

**MASTIC BEACH FIRE DISTRICT
2021 BUDGET SUMMARY**

Total Appropriations		\$1,953,378.00
Less:		
Estimated Revenues	\$14,000.00	
Estimated Prior Years Unexpended	\$0.00	\$14,000.00
Amount to be Raised by Real Property Taxes		\$1,939,378.00

TAX APPORTIONMENT

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

Town

Apportioned Tax

Total apportioned **\$1,953,378.00**

I certify that the Estimates were approved by the fire commissioners on Sept. 14, 2020



Fire District Secretary

SEP 18 '20 09:11:25 REC TOWNL RK

MASTIC BEACH FIRE DISTRICT

Budget Worksheet for 2021 Estimated Revenues

	<u>Actual 2019</u>	<u>YTD 12/2020</u>	<u>Estimate 2021</u>	<u>Adopted</u>
010 GEN. FUND RECEIPTS				
001 REAL PROPERTY TAXES	1,393,150.68	1,632,474.00	1,939,278.00	1,939,378.00
002 FIRE PROTECTION	0.00	0.00	0.00	0.00
003 INTEREST & EARNINGS	634.79	3,000.00	3,000.00	3,000.00
004 RENTAL	0.00	3,000.00	3,000.00	3,000.00
005 SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
006 INSURANCE RECOVERIES	18,041.19	1,000.00	1,000.00	1,000.00
007 REFUNDS CURRENT YEAR	2,299.36	5,000.00	5,000.00	5,000.00
008 OTHER UNCLASSIFIED	119.00	2,000.00	2,000.00	2,000.00
009 GIFTS & DONATIONS	0.00	0.00	0.00	0.00
010 REFUNDS PRIOR YEAR	46.14	0.00	0.00	0.00
050 GRANTS	0.00	100,000.00	0.00	0.00
055 Due from Other Fund	0.00	0.00	0.00	0.00
091 OPENING BAL GEN FUND	124,142.26	0.00	0.00	0.00
<u>Subtotal</u>	<u>\$1,538,433.42</u>	<u>\$1,746,474.00</u>	<u>\$1,953,278.00</u>	<u>\$1,953,378.00</u>
<u>Grand Total</u>	<u>\$1,538,433.42</u>	<u>\$1,746,474.00</u>	<u>\$1,953,278.00</u>	<u>\$1,953,378.00</u>

MASTIC BEACH FIRE DISTRICT Budget Worksheet for 2021 Appropriations

	Actual 2019	YTD 12/2020	Estimate 2021	Adopted
110 SALARIES				
001 SALARIES	100,414.03	0.00	0.00	0.00
002 SECRETARY	0.00	20,586.00	20,998.00	20,998.00
003 TREASURER	0.00	20,586.00	20,998.00	20,998.00
004 MAINTENANCE MECHANIC I	0.00	70,918.00	72,336.00	72,336.00
005 MAINTENANCE MECHANIC I	0.00	55,134.00	0.00	0.00
006 PART TIME CUSTODIAN	0.00	0.00	0.00	0.00
007 PART TIME CUSTODIAN	0.00	0.00	0.00	0.00
008 OVERTIME SALARIES	0.00	30,000.00	30,000.00	30,000.00
Subtotal	\$100,414.03	\$197,224.00	\$144,332.00	\$144,332.00
200 EQUIPMENT OUTLAY				
001 HOSE	0.00	0.00	5,000.00	5,000.00
002 FIRE EQUIPMENT	13,749.86	38,022.00	45,501.00	45,501.00
003 NON FIRE EQUIPMENT	0.00	5,000.00	10,000.00	10,000.00
004 AMBULANCE EQUIPMENT	0.00	0.00	0.00	0.00
005 OFFICE EQUIP/SUPPLY	0.00	2,000.00	10,000.00	10,000.00
006 DIVE EQUIPMENT	3,000.00	2,000.00	8,000.00	8,000.00
007 VEHICLE CONTRACTS	0.00	0.00	0.00	0.00
008 NEW VEHICLE EQUIP	5,634.00	0.00	0.00	0.00
009 CHIEF CAR(S)	0.00	0.00	160,000.00	160,000.00
Subtotal	\$22,383.86	\$47,022.00	\$238,501.00	\$238,501.00
201 CAPITAL OUTLAY				
001 PROPERTY IMPROVMENTS	0.00	0.00	0.00	0.00
002 RADIOS	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00

