

MAYBROOK FIRE DISTRICT

2025 BUDGET SUMMARY

| | | |
|--|-----------|------------|
| Total Appropriations | | \$ 808,384 |
| Less: | | |
| Estimated Revenues | \$ 81,500 | |
| Estimated Prior Years Unexpended Balance | 75,000 | 156,500 |
| Amount to be Raised by Real Property Taxes | | \$ 651,884 |

TAX APPORTIONMENT

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

(Computation on Page 4)

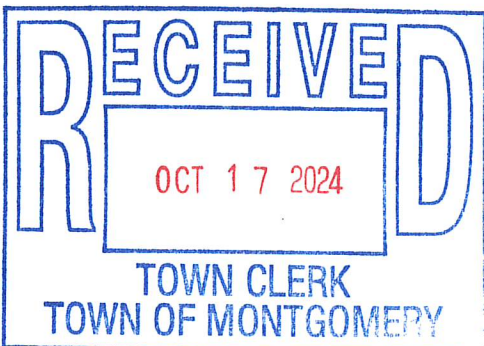
| <u>Town</u> | <u>Apportioned Tax</u> |
|-------------------|------------------------|
| Montgomery | \$ 642,040.55 |
| Hamptonburgh | 9,843.45 |
| | |
| | |
| Total Apportioned | \$ 651,884.00 |

I certify that the Estimates were approved by the fire commissioners on September 3, 2024.

Josanne Golden
Fire District Secretary
Josanne Golden

I certify that the 2025 Budget was adopted by the Board of Fire Commissioners on October 15, 2025.

Josanne Golden
Fire District Secretary
Josanne Golden



APPROPRIATIONS

| | Actual Expenditures XX 2023 | Budget as Modified XX 2024 | Preliminary Estimate XX 2025 | Adopted Budget XX 2025 |
|---|--|---|---|---|
| Salary - Treasurer | \$ 6,600 | \$ 6,600 | \$ 7,200 | \$ 7,200 |
| Salary - Other Elected Officer Secretary | 9,300 | 9,300 | 10,200 | 10,200 |
| Other Personal Services | 0 | 0 | 0 | 0 |
| A3410.1* Total Personal Services | \$ 15,900 | \$ 15,900 | \$ 17,400 | \$ 17,400 |
| A3410.2 Equipment | 52,503 | 65,000 | 65,000 | 65,000 |
| A3410.4 Contractual Expenditures | 274,196 | 337,920 | 377,652 | 377,652 |
| A1930.4 Judgments and Claims | 0 | 0 | 0 | 0 |
| XXXXXX State Retirement | | | | |
| A9025.8 XXXXXX Service Award | 85,000 | 85,000 | 85,000 | 85,000 |
| A9030.8 Social Security | 1,216 | 1,217 | 1,332 | 1,332 |
| A9040.8 Workers' Compens- ation | 30,389 | 28,261 | 33,000 | 33,000 |
| A9050.8 Unemployment Insurance | 0 | 0 | 0 | 0 |
| A9060.8 Hospital, Med- ical and Accident Insurance | 0 | 0 | 0 | 0 |
| A9085.8 Supp. Benefit Payments to Dis- abled Firefighters | 0 | 0 | 0 | 0 |
| A9710.6 Redemption of Bonds | 0 | 0 | 0 | 0 |
| A97 20.6 Redemption of Notes | 0 | 0 | 0 | 0 |
| A9710.7 Interest on Bonds | 0 | 0 | 0 | 0 |
| A97 20.7 Interest on Notes | 0 | 0 | 0 | 0 |
| A9901.9 Transfer to Reserve Fund | 273,418 | 235,646 | 229,000 | 229,000 |
| A9950.9 Transfer to Capital Fund | 0 | 0 | 0 | 0 |
| Totals | \$ 733,022 | \$ 768,944 | \$ 808,384 | \$ 808,384 ** |

* 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.

