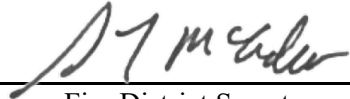


Victor Fire District

2026 Budget

I hereby certify that the attached 2026 Victor Fire District Budget was approved by the Victor Fire District Board of Fire Commissioners on October 21, 2025 and the amount to be collected from taxes is hereby certified as \$ 1,606,852

Dated: October 22, 2025



Fire District Secretary
Victor Fire District

Budget Code	Category	2025 Budget		2026 Proposed		Variance	% Chg	
<u>A3410.1</u>	<u>Personnel Services</u>							
A3410.101	Personnel Services	\$	400,000.00	\$	683,000.00	\$	283,000.00	71%
A3410.102	Volunteer FF Training Stipend	\$	1,000.00	\$	2,000.00	\$	1,000.00	100%
A9010.8	State Retirement System	\$	20,000.00	\$	46,000.00	\$	26,000.00	130%
A9016.8	Fire Retirement System	\$	22,000.00	\$	40,000.00	\$	18,000.00	82%
A9030.8	Social Security (FICA)	\$	32,000.00	\$	55,000.00	\$	23,000.00	72%
A9040.8	Workers' Compensation	\$	1,730.00	\$	3,132.00	\$	1,402.00	81%
A9045.8.1	Cancer Gap Insurance	\$	5,000.00	\$	4,000.00	\$	(1,000.00)	-20%
A9045.8.2	Group Life Coverage	\$	4,250.00	\$	4,250.00	\$	-	0%
A9050.8	Unemployment Insurance	\$	2,000.00	\$	2,500.00	\$	500.00	25%
A9060.8	Hospital & Medication Insurance	\$	95,000.00	\$	212,000.00	\$	117,000.00	123%
A9089.8	EAP	\$	700.00	\$	900.00	\$	200.00	29%
			\$ 583,680.00		\$ 1,052,782.00		\$ 469,102.00	
<u>A3410.2</u>	<u>Equipment & Capital Outlay</u>							
<u>A3410.201</u>	<u>Apparatus, Vehicles & Mounted Equipment</u>							
A3410.201.1.1	Apparatus	\$	-	\$	-	\$	-	N/A
A3410.201.1.2	* Apparatus	\$	-	\$	750,000.00	\$	750,000.00	N/A
A3410.201.2	Utility vehicles	\$	-	\$	-	\$	-	N/A
A3410.201.3	Hose & Ground Ladders	\$	6,000.00	\$	7,000.00	\$	1,000.00	17%
			\$ 6,000.00		\$ 757,000.00		\$ 751,000.00	
<u>A3410.202</u>	<u>Firefighting Tools & Loose Equipment</u>							
A3410.202.1.1	Gear - PPE	\$	36,000.00	\$	32,000.00	\$	(4,000.00)	-11%
A3410.202.1.2	* Gear - PPE			\$	48,000.00	\$	48,000.00	new
A3410.202.2	SCBA	\$	-	\$	-	\$	-	N/A
A3410.202.3.1	Rescue Tools	\$	-	\$	-	\$	-	N/A
A3410.202.3.2	* Rescue Tools			\$	25,000.00	\$	25,000.00	new
A3410.202.4	Loose Equipment	\$	8,500.00	\$	7,000.00	\$	(1,500.00)	-18%
A3410.202.5	EMS Equipment	\$	8,000.00	\$	2,000.00	\$	(6,000.00)	-75%
			\$ 52,500.00		\$ 114,000.00		\$ 61,500.00	
<u>A3410.203</u>	<u>Communications Equipment</u>							

* Exclusive Fire Protection District #2 Expenses

A3410.203.1	Pagers - Hardware replacement	\$	3,000.00		\$	750.00		\$	(2,250.00)	-75%
A3410.203.2	Radios - Hardware replacement	\$	25,000.00		\$	36,000.00		\$	11,000.00	44%
A3410.203.3.1	Computers - Hardware replacement	\$	8,500.00		\$	4,000.00		\$	(4,500.00)	-53%
A3410.203.3.2	* Computers - Hardware replacement				\$	15,000.00		\$	15,000.00	new
A3410.203.4.1	MDTs - Hardware replacement	\$	7,000.00		\$	7,000.00		\$	-	0%
A3410.203.4.2	* MDTs - Hardware replacement				\$	7,000.00		\$	7,000.00	new
				\$	43,500.00		\$	69,750.00	\$	26,250.00

