

Preliminary

LOCH SHELDRAKE FIRE DISTRICT
2026 BUDGET SUMMARY

Total Appropriations (from page 13) \$437,665.00

LESS:

Estimated Revenues (from Page 14) \$0.00

Estimated Assigned Appropriated Fund Balance \$0.00

Amount to be raised by Real Property Taxes \$437,665.00

TAX APPORTIONMENT

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

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

<u>Town</u>	<u>Apportioned Tax</u>
Fallsburg _____	\$ 432,631.85
Liberty _____	\$ 5,033.15
Total Apportioned ** from page # 13	<u>\$ 437,665.00</u>

I certify that
the estimates were approved by the fire commissioners on

9/12/2025
(Date)

Paye E. Balcken

Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by the third day after adopted in November

APPROPRIATIONS

	Actual	Preliminary	Adopted
	Budget	Estimate	Budget
	2025	2026	2026
Salary - Treasurer	\$ 4,000.00	\$ 4,000.00	
Salary - Other	\$ 18,840.00	\$ 17,340.00	
Other Personal Services			
A3410.1 Total Personal Services	\$ 22,840.00	\$ 21,340.00	\$ -
A3410.2 Equipment	\$ 55,200.00	\$ 59,800.00	
A3410.4 Contractual Expenditures	\$ 227,000.00	\$ 233,950.00	
A1930.4 Judgments and Claims			
A9010.8 State Retirement System	\$ 25,000.00	\$ 25,000.00	
A9025.8 Local Pension Fund	\$ 1,750.00		
A9030.8 Social Security	\$ 3,000.00	\$ 3,000.00	
A9040.8 Workers' Compensation		\$ 1,750.00	
A9050.8 Unemployment Insurance	\$ 1,200.00	\$ 1,200.00	
A9060.8 Hospital, Medical and Accident Insurance			
A9085.8 Supp. Benefit Payments to Disabled Firefighters			
A9710.6 Redemption of Bonds	\$ 25,000.00	\$ 25,000.00	
A97___.6 Redemption of Notes			
A9710.7 Interest on Bonds	\$ 17,812.50	\$ 16,625.00	
A97___.7 Interest on Notes			
A9901.9 Transfer to Other Funds	\$ 50,000.00	\$ 50,000.00	
Totals **	\$ 428,802.50	\$ 437,665.00	\$ -

** Transfer to Budget Summary, Page 12

Estimated Revenues

	Actual Budget 2025	Preliminary Estimate 2026	Adopted Budget 2026
A2262 Fire Protection and Other Services to Other Districts And Governments			
A2401 Interest and Earnings			
A2410 Rentals	\$ -	\$ -	
A2660 Sales of Assets			
A2701 Refunds of Expenditures			
A2705 Gifts and Donations Miscellaneous			
A2770			
A3389 State Aid, Other Public Safety			
A 4389 Federal Aid, Other Public Safety			
A5031 Inter-fund Transfers			
TOTALS *	\$ -	\$ -	\$ -

*Transfer to Budget Summary, page 12

LochSheldrake Fire District
Budget Summary 2026

TOWN	ASSESSED VALUATIONS (AV)	EQUILIZATION RATES (ER)	FULL VALUATIONS (AV/ER)
Fallsburg			\$ 534,724,766.04
Liberty			\$ 6,215,283.32
Total full valuations			\$ 540,940,049.36
Less First Million of Full Valuation			\$ 1,000,000.00
Excess over First Million of Full Valuation			\$ 539,940,049.36
Multiply Excess by one Mill			0.001
Expenditures Permitted on Full Valuation above \$ 1,000,000.			\$ 539,940.05
Add Expenditures Permitted on Full Valuation Below First \$ 1,000,000			\$ 2,000.00
Statutory Spending Limitation for 2026			\$ 537,940.05
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			\$241,665.00
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (proposition Adopted December 1982)			\$ 10,000.00
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 789,605.05
Less Budget Appropriations (budget from pg 12)			\$ 437,665.00
Statutory Spending Limitation Margin			\$ 351,940.05

**LOCH SHELDRAKE FIRE DISTRICT
WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
2026 BUDGET**

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, erecting, maintaining, caring and replacing of 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.	\$ 41,625.00
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department including fringe benefits	\$ 21,340.00
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.	
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.	\$ 1,750.00
	Additional Cancer Insurance	\$ 11,000.00
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-a of the General Municipal Law.	\$ 25,000.00
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.	
10	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11	District's contribution for Social Security.	\$ 3,000.00
12	Payment of principal and interest on tax anticipation notes for new fire districts.	
13	Payment of compromised claims and judgments under Subdivision 28 and 30 of §176 of the Town Law.	

