

**Eastchester, NY Fire District
FY 2023 DRAFT VERSION 1**

No appropriated fund balance

9.760% YOY Change

	2022 Budget	2023	\$ Difference	% Difference	Discussion Notes
Appropriated Fund Balance	640,253.12				
Income					
1001 Real Property Taxes	18,049,409.70	19,811,022.50	1,761,612.80	9.76%	
2401 Interest Earnings	-	-	-	0.00%	
2701 Insurance Recoveries	0.00	-	-	0.00%	
2705 Miscellaneous Income	0.00	-	-	0.00%	
2770 Workers Comp - Reimbursement	21,000.00	21,000.00	-	0.00%	
Total Income	\$ 18,710,662.82	\$ 19,832,022.50			

Expenses

3410.15 Uniformed Firefighters salary	5,830,000.00	6,020,000.00	190,000.00	3.26%	Raises plus two new positions \$100K new positions \$90K raises
9060.81 Hospital	2,795,549.70	2,950,000.00	154,450.30	5.52%	Assume 10% increase plus new positions
9010.8 NYS Retirement	2,625,000.00	2,810,000.00	185,000.00	7.05%	5% increase across tiers
3410.2 Fire Equipment and Capital Outlay	300,000.00	520,000.00	220,000.00	73.33%	\$120K assigned to Captain's Car \$400K for Tower Ladder purchase
3410.21 Cap Imp Station 4 Exterior			-	0.00%	
3410.22 Cap Imp Station 4 Interior			-	0.00%	
3410.14 Fire Lieutenants salary	1,242,000.00	1,260,000.00	18,000.00	1.45%	CBA Increases Assumes 11th LT position will not be filled once Assistant Chief is promoted
3410.13 Fire Captains salary	825,000.00	850,000.00	25,000.00	3.03%	CBA Increases
9020.8 Social Security	738,563.11	760,000.00	21,436.89	2.90%	CBA Increases
3411.1 Holiday Pay	515,000.00	542,000.00	27,000.00	5.24%	CBA Increases plus new positions
3413.1 Overtime - Firefighters	810,000.00	830,250.00	20,250.00	2.50%	CBA Increases Assumes new positions will not be backfilled in the event of absence
3413.3 Overtime- Training	92,250.00	94,600.00	2,350.00	2.55%	CBA Increases
3413.4 Overtime- Sick Incentive	100,000.00	100,000.00	-	0.00%	
9040.8 Workers Compensation	275,000.00	255,000.00	(20,000.00)	-7.27%	Per two-year agreement
3410.81 Disabled Firemen salary -207A's	201,000.00	201,000.00	-	0.00%	
3410.11 Fire Chief salary	194,000.00	208,000.00	14,000.00	7.22%	

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3410.12 Assistant Fire Chief salary	-	170,000.00	170,000.00	100.00%	New position
3410.18 Treasurer/Secy/PT Asst salary	176,200.00	176,200.00	-	0.00%	
9060.82 Dental	130,000.00	135,000.00	5,000.00	3.85%	CBA Increases
3416.1 Terminal Leave	110,000.00	145,000.00	35,000.00	31.82%	Based on 2022 experience
3410.16 Maintenance Workers salary	73,000.00	73,000.00	-	0.00%	
9060.83 Optical Plan - Local 916	48,000.00	50,000.00	2,000.00	4.17%	
9045.8 Life Insurance - Local 916	46,000.00	46,000.00	-	0.00%	
3413.2 Overtime - Fire Prevention	15,000.00	15,000.00	-	0.00%	
3412.1 Retroactive Salary	-	-	-	-	
3090.2 Certiorari	250,000.00	200,000.00	(50,000.00)	-20.00%	Based on 2022 experience
3410.47 Consultants fees- Lawyers	65,000.00	90,000.00	25,000.00	38.46%	Based on 2022 experience
3410.46 Consultants fees- Engineers	65,000.00	65,000.00	-	-	Does not include the cost of investigative services
3410.48 Labor Consultants/Attorney fees	-	-	-	-	
3210.3 Vehicle Maintenance	120,000.00	120,000.00	-	0.00%	
1150.5 Insurance	110,000.00	120,000.00	10,000.00	9.09%	Anticipated increase
3060.2 Fuel & Electric	80,000.00	80,000.00	-	0.00%	
3240.3 Bldg/Prop Repairs & Maintenance	130,000.00	130,000.00	-	0.00%	
3010.2 Coats, Boots, Helmets	66,000.00	75,000.00	9,000.00	13.64%	
3070.2 Telephone	80,000.00	55,000.00	(25,000.00)	-31.25%	Charges moved to 3125.4 Computers
3414.1 EMT Training	20,000.00	20,000.00	-	0.00%	
3050.2 Gasoline, Oil, Grease, Etc.	35,000.00	50,000.00	15,000.00	42.86%	Based on 2022 experience
3115.4 Emergency Equipment	150,000.00	150,000.00	-	0.00%	
9030.8 Payroll Tax - MTA	36,900.00	37,822.50	922.50	2.50%	
9050.8 Physician / Medical costs	30,000.00	30,000.00	-	0.00%	
3160.4 Fire Training	15,000.00	26,000.00	11,000.00	73.33%	Based on 2022 experience
3105.4 Uniforms	54,250.00	54,250.00	-	0.00%	
3120.4 EMS Supplies	20,000.00	20,000.00	-	0.00%	
3030.2 Hoses & Nozzles	20,000.00	20,000.00	-	0.00%	
3125.4 Computers, Software & Internet	31,000.00	66,200.00	35,200.00	113.55%	\$10,200 represents anticipated costs for website and graphic design services \$25,000 transfer from 3070.2 Telephone line
3220.3 Radio Equipment & Maintenance	56,000.00	60,000.00	4,000.00	7.14%	