A3410.204 Building

A3410.204.1.1	Building Mechanicals	\$	25,000.00		\$	50,000.00		\$	25,000.00	100%
A3410.204.1.2	* Building Mechanicals				\$	40,000.00		\$	40,000.00	new
A3410.204.2	Tools & Equipment	\$	1,000.00		\$	1,000.00		\$	-	0%
A3410.204.3.1	Furniture & Fixtures	\$	7,500.00		\$	10,000.00		\$	2,500.00	33%
A3410.204.3.2	* Furniture & Fixtures				\$	17,000.00		\$	17,000.00	new
				\$	33,500.00		\$	118,000.00	\$	84,500.00

A3410.4 Contractural Expenditures

A3410.401 Utilities

A3410.401.1	Electric	\$	27,000.00		\$	27,000.00		\$	-	0%
A3410.401.2	Natural Gas	\$	12,000.00		\$	10,000.00		\$	(2,000.00)	-17%
A3410.401.4	Sewer	\$	400.00		\$	400.00		\$	-	0%
A3410.401.5	Telephone	\$	2,300.00		\$	2,300.00		\$	-	0%
A3410.401.6	Trash	\$	2,000.00		\$	1,550.00		\$	(450.00)	-23%
A3410.401.7	Water	\$	1,000.00		\$	1,000.00		\$	-	0%
A3410.401.8.1	MDT Wireless Fees	\$	4,500.00		\$	3,300.00		\$	(1,200.00)	-27%
A3410.401.8.2	* MDT Wireless Fees	\$	-		\$	5,000.00		\$	5,000.00	new
A3410.401.9	Cell Telephone Reimbursement	\$	6,750.00		\$	6,500.00		\$	(250.00)	-4%
A3410.401.10.1	Contingency	\$	2,500.00		\$	2,500.00		\$	-	0%
A3410.401.10.2	* Contingency	\$	-		\$	10,000.00		\$	10,000.00	new
				\$	58,450.00		\$	69,550.00	\$	115,100.00

A3410.402 Insurance

A3410.402.1	Insurance - Accident & Sickness	\$	2,750.00		\$	2,650.00		\$	(100.00)	-4%
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* Exclusive Fire Protection District #2 Expenses

A3410.402.2	Insurance - Liability	\$ 22,000.00		\$ 27,000.00		\$ 5,000.00	23%
A3410.402.3	Insurance - Contingency	\$ 2,000.00		\$ 6,500.00		\$ 4,500.00	225%
A3410.402.4	Insurance - Triennial bonding	\$ -		\$ 500.00		\$ 500.00	N/A
			\$ 26,750.00		\$ 36,650.00	\$ 9,900.00	

