

MINUTES OF THE SPECIAL MEETING

BOARD OF FIRE COMMISSIONERS

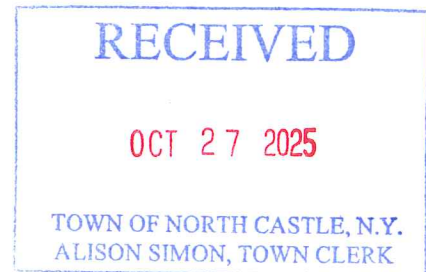
NORTH CASTLE FIRE DISTRICT NO. 2, ARMONK, NY

October 20th, 2025

There were present:

Commissioner: William Fisher
Mario Dushi
Ernesto Lombardi
Edwin Schultz

Also Present: Adam Ross



After Chairman Fisher called the meeting to order at 7:00 p.m., the Board noted its intention to adopt an annual budget for the calendar year 2026; and the following resolution was moved by Commissioner Lombardi, seconded by Commissioner Schultz, 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 No. 2 in 2026, pursuant to General Municipal Law section 3-c, and to allow the North Castle Fire District No. 2 to adopt a budget for 2026 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 2026.

THIRD: The Board notes that the annual budget for calendar year 2026 may be determined by factors not yet finally established by other bodies with responsibilities under the new law, to be in excess of permissible limits under said Law.

FOURTH: The Board finds that the 2026 annual budget is necessary and proper to fulfill the Board’s obligations to provide fire protection within the North Castle Fire District No. 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 2026 calendar year.

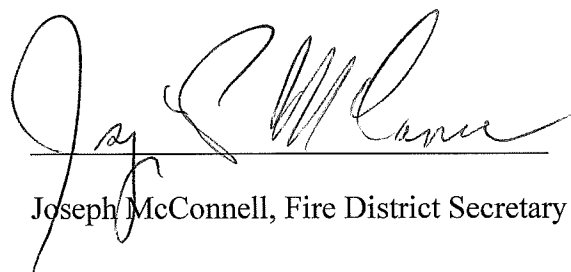
SIXTH: That this resolution will take effect immediately.

Commissioner Schultz made a motion to adopt the final 2026 budget as presented in the amount of \$1,964,449.00. Commissioner Lombardi seconded the motion. Roll Call vote followed:

Commissioner Dushi	Aye
Commissioner Fisher	Aye
Commissioner Lombardi	Aye
Commissioner Schultz	Aye

The motion passed.

A motion was by Commissioner Lombardi, seconded by Commissioner Dushi to adjourn at 7:15 PM.

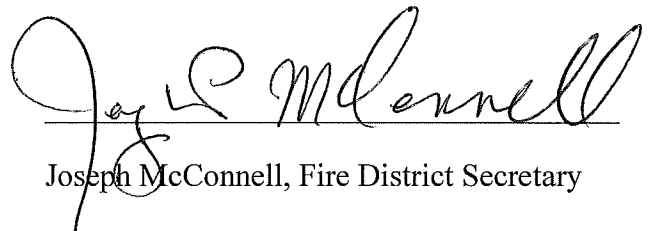


Joseph McConnell, Fire District Secretary

CERTIFICATION OF FIRE DISTRICT SECRETARY

I, Joseph McConnell, Secretary of 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, 2025 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 20 day of October 2025.



Joseph McConnell, Fire District Secretary

North Castle Fire District #2

2026 Adopted Budget

2026 Total Appropriations: 1,964,449

Expenditures

A3410.1	Personal Services	79,350
A3410.2	Equipment	95,000
A3410.4	Contractual Expenditures	722,054
A1930.4	Judgements and Claims	5,000
A9025.8	Local Pension Fund	105,000
A9030.8	Social Security	6,250
A9040.8	Workers' Compensation	33,000
A9050.8	Unemployment Insurance	1,500
A9060.8	Hospital, Medical, and Accident Insurance	30,000
A9710.6	Redemption of Bonds	560,000
A9710.7	Interest on Bonds	17,296
A9901.9	Transfer to Other Funds	310,000

Total Expenditures: 1,964,449

Revenues

A2262	Fire Protection to Other Districts	22,500
A2401	Interest and Earnings	2,500
A2701	Refunds of Expenditures	500
A2705	Gifts and Donations	1,000
A2770	Use of Building for Voting	1,200
	Assigned Appropriated Fund Balance	-

Total Revenues: 27,700

Amount to be raised by Real Property Taxes: 1,936,749

I certify that the estimates were approved by the fire commissioners on:

October 20th, 2025

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OCT 27 2025

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



Fire District Secretary

NORTH CASTLE FIRE DISTRICT #2
COMPUTATION OF STATUTORY SPENDING LIMITATION

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
	\$ 91,257,445	1.8000%	5,069,858,056
	\$	%	
	\$	%	
	Total Full Valuations		5,069,858,056
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			5,068,858,056
Multiply Excess by One Mill			0.001
Expenditures Permitted on Full Valuation Above \$1,000,000			5,068,858
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20____ (year 2)			5,070,858
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			1,256,396
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			6,327,254
Less Budget Appropriations			1,964,449
Statutory Spending Limitation Margin			\$ 4,362,804

NORTH CASTLE FIRE DISTRICT #2
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.	577,296
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	79,350
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.	105,000
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.	30,000
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.	6,250
	Subtotal to carry forward (to next page)	797,896

NORTH CASTLE FIRE DISTRICT #2
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	797,896
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.	5,000
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	81,000
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.	25,000
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.	9,000
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	310,000
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	1,500
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	22,500
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.	4,500
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,256,396

NORTH CASTLE FIRE DISTRICT #2
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.	-