

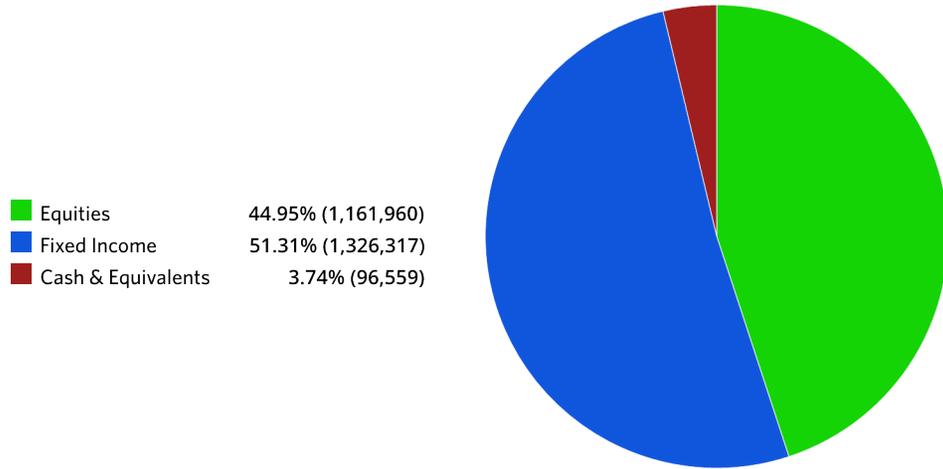


ARLINGTON Fire District

11/1/2019 - 1/31/2026

INVESTMENT PRESENTATION

Asset Allocation



Top Ten Holdings

	Ending Value	Allocation
ARLINGTON FIRE DISTRICT LOSAP	2,584,835.07	100.0%
VANGUARD TOTAL BOND MARKET INDEX ADM	883,160.66	34.2%
VANGUARD 500 INDEX ADMIRAL	528,712.99	20.5%
LORD ABBETT SHORT DURATION INCOME I	281,914.13	10.9%
VANGUARD MID CAP INDEX ADMIRAL	173,330.67	6.7%
COLUMBIA DIVIDEND INCOME INST	163,528.55	6.3%
PAYDEN HIGH INCOME	160,620.83	6.2%
VANGUARD SMALL CAP INDEX ADMIRAL SHARES	144,822.56	5.6%
T. ROWE PRICE GROWTH STOCK I	104,061.51	4.0%
FIDELITY COLCHESTER STR TR TREAS PT INSTL	96,558.79	3.7%
CLEARBRIDGE INTERNATIONAL GROWTH I	47,503.36	1.8%

Portfolio Detail

	Ending Value	Allocation	Total UGL	Projected Income	Yield
ARLINGTON FIRE DISTRICT LOSAP	2,584,835	100.0%	436,880	73,331	2.8%
INCOME WITH GROWTH	2,584,835	100.0%	436,880	73,331	2.8%
Equities	1,161,960	45.0%	458,757	13,639	1.2%
International	47,503	1.8%	14,684	766	1.6%
Domestic	1,114,456	43.1%	444,073	12,874	1.2%
Fixed Income	1,326,317	51.3%	-21,877	56,135	4.2%
Taxable	1,326,317	51.3%	-21,877	56,135	4.2%
Cash & Equivalents	96,559	3.7%	0	3,557	3.7%
Money Markets	96,559	3.7%	0	3,557	3.7%

