

MINUTES OF THE SPECIAL MEETING

BOARD OF FIRE COMMISSIONERS, NORTH CASTLE FIRE DISTRICT NO. 2 ARMONK, NY October 20, 2020

Constituting a quorum ready to transact business, the meeting was called to order by Chairman Fisher at 8:05 p.m. with the following present:

Donald Dehmer	Commissioner
William Fisher	Commissioner
Joseph Gallagher	Commissioner
Douglas Ross	Commissioner
Edwin Schultz	Commissioner
Adam Ross	Treasurer

Chairman Fisher stated that the purpose of this meeting is to adopt the final 2021 budget for North Castle Fire District 2; and the following resolution was moved by Commissioner Gallagher, seconded by Commissioner Ross 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 North Castle Fire District 2 in 2021, pursuant to General Municipal Law section 3-c, and to allow the North Castle Fire District 2 to adopt a budget for 2021 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 2021.

THIRD: The Board notes that the annual budget for calendar year 2021 may be determined by factors not yet fully established by other bodies with responsibilities under the new law, to be in excess of permissible limits under the law.

FOURTH: The Board finds that the 2021 annual budget is necessary and proper to fulfill the Board's obligation to provide fire protection and EMS Service within the North Castle Fire District 2.

FIFTH: The Board resolves and determines to exceed and override the requirements set by section 3-c of the General Municipal Law for the 2021 calendar year.

SIXTH: That this resolution takes effect immediately.

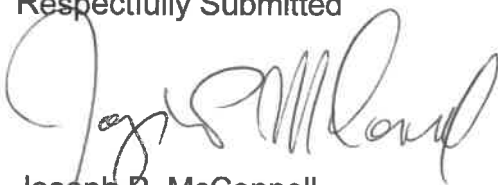
Commissioner Dehmer made a motion to adopt the final 2021 budget as presented in the amount of \$1,845,925.00. Commissioner Ross seconded the motion. Roll Call vote followed:

Commissioner Dehmer	Aye
Commissioner Fisher	Aye
Commissioner Gallagher	Aye
Commissioner Ross	Aye
Commissioner Schultz	Aye

The motion passed.

The meeting was adjourned at 8:10 p.m. on a motion by Commissioner Schultz, seconded by Commissioner Gallagher. All were in favor.

Respectfully Submitted



Joseph P. McConnell
Fire District Secretary

NORTH CASTLE FIRE DISTRICT #2
2021 ADOPTED BUDGET

RECEIVED

OCT 21 2020

TOWN OF NORTH CASTLE, N.Y.
ALISON SIMON, TOWN CLERK

Total Appropriations (from page 13)	\$	<u>1,845,925.00</u>
Less:		
Estimated Revenues (from page 14)	\$	<u>21,000.00</u>
Estimated Assigned Appropriated Fund Balance		<div style="display: flex; justify-content: space-between; width: 100%;"> <u>150,000.00</u> <u>171,000.00</u> </div>
Amount to be Raised by Real Property Taxes	\$	<u>1,674,925.00</u>

TAX APPORTIONMENT

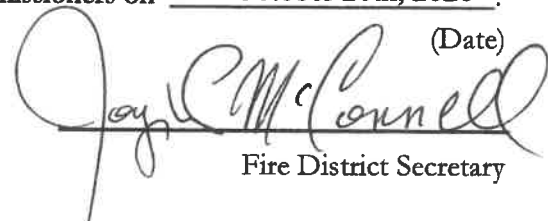
(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equilization Rate (ER)	Full Valuation (AV÷ER)	Total Full Valuation Percentage (1)÷(2)	Apportioned Tax = (3) x Real Property Tax to be Raised
		%	(1)	%(3)	\$
		%	(1)	%(3)	
		%	(1)	%(3)	
Total			(2)	100%	\$ *

* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

<u>Town</u>	<u>Apportioned Tax</u>
<hr/>	\$ <hr/>
<hr/>	<hr/>
<hr/>	<hr/>
Total Apportioned	\$ <hr/>

I certify that the estimates were approved by the fire commissioners on October 20th, 2020.

(Date)

 Fire District Secretary

NOTE: File two certified copies of the adopted budget with the Town Budget Officer by November 7.

APPROPRIATIONS

	Actual Expenditures 20__	Budget as Modified 20__	Preliminary Estimate 2021	Adopted Budget 2021
Salary - Treasurer	\$ _____	\$ _____	\$ 24,305.00	\$ 24,305.00
Salary - Other	_____	_____	-	-
Other Personal Services	_____	_____	48,195.00	48,195.00
A3410.1 Total Personal Services	\$ _____	\$ _____	\$ 72,500.00	\$ 72,500.00
A3410.2 Equipment	_____	_____	90,000.00	90,000.00
A3410.4 Contractual Expenditures	_____	_____	743,850.00	743,850.00
A1930.4 Judgments and Claims	_____	_____	15,000.00	15,000.00
A9010.8 State Retirement System	_____	_____	-	-
A9025.8 Local Pension Fund	_____	_____	50,000.00	50,000.00
A9030.8 Social Security	_____	_____	6,000.00	6,000.00
A9040.8 Workers' Compensation	_____	_____	40,000.00	40,000.00
A9050.8 Unemployment Insurance	_____	_____	500.00	500.00
A9060.8 Hospital, Medical and Accident Insurance	_____	_____	30,000.00	30,000.00
A9085.8 Supp. Benefit Payments to Disabled Firefighters	_____	_____	-	-
A9710.6 Redemption of Bonds	_____	_____	465,000.00	465,000.00
A97___.6 Redemption of Notes	_____	_____	-	-
A9710.7 Interest on Bonds	_____	_____	113,075.00	113,075.00
A97___.7 Interest on Notes	_____	_____	-	-
A9901.9 Transfer to Other Funds	_____	_____	220,000.00	220,000.00
Totals	\$ _____	_____	1,845,925.00	1,845,925.00 *

