



**Board of Fire Commissioners Meeting
Station 34 (South Corning Fire Department)
Tuesday, October 20th, 2020 @ 7:00pm**

Note: COVID precautions will be in effect for everyone attending this meeting in person:

Mask required to enter the meeting area

Screening precautions will be in effect

Interested parties may also participate in this meeting via ZOOM conference call:

Meeting ID: 810 1777 5985

<https://us02web.zoom.us/j/81017775985> Dial in #: +1 646 558 8656

Agenda

1. Call to Order
2. Roll Call of Commissioners present
3. Pledge of Allegiance
4. Motion to leave the regular session and enter a Public Hearing regarding the proposed 2021 Budget for the Corning Joint Fire District.
5. Motion to leave the Public Hearing and re-enter the regular meeting session.
6. Visitor's Comments
7. Motion to adjourn the meeting @ ____pm.

Upcoming Events / Important Dates:

Wednesday, November 4th, 2020, CJFD Commissioner's Monthly Meeting @ 5:30pm at Station 16 (East Corning FD)

Tuesday, December 8th, 2020 Annual Election of Fire Commissioners, Corning Town Hall, 6:00-9:00pm

Corning Joint Fire District**2020 Estimated Year-End Fund Balances**

As of: 09/23/2020

1) ICS Shadow Account

Balance as of: 9/23/2020		\$221,038.29	
+ Expected Interest income thru 12/31/2020:		\$190.00	
- Expected Transfers to Reserve Accounts thru 12/31/2020:	↙	-\$40,000.00	
- Expected Transfers to CCTC General Checking thru 12/31/2020:	↓	-\$125,000.00	↘
Expected Year-End Balance:	↓	\$56,228.29	↓

2) CCTC General Checking Acct (xxx0297)

Balance as of: 8/31/2020		\$20,858.10	
+ Transfer in from ICS Shadow Account: 9/9/2020	↓	\$50,000.00	↓
+ Transfer in from ICS Shadow Account: Before Year End	↓	\$125,000.00	↙
- Open checks:	↓	-\$36,762.40	
- Estimated operating expenses thru 12/31/2020:	↓	-\$103,531.00	
Expected Year-End Balance:	↓	\$55,564.70	

3) CCTC Repair Reserve Account (xxxx4107)

Balance as of: 9/23/2020		\$19,250.00	
+ Transfers to Account by 12/31/2020:	↓ →	\$4,000.00	
- Withdrawals from Account by 12/31/2020:	↓	\$0.00	
Expected Year-End Balance:	↓	\$23,250.00	

4) CCTC Equipment Repair & Replacement Reserve (xxxx4110)

Balance as of: 9/23/2020		\$5,250.00	
+ Transfers to Account by 12/31/2020:	↓ →	\$4,000.00	
- Withdrawals from Account by 12/31/2020:	↓	\$0.00	
Expected Year-End Balance:	↓	\$9,250.00	

5) CCTC Capital Improvement Reserve Fund (xxxx4113)

Balance as of: 9/23/2020		\$5,250.00	
+ Transfers to Account by 12/31/2020:	↓ →	\$4,000.00	
- Withdrawals from Account by 12/31/2020:	↓	\$0.00	
Expected Year-End Balance:	↓	\$9,250.00	

6) CCTC Apparatus Repair & Replacement Reserve Acct (xxxx4116)

Balance as of: 9/23/2020		\$5,250.00	
+ Transfers to Account by 12/31/2020:	↓ →	\$28,000.00	
- Withdrawals from Account by 12/31/2020:		\$0.00	
Expected Year-End Balance:		\$33,250.00	

Estimated Year-End Fund Balance (all Accounts):

ICS & General Checking	\$111,792.99
Reserve Accounts (4)	\$75,000.00
Total:	\$186,792.99

Corning Joint Fire District (CJFD)
 Computation of Statutory Spending Limitation
 Budget Year: 2021
 As of: 9/23/2020

Town (s)	2019 Taxable Assessed Valuation (AV)	2018 Equalization Rate (ER)	Full Valuations (AV/ER)
Town of Corning (FD385) ¹	\$428,062,852	100.00%	\$428,062,852
Total Full Value Taxable Assessments for Corning JFD:			\$428,062,852
<u>Less</u> First Million of Full Valuation:			\$1,000,000
Excess over First Million of Full Valuation:			\$427,062,852
Multiply excess by One Mill:			x .001
Expenditures permitted on Full Valuation above \$1,000,000:			\$427,063
Add Expenditures Permitted on Full Valuation Below First \$1,000,000:			\$2,000
Statutory Spending Limitation for Yr 2021:			\$429,063
<u>Add</u> Exclusions from Statutory Spending Limitation (Town Law, Section 176(18)) (See Worksheet)			\$150,067
<u>Add</u> Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law Section 179; Proposition adopted on : ___/___/___)			\$0
Sum of Statutory Spending Limitation + Exclusions & Excess Spending Authorized by Voters:			\$579,130
<u>Less</u> 2021 Budget Appropriations:			0
Statutory Spending Limitation Margin for 2020:			\$579,130
Maximum taxpayer cost/\$1,000 of taxable assessed value:			\$1.35
Est 2021 taxpayer cost/\$1,000 of taxable assessed value:			\$1.21
(Based on 2021 tax levy of \$520,000)			

