

LEGAL NOTICE

ANNUAL BUDGET HEARING AND DISTRICT MEETING OF THE SOUTH SALEM FIRE DISTRICT OCTOBER 20, 2026

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 2027 Budget of the South Salem Fire District will take place on Tuesday, October 20, 2026, 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 2027 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 District's website, and the website maintained by the Town of Lewisboro.

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 21, 2026, and shall be available for inspection at the office of the Secretary of the South Salem Fire District.

Beth A. Mansfield, Secretary
South Salem Fire District

September 14, 2026

South Salem Fire District Proposed 2027 Budget

		2027
A3410.1 Fire Personnel Service A3410.2 Fire, Equipment and Capital Outlay A3410.4 Fire, Contractual Expenditures	Payroll (District payroll/legal) 501-01	\$122,600
	Payroll Taxes 540-02	\$1,250
	FF Equipment- Equipment 502-01	\$20,000
	FF Equipment- Radio 502-01	\$3,000
	FF Supplies 502-01	\$4,000
	FF Training 502-01	\$9,000
	Fire Data Computer Software	\$12,500
	Fire Personal Protection Equ 503-1	\$32,500
	Prof Services Audit/Appraisal	\$15,000
	Prof Services- Legal	\$5,000
Administrative	Prof Services/Consultants/ Certiorari	\$5,000
	Publications of Notices 500-01	\$500
	Office Expense Supplies/Postage	\$4,000
	Office Equipment/Computer Services	\$10,000
	Dues	\$1,000
Utilities & Water	Telephone/Internet	\$12,000
	Heating Oil	\$15,000
Travel Expenses Firefighter	Electric	\$15,000
	Propane	\$750
Outside Fire Services	Gasoline/Diesel	\$15,500
	Drills, Dinners, Inspection	\$9,500
	Election Expense	\$750
	Administration/Dist Training	\$5,000
	Building/Grounds Improvements	\$20,000
Building	Medical Physicals,	\$15,000
	Convention Exp	\$800
	Certiorari	\$0
Equipment & Alarm Fire & EMS	Fire Equipment Appropriation Air Packs	\$165,000
	Building Maintenance	\$40,000
Insurance	FF Equipment Maintenance,	\$63,250
	Commercial Package Ins Prop, auto liability	\$80,000

TOTAL PUBLIC SAFETY	\$703,900
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A9025.8

Disability Ins	\$150
Medicare	\$2,000
Soc. Sec.	\$8,000
Workers Compensation Ins	\$35,000
Life Insurance	\$39,000
Accident & Sickness/Cancer Bill	\$12,500

A9030.8

A9040.8

A9045.8

A9060.8

TOTAL EMPLOYEE BENEF	\$96,650
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TOTAL PUB.SAFE/EMPL.BEN	\$800,550
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Repair Reserve Contribution	\$75,000
Capital Reserve Contribution	\$271,000

TOTAL Expenditures Proposed	\$1,145,600
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Estimated Revenue

Real Property Tax Revenue	\$971,500
Regular Interest Income/Other Income	\$ 9,100
State and Local Govt Grants (Exp)	\$100,000
Appropriated Fund Balance	\$ 65,000

**SOUTH SALEM FIRE DISTRICT
2027 BUDGET**

PROPOSED 2027 BUDGET		\$ 1,145,600.00
RESULTS OF PLANNING		
TAX FUNDS REQUESTED		\$ 971,500.00
ASSESSED VALUATION- So Salem Dist		\$ 154,862,539.00
EQUALIZATION RATE	6.42	
FULL VALUATION		\$ 2,412,189,081.00
Est. 2025 Assessed Valuation		\$ 154,862,539.00
SUBTRACT FIRST MILLION OF FULL VALUATION		\$ 1,000,000.00
EXCESS OVER FIRST VALUATION OF FULL VAL		\$ 2,411,189,081.00
MULTIPLY ONE MILL		\$ 0.001
EXPENDITURE PERMIS ON FULL VAL >\$1MM		\$ 2,411,189.08
EXPENDITURE PERMIT ON FV BELOW \$1MM		\$ 2,000.00
STATUTORY SPENDING LIMITATION	2026	\$ 2,413,189.08

Add inclusions from Stationary spending limitation:

