

TAPPAN FIRE DISTRICT  
2024 BUDGET SUMMARY

Appropriations \$1,624,846


Less:

Estimated Revenues 1000

Estimated Assigned Appropriated Fund Balance

To be Raised by Real Property Taxes \$ \$1,623,845

I certify that the budget was approved by the fire  
commissioners on October 17, 2023

  
\_\_\_\_\_  
Christine Sullivan  
Fire District Secretary

APPROPRIATIONS

	Actual Expenses 2022	Budget As Modified 2023	Preliminary Estimate 2024	Adopted Budget 2024
Salary-Treasurer/Secretary	\$8,861	\$8,870	\$8,870	\$8,870
Salary -Other Elected Officer				
Other Personal Services				
A3410.1 Total Personal Services	\$8,861	\$8,870	\$9,314	\$9,314
A3410.2 Equipment	\$69,624	\$87,212	\$87,212	\$87,212
A3410.4 Contractual Expenditures	\$612,871	\$294,156	\$291,630	\$291,630
A1930.4 Judgements and Claims				
A9010.8 State Retirement System				
A9030.8 <b>Service Award</b>	\$324,251	\$270,000	\$320,000	\$320,000
A9030.8 <b>Social Security</b>				
A9040.8 Worker's Compensation	\$26,797	\$56,792	\$35,000	\$35,000
A9050.8 Unemployment Ins.				
A9060.8 Hospital, Medical and Accident Insurance				
A9085.8 Supp. Benefit Payments to Disabled Firemen				
A9710.6 Redemption of Bonds		\$255,000	\$260,000	\$260,000
A97__6 Redemption of Notes				
A9710.7 Interest on Bonds		\$616,000	\$606,000	\$606,000
A97__7 Interest on Notes				
A9901.9 Transfer to Reserve Fund	\$465,522	\$36,815	\$15,689	\$15,689
Totals	\$1,507,926	\$1,624,845	\$1,624,845	\$1,624,845

ESTIMATED REVENUES

	Actual Revenues 2022	Budget As Modified 2023	Preliminary Estimate 2024	Adopted Budget 2024
A2262 Fire Protection and Other Services Provided Outside				
A2401 Interest on Deposits	\$3,629	\$1,000	\$1,000	\$1,000
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 Transfer from Reserve Fund				
Totals	\$3,629	\$1,000	\$1,000	\$1,000

Tappan Fire District  
Fund Balance Report

as of  
October 17, 2023

Fund Name	Balance 9/21/2023	Anticipated Earnings	Anticipated Expenditures Oct - Dec 2023	Anticipated Balance
Reserve	\$961,116		\$96,151	\$864,965
Capital Project Reserve	\$8,869,443		\$4,000,000	\$4,869,443
General Fund	\$1,104,578		\$970,000	\$134,578

**TAPPAN FIRE DISTRICT  
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)
Orangetown	\$529,129,982	37.48%	\$1,411,766,227
	\$	%	
	\$	%	
	<b>Total Full Valuations</b>		\$1,411,766,227
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$1,410,766,227
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$1,410,766
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 2022 (year 2)			\$1,412,766
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			\$1,293,371
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			\$212,079
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$2,918,216
Less Budget Appropriations			\$1,624,845
<b>Statutory Spending Limitation Margin</b>			<b>\$1,293,371</b>

**TAPPAN FIRE DISTRICT  
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.	\$866,000
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	\$9,314
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.	\$35,000
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	\$320,000
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.	\$4,057
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)	\$1,234,371

**TAPPAN FIRE DISTRICT  
WORKSHEET B EXCLUSIONS FROM STATUTORY  
SPENDING LIMITATION**

	Subtotal carried forward: (from previous page)	\$1,234,371
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 or operation of a motor vehicle owned by the fire district	\$30,000
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.	\$12,000
17	Cost of annual independent audits required by Section 181-b (formerly Section 181-a) of the Town Law for fire districts with revenues of \$300,000 or more.	\$10,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	
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 income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations.	
24	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	\$7,000
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,293,371

**TAPPAN FIRE DISTRICT  
WORKSHEET C  
OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION  
BORROWING AND RESERVE FUNDS**

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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 available 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.



EXTRACT OF MINUTES

Meeting of the Board of Fire Commissioners

of Tappan Fire District,

in the Town of Orangetown

County of Rockland, New York

Held on October 17, 2023

In the Matter of Proceedings Under  
The General Municipal Law in  
Connection with the adoption of  
A fire district budget for calendar year 2024

**RESOLUTION:**

There were present:

Commissioners:

Tom Quinn  
Bob Ortman  
Ray Slavin  
Fred Simms Sr.

Also Present:

Dennis Leste (Treasurer)  
Christie Sullivan (Secretary)

TOWN OF ORANGETOWN  
2023 OCT 18 P 2:40  
TOWN CLERK'S OFFICE

After Chairman Tom Quinn called the meeting to order at 7:00 p.m., the

Board noted its intention to adopt an annual budget for the calendar year 2024; and the following

resolution was moved by Commissioner Tom Quinn, seconded by Commissioner

Fred Simms Sr. and passed unanimously.

FIRST: It is the intent of this Resolution to override the limit on the amount of real property taxes that may be levied by the Tappan Fire District in 2024, pursuant to General Municipal Law

section 3-c, and to allow the Tappan Fire District to adopt a budget for 2024 that may require a tax levy in excess of the “tax levy limit” as defined by General Municipal Law section 3-c.

SECOND: The Board notes that it is the “governing body” of the fire district with the authority to adopt a budget for calendar year 2024.


THIRD: The Board notes that the annual budget for calendar year 2024 may be determined, by factors not yet established by other bodies with responsibilities under the law, to be in excess of permissible limits under said Law.

FOURTH: The Board finds that the 2024 annual budget is necessary and proper to fulfill the Board’s obligations to provide fire protection within the Tappan Fire District.

FIFTH: The Board resolves and determines to exceed and override the requirements set by section 3-c of the General Municipal Law for the 2024 calendar year.

SIXTH: That this resolution take effect immediately.


Dated: October 17, 2023

  
Christine Sullivan, Secretary  
Tappan Fire District

CERTIFICATION OF FIRE DISTRICT SECRETARY

I, Christine Sullivan, Secretary of the Tappan Fire District in the Town of Orangetown, County, State of New York hereby certify that the foregoing annexed Extract from the minutes of the meeting of the Board of Fire Commissioners of the said fire district duly called and held on October 17, 2023 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of said Board of Fire Commissioners and it is a true, complete and correct copy thereof so far as the same relates to the subject matter referred to in said Extract.

IN WITNESS, WHEREOF I have set my hand and affixed the corporate seal of said fire district this 17 day of October, 2023.

  
Christine Sullivan, Fire District Secretary