

# KORNFELD, REW, NEWMAN & SIMEONE

ATTORNEYS AND COUNSELLORS AT LAW  
139 LAFAYETTE AVENUE  
POST OFFICE BOX 177  
SUFFERN, NEW YORK 10901

845-357-2660  
FAX 845-357-6977

FRANK T. SIMEONE  
WILLIAM S. BADURA  
SCOTT A. DOW  
JEROME S. JEFFERSON

THOMAS J. NEWMAN, JR.  
OF COUNSEL

ROBERT E. REW JR. (1912-1960)

THOMAS J. NEWMAN (1928-2012)

JEROME M. KORNFELD (1923-2012)

OUR FILE # \_\_\_\_\_

July 31, 2020

Ellenville Fire District  
Attention: Board of Fire Commissioners  
P.O. Box 268  
Ellenville, New York 12428

**RE: Budget Hearing - October 20, 2020**

Dear Board Members:

We are writing at this time to assist you and your secretary in complying with the requirements for a budget hearing to be held annually on the third Tuesday of October, which this year falls on October 20, 2020.

Section 181 of the Town Law provides that each fire district shall hold a public hearing to discuss the contents of its budget and that the hearing "shall be conducted and scheduled in a manner that maximizes participation." In the attached notice, we have set the time for 6:00 p.m. at your firehouse located at 7025 Route 52 West, Greenfield Park, New York. If you wish a different time or place, kindly contact me at your earliest convenience so that we may prepare a different notice. This notice must be published at least once in your official newspaper on or before October 15, 2020. We will arrange for this publication in your official newspapers, which our file reflects are the Shawangunk Journal and the Kingston Daily Freeman, unless you advise us to the contrary.

In addition, you must, between Wednesday, September 30, 2020 and Monday, October 5, 2020, post this notice and a copy of your proposed 2021 budget at your firehouse (on a door or window facing the street), and on your signboard, if one exists. These postings of the notice and proposed budget should remain until the day after the public hearing. Further, the law requires the above posting of the budget hearing notice and a copy of your proposed 2021 budget must also be posted on your website, if one exists. Copies of the proposed budget should also be made available at the office of the fire district secretary where it may be inspected by any interested person.

Your proposed budget must contain detailed estimates of the amount of revenue to be received and appropriations required for expenditures to be made during 2021, as well as an appendix containing an estimate of your "fund balance." Due to the complicated and technical nature of the "fund balance" portion of your budget, you should discuss this with your auditing firm so that the statutory requirements, set forth in subdivision 2(b) of Section 181 of the Town Law, are met. In any event, you will want to adopt your proposed budget no later than your September meeting so that it can be posted, and delivered to your town and village clerks for posting, no later than September 29, 2020.

As a “best practice”, we recommend that your proposed budget be adopted soon (for example, at your August meeting) to allow for timely filing with the town and village clerks.

We have also prepared for your use letters which your secretary should send to your town and village clerks on your stationery. You will note that this should include a copy of your 2021 proposed budget as well as the legal notice of the budget hearing. These letters request that the clerks post the notice. Copies of the proposed budget should also be available for the public at the budget hearing.

After your budget hearing has been held, you must adopt your final budget which can be done immediately following the hearing but in no event later than November 4, 2020. Within three days after the adoption of your annual budget in its final form, you must provide two certified copies of this budget to the town and village clerks in which your fire district is located. We suggest you adopt your final budget not later than Wednesday, November 4, 2020 as this will allow sufficient time for your secretary to file two certified copies with the town and village clerks by Friday, November 6, 2020.

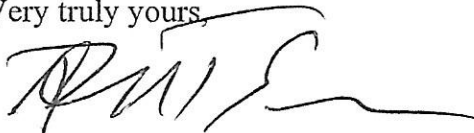
In preparing your final budget you may adopt changes, alterations or revisions to the proposed budget except that you may not increase an appropriation to any capital reserve fund.

A recently-issued advisory from the Office of the State Comptroller indicates that the tax cap/tax levy limit for your 2021 budget will be 1.56%. You may adopt a 2021 budget requiring a tax levy more than the tax levy limit for the current year “only if” your Board passes a resolution, by an affirmative vote of sixty (60%) percent of your Board’s total membership, to override the limit. In order to assure compliance with this law, we suggest that your board, prior to adopting its final budget, but after the budget hearing, pass a resolution to override the limit established for the 2021 budget year. By doing so, you will be able to demonstrate compliance with the “tax cap” law in the event your budget is challenged as exceeding any applicable limit. I have prepared the enclosed override resolution for passage by your Board at its October meeting, or in any event, at its last meeting prior to adoption of your final budget for 2021.

As of this writing, it cannot be understated that we are still in the midst of the Covid-19 pandemic and as such all physical “gatherings”, including hearings, should be conducted in a manner consistent with the Governor’s Executive Orders and state agencies guidelines that make safety a priority and include cleaning/disinfecting, social distancing and masks to prevent the virus spread.

We hope this assists you in complying with current law. Of course, if you require any further assistance in connection with this or any other matter, you may contact us at this office.

Very truly yours,



Frank T. Simeone

FTS:sr

Encs.

cc: Gail Avery, Secretary (w/encs.)  
(Via Email: [gaverfeld26@gmail.com](mailto:gaverfeld26@gmail.com))



ELLENVILLE FIRE DISTRICT  
2021 Proposed Budget

**A100 Personnel Services**

Treasurer	\$8,750.00
Secretary	\$8,750.00
Maintenance	\$7,000.00
Total:	\$24,500.00

**A200 Equipment**

Fire Equipment	\$80,000.00
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Bond Principal	\$75,000.00	2021 actual
Bond Interest	\$11,000.00	2021 actual
LOSAP	\$95,000.00	
Acquisition of New Apparatus	\$80,000.00	
Other Expenses	\$25,000.00	
Contractual Expenses	\$497,700.00	
Personnal Services	\$24,500.00	
Equipment	\$80,000.00	
Money Market Interest	-\$5,000.00	

\$883,200.00

HOWARD TROUE, CHAIRMAN  
FRANCIS ROLLER, DEPUTY CHAIRMAN  
CARMELLO OQUENDO, COMMISSIONER  
FRANK BAUER, COMMISSIONER  
GARY STORMS, COMMISSIONER

BOARD OF FIRE COMMISSIONERS  
Proposed September 9, 2020

Election Expense	\$500.00	
Office Expense	\$6,000.00	
Postage	\$300.00	
Fire Training	\$10,200.00	
Association Dues & Subscr	\$1,200.00	
Uniforms	\$3,500.00	
Rental of Voting Machines	\$200.00	
Publication of Notices	\$1,000.00	
Electric	\$4,000.00	
Heating Oil	\$5,000.00	
Building R&M	\$20,000.00	
Rent	\$114,000.00	
Maintenance Supplies	\$500.00	
Repairs to Equipment	\$115,000.00	
Fuel- Gasoline and Diesel	\$16,500.00	
Telephone	\$3,600.00	
Internet	\$8,500.00	
Maint of Wells	\$500.00	
Liability/Prop Damage/Life Insurance	\$49,000.00	
Payroll Expense	\$1,200.00	
Celebrations	\$3,500.00	
Legal and Audit Fees	\$39,000.00	
Other Prof Fees WC	\$46,000.00	2021 actual
Physicals	\$6,500.00	
Installation of Officers	\$9,000.00	
Cancer Bill Insurance	\$9,000.00	(\$1890 paid 12/19)
Radio Rental	\$20,000.00	
Fire Prevention	\$4,000.00	

\$497,700.00