¹ Town of Corning (FD385) taxable assessment for 2019 from Steuben County Real Property Tax Service (08/06/2020)

Exclusions from Statutory Spending Limitation Worksheet:

1.	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: <u>Subdivision 12</u> - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$0
	<u>Subdivision 22</u> - A contract for furnishing fire protection within the fire district including emergency services and general ambulance services.	\$0
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 Town Law	\$0
3.	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	\$50,000
4.	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$6,867
5.	District's contribution to the NYS and Local Employees' Retirement System and the NYS Local Police and Fire Retirement System.	\$0
6.	Payments made when participating in a county self-insurance plan under Workers' Compensation Law.	\$0
7.	Insurance premiums and any payments required as a self-insurer, pursuant to the Volunteer Fireman's Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	\$49,350

8.	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$0
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.	\$2,000
10.	Certain payments for the care and treatment of paid firefighters for disabilities incurred in the performance of duty.	\$0
11.	District's contributions for Social Security.	\$1,075
12.	Payment of principal and interest on tax anticipation notes for new fire districts.	\$0
13.	Payment of compromised claims and judgements under Subdivisions 28 and 30 of Section 176 of the Town Law.	\$0
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.	\$23,000
15.	Payment of monetary awards to individuals pursuant to Subdivision 31 of Section 176 of the Town Law.	\$0
16.	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	\$5,000
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.	\$6,000
18.	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	\$0
19.	District's contribution to the State's unemployment insurance fund for paid officers and employees.	\$275
20.	Amounts received from fire protection, emergency reserve and general ambulance contracts.	\$0
21.	Use of gift proceeds	\$0
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.	\$0
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.	\$0
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 the 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.	\$6,500
Total Exclusions from Statutory Spending Limitation:		\$150,067



Steuben County Real Property Tax Service Agency

3 East Pulteney Square, Bath, New York 14810

Wendy S. Jordan, CCD, Director

Phone: (607) 664-2373 Fax: (607) 664-2168

Email: WJordan@SteubenCountyNY.gov

August 6, 2020

Dave Shafer
Corning Joint Fire District
2759 Goff Rd
Corning, NY 14830

Dear Dave:

Following is the information which you will need to determine the tax and debt or statutory spending limit for the Corning Joint Fire District:

Town of Corning: FD385

Roll Year	Taxable Value	EQ Rate	Equalized Full Value	Tax Year
2019	428,062,852	1.00	428,062,852	2021

I have also enclosed a copy of the statutory spending limit computation worksheet obtained from the NYS Comptroller's Fire District Accounting Manual. Please note that this is not the taxable value used to calculate the tax rate for the 2021 levy; that value will be sent out in early October.

Please do not hesitate to call if you have any questions or if you need any further information.

Sincerely,

Wendy S Jordan
Director



CORNING JOINT FIRE DISTRICT
2021 Proposed Budget
9/23/2020

Revenue

Local Sources	A1001 Real Property Tax Revenue	\$520,000
	A1081 Other Payments in Lieu of Taxes	\$0
	A2262 Charges for Fire Prot/Other Services	\$0
	A2401 Interest & Earnings	\$600
	A2770 Other Unclassified Revenue (2% Funds)	\$8,000
NYS	A3004 State Aid: Reorganization & Efficiency Grants	\$0
	A3089 State Aid-Other	\$0
Fed	A4389 Federal Aid-Other Public Safety	\$0
	A4960 Federal-Emergency Disaster Assistance	\$0
Interf	A5031 Interfund Transfers	\$0
	A5770 Revenue Anticipation Notes	\$0
Total Revenue:		\$528,600

Expenditures

Gen	A1460.0 Records Management	\$0
	A1930.0 Payment of Judgements & Claims	\$0
	Sub-total: General Expenses:	\$0
Personal Svcs	A3410.1 Fire-Personal Services	
	A3410.11 Treasurer	\$5,036
	A3410.12 Secretary	\$1,831
	Sub-total: Personal Services	\$6,867
Fire	A3410.2 Fire - Equipment & Capital Outlay	\$245,156
	A3410.4 Fire - Contractual & Other	\$167,255
	Sub-Total: Fire-Related Expenditures	\$412,411
Employee Benefit Expenses	A9010.0 State Retirement System	\$0
	A9030.8 Social Security	\$1,072
	9040.80 Workers' Comp coverage (Employees)	\$350
	A9040.81 VFBL coverage (Firefighters)	\$49,000
	A9041.8 Cancer Insurance	\$6,500
	A9050.0 Unemployment Insurance	\$400
	A9055.0 Disability Insurance	\$0
	A9085.0 Supplemental Benefit Payments (AD&D)	\$2,000
	A9089.0 Other Employee Benefits	\$0
Sub-Total: Employee Benefits		\$59,322
Debt Service	A9710.6 Serial Bonds-Principal	\$50,000
	A9710.7 Serial Bonds-Interest	\$0
	A9760.6 Tax Anticipation Notes-Principal	\$0
	A9760.7 Tax Anticipation Notes-Interest	\$0
	Sub-Total: Debt Service	\$50,000

Total Expenditures: **\$528,600**

Net Budget: **\$0**