PERSONNEL	\$	122,600.00
INSURANCES	\$	166,700.00
RESERVE APPROPRIATIONS	\$	346,000.00
AUDIT FEES	\$	15,000.00
EMERGENCY VEHICLE FUEL	\$	15,500.00
SOCIAL SECURITY/MEDICARE	\$	10,000.00
	\$	-
	\$	-
MEDICALS/PHYSICALS	\$	15,000.00
 TOTAL EXCLUDABLE FROM LIMITATIONS	 \$	 690,800.00
Sum of Statutory Spending Limitation	\$	3,103,989.08
 Less Budget Appropriations	 \$	 1,145,600.00
STATIONARY SPENDING LIMITATION MARGIN	\$	1,958,389.08
Prior Year Tax Levy	\$	925,400.00
TAX FUNDS REQUESTED	\$	971,500.00
PERCENTATE DOLLAR INCREASE/DECREASE		4.98163%
DOLLAR INCREASE	\$	-
 TAX RATE PER \$1,000 OF ASSESSED VALUATION	 \$	 6.2733
 Prior year TAX RATE	 \$	 5.9756
 PRCENT INCREASE OVER PRIOR YEAR		 0.0498163

South Salem Fire District

Estimated Fund Balance

Appendix to Budget
(As of September 14, 2026)

Assets

Current Assets

Cash Account-General Fund (Regular Money Market & Checking)	\$981,110
(Includes pending monthly claims, accts payable)	

Capital Fund Equipment Reserve	\$1,437,524
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*(District entered in contract Jan 2025 for Seagrave Firetruck cost \$1,431,000, est. delivery 2027)

Capital Fund Repair Reserve TD Bank	\$382,255
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2026 Unspent Appropriations a/o 9/14/2026 (inc Accruals)	\$231,561
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Pending Hlth Care Liability Acct.	\$10,917
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2026 Accounts Payable YTD Accruals,	\$ 69,107
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2026 Estimated Remaining Liabilities (excluding Fund Transfers)	\$ 125,000
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2026 Pending Budgeted Transfer to Repair Reserve Fund	\$ 42,500
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2027 January Payroll Accrued Liabilities (estimated)	\$ 11,000
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2026 Total Estimated balance of Appropriations	\$247,607
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2026 Estimated Annual Budget Surplus	\$53,061
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2027 Appropriated Fund to Budget	\$65,000
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2027 Assigned Fund Bal for Jan-May (restricted for cash flow requirements)	\$200,000
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Estimated Un-appropriated/assigned Unreserved Fund Balance-	\$457,586
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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- Tax \$857,100 tax rate \$5.58 per \$1,000

2025- Tax \$873,000 tax rate \$5.665 per \$1,000

2026- Tax \$925,400 tax rate \$5.97 per \$1,000

2027-Proposed Tax \$971,500 tax rate \$6.27 per \$1,000

Dated: 9/14/2026

RESOLUTION NO. 1: OVERRIDE REAL PROPERTY TAX CAP
SOUTH SALEM FIRE DISTRICT

WHEREAS, the Board of Fire Commissioners of the South Salem Fire District, (hereinafter “the “Board”), must adopt a proposed budget for 2027 and estimate of fund balances in preparation for the annual fire district budget hearing and did so in preparation for the budget hearing, and

WHEREAS, the Board plans to hold the annual fire district budget hearing to the public on October 20, 2026; and

WHEREAS, the Board will consider the proposed budget and comments received on the proposed budget at said budget hearing; and

WHEREAS, the Board has determined that the financial needs of the fire district and fire department for fiscal year 2027, and funding of future equipment capital expenses, cannot be supported by a budget that would comply with the real property tax cap established pursuant to Section 3-c of the General Municipal Law as the proposed budget for 2027 calls for a real property tax levy that will exceed the real property tax cap permitting only a 2.0% increase in said tax levy; and

WHEREAS, Section 3-c of the General Municipal Law provides as follows: A local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year, not including any levy necessary to support the expenditures pursuant to subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only, or in the

case of a district or fire district, a resolution, approved by a vote of sixty percent of the total voting power of such body, to override such limit for such coming fiscal year only.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Fire Commissioners hereby approves a resolution to override the real property tax cap for the 2027 budget only in order to permit an annual real property tax levy that will exceed the real property tax cap permitting only a 2.0% increase in said tax levy and result in a proposed annual fire district budget in the amount of \$1,145,600, of which \$971,500 will be derived from property taxes, resulting in an approximate increase in the tax rate for 2027 of 5% from the 2026 tax rate.

The adoption of the foregoing resolution was duly put to a vote and upon roll call the vote was as follows:

Comm. ___Bauer- yes

Comm. ___Amerling- yes

Comm. ___Lombardi- yes

Comm. ___Scott- yes

Comm. ___Gossett absent_

The resolution was thereupon duly declared to have been adopted.

Recorded by Beth Mansfield- Secretary, South Salem Fire District

Dated: September 14, 2026, New York