



Brockport Fire District Adopted 2027 Budget

Presented by:
Debra Kuhn, Treasurer

Tax Cap Limits and Rates

- Allowable levy growth factor for 2027 is 2% - Tax levy for 2027 exceeds tax cap by \$400,000. Additional funds are needed for increased expenses, savings for replacement of the ladder truck in approximately 4 years and renovation of Station 1 based on the 10 year capital plan.
- Tax base growth factor— .0079%
- Allowable tax levy with Pilot payment - \$2,545,778
- Tax Rate Per Thousand Comparison by Year

Tax Year	Total Valuation	Tax Levy	x 1000	Tax Rate Per Thousand
2023	1,362,884,173	1,416,179	1000	\$1.04
2024	1,610,389,553	1,469,134	1000	\$0.91
2025	1,632,628,813	1,509,134	1000	\$0.92
2026	1,812,736,890	\$2,108,460	1000	\$1.16
2027	1,893,970,513	\$2,544,501	1000	\$1.34
Formula per NYS OSC				
Tax Levy/Total Valuation x 1000 = Tax Rate Per Thousand				

Expenses of Note 2027

- Assessment of 38 Market Street by Passero Associates resulting in a 10 year capital renovation plan for Station 1. A capital allocation of \$500,000 has been budgeted for year 1 projects.
- The District is working with BPD Donegan Inc. to develop a plan for a bond to purchase a 2029 Pierce Enforcer Quint.

Brockport Fire District Account Balances as of July 31, 2026	
Accounts	Balance
AA.0201.000.000 General Fund	\$1,195,507
AA.0200.000.000 General Fund Checking Account	\$364,863
AA.0201.001.000 Gifts & Donations	\$61,108
AA.0230.001.000 Command Vehicle Reserve	\$104,166
AA.0230.002.000 Vehicle & Equipment Reserve	\$1,150,248
AA.0230.004.000 Building and Facility Reserve	\$630,144
AA.0230.005.000 Communications Reserve	\$74,705
AA.0230.006.000 Repair Reserve	\$57,199
AA.0230.007.000 Misc Equipment	\$149,088
Total Account Balances	\$3,787,028

2026- 2027 Revenues

Subaccount	Revenue 2026	Revenue 2027
A1001 Real Property Taxes	\$2,087,190	\$2,544,501
A1081 PILOTS	\$1,277	\$1,277
A2410 Rentals	\$0	\$0
A2401 Interest and Earnings	\$98,204	\$0
A2660 Sale of Assets	\$0	\$0
A2680 Insurance Recoveries	\$7,834	\$0
A2701 Refunds of Expenditures	\$0	\$0
A2705 Gifts and Donations	\$500	\$0
A2770 Unclassified	\$0	\$0
A3089 State Aid, LGE Grant -Bunk In	\$206,742	\$303,171
Totals	\$2,401,746	\$2,848,949

2026 - 2027 Appropriations

	Actual Expenditures through August 2026	Preliminary Estimate 2026 Expenses Sept - Dec	2026 Budget with Revisions	Budget 2027
Subaccount				
A3410.1 Personal Services				
Salary - Treasurer	\$7,870	\$3,935	\$11,805	\$15,914
Salary - Secretary	\$7,713	\$3,857	\$11,570	\$19,570
Salary - Other	\$39,493	\$19,747	\$59,240	\$74,881
Total Personal Services	\$55,076	\$27,538	\$82,614	\$110,365
Note: Commissioners do not receive salaries				
A9000.8 Benefits				
Social Security & Medicare	\$4,213	\$2,107	\$6,320	\$7,000
Workers' Compensation/VFBL	\$59,612	\$0	\$59,612	\$65,000
Unemployment Insurance	\$936	\$468	\$1,404	\$2,000
Disability Insurance	\$3,053	\$1,527	\$4,580	\$6,000
EAP/Cancer/D&D Ins	\$9,728	\$4,864	\$14,592	\$30,000
Total Benefits	\$77,542	\$8,965	\$86,507	\$110,000
A3410.2 Equipment & Capital Outlays	\$166,543	\$19,433	\$185,976	\$755,000
A3410.4 Contractual Expenses	\$754,372	\$377,186.00	\$1,131,558	\$1,546,778
Budget Total	\$1,053,533	\$433,122	\$1,486,655	\$2,522,142
A962 Reserve Fund Appropriations			2026 Deposit to Reserve	2027 Deposit To Reserve
Buildings and Facilities Reserve			\$200,000	\$500,000
Vehicle and Equipment Reserve			\$500,000	\$400,000
Command Vehicle Reserve			\$80,000	\$50,000
Communications			\$0	\$0
Repair Reserve			\$0	\$0
Misc Equipment			\$0	\$0
Total Reserve Fund Appropriations			\$780,000	\$950,000
Total Appropriations			\$2,266,655	\$3,472,142

2027 Budget Summary

Brockport Fire District 2027 Proposed Budget Summary					
Total Appropriations					3,472,142
Less:					
Estimated Revenues					304,448
Estimated Reserve and Gift Appropriations					672,194
Amount to be raised by real property taxes					2,544,501
Town	Assessed Valuation (AV)	Equalization Rate(ER)	Full Valuation (AV/ER)	Total Full Valuation Percentage	Apportioned Tax
Sweden	\$1,197,775,432	100%	\$1,197,775,432	63.24%	\$1,609,181
Clarkson	\$696,195,081	100%	\$696,195,081	36.76%	\$935,320
Total	\$1,893,970,513		\$1,893,970,513	100.00%	\$2,544,501

2027 Statutory Spending Limit

Computation of Statutory Spending Limitation 2027			
Town	Assessed Valuations (AV)	Equalization Rate (ER)	Full Valuations (AV/ER)
Sweden	\$1,197,775,432	1.00	\$1,197,775,432
Clarkson	\$696,195,081	1.00	\$696,195,081
Total of Full Valuations			\$1,893,970,513
Less first million of full valuation.			\$ 1,000,000.00
Excess over first million of full valuation.			\$ 1,892,970,513.00
Multiply excess by one mil.			0.001
Expenditures permitted on full valuation above \$1,000,000.00			\$ 1,892,970.51
Add expenditures permitted on full valuation below \$1,000,000.00			\$ 2,000.00
Statutory spending limitation.			\$ 1,894,970.51
Add exclusions from statutory spending limitation. (Town Law, Section 176(18) from (Worksheet B)			\$ 1,786,930.00
Add spending authorized by voters in excess of statutory limitation. (Town Law, Section 179) (Proposition adopted on _____)			\$ -
Sum of statutory spending limitation, exclusions, and excess spending authorized by voters			\$ 3,681,900.51
Less budget appropriations.			\$3,472,142.41
Statutory Spending Limitation Margin			\$ 209,758.10