



VESTAL FIRE DISTRICT

2027 Proposed Budget

(Adopted 9/23/2026)

**VESTAL FIRE DISTRICT
2027 PROPOSED BUDGET SUMMARY**

Total Appropriations (from page 2) \$ 3,593,192

Less:

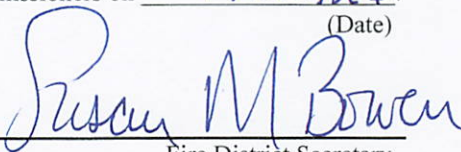
Estimated Revenues (from page 3) \$ 67,000

Estimated Assigned Appropriated Fund Balance	<u>192,106</u>	<u>259,106</u>
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Amount to be Raised by Real Property Taxes \$ 3,334,086

Tax Rate per Thousand of Assessed Value:		
Amount to be Raised by Real Property Taxes	\$	3,334,086
Less Foam District		<u>252,010</u>
Fire District Wide	\$	3,082,076
2027 Tax Rate	\$	1.147106
2026 Tax Rate	\$	1.067106
Increase (Decrease) in Tax Rate	\$	0.080000
% Change		7.50%
Preliminary Assessed Value 2026 for 2027 Levy =	\$	2,686,827,413

I certify that the proposed estimates were approved by the fire commissioners on 9/23/26.
(Date)



Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by November 7.

APPROPRIATIONS

	Actual Expenditures 2025	Budget as Modified 2026	Preliminary Estimate 2027	Adopted Budget 2027
A3410.1 Personal Services	\$ 161,675	\$ 177,125	\$ 224,694	\$ -
A3410.2 Equipment and Capital Outlay	624,486	1,200,454	446,332	-
A3410.4 Contractual Expenditures	996,749	1,382,585	1,579,591	-
A1930.4 Judgments and Claims	10,059	10,000	10,000	-
A9010.8 State Retirement System	3,506	17,000	20,000	-
A9025.4 Local Pension Fund Fees	8,713	8,200	8,000	-
A9025.8 Local Pension Fund	187,917	63,000	40,848	-
A9030.8 Social Security	11,928	13,839	17,131	-
A9040.8 Workers' Compensation	101,534	108,800	113,800	-
A9045.8 Life Insurance	65	200	-	-
A9055.8 Disability Insurance	351	746	-	-
A9060.8 Hospital, Medical & Dental Ins	27,414	32,751	27,600	-
A9710.6 Serial Bonds - Principal	45,000	111,081	115,000	-
A9710.7 Serial Bonds - Interest	6,843	44,721	41,903	-
A9730.6 BANS - Principal	348,792	1,134,500	317,000	-
A9730.7 BANS - Interest	439,195	452,460	432,522	-
A9901.9 Transfers to Reserve Funds	-	334,950	198,771	-
Totals	\$ 2,974,228	\$ 5,092,412	\$ 3,593,192	\$ -

ESTIMATED REVENUES

	Actual Revenues 2025	Budget as Modified 2026	Preliminary Estimate 2027	Adopted Budget 2027
A2262 Fire Protection Svs Other Govts	<u>\$ 6,000</u>	<u>\$ 5,775</u>	<u>\$ 7,000</u>	<u>\$ -</u>
A2401 Interest and Earnings	<u>622,577</u>	<u>61,397</u>	<u>60,000</u>	<u>-</u>
A2665 Sales of Equipment	<u>50,100</u>	<u>834,603</u>	<u>-</u>	<u>-</u>
A2701 Refunds of P/Y Expenditures	<u>23,281</u>	<u>-</u>	<u>-</u>	<u>-</u>
A2706 Grants from Local Governments	<u>-</u>	<u>29,155</u>	<u>-</u>	<u>-</u>
A2710 Premium on Obligations	<u>90,856</u>	<u>-</u>	<u>-</u>	<u>-</u>
A3389 State Aid Other Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 792,814</u>	<u>\$ 930,930</u>	<u>\$ 67,000</u>	<u>\$ -</u>

FUND BALANCE PROJECTION FOR 2026 Final Budget

	FIRE DISTRICT
UNRESTRICTED FUND BALANCE @ 12/31/2025 (including prepaids & encumbrances)	\$979,743
-PROJECTED EXPENDITURES FOR 2026 (WITHOUT RESERVE EXP)	\$3,822,329
+PROJECTED REVENUES FOR 2026 (WITHOUT RESERVE REV)	<u>\$3,351,843</u>
=ESTIMATED FUND BALANCE @ 12/31/2026	\$509,256
- APPROPRIATED IN 2027 OPERATING BUDGET	<u>\$100,000</u>
=EST. UNRESERVED UNAPPROPRIATED FUND BALANCE AT 12/31/26	\$409,256
AS % OF 2026 FINAL BUDGET APPROPRIATIONS	12.4906%