

PRELIMINARY

MANORVILLE FIRE DISTRICT

2016 BUDGET SUMMARY

Total Appropriations (from page 13)	\$	<u>1,767,134</u>
Less:		
Estimated Revenues (from page 14)	\$	<u>54,000</u>
Estimated Assigned Appropriated Fund Balance		<u>(54,000)</u>
Amount to be Raised by Real Property Taxes	\$	<u>1,713,134</u>

TAX APPORTIONMENT

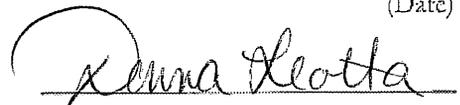
(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equilization Rate (ER)	Full Valuation (AV ÷ ER)	Total Full Valuation Percentage (1) : (2)	Apportioned Tax = (3) x Real Property Tax to be Raised
Brookhaven	14,246,661	0.95 %	1,499,648,526 (1)	82 % (3)	\$ 1,404,770
Riverhead	49,906,056	15.40 %	324,065,299 (1)	18 % (3)	308,364
		%	(1)	%	
Total			1,823,713,825 (2)	100%	\$ 1,713,134

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

<u>Town</u>	<u>Apportioned Tax</u>
<u>Brookhaven</u>	\$ <u>1,404,770</u>
<u>Riverhead</u>	<u>308,364</u>
Total Apportioned	\$ <u>1,713,134</u>

I certify that the estimates were approved by the fire commissioners on 9/21/15 (Date)


 Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by November 7.

PRELIMINARY

APPROPRIATIONS

	Actual Expenditures 20 <u>14</u>	Budget as Modified 20 <u>15</u>	Preliminary Estimate 20 <u>16</u>	Adopted Budget 20 <u> </u>
Salary - Treasurer	\$ _____	\$ _____	\$ _____	\$ _____
Salary - Other	_____	_____	_____	_____
Other Personal Services	_____	_____	_____	_____
A3410.1 Total Personal Services	\$ <u>181,306</u>	\$ <u>180,000</u>	\$ <u>188,000</u>	\$ _____
A3410.2 Equipment	<u>95,493</u>	<u>175,000</u>	<u>175,000</u>	_____
A3410.4 Contractual Expenditures	<u>1,118,518</u>	<u>687,500</u>	<u>624,000</u>	_____
A1930.4 Judgments and Claims	_____	_____	_____	_____
A9010.8 State Retirement System	_____	_____	_____	_____
A9025.8 Local Pension Fund	<u>160,000</u>	<u>125,000</u>	<u>190,000</u>	_____
A9030.8 Social Security	<u>25,433</u>	<u>31,000</u>	<u>25,000</u>	_____
A9040.8 Workers' Compensation	<u>101,074</u>	<u>105,000</u>	<u>105,000</u>	_____
A9050.8 Unemployment Insurance	_____	_____	_____	_____
A9060.8 Hospital, Medical and Accident Insurance	_____	_____	_____	_____
A9085.8 Supp. Benefit Payments to Disabled Firefighters	_____	_____	_____	_____
A9710.6 Redemption of Bonds	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	_____
A97__6 Redemption of Notes	<u>140,939</u>	<u>197,366</u>	<u>204,841</u>	_____
A9710.7 Interest on Bonds	<u>13,750</u>	<u>8,250</u>	<u>2,750</u>	_____
A97__7 Interest on Notes	<u>27,520</u>	<u>21,093</u>	<u>27,543</u>	_____
A9901.9 Transfer to Other Funds	_____	_____	<u>25,000</u>	_____
Totals	\$ <u>2,064,033</u>	<u>1,730,209</u>	<u>1,767,134</u>	_____*

* Transfer to Budget Summary, page 12

**PRELIMINARY
ESTIMATED REVENUES**

	Actual Revenues 2014	Budget as Modified 2015	Preliminary Estimate 2016	Adopted Budget 20__
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401 Interest and Earnings	426	_____	_____	_____
A2410 Rentals	51,329	51,000	54,000	_____
A2660 Sales of Assets	_____	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (specify)	_____	_____	_____	_____
A2770 Insurance Claims	380	_____	_____	_____
A2770 PILOT	39,641	_____	_____	_____
A3389 State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	_____	_____
Totals	\$ 91,776	\$ 51,000	\$ 54,000	\$ _____*

* Transfer to Budget Summary, page 12

**PRELIMINARY
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 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	\$ 14,246,661	% 0.95	\$ 1,499,648,526
Riverhead	\$ 49,906,056	% 15.40	324,065,299
	\$	%	
	Total Full Valuations		\$ 1,823,713,825
	Less First Million of Full Valuation		1,000,000
	Excess Over First Million of Full Valuation		\$ 1,822,713,825
	Multiply Excess by One Mill		x .001
	Expenditures Permitted on Full Valuation Above \$1,000,000		\$ 1,822,714
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		2,000
	Statutory Spending Limitation for 20____ (year 2)		\$ 1,824,714
	Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)		1,128,134
	Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on____)		-
	Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters		\$ 2,952,848
	Less Budget Appropriations		1,767,134
	Statutory Spending Limitation Margin		\$ 1,185,714

PRELIMINARY
FIRE DISTRICTS 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.	\$ 43,000
	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.	435,134
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	188,000
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.	
6	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
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.	105,000
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	190,000
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	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11	District's contributions for Social Security.	25,000
	Subtotal to carry forward (to next page)	\$ 986,134

PRELIMINARY
FIRE DISTRICTS WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 986,134
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	70,000
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.	30,000
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.	17,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	25,000
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	
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.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,128,134

PRELIMINARY
FIRE DISTRICTS 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.

MANORVILLE FIRE DISTRICT
2016 BUDGET

ESTIMATE OF FUND BALANCES FOR 12/31/15

General Fund	\$0.00
Capital Reserve Fund	\$355,000.00
TOTAL	<u>\$355,000.00</u>