A3410.403 Operational Expenses

A3410.403.1	Apparatus Fuel/ Gas/ Oil	\$ 20,000.00		\$ 30,000.00		\$ 10,000.00	50%
A3410.403.2	Car Safety Seat (eliminate)	\$ 500.00		\$ -		\$ (500.00)	-100%
A3410.403.4	Refreshments - drills & calls	\$ 1,750.00		\$ 4,000.00		\$ 2,250.00	129%
A3410.403.5.1.1	Repair - equipment	\$ 1,500.00		\$ 1,000.00		\$ (500.00)	-33%
A3410.403.5.1.2	*Repair - equipment			\$ 5,000.00			new
A3410.403.5.2.1	Repair - radio	\$ 2,500.00		\$ 1,000.00		\$ (1,500.00)	-60%
A3410.403.5.2.2	* Repair - radio			\$ 5,000.00			new
A3410.403.5.3.1	Repair - small engines & maintenance	\$ 500.00		\$ 500.00		\$ -	0%
A3410.403.5.3.2	*Repair - small engines & maintenance			\$ 3,000.00			new
A3410.403.6.1	Responder Alert Software	\$ 1,000.00		\$ 1,000.00		\$ -	0%
A3410.403.6.2	MDT software license	\$ 1,800.00		\$ 2,800.00		\$ 1,000.00	56%
A3410.403.6.3	Vehicle Collision Avoidance Software	\$ -		\$ -		\$ -	new
A3410.403.7.1	Service Annual Breathing air Compressor	\$ 4,500.00		\$ 4,500.00		\$ -	0%
A3410.403.7.2	* Service Annual Breathing air Compressor	\$ -		\$ 5,000.00		\$ 5,000.00	new
A3410.403.8	Small Engine Gas and oil	\$ 500.00		\$ 1,500.00		\$ 1,000.00	200%
A3410.403.9.1.1	Testing - Annual Aerial and Ladders	\$ 2,225.00		\$ 2,175.00		\$ (50.00)	-2%
A3410.403.9.1.2	*Testing - Annual Aerial and Ladders	\$ -		\$ 3,000.00		\$ 3,000.00	new
A3410.403.9.2.1	Testing - Annual Hose	\$ 2,750.00		\$ 2,500.00		\$ (250.00)	-9%
A3410.403.9.2.2	*Testing - Annual Hose			\$ 4,000.00			new
A3410.403.9.3.1	Testing - Annual Hydraulic Tools	\$ 4,250.00		\$ 4,250.00		\$ -	0%
A3410.403.9.3.2	*Testing - Annual Hydraulic Tools	\$ -		\$ 5,000.00		\$ 5,000.00	new
A3410.403.9.4.1	Testing- Annual PPE inspection, repairs	\$ 5,750.00		\$ 7,500.00		\$ 1,750.00	30%
A3410.403.9.4.2	Testing- Annual PPE inspection, repairs	\$ -		\$ 7,500.00		\$ 7,500.00	new
A3410.403.9.5.1	Testing - Annual SCBA inspections	\$ 5,000.00		\$ 5,000.00		\$ -	0%
A3410.403.9.5.2	Testing - Annual SCBA inspections	\$ -		\$ 5,000.00		\$ 5,000.00	new
A3410.403.10	Training - EMS	\$ 2,000.00		\$ 1,000.00		\$ (1,000.00)	-50%
A3410.403.11	Training - Fire	\$ 2,000.00		\$ 4,000.00		\$ 2,000.00	100%
A3410.403.11.1	Training - Target Training Solutions	\$ 4,250.00		\$ 4,250.00		\$ -	0%

* Exclusive Fire Protection District #2 Expenses

A3410.403.11.2	Training - NYS Fire Academy	\$	1,500.00		\$	2,500.00		\$	1,000.00	67%
A3410.403.11.3	Training - FDIC	\$	12,500.00		\$	12,500.00		\$	-	0%
A3410.403.11.4	Training - Training Equipment	\$	2,000.00		\$	7,000.00		\$	5,000.00	250%
A3410.403.11.5	Training - Conferences/ Trade Shows	\$	1,500.00		\$	1,000.00		\$	(500.00)	-33%
A3410.403.11.7	Training - Crash Course/ AVET Training	\$	3,000.00		\$	3,500.00		\$	500.00	17%
A3410.403.12	Training - Other	\$	3,000.00		\$	1,500.00		\$	(1,500.00)	-50%
A3410.403.13	Training - Paid FF	\$	8,000.00		\$	24,000.00		\$	16,000.00	200%
A3410.403.15	Thruway - Tolls	\$	150.00		\$	600.00		\$	450.00	300%
A3410.403.16.1	Operational - Contingencies	\$	2,000.00		\$	2,000.00		\$	-	0%
A3410.403.16.2	* Operational - Contingencies	\$	-		\$	25,000.00		\$	25,000.00	new
				\$	96,425.00		\$	199,075.00	\$	85,650.00