Portfolio Growth Since Inception



Cumulative Returns

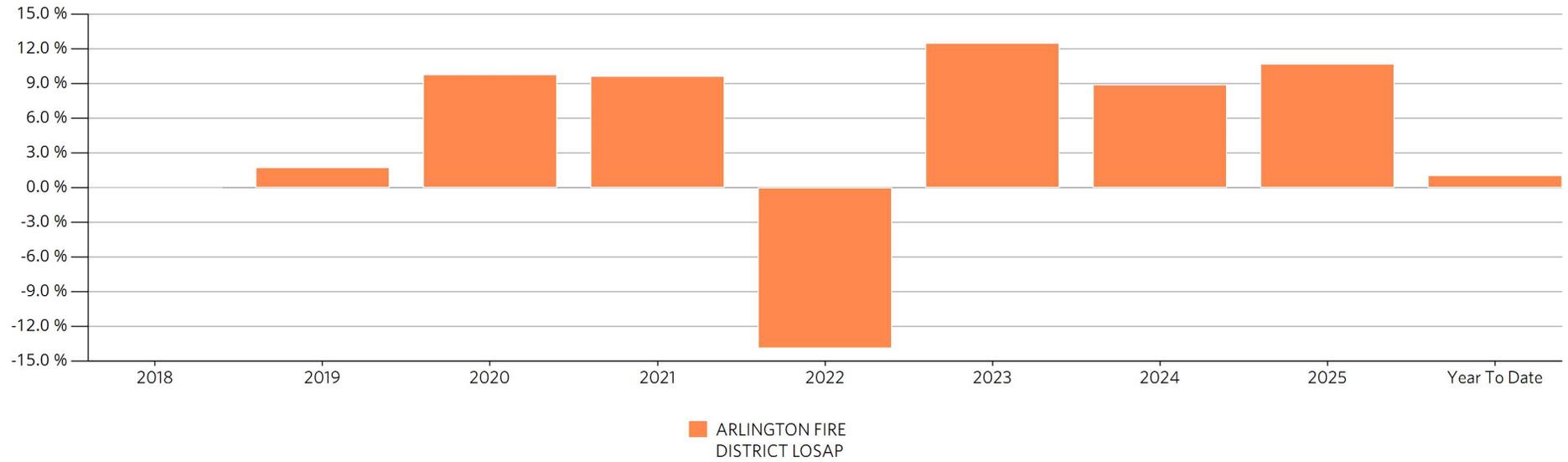


Return Details

	Performance Start Date	Month To Date Return	Year To Date Return	Last 12 Months Return	Last 3 Years Return	Last 5 Years Return	Last 10 Years Return	Since Inception Return
ARLINGTON FIRE DISTRICT LOSAP	11/1/2019	1.1%	1.1%	9.8%	9.8%^{1 2 3}	5.4%^{1 2 3}	6.1%^{1 2 3}	6.1%^{1 2 3}
Income with Growth Benchmark		1.0%	1.0%	10.4%	8.7% ¹	4.7% ¹	5.9% ¹	5.9% ¹
■ Equities	11/1/2024	2.0%	2.0%	14.1%	16.0% ^{1 3}	16.0% ^{1 3}	16.0% ^{1 3}	16.0% ^{1 3}
S&P 500 TOTAL RETURN INDEX		1.5%	1.5%	16.3%	19.0% ¹	19.0% ¹	19.0% ¹	19.0% ¹
■ Fixed Income	11/1/2024	0.3%	0.3%	6.7%	5.6% ^{1 3}	5.6% ^{1 3}	5.6% ^{1 3}	5.6% ^{1 3}
BLOOMBERG AGGR BOND INDEX COMPOSITE INDX		0.1%	0.1%	6.8%	4.7% ¹	4.7% ¹	4.7% ¹	4.7% ¹
■ Cash & Equivalents	11/1/2024	0.3%	0.3%	4.1%	4.6% ^{1 3}	4.6% ^{1 3}	4.6% ^{1 3}	4.6% ^{1 3}
90-DAY T-BILL / BAML 3M TREASURY BLEND		0.3%	0.3%	4.1%	4.2% ¹	4.2% ¹	4.2% ¹	4.2% ¹

¹ Not held for the entire period, ² Level contains historical performance data, ³ Annualized return

Total Fund Performance



Account Flows

	2018	2019	2020	2021	2022	2023	2024	2025	Year To Date
Beginning Value	—	0.00	2,430,204.08	2,645,138.09	2,767,563.26	2,272,468.99	2,404,912.37	2,466,415.62	2,580,396.34
Net Additions	—	2,389,000.48	-16,421.57	-124,878.98	-115,122.32	-141,194.94	-144,283.37	-144,960.23	-23,033.91
Net Gain	—	41,203.60	231,355.58	247,304.15	-379,971.95	273,638.32	205,786.62	258,940.95	27,472.63
Ending Value	—	2,430,204.08	2,645,138.09	2,767,563.26	2,272,468.99	2,404,912.37	2,466,415.62	2,580,396.34	2,584,835.07

	Ending Value	Units	Price	Allocation	Cost Basis	Total UGL	Projected Income
ARLINGTON FIRE DISTRICT LOSAP							
Equities							
Large Cap Funds							
COLUMBIA DIVIDEND INCOME INST	163,528.55	4,333	37.74	6.3%	104,585.61	58,943	2,631.54
T. ROWE PRICE GROWTH STOCK I	104,061.51	982	105.96	4.0%	69,900.35	34,161	0.00
VANGUARD 500 INDEX ADMIRAL	528,712.99	825	640.98	20.5%	288,756.46	239,956	5,826.50
Total Large Cap Funds	796,303.06			30.8%	463,242.42	333,060	8,458.04
Mid Cap Funds							
VANGUARD MID CAP INDEX ADMIRAL	173,330.67	472	366.87	6.7%	108,532.47	64,799	2,570.03
Total Mid Cap Funds	173,330.67			6.7%	108,532.47	64,799	2,570.03
Small Cap Funds							
VANGUARD SMALL CAP INDEX ADMIRAL SHARES	144,822.56	1,120	129.28	5.6%	98,607.85	46,214	1,845.46
Total Small Cap Funds	144,822.56			5.6%	98,607.85	46,214	1,845.46
International Equity Mutual Funds							
CLEARBRIDGE INTERNATIONAL GROWTH I	47,503.36	622	76.42	1.8%	32,819.08	14,684	765.94
Total International Equity Mutual Funds	47,503.36			1.8%	32,819.08	14,684	765.94
Total Equities	1,161,959.65			45.0%	703,201.82	458,757	13,639.46
Fixed Income							
High Yield							
PAYDEN HIGH INCOME	160,620.83	12,529	12.82	6.2%	151,581.58	9,039	7,306.87
Total High Yield	160,620.83			6.2%	151,581.58	9,039	7,306.87
Corporate Bonds							
FHLMC REMIC SERIES 2489 20320815 6.00000	494.53	472	11,051.48	0.0%	472.00	23	0.27
GNMA PASS-THRU M SINGLE FAMILY 7% 06/20/2031	36.43	35	103.18	0.0%	36.15	0	0.00
GNMA PASS-THRU M SINGLE FAMILY 7% 08/20/2031	90.05	85	105.63	0.0%	88.52	2	0.01
LORD ABBETT SHORT DURATION INCOME I	281,914.13	72,181	3.89	10.9%	289,016.63	-7,102	14,598.53
VANGUARD TOTAL BOND MARKET INDEX ADM	883,160.66	90,196	9.76	34.2%	906,998.96	-23,838	34,229.31
Total Corporate Bonds	1,165,695.80			45.1%	1,196,612.26	-30,916	48,828.12

