

**Lakeside Fire District 2017 proposed budget notes**

Gentlemen,

Attached is a copy of the proposed 2017 Lakeside Fire District Budget for your review.

The proposed budget for 2017 is \$532,064 and is a 1050.00 dollar decrease from 2016.

With that here is a brief overview of the budget.

Revenue:

Have Camillus at \$55,000.00 as we have not met with the Camillus Town Board yet. 1000.00 dollar increase from 2016

Using the tax assessments from the Towns of Geddes and Van Buren the tax rate should 1.54 for Geddes and 1.41 for Van Buren. Realize that the actual assessments do not come out until October. The trend for Geddes has been a decreasing assessment.

A3410.1 Personal services

No increase for Treasurer

3% increase for the Secretary

A3410.2 Equipment – Misc. Equipment (The “Chief’s Budget) same at \$30,000.00 dollars for misc. equipment. No change

New vehicles, Took hit at reserve fund and added 30,000 for Chief’s vehicle. State Contract, Ford Explorers 28,000-31,000 dollars. Tahoe’s 32,000-45,000

Turnout gear-15,000.00, approx. 5 complete sets

New pagers - \$6,000- 4,000 increase to purchase 15 pagers

The building stays at \$15,000.00.

3410.4 Contractual- \$270,100.00, decrease of \$1,700.00

Just as it implies these are the costs that are the necessary part of doing business.

, decreased fuel by 6,000.00, decreased first aid by 1000.00, and decreased travel by 2,000.00

Administrative A - Added copier lease- 1,700.00 dollars

Utilities B - no change, reflected actual cost estimates for utilities.

Building C- no change, left plowing at 9,500.00.

Firefighting expenses D- added 3,000.00 to training to cover using contract company for regular/ OSHA training

Fire Equipment E decreased fuel by 6,000.00, decreased first aid supplies by 1000.00

Insurance F- property/liability insurance- no change

Travel G- Decreased travel by 2,000.00

Other Contractual H -no items in this line item

1930.4-Judgments- decreased by 1000.00 and currently there are no judgments against the District

9010.8-Retirement- fee for being in the system, No District money current goes into this account for retirement

9025.8-LOSAP- Administrative and contribution cost, depends on end of year point totals. No change.

9030.8-Social Security- no change

9040.8-Worker man's Compensation insurance- cover's Commissioner's, Secretary/Treasurer, clerk, janitor, and lawn care workers. No change

9045.8-Life insurance – additional coverage for firefighters-no increase

9050.8- Unemployment insurance – no change

9055.8-VFBL- coverage for the firefighter's, no change

9085.8-Supp. Benefit –accident policy for firefighters- no change

9710.6 /.7-Bonds- We do not have any open bonds or bond interest payments. Lakeside is fortunate in that we own everything and do not have any outstanding debt.

9999.9-Reserve Fund- decrease of 30,000.00. (\$50,000.00) This is our savings. Would either spend it from reserve to purchase a chief's vehicle? Interest is nominal. State contract 2017 Explorers 28,000- 31,000 dollars and Tahoe's 32,000-45,000

I can provide any additional documentation that anyone would like to see. Please feel free to contact me with questions or comments.

Approved proposed budget needs to be approved by 9/27/2015.

Please review and let me know your decision.

Respectfully yours,

Jim

LAKESIDE FIRE DISTRICT

2017 - BUDGET SUMMARY

Total Appropriations		\$ 532,064
Less:		
Estimated Revenues	\$57,000	
Estimated Prior Years Unexpended Balance	\$20,000	\$ 77,000
Amount to be Raised by Real Property Taxes		\$ 455,064

TAX APPORTIONMENT FOR 2017

LAKESIDE FIRE DISTRICT IS WITHIN THE TOWN OF GEDDES  
AND THE TOWN OF VAN BUREN

COMPUTATION ON PAGE 2

I certify that the Estimates were approved by the Fire Commissioners on October xx, 2016

\_\_\_\_\_  
Fire District Secretary

NOTE:

