NORTH EVANS FIRE DISTRICT

PROPOSED 2027 BUDGET SUMMARY

TOTAL APPROPRIATIONS		$1,268,850
LESS ESTIMATED REVENUES	$17,000	
LESS ESTIMATED PRIOR YEARS UNEXPENDED BALANCE	$200,000	
AMOUNT TO BE RAISED BY REAL PROPERTY TAXES		$1,051,850
TAX RATE PER $1,000 OF ASSESSED VALUATION		$2.84

I CERTIFY THAT THE PROPOSED AMOUNTS WERE APPROVED BY THE BOARD OF FIRE COMMISSIONERS AT A BUDGET WORKSESSION ON SEPTEMBER 8TH, 2026.

Laura Sargent

Fire District Secretary

Notes Regarding Activity

___ On or Before 9/29/2026	Adopt Proposed Budget
___ On or Before 10/5/2026	Publish Notice of Hearing
___ 10/20/2026	Date of Public Hearing
___ Before 11/4/2026	Adopt Budget
___ Before 11/7/2026	File with Town Clerk

RECEIVED

OCT 0 1 2026

Lynn M. Krajacic
Town Clerk
Town of Evans

North Evans Fire District

ESTIMATED REVENUES

		Actual Revenues 2026	Budget As Modifed 2026	Preliminary Estimate 2027	Adopted Budget 2027
A2262	Fire Protection and Other Services to Other Districts and Governments				
A2401	Interest & Earnings				
A2410	Rentals/Halls	$500	$1,000	$1,000	
A2665	Sales of Apparatus and Equipment				
A2410	Refunds of Expenditures				
A2705	Gifts & Donations				
	Miscellaneous	$3,300	$3,300		
A2770	Insuance Dividends	$19,422	$16,000	$16,000	
A2770	Child Safety Seat				
A4305	Federal Aid for Civil Defense				
A5031	Transfer from Capital Fund				
A5031	Transfer from Reserve Fund				
	Totals:	**$23,222**	**$20,300**	**$17,000**	**$0**

These codes are similar to those used by all local Gorvernments 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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North Evans Fire District

APPROPRIATIONS - BUDGET YEAR 2027

		Actual Expenses 2026	Budget As Modifed 2026	Preliminary Estimate 2027	Adopted Budget 2027
A3410.1	Total Personnel Services	$24,750	$24,750	$24,750	
A3410.2	Equipment	$63,925	$63,925	$66,275	
A3410.4	Continuing Expenses	$410,600	$410,600	$432,100	
A1930.4	Judgements & Claims	$0	$0	$0	
A9010.8	State Retirement	$0	$2,100	$2,100	
A9025.8	LOSAP	$182,054	$190,000	$200,000	
A9030.8	Social Security	$5,000	$5,000	$5,000	
A9040.8	Workers Compensation	$85,000	$85,000	$85,000	
A9050.8	Unemployment Insurance	$500	$500	$500	
A9060.8	Hospital, Medical & Accident Insurance	$0	$0	$0	
A9005.8	Supplemental Benefits to Disabled Firefighters	$0	$0	$0	
A9710.6	Redemtion of Bonds	$110,000	$110,000	$110,000	
A9710.7	Redemtion of Notes		$0	$0	
A9710.7	Interest on Bonds	$18,125	$18,125	$18,125	
A97	Interest on Notes	$0	$0	$0	
A9901.9	Transfer to Reserve Fund	$175,000	$175,000	$325,000	
A9950.9	Transfer To Cap. Fund	$0	$0	$0	
	Totals:		$1,085,000	$1,268,850	

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Capital Reserve	2026	2027
Equipment	$150,000	$275,000
Equpment Repair		
Building/Land	$25,000	$50,000
Office		

North Evans Fire District
APPROPRIATIONS
BUDGET YEAR 2027

A3410.1	**Personnel Services**	
	TREASURER	$6,875.00
	SECRETARY	$6,875.00
	CARETAKER (HIGHLAND)	$5,500.00
	CARETAKER (NORTH EVANS)	$5,500.00
	Total Personnel Services	$24,750.00
A3410.2	**Equipment**	
	HIGHLAND	$5,500.00
	NORTH EVANS	$5,500.00
	FIRE POLICE	$1,500.00
	FIRE PREVENTION	$2,500.00
	SAFETY OFFICER	$11,600.00
	EQUIPMENT - GEAR	$33,675.00
	CYLINDERS	$0.00
	MINITORS/RADIOS	$6,000.00
	LDH/CYLINDER REPLACEMENT	$0.00
	Total Equipment	$66,275.00

NORTH EVANS FIRE DISTRICT

APPROPRIATIONS

BUDGET YEAR 2027

Administrative

Office Supplies	$1,500
Postage	$600
Legal/Audit/LOSAP Fees	$15,000
Association Dues	$1,000
Printing & Supplies	$400
Publication of Notices	$600
Rent of Voting Machine	$200
Special District Taxes	$2,100
SUBTOTAL:	**$21,400**

Utilities & Water

Fuel & Light (Building)	$58,000
Water	$2,000
Water Hydrant Rental	$67,000
Telephone & Cable	$10,000
Chief's Cell Phone	$1,200
IT Services	$4,000
SUBTOTAL:	**$142,200**

