

Special Board Meeting

September 29, 2025

Commissioner James Rogers called the Special Meeting of the Board of Fire Commissioners of the North Merrick Fire District to order at 8:30 PM. Present Commissioners were; Commissioner Brian Ellensohn, Commissioner Scott Rockwin, and Commissioner James Rogers. Also present was; District Treasurer Patrick Cunningham, and District Clerk David Ward.

A salute to the flag led by Commissioner Rockwin.

A discussion was held on the 2026 Preliminary North Merrick Fire District Budget.

A discussion was held on capital projects list.

At this time 2130, Commissioner Wilders entered and the meeting continued.

A motion by Commissioner Rockwin, seconded by Commissioner Ellensohn unanimously approved the 2026 North Merrick Fire District 2026 Preliminary Budget : Commissioner Ellensohn – yes, Commissioner Rockwin – yes, Commissioner Rogers – yes, Commissioner Wilders – yes.)

With no further business, the meeting was adjourned at 10:05 PM.

Respectfully Submitted

David M. Ward

District Clerk

**NORTH MERRICK FIRE DISTRICT  
PRELIMINARY BUDGET SUMMARY 2026**

Total Appropriations	\$	<u>3,778,768</u>
<b>Less:</b>		
Estimated Revenues	\$	<u>157,306</u>
Estimated Appropriated Unreserved Fund Balance	\$	<u>-</u> <u>157,306</u>
Amount to be Raised by Real Property Taxes	\$	<u>3,621,462</u>

**TAX APPORTIONMENT**

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

Town	Assessed Valuation (AV)	Equalization Rate (ER)	Full Valuation (AV/ER)	Total Full Valuation Percentage (1) / (2)	Apportioned Tax = (3) x Real Property Tax to be Raised
Total					

\*\* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes"

<u>Town</u>	<u>Apportioned Tax</u>
Total Apportioned	

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

9/29/2025  
(Date)

*David Ward*  
FIRE DISTRICT SECRETARY

**NORTH MERRICK FIRE DISTRICT  
PRELIMINARY BUDGET REVENUES 2026**

		Actual Revenues 2024	Budget as Modified 2025	Preliminary Estimate 2026	Adopted Budget 2026
A1081	Other Payments in Lieu of Taxes	\$ 83,359	\$ 77,293	\$ 86,306	\$ -
A1640	Ambulance Charges	\$ 96,563	\$ 18,000	\$ 36,000	\$ -
A2401	Interest and Earnings	\$ 95,451	\$ -	\$ 35,000	\$ -
A2410	Rental of Real Property	\$ 2,500	\$ -	\$ -	\$ -
A2660	Sales of Equipment	\$ 3,800	\$ -	\$ -	\$ -
A2680	Insurance Recoveries	\$ 18,039	\$ -	\$ -	\$ -
A2701	Refunds of Prior Year's Expenditures	\$ 1,585	\$ -	\$ -	\$ -
A3389	State Aid, Other (specify): Public Safety	\$ 149,681	\$ -	\$ -	\$ -
	TOTALS	<u>\$ 450,978</u>	<u>\$ 95,293</u> *	<u>\$ 157,306</u>	<u>\$ -</u>

