SCARBOROUGH FIRE DISTRICT

Of The

Town of Mt. Pleasant

One Union Street, Briarcliff Manor, N.Y. 10510

NOTICE OF PUBLIC BUDGET HEARING:

NOTICE IS HEREBY GIVEN that the Proposed 2026 Budget of the Scarborough Fire District of the Town of Mount Pleasant, State of New York, will be presented to the Board of Fire Commissioners of the Scarborough Fire District, for its consideration. A PUBLIC HEARING will be held at 8:00 PM at Archville Fire Department Headquarters, 1 Union Street, Briarcliff Manor, New York 10510 in the Town of Mount Pleasant, State of New York on October 21, 2025 to allow any person to be heard in favor of or against the proposed budget as it is submitted, or for or against any item or items contained in the proposed budget, and to hear all interested persons. A copy of the proposed budget is available at the Office of the Town Clerk of the Town of Mount Pleasant at 1 Town Hall Plaza, Valhalla, New York 10595 during regular business hours or on the Town of Mount Pleasant website at www.mtpleasantny.com and at the Scarborough Fire District webpage at www.archvillefire.org where it may be inspected by any interested person. Interested people may also obtain a copy by sending an e-mail to: info@scarboroughfiredistrict.org

Peter E. West Jr.
Secretary/Treasurer
Scarborough Fire District

Scarborough FIRE DISTRICT

2026 BUDGET SUMMARY

Total Appropriations (from page 19) $ 271,250

Less:

Estimated Revenues (from page 20) $ 2,000

Estimated Appropriated Unreserved Fund Balance 40,000 42,000

Amount to be Raised by Real Property Taxes $ 229,250

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equilization Rate (E R)	Full Valuation (AV÷E R)	Total Full Valuation Percentage (1)÷(2)	Apportioned Tax = (3) x Real Property Tax to be Raised
		%	(1)	%(3)	$
		%	(1)	%(3)	
		%	(1)	%(3)	
Total			(2)	100%	$ *

* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

Town	Apportioned Tax
	$

Total Apportioned $

I certify that the estimates were approved by the fire commissioners on ______________.
(Date)

____
Fire District Secretary

NOTE: File with Town Budget Officer by November 20 (December 20 in Westchester and Monroe Counties).

APPROPRIATIONS

	Actual Expenditures 20__	Budget as Modified 20__	Preliminary Estimate 2026	Adopted Budget 2026
Salary - Treasurer	$	$	$ 5,000	$
Salary - Other				
Other Personal Services				
A3410.1 Total Personal Services	$	$	$ 5,000	$
A3410.2 Equipment			50,000	
A3410.4 Contractual Expenditures			120,250	
A1930.4 Judgments and Claims				
A9010.8 State Retirement System				
A9025.8 Local Pension Fund			35,000	
A9030.8 Social Security				
A9040.8 Workers' Compensation			6,000	
A9050.8 Unemployment Insurance				
A9060.8 Hospital, Medical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Disabled Firefighters				
A9710.6 Redemption of Bonds				
A97__.6 Redemption of Notes				
A9710.7 Interest on Bonds				
A97__.7 Interest on Notes				
A9901.9 Transfer to Other Funds			55,000	
Totals	$		271,250	*

* Transfer to Budget Summary, page 18

ESTIMATED REVENUES

		Actual Revenues 20__	Budget as Modified 20__	Preliminary Estimate 2026	Adopted Budget 2026
A2262	Fire Protection and Other Services to Other Districts and Governments	$	$	$	$
A2401	Interest and Earnings			2,000	
A2410	Rentals				
A2660	Sales of Assets				
A2701	Refunds of Expenditures				
A2705	Gifts and Donations				
	Miscellaneous (specify)				
A2770					
A2770					
A3389	State Aid, Other Public Safety (specify)				
A4389	Federal Aid, Other Public Safety (specify)				
A5031	Interfund Transfers				
	Totals	$	$	$ 2,000	$ *

* Transfer to Budget Summary, page 18

FIRE DISTRICTS

WORKSHEET A

COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to taxation by the fire district as shown on each assessment roll for the district completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established for each roll by the State Office of Real Property Services.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessment roll completed in year 1 (last year) divided by the town equalization rate established for this assessment roll. Note: A different equalization rate is established for each year's assessment roll.)

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
Mount Pleasant	$ 2,975,472	1.01 %	$ 294,601,188
	$	%	
	$	%	
	Total Full Valuations		$ 294,601,188
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			$ 293,601,188
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above $1,000,000			$ 293,601
Add Expenditures Permitted on Full Valuation Below First $1,000,000			2,000
Statutory Spending Limitation for 2023			$ 295,601
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			101,000
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on ________)			
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			$ 396,601
Less Budget Appropriations			271,250
Statutory Spending Limitation Margin			$ 125,351

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1)	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	$
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	
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.	
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	5,000
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.	
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
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.	6,000
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	35,,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.	
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11)	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	$ 46,000

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)

	Subtotal carried forward: (from previous page)	$ 46,000
12)	Payment of principal and interest on tax anticipation notes for new fire districts.	
13)	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	
14)	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use and operation of a motor vehicle owned by the fire district.	
15)	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	
16)	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of $200,000 or more.	
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	55,000
19)	District's contribution to the State's unemployment insurance fund for paid officers and employees.	
20)	Amounts received from fire protection, emergency reserve and general ambulance contracts.	
21)	Use of gift proceeds.	
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.	
23)	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the interest and gains realized on the investment of the proceeds of district obligations.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		$ 101,000

FIRE DISTRICTS

WORKSHEET C

OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION BORROWING AND RESERVE FUNDS

1)	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	$
2)	Expenditures from most reserve funds established pursuant to the General Municipal Law.	$
3)	Use of premiums from the sale of obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains from the investment of the proceeds of obligations.	$

NOTE: The items shown above also represent exclusions from the statutory spending limitation. However, the amounts associated with these items may not be availabe at budget preparation time. Therefore, this worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within legal requirements.

Scarborough Fire District Worksheet for 2026 Budget

A3410.4 Contractual Expenses

Office Supplies	5,000	Hydrant Rental	0
Postage	150	Fire Dept Service	1,000
Conventions	250	Medicals	5,000
Fire Training	500	Total A3410.4	120,250
Other Travel	100		
Association Dues	1,000		
Uniforms	2,000	Personal Service A3410.1	
Inspections, Drills, Parades	10,000	Secretary/Treasurer	5,000
Election	150		
Notices	400	Total A3410.1	5,000
Fuel, Lights, Water	10,000		
Repairs to Building	25,000	Equipment A3410.2	
Rent	0	Chiefs Car set aside	10,000
Maintenance Supplies	2,000	Rescue tool upgrade	12,000
Repairs to Equipment	15,000	Turn-out gear	15,000
Gas & Oil	6,000	Exhaust Fan	4,000
Fire Alarm System	600	Pagers	1,000
Telephone	2,500	Multi-gas/CO Detectors	2,000
Treasurers Bond	0	Expendables	3,000
Insurance	26,000	Miscellaneous	3,000
Other Insurance	0		
Legal and Audit	6,500	Total A3410.2	50,000
Sewer Tax	1,100		