



## APPROPRIATIONS

	Budget Expenses <u>2025</u>	Budget as Adopted <u>2025</u>	Preliminary Proposed <u>2026</u>	Adopted Budget <u>2026</u>
Salary - Treasurer	\$ 25,000	\$ 25,000	\$ 26,000	\$
Salary - Janitor				
Other Personal Services				
A3410.1 Total Personal Services	25,000	25,000	26,000	
A3410.2 Capital Equipment	62,800	62,800	68,000	
A3410.4 Contractual Expenditures	164,450	164,450	186,750	
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9025.8 Local Pension Fund	27,600	27,600	24,000	
A9030.8 Social Security	2,000	2,000	2,800	
A9040.8 Workers Comp./VFBL	13,000	13,000	13,040	
A9050.8 Unemployment Ins.				
A9060.8 Hospital, Medical and Accident-Cancer Ins.	7,700	7,700	7,700	
A9085.8 Supp. Benefit Payment to Disabled Firefighters				
A9710.6 Redemption of Bonds				
A97 .6 Redemption of Notes				
A9710.7 Interest on Bonds				
A97 .7 Interest on Notes				
A9950.9 Transfer Capital Funds	156,429	156,429	171,600	
TOTALS	\$ 458,979	\$ 458,979	\$ 499,890	





**ROTTERDAM-PRINCETOWN FIRE DISTRICT No. 5**

**2026 BUDGET APPROPRIATIONS**

**A3410.4 CONTRACTUAL EXPENSES**

<b><u>Administrative</u></b>		<b><u>Building Maintenance &amp; Supplies</u></b>	
13 Auditor	<u>5,000</u>	18a Building Maintenance & Supplies	<u>12,500</u>
20 Professional Fees	<u>20,000</u>	18h Office Equipment Maintenance	<u>5,500</u>
22 Association Dues	<u>2,500</u>	18c Rent and Special Services	<u>10,000</u>
		18b Grounds Maintenance & Supplies	<u>8,500</u>
19 Advertis/publications	<u>400</u>		
Sub-Total	<u>27,900</u>	Sub-Total	<u>36,500</u>
 <b><u>Utilities</u></b>		 <b><u>Fire Equipment Maintenance</u></b>	
15 Gas & Electric	<u>11,000</u>	18d Fire Apparatus Maint. & Supplies	<u>26,000</u>
14a Telephone	<u>4,000</u>	18f Fire Equipment Maint. & Supplies	<u>20,000</u>
14b Internet and cable	<u>350</u>	18e EMS Equipment Maint.& Supplies	<u>3,000</u>
		18g Communications Equip Maint.Sup	<u>2,000</u>
		11 Vehicle Fuel	<u>7,500</u>
Sub-Total	<u>15,350</u>		
		Sub-Total	<u>58,500</u>
 <b><u>Travel &amp; Firefighter Expenses</u></b>		 <b><u>Insurance</u></b>	
16 Train-Meet and Instructions	<u>3,000</u>	11e Property, Liability and Mtr. Veh	<u>20,000</u>
17 Travel Expenses	<u>1,000</u>		
24 Uniforms	<u>1,000</u>		
23 Parades, Drills, & Inspections Dinners	<u>10,000</u>		
21 Firefighter Physicals	<u>3,500</u>		
Sub-Total	<u>18,500</u>	Sub Total	<u>20,000</u>
 <b><u>Other</u></b>			
Sub-Total			

**TOTAL CONTRACTUAL EXPENSES \$ 186,750**

**2026 TAX APPORTIONMENT**

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
Rotterdam	241,685,861	72.00 %	335,674,807	61.1875%	\$ 305,870
Princetown	30,450,050	25.50 %	165,333,556	24.6689%	\$ 123,317
Guilderland	63,625,642	82.00 %	77,592,246	14.1437%	70,703
<b>TOTAL</b>	<b>\$ 335,761,553</b>		<b>\$ 548,600,609</b>	<b>100.00 %</b>	<b>\$ 499,890</b>

\* Must agree with Budget Summary Page 1 "Amount to be Raised by Real Property Taxes".