	Ending Value	Units	Price	Allocation	Cost Basis	Total UGL	Projected Income
Total Fixed Income	1,326,316.63			51.3%	1,348,193.84	-21,877	56,134.99
Cash & Equivalents							
Money Markets							
FIDELITY COLCHESTER STR TR TREAS PT INSTL	96,558.79	96,559	1.00	3.7%	96,558.79	0	3,556.55
Total Money Markets	96,558.79			3.7%	96,558.79	0	3,556.55
Total Cash & Equivalents	96,558.79			3.7%	96,558.79	0	3,556.55
Total ARLINGTON FIRE DISTRICT LOSAP	2,584,835.07			100.0%	2,147,954.45	436,880	73,331.00

For the Account of: ARLINGTON FIRE DISTRICT SERVICE AWARD
PROGRAM



Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Recipient Name

ARLINGTON FIRE DISTRICT
ATTN RENEE O'NEILL
11 BURNETT BLVD
POUGHKEEPSIE, NY 12603

Administrator:

ANDREW WALTS
ANDREW.WALTS@ARROWBANK.COM

Investment Officer:

ADAM M. HOROWITZ
518-416-4318
ADAM.HOROWITZ@ARROWBANK.COM

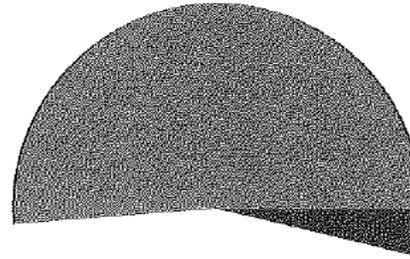
Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Investment Summary

Asset Category	Market Value	Asset %
CASH & CASH EQUIVALENTS	\$96,227.13	3.73%
FIXED INCOME	\$1,322,335.31	51.24%
EQUITIES	\$1,161,959.64	45.03%
Total Market Value	\$2,580,522.08	
Accrued Income	\$4,458.42	
Total Market Value incl. Accruals	\$2,584,980.50	100%

Asset Allocation



■	CASH & CASH EQUIVALENTS - 3.73%
■	EQUITIES - 45.03%
■	FIXED INCOME - 51.24%

Cash Activity Summary

	Credits	Debits	Year To Date
Beginning Cash Balance	\$44.82		\$44.82
Net Money Market Activity	\$23,030.63	(\$5,130.74)	\$17,899.89
Interest	\$354.93	\$0.00	\$354.93
Dividends	\$4,725.11	\$0.00	\$4,725.11
Sale Proceeds	\$9.16	\$0.00	\$9.16
Taxes Paid	\$0.00	(\$1,221.80)	(\$1,221.80)
Fiduciary Fees	\$0.00	(\$3,253.91)	(\$3,253.91)
Other Disbursements of Cash	\$0.00	(\$18,558.20)	(\$18,558.20)
Total	\$28,119.83	(\$28,164.65)	(\$44.82)
Ending Cash Balance	\$0.00		\$0.00



Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Market Value Summary

	Current Period 01/01/2026 to 01/31/2026	Year-to-Date 01/01/2026 to 01/31/2026
Beginning Market Value	\$2,575,943.22	\$2,575,943.22
Cash Activity		
Dividends	\$4,725.11	\$4,725.11
Interest	\$354.93	\$354.93
Fiduciary Fees	(\$3,253.91)	(\$3,253.91)
Taxes Paid	(\$1,221.80)	(\$1,221.80)
Other Disbursements of Cash	(\$18,558.20)	(\$18,558.20)
Total Cash Activity	(\$17,953.87)	(\$17,953.87)
Net Gain / (Loss)		
Realized Gain / (Loss)	(\$0.11)	(\$0.11)
Total Net Gain / (Loss)	(\$0.11)	(\$0.11)
Change in Unrealized Gain / (Loss)	\$22,532.84	\$22,532.84
Ending Market Value (excluding Accruals)	\$2,580,522.08	\$2,580,522.08

