

LAKE VIEW FIRE DISTRICT
Legal Notice
Public Hearing and Notice of Annual Budget

PLEASE TAKE NOTE that the Board of Fire Commissioners of the Lake View Fire District will hold public hearing for the purpose of presenting and discussing its proposed operating budget for the fiscal year January 1, 2021 to December 31, 2021. The public hearing will be held Tuesday October 20, 2020 at 7:00 pm at Lake View Fire Station #1, 2005 Lake View Road, Lake View, NY 14085. Following the Public Hearing the Board of Fire Commissioners will meet in special session for the purpose of taking further action on the proposed budget, if necessary. Copies of the proposed budget are available for public review by on the fire district's website: lvfire.org, writing the Fire District Secretary, PO Box 345, Lake View, NY 14085-0345 or by sending an e-mail to the Fire District Secretary at: lvfd@lvfire.org or at the office of the Hamburg Town Clerk, 6100 South Park Avenue, Hamburg, NY 14075. This notice is being published in accordance with Town Law, Article 11, Section 181, 3(a) and by order of the Board of Fire Commissioners of the Lake View Fire District.

John R. Wicka
Commissioner/Secretary

DRAFT

Budget Summary For Year 2021

Total Appropriations (from page 2)		\$903,586
Less		
Estimated Revenues (from page 3)	\$87,736	
Estimated Prior Years Unexpended Balance	\$50,000	\$137,736
Amount to be Raised by Real Property Taxes		\$765,850

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

(Computation on Page 4)

<u>Town</u>	<u>Apportioned Tax</u>
Total Apportioned	\$0

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

 Fire District Secretary

APPROPRIATIONS

	Actual Expenditures 2019	Budget as Modified 2020	Preliminary Estimate 2021	Adpoted Budget 2021
Salary - Treasurer	\$9,789	\$9,789	\$10,033	\$10,033
Salary - Other Elected Officer				
Secretary	\$9,837	\$9,837	\$10,083	\$10,083
Other Personal Services	\$11,611	\$11,611	\$11,902	\$11,902
Other Personal Services	\$8,235	\$8,235	\$8,441	\$8,441
A3410.1 * Total Personal Services	\$39,472	\$39,472	\$40,459	\$40,459
A3410.2 Equipment	\$30,500	\$31,000	\$31,000	\$31,000
A3410.3 Testing & Compliance	\$7,000	\$8,000	\$7,000	\$7,000
A3410. Fire Prevention	\$3,500	\$3,500	\$2,000	\$2,000
A3410.4 Contractual Expenditures	\$279,996	\$278,877	\$296,377	\$296,377
A1930.4 Judgements & Claims	\$0	\$0	\$0	\$0
A9010.8 Service Awards Program	\$105,000	\$105,000	\$105,000	\$105,000
A9030.8 Social Security	\$4,700	\$5,000	\$5,500	\$5,500
A9040.8 Worker's Compensation	\$72,000	\$65,000	\$67,000	\$67,000
A9050.8 Unemployment Insurance	\$750	\$750	\$750	\$750
A9060.8 Hospital, Medical & Accident Insurance	\$3,000	\$3,000	\$4,500	\$4,500
A9070.8 Independent Audits	\$5,500	\$5,500	\$5,500	\$5,500
A9085.8 Supp. Benefit Payments to Disabled Firefighters	\$0	\$0	\$0	\$0
A9710.6 Redemption of Bonds	\$0	\$0	\$0	\$0
A97 .6 Redemption of Notes	\$0	\$0	\$0	\$0
A9710.7 Interest on Bonds	\$0	\$0	\$0	\$0
A97 .7 Interest on Notes	\$0	\$0	\$0	\$0
A9901.9 Transfer to Reserve Fund	\$61,000	\$73,837	\$76,000	\$76,000
A9950.9 Transfer to Capital Fund	\$223,500	\$264,000	\$262,500	\$262,500
TOTALS	\$835,918	\$882,936	\$903,586	\$903,586

