

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 |
|----------------|---------------|---------------|

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 |
|------------------------------------|--|-----------------|

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|-------------------------------------|--|-----------------|
| 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% |