MASTIC BEACH FIRE DISTRICT

Budget Worksheet for 2021 Appropriations

	Actual 2019	YTD 12/2020	Estimate 2021	Adopted
<u>400 CONTRACTUAL & OTHER EXPENSES</u>				
001 OFFICE SUPPLIES	20,768.63	5,000.00	5,000.00	5,000.00
002 OTHER TRAVEL	0.00	1,000.00	1,000.00	1,000.00
003 CONVENTIONS & TRAVEL	10,629.75	25,000.00	20,000.00	20,000.00
007 PUBLIC DRILLS, PARADES, INSPECTIONS	39,598.75	42,000.00	50,000.00	50,000.00
008 RENTAL OF VOTING MACHINES	0.00	1,000.00	0.00	0.00
009 PUBLICATION OF NOTICES	818.22	1,000.00	2,000.00	2,000.00
011 FUEL, LIGHT, WATER	3,902.75	3,000.00	12,000.00	12,000.00
012 REPAIRS TO BUILDING	35,839.47	31,057.00	97,000.00	97,000.00
013 RENT	0.00	0.00	0.00	0.00
014 MAINTENANCE SUPPLIES	22,880.87	27,900.00	30,000.00	30,000.00
015 REPAIRS TO APPARATUS & EQUIPMENT	94,833.14	92,000.00	115,000.00	115,000.00
016 GASOLINE, OIL, ETC	13,116.83	30,000.00	20,000.00	20,000.00
017 MAINTENANCE OF FIRE ALARMS	4,314.76	2,500.00	5,000.00	5,000.00
018 TELEPHONE	8,361.00	14,774.00	14,000.00	14,000.00
019 MAINTENANCE OF WELLS	0.00	0.00	0.00	0.00
020 POSTAGE	487.00	2,000.00	1,000.00	1,000.00
021 PREMIUM ON TREASURER'S BOND	0.00	2,000.00	1,000.00	1,000.00
022 PUBLIC LIABILITY & PROPERTY	68,061.23	70,000.00	70,000.00	70,000.00
023 OSHA REQUIRED MEDICAL	17,495.12	20,000.00	30,000.00	30,000.00
024 LEGAL AND AUDIT FEE'S	22,895.93	30,000.00	40,000.00	40,000.00
025 OTHER	6,187.60	12,000.00	25,000.00	25,000.00
026 PSE&G - ELECTRIC	29,148.84	37,643.00	37,643.00	37,643.00
027 HEATING OIL	14,872.92	30,020.00	16,000.00	16,000.00
028 MONTHLY SERVICES	61,246.38	41,000.00	125,000.00	125,000.00
029 FIRE TRAINING	3,289.87	8,000.00	10,000.00	10,000.00
030 UNIFORMS	4,990.65	8,000.00	8,000.00	8,000.00
031 ASSOCIATION DUES	2,864.00	4,000.00	4,000.00	4,000.00
032 FIRE PREVENTION	2,969.30	3,000.00	3,000.00	3,000.00
<u>Subtotal</u>	<u>\$489,573.01</u>	<u>\$543,894.00</u>	<u>\$741,643.00</u>	<u>\$741,643.00</u>
 <u>427 HYDRANT RENTAL</u>				
001 HYDRANT RENTAL	65,442.14	70,000.00	70,000.00	70,000.00
<u>Subtotal</u>	<u>\$65,442.14</u>	<u>\$70,000.00</u>	<u>\$70,000.00</u>	<u>\$70,000.00</u>
 <u>500 GRANT EXPENSES</u>				
001 GRANT EXPENSES	0.00	0.00	0.00	0.00
<u>Subtotal</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

