BOARD OF FIRE COMMISSIONERS
NEW CASTLE FIRE DIST #1
2026 BUDGET
Adopted September 22, 2026

REVENUE		**BUDGET 2026**	**BUDGET TRANSFER**	**REVISED 2026 BUDGET**	**Adopted 2027**	**NOTES**	
A1001.1	Town of New Castle - Apportionment	2,451,375		2,451,375	2,500,403	**Last Year = $2,785,620**	
A1001.2	Town of Mount Pleasant - Apportionment	19,022		19,022	19,402	**+2% = $2,841,332**	99.23000%
A2262	Town of Mount Pleasant - CONTRACT	315,223		315,223	321,527		0.7700%
A2401	Interest/Insurance Recovery/Donations			337,701	181,085		1.00
A2706.3	DASNY Rehab Project Grant	7,840		7,840			
A2706.4	DASNY SAM Grant			50,000			
A200	VFIS Insurance Claim Hurst Tool	6,072		6,072			
TOTAL REVENUE		**$ 2,799,532**		**$ 3,187,233**	**$ 3,022,417**	***See footnote on how budget number was derived.**	

EXPENSES		**BUDGET 2026**	**BUDGET TRANSFER**	**REVISED 2026 BUDGET**	**Adopted 2027**	**NOTES**	
A90258	EB -Service Pension Fund	125,000		125,000	120,000	Decrease Based 2026 Spend	
A90408	EB -Workers Comp	50,000		50,000	50,000	No Change from Prior Year	
A90608	EB -Life Insurance	26,000		26,000	26,000	No Change from Prior Year	
8201	Wages - Secretary Compensation	30,000		35,000	35,000	No Change from Prior Year	
8202	Wages - Treasurer Compensation	40,000		40,000	40,000	No Change from Prior Year	
6000	Capital Outlay - OTHER	-		-	-		
6001	Capital Outlay - PROFESSIONAL SERVICES	-	-	-	-		
2680	INSURANCE RECOVERY EXPENSE	-	-	-	-	NON-BUDGET ITEM	
8232	Capital Reserves Trucks - Budgeted	255,000	-	255,000	265,000	RESERVE - TRUCKS	
8233	Capital Reserves Buildings - Budgeted	200,000	-	200,000	205,000	RESERVE - BUILDINGS	
8234	Capital Reserves AUTO - Budgeted		-	-	-	RESERVE - AUTO	
8203	OPS - Chief's Operating Expense	5,000	-	5,000	5,000	No Change from Prior Year	
8204	OPS - Computer Technology	30,000	-	30,000	40,000	Increased Based 2026 Spend	
8205	OPS - CONVENTIONS & TRAINING	15,000	-	15,000	15,000	No Change from Prior Year	
8206	OPS - Fuel - Vehicles	10,000	-	10,000	7,500	Decrease Based 2026 Spend	
8207	OPS - Heat, Light & Power	80,000	-	80,000	80,000	No Change from Prior Year	
8208	OPS - Hydrant Rental	115,000	-	115,000	115,000	No Change from Prior Year	Get number of hydrants = 667
8209	OPS - Inspection	27,000	-	16,592	25,000	Decrease Based 2026 Spend	109,428.02
8210	OPS - Medical Expenditures	25,000	-	25,000	25,000	No Change from Prior Year	1,800.00 Mt. Pleasai
8211	OPS - Mt. Kisco Protection	127,000	-	127,000	130,000	Increase from Prior Year	111,228.02
8212	OPS - Insurance	90,000	-	90,000	90,000	No Change from Prior Year	
8213	OPS - Postage & Office Supplies	1,500	-	1,500	2,000	Increase Based on 2026	
8214	OPS - Professional Fees - Legal	24,300	-	24,300	20,000	Decrease Based 2026 Spend	
8215	OPS - NEW EQUIPMENT	29,200	10,408	39,608	50,000	Increase Based 2026 Spend	
8216	OPS - Repairs & Maint - Equipment	40,000	-	40,000	30,000	Decrease Based 2026 Spend	
8217	OPS - Repairs & Maint - Trucks	80,000	-	80,000	80,000	No Change from Prior Year	
8218	OPS - Repairs & Maint - Buildings	145,000	40,000	185,000	198,638	Increase Based on 2026	
8219	OPS - FIRE PREVENTION/OPEN HOUSE	10,000	-	10,000	7,000	Decrease Based 2026 Spend	
8220	OPS - Communications/Radio/Repairs	50,000	-	50,000	25,000	Decrease Based 2026 Spend	

