

## LEGAL NOTICE

### **ANNUAL BUDGET HEARING AND DISTRICT MEETING OF THE SOUTH SALEM FIRE DISTRICT OCTOBER 16, 2023**

PLEASE TAKE NOTICE that pursuant to Section 181 of the Town Law of the State of New York, as amended, the Public Hearing to discuss the contents of the 2024 Budget of the South Salem Fire District will take place on Monday, October 16, 2023, at 7:00 PM at the South Salem Fire House located at 1190 Route 35, South Salem, New York 10590

PLEASE TAKE NOTICE that a Regular District meeting to conduct normal business and to approve said 2024 Budget will be held immediately following the Budget Hearing.

A copy of this Notice of Hearing and District Meeting will be posted at the South Salem Firehouse, the Department's website, and the Town's website maintained by the Town of Lewisboro.

Please be advised that the District meeting previously scheduled for Monday, October 9<sup>th</sup> has been cancelled.

A copy of the proposed budget will be on file with the Lewisboro Town Clerk and at the South Salem Fire District on or before September 27, 2023, and shall be available for inspection at the office of the Secretary of the South Salem Fire District.

Doreen Nastasio, Secretary  
South Salem Fire District

September 11, 2023

**South Salem Fire District-2024 Budget**

		<b>2024 Proposed</b>
<b>A3410.1 Fire Personnel Service A3410.2 Fire, Equipment and Capital Outlay A3410.4 Fire, Contractual Expenditures</b>	Payroll (District payroll/legal) 501-01	\$114,100
	Payroll Taxes 540-02	\$900
	FF Equipment- Equipment 502-01	\$15,000
	FF Equipment- Radio 502-01	\$2,000
	FF Supplies 502-01	\$5,000
	FF Training 502-01	\$5,000
	<b>Administrative</b>	
	Fire Data Computer Software	\$4,000
	Fire Personal Protection Equ 503-1	\$20,000
	Other Exp	\$0
	Prof Services- Legal	\$5,000
	Prof Services/Consultants/ Certiorari	\$11,000
	Publications of Notices 500-01	\$300
	<b>Utilities &amp; Water</b>	
	Office Expense Supplies/Postage	\$5,000
	Office Equipment/Computer Services	\$7,000
	<b>Travel Expenses Firefighter</b>	
	Dues	\$1,000
	Telephone/Internet	\$10,800
Heating Oil	\$15,000	
Electric	\$10,000	
Propane	\$500	
Gasoline/Diesel	\$9,500	
<b>Outside Fire Services</b>		
Drills, Dinners, Inspection	\$7,500	
Election Expense	\$750	
<b>Building</b>		
Administration/Dist Training	\$19,500	
Building/Grounds Improvements	\$30,000	
<b>Equipment &amp; Alarm Fire &amp; EMS</b>		
Medical Physicals,	\$17,500	
Convention Exp	\$500	
Professional Fees/ audit,	\$15,000	
Improvements- Water Sources	\$0	
<b>Insurance</b>		
Building Maintenance	\$33,300	
FF Equipment Maintenance,	\$55,750	
Repair Rsrv	\$60,000	
Equip. Rsrv	\$230,000	
Liability, property, damage & auto	\$56,000	
<b>TOTAL PUBLIC SAFETY</b>		<b>\$766,900</b>
<b>A9025.8</b>	Disability Ins	\$200
	Medicare	\$1,800
<b>A9030.8</b>	Soc. Sec.	\$7,200
<b>A9040.8</b>	Workers Compensation Ins	\$50,000
<b>A9045.8</b>	Life Insurance	\$36,500
<b>A9060.8</b>	Accident & Sickness/Cancer Bill	\$10,500
<b>TOTAL EMPLOYEE BENEF</b>		<b>\$106,200</b>
<b>TOTAL PUB.SAFE/EMPL.BEN</b>		<b>\$873,100</b>
Interest Expense of Bond		\$000,000
Principal Expense of Bond		\$000,000
<b>TOTAL Expenditures</b>		<b>\$873,100</b>
<b>Less Estimated Revenue</b>	Interest Income	\$1,000
	<b>Appropriated Fund Balance</b>	<b>\$15,000</b>
<b>Amount to be raised by taxes</b>		<b>\$857,100</b>

## South Salem Fire District Estimated Fund Balance

Appendix to Budget  
(As of September 26, 2023)

### Assets

#### Current Assets

Cash Account-General Fund (Regular Money Market & Checking) (Includes pending monthly claims)	\$842,783
Capital Fund Equipment Reserve	\$587,690
Capital Fund Repair Reserve TD Bank	\$501,501
Total Current Cash and Reserves a/o 9/26/23	\$1,931,973
2023 Unspent Appropriations a/o 9/26/2023	\$222,842
2024 Accounts Payable Accruals, (estimated)	\$ 15,000
2023 Estimated Remaining Liabilities (excluding Res Fund Transfer)	\$ 113,600
2023 Pending Budgeted Transfer to Capital Reserve	\$ 50,000
2024 Payroll Accrued Liabilities (estimated)	\$ 10,500
2023 Total Estimated balance of Appropriations	\$189,100
2023 Estimated Annual Budget Surplus	\$ 33,742
2024 Appropriated Fund to Budget	\$ 15,000
2024 Assigned Fund Bal for Jan-May (restricted for cash flow requirements)	\$200,000
Estimated Un-appropriated/assigned Unreserved Fund Balance-	\$ 438,683
2018- Property Tax \$684,500 Assessed Valuation: \$155,719,442.00 tax rate \$4.3957 per \$1,000	
2019- Property Tax \$698,175 Assessed Valuation: \$155,888,492.00 tax rate \$4.4835 per \$1,000	
2020- Property Tax \$744,100 Assessed Valuation: \$154,018,048, rate \$4.832 per \$1,000,	
2021- Tax \$755,100, tax rate \$4.9303 per \$1,000,	
2022- Tax \$794,100, tax rate \$4.9303 per \$1,000	
2023- Tax \$840,600 tax rate \$5.45 per \$1,000	
2024- Estimated Tax \$857,100 tax rate \$5.55 per \$1,000	