MASTIC BEACH FIRE DISTRICT Budget Worksheet for 2021 Appropriations

	Actual 2019	YTD 12/2020	Estimate 2021	Adopted
510 FICA EMPLOYER				
001 FICA EMPLOYER	8,971.60	12,000.00	12,000.00	12,000.00
002 MEDICARE EMPLOYER	2,098.20	3,000.00	3,292.00	3,292.00
Subtotal	\$11,069.80	\$15,000.00	\$15,292.00	\$15,292.00
511 NYS EMPLOYMENT TAXES				
001 NYS EMPLOYMENT TAXES	0.00	3,000.00	3,000.00	3,000.00
002 NYS UNEMPLOYMENT/DISABILITY	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
512 NYS RETIREMENT SYSTEM				
001 NYS RETIREMENT SYSTEM	21,964.00	22,000.00	15,000.00	15,000.00
Subtotal	\$21,964.00	\$22,000.00	\$15,000.00	\$15,000.00
600 INSURANCE				
001 MAJOR MEDICAL	61,880.26	63,000.00	35,000.00	35,000.00
002 VOLUNTEER FIREFIGHTERS BENEFITS	113,034.00	125,000.00	143,000.00	143,000.00
003 WORKMANS COMP EMP	9,297.00	6,000.00	11,500.00	11,500.00
004 WORKMANS COMP FIRE	0.00	0.00	0.00	0.00
005 LONG TERM DISABILITY	364.30	0.00	1,000.00	1,000.00
006 BLANKET ACCIDENT	0.00	0.00	0.00	0.00
007 OTHER INSURANCE	0.00	0.00	0.00	0.00
008 LIFE INSURANCE	58,553.70	65,000.00	69,500.00	69,500.00
009 LOSAP DISTRIBUTIONS	192,849.96	210,000.00	207,200.00	207,200.00
010 CANCER INSURANCE	0.00	14,000.00	14,000.00	14,000.00
Subtotal	\$435,979.22	\$483,000.00	\$481,200.00	\$481,200.00
650 Installment Purchases				
001 Installment Purchases - Principal	55,733.46	53,989.00	111,410.00	111,410.00
002 Installment Purchases - Interest	9,601.50	11,345.00	13,000.00	13,000.00
Subtotal	\$65,334.96	\$65,334.00	\$124,410.00	\$124,410.00
800 INT & PRIN SERIAL BD				
001 PRIN SERIAL BOND	0.00	0.00	0.00	0.00
002 INTEREST SERIAL BOND	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00

MASTIC BEACH FIRE DISTRICT Budget Worksheet for 2021 Appropriations

	Actual 2019	YTD 12/2020	Estimate 2021	Adopted
900 FUND TRANSFERS				
001 GENERAL TO BLDG/REAL	82,500.00	200,000.00	60,000.00	60,000.00
002 GENERAL TO CAPRES	10,000.00	0.00	0.00	0.00
003 GENERAL TO T&A	0.00	0.00	0.00	0.00
004 T&A TO G.F.	0.00	0.00	0.00	0.00
005 GENERAL TO A&E	82,500.00	100,000.00	60,000.00	60,000.00
Subtotal	\$175,000.00	\$300,000.00	\$120,000.00	\$120,000.00
Grand Total	\$1,387,161.02	\$1,746,474.00	\$1,953,378.00	\$1,953,378.00

MASTIC BEACH 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)
BROOKHAVEN	\$ 12,564,863.00	0.77 %	\$ 0.00
	\$	%	
	\$	%	
Total Full Valuations			\$ 0.00
Less First Million of Full Valuation			1,000,000.00
Excess Over First Million of Full Valuation			\$ -1,000,000.00
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ -1,000.00
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000.00
Statutory Spending Limitation for 20 21 (year 2)			1,000.00
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			854,824.00
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on 08/26/2020)			0.00
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 1,710,648.00
Less Budget Appropriations			1,953,378.00
Statutory Spending Limitation Margin			\$ -242,730.00

MASTIC BEACH 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.	70,000.00
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, firefighters and other paid personnel of the fire department, including fringe benefits.	144,332.00
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.	15,000.00
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.	143,000.00
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	207,200.00
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.	0.00
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.	15,292.00
	Subtotal to carry forward (to next page)	\$ 594,824.00

MASTIC BEACH FIRE DISTRICT

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 594,824.00
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 or operation of a motor vehicle owned by the fire district	
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.	20,000.00
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.	40,000.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	200,000.00
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.	
24	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 854,824.00

MASTIC BEACH 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.

2021 BUDGET PROPOSAL
MASTIC BEACH FIRE DISTRICT
TOWN OF BROOKHAVEN

William Biondi, Chairman Commissioner

Walter Greene, Commissioner

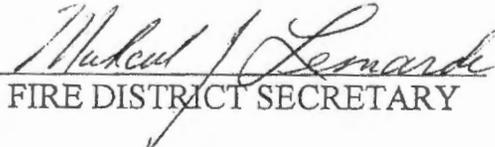
Charles L. O'Connor, Commissioner

Michael Montella, Commissioner

Anthony Capersino, Commissioner

(It is not necessary for the commissioners to sign this budget, if the Fire District Secretary completes the following certificate)

This is to certify that this budget was approved by the Board of Fire Commissioners on 10/14/20


FIRE DISTRICT SECRETARY