* 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

	Actual Revenues 2019	Budget as Modified 2020	Preliminary Estimate 2021	Adopted Budget 2021
A2262 * Fire Protection and other services to other districts and governments	\$68,173	\$69,536	\$69,536	\$69,536
A2401 Interest & Earnings	\$200	\$200	\$200	\$200
A2410 Rentals	\$900	\$1,000	\$1,000	\$1,000
A2265 Sales of Apparatus and Equipment				
A2701 Refunds of Expenditures				
A2705 Gifts & Donations				
A2770 Miscellaneous (specify) <i>Insurance Dividends</i>	\$6,500	\$17,000	\$17,000	\$17,000
A4305 Federal Aid for Civil Defense				
A5301 Transfer from Capital Fund				
A5301 Transfer from Reserve Funds				
TOTALS	\$75,773	\$87,736	\$87,736	\$87,736 **

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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 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 Valuations (AV)	Equalization Rate (ER)	Full Valuation (AV/ER)
Hamburg	312,613,376	47.000%	\$665,134,843

Total Full Valuation	\$665,134,843
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Less First Million of Full Valuation	\$1,000,000
Excess Over First Million of Full Valuation	\$664,134,843
Multiply Excess by One Mill	0.001
Expenditures Permitted on Full Valuation Above \$1,000,000	\$664,135
Add Expenditure Permitted on Full Valuation Below First \$1,000,000	\$2,000

Statutory Spending Limitation for 2021	\$666,135
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Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, § 176 (18) and 179)
(Proposition Adopted on _____)

Add Exclusions From Statutory Spending Limitation (from Worksheet B)	\$719,272
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Sum of Statutory Spending Limitation, Excess Spending Authorized by Voters, and Exclusions	\$1,385,407
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Less Budget Appropriations -	\$882,936
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Statutory Spending Limitation Margin	\$502,471
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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.

\$100

Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.

\$19,427

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.

\$40,459

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.

\$0

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.

\$67,000

7A) The payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.

\$105,000

CARRIED FORWARD	\$231,986
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**FIRE DISTRICTS
WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont.)**

BROUGHT FORWARD **\$231,986**

8) The cost of certain blanket accident insurance AND CANCER GAP INSURANCE for volunteer firefighters.	\$12,500
9) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	\$0
10) The district's contributions for Social Security.	\$5,500
11) Payment of principal and interest on tax anticipation notes for newly created fire districts.	\$0
12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of §176.	\$0
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.	\$40,000
14) The payment of monetary awards to individuals pursuant to Subdivision 31 of §176.	\$0
15) Appropriations to reserve funds established pursuant to General Municipal Law.	\$338,500
16) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	\$750
17) The amounts received from fire protection contracts	\$69,536
18) The use of the proceeds of a gift.	\$0
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 of such property	\$0
20) Cost of Fuel for Fire District Emergency Vehicles including Fuel Tax Carry-over	\$15,000
21) Cost of annual independent audits required by Sec. 181-A	\$5,500
Total Exclusions from Statutory Spending Limitation	\$719,272

**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.

2) Expenditures from reserve funds established
pursuant to 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.

LAKE VIEW FIRE DISTRICT
 ASSESSED VALUATION AND TAX RATE
 COMPARISON CHART

YEAR	ASSESSED VALUATION	TAX RATE PER \$1000	MONIES RECEIVED	PRIOR YR. DIFFERENCE	
2000	196,392,401	\$2.4297	\$477,178		
2001	199,398,875	\$2.3957	\$477,705	-\$0.0340	
2002	204,047,076	\$2.3820	\$486,055	-\$0.0137	
2003	207,822,846	\$2.1221	\$441,035	-\$0.2599	
2004	215,243,180	\$2.2027	\$474,122	\$0.0806	
2005	222,697,882	\$2.3282	\$518,500	\$0.1255	
2006	234,510,849	\$2.3287	\$546,100	\$0.0005	
2007	244,409,696	\$2.2477	\$549,360	-\$0.0810	
2008	249,031,960	\$2.5152	\$626,380	\$0.2675	
2009	257,966,242	\$2.3546	\$607,415	-\$0.1606	
2010	263,381,246	\$2.2583	\$594,815	-\$0.0963	
2011	268,236,688	\$2.2309	\$598,421	-\$0.0274	
2012	273,193,078	\$2.2311	\$609,545	\$0.0002	
2013	277,031,294	\$2.2381	\$620,046	\$0.0070	
2014	279,860,859	\$2.1995	\$ 615,568	-\$0.0386	
2015	284,702,045	\$2.1951	\$ 624,967	-\$0.0044	
2016	289,804,018	\$2.1700	\$ 628,875	-\$0.0251	
2017	295,232,878	\$2.3274	\$ 687,154	\$0.1574	
2018	\$297,844,643	\$2.3274	\$693,225	\$0.0000	
2019	\$ 302,917,071	\$2.3443	\$710,145	\$0.0169	
2020	\$308,008,609	\$2.4194	\$745,200	\$0.0751	
2021	\$312,613,376	\$2.4498	\$765,850	\$0.0304	
	\$312,613,376	\$2.4597	\$768,951	\$0.0403	TAX LEVY LIMIT