Dated: 09/26/2023

**South Salem Fire District**  
**Profit & Loss Budget vs. Actual**  
 January through December 2024

4:08 PM  
 09/20/23  
 Cash Basis

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
400-01 · Real Property Tax Revenues	0.00	857,100.00	-857,100.00
410-01 · Regular Interest Income	0.00	1,000.00	-1,000.00
A599 · Appropriated Fund Balance	0.00	15,000.00	-15,000.00
<b>Total Income</b>	<u>0.00</u>	<u>873,100.00</u>	<u>-873,100.00</u>
<b>Gross Profit</b>	0.00	873,100.00	-873,100.00
<b>Expense</b>			
500-01 · Legal Advertising -A3410.4	0.00	300.00	-300.00
501-01 · Personnel Services (A01)	0.00	114,100.00	-114,100.00
502-01 · Equipment (A02)	0.00	51,000.00	-51,000.00
504-01 · Medicals (A24)	0.00	17,500.00	-17,500.00
506-01 · Transfer To Reserves (A06)	0.00	290,000.00	-290,000.00
507-01 · Office Expense (A07)	0.00	12,000.00	-12,000.00
508-01 · Convention Expense (A08)	0.00	500.00	-500.00
509-01 · Dues (A09)	0.00	1,000.00	-1,000.00
510-01 · Inspections (A10)	0.00	7,500.00	-7,500.00
511-01 · Election Expenses (A11)	0.00	750.00	-750.00
512-01 · Fuel & Lights (A12)	0.00	35,000.00	-35,000.00
513-01 · Maintenance	0.00	33,300.00	-33,300.00
514-01 · Improvements (A14)	0.00	30,000.00	-30,000.00
515-01 · Equip Maintenance (A15)	0.00	55,750.00	-55,750.00
516-01 · Telephone (A16)	0.00	10,800.00	-10,800.00
518-01 · Professional Services (A17)	0.00	30,000.00	-30,000.00
520-01 · Training/Administration (A19)	0.00	19,500.00	-19,500.00
528-01 · Insurance	0.00	153,200.00	-153,200.00
540-02 · Employment Taxes	0.00	9,900.00	-9,900.00
560-01 · Certiorari	0.00	1,000.00	-1,000.00
<b>Total Expense</b>	<u>0.00</u>	<u>873,100.00</u>	<u>-873,100.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

**SOUTH SALEM FIRE DISTRICT  
2024 BUDGET**

<b>PROPOSED 2024 BUDGET</b>	<b>\$ 873,100.00</b>
<b>RESULTS OF PLANNING</b>	
<b>TAX FUNDS REQUESTED</b>	<b>\$ 857,100.00</b>
ASSESSED VALUATION- LEWISBORO	\$ 154,145,564.00
EQUALIZATION RATE	10.00
FULL VALUATION	\$ 1,541,455,640.00
Est. 2023 Assessed Valuation	\$ 154,145,564.00
SUBTRACT FIRST MILLION OF FULL VALUATION	\$ (1,000,000.00)
EXCESS OVER FIRST VALUATION OF FULL VAL	\$ 1,542,455,640.00
MULTIPLY ONE MILL	\$ 0.001
EXPENDITURE PERMIS ON FULL VAL >\$1MM	\$ 1,542,455.64
EXPENDITURE PERMIT ON FV BELOW \$1MM	\$ 2,000.00
STATUTORY SPENDING LIMITATION 2022	\$ 1,544,455.64

Add inclusions from Stationary spending limitation:

PERSONNEL	\$ 114,100.00
INSURANCES	\$ 153,200.00
RESERVE APPROPRIATIONS	\$ 290,000.00
AUDIT FEES	\$ 15,000.00
EMERGENCY VEHICLE FUEL	\$ 5,500.00
SOCIAL SECURITY/MEDICARE	\$ 10,000.00
COMPUTER/SOFTWARE MAINTENANCE	\$ 7,500.00
SNOW REMOVAL/LAWN SERVICE	\$ 9,000.00
MEDICALS/PHYSICALS	\$ 17,500.00
TOTAL EXCLUDABLE FROM LIMITATIONS	\$ 621,800.00
Sum of Statutory Spending Limitation	\$ 2,166,255.64
Less Budget Appriopriations	\$ 873,100.00
<b>STATIONARY SPENDING LIMITATION MARGIN</b>	<b>\$ 1,293,155.64</b>
Prior Year Tax Levy	\$ 840,600.00
<b>TAX FUNDS REQUESTED</b>	<b>\$ 857,100.00</b>
PERCENTATE DOLLAR INCREASE/DECREASE	1.96288%
DOLLAR INCREASE	\$ -
TAX RATE PER \$1,000 OF ASSESSED VALUATION	\$ 5.5603
Prior year TAX RATE	\$ 5.4533
PRCENT INCREASE OVER PRIOR YEAR	0.0196288