

COPIAGUE FIRE DISTRICT  
2017 BUDGET SUMMARY

Total Appropriations			\$3,569,585.00
Less:			
Estimated Revenues	\$0.00		
Estimated Prior Years Unexpended	102,714.00	102,714.00	
Amount to be Raised by Real Property Taxes			5,396,687.00

TAX APPORTIONMENT

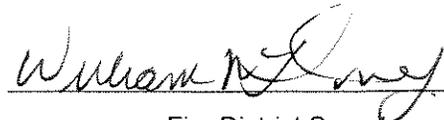
(to be used when fire district is in more than one town)

Town

Apportioned Tax

Total apportioned	3,569,585.00
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I certify that the Estimates were approved by the fire commissioners on SEP 14, 2016

  
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Fire District Secretary

# Copiague Fire District

## 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)
	\$ 23,340,323.00	1190 %	\$ 2,658,498,437.00
	\$	%	
	\$	%	
	<b>Total Full Valuations</b>		\$ 2,658,498,437.00
	Less First Million of Full Valuation		1,000,000.00
	Excess Over First Million of Full Valuation		\$ 2,657,498,437.00
	Multiply Excess by One Mill		x .001
	Expenditures Permitted on Full Valuation Above \$1,000,000		\$ 2,657,498.44
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		2,000.00
	Statutory Spending Limitation for 20 <u>17</u> (year 2)		1,000.00
	Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)		1,512,500.00
	Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on <u>09/28/2016</u> )		100,000.00
	Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters		\$ 4,169,998.00
	Less Budget Appropriations		3,466,871.00
	<b>Statutory Spending Limitation Margin</b>		\$ 703,127.00

# Copiague Fire District

## 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.	\$
	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.	0.00
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	184,000.00
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	0.00
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.	96,000.00
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.	259,000.00
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	275,000.00
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.	10,500.00
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	12,000.00
11)	District's contributions for Social Security.	45,000.00
	Subtotal to carry forward (to next page)	\$ 1,019,500.00

# Copiague Fire District

## WORKSHEET B

### EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 1,019,500.00
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 and operation of a motor vehicle owned by the fire district.	92,000.00
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.	50,000.00
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.	31,000.00
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	320,000.00
19)	District's contribution to the State's unemployment insurance fund for paid officers and employees.	0.00
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 interest and gains realized on the investment of the proceeds of district obligations.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,512,500.00

# Copiague Fire District

## 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.