Ruby FIRE DISTRICT

TOWN OF ULSTER
OCT 29 2026

2027 BUDGET SUMMARY

Total Appropriations (from page 19) $ 199,507

Less:

Estimated Revenues (from page 20) $_____

Estimated Appropriated Unreserved Fund Balance _____ _____

Amount to be Raised by Real Property Taxes $ 199,507

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 10/19/2026 (Date)

_____
Fire District Secretary

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

APPROPRIATIONS

		Actual Expenditures 2025	Budget as Modified 2026	Preliminary Estimate 2027	Adopted Budget 2027
Salary - Treasurer		$ 2235	$ 2235	$ 2235	$ 2,235
Salary - Other		2000	2000	2000	2,000
Other Personal Services		620	620	620	620
A3410.1	Total Personal Services	$ 4855	$ 4855	$ 4855	$ 4,855
A3410.2	Equipment	59535	12,000	12000	12,000
A3410.4	Contractual Expenditures	81407	74,840	72415	72,415
A1930.4	Judgments and Claims				
A9010.8	State Retirement System				
A9025.8	Local Pension Fund				
A9030.8	Social Security				
A9040.8	Workers' Compensation	6655	22791	24,216	24,216
A9050.8	Unemployment Insurance				
A9060.8	Hospital, Medical and Accident Insurance				
A9085.8	Supp. Benefit Payments to Disabled Firefighters	2800	2800	2800	2,800
A9710.6	Redemption of Bonds	165000	58750		
A97__.6	Redemption of Notes				
A9710.7	Interest on Bonds	12450	8729		
A97__.7	Interest on Notes				
A9901.9	Transfer to Other Funds	9008	12,541	83,221	83,221
	Totals	$ 341710	197,306	199507	199,507*

* Transfer to Budget Summary, page 18

ESTIMATED REVENUES

		Actual Revenues 2025	Budget as Modified 2026	Preliminary Estimate 2027	Adopted Budget 2027
A2262	Fire Protection and Other Services to Other Districts and Governments	$	$	$	$
A2401	Interest and Earnings	77			
A2410	Rentals				
A2660	Sales of Assets	2,324			
A2701	Refunds of Expenditures				
A2705	Gifts and Donations				
A2706	Grant Miscellaneous (specify)	50,000			
A2770					
A2770					
A3389	State Aid, Other Public Safety (specify)				
A4389	Federal Aid, Other Public Safety (specify)				
A5031	Interfund Transfers				
	Totals	$52401	$ Ø	$ Ø	$ Ø *

* Transfer to Budget Summary, page 18

Ruby FIRE DISTRICT

WORKSHEET FOR 27 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:		A3410.2 EQUIPMENT:	
TREASURER	$ 2235	EQUIPMENT	$ 12,000
Secretary	2000		
Fire Dist Clerk	620		
Total Personal Services	$ 4855	Total Equipment	$ 12,000

NOTE: Identify each position or category of positions (i.e., secretary, treasurer, five (5) paid firemen.

NOTE: Identify each piece of equipment (i.e, pumper, hook and ladder, mirco-computer, copy machine.

WORKSHEET (Continued)

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies	$ 2000
Postage	
Legal and Audit Fees	8000
Association Dues	300
Printing and Supplies	
Publication of Notices	200
Rent of Voting Machines	200

Utilities and Water

Fuel and Light	
Water Rents	
Water Hydrant Rental	
Maintenance of Wells	
Telephone	
INTERNET	1800

Travel and Firefighters' Expenses

Insurance

Conventions	
Other Travel	600
Uniforms	
Public Drills, Parades, Inspection Dinners	650
Fire Training	699

Outside Fire Services

Fire Protection	
Fire Department or Company Services	

Building

Repairs to Building	$
Maintenance Supplies	
Rent	24,200

Fire Equipment and Alarm

Repairs to Apparatus and Equipment	2800
Gasoline, Oil, Etc.	4000
Maintenance of Fire Alarm System	

Insurance

Premium on Treasurer's Bond	
Public Liability and Property Damage	20,000
Other Insurance CANCER COVERAGE	7666

Other

MEDICAL EXAMS	1000
GRANT EXPENSE	0
MEDICAL SUPPLIES	500
EQ REPAIR & MAINTENANCE	3400

TOTAL $ 72,945

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	Assessed Valuations (AV) 2025	Equalization Rates (ER) 2025	Full Valuations (AV/ER)
Ulster	$81,033,948	41.00 %	$197,643,776
	$	%	
	$	%	
	Total Full Valuations		$
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			$196,643,776
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above $1,000,000			$ 196,644
Add Expenditures Permitted on Full Valuation Below First $1,000,000			2,000
Statutory Spending Limitation for 2027			$ 198,644
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			140,758
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			$ 339,402
Less Budget Appropriations			199,507
Statutory Spending Limitation Margin			$ 139,895

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.	
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.	24,216
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. Cancer Coverage	1,666
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)	$ 33,537

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)

	Subtotal carried forward: (from previous page)	$ 33,537
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.	20,000
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.	83,221
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.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		$ 140,758

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 availabe 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.