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3410.44 Accountant Year-End fees	17,500.00	17,500.00	-	0.00%	
3040.2 Tires	16,000.00	16,000.00	-	0.00%	
3150.4 Elections & Referendums	8,000.00	10,000.00	2,000.00	25.00%	Based on 2021 experience
3155.4 Sewer Tax	11,000.00	13,000.00	2,000.00	18.18%	Anticipated increase
1110.5 Outside Services	12,000.00	12,000.00	-	0.00%	
1170.5 Other Miscellaneous Expenses	12,000.00	12,000.00	-	0.00%	
3415.1 Sick Leave Incentive	-	-	-	0.00%	
3230.3 Ladder & Pump Testing	4,000.00	4,000.00	-	0.00%	
1180.5 Education & Travel	5,000.00	5,000.00	-	0.00%	
1120.5 Fire Prevention	9,000.00	9,000.00	-	0.00%	
3020.2 Tank Refills, Testing & Rep	9,000.00	20,000.00	11,000.00	122.22%	Based on 2022 experience
1140.5 Payroll Processing Expense	11,000.00	11,000.00	-	0.00%	
3110.4 Shop Equipment & Tools	5,000.00	5,000.00	-	0.00%	
3130.4 Office Supplies	6,250.00	8,000.00	1,750.00	28.00%	Based on 2022 experience
9120.8 HEP B Testing	-	-	-		
3135.4 Postage	1,500.00	1,500.00	-	0.00%	
3145.4 Association Dues	1,500.00	1,500.00	-	0.00%	
1160.5 Equipment Rental	-	-	-	0.00%	
3140.4 Subscriptions	1,200.00	1,200.00	-	0.00%	
1190.5 Recruitment	5,000.00	5,000.00	-		
3410.42 Accountants / Auditors fees	-	-	-		
3410.48 Labor Consultants/Attorney fees	-	-	-		
3410.49 Payroll Clearing account	-	-	-		

Total Expenses

18,710,662.82	19,832,022.50
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**Account Balances
As of September 6, 2022**

Account Balances

Checking/AP	3994	\$	406,333.29
Payroll	0950	\$	40,809.84
Capital Improvement Reserve	5995	\$	1,323,244.53
General Investment	5606	\$	2,741,294.96
Treasury Direct	TD	\$	12,000,000.00
Subtotal		\$	16,511,682.62

Calculation of Unassigned Balance- THROUGH YEAR END

Balance as of 9/6/22		\$	16,511,682.62
Estimated Operating Expenses		\$	(4,986,946.17)
Holiday Pay 1		PAID	
PERMA		PAID	
Holiday Pay 2		\$	(250,000.00)
NYSLRS		\$	(2,648,046.00)
Balance 12/31/22		\$	8,626,690.46
Less: Amount in Reserve, restricted to capital improvements ONLY		\$	(1,323,244.53)
Unassigned Balance 12/31/22		\$	7,303,445.93
Appropriated Balance- Operating Expenses to Avoid TAN		\$	(5,610,314.44)
2022 Budget Encumbrances:			
Water rescue equipment	PAID		
Turnout gear	PAID		
Bailout System	PAID		
VHF radios		(64,249.00)	
Total			(64,249.00)
		\$	-
Portion of Balance Unassigned		\$	1,628,882.49

Capital Improvement Reserve

As of September 6, 2022

1,323,244.53

Remaining on Vinco Permissive Referendum

63,643.00

Station 4- B&B Bid

639,900.00

Remaining Reserve

619,701.53

Percentage Budget Increases		
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1989	-	1990	8.60%
1990	-	1991	2.90%
1991	-	1992	10.40%
1992	-	1993	2.25%
1993	-	1994	12.75%
1994	-	1995	8.10%
1995	-	1996	2.65%
1996	-	1997	3.26%
1997	-	1998	1.89%
1998	-	1999	1.98%
1999	-	2000	4.97%
2000	-	2001	4.02%
2001	-	2002	3.96%
2002	-	2003	8.37%
2003	-	2004	12.01%
2004	-	2005	3.50%
2005	-	2006	9.39%
2006	-	2007	11.57%
2007	-	2008	6.67%
2008	-	2009	8.66%
2009	-	2010	4.72%
2010	-	2011	-0.31%
2011	-	2012	3.34%
2012	-	2013	7.31%
2013	-	2014	3.99%
2014	-	2015	-0.74%
2015	-	2016	0.02%
2016	-	2017	2.30%
2017	-	2018	0.00%
2018	-	2019	2.23%
2019	-	2020	2.63%
2020	-	2021	0.00%
2021	-	2022	2.00%

Tax Cap Created in 2012

Tax Cap Calculation 2023

Last Year's Levy		18,049,409.70
Tax Base Growth Factor	<u>1.0027</u>	18,098,143.11
Allowable Levy Growth Factor	<u>1.02</u>	18,460,105.97
Available Carryover		<u>275,524.29</u>
Allowable 2022 Levy		18,735,630.26
Allowable Difference (Increase)		686,220.56
Allowable % Increase		3.8019%