

West Sand Lake Fire District
2027 DRAFT BUDGET

Total Appropriations		<u>\$995,484</u>
LESS:		
Estimated Revenues	<u>\$0</u>	
Estimated Prior Years Unexpended	<u>0</u>	
Balance		<u>\$0</u>
Amount to be Raised by Real Property Taxes		<u><u>\$995,484</u></u>

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

Fire District Secretary

		Actual Revenues 2025	Budget As Modified 2026	Budget 2027
A2262*	Fire Protection & Other Services to Other Districts and Governments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2401	Interest & Earnings	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$1,500</u>
A2410	Rentals	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2665	Sales of Apparatus and Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2701	Refunds of Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2705	Gifts & Donations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Miscellaneous: (Specify)			
A2770	<u> </u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A2770	<u> </u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A4305	Federal Aid for Civil Defense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A5031	Transfer from Capital Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A5031	Transfer from Reserve Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Totals:	<u><u>\$1,500</u></u>	<u><u>\$1,500</u></u>	<u><u>\$1,500</u></u>

* These codes are similar to those used by all local governments in New York State. These or the formerly assigned codes may be used in the accounting records. In order for us to process the report the new codes will be listed in the report.

		Actual Expenditures 2025	Budget As Modified 2026	Final Budget 2027
Wages		<u>\$57,706</u>	<u>\$57,706</u>	<u>\$53,099</u>
		<u> </u>	<u> </u>	<u> </u>
A3410.1*	Total Personal Services	<u>\$57,706</u>	<u>\$57,706</u>	<u>\$53,099</u>
A3410.2	Equipment	<u>\$77,000</u>	<u>\$77,000</u>	<u>\$197,900</u>
A3410.4	Contractual Expenditures	<u>\$407,214</u>	<u>\$407,214</u>	<u>\$436,650</u>
A1930.4	Judgments & Claims	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9010.8	State Retirement System	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9030.8	Soc. Security	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$7,000</u>
A9040.8	Workers' Compensation	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>
A9050.8	Unemployment Insurance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9060.8	Hospital, Medical & Accident Ins.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9085.8	Supp. Benefit Payments to Dis- abled Firefighters	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9710.6	Redemption of Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A97____.6	Redemption of Notes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9710.7	Interest on Bonds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A97____.7	Interest on Notes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
A9901.9	Transfer to Reserve Fund	<u>\$275,835</u>	<u>\$275,835</u>	<u>\$275,835</u>
A9950.9	Transfer to Capital Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Totals:	<u><u>\$848,755</u></u>	<u><u>\$848,755</u></u>	<u><u>\$995,484</u></u>

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 expenditure: are to be made, by the town equalization rate established for each roll by the State Board of Equalization ar Assessment.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessed valuation of year 1 (last year) divided by the town equalizaiton rate established for this assessed valuation.)

<u>Town</u>	<u>Assessed Valuation (AV)</u>	<u>Equalization Rates (ER)</u>	<u>Full Valuation (AV - ER)</u>
<u>Sand Lake</u>	<u>647,023,852</u>	<u>1.00</u>	<u>647,023,852</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Total Full Valuation</u>			<u>\$647,023,852.00</u>
Less First Million of Full Valuation			<u>\$1,000,000</u>
Excess Over First Million of Full Valuation			<u>\$646,023,852</u>
Multiply Excess by One Million			<u>0.001</u>
Expenditures Permitted on Full Valuation Above \$1,000,000			<u>\$646,023.85</u>
Add Expenditure Permitted on Full Valuation Below First \$1,000,000			<u>\$2,000</u>
Statutory Spending Limitation for 2026			<u>\$648,024</u>
Add Exclusions from Statutory Spending Limitation (Town Law, 176(18) (From Worksheet B)			<u>\$467,774</u>
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law 179) (Proposition Adopted on _____)			<u>\$0</u>
Sum of Statutory Spending Limitation, Exclusions, and Excess Spending Authorized by Voters			<u>\$1,115,798</u>
Less Budget Appropriations			<u>\$995,484</u>
Statutory Spending Limitation Margin			<u>\$120,314</u>

**Fire Districts
Worksheet B
Exclusions from Statutory Spending Limitation**

1)	The payments under contracts made pursuant to subdivisions 12 and 22 of Section 176: Subdivision 12 - A contract for a supply of water and for furnishing, erection, maintenance, care and replacement of water hydrants.	<u>0</u>
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and ambulance services.	<u>0</u>
2)	The payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176	<u>0</u>
3)	The principal and interest on bonds, bond anticipation notes, capital notes, and budget notes, and interest on tax anticipation notes.	<u>\$0</u>
4)	The compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits.	<u>\$53,099</u>
5)	The 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.	<u>0</u>
6)	The payments made when participating in a county self-insuring plan under the Workers' Compensation Law.	<u>0</u>
7)	The insurance premiums, and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law.	<u>\$25,000</u>
8)	The cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries sustained in the performance of their duties.	<u>\$11,000</u>
	Carried Forward	<u>\$89,099</u>

