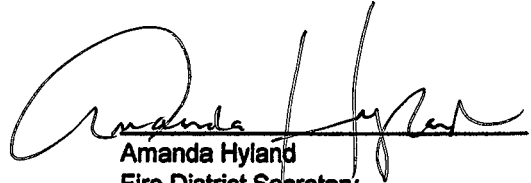


**SPARKILL-PALISADES FIRE DISTRICT
2025 BUDGET SUMMARY**

Appropriations	\$1,050,350
Less:	
Estimated Revenues	1000
Estimated Assigned Appropriated Fund Balance	
 To be Raised by Real Property Taxes	 \$1,049,350

I certify that the preliminary budget were approved by the fire commissioners on October 15, 2024.


Amanda Hyland
Fire District Secretary

TOWN OF ORANGETOWN
2024 OCT 21 P 1:18
TOWN CLERK'S OFFICE

APPROPRIATIONS

	Actual Expenses 2023	Budget As Modified 2024	Preliminary Estimate 2025	Adopted Budget 2025
Salary-Treasurer	\$8,160	\$8,160	\$9,160	\$9,160
Salary -Other Elected Officer	\$5,190	\$5,100	\$6,100	\$6,100
Other Personal Services				
A3410.1 Total Personal Services	\$13,350	\$13,260	\$15,260	\$15,260
A3410.2 Equipment	\$145,149	\$95,000	\$105,000	\$105,000
A3410.4 Contractual Expenditures	\$353,132	\$278,250	\$349,390	\$399,390
A1930.4 Judgements and Claims				
A9010.8 State Retirement System				
A9025.8 Service Award	\$173,266	\$180,000	\$180,000	\$180,000
A9030.8 Social Security	\$822	\$1,100	\$980	\$980
A9040.8 Worker's Compensation	\$19,933	\$27,000	\$28,500	\$28,500
A9050.8 Unemployment Ins.	\$692	\$100	\$220	\$220
A9060.8 Hospital, Medical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Disabled Firemen				
A9710.6 Redemption of Bonds	\$160,000	\$120,000	\$120,000	\$120,000
A97__6 Redemption of Notes				
A9710.7 Interest on Bonds	\$182,697	\$200,000	\$200,000	\$200,000
A97__7 Interest on Notes				
A9901.9 Transfer to Other Funds				
Totals	\$1,049,042	\$914,710	\$999,350	\$1,049,350

ESTIMATED REVENUES

	Actual Revenues 2023	Budget As Modified 2024	Preliminary Estimate 2025	Adopted Budget 2025
A2262 Fire Protection and Other Services Provided Outside				
A2401 Interest on Deposits	\$46,444	\$1,000	\$1,000	\$1,000
A2410 Rentals	\$1,520			
A2660 Sales of Assets				
A3389 Refunds of Expenditures				
A2705 Gifts and Donations				
Miscellaneous (specify)				
A2770 _____				
A2770 _____				
A3389 State Aid, Other Public Safety (specify)				
A5031 Federal Aid, Other Public Safety (specify)				
A5031 Interfund Transfers	\$22,697			
Totals	\$70,661	\$1,000	\$1,000	\$1,000

**Sparkill-Palisades Fire District
Fund Balance Report**

as of
October 15, 2024

Fund Name	Balance 10/15/2024	Anticipated Earnings	Anticipated Expenditures Nov 2024 - Feb 2025	Anticipated Balance
Capital Reserve	\$211,714			\$211,714
Maintenance Reserve	\$27,283			\$27,283
Bond Repayment Reserve	\$156,578	\$70,000		\$226,578
General Fund	\$555,420	\$10,000	\$525,000	\$40,420

SPARKILL-PALISADES 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)
Orangetown	\$328,411,296	35.63%	\$921,726,904
	\$	%	
	\$	%	
	Total Full Valuations		\$921,726,904
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$920,726,904
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$920,726
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			\$2,000
Statutory Spending Limitation for 2024 (year 2)			\$922,726
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			\$676,593
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$1,599,319
Less Budget Appropriations			\$1,049,350
Statutory Spending Limitation Margin			\$549,969

**SPARKILL-PALISADES 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.	
3	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	\$338,169
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$13,260
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.	
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.	\$28,500
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$180,000
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.	\$2,813
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.	\$1,100
	Subtotal to carry forward (to next page)	\$563,842

**SPARKILL-PALISADES FIRE DISTRICT
WORKSHEET B EXCLUSIONS FROM STATUTORY
SPENDING LIMITATION**

	Subtotal carried forward: (from previous page)	\$563,842
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	\$31,226
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.	\$14,500
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.	\$11,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$50,000
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	\$100
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.	\$5,925
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$676,593

SPARKILL-PALISADES 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.

Tax Cap Form

Fire District of Sparkill-Palisades (391161508000)

Fiscal Year Ending: 12/31/2025

Certifier

Dennis Leote, Treasurer

(845) 323-0186

treasurer@sparkillpalisadesfire.com

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2024	\$914,710
✓	Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
✓	Tax Base Growth Factor	1.0050
✓	PILOTs Receivable FYE 2024	---
✓	Tort Exclusion Amount Claimed in FYE 2024	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2025	---
✓	Available Carryover from FYE 2024	---
	Tax Levy Limit Before Adjustments/Exclusions	\$937,669

Adjustments for Transfer of Local Government Functions

✓	Costs Incurred from Transfer of Local Government Functions	\$0
✓	Savings Realized from Transfer of Local Government Functions	\$0
	Total Adjustments	\$0
	Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$937,669

Exclusions

✓	Tort Exclusion	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$0
	Total Exclusions	\$0

Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$937,669**

✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
✓	FYE 2025 Proposed Levy, Net of Reserve	\$999,350
	Difference Between Tax Levy Limit and Proposed Levy	(\$61,681)
✓	Do you plan to override the Tax Cap for FYE 2025 ?	Yes

History

Date and Time	Status Changed To	User
10/19/2024 10:28:37 AM	Form was submitted to OSC (Form Status set to: Submitted)	Dennis Leote