* Transfer to Budget Summary, page 12

ESTIMATED REVENUES

	Actual Revenues 20__	Budget as Modified 20__	Preliminary Estimate 2021	Adopted Budget 2021
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ 19,000.00	\$ 19,000.00
A2401 Interest and Earnings	_____	_____	500.00	500.00
A2410 Rentals	_____	_____	-	-
A2660 Sales of Assets	_____	_____	-	-
A2701 Refunds of Expenditures	_____	_____	500.00	500.00
A2705 Gifts and Donations	_____	_____	250.00	250.00
Miscellaneous (specify)	_____	_____	-	-
A2770 <u>Use of building for voting</u>	_____	_____	750.00	750.00
A2770 _____	_____	_____	-	-
A3389 State Aid, Other Public Safety (specify)	_____	_____	-	-
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	-	-
A5031 Interfund Transfers	_____	_____	-	-
Totals	\$ _____	\$ _____	\$ 21,000.00	\$ 21,000.00 *

* Transfer to Budget Summary, page 12

FIRE DISTRICTS 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)
	\$ 90,244,392	% 0.0238	\$ 3,791,781,176.47
	\$	%	
	\$	%	
	Total Full Valuations		\$ 3,791,781,176.47
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$ 3,790,781,176.47
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 3,790,781.18
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20_____ (year 2)			\$ 3,792,781.18
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			1,086,575.00
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on_____)			-
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 4,879,356.18
Less Budget Appropriations			1,845,925.00
Statutory Spending Limitation Margin			\$ 3,033,431.18

FIRE DISTRICTS 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.	\$ 35,000.00
	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.	578,075.00
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	72,000.00
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.	-
8	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	50,000.00
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.	11,000.00
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.	6,000.00
	Subtotal to carry forward (to next page)	\$ 752,075.00

FIRE DISTRICTS WORKSHEET B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 752,075.00
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.	15,000.00
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	50,000.00
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.	12,000.00
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.	8,000.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	220,000.00
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	500.00
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	19,000.00
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.	10,000.00
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,086,575.00

FIRE DISTRICTS WORKSHEET C
OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
BORROWING AND RESERVE FUNDS

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.

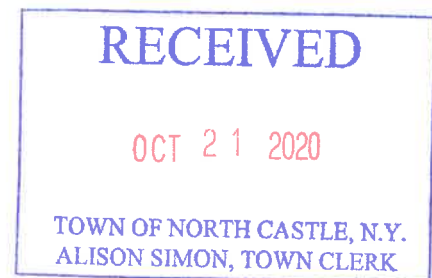
CERTIFICATION OF FIRE DISTRICT SECRETARY

I, Joseph P. McConnell, Secretary of the North Castle Fire District No. 2 in the Town of North Castle, Westchester 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 20, 2020 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 21 day of October, 2020.



Joseph P. McConnell, Fire District Secretary

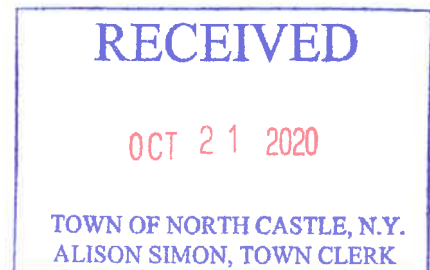


EXTRACT OF MINUTES
Meeting of the Board of Fire Commissioners
North Castle Fire District No. 2
in the Town of North Castle
County of Westchester, New York
Held on October 20, 2020

In the Matter of Proceedings Under The General Municipal Law in Connection with the adoption of a fire district budget for the calendar year 2021

There were present:

Commissioners: William Fisher
Donald Dehmer
Joseph Gallagher
Douglas Ross
Edwin Schultz



Also, Present: Treasurer Adam Ross

After Chairman Fisher called the meeting to order at 8:05 p.m. the Board noted its intention to adopt an annual budget for the calendar year 2021, and the following resolution was moved by Commissioner Gallagher, seconded by Commissioner Ross 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 North Castle Fire District 2 in 2021, pursuant to General Municipal Law section 3-c, and to allow the North Castle Fire District 2 to adopt a budget for 2021 that may require a tax levy in excess of the “tax levy limit” as defined by General Municipal Law section 3-c.

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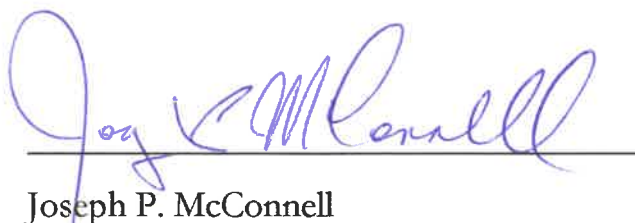
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FIFTH: The Board resolves and determines to exceed and override the requirements set by section 3-c of the General Municipal Law for the 2021 calendar year.

SIXTH: That this resolution takes effect immediately.

Dated: October 21, 2020

A handwritten signature in blue ink, reading "Joseph P. McConnell", is written over a horizontal line.

Joseph P. McConnell
Fire District Secretary
North Castle Fire District No. 2