

**NOTICE OF PUBLIC HEARING ON BUDGET
BROCKPORT FIRE DISTRICT**

NOTICE IS HEREBY GIVEN that the Proposed Budget of the Brockport Fire District of the Towns of Clarkson and Sweden and the Village of Brockport, State of New York will be presented to the Board of Fire Commissioners of the Brockport Fire District, for its consideration at **A PUBLIC HEARING**, which will be held at 7:00 pm at Brockport Fire District, Station 3, 191 West Avenue, Brockport New York 14420, on Tuesday, October 16, 2018.

Pursuant to Town Law, the Board of Fire Commissioners must hold a public hearing on the budget, make the proposed budget available to the public prior to the public hearing, and allow at the public hearing the public to comment on the budget. This public hearing must be held to allow maximum public participation in the hearing.

The purpose of the public hearing is to allow any person to be heard in favor of or against the proposed budget as it is submitted, or for or against any item or items contained in the proposed budget, and hearing all persons interested in the subject concerning same.

That a copy of the proposed budget is available for inspection at the office of the Clarkson Town Clerk, 3710 Lake Road, Clarkson, New York 14430, at the Office of the Sweden Town Clerk, 18 State Street, Brockport New York 14420, and at the Office of the Brockport Village Clerk at 127 Main Street, Brockport New York 14420. The Budget will also be available for inspection by contacting Brockport Fire District Secretary Debra Bax, at 585-331-3795 where it may be inspected by any interested person during office hours between the hours of 9:30 am to 12:00 pm Monday through Wednesday. The proposed budget is also available electronically through the Fire District website at <http://www.brockportfire.org> by accessing the Commissioner's Corner and clicking on the Budget Information tab.

Dated: September 4, 2018
Board of Fire Commissioners
Brockport Fire District
38 Market Street
Brockport New York 14420



Brockport Fire District
2019 Budget Hearing
October 16, 2018

Presented by:
Harold E. Mundy, Treasurer



Tax Cap Limits

- Tax levy remains within the tax cap.
 - Allowable levy growth factor – 2.00%
 - Tax base growth factor– 1.01%
 - Allowable tax levy - \$1,273,743.00
- Fund balance has not been appropriated to reduce the tax levy.
- Tax rates.
 - 2017 - \$1.217/\$1,000 valuation.
 - 2018 - \$1.235/\$1,000 valuation.
 - 2019 - \$1.206/\$1,000 valuation.



2019 Proposed Budget Uncertainties

- Rates for firefighter cancer bill insurance.
- Pricing and number of radios for new Monroe County trunked radio system.
- This may mean the proposed budget presented at this hearing will be updated from this proposed budget.
- The budget will remain under the tax cap.



2019 Budget Summary

2019 Budget Summary

Total Appropriations					\$ 2,320,692.80
Less:					
Estimated revenues					\$ 1,047,270.00
Estimated assigned appropriated fund balance					
Amount to be raised by real property taxes					\$ 1,273,422.80
	Assessed Valuation (AV)	Equalization Rate(ER)	Full Valuation (AV/ER)	Total Full Valuation Percentage	Apportioned Tax
Town					
Clarkson	\$ 333,079,422.00	0.92	\$ 362,042,850.00	34.2964%	\$ 436,737.80
Sweden	\$ 693,587,371.00	1	\$ 693,587,371.00	65.7036%	\$ 836,685.00
	\$ 1,026,666,793.00		\$ 1,055,630,221.00	100.0000%	\$ 1,273,422.80