Lake View Fire Dist
2021 Proposed Budget

		Final	Final	Final	Adopted	Final	Proposed
		2016	2017	2018	2019	2020	2021
BUDGET ITEMS							
SALARIES	A-101 Treasurer	\$9,229	\$9,229	\$9,504	\$9,789	\$9,789	\$10,033
	A-101.1 Chief's Clerk	\$1,483	\$1,483	\$1,528	\$1,574	\$1,574	\$1,614
	A-102 Secretary	\$9,273	\$9,273	\$9,551	\$9,837	\$9,837	\$10,083
	A-103 Custodian	\$9,461	\$9,461	\$9,745	\$10,037	\$10,037	\$10,288
	A-104 Purchasing Director	\$7,762	\$7,762	\$7,995	\$8,235	\$8,235	\$8,441
	Total of Salaries	\$37,208	\$37,208	\$38,323	\$39,472	\$39,472	\$40,459
CONTRACTUAL COSTS	A-200 Equipment	\$26,100	\$30,500	\$30,500	\$30,500	\$31,000	\$31,000
	A-200.1 Testing & Compliance	\$7,000	\$7,000	\$7,000	\$7,000	\$8,000	\$7,000
	A-200.2 Fire Prevention	\$3,500	\$3,500	\$4,000	\$3,500	\$3,500	\$2,000
	A-401 Office Expense & Operations	\$12,000	\$12,000	\$12,000	\$15,000	\$15,000	\$16,500
	A-402 Travel & Training	\$25,000	\$25,000	\$28,000	\$28,000	\$28,000	\$28,000
	A-402.1 Specialized training	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	A-403 Dues/Publications/Legal Expenses	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
	A-404 Uniforms	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$3,500
	A-406 Installation/Meetings	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	A-407 Election	\$350	\$350	\$350	\$350	\$350	\$350
	A-408 Building Operation & Maintenance	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$80,000
	A-409 Equipment Operation & Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	A-409.1 Fuel Purchases	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	A-410 Alarm System/Communications	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
A-412 Emergency Medical Services	\$15,000	\$17,500	\$17,500	\$17,500	\$20,000	\$29,000	
A-413 Buildings (taxes/assessments)	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
A-414 Disaster Preparedness	\$3,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
ITEMS NOT CHARGED AGAINST SPENDING LIMITATION	A-411 Insurance	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$40,000
	A-411.1 Cancer Gap Coverage					\$12,000	\$8,000
	A-601 Hydrant Rental	\$100	\$100	\$100	\$100	\$100	\$100
	A-603 Fire Protection	\$19,100	\$18,811	\$18,811	\$19,046	\$19,427	\$19,427
	A-628 Service Awards Program	\$75,000	\$90,000	\$95,000	\$105,000	\$105,000	\$105,000
	A-630 Worker's Comp / VFBL	\$72,000	\$72,000	\$72,000	\$72,000	\$65,000	\$67,000
	A-633 Social Security	\$4,500	\$4,500	\$4,700	\$4,700	\$5,000	\$5,500
	A-638 Blanket Accident Insurance	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$4,500
	A-640 Unemployment Ins	\$750	\$750	\$750	\$750	\$750	\$750
	A-650 Audits	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
	A-680 Interest in bonds	\$0					
	A-690 Principal on bonds	\$0					
	A-700 Capital Equipment Reserve	\$150,000	\$175,000	\$173,422	\$150,000	\$185,000	\$185,000
	A-700.1 Capital Equipment Rescue Tool/Equip Replace	\$25,000	\$5,000	\$0	\$0	\$0	\$0
	A-700.2 Capital Equipment Escape Systems	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000
	A-700.3 Capital Equipment Turn-out Gear	\$25,000	\$20,000	\$25,000	\$44,500	\$50,000	\$40,000
	A-700.4 Capital Equipment EMS Equipment Replace	\$5,000	\$16,000	\$18,500	\$6,000	\$6,000	\$10,000
	A-700.5 SCBA Replacement	\$10,000	\$20,000	\$30,000	\$20,000	\$20,000	\$20,000
	A-700.6 Capital Equipment - Radios & Technology	\$2,500	\$1,500	\$1,500	\$1,500	\$1,500	\$2,500
	a-700.7 Uniform Replacement						\$3,000
A-710 Cap Equipment - Chief's Car	\$17,000	\$17,000	\$17,000	\$20,000	\$32,837	\$25,000	
A-720 Cap Reserve - Office Equipment	\$10,000	\$5,000	\$1,000	\$1,000	\$1,000	\$1,000	
A-730 Cap Reserve - Bldg Lnd imprvmt	\$15,000	\$15,000	\$15,000	\$30,000	\$30,000	\$43,101	
A-740 Cap Reserve - Bldg Lnd Acquisition	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
A-750 Cap Reserve - Fire App Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
A-760 Cap Reserve - construction							
	Total of Reserve Acct Appropriations	\$271,000	\$286,000	\$292,922	\$284,500	\$337,837	\$341,601
	Total Budget	\$761,608	\$801,719	\$818,456	\$835,918	\$882,936	\$906,687
Estimated Revenues							
	Fire Protection	\$66,833	\$66,665	\$67,331	\$68,173	\$69,536	\$69,536
	Interest	\$500	\$500	\$500	\$200	\$200	\$200
	Hall Rentals	\$900	\$900	\$900	\$900	\$1,000	\$1,000
	Misc	\$6,500	\$6,500	\$6,500	\$6,500	\$17,000	\$17,000
	Less Total Estimated Revenues	\$74,733	\$74,565	\$75,231	\$75,773	\$87,736	\$87,736
	Less Estimated Fund Balances	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000	\$50,000
	Total To be raised by property taxes	\$646,875	\$687,154	\$693,225	\$710,145	\$745,200	\$768,951