A3410.404 Apparatus Maintenance

A3410.404.1	Engine 2711	\$	10,000.00		\$	10,000.00		\$	-	0%
A3410.404.2	* Engine 2712	\$	-		\$	12,000.00		\$	12,000.00	new
A3410.404.3	Utility Truck 2763	\$	2,000.00		\$	1,500.00		\$	(500.00)	-25%
A3410.404.4	Utility Truck 2761	\$	3,000.00		\$	1,500.00		\$	(1,500.00)	-50%
A3410.404.5	UTV 2762 & Trailers	\$	2,000.00		\$	2,500.00		\$	500.00	25%
A3410.404.6	Rescue 2771	\$	8,500.00		\$	10,500.00		\$	2,000.00	24%
A3410.404.7	Quint 2781	\$	12,000.00		\$	14,000.00		\$	2,000.00	17%
A3410.404.8.1	Chief Vehicle 270 (2025A Chevy)	\$	2,500.00		\$	1,200.00		\$	(1,300.00)	-52%
A3410.404.8.2	Chief Vehicle 2701 (2025B Chevy)	\$	2,500.00		\$	1,200.00		\$	(1,300.00)	new
A3410.404.8.3	Chief Vehicle 2702 (2023 Ford)	\$	2,500.00		\$	1,650.00		\$	(850.00)	new
A3410.404.9.1	Apparatus - Contingency	\$	2,000.00		\$	3,000.00		\$	1,000.00	50%
A3410.404.9.2	* Apparatus - Contingency	\$	-		\$	10,000.00		\$	10,000.00	new
A3410.404.10	Buffalo	\$	500.00		\$	1,500.00		\$	1,000.00	200%
A3410.404.11	* Engine (911/913)				\$	7,000.00		\$	7,000.00	new
A3410.404.12	* Quint (981)				\$	7,000.00		\$	7,000.00	new
A3410.404.13	* Rescue (971)				\$	7,000.00		\$	7,000.00	new
A3410.404.14	* Utility Vehicles (5 total)				\$	5,000.00		\$	5,000.00	new
				\$	47,500.00		\$	96,550.00	\$	49,050.00

A3410.405 Equipment Expenses

A3410.405.1.1	EMS Supplies	\$	2,000.00		\$	2,000.00		\$	-	0%
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* Exclusive Fire Protection District #2 Expenses

A3410.405.1.2	*EMS Supplies		\$	2,000.00				<i>new</i>
A3410.405.4	Gear - Other PPE	\$	11,000.00	\$	15,000.00	\$	4,000.00	36%
A3410.405.5.1	Hand Tools	\$	750.00	\$	750.00	\$	-	0%
A3410.405.5.2	*Hand Tools			\$	1,500.00			<i>new</i>
A3410.405.7	Safety Supplies (Water, rehab, traffic control)	\$	1,500.00	\$	2,000.00	\$	500.00	33%
A3410.405.8.1	Uniforms - Dress	\$	3,000.00	\$	3,000.00	\$	-	0%
A3410.405.8.2	Uniforms - Work	\$	3,750.00	\$	6,000.00	\$	2,250.00	60%
A3410.405.11	Equipment - supplies (batteries, absorbent, etc)	\$	600.00	\$	1,600.00	\$	1,000.00	167%
			\$	22,600.00		\$	33,850.00	
						\$	7,750.00	
A3410.406 Buildings/Grounds Maintenance								
A3410.406.1	Alarm System - Inspection & Monitoring	\$	2,000.00	\$	1,000.00	\$	(1,000.00)	-50%
A3410.406.2	Appliance Maintenance	\$	1,000.00	\$	1,000.00	\$	-	0%
A3410.406.3.1	Building Access Contract (new code)	\$	5,200.00	\$	5,500.00	\$	300.00	6%
A3410.406.3.2	Building Security System Licensing (new)	\$	-	\$	-	\$	-	<i>new</i>
A3410.406.5	Building Maintenance and Repair	\$	35,000.00	\$	35,000.00	\$	-	0%
A3410.406.6	Elevator Inspection	\$	2,500.00	\$	2,500.00	\$	-	0%
A3410.406.7	Fire Extinguisher Inspections	\$	700.00	\$	1,000.00	\$	300.00	43%
A3410.406.8	Generator Inspection & Maintenance	\$	1,500.00	\$	1,500.00	\$	-	0%
A3410.406.9	Grounds Maintenance	\$	5,000.00	\$	5,000.00	\$	-	0%
A3410.406.10	HVAC Inspection & Maintenance	\$	7,000.00	\$	7,000.00	\$	-	0%
A3410.406.11	Maintenance Supplies	\$	5,000.00	\$	5,000.00	\$	-	0%
A3410.406.12	Pest Control	\$	750.00	\$	1,320.00	\$	570.00	76%
A3410.406.13	Roof Repair	\$	1,000.00	\$	1,000.00	\$	-	0%
A3410.406.14	Snow Removal	\$	1,500.00	\$	500.00	\$	(1,000.00)	-67%
A3410.406.15	Sprinkler System Testing	\$	1,500.00	\$	1,500.00	\$	-	0%
A3410.406.16	Building - Contingency	\$	3,000.00	\$	3,000.00	\$	-	0%
A3410.406.17	Kitchen Hood Cleaning	\$	1,000.00	\$	600.00	\$	(400.00)	-40%
A3410.406.18	Floor re-waxing	\$	2,500.00	\$	3,000.00	\$	500.00	20%
			\$	76,150.00		\$	75,420.00	
						\$	(730.00)	
A3410.407 LOSAP								
A3410.407.1	Annual Program Contribution	\$	45,000.00	\$	45,000.00	\$	-	0%
			\$	45,000.00		\$	45,000.00	
						\$	-	

