

BRENTWOOD FIRE DISTRICT
Summary of Budget for 2026

APPROPRIATIONS		\$ 9,509,052
LESS: ESTIMATED REVENUE	630,000	
UNEXPENDED BALANCE - PRIOR YEAR	-	
TOTAL REVENUE		630,000
AMOUNT TO BE RAISED BY REAL PROPERTY TAXES		\$ 8,879,052

<u>REVENUES</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>PROJECTED 2025 (A)</u>	<u>BUDGET 2026</u>
Payment in Lieu of Taxes	\$ 467,208	\$ 400,000	\$ 583,200	\$ 500,000
Grants	-	-	-	-
Fire Protection & Other Services Provided Outside the District	5,000	5,000	5,000	5,000
Interest on Deposits	105,885	120,000	173,046	125,000
Insurance Recoveries	8,433	-	18,249	-
Sales of Apparatus & Equipment	2,800	-	-	-
Grants from Local Governments	-	-	-	-
Refunds of Expenditures	11,411	-	3,811	-
Miscellaneous	422	-	-	-
TOTALS	\$ 601,159	\$ 525,000	\$ 783,306	\$ 630,000

Tax Rate per \$100	
Total Taxable Value 2025/26	\$ 634,167,359
2026 tax levy	\$ 8,879,052
Tax Rate per \$100	1.4001

Tickmarks

(A) = Actual YTD thru Aug 31, 2025, annualized where appropriate

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	APPROPRIATIONS			
	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>PROJECTED 2025 (A)</u>	<u>BUDGET 2026</u>
Personal Services	\$ 1,881,194	\$ 2,000,000	\$ 1,839,926	\$ 2,060,000
Equipment (excludes reserve expenditures)	-	350,000	-	350,000
Contractual & Other Expenses	2,168,410	2,300,000	2,563,880	2,300,000
Annual Inspection	96,675	100,000	78,250	100,000
NYS Retirement	246,968	280,000	300,123	326,000
VFBL Insurance	119,747	125,000	133,961	140,000
Workers' Compensation	18,891	20,000	29,021	20,000
Social Security	143,939	153,000	141,374	157,590
Medical Insurance	561,125	596,915	631,329	694,462
Volunteer Fireman Life Insurance	47,362	42,000	47,463	49,000
Volunteer Fireman Loss of Time	19,250	19,500	19,250	20,000
NYS Unemployment Insurance	10,936	16,000	10,082	16,000
Service Award Program	633,270	612,424	614,674	601,000
Installment Purchase, Interest	-	-	-	-
Installment Purchase, Principal	-	-	-	-
Volunteer Fireman Cancer Care	47,030	25,000	-	25,000
Transfer to Reserves	2,288,183	2,650,000	3,250,322	2,650,000
TOTALS	<u>\$ 8,282,980</u>	<u>\$ 9,289,839</u>	<u>\$ 9,659,655</u>	<u>\$ 9,509,052</u>

Tickmarks

(A) = Actual YTD thru Aug 31, 2025, annualized where appropriate

Real Property Tax Cap Computation Form

Tax Levy Cap Elements		
1	Total Real Property Tax Levy for Fiscal Year Ending (FYE) 12/31/25	8,764,839
2	Tax Base Growth Factor, if any (1.00 to 1.02)	1.0038
3	PILOTS receivable in FYE 12/31/25	583,200
4	PILOTS receivable in FYE 12/31/26	500,000
5	Available carryover FYE 12/31/25	0
6	Tax levy necessary for expenditures resulting from court orders or judgements resulting from tort actions FYE 12/31/24	0
7	Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	
	a. State and Local Employees' Retirement System (ERS)	0
	b. Police and Fire Retirement System (PFRS)	0
	c. Teachers' Retirement System (TRS)	0
8	Transfer of local government function(s) (as determined by OSC):	
	a. Costs (enter as minus number)	0
	b. Savings	0
Tax Levy Cap - Calculations and Totals		
Tax Levy Limit (Cap) Before Adjustments and Exclusions		
9	Tax Levy FYE 12/31/25	8,764,839
	<i>multiply by</i>	
10	Tax Base Growth Factor	1.0038
	sub-total	8,798,145
	<i>add</i>	
11	PILOTS receivable in FYE 12/31/25	583,200
	sub-total	9,381,345
	<i>multiply by</i>	
12	Allowable levy growth factor	1.0200
	sub-total	9,568,972
	<i>subtract</i>	
13	PILOTS receivable in FYE 12/31/26	500,000
	sub-total	9,068,972
	<i>add</i>	
14	Available carryover FYE 12/31/25	0
15	Total Levy Limit Before Adjustments/Exclusions	9,068,972
Adjustments for Transfer of Local Government Functions		
16	Costs incurred from transfer of local government functions	0
17	Savings realized from transfer of local government functions	0
18	Total Adjustments	0
19	Tax Levy Limit, Adjusted for Transfer of Local Government Functions	9,068,972
Exclusions		
20	Tax levy necessary for expenditures resulting from tort orders/judgements over 5% FYE 12/31/2025 tax levy	0
21	Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	
	a. ERS	0
	b. PFRS	0
	c. TRS	0
22	Total Exclusions	0
23	Tax Levy Limit, Adjusted for Transfers, Plus Exclusions	9,068,972
24	2026 Proposed Levy	8,879,052
25	Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	(189,920)
	Percentage Budget Exceeds Tax Levy Limit	-2.09%
26	Do you plan to override the cap in 2026?	
	Yes	<input type="checkbox"/>
	No	<input checked="" type="checkbox"/>