2026 PROPOSED BUDGET

PREPARED FOR

North Greece Fire District

1766 Latta Rd

Rochester, NY 14612

PREPARED BY

Andy Hinds

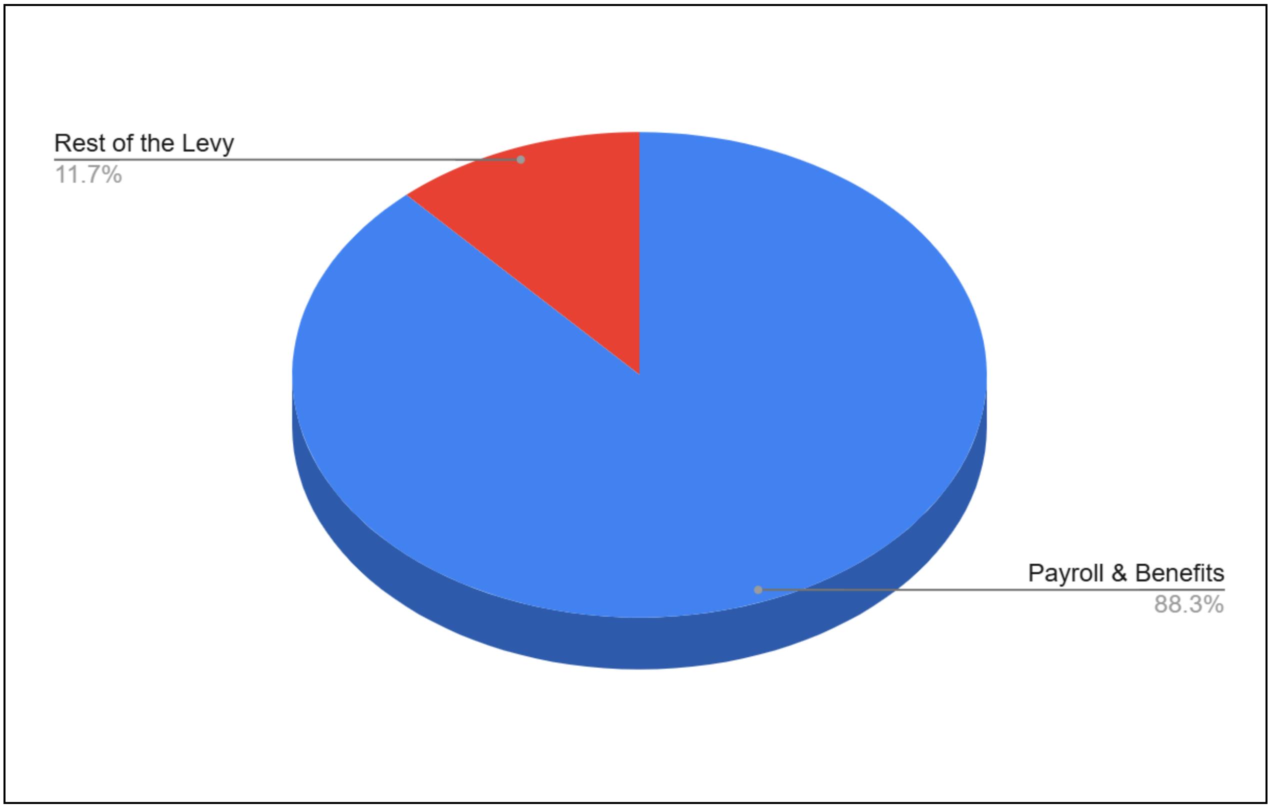
Treasurer | North Greece Fire District

Budget Summary Information

	budget 2025	proposed 2026	2026 $ increase	2026 % increase
Appropriations				
.1 Personal Services	$7,632,206	**$8,605,139**	$972,933	12.75%
.8 Employee Benefits	$5,468,354	**$6,338,283**	$869,929	15.91%
.2 Equipment and Capital Outlay	$1,546,246	**$4,825,399**	$3,279,153	212.07%
.4 Contractual Expenditures	$1,058,152	**$1,171,355**	$113,203	10.70%
.6 Debt Service Principal	$0	**$0**	$0	
.7 Debt Service Interest	$511,215	**$0**	-$511,215	
Funding of Reserves	$408,037	**$0**	-$408,037	-100.00%
Contingency	$600,000	**$1,000,000**	$400,000	66.67%
Total:	$17,224,210	**$21,940,176**	$4,715,966	27.38%
Revenues and Use of Funds				
Other Revenue	$439,918	**$464,713**	$24,795	5.64%
Use of Reserves	$723,553	**$3,499,877**	$2,776,324	383.71%
Use of Fund Balance	$1,000,000	**$1,049,287**	$49,287	4.93%
Tax Levy	$15,528,714	**$16,926,299**	$1,397,585	9.00%
Fund Balance				
Estimated & Target Available Fund Balance	$2,735,745	**$2,877,471**		
Tax Breakdown Estimates - Information Purposes Only				
Greece Assessed Value	$2,820,000,811	**$2,837,666,789**	$17,665,978	0.63%
Parma Assessed Value	$256,420,985	**$262,418,897**	$5,997,912	2.34%
NYS Greece Equalization Rate	68.00%	**61.00%**		-10.29%
NYS Parma Equalization Rate	100.00%	**98.00%**		-2.00%
Greece Full Valuation (after Equalized)	$4,147,060,016	**$4,651,912,769**	$504,852,753	12.17%
Parma Full Valuation (after Equalized)	$256,420,985	**$267,774,385**	$11,353,400	4.43%
Greece Levy $ amount	$14,624,455	**$16,005,015**	$1,380,560	9.44%