\* Transfer to Budget Summary

**NORTH MERRICK FIRE DISTRICT  
PRELIMINARY BUDGET APPROPRIATIONS 2026**

	Actual Expenditures 2024	Adopted Budget 2025	Preliminary Estimate 2026	Adopted Budget 2026
A3410.1 Personal Services	\$ 337,893	\$ 372,028	\$ 401,065	\$ -
A3410.2 Equipment and Capital Outlay	\$ 435,930	\$ 250,000	\$ 350,000	\$ -
A3410.4 Contractual Expenditures	\$ 1,175,667	\$ 1,199,925	\$ 1,272,152	\$ -
A4540.4 Ambulance Contractual Expenditures	\$ -	\$ 26,620	\$ 28,440	\$ -
A9010.8 State Retirement System	\$ 48,825	\$ 56,548	\$ 68,181	\$ -
A9030.8 Social Security	\$ 25,479	\$ 28,460	\$ 30,681	\$ -
A9040.8 Workers' Compensation	\$ 102,301	\$ 109,974	\$ 83,300	\$ -
A9045.8 Life Insurance	\$ 25,155	\$ 28,500	\$ 28,500	\$ -
A9055.8 Disability Insurance	\$ 12,271	\$ 13,250	\$ 14,750	\$ -
A9060.8 Hospital, Medical and Dental Insurance	\$ 100,541	\$ 146,711	\$ 125,315	\$ -
A9788.6 Principal on Lease Contracts	\$ 5,395	\$ 7,568	\$ 5,963	\$ -
A9788.6 Interest on Lease Contracts	\$ 1,136	\$ 858	\$ 567	\$ -
A9901.9 Transfer to Other Funds	\$ 1,514,075	\$ 1,392,812	\$ 1,369,854	\$ -
TOTAL	<u>\$ 3,784,668</u>	<u>\$ 3,633,254</u>	<u>\$ 3,778,768 *</u>	<u>\$ -</u>

**NORTH MERRICK FIRE DISTRICT  
WORKSHEET A  
COMPUTATION OF STATUTORY SPENDING LIMITATION**

Full Valuation	\$ 4,399,185.333
Less: First Million of Valuation	<u>\$ 4,398,185.333</u>
Multiply Excess by .001	
Expenditures Permitted on Full Valuation Above \$1,000,000	\$ 4,398.185
Add Expenditure Permitted on Full Valuation Below First \$1,000,000	<u>\$ 2,000</u>
Statutory Spending Limitation	<u>\$ 4,400,185</u>
Add Exclusions from Statutory Spending Limitation (Town Law 176(18) (from Worksheet B and Worksheet C)	<u>\$ 2,589,616</u>
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law 179)	<u>\$ -</u>
Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters	<u>\$ 6,989.801</u>
Less Budget Appropriations	<u>\$ 3,778.768</u>
Statutory Spending Limitation Margin	<u>\$ 3,211.033</u>

**NORTH MERRICK FIRE DISTRICT  
WORKSHEET B  
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION**

1. Hydrant Rentals	\$ 184,388
2. Lease of Water Supply	\$ -
3. Principal and Interest on Bonds/Municipal Contracts	\$ -
4. Compensation and Fringe of Paid Personnel	\$ 514,340
5. NYS Retirement	\$ 68,181
6. Self Insurance	\$ -
7. VFBL/ Workers Compensation	\$ 83,300
8. Service Awards	\$ 135,794
9. Blanket/Accident Insurance	\$ 40,540
10. Disability Insurance	\$ 100
11. Social Security	\$ 30,681
12. Tax Anticipation Note	\$ -
13. Judgements and Claims	\$ -
14. Auto Insurance	\$ 70,000
15. Monetary Awards	\$ -
16. Fuel for Emergency Vehicles	\$ 27,500
17. Annual Independent Audit	\$ 12,800
18. Appropriations to Reserve Funds	\$ 1,234,060
19. Contributions to State Unemployment Ins Fund	\$ -
20. Amounts Received from Outside Contracts	\$ -
21. Use of Gift Proceeds	\$ -
22. Use of Insurance Proceeds for Replacement Property	\$ -
23. Income from Sale or Investment of District Obligations	\$ -
24. Insurance Premiums for Enhanced Cancer Disability Benefit	\$ 14,650
<b>Total Exclusions</b>	<b>\$ 2,416,334</b>

NORTH MERRICK FIRE DISTRICT  
WORKSHEET C  
OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1. USE OF PROCEEDS FROM BONDS	\$ _____ -
2. EXPENDITURES FROM RESERVE FUNDS	\$ <u>173,282.00</u>
3. PREMIUMS FROM SALE OF OBLIGATIONS	\$ _____ -