Travel & Firefighter's Expenses

Conferences/Other Trave	$5,000
Uniforms	$1,000
Chief's Mileage	$2,500
Public Drills, Parades & Inspections	$1,000
Fire Training/Food	$4,000
SUBTOTAL:	**$13,500**

Outside Fire Services

Fire Protection	$0
Fire Department or Company Services	$0
SUBTOTAL:	**$0**

Total Column #1 **$177,100**

Building

Repairs to Building	$20,000
Maintenance & Supplies	$20,000
Lawn	$10,000
Contractual Snowplowing	$12,000
SUBTOTAL:	**$62,000**

Fire Equipment & Alarm

Repairs to Apparatus & Equipment	$40,000
Gasoline & Oil (Exempt 10/04)	$9,000
Maintenance of Fire Alarm System	$6,000
Hose & Ladder Testing	$5,000
SUBTOTAL:	**$60,000**

Insurance

Premium on Treasurer's Bond	$500
Public Liability & Property Damage District Vehicles	$30,000
Other Insurance	$2,500
Cancer Insurance	$10,000
Sickness & Accident	$30,000
SUBTOTAL:	**$73,000**

Other

Contingency	$60,000
SUBTOTAL:	**$60,000**

Total Column #2 **$255,000**

TOTAL APPROPRIATIONS **$432,100**

NORTH EVANS FIRE DISTRICT
WORKSHEET A
BUDGET YEAR 2027
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 disctrict complted 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 year 2 (**2026**), and taxes to be raised and expended in year 3 (**2027**), use assessed valuation of year 1 (**2025**) divided by the town equalization rate established for this assessed valuation.

Town	Assessed Valuations (AV)	Equalization	Full Valuation AV/ER
EVANS	$367,581,682	49%	750,166,698

Total Full Evaluation	$750,166,698
Less First Million of Full Valuation	-$1,000,000
Excess Over First Million of Full Valuation	$749,166,698
Multiply excess by .001	$749,167
Expenditures Permitted on Full Valuation above $1,000,000	$749,167
Add expenditures permitted on full valuation below first $1,000,000	$2,000
Statutory Spending Limitation for 2026	$751,167
Add Exclusions from Statutory Spending Limitation (Town Law, 176(18) (From Worksheet B)	$926,038
Add spending authorized by voters in excess of statutory spending limitation (Town Law, 179) (Add date of adoption of referendem if applicable)	$0
Sum of statutory spending limitation, exclusions and excess spending authorized by voters	$1,677,205
Less budget appropriations	$1,268,850
Statutory Spending Limitation Margin	$408,355

NORTH EVANS FIRE DISTRICT
WORKSHEET B
BUDGET YEAR 2027
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law. Subdivision 12 - A contract for a supply of water and for furnishing, eriecting, maintaining, caring for and replacing fire hydrants	$67,000
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulane services.	$0
2	Payments under a lease to provide a supply of water for firefighting purposes made pursuant to Subdivison 12-a of Section 176 of Town Law	$0
3	Principal and interest on bonds, bond anticipation notes, capital notes, certain budget notes and other interest on certain tax anticipation notes.	$125,688
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	$24,750
5	Retirement System and the New York State and Local Police and Fire Retirement System.	$2,100
6	Payments made when participating in a county self-insurance plan under the Worker's Compenstation Law.	$0
7	Insurance premiums and any payments required as a self-insured pursuant to Volunteer Firefighters' Benefit Law and Worker's Compensation Law, less the amount of certain recoveries of benefits and compensation.	$85,000
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-a of the General Municipal Law.	$200,000
9	Cost of blanket accident insurance to insure volunteer against injury or death resulting from bodily injuries suffered in the performance of their duties.	$42,000
10	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of their duties.	$0
11	District's contribution for Social Security	$5,000

Subtotal to carry forward (to next page)	**$551,538**

NORTH EVANS FIRE DISTRICT
WORKSHEET B
BUDGET YEAR 2027
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward (from previous page)	**$551,538**
12	Payment of principal and interest on tax anticipation notes for new fire districts.	$0
13	Payment of compromised claims and judgements under Subdivisions 28 and 30 of Section 176 of the Town Law.	$0
14	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.	$30,000
15	Payment of monetary awards to individuals pursuant to Subdivision 31 of Section 176 of the Town Law.	$0
16	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	$9,000
17	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of $200,000 or more.	$10,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to General Municipal Law.	$325,000
19	Districts contribution to the State's unemployment insurance fund for paid officers and employees.	$500
20	Amounts received from fire protection, emergency reserve and general ambulance contracts.	$0
21	Use of gift proceeds.	$0
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.	$0
23	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the interest and gains realized on the investment of the proceeds or district obligations.	$0

Total Exclusions from Statutory Spending Limitation to Worksheet A	**$926,038**

NORTH EVANS FIRE DISTRICT
WORKSHEET C
BUDGET YEAR 2027
BORROWING AND RESERVE FUNDS

1	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	$0
2	Expenditures from most reserve funds established pursuant to the General Municipal Law.	$0
3	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains realized on the investment of the proceeds of district obligations.	$0
	Total of above items.	$0

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, theis worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within the legal requirement.