Parma Levy $ amount	$904,259	**$921,284**	$17,025	1.88%
Greece Rate	$5.186	**$5.640**	$0.454	8.76%
Parma Rate	$3.526	**$3.511**	-$0.016	-0.45%

Payroll and Benefits Budget Summary

Payroll and Benefits average 82% of the Tax Levy over the past 5 years. The largest three singular line items in the Fire District's budget are: Regular Salary, NYS Retirement, and Health Insurance. For 2026, Payroll and Benefits are 88.3% of the tax levy.



The payroll portion of this budget calls for an increase of 12% over 2025's budgeted amount. This is a significant increase caused by updated rates in a new contract with the firefighters, along with the expectation of hiring new firefighters in 2026 to fill the spots of upcoming retirements. There is also an extra pay period in 2026 due to calendar creep that will cause about a 3.85% increase by itself.

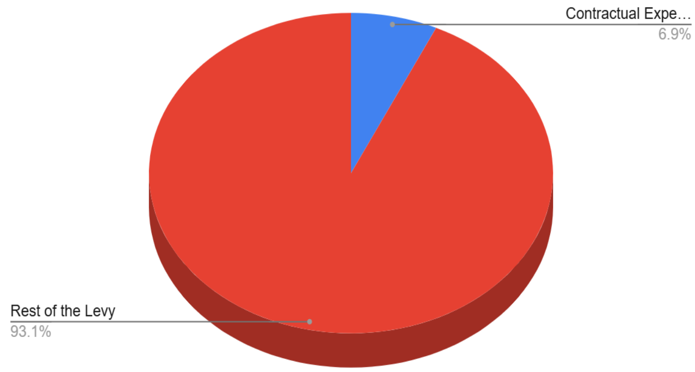
This budget calls for a 15% increase in the Benefits portion. The largest drivers are the New York State retirement system which has announced a 2.8% increase from 33.7% to 36.5% for the Police & Fire Retirement System. Health insurance also will have a 20% rate increase. Both factors are out of the control of the District.

Contractual Expenditures

Contractual Expenditures are those purchases of services performed, or for supplies or consumables or maintenance to a capital asset. Contractual Expenses make up about 7% of the usage of the tax levy.

The categories are broken up into 7 groups of categories:

- 4000 Buildings & Grounds
- 4100 Equipment Supplies & Maintenance
- 4200 Vehicle Supplies & Maintenance
- 4300 Professional Services
- 4400 Office Expenses
- 4500 Training
- 4600 Other