For the Account of: ARLINGTON FIRE DISTRICT SERVICE AWARD PROGRAM



Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Asset Detail

Quantity	Description	Price	Market Value	Cost	Accrued Income	Estimated Annual Income	Yield %	Total Assets %
CASH & CASH EQUIVALENTS								
CASH								
	<u>Total CASH</u>		\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00
TAXABLE MONEY MARKET FUNDS								
96,227.130	FIDELITY INV TREASURY PORT-IS Ticker: FRBXX	\$1.00	\$96,227.13	\$96,227.13	\$341.01	\$3,444.93	3.58	3.73
	<u>Total TAXABLE MONEY MARKET FUNDS</u>		\$96,227.13	\$96,227.13	\$341.01	\$3,444.93	3.58	3.73
	<u>Total CASH & CASH EQUIVALENTS</u>		\$96,227.13	\$96,227.13	\$341.01	\$3,444.93	3.58	3.73
FIXED INCOME								
GNMA, FNMA, FHLMC POOLS								
35,110	GNMA II PL #003096 7.000% 6/20/31 Ticker: 003096M	\$103.18	\$36.23	\$36.15	\$0.20	\$2.46	6.78	0.00
84,790	GNMA II PL #003121 7.000% 8/20/31 Ticker: 003121M	\$105.63	\$89.56	\$88.52	\$0.49	\$5.94	6.63	0.00
	<u>Total GNMA, FNMA, FHLMC POOLS</u>		\$125.79	\$124.67	\$0.69	\$8.40	6.67	0.00
GOVERNMENT CMO'S AND REMIC'S								
471,940	FHLMC SER 2489 CMO 6.000% 8/15/32	\$104.31	\$492.28	\$472.00	\$2.25	\$28.32	5.75	0.02
	<u>Total GOVERNMENT CMO'S AND REMIC'S</u>		\$492.28	\$472.00	\$2.25	\$28.32	5.75	0.02
TAXABLE FIXED INCOME FUNDS								
72,181.330	LORD ABBETT SHORT DURATION INC - I Ticker: LLDYX	\$3.89	\$280,785.37	\$289,016.63	\$1,168.48	\$14,060.92	5.01	10.88
12,528.926	PAYDEN HIGH INCOME FUND Ticker: PYHRX	\$12.82	\$160,620.83	\$151,581.58	\$0.00	\$7,306.87	4.55	6.22
90,195.803	VANGUARD TOTAL BOND MKT ADMIRAL Ticker: VBTLX	\$9.76	\$880,311.04	\$906,998.96	\$2,945.99	\$34,995.97	3.98	34.11
	<u>Total TAXABLE FIXED INCOME FUNDS</u>		\$1,321,717.24	\$1,347,597.17	\$4,114.47	\$56,363.76	4.26	51.22
	<u>Total FIXED INCOME</u>		\$1,322,335.31	\$1,348,193.84	\$4,117.41	\$56,400.48	4.27	51.24
EQUITIES								
DOMESTIC EQUITY MUTUAL FUNDS								
4,333.030	COLUMBIA DIVIDEND INCOME - I Ticker: GSFTX	\$37.74	\$163,528.55	\$104,585.61	\$0.00	\$2,631.45	1.61	6.34



For the Account of: ARLINGTON FIRE DISTRICT SERVICE AWARD PROGRAM



Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Asset Detail

Quantity	Description	Price	Market Value	Cost	Accrued Income	Estimated Annual Income	Yield %	Total Assets %
EQUITIES								
DOMESTIC EQUITY MUTUAL FUNDS								
982.083	T ROWE PRICE GROWTH STOCK - I Ticker: PRUFX	\$105.96	\$104,061.51	\$69,900.35	\$0.00	\$0.00	0.00	4.03
472.458	VANGUARD MID CAP INDEX ADMIRAL Ticker: VIMAX	\$366.87	\$173,330.67	\$108,532.47	\$0.00	\$2,570.03	1.48	6.72
1,120.224	VANGUARD SMALL CAP INDEX ADMIRAL Ticker: VSMAX	\$129.28	\$144,822.56	\$98,607.85	\$0.00	\$1,845.46	1.27	5.61
824.851	VANGUARD 500 INDEX ADMIRAL Ticker: VFIAX	\$640.98	\$528,712.99	\$288,756.46	\$0.00	\$5,826.50	1.10	20.49
Total DOMESTIC EQUITY MUTUAL FUNDS			\$1,114,456.28	\$670,382.74	\$0.00	\$12,873.44	1.16	43.19
GLOBAL EQUITY MUTUAL FUNDS								
621.609	CLEARBRIDGE INTERNATIONAL GROWTH - I Ticker: LMGX	\$76.42	\$47,503.36	\$32,819.08	\$0.00	\$765.95	1.61	1.84
Total GLOBAL EQUITY MUTUAL FUNDS			\$47,503.36	\$32,819.08	\$0.00	\$765.95	1.61	1.84
Total EQUITIES			\$1,161,959.64	\$703,201.82	\$0.00	\$13,639.39	1.17	45.03
Total			\$2,580,522.08	\$2,147,622.79	\$4,458.42	\$73,484.80	2.85	100.00

Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Activity Review

Date	Description	Net Amount	Cost Basis
Beginning Balance		\$44.82	\$2,165,531.95
Net Money Market Activity		\$17,899.89	(\$17,899.89)
Income and Other Receipts			
Interest			
01/02/2026	Credit Interest FIDELITY INV TREASURY PORT-IS Interest (12/1/2025 - 12/31/2025). As of 1/2/2026	\$351.82	\$0.00
01/15/2026	MBS Interest FHLMC SER 2489 CMO 6.000% 8/15/32	\$2.39	\$0.00
01/20/2026	MBS interest GNMA II PL #003096 7.000% 6/20/31 Principal Paydown Amount: 0.60 USD	\$0.21	\$0.00
01/20/2026	MBS interest GNMA II PL #003121 7.000% 8/20/31 Principal Paydown Amount: 1.96 USD	\$0.51	\$0.00
Total Interest		\$354.93	\$0.00
Dividends			
01/02/2026	Dividend LORD ABBETT SHORT DURATION INC - I Dividend for 12/1/2025 to 12/31/2025	\$1,176.76	\$0.00
01/02/2026	Dividend VANGUARD TOTAL BOND MKT ADMIRAL Dividend for 12/1/2025 to 12/31/2025	\$2,939.44	\$0.00
01/29/2026	Dividend PAYDEN HIGH INCOME FUND Shares @ 0.0486 Per Share Ex: 1/29/2026, Record: 1/29/2026, Pay: 1/29/2026	\$608.91	\$0.00
Total Dividends		\$4,725.11	\$0.00
Sale Proceeds			
01/15/2026	MBS Principal Paydown FHLMC SER 2489 CMO 6.000% 8/15/32	\$6.60	(\$6.60)
01/20/2026	MBS Principal Paydown GNMA II PL #003096 7.000% 6/20/31	\$0.60	(\$0.62)
01/20/2026	MBS Principal Paydown GNMA II PL #003121 7.000% 8/20/31	\$1.96	(\$2.05)
Total Sale Proceeds		\$9.16	(\$9.27)
Total Income and Other Receipts		\$5,089.20	(\$9.27)



Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Activity Review

Date	Description	Net Amount	Cost Basis
Expenses and Other Disbursements			
Taxes Paid			
01/06/2026	Withholding Tax - Fed Payments Issued for 1/06/2026 4 Disbursements	(\$81.00)	\$0.00
01/06/2026	Withholding Tax - NY Payments Issued for 1/06/2026 4 Disbursements	(\$5.00)	\$0.00
01/26/2026	Withholding Tax - Fed Payments Issued for 2/1/2026 56 Disbursements	(\$989.40)	\$0.00
01/26/2026	Withholding Tax - NY Payments Issued for 2/1/2026 56 Disbursements	(\$146.40)	\$0.00
Total Taxes Paid		(\$1,221.80)	\$0.00
Fiduciary Fees			
01/06/2026	Fee Paid Direct Debit Fee Transaction for Quarterly: Mar, Jun, Sep, Dec Ending 12/31/25 For Acct# 1250584906	(\$3,253.91)	\$0.00
Total Fiduciary Fees		(\$3,253.91)	\$0.00
Other Disbursements of Cash			
01/08/2026	Cash Disbursement No Tax Code Specified Paid To: ARLINGTON FIRE DISTRICT Payments Issued for 1/06/2026 4 Disbursements	(\$894.00)	\$0.00
01/20/2026	ACH Disbursement Administration Fee Paid To: FIREFLY ADMIN LOSAP PAYMENT ACCOUNT Q1-2026 ACTUARIAL INVOICE	(\$3,100.00)	\$0.00
01/23/2026	Cash Disbursement No Tax Code Specified 1 payments issued for 1/22/2026	(\$400.00)	\$0.00
01/26/2026	Cash Disbursement No Tax Code Specified Payments Issued for 2/1/2026 56 Disbursements	(\$14,164.20)	\$0.00
Total Other Disbursements of Cash		(\$18,558.20)	\$0.00

Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Activity Review

Date	Description	Net Amount	Cost Basis
	Total Expenses and Other Disbursements	(\$23,033.91)	\$0.00
	Change in Unrealized Gain / (Loss)		\$0.00
	Ending Balance	\$0.00	\$2,147,622.79

YTD Summary

	Year To Date
Short	\$0.00
Long	\$0.00
UnCategorized	(\$0.11)
Total Realized G/L	(\$0.11)

*Gain or Loss Amounts as shown may not reflect the amount to be used for income tax purposes.

Account Number: [REDACTED]

Date: January 1, 2026 - January 31, 2026

Additional Statement Messaging and Disclosures

Privacy Notice - Federal Law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at: www.arrowbank.com/Disclosures/Privacy-Policy or we will mail you a free copy upon request if you call us at 1-866-248-6366.

There's still time to make contributions to your IRA for 2025. The funding deadline is April 15, 2026 to fund (1) a Traditional IRA with contributions that may be tax-deductible on your 2025 tax return, (2) a Traditional IRA with non-deductible contributions or (3) if you're eligible, a Roth IRA with non-deductible contributions, with the advantage of tax-free withdrawals (if certain conditions are met). You may be able to contribute as much as \$7,000 (\$8,000 if you are age 50 or older) for 2025. Consult your tax advisor as these limits apply to all of your IRAs combined and may be limited based upon your taxable compensation. Please call your Account Officer for more information.