File with Town Budget Officers by November 7, 2016

APPROPRIATIONS

BUDGET 2017

Salary -	Treasurer	\$ 12,500
	Other Personal Services	\$ 7,250
A3410.1*	Total Personal Services	\$ 19,750
A3410.2	Equipment	\$ 96,000
A3410.4	Contractual expenditures	\$270,100
A1930.4	Judgments and Claims	\$ 4,000
A9010.8	State Retirement System	\$ 14
A9025.8	Local Pension Fund	\$ 16,000
A9030.8	Social Security	\$ 2,000
A9040.8	Worker Compensation	\$ 3,000
A9045.8	Life Insurance	\$ 4,000
A9050.8	Unemployment Insurance	\$ 200
A9055.8	Hospital, Medical, and Accident Insurance	\$ 60,000
A9085.8	Supp. Benefit Payments to Disabled Firefighters	\$ 7,000
A9710.6	Redemption of Bonds	0
A97__ .6	Redemption of Notes	0
A9710.7	Interest on Bonds	0
A97__ .7	Interest on Notes	0
A9901.9	Transfer to Reserve fund	\$ 50,000
A9950.9	Transfer to Capital Fund	\$ 0
Totals		** \$532,064

\*\*

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.

\*\*Transfer to Page 1

ESTIMATED REVENUES

A2262* Fire Protection and Other Services to Other Districts and Governments	\$ 55,000
A2401 Interest and Earnings	\$ 1,000
A2410 Rentals	\$ 0
A2665 Sales of Apparatus and Equipment	\$ 0
A2701 Refunds of Expenditures	\$ 1,000
A2705 Gifts and Donations	0
Totals	\$ 57,000 **

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\*\*Transfer to Page 1

LAKESIDE FIRE DISTRICT  
WORKSHEET FOR 2016 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

Treasurer	\$12,500
Secretary	\$ 7,250
Total Personal Services	\$19,750

A3410.2 EQUIPMENT:

Vehicles	\$30,000
Turnout Gear	\$15,000
Station Improvements	\$15,000
Miscellaneous equipment	\$30,000
Pagers	\$ 6,000
Total Equipment	\$96,000

LAKESIDE FIRE DISTRICT  
WORKSHEET (CONTINUED)

APPROPRIATIONS

FIRE DISTRICT

A3410.4 CONTRACTUAL EXPENDITURES

Administrative A

Administrative	\$ 2,000
Office Supplies	\$ 3,800
Postage	\$ 500
Legal and Audit Fees	\$18,000
Association Dues	\$ 3,000
Printing and Supplies	\$ 1,000
Computer software	\$ 3,000
Publication of Notices	\$ 300
Accounting services	\$10,000
Total	\$43,300

Utilities and Water B

Fuel/electric/Water	\$ 9,500
Telephone/internet	\$ 4,300
Cellular Telephone	\$ 4,200
Total	\$18,000

Building C

Building repairs	\$15,000
Property taxes	\$ 900
Building upgrade	\$ 3,000
Snow Removal	\$ 9,500
Rent	\$22,400
Total	\$50,800

Firefighting Expenses D

Mutual Aid Training	\$ 1,500
Regular Training	\$ 11,000
Lakeside Fire Department	\$ 17,000
Medical Exams	\$ 8,000
Fire Prevention	\$ 1,000
Uniforms	\$ 4,500
Total	\$ 43,000

<u>Fire Equipment and Alarm E</u>	
Repairs to Apparatus and Equipment	\$50,000
Gasoline, Diesel Oil, Etc.	\$ 8,000
Pagers/radios	\$ 3,000
First aid	\$ 4,000
Rental of equipment	\$ 2,000

Total	\$67,000
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Insurance Cost F