2026 Proposed Contractual Total
$1,171,355
10.7% increase over 2025

3410.4 Contractual Expenditures		10.7%	
Category	**Description**	**2026 Budget**	**2025 Budget**
		$1,171,355	**$1,058,152**
Buildings & Grounds	4001 - Station 1 Maintenance	$36,770	$51,001
Buildings & Grounds	4002 - Station 2 Maintenance	$50,000	$49,700
Buildings & Grounds	4003 - Station 3 Maintenance	$27,800	$18,250
Buildings & Grounds	4004 - Training Facility Maintenance	$55,100	$33,250
Buildings & Grounds	4010 - Utilities Gas & Electric	$95,000	$90,000
Buildings & Grounds	4020 - Utilities Water	$7,500	$6,000
Buildings & Grounds	4030 - Utilities Waste Disposal	$12,600	$11,550
Buildings & Grounds	4040 - Property Tax	$5,500	$4,850
Equipment Supplies & Maintenance	4110 - PPE Supplies & Maintenance	$36,650	$29,835
Equipment Supplies & Maintenance	4120 - EMS Supplies & Maintenance	$10,938	$10,350
Equipment Supplies & Maintenance	4130 - Hose Supplies & Maintenance	$9,000	$15,261
Equipment Supplies & Maintenance	4131 - Hose Appliances Supplies & Maintenance	$5,192	
Equipment Supplies & Maintenance	4140 - SCBA Supplies & Maintenance	$26,100	$17,600
Equipment Supplies & Maintenance	4150 - Extinguisher Supplies & Maintenance	$5,138	$3,229
Equipment Supplies & Maintenance	4155 - Fitness Supplies & Maintenance	$3,000	
Equipment Supplies & Maintenance	4160 - Preemption Device Maintenance	$9,250	$8,000
Equipment Supplies & Maintenance	4170 - Radios Supplies & Maintenance	$15,000	$15,000
Equipment Supplies & Maintenance	4180 - Uniforms	$29,802	$35,088
Equipment Supplies & Maintenance	4190 - Equipment Supplies & Maintenance Other	$21,963	$13,000
Equipment Supplies & Maintenance	4193 - TIC Supplies & Maintenance	$4,250	$0
Vehicle Supplies & Maintenance	4210 - Fuel - Gas & Diesel	$50,000	$50,000
Vehicle Supplies & Maintenance	4215 - Mechanic Equipment Maintenance	$12,950	$1,000
Vehicle Supplies & Maintenance	4220 - Large Vehicle Supplies	$77,000	$30,000
Vehicle Supplies & Maintenance	4230 - Utility Vehicle Maintenance & Supplies	$9,000	$12,850
Vehicle Supplies & Maintenance	4251 - R278 Maintenance #4047 '04 Rescue	$2,000	$10,000
Vehicle Supplies & Maintenance	4252 - E277 Maintenance #4051 '05 Crimson	$2,000	$10,000
Vehicle Supplies & Maintenance	4254 - Q270 Maintenance #4072 '15 Sutphen	$25,000	$15,000
Vehicle Supplies & Maintenance	4255 - E275 Maintenance #4076 '18 Sutphen	$10,000	$15,000
Vehicle Supplies & Maintenance	4256 - E274 Maintenance #4077 '18 Sutphen	$5,135	$15,000
Vehicle Supplies & Maintenance	4257 - E273 Maintenance #4085 '23 Sutphen	$5,000	$15,000
Professional Services	4310 - Attorney Fees	$10,000	$17,000
Professional Services	4320 - Auditor Fees	$12,090	$15,000
Professional Services	4330 - Background Investigations	$1,000	$1,000
Professional Services	4340 - Professional Services Other	$10,500	$12,000
Professional Services	4350 - Cybersecurity and IT Managed Services	$35,280	$26,082
Office Expenses	4410 - Advertising	$500	$1,000
Office Expenses	4420 - Dues & Subscriptions	$5,469	$8,000
Office Expenses	4440 - Voting	$1,000	$1,000
Office Expenses	4450 - Bank Fees	$450	$700
Office Expenses	4460 - Telecom Service	$56,552	$56,900
Office Expenses	4470 - IT Software License, Support, Supplies	$99,317	$69,138
Office Expenses	4480 - Copier	$4,200	$2,500
Office Expenses	4490 - Fire Station House Supplies - All Stations	$36,000	$35,000
Training	4510 - Training (includes Travel for Training)	$90,760	$86,795
Training	4520 - NYS CME Program	$0	$0
Insurance	4610 - Insurance - Comp & Liability	$91,000	$88,000
Fire Safety	4620 - Community Risk Reduction	$9,099	$9,223
Travel	4630 - Travel (non Training)	$2,500	$2,000
LOSAP	4640 - LOSAP	$26,000	$26,000
Annual Inspection & Awards	4650 - Annual Inspection & Awards	$15,000	$15,000