Property Tax Cap

Tax Cap Form

Fire District of Lake View (141136105000)
Fiscal Year Ending: 12/31/2021

Certifier

Jill Jewett, Treasurer
(716) 627-3400
jilljewett@yahoo.com

Summary

Tax Levy Limit, Before Adjustments and Exclusions

<input checked="" type="checkbox"/> Real Property Tax Levy FYE 2020	\$745,200
<input checked="" type="checkbox"/> Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$0
<input checked="" type="checkbox"/> Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
<input checked="" type="checkbox"/> Tax Base Growth Factor	1.0159
<input checked="" type="checkbox"/> PILOTs Receivable FYE 2020	---
<input checked="" type="checkbox"/> Tort Exclusion Amount Claimed in FYE 2020	\$0
<input checked="" type="checkbox"/> Allowable Levy Growth Factor	1.0156
<input checked="" type="checkbox"/> PILOTs Receivable FYE 2021	---
<input checked="" type="checkbox"/> Available Carryover from FYE 2020	\$92

Tax Levy Limit Before Adjustments/Exclusions **\$768,951**

Adjustments for Transfer of Local Government Functions

<input checked="" type="checkbox"/> Costs Incurred from Transfer of Local Government Functions	\$0
<input checked="" type="checkbox"/> Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0

Tax Levy Limit, Adjusted for Transfer of Local Government Functions **\$768,951**

Exclusions

<input checked="" type="checkbox"/> Tort Exclusion	\$0
<input checked="" type="checkbox"/> Teachers' Retirement System Exclusion	\$0
<input checked="" type="checkbox"/> Employees' Retirement System Exclusion	\$0
<input checked="" type="checkbox"/> Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$0

Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$768,951**

<input checked="" type="checkbox"/> Total Tax Cap Reserve Amount Used to Reduce FYE 2021 Levy	---
<input checked="" type="checkbox"/> FYE 2021 Proposed Levy, Net of Reserve	\$768,951

Difference Between Tax Levy Limit and Proposed Levy **\$0**

Do you plan to override the Tax Cap for FYE 2021 ? No

History

Date and Time	Status Changed To	User
09/15/2020 1:59:44 PM	Submitted	Jill Jewett
10/14/2019 7:16:48 PM	Unsubmitted	Jill Jewett