Brought Forward	<u>\$89,099</u>
9) Certain payments for the care and treatment of paid fire-fighters for disabilities incurred in performance of duty.	<u>\$0</u>
10) The District's contributions for Social Security	<u>\$7,000</u>
11) Payment of principal and interest on tax anticipation notes for newly created fire districts.	<u>\$0</u>
12) The payment of compromised claims and judgments under Subdivisions 28 and 30 of 176.	<u>\$0</u>
13) The 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.	<u>\$15,590</u>
14) The payment of monetary awards to individuals pursuant to Subdivision 31 of 176	<u>\$0</u>
15) Appropriations to reserve funds established pursuant to General Municipal Law.	<u>\$275,835</u>
16) The district's contribution to the State's unemployment insurance fund for paid officers and employees.	<u>\$250</u>
17) The amounts received from fire protection contracts.	<u>\$0</u>
18) The use of the proceeds of a gift.	<u>\$0</u>
19) The 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.	<u>\$0</u>
20) The payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	<u>\$70,000</u>
21) Audit Expenses	<u>\$10,000</u>
Total Exclusions from Statutory Spending Limitation to (Worksheet A)	<u><u>\$467,774</u></u>

		CURRENT				DRAFT
		2026 Budget				2027 Budget
A3410.1	PERSONNEL SERVICES					
	Wages	\$50,706.00				\$53,099.00
	Secretary	\$13,000.00				\$13,000.00
	Treasurer	\$12,706.00				\$14,899.00
	Administrative Assistant	\$19,000.00				\$19,000.00
	Custodian	\$6,000.00				\$6,200.00
	Payroll Expenses (not wages)					
	Capital Items - Greater than \$1,000 and/or 5 year or longer expected life					
A3410.2	CAPITAL OUTLAY:EQUIPMENT					
	<u>Fire Equipment</u>					
	Firefighter Gear	\$25,000.00				\$30,000.00
	SCBA Bottles	\$0.00				\$17,400.00
	SCBA Masks	\$0.00				\$0.00
	Hose	\$5,000.00				\$5,000.00
	Hydrants	\$5,000.00				\$5,000.00
	Vehicle Wrapping (3)	\$0.00				\$12,000.00
	Heavy Rescue Tools	\$20,000.00				\$0.00
	Tablets	\$0.00				\$10,000.00
	Lockers	\$0.00				\$10,000.00
	Rad57	\$0.00				\$8,500.00
	<u>Building Improvement</u>	\$20,000.00				\$100,000.00
	<u>Building Furnishings</u>	\$0.00				\$0.00
	TOTAL CAPITAL OUTLAY	\$75,000.00				\$197,900.00
	Less than \$5,000 and/or shorter than 5 year life					
A3410.4	CONTRACTUAL EXPENSES					
	<u>Administrative</u>					
	Dues/Memberships/Subscriptions	\$1,500.00				\$1,500.00
	Software Maintenance	\$20,000.00				\$20,000.00
	Publication of Notices	\$500.00				\$600.00
	Office Supplies/Equip/Postage	\$3,000.00				\$3,000.00
	Outside Audit/LOSAP Audit	\$8,800.00				\$10,000.00
	Legal Services	\$2,500.00				\$2,500.00
	Election Expenses	\$600.00				\$750.00
	Misc. Expenses	\$1,000.00				\$500.00
	<u>Building & Grounds</u>					
	Snow Removal	\$10,000.00				\$15,000.00
	Building Maintenance/Repairs (all bldgs)	\$15,000.00				\$30,000.00
	Pest Control	\$3,000.00				\$2,000.00
	Custodial Supplies	\$4,000.00				\$4,500.00
	Lawn Care	\$16,500.00				\$16,500.00

		CURRENT			DRAFT
		2026 Budget			2027 Budget
	<u>Utilities</u>				
	Heating Oil	\$11,000.00			\$11,000.00
	Natural Gas	\$5,000.00			\$5,000.00
	Propane	\$1,000.00			\$1,000.00
	Garbage	\$3,000.00			\$4,000.00
	Cellular Data/Lines	\$7,000.00			\$5,000.00
	Internet	\$3,600.00			\$3,800.00
	Electric	\$7,000.00			\$10,000.00
	Telephone	\$850.00			\$1,000.00
	Sewer/Property/School Taxes	\$5,000.00			\$5,000.00
	<u>Equipment & Apparatus</u>				
	Vehicle & Equipment Repairs	\$70,000.00			\$70,000.00
	Motor Fuel	\$14,000.00			\$14,000.00
	EMS Equipment/Supplies	\$10,000.00			\$6,000.00
	Firematic Supplies	\$6,000.00			\$10,000.00
	ALL Mandatory Prev. Maint. Testing	\$16,000.00			\$16,000.00
	Chief's Budget	\$5,000.00			\$5,000.00
	<u>Insurance</u>				
	Accident/Sickness	\$2,500.00			\$4,000.00
	Comprehensive Property & Casualty	\$42,500.00			\$42,500.00
	Cancer Insurance	\$7,000.00			\$7,000.00
	Disability Insurance	\$400.00			\$400.00
	<u>Personel - Training & Physicals</u>				
	Fire Prevention & Education	\$1,500.00			\$1,500.00
	Firematic Training/Mileage	\$10,000.00			\$10,000.00
	LOSAP Expenses	\$6,000.00			\$6,000.00
	LOSAP - Schwab	\$69,940.00			\$70,000.00
	Fitness Program	\$3,000.00			\$5,000.00
	Physicals	\$14,000.00			\$14,000.00
	Station Uniforms	\$2,000.00			\$2,000.00
	Rehab Expenses	\$1,500.00			\$600.00
	TOTAL CONTRACTURAL	\$411,190.00			\$436,650.00
A9710.701	Interest on Bonds	\$0.00			\$0.00
	Principal Bond Payment	\$0.00			\$0.00
	Transfer to Building Capital Reserve	\$125,835.00			\$125,835.00
	Transfer to Equip & Apparatus Capital Reserve	\$150,000.00			\$150,000.00
	Total Worksheet	\$812,731.00			\$963,484.00