RESERVE ACCOUNTS

Reserve:	Expected 2025 Ending Balance:		2026 Budget Use of Reserve	2026 Budget Funding of Reserve	2026 Expected Interest	2026 Final Balance
TOTAL:	$6,590,963		$3,499,877	$0	$95,030	$3,186,116
Equipment	$3,750,000		$2,970,524	$0	$32,634	$812,110
Construction	$2,367,504		$529,353	$0	$50,086	$1,888,237
Retirement	$473,459		$0	$0	$12,310	$485,769

REVENUE OVERVIEW

		2026 Budget	2025 Budget
	Other Revenue	$464,713	$439,918
A1081 Other Payments in Lieu of Taxes	Affinity Ln PILOT	$12,000	$11,000
A2401 - Interest and Earnings	Interest Income	$314,785 [1]	$308,990
A2410 - Rental of Real Property	Cell Tower Rental	$41,928	$41,928
A2410 - Rental of Real Property	Training Facility Rental	$7,500	$7,500
A2665 - Sales of Equipment	Sale of Equipment	$20,000 [2]	$0
A2770 - Unclassified	Intermunicipal Agreement Mechanic	$68,000	$70,000
	OTHER	$500	$500

North Greece Fire District
2026 Budget
Spending Limitation Worksheet

Worksheet A - Computation of Statutory Spending Limitation

Budget Year:	2026		
Valuation Year:	2024		

Use Assessments for 2 years before the budget year. So, for 2025's budget, use 2023's assessments

Town	Assessed Valu	Equalization Ra	Full Valuations (AV/ER)
Greece	$2,801,229,861.	86.0%	$3,257,244,024
Parma	$143,376,978	71.0%	$201,939,406
		Total Full Valuations:	**$3,459,183,430**

Less First Million of Full Valuation	$1,000,000
Excess Over First Million of Full Valuation	$3,458,183,430
Multiply Excess by one Mil	0.001
Expenditures Permitted on Full Valuation Above $1,000,000	$3,458,183
Add Expenditures Permitted on Full Valuation Below First $1,000,00	$2,000
Statutory Spending Limitation for: -1	$3,460,183
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B))	$17,102,950
Add Spending Authorized by Voters in Excess of Statutory Spending (Town Law, Section 179) (Proposition Adopted on 12/11/2007)	$1,000,000
Sum of Statutory Spending Limitation, Exclusions and Excess Spen Authorized by Voters	**$21,563,133**
Less Budget Appropriations	$17,224,210
Statutory Spending Limitation Margin	**$4,338,923**

Worksheet B - Exclusions from Statutory Spending Limitation

1	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 o Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintain	$0
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	$0
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.	$0
3	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	$511,215
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	$7,632,206
	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	$1,911,608
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.	$2,199,000
6	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	$0
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.	$0
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	$26,000
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.	$263,520

10	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	$0	
11	District's contributions for Social Security.	$594,014	
12	Payment of principal and interest on tax anticipation notes for new fire districts.	$0	
13	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	$0	
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	$88,000	
15	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	$0	
16	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	$50,000	
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.	$15,000	
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	$3,499,877	
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	$0	
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 income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations	$308,990	
24	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	$3,520	

2025 Surplus and 2026 Deficit

One of the primary goals of the North Greece Fire District's multi-year planning is to avoid spikes in tax levy increases, and to maintain stable tax rates. The Station 3 Capital Project Fund's debt repayment will begin to be paid back out of the General Fund in 2027. Due to this known increase, the District will have surplus money at the end of 2025 that will be held through 2026, in order to avoid a spike in the levy increase for 2027.

The 2026 Proposed Budget calls for a deficit. The amount of Revenue (including tax levy) will be lower than the budgeted expenditures over the year. As a result, the Fund Balance will finish at a lower amount than it will begin with.

Town of Greece Level of Assessment

The 2025 Town Assessment of the Town of Greece was set at a 61% Level of Assessment. That means that the Town's Assessor has recognized that property in the town is being assessed at 61% of what its full market value is. However, the rate per $1,000 that shows up on the annual tax bill is based on the Assessed Value that the Town assigns, and is not based on the Full Market Value that the Town recognizes. Therefore the Fire District rate per 1,000 that shows up on the tax bills is not a good measure of the actual rate. By comparing it to the rate per 1,000 - if the Town assessed at 100% of the value instead of 61%, the rate per 1,000 has been declining over the past 4 years.