\$7,500	_____
Natural Gas	\$5,000	_____
Propane	\$1,250	_____
Alpha Pagers	\$2,000	_____
Cellular Phones	\$3,000	_____
Telephone	\$2,500	_____
Internet	\$1,500	_____
Electric	\$6,000	_____
Sewer/Property/School Taxes	\$6,000	_____

Travel and Firefighters Expenses

Conventions	\$7,000	_____
Other Travel	\$250	_____
Firematic Training	\$2,000	_____
Fire Prevention Week	\$3,000	_____
Rehab Expenses	\$1,000	_____
EMS Supplies	\$4,000	_____
Firematic Supplies	\$4,500	_____

Building

Fire Hall Prev. Maint.	\$1,000	_____
Garages Prev. Maint.	\$250	_____
Station Preventative Maint.	\$6,000	_____
Property Maint. Serv. (PMS)	\$1,400	_____
Snow Removal	\$8,000	_____
Building Repairs (all bldgs)	\$10,000	_____
Custodial Supplies	\$500	_____
Pest Control	\$2,000	_____

Fire Equipment

Firematic Preventative Maint.	\$25,500	_____
Repairs to Vehicles & Equip	\$60,000	_____
Motor Fuel	\$10,000	_____
Hydrant Repair	\$10,000	_____

Insurance

Accident/Sickness	\$4,245	_____
Liability & Bond Ins.	\$8,564	_____
Apparatus & Equip	\$19,488	_____
Umbrella Ins.	\$3,478	_____
Property Ins.	\$8,156	_____
Disability Ins.	\$250	_____

Other

Dumpster/Med Waste	\$2,500	_____
Physicals	\$10,000	_____
Service Awards	\$45,000	_____
Miscellaneous	\$250	_____
Legal Services	\$7,500	_____

Grand Total	\$318,431	_____
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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	358,147,048	100.00%	358,147,048	(1) 100%	(3) <u>\$358,147,048.00</u>
				(1) _____	(3) _____
				(1) _____	(3) _____
Total				(2) 100%	<u><u>\$358,147,048.00</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 at 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	355,139,690	1.00	355,139,690
Total Full Valuation			\$355,139,690.00
Less First Million of Full Valuation			\$1,000,000
Excess Over First Million of Full Valuation			\$354,139,690
Multiply Excess by One Million			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$354,140
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			\$2,000
Statutory Spending Limitation for 2016			\$356,140
Add Exclusions from Statutory Spending Limitation (Town Law, 176(18) (From Worksheet B)			\$398,653
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			\$754,793
Less Budget Appropriations			\$707,094
Statutory Spending Limitation Margin			\$47,699

**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>\$29,415</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>\$40,000</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>\$73,915</u>

Brought Forward	<u>\$73,915</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>\$19,488</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>\$250</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>\$398,653</u></u>