Outstanding Debt as of **September 2, 2025**

<u>Type of Note</u>	<u>Purpose of Issue</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Total Notes			<b>\$</b> _____

<u>Type of Bond</u>	<u>Purpose of Issue</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Total Bond			_____

## COMPUTATION OF STATUTORY SPENDING LIMITATION FOR 2026

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 3 (current year) and taxes to be raised and expended in year 1 (next year), use assessment roll completed in year 2 (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)	Equalization Rates (ER)	Full Valuations (AV/ER)
Rotterdam	241,685,8611	72.00%	335,674,807
Princetown	30,450,050	22.50%	165,333,556
Guilderland	63,625,642	82.00%	77,592,246
	<b>Total Full Valuations</b>		<b>548,600,609</b>
Less First Million of Full Valuation			(1,000,000)
Excess Over First Million of Full Valuation			547,600,609
Multiply Excess by One Mill			X .001
Expenditures Permitted on Full Valuation Above \$1,000,000			547,600.609
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for <b>2025</b>			549,600.609
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			260,429
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			810,030
Less Budget Appropriations			(499,890)
<b>Statutory Spending Limitation Margin</b>			<b>310,140</b>

## 2026 Exclusions from Spending Limitations

- (1) PAYMENTS ON CONTRACTS FOR WATER, HYDRANTS, FIRE PROTECTION AND GENERAL AMBULANCE SERVICE
- (2) PAYMENTS UNDER A LEASE FOR WATER FOR FIRE FIGHTING PURPOSES
- (3) PAYMENTS OF PRINCIPAL AND INTEREST ON OBLIGATIONS OF THE FIRE DISTRICT, SUCH AS BONDS, NOTES
- (4) PAYMENTS OF SALARIES FOR FIRE DISTRICT OFFICERS, FIRE DEPARTMENT OFFICERS, FIREMEN AND OTHER PAID PERSONNEL
 

Fire District Secretary/Treasurer		<b>\$ 26,000</b>
Custodian		<b>\$ 0</b>
Other	A99205	<b>\$ 0</b>
- (5) CONTRIBUTIONS TO THE STATE EMPLOYEES' RETIREMENT SYSTEM
- (6) PAYMENTS FOR INSURANCE UNDER THE VOLUNTEER FIREFIGHTERS' BENEFIT LAW AND WORKERS' COMPENSATION LAW AS WELL AS PAYMENTS FOR PARTICIPATION IN A COUNTY SELF-INSURANCE PLAN
 

V.F.B.L.	A90408	<b>\$ 12,000</b>
Workmen's Comp Law	A90408-558	<b>\$ 1,000</b>
	<b>Total</b>	<b>\$ 13,000</b>
- (7) COST OF BLANKET ACCIDENT INSURANCE FOR VOLUNTEER FIREMEN
 

Accident Insurance Volunteers	A90608	<b>\$ 2,500</b>
Liability/and motor vehicle	A34104 part	<b>\$ 20,000</b>
- (8) PAYMENTS FOR SOCIAL SECURITY COVERAGE
 

FICA	<b>\$ 2,000</b>
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- (9) PAYMENTS OF CLAIMS AND JUDGMENTS
- (10) PAYMENTS RECEIVED BY THE DISTRICT FROM CONTRACTS TO GIVE FIRE PROTECTION, AMBULANCE SERVICE

(11)	MONEYS RECEIVED FROM TEMPORARY INVESTMENTS		
(12)	FUNDS WITHDRAWN FROM CAPITAL RESERVE FUNDS		
(13)	INSURANCE PROCEEDS		
(14)	APPROPRIATIONS TO AND EXPENDITURES FROM CERTAIN RESERVE FUNDS		
	Transfers TO capita A99509		\$ 156,429
	Transfers from reserves		\$ 0
(15)	REQUIRED CONTRIBUTIONS TO THE UNEMPLOYMENT INSURANCE FUND		
(16)	PRINCIPAL AND INTEREST ON BUDGET NOTES		
(17)	MEDICAL EXPENSES MADE PURSUANT TO GML 207-a		
(18)	AUDIT EXPENSE		
	Auditor		\$ 5,000
		<b>Total</b>	<b>\$ 5,000</b>
(19)	SERVICE AWARD PROGRAM CONTRIBUTIONS		
			\$ 24,000
		<b>Total</b>	<b>\$ 24,000</b>
(20)	GIFTS RECEIVED		
(21)	FUEL COSTS		
	VehicleDiesel		\$ 4,000
	Gasoline		\$ 2,500
(22)	CANCER INSURANCE		\$ 5,000
	<b>Exclusions from Spending Limitations</b>	<b>TOTAL</b>	<b>\$ 260,429</b>