Property and Liability	\$46,000
Total	\$46,000

Travel and Firefighters' Expenses G

Conference attendance	\$ 1,000
Other Travel	\$ 1,000
Total	\$ 2,000

<u>Other Contractual H</u>	\$ 0
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Total A3410.4- Contractual Services	\$ 270,100
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1930.4 Judgements and Claims	\$ 4,000
9010.8 State Retirement System	\$ 14
9025.8 LOSAP	\$16,000
9030.8 Social Security	\$ 2,000
9040.8 Worker's Compensation	\$ 3,000
9045.8 Life Insurance	\$ 4,000
9050.8 Unemployment insurance	\$ 200
9055.8 Comp/VFBL/Disability	\$60,000
9085.8 Supp. Benefit payment Dis FF	\$ 7,000
9710.6 Bond Redemption	\$ 0
9710.7 Bond interest	\$ 0
9999.9 Transfer for reserve fund	\$50,000

Total	\$146,214
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Total Expenses	\$532,064
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FIRE DISTRICTS

WORKSHEET A

COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to by the fire district as shown on each assessment roll for the completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established 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 Rate (ER)	Full Valuation (AV-ER)
Geddes	\$174,628,416	92 %	\$190,850,728
Van Buren	\$131,853,235	100 %	\$131,853,235
Total Full Valuation			\$322,703,963
Less First Million of Full Valuation			\$ 1,000,000
Excess Over First Million of Full Valuation			\$321,703,963
Multiply Excess by One Mill			x.001
Expenditures Permitted on Full Valuation			
Above \$1,000,000			\$ 321,704
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 2017			\$ 322,704
Add Exclusions From Statutory Spending Limitation (Town Law, §176(18) (from Worksheet B)			\$ 248,764
Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, §179)			\$ 0
Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters.			\$ 571,468
Less Budget Appropriations			\$ 532,064
Statutory Spending Limitation Margin			\$ 39,404

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.	\$0
Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.	\$0
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.	\$0
3) The principal and interest on bonds, bond anticipation notes, capital notes and budget notes, and interest on tax anticipation notes.	\$0
4) The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.	\$19,750
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.	\$ 14
6) The payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	\$ 0
7) The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.	\$63,000
8) Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$16,000
Carried Forward	\$98,764

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (Cont'd)

Brought Forward	\$98,764
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	\$11,000
10) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	\$0
11) The district's contributions for Social Security.	\$ 2,000
12) Payment of principal and interest on tax anticipation notes for newly created fire districts.	\$0
13) The payment of compromised claims and judgments under Subdivisions 28 and 30 of \$176.	\$ 4,000
14) 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.	\$12,000
15) The payment of monetary awards to individuals pursuant to Subdivision 31 of \$176.	\$0
16) Cost of fuel for the fire district's emergency Vehicles, including fuel tax carryovers	\$8,000
17) Cost of annual independent audits required by Section 181-A of the Town Law for Fire Districts With revenues of \$200,000 or more	\$ 8,000
18) Appropriations to reserve funds established pursuant to General Municipal Law.	\$ 50,000
19) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	\$0
20) The amounts received from fire protection contracts.	\$ 55,000
21) The Use of the proceeds of a gift.	\$0
Subtotal	\$248,764

Subtotal carried forward	\$248,764
22) 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.	\$0
23) Use of premiums from the sale of district obligations, the Unexpended portion of the proceeds of the fire district Obligations, and the interest and gains realized on the Investment of the proceeds of the district obligations	\$0
Total Exclusions from Statutory Spending Limitation (to Worksheet A)	\$248,764

FIRE DISTRICTS

WORKSHEET C

OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION  
BORROWINGS AND RESERVE FUNDS

1)	Use of the Proceeds of Bonds, Bond Anticipation Notes, Capital Notes or Budget Notes.	\$ 0
2)	Expenditures from reserve funds established pursuant to General Municipal Law.	\$ 0
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.	\$ 0

**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-end to help determine if your district has stayed within legal requirements.