2019 Appropriations

Subaccount	2019 Appropriations				
	Actual Expenditures 2017	Budget as Modified 2017	Revised Budget 2018	Proposed Budget 2019	Adopted Budget 2019
A1950 Tax Assessment Municipal	\$ 572.26	\$ 580.00	\$ 600.00	\$ 620.00	
Salary - Treasurer	\$ 8,484.25	\$ 8,609.25	\$ 7,500.00	\$ 18,000.00	
Salary - Secretary	\$ 12,257.23	\$ 12,499.92	\$ 12,499.92	\$ 13,500.00	
Salary - Other	\$ 31,490.57	\$ 53,574.84	\$ 73,077.00	\$ 83,800.00	
Other Personal Services					
A3410.1 Total Personal Services	\$ 52,232.05	\$ 74,684.01	\$ 93,076.92	\$ 115,300.00	
A3410.2 Equipment and Capital Outlays	\$ 230,326.73	\$ 592,219.16	\$ 798,342.97	\$ 1,128,967.80	
A3410.4 Contractual Expenses	\$ 343,882.53	\$ 395,596.43	\$ 402,560.96	\$ 399,005.00	
A1930.4 Judgements and Claims	\$ -	\$ -			
A9010.8 State Retirement System	\$ -	\$ -			
A9025.8 Local Pension Fund	\$ -	\$ -			
A9030.8 Social Security & Medicare	\$ 4,116.24	\$ 6,000.00	\$ 7,500.00	\$ 8,000.00	
A9040.8 Workers' Compensation/VFBL	\$ 119,311.19	\$ 117,775.00	\$ 115.80	\$ 111,000.00	
A9050.8 Unemployment Insurance	\$ 691.61	\$ 1,249.92	\$ 2,469.96	\$ 2,600.00	
A9055.8 Disability Insurance	\$ 616.91	\$ 750.00	\$ 450.00	\$ 450.00	
A9060.8 Hospital, Medical and Accident Insurance	\$ -	\$ -		\$ -	\$ -
A9085.8 Supp. Benefit Payments to Disabled FFs	\$ -	\$ -		\$ -	\$ -
A9089.8 Other Employee Benefits (EAP, death & dismemberment)	\$ 8,284.68	\$ 8,299.92	\$ 8,499.84	\$ 25,250.00	
A9701.6 Redemption of Bonds	\$ -	\$ -		\$ -	\$ -
A97__6 Redemption of Notes	\$ -	\$ -		\$ -	\$ -
A9710.7 Interest on Bonds	\$ -	\$ -		\$ -	\$ -
A97__6 Interest on Notes	\$ -	\$ -		\$ -	\$ -
A962 Reserve Fund Appropriations					
Transfer to Buildings and Facilities Reserve	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 243,500.00	
Transfer to Vehicle and Equipment Reserve	\$ 371,500.00	\$ 371,500.00	\$ 371,500.00	\$ 261,000.00	
Transfer to Command Vehicle Reserve	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 25,000.00	
Transfer to Communications Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Repair Reserve	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
Totals	\$ 1,279,534.20	\$ 1,716,654.44	\$ 1,842,516.45	\$ 2,320,692.80	

Note: Commissioners do not receive salaries.



2019 Revenues

Subaccount	2019 Estimated Revenues				
	Actual Revenues 2017	Budget as Modified 2017	Revised Budget 2018	Proposed Budget 2019	Adopted Budget 2019
A2262 Fire Protection and Other Services to	\$ -	\$ -	\$ -	\$ -	\$ -
A1081 PILOTS	\$ 848.52	\$ 850.00	\$ 875.00	\$ 900.00	\$ -
Other Districts and Governments	\$ -	\$ -	\$ -	\$ -	\$ -
A2401 Interest and Earnings	\$ 1,072.98	\$ 999.96	\$ 999.96	\$ 1,400.00	\$ -
A2410 Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
A2660 Sale of Assets	\$ -	\$ 35,000.00	\$ 12,500.00	\$ 20,000.00	\$ -
A2680 Insurance Recoveries	\$ 4,716.15	\$ -	\$ -	\$ -	\$ -
A2701 Refunds of Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
A2705 Gifts and Donations	\$ 76,357.22	\$ -	\$ -	\$ -	\$ -
A27701 Foil Request Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
A2770 Other Unclassified Revenues	\$ 40.00	\$ -	\$ -	\$ -	\$ -
A3389 State Aid, Other Public Safety (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
A4389 Federal Aid, Other Public Safety (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Fund Transfers					
A878.1 to 3291			\$ 270,385.81		
A878.2 to R3231 Fire Trucks			\$ 285,500.00	\$ 180,000.00	
A878.2 to R2326 SCBA				\$ 373,375.00	
A878.2 to R2351 Portable Radios				\$ 78,375.00	
A878.2 to R2352 Mobile Radios				\$ 252,220.00	
A878.3 to R3238 Command Vehicles	\$ 34,754.19	\$ 44,000.00		\$ 46,000.00	
A878.4 to R3251 Portable Radios				\$ 95,000.00	
Totals	\$ 117,789.06	\$ 80,849.96	\$ 570,260.77	\$ 1,047,270.00	
Tax Levy	\$ 1,193,235.00	\$ 119,235.00	\$ 1,193,235.00	\$ 1,273,422.80	
Tax Levy Limit				\$ 1,273,743.00	
Tax Levy Limit Margin				\$ 320.20	