From: [Association of Fire Districts of the State of New York](#)
To: [O'Neill, Renee](#)
Subject: Fire District Affairs Feb. & March 2026
Date: Wednesday, February 18, 2026 8:34:29 AM



Vol. 72 No. 20

FIRE DISTRICT AFFAIRS

February 2026 - March 2026

ASSOCIATION OF FIRE DISTRICTS OF THE STATE OF NEW YORK

"Serving Fire District Officers Through Education & Legislation"



FIRE SERVICE ASSOCIATIONS MEET & ISSUE LEGISLATIVE PLAN FOR 2026

In December 2025, a meeting was held in Troy, New York, to discuss legislative priorities for state fire service associations in 2026. Attendees included representatives from the Association of Fire Districts of the State of New York, the New York State Association of Fire Chiefs, the Firefighters Association of the State of New York, the Volunteer Fire Police Association of the State of New York, the County Fire Coordinators' Association, and the New York State Fire Marshals and Inspectors Association.

The participants finalized a legislative agenda, traditionally referred to as the "Issues of United Concern," to serve as a collective focus for advocacy efforts. This unified agenda allows each association to promote these priorities as a single, cohesive voice. While individual associations will continue to advocate for issues specific to their membership, and it is acknowledged that additional legislative matters may emerge in 2026, these will be addressed collaboratively and individually as needed. The agreed-upon list provides a strong foundation for legislative advocacy in the year ahead.

JOSEPH BADALA
PRESIDENT

DAVID DENNISTON
1ST VICE PRESIDENT

RALPH RAYMOND
2ND VICE PRESIDENT
KEVIN FRANK
TREASURER

DONNA MARANO
SECRETARY

DONALD CORKERY
IMMEDIATE PAST PRESIDENT

JOSEPH FRANK
COUNSEL

800-520-9594

WWW.AFDSNY.ORG

2026 ISSUES OF UNITED CONCERN

This legislative agenda reflects the collaboration of state fire service associations for the year 2026. Our Association's Law and Legislation Committee is actively working to refine legislative proposals. We greatly value your input as members and encourage you to share suggestions and ideas for legislation that benefits our community. Please visit https://www.afdsny.org/future_legislation_initiatives.php to contribute your thoughts and support our ongoing legislative efforts.

[Click Here to View the Whole Article](#)

In This Issue

[Issues of United Concern](#)

[The Case for Nominal Compensation](#)

THE CASE FOR NOMINAL COMPENSATION

Nominal compensation for volunteer firefighters has increasingly been discussed as a potential recruitment and retention tool for authorities having jurisdiction over volunteer fire departments. While the concept has met some opposition from a few, many states have adopted nominal

[NYS Creates a System to Comply with Prevailing Wage](#)

[IRS Sets Mileage Rate for 2026](#)

compensation programs to support and sustain their volunteer fire service. New York State has not yet done so.

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NEW YORK STATE CREATES A SYSTEM FOR PUBLIC ENTITIES AND CONTRACTORS TO COMPLY WITH PREVAILING WAGE REQUIREMENTS THROUGH THE DEPARTMENT OF LABOR WEBSITE

For many years Article 8 of the Labor Law has required public entities including fire districts to make certain that contractors and sub-contractors that work on their public works projects comply with the obligation to pay workers on the public works projects based upon prevailing wages and benefits set by the New York State Department of Labor. This rule applies to all public works projects and does not establish a dollar threshold for application of the requirement.

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THE IRS SETS MILEAGE RATE FOR 2026

The Internal Revenue Service has set the mileage rate for travel reimbursement in 2026. The following is from its news release on the topic:

[Click Here to Continue Reading](#)

COMPREHENSIVE COUNTY EMERGENCY MEDICAL SYSTEM PLANS

Governor Hochul recently signed a bill into law that will require counties to develop and maintain comprehensive county emergency medical system plans. Chapter 703 of the Laws of 2025 amend General Municipal Law §122-b by adding a new Section 6.

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GOVERNOR VETOES BILL TO PROVIDE THRUWAY TOLL PERMITS FOR EMERGENCY TRIPS BY AMBULANCES AND FIRE VEHICLES

Assembly Bill No. 34 and Senate Bill No. 31 were proposed to amend the Public Authorities Law to enable the issuance of permits to exempt ambulances and fire vehicles from paying tolls on the New York State Thruway when engaged in emergency operation. The bills passed both houses and were submitted to Governor Hochul for approval. On December 5, 2025, Governor Hochul vetoed the bill.

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VOLUNTEER FIREFIGHTER PARTIAL REAL PROPERTY TAX EXEMPTION AMENDED FOR SURVIVING SPOUSES OF VOLUNTEERS KILLED IN LINE OF DUTY

In December Governor Hochul signed a bill into law [Chapter 592 of the Laws of 2025] that amends Real Property Tax Law §466-A to benefit the surviving spouses of volunteer firefighters killed in the line of duty. Earlier in the legislative session she signed a bill that extended the time for local municipal entities which has been providing the exemption under prior laws to convert to the Real Property Tax Law §466-A program for another three years [see Chapter 244 of the Laws of 2025]. That requirement had been set to expire in December of 2025 and now will expire in December of 2028.

