

Rotterdam-Princetown
FIRE DISTRICT No. 5

rotterdamfiredistrictfive@gmail.com

144 Dunnsville Road
Schenectady, New York 12306
Ph. 518-355-9430
Fax 518-356-3747

October 22, 2025

Ms. Diane M. Marco
Rotterdam Town Clerk
1100 Sunrise Blvd.
Rotterdam, NY 12306

RE: **Adopted** 2026 Budget

Dear Ms. Marco:

Enclosed are 2 copies of the **Adopted 2026 Budget for the Rotterdam-Princetown Fire District #5**, one of which should be posted on both the Town's Web Site (if available) or the Town Clerk's Bulletin Board.

The second copy should be forwarded to the Comptroller's Office as a reference in preparation for the 2026 towns budgeting.

This Adopted budget was adopted at a board meeting on **September 21, 2025**.

Thank you for your assistance.

Sincerely,

Board of Fire Commissioners

DeeAnne L. Lowman, Treasurer
Tina Blay, Secretary/Deputy Treasurer

ENCLOSED: 2 copies of 2026 RFD#5 Adopted budget

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Rotterdam-Princetown
FIRE DISTRICT No. 5

Adopted 2026 BUDGET SUMMARY

Total Appropriations	\$ <u>499,890</u>
Less:	
Estimated Revenues	\$ _____
Estimated Prior Years Unexpended Balance	_____
Amount to be Raised by Real Property Taxes	\$ _____
<u>Town</u>	<u>Apportioned Tax</u>
<u>ROTTERDAM</u>	\$ <u>305,870</u>
<u>PRINCETOWN</u>	\$ <u>123,317</u>
<u>GUILDERLAND</u>	\$ <u>70,703</u>
Total Apportioned	<u>\$ 499,890</u>

I certify that the **2026 Adopted Budget** was approved and adopted at a special Commissioners meeting on October 21, 2025.



DeeAnne. L. Lowman
Fire District Treasurer

APPROPRIATIONS

	Budget Expenses <u>2025</u>	Budget as Adopted <u>2025</u>	Preliminary Estimate <u>2026</u>	Adopted Budget <u>2026</u>
Salary - Treasurer	\$ 25,000	\$ 25,000	\$ 26,000	\$ 26,000
Salary - Janitor				
Other Personal Services				
A3410.1 Total Personal Services	25,000	25,000	26,000	26,000
A3410.2 Capital Equipment	62,800	62,800	68,000	68,000
A3410.4 Contractual Expenditures	164,450	164,450	186,750	186,750
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9025.8 Local Pension Fund	27,600	27,600	24,000	24,000
A9030.8 Social Security	2,000	2,000	2,800	2,800
A9040.8 Workers Comp./VFBL	13,000	13,000	13,040	13,040
A9050.8 Unemployment Ins.				
A9060.8 Hospital, Medical and Accident-Cancer Ins.	7,700	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	171,600
TOTALS	\$ 458,979	\$ 458,979	\$ 499,890	\$499,890

ROTTERDAM-PRINCETOWN FIRE DISTRICT No. 5

2026 BUDGET APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENSES

<u>Administrative</u>			<u>Building Maintenance & Supplies</u>	
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>
 <u>Utilities</u>			 <u>Fire Equipment Maintenance</u>	
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>
 <u>Travel & Firefighter Expenses</u>			 <u>Insurance</u>	
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>
 <u>Other</u>				
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
TOTAL	\$ 335,761,553		\$ 548,600,609	100.00 %	\$ 499,890

* 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			<u>\$</u>

<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
Princeton	30,450,050	22.50%	165,333,556
Guilderland	63,625,642	82.00%	77,592,246
	Total Full Valuations		548,600,609
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 2025			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)
Statutory Spending Limitation Margin			310,140

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		\$ 26,000
Custodian		\$ 0
Other	A99205	\$ 0

(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	\$ 12,000
Workmen's Comp Law	A90408-558	\$ 1,000
Total		\$ 13,000

(7) COST OF BLANKET ACCIDENT INSURANCE FOR VOLUNTEER FIREMEN

Accident Insurance Volunteers A90608		\$ 2,500
Liability/and motor vehicle	A34104 part	\$ 20,000

(8) PAYMENTS FOR SOCIAL SECURITY COVERAGE

FICA		\$ 2,000
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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
		Total	\$ 5,000
(19)	SERVICE AWARD PROGRAM CONTRIBUTIONS		
			\$ 24,000
		Total	\$ 24,000
(20)	GIFTS RECEIVED		
(21)	FUEL COSTS		
	VehicleDiesel		\$ 4,000
	Gasoline		\$ 2,500
(22)	CANCER INSURANCE		\$ 5,000
	Exclusions from Spending Limitations	TOTAL	\$ 260,429