Statutory Spending Limit

Computation of Statutory Spending Limitation 2019

Town	Assessed Valuations (AV)	Equalization Rate (ER)	Full Valuations (AV/ER)
Clarkson	\$ 333,124,422.00	0.92	\$ 362,091,763.04
Sweden	\$ 693,587,371.00	1.00	\$ 693,587,371.00
Total of Full Valuations			\$ 1,055,679,134.04
Less first million of full valuation.			\$ 1,000,000.00
Excess over first million of full valuation.			\$ 1,054,679,134.04
Multiply excess by one mil.			0.001
Expenditures permitted on full valuation above \$1,000,000.00			\$ 1,054,679.13
Add expenditures permitted on full valuation below \$1,000,000.00			\$ 2,000.00
Statutory spending limitation.			\$ 1,056,679.13
Add exclusions from statutory spending limitation. (Town Law, Section 176(18) from (Worksheet B)			\$ 1,832,218.00
Add spending authorized by voters in excess of statutory limitation. (Town Law, Section 179) (Proposition adopted on _____)			\$ -
Sum of statutory spending limitation, exclusions and excess spending authorized by voters.			\$ 2,888,897.13
Less budget appropriations.			\$ 2,320,692.80
Statutory Spending Limitation Margin			\$ 568,204.33



Statutory Spending Limit Worksheet

Fire District Worksheet B Exclusions From Statutory Spending Limitations (Sheet 1) 2019

Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.

1	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 firefighting purposes made pursuant to Subdivision 12-a of Section 176 of Town Law.	\$	-
3	Principal and interest on bonds, bond anticipation notes, capital notes, and certain budget notes, and interest on certain tax anticipation notes.	\$	-
4	Compensation of paid fire district officers, fire department officers, fire fighters and other paid personnel of the fire department, including fringe benefits.	\$	115,300.00
5	District's contribution to the New York State and Local Employees' Retirement System and the New York and Local Police and Fire Retirement Fund.		
6	Payments made when participating in a county self-insurance plan under the Worker's 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.	\$	110,000.00
8	Payment required annually to service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.		
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 of and treatment of paid firefighters for disabilities incurred in the performance of duty.		
11	District's contributions for Social Security.	\$	8,000.00
12	District's contribution to firefighter cancer benefit law.	\$	17,750.00
	Subtotal to carry forward (to Worksheet B Sheet 2)	\$	251,050.00



Statutory Spending Limit Worksheet (cont.)

Fire District Worksheet B Exclusions From Statutory Spending Limitation		
	Subtotal carried forward: (from Worksheet B Sheet 1)	\$ 251,050.00
12	Payment of principal and interest on tax anticipation notes for new fire districts.	
13	Payment of compromised claims and judgements under Section 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 District.	\$ 8,748.00
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.	\$ 13,000.00
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.	\$ 4,500.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$ 1,554,470.00
19	District's contribution to the State's unemployment insurance fund for paid officers and employees.	\$ 450.00
20	Amounts received from fire protection, emergency reserve and general ambulance contracts.	
21	Use of gift proceeds.	
22	Use of insurance proceeds received from 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 unexpected portion of 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 form statutory spending limitation (to Worksheet A)	\$ 1,832,218.00



August 30, 2018 Fund Balance Report

Fund Balance Report 2018 for 2019 Budget Presentation
31-Aug-18

Reserve Funds		
Building and Facilities Reserve Fund	\$ 422,387.55	Approx. \$187,000 committed for Station 1 projects.
Appartus and Equipment Reserve Fund	\$ 964,675.52	\$354,784.00 committed for rescue truck.
Communications Equipment Reserve Fund	\$ 95,725.83	
Command Vehicle Reserve Fund	\$ 58,172.51	
Repair Reserve Fund	\$ 50,054.63	
August 31, 2017 Total	\$ 1,591,016.04	
Unappropriated Unreserved Fund Balance		
Checking Account	\$ 24,830.88	
Money Market Account	\$ 747,148.34	
Subtotal	\$ 771,979.22	
Accounts Payable	\$ 27,859.10	
Subtotal	\$ 799,838.32	
Accounts Receivable	\$ -	
Subtotal	\$ 799,838.32	
Remaining Budget	\$ (246,355.68)	
Fund Balance	\$ 553,482.64	
Committed 2018		
Fob system upgrade	\$ (25,300.00)	
Unappropriated unreserved fund balance	\$ 528,182.64	
Threshold	\$ 198,667.50	



Brockport and Surrounding District Tax Rate Comparison

Comparison of Fire District Tax Rates 2018

Tax rate \$/\$1,000 assessed valuation

Brockport Fire District	1.235
Hamlin Morton Walker	1.669
Hilton Fire District	1.658
Spencerport Fire District	1.163