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[Comprehensive County
Emergency Medical System
Plans](#)

[Gov. Vetoes NYS Thruway
Toll Bill](#)

[Vol. FF Partial Property Tax
Exemption](#)

[EMS Update](#)

[ProClaim Interview](#)

[The Annual Financial Report](#)

[Serving as an AFDSNY
Director](#)

[2026 Commissioner Training
Schedule](#)



AMENDED ON EQUIPMENT REQUIREMENTS FOR AMBULANCES

By George June, Director Region 1

In October of 2025, revisions were made to regulations governing the equipment carried on ambulances in New York State. These regulations, commonly known as Part 800, are the result of a long overdue review and revision process. The revised Part 800.24 is fully repealed and replaced.

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A CONVERSATION WITH FRANK ORLANDO OF PRO CLAIM ON AMBULANCE COST RECOVERY BY FIRE DISTRICTS AND VOLUNTEER FIRE DEPARTMENTS

As fire and EMS agencies across the country face growing financial pressure, questions around billing, sustainability, and community impact have moved from the margins to the forefront. Our very own Joseph Frank, Esq., recently sat down with Frank Orlando of ProClaim EMS Solutions & Billing to discuss cost recovery, common misconceptions, and what fire departments need to know before taking the next step. They've been doing this for 26 years and counting, and in 2025, ProClaim collected almost \$100 million on behalf of its clients, so perhaps no one better to help cover this topic for our membership.

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THE ANNUAL FINANCIAL REPORT (AFR)

The Fire District Treasurer is required to complete the annual financial report (AFR), commonly referred to as the Annual Update Document (AUD) prior to 2023, at the conclusion of each fiscal year. The Office of the State Comptroller changed the name of the report from Annual Update Document (AUD) to Annual Financial Report (AFR) for fire districts and other municipalities effective for fiscal years ending in 2023.

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SERVING AS A DIRECTOR OF THE ASSOCIATION OF FIRE DISTRICTS OF STATE OF NEW YORK

By Catherine "Kit" Thompson, Director, Region 3

The Association of Fire Districts of State of New York – AFDSNY – functions as a not-for-profit association made up of the fire district and municipal members managed by the Board of Directors and Association Officers. The Association is governed by the Association By-Laws and by policies that are adopted by the Board of Directors.

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The officers, directors and staff of the Association of Fire Districts of the State of New York have prepared a training program for the fire commissioners, fire district officers, employees, fire department officers and members of our member districts and departments for 2026. A key element of this program is our Fire Commissioner Training Program which provides training mandated by statute for fire commissioners that will begin to serve terms in 2026 after their election, appointment, re-election, or re-appointment. In that regard the schedule for live in-person training classes for 2026 appears below.

[Click Here for the Full 2026 Training Schedule](#)



AFDSNY EDWARD "NED" CARTER SCHOLARSHIPS FOR 2026

The Association of Fire Districts of the State of New York is pleased to announce that the "Ned Carter" Scholarship Program will continue in 2026. Program information and an application package is available online for students to apply. Please check on our website at <https://www.afdsny.org/application.php> for further information on the program. To file an application students will be able to use the application window at that website address. These scholarships are available to New York State High School Seniors who will be graduating in June 2026.

[For More Information Click Here](#)

AFDSNY 2026 MINI SUMMIT WHITE PLAINS

Please save the dates for our Mini Summit Educational Conference entitled, "*The Challenges of Providing Fire Service*", to be held at the Sonesta White Plains Downtown Hotel and Conference Center from March 26th and March 28th in 2026. A Commissioner Training Class will be presented on March 26th.

[For More Information and to Register Click Here](#)

AFDSNY 2026 ANNUAL MEETING AND VENDOR EXPO

The Association of Fire Districts of the State of New York will host our 82nd Annual Meeting and Vendor Expo at the Saratoga Hilton, Saratoga Springs, New York, from Thursday, October 8, 2026, through Saturday, October 10, 2026. Kindly reserve these dates on your calendar. We are progressing with additional preparations for our October 2026 conference and encourage you to keep an eye on our website at https://www.afdsny.org/attendee_information.php for updates regarding this event.

Secretary's Letter



[Click Here to Read the Secretary's Letter](#)

REMINDERS FOR FEBRUARY AND MARCH

March 1st is deadline for Treasurer to submit annual financial report to the Office of the State Comptroller for 2025 fiscal year.

March 1st is deadline to email or postmark application for AFDSNY Edward (Ned) Carter Scholarship

March 11th AFDSNY Lobby Day Albany

March 26th – 28th AFDSNY Mini-Summit, White Plains, New York

SUBMIT CONTENT TO FIRE DISTRICT AFFAIRS

Fire District Affairs is the newsletter of this Association. As an officer of a member fire district or fire department you are welcome to submit content and information that you would like to share with your fellow members for consideration by the Editor. The content and information you share may find its way into a future issue of *Fire District Affairs* or may be referred to the Association website master if the officers of the Association feel the website to be a better outlet. If you wish to submit content, information, or comments on the newsletter, please submit same by email to the Secretary-Treasurer who in turn will forward the same to the *Fire District Affairs* Editor.

Not all suggestions for information and content will result in a newsletter article or the insertion of website content because of

space limitations, but we can assure you that all suggestions will be considered and are appreciated.

Please note that the next issue of *Fire District Affairs* will be the April-May 2026 issue and any content or information for that issue should be submitted for consideration by March 5, 2026.



