

OCT 28 2025  
SReavy

Ruby FIRE DISTRICT  
2026 BUDGET SUMMARY

Total Appropriations (from page 19)

\$ 197,306

Less:

Estimated Revenues (from page 20) \$ \_\_\_\_\_

Estimated Appropriated Unreserved Fund Balance \_\_\_\_\_

Amount to be Raised by Real Property Taxes

\$ 197,306

**TAX APPORTIONMENT**

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

Town	Assessed Valuation (AV)	Equilization Rate (ER)	Full Valuation (AV÷ER)	Total Full Valuation Percentage (1)÷(2)	Apportioned Tax = (3) x Real Property Tax to be Raised
		%	(1)	_____%(3)	\$ _____
		%	(1)	_____%(3)	_____
		%	(1)	_____%(3)	_____
Total			(2)	100%	\$ _____*

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

Town

Apportioned Tax

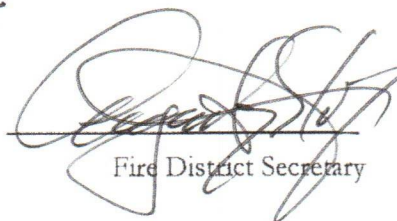
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\$ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Apportioned

\$ \_\_\_\_\_

I certify that the estimates were approved by the fire commissioners on 10/20/2025  
(Date)

  
Fire District Secretary

NOTE: File with Town Budget Officer by November 20 (December 20 in Westchester and Monroe Counties).

**APPROPRIATIONS**

	Actual Expenditures 20 <u>24</u>	Budget as Modified 20 <u>25</u>	Preliminary Estimate 20 <u>26</u>	Adopted Budget 20 <u>26</u>
Salary - Treasurer	\$ <u>2,170</u>	\$ <u>2,235</u>	\$ <u>2,235</u>	\$ <u>2,235</u>
Salary - Other	<u>1,940</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Other Personal Services	<u>600</u>	<u>620</u>	<u>620</u>	<u>620</u>
A3410.1 Total Personal Services	\$ <u>4,710</u>	\$ <u>4,855</u>	\$ <u>4,855</u>	\$ <u>4,855</u>
A3410.2 Equipment	<u>8,814</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
A3410.4 Contractual Expenditures	<u>83,204</u>	<u>88,913</u>	<u>74,840</u>	<u>74,840</u>
A1930.4 Judgments and Claims	_____	_____	_____	_____
A9010.8 State Retirement System	_____	_____	_____	_____
A9025.8 Local Pension Fund	_____	_____	_____	_____
A9030.8 Social Security	_____	_____	_____	_____
A9040.8 Workers' Compensation	<u>6,758</u>	<u>6,655</u>	<u>22,791</u>	<u>22,791</u>
A9050.8 Unemployment Insurance	_____	_____	_____	_____
A9060.8 Hospital, Medical and Accident Insurance	_____	_____	_____	_____
A9085.8 Supp. Benefit Payments to Disabled Firefighters	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
A9710.6 Redemption of Bonds	_____	<u>65,000</u>	<u>58,750</u>	<u>58,750</u>
A97__6 Redemption of Notes	_____	_____	_____	_____
A9710.7 Interest on Bonds	_____	<u>1,050</u>	<u>8,729</u>	<u>8,729</u>
A97__7 Interest on Notes	_____	_____	_____	_____
A9901.9 Transfer to Other Funds	<u>83,427</u>	<u>121,64</u>	<u>12,541</u>	<u>12,541</u>
Totals	\$ <u>189,713</u>	<u>193,437</u>	<u>197,306</u>	<u>197,306*</u>

\* Transfer to Budget Summary, page 18



### ESTIMATED REVENUES

	Actual Revenues 20 <u>24</u>	Budget as Modified 20 <u>25</u>	Preliminary Estimate 20 <u>26</u>	Adopted Budget 20 <u>26</u>
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401 Interest and Earnings	_____	_____	_____	_____
A2410 Rentals	_____	_____	_____	_____
A2660 Sales of Assets	_____	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (specify)	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A3389 State Aid, Other Public Safety (specify)	_____	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	_____	_____
<b>Totals</b>	\$ <u>    0    </u>	\$ <u>    0    </u>	\$ <u>    0    </u>	\$ <u>    0    </u> *

\* Transfer to Budget Summary, page 18



WORKSHEET (Continued)

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

<u>Administrative</u>			
Office Supplies	\$ 1200	Building	
Postage		Repairs to Building	
Legal and Audit Fees	7000	Maintenance Supplies	
Association Dues	840	Rent	24200
Printing and Supplies			
Publication of Notices	200	<u>Fire Equipment and Alarm</u>	
Rent of Voting Machines	200	Repairs to Apparatus	4000
<u>ELECTION</u>		and Equipment	4000
		Gasoline, Oil, Etc.	
		Maintenance of Fire	
		Alarm System	
<u>Utilities and Water</u>			
Fuel and Light		<u>Insurance</u>	
Water Rents		Premium on Treasurer's	
Water Hydrant Rental		Bond	
Maintenance of Wells		Public Liability and	26000
Telephone	2000	Property Damage	
<u>INTERNET &amp; FAX</u>			
		<u>Other Insurance</u>	
<u>Travel and Firefighters' Expenses</u>		CARER COVERAGE	1700
Insurance			
Conventions		<u>Other</u>	
Other Travel		MEDICAL EXAMS	1000
Uniforms		GRANT EXPENSE	0
Public Drills, Parades,		MEDICAL SUPPLIES	500
Inspection Dinners		E.O. REPUBLIC	2000
Fire Training		MAINTENANCE	
<u>Outside Fire Services</u>			
Fire Protection			
Fire Department or			
Company Services			
		TOTAL	\$ 74840

**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 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	2024 Assessed Valuations (AV)	2024 Equalization Rates (ER)	Full Valuations (AV/ER)
Wlster	\$ 81,033,948	47.00 %	\$ 172,412,655
	\$	%	
	\$	%	
	<b>Total Full Valuations</b>		\$
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$ 171,412,655
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 171,413
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 2026			\$ 173,413
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			142,166
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			Ø
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 315,579
Less Budget Appropriations			197,306
<b>Statutory Spending Limitation Margin</b>			\$ 118,273

FIRE DISTRICTS

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.	67,479
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	4,855
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.	22,791
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.	
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	
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. <i>Cancer Coverage</i>	1,700
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	2,800
11)	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	\$ 99,625

**FIRE DISTRICTS**

**WORKSHEET B**

**EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)**

	Subtotal carried forward: (from previous page)	\$ 99,625
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 and operation of a motor vehicle owned by the fire district.	26,000
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.	4,000
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of \$200,000 or more.	
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	12,541
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 interest and gains realized on the investment of the proceeds of district obligations.	
	<b>Total Exclusions from Statutory Spending Limitation (to Worksheet A)</b>	<b>\$ 142,166</b>

**FIRE DISTRICTS**

**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.