* Exclusive Fire Protection District #2 Expenses

A3410.408 Administrative Expenses

A3410.408.1	Accountant/ Audit	\$	17,000.00	\$	27,000.00	\$	10,000.00	59%
A3410.408.2.1	Association Dues - Assn of Fire Districts	\$	500.00	\$	500.00	\$	-	0%
A3410.408.2.2	Association Dues - Ontario County Fire Chiefs	\$	60.00	\$	60.00	\$	-	0%
A3410.408.2.5	Association Dues - IAFC	\$	275.00	\$	275.00	\$	-	0%
A3410.408.2.7	Association Dues - NYS Assn Fire Chiefs	\$	200.00	\$	200.00	\$	-	0%
A3410.408.3.1	Attorney	\$	17,500.00	\$	24,000.00	\$	6,500.00	37%
A3410.408.4.2	Computers - Software	\$	2,000.00	\$	1,750.00	\$	(250.00)	-13%
A3410.408.4.4.1	Computer support contract	\$	20,000.00	\$	12,500.00	\$	(7,500.00)	-38%
A3410.408.4.4.2	* Computer support contract			\$	15,000.00	\$	15,000.00	new
A3410.408.5.1	Copier & copier supplies	\$	8,750.00	\$	750.00	\$	(8,000.00)	-91%
A3410.408.5.2	* Copier & copier supplies			\$	12,000.00	\$	12,000.00	new
A3410.408.6	General District Expenses	\$	2,500.00	\$	2,500.00	\$	-	0%
A3410.408.7	Election Expenses	\$	1,400.00	\$	2,500.00	\$	1,100.00	79%
A3410.408.8	Background checks (new)	\$	500.00	\$	500.00	\$	-	0%
A3410.408.10	Medical Exams	\$	11,000.00	\$	20,000.00	\$	9,000.00	82%
A3410.408.11	Office Supplies and Equipment	\$	3,000.00	\$	3,000.00	\$	-	0%
A3410.408.12	Postage	\$	500.00	\$	500.00	\$	-	0%
A3410.408.13	Payroll Services	\$	2,500.00	\$	3,750.00	\$	1,250.00	50%
A3410.408.14.1	NFRIS & Records Software Service & Support	\$	8,090.00	\$	18,090.00	\$	10,000.00	124%
A3410.408.14.2	PrePlan Software Service & Sppt	\$	2,500.00	\$	2,500.00	\$	-	0%
A3410.408.14.3	Capital Asset Software Service & Support	\$	200.00	\$	200.00	\$	-	0%
A3410.408.14.4.1	Cloud Service Software Service & Support	\$	7,500.00	\$	10,000.00	\$	2,500.00	33%
A3410.408.14.4.2	* Cloud Service Software Service & Support			\$	10,000.00	\$	10,000.00	new
A3410.408.14.5	Accounting Software Service & Support (new)	\$	-	\$	750.00	\$	750.00	new
A3410.408.15	Public Notices	\$	750.00	\$	650.00	\$	(100.00)	-13%
A3410.408.16.1	Recruitment & Retention - Advertising	\$	2,500.00	\$	10,500.00	\$	8,000.00	320%
A3410.408.16.2	Recruitment & Retention - Clothing	\$	15,000.00	\$	12,000.00	\$	(3,000.00)	-20%
A3410.408.19	Website	\$	2,000.00	\$	6,000.00	\$	4,000.00	200%
A3410.408.20	Records Management Expenses	\$	500.00	\$	500.00	\$	-	0%
A3410.408.21.1	Administrative - Contingencies	\$	1,000.00	\$	2,500.00	\$	1,500.00	150%
A3410.408.21.2	*Administrative - Contingencies	\$	-	\$	20,000.00	\$	20,000.00	new
			\$	127,725.00	\$	220,475.00	\$	92,750.00