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Message sent by Association of Fire Districts of the State of New York, info@afdsny.org
Association of Fire Districts of the State of New York | PO Box 496 | Selkirk, NY 12158



ASSOCIATION OF FIRE DISTRICTS OF DUTCHESS COUNTY
392 CREEK ROAD
POUGHKEEPSIE, NEW YORK 12601

MINUTES OF THE MEETING OF: January 27, 2026

The January 27, 2026 meeting of the Association was called to order at 7:00 p.m. The meeting was held at Dutchess County Emergency Response.

Those in attendance were:

Cathy Gallinger	Fairview	Anthony Martino	Hughsonville
Kyle Pottenburgh	New Hackensack	Jeff Cady	Pleasant Valley
Robert Boyles	Wassaic	Lou Gallo	Roosevelt
Melissa Lawlor	PVFD/DCER	William Beale	DCER
Ray Davis	Hyde Park	Bill Geerlings	Pleasant Valley
Joe Drago	West Clinton	Glenn Scofield	DCER
Bill Muller	Rombout	Sharon Forbes	Rombout
Vinnie Galvin	Hugssonville	Kyle Mulkins	West Clinton
John Steele	Glenham	Kathie Spiers	Stanford
Gary Van Voorhis	Rombout		
Dewitt Sagendorph	Roosevelt		
Jeff Spiers	Stanford		

Roll call showed 21 members present, representing 10 Fire Districts.

Salute to the Flag:

The Pledge of Allegiance was led by President Boyles followed by a Moment of Silence for our deceased members.

Welcome:

Robert Boyles welcomed us

Minutes of the previous meeting:

The minutes of November 25, 2025, meetings were approved on a motion by Bill Geerlings seconded by Vinnie Galvin and Approved by all present.

Speaker for the Night:

Treasurer's Report:

Bank balances

Checking \$15,261.83

Savings \$257.02

CD \$ 11,299.28

Motion by: Bill Geerlings seconded by Jeff Cady that the Treasurer's report be Accepted Approved by all present.

SICKNESS PAST / PRESENT MEMBERS:

COMMUNICATIONS:

OLD BUSINESS:

March 13 & 14 Financial training @ Rombout
April 15th Commissioner training @ Glenham 8am
March 20-22 Dutchess County Weekend

COMMITTEE REPORTS

- **Fire Advisory Board** – Lou Gallo, Mark Liebermann Richard Howard
- **Oversight Committee** – DeWitt Sagendorph no report
- **EMS** – Report from William Beale DCER
- **Dutchess County Department of Emergency Response**–
 - Thank you Lynn for the setting up for tonight’s dinner
 - Deputy Commissioner Schofield continues to migrate in
 - Dean Schofield is the new Deputy Battalion Fire Coordinator #3
 - 2026 Changes to County Car #'s so the order of succession is correct
 - New Fire Training Center – Demolition is completed target date of completion of the new building is June 30, 2026 internally it is June 1, 2026
 - Still working on contracts with East Fishkill and New Hackensack on reimbursement for use of their training facilities
 - Thank you Association of Fire Districts of DC for sponsoring leadership day at Wappingers JR High
- **State Association Report** – John Steele
 - John reviewed the bills trying to get pushed through for 2026
 - Mini Summit in White Plains March 27 & 28 by the State Association
- **Dutchess County Volunteer Firemen’s Association**

UNFINISHED BUSINESS

NEW BUSINESS

Jeff Cady - Trees for troops had 780 trees this year and one was supplied to one of our own. The Baright's owners of Foam & Wash will be helping this year.

Melissa Lawlor talked about a new app to put on your phone called IPSDI to keep track of exposures at scenes. Cathy will send the link via email to the members.

NEXT MEETING:

The next meeting will be March 25, 2025, at Pleasant Valley dinner at 6:30 pm our meeting at 7pm.

ADJOURNMENT:

- There being no further business to discuss, the meeting was adjourned at 8:10 p.m. on a motion by Lou Gallo and seconded by Melissa Lawlor. Approved by all present.

Respectfully submitted,
Cathy Gallinger, Secretary

2025 Meeting Dates and Locations

January 27, 2025 – Dutchess County Emergency Response rm 113

March 24, 2026 – Pleasant Valley

April 28, 2026 – East Fishkill

June 23, 2026 – Wassaic

September 22, 2026- Hughsonville

October 27, 2026 - Rombout

November 24, 2026 – New Hackensack

**No Meetings in the months of
February – May – July – August – December**

February 12, 2026

Chief Kangas
Arlington Fire District
11 Burnett Boulevard
Poughkeepsie, NY 12603

RE: Resignation – Cory A. Dubetsky

Dear Chief Kangas,

Please accept this letter as formal notification that I am resigning from my position as career Firefighter/EMT at the Arlington Fire District. My last day will be March 9, 2026 at 0700.

I would like to thank you and the Board of Commissioners for the opportunity to have worked in this position for the past 6 years. I have appreciated working with the department and have learned and grown a great deal during my time here. I would personally like to thank you, Chief Kangas, for your mentoring, leadership and friendship during my tenure here. Without a doubt, I would not be where I am in my professional career without you.

During my final days, I am committed to ensuring a smooth transition of my responsibilities.

Sincerely,



Cory A. Dubetsky

RECEIVED
FEB 12 2026
Arlington Fire District