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EXPENSES		BUDGET 2026	BUDGET TRANSFER	REVISED 2026 BUDGET	Adopted 2027	NOTES	
8221	DUES & SUBSCRIPTIONS	1,500	-	1,500	1,500	No Change from Prior Year	
8222	OPS - Water Utility	3,000	-	3,000	5,000	Increase for New Building	
8223	OPS - Contractual Expenses	15,000	-	15,000	15,000	No Change from Prior Year	
8224	OPS - Turnout Gear	65,000	-	65,000	65,000	No change from prior year	
8225	OPS - Uniforms	1,000	-	1,000	5,000	Increase (New Uniforms Needed)	
8226	OPS - Materials & Supplies	14,500	-	14,500	10,000	Decrease Based 2026 Spend	
8227	OPS - Recruitment & Membership	4,000	-	4,000	2,000	Decrease Based 2026 Spend	
8228	TAXES - PROP, CERT, SCAR	10,000	-	10,000	10,000	No Change from Prior Year	
8230	Bank Charges	1,000	-	1,000	1,000	No Change from Prior Year	
A2770.2	2% DISBURSEMENT	-	-	-	-	NON BUDGETED ITEM	
TOTAL EXPENSES		**$ 1,745,000**	**$ 50,408.00**	**$ 1,790,000**	**$ 1,800,638**	Operating Budget Expenses	
SURPLUS/(DEFICIT)		**$ -**			**$ -**		
A97106	Debt, Principal, Serial Bonds - 2018	$ 115,000			$ 120,000	Debt Service Schedule - 2018	2027
A97107	Debt, Interest, Serial Bonds - 2018	$ 61,388			$ 57,862	Debt Service Schedule - 2018	2027
A97106	Debt, Principal, Serial Bonds - 2024	$ 285,000			$ 295,000	Debt Service Schedule - 2024	2027
A97107	Debt, Interest, Serial Bonds - 2024	$ 596,000			$ 584,800	Debt Service Schedule - 2024	2027
TOTAL EXPENSES with Debt Service		**$ 2,802,388**			**$ 1,057,662**	**BONDS SUB TOTAL**	
					$ 16,968	**BOND PREMIUM RELIEF**	
					$ 2,841,332	**EXPENSES W DEBT**	
					(321,527)	**LESS MT PLEASANT CONTRACT**	
					$ 2,519,805	**TO BE LEVIED**	
					$ 2,582,472	**LEVY LIMIT per NYOSC**	
					$ (62,667)	**$ OVER LEVY LIMIT**	
					-2.43%	**% OVER LEVY LIMIT**	
					$ 2,500,403	**99.23% New Castle Portion**	
					$ 19,402	**00.77% Mt. Pleasant Portion**	

***Operating budget was derived using a 2.00% increase over prior year's tax levy plus expected contract revenue. The 2027 operating budget will be $1,800,638. Debt service on the 2018 and 2024 bonds for the modernization project in the amount of $17,880,224 for 2027 will be $1,057,662. Bond premium relief in the amount of $16,968 will be used from the Debt Services account to offset the total debt service dollar amount required. The total budget for 2027 equals $2,841,332.**

BANK BALANCES AS OF 9/15/26
AND ESTIMATED BALANCES AT YEAR END
NEW CASTLE FIRE DISTRICT #1

	MAIN -1891	TRUCKS - 5212	AUTO - 5246	BUILDING RES - 5188	DEBT SERVICE - 7338	CAPITAL PROJECT - 0952	TOTAL
Bank Balance 12/31/2025	$ 1,850,763	$ 3,175,950	$ 99,728	$ 650,909	$ 492,078	$ 8,942,563	$ 15,211,991
Outstanding Transactions	-	-	-	-	-	-	$ -
Book Balance 12/31/2025	1,850,763	3,175,950	99,728	650,909	492,078	8,942,563	$ 15,211,991
CASH IN 2026	2,926,296	230,000	-	200,000	-	-	3,356,296
CASH OUT 2026	(1,739,900)	-	-	-	(16,968)	(6,659,130)	(8,415,998)
Book Balance 09/15/2026	$ 3,037,159.00	$ 3,405,950.00	$ 99,728.00	$ 850,909.00	$ 475,110.00	$ 2,283,433.00	$ 10,152,289
Bank Balance 09/15/2026	**$ 2,509,457.84**	**$ 3,474,647.31**	**$ 101,740.11**	**$ 867,736.44**	**$ 484,242.26**	**$ 2,798,681.64**	**$ 10,236,506**
DELTA	527,701	(68,697)	(2,012)	(16,827)	(9,132)	(515,249)	$ (84,217)
Outstanding Transactions	-	-	-	-	-	-	-
TIES TO ZERO	527,701	(68,697)	(2,012)	(16,827)	(9,132)	(515,249)	$ (84,217)
INTEREST ESTIMATE TO YEAR END	17,397	30,532	894	7,479	4,059	52,206	112,567
INCOME LEFT ON BUDGET	-	255,000	-	200,000	-	-	455,000
EXPENSES LEFT ON BUDGET	(1,118,096)	-	-	-	-	-	(1,118,096)
PROPOSED TRANSFERS TO FUND PROJECT*	-	-	-	-	-	-	-
PROJECTED 2026 YEAR END BALANCE	**$ 1,936,460**	**$ 3,691,482**	**$ 100,622**	**$ 1,058,388**	**$ 479,169**	**$ 2,335,639**	**$ 9,601,760**