* Exclusive Fire Protection District #2 Expenses

A3410.9	Reserve Funds										
A3410.901	Apparatus Repair & Replacement	\$	275,000.00		\$	270,000.00		\$	(5,000.00) -2%		
A3410.902	Building Repair & Replacement	\$	35,000.00		\$	40,000.00		\$	5,000.00 14%		
A3410.903	Equipment Repair & Replacement	\$	37,500.00		\$	20,000.00		\$	(17,500.00) -47%		
A3410.904	Emergency Repair	\$	<u>5,000.00</u>		\$	<u>-</u>		\$	<u>(5,000.00)</u> -100%		
				\$	352,500.00		\$	330,000.00	\$	(22,500.00)	
Total Appropriations					\$	1,572,280.00		\$	3,218,102.00	\$	1,645,822.00 104.68%

Revenues - All Sources

A 1001	Tax Levy		\$	1,572,030.00		\$	1,606,852.00
A 2262	Charges for Fire Protection and Other Services		\$	-		\$	1,602,500.00
A 2401	Interest Revenue (Operating Acct, inc. CD)		\$	12,802.01		\$	8,000.00
A 2402	Sale of Apparatus		\$	30,250.00		\$	-
A 2680	Insurance Recoveries		\$	-		\$	-
A 2705	Donation/gift		\$	1,645.00		\$	750.00
A 2770	Unclassified / FOIL fees		\$	49.22		\$	-
A 3089	State Aid - EMS reimbursement		\$	-		\$	-
A 5031	Interfund Transfer (from reserves)		\$	-		\$	-

As of 10/7/2025

* Exclusive Fire Protection District #2 Expenses

Fund Balance Information Sheet

\$	275,966	General Fund Value in 2024, per audit
\$	1,563,530	2025 General Fund revenue - taxes
\$	14,496	2025 General Fund revenue - interest, donations, unclassified (through 10/14/2025)
\$	30,250	Sale of Apparatus (2020 Durango, 2020 Interceptor)
\$	195,000	Transfer of Funds from reserve accounts (Res #24-99; #25-28, #25-79)
\$	(30,250)	Transfer of Funds to reserve accounts - sale of apparatus
\$	(1,426,129)	2025 General Fund Expenses (estimated through 10/14/2025)
\$	622,863	General Fund Unassigned Balance Estimated for 12/31/2025)

Reserve Funds - Estimated Fund Balance on 12/31/2025

\$	1,690,835	A3410.901	Apparatus Repair & Replacement
\$	313,196	A3410.902	Building Repair & Replacement
\$	255,163	A3410.903	Equipment Repair & Replacement
\$	65,122	A3410.904	Emergency Repair
\$2,324,316.00 Total Estimated Reserve Funds Balance			