

# North Castle Fire District #2

## 2024 Adopted Budget

2024 Total Appropriations: 1,857,165

### Expenditures

A3410.1	Personal Services	68,500
A3410.2	Equipment	105,000
A3410.4	Contractual Expenditures	707,750
A1930.4	Judgements and Claims	5,000
A9025.8	Local Pension Fund	58,675
A9030.8	Social Security	5,750
A9040.8	Workers' Compensation	33,000
A9050.8	Unemployment Insurance	1,500
A9060.8	Hospital, Medical, and Accident Insurance	25,000
A9710.6	Redemption of Bonds	530,000
A9710.7	Interest on Bonds	56,990
A9901.9	Transfer to Other Funds	260,000

Total Expenditures: 1,857,165

### Revenues

A2262	Fire Protection to Other Districts	20,000
A2401	Interest and Earnings	2,500
A2701	Refunds of Expenditures	500
A2705	Gifts and Donations	250
A2770	Use of Building for Voting	750
	Assigned Appropriated Fund Balance	-

Total Revenues: 24,000

**Amount to be raised by Real Property Taxes: 1,833,165**

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

RECEIVED

OCT 17 2023

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

October 16, 2023



Fire District Secretary

**NORTH CASTLE FIRE DISTRICT #2**  
**COMPUTATION OF STATUTORY SPENDING LIMITATION**

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
	\$ 100,983,959	1.6500%	6,120,239,939
	\$	%	
	\$	%	
	<b>Total Full Valuations</b>		6,120,239,939
	Less First Million of Full Valuation		1,000,000
	Excess Over First Million of Full Valuation		6,119,239,939
	Multiply Excess by One Mill		0.001
	Expenditures Permitted on Full Valuation Above \$1,000,000		6,119,240
	Add Expenditures Permitted on Full Valuation Below First \$1,000,000		2,000
	Statutory Spending Limitation for 20 (year 2)		6,121,240
	Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)		1,171,115
	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		7,292,355
	Less Budget Appropriations		1,857,165
	<b>Statutory Spending Limitation Margin</b>		<b>\$ 5,435,190</b>

**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.	34,000
	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.	586,990
4	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	68,500
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.	58,675
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.	25,000
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.	5,750
	Subtotal to carry forward (to next page)	778,915

**NORTH CASTLE FIRE DISTRICT #2**  
**EXCLUSIONS FROM STATUTORY SPENDING LIMITATION**

	Subtotal carried forward: (from previous page)	778,915
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	67,500
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.	8,200
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	260,000
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	20,000
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.	5,000
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 1,171,115

**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.	-