2017 Tax Apportionment

Town	Assessed Value (AV)	equalization rate (ER)	Full Valuation (AV/ER)	Total Full Valuation (1/2)	Apportioned Tax
Geddes	\$ 174,628,416.00	92%	\$ 190,850,727.87	59%	Real property Tax to be Raised \$ 269,129.93
VB	\$ 131,853,235.00	100%	\$ 131,853,235.00	41%	\$ 185,934.07
total	\$ 306,481,651.00		\$ 322,703,962.87	100%	\$ 455,064.00
total budget	\$ 532,064.00				\$ 322,703.96
est. revenues	\$ 57,000.00				
unreserved balance	\$ 20,000.00				
raised by taxes	\$ 455,064.00		tax rate Geddes tax rate Van Buren		\$ 1.54 \$ 1.41

projected 2017 tax assessment

STATE OF NEW YORK  
 COUNTY - Onondaga  
 TOWN - Van Buren  
 SWIS - 3156

2 0 1 6 F I N A L A S S E S S M E N T R O L L  
 T O W N T O T A L S

VALUATION DATE-JUL 01, 2015  
 TAXABLE STATUS DATE-MAR 01, 2016  
 RPS150/V04/L015  
 PAGE 1669  
 CURRENT DATE 6/23/2016

UNIFORM PERCENT OF VALUE IS 100.00

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
CSW13	Onon co san ns	1,277	UNITS	1278.00			1,278.00
CSW15	Onon co san un	3,077	UNITS	4374.81			4,374.81
CWR20	warners water	206	TOTAL		25637,877	195,929	25441,948
CWR40	County water	5,542	TOTAL		672909,945	1417,006	671492,939
CWR50	County water e	79	TOTAL		55566,700	1725,100	53841,600
DR274	Interstate isl	20	TOTAL		9046,191	1900,000	7146,191
DR276	Timber Hills D	21	TOTAL		4196,320		4196,320
DR278	Seneca drg ben	54	TOTAL		5784,606		5784,606
DR279	Seneca drg	2,382	TOTAL	50.00	263760,540	24691,500	239069,040
DR309	Sun Meadow Drg	111	TOTAL		20702,000		20702,000
DR310	Walters Road D	8	UNITS	4.00			4.00
DR311	Harbor Heights	162	TOTAL		32984,200	20,000	32964,200
DR315	Sun Meadows Dr	25	TOTAL		5141,000		5141,000
DR319	upland Hrb Hgt	159	UNITS	155.00			155.00
DR320	Marion Meadows	4	UNITS	4.00			4.00
FR033	warners fire	1,208	TOTAL		140429,682	3731,108	136698,574
FR034	Lakeside fire	1,026	TOTAL		143218,183	11364,948	131853,235
FR041	North west Fir	3,562	TOTAL		474572,230	35575,500	438996,730
LT223	Harbor Heights	162	TOTAL		32984,200	20,000	32964,200
LT224	warners lgt	186	TOTAL		23875,464	165,988	23709,476
LT225	Memphis lgt	72	TOTAL		5295,864	233,000	5062,864
LT226	Seneca knolls	922	TOTAL		89652,346		89652,346
LT228	Interstate isl	21	TOTAL		9262,540	1900,000	7362,540
LT229	Village green	853	TOTAL		86130,631		86130,631
LT230	Stiles Road Lg	68	TOTAL		6185,500		6185,500
LT231	Timber Hills L	21	TOTAL		4196,320		4196,320
LT260	Marion Meadows	4	TOTAL		420,000		420,000
LT261	Inter is pk lg	15	TOTAL		4973,115		4973,115
LT262	Sun Meadow Lgt	111	TOTAL		20702,000		20702,000
LT264	Sun Meadows Lg	25	TOTAL		5141,000		5141,000
PS023	Building demol	1	MOV/TAX				
PS032	Terpening VB G	1	MOV/TAX				
SR040	Trash & Yard W	2,174	UNITS	2157.00			2,157.00
SW965	Seneca sew	560	TOTAL		49556,020	120,000	49436,020
SW966	Harbour hghts s	302	TOTAL		53260,781	20,100	53240,681
SW967	River mall sew	5	UNITS	21.84			21.84
SW968	Floral park se	57	TOTAL		7124,716		7124,716
SW969	Interstate isl	21	TOTAL	188.00			188.00
SW970	Downer street	341	UNITS	16.00			16.00
			UNITS	338.00			338.00