**ROTTERDAM-PRINCETOWN FIRE DISTRICT 5**

**2026 PROPOSED OPERATING BUDGET**

	Aug Review #2	\$ +/-	Sept Vote	Oct Vote
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**ROTTERDAM-PRINCETOWN FIRE DISTRICT 5**

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	Aug Review #2	\$ +/-	Sept Vote	Oct Vote
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**LOANS**

1	Construction Bond			
2	Construction Bond Interest			
3	Truck Bond			
4	Truck Bond Interest			

**RESERVES**

5	Capital P/C Reserve	\$182,690.00	\$0	
6	Apparatus Reserve	\$69,090	0	
13	Emergency Maintenance Reserve	\$52,000	0	
13A	Firefighting Replacement Reserve	\$20,000	0	
		\$41,600	0	

**PERSONAL SERVICES**

7	Employees	\$26,000	\$0	
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**VOLUNTEER/EMPLOYEE BENEFITS**

8	Social Security	\$2,800	-\$720	
9	Service Awards	\$24,000	\$4,700	
10A	VFBL	\$12,000	\$480	
10B	Workers Comp (Employees)	\$1,040	\$0	
10C	Accident & Health Ins	\$2,500	\$100	
10D	Disability	\$200	\$10	
10F	Insurance Cancer Coverage	\$5,000	\$200	

**CONTRACTUAL EXPENSES**

10E	Insurance, liability & Motor Veh	\$20,000	\$800	
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**ROTTERDAM-PRINCETOWN FIRE DISTRICT 5**

**2026 PROPOSED OPERATING BUDGET**

		Aug Review #2	\$ +/-	Sept Vote	Oct Vote
11	Vehicle Fuel	\$7,500	\$300		
12	Auditor Fee & Expense	\$5,000	\$200		
14A	Telephone Service & Internet	\$4,000	\$680		
14B	Cable	\$350	-\$40		
15	Utilities Gas & Electric	\$9,500	\$380		
16	Instruction & Training Expense	\$3,000	\$120		
17	Travel Expense	\$1,000	\$40		
18A	Building Maintenance & Supplies	\$12,480	\$0		
18B	Grounds Maint. Lawn & Snow	\$8,320	\$0		
18C	Rental & Special Services	\$10,000	\$400		
18D	Fire Apparatus Maintenance	\$26,000	\$0		
18E	EMS Equip. Maint. & Supplies	\$1,820	\$0		
18F	Fire Equip. Maint. & Supplies	\$15,600	\$0		
18G	Comm. Equip. Maint. & Supplies	\$1,000	-\$220		
18H	Office Equip. Maint. & Supplies	\$3,500	-\$380		
20	Advertising	\$400	\$20		
21	Professional Fees, Legal etc	\$20,000	\$0		
22	Firefighter Physicals	\$3,500	\$140		
23	Associations Dues, etc	\$2,500	\$100		
24	Annual Banquet Expense	\$10,000	\$400		
25	Firefighter Badges & Uniforms	\$1,750	\$70		
<b>CAPITAL/ASSETS EXPENSES</b>					
19A	Capital Bld Improve. & Equip	\$13,000	\$0		
19B	Capital Fire Equipment	\$25,570	-\$300		
19C	Capital Comm. Equip	\$6,240	\$0		



**ROTTERDAM-PRINCETOWN FIRE DISTRICT 5**

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<b>ROTTERDAM-PRINCETOWN FIRE DISTRICT 5</b>				

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