LOCH SHELDRAKE FIRE DISTRICT
WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)
2026 BUDGET

14	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use or operation of a motor vehicle owned by the fire district.	\$ 60,000.00
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.	\$ 15,000.00
17	Cost of annual independent audits required by Section 181-b (formerly Section 181-a) of the Town Law for fire districts with revenues of \$ 300,000 or more.	\$ 8,250.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to General Municipal Law.	\$ 50,000.00
	Air bottle - add to equipment capital reserve (to replace 10 every 5 years)	\$ 3,500.00
19	District's contribution to the State's unemployment insurance fund for paid officers and employees.	\$ 1,200.00
20	Amounts received from fire protection, emergency reserve and general ambulance contracts.	
21	Use of the proceeds of a gift.	
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 income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations.	
		\$ 241,665.00

Total Exclusions from Statutory Spending Limitation
(to Worksheet A)

LOCH SHELDRAKE FIRE DISTRICT

A 3410.1 PERSONAL SERVICES:

Treasurer	\$4,000.00
Secretary	\$3,800.00
Records Keeper	\$1,540.00
Engineer	\$4,000.00
Maintenance	\$4,000.00
Cleaner	\$4,000.00
Total Personal Services	\$ 21,340.00

A3410.2 EQUIPMENT

Chief's Budget	\$ 14,000.00
Turn Out Gear	\$ 30,000.00
Gear Bags	\$ 800.00
Thermal Camera	\$ 10,000.00
GPS Tablets (6 Units)	\$ 5,000.00
misc	
Total	\$ 59,800.00

TRANSFER THESE FIGURES TO PAGE 13 UNDER APPROPRIATE LINE ITEM

A 3410.4 CONTRACTUAL EXPENDITURES

Administrative

Office Supplies
Postage
Legal Fees
Audit Fees
Association Dues
Printing and Supplies
Publication of Notices
Other -

\$	1,200.00
\$	500.00
\$	3,500.00
\$	8,250.00
\$	600.00
\$	-
\$	300.00
\$	500.00
\$	14,850.00

Utilities and Water

Propane
Electric
Water Rents
Telephone and internet

\$	17,000.00
\$	10,000.00
\$	3,800.00
\$	2,500.00
\$	33,300.00

Travel and Firefighters' Expenses

Convention & training
Other travel
Uniforms
Awards

\$	1,500.00
\$	4,000.00
\$	1,000.00
\$	8,000.00
\$	14,500.00

Fire Training
Physicals

Outside Fire Services

Fire Protection
Fire Department or Co Services

LOCH SHELDRAKE FIRE DISTRICT

Building

Repairs to Building
lawn mowing
snow removal

\$	21,000.00
\$	5,000.00
\$	6,500.00

Maintenance supplies
Refuse removal

\$	1,300.00
\$	2,000.00
\$	35,800.00

Fire Equipment and Alarm

Yearly required tests
Repairs to Vehicles
Repairs to equipment
Fuel

\$	7,000.00
\$	44,000.00
\$	4,000.00
\$	12,000.00
\$	67,000.00

Insurance

Cancer Insurance
Building & Property Ins
Vehicle Insurance
Other Insurance

\$	11,000.00
\$	7,500.00
\$	40,000.00
\$	6,000.00
\$	64,500.00

Other

Misc.

\$	4,000.00
\$	4,000.00

TOTAL (This Page)

\$	233,950.00
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TRANSFER THIS TOTAL TO PAGE 13

TOWN	Assessed Value		Equalization Rate (ER)	Full Valuation (AV/ER)		Total Full Valuation Percentage	Real Property Tax to be Raised
	(AV)						
Fallsburg	\$ 141,702,063.00		26.50%	\$ 534,724,766.04	(1)	98.85% (3)	432,631.85
Liberty	\$ 2,336,325.00		37.59%	\$ 6,215,283.32	(1)	1.15% (3)	5,033.15
				\$ 540,940,049.36	(2)	100%	437,665.00

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

OUTSTANDING DEBT AS OF AUGUST 21, 2025

Tax Anticipation Notes
Revenue Adnicipation Notes
Budget Notes
Capital Notes
Bond Anticipation Notes
Total Notes
Bonds

\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

NOTE: to arrive at figures in column D (B2/C2)

D6 = sum of Fallsburg and Liberty figures

Total Full Valuation Percentage = (D2/D6) and (D3/D6) total of percentages must = 100%