

Eastchester Fire District 2023 Proposed Budget

2023 Budget Highlights

1 This budget includes compensation and benefits for 79 paid firefighters and officers

Firefighter	61
Lieutenant	10
Captain	6
Assistant Chief	1
Chief	1
Total	<u>79</u>

In comparison, the 2022 budget included compensation and benefits for 74 paid firefighters and officers

Firefighter	57
Lieutenant	10
Captain	6
Assistant Chief	-
Chief	1
Total	<u>74</u>

2 Comp & Benefits account for approximately 87% of the budget

3 This budget includes an estimated 5-year financing arrangement for the Tower Ladder purchased for delivery in early 2024

4 This budget does not include any reserve for future apparatus purchases or capital improvements

⁵ As of 9/19/22, NYSLRS has released its projected invoices for 2024. Per the rates provided, our contribution rates are increasing in all tiers by approximately 4.5%, as opposed to 2022 where most rates decreased.

⁶ NYSHIP premium rates for 2023 will not be released until November. 2022 rates increased 12% from the prior year. It is unknown at this time what the percentage increase will be, but is assumed to be 10% for purposes of this discussion.

Eastchester Fire District 2023 Proposed Budget
Eastchester, NY Fire District
FY 2023 Proposed Budget

9.788% YOY Change

	2022 Budget	2023	\$ Difference	% Difference
Appropriated Fund Balance	640,253.12			
Income				
1001 Real Property Taxes	18,049,409.70	19,816,022.50	1,766,612.80	9.79%
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	\$ 19,837,022.50		
Expenses				
3410.15 Uniformed Firefighters salary	5,830,000.00	6,020,000.00	190,000.00	3.26%
9060.81 Hospital	2,795,549.70	2,950,000.00	154,450.30	5.52%
9010.8 NYS Retirement	2,625,000.00	2,815,000.00	190,000.00	7.24%
3410.2 Fire Equipment and Capital Outlay	300,000.00	520,000.00	220,000.00	73.33%
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%
3410.13 Fire Captains salary	825,000.00	850,000.00	25,000.00	3.03%
9020.8 Social Security	738,563.11	760,000.00	21,436.89	2.90%
3411.1 Holiday Pay	515,000.00	542,000.00	27,000.00	5.24%
3413.1 Overtime - Firefighters	810,000.00	830,250.00	20,250.00	2.50%
3413.3 Overtime- Training	92,250.00	94,600.00	2,350.00	2.55%
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%
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%
3410.12 Assistant Fire Chief salary	-	170,000.00	170,000.00	100.00%
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%
3416.1 Terminal Leave	110,000.00	145,000.00	35,000.00	31.82%
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%
3410.47 Consultants fees- Lawyers	65,000.00	90,000.00	25,000.00	38.46%
3410.46 Consultants fees- Engineers	65,000.00	65,000.00	-	
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%
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%
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%
3115.4 Emergency Equipment	150,000.00	150,000.00	-	0.00%

**Eastchester, NY Fire District
FY 2023 Proposed Budget**

9.788% YOY Change

	2022 Budget	2023	\$ Difference	% Difference
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%
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%
3220.3 Radio Equipment & Maintenance	56,000.00	60,000.00	4,000.00	7.14%
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%
3155.4 Sewer Tax	11,000.00	13,000.00	2,000.00	18.18%
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%
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%
9120.8 HEP B Testing	-	-	-	0.00%
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	-	0.00%
3410.42 Accountants / Auditors fees	-	-	-	0.00%
3410.48 Labor Consultants/Attorney fees	-	-	-	0.00%
3410.49 Payroll Clearing account	-	-	-	0.00%

Total Expenses	18,710,662.82	19,837,022.50	
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9.788% YOY Change

Eastchester Fire District 2023 Proposed Budget
Estimated Tax Impact per Household

18,049,409.70 2022 Taxes
102,233,130.00 2022 Assessed Value

176.5514731 Tax Rate Per \$1,000

11,011.67 Assessed Average Value
1,944.13 Taxes

19,816,022.50 2023 Taxes
102,485,657.00 2023 Assessed Value per Town Assessor
9,307 2023 Total Parcels
11,011.67 Average Household Assessed Value

193.3541052 Tax Rate Per \$1,000

11,011.67 Assessed Average Value
2,129.15 Taxes

185.03 Increase to Average Household

Eastchester Fire District 2023 Proposed Budget
Eastchester Fire District- 2022 Fund Balance Estimate

Fund Balance @ 12/31/2021
 Per Audited Financial Statements

Nonspendable	\$ 893,303.00	
Restricted- Capital Reserve	\$ 1,764,174.00	
Assigned- 2022 Budget Appropriations	\$ 640,253.00	
Assigned- 2022 Budget Encumbrances	\$ 224,125.00	
Assigned- Liquidity Reserve	\$ 5,457,277.00	
Unassigned	\$ 1,330,335.00	
Total fund balances @ 12/31/2020		\$ 10,309,467.00

Tax collection May 2022 \$ 18,049,409.70

Expenditures through 8/31/22 \$ 11,173,675.03

Estimated Remaining Expenses:

Estimated Operating Expenses (4 months @ est \$1.25M)	\$ 5,000,000.00
December Holiday Pay	\$ 250,000.00
NYSLRS- Per 2023 Estimate	\$ 2,648,046.00

Total Estimated Remaining Expenses \$ 7,898,046.00

Estimated Fund Balance @ 12/31/2022 \$ 9,287,155.67

Nonspendable	\$ 662,011.50
Restricted- Capital Reserve	\$ 1,323,244.53
Assigned- Liquidity Reserve (4.5 months @ est \$1.25M)	\$ 5,625,000.00
Assigned- 2023 Budget Appropriation	
Unassigned	\$ 1,676,899.64

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%