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ESTIMATED REVENUES

| | Actual Revenues XX 2023 | Budget As Modified XX 2024 | Preliminary Estimate XX 2025 | Adopted Budget XX 2025 |
|---|--|---|---|---|
| A2262* Fire Protection and Other Services to Other Districts and Governments | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| A2401 Interest and Earnings | 445 | 1,579 | 1,500 | 1,500 |
| A2410 Rentals | 0 | 0 | 0 | 0 |
| A2665 Sales of Apparatus and Equipment | 0 | 0 | 0 | 0 |
| A2701 Refunds of Expend- itures | 5,820 | 0 | 0 | 0 |
| A2705 Gifts and Donations | 0 | 0 | 0 | 0 |
| Miscellaneous (Specify): | | | | |
| A2770 IDA Pilot Taxes | 110,199 | 109,734 | 80,000 | 80,000 |
| A2770 Grants | 0 | 0 | 0 | 0 |
| A4305 Federal Aid for Civil Defense | 0 | 0 | 0 | 0 |
| A5031 Transfer from Capital Fund | 0 | 0 | 0 | 0 |
| A5031 Transfer from Reserve Fund | 0 | 0 | 0 | 0 |
| Totals | \$ 116,464 | \$ 111,313 | \$ 81,500 | \$ 81,500** |

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WORKSHEET FOR 2025 BUDGET

APPROPRIATIONS

A3410.1 PERSONAL SERVICES:

| | | | |
|-------------------------|-----------|-----------------|--------------|
| Treasurer | \$ 7,200 | | |
| Secretary | 10,200 | Equipment | \$ 35,000 |
| | | Turnout Gear | 30,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Personal Services | \$ 17,400 | Total Equipment | \$ 65,000.00 |

A3410.2 EQUIPMENT:

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.

APPROPRIATIONS

A3410.4 CONTRACTUAL EXPENDITURES

| | | |
|--|----------------|--|
| <u>Administrative</u> | | |
| Office Supplies | \$ 1,000 | |
| Postage | 350 | |
| Legal and Audit Fees, Chargeback | 15,000 | |
| Association Dues, Convention | 4,500 | |
| Printing and Supplies | 100 | |
| Publication of Notices | 500 | |
| XXXXXXXXXXXXXXXXXXXX | 400 | |
| XXXXXXXXXXXXXXXXXXXX | 750 | |
| Office Equipment | | |
| <u>Utilities and Water</u> | | |
| Fuel and Light | 30,000 | |
| Water Rents | 2,500 | |
| Water Hydrant Rental | 0 | |
| Maintenance of Wells | 0 | |
| Telephone | 10,000 | |
| Garbage Pick up | 0 | |
| <u>Travel and Firefighters Expenses</u> | | |
| Conventions | 12,000 | |
| XXXXXXXXXX Chief's Budget | 3,000 | |
| Uniforms | 10,000 | |
| Public Drills, Parades, | | |
| Inspection Dinners | 10,000 | |
| Fire Training, Mileage | 5,000 | |
| Civil Officers | 2,000 | |
| Ladies Aux. Uniforms | 0 | |
| <u>Outside Fire Services</u> | | |
| Fire Protection | 0 | |
| Fire Department or | 0 | |
| Company Services | 0 | |
| | | |
| | | |
| <u>Building</u> | | |
| Repairs to Building | \$ 19,000 | |
| Maintenance Supplies | 7,500 | |
| Rent | 0 | |
| Cleaning Svc, Grounds Maint. | 4,920 | |
| <u>Fire Equipment and Alarm</u> | | |
| Repairs to Apparatus | 50,000 | |
| and Equipment | 10,000 | |
| Gasoline, Oil, Etc. | 9,132 | |
| Security Camera's Lease | 119,000 | |
| Tests to A&A. | 20,000 | |
| Fire Communications | | |
| <u>Insurance</u> | | |
| Premium on Treasurers' Bond | 0 | |
| Public Liability and Property Damage Insurance | 85,000 | |
| Other Insurance, Phys, Fit Test | 12,000 | |
| Cancer Disability Benefits | 10,000 | |
| <u>Other</u> | | |
| Fire Equipment | 14,000 | |
| Fire Police | 4,000 | |
| Fire Prevention | 3,500 | |
| Memorial | 1,000 | |
| Miscellaneous | 1,500 | |
| | | |
| | | |
| TOTAL | \$ 377,652 | |

TAX APPORTIONMENT

(to be used when Fire District is in more than one town)

| Town | Assessed Value (AV) | Equalization Rate (ER) | Full Valuation (AV ÷ ER) | Total Full Valuation Percentage (1 ÷ 2) | Apportioned Tax ((3) X Real Property Tax to be Raised) |
|--------------|---------------------|------------------------|--------------------------|---|--|
| Montgomery | 237,937,686 | 42 % | 566,518,300 | (1) 98.49 % (3) | \$ 642,040.55 |
| Hamptonburgh | 6,083,355 | 69.25 % | 8,712,426 | (1) 1.51 % (3) | 9,843.45 |
| | | | | (1) % (3) | |
| Total | 243,971,041 | | 575,230,725 | (2) 100% | \$ 651,884.00* |

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

OUTSTANDING DEBT AS OF AUGUST 31, 2024

| | |
|----------------------------|------|
| Tax Anticipation Notes | \$ 0 |
| Revenue Anticipation Notes | 0 |
| Budget Notes | 0 |
| Capital Notes | 0 |
| Bond Anticipation Notes | 0 |
| Total Notes | \$ 0 |
| Bonds | \$ 0 |

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 Board of Equalization and 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 equalization rate established for this assessed valuation).

| <u>Town</u> | <u>Assessed Valuations (AV)</u> | <u>Equalization Rates (ER)</u> | <u>Full Valuations (AV ÷ ER)</u> |
|---------------------|---|------------------------------------|--------------------------------------|
| <u>Montgomery</u> | \$ <u>237,937,686</u> | <u>42 %</u> | \$ <u>566,518,300</u> |
| <u>Hamptonburgh</u> | \$ <u>6,033,355</u> | <u>69.25 %</u> | <u>8,712,426</u> |
| | \$ _____ | _____ % | _____ |
| | Total Full Valuation | | \$ <u>575,230,726</u> |
| | Less First Million of Full Valuation | | <u>1,000,000</u> |
| | Excess Over First Million of Full Valuation | | \$ <u>574,230,726</u> |
| | Multiply Excess by One Mill | | <u>x .001</u> |
| | Expenditures Permitted on Full Valuation Above \$1,000,000 | | \$ <u>574,231</u> |
| | Add Expenditure Permitted on Full Valuation Below First \$1,000,000 | | <u>2,000</u> |
| | Statutory Spending Limitation for 2025 <u>2025</u> | | \$ <u>576,231</u> |
| | Add Exclusions From Statutory Spending Limitation (Town Law, §176(18) (from Worksheet B) | | <u>463,232</u> |
| | Add Spending Authorized by Voters In Excess Of Statutory Spending Limitation (Town Law, §179) (Proposition Adopted on <u>12/11/2018</u>) | | <u>256,400</u> |
| | Sum of Statutory Spending Limitation, Exclusions and, Excess Spending Authorized by Voters. | | \$ <u>1,295,863</u> |
| | Less Budget Appropriations | | <u>808,384</u> |
| | Statutory Spending Limitation Margin | | \$ <u>487,479</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>2,500</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>17,400</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-insurance 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>33,000</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, and cancer disability benefits. | <u>95,000</u> |
| Carried Forward | \$ <u>147,900</u> |

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (Cont'd)

| | |
|---|-------------------|
| Brought Forward | \$ 147,900 |
| 9) Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty. | <u>0</u> |
| 10) The district's contributions for Social Security. | <u>1,332</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>0</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>229,000</u> |
| 16) The district's contribution to the State's unemployment insurance fund for paid officers and employees. | <u>0</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>85,000</u> |
| Total Exclusions from Statutory Spending Limitation (to Worksheet A) | <u>\$ 463,232</u> |

FIRE DISTRICTS

WORKSHEET C

OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
BORROWINGS AND RESERVE FUNDS

| | |
|--|-------------------|
| 1) Use of the Proceeds of Bonds, Bond Anticipation Notes, Capital Notes or Budget Notes. | \$ <u>0</u> |
| 2) Expenditures from reserve funds established pursuant to General Municipal Law. | \$ <u>67,9588</u> |
| 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. | \$ <u>0</u> |

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-end to help determine if your district has stayed within legal requirements.